

**BUDGET ADVISORY BOARD FY 2015 DEPARTMENTAL BUDGET REVIEW SESSION
CITY OF FORT LAUDERDALE
100 NORTH ANDREWS AVENUE
8th FLOOR CONFERENCE ROOM
FORT LAUDERDALE, FLORIDA, 33301
MAY 14, 2014 – 6:00 P.M.**

Board Members	Attendance
June Page, Chair	P
Drew Saito, Vice Chair	A
Chip Burpee	P
Josias Dewey	A
James McMullen	P
Fred Nesbitt	P
Robert Oelke	P
David Orshefsky	P
Bryson Ridgway	A

Staff Attending

Kirk Buffington, Director of Finance
Linda Logan-Short, Deputy Finance Director/CFO
Emilie Smith, Budget Manager
Amy Knowles, Structural Innovation Manager
Laura Garcia, Acting Controller
Pamela Winston, Senior Accountant
Arnette Torrence, Revenue Collection Supervisor
Marian Dollard, Accountant II
Norm Mason, Assistant Budget Manager
Laura Recce, CIP Assistant Grant Manager
Diane Lichenstein, Senior Financial Management Analyst
Charmaine Eccles, Budget Department and Board Liaison
Marco Hausy, Assistant City Auditor
Paul Vanden Berge, Fire Rescue Department Budget Coordinator

Department Reviewed

Finance Department. Mr. Buffington and Mrs. Short presented the department's recent successes, major challenges, and FY 2015 new projects and initiatives. **SEE ATTACHED PRESENTATION.**

There were no further discussions to come before the Board; the Department Budget Review Session was adjourned at 8:13 p.m.

Note: Two or more members of Fort Lauderdale City Commission may be in attendance at this meeting.



CITY OF FORT LAUDERDALE

Finance Department



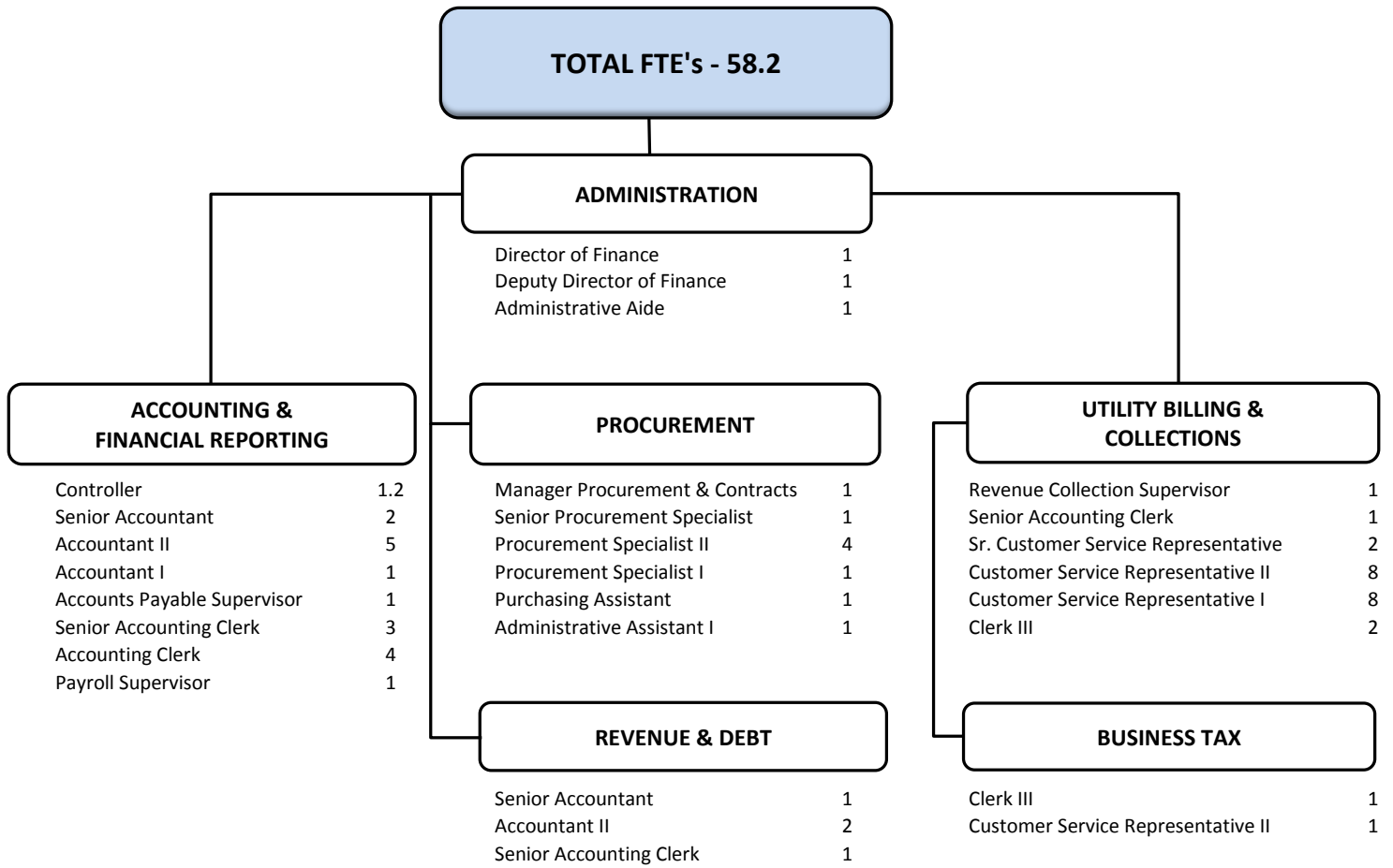
WE BUILD COMMUNITY

Finance Department

The purpose of the Finance Department is to safeguard the City's assets and financial affairs, and provide for the long-term financial stability, integrity, and accountability of the City's financial resources. The department is a valuable internal financial resource to all City departments, and strives to provide excellent service to investors and other entities conducting financial and purchasing transactions in accordance with accounting standards for state and local governments. To achieve its mission, the Finance Department provides services through the functions of financial administration, utility billing and collection, accounting and financial reporting, revenue and debt, and procurement services. As an integral part of the Internal Support Platform, Finance ensures all City departments follow sound fiscal management procedures, and assists with procuring goods and services for the best value, thereby allowing the City to obtain fiscal efficiencies, while maximizing resources and lessening financial burdens.

Finance Department

Organizational Chart



Finance

(General Fund 001)

Departmental Financial Summary

Financial Summary - Funding Source

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
General Fund - 001	\$ 6,623,830	\$ 6,088,950	\$ 7,403,674	\$ 4,050,470	\$ 7,725,433	\$ 7,604,016	\$ 200,342
TOTAL FUNDING	\$ 6,623,830	\$ 6,088,950	\$ 7,403,674	\$ 4,050,470	\$ 7,725,433	\$ 7,604,016	\$ 200,342

Financial Summary - Program Expenditures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
Administration	\$ 572,556	\$ 502,024	\$ 849,298	\$ 446,131	\$ 906,861	\$ 929,365	\$ 80,067
Accounting & Financial Reporting	1,783,333	1,846,387	1,857,823	1,086,945	1,853,190	1,837,557	(20,266)
Business Tax	-	70,666	170,679	83,614	187,959	181,833	11,154
Procurement	1,385,290	1,111,375	1,152,375	658,001	1,282,064	1,178,314	25,939
Revenue & Debt	700,389	427,435	1,266,684	808,062	1,321,511	1,319,734	53,050
Utility Billing & Collections	2,182,262	2,131,062	2,106,815	967,717	2,173,848	2,157,213	50,398
DEPARTMENT TOTALS	\$ 6,623,830	\$ 6,088,950	\$ 7,403,674	\$ 4,050,470	\$ 7,725,433	\$ 7,604,016	\$ 200,342

Financial Summary - Category Expenditures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended*	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
Personal Services	\$ 5,657,808	\$ 5,072,849	\$ 5,315,024	\$ 2,837,614	\$ 5,488,324	\$ 5,407,832	\$ 92,808
Operating Expenses	966,022	1,016,101	2,088,650	1,212,856	2,237,109	2,196,184	107,534
DEPARTMENT TOTALS	\$ 6,623,830	\$ 6,088,950	\$ 7,403,674	\$ 4,050,470	\$ 7,725,433	\$ 7,604,016	\$ 200,342

*The FY 2014 Amended Budget amount includes budget amendments and \$47,787 for prior year purchase order encumbrances.

FY 2015 Major Differences (+/-5%)

Personal Services

Administration Division

Increase in general employee pension expense \$ 6,047

Accounting & Financial Reporting Division

Increase in general employee pension expense 8,242
Reduction in part time salaries expense (22,094)

Procurement Division

Transfer personal services expenses from Public Works for salaries, other personal related compensation 58,562

Revenue & Debt Division

Increase in general employee pension expense 5,629

Utility Billing & Collections Division

Increase in general employee pension expense 8,607

Operating Expenditures**Administration Division**

Increase in general liability expense 22,228

Business Tax Division

Increase in other services expense for collection agency fees 5,000

Procurement Division

Decrease in other services expense due to transferring Spend Analytic Software a citywide technology to Information Technology Services (18,000)

Revenue & Debt Division

Increase in financial & banking services management services due to the transfer of third party expenditures from investment management services and an increase in banking fees and supplies 116,821

Decrease in investment management services due to transferring third party custodial expenditures to financial & banking services and a one-time encumbrance roll over (69,308)

Utility Billing & Collections Division

Increase in data processing services for Cayenta modifications and upgrades 10,047

Increase in computer maintenance due to increase costs year over year and a new maintenance contract for Alertworks 23,882

Decrease in duplication paper and supplies due to low trends (11,500)

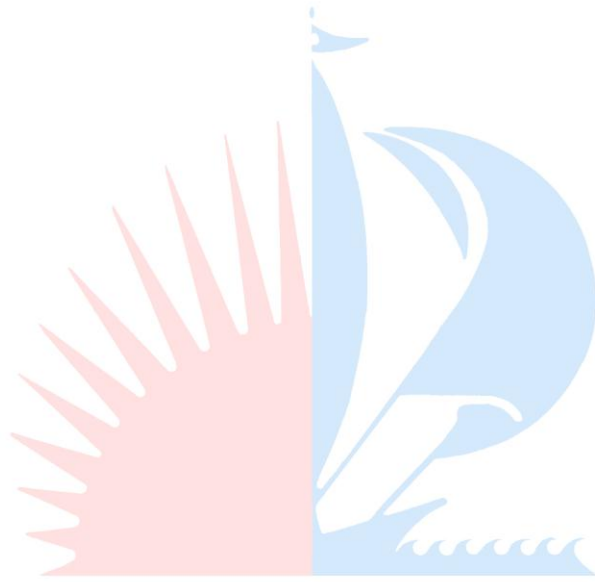
Increase in conferences expense to send two Utility Billing & Collections employees to a Cayenta user conference 6,000

FY 2015
BUDGET MODIFICATION SUMMARY

DEPT: FIN Finance

FUND: 001

Priority Number	Request Type	Title of Request	# of Pos.	Cost	Revenue Offset	Net
1	Position - New	Senior Procurement Specialist M33, Class 131, Category III	1.00	111,157	0	111,157
1	Position - New	Treasurer M41, Class 056, Category III	1.00	36,803	0	36,803
2	Position - New	Administrative Assistant II M27, Class 086, Category IV	1.00	74,344	0	74,344
3	Position - New	Procurement Specialist II M27, Class 130, Category IV	1.00	94,873	0	94,873
4	Position - New	Customer Service Representative I A31, Class 011	1.00	46,736	0	46,736
5	Capital Outlay – New	Standalone self-service Kiosk for Utility and parking citation payments	0.00	27,500	0	27,500
5	Capital Outlay – New	Electronic Numbering System Kiosk to assist with walk-ins	0.00	19,932	0	19,932
5	Capital Outlay – New	Handheld device to assist the neighbors signing in for customer	0.00	12,904	0	12,904
			5.00	424,249	0	424,249



**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 1
Request Type: Position - New

Title of Request: Senior Procurement Specialist M33, Class 131, Category III

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Last fiscal year (FY) the City's Procurement Division (Procurement) issued Invitation to Bids (ITBs), Request for Proposals (RFPs) and contracts totaling \$83M. In the two prior years contract spend totaled \$84M in FY 2012 and \$69M in FY 2011 (see attached spreadsheet). Total spend over the last three years has increased almost 17% without any increase in Full Time Employees (FTEs). Current spend for the five months of this FY 2014 is \$64M. If that level of spend remains constant for the next seven months, the Division would be on track to exceed \$150M in contract spending. Continued spending at these levels with the same number of FTEs will result in longer times to process departmental needs for goods and services, and less oversight of contractor performance.

Construction bidding and contracting – over the last three years, the Procurement has been assuming responsibility for construction bidding and contracting. In FY 2011 the Procurement conducted 8 construction contracting/bidding solicitations. In FY 2012 Procurement conducted 18 , in FY 2013 Procurement conducted 37, and in current FY 2014 Procurement has completed or pending in various stages 26 solicitations in the first five months of FY 14. Procurement has continued to assume this additional workload without any additional FTEs being provided in the budget. Additionally, Procurement has assumed the issuance of all purchase orders for the Public Works/Engineering Divisions. Previously, there were two purchase order systems in use by the City; one for goods and services and one used by Engineering for issuance of engineering purchase orders (EPOs). Additional justification of FTE's include, requirements by legal of creation of contracts for services when utilizing piggyback contracts and proprietary purchases. Additional shift in responsibilities from operating departments to procurement based upon best practices has shifted responsibility to include, but not limited to, reference checks and notice of intent (NOI) sign-off.

