



# FINANCE

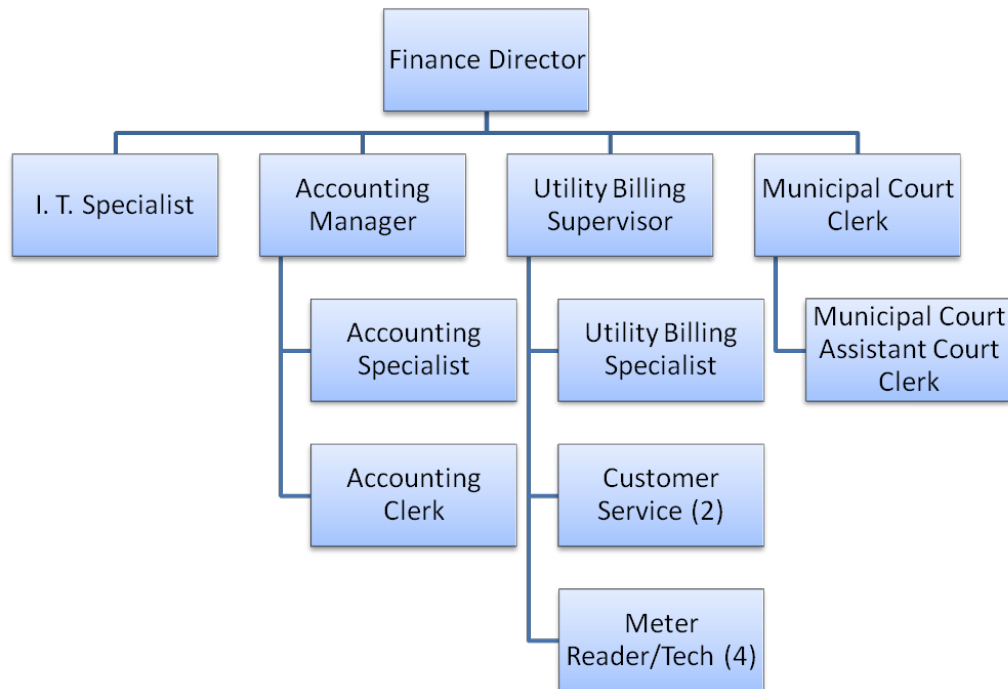
## Department Description

The Finance Department is comprised of five divisions: Administration, Accounting Services, Municipal Court, Information Technology Services, and Utility Billing. I.T. Services and Utility Billing are funded outside of the General Fund as Internal Service Funds.

## Department Mission Statement

The Finance Department is committed to deserving the trust of both internal and external customers and citizens by providing professional, efficient, excellent service to all with cooperation, integrity, and transparency in all of our actions.

## Department Organization Chart



## Personnel by Program (FTE)

Program Staffing (FTE)	2009	2010	2011
Finance Administration	1.0	1.0	1.0
Accounting	4.0*	3.0	3.0
Municipal Court	2.0	2.0	2.0
Total	7.0	6.0	6.0

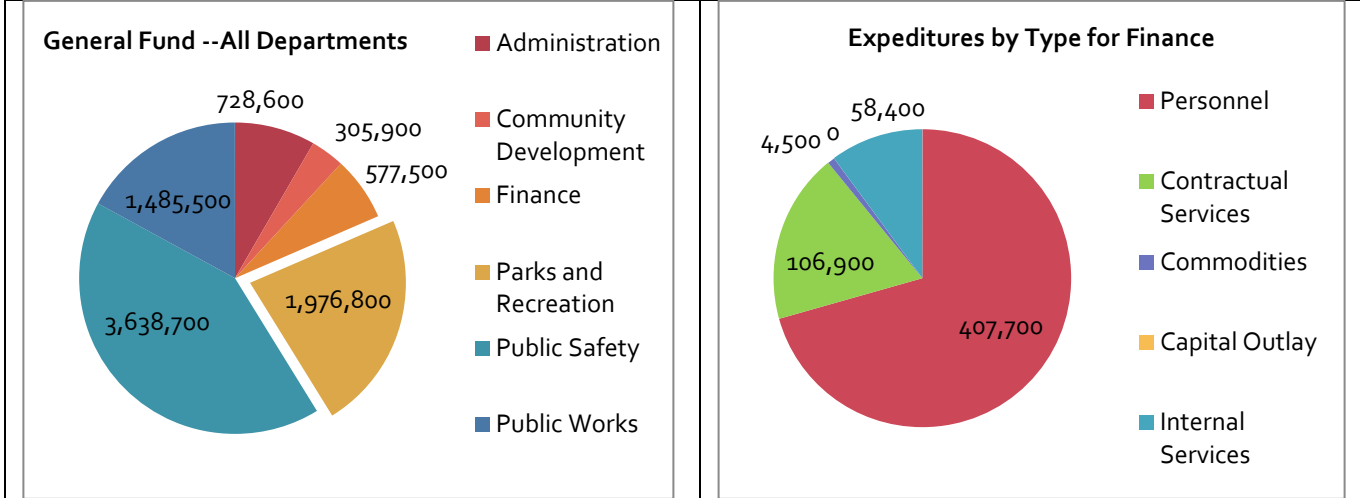
\*One Accountant position vacant and not authorized to be filled in 2009.



