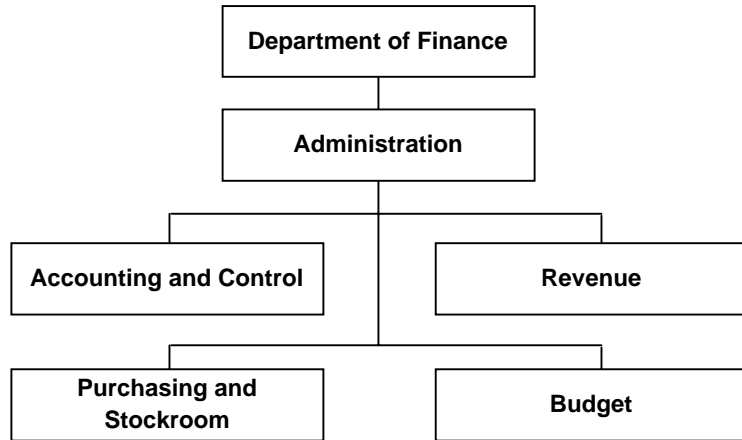
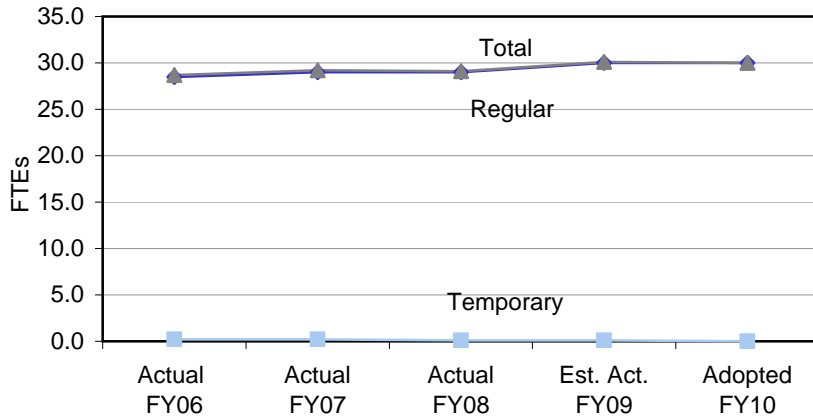


Department of Finance



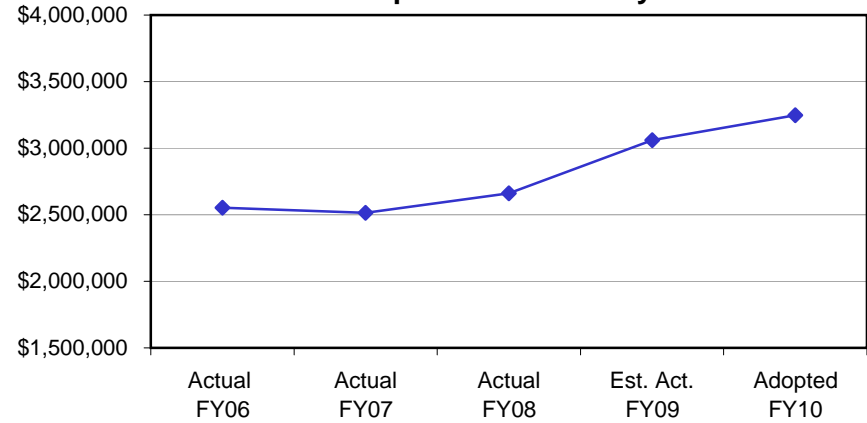
Staffing Trend



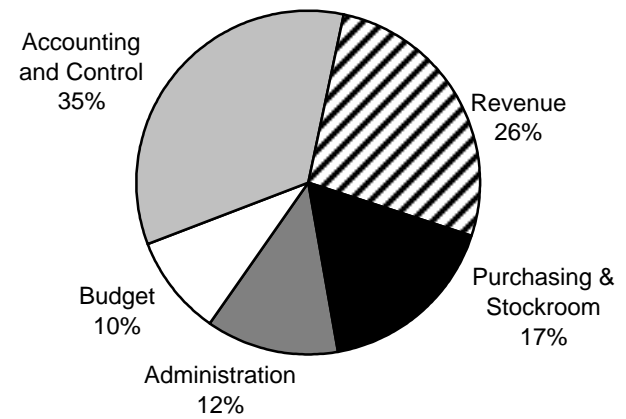
Department Mission Statement

The Department of Finance maintains the City's high standard of financial excellence by providing the citizens, employees, and vendors with professional customer service through the collection and disbursement of funds, financial reporting, and management of assets.

Expenditures History



Use of Funds



Department of Finance

Department Summary

Department Summary

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Dept. Expenditures by Division				
Administration	408,908	382,640	505,920	403,400
Accounting and Control	699,358	915,294	883,094	1,113,700
Revenue	812,240	864,626	864,626	858,100
Purchasing / Stockroom	493,618	525,041	525,041	563,400
Budget	247,936	281,271	281,271	310,100
Department Total	\$2,662,060	\$2,968,872	\$3,059,952	\$3,248,700

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Dept. Expenditures by Type				
Salary and Wages	1,832,594	2,005,717	1,945,717	2,134,700
Benefits	401,688	474,400	454,400	484,300
Overtime	21,665	3,400	3400	5000
Personnel Subtotal	\$2,255,947	\$2,483,517	\$2,403,517	\$2,624,000
Contractual Services	219,259	290,760	481,840	410,700
Commodities	29,203	24,595	24,595	21,000
Capital Outlays	157,651	170,000	150,000	150,000
Other	0	0	0	43,000
Operating Subtotal	\$406,113	\$485,355	\$656,435	\$624,700
Department Total	\$2,662,060	\$2,968,872	\$3,059,952	\$3,248,700