Not only has there been no additional FTEs in the last several years, there has actually been a decrease in the total FTEs with daily Procurement responsibility as a result of the re-organization. Prior to the reorganization, the Procurement Department had one full-time Administrative Aide. As a result of the reorganization, the Procurement Division now shares one departmental Administrative Aide with Finance Administration. This has resulted in an effective loss of .5 FTE. One of Procurement's strategic objectives and performance measures is to measure the percent central Procurement division FTEs to the total organization. Currently the Procurement Division has nine FTEs and the total full time FTEs are 2,266. This equates to 0.40% The performance measure is benchmarked by the Florida Benchmarking Consortium (FBC). The FBC FY 12 report average is 0.58%. Based on this benchmark, the Procurement Division is understaffed by 31%.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Added Sr. Proc.Specialist allows solicitations processed timely	200/year	230/year
Efficiency:	Turnaround time for solicitations is reduced	n/a	n/a
Effectiveness:	Delayed/untimely solicitations will be avoided	n/a	n/a

Expenditure Amounts:	Expenditure Amt.	Index Code	SubObject	SubObject Title
	Requested:			
	82,108	FIN080808	1101	PERMANENT SALARIES
	3,000	FIN080808	1401	CAR ALLOWANCES
	360	FIN080808	1413	CELLPHONE ALLOWANCE
	500	FIN080808	2119	WELLNESS INCENTIVES
	7,390	FIN080808	2299	PENSION - DEF CONT
	6,281	FIN080808	2301	SOC SEC/MEDICARE
	9,678	FIN080808	2404	HEALTH INSURANCE
	900	FIN080808	3925	OFFICE EQUIP < \$5000
	300	FIN080808	3928	OFFICE SUPPLIES
	180	FIN080808	4110	MEETINGS
	60	FIN080808	4113	MEMBERSHIPS/DUES
	400	FIN080808	4116	SCHOOLS

Total Expenditure: 111,157.00

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
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Total: Offsetting Revenue 0

Net Fund Support 111,157

(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 1
Request Type: Position - New

Title of Request: Treasurer M41, Class 056, Category III

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Revenue and Debt Division manages the City's \$500 million investment portfolio, which includes \$140 million in cash equity. The division also oversees the debt management and revenue tracking functions. With the recent activity from the Securities and Exchange Commission (SEC) on municipal debt securities, the need for a highly technical person to ensure compliance with all bond covenants is crucial. One major initiative for this division will be to work towards advancing the city's bond ratings to the highest available from the different rating agencies. The addition of a Treasurer is needed to strengthen the treasury functions by increased oversight on idle cash, which will maximize the City's investment earnings and improve the fiscal health. The person would be responsible for the creation and implementation of comprehensive financial policies which would include but are not limited to, a debt management policy, an arbitrage compliance policy, and an effective cash management policy. This position will monitor the banking services and investment advisors contracts. Also, the Treasurer will oversee the fuel cost stabilization program and the upcoming Other Post-employment Benefit (OPEB) Trust Fund.

Press Play Fort Lauderdale: Our City, Our Strategic Plan 2018
o Be a leading government organization, managing resources wisely and sustainably (IS-12)

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Idle cash management, debt compliance, financial contracts oversigl	15%	90%
Efficiency:	Increased oversight and investment of idle cash	.20%	.50%
Effectiveness:	Advance the City's bond rating to highest available from various ratir	AA	AA

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	97,521	FIN040101	1101	PERMANENT SALARIES
	3,000	FIN040101	1401	CAR ALLOWANCES
	500	FIN040101	2119	WELLNESS INCENTIVES
	8,777	FIN040101	2299	PENSION - DEF CONT
	7,690	FIN040101	2301	SOC SEC/MEDICARE
	9,815	FIN040101	2404	HEALTH INSURANCE
	(90,500)	FIN040101	3113	FIN & BANK SERV
Total Expenditure:	36,803.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 36,803
(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 2
Request Type: Position - New

Title of Request: Administrative Assistant II M27, Class 086, Category IV

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Finance Department requires additional administrative support to assist with accomplishing departmental strategic objectives and forwarding the City's Vision plan. This person will provide full administrative support to the Director of Finance in addition to special projects and performance analysis. One major initiative will be to streamline departmental processes and modernize all documents to improve readability and allow for quicker processing. This person will conduct research and analysis to support departmental benchmarking, performance management, and to improve financial policies, processes and procedures. This includes implementation and management of the Government Finance Officers Association Self-Assessment tool (GFOA-FM). The GFOA-FM is a powerful tool to help organizations achieve high performance in financial management. The Administrative Assistant will provide continuous analysis of the Finance Department's performance, help prioritize improvement needs, and develop action plans. The expansion of the procurement duties to include construction contracts bidding has also created a gap in the area of quality control. This position will also serve as quality control for all aspects of the department.

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If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Performance management, process improvement	20%	80%
Efficiency:	Eliminate part-time Controller's temp position		
Effectiveness:			

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	53,435	FIN010101	1101	PERMANENT SALARIES
	1,440	FIN010101	1407	EXPENSE ALLOWANCES
	500	FIN010101	2119	WELLNESS INCENTIVES
	4,939	FIN010101	2299	PENSION - DEF CONT
	4,198	FIN010101	2301	SOC SEC/MEDICARE
	9,832	FIN010101	2404	HEALTH INSURANCE
Total Expenditure:	74,344.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 74,344
(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 3
Request Type: Position - New

Title of Request: Procurement Specialist II M27, Class 130, Category IV

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

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Not only has there been no additional FTEs in the last several years, there has actually been a decrease in the total FTEs with daily Procurement responsibility as a result of the re-organization. This has resulted in an effective loss of .5 FTE. One of Procurement's strategic objectives and performance measures is to measure the percent central Procurement FTEs to the total organization. Currently Procurement has nine FTEs and the total full time FTEs are 2,266. This equates to 0.40%. The performance measure is benchmarked by the Florida Benchmarking Consortium (FBC). The FBC FY 12 report average is 0.58%. Based on this benchmark, Procurement is understaffed by 31%.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
<u>Workload:</u>	Added Procurement Specialist allows solicitations processed timely	200/year	230/year
<u>Efficiency:</u>	Turnaround time for solicitations is reduced	n/a	n/a
<u>Effectiveness:</u>	Delayed/untimely solicitations will be avoided	n/a	n/a

<i>Expenditure Amounts:</i>	Expenditure Amt.	Index Code	SubObject	SubObject Title
	Requested:			
	69,794	FIN080808	1101	PERMANENT SALARIES
	1,440	FIN080808	1407	EXPENSE ALLOWANCES
	500	FIN080808	2119	WELLNESS INCENTIVES
	6,282	FIN080808	2299	PENSION - DEF CONT
	5,339	FIN080808	2301	SOC SEC/MEDICARE
	9,678	FIN080808	2404	HEALTH INSURANCE
	900	FIN080808	3925	OFFICE EQUIP < \$5000
	300	FIN080808	3928	OFFICE SUPPLIES
	180	FIN080808	4110	MEETINGS
	60	FIN080808	4113	MEMBERSHIPS/DUES
	400	FIN080808	4116	SCHOOLS

Total Expenditure: 94,873.00

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
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Total: Offsetting Revenue 0

Net Fund Support 94,873

(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 4
Request Type: Position - New

Title of Request: Customer Service Representative I A31, Class 011

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Workload change - The position is requested in the Utility Billing and Collections Division of the Finance Department. The request is made in order to decrease the abandon call rate in the division. When we are fully staffed, we have 4 full time telephone representatives, who are only able to handle 64% of the calls presented on a daily basis, which is 16% per representative. The Sr. Representatives are helping with this workload, when they could pursue delinquent revenue in the lien and collections area.

Improvement - With the addition of another person, we are able to increase the number of calls handled by the Customer Service Representative I's to 80%, and decrease the neighbors' wait time on the telephone. We will be able to offer better service to each individual neighbor. It will improve the neighbor service process and better distribute the workload among the Customer Service Representatives. This position will be fully funded from the Water, Sewer, Sanitation and Stormwater funds.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Only 64% of the telephone calls are handled	64%	80%
Efficiency:	Maximum number of calls abandoned per day	211	111
Effectiveness:	Uncollected delinquencies	39.5%	23%

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	31,637	FIN040201	1101	PERMANENT SALARIES
	2,847	FIN040201	2299	PENSION - DEF CONT
	2,420	FIN040201	2301	SOC SEC/MEDICARE
	9,832	FIN040201	2404	HEALTH INSURANCE
Total Expenditure:	46,736.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 46,736
(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Standalone self-service Kiosk for Utility and parking citation payer **# of New Position(s) Requested:** 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - Automation of the drive-thru facility. Utility Billing and Parking neighbors will utilize a self service kiosk for paying their utility bills and/or parking citations.

Workload change - By automating this service, we will no longer have to man the facility with a full time cashier and relief cashier for 2 hours. There will not be a need for a night deposit box, since the neighbors will have the option to use the kiosk for their payments. We will only need to balance and open for the armored car service. This will increase the work productivity in the division. The Customer Service Representative may be used to increase telephone and walk-in customer service. This project will be funded by Water, Sewer, Sanitation, and Stormwater.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	utilizing 2 staff members for payments only	101/2hrs	1 hr
Efficiency:	no wait time for the neighbor during shift changes	15 mins	0 mins
Effectiveness:	after hours payments will post to the account automatically	1-2 days	0 days

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	18,500	FIN040201	6404	COMPUTER EQUIPMENT
	9,000	FIN040201	6599	CONSTRUCTION
Total Expenditure:	27,500.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title

Total: Offsetting Revenue 0

Net Fund Support 27,500

(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Electronic Numbering System Kiosk to assist with walk-ins

of New Position(s) Requested: 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - The queuing system will be utilized to better serve the neighbors coming in to pay their utility bills. The neighbors will be able to sign in and state their issues and have a seat while waiting to be helped. No more waiting in lines; neighbors will be able to monitor when they will be called. This will be very efficient when we have Business Tax customers as well.

Workload change - We will be adding the Business Tax area to our lobby. Business owners will come in to apply for a business tax. There will be a separate station for them to conduct business however, they will use the queuing kiosk as well. All cashiers will be cross trained to accept utility bill and business tax payments, which will increase our service ability to the community.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Added cashier station allows the ability to serve more neighbors	180/day	240/day
Efficiency:	Neighbor wait time reduced	15-20min	5-10mins
Effectiveness:	Neighbors are less combative when the office is organized and profe	30%	10%

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	1,761	FIN040201	3401	COMPUTER MAINT
	18,171	FIN040201	6404	COMPUTER EQUIPMENT
Total Expenditure:	19,932.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 19,932
(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Handheld device to assist the neighbors signing in for customer **# of New Position(s) Requested:** 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - The queuing system will be utilized to better serve the neighbors coming in to apply and pay their business tax. With the merge of the Business Tax and Utility Billing divisions, this electronic handheld device will be utilized when the lines are extremely long. A Customer Service Representative will assist the neighbors in signing into the system. The neighbors will be able to sign in and state their issues and have a seat while waiting to be helped. No more waiting in lines and neighbors will be able to monitor when they will be called. This will be very efficient when we have Utility Billing customers as well.

Workload change - We will be adding the Business Tax area to our lobby. Business owners will come in to apply for a business tax. There will be a separate station for business owners to conduct business however, they will use the queuing kiosk as well. All cashiers will be cross trained to accept utility bill and business tax payments, which will increase our service ability to the community.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	added cashier station allow the ability to serve more business owner	20/day	60/day
Efficiency:	neighbor wait time is reduced during renewals	20-30min	10-15min
Effectiveness:	Create a more controlled and organized atmosphere for the busines:	40%	10%

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	2,000	FIN090909	3107	DATA PROC SERV
	1,101	FIN090909	3401	COMPUTER MAINT
	500	FIN090909	3999	OTHER SUPPLIES
	9,303	FIN090909	6404	COMPUTER EQUIPMENT
Total Expenditure:	12,904.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support **12,904**
(Expenditures less Revenues)

EXPENSES

Administration Division



Finance Department

Administration

Division Description

Finance Department's Administration Division safeguards the City's assets, executes its financial affairs, and provides for the long-term financial stability, integrity and accountability of resources. This is achieved through the sharing of information as well as promoting sound fiscal and operational practices. In addition, the division oversees the City's investment portfolio which is currently estimated at \$500 million.

FY 2014 Accomplishments


- Participated in the design of the citywide Enterprise Resource Planning (ERP) system.
- Completed transition from a previous vendor for the Merchant Credit Card Contract that provides our neighbors the ability to pay the City using a credit card.
- Completed a needs analysis for financial software applications in anticipation of an overhaul of the City's current computer applications. This will eliminate stand-alone applications that require significant reconciliation and human intervention to complete transaction processing.
- Assisted in developing an outline of four (4) Financial Integrity Principles and supporting Financial Integrity Policies, in collaboration with the Budget/CIP and Grants division.

FY 2015 Major Projects & Initiatives

- Continue to participate in the design and implementation of the citywide Enterprise Resource Planning (ERP) system.
- Complete the Parking System Bond financing for the Aquatic Center as part of the overall renovation project.
- Revamp the City's delinquent accounts receivable collections process to provide a higher level of collections.
- Implement/create additional Financial Integrity Policies, in support of Financial Integrity Principles.
- Create an Other Post-employment Benefits (OPEB) Trust to reduce the City's annual OPEB liability.