# FINANCE

Core Services	
<ul style="list-style-type: none"> <li>Financial stewardship, reporting, and audit</li> </ul>	<ul style="list-style-type: none"> <li>Payroll</li> </ul>
<ul style="list-style-type: none"> <li>Municipal bond issuance and debt management</li> </ul>	<ul style="list-style-type: none"> <li>Municipal Court</li> </ul>
<ul style="list-style-type: none"> <li>Economic development financing</li> </ul>	<ul style="list-style-type: none"> <li>Utility billing for water, electric, and wastewater</li> </ul>
<ul style="list-style-type: none"> <li>Accounts payable/receivable</li> </ul>	<ul style="list-style-type: none"> <li>Information Technology</li> </ul>

## Budget Charts



## Department Funding by Program

Program Funding:	2009	2010	2010	2011
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Administration	\$ 145,565	\$ 140,000	\$ 149,700	\$ 155,500
Accounting	232,608	251,100	232,400	230,900
Municipal Court	<u>176,813</u>	<u>180,100</u>	<u>187,500</u>	<u>191,100</u>
Total	\$ 554,986	\$ 571,200	\$ 569,600	\$ 577,500

## City of Gardner Annual Budget

**Program: All**  
**Department: Finance 413**  
**Fund: General Fund 001**

<b>Classification</b>		<b>FY 09 Actual</b>	<b>FY 10 Budget</b>	<b>FY 10 Estimate</b>	<b>FY 11 Budget</b>
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<b>Personal Services</b>					
11	01 Full-Time	293,063	291,300	273,000	276,900
11	02 Overtime	1,123	-	1,300	-
13	01 Part-Time	31,299	32,100	32,100	32,100
21	01 Health & Dental Insurance	33,712	34,700	38,700	49,100
21	02 Life Insurance	335	400	400	400
22	01 Social Security	23,115	24,800	23,400	23,600
22	03 Unemployment Compensation	1,078	2,100	2,100	2,100
23	01 KPERs Retirement	17,040	20,800	19,200	21,500
23	05 Deferred Compensation	8,366	2,100	1,900	2,000
	<b>Total</b>	409,131	408,300	392,100	407,700
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<b>Contractual Services</b>					
31	01 Audit & Financial	47,739	39,300	49,500	49,000
31	02 Legal Services	17,220	16,000	17,500	17,500
31	15 Outsourced Services	15,297	18,800	20,600	20,000
40	03 Telephone	828	1,000	800	800
46	01 Meetings/Training/Travel	1,530	7,700	4,800	9,900
46	02 Dues/Subscriptions	771	500	600	600
46	03 Tuition Reimbursement	-	-	2,100	2,300
46	05 Recruitment	-	-	1,200	-
47	02 Printing	3,125	4,200	6,200	3,600
47	04 Postage	2,868	3,400	3,200	3,200
	<b>Total</b>	89,378	90,900	106,500	106,900
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<b>Commodities</b>					
52	20 Operating Supplies	3,892	4,700	4,500	4,500
	<b>Total</b>	3,892	4,700	4,500	4,500
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<b>Internal Services</b>					
91	Building Maintenance	16,265	20,600	20,600	21,400
91	IT Services	28,304	36,800	36,800	25,900
91	Risk Services	8,016	9,900	9,100	11,100
	<b>Total</b>	52,585	67,300	66,500	58,400
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<b>Total Expenditures</b>		554,986	571,200	569,600	577,500



# Finance Administration

## Program Description

Provides the management and direct oversight of the City's financial affairs and consults directly with the City Administrator and City Council on all financial related policy matters. The Finance Director manages the Accounting, Municipal Court, Utility Billing and Information Technology divisions. The Director of Finance also serves as the City Treasurer and is responsible for the City's investments and investment policies, and manages special benefit districts and assessments and debt service for the community.

