

Financial Administration

Mission Statement

To effectively manage the fiscal and administrative affairs of the City in a legal, professional, ethical and responsible manner and to provide accurate, timely, practical and appropriate financial and operating information to all interested stakeholders.

Description of Operations

The Financial Administration Department manages many of the general daily administrative functions of the City such as budgeting, investments, cash management, revenue collection, debt administration, purchasing, mailroom, financial reporting, accounts payable, fixed assets, and payroll. The Department provides timely, practical and appropriate financial information and administrative analysis to City management in order to promote informed decisions regarding the efficient and effective use of the City's resources.

Department Expenditures by Cost Center

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
037611 Administration	340,301	333,451	315,708	99,883	415,591
037613 Purchasing	626,140	655,156	684,822	50,000	734,822
037663 Budget	224,873	230,941	242,202	0	242,202
037664 Treasury Operations	344		0	0	0
037666 Financial Records and Reporting	270,692	285,421	307,001	0	307,001
037667 Accounts Payable	96,219	103,513	111,252	0	111,252
037669 Payroll	84,305	92,230	98,342	0	98,342
Totals	\$1,642,874	\$1,700,712	\$1,759,327	\$149,883	\$1,909,210

Department Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	1,600,994	1,656,132	1,747,910	91,583	1,839,493
Operating Expenditures	145,657	236,663	236,623	56,300	292,923
Capital Expenditures	13,160	5,350	5,693	2,000	7,693
Transfer Expenditures	-116,937	-197,433	-230,899	0	-230,899
Totals	\$1,642,874	\$1,700,712	\$1,759,327	\$149,883	\$1,909,210

Personnel Summary

Actual Positions	17.00	17.00	1.00	18.00
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Revenue Summary

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Other Taxes	10,084,421	10,220,200	10,053,225	0	10,053,225
Licenses & Permits	4,472,348	5,320,000	4,825,158	0	4,825,158
Intergovernmental	5,306,342	5,360,000	5,652,697	0	5,652,697
Charges for Services	2,482	3,300	2,550	0	2,550
Other Miscellaneous Revenues	63,734	25,000	25,000	0	25,000
Totals	\$19,929,327	\$20,928,500	\$20,558,630	\$0	\$20,558,630

Financial Administration

Administration

Mission Statement

To provide policy direction, guidance and assistance to the operating programs within the Department of Financial Administration and to advise the City on administrative matters including the budget, purchasing, and the financial condition of all City operations.

Description of Operations

The Administration Program provides administrative and financial policy direction, guidance and assistance to the operating programs in the Department of Financial Administration in addition to a wide variety of information to citizens, the City Commission, the City Manager, the City Auditor and Clerk, City departments and other governmental agencies. The Administration Program advises the City administration on the budget and financial condition of all City operations and provides strategy to guide the operational and financial operations of the City. Administration staff conduct special analyses and projects that ensure the administrative and financial integrity of the City by providing the highest standards in services through the development of sound planning, policies, practices and procedures. The result ensures a clear division of duties and necessary internal controls over the City's cash and investments, revenues, expenditures, purchasing, fixed assets, accounts receivable, accounts payable, accounting and payroll.

The office provides analysis, research and fiscal planning regarding the City's debt structure and enhancement of non-tax revenue sources. This includes the calculation and preparation of financial data for bond issues and the preparation of the annual continuing disclosure reports required by various bond covenants. The office also pursues enhanced methods of collecting and reporting financial data and investigates ways to provide meaningful information to citizens of the City, the City Commission, the City Manager, the City Auditor and Clerk and City staff. Revenue forecasting requires an accurate estimate of City taxable property values in order to estimate future revenues due from ad valorem taxes, special assessment districts and the Community Redevelopment Areas. Technological advances in information processing are employed to assist in the enhancement of revenue and in implementing operating efficiencies. The staff also prepares daily cash receipts for all monies received by the Department of Financial Administration and prepare, invoice, and collect all billings of City owned lease properties, agreements and pre-annexation contracts. Additional activities include assisting in the preparation of the City's Comprehensive Annual Financial Report (CAFR).

