

# ACCOUNTING

## Mission Statement

To provide accounting and payroll services to the City departments by processing payments to vendors, contractors, suppliers and employees and maintaining the financial integrity of accounting records and transactions.

## 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 2001 Actual	FY 2002 Budget	FY 2003 Continuation	FY 2003 Issues	FY 2003 Totals
038666 FINANCIAL RECORDS/REPORTING	157,098	188,904	200,541	0	200,541
038667 ACCOUNTS PAYABLE	52,349	58,060	61,284	0	61,284
038669 PAYROLL	133,656	110,802	115,309	0	115,309
Totals	\$343,103	\$357,766	\$377,134	\$0	\$377,134

## Department Expenditures By Category

	FY 2001 Actual	FY 2002 Budget	FY 2003 Continuation	FY 2003 Issues	FY 2003 Totals
Personal Expenditures	272,718	305,444	324,812	0	324,812
Non Personal Expenditures	47,259	37,872	37,772	0	37,772
Capital Expenditures	23,126	14,450	14,550	0	14,550
Totals	\$343,103	\$357,766	\$377,134	\$0	\$377,134

## Personnel Summary

Actual Positions	5.50	5.50	0.00	5.50
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## Revenue Summary

	Total
CHARGES FOR SERVICES	6,000
	\$6,000

# ACCOUNTING

## FINANCIAL RECORDS/REPORTING

### **Mission Statement**

To process and report all financial transactions and provide timely and useful financial information and analyses to assist management in making informed economic decisions.

### **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 2001-2002, the division will be completing the conversion for 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 the 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**

<b>Description</b>	<b>Unit</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>
<b>Output Measure</b>					
General ledger training courses offered	Number	n/a	n/a	9	12
<b>Effectiveness Measure</b>					
Receive unqualified opinion	Yes/No	Yes	Yes	Yes	Yes
GFOA Achievement Award	Yes/No	Yes	Yes	Yes	Yes
<b>Efficiency Measure</b>					
Days for opinion to be issued	Number	70	79	82	80
Close month by the fifth business day	Percent	92	92	92	100

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## FINANCIAL RECORDS/REPORTING

### Efficiency Measure

Financials by the tenth business day	Percent	92	92	100	100
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### Expenditures By Category

	FY 2001 Actual	FY 2002 Budget	FY 2003 Continuation	FY 2003 Issues	FY 2003 Totals
Personal Expenditures	141,122	161,490	173,127	0	173,127
Non Personal Expenditures	12,183	13,764	13,664	0	13,664
Capital Expenditures	3,793	13,650	13,750	0	13,750
<b>Totals</b>	<b>\$157,098</b>	<b>\$188,904</b>	<b>\$200,541</b>	<b>\$0</b>	<b>\$200,541</b>

### Personnel Summary

Actual Positions		2.80	2.80	0.00	2.80
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# ACCOUNTING

## ACCOUNTS PAYABLE

### Mission Statement

To create an efficient, cost effective payment system that is committed to continuous process improvement and customer-focused assistance in accordance with Federal, State & City regulations.

### 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	FY 2000	FY 2001	FY 2002	FY 2003
<b>Output Measure</b>					
Invoices processed	Number	38,747	38,725	39,660	39,755
Checks issued	Number	20,131	21,779	21,292	21,550
<b>Effectiveness Measure</b>					
Invoices paid within 30 days	Percent	n/a	95	98	98
Accts payable training courses offered	Number	n/a	n/a	9	12
<b>Efficiency Measure</b>					
Invoices processed per FTE	Number	35,225	35,205	36,055	36,141

### Expenditures By Category

	FY 2001 Actual	FY 2002 Budget	FY 2003 Continuation	FY 2003 Issues	FY 2003 Totals
Personal Expenditures	48,106	50,553	53,777	0	53,777
Non Personal Expenditures	4,243	7,507	7,507	0	7,507
Capital Expenditures	0	0	0	0	0
<b>Totals</b>	<b>\$52,349</b>	<b>\$58,060</b>	<b>\$61,284</b>	<b>\$0</b>	<b>\$61,284</b>

### Personnel Summary

Actual Positions	1.10	1.10	0.00	1.10
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# ACCOUNTING PAYROLL

## Mission Statement

To timely and accurately compensate employees in accordance with City policies and Federal, State and local laws, the processing of mandatory and voluntary payroll deductions and taxes, and to provide meaningful and accurate reports and answers to inquires relative to payroll data.

## 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.

## 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	FY 2000	FY 2001	FY 2002	FY 2003
<b>Output Measure</b>					
Employees paid	Number	747	786	790	790
Payroll training courses offered	Number	n/a	n/a	6	6
<b>Effectiveness Measure</b>					
Participation in direct deposit program	Percent	78	77	80	81
<b>Efficiency Measure</b>					
City employees paid per Payroll FTE	Number	498.0	524.0	493.8	493.8

## Expenditures By Category

	FY 2001 Actual	FY 2002 Budget	FY 2003 Continuation	FY 2003 Issues	FY 2003 Totals
Personal Expenditures	83,490	93,401	97,908	0	97,908
Non Personal Expenditures	30,833	16,601	16,601	0	16,601
Capital Expenditures	19,333	800	800	0	800
<b>Totals</b>	\$133,656	\$110,802	\$115,309	\$0	\$115,309

## Personnel Summary

Actual Positions	1.60	1.60	0.00	1.60
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