

## AUDIT & CONTROL

### COMPTROLLER

### FUNCTION

1041

APPROPRIATIONS	\$	681,887
FRINGES	\$	200,418
TOTAL APPROPRIATIONS	\$	<u>882,305</u>
REVENUE	\$	65,000
NET	\$	<u><u>(817,305)</u></u>

## **DEPARTMENT OF AUDIT & CONTROL**

**Division of Comptroller**

**Division #04-1041**

### **Goals**

1. To superintend the fiscal affairs of the City of Buffalo in accordance with the requirements set forth in the Charter, Code, Ordinances and other legal mandates as they relate to the Audit, Accounting and Investment and Debt Management functions of the City, Buffalo Sewer Authority, Buffalo Municipal Water Finance Authority, and Buffalo Water Board
2. To advise and recommend on the fiscal matters for the Department of Audit and Control and the executive administration of the City

### **Work Program Statistics**

1. Policies and Procedures - Develop documented policies and procedures which are accessible, useful, and position specific
2. Human Capital – Assist every employee to reach their true potential
3. Technology – Maximize the utilization of technology and eliminate manual processes where appropriate
4. Financial Outcomes – To identify ways for the City of Buffalo to maximize revenues and minimize expenses
5. High-level Review of City Departmental Controls – Through formal inquiry gain an understanding of departmental controls in place to protect city assets at the department level
6. Charter, Code, and External Compliance – Ensure that regulatory requirements for Department of Audit & Control are met
7. “Watchdog Hotline” – Increase awareness and use of Comptroller’s “Watchdog Hotline”
8. Transparency – Increase availability and access of city financial data to increase transparency of City government
9. Public Communication - Update the public about the fiscal health of the City through public communication including publishing website updates, producing and broadcasting the “Comptroller’s Corner” on public television, and the development and distribution of press releases

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2013-2014 ADOPTED BUDGET

1000 GENERAL FUND	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
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04 AUDIT & CONTROL						
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1041 COMPROLLER						
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10441001 COMPROLLER PS						
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411001 ANNUAL SALARY	351,368.06	346,250.23	315,237.38	393,542.00	318,687.67	392,386.00
412002 HOURLY SALARY	.00	7,549.32	.00	.00	.00	.00
413003 ACTING TIME	.00	.00	.00	.00	314.84	500.00
414001 LONGEVITY	2,250.00	1,050.00	725.00	2,425.00	1,700.00	1,700.00
414007 PERFECT ATTENDANCE INCENTIVE	.00	.00	.00	270.00	.00	496.00
415001 AUTOMOBILE ALLOWANCE	588.00	360.00	405.00	936.00	660.00	900.00
TOTAL 10441001 COMPROLLER PS	354,206.06	355,209.55	316,367.38	397,173.00	321,362.51	395,982.00
10441004 COMPROLLER TR						
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458001 TRANSPORTATION	2,162.33	1,796.15	622.71	3,370.00	949.63	3,365.00
458002 MEALS & LODGING	3,668.92	2,798.29	490.88	4,353.00	1,939.99	4,258.00
458003 REGISTRATION & MEMBERSHIP FE	39,698.00	38,775.00	23,086.00	3,635.00	2,515.00	4,225.00
TOTAL 10441004 COMPROLLER TR	45,529.25	43,369.44	24,199.59	11,358.00	5,404.62	11,848.00
10441005 COMPROLLER SP						
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461001 OFFICE SUPPLIES	499.41	548.62	965.43	783.20	762.96	583.20
461002 CONTRACT VENDOR SUPPLIES	328.85	170.83	279.01	300.00	541.76	400.00
464000 PERIODICALS	317.95	347.95	453.88	650.00	513.72	685.00
TOTAL 10441005 COMPROLLER SP	1,146.21	1,067.40	1,698.32	1,733.20	1,818.44	1,668.20
10441006 COMPROLLER SV						
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432001 AUDITING SERVICES	236,870.00	254,527.50	225,177.50	263,515.00	251,827.50	265,915.00
432004 ENGINEER & TECHNICAL SERVICE	.00	.00	1,050.00	.00	.00	1,500.00
442000 CLEANING SERVICES	.00	.00	.00	.00	.00	400.00
443400 EQUIP MAINTENANCE CONTRACTS	950.00	525.00	530.00	505.00	.00	540.00
444101 RENTAL LAND & BUILDINGS	.00	2,184.00	2,002.00	2,400.00	2,184.00	2,184.00
455000 PRINTING & BINDING	.00	32.00	.00	.00	.00	100.00

