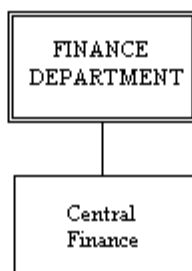


MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

FINANCE



MISSION STATEMENT

Safeguarding the County's fiscal integrity.

GOALS AND OBJECTIVES

- Goal 1 Develop a plan to measure customer service to increase customer satisfaction.
 - Objective 1 Identify specific measures of effectiveness.
 - Objective 2 Establish measurement methodology and policy.
 - Objective 3 Establish a regular evaluation and reporting mechanism.
 - Objective 4 Review measurements and implement improvements as necessary.

- Goal 2 Establish county-wide financial policies and procedures to achieve consistency and clarity.
 - Objective 1 Review current policies and assess needs within each area of Finance.
 - Objective 2 Develop uniform format for documentation and forms.
 - Objective 3 Draft priority (top five per area) policies and procedures.
 - Objective 4 Solicit county-wide feedback and submit policies to the Board of Commissioners.
 - Objective 5 Publish, communicate implementation, and train as needed.
 - Objective 6 Develop system for managing regular policy review and updates.

- Goal 3 Improve training and communication within the finance department and between finance and other county departments to promote efficient use of Oracle and other system resources.
 - Objective 1 Develop documented training module for new employees based on specific duties.
 - Objective 2 Eliminate 'single points of failure' with cross-training and documentation.
 - Objective 3 Identify and assess necessity of all non-Oracle applications within Finance.

MARION COUNTY FY2009-10 BUDGET
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Objective 4 Provide greater county-wide access to finance department information (i.e., policies, procedures, forms, calendar, etc.) through development of the Finance intranet site and other communication resources.

DEPARTMENT OVERVIEW

The finance department provides financial services that support departments in delivering their services to customers and clients. The finance department is part of the central services fund. The finance department total FY 2009-10 budget is \$1,946,406, a \$268,554 decrease (12%), from FY 2008-09. For FY 2009-10, the finance department budget includes the central finance program, which consists of a consolidation of last year's programs identified as financial services and payroll.

Resource and Requirement Summary

Finance	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
Resources:					
General Funds	0	122,078	114,721	0	-100.0%
Intergovernmental Funding:					
Other	26,625	29,869	26,000	32,952	26.7%
Fees & Charges	5,588	2,975	5,000	5,000	0.0%
Other Funding	1,503,492	1,690,297	2,099,239	1,938,454	-7.7%
Total Resources	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
Requirements:					
Personal Services:					
Salaries and Wages	790,362	1,118,495	1,317,553	1,117,087	-15.2%
Fringe Benefits	293,479	419,481	557,175	541,421	-2.8%
Vacancy Savings	0	0	0	(27,124)	n.a.
Subtotal Personal Services	1,083,841	1,537,976	1,874,728	1,631,384	-13.0%
Materials and Services	271,404	151,416	164,320	156,104	-5.0%
Administrative Charges	180,461	155,826	205,912	188,918	-8.3%
Total Requirements	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
FTE	17.00	20.00	21.00	19.00	-9.5%

MARION COUNTY FY2009-10 BUDGET
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FINANCE

PROGRAMS

The Finance department budget is allocated to one program, central finance.

Summary of Programs

	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
Resources:					
Central Finance	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
Total Resources	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
Requirements:					
Central Finance	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
Total Requirements	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%

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Central Finance Program

- Responsible for county financial reporting, including coordination of the annual audit and production of the Comprehensive Annual Financial Report (CAFR)
- Provide direction and oversight for the county-wide annual budget process and compliance with Oregon Local Budget Law
- Provide fiscal policy and direction for county-wide accounting and financial services
- Produce bi-weekly payroll for more than 1,500 employees and meet all federal and state reporting requirements, including Public Employees Retirement System (PERS) mandates
- Develop and interpret Marion County Public Contracting Law and policies and procedures and ensure county compliance
- Provide oversight of Marion County tax foreclosed and surplus real property and disposal of personal property
- Management of county debt and related compliance and reporting requirements
- Produce the annual Budget Book
- Provide regular monitoring of county-wide budget to actual expenditure and budget forecasting