Finance Department

Administration, continued

 STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES -Ensure sound fiscal management (IS 12-1)						
Department Objective	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Projection	FY 2015 Target
Increase governmental financial accountability (IS 12-1)	Bond ratings evaluation by National Bond Rating Agency: General Obligation ¹	AA-	AA	AA	AA	AA
	Bond ratings evaluation by National Bond Rating Agency: Revenue ¹	AA-	AA+	AA+	AA+	AA+
Ensure sound fiscal management (IS 12-1)	General Fund cash and investments as a percentage of current liabilities ²	153.60%	261.91%	*	464.70%	287.14%
	Fiscal integrity policies implemented/updated	*	*	*	8	11

* This is a newly identified performance measure. Prior year data was not available.

¹Standard and Poor's Bond Rating Agency

²This measure is benchmarked by the Florida Auditor General. The FY 2012 reported average is 287.14% for municipalities with population >150,000. Note that FY 2014 projection reflects a positive cash flow due to a combination of higher revenue collections and a proactive approach to pension funding.

Finance Department Expenses by Division

Administration Division - Expense

	FY 2014						
	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
1101 Permanent Salaries	362,941	352,797	364,868	162,686	372,296	372,296	7,428
1110 Sick Conv To Cash	-	3,379	-	-	-	-	-
1113 Vac Mgmt Conv	4,182	8,448	8,450	8,447	8,450	8,450	-
1116 Comp Absences	1,775	(1,775)	-	-	-	-	-
1119 Payroll Accrual	(12,355)	-	-	-	-	-	-
1201 Longevity Pay	9,656	6,992	2,858	5,131	3,374	3,374	516
1401 Car Allowances	10,530	9,360	9,360	3,900	9,360	9,360	-
1413 Cellphone Allowance	2,840	2,640	2,640	1,020	2,640	2,640	-
1501 Overtime 1.5X Pay	187	-	-	-	-	-	-
1707 Sick Termination Pay	10,327	-	-	2,773	-	-	-
1710 Vacation Term Pay	21,030	-	-	12,070	-	-	-
1801 Core Adjustment	-	-	-	-	-	28,395	28,395
2104 Mileage Reimburse	-	-	-	-	-	-	-
2107 Moving Expense	-	-	-	-	-	-	-
2119 Wellness Incentives	500	-	1,500	-	1,500	1,500	-
2204 Pension - General Emp	18,816	32,963	50,469	50,469	58,889	56,516	6,047
2299 Pension - Def Cont	47,681	31,794	30,107	11,876	31,232	31,232	1,125
2301 Soc Sec/Medicare	27,298	22,692	22,677	10,008	23,607	23,607	930
2307 Year End Fica Accr	(809)	(136)	-	-	-	-	-
2404 Health Insurance	32,316	20,476	18,366	12,908	27,257	27,257	8,891
2410 Workers' Comp	8,794	1,164	6,913	3,457	11,893	11,893	4,980
Personal Services Subtotal	545,708	490,793	518,208	284,745	550,498	576,520	58,312
3216 Costs/Fees/Permits	-	-	-	40	40	40	40
3304 Office Equip Rent	-	437	300	-	-	-	(300)
3628 Telephone/Cable Tv	-	-	-	233	-	-	-
3904 Books & Manuals	-	-	300	-	300	300	-
3907 Data Proc Supplies	-	696	-	-	-	-	-
3925 Office Equip < \$5000	-	802	-	329	-	-	-
3928 Office Supplies	-	1,071	2,000	-	2,000	2,000	-
3931 Periodicals & Mag	-	69	750	69	750	750	-
3999 Other Supplies	-	12	-	-	-	-	-
4101 Certification Train	-	-	1,000	-	4,100	4,100	3,100
4104 Conferences	-	1,728	2,000	-	4,800	7,300	5,300
4110 Meetings	-	30	400	-	400	400	-
4113 Memberships/Dues	-	1,935	2,815	-	2,815	2,815	-
4299 Other Contributions	-	-	-	-	-	-	-
4355 Servchg-Print Shop	31	-	100	-	100	100	-
4404 Fidelity Bonds	3,652	3,238	-	-	-	-	-
4407 Emp Proceedings	5,534	282	4,995	2,499	2,524	2,524	(2,471)
4410 General Liability	14,562	-	19,527	9,765	41,755	41,755	22,228
4431 Pub Officials Liab	3,070	929	3,638	1,820	3,514	3,514	(124)
9237 Transfer to Special Obligation	-	-	293,265	146,631	293,265	287,247	(6,018)
Operating Subtotal	26,849	11,230	331,090	161,386	356,363	352,845	21,755
DIVISION TOTAL	572,556	502,024	849,298	446,131	906,861	929,365	80,067

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 2
Request Type: Position - New

Title of Request: Administrative Assistant II M27, Class 086, Category IV

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Finance Department requires additional administrative support to assist with accomplishing departmental strategic objectives and forwarding the City's Vision plan. This person will provide full administrative support to the Director of Finance in addition to special projects and performance analysis. One major initiative will be to streamline departmental processes and modernize all documents to improve readability and allow for quicker processing. This person will conduct research and analysis to support departmental benchmarking, performance management, and to improve financial policies, processes and procedures. This includes implementation and management of the Government Finance Officers Association Self-Assessment tool (GFOA-FM). The GFOA-FM is a powerful tool to help organizations achieve high performance in financial management. The Administrative Assistant will provide continuous analysis of the Finance Department's performance, help prioritize improvement needs, and develop action plans. The expansion of the procurement duties to include construction contracts bidding has also created a gap in the area of quality control. This position will also serve as quality control for all aspects of the department.

Press Play Fort Lauderdale: Our City, Our Strategic Plan 2018
Be a leading government organization, managing resources wisely and sustainably (IS-12)

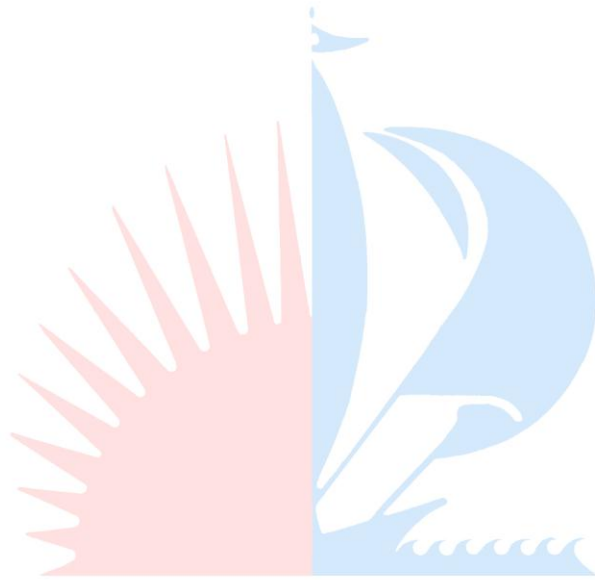
If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Performance management, process improvement	20%	80%
Efficiency:	Eliminate part-time Controller's temp position		
Effectiveness:			

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	53,435	FIN010101	1101	PERMANENT SALARIES
	1,440	FIN010101	1407	EXPENSE ALLOWANCES
	500	FIN010101	2119	WELLNESS INCENTIVES
	4,939	FIN010101	2299	PENSION - DEF CONT
	4,198	FIN010101	2301	SOC SEC/MEDICARE
	9,832	FIN010101	2404	HEALTH INSURANCE
Total Expenditure:	74,344.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 74,344
(Expenditures less Revenues)



EXPENSES

Accounting & Financial Division



Finance Department

Accounting & Financial Reporting

Division Description

The Accounting and Financial Reporting Division ensures that financial transactions are properly recorded in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB). The division is responsible for providing departments and the public with timely financial information to assure accuracy, accountability and transparency. The division processes payroll in-house bi-weekly for employees, monthly retirement payments for retirees and weekly vendor payments. The Division monitors and performs reconciliations of Federal, State and Local grants. It is responsible for monitoring capital and non-capital project expenditures along with maintaining fixed assets records. The Division reconciles bank and trust accounts. Using a variety of reporting mechanisms, financial data is generated for a number of audiences. The City Manager's Office monthly reports, quarterly payroll tax reports for the federal government, the State of Florida Annual Financial Report, the Annual Single Audit Report, the Popular Annual Financial Report (PAFR) and the Comprehensive Annual Financial Report (CAFR) are developed within the Division.

FY 2014 Accomplishments


- Reduced the number of prior financial audit findings from nine (9) findings to three (3) findings. In addition, reduced the number of prior single audit findings from 11 findings to no findings.
- The City has no new audit findings for FY 2013, which assures compliance with federal and state grant regulations, reduces audit costs and contributes to a favorable rating from credit rating companies.
- Completed the Comprehensive Annual Financial Report (CAFR) which resulted in the City receiving its 36th consecutive annual Government Finance Officers Association (GFOA) Certificate of Achievement Award.
- Created the Popular Annual Financial Report (PAFR), which provides an easily understandable report to the general public and other interested parties who may not have a background in public finance.
- Implemented an automated Fixed Asset Accounting and Control System (FAACS) that records and tracks the value of City's capital assets. The system eliminates the use of a manual Excel spreadsheet thus ensuring the completeness and accuracy of detailed records.
- Implemented an electronic paycheck deposit system to reduce paper use and enhance employee access. As a result, the City's annual paper and printing costs have been reduced from approximately \$10,000 to \$6,000 for a 40% savings. This effort supports the City's go-green initiative.
- Implemented vendor Automated Clearing House (ACH) payment process that reduces the number of accounts payable (A/P) checks generated/issued and saves on the City's annual transactional, paper and printing costs. This process supports the City's go-green initiative.

FY 2015 Major Projects & Initiatives

- Continue to receive the Comprehensive Annual Financial Report award.
- Achieve recognition through the GFOA Popular Annual Financial Report award.
- Implement an employee pay card program to reduce paper use and enhance employee access.
- Implement electronic W-2 forms.
- Implement the new pension accounting standards for governments (GASB 67 and 68).

Finance Department

Accounting & Financial Reporting, continued

 STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES -Ensure sound fiscal management (IS 12-1)						
INTERNAL SUPPORT						
Department Objective	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Projection	FY 2015 Target
Ensure sound fiscal management (IS 12-1)	Total number of open audit findings (financial)	*	8	0	3	0
Increase payment and payroll efficiency (IS 12-1)	Percentage of employees and retirees participating with payroll direct deposit	95%	99.1%	99%	99.4%	99.5%
Ensure accurate and prompt financial reporting (IS 12-1)	Number of accounts payable checks issued	21,708	22,428	20,000	17,000 ¹	12,500
	Previous month closed by the sixth working day of the following month	50%	58.3%	83%	92% ²	92%
	Monthly financial data submitted to the City Manager's office by the 15 th each month	*	*	*	*	83%
	Number of invoices processed monthly per full-time equivalent (FTE)	918	939	*	894	808 ³

* This is a newly identified performance measure. Prior year data was not available.

¹Vendor ACH payment process implemented as of May 2014, therefore the number of A/P checks issued decreased.

²For FY 2014, eleven months were successfully closed by the sixth working day of the following month, resulting in a FY 2014 actual of 92%. Given that September's closing is always delayed due to the year-end closeout process, 92% (or 11 months) is the maximum of on-time closings the department can achieve.

³This measure is benchmarked nationally by the Accounts Payable Network. The reported median for public administration (government) is 808.

Finance Department Expenses by Division

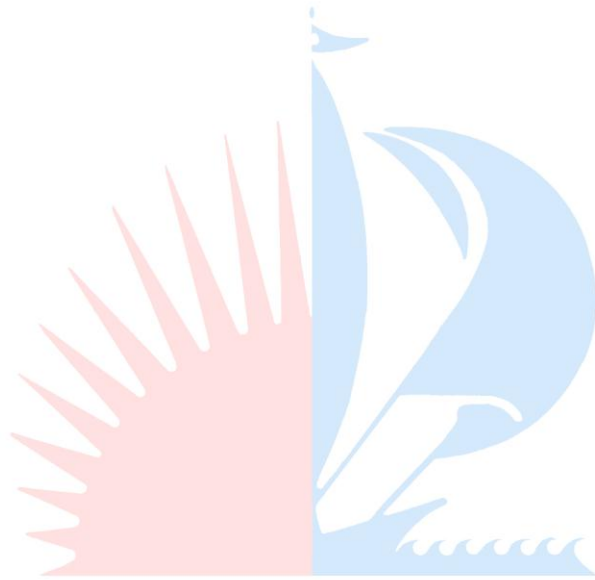
Accounting & Financial Reporting Division - Expense