## 2011 Program Goals and Objectives

### Manage for future growth

- August 2011 - complete the special assessment process and issue permanent debt for Prairie Brooke and Kill Creek Sewer benefit districts

### Increase commercial and industrial investments within the City

- Assist in the implementation of economic development strategy.

## 2010 Program Anticipated Accomplishments

### Maintain and improve existing services and facilities

- Review debt for arbitrage
- Revise purchasing policy
- Review/revise financial policies (and post to website - see "improve communication")
- Develop city-wide "Schedule of Fees"

### Manage for future growth

- Plan and support debt issues and revolving loans
  - August debt sale:
    - renew temporary note for Prairie Brook & Kill Creek Sanitary Sewer benefit districts
  - TBD debt sale:
    - GO debt for balance of Moonlight Road project for state FY 09/10 - (KDOT moratorium on any further funding of all revolving loans.)

### Increase commercial and industrial investments within the City

- Assist in developing an Economic Development Strategy through participating in the Economic Development Committee - Analyze Downtown Enhancement District, Abatement policy, business licenses, etc

### Improve Organizational Capacity

- Finance Director to complete 2010 in-house Leadership training
- Finance Director to attend KSGFOA fall conference in OP
- Assist EKGFOA with possible implementation of GFOA Accounting Academy

### Measure the Success

- Determine/implement performance measures that indicate "financial health of the City"
- Develop performance measures as applicable derived from CPM

### Improve Communication

- Post revised financial/economic policies when complete

### Manage the Economic Recovery

- Develop investment strategy to increase return



# Finance Administration

## Core Performance Measures

Program Measurements:	2009 <u>Actual</u>	2010 <u>Est.</u>	2011 <u>Est.</u>
Average interest rate (checking)	1.95%	.41%	.41%
Average interest rate (MIP)	1.97%	.06%	.06%
Special Benefit Districts assessments managed	17	17	19
Number of bond issues/loans/leases managed	25	26	26
Statutory Debt Limit **	46,444,391	46,444,391	46,444,391
Outstanding Debt Subject to Limit	17,092,536	15,851,700	15,626,600
Debt Authority Remaining, Dec 31	29,351,855	30,592,691	30,817,791
% of Statutory Debt Limit Used	36.8%	34.1%	33.6%
Outstanding G.O. Debt - Dec 31: ****	43,210,000	40,555,000	40,445,000
% of Outstanding - Utility Supported	55%	52%	43%
% of Outstanding - Special Assessments	24%	24%	35%
% of Outstanding - Tax Supported	21%	25%	22%
Bonded Debt per Capita	2,319	2,134	2,098
Bonded Debt per Capita - Tax Supported	488	528	453
Outstanding State Revolving Loans, Dec 31	32,174,636	31,115,055	29,308,279
Outstanding PBC Debt for City Hall	3,545,000	3,410,000	3,250,000
Total Debt per Capita - Bonded + Loans + PBC	4,239	3,961	3,794
Outstanding Debt - Lease Purchase Agreements:			
Certificates of Participation: Celebration Park	5,665,000	5,045,000	4,235,000
Bronto Aerial Truck	830,352	744,571	654,174
Wastewater Vector Truck	92,781	47,647	0

\*\*NOTE: Debt to finance utility improvements does not count against the debt limit, nor do state revolving loans for utility improvements or streets.

\*\*\*\*NOTE: Included in Outstanding G.O. Debt in 2009 (3,365,000), 2010 (3,080,000), and 2011 (2,760,000) is debt for the Aquatic Center. Although this is G.O. debt, it is actually paid from the additional ½ cent sales tax approved by voters.

## Personnel by Program (FTE)

<u>Program Staffing (FTE)</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Finance Director	1.0	1.0	1.0
Total	1.0	1.0	1.0

**Program: Finance Administration 1305**  
**Department: Finance 413**  
**Fund: General Fund 001**

<b>Classification</b>			<b>FY 09</b>	<b>FY 10</b>	<b>FY 10</b>	<b>FY 11</b>
			<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Personal Services</b>						
11	01	Full-Time	76,003	75,300	77,000	79,600
21	02	Life Insurance	56	100	100	100
22	01	Social Security	5,590	5,800	5,900	6,100
22	03	Unemployment Compensation	262	500	500	500
23	01	KPERS Retirement	4,397	5,400	5,400	6,200
23	05	Deferred Compensation	3,007	800	800	800
			-----	-----	-----	-----
			89,315	87,900	89,700	93,300
<b>Contractual Services</b>						
31	01	Audit & Financial	47,739	39,300	49,500	49,000
40	03	Telephone	828	1,000	800	800
46	01	Meetings/Training/Travel	654	2,700	700	2,700
46	02	Dues/Subscriptions	195	200	200	200
47	02	Printing	787	1,000	1,000	1,000
			-----	-----	-----	-----
			50,203	44,200	52,200	53,700
<b>Internal Services</b>						
91		Building Maintenance	2,293	2,900	2,900	3,600
91		IT Services	2,646	3,400	3,400	3,100
91		Risk Services	1,108	1,600	1,500	1,800
			-----	-----	-----	-----
			6,047	7,900	7,800	8,500
<b>Total Expenditures</b>			145,565	140,000	149,700	155,500



