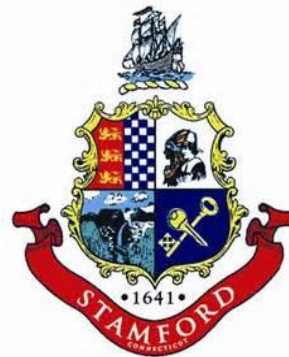


City of Stamford Controller's Office

Budget Presentation FY 2020-21



David Yanik,
Controller



Introduction

Mission: The Controller's Office mission is to maintain the books and records of the City of Stamford and its various agencies, functions and departments by supporting the General Accounting, Accounts Payable, and Payroll functions and ensuring that prudent accounting policies, procedures and practices have been established which are supported by well-designed and operationally effective internal controls.

Programs	Services Provided
<input type="checkbox"/> <i>1032 Transaction Processing & Financial Reporting</i>	See next page
<input type="checkbox"/> <i>1034 Internal Audit</i>	See next page
<input type="checkbox"/> <i>1035 Cash Management</i>	See next page

Services Provided

Program	Services Provided
<p><i>1032 Transaction Processing & Financial Reporting (now includes Cashiering & Cash Management that was a separate program in F2020)</i></p>	<p>Maintain reliable financial systems for processing transactions and accurate supporting records for the following functions:</p> <ul style="list-style-type: none"> • General Accounting – Tracking fund balances for the General Fund and 18 other governmental funds • Accounts Payable – Processing invoices and other payments due for all City operation including the BOE, averaging almost 800 payments each semi-monthly disbursement cycle • Payroll – Generating wage and salary payments for over 4,000 full-time and seasonal City and BOE employees • Monitor and support City’s cashiering and treasury activities, including payment processing through outside service providers <p>Periodically report the City’s financial results (as well as for the other governmental funds - pensions, OPEB Trust, OTHRA, Capital Projects, Debt Service, etc.), as needed. Also, oversee annual audit of the City’s financial statements by the City’s independent auditors and the preparation of audited financial reports for the City’s pension plans, the SWPCA, and the Single Audit reports for the Board of Education.</p>
<p><i>1034 Internal Audit</i></p>	<p>Provide assurance regarding compliance with City’s policies and procedures, input regarding internal control design and adequacy, operational efficiency (including recommendations for improvement), and independent verification of facts and circumstances, as required, for board and mayor’s administration decision making.</p>



Department Management

Key Program/Department Challenges

- Year over year department Salaries and related expenses reflect changes due to retirements and resolution of issues that prevented the retention of experienced employees who want to convert to part-time status
- Payroll staff are currently working on the implementation and upgrading of payroll processing software package that should help reduce level of manual intervention by IT, Fire, Police, and the BOE in submitting time and attendance information for payment

Budget Scenarios

- Purely discretionary items represent less than 10% of the total Controller's Office budget and one of the non-discretionary items, Payroll Services is anticipated to increase due to the software implementation noted above
- Significant budget reductions would reduce preparedness for the annual audit, functional coverage for vacations and sick time that would immediately impact other areas of the City, and possibly weaken internal control over financial reporting by reducing current segregation of duties
- Department has already significantly cut banking fees and postage through adoption of ACH wire payments instead of preparing and mailing checks, and needs to digitize its paper records to improve its process flows



This is what is coming

Major changes planned for the department

- Change over to new payroll software package will drive process changes and improvements in other areas, including creating the opportunity to more efficiently process BOE payroll vouchers and expense reimbursement.
- New bio-metric time clocks have streamlined the management of custodial time and improved mold remediation and school building repair / maintenance capabilities potentially reducing Custodian overtime.
- City will examine opportunities to transitioning certain pay groups to bi-weekly from weekly payment and allow for enhanced supervisory review and more timely payments potentially reducing Police overtime.
- Once payroll software implementation is substantially complete, Controller's Office will be looking at General Ledger software packages, establishing baseline project funding needs for Planning Board review and approval, and issuing an RFP

Fiscal Year 2020/2021 - Department/Division Summary

3/9/2020 - 10:45:45 AM

Fund: 0001 General Fund
Office: 001 Administration
Dept/Div: 0103 Controller

Mission Statement:

The Controller’s Office mission is to maintain the books and records of the City of Stamford and its various agencies, functions and departments by supporting the General Accounting, Purchasing Card Administration, Accounts Payable, and Payroll functions and ensuring that prudent accounting policies, procedures and practices have been established which are supported by well-designed and operationally effective internal controls.

