

# **Department of Finance & Business Services Strategic Business Plan July 1, 2010**

## **CITY VISION**

A world-class, vibrant, affordable, economically and ethnically diverse, progressive city where citizens feel safe, enjoy their neighborhoods and access their city government.

## **CITY MISSION**

To provide residents, visitors, and the business community with the highest quality municipal services in an efficient, courteous manner and to enhance the quality of life through planning and visionary leadership.

## **DEPARTMENT MISSION**

The mission of the Finance & Business Services Department is to provide financial, purchasing and business licensing services to the community, elected officials, management and employees of the city of Las Vegas so they can be assured their government operates using efficient, convenient and fiscally responsible management practices.

## ISSUE STATEMENTS

1. The city's continued inability to maintain or increase revenue, coupled with the trend of rising costs of doing business, if not addressed, will result in
  - decrease in bond rating, which increases the cost of borrowing money
  - inability to add staffing resources
  - increased challenge of maintaining programs and services
  - increased challenge of prioritizing existing program and services
2. The substantial increase in debt required to fund proposed major capital projects, and a potentially diminished partnership with funding entities, if not addressed, will result in
  - diminished ability to satisfy growing service demands
  - costly delays in completing capital improvement projects
3. A higher demand for more convenient and efficient online government services, if not addressed, will result in:
  - an increasing amount of time and money required to satisfy information requests and process transactions
  - an inability to meet customer needs for fast and convenient financial, purchasing, and licensing services
  - diminished public perception and confidence in the services offered by the department
4. An increased dependency on technological solutions, combined with a higher demand for online services, declining resources and the growing need to maintain, upgrade and replace outdated systems will result in:
  - an increasing amount of time and money required to satisfy information requests and process transactions
  - an inability to meet internal and external customer needs for accurate and convenient financial, purchasing and licensing deliverables
  - diminished public perception and confidence in the services offered by the department
  - a reliance on aging legacy systems increases the risk of loss of revenue and inaccurate financial data.

## STRATEGIC RESULTS

### **Fiscal Stability**

The Las Vegas community will benefit from sound financial management that promotes fiscally sustainable services, as evidenced by:

- operating expenditures per capita will not increase more than the annual Western States CPI by 2014
- operating revenue as a percent of personal income will be at or below 0.70% by 2014
- Maintain the city's bond rating of AA or higher with at least two agencies

### **Advanced technological solutions for business systems**

Finance and Business Services customers will benefit from immediate, convenient and efficient services, as evidenced by:

- at least 60% of business license applications will be completed online by end of calendar year 2012
- at least 25% of Finance and Business Services payments will be paid online by end of calendar year 2014
- 100% of Mainframe Applications will be retired by the end of calendar year 2013

### **Procurement Services**

The city of Las Vegas will benefit from an increase in negotiated purchases that lower cost and reduce risk as evidenced by at least a 10% savings for negotiated purchases annually.

By 2014, 85% of contracts for goods and services will be cooperative solicitations or joinders to cooperative solicitations.

## DEPARTMENT ORGANIZATION

|   |        |
|---|--------|
| 1. Administrative Line of Business                    |        |
| 1.1. Management & Planning Administration Program     | T11000 |
| 1.2. Personnel Resources Program                      | T12000 |
| 1.3. Financial Management Program                     | T13000 |
| 2. Accounting Line of Business                        |        |
| 2.1. General Accounting                               | T21000 |
| 2.2. Accounts Payable Program                         | T22000 |
| 2.3. Payroll Program                                  | T23000 |
| 2.4. Accounts Receivable Program                      | T24000 |
| 2.5. Sanitation Billing Program                       | T25000 |
| 3. Financial Services Line of Business                |        |
| 3.1. Budget and Reporting Program                     | T31000 |
| 3.2. Investment Management Program                    | T32000 |
| 3.3. Debt Management Program                          | T33000 |
| 3.4. Payment Receipting Program                       | T34000 |
| 4. Purchasing & Contracting Line of Business          |        |
| 4.1. Contracting Program                              | T41000 |
| 5. Business Services Line of Business                 |        |
| 5.1. Business Licensing Program                       | T51000 |
| 5.2. Business License Enforcement Program             | T52000 |
| 5.3. Business License Audit Program                   | T53000 |
| 5.4. Sanitation Compliance Program                    | T54000 |
| 6. Performance Management Line of Business            |        |
| 6.1. Performance Management Program                   | T61000 |
| 7. Accounting Use Only Line of Business               |        |
| 7.1. City-wide Activity Program                       | T71000 |
| 7.2. Debt Service Program                             | T72000 |
| 7.3. Las Vegas Metropolitan Police Department Program | T73000 |
| 7.4. Depreciation Program                             | T74000 |

## LINES OF BUSINESS

### **1. Administrative Line of Business**

|                          |  |
|--------------------------|--|
| <b>Purpose Statement</b> | The purpose of the Administrative Line of Business is to provide fiscal, consultation and personnel services to city staff, so they can effectively manage human and material resources.   |
| <b>Key Results</b>       | <ul style="list-style-type: none"><li>• Key result measures achieving target for the reporting period</li><li>• 5.6% ALOB expenditures to total department operating expenditures</li><li>• 90% of department employee performance evaluations completed by the due date</li><li>• 27.5 sick/FMLA/unpaid leave hours used per employee per quarter</li><li>• 60% of employees attending 5+ hours of CLV training per year</li><li>• 95% of purchase transactions have a purchase order or release date that is before the invoice date</li><li>• 2% or less of timecards are unsigned</li><li>• 90% of department revenues and expenditures are aligned to the SBP</li></ul> |

### **2. Accounting Line of Business**

|                          |   |
|--------------------------|---|
| <b>Purpose Statement</b> | The purpose of the Accounting Line of Business is to provide billing, payment and financial reporting services to city management, staff and the public so they can complete financial transactions and receive information in a timely and accurate manner.  |
| <b>Key Results</b>       | <ul style="list-style-type: none"><li>• 50% of correcting journal entries posted within 30 days of original transaction posting</li><li>• 85% of accounts payable purchase order related invoices paid by due date</li><li>• 97% of payroll processed without amended timecards</li><li>• 80% of outstanding accounts receivable dollars billed aged less than 60 days</li><li>• 11% of annual bills lien</li></ul> |

