

## **Finance Department**

The Department of Finance was first created in 1969 with the adoption of Article 3, Section 28 of the City's Charter and was one of six departments created by the city's home rule charter approved by citizens in 1968. At this time, finance was included in the administration department, and consisted of one part-time accountant and a tax clerk directed by the city manager.

The 1975-1976 budget included separate accounting and tax departments. The accounting department was expanded to a full-time accountant and a bookkeeper. The accountant position was upgraded to director of finance in the 1976-1977 budget, and bookkeeper was added.

Fiscal year 1980-1981 saw the outsourcing of tax collection, and the elimination of the tax clerk position. An accounting supervisor position was added in the fiscal year 1983-1984. A secretary was added in 1992, and an assistant director in 1997. The department maintained this structure until 2004, when the purchasing division was created, and a purchasing agent hired. Until this time, each department had been responsible for its own procurement processing.

The adoption of Governmental Accounting Standards Board (GASB) statement 34 in fiscal year 2002-2003 was a sea-change in the world of governmental accounting – greatly altering and expanding the City's financial reporting requirements. At the same time, the City's growth was greatly affecting the finance department through expanding capital improvement programs and the debt issuances attendant to such projects.

In fiscal year 2006-2007, a financial analyst position was added by council to help with capital and operational budgeting and planning. At the same time, the payroll function was moved from human resources to finance, and a staff accountant was added for this purpose.

In the 2008-2009 budget, city council authorized the addition of one degreed accounting position (controller). This allowed for reorganization of the department to enable a more proactive approach to financial management, a better separation of duties, and a system of supervisory review to help assure that proper reporting is done in a timely manner.