Description	FY 17/18 Actual	FY 18/19 Actual	FY 19/20			FY 20/21				
			Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	% of Total	\$ Var Projected	% Var Projected
Expense										
Financial Proc & Rptng (1032)	2,514,150	2,419,756	2,014,047	2,014,047	1,983,111	2,470,566	0	255.39%	377,763	19.0%
Internal Audits (1034)	150,241	152,387	136,046	136,046	136,563	135,530	0	14.66%	-1,033	-0.8%
Cash Mgmt (1035)	131,984	136,489	96,124	96,124	96,485	0	0	0.00%	-96,485	-100.0%
Total Expense	2,796,374	2,708,632	2,246,217	2,246,217	2,216,159	2,606,096	0	100.00%	280,245	12.6%
Revenue										
Financial Proc & Rptng (1032)	631,855	2,278,547	1,600,000	1,600,000	1,600,000	1,772,000	0	170.06%	-28,000	-1.8%
Total Revenue	631,855	2,278,547	1,600,000	1,600,000	1,600,000	1,772,000	0	100.00%	-28,000	-1.8%
Net Operating Cost	2,164,519	430,085	646,217	646,217	616,159	834,096	924,404	100.00%	308,245	50.0%

Summary of Year Over Year Changes (see details on slides that follow this one):

- ❖ Number of programs reduced from 3 to 2 with Cash Mgmt (1035) being brought back into Financial Proc & Reptg (1032)
 - Junior Accountant position transferred in from program 1035 to 1032
 - Proposed Project Accountant position added to program 1032
 - Part-time and Seasonal positions replace previous PPT and Seasonal positions, net increase of \$6K
- ❖ Other significant changes
 - Bank fees increase due to end of promotional offset for introduction of ACH payment program
 - Payroll service fees expected to increase with implementation of new payroll service

Fiscal Year 2020/2021 - Program Full Time Salary Report

3/9/2020 - 11:14:20 AM

Fund: 0001 General Fund
Office: 001 Administration
Dept/Div: 0103 Controller
Program: 1032 Financial Processing & Reporting

Union	Job ID	Job Title	FY 19/20		FY 20/21		FY 20/21					Comments
			Pos Count	Adopted Budget	Pos Count	Department Request	Funded Pos Count	Mayor's Proposed	Pos Var	\$ Var Adopted	% Var Adopted	
UAW	C006	Account Clerk I	1	50,550	1	49,710	1	49,710	0	-840	-1.7%	
UAW	C009	Account Clerk II	2	125,959	2	125,484	2	125,484	0	-475	-0.4%	
MAA	C004	Accountant	2	246,703	2	250,926	2	250,926	0	4,223	1.7%	
UAW	ADCOOR	Administrative Coordinato	0	0	1	66,859	0	0	0	0	0.0%	
MAA	C955	Asst Controller	1	134,054	1	133,644	1	133,644	0	-410	-0.3%	
	CBE	CHRGBK to BOE	0	-130,430	0	-135,095	0	-135,095	0	-4,665	-3.6%	
MAA	C166	Controller	1	150,651	1	150,076	1	150,076	0	-575	-0.4%	
MAA	C984	Divisional Finance Mgr	1	133,704	1	133,194	1	133,194	0	-510	-0.4%	
MAA	C919	Junior Accountant	1	88,218	2	175,966	2	175,966	1	87,748	99.5%	1 pos xfer fr 1035 Cash Mgmt
MAA	C847	Management Analyst 37.5	1	111,886	1	111,560	1	111,560	0	-326	-0.3%	
UAW	C558	Office Support Specialist	1	53,319	1	48,552	1	48,552	0	-4,767	-8.9%	lower step due to vacancy
UAW	C957	Payroll Assistant	1	69,030	1	68,769	1	68,769	0	-261	-0.4%	
MAA	C593	Payroll Supervisor	1	119,085	1	118,633	1	118,633	0	-452	-0.4%	
MAA	PROAC	Project Accountant	0	0	1	111,153	1	111,153	1	111,153	100.0%	1 pos prog expansion
MAA	C997	Time & Attendance Mgr	1	113,976	1	118,083	1	118,083	0	4,107	3.6%	step increase
Total			14	1,266,705	17	1,527,514	16	1,460,655	2	193,950	15.3%	