# Accounting Services

## Program Description

Provides accounting for the receipt and disbursement of all municipal funds according to City policies, Generally Accepted Accounting Principles (GAAP), and all applicable legislation. Processes purchase orders and invoices for payment, prepares payroll and files appropriate reports, maintains accounting records and ensures the records meet audit requirements, prepares the Comprehensive Annual Finance Report (CAFR), reconciles accounting and bank statements, and prepares financial reports. Accounting Services assists all City departments in the tracking and analysis of costs, the administration of project grants and loans, and the preparation of records and reports to meet their needs.

## 2011 Program Goals and Objectives

### Maintain and improve existing services and facilities

- Implement electronic funds transfer processing for accounts payable
- Restore outstanding checks greater than two years to the fund originally charged
- Report unclaimed payroll checks to the State

### Improve Organizational Capacity

- Accounting Manager attend Mid America Regional Council's Government Training Institute - Supervisory Certificate program
- Develop a procedure manual

### Improve Communication and Mission Recognition

- Create City's first GFOA PAFR (Popular Annual Financial Report) and apply for GFOA award for FY 2010

## 2010 Program Anticipated Accomplishments

### Improve Organizational Capacity

- Accounting staff attend KSGFOA fall conference in Overland Park
- Accounting Manager complete 2010 in-house Leadership training
- Provide training to departments on how to better navigate H.T.E. financial and purchasing software

### Measure the Success

- Develop performance measures as applicable derived from CPM

### Improve Mission Recognition

- Apply/receive award for 2009 CAFR

### Improve Communication

- Post 2009 CAFR on City website



# Accounting Services

## Core Performance Measures

<u>Internal Satisfaction Survey</u>	<u>2008</u>	<u>2009</u>
Quality of Service for Purchasing	100%	100%
Timeliness of Service for Purchasing	100%	100%
Overall Satisfaction for Purchasing	100%	100%

\*does not include no response or "don't know," Includes "fair" or above ranking, conducted annually in October

<u>Program Measurements:</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Actual</u>	<u>Est.</u>	<u>Est.</u>
Annual audit complete by June 30 <sup>th</sup>	Yes	Yes	Yes
CAFR achieves GFOA recognition	Yes	Yes	Yes
Monthly reports issued by the tenth of the month	92%	100%	100%
Vendor checks	2,962	2,800	2,800
Payroll checks	5,748	5,600	5,600

## Personnel by Program (FTE)

<u>Program Staffing (FTE)</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Accounting Manager	1.0	1.0	1.0
Accountant	2.0*	0.0**	0.0
Accounting Specialist	0.0	1.0	1.0
Accounting Clerk	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total	4.0	3.0	3.0

\*One Accountant position vacant and not authorized to be filled in 2009.

\*\*Remaining vacant Accounting position was downgraded to Accounting Specialist to fill in 2010.

## City of Gardner Annual Budget

Program: Accounting Services 1310

Department: Finance 413

Fund: General Fund 001

Classification		FY 09 Actual	FY 10 Budget	FY 10 Estimate	FY 11 Budget
<b>Personal Services</b>					
11	01 Full-Time	141,271	140,600	122,000	126,000
11	02 Overtime	443	0	700	0
21	01 Health & Dental Insurance	24,820	26,600	25,000	29,700
21	02 Life Insurance	167	200	200	200
22	01 Social Security	9,595	10,800	9,300	9,600
22	03 Unemployment Compensation	449	900	900	900
23	01 KPERs Retirement	8,239	10,000	8,600	9,800
23	05 Deferred Compensation	4,001	1,000	800	900
		188,985	190,100	167,500	177,100
<b>Contractual Services</b>					
31	15 Outsourced Services	12,188	15,100	16,200	15,100
46	01 Meetings/Training/Travel	621	2,400	900	4,100
46	02 Dues/Subscriptions	350	100	100	100
46	03 Tuition Reimbursement	0	0	2,100	2,300
46	05 Recruitment	0	0	800	0
47	02 Printing	2,258	2,000	4,000	2,300
47	04 Postage	1,856	2,200	2,000	2,000
		17,273	21,800	26,100	25,900
<b>Commodities</b>					
52	20 Operating Supplies	2,129	2,300	2,300	2,300
		2,129	2,300	2,300	2,300
<b>Internal Services</b>					
91	Building Maintenance	9,281	11,800	11,800	10,700
91	IT Services	10,339	20,200	20,200	9,400
91	Risk Services	4,601	4,900	4,500	5,500
		24,221	36,900	36,500	25,600
<b>Total Expenditures</b>		<b>232,608</b>	<b>251,100</b>	<b>232,400</b>	<b>230,900</b>