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 2013-2014 ADOPTED BUDGET

1000 GENERAL FUND	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
455100 INTERNAL PRINT SHOP	216.40	19.25	195.21	150.00	105.02	250.00
456011 RECRUITING & EMPLOYMENT EXP	.00	.00	17,337.00	.00	17,337.00	.00
480000 OTHER SERVICES	2,184.00	.00	700.00	.00	.00	.00
TOTAL 10441006 COMPTROLLER SV	240,220.40	257,287.75	246,991.71	266,570.00	271,453.52	270,889.00
10441007 COMPTROLLER CO						
474100 EQUIPMENT	2,718.97	3,257.00	2,400.08	1,500.00	868.90	1,500.00
TOTAL 10441007 COMPTROLLER CO	2,718.97	3,257.00	2,400.08	1,500.00	868.90	1,500.00
TOTAL 1041 COMPTROLLER	643,820.89	660,191.14	591,657.08	678,334.20	600,907.99	681,887.20

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CITY OF BUFFALO  
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21314 CITY OF BUFFALO 2013-2014 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10441001411001		COMPTR PS ANNUAL SAL	393,227.00	.00	392,386.00	-.21
	1000-04-1041-0000-1-00-0-40-411-001-					
		COMPTROLLER GRADE H005	1.00	88,412.00	88,412.00	
		DEPUTY COMPTROLLER	1.00	87,215.00	87,215.00	
		GRADE I135 - STEP 5				
		EXECUTIVE ASSISTANT TO THE COMPTROLLER	1.00	74,374.00	74,374.00	
		FOR COMMUNICATIONS AND				
		INTERGOVERNMENTAL AFFAIRS				
		GRADE I121				
		SPECIAL ASSISTANT TO THE COMPTROLLER	1.00	60,000.00	60,000.00	
		FOR POLICY AND RESEARCH				
		GRADE I032 - STEP 5				
		SECRETARY TO THE COMPTROLLER GRADE I093	1.00	50,069.00	50,069.00	
		- STEP 5				
		ACCOUNT CLERK TYPIST	1.00	32,316.00	32,316.00	
		GRADE A005 - STEP 12				
		BUDGET CEILING:			393,227.00	
		TOTALS:	393,227.00	.00	392,386.00	-.21

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## AUDIT & CONTROL

AUDIT	FUNCTION	1042
APPROPRIATIONS	\$	1,244,110
FRINGES	\$	603,394
TOTAL APPROPRIATIONS	\$	<u>1,847,504</u>
REVENUE	\$	314,971
NET	\$	<u><u>(1,532,533)</u></u>

# **DEPARTMENT OF AUDIT & CONTROL**

**Division of Audit**

**Division #04-1042**

## **Goals**

1. To superintend the fiscal affairs of the City of Buffalo (City) in accordance with the requirements set forth in the Charter, Code, Ordinances and other legal mandates as they relate to the auditing functions of the City, the Buffalo Sewer Authority, and the Buffalo Municipal Water Finance Authority
2. To provide independent, objective, and reliable analysis of the adequacy of the system of internal controls, verify compliance with laws and regulations and assess the efficiency and effectiveness of the City's operations
3. To advance open and accountable government through accurate, independent, and objective audits that seek to improve the economy, efficiency and effectiveness of the City

## **Activities**

1. Employ the highest quality staff and commit to enhancing their knowledge through in-house training programs and by encouraging auditors to further their education
2. Identify ways for the City to maximize revenues and minimize expenses by targeting our audits to meet these objectives, including evaluation of efficiency and internal control and a review of all expenditures of the City to verify funds are expended only for valid expenditures
3. Charter, Code, and External Compliance – Ensure that regulatory requirements for Department of Audit & Control are met
4. Provide independent, reliable investigations of all material allegations of fraud, waste, or abuse that are reported to the "Watchdog Hotline"

