

FINANCE AND PURCHASING DEPARTMENT

Mission Statement

Finance will provide entity-wide financial reporting and financial information services, collaborate with other departments to develop and administer the annual budget, maintain an open and competitive procurement process, administer risk management and insurance programs, enforce travel and documentation policies, monitor compliance with grant and contract requirements, pay County obligations, distribute property taxes to all taxing jurisdictions, direct the centralized accounting and payroll processes, perform daily cash management and investment services, monitor compliance with outside agency and Housing Resource Commission contracts and provide internal courier services and bulk printing services.

Goals

1. Maintain proper segregation of duties and internal controls to prevent or detect and correct errors on a timely basis.
2. Look for opportunities to better utilize technology to improve the accuracy and efficiency of all finance functions.
3. Investigate budget variances on a bi-weekly basis to help departments better manage their resources.
4. Provide accurate and timely responses to all internal and external customers.
5. Ensure active term and supply contracts are available as needed and purchases are competitively bid whenever practicable.
6. Record all transactions accurately and on a timely basis.
7. Improve accountability for all County-owned capital assets.

Objectives

1. Safeguard all financial and capital assets of the County.
2. Maintain accurate, complete, up-to-date financial records for all County funds.
3. Ensure the County receives the best possible price for all purchases.
4. Maximize County revenue with minimal risk exposure.
5. Pay employees and vendors on a timely basis with a minimal number of errors.
6. Collaborate with departments to develop and administer budgets to meet County needs.
7. Comply with all grant, financial reporting, Federal, State, County and other local requirements.
8. Perform all contract administration functions on existing term and supply contracts.
9. Coordinate with internal customers on the development of specifications/scope of services for competitive bids/proposals.

Performance Measures

1. Maintain state-mandated levels of collateralization on all deposits.
2. Record all capital assets within 30 days after purchase.
3. Process third party payroll checks (garnishments, deferred compensation, etc.) one day prior to the payroll disbursement date.

4. Process all Accounts Payable vendor payments from entry to check creation within two weeks.
5. Reconcile the operating bank account within 45 days after month end.
6. Maintain active term and supply contracts for all applicable recurring purchases.
7. Initialize the process on all travel advances and budget transfer requests within two days of receipt and forward to appropriate departments for processing.
8. Process contract payments and direct payments weekly.
9. No significant deficiencies or material weaknesses in the annual County and Pension Plan audits.
10. Issue purchase orders on a daily basis.

Achievements

1. Awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA) for 31 consecutive years.
2. No significant deficiencies or material weaknesses reported for the last two annual audits.

Finance

FTE (Full Time Equivalent) by Home Department

Position	2018 Adopted FTEs	2019 Recommended FTEs
Accountant	2.0	2.0
Accounting & Finance Admin.	1.0	1.0
Accounts Payable Coord.	1.0	1.0
Accounts Payable Specialist	2.0	2.0
Assistant Treasurer	1.0	1.0
Asst. Director of Finance	1.0	1.0
Budget Analyst	1.0	1.0
Budget Officer	1.0	1.0
Budgeting Supervisor	1.0	1.0
Clerk	1.0	1.0
Deputy Director of Finance / Purchasing	1.0	-
Director of Finance / Purchasing	1.0	1.0
Grant, Audit & Risk Manager	1.0	1.0
Mail Services Coordinator	1.0	1.0
Office Administrator	1.0	1.0
Payroll Specialist	1.0	1.0
Payroll Supervisor	1.0	1.0
Purchasing Administrator	1.0	1.0
Senior Buyer	2.0	2.0
Treasurer	1.0	1.0
	23.0	22.0

BUDGET OVERVIEW FINANCE DEPARTMENT

<u>Account Type</u>	2017 Actual	2018 Adopted	Exp. as of 11/15/2018	2019 Rec.
Salaries	1,528,690	1,685,138	1,373,548	1,603,803
Contractual Services	77,489	53,466	49,262	563,720
Supplies	6,777	4,950	6,575	4,950
Capital Outlay	6,220	1,498	1,799	6,175
	<u>\$ 1,619,176</u>	<u>\$ 1,745,052</u>	<u>\$ 1,431,184</u>	<u>\$ 2,178,648</u>
<u>Fund</u>				
General Fund	1,206,358	1,283,641	1,063,220	2,178,648
Health Fund	13,889	19,038	12,017	-
Park Fund	195,163	218,506	174,230	-
Special Road and Bridge Fund	199,763	217,788	178,276	-
Assessment Fund	4,003	6,079	3,442	-
	<u>\$ 1,619,176</u>	<u>\$ 1,745,052</u>	<u>\$ 1,431,184</u>	<u>\$ 2,178,648</u>