	FY 2014						
	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
1101 Permanent Salaries	1,009,297	1,113,880	1,155,182	511,452	1,156,952	1,156,952	1,770
1107 Part Time Salaries	34,182	28,650	22,094	2,804	-	-	(22,094)
1110 Sick Conv To Cash	2,642	1,933	2,700	3,866	3,900	3,900	1,200
1113 Vac Mgmt Conv	6,700	6,691	6,700	9,145	9,200	9,200	2,500
1119 Payroll Accrual	(38,339)	-	-	-	-	-	-
1201 Longevity Pay	32,535	30,515	13,523	14,038	14,549	14,549	1,026
1316 Upgrade Pay	617	-	-	-	-	-	-
1401 Car Allowances	6,250	8,750	9,000	3,500	9,000	9,000	-
1407 Expense Allowances	8,080	10,080	10,080	4,200	10,080	10,080	-
1413 Cellphone Allowance	560	840	360	320	360	360	-
1501 Overtime 1.5X Pay	94	500	-	170	300	300	300
1601 Direct Labor Charges	-	620	-	-	-	-	-
1701 Retirement Gifts	650	250	-	-	-	-	-
1707 Sick Termination Pay	21,845	8,786	-	-	-	-	-
1710 Vacation Term Pay	31,100	11,434	-	-	-	-	-
2107 Moving Expense	-	2,980	-	-	-	-	-
2119 Wellness Incentives	3,000	4,500	3,500	500	4,500	4,500	1,000
2204 Pension - General Emp	238,308	179,666	186,781	186,781	203,210	195,023	8,242
2299 Pension - Def Cont	26,476	34,928	37,086	17,214	40,305	40,305	3,219
2301 Soc Sec/Medicare	85,494	88,000	90,764	39,061	91,144	91,144	380
2304 Supplemental Fica	-	-	1,690	-	-	-	(1,690)
2307 Year End Fica Accr	(2,933)	-	-	-	-	-	-
2404 Health Insurance	129,122	154,090	158,628	73,516	149,855	149,855	(8,773)
2410 Workers' Comp	-	1,542	-	-	-	-	-
Personal Services Subtotal	1,595,679	1,688,634	1,698,088	866,566	1,693,355	1,685,168	(12,920)
3101 Acct & Auditing	135,278	103,527	103,085	200,477	103,085	95,639	(7,446)
3199 Other Prof Serv	14,032	5,264	15,000	-	15,000	15,000	-
3210 Clerical Services	600	4,973	2,000	-	2,000	2,000	-
3216 Costs/Fees/Permits	905	35	3,000	130	3,000	3,000	-
3299 Other Services	-	-	-	7,500	6,000	6,000	6,000
3304 Office Equip Rent	2,325	3,207	3,000	2,320	2,600	2,600	(400)
3404 Components/Parts	281	-	-	-	-	-	-
3407 Equip Rep & Maint	591	91	-	-	-	-	-
3428 Bldg Rep & Maint	281	287	-	-	-	-	-
3516 Printing Serv - Ext	4,730	-	5,000	-	1,000	1,000	(4,000)
3613 Special Delivery	29	30	-	-	-	-	-
3616 Postage	-	-	-	-	-	-	-
3628 Telephone/Cable Tv	280	-	-	-	-	-	-
3904 Books & Manuals	830	-	150	-	150	150	-
3907 Data Proc Supplies	625	1,916	-	-	-	-	-
3925 Office Equip < \$5000	2,536	-	-	585	-	-	-
3928 Office Supplies	16,080	22,611	13,000	942	10,000	10,000	(3,000)
3930 Procurement Card	-	-	-	-	-	-	-
3999 Other Supplies	1,317	58	1,000	-	1,000	1,000	-
4101 Certification Train	350	195	500	77	500	500	-
4104 Conferences	343	1,675	3,000	4,352	4,500	4,500	1,500
4110 Meetings	60	628	500	1,013	500	500	-
4113 Memberships/Dues	3,215	3,578	2,000	523	2,000	2,000	-
4116 Schools	-	-	5,000	1,055	3,500	3,500	(1,500)
4355 Servchg-Print Shop	2,965	6,593	3,500	1,404	5,000	5,000	1,500

Finance Department Expenses by Division

Accounting & Financial Reporting Division - Expense Cont.

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
4404 Fidelity Bonds	-	3	-	-	-	-	-
4407 Emp Proceedings	-	1,689	-	-	-	-	-
4431 Pub Officials Liab	-	1,394	-	-	-	-	-
Operating Subtotal	187,654	157,753	159,735	220,379	159,835	152,389	(7,346)
DIVISION TOTAL	1,783,333	1,846,387	1,857,823	1,086,945	1,853,190	1,837,557	(20,266)



EXPENSES

Business Tax Division



Finance Department Expenses by Division

Business Tax Division - Expense

	FY 2014						
	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
1101 Permanent Salaries	-	44,797	93,628	41,546	92,359	92,359	(1,269)
1501 Overtime 1.5X Pay	-	3,824	-	3,030	5,000	5,000	5,000
1601 Direct Labor Charges	-	1,021	-	185	-	-	-
2204 Pension - General Emp	-	-	22,819	22,819	25,934	24,889	2,070
2301 Soc Sec/Medicare	-	3,306	7,162	3,106	7,065	7,065	(97)
2404 Health Insurance	-	7,860	15,720	7,860	15,720	15,720	-
Personal Services Subtotal	-	60,808	139,329	78,545	146,078	145,033	5,704
3107 Data Proc Serv	-	-	5,000	-	2,000	3,000	(2,000)
3113 Fin & Bank Serv	-	5,336	10,500	2,030	12,500	12,500	2,000
3216 Costs/Fees/Permits	-	-	-	1,218	-	-	-
3299 Other Services	-	-	-	-	5,000	5,000	5,000
3401 Computer Maint	-	-	-	-	1,101	-	-
3407 Equip Rep & Maint	-	-	600	-	600	600	-
3428 Bldg Rep & Maint	-	-	-	-	2,300	-	-
3616 Postage	-	-	5,000	-	5,000	5,000	-
3925 Office Equip < \$5000	-	-	-	-	2,130	500	500
3928 Office Supplies	-	217	3,550	978	3,550	3,000	(550)
3999 Other Supplies	-	-	-	-	500	-	-
4104 Conferences	-	-	1,500	245	1,500	1,500	-
4113 Memberships/Dues	-	-	200	183	200	200	-
4116 Schools	-	-	-	-	500	500	500
4355 Servchg-Print Shop	-	4,305	5,000	414	5,000	5,000	-
Operating Subtotal	-	9,858	31,350	5,068	41,881	36,800	5,450
DIVISION TOTAL	-	70,666	170,679	83,614	187,959	181,833	11,154

EXPENSES

Procurement Division



Finance Department

Procurement

Division Description

The Procurement Services Division assists all City departments with the purchase of goods and services. Per the Purchasing Ordinance Sec. 2-171 – 2-191, it is necessary that commodities and contractual services of suitable standards and in sufficient quantities be available as needed and that such items be purchased at the best prices available, consistent with City standards of service and quality.

FY 2014 Accomplishments

- Increased usage on the City's Purchasing Card (P-Card) from \$18,582,612 for FY 2012 vs. \$23,666,504 for FY 2013 (22% increase), which decreases vendor transactional costs and provides increased revenues to the City.
- As a result of increased P-Card usage, the City's rebates revenues totaled \$267,835 for calendar year 2012 vs. \$393,078 for calendar year 2013 (32% increase).
- Received the National Procurement Institute's 18th Annual Achievement of Excellence in Procurement Award.
- Transferred construction projects/bids from Public Works Department/Engineering Division to Procurement Division.
- Expanded the Companion Payment Solutions Program (FPL & P-Card) to other vendors which maximizes the City's P-Card rebates.
- Implemented electronic construction bidding.
- Implemented "Amazon.com" like market place shopping cart web portal using U.S. Communities comparison software to provide a City web portal of various contracts using U. S. Communities Software that will allow City departments to compare best pricing for products and services.

FY 2015 Major Projects & Initiatives

- Explore 3rd party reverse auction service providers and re-explore the use of reverse auctioning for purchase of certain goods and services. In a reverse auction, sellers compete to obtain business from buyers and prices typically decrease as the sellers undercut each other.
- Integrate Construction Contract Management into the Procurement division.
- Manage Contractor Insurance Certificates.

Finance Department

Procurement, continued



STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

-Achieve excellent procurement services through technological advancements, improved procedures and outreach programs (IS 12-2)

Department Objective	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Projection	FY 2015 Target
Increase the usage Purchasing (P)-cards (IS 12-2)	P-card rebates (calendar year)	\$267,835	\$393,078 ¹	\$260,000	\$400,000 ²	\$425,000
	P-card purchase dollar amount (*includes E-payable payments) ³	\$18,582,612	\$23,666,504	\$19,000,000	\$25,000,000	\$26,000,000
	P-card volume as a percentage of all goods and services ⁴	22.20%	28.57%	20%	25%	26%
	Number of solicitations issued ⁵	*	189	200	200	210
	Percent central purchasing division FTEs of total organization FTEs ⁶	.44% ⁷	.36%	.40%	.37%	.37%
	Percent increase in departmental informal electronic quotes	*	*	*	*	10%

* This is a newly identified performance measure. Prior year data was not available.

¹The FY 2013 Actual has been adjusted from \$395,000 to \$393,078 to reflect the October, November, and December CPS p-card rebates we received after the FY 2014 budget book was finalized; the FY 2013 Actual represents the months of January through December 2013.

²Actual p-card rebates for calendar year 2014 is an estimated amount; rebates will not be received in full until February 2015.

³This measure is benchmarked by the Florida Benchmarking Consortium (FBC). The FY 2012 reported average is \$5,043,377.27.

⁴This measure is benchmarked by FBC. The FY 2012 reported average is 14.71%.

⁵This measure is benchmarked by FBC. The FY 2012 reported average is 83.87.

⁶This measure is benchmarked by FBC. The FY 2012 reported average is 0.58%

⁷Percentage adjusted to calculate based on full-time equivalent vs. full-time employees

Finance Department Expenses by Division

Procurement Division - Expense

	FY 2014						
	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
1101 Permanent Salaries	862,954	717,315	732,140	342,988	791,724	791,724	59,584
1107 Part Time Salaries	-	3,053	-	7,755	-	-	-
1110 Sick Conv To Cash	-	-	4,500	-	-	-	(4,500)
1113 Vac Mgmt Conv	10,365	4,945	5,000	4,416	-	-	(5,000)
1119 Payroll Accrual	(34,590)	-	-	-	-	-	-
1201 Longevity Pay	21,457	16,949	21,081	21,212	13,006	13,006	(8,075)
1316 Upgrade Pay	-	157	-	-	-	-	-
1401 Car Allowances	10,340	6,000	6,000	2,500	6,000	6,000	-
1407 Expense Allowances	8,320	7,600	7,680	3,040	7,680	7,680	-
1413 Cellphone Allowance	2,120	840	840	350	840	840	-
1707 Sick Termination Pay	-	2,014	-	-	-	-	-
1710 Vacation Term Pay	-	290	-	-	-	-	-
1801 Core Adjustments	-	-	-	-	68,473	(22,525)	(22,525)
2119 Wellness Incentives	1,500	2,500	3,500	-	4,000	4,000	500
2204 Pension - General Emp	288,906	165,627	185,057	185,057	190,969	195,967	10,910
2299 Pension - Def Cont	20,043	-	-	-	-	-	-
2301 Soc Sec/Medicare	66,412	55,319	58,037	27,503	62,039	62,039	4,002
2307 Year End Fica Accr	(2,646)	-	-	-	-	-	-
2404 Health Insurance	86,104	73,682	74,662	36,906	80,800	80,800	6,138
2410 Workers' Comp	3,713	1,043	-	-	-	-	-
Personal Services Subtotal	1,344,998	1,057,334	1,098,497	631,727	1,225,531	1,139,531	41,034
3216 Costs/Fees/Permits	631	523	450	-	450	450	-
3231 Food Services	295	-	-	-	-	-	-
3299 Other Services	21,000	40,027	41,153	23,153	41,158	23,158	(17,995)
3304 Office Equip Rent	2,593	1,187	1,700	807	1,700	1,950	250
3407 Equip Rep & Maint	80	-	80	-	80	80	-
3516 Printing Serv - Ext	22	-	-	-	-	-	-
3613 Special Delivery	126	12	100	-	100	100	-
3628 Telephone/Cable Tv	-	-	-	-	-	-	-
3904 Books & Manuals	33	-	-	-	-	-	-
3907 Data Proc Supplies	217	193	-	-	-	-	-
3925 Office Equip < \$5000	808	1,000	-	-	-	-	-
3928 Office Supplies	3,595	3,301	4,300	737	4,300	4,300	-
3930 Procurement Card	-	-	-	-	-	-	-
3931 Periodicals & Mag	276	-	-	-	-	-	-
3946 Tools/Equip < \$5000	246	-	-	-	-	-	-
3999 Other Supplies	49	73	-	91	-	-	-
4101 Certification Train	-	-	250	-	750	750	500
4104 Conferences	-	2,159	-	-	2,500	2,500	2,500
4110 Meetings	25	849	1,000	-	1,000	1,000	-
4113 Memberships/Dues	885	1,157	1,345	25	995	995	(350)
4116 Schools	25	1,529	1,000	1,435	1,000	1,000	-
4355 Servchg-Print Shop	702	156	2,500	26	2,500	2,500	-
4404 Fidelity Bonds	1	6	-	-	-	-	-
4407 Emp Proceedings	2,029	939	-	-	-	-	-
4410 General Liability	5,340	-	-	-	-	-	-
4431 Pub Officials Liab	1,315	929	-	-	-	-	-
Operating Subtotal	40,293	54,041	53,878	26,274	56,533	38,783	(15,095)
DIVISION TOTAL	1,385,290	1,111,375	1,152,375	658,001	1,282,064	1,178,314	25,939

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 1
Request Type: Position - New

Title of Request: Senior Procurement Specialist M33, Class 131, Category III

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Last fiscal year (FY) the City's Procurement Division (Procurement) issued Invitation to Bids (ITBs), Request for Proposals (RFPs) and contracts totaling \$83M. In the two prior years contract spend totaled \$84M in FY 2012 and \$69M in FY 2011 (see attached spreadsheet). Total spend over the last three years has increased almost 17% without any increase in Full Time Employees (FTEs). Current spend for the five months of this FY 2014 is \$64M. If that level of spend remains constant for the next seven months, the Division would be on track to exceed \$150M in contract spending. Continued spending at these levels with the same number of FTEs will result in longer times to process departmental needs for goods and services, and less oversight of contractor performance.