## **Work Program Statistics**

	<b>Actual 2011-2012</b>	<b>Estimate 2012-2013</b>	<b>Estimate 2013-2014</b>
Payroll Checks Processed	10,928	109,000	109,000
Vender Invoices Reviewed	48,993	43,000	45,000
Purchase Orders Reviewed	6,898	6,900	7,000
Contracts Reviewed	185	260	260
Audits & Reviews	3	9	10

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2013-2014 ADOPTED BUDGET

1000 GENERAL FUND	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
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1042 AUDIT DIVISION	-----					
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10442001 AUDIT DIVISION PS	-----					
411001 ANNUAL SALARY	908,065.49	999,103.65	914,393.66	1,046,786.00	876,847.38	1,175,064.00
413001 OVERTIME	2,317.53	4,277.86	2,789.82	7,850.00	2,243.00	8,000.00
413003 ACTING TIME	641.66	.00	.00	.00	5,669.70	.00
414001 LONGEVITY	15,150.60	13,975.00	15,131.20	16,000.00	7,750.00	16,875.00
414007 PERFECT ATTENDANCE INCENTIVE	9,772.89	8,216.74	8,632.20	13,795.00	.00	16,063.46
415001 AUTOMOBILE ALLOWANCE	72.00	63.00	27.00	720.00	162.00	720.00
TOTAL 10442001 AUDIT DIVISION PS	936,020.17	1,025,636.25	940,973.88	1,085,151.00	892,672.08	1,216,722.46
10442004 AUDIT DIVISION TR	-----					
458001 TRANSPORTATION	327.20	353.25	399.81	1,960.00	360.96	2,567.00
458002 MEALS & LODGING	800.14	1,208.24	693.23	1,574.00	959.42	1,574.00
458003 REGISTRATION & MEMBERSHIP FE	890.00	1,270.00	940.00	1,345.00	1,075.00	1,365.00
TOTAL 10442004 AUDIT DIVISION TR	2,017.34	2,831.49	2,033.04	4,879.00	2,395.38	5,506.00
10442005 AUDIT DIVISION SP	-----					
461001 OFFICE SUPPLIES	885.53	769.30	2,074.83	1,697.20	1,580.56	1,690.50
461002 CONTRACT VENDOR SUPPLIES	1,440.65	1,364.66	1,313.34	1,695.48	1,661.49	1,687.11
464000 PERIODICALS	529.00	529.00	787.00	1,070.00	529.00	1,000.00
TOTAL 10442005 AUDIT DIVISION SP	2,855.18	2,662.96	4,175.17	4,462.68	3,771.05	4,377.61
10442006 AUDIT DIVISION SV	-----					
432001 AUDITING SERVICES	.00	.00	6,339.00	14,000.00	3,960.00	14,000.00
442000 CLEANING SERVICES	.00	.00	.00	.00	.00	429.00
443301 MACHINERY & EQUIP REPAIRS	.00	.00	.00	100.00	.00	100.00
443400 EQUIP MAINTENANCE CONTRACTS	100.00	100.00	105.00	110.00	105.00	110.00
455100 INTERNAL PRINT SHOP	187.44	.00	141.07	150.00	12.50	150.00
456011 RECRUITING & EMPLOYMENT EXP	.00	.00	.00	.00	17,443.56	.00
480000 OTHER SERVICES	.00	1,395.00	598.84	.00	.00	.00
TOTAL 10442006 AUDIT DIVISION SV	287.44	1,495.00	7,183.91	14,360.00	21,521.06	14,789.00
10442007 AUDIT DIVISION CO	-----					

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 2013-2014 ADOPTED BUDGET

1000 GENERAL FUND	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
474100 EQUIPMENT	1,315.45	883.81	5,778.00	1,725.00	1,534.25	2,715.00
TOTAL 10442007 AUDIT DIVISION CO	1,315.45	883.81	5,778.00	1,725.00	1,534.25	2,715.00
TOTAL 1042 AUDIT DIVISION	942,495.58	1,033,509.51	960,144.00	1,110,577.68	921,893.82	1,244,110.07

