

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

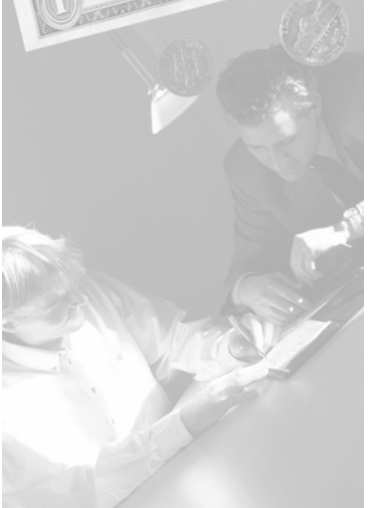


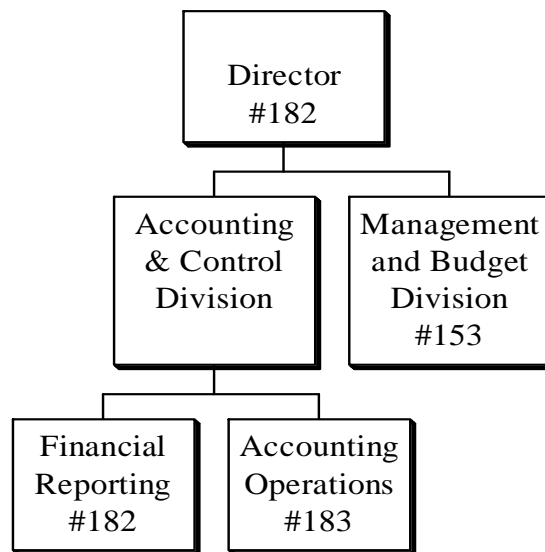
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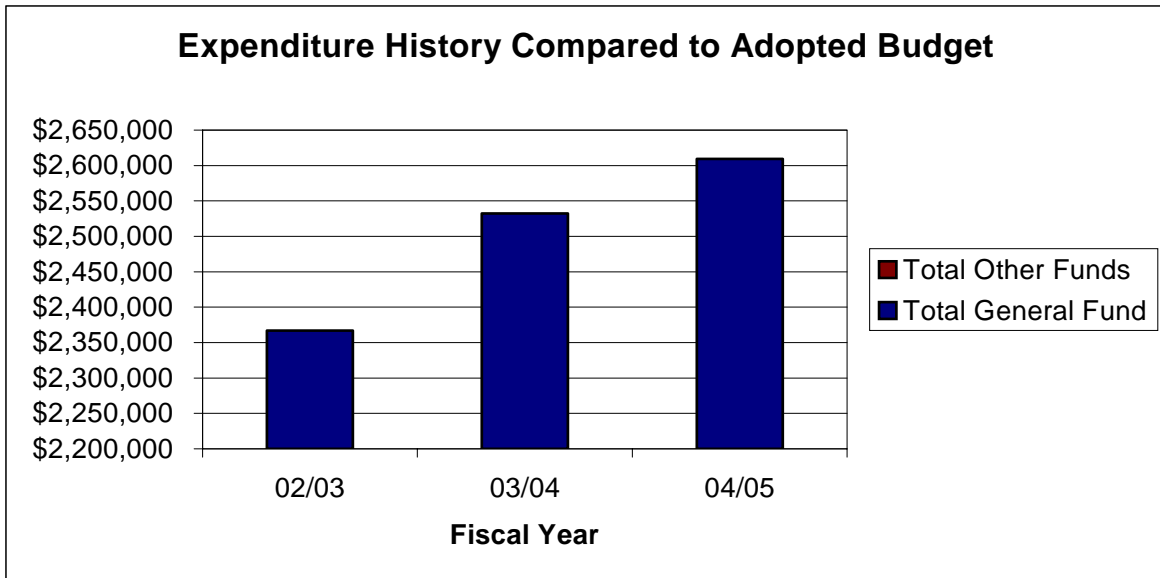
- ⇒ Accounting and Control
- ⇒ Management and Budget



