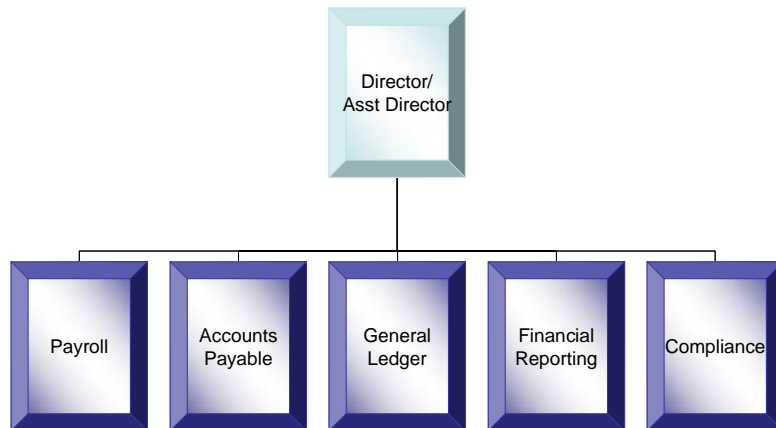


## MISSION STATEMENT

To provide our customers (internal and external) with professional, courteous, and reliable services that are timely, accurate, and valuable. To improve the efficiency and effectiveness of the agency and its related functions in furnishing support, training, and financial information pertinent to determine the financial position of the County that is interesting, relevant and user friendly.

## ORGANIZATION



The department is managed by the Finance Director. The Director is appointed by the County Administrator.

## SERVICES

**Payroll:** Responsible for issuing payroll checks, including tax withholdings and garnishments; also provides benefit reconciliation, W-2's and other compliance reporting.

**Accounts Payable:** Works with departments to ensure payments to vendors; issues advance payments and reimbursements for County related travel; reconciles warrants issues with general ledger and all open lines of credit with vendors.

**General Ledger:** Provides individualized training in general ledger inquiry, reviews and assists in grant administration, maintains controllable asset listing with respective depreciation schedules and is the primary custodian of the general ledger. This unit also comprises the compliance officer who is responsible for oversight of the procurement process.

**Financial Reporting:** Prepares annual audit requirements, County financial statements, Federal Single Audit, State Expenditure Limitation reports, annual financial summaries, Jail District financial statements and the Indirect Cost Plan. The unit also compiles certificates of participation and health insurance reports, revenue and cash trending analyses and other relevant reporting. It also participates in the County budget preparation and Improvement District accounting.

**Compliance:** This unit is responsible for oversight of the procurement process and works with all sections in coordinating these activities within the department and with all outside departments. It also provides training and assistance to all departments to assure prompt processing of purchases orders and the payment of invoices.

# FINANCIAL SERVICES



## PERFORMANCE & SERVICE LEVELS

### Performance Measure Actuals & Benchmarks - Financial Services

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal: Measure:	Actual		Benchmarks		
	FY 2008	Current FY 2009	FY 2010	FY 2011	FY 2012
<b>To complete work in a timely manner &amp; be responsive to customers.</b>					
% of AP invoices received by Wednesday processed by the following Friday	100%	99%	100%	100%	100%
% of AP staff certified in Accounts Payable	0%	0%	25%	50%	50%
# of payroll checks/direct deposits processed per employee.	535	445	445	460	475
<b>To provide easy access to County departments, records &amp; services, and to provide accurate &amp; timely information to our customers.</b>					
% of all financial records stored in one central location & catalogued	95%	95%	50%	75%	95%
<b>To provide accurate and timely information to our customers.</b>					
GL, # of manual journal entries processed per fiscal year	445	656	600	575	550
<b>That payroll be processed timely and accurately.</b>					
PR, Average # of errors per pay period caused by Finance Dept.	1/15	1/15	1/10	1/10	1/10
<b>To ensure departments are in compliance with purchasing policies.</b>					
% of invoices/requisitions submitted out of compliance with purchasing policy	1.25%	1.55%	25%	20%	15%
<b>To meet customer needs to have projects/cases completed in a timely basis.</b>					
# of payroll checks/direct deposits processed per employee.	535	445	445	460	475

## EXPECTATIONS

### ACCOUNTS PAYABLE:

#### ○ Customer satisfaction:

County Strategic Goal: Customer Satisfaction.