BUDGET PROJECTION 21314 CITY OF BUFFALO 2013-2014 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10442001411001	AUDIT	PS ANNUAL SAL	1,178,604.00	1,204,703.00	1,175,064.00	-.30
	1000-04-1042-0000-1-00-0-40-411-001-					
		PRINCIPAL AUDITOR- 0490	1.00	65,398.00	65,398.00	
		GRADE A081 - STEP 5 - PERM				
		SUPERVISING AUDITOR - 0542	1.00	59,811.00	59,811.00	
		GRADE A073 - STEP 5 - PERM				
		SUPERVISING AUDITOR - 0542	1.00	59,811.00	59,811.00	
		GRADE A073 - STEP 5 - PERM				
		ASSOCIATE AUDITOR - 0480	1.00	51,321.00	51,321.00	
		GRADE A062 - STEP 16 PERM				
		SENIOR AUDITOR - 0470	1.00	50,398.00	50,398.00	
		GRADE A056 - STEP 5 - PERM				
		ASSOCIATE AUDITOR GRADE A062 - STEP 13	1.00	50,116.00	50,116.00	
		PERM				
		SENIOR AUDITOR - 0470 GRADE A056 - STEP 5	1.00	50,398.00	50,398.00	
		PERM				
		ASSISTANT AUDITOR - 0460 GRADE A035 - STEP 12 -PERM	1.00	40,625.00	40,625.00	
		JUNIOR AUDITOR - 0440 - GRADE 017 - STEP 11 - PERM	1.00	35,226.00	35,226.00	
		CITY AUDITOR - 5640 GRADE I086 - EXEMPT STEP 5	1.00	86,685.00	86,685.00	
		PRINCIPAL AUDITOR - 0490 GRADE 081 - STEP 5 - PERM	1.00	65,398.00	65,398.00	
		ADMINISTRATIVE ASSISTANT - 1380 GRADE 041	1.00	45,613.00	45,613.00	
		STEP 5 - PERM				
		SUPERVISING AUDITOR - 0542 -GRADE A073	1.00	.00	.00	
		STEP 5- PERM CONT.				
		MOVE TO ACCOUNTING				
		SENIOR AUDITOR - 0530 - FISCAL COMPLIANCE (HOMELAND SECURITY) PERM - GRADE A056 - STEP 5	1.00	50,398.00	50,398.00	
		SENIOR AUDITOR - 0470 GRADE A056 STEP 5 - PERM	1.00	50,398.00	50,398.00	
		JUNIOR ACCOUNTANT - 0500 GRADE A017 - STEP 11 -PERM	1.00	.00	.00	
		MOVE TO ACCOUNTING				
		ASSISTANT AUDITOR - 0460 - GRADE A035	1.00	39,688.00	39,688.00	
		STEP 11 - PERM				
		SENIOR ACCOUNTANT - 0530 - STEP 3	1.00	48,968.00	48,968.00	
		PERM				
		ASSOCIATE AUDITOR - 0480 GRADE A062 - STEP 5 - PERM	1.00	52,585.00	52,585.00	
		SENIOR AUDITOR - 0470 - GRADE A056	1.00	46,658.00	46,658.00	
		STEP 12 - PERM				
		Senior Auditor - 0470 -Grade A056 - Prov	1.00	50,398.00	50,398.00	
		Step 17				
		HUD - Additional position needed				