**Finance Department
1404**

	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
ALL FUNDS					
Line Item Description					
5010 Regular Salaries	\$ 1,134,991	\$ 1,268,138	\$ 996,626	\$ 1,268,138	\$ 1,170,411
5020 Seasonal Salaries	-	-	-	-	-
5025 Part Time Salaries	-	1,035	-	-	-
5040 FICA Taxes	83,650	97,012	73,711	97,012	89,536
5050 Pension Contributions	141,479	131,631	109,692	131,632	120,823
5060 Insurance Benefits	168,569	187,322	192,449	223,033	223,033
5061 Insurance Fixed Cost and Dental	-	-	26	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	1,043	-	-
Total Salaries	1,528,690	1,685,138	1,373,548	1,719,815	1,603,803
6010 Auditing & Accounting Services	-	-	-	-	223,725
6080 Other Professional Services	-	1,500	-	1,500	32,750
6110 Postage	10,136	8,000	8,526	8,000	9,000
6120 Car Allowance & Mileage	14,432	16,688	7,134	16,688	17,938
6140 Travel Expense	11,601	2,800	3,023	2,800	4,500
6160 Meeting Expense	-	-	-	-	-
6165 Coffee Service	649	650	803	650	700
6210 Advertising	3,329	2,000	2,132	2,000	2,000
6230 Printing	5,194	5,829	5,949	5,829	10,829
6240 Office Services Charges	-	-	-	-	-
6540 Maint & Repair - Office Equip	1,261	1,500	800	1,500	1,500
6641 Copier Rental/Maintenance	3,318	5,799	2,629	5,799	5,799
6643 Mobile Phone/Pager Rental	-	-	55	-	660
6661 Software Purchases	327	-	-	-	-
6662 Software Maintenance	2,135	-	155	-	10,000
6710 Dues & Memberships	4,539	4,200	4,430	4,270	4,614
6750 Education Benefits	12,000	3,500	4,401	4,500	7,500
6790 Other Contractual Services	7,423	1,000	7,916	1,000	232,205
6791 Microfilm/Microfiche Services	1,145	-	1,309	-	-
Total Contractual Services	77,489	53,466	49,262	54,536	563,720
7010 Office Supplies	6,123	4,000	6,525	4,000	4,000
7020 Reference Books/Publications	655	850	50	850	850
7041 Paper Supplies - Copier Paper	-	100	-	100	100
Total Supplies	6,777	4,950	6,575	4,950	4,950
8150 Office Furniture & Fixtures	270	1,175	259	1,175	1,175
8170 Other Equipment	4,700	-	-	-	-
8171 Personal Computer/Accessories	900	323	1,540	323	5,000

**Finance Department
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	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
8172 Printers	350	-	-	-	-
Total Capital Outlay	6,220	1,498	1,799	1,498	6,175
Total Finance Department	\$ 1,619,176	\$ 1,745,052	\$ 1,431,184	\$ 1,780,799	\$ 2,178,648

**Finance Department
1404**

	Previous Year		Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.	
General Fund						
Line Item Description						
5010 Regular Salaries	\$ 846,665	\$ 933,527	\$ 738,397	\$ 933,527	\$ 1,170,411	
5020 Seasonal Salaries	-	-	-	-	-	
5025 Part Time Salaries	-	-	-	-	-	
5040 FICA Taxes	62,278	71,414	54,549	71,414	89,536	
5050 Pension Contributions	87,252	84,016	70,013	84,017	120,823	
5060 Insurance Benefits	127,527	139,904	144,006	164,544	223,033	
5061 Insurance Fixed Cost and Dental	-	-	19	-	-	
5062 HSA Contribution	-	-	-	-	-	
5063 Insurance Admin Fee	-	-	773	-	-	
Total Salaries	1,123,722	1,228,861	1,007,757	1,253,502	1,603,803	
6010 Auditing & Accounting Services	-	-	-	-	223,725	
6080 Other Professional Services	-	1,500	-	1,500	32,750	
6110 Postage	10,136	8,000	8,526	8,000	9,000	
6120 Car Allowance & Mileage	10,742	11,554	5,423	11,554	17,938	
6140 Travel Expense	11,601	2,800	3,023	2,800	4,500	
6160 Meeting Expense	-	-	-	-	-	
6165 Coffee Service	649	650	606	650	700	
6210 Advertising	2,829	2,000	1,893	2,000	2,000	
6230 Printing	5,194	5,829	5,949	5,829	10,829	
6240 Office Services Charges	-	-	-	-	-	
6540 Maint & Repair - Office Equip	1,261	1,500	800	1,500	1,500	
6641 Copier Rental/Maintenance	3,318	5,799	2,629	5,799	5,799	
6643 Mobile Phone/Pager Rental	-	-	28	-	660	
6661 Software Purchases	327	-	-	-	-	
6662 Software Maintenance	2,135	-	155	-	10,000	
6710 Dues & Memberships	4,539	4,200	4,430	4,270	4,614	
6750 Education Benefits	11,420	3,500	4,401	4,500	7,500	
6790 Other Contractual Services	4,923	1,000	7,916	1,000	232,205	
6791 Microfilm/Microfiche Services	1,145	-	1,309	-	-	
Total Contractual Services	70,219	48,332	47,089	49,402	563,720	
7010 Office Supplies	5,543	4,000	6,525	4,000	4,000	
7020 Reference Books/Publications	655	850	50	850	850	
7041 Paper Supplies - Copier Paper	-	100	-	100	100	
Total Supplies	6,197	4,950	6,575	4,950	4,950	
8150 Office Furniture & Fixtures	270	1,175	259	1,175	1,175	
8170 Other Equipment	4,700	-	-	-	-	
8171 Personal Computer/Accessories	900	323	1,540	323	5,000	