Fiscal Year 2020/2021 - Program Detail Report

3/9/2020 - 10:28:21 AM

Fund: 0001 General Fund
 Office: 001 Administration
 Dept/Div: 0103 Controller
 Program: 1032 Financial Processing & Reporting

Ref #	Account Title	FY 19/20				FY 20/21				
		FY 17/18 Actual	FY 18/19 Actual	Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	\$ Var Projected	% Var Projected
01410321100	Salaries	1,258,039	1,249,280	1,266,705	1,266,705	1,207,858	1,527,514	1,460,655	252,797	20.9%
	Full Time Salary	1,258,039	1,249,280	1,266,705	1,266,705	1,207,858	1,527,514	1,460,655	252,797	20.9%
01410321201	Part-Time	0	0	50,000	50,000	50,000	0	86,000	36,000	72.0%
01410321202	Perm Part-time	0	0	0	0	0	100,000	0	0	0.0%
01410321203	Seasonal	52,099	29,510	35,000	35,000	50,000	35,000	20,000	-30,000	-60.0%
01410321502	Car Allowance	2,280	2,280	2,280	2,280	2,280	2,280	2,280	0	0.0%
	Other Salary	54,379	31,790	87,280	87,280	102,280	137,280	108,280	6,000	5.9%
01410321301	Overtime	4,934	9,796	5,000	5,000	15,000	10,000	10,000	-5,000	-33.3%
	Overtime	4,934	9,796	5,000	5,000	15,000	10,000	10,000	-5,000	-33.3%
01410322200	Social Security	89,765	89,744	103,962	103,962	101,373	128,122	120,789	19,416	19.2%
	FICA	89,765	89,744	103,962	103,962	101,373	128,122	120,789	19,416	19.2%
01410322120	Active Medical & Life	281,432	271,089	0	0	0	0	0	0	0.0%
	Employee Benefits	281,432	271,089	0	0	0	0	0	0	0.0%
01410322302	Classified Pension Fund	100,080	124,734	0	0	0	0	0	0	0.0%
01410322410	CERF OPEB Service Cost	70,588	74,561	0	0	0	0	0	0	0.0%
01410322600	Classified 401A Match	885	885	0	0	0	0	0	0	0.0%
	Retirement Benefits	171,553	200,180	0	0	0	0	0	0	0.0%
01410325240	Payments to Insurance Fund	4,158	5,020	0	0	0	0	0	0	0.0%
	Payments to Insurance Fund	4,158	5,020	0	0	0	0	0	0	0.0%
01410323703	Bank Fees	194,330	99,121	50,000	50,000	50,000	100,000	100,000	50,000	100.0%
01410325405	Postage	7,043	6,950	7,500	7,500	7,500	7,500	7,500	0	0.0%
	Purchased Other Services	201,374	106,071	57,500	57,500	57,500	107,500	107,500	50,000	87.0%
01410323604	Outside Payroll Service	403,429	409,054	440,000	440,000	440,000	500,000	500,000	60,000	13.6%
	Purchased Professional Services	403,429	409,054	440,000	440,000	440,000	500,000	500,000	60,000	13.6%

Fiscal Year 2020/2021 - Program Detail Report

3/9/2020 - 10:28:21 AM

Fund: 0001 General Fund
 Office: 001 Administration
 Dept/Div: 0103 Controller
 Program: 1032 Financial Processing & Reporting

Ref #	Account Title	FY 17/18 Actual	FY 18/19 Actual	FY 19/20			FY 20/21			
				Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	\$ Var Projected	% Var Projected
01410323601	Contracted Services	20,987	24,236	28,500	28,500	28,500	28,500	28,500	0	0.0%
01410324400	Equipment Rental	2,600	2,538	3,000	3,000	3,000	3,000	3,000	0	0.0%
01410326610	Software Maintenance	692	1,112	900	900	900	900	900	0	0.0%
Purchased Property Services		24,279	27,887	32,400	32,400	32,400	32,400	32,400	0	0.0%
01410325301	Telephone	4,329	4,027	4,400	4,400	4,400	4,700	4,700	300	6.8%
Utilities & Commodities		4,329	4,027	4,400	4,400	4,400	4,700	4,700	300	6.8%
01410325500	Copying & Printing	1,019	460	800	800	800	1,000	1,000	200	25.0%
01410326100	Office Supplies & Expenses	11,333	11,562	9,500	9,500	15,000	15,550	10,050	-4,950	-33.0%
Supplies		12,351	12,022	10,300	10,300	15,800	16,550	11,050	-4,750	-30.1%
01410328858	Alarm Registration Program	4,128	3,796	6,500	6,500	6,500	6,500	5,500	-1,000	-15.4%
Other		4,128	3,796	6,500	6,500	6,500	6,500	5,500	-1,000	-15.4%
Total Operating Cost		2,514,150	2,419,756	2,014,047	2,014,047	1,983,111	2,470,566	2,360,874	377,763	19.0%

