

GENERAL GOVERNMENT PROGRAM

General Government Program includes the services and activities of five City departments and one service area: City Manager's Office, Finance Department, Human Resources Department, Information Technology Department, and Legal and Judicial Services.

Finance Department

Programs:

Financial Management

The Finance Department is \$1,002,863 or 19.0% of the General Government total operating budget of \$5,280,593.

GENERAL GOVERNMENT PROGRAM**Finance Department****Program:** Financial Management**Program Description:**

The Finance Department is principally an internal service provider of financial management services to all departments, the City Council, Budget Committee, Metropolitan Wastewater Commission, and the Regional Fiber Consortium. Externally, the department has various reporting requirements to City residents, federal and state grantees and bondholders of the City's municipal debt. Financial services include preparation of the City's annual budget and long-range financial projections, revenue collection, cash management and investments, debt administration, financial reporting, auditing, purchasing, payroll, assessments and billings, and collection of accounts receivable.

Program Expenditures:	FY01 Actual	FY02 Actual	FY03 Adopted	FY04 Budget
Financial Management	\$ 967,464	\$ 930,098	\$ 1,024,643	\$ 1,002,863

Budget Highlights and Service Level Changes:

Budget Highlights: Both the accounting division and the budget division have major projects for this next year. The accounting division will be reduced by 1.0 FTE this next year. The full implementation of Government Accounting Standards Board (GASB) #34 is required this next year, which for compliance requires the City to significantly alter its financial reporting information. With the expiration of the current contract, it will be necessary for the Council to select a new auditing firm for the City. The budget division is undertaking a city-wide priority of services effort that is planned to be presented to Council in the late fall for their review and modifications. The department's other loss of FTE is in the payroll function, where .2 FTE has been reduced.

Service Level Changes: Program funding was increased in the General Fund by \$3,250 for increased costs associated with the City's annual financial audit (increases total audit cost to \$36,000). As part of the FY04 General Fund balancing strategy a reduction of 1.20 FTE and \$85,583 was made to this program consisting of a 1.20 FTE and \$78,533 net reduction in personal services, the discontinuance of the City's participation in the GFOA Budget Award Program at a saving of \$1,350 and \$5,700 reduced materials and services funding reallocated to personal services to offset shifting workload requirements.

Program Outcomes and Indicators:	Actual FY01	Actual FY02	Estimated FY03	Budget FY04
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Members of the City's Budget Committee received the financial information necessary to recommend an Approved Budget to the City Council.

◆ % of Committee members surveyed who believe that the financial information available met their needs	100%	100%	100%	100%
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Program Outcomes and Indicators: continued	Actual FY01	Actual FY02	Estimated FY03	Budget FY04
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City staff are provided timely assistance from internal services when purchasing goods and services that require formal competitive bids or request for proposals.

◆ Average # of days from original request to prepare internal documentation for review	6.3	3.5	4	2
◆ Average # of days from original request to placement of advertisement	5.3	4.5	5	3
◆ Average # of days from original request to awarding bid	38	48	41	30

City staff receives accurate assistance from internal services when purchasing goods and services that require formal competitive bids or request for proposals.

◆ # of amendments to bid documents required prior to closing date	7	4	8	5
◆ # of vendors request for change	2	0	0	0
◆ # of award protests	0	1	0	0

City employees have access to financial information needed for managing their assigned responsibilities.

◆ % of internal users surveyed who believe that the financial information available meets their needs	82%	83%	83%	100%
◆ Average # of days from month end to when standard reports are available on-line	8.4	8.8	10.0	10.0

City is effective in collecting outstanding balances from its assessment financing program.

◆ % of accounts that are eligible for foreclosures	0%	5%	5%	5%
◆ % of accounts that are delinquent in current payment	0%	11%	8%	10%
◆ % of foreclosure eligible accounts that are resolved prior to foreclosure sale	100%	100%	90%	100%
◆ % of accounts that default on 12 month agreements	0%	0%	0%	0%

**Program Outcomes and Indicators:
continued**

Actual FY01	Actual FY02	Estimated FY03	Budget FY04
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City is in conformity with Generally Accepted Accounting Principles (GAAP).

- ◆ City completes audit receiving an unqualified “clean” opinion 0 Exceptions 0 Exceptions 0 Exceptions 0 Exceptions

City’s position in collection effort is ensured by timely liens being placed on properties.

- ◆ Average # of days between finance receiving assessment roll and levy being placed upon properties 45 N/A
No FY02
Assessment
Ordinances 45 45

City officials and residents are presented with prepared documents that meet or exceed standards that are set for municipalities public financial disclosures.

- ◆ The City receives the GFOA Certificate of Achievement for Excellence in Financial Reporting Received Applied for Applied for Will Apply
- ◆ The City receives the GFOA Distinguished Budget Presentation Award Received Received Received Participation Discontinued