

## **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.**

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### **Finance Department**

#### **Programs:**

#### **Financial Management**

*The Finance Department is \$1,110,483 or 19.8% of the General Government total operating budget of \$5,595,918.*

# **FINANCE DEPARTMENT**

## **Department Description**

The Finance Department provides financial management services to City departments, the City Council and Budget Committee. The department oversees the preparation and monitoring of the City's annual budget, cash management and investments, and prepares the City's Long Range Financial Forecast. The department also provides services to Metropolitan Wastewater Management Commission and the Regional Fiber Consortium. The Finance Department includes Municipal Court who processes or adjudicates all municipal code complaints and traffic citations.

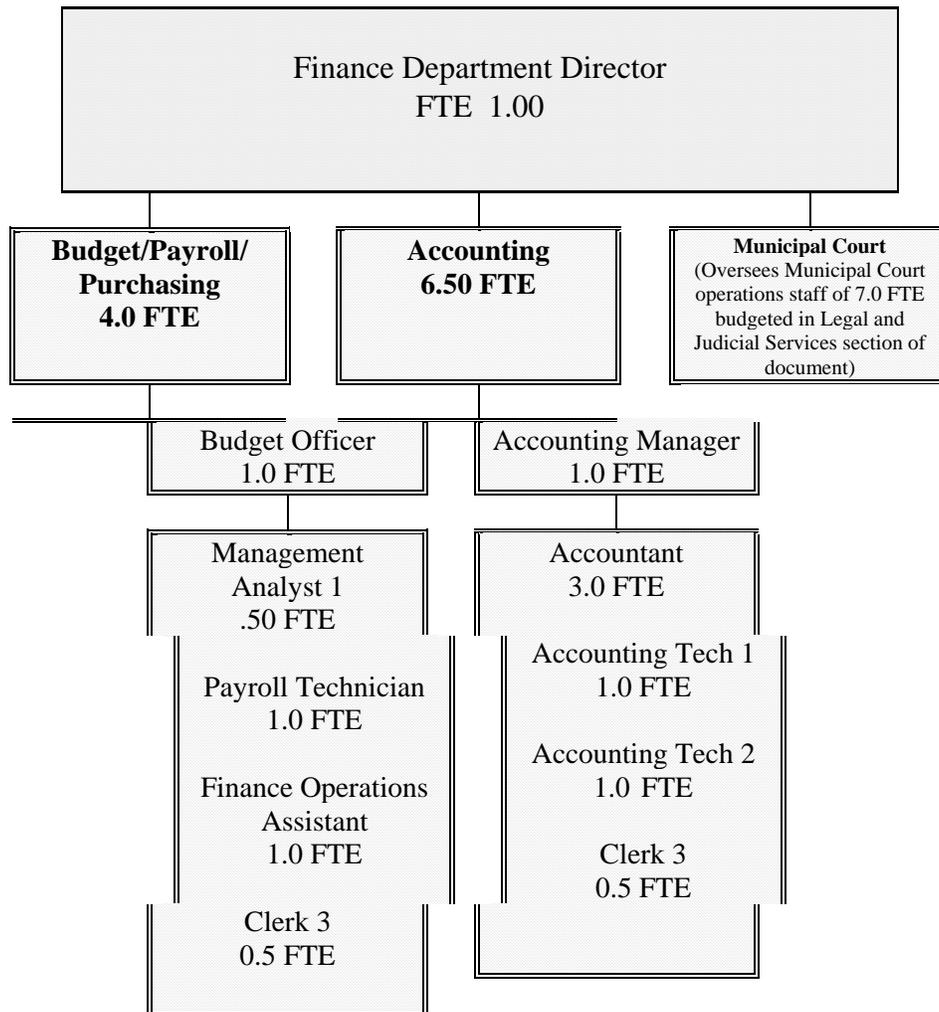
## **Mission**

The Finance Department provides professional oversight and consultation to City programs and services regarding financial, accounting, and budgetary practices. Our focus is to ensure compliance to all relevant financial and budgetary regulations, including Oregon Budget Law and state statutes governing financial information.