### **3. Financial Services Line of Business (Fiscally Sound Government)**

|                          |   |
|--------------------------|---|
| <b>Purpose Statement</b> | The purpose of the Financial Services Line of Business is to provide financial management services to elected officials, city departments, and the public so they can benefit from a fiscally stable government.  |
| <b>Key Results</b>       | <ul style="list-style-type: none"><li>• \$820.3 General Fund operating expenditures per capita</li><li>• Operating revenue is 0.74% of total personal income</li><li>• 2.85% rate of return on cash invested</li><li>• 100% bond ratings at AA or higher</li><li>• 5% variance of actual expenditures to original city general fund budget.</li><li>• 90% of delayed transaction items cleared within 60 days of receipt.</li></ul> |

#### **4. Purchasing and Contracts Line of Business (Pro-Business Environment, Fiscally Sound Government)**

**Purpose Statement** The purpose of the Purchasing and Contracting Line of Business is to provide procurement, and contract administration services to City management and staff so they can obtain best value goods and services needed to serve their customers.

- Key Results**
- 80% of non-construction bids awarded within 45 days of receiving requisition
  - 85% of construction bids awarded within 80 days of receiving bid specifications
  - 10% of savings on negotiated purchases
  - 15% of savings on competitive bids
  - 10% of contracted amounts spent with minority, woman, or disabled veteran owned business enterprises
  - 75% of contracts on goods and services will be cooperative solicitations or joinders to other agency contracts

#### **5. Business Services Line of Business (Safe City)**

**Purpose Statement** The purpose of the Business Services Line of Business is to provide business license information, reports, consultation, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety and peace.

- Key Results**
- 85% of general business licenses issued within 30 calendar days of receipt of a completed application
  - 80% of privilege and regulated temporary licenses issued within 30 calendar days of receipt of a completed action
  - 6% of privilege and regulated businesses inspected
  - 80% of business license audits resulting in additional revenues to the city
  - 7.5% of audits on properties subject to room tax
  - 7.5% of commercial sewer accounts inspected

#### **6. Performance Management Line of Business**

**Purpose Statement** The purpose of the Performance Management Line of Business is to provide strategic planning, alignment and analysis services to elected officials and city departments so they can readily evaluate performance and make decisions on existing and future city programs.

- Key Results**
- 100% of job numbers aligned to SBPs
  - 60% of department key results not achieving target improved from the previous reporting period
  - 80% of directors' FY11 performance goals met

#### **7. Accounting Use Only Line of Business**

**Purpose Statement** The purpose of the Accounting Use Only Line of Business is to provide accounting, cost distribution and reporting services to city management, staff and the public so they can analyze and report the fiscal impact of city financial transactions that are not aligned to other lines of business.

## PROGRAMS

### 1. Administrative Line of Business

**Purpose Statement** The purpose of the Administrative Line of Business is to provide fiscal, consultation and personnel services to city staff, so they can effectively manage human and material resources.

#### 1.1 Management & Planning Administration Program T11000

**Program Purpose Statement** The purpose of the Management and Planning Administration Program is to provide strategic business planning, budget preparation and policy/procedure support and interagency collaboration services to department staff and external entities, so they can ensure department strategic results are achieved.

**Program Services**

- Executive Reports (City Manager Reports, City Council Reports, Ad Hoc Reports, Special Project Reports, and Performance Reports)
- Compliance Reviews (Contracts, including Memorandums of Understanding, etc.)
- Ordinances, and Resolutions
- Emergency Plans and Exercises
- Citizen Reports
- Meeting Minutes
- Special Projects
- Policies & Procedures
- Plans: (Master, Department Strategic Business, Budget, and Continuity of Operations)
- Presentations
- Agenda Items / Packets
- Audit of Operations Responses
- Interagency collaborations
- Special Events
- Speaking Engagements
- Citizen Customer Services
- Advertisements
- Staff meetings
- Agenda Postings

**Family of Measures**

Results

1. Key result measures achieving target for the reporting period (**key**) (KRM's achieving target/KRM's that have a value for the reporting period)
2. 5.6% ALOB expenditures to total department operating expenditures (**key**) (\$874,610 / \$15,730,541, not including Accounting Use Only LOB)
3. 100% of key result measures not achieving target for the reporting period have a response submitted by the department

Outputs

1. Key result measures achieving targets for the reporting period
2. Administrative Line of Business expenditures

Demands

1. Administrative Line of Business expenditures budgeted

Efficiencies

1. Administrative Line of Business expenditure per employee

**Program Manager(s)** Candace Falder

**Program Budget** \$736,517

## 1. Administrative Line of Business

**Purpose Statement** The purpose of the Administrative Line of Business is to provide fiscal, consultation and personnel services to city staff, so they can effectively manage human and material resources.

## 1.2 Personnel Resources Program

**T12000**

**Program Purpose Statement** The purpose of the Personnel Resources Program is to provide salary, training and management services to city employees, so they can employ and retain a quality workforce.

**Program Services**

- Department Recruitment & Selection
- Department Personnel Records
- Department Employee Training Sessions
- Department Time cards
- Employee Development Consultations/Sessions
- Discipline & Grievance Hearings
- Employee Performance Evaluations

### Family of Measures

#### Results

1. 90% of department employee performance evaluations completed by the due date (**key**)
2. 27.5 sick/FMLA/unpaid leave hours used per employee per quarter (**key**)
3. 60% of employees attending 5+ hours of CLV training per year (**key**)

#### Outputs

1. Department employee performance evaluations completed by the due date
2. Department sick/FMLA/unpaid leave hours used per quarter
3. Department employees who attended 5+ hours of CLV training per year

#### Demands

1. Department sick/FMLA/unpaid leave hours anticipated to be used per quarter

#### Efficiencies

1. Personnel Resources Program expenditure per department employee

### Program Manager(s)

Candace Falder

### Program Budget

\$115,039

**1. Administrative Line of Business**

**Purpose Statement** The purpose of the Administrative Line of Business is to provide fiscal, consultation and personnel services to city staff, so they can effectively manage human and material resources.

**1.3 Financial Management Program T13000**

**Program Purpose Statement** The purpose of the Financial Management Program is to provide administrative support services to city management and staff, so they can receive financial tools needed to meet department program measures.

