

ACCOUNTING

Description of Operations

The Accounting and Payroll Department, a division of the Finance Department, maintains the City's financial management information system in accordance with legal, regulatory and professional requirements. The department is responsible for providing accurate, relevant and timely financial information to the City Commissioners, City departments, citizens, Federal & state governments, employees, vendors/creditors, and investors.

Other responsibilities include the payment of vendors in accordance with established policies and procedures. Included in this function is budgetary control over expenditures at a detailed level through the use of the City's financial management information system. The department is also responsible for processing the City's weekly payroll in accordance with the City's personnel rules and regulations and other legal requirements.

Department Expenditures by Cost Center

	FY 2000 Actual	FY 2001 Budget	FY 2002 Continuation	FY 2002 Issues	FY 2002 Totals
038666 FINANCIAL RECORDS/REPORTING	134,673	174,488	188,904	0	188,904
038667 ACCOUNTS PAYABLE	50,235	53,885	58,060	0	58,060
038669 PAYROLL	127,051	101,502	110,802	0	110,802
Totals	\$311,959	\$329,875	\$357,766	\$0	\$357,766

Department Expenditures By Category

	FY 2000 Actual	FY 2001 Budget	FY 2002 Continuation	FY 2002 Issues	FY 2002 Totals
Personal Expenditures	248,057	277,553	305,444	0	305,444
Non Personal Expenditures	32,716	38,572	37,872	0	37,872
Capital Expenditures	31,186	13,750	14,450	0	14,450
Totals	\$311,959	\$329,875	\$357,766	\$0	\$357,766

Personnel Summary

Actual Positions	5.50	0.00	5.50
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Revenue Summary

	Total
CHARGES FOR SERVICES	5,000
	\$5,000

ACCOUNTING

FINANCIAL RECORDS/REPORTING

Description of Operations

The Financial Records Division maintains the City's financial management information system in accordance with generally accepted accounting principles, federal and state reporting requirements and finance related legal and contractual provisions. This includes the recording of all financial transactions and activity, recording of journal entries and reconciliation of cash accounts. The division also prepares a variety of financial reports for management and external users. Typical reporting responsibilities involve the preparation of monthly financial status reports, the City's Comprehensive Annual Financial Report, the annual financial report filed with the State Comptroller and other special reports.

During FY 2000-2001, one division began the implementation of Governmental Accounting Standards Board (GASB) Statement No. 34. This statement establishes new financial reporting requirements for state and local governments in the preparation of their annual financial reports. Effectively, this is the most comprehensive change in financial reporting for government ever developed. Users of the new annual financial report will find an easily readable report that will help them assess the City's operating results; determine whether the overall financial position has improved or deteriorated; see the cost of providing services to the citizenry; understand the extent to which the City has invested in capital assets including roads, bridges and other infrastructure assets; and make better comparisons between governments.

The division is also responsible for maintaining the fixed asset management information system. This involves the costing, valuation and maintenance of property accounting records covering land, buildings, improvements and equipment. On an annual basis, a physical inventory and accountability of fixed assets is coordinated by this division.

Goal - Responsible City Government

To process, maintain, and report all financial transactions while minimizing transaction cost and maximizing internal controls and data integrity. Provide timely and useful financial information and analyses to assist management in making informed economic decisions.

Objectives

Receive unqualified opinion from an independent auditor within seventy days of the close of the fiscal year.

To secure Certificate of Achievement for the Excellence in Financial Reporting from the Government Finance Officers Association.

To close month-end general ledger by the fifth business day of the following month and to issue financial statements by the tenth business day of the following month.

To schedule periodic training opportunities for employees in the use of the City's Financial Management System.

Performance Measures

Description	Unit	FY2000	FY2001	FY2002
Output Measure				
General ledger training courses per year	Number	n/a	n/a	12
Effectiveness Measure				
Receive unqualified opinion	Yes/No	Yes	Yes	Yes
GFOA Achievement Award	Yes/No	Yes	Yes	Yes
Efficiency Measure				
Days for opinion to be issued	Number	70	79	70
Close month by the fifth business day	Percent	92	92	100
Financials by the tenth business day	Percent	92	92	100

ACCOUNTING

FINANCIAL RECORDS/REPORTING

Expenditures By Category

	FY 2000 Actual	FY 2001 Budget	FY 2002 Continuation	FY 2002 Issues	FY 2002 Totals
Personal Expenditures	130,528	147,074	161,490	0	161,490
Non Personal Expenditures	2,904	14,464	13,764	0	13,764
Capital Expenditures	1,241	12,950	13,650	0	13,650
Totals	\$134,673	\$174,488	\$188,904	\$0	\$188,904

Personnel Summary

Actual Positions	2.80	0.00	2.80
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ACCOUNTING ACCOUNTS PAYABLE

Description of Operations

The Accounts Payable Division involves the payment to contractors and other vendors accurately, with all required supporting documentation and authorizations, in a timely and consistent manner, which is in accordance with City policy and procedures. This includes ensuring that planned and actual expenditures do not exceed budgeted expenditures.