The Administration Program provides managerial and administrative support to all of the operating programs in the Department of Financial Administration.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To accurately report the financial condition of the City, to establish and maintain prudent fiscal policies and practices, and to exercise leadership among all Department of Financial Administration staff.

Objective

- Maintain and manage an effective computerized financial management system (FMS).
- Maintain daily, monthly and annual financial reports on demand.
- Provide accurate revenue and expenditure forecasts on a timely basis.
- Monitor and accurately forecast financial trends.
- Identify and pursue new and alternative sources of revenue.
- To promote and encourage pursuit of annual GFOA certificates.
- Perform quarterly review of grant reporting and compliance.
- Perform semi-annual review of cash receipt internal control monitoring.

Financial Administration Administration

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
Invoices billed and collected	Number	1,315	1,080	1,080	1,080
Continuing disclosure reports issued	Number	11	10	10	09
Special assessment district parcels	Number	277	271	269	267
Effectiveness Measure					
GFOA Budget award ~ consecutive yrs	Number	22	23	24	25
Budget/actual revenue forecast	Percent	98%	98%	98%	98%
G.O. Bond rating - Moody's	Rating	Aa2	Aa2	Aa2	Aa2
G.O. Bond rating - Fitch	Rating	AA+	AA+	AA+	AA+
GFOA Financial Reporting award~consecutive yrs	Number	32	33	34	35
GFOA Popular Report award~consecutive yrs*	Number	n/a	n/a	1	2

*2014 is the 1st year the City applied for above award

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015Totals
Personnel	321,251	319,472	301,426	91,583	393,009
Operating Expenditures	19,050	12,179	12,482	6,300	18,782
Capital Expenditures	0	1,800	1,800	2,000	3,800
Totals	\$340,301	\$333,451	\$315,708	\$99,883	\$415,591

Personnel Summary

Actual Positions	2.80	2.60	1.00	3.60
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Financial Administration

Purchasing

Mission Statement

To provide for fair and equitable treatment of all parties involved in purchasing activity by the City, to maximize the purchasing value of public funds, and to provide safeguards for maintaining a procurement system of high quality and integrity.

Description of Operations

The Purchasing Program is responsible for the management of all procurement of goods and services obtained by the City, including construction and professional services. The program is also responsible for ensuring that the procurement methods utilized by the City provide for fair and equitable competition and comply with all Federal, State and local regulations. Major functions of the program include the review and approval of all purchase orders, the preparation of bid specifications, competitive sealed bidding, the development of Requests for Proposal (RFP), contract administration, development of E-procurement, oversight of all City owned real estate, and the disposal of obsolete and surplus material. Purchasing oversees operations of the City's mail/postage service center located in City Hall.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

Develop a cohesive partnership with the supplier community that focuses on a solid, stable and long term source of supply while increasing the effectiveness and efficiency of the Purchasing Program's performance.

Objective

- Review the cities' procurement processes and procedures to achieve further efficiencies.
- Increase participation with Cooperative Purchasing bids to ensure best pricing for the City.
- Enhance and update electronic capability for procurement opportunities and status reporting for internal and external users.
- Enhance and update purchasing manual for internal customers.
- Provide professional level training for procurement staff to increase effectiveness and maintain certifications.
- To increase responsiveness to the needs of internal departments through strategic planning meetings.
- Dispose of the City's surplus assets in the most effective manner.
- Oversee and administer the City's leaseholds and contracts to ensure compliance with requirements.
- Review all travel requests for compliance with City administrative regulations.

PRIORITY - Operational Focus

Strategy

Create a professional and respectful environment for vendors that do business with the City.

