

# OFFICE OF FINANCE - 10

## MISSION AND SERVICES

**Mission** - The Office of Finance provides revenue collection and investments, funds disbursement operations, best accounting practices, debt management and risk management to the County citizens, residents and agencies in order to ensure fiscally accountable and effective service delivery.

**The agency's mission supports accomplishing the countywide vision by:**

- Working for sound county management

**The agency is responsible for –**

| Services                                                                                                                                                                                                                                                                                                                                                                                                                  | Customers                                                                                                                  | Impact on Customers                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>▪ Revenue collection and investments</li> <li>▪ Funds disbursement operations</li> <li>▪ Best accounting practices, including cash management, preparation of annual financial statements and overseeing audit of County operations and financial transactions.</li> <li>▪ Debt management, including preparation of County bond sales.</li> <li>▪ Risk management fund</li> </ul> | <ul style="list-style-type: none"> <li>▪ County citizens</li> <li>▪ County residents</li> <li>▪ County agencies</li> </ul> | <ul style="list-style-type: none"> <li>▪ Ensure fiscal accountability</li> <li>▪ Ensure effective service delivery</li> </ul> |

## FY 2010 BUDGET SUMMARY

The FY 2010 proposed budget for the Office of Finance is \$3,895,500, a decrease of \$845,800 or 17.8% under the FY 2009 approved budget.

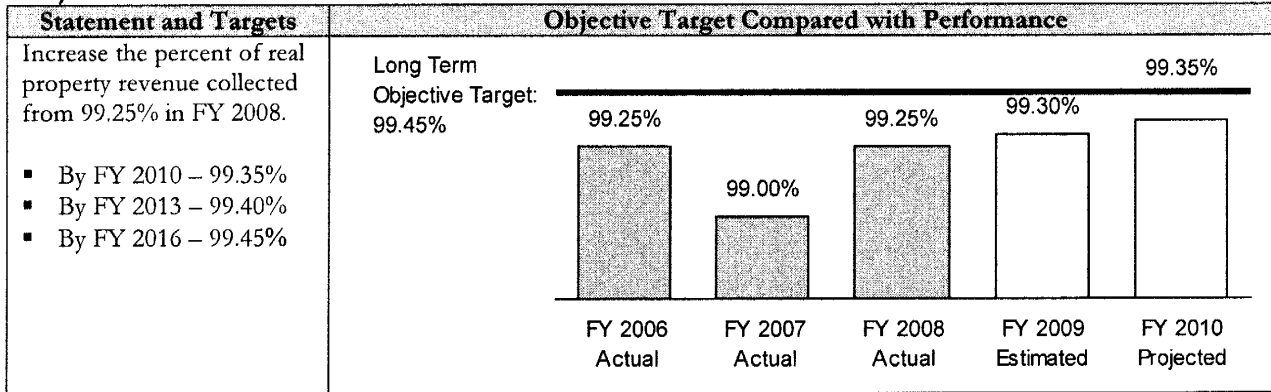
**Where the Money Goes –**

|                                                                                                          |                    |
|----------------------------------------------------------------------------------------------------------|--------------------|
| <b>FY 2009 APPROVED BUDGET</b>                                                                           | <b>\$4,741,300</b> |
| FY 2009 cost of living and merit adjustments (includes fringe benefits)                                  | \$54,100           |
| Elimination of overtime                                                                                  | (\$58,000)         |
| Elimination of 1,000 hour positions and expenses for the Summer Youth Program (includes fringe benefits) | (\$32,000)         |
| Anticipated savings from vacant positions (includes fringe benefits)                                     | (\$569,300)        |
| Reduction in force savings (includes fringe benefits)                                                    | (\$251,600)        |
| Ten day furlough for all employees (includes fringe benefits)                                            | (\$179,100)        |
| Fringe benefits rate change from 26.00% to 28.24%                                                        | \$107,200          |
| Reduction in periodicals, training, mileage and membership expenditures                                  | (\$8,700)          |
| Increasing advertising to promote new online tax sale system                                             | \$4,200            |
| Reduction to general and administrative contracts                                                        | (\$14,900)         |
| Reduction in general office supplies                                                                     | (\$8,800)          |
| Reduction of operating equipment (non-capital)                                                           | (\$1,000)          |
| Decrease in recoveries due to the transfer of a position to the Office of Human Resources Management     | \$112,100          |
| <b>FY 2010 PROPOSED BUDGET</b>                                                                           | <b>\$3,895,500</b> |

**SERVICE DELIVERY PLAN AND PERFORMANCE**

**GOAL 1 -** To provide revenue collection and investment services to county agencies in order to obtain the funds which support county services.