- Program Services**
- Contract Development and Administration Consultations
  - Financial Reports
  - Financial Projections
  - Payment Authorizations
  - Purchasing Requests
    - Petty Cash
    - Purchasing Card
    - Purchase Orders
  - Travel Arrangements
  - Travel Authorizations
  - Debt Evaluations
  - Grant Application Submissions
  - Grant Status Reports
  - Investment Evaluations
  - Project & Financial Impact Analyses
  - Revenue Generating Leases, Permits, Agreements
  - Fixed Asset Inventories

- Family of Measures**
- Results**
1. 95% of purchase transactions have a purchase order or release date that is before the invoice date **(key)**
  2. 2% or less of department timecards are unsigned **(key)**
  3. 90% of department revenues and expenditures are aligned to strategic business plans **(key)**
  4. 2% or less of department revenues and expenditures have no assigned job number

- Outputs**
1. Purchase transactions for which the purchase order or release date is before the invoice date
  2. Unsigned timecards
  3. Department quarterly revenues and expenditures
  4. Department revenues and expenditures with no assigned job number

- Demands**
1. Department revenues and expenditures budgeted for the quarter

- Efficiencies**
1. Administrative Line of Business costs as a percentage of direct department costs (overhead rate)

**Program Manager(s)** Candace Falder

**Program Budget** \$23,055

## 2. Accounting Line of Business

**Purpose Statement** The purpose of the Accounting line of business is to provide billing, payment and financial reporting services to city management, staff and the public so they can complete financial transactions and receive information in a timely and accurate manner.

### 2.1 General Accounting Program

**T21000**

**Program Purpose Statement** The purpose of the General Accounting Program is to provide accounting and analysis services to city management and staff so they can access timely and accurate financial information.

**Program Services**

- Financial reports
- Fixed asset reports
- Bank reconciliations
- Account analyses
- Journal entries

**Family of Measures**

**Results**

1. 50% of correcting journal entries posted within 30 days of original transaction posting (**key**)
2. 90% of month end closings completed within 5 business days during the last 12 months

**Outputs**

1. Dollar value of correcting journal entries
2. Dollar value of correcting journal entries within 30 days
3. Month end closings completed within 5 business days.
4. Month end closings completed during last twelve months.

**Demands**

1. Dollar amount of expected correcting journal entries

**Efficiencies**

1. General Accounting Program expenditure per \$1M in expenditures

**Program Manager(s)** Mary McQuoid

**Program Budget** \$409,989

## 2. Accounting Line of Business

**Purpose Statement** The purpose of the Accounting line of business is to provide billing, payment and financial reporting services to city management, staff and the public so they can complete financial transactions and receive information in a timely and accurate manner.

### 2.2 Accounts Payable Program

**T22000**

**Program Purpose Statement** The purpose of the Accounts Payable Program is to provide payment services to those with whom the city has a financial obligation so they can receive accurate payments in a timely manner.

|                         |  |  |
|-------------------------|--|--|
| <b>Program Services</b> | <ul style="list-style-type: none"> <li>• Vendor payments</li> <li>• Accounts payable inquiry responses</li> <li>• Non-vendor payments</li> <li>• Travel settlements</li> </ul> | <ul style="list-style-type: none"> <li>• Internal Revenue Service form-1099s</li> <li>• Accounts payable reports</li> <li>• Purchasing Card payments</li> <li>• Debt service payments</li> </ul> |
|-------------------------|--|--|

**Family of Measures**

**Results**

1. 85% of purchase order invoices paid by due date (**key**)
  - Invoices paid by due date
2. 80% of discounts taken for timely payment

**Outputs**

1. Invoices entered
  - Invoices entered
  - Purchase order invoices entered
2. Invoices paid
  - Invoices paid
  - Purchase order invoices paid
3. Discounts taken
4. Available discounts

**Demands**

1. Invoices received

**Efficiencies**

1. Accounts Payable Program expenditure per invoice entered

|                           |              |
|---------------------------|--------------|
| <b>Program Manager(s)</b> | Mary McQuoid |
|---------------------------|--------------|

|                       |           |
|-----------------------|-----------|
| <b>Program Budget</b> | \$572,261 |
|-----------------------|-----------|

## 2. Accounting Line of Business

**Purpose Statement** The purpose of the Accounting line of business is to provide billing, payment and financial reporting services to city management, staff and the public so they can complete financial transactions and receive information in a timely and accurate manner.

### 2.3 Payroll Program

**T23000**

**Program Purpose Statement** The purpose of the Payroll Program is to provide Payroll services to City of Las Vegas employees so they can receive timely and accurate compensation and reporting.

**Program Services**

- Payroll checks
- Wages, Compensation, and Tips forms (W-2s)
- Third-party payments
- Payroll reports
- Payroll reconciliations
- Payroll inquiry responses

**Family of Measures**

**Results**

1. 97% of payroll processed without amended timecard (**key**)
2. 5% reduction in the processing cost per amended timecard

**Outputs**

1. Timecards processed
2. Amended timecards processed
3. Payroll transactions processed per full time employee

**Demands**

1. Expected amended timecards

**Efficiencies**

1. Payroll Program expenditure per employee timecard processed
2. Amended time card processing expenditures per amended time cards processed

**Program Manager(s)** Mary McQuoid

**Program Budget** \$567,928

## 2. Accounting Line of Business

**Purpose Statement** The purpose of the Accounting line of business is to provide billing, payment and financial reporting services to city management, staff and the public so they can complete financial transactions and receive information in a timely and accurate manner.

### 2.4 Accounts Receivable Program

**T24000**

**Program Purpose Statement** The purpose of the Accounts Receivable Program is to provide billing services to customers who have a financial obligation to the city so they can pay the city in a timely manner.

**Program Services**

- Special Improvement District billings
- American Medical Response billings
- Accounts Receivable billings
- Billing consultations

**Family of Measures**

**Results**

1. 40% of outstanding accounts receivable bills aged less than 60 days
2. 80% of outstanding accounts receivable dollars billed aged less than 60 days (**key**)
3. 5% of non intergovernmental accounts receivable dollars written off annually

**Outputs**

1. Bills outstanding
2. Bills outstanding less than 60 days
3. Dollar value bills outstanding
4. Dollar value bills outstanding less than 60 days
5. Dollar value of non intergovernmental bills processed
6. Dollar value of non intergovernmental bills written off

**Demands**

1. Bills expected to be processed

**Efficiencies**

1. Accounts Receivable Program expenditure per billing

**Program Manager(s)** Mary McQuoid

**Program Budget** \$100,232

## 2. Accounting Line of Business

**Purpose Statement** The purpose of the business services line of business is to provide consultation, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements.