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CITY OF BUFFALO  
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21314 CITY OF BUFFALO 2013-2014 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
		Assistant Auditor - 0460 - Grade A035 - Prov Step 17	1.00	44,375.00	44,375.00	
		HUD - Need additional Position				
		HUD Grant Fiscal Administrator - 0554 - HUD - Position needed	1.00	65,398.00	65,398.00	
		PRINCIPAL ACCOUNTANT - PERM A081 - STEP 5 MOVE FROM ACCOUNTING	1.00	65,398.00	65,398.00	
10442001411001	10250	AUDIT UASI 3 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411-001-10250	.00	.00	.00	.00
10442001411001	10312	AUDIT UASI 4 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411-001-10312	.00	.00	.00	.00
10442001411001	10333	AUDIT MMR6 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411-001-10333	.00	.00	.00	.00
10442001411001	10369	AUDIT UASI5 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411-001-10369	.00	.00	.00	.00
10442001411001	10455	AUDIT PS ANN SAL UASI 7 2009 1000-04-1042-0000-1-00-0-40-411-001-10455	.00	.00	.00	.00
10442001411001	10476	AUDIT PS ANN SAL UASI 8 2010 1000-04-1042-0000-1-00-0-40-411-001-10476	.00	.00	.00	.00
10442001411001	10505	AUDIT PS ANNUAL SALARY HUD 1000-04-1042-0000-1-00-0-40-411-001-10505	.00	.00	.00	.00
		BUDGET CEILING:			1,178,604.00	
		TOTALS:	1,178,604.00	1,204,703.00	1,175,064.00	-.30

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## AUDIT & CONTROL

### ACCOUNTING

### FUNCTION

1043

APPROPRIATIONS

\$ 801,839

FRINGES

\$ 394,243

TOTAL APPROPRIATIONS

\$ 1,196,082

REVENUE

\$ 96,820

NET

\$ (1,099,262)

## **DEPARTMENT OF AUDIT AND CONTROL**

### **Division of Accounting**

#### **Division #04-1043**

#### **Goals**

1. To maintain accurate accounting records on a fund basis of all financial transactions of the City of Buffalo (the City), the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. To issue periodic financial statements in accordance with generally accepted accounting principles and standards to legislative, executive and other governmental officials, as well as non-governmental business units, and furnish reports required by the Charter and Code of the City
3. To account for the proceeds, expenditures ,and retirement of bonded indebtedness in accordance with legal requirements.

#### **Activities**

1. Maintain the general ledger accounts on a fund basis and prepare the annual financial statement for funds of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board
2. Receive and process the collection of utility taxes
3. Maintain the accounts receivable system to facilitate the collection of monies owed to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board
4. Maintain an inventory of the fixed assets and equipment of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board
5. Deposit payroll withholdings as required by law, prepare social security and other federal and state reports, including IRS Forms W-2 and 1099.
6. Receive and process for payment all vendor billings to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
7. Issue checks and wire transfers for non-salary disbursements.
8. Prepare the Comprehensive Annual Financial Report and the Annual Financial Statements of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board, and arrange for independent audit of the same.
9. Prepare and file the Annual Update Document with the New York State Office of the State Comptroller
10. Prepare and file the necessary reports for the Buffalo Municipal Water Finance Authority and the Buffalo Water Board in accordance with the New York State Public Authorities Law
11. Reconcile all bank statements for the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.

**Work Program Statistics**

	<b>Actual 2011-2012</b>	<b>Estimate 2012-2013</b>	<b>Estimate 2013-2014</b>
Checks and Wire Transfers Processed	20,933	21,657	22,740
Checks Accounts Reconciled 1,080	1,080	1,092	1,092
Invoices Processed	48,993	42,647	44,779
Accounts Receivable Invoices Issued	3,583	3,632	3,632

