

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 2002 Actual	FY 2003 Budget	FY 2004 Continuation	FY 2004 Issues	FY 2004 Totals
038666 FINANCIAL RECORDS/REPORTING	182,969	203,091	221,053	0	221,053
038667 ACCOUNTS PAYABLE	55,245	61,284	66,612	0	66,612
038669 PAYROLL	105,454	115,309	121,029	0	121,029
Totals	\$343,668	\$379,684	\$408,694	\$0	\$408,694

Department Expenditures By Category

	FY 2002 Actual	FY 2003 Budget	FY 2004 Continuation	FY 2004 Issues	FY 2004 Totals
Personal Expenditures	308,893	324,812	353,822	0	353,822
Non Personal Expenditures	27,013	40,322	40,322	0	40,322
Capital Expenditures	7,754	14,550	14,550	0	14,550
Transfer Expenditures	8	0	0	0	0
Totals	\$343,668	\$379,684	\$408,694	\$0	\$408,694

Personnel Summary

Actual Positions	5.50	5.50	0.00	5.50
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Revenue Summary

	Total
CHARGES FOR SERVICES	5,800
	\$5,800

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.

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 sixty-five 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	FY 2001	FY 2002	FY 2003	FY 2004
Output Measure					
General ledger training courses offered	Number	n/a	9	10	12
General ledger transactions	Number	345,745	370,334	395,000	415,000
Effectiveness Measure					
Receive unqualified opinion	Yes/No	Yes	Yes	Yes	Yes
GFOA Achievement Award	Yes/No	Yes	Yes	Yes	Yes
Efficiency Measure					
Days for opinion to be issued	Number	82	64	65	65
Close month by the fifth business day	Percent	92	75	92	92
Financials by the tenth business day	Percent	92	100	100	100

ACCOUNTING

FINANCIAL RECORDS/REPORTING

Expenditures By Category

	FY 2002 Actual	FY 2003 Budget	FY 2004 Continuation	FY 2004 Issues	FY 2004 Totals
Personal Expenditures	164,857	173,127	192,129	0	192,129
Non Personal Expenditures	13,044	16,214	16,214	0	16,214
Capital Expenditures	5,060	13,750	12,710	0	12,710
Transfer Expenditures	8	0	0	0	0
Totals	\$182,969	\$203,091	\$221,053	\$0	\$221,053

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 City's 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 from the financial management system.

Performance Measures

Description	Unit	FY 2001	FY 2002	FY 2003	FY 2004
Output Measure					
Invoices processed	Number	38,725	39,865	40,860	41,890
Checks issued	Number	21,779	21,123	21,350	21,560
Effectiveness Measure					
Invoices paid within 30 days	Percent	95	97	98	98
Accts payable training courses offered	Number	n/a	9	20	20
Efficiency Measure					
Invoices processed per FTE	Number	35,205	36,240	37,145	38,080

Expenditures By Category

	FY 2002 Actual	FY 2003 Budget	FY 2004 Continuation	FY 2004 Issues	FY 2004 Totals
Personal Expenditures	49,890	53,777	58,185	0	58,185
Non Personal Expenditures	3,273	7,507	7,507	0	7,507
Capital Expenditures	2,082	0	920	0	920
Totals	\$55,245	\$61,284	\$66,612	\$0	\$66,612

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 reports; 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 2001	FY 2002	FY 2003	FY 2004
Output Measure					
Employees paid	Number	786	779	800	800
Payroll training courses offered	Number	n/a	4	4	6
Effectiveness Measure					
Participation in direct deposit program	Percent	77	81	81	81
Efficiency Measure					
City employees paid per Payroll FTE	Number	491.3	486.9	500.0	500.0

Expenditures By Category

	FY 2002 Actual	FY 2003 Budget	FY 2004 Continuation	FY 2004 Issues	FY 2004 Totals
Personal Expenditures	94,146	97,908	103,508	0	103,508
Non Personal Expenditures	10,696	16,601	16,601	0	16,601
Capital Expenditures	612	800	920	0	920
Totals	\$105,454	\$115,309	\$121,029	\$0	\$121,029

Personnel Summary

Actual Positions	1.60	1.60	0.00	1.60
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ACCOUNTING PAYROLL

Revenue Summary

	<u>Total</u>
CHARGES FOR SERVICES	5,800
	<u>\$5,800</u>