Management, Budget and Accounting Department

DEPARTMENT EXPENDITURE SUMMARY

Fund Office/Division Program Number and Name	2002/03 Actual Expenditures	2003/04 Revised Budget	2004/05 Adopted Budget	Change Adopted to Revised	% Change
GENERAL FUND #100					
153 Management and Budget	\$ 483,029	\$ 413,315	\$ 400,271	\$ (13,044)	(3.16%)
Accounting and Control Division:					
182 Financial Reporting	1,093,383	997,891	965,714	(32,177)	(3.22%)
183 Accounting Operations	782,344	967,432	1,038,295	70,863	7.32%
895 Nondepartmental - Accounting	8,042	153,882	204,978	51,096	33.20%
TOTAL -- GENERAL FUND	\$ 2,366,798	\$ 2,532,520	\$ 2,609,258	\$ 76,738	3.03%
TOTAL -- MGMT., BUDGET & ACCOUNTING	\$ 2,366,798	\$ 2,532,520	\$ 2,609,258	\$ 76,738	3.03%
Expenditure by Classification					
Salaries and Wages	\$ 1,749,087	\$ 1,682,380	\$ 1,661,901	\$ (20,479)	(1.22%)
Employee Benefits	497,929	468,809	585,599	116,790	24.91%
Supplies	35,345	38,312	36,712	(1,600)	(4.18%)
Contractual Services	34,336	227,129	249,825	22,696	9.99%
Utilities	(30)				
Other operating	35,031	36,200	36,978	778	2.15%
Travel/Training	11,019	24,033	26,475	2,442	10.16%
Internal Services	4,082	4,654	6,768	2,114	45.42%
Capital		51,003	5,000	(46,003)	(90.20%)
TOTAL -- MGMT., BUDGET & ACCOUNTING	\$ 2,366,798	\$ 2,532,520	\$ 2,609,258	\$ 76,738	3.03%



Management, Budget and Accounting Department

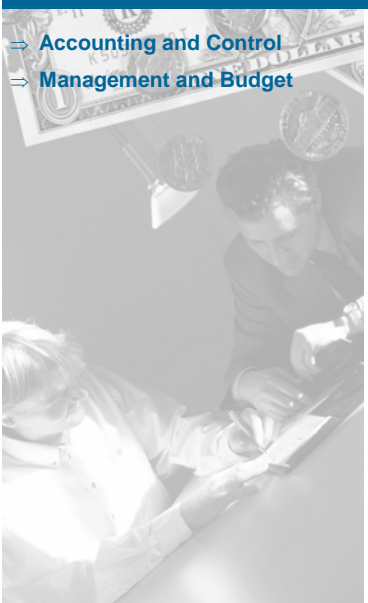


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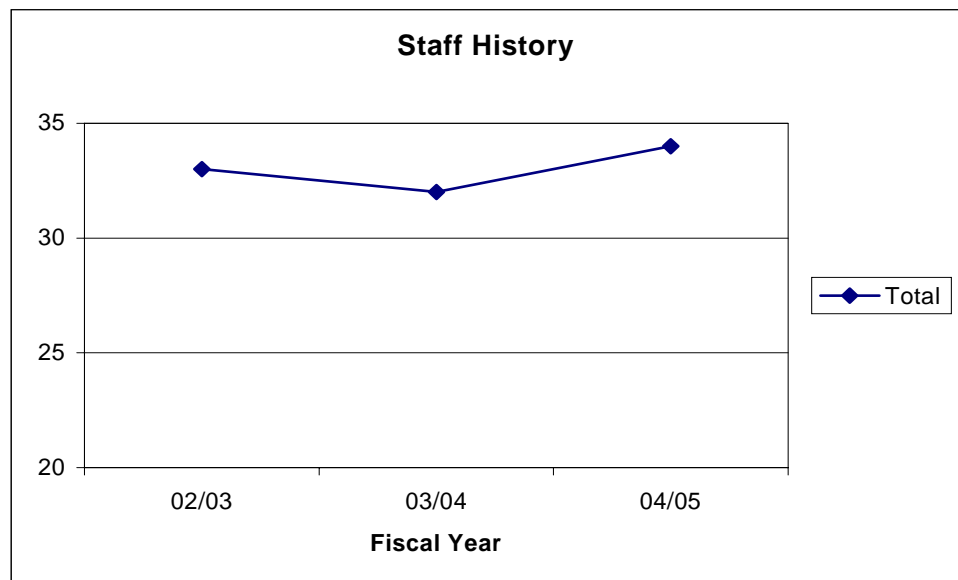
- ⇒ Accounting and Control
- ⇒ Management and Budget



DEPARTMENT STAFFING SUMMARY

	Actual 2002/2003	Revised Budget 2003/2004	Adopted Budget 2004/2005
GENERAL FUND #100			
Accounting and Control Division:			
182 Financial Reporting	13	11	11
183 Accounting Operations	14	16	18
153 Management and Budget	<u>6</u>	<u>5</u>	<u>5</u>
TOTAL – MANAGEMENT, BUDGET & ACCOUNTING	<u>33</u>	<u>32</u>	<u>34</u>

Staff History



Management, Budget and Accounting Department

Accounting and Control Division

Mission Statement:

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.

Program Identifier:

Financial Reporting #182
Accounting Operations #183

Overview of Services/Programs

Accounting and 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, pension, and debt disclosures.

