

# FINANCIAL SERVICES DEPARTMENT

## *Strategic Business Plan*

### *Mission Statement*

The mission of the Financial Services Department is to provide compliant accounting, cash management, purchasing, and payment services to City departments and Governmental Agencies so they can efficiently and effectively deliver municipal services to their customers.

### *Issue Statements*

#### **Issue 1 – Business Processes and Procedures**

The lack of understanding of established financial processes and clear and timely consistent communication of information will, if not properly addressed, result in:

- City being out of compliance with financial rules and regulations
- Delays in implementation of new services and processes
- Errors leading to inaccurate information and unnecessary work
- Diminished quality of decision making
- Erosion of trust between departments

#### **Issue 2 – Financial Training**

The lack of organizational wide training on financial skills that will reduce errors and violations in departments will, if not properly addressed, result in:

- Disruption of day-to-day operations and business
- Decreased resources for community needs
- Delayed processes and rework

#### **Issue 3 – Employee Retention**

The excessive use of temporary employees combined with high turnover rates among full-time employees in Financial Services will, if not properly addressed, impact our customers as indicated by:

- Decreased productivity and morale
- Delays and duplication of effort due to a lack of skills and institutional knowledge

**Issue 4 – Technology**

The inability to effectively use the Enterprise Resource Planning (ERP) software throughout the organization will, if not properly addressed, impact our customers as indicated by:

- Inefficient processing
- Lack of timely financial information
- Increased processing errors
- Diminished ability to access needed information

## *Strategic Results*

### **Strategic Result 1 – Training**

Customers of the Financial Services Department will experience clear and consistent financial processes as evidenced by:

- By June 30, 2020, the Financial Services Department will have developed a customer training program
- By December 31, 2020, 75% department survey responses will say they have an improved understanding of financial processes
- By December 31, 2020, City will have their portion of the draft of the CAFR completed by November 15<sup>th</sup>
- By April 30, 2021, 80% of asset custodians will have received Capital Asset training
- By June 30, 2021, Payroll will have formulated and implemented an employee training program

Aligned with Issue Statements 1,2,4

### **Strategic Result 2 – Improved Accuracy and Compliance**

Customers of the Financial Services Department will experience a more efficient process and improved customer satisfaction as evidenced by:

- By January 1, 2020, 85% invoices paid within 15 days
- By July 1, 2020, 98% City purchases compliant with the Procurement Code as per the Procurement Violation Committee
- By July 1, 2020, 100% credit/debit card standards met
- By Dec 1, 2020, 85% fixed assets disposed of which met or exceeded their useful life
- By June 30, 2020, 75% department survey responses will say they are “extremely satisfied” or “satisfied” with the services provided by the Financial Services Department
- By July 1, 2021, 85% business processes will have written SOPs in place
- By Dec 31, 2020, 90% account strings will be completed by the 3<sup>rd</sup> business day after the request
- By January 25, 2021, City will have mailed W2s to City employees
- By January 25, 2021, City will have mailed 1099s to City vendors
- By June 30, 2021, 100% of IRS reporting obligations will be reported by their due date
- By June 30, 2021, 80% of Travel Reimbursement checks will be made available to employees within 15 days of travel closeout

Aligned with Issue Statements 1,2,4

### **Strategic Result 3 – Employee Retention**

Customers of the Financial Services Department will experience continuity of services provided by a dedicated full-time staff as evidenced by:

- By January 1, 2020, 5% or fewer Financial Services FTE positions will be filled by temporary employees
- By January 1, 2020, 11% or less of FTE salary costs will be spent on temporary employees
- By July 1, 2020, employee turnover will be 10% or less

Aligned with Issue Statement 3

**Strategic Result 4 - High-Performing Organization**

Customers of the Financial Services Department will experience a high-performance, customer focused and results oriented organization, as evidenced by:

- By 2019, all department employees will know what is expected of them and how they align and contribute to the goals of the Department as evidenced by their annual work plans and performance conversations being aligned with the Department Strategic Business Plan
- By 2020, 75% City of Las Cruces department and Governmental Agency partners will say they have a positive collaborative relationship with the Financial Services Department that assists them in furthering their mission
- By 2021, 80% Board/Commission members will report that they receive the information they need to make informed decisions
- By December 31, 2020, the Finance Department will develop a process to determine implementation of enhanced ERP features relevant to customer needs, the strategic plan and improving efficiency
- By 2022, 85% survey respondents say they can find information they need in Munis or other available financial reports