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Department Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	1,878,862	2,135,526	2,226,606	2,423,400
Water Fund (210)	783,198	833,346	833,346	825,300
Subtotal	\$2,662,060	\$2,968,872	\$3,059,952	\$3,248,700
Department Total	\$2,662,060	\$2,968,872	\$3,059,952	\$3,248,700

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Division (FTEs)				
<i>Regular</i>				
Administration	2.0	2.0	2.0	2.0
Accounting and Control	9.0	10.0	10.0	10.0
Revenue	9.0	9.0	9.0	9.0
Purchasing / Stockroom	6.0	6.0	6.0	6.0
Budget	3.0	3.0	3.0	3.0
Regular Subtotal	29.0	30.0	30.0	30.0
<i>Temporary</i>				
Administration	0.1	0.0	0.1	0.0
Budget	0.0	0.1	0.0	0.0
Temporary Subtotal	0.1	0.1	0.1	0.0
Department Total	29.1	30.1	30.1	30.0

Department of Finance

Department Summary

Department Summary

Department Overview:

The Department of Finance assists the City government departments in meeting their service objectives by acquiring goods and services, allocating and tracking the organization's financial resources, processing financial transactions, and providing information and analysis as a basis for decision making. The department bills and/or collects revenue and provides assistance to taxpayers and utility customers. The department also secures financing for capital construction and safeguards and invests City funds.

Objectives:

The strategic objectives of the Finance Department are to:

- Promote a high level of public trust in financial transactions
- Maintain City's financial health and stability
- Ensure financial accountability across the organization
- Manage resources professionally
- Provide equitable and ethical service to all customers

Significant Changes:

Adopted FY09 to Estimated Actual FY09

In the Administration Division, the Mayor and Council approved additional funding of \$100,000 through the November 2008 budget amendment for a Citywide user fee and cost allocation study. This comprehensive study will analyze all current user fees, customer charges, and internal administration charges to determine if fees are being appropriately charged and if overhead is fairly allocated. The last comprehensive Citywide cost allocation and user fee study was performed in 2000.

Also in the Administration Division, approximately \$20,000 was added at the beginning of the fiscal year for the final phase of the development impact fee study. This study, performed by Municipal and Financial Services Group, evaluates potential development impact fee revenue since the City incurs capital costs to support growth.

The Accounting and Control Division is currently working on the implementation of a major upgrade to the financial and human resources / payroll systems. This upgrade will cost approximately \$150,000, of which \$80,000 was originally

adopted in the FY 2009 budget and \$70,000 was added during FY 2009. This major upgrade will be complete by the end of FY 2009. This upgrade will keep the City operating with the most up-to-date technology and allow for future implementation of performance budgeting and employee self-service modules.

In the Accounting and Control Division the Payroll Manager and the Senior Systems Support Analyst positions were vacant for several months during FY 2009. The overall personnel budget was reduced by \$100,000 because of these vacancies.

The Revenue Division continued the commercial and residential water meter change-out program, which resulted in an increase to the overtime budget of approximately \$20,000 for meter installation, and a decrease in the capital outlay budget of \$20,000 for replacement meters.

Estimated Actual FY09 to Adopted FY10

The City added \$10,000 in FY 2010 for a new audit program designed to ensure that the City of Rockville's hotels are in compliance with the City's hotel tax, which was first implemented in October 2008.

The Accounting and Control Division completed a reorganization that split the division into two cost centers: Accounting and Audit, and Systems Support and Control. This separation of functions was necessary in order to focus on implementing automated processes and systems, providing employees with systems training, and managing necessary upgrades with the goal of improving overall efficiencies and increasing user knowledge throughout the City.

For FY 2010, \$136,500 was added to the new Systems Support and Control cost center for the software maintenance associated with the City's financial and human resources systems. The software maintenance for these systems was previously budgeted in the Department of Information and Technology.

For the Accounting and Audit cost center, \$28,000 was added to the FY 2010 budget for the share of hotel tax revenue that is due to the Montgomery County Conference and Visitors Bureau. The FY 2010 budget includes \$800,000 in hotel tax revenue that the City expects to receive from July 2009 through June 2010. Under the State's legislation, the City is required to distribute 3.5 percent of all hotel tax revenue collected to the Bureau. Since the adopted revenue totals \$800,000, the City needs to appropriate an expenditure of \$28,000 for the payment to the Bureau. For the FY 2009 budget, this payment was budgeted in non-departmental.

Department of Finance

Division: Administration

Division: Administration

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Cost Center				
Administration	408,908	382,640	505,920	403,400
Division Total	\$408,908	\$382,640	\$505,920	\$403,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Type				
Salary and Wages	233,298	233,640	233,640	240,000
Benefits	44,071	51,700	51,700	54,800
Overtime	0	0	0	0
Personnel Subtotal	\$277,369	\$285,340	\$285,340	\$294,800
Contractual Services	121,298	87,300	210,580	100,100
Commodities	10,241	10,000	10,000	8,500
Capital Outlays	0	0	0	0
Other	0	0	0	0
Operating Subtotal	\$131,539	\$97,300	\$220,580	\$108,600
Division Total	\$408,908	\$382,640	\$505,920	\$403,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Division Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	408,908	382,640	505,920	403,400
Subtotal	\$408,908	\$382,640	\$505,920	\$403,400
Division Total	\$408,908	\$382,640	\$505,920	\$403,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Cost Center (FTEs)				
<i>Regular</i>				
Administration	2.0	2.0	2.0	2.0
Regular Subtotal	2.0	2.0	2.0	2.0
<i>Temporary</i>				
Administration	0.1	0.0	0.1	0.0
Temporary Subtotal	0.1	0.0	0.1	0.0
Division Total	2.1	2.0	2.1	2.0

Department of Finance

Division: Administration

Division: Administration

Division Purpose:

The Administration Division is responsible for developing financial management policies and strategies that promote the City's financial integrity. The division develops equitable taxation systems and usage fees; maximizes the return on City investments at minimal risk; maintains banking relations; plans and executes bond sales; and provides internal control oversight. The Chief Financial Officer serves as the Executive Secretary to the Retirement Board.

