

Management, Budget and Accounting Department



**Mission Statement:**

To establish budget policies to guide the management of monetary, personnel, capital and other resources to ensure their efficient and effective allocation in order to meet the needs of Orlando's citizens and visitors, maintain the City's long range financial health, and to process, maintain and report all financial transactions in accordance with regulatory guidelines while minimizing transaction cost and maximizing internal controls, data integrity and asset security

**Division Identifier:**

- ⇒ Accounting and Control
  - ⇒ Management and Budget
- 

Table of Contents

Organization Chart	2
Expenditure Summary	3
Staffing Summary	4
Staffing/Expenditure Budget History	5
Service Efforts/Accomplishments	6
Performance Measurement	7

Management, Budget and Accounting Department

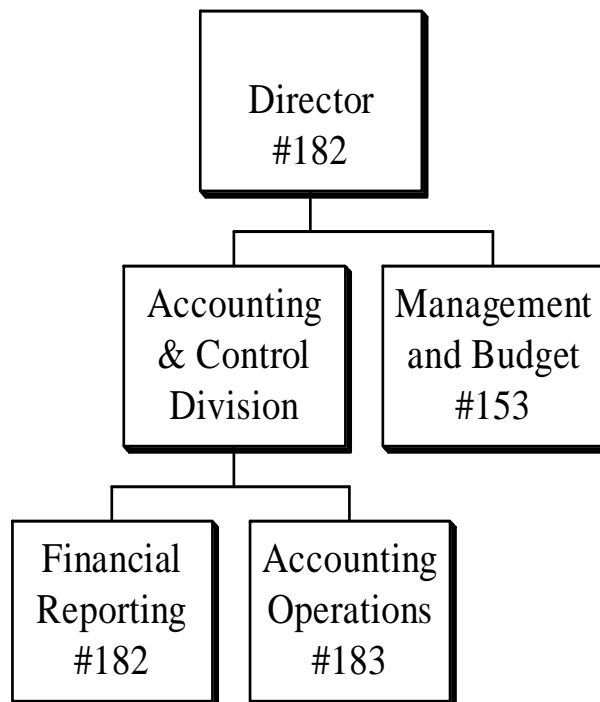


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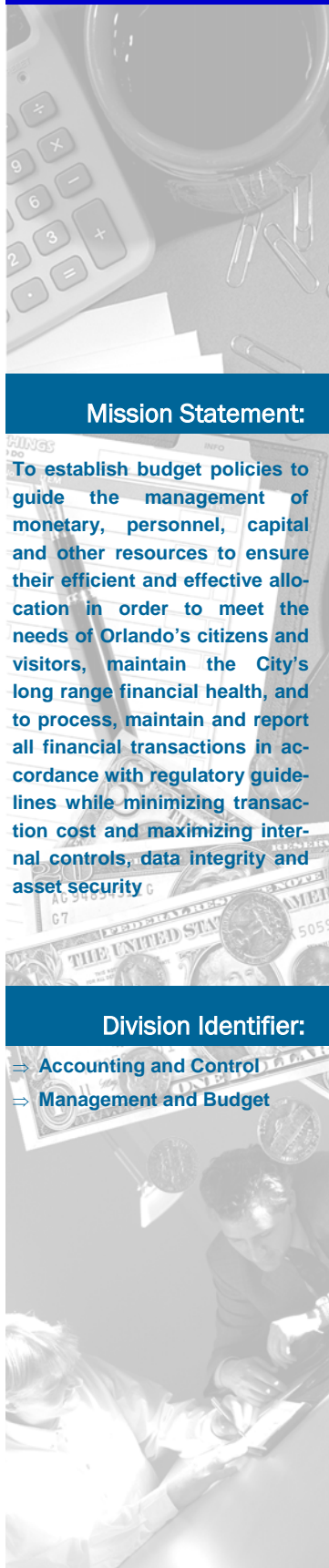
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EXPENDITURE SUMMARY

Fund Office/Division Program Number and Name	2001/02 Actual Expenditures	2002/03 Revised Budget	2003/04 Proposed Budget	% Change
<b>GENERAL FUND #100</b>				
153 Management and Budget	\$ 499,986	\$ 476,814	\$ 465,901	(2.29%)
Accounting and Control Division:				
182 Financial Reporting	1,112,228	1,090,010	885,616	(18.75%)
183 Accounting Operations	777,152	797,761	860,728	7.89%
895 Nondepartmental - Accounting			164,500	
<b>TOTAL - GENERAL FUND</b>	<b>\$ 2,389,366</b>	<b>\$ 2,364,585</b>	<b>\$ 2,376,745</b>	<b>0.51%</b>
<b>TOTAL - MGMT., BUDGET &amp; ACCOUNTING</b>	<b>\$ 2,389,366</b>	<b>\$ 2,364,585</b>	<b>\$ 2,376,745</b>	<b>0.51%</b>
<b>Expenditure by Classification</b>				
Salaries and Wages	\$ 1,805,876	\$ 1,714,618	\$ 1,588,868	(7.33%)
Employee Benefits	438,161	489,764	472,032	(3.62%)
Supplies	36,451	32,230	32,630	1.24%
Contractual Services	48,565	65,962	224,981	241.08%
Utilities				
Other operating	33,637	35,773	37,363	4.44%
Travel/Training	23,467	21,975	16,475	(25.03%)
Internal Services	3,209	4,263	4,396	3.12%
Capital				
Non-Operating				
<b>TOTAL - MGMT., BUDGET &amp; ACCOUNTING</b>	<b>\$ 2,389,366</b>	<b>\$ 2,364,585</b>	<b>\$ 2,376,745</b>	<b>0.51%</b>