Aligned with Issue Statements 1,2,3,4

<i>Department Organization</i>
<b>1. Line of Business: Office of the Director</b>
<ul style="list-style-type: none"> <li>• <b>Program:</b> Administration</li> </ul>
<b>2. Line of Business: Accounting and Financial Reporting</b>
<ul style="list-style-type: none"> <li>• <b>Program:</b> Accounting</li> <li>• <b>Program:</b> Fixed Asset</li> <li>• <b>Program:</b> Payroll</li> </ul>
<b>3. Line of Business: Procure to Pay</b>
<ul style="list-style-type: none"> <li>• <b>Program:</b> Accounts Payable</li> <li>• <b>Program:</b> Purchasing</li> </ul>
<b>4. Line of Business: Treasury Management</b>
<ul style="list-style-type: none"> <li>• <b>Program:</b> Cashiering</li> <li>• <b>Program:</b> Treasury</li> </ul>

<i>Lines of Business &amp; Key Results</i>	
<i>Line of Business-Office of the Director</i>	
Purpose Statement	The purpose of the <b>Office of the Director</b> line of business is to provide leadership, financial information, and support to Las Cruces City government, citizens, Governmental Agencies, and Financial Services employees so they can benefit from a Financial Services department achieving its strategic results in alignment with the overall direction of the City.
Key Results	<ul style="list-style-type: none"> <li>• By July 1, 2020, 10% or lower employee turnover rate</li> <li>• By 2020, 75% City of Las Cruces department and Governmental Agency partners will say they have a positive collaborative relationship with the Financial Services Department that assists them in furthering their mission</li> <li>• By July 1, 2021, 85% business processes will have written SOPs in place</li> <li>• 75% departmental strategic results achieved</li> </ul>
<i>Line of Business-Accounting and Financial Reporting</i>	
Purpose Statement	The purpose of the <b>Accounting and Financial Reporting</b> line of business is to provide accounting, fixed asset, and payroll services to City Departments, Governmental Agencies, and employees so they can receive accurate compensation and financial information they need to make decisions.
Key Results	<ul style="list-style-type: none"> <li>• By July 1, 2020, 95% employees receiving correct paychecks</li> <li>• By December 1, 2020, 85% fixed assets disposed of which met or exceeded their useful life</li> <li>• By 2020, 75% customers will say they have the financial information they need to make decisions</li> <li>• By 2022, 85% survey respondents say they can find information they need in Munis or other available reports</li> </ul>
<i>Line of Business- Procure to Pay</i>	
Purpose Statement	The purpose of the <b>Procure to Pay</b> line of business is to provide procurement and payable services to Vendors, City Departments, and Governmental Agencies so they can effectively purchase needed goods and services and vendors can receive timely payments; in compliance with applicable laws and regulations.

Key Results	<ul style="list-style-type: none"> <li>• By January 1, 2020, 85% of invoices paid within 15 days</li> <li>• By December 31, 2020, 75% department survey responses will say they have an improved understanding of financial processes</li> </ul>
<i>Line of Business-Treasury Management</i>	
Purpose Statement	<p>The purpose of the <b>Treasury Management</b> line of business is to provide receipt processing, cash management, and financing services to City Customers, Departments, and Governmental Agencies so they can have the resources they need to provide city services.</p>
Key Results	<ul style="list-style-type: none"> <li>• 70% City customers will say they are satisfied or very satisfied with the payment process</li> <li>• Earn a yield (quarterly and fiscal year to date) on the entire portfolio that meets or exceeds the yield on the 90-day U.S. Treasury bill for the same period</li> </ul>