### 2.5 Sanitation Billing Program

**T25000**

**Program Purpose Statement** The purpose of the Sanitation Billing Program is to provide account management to persons with properties connected to the city of Las Vegas sewer system so they can receive accurate and informative billing statements.

|                         |   |   |
|-------------------------|---|---|
| <b>Program Services</b> | <ul style="list-style-type: none"> <li>• Sewer bills</li> <li>• Sanitation account payoffs</li> </ul> | <ul style="list-style-type: none"> <li>• Sanitation account consultations</li> <li>• Sewer account inspections</li> </ul> |
|-------------------------|---|---|

**Family of Measures**

**Results**

1. 11% of sewer accounts liened annually (**key**)
2. 112 of sewer bill phone inquiries per 1,000 bills sent
3. 78 of sewer bill adjustments per 1,000 bills sent

**Outputs**

1. Sewer accounts managed
  - Commercial sewer accounts managed
  - Residential accounts managed
  - Residential non-billable accounts managed
2. New sewer accounts created
3. Sewer account payoffs created
4. Sewer liens
5. Active accounts managed

**Demands**

1. New sewer accounts to be created
2. Sewer account payoffs requested

**Efficiencies**

1. Sanitation Billing Program expenditure per sewer account managed

**Program Manager(s)** Mary McQuoid

**Program Budget** \$767,231

### 3. Financial Services Line of Business

**Purpose Statement** The purpose of the financial services line of business is to provide financial management services to elected officials, city departments, and the public so they can benefit from a fiscally stable government.

#### 3.1 Budget and Reporting Program T31000

**Program Purpose Statement** The purpose of the Budget and Reporting Program is to provide budget analysis, coordination, monitoring and reporting services to the community, elected officials, management, and employees of the city of Las Vegas so they can benefit from responsible financial management.

- |                         |  |   |
|-------------------------|--|---|
| <b>Program Services</b> | <ul style="list-style-type: none"> <li>• Comprehensive Annual Financial Report</li> <li>• Annual budgets</li> <li>• Capital Improvement Plans</li> <li>• Budget guidelines</li> <li>• Budget management reports</li> </ul> | <ul style="list-style-type: none"> <li>• Position management reports</li> <li>• Financial analyses</li> <li>• Budget amendments</li> <li>• Cost allocation rates</li> <li>• Financial/budget consultations</li> </ul> |
|-------------------------|--|---|

- Family of Measures**
- Results**
1. 5% variance of actual expenditures to original city general fund budget (**key**)
  2. 5% variance of actual revenue to original city budget
  3. 95% MSR, P&L, Capital Project reports are posted on intranet within 5 business days following the close of the fiscal month
  4. \$820.30 General Fund operating expenditures per capita (**key**)
  5. Operating revenue is 0.74% of total personal income (**key**)

**Outputs**

1. Dollar expenditure budget appropriated
  - Operating
  - Capital
2. Dollar of budget amendments completed

**Demands**

1. Dollar of expenditure budget requested
  - Operating
  - Capital

**Efficiencies**

1. Budget and Reporting Program expenditure per \$1M of budget appropriation
  - Capital
  - Operating

**Program Manager(s)** Venetta Appleyard

**Program Budget** \$1,104,132

### 3. Financial Services Line of Business

**Purpose Statement** The purpose of the financial services line of business is to provide financial management services to elected officials, city departments, and the public so they can benefit from a fiscally stable government.

#### 3.2 Investment Management Program T32000

**Program Purpose Statement** The purpose of the Investment Management Program is to provide fiscal coordination and analysis services to City management and internal departments so they can maximize the value of cash resources while safeguarding cash assets.

**Program Services**

- Cash investment reports
- Cash management analyses

**Family of Measures**

**Results**

1. 2.85% Rate of return on cash invested (**key**)

**Outputs**

1. Cash invested

**Demands**

1. Cash available for investment

**Efficiencies**

1. Investment Management Program expenditure per \$1M of cash invested

**Program Manager(s)** Venetta Appleyard

**Program Budget** \$233,608

### 3. Financial Services Line of Business

**Purpose Statement** The purpose of the financial services line of business is to provide financial management services to elected officials, city departments, and the public so they can benefit from a fiscally stable government.

#### 3.3 Debt Management Program T33000

**Program Purpose Statement** The purpose of the Debt Management Program is to provide financial planning and analysis services to City management and internal departments so they can obtain cost effective financing and provide for timely repayment of debt.

**Program Services**

- Debt management reports
- Debt financing instruments
- Continuing disclosure reports

**Family of Measures**

**Results**

1. 10.1% of General Fund revenue needed for debt service
2. 100% of bond ratings at AA or higher (**key**)
3. \$936.2 debt per capita
4. 60% of SID liens resolved before foreclosure sale

**Outputs**

1. Debt issued

**Demands**

1. Planned debt to be issued

**Efficiencies**

1. Debt Management Program expenditure per \$1M of outstanding debt

**Program Manager(s)** Venetta Appleyard

**Program Budget** \$353,557

### 3. Financial Services Line of Business

**Purpose Statement** The purpose of the financial services line of business is to provide financial management services to elected officials, city departments, and the public so they can benefit from a fiscally stable government.

#### 3.4 Payment Receipting Program T34000

**Program Purpose Statement** The purpose of the Payment receipting program is to provide cashiering and customer account services to customers who have a financial obligation to the city so they can be assured all payments are applied in an accurate and timely manner.

