

Section B

Question 13



OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Are performance measures directly linked to stated goals? 4 pts.
 - How do the performance measures help the organization meet its stated goals?
 - May need to think in multi dimensional terms.
 - You must include an indication of the link for the reviewer to be able to determine if the performance measure is linked.
 - The following example does not include links.

ADMINISTRATIVE SERVICES

MISSION:

The Administrative Services Department is charged with providing financial management, budgeting, accounting, cash management, revenue collection, purchasing and general administrative support services for the City and Redevelopment Agency.

PRIMARY ACTIVITIES:

Services provided through the finance and accounting functions include maintaining reliable accounting records, payment of approved demands against the City treasury, financial statement reporting, preparation of the annual budget with the City Manager, prudent fiscal planning and debt administration. The Administrative Services Department also administers the City's Employee Benefits, Fleet Maintenance and Fixed Asset Replacement Internal Service Funds and monitors the financial position of these programs. Internal controls are established and maintained to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data allows for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are evaluated to determine that the cost does not exceed the benefits likely to be derived. Financial reports are used as a tool to measure the results of operations for a variety of purposes, both internal (periodic financial performance reports to the City Council, Redevelopment Agency, City Manager, and operating departments) and external (reports to other governmental agencies for informational and legal compliance purposes).

The cash management function is responsible for the prudent investment of surplus funds. The City's Investment Policy directs the investment of City and Redevelopment Agency monies with the following priorities established: preservation and safety of principal, liquidity necessary to meet daily cash flow requirements and maximized yield after the first two priorities are met. The Investment Policy is reviewed annually and is submitted to the City Council for approval. A centralized cashier safeguards and records all cash receipts and deposits received by the City. The Administrative Services Department administers the business license, transient occupancy tax and utility user's tax programs.

The administrative support function covers a wide range of activities which include receptionist and telephone switchboard services, office equipment and mini-computer maintenance, mail processing and office supplies procurement.

The financial statements of the City and the Redevelopment Agency are examined annually by an independent, certified public accounting firm, which renders an opinion that the financial statements fairly present the financial position of the City and the results of its operations in all material respects. Operations of the City and Redevelopment Agency are also reviewed for compliance with various laws and regulations.