



(Finance)

## *Strategic Business Plan*

Revised: 2-22-2019

### *Mission Statement*

*The Mission of the Department of Finance is to provide budgeting, accounting and financial management services to City departments and their employees so they can effectively provide services to Gahanna residents, businesses and stakeholders.*

### *Issue Statements*

#### Issue 1- Citywide ERP

The decreasing quality and availability of technical support for the City's outdated Enterprise Resource Planning (ERP) system, combined with growing demands for integration with departmental IT systems, paperless transactions and just-in-time data and financial reporting, if not addressed will lead to:

- Lost opportunities for City departments to improve efficiency and accuracy related to financial transactions and data reporting
- Increased volume of manual transactions and associated risk of error in employee payroll, vendor payments and financial reporting
- Frustration and loss of confidence in City financial reporting felt by departments, residents and elected officials

#### Issue 2- Training and Communication

The continued lack of effective training and communication tools for City employees to understand financial processes and systems, in conjunction with frequent changes to department staffing and procedures, if not addressed will lead to:

- Continued lack of clarity for departments about roles and responsibilities related to Finance tasks
- End-user frustration and inability to complete finance-related tasks effectively
- Inability to meet deadlines associated with employee payroll and vendor payables
- Inconsistency in department budgets and financial reports

## *Strategic Goals*

### Strategic Result 1 – Citywide ERP

City staff will have easy access to a user-friendly, reliable and flexible ERP system that meets their needs. This will be evidenced by:

- By 2018-2020, City staff will be involved in the testing and implementation of the new ERP
- By 12-31-2021, 75% of ERP users will rate their satisfaction with the new ERP positively

### Strategic Result 2- Training and Communication

City staff interacting with the Finance department will experience a high level of standardization and quality and have easy access to engaging and informative tutorials and training materials related to Finance policies and procedures. This will be evidenced by:

- By 12-31-2019, all departments will be entering their invoice transactions in a self-service environment
- By 12-31-2019, perform customer service survey to create a customer satisfaction baseline
- By 12-31-2021, 90% of City staff responsible for processing financial transactions will attend one or more training sessions facilitated by Finance department staff
- By 12-31-2021, an online library of finance-related tutorials and training materials will be developed and accessible to City staff

| <i>Department Organization</i>   |  |
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| <b>1. Program: <i>Receipting and Disbursements</i></b>   |  |
| <ul style="list-style-type: none"> <li>• Activity: <b>Receipting and Revenue Management</b></li> <li>• Activity: <b>Disbursement</b></li> </ul>  |  |
| <b>2. Program: <i>Budget and Financial Management</i></b>  |  |
| <ul style="list-style-type: none"> <li>• Activity: <b>Budget and Performance</b></li> <li>• Activity: <b>Reporting and Compliance</b></li> </ul> |  |

| <i>Programs &amp; Key Results</i>              |   |
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| <i>Receipting and Disbursement Program</i>     |   |
| Purpose Statement                              | The purpose of the Receipting and Disbursements program is to provide Revenue Management, Vendor Payment and Employee Payroll Services to City departments so they can have timely access to the financial resources required to effectively deliver services to Gahanna residents, businesses and stakeholders.            |
| Key Results                                    | <ul style="list-style-type: none"> <li>• % City department deposits that are recorded correctly and available for the provision of services within 72 hours [Will begin measuring with new receipting software.]</li> <li>• % Payments for labor, goods and services that are timely and accurate</li> </ul>                |
| <i>Budget and Financial Management Program</i> |   |
| Purpose Statement                              | The purpose of the Budget and Financial Management Program is to provide Budgeting, Performance Measurement and Financial Reporting Services to the City of Gahanna, Council and departments so they can rely on accurate, complete budget, financial and performance reporting to be responsible stewards of public funds. |
| Key Results                                    | <ul style="list-style-type: none"> <li>• % Quarterly departmental performance reports completed</li> <li>• # Reportable significant findings (fraudulent, illegal, unethical) related to City government and finance</li> </ul>   |