<i>Programs</i>	
<i>Line of Business- Office of the Director</i>	
Purpose Statement	The purpose of the <b>Office of the Director</b> line of business is to provide leadership, financial information, and support to Las Cruces City government, citizens, Governmental Agencies, and Financial Services employees so they can benefit from a Financial Services department achieving its strategic results in alignment with the overall direction of the City.
<i>Program: Administration</i>	
Program Purpose Statement	The purpose of the <b>Administration</b> program is to provide leadership, financial information, and support to Las Cruces City government, citizens, Governmental Agencies, and employees so they can benefit from a Financial Services department achieving its strategic results in alignment with the overall direction of the City.
Family of Measures	<p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• By 2019, all department employees will know what is expected of them and how they align and contribute to the goals of the Department as evidenced by their annual work plans and performance conversations being aligned with the Department Strategic Business Plan</li> <li>• By 2019, 75% City of Las Cruces department and Governmental Agency partners will say they have a positive collaborative relationship with the Financial Services Department that assists them in furthering their mission</li> <li>• By December 31, 2020, the Finance Department will develop a process to determine implementation of enhanced ERP features relevant to customer needs, the strategic plan and improving efficiency</li> <li>• By January 1, 2020, 5% or fewer Financial Services FTE positions will be filled by temporary employees</li> <li>• By January 1, 2020, 11% or less of FTE salary costs will be spent on temporary employees</li> <li>• By June 30, 2020, the Financial Services Department will have developed a customer training program</li> <li>• By June 30, 2020, 75% department survey responses will say they are “extremely satisfied” or “satisfied” with the services provided by the Financial Services Department</li> <li>• By December 31, 2020, 75% department survey responses will say they have an improved understanding of financial processes</li> <li>• By July 1, 2020, 10% or lower employee turnover rate</li> <li>• By July 1, 2021, 85% business processes will have written SOPs in place</li> </ul>



	<ul style="list-style-type: none"> <li>• By 2020, 80% Board/Commission members will report that they receive the information they need to make informed decisions</li> <li>• 75% departmental strategic results achieved</li> </ul>
	<b><u>Outputs</u></b>
	<b><u>Demands</u></b>
	<b><u>Efficiencies</u></b>
Program Services	<ul style="list-style-type: none"> <li>• Accounting Policies Approvals</li> <li>• Ad Hoc Reports</li> <li>• CAES (Council Action Executive Summary)</li> <li>• Cashiering Policies</li> <li>• City Council Presentations</li> <li>• City Manager Briefings</li> <li>• Council Report</li> <li>• Departmental Budget forms</li> <li>• Determinations Inquiry Responses</li> <li>• Disbursements Department Policies Approvals</li> <li>• Discrepancy Reports</li> <li>• Federal Financial Reporting Reviews &amp; Approvals</li> <li>• Financial Policies</li> <li>• Financial Report Presentations</li> <li>• Financial System User Policy</li> <li>• Financial System User Training Sessions</li> <li>• Grant and Funding Request Approvals</li> <li>• Grant Form Approvals</li> <li>• Interview Ratings</li> <li>• New System Module Upgrade Implementation Plans</li> <li>• Ordinances</li> <li>• Project Reports</li> <li>• Public Presentations</li> <li>• Public Records Requests Responses</li> <li>• Purchasing Policies Approvals</li> <li>• Request for Proposal Evaluations</li> <li>• Requests for Proposal Reviews</li> <li>• Resolutions</li> <li>• Tax Report Approvals</li> <li>• Website Financial pages</li> <li>• Workflow Reports</li> </ul>
Manager	Finance Director

Program Budget	
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<i>Programs</i>	
<i>Line of Business- Accounting and Financial Reporting</i>	
Purpose Statement	The purpose of the <b>Accounting and Financial Reporting</b> line of business is to provide accounting, fixed asset, and payroll services to City Departments, Governmental Agencies, and employees so they can receive accurate compensation and financial information they need to make decisions.
<i>Program: Accounting</i>	
Program Purpose Statement	The purpose of the <b>Accounting</b> program is to provide reporting, analytical, and training services to City Council, City Departments, and Governmental Agencies so they can have the timely and accurate financial information they need to make decisions.
Family of Measures	<p><b>Results</b></p> <ul style="list-style-type: none"> <li>• By December 31, 2020, City will have their portion of the draft of the CAFR completed by November 15<sup>th</sup></li> <li>• By December 31, 2020, 90% account strings will be completed by the 3<sup>rd</sup> business day after the request</li> <li>• By 2021, 85% of survey respondents say they can find financial information they need in Munis or other available reports</li> <li>• 90% monthly financial information available within the 10th business day of the month</li> <li>• 11% or fewer Accounting Journal Entries (J/Es) will be corrections</li> </ul>
	<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• # Accounting journal entries</li> </ul>
	<p><b>Demands</b></p> <ul style="list-style-type: none"> <li>• # Accounting journal entries expected</li> </ul>
	<p><b>Efficiencies</b></p> <ul style="list-style-type: none"> <li>• \$ program expenditure per Accounting journal entry completed</li> </ul>
Program Services	<ul style="list-style-type: none"> <li>• Account Strings</li> <li>• Accounting Standard Office Procedures</li> <li>• Accounting Training Sessions</li> <li>• Accounting Transactions - (i.e. Journal Entries, General Billings, etc.)</li> </ul>

