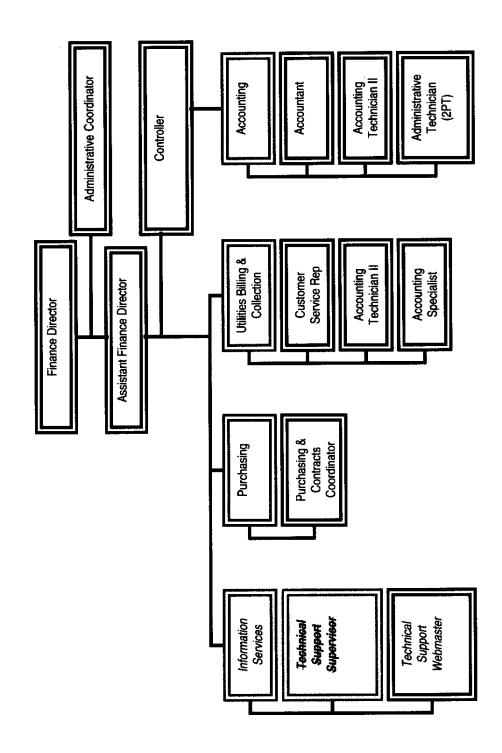


# CITY OF DANIA BEACH DEPARTMENT OF FINANCE 2008-2009



Throughout the fiscal year job titles and job descriptions may be revised or retitled which could result in personnel compensation changes such as those relating to promotions.

## Department of Finance

### Services, Functions and Activities:

The Finance Department is responsible for managing the City's financial resources in the most cost effective and efficient manner. It includes accounting, budgetary, procurement, debt management, and treasury management functions.

Under the accounting functions, the department provides accurate and monthly financial reports to all departments, prepares the Comprehensive Annual Financial Report, payroll processing, accounts payable, accounts receivable billing and collections and fixed assets reporting. The department is also responsible for water and sewer utility billings and collection.

For budgetary functions, the department is responsible for preparing and monitoring the annual operating budget. In April each year a mid-year review is conducted with all departments to address any issues that may arise which requires budget revision. The department is also responsible for the preparation of a five-year Capital Improvement Plan.

As for purchasing function, the department ensures all goods and services are procured in the most competitive methods and adhere to the purchasing policies set forth by the City's Code of Ordinance and management.

Finance is also responsible for investment of city's idle funds to ensure that it is invested in the most liquidable, low risk and maximum rate of return. Internal controls are also established to ensure all city's funds are secured and free of fault. When required, the department is responsible for the debt issuance as approved by City Commission and payment of of debt service.

The Information Services Division reports directly to the Director of Finance.

This division is responsible for the development, installation and maintenance of computer systems and applications that support City services. Information Services is involved in the identification of user needs, review of products and the selection of appropriate systems and applications for use by the City. The division then follows through to acquire and implement hardware and software and provide ongoing user support. Information Services also supports the Internet, T-1 Line, Web Site, WAN, LAN, and telephone infrastructure, supports the City-wide personal computer environment and ensures compliance to City policies relative to technology acquisition and use.

### FY 2008 Accomplishments:

- ➤ Continued to perform numerous analysis of how the various "Tax Reform Proposals" could impact the City including Amendment 1.
- ➤ The Comprehensive Financial Report issued in FY 2006 continued to receive the award from Government Finance Officer's Association for the Certificate of Excellence in Financial Reporting.
- ➤ Issued FY 2006-2007 financial statements.
- > Inventoried all City fixed assets.
- > Successfully placing City's surplus assets for an on-line auction, generating \$7,466.15 in proceeds.
- ➤ Scanning of all accounts payable records into Optiview for FY 2005, FY 2006 and FY 2007.
- ➤ Scanning all Journal Entries records for FY 2005 to FY 2007.
- Negotiated costs and engaged consultant to complete a comprehensive water and sewer rate study to determine the rate structure necessary to provide adequate funding in the water and sewer funds to cover operating cost and SRF debt service.
- > Input approximately 3,000 records of infrastructure in the H.T.E. system.
- > Survey other cities and drafted internal controls and procurement processes for the new developed CRA.
- > Re-broadcast City's Commission meeting on Thursday morning
- > Implement direct debit for accounts receivable
- > Developed and Implemented electronic approval of "Personnel Action Form" through the H.T.E. system.
- ➤ Compiled and prepared 2009-2013 Capital Improvement Plan.
- > Redirect City's investment portfolio from SBA to other banking institutions.
- ➤ Work with City Attorney's office to have the BSO contract revised
- > Developed monthly report to the Commission on capital projects.
- > Developed monthly investment report to the Commission monthly.
- > Implemented inventory issuance for gasoline consumptions automatically posted by the H.T.E. system.
- > Implement new Phone System including multiple automated attendants to improve customer service
- ➤ Successfully completed HTE Conversion Naviline 5.0
- > Implemented Optispool system for archiving H.T.E. printed reports, eliminated hard copies or scanning.
- Installed new servers for backup, completely eliminated tape backup.
- Installed five new computers under the city's replacement program.