Major Accomplishments

- Implemented a customized lien tracking module that is integrated with the City's general ledger and geographic information system.
- Implemented an Accounts Receivable system that is fully integrated with the City's financial management system.
- Implemented electronic transmission of child support payments for the State of Florida.
- Continued implementation of a citywide electronic time and attendance system with a bi-directional interface with the payroll system; all work has been performed internally without the use of consultants.

Future Outlook

- Management, Budget and Accounting will implement new requirements of the Governmental Accounting Standards Board, and will monitor proposed pronouncements to determine their impact on the City.
- Management, Budget and Accounting will participate in the migration from JD Edwards OneWorld XE to PeopleSoft Enterprise One 8.10.

Selected Effectiveness Indicators and Outcome Targets

	FY02/03 Actual	FY03/04 Estimated	FY04/05 Proposed
Percent of Checks Voided in Accounts Payable	1.88%	2.00%	2.30%
Percent of Checks Undone Before Processing	2.56%	2.50%	2.75%
Percent of Violation Letters Issued to Users for Pro-card Transactions	5.52%	10.00%	10.00%
Percent of Checks Demanded	2.21%	3.00%	2.50%
Percent of Checks Voided	1.18%	1.20%	1.15%

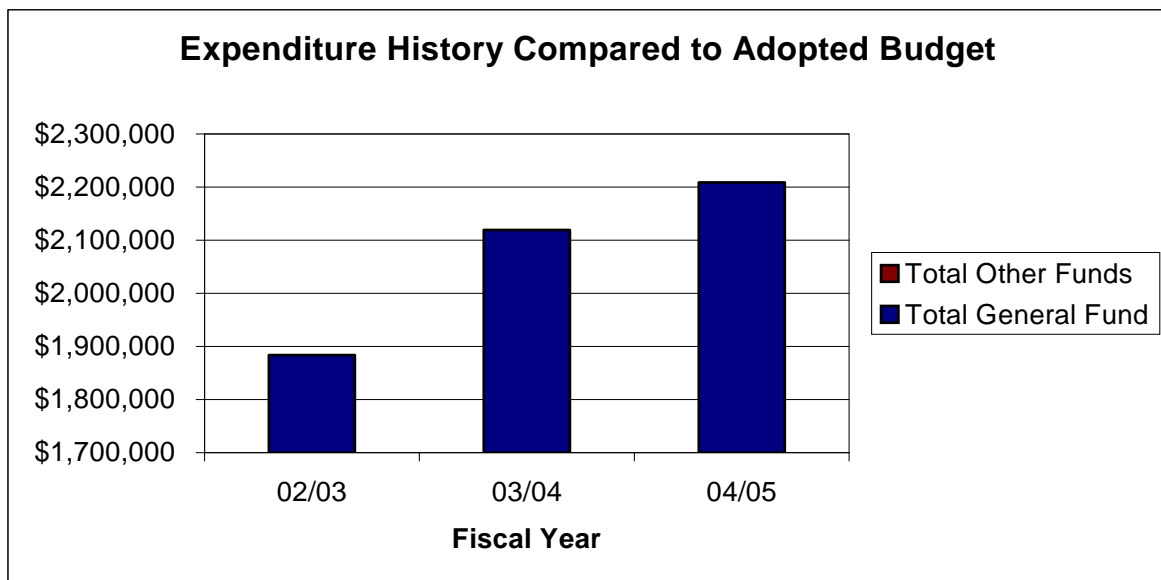
Selected Activities and Efficiency of Service Level

	FY02/03 Actual	FY03/04 Estimated	FY04/05 Proposed
Average Direct/Indirect Cost to Process a Check in Accounts Payable Section	\$16.39	\$18.00	\$19.25
Average Cost to Process a Procard Transaction	\$1.87	\$2.00	\$2.00
Average Cost to Process an Accounts Receivable Transaction	\$11.11	\$12.00	\$12.00
Average Cost to Process a Revenue Collection Transaction	\$3.68	\$4.50	\$4.00

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183 Accounting Operations	782,344	967,432	1,038,295	70,863	7.32%
895 Nondepartmental - Accounting	8,042	153,882	204,978	51,096	33.20%
TOTAL -- GENERAL FUND	\$ 1,883,769	\$ 2,119,205	\$ 2,208,987	\$ 89,782	4.24%
TOTAL -- ACCOUNTING & CONTROL DIVISION	\$ 1,883,769	\$ 2,119,205	\$ 2,208,987	\$ 89,782	4.24%



STAFFING SUMMARY

	Actual 2002/2003	Revised Budget 2003/2004	Adopted Budget 2004/2005
GENERAL FUND #100			
Accounting and Control Division:			
182 Financial Reporting	13	11	11
183 Accounting Operations	14	16	18
	<u>27</u>	<u>27</u>	<u>29</u>
TOTAL -- ACCOUNTING & CONTROL DIVISION	<u>27</u>	<u>27</u>	<u>29</u>

Management, Budget and Accounting Department

Management and Budget

Mission Statement:

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Program Identifier:

Management and Budget #153

Overview of Services/Programs

Management and 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 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

- Received the Government Finance Officers' Association Distinguished Budget Presentation Award for the first time since the late 1980's.
- Utilizing Lotus Notes, created and implemented a Fiscal Impact Statement that is used to project the current and future year costs of local legislation.

