

AUDIT & CONTROL

COMPTROLLER	FUNCTION	1041
APPROPRIATIONS	\$	684,399
FRINGES	\$	204,238
TOTAL APPROPRIATIONS	\$	<u>888,637</u>
REVENUE	\$	<u>67,000</u>
NET	\$	<u><u>(821,637)</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

Strategic Focus 2012-2015

1. Encourage and ensure transparency of the City of Buffalo's finances to all citizens
2. Provide timely and accurate financial reporting to citizens, investors, and other interested parties
3. Ensure prudence in the City's management of public funds through audit procedures and review of internal controls
4. Ensure compliance with the City Charter, Code, and external governance
5. Assist every individual to reach their true potential
6. Maximize the utilization of technology
7. Identify and embrace process improvement

Strategic Focus 2012-2015

1. Develop documented policies and procedures which are accessible, useful, and position specific
2. Identify ways for the City of Buffalo to maximize revenues and minimize expenses
3. Gain an understanding of departmental controls in place to protect city assets at the department level
4. Increase awareness and use of Comptroller's "Watchdog Hotline"
5. Update the public about the fiscal health of the City through public communication including the development of the Popular Annual Financial Report, publishing website updates, producing and broadcasting the "Comptroller's Corner" on public television, and the development and distribution of press releases

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET

04 AUDIT & CONTROL					

COMPROLLER					

10441001 COMPROLLER PS					

411001 ANNUAL SALARY	368,855.10	392,386.00	392,386.00	368,176.54	394,694.00
412001 SEASONAL SALARY	.00	.00	.00	.00	.00
412002 HOURLY SALARY	.00	.00	2,000.00	2,002.50	2,000.00
413003 ACTING TIME	314.84	500.00	500.00	.00	.00
414001 LONGEVITY	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
414007 PERFECT ATTENDANCE INCENTIVE	304.16	496.00	496.00	.00	378.00
415001 AUTOMOBILE ALLOWANCE	990.00	900.00	900.00	600.00	990.00
TOTAL 10441001 COMPROLLER PS	372,164.10	395,982.00	397,982.00	372,479.04	399,762.00

10441004 COMPROLLER TR					

458001 TRANSPORTATION	949.63	3,365.00	3,365.00	924.61	2,505.00
458002 MEALS & LODGING	1,939.99	4,258.00	4,258.00	1,799.85	3,258.00
458003 REGISTRATION & MEMBERSHIP FE	2,665.00	4,225.00	4,225.00	3,990.00	4,120.00
TOTAL 10441004 COMPROLLER TR	5,554.62	11,848.00	11,848.00	6,714.46	9,883.00

10441005 COMPROLLER SP					

461001 OFFICE SUPPLIES	760.90	583.20	233.20	203.30	700.00
461002 CONTRACT VENDOR SUPPLIES	541.76	400.00	1,000.00	891.07	900.00
464000 PERIODICALS	513.72	685.00	785.00	748.83	830.00
TOTAL 10441005 COMPROLLER SP	1,816.38	1,668.20	2,018.20	1,843.20	2,430.00

10441006 COMPROLLER SV					

432001 AUDITING SERVICES	216,638.75	265,915.00	283,703.75	275,516.25	268,250.00
432004 ENGINEER & TECHNICAL SERVICE	.00	1,500.00	1,250.00	246.50	1,000.00
442000 CLEANING SERVICES	.00	400.00	400.00	360.13	.00
443400 EQUIP MAINTENANCE CONTRACTS	425.00	540.00	540.00	425.00	540.00
444101 RENTAL LAND & BUILDINGS	2,366.00	2,184.00	2,184.00	2,184.00	2,184.00

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET
455000 PRINTING & BINDING	.00	100.00	600.00	512.00	100.00
455100 INTERNAL PRINT SHOP	105.02	250.00	250.00	77.18	250.00
456011 RECRUITING & EMPLOYMENT EXP	17,337.00	.00	.00	.00	.00
480000 OTHER SERVICES	.00	.00	.00	.00	.00
TOTAL 10441006 COMPTROLLER SV	236,871.77	270,889.00	288,927.75	279,321.06	272,324.00