### Issues:

- > Explore Other Revenue Options: Such as Recreation Fees, special assessments and other funding sources.
- > Research credit card or debit card payment for permit fees and utility fees.
- > Continued monitoring of City's debt capability.
- > The implementation of GASB 43 and 45 (Other Post Employment Benefits)
- > Continue to project and monitor cash flow and invest City's surplus to the utmost returns and safety during this downturn of this economic cycle.

- > Redesign the City's website to be more users friendly.
- > Continue to replace paper form to electronic forms
- > Continue to replace City's aging computers

### FY 2009 Key Objectives:

Objective 1: Explore other revenue options

Objective 2: Redesign City's website to be more user' friendly

Objective 3: Implementation of Government Accounting Standard Board Statement 45
Objective 4: Develop a simplified financial statement that can be easily understandable

Objective 5: Develop a financial policy

### Performance Measures:

i ci iui mance ricasures.	FY 2007 Actual	FY 2008 Projection	FY 2009 Goals
Payment of Accounts Payable within 5 days of due date	50%	80%	85%
Month End Closing by the 12th of each month	50%	50%	70%
Management Comments issued by Auditor	2	1	0
Investment return higher than SBA by 30 basis point	57%	25%	30%

### **Personnel Summary**

Position	Full Time	Part Time	Salaries
Director of Finance	1		\$ 122,915
Assistant Finance Director	1		\$ 80,780
Purchasing and Contracts Coordinator	1		\$ 76,173
Controller	1		\$ 50,228
Accountant	1		\$ 50,104
Administrative Coordinator	1		\$ 58,844
Administrative Technician*		.5	\$ 12,093
Accounting Technician II*	1		\$ 31,397
Accounting Specialist*	1		\$ 39,605
Accounting Technician II	1		\$ 29,996
Administrative Technician**		.5	\$ 12,093
Customer Service Representative**	1		\$ 28,159
Technical Support Webmaster	<u>1</u>	_	\$ 61,227
Total	11	1	

Salaries include COLA and merit for FY 2009 where applicable.

### Full Time equivalency for part-time position

<sup>\*</sup>Denotes Water Fund

<sup>\*\*</sup>Denotes Sewer Fund

# **Department of Finance**

Acct. Number	Account Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2009 Adopted	\$ Var.	% Chg.
001-1701-513.12-10	Regular	347,723	424,660	454,876	469,040	14,164	3%
001-1701-513.14-10	Overtime	309	21	0	0	0	0%
001-1701-513.15-40	Accrued Leave Buyback	5,191	10,698	3,000	11,712	8,712	290%
001-1701-513.21-10	FICA Taxes	23,377	27,355	29,447	30,125	678	2%
001-1701-513.21-20	Medicare Taxes	5,928	6,876	7,373	7,650	277	4%
001-1701-513.22-10	Retirement Contributions	111,581	125,278	117,740	116,766	-974	-1%
001-1701-513.23-10	Life & Health Insurance	54,609	92,218	74,752	80,083	5,331	7%
001-1701-513.24-10	Workers' Compensation	1,399	1,086	1,812	2,536	724	40%
PERSON	AL SERVICES	550,117	688.192	689,000	717,912	28,912	4%
001-1701-513.31-10	Professional Services	2,915	5,165	3,450	3,550	100	3%
001-1701-513.32-10	Accounting & Auditing	42,910	44,753	45,000	65,900	20,900	46%
001-1701-513.40-10	Training & Per Diem	2,593	2,714	600	290	-310	-52%
001-1701-513.40-20	Edu Reim. & Certification	3,192	9,064	5,350	5,900	550	10%
001-1701-513.40-30	Expense Account	6,016	6,016	6,000	6,000	0	0%
001-1701-513.41-10	Telephone	307	273	300	276	-24	-8%
001-1701-513.46-10	Equipment Maintenance	315	127	300	200	-100	-33%
001-1701-513.47-10	Printing & Binding	2,079	1,936	2,590	2,260	-330	-13%
001-1701-513.49-10	County Recording Fee	3,548	4,864	5,360	4,860	-500	-9%
001-1701-513.51-10	Office Supplies	4,150	3,179	4,300	3,630	-670	-16%
001-1701-513-52-20	Miscellaneous	0	0	0	0	0	0%
001-1701-513.54-10	Books, Subscriptions	814	863	360	360	0	0%
001-1701-513.54-20	Memberships	870	1,102	1,160	1,160	0	0%
OPERATI	NG EXPENSES	69,709	80,056	74,770	94,386	19,616	26%
001-1701-513.64-30	Machines & Equipment	6,650	0	0	0	0	0%
CAPITA	AL OUTLAY	6,650	0	0	0	0	0%
001-1701-513.71-10	Principal	2,472	0	0	0	0	0%
001-1701-513.72-10	Interest	104	0	0	0	0	0%
	SERVICE	2,576	0	0	0	0	0%
T	OTALS	629,052	768,248	763,770	812,298	48,528	6%