Significant Changes:

Adopted FY09 to Estimated Actual FY09

The Mayor and Council approved additional funding of \$100,000 through the November 2008 budget amendment for a Citywide user fee and cost allocation study. This comprehensive study will analyze all current users fees, customer charges, and internal administration charges to determine if fees are being appropriately charged and if overhead is fairly allocated. The last comprehensive Citywide cost allocation and user fee study was performed in 2000.

Approximately \$20,000 was added at the beginning of the fiscal year for the final phase of the development impact fee study. This study, performed by Municipal and Financial Services Group, evaluates potential development impact fee revenue since the City incurs capital costs to support growth.

Estimated Actual FY09 to Adopted FY10

The City added \$10,000 in FY 2010 for a new audit program designed to ensure that the City of Rockville's hotels are in compliance with the City's hotel tax, which was first implemented in October 2008.

Cost Center: Administration

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	408,908	382,640	505,920	403,400
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Recommend and implement sound financial policies, practices, and procedures to ensure the long-term financial health of the City 🌐
- Carefully monitor cash flow needs with the goal of maximizing interest income while maintaining a safe and liquid investment portfolio 🌐
- Provide sound debt administration and management in order to maintain the City's AAA / Aaa bond rating resulting in lower borrowing costs for the City 🌐
- Closely monitor the impact of economic conditions on major revenue sources and the City's overall cash flow needs to ensure the timely payment of vendor disbursements and payroll checks 🌐

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain the General Fund fund balance at or above 15% of adopted revenues	25.6%	15.0%	15.5%	15.0%
Maintain the investment interest rate earned as a % of the 3-month treasury-bill at or above 105%	140%	120%	250%	120%
Maintain the City's bond rating at AAA / Aaa	AAA / Aaa	AAA / Aaa	AAA / Aaa	AAA / Aaa

Workload Measures:

	Actual FY08	Estimate FY09	Est. Act. FY09	Estimate FY10
Bond sales executed	1	1	1	1

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Chief Financial Officer	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Cost Center Total	2.0	2.0	2.0

Department of Finance

Division: Accounting and Control

Division: Accounting and Control

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Cost Center				
Accounting and Audit *	699,358	915,294	883,094	683,400
Systems Support and Control *	N/A	N/A	N/A	430,300
Division Total	\$699,358	\$915,294	\$883,094	\$1,113,700

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Type				
Salary and Wages	563,925	670,194	590,194	716,800
Benefits	112,923	144,200	124,200	147,600
Overtime	0	0	0	0
Personnel Subtotal	\$676,848	\$814,394	\$714,394	\$864,400
Contractual Services	17,480	95,400	163,200	215,800
Commodities	5,030	5,500	5,500	5,500
Capital Outlays	0	0	0	0
Other	0	0	0	28,000
Operating Subtotal	\$22,510	\$100,900	\$168,700	\$249,300
Division Total	\$699,358	\$915,294	\$883,094	\$1,113,700

* Starting in FY 2010, the Accounting Division will be split into two cost centers.

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Division Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	699,358	915,294	883,094	1,113,700
Subtotal	\$699,358	\$915,294	\$883,094	\$1,113,700
Division Total	\$699,358	\$915,294	\$883,094	\$1,113,700

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Cost Center (FTEs)				
<i>Regular</i>				
Accounting and Audit	9.0	10.0	10.0	8.0
Systems Support	N/A	N/A	N/A	2.0
Regular Subtotal	9.0	10.0	10.0	10.0
<i>Temporary</i>				
Accounting and Audit	0.0	0.0	0.0	0.0
Systems Support	N/A	N/A	N/A	0.0
Temporary Subtotal	0.0	0.0	0.0	0.0
Division Total	9.0	10.0	10.0	10.0

Department of Finance

Division: Accounting and Control

Division: Accounting and Control

Division Purpose:

The Accounting and Control Division provides timely and accurate accounting and internal control services for the City. This division provides professional and consistent financial services to all City departments through accounts payable, payroll processing, accounting services, systems support, and internal controls. This division oversees and reports on a timely and accurate basis all financial results of City operations through the City's annual financial report. In addition, this division maintains the City's pension and deferred compensation programs, prepares and oversees accurate input of the City's actuarial reports, and performs timely pension benefit calculations.

Significant Changes:

Adopted FY09 to Estimated Actual FY09

The Accounting and Control Division is currently working on the implementation of a major upgrade to the financial and human resources / payroll systems. This upgrade will cost approximately \$150,000, of which \$80,000 was originally adopted in the FY 2009 budget and \$70,000 was added during FY 2009. This major upgrade will be complete by the end of FY 2009. This upgrade will keep the City operating with the most up-to-date technology and allow for future implementation of performance budgeting and employee self-service modules.

The Payroll Manager and the Senior Systems Support Analyst positions were vacant for several months during FY 2009. The overall personnel budget was reduced by \$100,000 because of these vacancies.