Objective

- Implement and administer uniform procedures in accordance with Federal, State, local and National Institute of Governmental Purchasing and Uniform Commercial Code regulations and standards.
- Provide how-to business seminars for consultants, contractors, suppliers and vendors to simplify process.
- Encourage minority business enterprise bidders to participate in City procurement opportunities.
- Maintain an up-to-date web page with all procurement opportunities.
- Promote the use of Demandstar and coordinate procedures for electronic bid notification and solicitation.
- Encourage businesses to establish offices in the City limits.
- Track progress of the local preference ordinance.

Financial Administration

Purchasing

PRIORITY - Operational Focus

Strategy

Promote "green" initiatives for a responsible City.

Objective

- Incorporate environmentally preferable purchasing measures and procedures into City purchasing policies.
- Incorporate LEED-EB (Leadership in Energy and Environmental Design for Existing Buildings) guidelines in City bids and RFP specifications.
- Purchase commodities and services that promote sustainability and energy efficiency.
- Monitor and report on environmental status of contaminated City property and cooperate with the Florida Department of Environmental Protection (FDEP) to mitigate.

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
Procurement Training	Sessions	33	45	45	45
Purchase orders processed	Number	3,223	3,330	3,250	3,250
Invitation to Bids/Request for Quotes	Number	61	57	55	55
Request for Proposals	Number	23	22	22	22
Contracts administered, incl piggy-backs	Number	317	339	340	340
P-Card transactions processed	Number	2,138	3,037	3,100	3,100
Travel requests processed	Number	414	378	380	390
Property leases managed	Number	49	52	55	53
Property appraisals conducted	Number	17	18	20	20
Effectiveness Measure					
PO's processed w/in 48 hours	Percent	90%	90%	90%	90%

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	542,886	562,056	591,722	0	591,722
Operating Expenditures	76,921	91,100	91,100	50,000	141,100
Capital Expenditures	6,333	2,000	2,000	0	2,000
Totals	\$626,140	\$655,156	\$684,822	\$50,000	\$734,822

Personnel Summary

Actual Positions	7.00	7.00	0.00	7.00
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Revenue Summary

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Charges for Services	250	1,000	250	0	250
Other Miscellaneous Revenues	63,734	25,000	25,000	0	25,000
Totals	\$63,984	\$26,000	\$25,250	\$0	\$25,250

Financial Administration Budget

Mission Statement

To develop and manage an annual city budget process that accurately reflects the City's financial position, provides appropriate information to interested parties, and supports sound financial decisions.

Description of Operations

The Budget Program manages the City's annual budget process through a variety of activities and functions that are consistent with established City policies and state statutes. The annual City budget is developed with significant input from the City Commission, the City Manager, the City Auditor and Clerk, the Finance Director, department directors and members of the budget staff. The Budget Program manages the operating budget, which includes salaries, operating expenses and capital. The Capital Improvement Plan (CIP), which includes significant multi-year capital expenditures for design, maintenance and construction projects, is reviewed for consistency with the Operating Budget.

A computerized budget system, managed and operated by the Finance Director and the Budget Manager, is utilized to collect, analyze, calculate and print the annual budget document. The annual budget instructions are developed and distributed and training is available to prepare City department staff to enter data into the windows based budget system. The annual budget calendar is established and maintained to ensure that the process is accomplished in a structured and timely manner. In addition, cost allocations are developed utilizing an automated cost allocation application.

Department budget requests are evaluated for consistency with submission requirements, reasonableness in light of financial and performance criteria, and to ensure they are consistent with the City's budgeting philosophy. The CIP is evaluated in reference to revenue forecasts and community needs.

Finally, the budget package (operating and CIP) is presented to the City Manager and to the City Commission. Language and documentation for resolutions is developed as necessary to establish appropriations, millage rates and supplemental budget issues.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To develop and manage an annual city budget process that accurately reflects the City's financial position, provides appropriate information to interested parties, supports sound financial decisions and meets budget standards as promoted by the Government Finance Officers Association (GFOA) and others.