Construction bidding and contracting – over the last three years, the Procurement has been assuming responsibility for construction bidding and contracting. In FY 2011 the Procurement conducted 8 construction contracting/bidding solicitations. In FY 2012 Procurement conducted 18 , in FY 2013 Procurement conducted 37, and in current FY 2014 Procurement has completed or pending in various stages 26 solicitations in the first five months of FY 14. Procurement has continued to assume this additional workload without any additional FTEs being provided in the budget. Additionally, Procurement has assumed the issuance of all purchase orders for the Public Works/Engineering Divisions. Previously, there were two purchase order systems in use by the City; one for goods and services and one used by Engineering for issuance of engineering purchase orders (EPOs). Additional justification of FTE's include, requirements by legal of creation of contracts for services when utilizing piggyback contracts and proprietary purchases. Additional shift in responsibilities from operating departments to procurement based upon best practices has shifted responsibility to include, but not limited to, reference checks and notice of intent (NOI) sign-off.

Not only has there been no additional FTEs in the last several years, there has actually been a decrease in the total FTEs with daily Procurement responsibility as a result of the re-organization. Prior to the reorganization, the Procurement Department had one full-time Administrative Aide. As a result of the reorganization, the Procurement Division now shares one departmental Administrative Aide with Finance Administration. This has resulted in an effective loss of .5 FTE. One of Procurement's strategic objectives and performance measures is to measure the percent central Procurement division FTEs to the total organization. Currently the Procurement Division has nine FTEs and the total full time FTEs are 2,266. This equates to 0.40% The performance measure is benchmarked by the Florida Benchmarking Consortium (FBC). The FBC FY 12 report average is 0.58%. Based on this benchmark, the Procurement Division is understaffed by 31%.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Added Sr. Proc.Specialist allows solicitations processed timely	200/year	230/year
Efficiency:	Turnaround time for solicitations is reduced	n/a	n/a
Effectiveness:	Delayed/untimely solicitations will be avoided	n/a	n/a

Expenditure Amounts:	Expenditure Amt.	Index Code	SubObject	SubObject Title
	Requested:			
	82,108	FIN080808	1101	PERMANENT SALARIES
	3,000	FIN080808	1401	CAR ALLOWANCES
	360	FIN080808	1413	CELLPHONE ALLOWANCE
	500	FIN080808	2119	WELLNESS INCENTIVES
	7,390	FIN080808	2299	PENSION - DEF CONT
	6,281	FIN080808	2301	SOC SEC/MEDICARE
	9,678	FIN080808	2404	HEALTH INSURANCE
	900	FIN080808	3925	OFFICE EQUIP < \$5000
	300	FIN080808	3928	OFFICE SUPPLIES
	180	FIN080808	4110	MEETINGS
	60	FIN080808	4113	MEMBERSHIPS/DUES
	400	FIN080808	4116	SCHOOLS

Total Expenditure: 111,157.00

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
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Total: Offsetting Revenue 0

Net Fund Support 111,157

(Expenditures less Revenues)

FY 2015
BUDGET MODIFICATION FORM

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 3
Request Type: Position - New

Title of Request: Procurement Specialist II M27, Class 130, Category IV

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Last fiscal year (FY) the City's Procurement Division (Procurement) issued Invitation to Bids (ITBs), Request for Proposals (RFPs) and contracts totaling \$83M. In the two prior years contract spend totaled \$84M in FY 2012 and \$69M in FY 2011 (see attached spreadsheet). Total spend over the last three years has increased almost 17% without any increase in Full Time Employees (FTEs). Current spend for the five months of this FY 2014 is \$64M. If that level of spend remains constant for the next seven months, the Division would be on track to exceed \$150M in contract spending. Continued spending at these levels with the same number of FTEs will result in longer times to process departmental needs for goods and services, and less oversight of contractor performance.

Construction bidding and contracting - over the last two years, the Procurement has been assuming responsibility for construction bidding and contracting. In FY 2011 the Procurement conducted 8 construction contracting/bidding solicitations. In FY 2012 Procurement conducted 18 , in FY 2013 Procurement conducted 37, and in current FY 2014 Procurement has completed or pending in various stages 26 solicitations in the first five months of FY 14. Procurement has continued to assume this additional workload without any additional FTEs being provided in the budget. Additionally, Procurement has assumed the issuance of all purchase orders for the Public Works/Engineering Divisions. Previously, there were two purchase order systems in use by the City; one for goods and services and one used by Engineering for issuance of engineering purchase orders (EPOs). Additional justification of FTE's include, requirements by legal of creation of contracts for services when utilizing piggyback contracts and proprietary purchases. Additional shift in responsibilities from operating departments to procurement based upon best practices has shifted responsibility to include, but not limited to, reference checks and notice of intent (NOI) sign-off.

Not only has there been no additional FTEs in the last several years, there has actually been a decrease in the total FTEs with daily Procurement responsibility as a result of the re-organization. This has resulted in an effective loss of .5 FTE. One of Procurement's strategic objectives and performance measures is to measure the percent central Procurement FTEs to the total organization. Currently Procurement has nine FTEs and the total full time FTEs are 2,266. This equates to 0.40%. The performance measure is benchmarked by the Florida Benchmarking Consortium (FBC). The FBC FY 12 report average is 0.58%. Based on this benchmark, Procurement is understaffed by 31%.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
<u>Workload:</u>	Added Procurement Specialist allows solicitations processed timely	200/year	230/year
<u>Efficiency:</u>	Turnaround time for solicitations is reduced	n/a	n/a
<u>Effectiveness:</u>	Delayed/untimely solicitations will be avoided	n/a	n/a

<i>Expenditure Amounts:</i>	Expenditure Amt.	Index Code	SubObject	SubObject Title
	Requested:			
	69,794	FIN080808	1101	PERMANENT SALARIES
	1,440	FIN080808	1407	EXPENSE ALLOWANCES
	500	FIN080808	2119	WELLNESS INCENTIVES
	6,282	FIN080808	2299	PENSION - DEF CONT
	5,339	FIN080808	2301	SOC SEC/MEDICARE
	9,678	FIN080808	2404	HEALTH INSURANCE
	900	FIN080808	3925	OFFICE EQUIP < \$5000
	300	FIN080808	3928	OFFICE SUPPLIES
	180	FIN080808	4110	MEETINGS
	60	FIN080808	4113	MEMBERSHIPS/DUES
	400	FIN080808	4116	SCHOOLS

Total Expenditure: 94,873.00

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
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Total: Offsetting Revenue 0

Net Fund Support 94,873

(Expenditures less Revenues)

EXPENSES

Revenue & Debt Division



Finance Department

Revenue & Debt

Division Description

The Revenue and Debt Division manages the City's estimated \$500 million investment portfolio, which includes \$140 million in cash equity. The division also oversees the debt management and revenue tracking functions. The Division facilitates the City's debt issuances and assists in obtaining credit ratings. It works with external advisors, investment managers, bond counsel and financial advisors to ensure compliance with securities regulations. The Division is also responsible for recording and reporting revenue properly, accurately and timely in the City's accounting system. Reporting mechanisms include the quarterly Investment Report to the City Commission and annual Bondholders Report.

FY 2014 Accomplishments

- Monitored activity of the City's four Investment Managers to ensure policy compliance.
- Implemented a third-party Custodial Service agreement for investments that safeguards the City and protects it against custodial risks.
- Continued to maintain 100% timeliness in recording debt payments, which keeps the City in good credit standing and avoids incurring interest expense for late payments.
- Reviewed all outstanding debt issues to ensure the City continued to maintain 100% compliance with bond covenants.

FY 2015 Major Projects & Initiatives

- Complete the transition of banking services to a new service provider.
- Create a Comprehensive Debt Policy to continue to establish procedures and streamline the City's debt management.
- Create/update a citywide collection write-off policy.
- Achieve recognition through the Investment Policy Certification Award.

Finance Department

Revenue & Debt, continued



INTERNAL SUPPORT

STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES

-Ensure sound fiscal management (IS 12-1)

Department Objective	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Projection	FY 2015 Target
Maximize the City investment portfolio and reduce debt interest (IS 12-1)	Compliance with investment policy and guidelines	100%	100%	100%	100%	100%
	Average rate of return earned from City investments	0.45%	0.37%	0.50%	0.88%	0.88%
	Compliance with bond covenant requirements	100%	100%	100%	100%	100%
	Percentage of quarterly investment reports submitted to the City Commission within 60 days after quarter end	*	*	*	*	100%
	General government debt as a percentage of total governmental expenditures	2.94%	7.29%	*	9.71%	9.23% ¹

* This is a newly identified performance measure. Prior year data was not available.

¹This measure is benchmarked by the Florida Auditor General. The FY 2012 reported average is 9.23% for municipalities with population >150,000.

Finance Department Expenses by Division

Revenue & Debt Division - Expense

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2015 Recommended vs. FY 2014 Amended
1101 Permanent Salaries	338,773	128,955	287,807	132,444	288,807	288,807	1,000
1113 Vac Mgmt Conv	2,458	-	-	811	-	-	-
1119 Payroll Accrual	(14,832)	-	-	-	-	-	-
1201 Longevity Pay	2,403	550	550	550	550	550	-
1316 Upgrade Pay	1,013	-	-	-	-	-	-
1401 Car Allowances	6,000	1,500	4,440	1,250	3,000	3,000	(1,440)
1407 Expense Allowances	1,960	960	2,880	1,200	2,880	2,880	-
1413 Cellphone Allowance	520	180	-	150	360	360	360
1501 Overtime 1.5X Pay	2,977	140	-	-	-	-	-
1707 Sick Termination Pay	1,066	205	-	-	-	-	-
1710 Vacation Term Pay	13,302	1,570	-	-	-	-	-
2119 Wellness Incentives	500	-	2,500	1,500	1,500	1,500	(1,000)
2204 Pension - General Emp	61,744	-	55,940	55,940	64,154	61,569	5,629
2299 Pension - Def Cont	12,220	3,285	5,469	2,483	5,480	5,480	11
2301 Soc Sec/Medicare	27,303	9,834	22,540	10,138	22,612	22,612	72
2307 Year End Fica Accr	(1,135)	-	-	-	-	-	-
2404 Health Insurance	34,258	18,679	28,222	13,974	28,114	28,114	(108)
2410 Workers' Comp	-	219	-	-	-	-	-
Personal Services Subtotal	490,530	166,078	410,348	220,440	417,457	414,872	4,524
3113 Fin & Bank Serv	32,363	29,766	154,479	26,417	271,300	271,300	116,821
3116 Invest Mgmt Serv	113,390	225,098	493,308	448,308	424,000	424,000	(69,308)
3199 Other Prof Serv	40,466	-	19,000	23,440	19,000	23,440	4,440
3210 Clerical Services	18,046	-	-	-	-	-	-
3216 Costs/Fees/Permits	308	-	-	135	-	-	-
3407 Equip Rep & Maint	-	-	200	-	200	200	-
3613 Special Delivery	62	5	75	6	75	75	-
3616 Postage	1,531	1,426	1,600	544	1,600	1,600	-
3628 Telephone/Cable Tv	-	-	-	-	-	-	-
3904 Books & Manuals	-	-	500	-	300	300	(200)
3907 Data Proc Supplies	422	343	-	-	-	-	-
3925 Office Equip < \$5000	-	-	-	-	-	-	-
3928 Office Supplies	2,590	1,345	2,500	274	2,500	2,500	-
3930 Procurement Card	-	-	-	-	-	-	-
4101 Certification Train	-	981	3,000	-	2,700	2,700	(300)
4104 Conferences	352	1,346	4,000	-	4,000	4,000	-
4110 Meetings	-	-	300	-	180	180	(120)
4113 Memberships/Dues	140	235	300	-	600	600	300
4116 Schools	-	-	-	-	-	-	-
4355 Servchg-Print Shop	191	159	75	-	600	600	525
4404 Fidelity Bonds	-	1	-	-	-	-	-
4407 Emp Proceedings	-	189	-	-	-	-	-
4431 Pub Officials Liab	-	465	-	-	-	-	-
9237 Transfer to Special Obligation	-	-	176,999	88,499	176,999	173,367	(3,632)
Operating Subtotal	209,859	261,358	856,336	587,623	904,054	904,862	48,526
DIVISION TOTAL	700,389	427,435	1,266,684	808,062	1,321,511	1,319,734	53,050

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 1
Request Type: Position - New

Title of Request: Treasurer M41, Class 056, Category III

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

The Revenue and Debt Division manages the City's \$500 million investment portfolio, which includes \$140 million in cash equity. The division also oversees the debt management and revenue tracking functions. With the recent activity from the Securities and Exchange Commission (SEC) on municipal debt securities, the need for a highly technical person to ensure compliance with all bond covenants is crucial. One major initiative for this division will be to work towards advancing the city's bond ratings to the highest available from the different rating agencies. The addition of a Treasurer is needed to strengthen the treasury functions by increased oversight on idle cash, which will maximize the City's investment earnings and improve the fiscal health. The person would be responsible for the creation and implementation of comprehensive financial policies which would include but are not limited to, a debt management policy, an arbitrage compliance policy, and an effective cash management policy. This position will monitor the banking services and investment advisors contracts. Also, the Treasurer will oversee the fuel cost stabilization program and the upcoming Other Post-employment Benefit (OPEB) Trust Fund.