Objective: By the next survey, to have 83% or more if customers who rate their overall satisfaction with Accounts Payable as good or excellent.

Status: The 2008 Internal Services Departments Survey rating was 83%.

Strategy: No change in the department's budget is needed in order to achieve this objective.

#### ○ Accounts payable processed timely:

County Strategic Goal: County Resources.

Objective: To have vendors paid within 30 days of Financial Services receiving a billing 97% of the time.

Status: This objective is being achieved 99.9% of the time.

Strategy: No change in the department's budget is needed in order to continue achieving this objective.

### COMPLIANCE:

#### ○ Customer satisfaction:

County Strategic Goal: Customer Satisfaction.

Objective: Provide courteous and satisfactory customer service to internal and external customers maintaining 85% or more overall satisfaction with compliance training and procurement review.

Status: The 2008 Internal Services Departments Survey rating was 83%.

Strategy: No change in the department's budget is needed in order to achieve this objective.



## EXPECTATIONS (CONCLUDED)

### FINANCIAL REPORTING:

#### ○ Fund balances:

County Strategic Goal: County Resources.

Objective: Maintain unrestricted fund balances that are sufficient to avoid borrowing for cash flow needs.

Status: This objective is being achieved.

Strategy: No change in the department's budget is needed in order to continue achieving this objective.

#### ○ Audit opinion:

County Strategic Goal: Public Awareness, Trust and Participation.

Objective: Annually to receive an unqualified opinion, the highest rated opinion, from independent auditors relative to the County's financial position and accounting system.

Status: This objective is being achieved.

Strategy: No change in the department's budget is needed in order to continue achieving this objective.

### GENERAL LEDGER:

#### ○ Journal entry processing:

County Strategic Goal: County Resources.

Objective: To process journal entries within 3 working days of request from County departments:

Status: This objective is not being achieved.

Strategy: No new resources provided for FY09/10.

#### ○ Election costs:

County Strategic Goal: County Resources.

Objective: In conjunction with Elections, develop per unit costs to hold an election.

Status: This project is ongoing.

Strategy: No change in the department's budget is needed in order to achieve this objective.

### PAYROLL:

#### ○ Customer satisfaction:

County Strategic Goal: Customer Satisfaction.

Objective: By the next survey, to have 96% or more of customers who rate their overall satisfaction with Payroll as good or excellent.

Status: The 2008 Internal Services Departments Survey rating was 96%.

Strategy: No change in the department's budget is needed in order to achieve this objective.

# FINANCIAL SERVICES



## INITIATIVES NEW FOR 2010

This is a continuation budget this fiscal year. There are no major new initiatives, programs or additional resources.

## INITIATIVES PRIOR YEAR STATUS

### Financial Reporting:

- In conjunction with Elections, develop per unit costs to hold an election.

**Status:** Ongoing

## STAFFING LEVELS

### Authorized Positions by Major Function

	2006-07	2007-08	2008-09	2009-10
Director & Assistant Director	2.00	2.00	2.00	2.00
Payroll	3.00	3.00	3.00	3.00
Accounts Payable	5.00	5.00	5.00	5.00
Purchasing	2.00	0.00	0.00	0.00
General Ledger & Compliance	6.00	7.00	7.00	7.00
Financial Reporting	3.00	3.00	3.00	3.00
<b>Total</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

There is no staffing change for fiscal year 2009-10.

There are no grant positions in this department. However, two full-time equivalents are directly charged to special revenue funds and those positions act as the primary liaison to those districts. Costs and funding for those positions are represented in those districts' respective sections.