Objective

- To refine the annual carryforward process to minimize carryforward levels.
- To continue to include performance measures in City department budget requests in FY 2015.
- To prepare the City's FY 2015 annual financial plan and submit to GFOA by October 31, 2014.
- To estimate projected/actual expenditure variance within 2% in FY 2015.
- To provide the proposed FY 2015 City operating budget on the City website by July 31, 2014.
- To provide the adopted FY 2015 City operating budget on the City website by October 15, 2014.

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Effectiveness Measure					
GFOA mandatory categories met	Number	14	14	14	14
Cost Centers budgeted with perf measures	Number	81	83	83	83
GFOA mandatory categories met	Percent	100%	100%	100%	100%

Financial Administration Budget

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	208,049	208,989	220,250	0	220,250
Operating Expenditures	16,824	20,952	20,952	0	20,952
Capital Expenditures	0	1,000	1,000	0	1,000
Totals	\$224,873	\$230,941	\$242,202	\$0	\$242,202

Personnel Summary

Actual Positions	1.80	1.80	0.00	1.80
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Financial Administration

Treasury Operations

Mission Statement

To effectively manage the City's financial resources through the timely and accurate collection, deposit, monitoring, transferring and investment of City funds.

Description of Operations

The Treasury Operations Program manages the City's financial resources to ensure sufficient funds are available where and when they are required to pay the City's financial obligations including operating expenses, payroll and debt service. The program accomplishes this through consistent monitoring of the City's funding needs, receiving and depositing receipts in a timely manner and transferring funds among appropriate accounts to permit expenditures to be processed when necessary. Many administrative and banking activities are necessary to permit this process to proceed effectively. Electronic banking is utilized extensively to provide greater control and flexibility over the City's accounts including electronic transmission for Positive Pay (both payroll and accounts payable) as well as on-line processing of fund transfers for debt service and other recurring disbursements. In addition, it is utilized to wire funds and transmit data for deferred compensation, state mandated surcharge fees, sales and use taxes, payroll taxes and to third party administrators handling workers compensation and medical/dental insurance. The City also transmits payroll through the Automated Clearing House (ACH) process of the Federal Reserve System. Treasury functions also include managing the City's investment program, managing the City's electronic banking function, processing all fund transfers between City accounts, monitoring City debt service requirements and collecting and processing all daily deposits citywide.

The Treasury Operations Program also manages the City's financial investments. While the trading activity is managed by an outside investment manager, all aspects of the portfolio are conducted within the strict guidelines promulgated by the City's investment policy as established by the Investment Committee, which consists of the City Manager, City Auditor and Clerk, Finance Director and Deputy Finance Director. This program must comply with the City's investment policy, which emphasizes safety and liquidity while maximizing the annual rate of return. The portfolio consists of U.S. Treasuries, U.S. Government agencies, Local Government Surplus Trust (LGST) Funds, Florida Municipal Investment Trust Fund, Certificates of Deposit and approved money market accounts. Investment securities are limited by the adopted investment policy constraints. The Investment Committee reviews the portfolio performance at the conclusion of each quarter and issues an annual report.

The Treasury Operations Program also handles the filing of federally required arbitrage reports on the investments of all debt issues of the City. If the City earns more than allowed on its investments of a construction fund or debt service fund, the City must rebate excess earnings to the Federal Government every five years. The City's policy is to maximize earnings, and as a result, sometimes rebates are required.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To maximize investment yield while operating within investment guidelines and ensure there is sufficient funds to maintain operating and debt needs on a timely and effective basis.

Objective

- To maintain an overall annual investment yield equal to, or greater than, the benchmark yield for the operating portfolio as established in the investment policy.
- To review and improve investment policies to ensure the safety of funds in the changing investment markets.
- To direct and oversee the trading activity of the outside investment manager in compliance with all established guidelines.
- To collect and deposit all revenue in accordance with statutory provisions and within established time frames.
- To file arbitrage reports annually and on a timely basis.