Press Play Fort Lauderdale: Our City, Our Strategic Plan 2018
o Be a leading government organization, managing resources wisely and sustainably (IS-12)

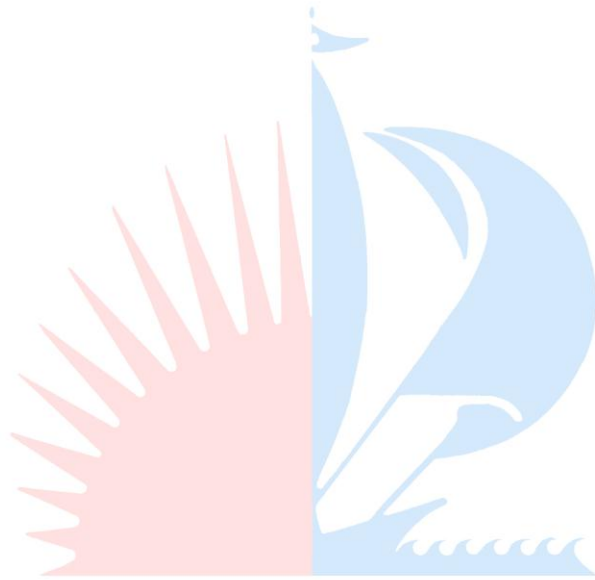
If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Idle cash management, debt compliance, financial contracts oversigl	15%	90%
Efficiency:	Increased oversight and investment of idle cash	.20%	.50%
Effectiveness:	Advance the City's bond rating to highest available from various ratir	AA	AA

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	97,521	FIN040101	1101	PERMANENT SALARIES
	3,000	FIN040101	1401	CAR ALLOWANCES
	500	FIN040101	2119	WELLNESS INCENTIVES
	8,777	FIN040101	2299	PENSION - DEF CONT
	7,690	FIN040101	2301	SOC SEC/MEDICARE
	9,815	FIN040101	2404	HEALTH INSURANCE
	(90,500)	FIN040101	3113	FIN & BANK SERV
Total Expenditure:	36,803.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 36,803
(Expenditures less Revenues)



EXPENSES

Utility Billing & Collections Division



Finance Department

Utility Billing & Collection

Division Description

The Utility Billing and Collection Division is responsible for the accurate and timely billing and collection of utility bills, special assessments, and miscellaneous account receivables on a monthly basis, as well as the annual billing and collection of the business tax renewable forms. Additional responsibilities include lien searches and applying liens to delinquent utility accounts. The division also provides the accurate posting of the City's cash collection and the timely upload to the City's Financial Accounting Management Information system (FAMIS). Utility Billing and Collection strives to deliver excellent customer support to neighbors paying for utility services and business taxes.

FY 2014 Accomplishments


- Developed the Cayenta Dashboard. Any data in this database has the capability of being captured on a graph, pie chart, etc., providing an at-a-glance look at statistics. This allows supervisors or managers to analyze specific information in order to increase revenue or provide additional staffing for telephone customer service based on number of calls.
- Completed transition of the Business Tax Division from the Department of Sustainable Development to the Finance Department. Restructured and streamlined the application process so that more can be done electronically.
- Developed and implemented a workflow system that automates the adjustment process, which makes all adjustments follow an electronic approval path from employee to supervisor, eliminating the paper stream.
- Implemented a remote desk-top bank scanner for deposits which allows timely deposit of City revenues in the same day.
- The City's 2013 Neighbor Survey reported 47% of the respondents rated their experience with contacting the Utility Billing division at 76% excellent/good. This is a positive 1% increase in results since the 2012 survey.

FY 2015 Major Projects & Initiatives

- Implement customer self-service using an on-line utility application.
- Increase the Business Tax fees to increase revenue flow. Allow the department to look at ways to outsource the collection of delinquencies in the Business Tax area.
- Allow customers to pay any municipally-oriented bill at any City location.
- Remodel the Utility Billing and Collection lobby to include the Business Tax division to better serve our neighbors.
- Implement an electronic queuing system and handheld device for servicing our neighbors more efficiently in the Utility Billing and Collection lobby.
- Implement a self-service kiosk for paying utility bills and/or parking citations.
- Automate services relating to lien search fees.

Finance Department

Utility Billing & Collection, continued

 STRATEGIC OBJECTIVES AND PERFORMANCE MEASURES -Ensure sound fiscal management (IS 12-1)						
Department Objective	Performance Measures	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Projection	FY 2015 Target
Increase utility billing revenue collection (IS 12-1)	Percentage of uncollectible utility bills	2.60% ¹	4.16%	2.45%	4.00% ²	3.90%
Increase customer service and user friendly payment options (IS 12-1)	Number of methods for communicating payment options offered to our customers	3	7	7 ³	7	8
	Number of utility customers that use Automated Clearing House (ACH), Web pay, and IVR (pay by phone)	10,093	15,324	16,000	17,200	18,000
	Total number of customer service calls	*	*	*	*82,700	83,000
	Percentage of abandoned calls	*	*	*	25%	20% ⁴
	Average speed to answer customer service calls (in minutes)	*	*	*	3.49	3 ⁵

* This is a newly identified performance measure. Prior year data was not available.

¹ Former methodology caused the percentage of uncollectible utility bills calculation to be artificially low.

²The FY 2014 actual percentage exceeds the department's original FY 2014 projection of 2.45% due to the lack of a write-off policy and implementation of a service availability charge assessment to owners of vacant properties. These fees usually go unpaid. The department however has implemented an added collection process before sending accounts to the collection agency, to aggressively pursue previously uncollected bills in an effort to decrease the uncollectible percentage.

³The FY 2014 Target has been increased from six (6) to seven (7) due to an unprojected increase in the number of new methods for communicating payment options offered to our customers.

⁴This measure is benchmarked by the International Finance Corporation (IFC). The global metric is 5 - 8% for abandoned call rate.

⁵This measure is benchmarked by the International Finance Corporation (IFC). The global metric is 28 seconds for average speed to answer.

Finance Department Expenses by Division

Utility Billing & Collections

	FY 2014						
	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
1101 Permanent Salaries	1,109,095	1,102,413	985,883	423,938	986,208	986,208	325
1113 Vac Mgmt Conv	-	1,493	-	-	-	-	-
1119 Payroll Accrual	(44,491)	-	-	-	-	-	-
1201 Longevity Pay	25,433	24,653	26,396	25,753	29,053	29,053	2,657
1401 Car Allowances	-	1,500	-	-	-	-	-
1407 Expense Allowances	2,600	2,400	960	400	960	960	-
1413 Cellphone Allowance	-	180	-	-	-	-	-
1501 Overtime 1.5X Pay	9,970	10,469	10,000	5,722	10,000	10,000	-
1604 Direct Labor Credits	-	-	-	(185)	-	-	-
1707 Sick Termination Pay	2,034	-	-	-	-	-	-
1710 Vacation Term Pay	1,994	-	-	-	-	-	-
2104 Mileage Reimburse	-	-	-	7	-	-	-
2119 Wellness Incentives	1,146	1,365	500	-	500	500	-
2204 Pension - General Emp	322,143	228,295	198,555	198,555	215,859	207,162	8,607
2299 Pension - Def Cont	13,886	16,855	18,906	8,261	19,329	19,329	423
2301 Soc Sec/Medicare	85,781	83,460	77,514	33,081	77,740	77,740	226
2307 Year End Fica Accr	(3,404)	-	-	-	-	-	-
2404 Health Insurance	149,967	133,853	127,595	57,937	112,012	112,012	(15,583)
2410 Workers' Comp	4,739	2,265	4,245	2,121	3,744	3,744	(501)
Personal Services Subtotal	1,680,894	1,609,202	1,450,554	755,590	1,455,405	1,446,708	(3,846)
3107 Data Proc Serv	4,657	16,525	18,460	11,228	28,507	28,507	10,047
3113 Fin & Bank Serv	53,740	46,366	50,400	19,533	51,660	51,660	1,260
3199 Other Prof Serv	-	-	-	-	-	-	-
3201 Ad/Marketing	-	-	-	-	-	-	-
3216 Costs/Fees/Permits	17,882	20,080	46,290	21,218	50,000	50,000	3,710
3249 Security Services	10,412	11,331	11,021	9,207	11,732	11,732	711
3299 Other Services	3,440	7,164	12,240	1,604	15,640	15,640	3,400
3304 Office Equip Rent	2,161	2,210	1,200	1,439	2,300	2,300	1,100
3401 Computer Maint	30,257	54,302	97,675	41,548	119,248	121,557	23,882
3404 Components/Parts	-	262	-	-	-	-	-
3407 Equip Rep & Maint	880	1,109	1,500	621	1,500	1,500	-
3504 Dupl Paper/Supplies	-	-	11,500	-	-	-	(11,500)
3516 Printing Serv - Ext	-	-	-	-	-	-	-
3616 Postage	241,036	256,602	285,000	130,975	294,000	294,000	9,000
3628 Telephone/Cable Tv	-	-	-	-	-	-	-
3907 Data Proc Supplies	-	4,424	-	-	-	-	-
3925 Office Equip < \$5000	4,668	2,646	7,100	562	9,919	9,919	2,819
3928 Office Supplies	32,085	28,291	47,720	25,079	50,247	40,000	(7,720)
3930 Procurement Card	-	-	-	-	-	-	-
3946 Tools/Equip < \$5000	-	3,168	-	-	-	-	-
3999 Other Supplies	34	74	500	-	500	500	-
4104 Conferences	-	-	-	-	6,000	6,000	6,000
4113 Memberships/Dues	70	115	115	-	115	115	-
4116 Schools	-	-	-	-	1,000	1,000	1,000
4213 Retiree Health Bene	2,400	2,400	1,000	800	1,000	1,000	-
4343 Servchg-Info Sys	3,000	-	-	-	-	-	-
4355 Servchg-Print Shop	39,171	45,971	41,460	13,743	44,460	44,460	3,000
4367 Servchg-Radio Shop	1,502	-	-	-	-	-	-
4369 Servchg-Tele Com	37,226	-	-	-	-	-	-
4404 Fidelity Bonds	-	41	5,246	2,624	5,100	5,100	(146)

Finance Department Expenses by Division

Utility Billing & Collections

	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended	FY 2014 Year-To-Date as of 03/31/2014	FY 2015 Department Requested	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended
4407 Emp Proceedings	4,611	2,440	3,633	1,815	688	688	(2,945)
4410 General Liability	12,136	-	14,201	7,103	24,827	24,827	10,626
4431 Pub Officials Liab	-	465	-	-	-	-	-
5604 Writeoff A/R & Other	-	15,874	-	(76,974)	-	-	-
Operating Subtotal	501,368	521,860	656,261	212,126	718,443	710,505	54,244
DIVISION TOTAL	2,182,262	2,131,062	2,106,815	967,717	2,173,848	2,157,213	50,398

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 4
Request Type: Position - New

Title of Request: Customer Service Representative I A31, Class 011

of New Position(s) Requested: 1.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Workload change - The position is requested in the Utility Billing and Collections Division of the Finance Department. The request is made in order to decrease the abandon call rate in the division. When we are fully staffed, we have 4 full time telephone representatives, who are only able to handle 64% of the calls presented on a daily basis, which is 16% per representative. The Sr. Representatives are helping with this workload, when they could pursue delinquent revenue in the lien and collections area.

Improvement - With the addition of another person, we are able to increase the number of calls handled by the Customer Service Representative I's to 80%, and decrease the neighbors' wait time on the telephone. We will be able to offer better service to each individual neighbor. It will improve the neighbor service process and better distribute the workload among the Customer Service Representatives. This position will be fully funded from the Water, Sewer, Sanitation and Stormwater funds.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Only 64% of the telephone calls are handled	64%	80%
Efficiency:	Maximum number of calls abandoned per day	211	111
Effectiveness:	Uncollected delinquencies	39.5%	23%

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	31,637	FIN040201	1101	PERMANENT SALARIES
	2,847	FIN040201	2299	PENSION - DEF CONT
	2,420	FIN040201	2301	SOC SEC/MEDICARE
	9,832	FIN040201	2404	HEALTH INSURANCE
Total Expenditure:	46,736.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support 46,736
(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Standalone self-service Kiosk for Utility and parking citation payer **# of New Position(s) Requested:** 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - Automation of the drive-thru facility. Utility Billing and Parking neighbors will utilize a self service kiosk for paying their utility bills and/or parking citations.

Workload change - By automating this service, we will no longer have to man the facility with a full time cashier and relief cashier for 2 hours. There will not be a need for a night deposit box, since the neighbors will have the option to use the kiosk for their payments. We will only need to balance and open for the armored car service. This will increase the work productivity in the division. The Customer Service Representative may be used to increase telephone and walk-in customer service. This project will be funded by Water, Sewer, Sanitation, and Stormwater.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	utilizing 2 staff members for payments only	101/2hrs	1 hr
Efficiency:	no wait time for the neighbor during shift changes	15 mins	0 mins
Effectiveness:	after hours payments will post to the account automatically	1-2 days	0 days

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	18,500	FIN040201	6404	COMPUTER EQUIPMENT
	9,000	FIN040201	6599	CONSTRUCTION
Total Expenditure:	27,500.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title

Total: Offsetting Revenue 0

Net Fund Support 27,500

(Expenditures less Revenues)

**FY 2015
BUDGET MODIFICATION FORM**

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Electronic Numbering System Kiosk to assist with walk-ins

of New Position(s) Requested: 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - The queuing system will be utilized to better serve the neighbors coming in to pay their utility bills. The neighbors will be able to sign in and state their issues and have a seat while waiting to be helped. No more waiting in lines; neighbors will be able to monitor when they will be called. This will be very efficient when we have Business Tax customers as well.