Estimated Actual FY09 to Adopted FY10

This Division completed a reorganization that split the division into two cost centers: Accounting and Audit and Systems Support and Control. This separation of functions was necessary in order to focus on implementing automated processes and systems, providing employees with systems training, and managing necessary upgrades with the goal of improving overall efficiencies and increasing user knowledge throughout the City.

For FY 2010, \$136,500 was added to the new Systems Support and Control cost center for the software maintenance associated with the City's financial and human resources systems. The software maintenance for these systems was previously budgeted in the Department of Information and Technology.

For the Accounting and Audit cost center, \$28,000 was added to the FY 2010 budget for the share of hotel tax revenue that is due to the Montgomery County Conference and Visitors Bureau. The FY 2010 budget includes \$800,000 in hotel tax revenue that the City expects to receive from July 2009 through June 2010. Under the State's legislation, the City is required to distribute 3.5 percent of all hotel tax revenue collected to the Bureau. Since the adopted revenue totals \$800,000, the City needs to appropriate an expenditure of \$28,000 for the payment to the Bureau. For the FY 2009 budget, this payment was budgeted in non-departmental.

Cost Center: Accounting and Audit

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	699,358	915,294	883,094	683,400
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Oversee and report on a timely and accurate basis all financial results of City operations through the City's Comprehensive Annual Financial Report (CAFR) 8
- Maintain compliance with Generally Accepted Accounting Principles (GAAP) with the goal of receiving the Government Finance Officers Association (GFOA) certificate for Achievement of Excellence in Financial Reporting and obtaining an unqualified audit opinion 8
- Successfully implement components of the required Government Accounting Standards Board (GASB) statements each year to remain in compliance with GAAP 8
- Conduct periodic internal financial and operational reviews to ensure financial efficiencies and operational control 8
- Ensure the accuracy of vendor disbursement and payroll checks to guarantee timely payments and promote internal and external customer service 8
- Promote the use of payroll direct deposit and other electronic payments in order to promote internal customer service, improve efficiency and decrease the risk of fraud 8

Department of Finance

Division: Accounting and Control

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Receive GFOA certificate for Achievement of Excellence in Financial Reporting for CAFR each year (shown in consecutive years)	Yes 19 Years	Yes 20 Years	Yes 20 Years	Yes 21 Years
Receive an unqualified audit opinion each year	Yes	Yes	Yes	Yes
Successfully implement 100% of required GASB statements	0 / 0 100%	2 / 2 * 100%	2 / 2 * 100%	0 / 0 100%
Increase the percent of internal financial and operational reviews in compliance by 5%	67%	60 / 85 or 70%	60 / 85 or 70%	64 / 85 or 75%
Maintain the number of voided payroll checks due to payroll error at zero	8 voids	0 voids	0 voids	0 voids
Maintain the number of voided vendor disbursement checks due to accounts payable error at zero	2 voids	0 voids	0 voids	0 voids

* GASB 43 and GASB 45.

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Financial Systems Manager *	1.0	1.0	0.0
Financial Systems Sr. Support Analyst *	0.0	1.0	0.0
Financial Accounting Manager	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0
Accountant	1.0	1.0	1.0

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Accounts Payable Assistant I	1.0	1.0	1.0
Accounts Payable Assistant II	1.0	1.0	1.0
Payroll Supervisor	0.0	1.0	1.0
Payroll Assistant I	2.0	1.0	1.0
Payroll Assistant II	1.0	1.0	1.0
Cost Center Total	9.0	10.0	8.0

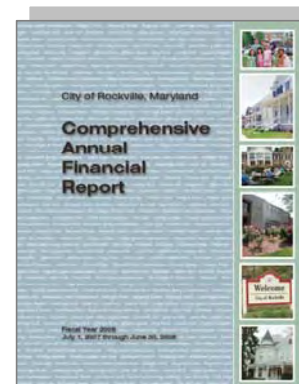
* Moved to Systems Support and Control cost center for FY 2010.

Supplemental Information:

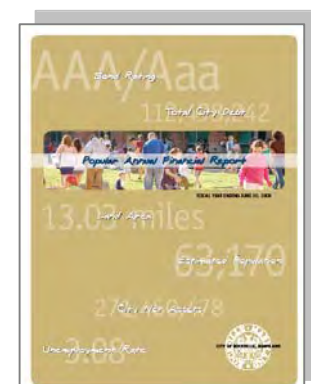
The Comprehensive Annual Financial Report (CAFR) is an annual financial report that is prepared by Finance in accordance the generally accepted accounting principles (GAAP). A CAFR has three major sections: introductory, financial, and statistical and is audited in accordance with generally accepted auditing standards (GAAS) by firm of certified public accountants (CPA). The report is management's representation of finances and is audited by the independent CPA firm of Reznick Group, PC. The City of Rockville's most recent CAFR can be found at <http://www.rockvillemd.gov/government/cafr/index.html>

The content and format of the CAFR is strictly prescribed, and many people have a difficult time understanding the contents of the CAFR. In order to make the financial information that is presented in the CAFR easier to read and understand, staff created the Popular Financial Annual Report (PAFR). The PAFR is not required to comply with GAAP, and provides summary information based on the numbers presented in the annual CAFR and the operating budget.