	<ul style="list-style-type: none"> <li>• Accounting Workflow Setups</li> <li>• Accounts Payable and Receivable Reconciliations</li> <li>• Audit Inquiry Responses</li> <li>• Bank Code Setups</li> <li>• Bank Reconciliation Reports</li> <li>• Comprehensive Annual Financial Report</li> <li>• DFA Reports</li> <li>• Due To/From Code Setups</li> <li>• Expense/Revenue Journal Entry Approval</li> <li>• Federal Financial Reports</li> <li>• Financial Grant Compliance Reports</li> <li>• Financial Graphs and Statements - (Statements of Revenue, Expense, and Changes in Fund Balance, Statements of Cash Flow, Statements of Net Position, Trial Balance Report)</li> <li>• Fund Code Setups</li> <li>• Inventory Counts</li> <li>• Legislative Drawdown Requests</li> <li>• Popular Annual Financial Report</li> <li>• Accounting Code Setups</li> <li>• Schedule of Expenditures of Federal Awards (SEFA)</li> </ul>
Manager	Accounting Manager
Program Budget	

<i>Programs</i>	
<i>Line of Business-Accounting and Financial Reporting</i>	
Purpose Statement	The purpose of the <b>Accounting and Financial Reporting</b> line of business is to provide accounting, fixed asset, and payroll services to City Departments, Governmental Agencies, and employees so they can receive accurate compensation and financial information they need to make decisions.
<i>Program: Fixed Asset</i>	
Program Purpose Statement	The purpose of the <b>Fixed Asset</b> program is to provide oversight and management of assets and auction services to City Departments and Governmental Agencies, so they can efficiently manage their assets in compliance with applicable rules and regulations.
Family of Measures	<p><b>Results</b></p> <ul style="list-style-type: none"> <li>• By December 1, 2020, 85% fixed assets disposed of which met or exceeded their useful life</li> <li>• By April 30, 2021, 80% of asset custodians will have received Capital Asset training</li> <li>• 100% grant funded assets disposed in compliance with applicable rules and regulations</li> <li>• 90% of fixed assets dispositions will be recorded in the appropriate fiscal year</li> <li>•</li> </ul>
	<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• # assets disposed</li> <li>• # assets tracked</li> </ul>
	<p><b>Demands</b></p> <ul style="list-style-type: none"> <li>• # anticipated assets tracked</li> </ul>
	<p><b>Efficiencies</b></p> <ul style="list-style-type: none"> <li>• \$ program expenditures per # fixed assets tracked</li> </ul>
Program Services	<ul style="list-style-type: none"> <li>• Auctions</li> <li>• Fixed Asset Counts</li> <li>• Fixed Asset Tags</li> <li>• Fixed Asset Trainings</li> <li>• Titles</li> <li>• Inventory counts</li> <li>• Capital Asset Policy</li> </ul>
Manager	Accounting Manager

Program Budget	
<i>Programs</i>	
<i>Line of Business- Accounting and Financial Reporting</i>	
Purpose Statement	The purpose of the <b>Accounting and Financial Reporting</b> line of business is to provide accounting, fixed asset, and payroll services to City Departments, Governmental Agencies, and employees so they can receive accurate compensation and financial information they need to make decisions.
<i>Program: Payroll</i>	
Program Purpose Statement	The purpose of the <b>Payroll</b> program is to provide compensation services for City and Governmental Agency employees, so they can receive timely and accurate payments.
Family of Measures	<p><b>Results</b></p> <ul style="list-style-type: none"> <li>• By July 1, 2020, 95% employees receiving correct paychecks</li> <li>• By January 25, 2021, City will have mailed W2s to City employees</li> <li>• By June 30, 2021, Payroll will have formulated and implemented an employee training program</li> <li>• By June 30, 2021, 100% of IRS reporting obligations will be reported by their due date</li> <li>• 99% payments that are made on scheduled payday</li> <li>• 99% payroll related vendors who are paid by the date required</li> </ul>
	<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• # employee payments processed</li> <li>• # payroll adjustments processed</li> </ul>
	<p><b>Demands</b></p> <ul style="list-style-type: none"> <li>• # employee payments anticipated to be required</li> </ul>
	<p><b>Efficiencies</b></p> <ul style="list-style-type: none"> <li>• \$ program expenditure per employee payment processed</li> </ul>
Program Services	<ul style="list-style-type: none"> <li>• Annual Wages Report</li> <li>• Federal Benefit Report</li> <li>• Garnishments</li> <li>• Payroll Core User Training Sessions</li> <li>• PERA Reports</li> </ul>