## **Outcomes**

- ◆ Develop decision making that is informed, thoughtful, inclusive, accountable and equitable.
- ◆ Ensure legal compliance for all financial transactions.
- ◆ Develop and oversee the Long Range Financial Forecast for the General Fund.
- ◆ Oversee the preparation and publication of the City's Annual Budget, Comprehensive Annual Financial Report, and Federal Central Service Cost Allocation Plan and Indirect Rate Proposal.

**Organization Chart: 11.50 FTE (excludes Municipal Court; see Legal and Judicial section)**



# FINANCE DEPARTMENT

## FTE Summary by Fund

Number of Full Time Equivalents	FY03 Adopted	FY04 Adopted	FY05 Adopted
General	9.60	8.40	8.75
Bancroft Redemption	.20	.20	.20
Community Development Block Grant	.20	.20	.20
Development Assessment	.90	.90	.90
Regional Wastewater	.55	.55	1.20
SDC Capital Projects	.00	.00	.00
Sewer SDC	.12	.12	.12
Transportation SDC	.13	.13	.13
Vehicle and Equipment	.00	.00	.00
G.O. Bond Capital Projects	.00	.00	.00
<b>Total</b>	<b>11.70</b>	<b>10.50</b>	<b>11.50</b>

## Position Summary

Job Title/Classification:	FY02 Actual	FY03 Actual	FY04 Adopted	FY05 Adopted
Accountant	3.00	3.00	2.00	3.00
Accounting Manager	1.00	1.00	1.00	1.00
Accounting Technician 1	1.00	1.00	1.00	1.00
Accounting Technician 2	1.00	1.00	2.00	1.00
Budget Officer	1.00	1.00	1.00	1.00
Clerk 3	.65	.50	.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Finance Operations Assistant	1.00	.00	.00	1.00
Finance Operations Coordinator	.00	1.00	1.00	.00
Management Analyst 1	.00	.50	.50	.50
Management Analyst 2	1.00	.00	.00	.00
Payroll Technician	1.70	1.70	1.00	1.00
<b>Total FTE</b>	<b>12.35</b>	<b>11.70</b>	<b>10.50</b>	<b>11.50</b>

**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.

<b>Program Expenditures:</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Adopted</b>	<b>FY05 Adopted</b>
Financial Management	\$ 930,098	\$ 934,240	\$ 1,002,863	\$ 1,110,483

**Budget Highlights and Service Level Changes:**

The department will benefit next year from a minor re-organization that added a full-time accountant to its staff, primarily to participate in the \$170M, 10-year Metropolitan Wastewater Management Commission (MWMC) regional facility upgrade. The additional FTE is funded 65% from regional wastewater fees and 35% from the City's treasury management function. Also as part of the re-organization, the department downgraded a para-professional position to a Clerk 3 for both the savings and better service coverage. The department's material & services will remain relatively stable with the exception of an additional \$65,000 in the Regional Wastewater Fund for the contractual dollars (financial advisor and bond counsel) necessary for City's administration of MWMC's facility upgrade revenue bond program.

**Service Level Changes:**

A full-time accountant in the finance department, fully funded and dedicated to the regional wastewater program, will provide a very necessary increase in the service provided to the environmental services division staff. In addition to the revenue bond program, this position will be better able to address the ongoing monthly requirements. In addition to routine concerns for service improvements, the department is specifically looking at programs that will improve the service levels in its purchasing program, treasury management program, and budget preparation process. Significant projects will also include a major software upgrade of the City's financial system, working with a new audit firm, and possible further research on a business registration program.