Financial Administration Treasury Operations

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
Investment reports issued	Number	5	5	5	5
Average funds invested ~ millions	Dollars	\$199	\$195	\$190	\$188
Cash reports processed	Number	820	750	750	750
Arbitrage reports filed	Number	3	1	2	3
Effectiveness Measure					
Annual rate of return	Percent	1.19%	0.35%	0.06%	n/a
Annual rate of return vs. benchmark	Percent	0.63%	0.02%	0.03%	n/a
Investment report issued following end of quarter ~ days	Number	45	45	45	45

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	109,725	114,320	147,786	0	147,786
Operating Expenditures	7,556	83,113	83,113	0	83,113
Transfer Expenditures	-116,937	-197,433	-230,899	0	-230,899
Totals	\$344	\$0	\$0	\$0	\$0

Personnel Summary

Actual Positions	1.10	1.30	0.00	1.30
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Financial Administration

Financial Records and Reporting

Mission Statement

To process and report all financial transactions and provide timely and useful financial information and analyses to assist management in making informed economic decisions.

Description of Operations

The Financial Records/Reporting Program maintains the City's financial management information system in accordance with generally accepted accounting principles, federal and state reporting requirements and finance related legal and contractual provisions. This includes the recording of all financial transactions and activity, recording of journal entries and reconciliation of cash accounts. The program also prepares a variety of financial reports for management and external users. Typical reporting responsibilities involve the preparation of monthly financial status reports, the City's Comprehensive Annual Financial Report (CAFR), the annual financial report filed with the State's Chief Financial Officer and other special reports.

The program is also responsible for maintaining the fixed asset management information system. This involves the costing, valuation and maintenance of property accounting records covering land, buildings, improvements, and equipment. A physical inventory and accountability of fixed assets is coordinated by the division on an annual basis.

All financial transactions are recorded and reported in accordance with generally accepted accounting principles, Governmental Accounting Standards Board (GASB) pronouncements and all applicable state and federally mandated standards.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To process, maintain, and report all financial transactions while minimizing transaction cost and maximizing internal controls and data integrity. Provide timely and useful financial information and analyses to assist management in making informed economic decisions.

Objective

- Receive unqualified opinion from an independent auditor.
- To secure Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).
- To close the month-end general ledger and to issue financial statements by the tenth business day of the following month.
- To schedule periodic training opportunities for employees in the use of the City's financial management system (FMS).

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
General ledger transactions processed	Number	364,556	361,935	370,000	370,000
Effectiveness Measure					
Unqualified opinion received	Yes/No	Yes	Yes	Yes	Yes
GFOA Financial Reporting award~consecutive yrs	Number	31	32	33	34
Month closed by the fifth business day	Percent	75%	75%	75%	75%

Financial Administration Financial Records and Reporting

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	257,196	273,075	294,655	0	294,655
Operating Expenditures	8,996	12,346	11,453	0	11,453
Capital Expenditures	4,500	0	893	0	893
Totals	\$270,692	\$285,421	\$307,001	\$0	\$307,001

Personnel Summary

Actual Positions	2.40	2.40	0.00	2.40
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Financial Administration

Accounts Payable

Mission Statement

To create an efficient, cost effective payment system that is committed to continuous process improvement and customer-focused assistance in accordance with federal, state and City regulations.

Description of Operations

The Accounts Payable Program involves the accurate payment to contractors and other vendors, with all required supporting documentation and authorizations, in a timely and consistent manner, which is in accordance with City policy and procedures. This includes ensuring that planned and actual expenditures do not exceed budgeted expenditures.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To process payments to vendors in accordance with City policies and procedures and to be a reliable quality customer to vendors by ensuring payments are issued 30 days from the invoice date. Schedule periodic training opportunities for employees in the use of the City's financial management system (FMS).

Objective

- Review information on vendor invoices for adequate documentation and perform funds availability verification for invoices processed for compliance with adopted budget.
- Provide training to City personnel on policies and procedures to avoid unnecessary payment delays.
- Provide City departments with the ability to obtain accounts payable information from the financial management system (FMS).