**Objective 1.1 -**



**Performance Measures-**

| Measure Name                                              | Measure Category | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|-----------------------------------------------------------|------------------|----------------|----------------|----------------|-------------------|-------------------|
| Number of revenue collection staff                        | Input            | 26             | 28             | 28             | 28                | 28                |
| Number of tax payments processed                          | Output           | 288,092        | 293,162        | 296,984        | 300,000           | 305,000           |
| Number of tax sale certificates processed                 | Output           | 3,070          | 3,464          | 4,109          | 4,700             | 4,500             |
| Percent of tax lien certificates sold to purchasers       | Output           | 100.00%        | 99.86%         | 100.00%        | 99.00%            | 99.00%            |
| Average number of tax payments processed per staff member | Efficiency       | 11,080.5       | 10,470.1       | 10,606.6       | 10,714.3          | 10,892.9          |
| Percent of bills successfully delivered                   | Quality          |                | 95%            | 95%            | 95%               | 95%               |
| Percent of real property revenue collected                | Outcome          | 99.25%         | 99.00%         | 99.25%         | 99.30%            | 99.35%            |

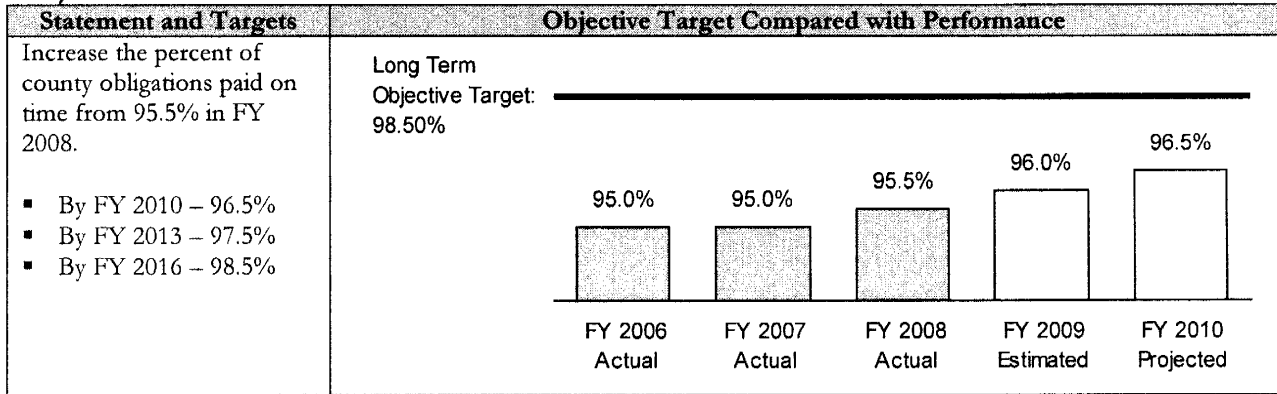
**Performance Measures Explanation –** The amount of real property taxes billed has continued to increase over the past decade due in part to creative collection techniques. One of the methods utilized to ensure collection of taxes is the annual county tax sale. The office has developed new methods in the tax sale process including group and web-based tax sales that have resulted in up to 100% of all tax sale certificates offered.

**Strategy to Accomplish the Objective –**

- **Strategy 1.11 -** Expand the audience of potential tax sale purchasers for each delinquent tax account by utilizing an internet auction

**GOAL 2 -** To provide funds disbursement operations to county agencies in order to pay county obligations.

Objective 2.1 -



Performance Measures –

| Measure Name                                                 | Measure Category | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|--------------------------------------------------------------|------------------|----------------|----------------|----------------|-------------------|-------------------|
| Number of payroll staff                                      | Input            | 9              | 9              | 9              | 9                 | 9                 |
| Number of accounts payable staff                             | Input            | 12             | 12             | 12             | 11                | 11                |
| Number of payroll payments                                   | Output           | 207,892        | 223,628        | 228,891        | 228,000           | 228,000           |
| Number of vendor payments                                    | Output           |                | 87,000         | 96,000         | 72,000            | 72,000            |
| Average number of payroll payments per payroll staff person  | Efficiency       | 23,099.1       | 24,847.6       | 25,432.3       | 25,333.3          | 25,333.3          |
| Average number of vendor payments per payroll staff person   | Efficiency       |                | 7,250.0        | 8,000.0        | 6,545.5           | 6,545.5           |
| Percent of payroll obligations processed without error       | Quality          | 99%            | 99%            | 99%            | 99%               | 99%               |
| Percent of vendor payments issued within ten days of receipt | Quality          |                | 95%            | 99%            | 99%               | 99%               |
| Percent of payroll payments issued by due date               | Quality          | 95%            | 95%            | 96%            | 97%               | 98%               |
| Percent of vendor payments issued by due date                | Quality          |                | 95%            | 95%            | 95%               | 95%               |
| Percent of all county obligations paid on time               | Outcome          | 95.0%          | 95.0%          | 95.5%          | 96.0%             | 96.5%             |

**Performance Measures Explanation** – Reaching the objective’s target of 98.5% benefits the County in several ways including paying employees and vendors in a timely and accurate manner. This level of performance facilitates building and maintaining good business relationships between agencies and vendors. While the average number of vendor payments may appear to decline from FY 2008 – FY 2010, the number of invoices processed is actually growing. This is due to the implementation of self-mailer, multi-purpose forms in December 2007. The new forms allow more invoices to be paid per form and may be used for either checks or automatic payments and therefore are more cost-effective.