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2013-2014 ADOPTED BUDGET

	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
1000 GENERAL FUND						
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1043 ACCOUNTING DIVISION						
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10443001 ACCOUNTING DIVISION PS						
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411001 ANNUAL SALARY	685,101.38	680,548.81	684,038.19	723,597.00	592,961.18	757,927.00
413001 OVERTIME	1,344.94	2,293.13	7,941.21	5,000.00	2,724.34	5,000.00
413003 ACTING TIME	.00	.00	.00	.00	.00	500.00
414001 LONGEVITY	13,425.00	12,317.67	13,849.24	13,425.00	10,079.45	10,025.00
414007 PERFECT ATTENDANCE INCENTIVE	8,683.09	9,492.27	11,655.36	8,340.00	370.36	9,973.97
415001 AUTOMOBILE ALLOWANCE	63.00	18.00	.00	.00	.00	36.00
TOTAL 10443001 ACCOUNTING DIVISION PS	708,617.41	704,669.88	717,484.00	750,362.00	606,135.33	783,461.97
10443004 ACCOUNTING DIVISION TR						
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458001 TRANSPORTATION	242.20	616.32	1,106.18	1,560.00	272.98	2,200.00
458002 MEALS & LODGING	1,075.92	1,049.24	2,460.15	2,217.00	1,049.42	1,859.00
458003 REGISTRATION & MEMBERSHIP FE	1,100.00	1,300.00	1,752.50	2,560.00	3,597.00	2,310.00
TOTAL 10443004 ACCOUNTING DIVISION TR	2,418.12	2,965.56	5,318.83	6,337.00	4,919.40	6,369.00
10443005 ACCOUNTING DIVISION SP						
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461001 OFFICE SUPPLIES	14,534.43	7,424.78	7,180.70	7,367.80	8,568.11	7,166.03
461002 CONTRACT VENDOR SUPPLIES	1,970.33	2,659.12	2,037.12	2,880.60	1,869.22	2,658.30
464000 PERIODICALS	518.64	495.95	546.95	595.00	168.95	549.00
TOTAL 10443005 ACCOUNTING DIVISION SP	17,023.40	10,579.85	9,764.77	10,843.40	10,606.28	10,373.33
10443006 ACCOUNTING DIVISION SV						
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432004 ENGINEER & TECHNICAL SERVICE	.00	.00	175.00	.00	195.00	195.00
442000 CLEANING SERVICES	.00	.00	.00	.00	.00	561.00
443400 EQUIP MAINTENANCE CONTRACTS	244.90	100.00	105.00	110.00	105.00	110.00
455000 PRINTING & BINDING	948.60	664.90	417.70	1,046.25	274.75	619.00
455100 INTERNAL PRINT SHOP	50.00	2.50	108.38	150.00	88.00	150.00
480000 OTHER SERVICES	60.00	60.00	.00	.00	.00	.00
TOTAL 10443006 ACCOUNTING DIVISION SV	1,303.50	827.40	806.08	1,306.25	662.75	1,635.00
TOTAL 1043 ACCOUNTING DIVISION	729,362.43	719,042.69	733,373.68	768,848.65	622,323.76	801,839.30

BUDGET PROJECTION 21314 CITY OF BUFFALO 2013-2014 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10443001411001	ACCTG	PS ANNUAL SAL	723,597.00	.00	757,927.00	4.74
	1000-04-1043-0000-1-00-0-40-411-001-					
		CITY ACCOUNTANT	1.00	86,685.00	86,685.00	
		GRADE I086 -EXEMPT A				
		PRINCIPAL ACCOUNTANT - PERM	1.00	.00	.00	
		A081 - STEP 5				
		MOVE TO AUDIT				
		SUPERVISING ACCOUNTANT - PERM.	1.00	59,811.00	59,811.00	
		CONTINGENT A073 - STEP 5				
		ASSOCIATE ACCOUNTANT -	1.00	52,585.00	52,585.00	
		CONTINGEN-PERMANENT A062 -				
		STEP 5				
		ASSOCIATE AUDITOR - PERM	1.00	52,585.00	52,585.00	
		A062 - STEP 5				
		FINANCIAL OPERATIONS ADMINISTRATOR	1.00	62,110.00	62,110.00	
		GRADE A081 - STEP 15 PROVISIONAL				
		SENIOR ACCOUNTANT - GRADE A056 - STEP	1.00	46,658.00	46,658.00	
		13 PERM.				
		JUNIOR ACCOUNTANT - GRADE A017	1.00	38,517.00	38,517.00	
		ADMINISTRATIVE ASSISTANT - PERM GRADE	1.00	45,613.00	45,613.00	
		A041 - STEP 5				
		ASSOCIATE ACCOUNT CLERK - PERM.	1.00	40,337.00	40,337.00	
		GRADE A022 - STEP 5				
		DATA CONTROL CLERK - TEMP GRADE A013 -	1.00	33,961.00	33,961.00	
		STEP 12				
		JUNIOR DATA CONTROL CLERK - PERM	1.00	34,255.00	34,255.00	
		GRADE A004 - STEP5				
		PRINCIPAL AUDITOR - PERM. GRADE A081	1.00	65,398.00	65,398.00	
		STEP 5				
		ASSISTANT ACCOUNTANT GRADE A035	1.00	44,375.00	44,375.00	
		JUNIOR ACCOUNTANT - 0500	1.00	35,226.00	35,226.00	
		GRADE A017 STEP 11 PERM				
		MOVE FROM AUDIT				
		SUPERVISING AUDITOR - 0542	1.00	59,811.00	59,811.00	
		GRADE A073 STEP 5 PERM CONT				
		MOVED FROM AUDIT				
		BUDGET CEILING:			723,597.00	
		TOTALS:	723,597.00	.00	757,927.00	4.74