### Authorized Positions by Funding Source

	2006-07	2007-08	2008-09	2009-10
General fund	19.00	18.00	18.00	18.00
Special Revenue Funds:				
Health District	0.50	0.50	0.50	0.50
Jail district	0.50	0.50	0.50	0.50
Improvement Districts	1.00	1.00	1.00	1.00
<b>Total</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>



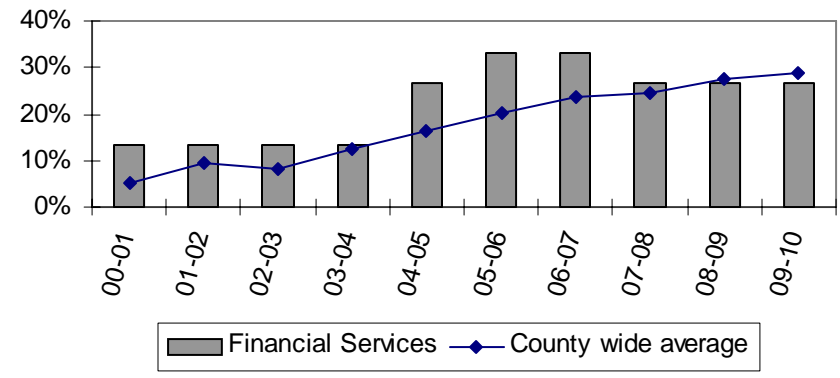
# FINANCIAL SERVICES

## STAFFING LEVELS (CONCLUDED)

### Authorized Positions by Classification

	2006-07	2007-08	2008-09	2009-10
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Finance Operations Manager	0.00	1.00	1.00	1.00
Accountant III	1.00	0.00	0.00	0.00
Grants Auditor	1.00	1.00	1.00	1.00
Procurement Manager	1.00	0.00	0.00	0.00
Accountant II	3.00	3.00	3.00	3.00
Payroll Specialist	1.00	0.00	0.00	0.00
Finance Compliance Officer	0.00	1.00	1.00	1.00
Accountant I	4.00	5.00	6.00	6.00
Purchasing Agent	1.00	0.00	0.00	0.00
Account Clerk III	2.00	2.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00	1.00
Account Clerk II	3.00	3.00	3.00	3.00
Clerk II	1.00	1.00	1.00	1.00
<b>Total</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

**Finance's Growth in Positions Compared to  
FY00 Base Yr. - All Funds**



Financial Services' staffing levels have increased 33.3% since fiscal year 1999/00. This is slightly higher than the "County-wide average" of 28.8%. The department housed 15 positions in fiscal year 1999-00.

# FINANCIAL SERVICES



## FUNDING LEVELS

**Revenue:** General Fund support is at the level needed for General Fund expenditures.

**Personnel:** There is no substantial change for this Fiscal Year.

**Supplies and services:** The net increase is primarily due to increases in utility and duplicating repair and maintenance costs.

**Capital outlay:** There is no capital outlay budgeted this fiscal year.

	Actual 2006-07	Actual 2007-08	Budget 2008-09	Estimate 2008-09	Budget 2009-10	% Change
<b>Sources</b>						
General Revenue	\$ 1,243,431	\$ 1,276,678	\$ 1,322,257	\$ 1,276,818	\$ 1,374,024	3.92%
Special Revenue	-	-	-	-	-	N/A
Balance Forward	-	-	-	-	-	N/A
<b>Total Sources</b>	<b>1,243,431</b>	<b>1,276,678</b>	<b>1,322,257</b>	<b>1,276,818</b>	<b>1,374,024</b>	<b>3.92%</b>
<b>Uses</b>						
Personnel	1,126,564	1,151,709	1,196,389	1,161,087	1,234,541	3.19%
Supplies & Services	116,867	124,969	125,868	115,731	139,483	10.82%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Transfers In & Out	-	-	-	-	-	N/A
<b>Total Uses</b>	<b>\$ 1,243,431</b>	<b>\$ 1,276,678</b>	<b>\$ 1,322,257</b>	<b>\$ 1,276,818</b>	<b>\$ 1,374,024</b>	<b>3.92%</b>
Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	N/A