	<ul style="list-style-type: none"> <li>• Inquiry Responses</li> <li>• Payroll Adjustments</li> <li>• Quarterly Payroll Reports</li> <li>• W-2's</li> </ul>
Manager	Disbursements Manager
Program Budget	

<i>Programs</i>		
<i>Line of Business- Procure to Pay</i>		
Purpose Statement	The purpose of the <b>Procure to Pay</b> line of business is to provide procurement and payable services to Vendors, City Departments, and Governmental Agencies so they can effectively purchase needed goods and services and vendors can receive timely payments; in compliance with applicable laws and regulations.	
<i>Program: Accounts Payable</i>		
Program Purpose Statement	The purpose of the <b>Accounts Payable</b> program is to provide payments, information, and inquiry response services to Vendors, City Departments, Governmental Agencies, and City customers so they can receive timely compensation.	
Family of Measures	<p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• By January 1, 2020, 85% invoices paid within 15 days</li> <li>• By June 30, 2021, 80% of Travel Reimbursement checks will be made available to employees within 15 days of travel closeout</li> <li>• By January 25, 2021, City will have mailed 1099s to City vendors</li> </ul>	
	<p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # payments processed</li> </ul>	
	<p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # payments anticipated to be required</li> </ul>	
	<p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"> <li>• \$ program expenditures per \$ of payments processed</li> </ul>	
Program Services	<ul style="list-style-type: none"> <li>• City Management Briefings</li> <li>• Disbursements Policy and Procedures</li> <li>• Discrepancy Reports</li> <li>• Escheatment (Unclaimed Property)</li> <li>• Inquiry Responses</li> <li>• Invoice Aging Reports</li> </ul>	<ul style="list-style-type: none"> <li>• Invoice Workflows</li> <li>• Request for Checks</li> <li>• Travel Expense Forms</li> <li>• Vendor Payments</li> <li>• 1099 Forms</li> </ul>
Manager	Disbursements Manager	



Program Budget	
<i>Programs</i>	
<i>Line of Business- Procure to Pay</i>	
Purpose Statement	The purpose of the <b>Procure to Pay</b> line of business is to provide Procurement and payable services to Vendors, City Departments, and Governmental Agencies so they can effectively purchase needed goods and services and vendors can receive timely payments; in compliance with applicable laws and regulations.
<i>Program: Purchasing</i>	
Program Purpose Statement	The purpose of the <b>Purchasing</b> program is to provide Procurement information, technical assistance, and education services to City departments, Governmental Agencies, and vendors so that City departments and Governmental Agencies can procure the goods and services they specify by the time requested and in compliance with applicable laws and regulations.
Family of Measures	<p><b><u>Results</u></b></p> <ul style="list-style-type: none"> <li>• By July 1, 2020, 98% City purchases compliant with the Procurement Code as per the Procurement Violation Committee</li> <li>• 90% departments say they received the goods or services they specified</li> <li>• 95% of the requisitions released are converted into a purchase order within 30 days</li> <li>• 10% increase in number of vend or automated Electronic Fund Transfer (EFT) payments</li> </ul>
	<p><b><u>Outputs</u></b></p> <ul style="list-style-type: none"> <li>• # people trained</li> <li>• \$ purchases managed</li> <li>• # EFT vendors</li> </ul>
	<p><b><u>Demands</u></b></p> <ul style="list-style-type: none"> <li>• # people expected to request procurement process training</li> </ul>

	<p><b><u>Efficiencies</u></b></p> <ul style="list-style-type: none"><li>• \$ program expenditure per \$ purchase managed</li></ul>
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Program Services	<ul style="list-style-type: none"> <li>• Bids</li> <li>• CIP Approvals</li> <li>• City Council Presentations (Purchasing)</li> <li>• Commodity Codes</li> <li>• Contracts</li> <li>• Customer Mediation Sessions</li> <li>• Inquiry Responses</li> <li>• Price Agreements</li> <li>• Price Quotes</li> <li>• Procurement Cards</li> <li>• Training Sessions</li> <li>• Public Meeting Notices</li> <li>• Purchase Order Change Orders</li> <li>• Purchase Orders</li> <li>• Purchasing Managers Request to Contract</li> <li>• Requests for Proposals</li> <li>• Satellite Buyer Assignments</li> <li>• Services Agreements</li> <li>• Vendor Lists</li> <li>• Workflow Set Ups</li> </ul>
Manager	Purchasing Manager
Program Budget	TBD