| <i>Receipting and Disbursements Program</i>        |  |
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| Purpose Statement                                  | The purpose of the Receipting and Disbursements program is to provide Revenue Management, Vendor Payment and Employee Payroll Services to City departments so they can have timely access to the financial resources required to effectively deliver services to Gahanna residents, businesses and stakeholders.   |
| <i>Receipting and Revenue Management Activity:</i> |  |
| Activity Purpose Statement                         | The purpose of the Receipting and Revenue Management Activity is to provide Revenue Collection, Recording and Deposit Services to City departments so they can ensure their deposits are recorded correctly and available for the provision of services within 72 hours.   |
| Family of Measures                                 | <p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• % City department deposits that are recorded correctly and available for the provision of services within 72 hours [Will begin measuring with new receipting software.]</li> </ul>   |
|  | <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # Batched deposits processed within 72 hours of receipt by Finance [Will begin measuring with new receipting software.]</li> </ul>   |
|  | <p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # Deposits batched [Will begin measuring with new receipting software.]</li> </ul>   |
|  | <p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"> <li>• \$ Program expenditure per batched deposit processed [Will begin measuring when work order system in place.]</li> </ul>   |
| Program Services                                   | <ul style="list-style-type: none"> <li>• ERP System Modules</li> <li>• Bank Reconciliations</li> <li>• Tax Consultations</li> <li>• Bank Transfers</li> <li>• Revenue Inquiry Responses</li> <li>• City/Bank Difference Reports</li> <li>• Posted Revenue Transactions</li> <li>• Revenue Trainings</li> <li>• Managed Investments</li> <li>• Safeguarded Valuables</li> <li>• Department Cash Boxes</li> <li>• Reproduced Tax Forms</li> <li>• Collected Income Tax Payments</li> <li>• Department System Revenue Imports</li> <li>• Bank Deposits</li> </ul> |

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|                    | <ul style="list-style-type: none"><li>• Fulfilled Records Requests</li></ul> |
| Manager            |  |
| Activity<br>Budget |  |

| <i>Receipting and Disbursements Program</i> |  |
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| Purpose Statement                           | The purpose of the Receipting and Disbursements program is to provide Revenue Management, Vendor Payment and Employee Payroll Services to City departments so they can have timely access to the financial resources required to effectively deliver services to Gahanna residents, businesses and stakeholders.   |
| <i>Disbursement Activity:</i>               |  |
| Activity Purpose Statement                  | The purpose of the Disbursement Activity is to provide Vendor Payment and Employee Payroll Services to City departments and their employees so they can receive timely and accurate payment for the labor, goods and services required to effectively provide service to Gahanna residents, businesses and stakeholders.   |
| Family of Measures                          | <p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• % Payments voided and/or special runs for employee services due to inaccurate processing</li> <li>• % Payments voided and/or special runs for labor, goods and services due to inaccurate processing</li> </ul>  |
|   | <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # Vendor payments</li> <li>• # Employee payroll payments</li> </ul>  |
|   | <p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # Requested vendor payment transactions</li> <li>• # Requested employee payroll payment transactions [Will begin measuring with new payroll software.]</li> </ul>  |
|   | <p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"> <li>• \$ Program expenditures per vendor and employee payment transaction [Will begin measuring when work order system in place.]</li> </ul>  |
| Program Services                            | <ul style="list-style-type: none"> <li>• ACH Deposits</li> <li>• Authorized Vendors</li> <li>• Change Orders</li> <li>• Closed Purchase Orders</li> <li>• Credit Cards</li> <li>• Employee Purchase Reimbursements</li> <li>• Employment Verifications</li> <li>• Garnishments</li> <li>• Lodging Tax Disbursements</li> <li>• Maintained Payment Files</li> <li>• Payroll Deductions</li> </ul> |

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|                    | <ul style="list-style-type: none"> <li>• Payroll Tax Payments</li> <li>• Petty Cash Disbursement</li> <li>• Posted Expenditure Transaction</li> <li>• Travel Expense Consultations</li> <li>• Uniform Allowance Payments</li> <li>• Vendor Checks</li> <li>• Vendor Payment Training Sessions</li> <li>• Wellness Incentive Payments</li> <li>• Amazon and Costco Payments</li> <li>• Boot Allowance Payments</li> <li>• Check Reconciliations</li> <li>• Credit Card Consultations</li> <li>• Director Deposits</li> <li>• Employee Travel Reimbursements</li> <li>• ERP System Modules</li> <li>• Leave Balance Payments</li> <li>• Longevity Payments</li> <li>• Payroll Checks</li> <li>• Payroll Inquiry Responses</li> <li>• Payroll Training Sessions</li> <li>• Physical Fitness Payments</li> <li>• Purchase Orders</li> <li>• Tuition Reimbursements</li> <li>• Union Contract Consultations</li> <li>• Vendor Payment Inquiry Responses</li> <li>• Virtual Card Payments</li> </ul> |
| Manager            |  |
| Activity<br>Budget |  |