FY 2008 CAFR



FY 2008 PAFR



Department of Finance

Division: Accounting and Control

Cost Center: Systems Support and Control

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	N/A	N/A	N/A	430,300
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Implement automated processes and systems Citywide with the goal of improving overall efficiencies 8
- Provide resources and training on all financial and human resources applications to increase user knowledge and usage 8
- Manage system upgrades to keep the City current with the most recent technologies 8
- Support all system users through the Information and Technology help desk to increase user knowledge and troubleshoot problems with the system 8

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Transition the number of Citywide manual processes to automated process by at least 5 per year *	N/A	5	6	5
Provide City employees with training in human resources, financial, time management and reporting applications by offering 50 training sessions annually *	N/A	40	40	50

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain the percent of system upgrades successfully completed at 100% *	N/A	3 / 3 or 100%	1 / 3 or 33%	2 / 2 or 100%
Respond to 100% of human resources and financial system help desk calls within a 48 hour period * **	N/A	300 / 300 or 100%	400 / 400 or 100%	300 / 300 or 100%

* New performance measure for FY 2010.

** The increase in calls from 300 to 400 in FY 2009 was due to an increased number of users as a result of an increase in the number of new systems.

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Financial Systems Manager *	N/A	N/A	1.0
Financial Systems Sr. Support Analyst *	N/A	N/A	1.0
Cost Center Total	N/A	N/A	2.0

* Moved from the Accounting and Audit cost center for FY 2010.

Supplemental Information:

The Systems Support and Control Division provides timely and accurate systems support and internal control services to all City departments. In particular, this division provides professional and quality support for the City's financial, accounts payable, purchasing, inventory, human resources, payroll, applicant tracking, time and attendance, position control, budget, pension and reporting writing systems.

Major projects the Systems Support and Control cost center will manage in FY 2010 and in future years include:

- Cash Receipting System
- Online Leave Request Implementation
- Financial System Upgrade
- Human Resources / Payroll System Upgrade
- Performance Budget System Implementation
- Employee Self Service and Benefits System Implementation
- Kronos System Upgrade

Department of Finance

Division: Revenue

Division: Revenue

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Cost Center				
Revenue	812,240	864,626	864,626	858,100
Division Total	\$812,240	\$864,626	\$864,626	\$858,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Type				
Salary and Wages	438,637	463,076	483,076	494,100
Benefits	118,870	133,900	133,900	130,400
Overtime	21,665	3,400	3,400	5,000
Personnel Subtotal	\$579,172	\$600,376	\$620,376	\$629,500
Contractual Services	69,236	88,650	88,650	73,500
Commodities	6,181	5,600	5,600	5,100
Capital Outlays	157,651	170,000	150,000	150,000
Other	0	0	0	0
Operating Subtotal	\$233,068	\$264,250	\$244,250	\$228,600
Division Total	\$812,240	\$864,626	\$864,626	\$858,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Division Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	29,042	31,280	31,280	32,800
Water Fund (210)	783,198	833,346	833,346	825,300
Subtotal	\$812,240	\$864,626	\$864,626	\$858,100
Division Total	\$812,240	\$864,626	\$864,626	\$858,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Cost Center (FTEs)				
<i>Regular</i>				
Revenue	9.0	9.0	9.0	9.0
Regular Subtotal	9.0	9.0	9.0	9.0
<i>Temporary</i>				
Revenue	0.0	0.0	0.0	0.0
Temporary Subtotal	0.0	0.0	0.0	0.0
Division Total	9.0	9.0	9.0	9.0

Department of Finance

Division: Revenue

Division: Revenue

Division Purpose:

Ensure the timely, accurate and equitable collection of all revenues due to the City by collecting and recording the receipt of revenues for all City departments; managing the billing and collection of City water, sewer and refuse fees; and managing the billing and collection of special assessment charges.

Significant Changes:

Adopted FY09 to Estimated Actual FY09

The Revenue Division continued the commercial and residential water meter change-out program, which resulted in an increase to the overtime budget of approximately \$20,000 for meter installation, and a decrease in the capital outlay budget of \$20,000 for replacement meters.

Estimated Actual FY09 to Adopted FY10

For the FY 2010 budget, contract equipment repair was reduced by \$10,000. Contract equipment repair funds the continued maintenance and repair of the City's large water meters, as well as the normal month-to-month replacement of broken meters. This amount was reduced because less meters will need to be repaired since all residential and commercial meters will be replaced through the water meter replacement CIP.

Cost Center: Revenue

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	812,240	864,626	864,626	858,100
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Perform periodic audits of the cashier and address any overage or shortage issues to ensure fund collection accuracy ☹
- Prepare and analyze monthly reports in order to ensure utility bills are sent out on-time, and to ensure 100% of revenues are properly collected and reported ☹
- Perform periodic audits using CPDS information, GIS maps, Refuse Operations information, and the Maryland Department of Assessments and Taxation records in order to ensure that all utility properties are billed accurately and registered with the City ☹
- Perform quarterly comparisons between single family permits and actual onsite inspections in order to ensure that all accounts are billed accurately in the utility billing system ☹
- Update the Water, Sewer, Refuse, and Stormwater Management fund cash flows on an annual basis in order to ensure rates are equitable and cover all operating and capital expenses ☹

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Limit amount of cashier variance to no more than \$25 for an entire year	\$25	\$25	\$0	\$25
Maintain the number and percent of monthly cashier spot audits that balance at 12 or 100%	11 / 12 or 92%	12 / 12 or 100%	12 / 12 or 100%	12 / 12 or 100%
Maintain the number and percent of bills sent out on time (by the 15 th of the month) at 12 or 100%	12 / 12 or 100%	12 / 12 or 100%	12 / 12 or 100%	12 / 12 or 100%
Achieve 12 / 12 or 100% of monthly revenue that is properly collected and reported *	N/A	N/A	N/A	12 / 12 or 100%

Department of Finance

Division: Revenue

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain 100% reconciliation between the Revenue Division's refuse bill list to the Public Works' refuse route list	N/A	100%	100%	100%
Ensure 4 or 100% of quarterly comparisons between single family permits and actual onsite inspections are accurate *	N/A	N/A	N/A	4 / 4 or 100%

* New performance measure for FY 2010.