# Municipal Court

## Program Description

Provides judicial services including the disposition of all citations issued by the Department of Public Safety, conducts arraignments and trials, assesses and collects fines, and maintains court records. Provides funding for the Municipal Judge, City Prosecutor, court appointed public defenders, and translators.

## 2011 Program Goals and Objectives

### Improve Organizational Capacity

- Court Clerk attend Mid America Regional Council's Government Training Institute - Supervisory Certificate program
- Cross-train Assistant Court Clerk to assist utility billing customer service personnel

## 2010 Program Anticipated Accomplishments

### Maintain and improve existing services and facilities

- Implement KCJIS (Kansas Criminal Justice Information System - allows personnel to view court changes/cases in other entities - needed to comply with sentencing guidelines)

### Improve Organizational Capacity

- Attend training for KCJIS (Court Clerk and Asst. Court Clerk)
- Attend training at KACM spring conference (Court Clerk and Asst. Court Clerk - 1/2 reimbursed by state)
- Court Clerk and Assistant Court Clerk to attend fall KACM conference
- Court Clerk to attend 2010 in-house leadership training

### Manage the Economic Recovery

- Review/revise fine schedule
- Evaluate prisoner boarding reimbursement (with Public Safety)

## Core Performance Measures

### Program Measurements:

	<u>2009</u> Actuals	<u>2010</u> Estimate	<u>2011</u> Estimate
Expenditures	\$ 176,813	\$ 187,500	\$ 191,100
Revenues	\$ 293,543	\$ 188,100	\$ 221,900
Cases excluding trials	8,320	5,000	5,650
Trials	273	280	290
Traffic citations issued	2,605	1,600	1,800
Average length of docket	186	115	130
Continuances	4,702	2,800	2,970
Cases Dismissed	692	422	475
Transferred to county - felony	50	24	27

## Personnel by Program (FTE)

<u>Program Staffing (FTE)</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Municipal Court Clerk	1.0	1.0	1.0
Assistant Court Clerk	1.0	1.0	1.0
Total	2.0	2.0	2.0

## City of Gardner Annual Budget

Program: Municipal Court 1330

Department: Finance 413

Fund: General Fund 001

Classification				FY 09	FY 10	FY 10	FY 11
				Actual	Budget	Estimate	Budget
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<b>Personal Services</b>							
11	01	Full -Time		75,789	75,400	74,000	71,300
11	02	Overtime		680	0	600	0
13	01	Part-Time		31,299	32,100	32,100	32,100
21	01	Health & Dental Insurance		8,892	8,100	13,700	19,400
21	02	Life Insurance		112	100	100	100
22	01	Social Security		7,930	8,200	8,200	7,900
22	03	Unemployment Compensation		367	700	700	700
23	01	KPERS Retirement		4,404	5,400	5,200	5,500
23	05	Deferred Compensation		1,358	300	300	300
				-----	-----	-----	-----
				130,831	130,300	134,900	137,300
<b>Contractual Services</b>							
31	02	Legal Services		17,220	16,000	17,500	17,500
31	15	Outsourced Services		3,109	3,700	4,400	4,900
46	01	Meetings/Training/Travel		255	2,600	3,200	3,100
46	02	Dues/Subscriptions		226	200	300	300
46	05	Recruitment		0	0	400	0
47	02	Printing		80	1,200	1,200	300
47	04	Postage		1,012	1,200	1,200	1,200
				-----	-----	-----	-----
				21,902	24,900	28,200	27,300
<b>Commodities</b>							
52	20	Operating Supplies		1,763	2,400	2,200	2,200
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				1,763	2,400	2,200	2,200
<b>Internal Services</b>							
91		Building Maintenance		4,691	5,900	5,900	7,100
91		IT Services		15,319	13,200	13,200	13,400
91		Risk Services		2,307	3,400	3,100	3,800
				-----	-----	-----	-----
				22,317	22,500	22,200	24,300
<b>Total Expenditures</b>				176,813	180,100	187,500	191,100