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|                         |  |  |
|-------------------------|--|--|
| <b>Program Services</b> | <ul style="list-style-type: none"><li>• Collection payment postings</li><li>• General Accounts Receivable receipts</li><li>• Lockbox reconciliations</li><li>• Cash handling statistical reports</li><li>• Cash handling policies &amp; procedures</li><li>• Parking ticket hearings</li></ul> | <ul style="list-style-type: none"><li>• Payment receipting analyses</li><li>• Special Improvement District reconciliations</li><li>• Special Improvement District foreclosure sales</li><li>• Non-Sufficient Funds check collections</li><li>• Merchant account analyses</li></ul> |
|-------------------------|--|--|

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**Family of Measures** Results  
1. 90% of delayed transaction items cleared within 60 days of receipt (**key**)

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Outputs  
1. Payment transactions processed  
2. Delayed payment transactions cleared

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Demands  
1. Delayed payment transactions  
2. Total payment transactions expected to be processed

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Efficiencies  
1. Payment Receipting Program expenditure per payment transaction

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**Program Manager(s)** Venetta Appleyard

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**Program Budget** \$2,927,301

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#### 4. Purchasing & Contracting Line of Business

**Purpose Statement** The purpose of the Purchasing and Contracting line of business is to provide procurement, and contract administration services to City management and staff so they can obtain best value goods and services needed to serve their customers.

#### 4.1 Contracting Program T41000

**Program Purpose Statement** The purpose of the Contracting Program is to provide procurement strategy, bidding & negotiation, and contract award services to city executives, directors and managers so they can obtain needed contracts in a timely manner, allowing for the purchase of goods and services for the best value.

**Program Services**

|                              |                                  |
|------------------------------|----------------------------------|
| 1. Competitive solicitations | 4. Supplier Diversity Initiative |
| 2. Contracting               | 5. P-card Administration         |
| 3. Contract Administration   | 6. On-line surplus               |

**Family of Measures**

**Results**

- 80% of non-construction bids awarded within 45 days of receiving requisition **(key)**
- 85% of construction bids awarded within 80 days of receiving bid specifications **(key)**
- 10% of savings on negotiated purchases **(key)**
- 15% of savings on competitive bids **(key)**
- 10% of contracted amounts spent with minority, woman, or disabled veteran owned business enterprises **(key)**
- 75% of contracts on goods and services will be cooperative solicitations or joinders to other agency contracts **(key)**

**Outputs**

- Contracts awarded
- Contracts Expired without action

**Demands**

- Contracts started

**Efficiencies**

- Contracting Program expenditure per contract awarded

**Program Manager(s)** Kathy Rainey

**Program Budget** \$2,580,120

**5. Business Services Line of Business**

**Purpose Statement** The purpose of the Business Services line of business is to provide business license information, reports, consultation, revenue audit, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety and peace.

**5.1 Business Licensing Program T51000**

**Program Purpose Statement** The purpose of the Business Licensing Program is to provide consultation and reporting services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements.

- Program Services**
- Business licenses
  - Business license billing statements
  - Business license inquiry responses
  - Temporary licenses
  - Business license statistical reports
  - Business license customer consultations
  - Business permits

- Family of Measures**
- Results**
1. 85% of general business licenses issued within 30 calendar days of receipt of a completed application (**key**)
  2. 80% of privilege and regulated temporary licenses issued within 30 calendar days of receipt of a completed action (**key**)
  3. 60% of business license applications completed online

- Outputs**
1. Business license and permit applications processed (count of applications and permits)
  2. Business license customer consultations provided, which includes appointments, front counter assistance and telephone calls
  3. Privilege and regulated temporary business licenses issued

- Demands**
1. Business license applications received (count of all processing fees)
  2. Business license customer consultations requested, including appointments, front counter assistance, and telephone calls
  3. Privilege and regulated temporary business license requests

- Efficiencies**
1. Business Licensing Program application processing expenditure per business license application processed

**Program Manager(s)** Jim DiFiore

**Program Budget** \$1,255,519

## 5. Business Services Line of Business

**Purpose Statement** The purpose of the Business Services line of business is to provide business license information, reports, consultation, revenue audit, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety and peace.

### 5.2 Business License Enforcement Program T52000

**Program Purpose Statement** The purpose of the Business License Enforcement Program is to provide compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety, and peace.

|                         |  |  |
|-------------------------|--|--|
| <b>Program Services</b> | <ul style="list-style-type: none"> <li>• Business license investigations</li> <li>• Business license citation and violation notices</li> </ul> | <ul style="list-style-type: none"> <li>• Business inspections</li> <li>• Business license investigation reports</li> </ul> |
|-------------------------|--|--|

**Family of Measures**

**Results**

1. 6% of privilege and regulated businesses inspected (**key**)
2. 80% of complaints received where action is taken within 5 business days
3. 75 % of existing businesses initially inspected that are in compliance with licensing requirements
4. 2% of existing businesses inspected

**Output**

1. The number of privilege and regulated business inspections and investigations conducted
2. The number of business license complaints resolved
3. The number of inspections and investigations conducted

**Demands**

1. The number of privilege and regulated licensed businesses
2. The number of business license complaints received
3. The number of inspections and investigations scheduled

**Efficiencies**

1. Business Licensing Program inspection expenditure per business inspection conducted

**Program Manager(s)** Jim DiFiore

**Program Budget** \$1,853,904

**5. Business Services Line of Business**

**Purpose Statement** The purpose of the Business Services line of business is to provide business license information, reports, consultation, revenue audit, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety and peace.

**5.3 Business License Audit Program T53000**

**Program Purpose Statement** The purpose of the Business License Audit Program is to provide compliance services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements.

- Program Services**
- Room tax audits
  - Business license audit investigations

- Family of Measures**
- Results**
1. 80% of business license audits resulting in additional revenues to the city (**key**)
  2. 7.5% of audits on properties subject to room tax (**key**)

- Outputs**
1. Gross business license audits completed
  2. Room tax audits conducted

- Demands**
1. Gross business licenses issued
  2. Properties subject to room tax

- Efficiencies**
1. Business Licensing Audit Program expenditure per audit conducted

**Program Manager(s)** Jim DiFiore

**Program Budget** \$620,493

**5. Business Services Line of Business**

**Purpose Statement** The purpose of the Business Services line of business is to provide business license information, reports, consultation, revenue audit, compliance and enforcement services to City of Las Vegas residents and visitors so they can be served by businesses that comply with licensing requirements protecting public health, safety and peace.

**5.4 Sanitation Compliance Program T54000**

**Program Purpose Statement** The purpose of the Sanitation Compliance Program is to provide inspection services to persons with properties connected to the city of Las Vegas sewer system.