Workload Measures:

	Actual FY08	Estimate FY09	Est. Act. FY09	Estimate FY10
Number of utility audits / year	4	4	4	4
Number of water meters read monthly / quarterly	593 / 11,977	595 / 11,980	595 / 12,149	595 / 12,159
Number of bills issued:				
• Water/Sewer and Refuse	78,600	78,800	78,800	78,840
• Special Assessments	45	46	24	13

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Revenue Supervisor	1.0	1.0	1.0
Revenue Assistant I	2.0	2.0	2.0
Revenue Assistant II	1.0	1.0	1.0
Meter Services Supervisor	1.0	1.0	1.0
Meter Services Technician	3.0	3.0	3.0
Cashier	1.0	1.0	1.0
Cost Center Total	9.0	9.0	9.0

Supplemental Information:

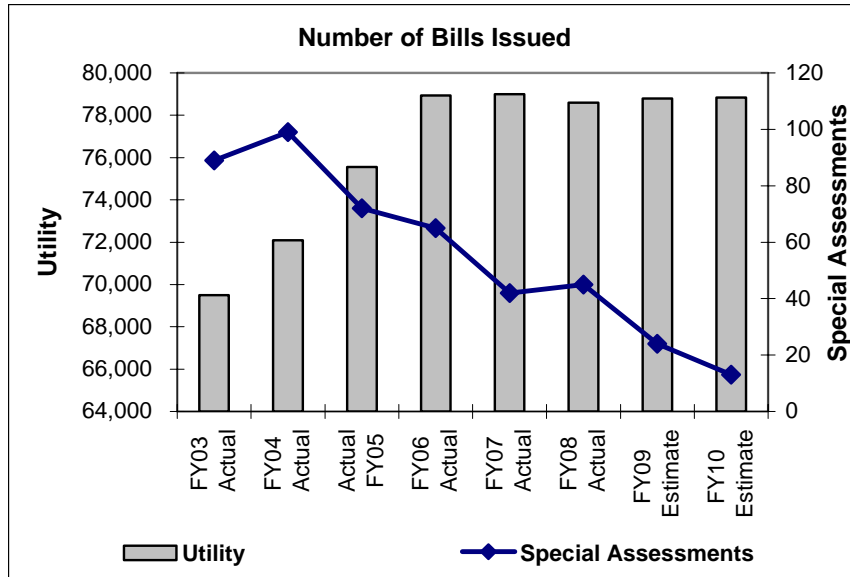
The Revenue Division supports two water meter replacement Capital Improvements Program (CIP) projects that fund the replacement of more than 13,500 residential water meters and 700 commercial meters with Sensus radio-read water meters. These two CIP projects are being completed by a combination of Finance personnel, Public Works personnel, and outside contractors to achieve the most cost-efficient program.



Department of Finance

Division: Revenue

Number of Utility and Special Assessment Bills Issued



Note: The special assessment bills have been steadily decreasing because the front foot benefit charge is now assessed at the time of the building of a home and thus no longer handled by the City of Rockville. At the same time, the number of utility bills increased and then remained flat due to the rise in population within City limits and the building of new residences.

One of the City's Friendly Water Meter Readers



Department of Finance

Division: Purchasing and Stockroom

Division: Purchasing and Stockroom

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures By Cost Center				
Purchasing and Contracts	341,923	371,351	371,351	386,800
Stockroom	151,695	153,690	153,690	176,600
Division Total	\$493,618	\$525,041	\$525,041	\$563,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Type				
Salary and Wages	391,328	407,586	407,586	436,900
Benefits	88,119	100,500	100,500	96,400
Overtime	0	0	0	0
Personnel Subtotal	\$479,447	\$508,086	\$508,086	\$533,300
Contractual Services	6,803	13,760	13,760	13,500
Commodities	7,368	3,195	3,195	1,600
Capital Outlays	0	0	0	0
Other	0	0	0	15,000
Operating Subtotal	\$14,171	\$16,955	\$16,955	\$30,100
Division Total	\$493,618	\$525,041	\$525,041	\$563,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Division Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	493,618	525,041	525,041	563,400
Subtotal	\$493,618	\$525,041	\$525,041	\$563,400
Division Total	\$493,618	\$525,041	\$525,041	\$563,400

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Cost Center (FTEs)				
<i>Regular</i>				
Purchasing and Contracts	4.0	4.0	4.0	4.0
Stockroom	2.0	2.0	2.0	2.0
Regular Subtotal	6.0	6.0	6.0	6.0
<i>Temporary</i>				
Purchasing and Contracts	0.0	0.0	0.0	0.0
Temporary Subtotal	0.0	0.0	0.0	0.0
Division Total	6.0	6.0	6.0	6.0

Department of Finance

Division: Purchasing and Stockroom

Division: Purchasing and Stockroom

Division Purpose:

To provide the City with the means to secure quality goods and services at the best value and in a timely manner while maintaining the integrity of the bidding process and conforming to City, State and Federal requirements. The Stockroom provides effective, efficient and accountable management of materials for the City by taking time to understand and satisfy the requirements of customers to the extent allowed while maintaining the financial and production controls necessary to run a responsible and transparent governmental operation.