Major Variance or Highlights of the Department					
Category/Line Item	Amount	Explanation			
.15-40 Accrued Leave	8,712	Due to longevity of employee and current sick accrual that will reach cap for automatic payout of overage			
.32.10 Auditing	20,900	Engage contractual service to audit the Pier Restaurant 2nd year of revenues			

# Information Services

# **Department of Finance (Information Services Division)**

Acct. Number	Account Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2009 Adopted	\$ Var.	% Chg.
001-1704-713.12-10	Regular	109,558	117,473	124,607	61,227	-63,380	-51%
001-1704-713.14-10	Overtime	66	328	0	1,800	1,800	100%
001-1704-713.14-11	Hurricane OT	228	0	0	0	0	0%
001-1704-713.15-40	Accrued Leave Buyback	1,121	105	1,500	0	-1,500	-100%
001-1704-713.21-10	FICA Taxes	7,973	8,461	9,061	4,519	-4,542	-50%
001-1704-713.21-20	Medicare Taxes	1,864	1,979	2,119	1,057	-1,062	-50%
001-1704-713.22-10	Retirement Contributions	36,104	40,029	43,401	27,006	-16,395	-38%
001-1704-713.23-10	Life & Health Insurance	14,010	11,023	9,804	13,916	4,112	42%
001-1704-713.24-10	Workers' Compensation	451	303	499	329	-170	-34%
PERSOI	NAL SERVICES	171,375	179,701	190,991	109,854	-81,137	-42%
001-1704-713.31-10	Professional Services	3,075	428	1,895	11,000	9,105	480%
001-1704-713.34-10	Contractual Services	83,747	81,994	83,600	85,177	1,577	2%
001-1704-713.40-10	Training & Per Diem	79	1,323	1,455	1,000	-455	-31%
001-1704-713.41-10	Telephone	701	679	720	420	-300	-42%
001-1704-713.46-10	Equipment Maintenance	8,308	9,663	11,750	9,850	-1,900	-16%
001-1704-713.49-30	Permits & Licenses Fees	31,067	30,256	34,825	32,965	-1,860	-5%
001-1704-713.52-20	Misc. Supplies	12,197	20,296	15,000	14,280	-720	-5%
001-1704-713.52-30	Computer Software	18,640	5,038	9,000	2,550	-6,450	-72%
001-1704-713.52-50	Uniforms	250	250	250	150	-100	-40%
001-1704-713.54-10	Books, Subscriptions	35	0	100	0	-100	-100%
001-1704-713.54-20	Memberships	294	195	300	200	-100	-33%
OPERAT	ING EXPENSES	158,393	150,122	158,895	157,592	-1,303	-1%
001-1704-713.64-10	Computer	32,251	9,498	15,750	0	-15,750	-100%
001-1704-713.64-30	Machines & Equipment	4,154	9,516	0	0	0	0%
CAPI	TAL OUTLAY	36,405	19,014	15,750	0	-15,750	-100%
001-1704-713.71-10	Principal	16,288	0	0	0	0	0%
001-1704-713.72-10	Interest	525	0	0	0	0	0%
DEE	31 SERVICE	16,813	0	0	0	0	0%
	TOTALS	382,986	348,837	365,636	267,446	-98,190	-27%

Major Variance or Highlights of the Department					
Category/Line Item	Amount	Explanation			
Personal Services	(79,775)	Technical Support Supervisor vacant position being eliminated in FY 2009			
.31-10 Prof. Svc.	9,105	Contractual service to provide support to only one staff in the division to cover sick, vacation or emergency situations			
.52-30 Comp Software	(6,450)	Certain software are no longer required			
.64-10 Computer	(15,750)	Computers are now under \$1,000, no longer need to be capitalized. In FY 2008, budgeted for 21 computers replacement, able to purchase 25. In FY 2009, budgeted only 10 replacement under .52-20 line item.			