10441007 COMPTROLLER CO					
474100 EQUIPMENT	868.90	1,500.00	1,500.00	1,117.00	.00
TOTAL 10441007 COMPTROLLER CO	868.90	1,500.00	1,500.00	1,117.00	.00
TOTAL COMPTROLLER	617,275.77	681,887.20	702,275.95	661,474.76	684,399.00

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CITY OF BUFFALO
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10441001411001		COMPTR PS ANNUAL SAL	392,386.00	.00	394,694.00	.59
	1000-04-1041-0000-1-00-0-40-411001-	COMPTRoller GRADE H005	1.00	88,412.00	88,412.00	
		DEPUTY COMPTRoller	1.00	88,960.00	88,960.00	
		GRADE I135 - STEP 5 requesting \$1745 increase				
		EXECUTIVE ASSISTANT TO THE COMPTRoller FOR COMMUNICATIONS AND INTERGOVERNMENTAL AFFAIRS	1.00	74,374.00	74,374.00	
		GRADE I032 SPECIAL ASSISTANT TO THE COMPTRoller FOR POLICY AND RESEARCH	1.00	60,000.00	60,000.00	
		GRADE I121 - STEP 5 CONFIDENTIAL ASSISTANT TO THE COMPTRoller GRADE I093 - STEP 5	1.00	50,069.00	50,069.00	
		ACCOUNT CLERK TYPIST GRADE A005 - STEP 13	1.00	32,879.00	32,879.00	
		BUDGET CEILING:			392,386.00	
		TOTALS:	392,386.00	.00	394,694.00	.59

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AUDIT & CONTROL

AUDIT	FUNCTION	1042
APPROPRIATIONS		\$ 1,241,933
FRINGES		\$ 622,961
TOTAL APPROPRIATIONS		<u>\$ 1,864,894</u>
REVENUE		\$ 379,505
NET		<u>\$ (1,485,389)</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

Strategic Focus 2012-2015

1. Provide independent, objective, and reliable analysis of internal controls in order to ensure compliance with laws and regulations, as well as to improve the efficiency and effectiveness of the City's operations
2. Advance open and accountable government through objective audits
3. Act as the Fiscal Watchdog for the City of Buffalo
4. Emphasis of audits will be to maximize revenues and minimize expenses of the City
5. Incorporate guidance from the Institute of Internal Auditors
6. Assist every individual to reach his or her true potential
7. Maximize the utilization of technology
8. Identify and embrace process improvement

Strategic Focus 2012-2015

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. Provide independent, reliable investigations of all material allegations of fraud, waste, or abuse that are reported to the “Watchdog Hotline”

Work Program Statistics

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
Audits & Reviews	5	8	8
Contracts Reviewed	328	330	330
Payroll Checks Processed	108,781	109,000	109,000
Purchase Orders Reviewed	7,749	7,500	7,500
Vendor Invoices Reviewed	51,258	51,000	51,000

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET

AUDIT DIVISION					

10442001 AUDIT DIVISION PS					

411001 ANNUAL SALARY	866,353.94	1,175,064.00	1,175,064.00	1,078,655.22	1,174,435.00
413001 OVERTIME	2,243.00	8,000.00	8,000.00	3,137.71	6,500.00
413003 ACTING TIME	5,669.70	.00	.00	.00	.00
414001 LONGEVITY	12,600.00	16,875.00	16,875.00	15,444.60	15,575.00
414007 PERFECT ATTENDANCE INCENTIVE	9,514.37	16,063.46	16,063.46	-349.34	12,504.00
415001 AUTOMOBILE ALLOWANCE	522.00	720.00	720.00	81.00	990.00
TOTAL 10442001 AUDIT DIVISION PS	896,903.01	1,216,722.46	1,216,722.46	1,096,969.19	1,210,004.00
10442004 AUDIT DIVISION TR					

458001 TRANSPORTATION	360.96	2,567.00	2,567.00	786.18	1,880.00
458002 MEALS & LODGING	959.42	1,574.00	1,574.00	752.54	1,585.00
458003 REGISTRATION & MEMBERSHIP FE	1,030.00	1,365.00	1,943.71	1,680.00	3,995.00
TOTAL 10442004 AUDIT DIVISION TR	2,350.38	5,506.00	6,084.71	3,218.72	7,460.00
10442005 AUDIT DIVISION SP					