**Finance Department
1404**

	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
8172 Printers	350	-	-	-	-
Total Capital Outlay	6,220	1,498	1,799	1,498	6,175
Total General Fund	\$ 1,206,358	\$ 1,283,641	\$ 1,063,220	\$ 1,309,352	\$ 2,178,648

Health Fund

Line Item Description	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
5010 Regular Salaries	\$ 9,876	\$ 10,607	\$ 7,968	\$ 10,607	-
5025 Part Time Salaries	-	694	-	-	-
5040 FICA Taxes	710	812	579	812	-
5050 Pension Contributions	1,719	1,510	1,258	1,510	-
5060 Insurance Benefits	1,584	4,575	1,994	4,575	-
5061 Insurance Fixed Cost and Dental	-	-	1	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	14	-	-
Total Salaries	13,889	18,198	11,815	17,504	-
6010 Auditing & Accounting Services	-	-	-	-	-
6120 Car Allowance & Mileage	-	840	5	840	-
6165 Coffee Service	-	-	197	-	-
6643 Mobile Phone/Pager Rental	-	-	1	-	-
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	-	840	202	840	-
Total Health Fund	\$ 13,889	\$ 19,038	\$ 12,017	\$ 18,344	-

Park Fund

Line Item Description	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
5010 Regular Salaries	\$ 136,534	\$ 159,264	\$ 122,615	\$ 159,264	-
5020 Seasonal Salaries	-	-	-	-	-
5025 Part Time Salaries	-	-	-	-	-
5040 FICA Taxes	10,138	12,184	9,107	12,184	-
5050 Pension Contributions	25,810	22,663	18,886	22,663	-
5060 Insurance Benefits	18,331	22,375	22,630	25,886	-
5061 Insurance Fixed Cost and Dental	-	-	3	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	123	-	-
Total Salaries	190,812	216,486	173,364	219,997	-
6010 Auditing & Accounting Services	-	-	-	-	-
6080 Other Professional Services	-	-	-	-	-
6120 Car Allowance & Mileage	1,851	2,020	853	2,020	-

**Finance Department
1404**

	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
6643 Mobile Phone/Pager Rental	-	-	13	-	-
6790 Other Contractual Services	2,500	-	-	-	-
Total Contractual Services	4,351	2,020	865	2,020	-
Total Park Fund	\$ 195,163	\$ 218,506	\$ 174,230	\$ 222,017	-
Special Road and Bridge Fund					
Line Item Description					
5010 Regular Salaries	\$ 139,119	\$ 161,378	\$ 125,320	\$ 161,378	-
5020 Seasonal Salaries	-	-	-	-	-
5025 Part Time Salaries	-	-	-	-	-
5040 FICA Taxes	10,323	12,345	9,306	12,345	-
5050 Pension Contributions	26,153	22,964	19,137	22,964	-
5060 Insurance Benefits	20,668	19,093	23,279	26,653	-
5061 Insurance Fixed Cost and Dental	-	-	3	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	129	-	-
Total Salaries	196,264	215,780	177,174	223,340	-
6010 Auditing & Accounting Services	-	-	-	-	-
6120 Car Allowance & Mileage	1,840	2,008	850	2,008	-
6210 Advertising	500	-	238	-	-
6643 Mobile Phone/Pager Rental	-	-	13	-	-
6750 Education Benefits	580	-	-	-	-
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	2,920	2,008	1,102	2,008	-
7010 Office Supplies	580	-	-	-	-
Total Supplies	580	-	-	-	-
Total Special Road and Bridge Fund	\$ 199,763	\$ 217,788	\$ 178,276	\$ 225,348	-
Assessment Fund					
Line Item Description					
5010 Regular Salaries	\$ 2,797	\$ 3,362	\$ 2,326	\$ 3,362	-
5025 Part Time Salaries	-	341	-	-	-
5040 FICA Taxes	201	257	171	257	-
5050 Pension Contributions	545	478	398	478	-
5060 Insurance Benefits	459	1,375	540	1,375	-
5061 Insurance Fixed Cost and Dental	-	-	0	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	4	-	-

**Finance Department
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	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
Total Salaries	4,003	5,813	3,438	5,472	-
6010 Auditing & Accounting Services	-	-	-	-	-
6120 Car Allowance & Mileage	-	266	3	266	-
6643 Mobile Phone/Pager Rental	-	-	1	-	-
6790 Other Contractual Services	-	-	-	-	-
Total Contractual Services	-	266	3	266	-
Total Assessment Fund	\$ 4,003	\$ 6,079	\$ 3,442	\$ 5,738	-
Total Finance Department	\$ 1,619,176	\$ 1,745,052	\$ 1,431,184	\$ 1,780,799	\$ 2,178,648