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
Invoices processed	Number	33,447	32,834	34,000	34,000
Payment checks issued	Number	10,119	9,822	10,000	10,000
ACH payments processed	Number	3,255	3,101	3,500	3,500
Effectiveness Measure					
Invoices paid within 30 days	Percent	99%	99%	99%	99%
Efficiency Measure					
Invoices processed per FTE	Number	30,406	29,850	30,909	30,909

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	90,870	98,330	106,069	0	106,069
Operating Expenditures	3,849	5,183	5,183	0	5,183
Capital Expenditures	1,500	0	0	0	0
Totals	\$96,219	\$103,513	\$111,252	\$0	\$111,252

Personnel Summary

Actual Positions	1.10	1.10	0.00	1.10
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Financial Administration

Payroll

Mission Statement

To timely and accurately compensate employees in accordance with City policies and federal, state and local laws, the processing of mandatory and voluntary payroll deductions and taxes, and to provide meaningful and accurate reports and responses to inquires relative to payroll data.

Description of Operations

The Payroll Program is responsible for accurately processing the City's biweekly payroll for approximately 700 employees in accordance with legal requirements. This involves the review and calculation of the bi-weekly payroll; printing of payroll checks and direct deposit statements and associated reports; archiving of reports on electronic media to eliminate the storage of paper-generated reports; preparation of payroll deposits and deductions for electronic fund transfers to financial institutions; and the maintenance of employee records for elective deductions, IRS tax levies and child support garnishments to respective county and state agencies.

CITYWIDE PRIORITIES

PRIORITY - Operational Focus

Strategy

To process the bi-weekly payroll accurately for distribution to employees and streamline the payroll function for maximum efficiency while providing pertinent and useful payroll data to departments and employees.

Objective

- Actively encourage employee participation in the City's payroll direct deposit program.
- Provide training to departmental payroll preparers for maximum benefit from use of automated systems.

PERFORMANCE MEASURES

Description	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Output Measure					
Employees paid	Number	700	689	690	690
Effectiveness Measure					
Participation in direct deposit program	Percent	97%	98%	99%	99%

Expenditures By Category

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Personnel	71,017	79,890	86,002	0	86,002
Operating Expenditures	12,461	11,790	12,340	0	12,340
Capital Expenditures	827	550	0	0	0
Totals	\$84,305	\$92,230	\$98,342	\$0	\$98,342

Personnel Summary

Actual Positions	0.80	0.80	0.00	0.80
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Revenue Summary

	FY 2013 Actual	FY 2014 Budget	FY 2015 Continuation	FY 2015 Issues	FY 2015 Totals
Charges for Services	2,232	2,300	2,300	0	2,300
Totals	\$2,232	\$2,300	\$2,300	\$0	\$2,300

Administration

Grant Coordination/Accountant

Grant funds received by the City support important programs and services that the City provides to the community. These funds allow the City to extend preexisting services, introduce new initiatives, gain technological advances, and subsidize programmatic staffing. Grant funds are spread throughout the City and impact a variety of efforts, including homeland security, economic development, public safety, recreation and infrastructure improvements and maintenance, among others. Because grant funding allows the City to leverage local public funds in order to extend and enhance services it offers to the community, the impact of grant funding upon the community is significant.

The City currently takes a decentralized approach to grant funding. Each Department is responsible for doing their own research and to actively pursue grants, when time permits. In addition, the City issued a Request for Proposal (No. 13-28DB) seeking a consultant to provide services necessary for planning, soliciting, documentation, monitoring and other related work pertaining to the administration of federal, state or other sources of grant or loan assistance on an as-needed basis. On May, 2, 2013, the City contracted with Angie Brewer & Associates, LLC. to provide the above mentioned services for a one-year period expiring on May 9, 2014, with up to two additional one-year renewals upon the mutual agreement of both parties. The City Manager has the right to terminate the contract at any time upon a thirty (30) days written notice to Angie Brewer & Associates, LLC. Since the beginning of fiscal year 2012 the City has paid \$155,885.00 for the services of Angie Brewer & Associates, LLC for program compliance, program management and required reporting for the administration of 9 grants.