461001 OFFICE SUPPLIES	1,578.08	1,690.50	1,690.50	1,668.76	2,700.00
461002 CONTRACT VENDOR SUPPLIES	1,661.49	1,687.11	1,108.40	1,108.40	1,694.39
464000 PERIODICALS	754.00	1,000.00	1,000.00	945.00	2,560.00
TOTAL 10442005 AUDIT DIVISION SP	3,993.57	4,377.61	3,798.90	3,722.16	6,954.39
10442006 AUDIT DIVISION SV					

432001 AUDITING SERVICES	3,564.00	14,000.00	14,396.00	4,346.00	15,000.00
442000 CLEANING SERVICES	.00	429.00	429.00	386.24	400.00
443301 MACHINERY & EQUIP REPAIRS	.00	100.00	100.00	.00	.00
443400 EQUIP MAINTENANCE CONTRACTS	105.00	110.00	110.00	110.00	115.00
455100 INTERNAL PRINT SHOP	12.50	150.00	150.00	.00	.00
456011 RECRUITING & EMPLOYMENT EXP	17,443.56	.00	.00	.00	.00
480000 OTHER SERVICES	.00	.00	.00	.00	.00
TOTAL 10442006 AUDIT DIVISION SV	21,125.06	14,789.00	15,185.00	4,842.24	15,515.00
10442007 AUDIT DIVISION CO					

CITY OF BUFFALO
 GENERAL FUND
 2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET
474100 EQUIPMENT	1,534.25	2,715.00	2,715.00	363.99	2,000.00
TOTAL 10442007 AUDIT DIVISION CO	1,534.25	2,715.00	2,715.00	363.99	2,000.00
TOTAL AUDIT DIVISION	925,906.27	1,244,110.07	1,244,506.07	1,109,116.30	1,241,933.39

BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10442001411001		AUDIT PS ANNUAL SAL	1,175,064.00	.00	1,174,435.00	-.05
	1000-04-1042-0000-1-00-0-40-411001-	PRINCIPAL ACCOUNTANT- 0490	1.00	65,398.00	65,398.00	
		PERM GRADE A081 - STEP 5				
		SUPERVISING AUDITOR - 0542	1.00	59,811.00	59,811.00	
		PERM GRADE A073 - STEP 5				
		SUPERVISING AUDITOR - 0542	1.00	59,811.00	59,811.00	
		PERM GRADE A073 - STEP 5				
		ASSOCIATE AUDITOR - 0480	1.00	50,116.00	50,116.00	
		PERM GRADE A062 - STEP 15				
		SENIOR AUDITOR - 0470	1.00	50,398.00	50,398.00	
		GRADE A056 - STEP 5 - PERM				
		ASSOCIATE AUDITOR	1.00	51,321.00	51,321.00	
		PERM GRADE A062 - STEP 16				
		SENIOR AUDITOR - 0470 GRADE A056 -	1.00	50,398.00	50,398.00	
		STEP 5				
		PERM				
		ASSISTANT AUDITOR - 0460	1.00	40,625.00	40,625.00	
		GRADE A035 - STEP 13 PERM				
		JUNIOR AUDITOR 0440	1.00	35,226.00	35,226.00	
		GRADE 017 - STEP 12 - TEMP				
		CITY AUDITOR - 5640 GRADE I086 -	1.00	88,420.00	88,420.00	
		EXEMPT STEP 5				
		Requesting \$1735 increase				
		PRINCIPAL AUDITOR - 0490	1.00	65,398.00	65,398.00	
		GRADE 081 - STEP 5 - PERM				
		ADMINISTRATIVE ASSISTANT - 1380	1.00	43,704.00	43,704.00	
		GRADE 041 STEP 15				
		PRINCIPAL AUDITOR - 0490	1.00	65,398.00	65,398.00	
		GRADE 081 STEP 5- PERM				
		SENIOR AUDITOR - 0530	1.00	50,398.00	50,398.00	
		GRADE 056 STEP 5 PERM				
		SENIOR AUDITOR - 0530	1.00	50,398.00	50,398.00	
		GRADE A056 STEP 5 - PERM				
		ASSISTANT AUDITOR 0460	1.00	44,375.00	44,375.00	
		GRADE A035 - STEP 17 PROV				
		ASSISTANT AUDITOR - 0460	1.00	40,625.00	40,625.00	
		GRADE A035 STEP 13 - PROV				
		SENIOR AUDITOR - 0530	1.00	47,576.00	47,576.00	
		GRADE A056 - STEP 14 PERM				
		HUD FISCAL ADMINISTRATOR 0554	1.00	65,398.00	65,398.00	
		GRADE 081 STEP 17 PROV				
		SENIOR AUDITOR 0470	1.00	46,658.00	46,658.00	
		GRADE A056 - STEP 13 PROV				
		SENIOR AUDITOR 0470	1.00	50,398.00	50,398.00	
		GRADE A056 STEP 5 PERM				
		ASSOCIATE AUDITOR 0480	1.00	52,585.00	52,585.00	
		GRADE A062 STEP 5 PERM				