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## AUDIT & CONTROL

ACCOUNTING - CASH & DEBT MGM'T.	FUNCTION	1049
APPROPRIATIONS		\$ 317,203
FRINGES		\$ 146,861
TOTAL APPROPRIATIONS		<u>\$ 464,065</u>
REVENUE		\$ 1,000,000
NET		<u><u>\$ 535,935</u></u>

# **DEPARTMENT OF AUDIT AND CONTROL**

## **Division of Investment and Debt Management**

### **Division #04-1049**

#### **Goals**

1. To Invest funds pursuant to the City of Buffalo's (City) Investment Policy.
2. To maintain or establish banking relationships for the City, the Buffalo Sewer Authority, the Board of Education, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
3. To administer Capital Debt Service Funds and Trustee Obligations as mandated by NYS Law.
4. To coordinate all aspects of bond issuance.
5. To manage the monetary affairs of the City, the Buffalo Sewer Authority, the Board of Education, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board in compliance with local, state, and federal regulations.
6. To prepare cash flow analysis timely.

#### **Activities**

1. Review the daily flow of receipts and disbursements for the City, Board of Education, and Buffalo Municipal Water Finance Authority /Buffalo Water Board.
2. Prepare and maintain a cash flow forecast to determine the City and Board of Education cash and identify idle cash for investing.
3. Process the receipt and disbursement of all funds associated with capital debt service obligations. Direct the Capital Debt Service Trustees for repayment of City, Board of Education, and Buffalo Municipal Water Finance Authority bonds and notes.
4. Administer and review the custodial aspects of collateral pledged against deposits in excess of FDIC insurance.
5. Invest operating and capital improvement funds for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
6. Review capital improvement budget in advance of the issuance of bonds.
7. Analyze the City's capital project accounts for closeout upon completion of the project.
8. Maintain post-issuance compliance procedures for tax exempt bonds.
9. Oversee the preparation of bond and note resolutions, official notices of sales, official statements, and documents for the authorization and issuance and sale of bonds and notes for the City, Board of Education and Buffalo Municipal Water Finance Authority prepare and process payments of principal and interest and reconciliations of paid and outstanding bonds and notes for the City, Board of Education, and the Buffalo Municipal Water Finance Authority.

**Work Program Statistics**

	<b><u>Actual</u></b> <b>2011-2012</b>	<b><u>Estimate</u></b> <b>2012-2013</b>	<b><u>Estimate</u></b> <b>2013-2014</b>
Average Interest Rate	.40%	0.30%	0.20%
Total Interest Income (\$)	1,050,000	1,000,000	850,000
Bond Resolutions Processed	40	40	25
Bond and Notes Issued (million\$)	5	22.0	18.3