Goal - Responsible City Government

To process payments to vendors in accordance with City policies and procedures and to be a reliable quality customer to vendors by ensuring payments are issued 30 days from the invoice date. Schedule periodic training opportunities for employees in the use of the Financial Management System.

Objectives

Review information on vendor invoices for adequate documentation. Perform funds availability verification for invoices processed for compliance with adopted budget.

Provide training to City personnel on policies and procedures to avoid unnecessary payment delays.

To provide City departments with the ability to obtain accounts payable information in the Financial Management System.

Performance Measures

Description	Unit	FY2000	FY2001	FY2002
Output Measure				
Invoices processed	Number	38,747	40,462	41,900
Checks issued	Number	20,131	22,540	23,750
Effectiveness Measure				
Invoices paid within 30 days	Percent	95	98	98
Accts payable training courses per year	Number	n/a	n/a	12
Efficiency Measure				
Invoices processed per FTE	Number	35,225	36,784	38,091

Expenditures By Category

	FY 2000 Actual	FY 2001 Budget	FY 2002 Continuation	FY 2002 Issues	FY 2002 Totals
Personal Expenditures	45,713	46,378	50,553	0	50,553
Non Personal Expenditures	3,224	7,507	7,507	0	7,507
Capital Expenditures	1,298	0	0	0	0
Totals	\$50,235	\$53,885	\$58,060	\$0	\$58,060

Personnel Summary

Actual Positions			1.10	0.00	1.10
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ACCOUNTING PAYROLL

Description of Operations

The Payroll Division is responsible for processing the City's weekly payroll for approximately 800 employees accurately and in accordance with legal requirements. This involves the input and calculation of the weekly payroll; printing of payroll checks and direct deposit statements and associated registers; archive of weekly reports on compact disks to eliminate the storage of paper-generated reports; preparation of payroll deposits and deductions for electronic fund transfers to financial institutions and the maintenance of employee records for elective deductions, IRS tax levies and child support garnishments to respective county and state agencies.

During the Summer of 2001, the existing payroll/human resource software was retired in favor of a system that requires less resources from the City's Information Systems and Technology (IST) Department. With this new software, the Payroll Division now performs the payroll processing functions that were previously performed by IST personnel. Included in this software conversion was a new automated time entry program (STEP). This replaced the manual accumulation of time on departmental time sheets that were entered into the payroll system and then absence occurrences had to be re-entered into an attendance system. The new STEP software program allows the departments to prepare their departmental time sheets electronically and then feed both the time and absence occurrences directly into the payroll system.

Goal - Responsible City Government

To process the weekly payroll accurately for distribution to employees and streamline the payroll function for maximum efficiency while providing pertinent and useful payroll data to departments and employees.

Objectives

To actively encourage employee participation in the City's Payroll Direct Deposit Program by distributing brochures from area banks and credit unions to increase awareness of the convenience of direct deposit.

To provide training to departmental payroll preparers for maximum benefit from use of automated systems and processing efficiency.

Performance Measures

Description	Unit	FY2000	FY2001	FY2002
Output Measure				
Employees paid	Number	747	786	790
Payroll training courses per year	Number	n/a	n/a	12
Effectiveness Measure				
Participation in direct deposit program	Percent	78	77	80
Efficiency Measure				
City employees paid per Payroll FTE	Number	498.0	524.0	493.8

Expenditures By Category

	FY 2000 Actual	FY 2001 Budget	FY 2002 Continuation	FY 2002 Issues	FY 2002 Totals
Personal Expenditures	71,816	84,101	93,401	0	93,401
Non Personal Expenditures	26,588	16,601	16,601	0	16,601
Capital Expenditures	28,647	800	800	0	800
Totals	\$127,051	\$101,502	\$110,802	\$0	\$110,802

ACCOUNTING PAYROLL

Personnel Summary

Actual Positions

1.60

0.00

1.60