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CITY OF BUFFALO
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10442001411001	10250	AUDIT UASI 3 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411001-10250	.00	.00	.00	.00
10442001411001	10312	AUDIT UASI 4 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411001-10312	.00	.00	.00	.00
10442001411001	10333	AUDIT MMR6 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411001-10333	.00	.00	.00	.00
10442001411001	10369	AUDIT UASI5 PS ANNUAL SAL 1000-04-1042-0000-1-00-0-40-411001-10369	.00	.00	.00	.00
10442001411001	10455	AUDIT PS ANN SAL UASI 7 2009 1000-04-1042-0000-1-00-0-40-411001-10455	.00	.00	.00	.00
10442001411001	10476	AUDIT PS ANN SAL UASI 8 2010 1000-04-1042-0000-1-00-0-40-411001-10476	.00	.00	.00	.00
10442001411001	10505	AUDIT PS ANNUAL SALARY HUD 1000-04-1042-0000-1-00-0-40-411001-10505	.00	.00	.00	.00
		BUDGET CEILING:			1,175,064.00	
		TOTALS:	1,175,064.00	.00	1,174,435.00	-.05

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AUDIT & CONTROL

ACCOUNTING	FUNCTION	1043
APPROPRIATIONS		\$ 799,363
FRINGES		\$ 405,827
TOTAL APPROPRIATIONS		<u>\$ 1,205,190</u>
REVENUE		<u>\$ 96,820</u>
NET		<u><u>\$ (1,108,370)</u></u>

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, expenditure, and retirement of bonded indebtedness in accordance with legal requirements

Strategic Focus 2012-2015

1. Maintain accurate accounting records of all financial transactions of the City of Buffalo and its affiliates
2. Provide timely and accurate financial reporting to citizens and other interested parties
3. Explore new reporting options, such as the Popular Annual Financial Report, in order to generate reports that can be easily interpreted
4. Ensure compliance with City Charter, Code and external governance
5. Assist every individual to reach their his or her potential
6. Maximize the utilization of technology
7. Identify and embrace process improvement

Strategic Focus 2012-2015

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

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
Accounts Receivable Invoices Issued	3,881	4,725	4,725
Bank Accounts Reconciled	1,092	1,092	960
Checks and Wire Transfers Processed	22,642	18,744	21,053
Invoices Processed	45,842	37,442	42,351

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET

ACCOUNTING DIVISION					

10443001 ACCOUNTING DIVISION PS					

411001 ANNUAL SALARY	689,164.10	757,927.00	757,927.00	697,720.85	756,931.00
413001 OVERTIME	2,724.34	5,000.00	5,000.00	1,116.99	5,000.00
413003 ACTING TIME	.00	500.00	500.00	.00	.00
414001 LONGEVITY	11,779.45	10,025.00	10,025.00	7,675.00	10,175.00
414007 PERFECT ATTENDANCE INCENTIVE	8,914.04	9,973.97	9,973.97	567.79	9,629.00
415001 AUTOMOBILE ALLOWANCE	.00	36.00	36.00	.00	.00
TOTAL 10443001 ACCOUNTING DIVISION PS	712,581.93	783,461.97	783,461.97	707,080.63	781,735.00

