

## FINANCE

### Program Description

The Finance Department monitors all County financial operations to ensure that all County monies are spent in accordance with the budget adopted by County Council, and process payment for all County legal obligations and payroll, administers grants, and maintains all financial records.

### Program and Services

**Accounts payable** - Process all County bills for payment, print annual form 1099's.

**Goal** - Pay all bills weekly and mail out 1099's by January 31

**Payroll** - Process time sheets and pay all employees. Print annual W2 forms and prepare all payroll tax returns.

**Goal** - Pay all employees bi-weekly, mail out for W2's by January 31st and file all tax returns on time.

**Landfill Billing & Collections** - Bill all landfill customers monthly. Post landfill cash collections to customer accounts and place a "Hold" on past due customers.

**Goal** - Send out customer statements by the 5<sup>th</sup> of each month. Post cash receipts daily, monitor customer balances, send past due notices and shut off delinquent accounts.

**Fixed Asset Accounting** - Maintain a record on all County-owned property. See that all property is tagged with a County numerically controlled sticker.

**Goal** - Record all assets in County database, inventory all assets annually and prepare Comprehensive Annual Financial Report (CAFR) report on assets.

**Grant Administration** - Monitor all County grants with the federal and state government. Help with grant applications, grant reporting, etc.

**Goal** - File all grant reports on time and prepare federal fiscal assistance report.

**General Ledger** - Maintain County financial records, and debt service database in accordance with generally accepted governmental accounting practice.

**Goal** - Prepare comprehensive annual financial report in accordance to the Government Finance Officers Association standards.

**Record Maintenance** - Scan vouchers, paid bills, landfill tickets, time sheets, payroll registers and W2 forms that support the accounting records.

**Goal** - Keep filing system up to date, maintain proper control logs and keep backup on all data.

**Outside Agency Billing** - Bill other agencies using our fuel pumps and shared telephone lines.

**Goal** - Keep billing current and follow up on unpaid bills.

**Property and Tort Insurance** - Make sure County assets are covered by insurance, make sure County employees are covered by Tort insurance and file insurance claims for losses and liability claims.

**Goal** - Keep insurance coverage and claims filings up to date.

**Fidelity Bonding** - Secure bonds for all positions that handle money to protect County. Secure individual bonds to cover County's liability for improper performance of required duties.

**Goal** - Keep all bonds current.

**Significant Changes**

Personnel costs reflect a 4% compensation adjustment, and higher health care and workers compensation premiums. Additional funds have been added for technology replacement.

PERSONNEL INFORMATION				
		FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET
POSITION TITLES	GRADES	NUMBER OF POSITIONS		
Accounts Payable Clerk	14	4	3	3
Scanning Clerk	14		1	1
Accounting Technician	16	1	1	1
Payroll Technician	18			
Account/Payroll Tech	21	1	1	1
Property Coordinator	16	1	1	1
Senior Accountant	22	1	1	1
Accountant	20			
Accounting Supervisor	26	1	1	1
Admin Services Director	34	1	1	1
<b>TOTAL</b>		<b>10</b>	<b>10</b>	<b>10</b>

FINANCE							
Account		FY 2005		Budget	Budget	FY07 vs FY06	%
No	Description	Actual	Budget	FY 2006	FY2007	Change	Change
<b>510 PERSONNEL SERVICES</b>							
*	91010 SALARIES	379,877	378,340	385,910	402,085	16,175	4.2%
*	91510 FICA	28,267	28,940	29,520	30,764	1,244	4.2%
*	91520 S C RETIREMENT	25,986	25,920	29,710	32,969	3,259	11.0%
*	91540 GROUP INSURANCE	39,190	42,310	49,190	62,821	13,631	27.7%
*	91550 WORKMENS COMPENSATION	1,194	1,020	1,350	1,810	460	34.1%
<b>* 510 PERSONNEL SERVICES</b>		<b>474,515</b>	<b>476,530</b>	<b>495,680</b>	<b>530,449</b>	<b>34,769</b>	<b>7.0%</b>
<b>520 OPERATING EXPENSES</b>							
*	92004 DUES-PROFESSIONAL	1,085	1,050	1,120	1,120	-	0.0%
*	92005 FEES-PROFESSIONAL	550	550	550	550	-	0.0%
*	92010 PUBLICATIONS	199	200	330	260	(70)	-21.2%
*	92204 SOFTWARE DEVELOPMENT	795	800	800	820	20	2.5%
*	92528 TRAINING	2,490	830	830	2,400	1,570	189.2%
*	92700 OFFICE SUPPLIES & EXPENSE	3,697	3,300	3,300	3,300	-	0.0%
*	92704 COPIER EXPENSE	786	2,500	2,500	2,500	-	0.0%
*	92907 COMPUTER SUPPLIES	6,530	7,000	7,000	7,000	-	0.0%
*	93130 PRINTING BUDGET/CAFR	47	60	50	50	-	0.0%
*	93600 TELEPHONE/FAX	3,370	3,420	3,420	3,420	-	0.0%
<b>* 520 OPERATING EXPENSES</b>		<b>19,549</b>	<b>19,710</b>	<b>19,900</b>	<b>21,420</b>	<b>1,520</b>	<b>7.6%</b>
<b>530 CAPITAL OUTLAY</b>							
	99230 COPY & PRINTING EQUIP	-	-	-	-	-	-
*	99300 COMPUTER EQUIPMENT	4,076	4,500	400	5,150	4,750	1187.5%
	99304 COMPUTER UPGRADE	-	-	-	-	-	-
<b>* 530 CAPITAL OUTLAY</b>		<b>4,076</b>	<b>4,500</b>	<b>400</b>	<b>5,150</b>	<b>4,750</b>	<b>1187.5%</b>
<b>* 09168 FINANCE</b>		<b>498,140</b>	<b>500,740</b>	<b>515,980</b>	<b>557,019</b>	<b>41,039</b>	<b>8.0%</b>