

# 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 and 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 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
038666 FINANCIAL RECORDS/REPORTING	218,686	244,244	257,261	0	257,261
038667 ACCOUNTS PAYABLE	61,987	74,242	81,242	0	81,242
038669 PAYROLL	120,644	135,034	139,710	0	139,710
Totals	\$401,317	\$453,520	\$478,213	\$0	\$478,213

## Department Expenditures By Category

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
Personal Expenditures	367,498	398,648	423,341	0	423,341
Non Personal Expenditures	22,984	38,622	38,622	0	38,622
Capital Expenditures	10,835	16,250	16,250	0	16,250
Totals	\$401,317	\$453,520	\$478,213	\$0	\$478,213

## Personnel Summary

Actual Positions		5.50	5.50	0.00	5.50
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## Revenue Summary

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
CHARGES FOR SERVICES	4,886	5,800	6,000	0	6,000
OTHER MISCELLANEOUS REVENUES	8	0	0	0	0
Totals	\$4,894	\$5,800	\$6,000	\$0	\$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 (CAFR), 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.

### OPERATIONAL FOCUS

#### Strategy

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.

#### Task

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 (GFOA).

To close the 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 (FMS).

Description	Unit	FY 2004	FY 2005	FY 2006	FY 2007
<b>Output Measure</b>					
General ledger training courses offered	Number	11	25	12	12
General ledger transactions	Number	404,602	382,937	400,000	400,000
<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	82	82	74	75
Close month by the fifth business day	Percent	83	83	83	83
Financials by the tenth business day	Percent	100	100	100	100

### Expenditures By Category

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
Personal Expenditures	199,930	215,320	226,137	0	226,137
Non Personal Expenditures	12,756	16,674	18,874	0	18,874
Capital Expenditures	6,000	12,250	12,250	0	12,250
Totals	\$218,686	\$244,244	\$257,261	\$0	\$257,261

# ACCOUNTING FINANCIAL RECORDS/REPORTING

## Personnel Summary

Actual Positions	2.80	2.80	0.00	2.80
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## Revenue Summary

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
OTHER MISCELLANEOUS REVENUES	8	0	0	0	0
Totals	\$8	\$0	\$0	\$0	\$0

# 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 and 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.

## OPERATIONAL FOCUS

### Strategy

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 (FMS).

### Task

Review information on vendor invoices for adequate documentation and 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 (FMS).

Description	Unit	FY 2004	FY 2005	FY 2006	FY 2007
<b>Output Measure</b>					
Invoices processed	Number	38,669	37,067	39,000	39,000
Checks issued	Number	21,044	20,567	22,000	22,000
<b>Effectiveness Measure</b>					
Invoices paid within 30 days	Percent	99	99	99	99
Accts payable training courses offered	Number	11	23	10	10
<b>Efficiency Measure</b>					
Invoices processed per FTE	Number	35,154	33,697	36,000	36,000

## Expenditures By Category

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
Personal Expenditures	58,584	65,815	72,815	0	72,815
Non Personal Expenditures	2,560	6,427	6,427	0	6,427
Capital Expenditures	843	2,000	2,000	0	2,000
Totals	\$61,987	\$74,242	\$81,242	\$0	\$81,242

## 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 responses 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.

## OPERATIONAL FOCUS

### Strategy

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.

### Task

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.

Description	Unit	FY 2004	FY 2005	FY 2006	FY 2007
<b>Output Measure</b>					
Employees paid	Number	808	794	800	805
<b>Effectiveness Measure</b>					
Participation in direct deposit program	Percent	86	88	89	90
<b>Efficiency Measure</b>					
City employees paid per Payroll FTE	Number	505	496	500	500

## Expenditures By Category

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
Personal Expenditures	108,984	117,513	124,389	0	124,389
Non Personal Expenditures	7,668	15,521	13,321	0	13,321
Capital Expenditures	3,992	2,000	2,000	0	2,000
Totals	\$120,644	\$135,034	\$139,710	\$0	\$139,710

## Personnel Summary

Actual Positions	1.60	1.60	0.00	1.60
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## Revenue Summary

	FY 2005 Actual	FY 2006 Budget	FY 2007 Continuation	FY 2007 Issues	FY 2007 Totals
CHARGES FOR SERVICES	4,886	5,800	6,000	0	6,000
Totals	\$4,886	\$5,800	\$6,000	\$0	\$6,000