Significant Changes:

Adopted FY09 to Estimated Actual FY09

None.

Estimated Actual FY09 to Adopted FY10

For FY 2010, \$15,000 was moved from the non-departmental budget into the Stockroom budget to fund the disposal of obsolete inventory.

Cost Center: Purchasing and Contracts

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	341,923	371,351	371,351	386,800
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Ensure the integrity of the public bidding process in order to promote competition thereby reducing capital and operating costs ⚡
- Increase the use of procurement cards for purchases to obtain monetary rebates and reduce overall processing costs ⚡

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain the percent of formal solicitations awarded without valid protest at 100%	65 / 65 or 100%	100%	100%	100%
Maintain or increase the average savings per formal bid at or above 10% *	N/A	10%	12%	12%
Increase the number and percent of procurement cards issued in the City by at least 4 or 5% annually	68	80 or +18%	80 or +18%	84 or +5%
Maintain or increase the annual amount of rebates and incentives received at or above \$30,000	\$29,500	\$30,000	\$30,000	\$30,000

* New performance measure for FY 2010.

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Purchasing Manager	1.0	1.0	1.0
Contract Specialist	1.0	1.0	1.0
Buyer II	1.0	1.0	1.0
Buyer I	1.0	1.0	1.0
Cost Center Total	4.0	4.0	4.0

Department of Finance

Division: Purchasing and Stockroom

Cost Center: Stockroom

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	151,695	153,690	153,690	176,600
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Maintain adequate levels of inventory in order to meet department demands while at the same time reducing the total dollar value of stock items 8
- Monitor inventory usage levels with the goal of reducing the total value of inventory that is written off as obsolete at year end 8
- Decrease the percentage of error between actual and system inventory counts by performing spot audits 8
- Increase the number of items returned to use by refining procedures in order to reduce overall costs to the City 8

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain at least a 99% availability rate of stock items requested by City departments *	N/A	N/A	N/A	99%
Reduce the total dollar value of stock items by at least 5% annually	\$316,000 or +5%	\$284,000 or -10%	\$284,000 or -10%	\$269,800 or -5%
Reduce value of inventory written off as obsolete at year end by at least 50%	\$4,000 or +0%	\$31,600 or +690%	\$31,600 or +690%	\$15,800 or -50%

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain or decrease the percent of error between actual and system inventory counts: <ul style="list-style-type: none"> • Stock number ** • Number of items ** • Dollar amount 	N/A	20%	20%	20%
	N/A	5%	5%	5%
	2%	2%	2%	2%
Increase the number of items returned to use by 100% or 10 items per year *	N/A	10	10	20 or +100%

* New performance measure for FY 2010.

** New performance measure for FY 2009.

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Inventory Services Supervisor	1.0	1.0	1.0
Inventory Services Clerk	1.0	1.0	1.0
Cost Center Total	2.0	2.0	2.0

Department of Finance

Division: Purchasing and Stockroom

City of Rockville Stockroom



Online Auction
City of Rockville Surplus Property

Item 913653817 (Lot: 03-002 - 1998 Chevrolet Lumina) - Microsoft Internet Ex...

Address: http://www.lonestaronline.com/listings/details/index.cfm?itemnum=913653817

LONESTAR ONLINE.com
Federal, State and City Surplus, Seized and Unclaimed Property

Advanced Search | Home | Register | Help | Site Map | My Account | FAQ | Login

City of Rockville, MD Surplus Property

Navigate To: Top: City of ROCKVILLE, MD: (server time: Mar-4-2009, 08:29:52AM, CST)

Lot: 03-002 - 1998 Chevrolet Lumina
City of ROCKVILLE, Maryland

Current Bid	\$ 1600.00 USD	First Bid	\$ 425.00 USD
High Bidder	brownsugar1	# of Bids	31 (bid history)
Time Left	COMPLETED	Location	Rockville, Maryland
Started	12/16/08 10:02:00	Country	USA
Ends	01/06/09 10:47:00	(ask seller a question)	
Seller	City of Rockville	(view other auctions by seller)	
Payment	See ITEM DETAILS & TERMS below for payment options		
Shipping	See ITEM DETAILS & TERMS below for pickup and shipping options		

Done

start Links for 1... Document... Item 9136... Item 9136... 9:29 AM

Department of Finance

Division: Budget

Division: Budget

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Cost Center				
Budget	247,936	281,271	281,271	310,100
Division Total	\$247,936	\$281,271	\$281,271	\$310,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Division Expenditures by Type				
Salary and Wages	205,406	231,221	231,221	246,900
Benefits	37,705	44,100	44,100	55,100
Overtime	0	0	0	0
Personnel Subtotal	\$243,111	\$275,321	\$275,321	\$302,000
Contractual Services	4,442	5,650	5,650	7,800
Commodities	383	300	300	300
Capital Outlays	0	0	0	0
Other	0	0	0	0
Operating Subtotal	\$4,825	\$5,950	\$5,950	\$8,100
Division Total	\$247,936	\$281,271	\$281,271	\$310,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Source of Division Funds				
<i>Departmental Revenue</i>	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
<i>Fund Contribution</i>				
General Fund (110)	247,936	281,271	281,271	310,100
Subtotal	\$247,936	\$281,271	\$281,271	\$310,100
Division Total	\$247,936	\$281,271	\$281,271	\$310,100

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Staffing Summary by Cost Center (FTEs)				
<i>Regular</i>				
Budget	3.0	3.0	3.0	3.0
Regular Subtotal	3.0	3.0	3.0	3.0
<i>Temporary</i>				
Budget	0.0	0.1	0.0	0.0
Temporary Subtotal	0.0	0.1	0.0	0.0
Division Total	3.0	3.1	3.0	3.0

Department of Finance

Division: Budget

Division: Budget

Division Purpose:

The Budget Division oversees and reports on a timely and accurate basis all budgetary policies and procedures through the City's annual Operating and Capital Improvements Program budgets. This division also provides services related to resource allocation, fiscal analysis, and forecasting, and regularly provides objective information and recommendations to the Mayor and Council, City Manager, and City departments.