Program Summary

Finance	Program: Central Finance				
	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	+/- %
Resources:					
General Fund	0	122,078	114,721	0	-100.0%
Intergovernmental Funding:					
Other	26,625	29,869	26,000	32,952	26.7%
Fees & Charges	5,588	2,975	5,000	5,000	0.0%
Other Funding	1,503,492	1,690,297	2,099,239	1,938,454	-7.7%
Total Resources	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
Requirements:					
Personal Services:					
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Vacancy Savings	0	0	0	(27,124)	n.a.
Subtotal	1,083,841	1,537,976	1,874,728	1,631,384	-13.0%
Materials and Services	271,404	151,416	164,320	156,104	-5.0%
Administrative Charges	180,461	155,826	205,912	188,918	-8.3%
Total Requirements	1,535,706	1,845,218	2,244,960	1,976,406	-12.0%
FTE	17.00	20.00	21.00	19.00	-9.5%

MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

FTE By Classification Title By Program

Program: Central Finance	
Classification Title	FTE
Accountant 2	3.00
Accountant Sr	1.00
Accounting Specialist	3.00
Budget Analyst Sr	1.00
Chief Accountant	1.00
Chief Financial Officer	1.00
Contracts and Procurement Specialist	1.00
Contracts Compliance Analyst	1.00
Department Specialist 3	1.00
Management Analyst 2	1.00
Payroll Analyst	1.00
Payroll Manager	1.00
Payroll Specialist	2.00
Property Specialist	1.00
Program Central Finance FTE Total:	19.00

- The FTE count does not include 1.0 of budgeted temporary positions

Central Finance Program Budget Justification

The central finance program budget for FY 2009-10 reflects a decrease of \$268,554, or - 12%, and 2 FTE. These decreases are primarily due to the transfer of the business analyst and project manager positions, along with the related personnel costs, to the business enterprise enhancement program. In addition, over \$8,000 of material and services appropriations have been reduced from the central finance program budget. Most of this reduction occurs in the postage and audit services line items. Expected increases in these areas did not occur in FY 2008-09 and, presumably, will not increase for 2009-10. Also, as part of the budget officer recommended reductions, over \$85,000 of personnel costs have been reduced through the elimination of all temporary and overtime budgets, along with a budgeted reduction of \$27,124 in recognition of average vacancy savings. These reductions will require careful management of personnel costs and reduction of some planned projects. Finally, administrative charges have been reduced by \$16,994 from the previous year's budget due to reductions in other central service departments budgets.

MARION COUNTY FY2009-10 BUDGET
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FUNDS

The finance department budget is part of the central services fund.

Department Budget by Fund

Fund Name	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Budget	FY 2009-10 Proposed	% of Total
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Resources:

Central Services	1,535,706	1,845,218	2,244,960	1,976,406	100.0%
Total Resources	1,535,706	1,845,218	2,244,960	1,976,406	100.0%

Requirements:

Central Services	1,535,706	1,845,218	2,244,960	1,976,406	100.0%
Total Requirements	1,535,706	1,845,218	2,244,960	1,976,406	100.0%

MARION COUNTY FY2009-10 BUDGET
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KEY DEPARTMENT ACCOMPLISHMENTS

- Received Certificate of Award from the Government Finance Officers Association (GFOA) for excellence in financial reporting for the seventh consecutive year.
- With IT, designed and implemented significant upgrade to the BUD budget development software. This upgrade will improve the efficiency of the budget process and maintain consistency in the development and reporting of the annual budget.
- Updated and improved the budget manual to reflect the significant upgrades to the BUD system.
- Created the first five-year Capital Improvements Project Plan and implemented process for regular updates and incorporated as tool in annual budget development process.
- Participated in a county-wide project team to review and design a new chart of accounts to set the foundation for improved financial and management reporting throughout the county as part of the Marion County Business Enterprise Enhancement project.
- Participated in the Chart of Accounts (COA) conversion project with an identified project plan and project teams. Began implementation with completion of: account code definitions, mapping of old structure to new structure, and multiple test cycles. Began process for report conversion and standardization.
- Implemented quarterly standard financial reporting to the Board of Commissioners.
- Prepared for and completed annual audit for Marion County and related service districts within critical deadlines while also developing the Comprehensive Annual Financial Report (CAFR).
- Presented final P Card policies and procedures for Board adoption and completed implementation of county-wide P Card program.
- Implemented process for inactivation of over 40,000 vendor master records in the Accounts Payable system, helping streamline the vendor payment process.

MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

Resource by Fund Detail

580 - Central Services	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Proposed FY 09-10
General Fund				
38101 Transfer from General Fund	0	122,078	114,721	0
General Fund Total	0	122,078	114,721	0
Intergovernmental - Other				
33540 MWV Cable Regulatory Commission	14,000	14,000	14,000	14,000
33590 From Other Agencies-Miscellaneous	12,625	15,869	12,000	18,952
Intergovernmental - Other Total	26,625	29,869	26,000	32,952
Fees and Charges				
34143 Copy Machine Fees	140	0	0	0
34490 Other Reimbursement	28	10	0	0
34510 Sale Of Fixed Assets	5,420	3,354	5,000	5,000
34530 Surplus Property Sales	0	(390)	0	0
Fees and Charges Total	5,588	2,975	5,000	5,000
Other - Miscellaneous				
37100 Miscellaneous	0	51	0	0
Other - Miscellaneous Total	0	51	0	0
Other - Transfers In				
38199 Transfer from Other Funds	31,597	33,166	36,100	38,300
Other - Transfers In Total	31,597	33,166	36,100	38,300
Administrative Cost Recovery				
43000 Fiscal Services Allocation	1,471,895	1,657,080	2,063,139	1,900,154

MARION COUNTY FY2009-10 BUDGET
 BY DEPARTMENT
 FINANCE

580 - Central Services	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Proposed FY 09-10
Administrative Cost Recovery Total	1,471,895	1,657,080	2,063,139	1,900,154
Central Services Total	1,535,706	1,845,218	2,244,960	1,976,406
Finance Grand Total	1,535,706	1,845,218	2,244,960	1,976,406

MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

Requirements by Fund Detail

	Actual	Actual	Budget	Proposed
580 - Central Services	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Personal Services				
Salaries and Wages				
51111 Regular Wages	647,938	902,877	1,231,278	1,066,727
51112 Temporary Wages	6,571	8,371	0	0
51113 Vacation Pay	26,908	40,063	0	0
51114 Sick Pay	21,740	36,245	0	0
51115 Holiday Pay	30,836	42,750	0	0
51116 Comp Time Pay	630	334	0	0
51121 Compensation Credits	48,348	70,591	83,875	50,360
51124 Leave Payoff	4,543	7,572	0	0
51127 Leadworker Pay	0	45	0	0
51142 Premium Pay	2,848	9,250	2,400	0
51145 Temporary-Premium	0	397	0	0
Salaries and Wages Total	790,362	1,118,495	1,317,553	1,117,087
Fringe Benefits				
51211 PERS	61,433	71,812	105,213	128,466
51212 401(k)	9,117	17,987	21,944	18,546
51213 PERS Debt Service	23,179	35,668	59,181	50,270
51220 FICA	59,054	84,091	99,146	84,446
51231 Medical Insurance	118,736	174,102	230,669	217,284
51232 Dental Insurance	12,572	18,737	25,740	25,992
51233 Life Insurance	2,330	3,595	4,259	3,350
51234 Disability Insurance	2,041	2,971	5,049	6,668
51240 Unemployment	3,144	4,479	5,260	4,467
51252 WC-Hourly Rate	378	485	714	612
51260 Wellness	551	726	0	752
51261 EAP	345	527	0	568
51270 County HSA Contributions	600	4,300	0	0
Fringe Benefits Total	293,479	419,481	557,175	541,421
51999 Vacancy Savings	0	0	0	(27,124)

MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

	Actual	Actual	Budget	Proposed
580 - Central Services	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Personal Services				
Personal Services Total	1,083,841	1,537,976	1,874,728	1,631,384
Materials and Services				
52101 Office Supplies	4,201	7,104	5,250	5,250
52107 Departmental Supplies	4,187	2,839	4,250	4,250
52108 Food Supplies	322	133	200	200
52111 First Aid Supplies	0	19	0	0
52117 Educational Supplies	35	134	0	0
52118 Books	465	173	250	250
52119 Magazines & Publications	544	383	250	250
52215 Small Office Equipment	1,686	2,910	850	850
52217 Computer Equipment (<\$5,000)	0	0	500	500
52218 Software	0	1,020	500	500
52301 Telephones	2,896	375	0	0
52305 Postage	12,414	9,753	12,900	10,900
52306 Cellular Phones	122	722	720	720
52308 Telecomm Charges	0	4,332	0	0
52409 Garbage Disposal	121	0	0	0
52501 Audit Services	63,635	67,134	84,750	80,000
52544 Printing Services	7,100	8,217	10,000	9,534
52545 Advertising	9,761	8,570	10,100	9,100
52561 Mail Services	0	2,015	3,000	3,000
52563 Fiscal Agent Services	1,550	1,550	0	0
52575 Subscription Services	0	165	350	350
52582 Shredding Services	105	238	300	300
52589 Temporary Staffing-external resource	0	179	0	0
52599 Miscellaneous Contractual Services	145,437	15,592	6,500	7,500
52601 Maint - Office Equipment	0	568	950	950
52605 Maint - Building & Grounds	1,404	3,349	700	700
52610 Maint - Software	509	0	0	0

MARION COUNTY FY2009-10 BUDGET
BY DEPARTMENT
FINANCE

	Actual	Actual	Budget	Proposed
580 - Central Services	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Materials and Services				
52701 Vehicle Rental	982	1,314	0	0
52704 Equipment Rental	3,903	4,394	4,650	4,650
52721 Motor Pool Mileage	0	0	1,000	1,000
52911 Mileage-Employee	211	61	600	600
52913 Meals	306	52	1,200	1,200
52914 Lodging	451	936	1,500	1,500
52922 Conferences	1,290	2,050	4,000	4,000
52923 Training	4,127	2,486	5,500	5,000
52924 Schools	0	160	0	0
52925 Tuition Reimbursement	300	0	0	0
52930 Dues and Memberships	1,737	1,780	3,100	2,600
52965 Pre-Employment Investigations	553	708	450	450
52999 Miscellaneous-Other	1,048	0	0	0
Materials and Services Total	271,404	151,417	164,320	156,104
Administrative Charges				
60100 County Administration Allocation	11,421	11,900	14,161	13,053
60110 Governing Body Allocation	0	0	0	6,955
60200 Business Services Allocation	5,954	5,486	0	0
60250 Risk Management Allocation	4,972	8,605	10,236	4,332
60260 Liability Insurance Allocation	5,100	26,100	29,100	8,200
60270 Workers Comp Insurance Allocation	4,900	5,100	6,000	7,200
60300 Human Resources Allocation	13,401	15,226	27,660	26,684
60350 Facilities Management Allocation	24,472	17,703	25,053	25,076
60351 Department Parking Allocation	165	0	0	0
60352 Custodial Charges	13,025	10,466	14,644	12,510
60353 Courier	701	702	1,147	1,415

MARION COUNTY FY2009-10 BUDGET
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	Actual	Actual	Budget	Proposed
580 - Central Services	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Administrative Charges				
60354 Utilities Allocation	20,353	13,948	15,564	17,668
60400 Financial Services Allocation	2,718	3,174	0	0
60410 Legal Services	8,158	7,708	10,031	8,933
60420 MCBEE Allocation	0	0	0	3,927
60450 Information Technology Allocation	21,004	26,273	35,517	30,114
60451 Information Technology Direct Charges	40,877	0	0	0
60452 FIMS Allocation	3,240	3,437	11,094	16,208
60453 Telecommunications Allocation	0	0	5,705	6,643
Administrative Charges Total	180,461	155,826	205,912	188,918
580 Total	1,535,706	1,845,219	2,244,960	1,976,406
Finance Grand Total	1,535,706	1,845,219	2,244,960	1,976,406