<b>Program Outcomes and Indicators:</b>	<b>Actual FY02</b>	<b>Actual FY03</b>	<b>Actual FY04</b>	<b>Adopted FY05</b>
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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%	91.6%	100%
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<b>Program Outcomes and Indicators: continued</b>	<b>Actual FY02</b>	<b>Actual FY03</b>	<b>Estimated FY04</b>	<b>Adopted FY05</b>
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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	3.5	4	3.5	3
◆ Average # of days from original request to placement of advertisement	4.5	5	4.5	4
◆ Average # of days from original request to awarding bid	48	41	47	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	4	8	2	0
◆ # of vendors request for change	0	0	0	0
◆ # of award protests	1	0	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	83%	83%	n/a*	100%
◆ Average # of days from month end to when standard reports are available on-line	8.8	10.0	10.8	10.0

\*Survey not sent in FY04.

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

◆ % of accounts that are eligible for foreclosures	5%	5%	8%	5%
◆ % of accounts that are delinquent in current payment	11%	8%	16%	10%
◆ % of foreclosure eligible accounts that are resolved prior to foreclosure sale	100%	90%	100%	100%
◆ % of accounts that default on 12 month agreements	0%	0%	0%	0%

<b>Program Outcomes and Indicators: continued</b>	<b>Actual FY02</b>	<b>Actual FY03</b>	<b>Estimated FY04</b>	<b>Adopted FY05</b>
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**City is in conformity with Generally Accepted Accounting Principles (GAAP).**

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|---|--------------|--------------|--------------|--------------|
| ◆ 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.**

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|---|--|----|--|----|
| ◆ Average # of days between finance receiving assessment roll and levy being placed upon properties | N/A<br>No FY02<br>Assessment<br>Ordinances | 45 | N/A<br>No FY04<br>Assessment<br>Ordinances | 45 |
|---|--|----|--|----|

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

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

# FINANCE DEPARTMENT

## Financial Summary

	Actual FY02	Actual FY03	Adopted FY04	Adopted FY05
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### Expenditures by Category:

Personal Services	\$ 759,775	\$ 765,811	\$ 775,651	\$ 847,703
Materials and Services	\$ 161,949	\$ 158,367	\$ 220,187	\$ 257,580
Capital Outlay	\$ 8,374	\$ 10,062	\$ 7,025	\$ 5,200
<b>Total</b>	<b><u>\$ 930,098</u></b>	<b><u>\$ 934,240</u></b>	<b><u>\$ 1,002,863</u></b>	<b><u>\$ 1,110,483</u></b>

### Expenditures by Fund:

General	\$ 794,484	\$ 775,325	\$ 792,357	\$ 778,696
Bancroft Redemption	\$ 19,353	\$ 20,666	\$ 36,101	\$ 37,819
Community Development Block Grant	\$ -	\$ 12,685	\$ 14,264	\$ 14,882
Development Assessment	\$ 60,109	\$ 62,173	\$ 83,213	\$ 82,743
Regional Wastewater	\$ 32,557	\$ 42,460	\$ 52,688	\$ 172,526
SDC Capital Projects	\$ 15,805	\$ -	\$ -	\$ -
Sewer SDC	\$ -	\$ 7,738	\$ 8,536	\$ 8,941
Transportation SDC	\$ -	\$ 8,369	\$ 9,260	\$ 9,676
Vehicle and Equipment	\$ 7,790	\$ 4,824	\$ 6,444	\$ 5,200
G. O. Bond Capital Projects	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b><u>\$ 930,098</u></b>	<b><u>\$ 934,240</u></b>	<b><u>\$ 1,002,863</u></b>	<b><u>\$ 1,110,483</u></b>

### Expenditures by Program:

Financial Management	\$ 930,098	\$ 934,240	\$ 1,002,863	\$ 1,110,483
<b>Total</b>	<b><u>\$ 930,098</u></b>	<b><u>\$ 934,240</u></b>	<b><u>\$ 1,002,863</u></b>	<b><u>\$ 1,110,483</u></b>