Workload change - We will be adding the Business Tax area to our lobby. Business owners will come in to apply for a business tax. There will be a separate station for them to conduct business however, they will use the queuing kiosk as well. All cashiers will be cross trained to accept utility bill and business tax payments, which will increase our service ability to the community.

If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
Workload:	Added cashier station allows the ability to serve more neighbors	180/day	240/day
Efficiency:	Neighbor wait time reduced	15-20min	5-10mins
Effectiveness:	Neighbors are less combative when the office is organized and profe	30%	10%

Expenditure Amounts:	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	1,761	FIN040201	3401	COMPUTER MAINT
	18,171	FIN040201	6404	COMPUTER EQUIPMENT
Total Expenditure:	19,932.00			

Offsetting Revenue:	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title

Total: Offsetting Revenue 0

Net Fund Support 19,932

(Expenditures less Revenues)

FY 2015
BUDGET MODIFICATION FORM

DEPT: FIN Finance
FUND: 001 General Fund

Priority No: 5
Request Type: Capital Outlay – New

Title of Request: Handheld device to assist the neighbors signing in for customer **# of New Position(s) Requested:** 0.00

Basis of justification: Improvement, revenue generating, mandated, cost reduction, workload change. Please state what will be the consequence if this request is not funded?

Improvement - The queuing system will be utilized to better serve the neighbors coming in to apply and pay their business tax. With the merge of the Business Tax and Utility Billing divisions, this electronic handheld device will be utilized when the lines are extremely long. A Customer Service Representative will assist the neighbors in signing into the system. The neighbors will be able to sign in and state their issues and have a seat while waiting to be helped. No more waiting in lines and neighbors will be able to monitor when they will be called. This will be very efficient when we have Utility Billing customers as well.

Workload change - We will be adding the Business Tax area to our lobby. Business owners will come in to apply for a business tax. There will be a separate station for business owners to conduct business however, they will use the queuing kiosk as well. All cashiers will be cross trained to accept utility bill and business tax payments, which will increase our service ability to the community.

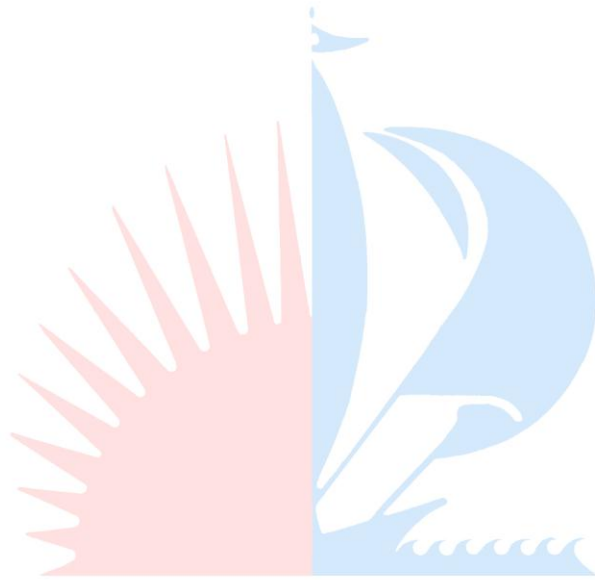
If granted, show impact this will have on Performance Measure (Not needed for Char. 40 or 60).

	<u>Without Request</u>	<u>CY 2014</u>	<u>NY 2015 With Request</u>
<u>Workload:</u>	added cashier station allow the ability to serve more business owner	20/day	60/day
<u>Efficiency:</u>	neighbor wait time is reduced during renewals	20-30min	10-15min
<u>Effectiveness:</u>	Create a more controlled and organized atmosphere for the busines:	40%	10%

<i>Expenditure Amounts:</i>	Expenditure Amt. Requested:	Index Code	SubObject	SubObject Title
	2,000	FIN090909	3107	DATA PROC SERV
	1,101	FIN090909	3401	COMPUTER MAINT
	500	FIN090909	3999	OTHER SUPPLIES
	9,303	FIN090909	6404	COMPUTER EQUIPMENT
Total Expenditure:	12,904.00			

<i>Offsetting Revenue:</i>	Amount of Offsetting Revenue	Index Code	SubObject	SubObject Title
Total: Offsetting Revenue	0			

Net Fund Support **12,904**
(Expenditures less Revenues)



EXPENSE ESTIMATE BASIS & DESCRIPTION

Finance

Finance Department

Expenses by Division with Basis Description

Administration Division - Expense

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended		Expense Basis & Description
1101 Permanent Salaries	364,868	372,296	7,428		
1113 Vac Mgmt Conv	8,450	8,450	-		
1201 Longevity Pay	2,858	3,374	516		
1401 Car Allowances	9,360	9,360	-		
1413 Cellphone Allowance	2,640	2,640	-		
1801 Core Adjustment	-	28,395	28,395		1/2 Senior Management Fellow (split funding with Human Resources)
2119 Wellness Incentives	1,500	1,500	-		
2204 Pension - General Emp	50,469	56,516	6,047		
2299 Pension - Def Cont	30,107	31,232	1,125		
2301 Soc Sec/Medicare	22,677	23,607	930		
2404 Health Insurance	18,366	27,257	8,891		
2410 Workers' Comp	6,913	11,893	4,980		
Personal Services Subtotal	518,208	576,520	58,312		
3216 Costs/Fees/Permits	-	40	40		CY14: Official business parking permit for D. WoodNY15: Official business parking permit for K. Buffington
3304 Office Equip Rent	300	-	(300)		
3904 Books & Manuals	300	300	-		
3928 Office Supplies	2,000	2,000	-		
3931 Periodicals & Mag	750	750	-		Travel subscription services to provide travel & TSA updates \$90; Sun-Sentinel subscription
4101 Certification Train	1,000	4,100	3,100		CY14: CPPO - Finance Director - \$500NY15: CGFO - Finance & Deputy Directors - \$1,500 x 2 = \$3,000, CGFO Exam - \$35;CPPO - Finance Director - \$500; Certified Treasury Professional (CTP) Deputy Director - \$495
4104 Conferences	2,000	7,300	5,300		CY14: FGFOA - Deputy Director - \$1,000National Institute of Governmental Purchasing Conference (NIGP) - Finance Director - \$2,500NY15: National Institute of Governmental Purchasing Conference (NIGP) - Finance Director - \$2,500; FGFOA - Deputy Director - \$225; GFOA - Finance & Deputy Directors - \$1,500 x 2 = \$3,000; Accounting Financial Professional (AFP) - Deputy Director - \$1,500
4110 Meetings	400	400	-		Lunch & Dinner meetings - Finance & Deputy Directors
4113 Memberships/Dues	2,815	2,815	-		CIPFA-GFOA - \$1,900, Finance & Deputy Directors: GFOA \$420, FGFOA \$70, SFGFOA \$50, Finance Director: SE FL Chapter of NIGP \$25
4355 Servchg-Print Shop	100	100	-		CY14: Business cards - Finance & Deputy Directors
4407 Emp Proceedings	4,995	2,524	(2,471)		Insurance Premium Allocation per Risk Mgmt division
4410 General Liability	19,527	41,755	22,228		Insurance Premium Allocation per Risk Mgmt division
4431 Pub Officials Liab	3,638	3,514	(124)		Insurance Premium Allocation per Risk Mgmt division
9237 Transfer to Special Obligation	293,265	287,247	(6,018)		
Operating Subtotal	331,090	352,845	21,755		
DIVISION TOTAL	849,298	929,365	80,067		

Finance Department

Expenses by Division with Basis Description

Accounting & Financial Reporting Division - Expense

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
1101 Permanent Salaries	1,155,182	1,156,952	1,770	
1107 Part Time Salaries	22,094	-	(22,094)	
1110 Sick Conv To Cash	2,700	3,900	1,200	
1113 Vac Mgmt Conv	6,700	9,200	2,500	
1201 Longevity Pay	13,523	14,549	1,026	
1401 Car Allowances	9,000	9,000	-	
1407 Expense Allowances	10,080	10,080	-	
1413 Cellphone Allowance	360	360	-	
1501 Overtime 1.5X Pay	-	300	300	
2119 Wellness Incentives	3,500	4,500	1,000	
2204 Pension - General Emp	186,781	195,023	8,242	
2299 Pension - Def Cont	37,086	40,305	3,219	
2301 Soc Sec/Medicare	90,764	91,144	380	
2304 Supplemental Fica	1,690	-	(1,690)	
2404 Health Insurance	158,628	149,855	(8,773)	
Personal Services Subtotal	1,698,088	1,685,168	(12,920)	
3101 Acct & Auditing	103,085	95,639	(7,446)	External audit fees - Crowe Horwath
3199 Other Prof Serv	15,000	15,000	-	OPEB \$10,000; GASB 67 Calculation Rollforward Requirements \$5,000
3210 Clerical Services	2,000	2,000	-	Temporary Help
3216 Costs/Fees/Permits	3,000	3,000	-	CY14: GFOA Cert of Achievement \$1,095; CPA license renewal Sr. Accountant \$85; PAFR - \$225; K. Buffington petty cash reimb. - \$45 NY15: GFOA Cert of Achievement \$1,095; PAFR \$225
3299 Other Services	-	6,000	6,000	CY14: Paperless Pay Corp. electronic payroll advice system - \$7,500 (encumb - \$6,000 for system - 36 months; \$1,500 set up fee) NY15: Paperless Pay Corp. electronic payroll advice system - 36 months - \$6,000
3304 Office Equip Rent	3,000	2,600	(400)	CY14: Konica Bizhub 423 Copier lease (10 months) Central Acctg \$1,070 + copies \$900; Toshiba 16S cost per copy program Payroll \$350 NY15: Konica Bizhub 423 Copier lease (12 months) Central Acctg \$1,284 + copies \$900; Toshiba 16S cost per copy program Payroll \$350
3516 Printing Serv - Ext	5,000	1,000	(4,000)	Laser checks - A/P & Payroll
3904 Books & Manuals	150	150	-	CY14: Gov't Acctg Resource System (GARS) - \$400 - Controller; Audit & Acctg Guide for Local Governments - \$90
3928 Office Supplies	13,000	10,000	(3,000)	
3999 Other Supplies	1,000	1,000	-	NY15: Fixed asset tags
4101 Certification Train	500	500	-	CY14: CGFO Review Exam Logan-Short \$184; CGFO Review Exam - Garcia \$244; FGFOA Exam Logan-Short, Garcia, Johnson, Winston \$60 X 4 = \$240; Adv: Sprvs in Gov Prince - \$77 NY15: CGFO Review Exams - Controller & Sr Acct - \$500
4104 Conferences	3,000	4,500	1,500	CY14: FGFOA - \$620; FGFOA \$1,000 x 3 = \$3,000 NY15: FGFOA - Controller & Accounting Staff - \$225 x 8 = \$1,800; CGFOA - Controller \$1,000; GFOA Controller - \$1,500
4110 Meetings	500	500	-	CY14: GFOA LShort \$135; SFGFOCCA LShort, Garcia \$80; GFOA \$425; Nat'l Padget Ramgulam, Rodriguez \$358; SFGFOCCA LShort \$15 NY15: Lunch & Dinner Meetings - Controller & Accounting Staff - \$30 x 8 x 2 = \$480

Finance Department

Expenses by Division with Basis Description

Accounting & Financial Reporting Division - Expense Cont.

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
4113 Memberships/Dues	2,000	2,000	-	CY14: GFOA Sheffield \$150; FGFOA Garcia \$150; ICMA LShort \$150; Notary Rogers \$73; AGA - LShort \$90; FGFOA - Cont & Acctg Staff \$35 x 8 = \$280; SFGFOA Cont & Acctg Staff \$25 x 8 = \$200; AAPA A/P Sup \$220; APA - Payroll Sup \$254; AICPA - Cont & Sr Acct \$575 NY15: AGA Controller \$90; GFOA Controller & Acct II \$210 x 2 = \$420; FGFOA Controller & Acctg Staff \$35 x 8 = \$280; SFGFOA Controller & Acctg Staff \$25 x 8 = \$200; AAPA A/P Sup \$220; APA Payroll Sup \$254; AICPA Cont & Sr Acct \$450
4116 Schools	5,000	3,500	(1,500)	CY14: Hyatt Hotels (School of Gov't Finance Sarasota) - Logan-Short, Garcia, Donato - \$1,677; School of Gov't Finance Sarasota- Logan-Short, Garcia, Donato - \$2,055; FGFOA Boot Camp Sarasota- Donato - \$433 FY15: FGFOA School of Gov't Finance Acct IIs - 2 x \$1,700 = \$3,500
4355 Servchg-Print Shop	3,500	5,000	1,500	CAFR & PAFR printing
Operating Subtotal	159,735	152,389	(7,346)	
DIVISION TOTAL	1,857,823	1,837,557	(20,266)	