Future Outlook

- Management, Budget and Accounting will revise and create policies that strengthen the long range financial stability of the City, and will develop a framework for allocating resources that incorporates budgetary best practices.
- Management, Budget and Accounting will enhance the capital budgeting process to improve the amount and quality of information available to decision-makers in order to ensure adequate resources are available to meet organizational objectives and priorities.

Selected Service Indicators

	FY02/03 Actual	FY03/04 Estimated	FY04/05 Proposed
Number of Budget Revision Requests.	804	648	650
Number of Budget Amendments	201	157	160

Selected Effectiveness Indicators and Outcome Targets

	FY02/03 Actual	FY03/04 Estimated	FY04/05 Proposed
Percent of Departments Falling Within the "Normal" Range as Evidenced by Monthly Budget Comparisons and Quarterly Reports	100%	90%	100%
Percent of Budget Transfers Processed Within 5 Working Days	60%	63%	70%
Budget Transfer Error Posting Rate	2.89%	2.61%	2.50%
Percent of City Staff Satisfied With the Budget	91%	82%	90%

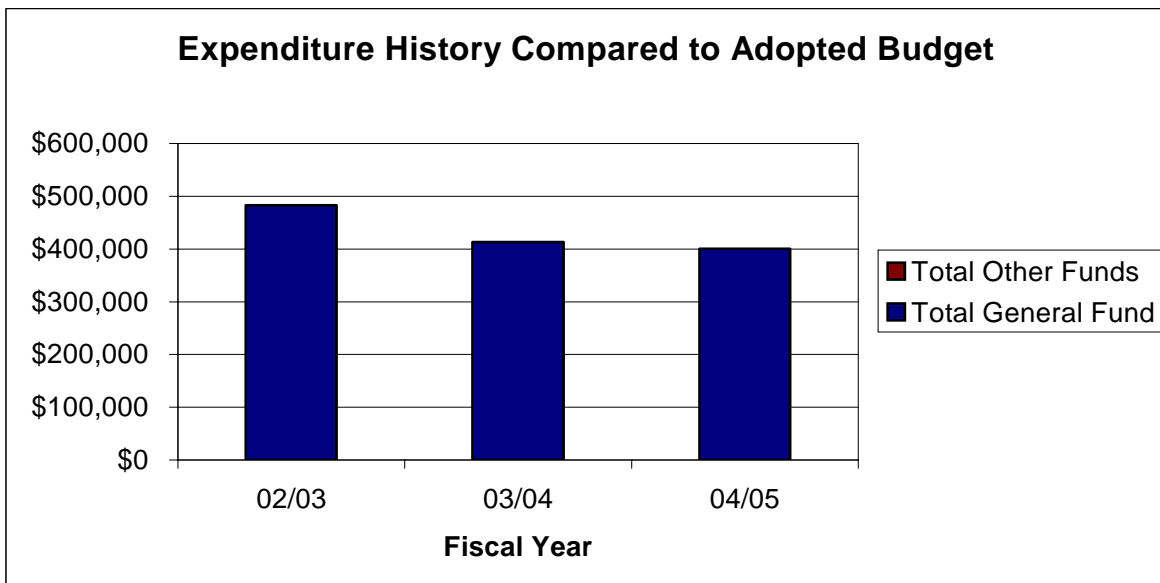
Selected Activities and Efficiency of Service Level:

	FY02/03 Actual	FY03/04 Estimated	FY04/05 Proposed
Total Cost to Formulate and Monitor the City Budget	\$401,681	\$435,401	\$489,823
Average Transaction Cost per Budget Transfer	\$6.16	\$8.10	\$8.06
Cost to Prepare the Capital Improvement Plan (CIP)	\$112,052	\$53,012	\$57,601

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TOTAL -- GENERAL FUND	\$ 483,029	\$ 413,315	\$ 400,271	\$ (13,044)	
TOTAL -- MANAGEMENT & BUDGET	\$ 483,029	\$ 413,315	\$ 400,271	\$ (13,044)	(3.16%)



STAFFING SUMMARY

	Actual 2002/2003	Revised Budget 2003/2004	Adopted Budget 2004/2005
GENERAL FUND #100			
153 Management and Budget	6	5	5
TOTAL -- MANAGEMENT AND BUDGET DIVISION	6	5	5