- Program Services**
- Commercial sewer account inspections
  - Sanitation account consultations
  - Commercial Compliance

- Family of Measures**
- Results**
1. 7.5% of commercial sewer accounts inspected (**key**)
  2. 2% of commercial compliance inspection checks

- Outputs**
1. Sewer fixture inspections performed
  2. New commercial sewer accounts found
  3. Commercial compliance inspections

- Demands**
1. Commercial sewer account inspections to be performed
  1. New commercial sewer accounts
  2. Commercial compliance requests

- Efficiencies**
1. Sanitation Compliance Program expenditure per business inspection

**Program Manager(s)** Jim DiFiore

**Program Budget** \$1,144,949

## 6. Performance Management

**Purpose Statement** The purpose of the Performance Management line of business is to provide strategic planning, alignment and analysis services to elected officials and city departments so they can readily evaluate performance and make decisions on existing and future city programs.

### 6.1 Performance Management

**Program Purpose Statement** The purpose of the Performance Management Program is to provide strategic planning, alignment and analysis services to elected officials and city departments so they can readily evaluate performance and make decisions on existing and future city programs.

**Program Services**

- Oracle Business Intelligence dashboards
- Program/job number alignment
- Financial tools and assistance
- Charging policy guidance
- Accounting flexfield approvals
- Performance measures reports
- PPET report audits
- Strategic Business Plan (SBP) reviews and recommendations
- Annual Performance Report
- PPET meeting coordinations
- Performance management materials
- Training sessions
- Strategic planning sessions
- Target benchmarks
- SBP facilitations

**Family of Measures**

**Results**

1. 100% of job numbers aligned to SBPs (**key**)
2. 60% of department key results not achieving target improved from the previous reporting period (**key**)
3. 80% of directors' FY11 performance goals met (**key**)
4. 60% of employee engagement survey respondents understand their role in furthering the Performance Plus initiative
5. 50% of employee engagement survey respondents' manager is using Performance Plus to make program decisions

**Outputs**

1. Job numbers aligned
2. Key results not achieving target that improved from the previous reporting period
3. Key results not achieving target for the previous reporting period
4. Directors' performance goals met

**Demands**

1. Job numbers
2. Directors' performance goals

**Efficiencies**

1. Performance Management Program expenditure per SBP

**Program Manager** Maggie Plaster

**Program Budget** \$364,707

## **7. Accounting Use Only Line of Business**

|                          |  |
|--------------------------|--|
| <b>Purpose Statement</b> | The purpose of the Accounting Use Only Line of Business is to provide accounting, cost distribution and reporting services to city management, staff and the public so they can analyze and report the fiscal impact of city financial transactions that are not aligned to other lines of business. |
|--------------------------|--|

### **7.1 City-wide Activity Program**

**T71000**

|                                  |   |
|----------------------------------|---|
| <b>Program Purpose Statement</b> | The purpose of the City-wide Activity Program is to provide for the collection and reporting of city revenues and expenditures that are not aligned to other programs or lines of business to city management, staff and the public so they have a complete report of revenue and expenditure transactions. |
|----------------------------------|---|

|                        |                   |
|------------------------|-------------------|
| <b>Program Manager</b> | Venetta Appleyard |
|------------------------|-------------------|

|                       |               |
|-----------------------|---------------|
| <b>Program Budget</b> | \$ 49,556,941 |
|-----------------------|---------------|

### **7.2 Debt Service Program**

**T72000**

|                                  |  |
|----------------------------------|--|
| <b>Program Purpose Statement</b> | The purpose of the Debt Service Program is to provide for the collection and reporting of debt service activity to city management, staff and the public so they can have a complete report of debt service transactions not aligned to other lines of business. |
|----------------------------------|--|

|                        |                   |
|------------------------|-------------------|
| <b>Program Manager</b> | Venetta Appleyard |
|------------------------|-------------------|

|                       |               |
|-----------------------|---------------|
| <b>Program Budget</b> | \$ 66,068,878 |
|-----------------------|---------------|

### **7.3 Las Vegas Metropolitan Police Department Program**

**T73000**

|                                  |  |
|----------------------------------|--|
| <b>Program Purpose Statement</b> | The purpose of the Las Vegas Metropolitan Police Department (METRO) Program is to provide collection and reporting of city funded METRO fiscal activity to city management, staff and the public so they can have the fiscal impact of METRO financial transactions. |
|----------------------------------|--|

|                        |                   |
|------------------------|-------------------|
| <b>Program Manager</b> | Venetta Appleyard |
|------------------------|-------------------|

|                       |                |
|-----------------------|----------------|
| <b>Program Budget</b> | \$ 134,211,358 |
|-----------------------|----------------|

**7.4 Depreciation Program****T74000**

**Program Purpose Statement**      The purpose of the Depreciation Program is to provide collection and reporting of capital asset depreciation to city management, staff and the public so they can analyze and report the fiscal impact of capital asset transactions that are not aligned to other lines of business.

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**Program Manager**              Mary McQuoid

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**Program Budget**                \$ 777,065

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# FY11 Strategic Business Plan Addendum

## 2. Accounting Line of Business

### 2.1 General Accounting Program

Primary Customers: City departments, CMO, City Council and Citizens of the City of Las Vegas. This programs records transactions to the financial records of the City, performs analysis records and provides financial data and consultation to customers. The focus is timeliness and accuracy in the data presented.

Secondary Customers: None

#### **Targets for Key Results**

**KRM #1** - 50% of correcting journal entries posted within 30 days of original transaction posting

Target Setter: Mary McQuoid

Describe how the target was developed. Dollar amount of correcting journal entries < 30 days old/Dollar amount of journal entries. Trending indicates that 50% would be an acceptable amount of journal entries that would be posted within 30 days; deviations from this percent would indicate activity that would be out of the norm and the cause would be investigated and corrected, if needed.

### 2.2 Accounts Payable Program

Primary Customers: Suppliers, Departments within the City, city employees. This program processes invoices for payment to suppliers and reimbursements to city employees. The focus is timely and accurate payments.