| <i>Budget and Financial Management Program</i> |  |
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| Purpose Statement                              | The purpose of the Budget and Financial Management Program is to provide Budgeting, Performance Measurement and Financial Reporting Services to the City of Gahanna, Council and departments so they can rely on accurate, complete budget, financial and performance reporting to be responsible stewards of public funds.  |
| <i>Budget and Performance Activity:</i>        |  |
| Activity Purpose Statement                     | The purpose of the Budget and Performance Activity is to provide Budgeting and Performance Measurement Services to City Council and departments so they can make meaningful resource allocation decisions using results performance information.   |
| Family of Measures                             | <p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• % Quarterly departmental performance reports completed</li> </ul>  |
|  | <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # Quarterly departmental performance reports produced</li> </ul>   |
|  | <p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # quarterly departmental performance reports requested</li> </ul>  |
|  | <p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"> <li>• \$ Program expenditures per departmental performance report presented to Council [Will begin measuring when work order system in place.]</li> </ul>   |
| Program Services                               | <ul style="list-style-type: none"> <li>• Appropriations</li> <li>• Budget Inquiry Responses</li> <li>• Capital Needs Assessment Books</li> <li>• Lumanas Consultations</li> <li>• OpenGov Updates</li> <li>• Results Performance Updates</li> <li>• Website Updates</li> <li>• Budget and Performance Training Sessions</li> <li>• Budget in Brief Reports</li> <li>• Budget Transfers</li> <li>• ERP System Modules</li> <li>• Lumanas Training Sessions</li> <li>• Results Performance Reports</li> <li>• Strategic Business Plan Documents</li> </ul> |
| Manager  |  |



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| Activity<br>Budget |  |
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| <i>Budget and Financial Management Program</i> |  |
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| Purpose Statement                              | The purpose of the Budget and Financial Management Program is to provide Budgeting, Performance Measurement and Financial Reporting Services to the City of Gahanna, Council and departments so they can rely on accurate, complete budget, financial and performance reporting to be responsible stewards of public funds.  |
| <i>Reporting and Compliance Activity:</i>      |  |
| Activity Purpose Statement                     | The purpose of the Reporting and Compliance Activity is to provide Legally Required Financial Statements and Reporting Services to the government of the City of Gahanna so it can demonstrate to auditors and other regulatory agencies that Gahanna's City government and finances are well-managed.   |
| Family of Measures                             | <p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• # Reportable significant findings (fraudulent, illegal, unethical) related to City government and finance</li> </ul>   |
|  | <p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # GFOA award-winning annual financial reports (i.e. CAFR, PAFR, Budget)</li> </ul>   |
|  | <p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # Annual financial reports submitted for GFOA award consideration</li> </ul>   |
|  | <p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"> <li>• \$ Program expenditure per GFOA award-winning annual financial report [Will begin measuring when work order system in place.]</li> </ul>  |
| Program Services                               | <ul style="list-style-type: none"> <li>• ERP System Modules</li> <li>• 1099s</li> <li>• Payroll Tax Reports</li> <li>• Yearly and Quarterly State and Federal Payroll Reports</li> <li>• Financing Solutions</li> <li>• Internal Controls</li> <li>• Grant Management Consultations</li> <li>• Financial Reports</li> <li>• Fund Balance</li> <li>• Council Reports</li> <li>• Departmental Procedures</li> <li>• Reporting and Compliance Training Sessions</li> <li>• Payroll Reports</li> <li>• Retirement System Reports</li> <li>• Debt Continuing Disclosures</li> </ul> |

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|                    | <ul style="list-style-type: none"><li>• Issued Bonds</li><li>• Rating Agency Presentations</li><li>• Financial Policies</li><li>• PCI Compliance Reports</li><li>• Financial Projections</li><li>• Reviewed Documents</li><li>• Ratings Agency Inquiry Responses</li><li>• Tax Budgets</li><li>• Reporting and Compliance Inquiry Responses</li></ul> |
| Manager            |   |
| Activity<br>Budget |   |