Finance Department

Expenses by Division with Basis Description

Business Tax Division - Expense

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
1101 Permanent Salaries	93,628	92,359	(1,269)	
1501 Overtime 1.5X Pay	-	5,000	5,000	
2204 Pension - General Emp	22,819	24,889	2,070	
2301 Soc Sec/Medicare	7,162	7,065	(97)	
2404 Health Insurance	15,720	15,720	-	
Personal Services Subtotal	139,329	145,033	5,704	
3107 Data Proc Serv	5,000	3,000	(2,000)	One Solution
3113 Fin & Bank Serv	10,500	12,500	2,000	BILL2PAY & Credit Card Merchant Fees
3299 Other Services	-	5,000	5,000	Collection Agency Fees
3407 Equip Rep & Maint	600	600	-	Equipment repair fax/scanner/copier
3616 Postage	5,000	5,000	-	Postage for renewal mailings
3925 Office Equip < \$5000	-	500	500	Fax/Scanner
3928 Office Supplies	3,550	3,000	(550)	
4104 Conferences	1,500	1,500	-	CY14: Florida Association of Business Tax Officers FABTO) Sr Cust Svc Rep B. Patterson: Conference = \$200; hotel, food & travel = \$1,300 NY15: Florida Association of Business Tax Officers FABTO) Sr Cust Svc Rep B. Patterson: Conference = \$200; hotel, food & travel = \$1,300
4113 Memberships/Dues	200	200	-	FABTO - Sr Cust Svc Rep, Cust Svc RepII, Clerk II - \$25 x 3 = \$75 Notary renewal \$125
4116 Schools	-	500	500	Customer Service Training
4355 Servchg-Print Shop	5,000	5,000	-	Printing, folding & inserting renewals- \$4,500; delinquent notices - \$500
Operating Subtotal	31,350	36,800	5,450	
DIVISION TOTAL	170,679	181,833	11,154	

Finance Department

Expenses by Division with Basis Description

Procurement Division - Expense

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
1101 Permanent Salaries	732,140	791,724	59,584	
1110 Sick Conv To Cash	4,500	-	(4,500)	
1113 Vac Mgmt Conv	5,000	-	(5,000)	
1201 Longevity Pay	21,081	13,006	(8,075)	
1401 Car Allowances	6,000	6,000	-	
1407 Expense Allowances	7,680	7,680	-	
1413 Cellphone Allowance	840	840	-	
1801 Core Adjustments	-	(22,525)	(22,525)	\$58,562 Public Works Secretary I, Position U005 moved to Procurement, \$77,084 Removal of temporary Procurement Specialist II Position AX327 that projected, \$4,003 Procurement Specialist I Position A266 position reclass reduction
2119 Wellness Incentives	3,500	4,000	500	
2204 Pension - General Emp	185,057	195,967	10,910	
2301 Soc Sec/Medicare	58,037	62,039	4,002	
2404 Health Insurance	74,662	80,800	6,138	
Personal Services Subtotal	1,098,497	1,139,531	41,034	
3216 Costs/Fees/Permits	450	450	-	AEP Award Entry Fee \$450
3299 Other Services	41,153	23,158	(17,995)	BidSync \$23,153 (5% increase)
3304 Office Equip Rent	1,700	1,950	250	CY14: Toshiba E456 copier - \$1,700NY15: Toshiba E456 copier - \$1,164
3407 Equip Rep & Maint	80	80	-	Fax machine annual charge
3613 Special Delivery	100	100	-	Federal Express
3928 Office Supplies	4,300	4,300	-	
4101 Certification Train	250	750	500	CY14: State certification for Robert McKenney -\$250NY15: State certification for Michael Walker, AnnDebra Diaz & Ronald Archey \$250 x 3 = \$750
4104 Conferences	-	2,500	2,500	CY14: National Institute of Governmental Purchasing Conference (NIGP)for Michael Walker (fee, airfare, hotel) - \$2,500, NY14: National Institute of Governmental Purchasing Conference (NIGP)for Michael Walker (fee, airfare, hotel) - \$2,500
4110 Meetings	1,000	1,000	-	Various NIGP/Purchasing meetings, webinars
4113 Memberships/Dues	1,345	995	(350)	CY14: NIGP Nat'l \$770 SE NIGP Chapter dues \$25 x 9 = \$225 NY15: NIGP Nat'l \$770 SE NIGP Chapter dues \$25 x 9 = \$225
4116 Schools	1,000	1,000	-	CY14: Ronald Archey \$200; AnnDebra Diaz 2 day class 4/17-18/2014 \$445; Richard Ewell 2 day class 4/17-18/2014 \$445.00; James Hemphill 2 day class 4/17-18/2014 \$445; R. McKenney NIGP \$50, R. Archey NIGP \$50NY15: Michael Walker certification prep class \$200.00; Robert McKenney: certification prep class \$200.00; AnnDebra Diaz: certification prep class \$200.00; unannounced certification classes \$400
4355 Servchg-Print Shop	2,500	2,500	-	Internal printing, business cards, public record requests
Operating Subtotal	53,878	38,783	(15,095)	
DIVISION TOTAL	1,152,375	1,178,314	25,939	

Finance Department

Expenses by Division with Basis Description

Revenue & Debt Division - Expense

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2015 Recommended vs. FY 2014 Amended	Expense Basis & Description
1101 Permanent Salaries	287,807	288,807	1,000	
1201 Longevity Pay	550	550	-	
1401 Car Allowances	4,440	3,000	(1,440)	
1407 Expense Allowances	2,880	2,880	-	
1413 Cellphone Allowance	-	360	360	
2119 Wellness Incentives	2,500	1,500	(1,000)	
2204 Pension - General Emp	55,940	61,569	5,629	
2299 Pension - Def Cont	5,469	5,480	11	
2301 Soc Sec/Medicare	22,540	22,612	72	
2404 Health Insurance	28,222	28,114	(108)	
Personal Services Subtotal	410,348	414,872	4,524	
3113 Fin & Bank Serv	154,479	271,300	116,821	CY14: 3rd party custodial services \$25,000 Banking Supplies - \$9,300; banking fees \$236,700NY15: Third-party custodial services - \$25,000 Banking Supplies - \$15,000; banking fees \$231,300
3116 Invest Mgmt Serv	493,308	424,000	(69,308)	CY14: Investment Advisor \$90,000Investment Managers \$320,000NY15: Investment Advisor \$92,000 Investment Managers \$323,000; OPEB Trust \$9,000
3199 Other Prof Serv	19,000	23,440	4,440	CY14: Financial Advisor \$19,000; Cayenta work order for special assessment reporting \$4,440FY15: Financial Advisor \$23,440
3407 Equip Rep & Maint	200	200	-	Repairs and maintenance scanners, other small office equipment
3613 Special Delivery	75	75	-	Fed Ex
3616 Postage	1,600	1,600	-	Postage Meter - Pitney Bowes (AR) (Estimate per IT)
3904 Books & Manuals	500	300	(200)	Magazines, books
3928 Office Supplies	2,500	2,500	-	Office supplies
4101 Certification Train	3,000	2,700	(300)	CY14: CGFO exam fee \$150NY15: CGFO application fee - 2 Accountant IIs -\$50 x 2 = \$100; CGFO exam fee 3 accountants - \$150 x 3 = \$450; Certified Treasury Professional Certification & Materials - \$1,631; unannounced training \$519
4104 Conferences	4,000	4,000	-	CY14: FGFOA Annual Conference \$1,000; Association of Public Treasurers Annual Conference registration \$395, travel \$1,200NY15: FGFOA Annual Conference - Sr. Acct, 2 Accts \$225 x 3 = \$675; Association of Public Treasurers Annual Conference Sr. Acct registration \$395, travel \$1,200; GFOA National Conference - \$1,700
4110 Meetings	300	180	(120)	SFGFOA Dinner Meetings - \$30 x 2 meetings x 3 Accounting Staff = \$180
4113 Memberships/Dues	300	600	300	CY14: FGFOA - Accounting Staff \$35 x 3 = \$105; SFGFOA - Accounting Staff \$25 x 3 = \$75NY15: FGFOA - Accounting Staff \$35 x 3 = \$105; SFGFOA - Accounting Staff \$25 x 3 = \$75; Membership for Association of Public Treasurers of United States & Canada - \$380
4355 Servchg-Print Shop	75	600	525	CY14: Internal print shop items - business cards NY15: Annual Bondholders Report - \$600
9237 Transfer to Special Obligation	176,999	173,367	(3,632)	
Operating Subtotal	856,336	904,862	48,526	
DIVISION TOTAL	1,266,684	1,319,734	53,050	

Finance Department

Expenses by Division with Basis Description

Utility Billing & Collections

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
1101 Permanent Salaries	985,883	986,208	325	
1201 Longevity Pay	26,396	29,053	2,657	
1407 Expense Allowances	960	960	-	
1501 Overtime 1.5X Pay	10,000	10,000	-	Utility billing overtime for Cayenta system upgrades and job duties
2119 Wellness Incentives	500	500	-	
2204 Pension - General Emp	198,555	207,162	8,607	
2299 Pension - Def Cont	18,906	19,329	423	
2301 Soc Sec/Medicare	77,514	77,740	226	
2404 Health Insurance	127,595	112,012	(15,583)	
2410 Workers' Comp	4,245	3,744	(501)	
Personal Services Subtotal	1,450,554	1,446,708	(3,846)	
3107 Data Proc Serv	18,460	28,507	10,047	CY14: Melissa Data NCOA \$420 Insight Mailers+ \$1,200 DataCom \$3,300 Cayenta \$180 X 72hrs = \$12,960 NY15: Melissa Data \$4,500, NCOA \$882, Cayenta Modifications & Upgrades \$185/hour X 125 hours = \$23,125
3113 Fin & Bank Serv	50,400	51,660	1,260	CY14: Bill2Pay \$4,200 x 12 months = \$50,400 NY15: Bill2Pay \$4,305 X 12 months = \$51,660
3216 Costs/Fees/Permits	46,290	50,000	3,710	CY14: Broward County \$28,290 Releases 600 X \$10 = \$6,000 Liens 1,200 X \$10 = \$12,000 NY15: Broward County Encumb. - \$20,000 Lien/Release Fees 3,000 x \$10 = \$30,000 Note: Broward county amount is encumbered annually
3249 Security Services	11,021	11,732	711	CY14: Keystone \$2,200 Brinks \$7,500 Stanley Security \$1,105 NY15: Keystone \$2,580 Brinks \$7,980 Stanley Security \$1,172
3299 Other Services	12,240	15,640	3,400	Average accounts sent to collections = \$20,000/month. City expects 30%/month on collections. CY14: Collection agency is due 17% of the total amount collected: \$20,000 x 30% = \$6,000/month x 12 months = \$72,000 x 17% = \$12,240 NY15: Collection agency is due 17% of the total amount collected: \$20,000 x 30% = \$6,000/month x 12 months = \$72,000 x 17% = \$12,240; AlertWorks pre-paid minutes - \$3,400
3304 Office Equip Rent	1,200	2,300	1,100	CY14: Toshiba E456 copier - \$2,245 NY15: Toshiba E456 copier - \$2,300
3401 Computer Maint	97,675	121,557	23,882	CY14: Teleworks \$16,150 Cognos \$19,525 Oracle \$15,000 Cayenta Utilities \$47,000 NY15: Teleworks \$22,120 Cognos \$21,505 Oracle \$15,750 Cayenta Utilities \$50,000 Alertworks - \$12,182
3407 Equip Rep & Maint	1,500	1,500	-	Equipment repair Utility billing (Jetscan (money counter), fax, printers, validators) \$900
3504 Dupl Paper/Supplies	11,500	-	(11,500)	Paper for printing of utility bills (660,000 bills annually)
3616 Postage	285,000	294,000	9,000	CY14: Postage \$20,000 x 12 = \$240,000 PCI mail service \$2,000 x 12 = \$24,000 Postal permit \$1,750 x 12 = \$21,000 NY15: Postage \$20,000 X 12 = \$240,000 Arrowmail mail service \$2,000 x 12 = \$24,000 Postal Permit \$2,500 X 12 = \$30,000

Finance Department

Expenses by Division with Basis Description

Utility Billing & Collections Continued

	FY 2014 Amended	FY 2015 Budget Recommended	FY 2014 vs. FY 2015 Recommended	Expense Basis & Description
3925 Office Equip < \$5000	7,100	9,919	2,819	CY14: Chairs 20 x \$100 = \$2,000 Headsets 2 x \$140 = \$280 Validators 8 x \$550 each = \$4,400 Signage for the drive thru \$500 NY15: Printers \$623 X 3 = \$1,869; Desk scanners 4 X \$200 = \$800; 42 TV \$600; Calculators \$50 x 10 = \$500; Electronic industrial letter opener \$500; Telephones(cabling & wiring) \$300; Cashier validators \$1500
3928 Office Supplies	47,720	40,000	(7,720)	CY15: Window envelopes #10 \$11,760 Regular envelopes #10 \$13,650 Preprinted return envelopes \$7,350 Toner \$2,310 P- card purchases \$12,600 NY15: Window envelopes #10 \$12,540 Regular envelopes #10 \$14,333 Preprinted return envelopes \$7,718 Toner \$2,426 P-card purchases \$13,230
3999 Other Supplies	500	500	-	Pitney Bowes money counter; desktop scanner for check deposits
4104 Conferences	-	6,000	6,000	Cayenta User Conference travel, food, hotel, fees 11/14 - 2 employees
4113 Memberships/Dues	115	115	-	Notary for Sr. Customer Service Rep - B. Patterson
4116 Schools	-	1,000	1,000	Customer Service Training
4213 Retiree Health Bene	1,000	1,000	-	NY15: Laurel Daley \$200 x 12 = \$2,400 (Note: NY15 estimate to be updated by Budget)
4355 Servchg-Print Shop	41,460	44,460	3,000	CY14: Printing - \$2,409 x 12 = \$28,908 Fold/Insert \$1,046 x 12 = \$12,552 NY15: Printing - \$2,750 x 12 = \$33,000 Fold/Insert \$955 X 12 = \$11,460
4404 Fidelity Bonds	5,246	5,100	(146)	
4407 Emp Proceedings	3,633	688	(2,945)	
4410 General Liability	14,201	24,827	10,626	
Operating Subtotal	656,261	710,505	54,244	
DIVISION TOTAL	2,106,815	2,157,213	50,398	