

## **EXHIBIT A**

### **3.15.010 Organization.**

**A.** The Office of Management and Finance shall be under the direction and control of the Chief Administrative Officer (CAO) and shall include such other employees as Council may provide. The Office of Management and Finance is responsible for providing and coordinating administrative services of the City in support of the operational needs of City bureaus, and other duties as assigned. Administrative services include all those functions that provide products, services and support to City employees and programs that in turn provide direct services to the public. These services include, but are not limited to, the following: accounting, debt management, treasury management, ~~budgeting, financial planning,~~ payroll, grant administration, license and fee collection, risk management, facilities and property management, fleet management, human resources and personnel services including employee training and education, technology services, printing and distribution, and procurement services.

**B.** The Office of Management and Finance consists of the Bureau of Internal Business Services, which includes the divisions of City Fleet, Facilities, Procurement Services, Printing and Distribution, and Risk Management; the Business Operations Division, and the bureaus of Financial Services, Human Resources, Revenue, Technology Services and the Enterprise Business Solution Division.

**C.** The CAO shall be responsible for the overall coordination of the administrative services functions of the City. The CAO shall be authorized to:

1. Formulate, approve and issue administrative rules and systems for providing City administrative services.
2. Implement and monitor administrative rules and systems for providing City administrative services.
3. Determine if any administrative service should be provided by City staff or outside vendors. Bureaus shall use the services of the Office of Management and Finance unless otherwise authorized by the CAO or directed by the City Council.
4. Determine the classifications, duties and reporting relationships for positions responsible for centralized administrative services including, but not limited to, human resources, procurement and technology services.
5. Recommend alternatives to Council for providing administrative services.
6. At Council direction, provide administrative services to any other governmental or private agency.

**D.** The CAO's duties include, but are not limited to:

1. Evaluate the delivery of City administrative services; initiate improvements; and periodically report to Council on services and initiatives.
- ~~2. Serve and perform the duties of the City's budget officer as defined in Oregon Revised Statutes, or name a designee to perform these duties.~~
32. Provide the City Council with an annual workplan to improve city administrative services. The CAO will periodically meet with City Council to report on efforts to continually evaluate and improve all city administrative services, including those contained in the annual workplan.
43. Advise the Council and provide staff support to citywide projects and oversight committees including, but not limited to, technology oversight committees.

**3.15.040 Bureau of Financial Services.**

**A.** The Bureau of Financial Services shall be supervised by a Director, who shall be the Chief Financial Officer (CFO) of the City, and who shall report to the CAO. The Bureau of Financial Services shall consist of the following divisions: Accounting; ~~Financial Planning~~; and Public Finance and Treasury. The Bureau of Financial Services is responsible for treasury and debt management, deferred compensation, ~~financial planning (including budget development and monitoring)~~, accounting and payroll, grants management and assigned grant funds, pension oversight and other services or responsibilities the Council or the CAO may assign.

**B.** The Accounting Division shall be supervised by a Controller who reports to the CFO and shall have specific authority to:

1. Establish, maintain and enforce citywide accounting policies, practices, rules and regulations. The Controller shall be the final authority for interpretations of accounting and financial reporting policies and practices.
2. Authorize reports that disclose the fiscal condition of the City to external users including the Comprehensive Annual Financial Report (CAFR), the Single Audit Report, and other reports required by federal, state and local regulations.
3. Conduct or contract with public accounting firms to conduct financial and compliance audits and other tests to determine compliance with citywide accounting and financial reporting policies and current professional standards and adequacy of internal controls over accounting transactions, the cost of which shall be paid by the bureau being audited.

~~**C.** The Financial Planning Division shall be supervised by a Manager who shall report to~~

~~the CFO. The Financial Planning Division is responsible for:-~~

- ~~1. Coordinating development and administration of the City's budget, including capital budgeting;-~~
- ~~2. Financial planning and operational review of the City's utilities;-~~
- ~~3. Long range financial forecasting for the City's funds, including oversight of the General Fund;-~~
- ~~4. Preparing General Fund Five Year Forecasts at least twice each fiscal year. The General Fund Five Year Forecasts shall be released and made publicly available on or before December 31<sup>st</sup> and on or before April 30<sup>th</sup>;~~
- ~~5. Monitoring expenditures and revenues;-~~
- ~~6. Developing and analyzing financial policy and performance measurement systems;-~~
- ~~7. Administering grants and performing other duties as assigned.~~

~~DC. Public Finance and Treasury Division shall be supervised by the City Treasurer, who shall report to the CFO. The Treasurer shall have those authorities and responsibilities as described in PCC Chapter 3.08. Debt Management within the Public Finance and Treasury Division, shall be supervised by the Debt Manager who shall report to the City Treasurer. Debt Management is responsible for managing the City's debt program to ensure access to capital markets including long- and short-term capital financing programs, providing expert advice to City bureaus and officers regarding placement of debt and capital financing issues, and performing other duties as assigned. The Debt Manager is responsible for assuring that sales or leasing agreements entered into by the City comply with applicable Federal tax exemption regulations for funding and financing. The Public Finance and Treasury Division shall administer grants.~~

### **Chapter 3.16 City Budget Office.**

**3.16.010. Organization.** The City Budget Office shall be under the direction and control of the City Budget Director and shall include such other employees as Council may provide. The City Budget Director shall report to the Mayor. The City Budget Director shall serve and perform the duties of the City's budget officer, as defined in Oregon Revised Statutes, or shall name a designee to perform these duties. The City Budget Office is responsible for:

- A. Coordinating development and administration of the City's budget, including capital budgeting and the development of budget and policy recommendations for all City bureaus and funds;

B. Financial planning and operational review of the City's utilities, including maintenance of an independent utility review function that provides City Council with an annual review of utility rates, operations, and economic impacts;

C. Long range financial forecasting for the City's funds, including oversight of the General Fund;

D. Preparing General Fund Five-Year Forecasts at least twice each fiscal year. The General Fund Five-Year Forecasts shall be released and made publicly available on or before December 31<sup>st</sup> and on or before April 30<sup>th</sup>;

E. Monitoring expenditures and revenues for the City and all Bureaus and providing this information to Commissioners when requested;

F. Developing and analyzing financial policy and performance measurement systems and providing this information to Commissioners when requested;

G. Providing Council with financial information that informs the City's negotiation of collective bargaining agreements, and assisting the Bureau of Human Resources with the costing of collective bargaining agreements;

H. Performing other duties as assigned.

**3.16.020. Authority of Council.**

A. The City Budget Director shall be appointed by the Commissioner in Charge of the City Budget Office, but may be removed only by majority vote of the Council.

B. The Director shall serve the entire Council including providing information and advice and making available for inspection the books and records of the City Budget Office to any member of the Council making a request for the same as soon as practical.