10443004 ACCOUNTING DIVISION TR					

458001 TRANSPORTATION	272.98	2,200.00	2,200.00	961.65	1,285.00
458002 MEALS & LODGING	1,049.42	1,859.00	1,859.00	1,730.93	1,916.00
458003 REGISTRATION & MEMBERSHIP FE	3,597.00	2,310.00	2,310.00	1,885.00	2,275.00
TOTAL 10443004 ACCOUNTING DIVISION TR	4,919.40	6,369.00	6,369.00	4,577.58	5,476.00

10443005 ACCOUNTING DIVISION SP					

461001 OFFICE SUPPLIES	8,568.11	7,166.03	7,166.03	7,118.49	7,379.23
461002 CONTRACT VENDOR SUPPLIES	1,869.22	2,658.30	2,588.30	2,584.55	3,006.00
464000 PERIODICALS	168.95	549.00	549.00	234.95	555.00
TOTAL 10443005 ACCOUNTING DIVISION SP	10,606.28	10,373.33	10,303.33	9,937.99	10,940.23

10443006 ACCOUNTING DIVISION SV					

432004 ENGINEER & TECHNICAL SERVICE	195.00	195.00	195.00	.00	200.00
442000 CLEANING SERVICES	.00	561.00	561.00	505.08	.00
443400 EQUIP MAINTENANCE CONTRACTS	105.00	110.00	110.00	105.00	110.00
455000 PRINTING & BINDING	274.75	619.00	619.00	134.55	751.50
455100 INTERNAL PRINT SHOP	88.00	150.00	220.00	155.63	150.00
480000 OTHER SERVICES	.00	.00	.00	.00	.00
TOTAL 10443006 ACCOUNTING DIVISION SV	662.75	1,635.00	1,705.00	900.26	1,211.50
TOTAL ACCOUNTING DIVISION	728,770.36	801,839.30	801,839.30	722,496.46	799,362.73

BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10443001411001		ACCTG PS ANNUAL SAL	757,927.00	.00	756,931.00	-.13
	1000-04-1043-0000-1-00-0-40-411001-					
		CITY ACCOUNTANT	1.00	88,420.00	88,420.00	
		GRADE I086				
		Requesting \$1735 increase				
		PRINCIPAL AUDITOR - PERM	1.00	65,398.00	65,398.00	
		A081 - STEP 5				
		SUPERVISING ACCOUNTANT - A073 - STEP 5	1.00	59,811.00	59,811.00	
		CONTINGENT PERM				
		ASSOCIATE ACCOUNTANT -	1.00	52,585.00	52,585.00	
		CONTINGEN-PERMANENT A062 -				
		STEP 5				
		ASSOCIATE AUDITOR - PERMANENT	1.00	52,585.00	52,585.00	
		A062 - STEP 5				
		SENIOR ACCOUNTANT - PERM	1.00	46,658.00	46,658.00	
		A056 - STEP 12				
		JUNIOR ACCOUNTANT PERM	1.00	36,624.00	36,624.00	
		A017 - STEP 14				
		ADMINISTRATIVE ASSISTANT - PERM	1.00	45,613.00	45,613.00	
		A041 - STEP 5				
		ASSOCIATE ACCOUNT CLERK - PERM	1.00	40,337.00	40,337.00	
		A022 - STEP 5				
		DATA CONTROL CLERK - TEMP	1.00	34,619.00	34,619.00	
		A013 - STEP 13				
		JUNIOR DATA CONTROL CLERK - PERM	1.00	34,255.00	34,255.00	
		A004 - STEP5				
		SUPERVISING AUDITOR GRADE A073 STEP 5	1.00	59,811.00	59,811.00	
		CONTIGENT PERM				
		FINANCIAL OPERATIONS ADMINISTRATOR,	1.00	63,705.00	63,705.00	
		A081 STEP 16 PROVISIONAL				
		ASSISTANT ACCOUNTANT, A035 STEP 13	1.00	40,625.00	40,625.00	
		TEMPORARY				
		JUNIOR ACCOUNTANT, PERM A017 STEP 13	1.00	35,885.00	35,885.00	
		BUDGET CEILING:			757,927.00	
		TOTALS:	757,927.00	.00	756,931.00	-.13

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AUDIT & CONTROL

ACCOUNTING - CASH & DEBT MGM'T.	FUNCTION	1049
APPROPRIATIONS	\$	313,250
FRINGES	\$	668,421
TOTAL APPROPRIATIONS	<u>\$</u>	<u>981,671</u>
REVENUE	\$	950,000
NET	<u>\$</u>	<u>(31,671)</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.

