

## 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.

### 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 and staffing was reduced from 2 to 1 employee. 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 grants and monitors sub-recipient grant funds consistent with County goals, policies and applicable Federal, State and other 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.
- Supported departments with contract negotiations with outside vendors.

# GENERAL GOVERNMENT

## Finance

### Administration Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 162,384	\$ 177,275	\$ 176,753	\$ 182,117	\$ 184,824	\$ 184,824
Operations	25,357	131,356	41,586	42,713	50,620	55,695
Debt Service	-	-	-	-	-	-
Capital Outlay	-	24,500	-	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 187,741</b>	<b>\$ 333,131</b>	<b>\$ 218,339</b>	<b>\$ 227,330</b>	<b>\$ 237,944</b>	<b>\$ 243,019</b>

#### Budget by Fund Group

General Fund	\$ 173,801	\$ 220,131	\$ 191,064	\$ 200,237	\$ 202,944	\$ 202,944
Special Revenue Funds	13,940	113,000	27,275	27,093	35,000	40,075
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 187,741</b>	<b>\$ 333,131</b>	<b>\$ 218,339</b>	<b>\$ 227,330</b>	<b>\$ 237,944</b>	<b>\$ 243,019</b>

#### Funding Sources

Tax Revenues	\$ 85,022	\$ 85,305	\$ 63,795	\$ 63,938	\$ 68,443	\$ 65,914
Non-Tax Revenues	113,003	99,482	123,655	94,463	97,847	98,059
Cash Reappropriated	(10,284)	148,344	30,889	68,928	71,654	79,046

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
1	Full-Time	Finance Director	1.00	1.00	1.00
1	Full-Time	Finance Coordinator	1.00	1.00	1.00
<b>2</b>		<b>Total Program</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# GENERAL GOVERNMENT

## Finance

### Accounting Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 194,520	\$ 210,285	\$ 202,680	\$ 212,332	\$ 218,638	\$ 218,564
Operations	26,291	32,998	26,435	33,333	31,333	31,333
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,813	1,615	2,813	2,813	2,813
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 220,811</b>	<b>\$ 246,096</b>	<b>\$ 230,730</b>	<b>\$ 248,478</b>	<b>\$ 252,784</b>	<b>\$ 252,710</b>

#### Budget by Fund Group

General Fund	\$ 220,811	\$ 246,096	\$ 230,730	\$ 248,478	\$ 252,784	\$ 252,710
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 220,811</b>	<b>\$ 246,096</b>	<b>\$ 230,730</b>	<b>\$ 248,478</b>	<b>\$ 252,784</b>	<b>\$ 252,710</b>

#### Funding Sources

Tax Revenues	\$ 85,022	\$ 99,610	\$ 90,383	\$ 93,665	\$ 92,380	\$ 90,138
Non-Tax Revenues	113,003	105,215	135,226	107,302	110,147	109,279
Cash Reappropriated	22,786	41,271	5,120	47,511	50,257	53,293
<b>Total</b>	<b>\$ 220,811</b>	<b>\$ 246,096</b>	<b>\$ 230,730</b>	<b>\$ 248,478</b>	<b>\$ 252,784</b>	<b>\$ 252,710</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
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

## Finance

### Grant Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	153,616	143,526	115,546	\$ 67,242	\$ 68,119	\$ 68,119
Operations	24,880	16,008	14,077	11,403	11,403	11,403
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 178,496</b>	<b>\$ 159,534</b>	<b>\$ 129,623</b>	<b>\$ 78,645</b>	<b>\$ 79,522</b>	<b>\$ 79,522</b>

#### Budget by Fund Group

General Fund	\$ 178,496	\$ 159,534	\$ 129,623	\$ 78,645	\$ 79,522	\$ 79,522
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 178,496</b>	<b>\$ 159,534</b>	<b>\$ 129,623</b>	<b>\$ 78,645</b>	<b>\$ 79,522</b>	<b>\$ 79,522</b>

#### Funding Sources

Tax Revenues	\$ 76,198	\$ 59,719	\$ 57,189	\$ 21,750	\$ 21,541	\$ 21,677
Non-Tax Revenues	116,336	69,777	69,194	46,296	47,025	45,028
Cash Reappropriated	(14,038)	30,038	3,240	10,600	10,956	12,816
<b>Total</b>	<b>\$ 178,496</b>	<b>\$ 159,534</b>	<b>\$ 129,623</b>	<b>\$ 78,645</b>	<b>\$ 79,522</b>	<b>\$ 79,522</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
0	Full-Time	Grants Administrator	1.00	1.00	0.00
1	Full-Time	Grants Coordinator	0.00	0.00	1.00
0	Full-Time	Accounting Coordinator	1.00	0.50	0.00
1		Total Program	2.00	1.50	1.00