It appears the City has not engaged the services of Angie Brewer & Associates, LLC, to proactively seek out various grants that would allow the City to leverage funds to extend preexisting services, introduce new initiatives, gain technological advances, and subsidize programmatic staffing.

The decentralized approach the City is currently taking in the way of grant administration has internal control implications. The Management Letter in the City's Fiscal Year 2011 Comprehensive Annual Financial Report (CAFR) discusses the City's monitoring of internal controls. Specifically, the Fiscal Year 2011 CAFR states:

"In the City's internal control system, the department that executes an internal control procedure is generally the same department responsible of monitoring (evaluating) the effectiveness of that control procedure. With this decentralized approach, the tone must come from the top, and evaluators must possess appropriate capabilities, objectivity, and authority. In addition, this approach is less likely to detect management override of controls. In a prior year audit, we recommended the City's Finance Department oversee the monitoring function, and since that time, they have instituted effective oversight procedures in several key areas. We recommend this department:

- Expand the scope of monitoring or oversight efforts into other risk areas
- Design monitoring procedures to help prevent and detect management override."

Although there has been improvement in this area, it is difficult to monitor the effectiveness of internal controls over the administration of grants in a decentralized structure. The ideal situation would be the centralization of grant accounting and compliance in one department working with a project manager in another department. That structure would strengthen internal controls over grant administration.

Although the services of Angie Brewer & Associates, LLC. have fulfilled the needed void of reviewing and reporting on program compliance, program management, and reporting, staff has not directed Angie Brewer & Associates, LLC. to actively seek grants, presumably because there is a cost that is not currently budgeted in departmental budgets.

With over \$150,000 spent over the last two and a half years on administering grants, mainly for program compliance, program management, and reporting, it is requested that a Grant Coordinator/Accountant be hired in the Financial Administration Department to centralize the grant process and strengthen internal control. The essential job functions of this newly proposed position are listed below:

1. Researches and identifies alternative grant funding sources. Reviews literature dealing with funds available through grants from governmental agencies and private foundations and assists in determining the feasibility of supplementing, developing and/or expanding programs funded by these grants.
2. Completes grant application and coordinates with various Departments to complete and submit all documentation required to apply for grants from governmental agencies and private foundations.

Administration

Grant Coordination/Accountant

3. Ensures that periodic reports are prepared and submitted to remain in compliance with grant requirements. Maintains master files on all grants.
4. Communicates grant acquisition to City Administration, City Departments and the City Commission. Responds to public inquiries.
5. Performs grant-related post-award functions, including budget and expense analysis, financial reporting, and reconciliations; performs grant closeout functions as required, including compliance monitoring, financial status reports, final reimbursement requests, purchase order liquidations, and final reporting; reviews general ledger transactions to ensure accuracy and complete journal entries.
6. Assists project managers with reporting and compliance with applicable regulations; maintains regular communications with Departments; communicates with fiscal contacts at the funding source for problem resolution and information gathering.
7. Provides education and training for project managers and administrators; assesses needs and assists in resolving issues of the project managers related to grants accounting; performs analysis and support for projects.
8. Compile and prepare the Schedule of State and Federal Assistance for the Comprehensive Annual Financial Report.

The funding for this position could be allocated to all funds/departments in the City who could have the opportunity to take advantage of grant funding, including Water and Sewer, Van Wezel, Solid Waste, Bobby Jones and various departments in the General Fund. Additionally, some grants allow for administrative costs to be charged directly to the grant, thus reducing the impact on the various funds/departments.

Cost of Issue

Personal	91,583
Operating	6,300
Capital	2,000
Transfers	0
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Total	\$99,883
Net Cost of Issue	\$99,883

Purchasing

Maintenance for Vacant GWIZ Building

These funds would be used for maintaining the GWIZ building until the property is leased. Expenses include power (FPL), water (City), and rodent control.

Cost of Issue

Personal	0
Operating	50,000
Capital	0
Transfers	0
<hr/>	
Total	\$50,000
Net Cost of Issue	\$50,000