Fiscal Year 2020/2021 - Program Detail Report

3/9/2020 - 10:28:21 AM

Fund: 0001 General Fund
 Office: 001 Administration
 Dept/Div: 0103 Controller
 Program: 1034 Internal Audits

Ref #	Account Title	FY 17/18 Actual	FY 18/19 Actual	FY 19/20			FY 20/21			
				Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	\$ Var Projected	% Var Projected
01410341100	Salaries	124,584	124,584	125,542	125,542	126,022	125,063	125,063	-959	-0.8%
	Full Time Salary	124,584	124,584	125,542	125,542	126,022	125,063	125,063	-959	-0.8%
01410342200	Social Security	9,531	9,531	9,604	9,604	9,641	9,567	9,567	-74	-0.8%
	FICA	9,531	9,531	9,604	9,604	9,641	9,567	9,567	-74	-0.8%
01410342120	Active Medical & Life	12,770	12,087	0	0	0	0	0	0	0.0%
	Employee Benefits	12,770	12,087	0	0	0	0	0	0	0.0%
01410342600	Classified 401A Match	2,575	5,200	0	0	0	0	0	0	0.0%
	Retirement Benefits	2,575	5,200	0	0	0	0	0	0	0.0%
01410345240	Payments to Insurance Fund	25	25	0	0	0	0	0	0	0.0%
	Payments to Insurance Fund	25	25	0	0	0	0	0	0	0.0%
01410345301	Telephone	191	185	200	200	200	200	200	0	0.0%
	Utilities & Commodities	191	185	200	200	200	200	200	0	0.0%
01410345500	Copying & Printing	0	175	100	100	100	100	100	0	0.0%
01410346100	Office Supplies & Expenses	564	600	600	600	600	600	600	0	0.0%
	Supplies	564	775	700	700	700	700	700	0	0.0%
Total Operating Cost		150,241	152,387	136,046	136,046	136,563	135,530	135,530	-1,033	-0.8%

Fiscal Year 2020/2021 - Program Detail Report

3/9/2020 - 10:28:21 AM

Fund: 0001 General Fund
 Office: 001 Administration
 Dept/Div: 0103 Controller
 Program: 1035 Cash Management

Ref #	Account Title	FY 17/18 Actual	FY 18/19 Actual	FY 19/20			FY 20/21			
				Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	\$ Var Projected	% Var Projected
01410351100	Salaries	82,971	87,648	88,318	88,318	88,653	0	0	-88,653	-100.0%
	Full Time Salary	82,971	87,648	88,318	88,318	88,653	0	0	-88,653	-100.0%
01410352200	Social Security	6,697	6,697	6,756	6,756	6,782	0	0	-6,782	-100.0%
	FICA	6,697	6,697	6,756	6,756	6,782	0	0	-6,782	-100.0%
01410352120	Active Medical & Life	31,925	30,219	0	0	0	0	0	0	0.0%
	Employee Benefits	31,925	30,219	0	0	0	0	0	0	0.0%
01410352302	Classified Pension Fund	5,815	6,609	0	0	0	0	0	0	0.0%
01410352410	CERF OPEB Service Cost	3,696	4,711	0	0	0	0	0	0	0.0%
	Retirement Benefits	9,511	11,320	0	0	0	0	0	0	0.0%
01410355240	Payments to Insurance Fund	25	25	0	0	0	0	0	0	0.0%
	Payments to Insurance Fund	25	25	0	0	0	0	0	0	0.0%
01410355301	Telephone	267	300	300	300	300	0	0	-300	-100.0%
	Utilities & Commodities	267	300	300	300	300	0	0	-300	-100.0%
01410355500	Copying & Printing	11	0	200	200	200	0	0	-200	-100.0%
01410356100	Office Supplies & Expenses	576	280	550	550	550	0	0	-550	-100.0%
	Supplies	587	280	750	750	750	0	0	-750	-100.0%
	Total Operating Cost	131,984	136,489	96,124	96,124	96,485	0	0	-96,485	-100.0%