

# 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 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
038666 FINANCIAL RECORDS/REPORTING	239,055	257,261	274,309	-13,985	260,324
038667 ACCOUNTS PAYABLE	80,139	81,242	92,084	-1,150	90,934
038669 PAYROLL	121,161	139,710	147,981	-2,410	145,571
Totals	\$440,355	\$478,213	\$514,374	(\$17,545)	\$496,829

## Department Expenditures By Category

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
Personal Expenditures	388,848	423,341	459,502	-4,091	455,411
Non Personal Expenditures	25,692	38,622	38,622	-10,454	28,168
Capital Expenditures	25,815	16,250	16,250	-3,000	13,250
Totals	\$440,355	\$478,213	\$514,374	(\$17,545)	\$496,829

## Personnel Summary

Actual Positions		5.50	5.50	0.00	5.50
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## Revenue Summary

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
CHARGES FOR SERVICES	5,025	6,000	5,000	0	5,000
OTHER MISCELLANEOUS REVENUES	13	0	0	0	0
Totals	\$5,038	\$6,000	\$5,000	\$0	\$5,000

# 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 2005	FY 2006	FY 2007	FY 2008
<b>Output Measure</b>					
General ledger training courses offered	Number	25	9	12	12
General ledger transactions	Number	382,937	374,797	375,000	375,000
<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	74	69	75	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 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
Personal Expenditures	207,246	226,137	243,185	-4,091	239,094
Non Personal Expenditures	15,984	18,874	18,874	-7,894	10,980
Capital Expenditures	15,825	12,250	12,250	-2,000	10,250
Totals	\$239,055	\$257,261	\$274,309	(\$13,985)	\$260,324

# ACCOUNTING

## FINANCIAL RECORDS/REPORTING

### Personnel Summary

Actual Positions	2.80	2.80	0.00	2.80
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### Revenue Summary

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
OTHER MISCELLANEOUS REVENUES	13	0	0	0	0
Totals	\$13	\$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 2005	FY 2006	FY 2007	FY 2008
<b>Output Measure</b>					
Invoices processed	Number	37,067	38,757	39,000	39,000
Checks issued	Number	20,567	20,581	22,000	22,000
<b>Effectiveness Measure</b>					
Invoices paid within 30 days	Percent	99	99	99	99
Accts payable training courses offered	Number	23	7	10	10
<b>Efficiency Measure</b>					
Invoices processed per FTE	Number	33,697	35,234	36,000	36,000

## Expenditures By Category

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
Personal Expenditures	67,610	72,815	83,657	0	83,657
Non Personal Expenditures	3,689	6,427	6,427	-650	5,777
Capital Expenditures	8,840	2,000	2,000	-500	1,500
Totals	\$80,139	\$81,242	\$92,084	(\$1,150)	\$90,934

## 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 2005	FY 2006	FY 2007	FY 2008
<b>Output Measure</b>					
Employees paid	Number	794	794	800	800
<b>Effectiveness Measure</b>					
Participation in direct deposit program	Percent	88	88	89	90
<b>Efficiency Measure</b>					
City employees paid per Payroll FTE	Number	496	496	500	500

## Expenditures By Category

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
Personal Expenditures	113,992	124,389	132,660	0	132,660
Non Personal Expenditures	6,019	13,321	13,321	-1,910	11,411
Capital Expenditures	1,150	2,000	2,000	-500	1,500
Totals	\$121,161	\$139,710	\$147,981	-\$2,410	\$145,571

## Personnel Summary

Actual Positions	1.60	1.60	0.00	1.60
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## Revenue Summary

	FY 2006 Actual	FY 2007 Budget	FY 2008 Continuation	FY 2008 Issues	FY 2008 Totals
CHARGES FOR SERVICES	5,025	6,000	5,000	0	5,000
Totals	\$5,025	\$6,000	\$5,000	\$0	\$5,000

# ACCOUNTING AND PAYROLL

## Budget Reduction

The Accounting Department runs on a very lean budget. It is not possible to cut positions and still process the necessary workload. Specifically the accounts payable and payroll transactions require the level of personnel we have.

### Cost of Issue

Personal	-4,091
Operating	-10,454
Capital	-3,000
Transfers	0
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Total	-17,545
<b>Net Cost of Issue</b>	<b>-17,545</b>