<i>Programs</i>	
<i>Line of Business-Treasury Treasury Management</i>	
Purpose Statement	The purpose of the <b>Treasury Management</b> line of business is to provide receipt processing, cash management, and financing services to City Customers, Departments, and Governmental Agencies so they can have the resources they need to provide city services.
<i>Program: Cashiering</i>	
Program Purpose Statement	The purpose of the <b>Cashiering</b> program is to provide payment processing services to City customers, so they can experience a courteous, convenient, and timely payment process.
Family of Measures	<p><b>Results</b></p> <ul style="list-style-type: none"> <li>• By July 1, 2020, 100% credit/debit card standards met</li> <li>• By June 30, 2021, 90% or more of Cash Handlers will have successfully completed the required Treasury training</li> <li>• 70% City customers who say they are satisfied or very satisfied with the payment process</li> <li>• 90% Cashiers have successfully completed the required training in the past year</li> <li>•</li> </ul>
	<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• # payment transactions processed</li> <li>• \$ deposits recorded</li> </ul>
	<p><b>Demands</b></p> <ul style="list-style-type: none"> <li>• # payment transactions anticipated</li> </ul>
	<p><b>Efficiencies</b></p> <ul style="list-style-type: none"> <li>• \$ program expenditure per transaction</li> </ul>
Program Services	<ul style="list-style-type: none"> <li>• Cash Journal Entries</li> <li>• Cash Journal Entry Approvals</li> <li>• Customer Payment Receipts</li> <li>• Deposits</li> <li>• Inquiry Responses</li> <li>• Training Sessions</li> <li>• Audit Reports</li> </ul>
Manager	Treasurer

Program Budget	
<i>Programs</i>	
<i>Line of Business-Treasury Management</i>	
Purpose Statement	The purpose of the <b>Treasury Management</b> line of business is to provide Treasury and Cashiering services to City customers, Departments and Governmental Agencies so they can say they are satisfied or very satisfied with the payment process and receive a reasonable rate of return on invested funds.
<i>Program: Treasury</i>	
Program Purpose Statement	The purpose of the <b>Treasury</b> program is to provide, cash management, and financing services to City Customers, Departments, and Governmental Agencies so they can have the resources they need to provide city services.
Family of Measures	<p><b>Results</b></p> <ul style="list-style-type: none"> <li>• 0% City checks returned for nonsufficient funds</li> <li>• 90% General Revenue system users have successfully completed, and are current with the required training in the past year</li> <li>• Earn a yield (quarterly and fiscal year to date) on the entire portfolio that meets or exceeds 20% of the yield on the 90-day U.S. Treasury bill for the same period</li> </ul>
	<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>• \$ cash managed</li> </ul>
	<p><b>Demands</b></p> <ul style="list-style-type: none"> <li>• \$ cash anticipated to require cash management</li> </ul>
	<p><b>Efficiencies</b></p> <ul style="list-style-type: none"> <li>• \$ program expenditures per \$ cash managed</li> </ul>
Program Services	<ul style="list-style-type: none"> <li>• Audit Reports</li> <li>• Bank Accounts</li> <li>• Billing Reports</li> <li>• Charge Codes</li> <li>• Completed Debt Documents</li> <li>• Continuing Disclosure Documents</li> <li>• Debt Capacity Reports</li> <li>• Debt Payments and Reports</li> </ul>

	<ul style="list-style-type: none"> <li>• Debt Rating Meetings</li> <li>• DFA Reports</li> <li>• General Billing Invoices</li> <li>• HUD Reports</li> <li>• Inquiry Responses</li> <li>• Interest and Investment Reports</li> <li>• Investment Accounts</li> <li>• Investment Reports</li> <li>• Journal Entries</li> <li>• Lodger's Tax Reports</li> <li>• Merchant Card Accounts</li> <li>• Payment Card Industry Compliance Reports</li> <li>• Special Assessment Payoff Statements</li> <li>• Training Sessions</li> <li>• Transparency Report</li> <li>• Unspent Funds Report</li> </ul>
Manager	Treasurer
Program Budget	