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Staffing Summary

	Actual <u>2001/2002</u>	Revised Budget <u>2002/2003</u>	Proposed Budget <u>2003/2004</u>
<b>GENERAL FUND #100</b>			
Accounting and Control Division:			
182 Financial Reporting	15	13	11
183 Accounting Operations	16	14	15
153 Management and Budget	<u>7</u>	<u>6</u>	<u>6</u>
<b>TOTAL – MANAGEMENT, BUDGET &amp; ACCOUNTING</b>	<b><u><u>38</u></u></b>	<b><u><u>33</u></u></b>	<b><u><u>32</u></u></b>

This summary indicates the number of total authorized positions. It does not include temporary or seasonal positions. The Full Time Equivalent (FTE) totals indicated on the Performance Measurement pages include the total hours paid divided by 2,080. The total hours paid would include seasonal and temporary employees and overtime in addition to regular hours worked by authorized positions.

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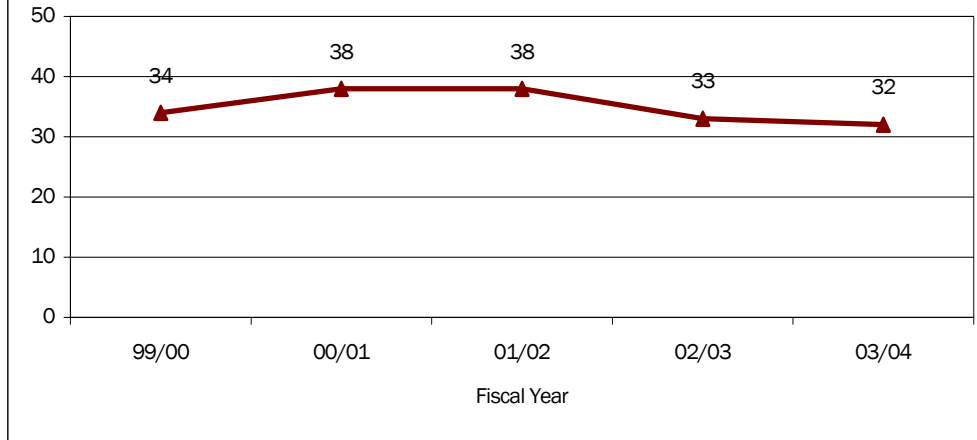
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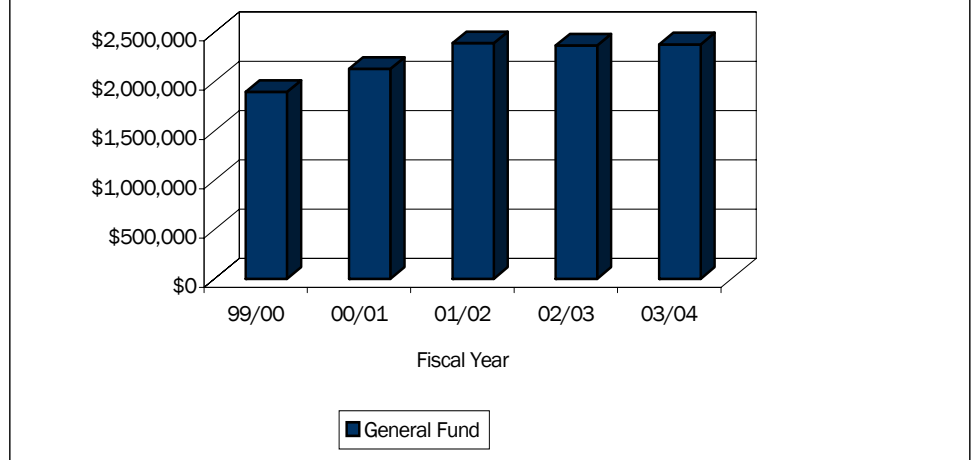
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**Staff History**



**Expenditure Budget History**



## Management, Budget and Accounting Department

### Service Efforts Accomplishments

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#### Division Identifier:

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### Overview of Services/Programs

**Accounting & Control** is responsible for the receipt and disbursement of all City funds, payroll processing, and financial reporting, all of which are performed in accordance with mandates. Accounting prepares and publishes annual financial reports for the City covering financial operations, grants, pensions, and debt disclosures.