Strategic Focus 2012-2015

1. Ensure active investor outreach through the Comptroller's Investor Relations webpage
2. Invest idle City funds, maximizing the return on investments, consistent with the efforts of former Comptroller Chester Kowal (1952-1962)
3. Ensure integrity of City issued bonds remains intact
4. Ensure issuance of debt is prudent
5. Ensure compliance with City Charter, Code and external governance
6. Assist every individual to reach his or her true potential
7. Maximize the utilization of technology
8. Identify and embrace process improvement

Strategic Focus 2012-2015

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

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
Average Interest Rate	0.3%	.2%	.2%
Bond and Notes Issued (millions\$)	22	18.3	15.9
Bond Resolutions Processed	40	25	28
Total Interest Income (\$)	1,000,000	850,000	950,000

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET

ACCOUNTING-CASH & DEBT MANGT					

10449001 CASH & DEBT MANAGEMENT					

411001 ANNUAL SALARY	295,696.74	300,858.00	300,858.00	272,090.45	297,919.00
413001 OVERTIME	2,627.07	2,000.00	2,000.00	1,930.69	2,000.00
414001 LONGEVITY	3,875.00	3,800.00	3,800.00	3,807.53	3,150.00
414007 PERFECT ATTENDANCE INCENTIVE	3,258.02	3,077.17	3,077.17	.00	3,010.00
415001 AUTOMOBILE ALLOWANCE	36.00	.00	.00	.00	.00
TOTAL 10449001 CASH & DEBT MANAGEMENT	305,492.83	309,735.17	309,735.17	277,828.67	306,079.00
10449004 CASH & DEBT MANAGEMENT					

458001 TRANSPORTATION	606.18	1,417.00	1,417.00	1,025.33	910.00
458002 MEALS & LODGING	334.30	1,724.00	1,724.00	1,140.32	1,274.00
458003 REGISTRATION & MEMBERSHIP FE	460.00	1,695.00	1,695.00	1,595.00	1,910.00
TOTAL 10449004 CASH & DEBT MANAGEMENT	1,400.48	4,836.00	4,836.00	3,760.65	4,094.00
10449005 CASH & DEBT MANAGEMENT					

461001 OFFICE SUPPLIES	.00	150.00	150.00	43.16	760.00
461002 CONTRACT VENDOR SUPPLIES	1,272.37	2,066.00	2,066.00	1,431.42	1,966.00
464000 PERIODICALS	101.00	101.00	103.00	103.00	101.00
TOTAL 10449005 CASH & DEBT MANAGEMENT	1,373.37	2,317.00	2,319.00	1,577.58	2,827.00
10449006 CASH & DEBT MANAGEMENT					

432004 ENGINEER & TECHNICAL SERVICE	.00	.00	.00	.00	.00
442000 CLEANING SERVICES	.00	165.00	163.00	148.55	.00
443400 EQUIP MAINTENANCE CONTRACTS	.00	.00	.00	.00	.00
455000 PRINTING & BINDING	.00	.00	.00	.00	100.00
455100 INTERNAL PRINT SHOP	.00	150.00	150.00	.00	150.00
480000 OTHER SERVICES	.00	.00	.00	.00	.00
TOTAL 10449006 CASH & DEBT MANAGEMENT	.00	315.00	313.00	148.55	250.00
TOTAL ACCOUNTING-CASH & DEBT MANGT	308,266.68	317,203.17	317,203.17	283,315.45	313,250.00

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CITY OF BUFFALO
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10449001411001		CASH & DEBT PS ANNUAL SALARY	300,858.00	.00	297,919.00	-.98
	1000-04-1049-0000-1-00-0-40-411001-	INVESTMENT DEBT MANAGEMENT OFFICER	1.00	88,420.00	88,420.00	
		GRADE I087				
		Requesting \$1735 increase				
		SENIOR AUDITOR	1.00	45,724.00	45,724.00	
		A056 STEP 12				
		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:			300,858.00	
		TOTALS:	300,858.00	.00	297,919.00	-.98

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