Significant Changes:

Adopted FY09 to Estimated Actual FY09

None.

Estimated Actual FY09 to Adopted FY10

None.

Cost Center: Budget

Cost Center Summary:

	Actual FY08	Adopted FY09	Est. Act. FY09	Adopted FY10
Total Expenditures	247,936	281,271	281,271	310,100
Total Revenues	N/A	N/A	N/A	N/A

Objectives:

- Oversee and report on a timely and accurate basis all budgetary information in the City's annual Operating and Capital Improvements Program budgets to ensure proper management and reporting of the City's fiscal resources ☺
- Maintain compliance with the Government Finance Officers Association (GFOA) best practices in order to receive the GFOA Distinguished Budget Presentation Award and the GFOA Popular Annual Financial Reporting Award each year ☺

- Provide services and reports related to resource allocation, fiscal analysis, and financial forecasting in order to assist the Mayor and Council, City Manager, and City departments in establishing priorities and allocating resources appropriately ☺
- Provide group training to City employees with the goal of improving employee understanding and satisfaction with the overall budget process ☺

Performance Measures:

	Actual FY08	Target FY09	Est. Act. FY09	Target FY10
Maintain overall variance within 5% of the adopted General Fund budget <ul style="list-style-type: none"> Revenues Expenditures 	104% 105%	100% 100%	100% 105%	100% 100%
Receive the GFOA Distinguished Budget Presentation Award each year for the annual operating and CIP budgets (shown in consecutive years)	Yes 17 Years	Yes 18 Years	Yes 18 Years	Yes 19 Years
Receive the GFOA Popular Annual Financial Reporting Award each year for the PAFR (shown in consecutive years)	Yes 1 Year	Yes 2 Years	Yes 2 Years	Yes 3 Years
Increase the number and percent of employees that rate the quality of the budget process as "excellent" or "good" by 10%	161 / 230 or 70%	161 / 230 or 70%	161 / 230 or 70%	184 / 230 or 80%
Increase the number and percent of training participants who rate budget management training as "excellent" by 3%	34 / 42 or 81%	21 / 25 or 84%	21 / 25 or 84%	26 / 30 or 87%

Department of Finance

Division: Budget

Regular Positions:

Position Title	Adopted FY08	Adopted FY09	Adopted FY10
Budget and Finance Manager	1.0	1.0	1.0
Management and Budget Analyst	2.0	2.0	2.0
Cost Center Total	3.0	3.0	3.0

Supplemental Information:

The Budget Division is responsible for preparing reports and documents that are submitted to the Mayor and Council, City Manager, and City departments on a regular basis. Below is a list of reports that the Budget Division prepares with a description of the report and the distribution frequency.

Report Type and Description	Distribution Frequency
Amendments to the Budget Ordinance – This document is necessary to adjust the budget amounts in the Operating Budget or Capital Improvements Program Budget during the fiscal year. Since the budget is adopted at the fund level, a change in the appropriated amount of any fund requires the Mayor and Council to adopt an amendment to the budget ordinance. Amendments usually take place three to four times per fiscal year	As Needed (3 to 4 per year)
Bond Proceeds Spending Report – This report details the amount of bond proceeds that are spent from a specific bond issue. It is important to track this information in order to maintain compliance with federal arbitrage rebate regulations	Quarterly
Budget-to-Actual Department Reports – These reports identify how current expenditures and revenues compare to budgeted expenditures and revenues. In these reports budget staff identify areas that may require adjustments during the fiscal year. These reports serve as an important tool for the prudent management of Citywide resources	Quarterly

Report Type and Description	Distribution Frequency
Capital Improvements Program (CIP) Budget – The CIP maps the City's capital investment plan over a five-year period. The CIP is both a fiscal and planning device that allows the City to inventory and monitor all capital project costs, funding sources, departmental responsibilities, and project schedules	Annual
Cash and Investment Portfolio Summary Report – This report presents a summary of the City's investment portfolio and cash balances, required by Section XIX of the City's Investment Policy. Due to the City's passive strategy and limited trading, this report is quarterly	Quarterly
Financial Report – This report presents revenue and expenditure data for the City's General and enterprise funds. This report is prepared on a modified accrual / accrual basis consistent with the City's budget and financial statements. This report compares the actual revenues and expenditure data to the adopted budget and modified budget	Quarterly
Operating Budget – The Operating Budget provides the Mayor and Council, City residents, and City staff with detailed information about the City's operations and spending. The Operating Budget serves as a policy document, financial plan, operations guide, and communications device	Annual
Popular Annual Financial Report (PAFR) – The PAFR summarizes the City of Rockville's financial position at the end of the fiscal year. The PAFR highlights how tax dollars were spent, major initiatives, and ongoing financial challenges and opportunities the City may face. The PAFR is composed of financial information presented in the City's Comprehensive Annual Financial Report (CAFR) and future information as estimated in the City's adopted budget	Annual
Salary Projection Report – This report summarizes the estimated salary and benefit information for all City employees. This report is utilized during the budget planning process in order to obtain accurate estimates for total personnel costs across all funds	Annual