**Management & Budget** establishes budget policies and guides the management of monetary, personnel, capital and other resources to ensure their efficient and effective allocation. Budget prepares a balanced annual budget/fiscal plan within the constraints of anticipated revenues; coordinates, organizes and prepares a five-year Capital Improvement Program and provides oversight and training in the development and implementation of the annual budget and the capital improvement program.

The Management, Budget, and Accounting Department also prepares forecasts of revenues and expenditures in comparison to budgeted activities to determine trends.

### Major Accomplishments

- Selected a new banking services provider, thereby increasing technology utilization, enhancing collections efforts and advancing reporting functions Citywide.
- Implemented a phased in approach to a Citywide electronic Time and Collection System with a bi-directional interface to the City's payroll system. All work was performed internally without consultants.
- Implemented a new Cashiering system, including integration of general ledger functions and Tidemark (Permitting) functions.
- Absorbed and implemented check processing systems enabling Accounting to directly print payroll, pension, accounts payable and risk management checks. Utilized blank safety paper stock versus preprinted forms to reduce costs.
- Utilized Lotus Notes to automate the budget transfer process. New procedures have been established to enhance the fiscal monitoring process. These include, among others, the preparation and posting to the Internet of monthly financial updates and the establishment of monthly meetings with each department to review their financial status.

### Future Outlook

Management, Budget, and Accounting will enhance the fiscal management and monitoring process surrounding accounting and budgetary activities to ensure prompt analysis of budget variances resulting in appropriate corrective action.

Management, Budget, and Accounting will develop tools to predict the impact of current year commitments on subsequent year's resources.

Management, Budget and Accounting Department



Accounting and Control Division

Mission Statement:

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Program Identifier:

Financial Reporting #182  
Accounting Operations #183

I. Total Annual Budget

		# of FTE's
FY 2001/2002 (Actual)	\$1,889,380	30.68
FY 2002/2003 (Estimated)	\$1,887,771	28.54
FY 2003/2004 (Budget)	\$1,910,844	28.00
Difference	\$23,073	-0.54
Percent Difference	1.22%	-1.91%

II. Selected Effectiveness Indicators and Outcome Targets

	FY01/02 Actual	FY02/03 Estimated	FY03/04 Proposed
1. Percent of Checks Voided in Accounts Payable	2.04%	1.88%	2.00%
2. Percent of Checks Undone Before Processing	1.00%	2.56%	2.50%
3. Percent of Violation Letters Issued to Users for Pro-card Transactions	10.00%	5.52%	10.00%
4. Percent of Checks Demanded	3.07%	2.21%	3.00%
5. Percent of Checks Voided	0.15%	1.18%	1.20%

III. Selected Activities and Efficiency of Service Level

	FY01/02 Actual	FY02/03 Estimated	FY03/04 Proposed
1. Average Direct/Indirect Cost to Process a Check in Accounts Payable Section	\$14.80	\$16.39	\$18.00
2. Average Cost to Process a Procard Transaction	\$1.63	\$1.87	\$2.00
3. Average Cost to Process an Accounts Receivable Transaction	\$7.47	\$11.11	\$12.00
4. Average Cost to Process a Revenue Collection Transaction	\$1.81	\$3.68	\$4.50
5. Average Cost to Process a Payroll Payment	\$1.03	\$1.13	\$1.18

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Management and Budget

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Program Identifier:

Management and Budget #153



I. Total Annual Budget

		# of FTE's
FY 2001/2002 (Actual)	\$499,986	6.86
FY 2002/2003 (Estimated)	\$476,814	6.22
FY 2003/2004 (Budget)	\$465,901	6.00
Difference	-\$10,913	-0.22
Percent Difference	-2.29%	-3.47%

II. Selected Effectiveness Indicators and Outcome Targets

	FY01/02 Actual	FY02/03 Estimated	FY03/04 Proposed
1. Percent of Departments Falling Within the "Normal" Range as Evidenced by Monthly Budget Comparisons and Quarterly Reports	NA	NA	100%
2. Percent of Budget Revision Requests Processed Based on 723 Requests Processed in FY 01/02	NA	107%	104%
3. Percent of Budget Transfers Processed Within 5 Working Days	50%	60%	70%
4. Budget Transfer Error Posting Rate	3.00	2.89	3.00
5. Percent of City Staff Satisfied With the Budget	93%	93%	95%

	FY01/02 Actual	FY02/03 Estimated	FY03/04 Proposed
1. Total Cost to Formulate and Monitor the City Budget	\$369,691	\$401,681	\$429,816
2. Average Transaction Cost per Budget Transfer	\$6.34	\$7.07	\$7.37
3. Cost to Prepare the Capital Improvement Plan (CIP)	\$99,725	\$112,052	\$51,314