

Finance

Department Overview

The Finance Office has three activities: 1) Finance Administration, 2) Accounting Activity, and 3) Grant Administration. The office is directly responsible to the County Administrator and the Commission.

Finance Administration Activity

The Administrative/Budget Activity is responsible for managing the annual budget process, including preparing estimates, analyzing revenue capacity and departmental requests, tracking effects of decisions and compiling the budget document. The activity also prepares monthly, quarterly and annual reports on revenues, expenses and variations to the budget as well as the Management Discussion and Analysis for the Annual Report and various other financial reports. FY 2018 shows a temporary position to support the implementation of the new financial software.

Accounting Activity

The Accounting Activity processes all claims against the County, maintains the fixed asset listing, the County's trial balance, revenue and expenses and prepares the Annual Financial Report. It monitors and implements mandated changes in reporting requirements and accounting principles, and practices (GASB). The Activity maintains the County General Ledger, Fixed Asset system and CAFR statement builder. The office maintains major government funds and supports 400 Non-Major Governmental funds.

Grant Activity

The Grant Activity became part of the Finance Department in FY 2016. This activity coordinates planning, administration, implementation, research, writing and proposal development for grants. It is responsible for contracts, management, solicitations, reporting and reconciliation of grants received by the County, including preparation of the Schedule of Expenditures of Federal Awards (SEFA). The Office administers and monitors grants consistent with County goals/policies and applicable Federal and State regulations.

Department Goals

- Use sound management and financial best practices in budget preparation and financial analysis.
- Design, review, emphasize and implement Performance Budgeting for departments.
- Open communication with customers and provide a budget that is concise and understandable.
- Assure efficient and effective management of the public's resources.
- Prepare annual financial statements that meet state and federal requirements and deadlines, and receive an 'Unmodified' Opinion from the external auditors.
- Improve accuracy, efficiency and timeliness with a focus on tax receivables, and protested tax reconciliation, year-end closing and adjusting journal entries.
- Enhance fixed asset control and complete decentralization of the claims processes.
- Improve Annual Financial Report to a CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in Financial Reporting.

Recent Accomplishments

- GFOA Distinguish Budget Award (9th consecutive year) and Unmodified opinion for FY 2015.
- Implementing County-wide performance measurement system.
- Provide various financial reports online including the Budget, Financial Analysis and Annual Report.
- Developed balanced budget projected forward into FY 2017.
- Provided assistance to various boards with accounting, budget and financial requirements.

GENERAL GOVERNMENT

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- Supported departments with contract negotiations with outside vendors.

Administration Activity Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 176,753	\$ 184,824	\$ 183,771	\$ 195,111	\$ 237,642	\$ 197,702
Operations	41,783	55,695	68,371	54,142	53,142	98,142
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,500	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 218,536	\$ 243,019	\$ 252,142	\$ 249,253	\$ 290,784	\$ 295,844

Budget by Fund Group

General Fund	\$ 191,261	\$ 202,944	\$ 197,568	\$ 211,753	\$ 254,284	\$ 214,344
Special Revenue Funds	27,275	40,075	54,574	37,500	36,500	81,500
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 218,536	\$ 243,019	\$ 252,142	\$ 249,253	\$ 290,784	\$ 295,844

Funding Sources

Tax Revenues	\$ 61,401	\$ 66,158	\$ 65,497	\$ 72,306	\$ 88,814	\$ 74,271
Non-Tax Revenues	127,053	98,207	125,134	113,241	120,538	101,538
Cash Reappropriated	30,081	78,654	61,512	63,706	81,432	120,035
Total	\$ 218,536	\$ 243,019	\$ 252,142	\$ 249,253	\$ 290,784	\$ 295,844

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
1	Full-Time	Finance Director	1.00	1.00	1.00
1	Full-Time	Finance Coordinator	1.00	1.00	1.00
1	Temporary	Support Coordinator	0.00	0.00	0.88
3		Total Program	2.00	2.00	2.88

Funding includes \$81,500 in PILT for actuarial analysis of post-employment health insurance, financial system training, animal spay neuter and mental health America agreements.

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Accounting Activity Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 202,680	\$ 218,564	\$ 204,309	\$ 254,050	\$ 260,493	\$ 260,493
Operations	26,675	31,333	25,827	32,136	32,136	32,136
Debt Service	-	-	-	-	-	-
Capital Outlay	1,615	2,813	-	1,975	2,813	2,813
Transfers Out	-	-	-	-	-	-
Total	\$ 230,970	\$ 252,710	\$ 230,136	\$ 288,161	\$ 295,442	\$ 295,442

Budget by Fund Group

General Fund	\$ 230,970	\$ 252,710	\$ 230,136	\$ 288,161	\$ 295,442	\$ 295,442
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 230,970	\$ 252,710	\$ 230,136	\$ 288,161	\$ 295,442	\$ 295,442

Funding Sources

Tax Revenues	\$ 88,358	\$ 90,473	\$ 88,358	\$ 111,194	\$ 103,190	\$ 102,372
Non-Tax Revenues	138,574	109,480	138,574	136,667	140,048	139,956
Cash Reappropriated	4,038	52,757	3,204	40,300	52,204	53,114
Total	\$ 230,970	\$ 252,710	\$ 230,136	\$ 288,161	\$ 295,442	\$ 295,442

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
1	Full-Time	Lead Accountant	1.00	1.00	1.00
1	Part-Time	Accountant	0.50	0.50	0.50
2	Full-Time	Accounting Clerks	2.00	2.00	2.00
4		Total Program	3.50	3.50	3.50

GENERAL GOVERNMENT

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Grant Activity Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	115,546	\$ 68,119	\$ 62,572	\$ 84,232	\$ 81,583	\$ 77,675
Operations	14,269	11,403	8,077	12,853	12,853	12,853
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	1,975	2,813	2,813
Transfers Out	-	-	-	-	-	-
Total	\$ 129,815	\$ 79,522	\$ 70,649	\$ 99,060	\$ 97,249	\$ 93,341

Budget by Fund Group

General Fund	\$ 129,815	\$ 79,522	\$ 70,649	\$ 99,060	\$ 97,249	\$ 93,341
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 129,815	\$ 79,522	\$ 70,649	\$ 99,060	\$ 97,249	\$ 93,341

Funding Sources

Tax Revenues	\$ 57,189	\$ 21,677	\$ 21,460	\$ 29,204	\$ 23,917	\$ 23,965
Non-Tax Revenues	69,194	45,028	54,816	57,296	58,086	54,128
Cash Reappropriated	3,240	12,816	(5,627)	12,559	15,246	15,247
Total	\$ 129,623	\$ 79,521	\$ 70,649	\$ 99,060	\$ 97,249	\$ 93,341

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
0	Full-Time	Grants Administrator	1.00	0.00	0.00
1	Full-Time	Grants Coordinator	0.00	1.00	1.00
0	Full-Time	Accounting Coordinator	0.50	0.00	0.00
1		Total Program	1.50	1.00	1.00