Secondary Customers: None

#### **Targets for Key Results**

**KRM #1** - 85% of purchase order invoices paid by due date

Target Setter: Mary McQuoid

How the target was developed: # of purchase order invoices paid by the due date/# of purchase order invoices. Trending was used to develop an obtainable and acceptable

target. Currently, in excess of 20% of the invoices are paid late; the goal is to improve this by 5% by implementing process improvements.

### **2.3 Payroll Program**

Primary Customers: City employees. This program provide payroll services to all city employees.

Secondary Customers: Internal Revenue Service, 3<sup>rd</sup> party providers, PERS. Regulatory reporting is required for taxes, retirement contributions, court ordered garnishments and remittance of payments for employee benefits.

#### **Targets for Key Results**

**KRM #1** - 97% of payroll processed without amended timecard

Target Setter: Mary McQuoid

How the target was developed: # of non-amended timecards/# of timecards. Trending was used to determine gauge the current status and set a target. Amended timecards submitted means that we are processing the timecard for a particular employee more than one time due to an error on the original timecard. This inefficiency increases our costs to our program. We have implemented steps to decrease the number and the amount of time required to process amended timecards to reduce program costs.

### **2.4 Accounts Receivable Program**

Primary Customers: Businesses, citizens and other governments. This program provides billing services to customers who have a financial obligation to the city so they can pay the city in a timely manner.

Secondary Customers: City Departments

#### **Targets for Key Results**

**KRM #1** - 80% of outstanding accounts receivable dollars billed aged less than 60 days

Target Setter: Mary McQuoid

How the target was developed: outstanding accounts receivable dollars billed aged less than 60 days/total accounts receivable outstanding. Trending was used to determine a reachable target based on current economic conditions and the growing trend in delinquent bills.

## **2.5 Sanitation Billing Program**

Primary Customers: Citizens of the City of Las Vegas. This program provides billing services to those connected to the City of Las Vegas sewer system.

Secondary Customers: City Departments

### **Targets for Key Results**

**KRM #1** - 11% of annual bills liened

Target Setter: Mary McQuoid

How the target was developed: # of annual sewer bills liened/# of annual sewer bills. Trending was used to develop the target. There has been a steady increase in the number of liens, which indicates that customer's bills are more than 45 days overdue. The target is based on an increase in the number of liens but a slowing in the rate of the increase compared to prior years.

## **3. Financial Services Line of Business**

### **3.1 Budget and Reporting Program**

Primary Customers: Citizens, elected officials, management, and employees of the City of Las Vegas.

Secondary Customers: Investment community and other citizens outside the City of Las Vegas who rely on financial data

### **Targets for Key Results**

**KRM #1** - % variance of actual expenditures to original city general fund budget

Target Setter: Venetta Appleyard

How the target was developed: Difference of total actual expenditures/total budgeted expenditures. Trending was used to determine the variance history. In addition, discussions with management were held to determine an acceptable variance percentage to set the target.

### **3.2 Investment Management Program**

Primary Customers: City management

Secondary Customers: City departments

**Targets for Key Results**

**KRM #1** - 3% rate of return on cash invested

Target Setter: Colleen Lewis

How the target was developed: Estimate interest earnings/ the estimate of available cash investment levels. Based on current market conditions, discussions with our outside investment advisors and review of market projections, the potential interest earnings rate was established. This interest rate was then applied to the estimated cash levels available for investment based on cash flow projections (revenue and expenditure).

**3.3 Debt Management Program**

Primary Customers: City management and internal departments

Secondary Customers: Investment community

**Targets for Key Results**

**KRM #1** - 100% of bond ratings at AA or higher

Target Setter: Mark Vincent

How the target was developed: # of bond rating at AA or higher/ total number of bond ratings available (typically 3). Bond ratings are a grade given to bonds that indicates their credit quality. Private independent rating services such as Standard & Poor's, Moody's and Fitch provide these evaluations of a bond issuer's financial strength and the ability to pay a bond's principal and interest in a timely fashion. Bond ratings have a direct impact on the ability sell bonds and the interest rate charged. The target is set reviewing what other bond ratings are in similar municipalities.

**3.4 Payment Receipting Program**

Primary Customers: Customers of the City of Las Vegas who have a financial obligation to the City.

Secondary Customers: City management and internal departments

### **Targets for Key Results**

**KRM #1** - % of delayed transaction items cleared within 60 days of receipt

Target Setter: Venetta Appleyard

How the target was developed: # of delayed transaction items over 60 days/ # of delayed transaction items. Trending was used to determine the current status and set a target. Transactions not posted timely means customer accounts are not stated properly and revenue is understated until these transaction items are posted properly. In addition, penalties may be assessed that are unwarranted. This inefficiency increases the cost of the program, misstates revenue, and increases our risk of customer complaints.

## **4. Purchasing and Contracting Line of Business**

### **4.1 Contracting Program**

Primary Customers: City Management and Departments

Secondary Customers: Suppliers and Contractors

### **Targets for Key Results**

**KRM #1** - 80% of non-construction bids awarded within 45 days of receiving requisition

Target Setter: Kathy Rainey

How the target was developed: Used historical data, process map, and customer input.

**KRM #2** - 85% of construction bids awarded within 80 days of receiving bid specifications

Target Setter: Kathy Rainey

How the target was developed: Created a process map to help determine an optimal period and an adequate success rate.

**KRM #3** - 10% of savings on negotiated purchases

Target Setter: Kathy Rainey

How the target was developed: Used historical data and set milestone towards industry standard in the private sector of 15%.

**KRM #4** - 15% of savings on competitive bids

Target Setter: Kathy Rainey

How the target was developed: Derived from Industry standard in the private sector of 15%

**KRM #5** - 10% of contracted amounts spent with minority, woman, or disabled veteran owned business enterprises

Target Setter: Kathy Rainey

How the target was developed: Based on the historical data collect over the last 5 years.

**KRM #6** - 90% of contracts on goods and services will be cooperative solicitations or joinders to other agency contracts

Target Setter: Kathy Rainey

How the target was developed: Goal set based on direction from SNRPC per AB494

## **5. Business Services Line of Business**

### **5.1 Business Licensing Program**

Primary Customers: Business licensees, Metro and citizens. Providing consultation, information gathering and reporting services to ensure businesses comply with licensing requirements.

Secondary Customers: City departments, CMO, City Council. Once the business license is approved, we monitor for compliance of applicable fees, laws, and code requirements working closely with other city departments and local and state agencies.