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2013-2014 ADOPTED BUDGET

	2009-2010 ACTUAL AMOUNT	2010-2011 ACTUAL AMOUNT	2011-2012 ACTUAL AMOUNT	2012-2013 ADOPTED BUDGET	2012-2013 YEAR TO DATE 05/29/2013	2013-2014 ADOPTED BUDGET
1000 GENERAL FUND						
-----						
1049 ACCOUNTING-CASH & DEBT MANGT						
-----						
10449001 CASH & DEBT MANAGEMENT						
-----						
411001 ANNUAL SALARY	278,450.21	276,366.37	294,578.46	298,524.00	255,636.96	300,858.00
413001 OVERTIME	2,002.61	2,189.37	2,196.77	2,000.00	2,627.07	2,000.00
414001 LONGEVITY	3,875.00	3,875.00	3,875.00	3,875.00	3,875.00	3,800.00
414007 PERFECT ATTENDANCE INCENTIVE	2,021.04	2,513.45	2,951.39	3,043.66	.00	3,077.17
415001 AUTOMOBILE ALLOWANCE	36.00	9.00	.00	.00	18.00	.00
TOTAL 10449001 CASH & DEBT MANAGEMENT	286,384.86	284,953.19	303,601.62	307,442.66	262,157.03	309,735.17
10449004 CASH & DEBT MANAGEMENT						
-----						
458001 TRANSPORTATION	387.20	761.71	651.08	1,060.00	606.18	1,417.00
458002 MEALS & LODGING	797.28	1,141.85	1,008.15	1,226.00	334.30	1,724.00
458003 REGISTRATION & MEMBERSHIP FE	935.00	1,210.00	1,245.00	1,490.00	460.00	1,695.00
TOTAL 10449004 CASH & DEBT MANAGEMENT	2,119.48	3,113.56	2,904.23	3,776.00	1,400.48	4,836.00
10449005 CASH & DEBT MANAGEMENT						
-----						
461001 OFFICE SUPPLIES	128.49	134.99	682.14	150.00	.00	150.00
461002 CONTRACT VENDOR SUPPLIES	2,206.52	2,161.16	2,594.23	1,986.66	1,368.37	2,066.00
464000 PERIODICALS	77.95	86.00	93.00	93.00	101.00	101.00
TOTAL 10449005 CASH & DEBT MANAGEMENT	2,412.96	2,382.15	3,369.37	2,229.66	1,469.37	2,317.00
10449006 CASH & DEBT MANAGEMENT						
-----						
432004 ENGINEER & TECHNICAL SERVICE	.00	.00	.00	.00	390.00	.00
442000 CLEANING SERVICES	.00	.00	.00	.00	.00	165.00
443400 EQUIP MAINTENANCE CONTRACTS	.00	.00	.00	.00	.00	.00
455000 PRINTING & BINDING	.00	.00	.00	.00	.00	.00
455100 INTERNAL PRINT SHOP	14.20	30.00	.00	150.00	.00	150.00
480000 OTHER SERVICES	.00	.00	.00	.00	.00	.00
TOTAL 10449006 CASH & DEBT MANAGEMENT	14.20	30.00	.00	150.00	390.00	315.00
TOTAL 1049 ACCOUNTING-CASH & DEBT MANGT	290,931.50	290,478.90	309,875.22	313,598.32	265,416.88	317,203.17
TOTAL 04 AUDIT & CONTROL	2,606,610.40	2,703,222.24	2,595,049.98	2,871,358.85	2,410,542.45	3,045,039.74

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CITY OF BUFFALO  
ADOPTED BUDGET REQUESTS

PG 1  
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BUDGET PROJECTION 21314 CITY OF BUFFALO 2013-2014 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10449001411001		CASH & DEBT PS ANNUAL SALARY	298,524.00	.00	300,858.00	.78
	1000-04-1049-0000-1-00-0-40-411-001-	INVESTMENT DEBT MANAGEMENT OFFICER	1.00	86,685.00	86,685.00	
		GRADE I087				
		SENIOR AUDITOR	1.00	50,398.00	50,398.00	
		A056 STEP 5				
		ASSISTANT AUDITOR	1.00	41,529.00	41,529.00	
		A035 STEP 14				
		RESOURCES DEVELOPMENT TECHNICI	1.00	56,848.00	56,848.00	
		A067 STEP 5				
		PRINCIPAL ACCOUNTANT	1.00	65,398.00	65,398.00	
		A081 STEP 5				
		BUDGET CEILING:			298,524.00	
		TOTALS:	298,524.00	.00	300,858.00	.78

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