#### **Targets for Key Results**

**KRM #1** - 75% of general business licenses issued within 30 calendar days of receipt of a completed application.

Target Setter: Jim DiFiore and Carol Meyer

This measure is a code driven requirement subject to the provisions of LVMC 6.02.090, wherein we are given no more than thirty calendar days after receipt of a completed application to take action on a general license application. This measure is very

beneficial to gauge how well we are complying with this code requirement and how well we are servicing our customers.

The numerator is the number of general business license applications with action taken within thirty days. The denominator is the number of general business license applications received.

Due to staff reductions (6 FTE positions: 2 License Technicians, 2 License Officers, 1 Office Specialist II, and 1 Business Specialist II) we reduced our target from the 90% set last FY to approximately 75% this FY.

**KRM #2** - 70% of privilege and regulated temporary licenses issued within 30 calendar days of receipt of a completed action.

Target Setter: Jim DiFiore and Carol Meyer

This measure was developed to reflect the recent code change offering a fast-track process for licenses subject to background investigations. In order to capture a true timeframe we consider a completed application to have the approvals of other agencies and departments.

This measure is very beneficial in determining how quickly we can enable businesses to start operating. Law firms, consultants, and licensees have shared with us this “fast-track” option is very beneficial to the business community.

The numerator is the number of temporary business licenses issued. The denominator is the number of temporary business license requests received.

Due to staff reductions (6 FTE positions: 2 License Technicians, 2 License Officers, 1 Office Specialist II, and 1 Business Specialist II) we reduced our target from the 85% set last FY to approximately 70% this FY.

## **5.2 Business License Enforcement Program**

Primary Customers: Business licensees, Metro and citizens. We ensure that businesses are in compliance with licensing requirements protecting public health, safety and peace so that citizens and visitors can be served by businesses that are following the licensing requirements.

Secondary Customers: City departments, CMO, City Council. Once the business license is approved, we monitor for compliance of applicable fees, laws, and code requirements working closely with other city departments and local and state agencies.

## **Targets for Key Results**

**KRM #1** - 6% of privilege and regulated business inspected.

Target Setter: Jim DiFiore, Carol Meyer and Victoria Rosemore

This target was developed to reflect a change in our priorities due to staff reductions. Our focus has shifted to those businesses that the City Council has determined to require a high degree of supervision due to the fact they more seriously affect the economic, social and moral well-being of the city and the residents.

The numerator is the number of privilege and regulated business inspected. The denominator is the number of privilege and regulated business licenses.

Due to staff reductions (6 FTE positions: 2 License Technicians, 2 License Officers, 1 Office Specialist II, and 1 Business Specialist II) we reduced our target from the 7.5% set last FY to approximately 6% this FY.

**KRM #2** - 75% of licensed businesses initially inspected that are in compliance with licensing requirements. **(This will no longer be a Key Measurement but we will keep it as something we evaluate)**

Target Setter: Jim DiFiore, Carol Meyer and Victoria Rosemore

This was a key indicator to monitor the compliance rate of our businesses and could be influenced either way due to the economy. Instead of being proactive with the businesses to prevent non-compliance, we have had to become reactive and focus more on areas that generate revenue. Enforcement has been assigned special projects such as expired license enforcement to encourage collection on outstanding fees. With the proactive approach, businesses that were being educated before non-compliance were more likely to pay license fees in a timely manner.

### **5.3 Business License Audit Program**

Primary Customers: Business licensees. We ensure that businesses are in compliance with licensing and revenue reporting.

Secondary Customers: City departments, CMO, City Council and citizens. Once the business license is approved, we audit for compliance of applicable fees and code requirements working closely with other city departments and agencies while also providing a service to our community.

### **Targets for Key Results**

**KRM #1** - 80% of business license audits result in additional revenue findings for the city.

Target Setter: Jim DiFiore and Carol Meyer

We monitor the reporting accuracy of our general business licensees. The numerator is the number of business license audits conducted. The denominator is the number of business license audits that result in additional revenue findings for the city.

**KRM #2** - 7.5% of audits on properties subject to room tax.

Target Setter: Jim DiFiore and Carol Meyer

We monitor the reporting accuracy of our properties subject to room tax for compliance. The numerator is the number of room tax audits conducted. The denominator is the number of businesses that are subject to room tax.

## **5.4 Sanitation Compliance Program**

Primary Customers: Sewer Services customers. This program provides inspection services to persons with properties connected to the city of Las Vegas sewer system.

Secondary Customers: Business Services, other departments and divisions.

### **Targets for Key Results**

**KRM #1** – 7.5% of commercial sewer accounts inspected.

Target Setter: Jim DiFiore, Carol Meyer and Victoria Rosemore

We monitor commercial sewer accounts to ensure correct reporting and billing. The numerator is the number commercial sewer inspections conducted. The denominator is the number of commercial sewer accounts.

## **6. Performance Management Line of Business**

### **6.1 Performance Management Program**

Primary Customers: city departments, CMO, City Council. We work with departments to develop a charging framework that allows for the identification of true program costs, and we provide input on performance measures. We validate department performance  
Department of Finance and Business Services  
July 1, 2010

reports to the CMO and provide feedback on department SBPs. We develop performance reports for Council on the six priorities.

Secondary Customers: citizens. Once the performance management system is accurately capturing program costs, the information will be made available to citizens via the city's Web site.

### **Targets for Key Results**

**KRM #1** – 100% of job numbers aligned to strategic business plans

Target Setter: Maggie Plaster

In order to capture true program costs, all job numbers need to align to programs. Job number alignment will also allow city departments to have accurate financials for efficiency measures. When all departments are 100 percent compliant in aligning their cost structure to their SBPs, we will shift our focus to ensuring that employees are correctly coding their timecards.

**KRM #2** – 60% of department key results not achieving target that improved from the previous reporting period

Target Setter: Maggie Plaster

We looked at the second and third quarters in FY10 to develop the target of 60%. The second quarter showed 54 percent improvement, and the third quarter showed 60 percent improvement. While departments have made significant cuts to their budgets in FY11, they will also have the opportunity to change their result measure targets. Since we do not know the impact this will have on the data we collected in FY10, we've decided to set the target for this measure at 60 percent.