**Strategy to Accomplish the Objective -**

- **Strategy 2.11** - Automated processing of vendor invoices for payment

**GOAL 3** – To utilize the best accounting practices for county agencies in order to ensure the integrity of financial resources.

Objective 3.1 -

| Statement and Targets                                                                                                                                                                                                        | Objective Target Compared with Performance                                                                                                                                                                                                                                                                                                                                                                                                                     |             |                 |                |   |                |   |                |     |                   |     |                   |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------|----------------|---|----------------|---|----------------|-----|-------------------|-----|-------------------|-----|
| <p>Increase the percent of accounts not requiring year-end adjustments from 90% in FY 2008.</p> <ul style="list-style-type: none"> <li>▪ By FY 2010 – 92%</li> <li>▪ By FY 2013 – 95%</li> <li>▪ By FY 2016 – 98%</li> </ul> | <p>Long Term Objective Target: 98%</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Fiscal Year</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>FY 2006 Actual</td> <td>-</td> </tr> <tr> <td>FY 2007 Actual</td> <td>-</td> </tr> <tr> <td>FY 2008 Actual</td> <td>90%</td> </tr> <tr> <td>FY 2009 Estimated</td> <td>90%</td> </tr> <tr> <td>FY 2010 Projected</td> <td>92%</td> </tr> </tbody> </table> | Fiscal Year | Performance (%) | FY 2006 Actual | - | FY 2007 Actual | - | FY 2008 Actual | 90% | FY 2009 Estimated | 90% | FY 2010 Projected | 92% |
| Fiscal Year                                                                                                                                                                                                                  | Performance (%)                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                 |                |   |                |   |                |     |                   |     |                   |     |
| FY 2006 Actual                                                                                                                                                                                                               | -                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |                 |                |   |                |   |                |     |                   |     |                   |     |
| FY 2007 Actual                                                                                                                                                                                                               | -                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |                 |                |   |                |   |                |     |                   |     |                   |     |
| FY 2008 Actual                                                                                                                                                                                                               | 90%                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             |                 |                |   |                |   |                |     |                   |     |                   |     |
| FY 2009 Estimated                                                                                                                                                                                                            | 90%                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             |                 |                |   |                |   |                |     |                   |     |                   |     |
| FY 2010 Projected                                                                                                                                                                                                            | 92%                                                                                                                                                                                                                                                                                                                                                                                                                                                            |             |                 |                |   |                |   |                |     |                   |     |                   |     |

Performance Measures-

| Measure Name                                                                                                              | Measure Category | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|---------------------------------------------------------------------------------------------------------------------------|------------------|----------------|----------------|----------------|-------------------|-------------------|
| Number of staff accountants                                                                                               | Input            | 9              | 9              | 9              | 9                 | 9                 |
| Number of funds and statements reviewed                                                                                   | Output           | 53             | 53             | 53             | 55                | 55                |
| Number of financial documents recorded                                                                                    | Output           | 4,328          | 4,731          | 5,240          | 5,250             | 5,250             |
| Average number of funds and statements reviewed per staff accountant                                                      | Efficiency       | 5.9            | 5.9            | 5.9            | 6.1               | 6.1               |
| Number of Comprehensive Annual Financial Report comments for improvement from the Government Finance Officers Association | Quality          | 8              | 7              | 4              | 6                 | 5                 |
| Percent of accounts not requiring year-end adjustments                                                                    | Outcome          |                |                | 90%            | 90%               | 92%               |

**Performance Measures Explanation -** The performance measures are based on proper recording of financial documents (journal entries and daily receipts) and the review and maintenance of the County’s funds, bank statements and investment accounts. Accomplishing the objective allows for accurate financial information and allows the County to complete its financial reporting in a timely manner. Reducing the number of Government Finance Officers Association comments received during the review of the Comprehensive Annual Financial Report is an indication of the accuracy of the information reported.

**Strategy to Accomplish the Objective –**

- Strategy 3.11 - Improve the timeliness and accuracy of financial reporting

**GOAL 4 -** To provide debt management services to the citizens and residents in order to ensure sound management of the County’s debt.

Objective 4.1 -

| Statement and Targets                                                                                                                                                                                                                               | Objective Target Compared with Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |                |                   |                   |   |   |  |                |                |                |                   |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-------------------|-------------------|---|---|--|----------------|----------------|----------------|-------------------|-------------------|
| Increase the number of bond rating agencies (there are three) rating the County the highest rating of AAA from 1 in FY 2008. <ul style="list-style-type: none"> <li>▪ By FY 2010 – 1</li> <li>▪ By FY 2013 – 2</li> <li>▪ By FY 2016 – 3</li> </ul> | Long Term Objective Target: <u>3</u><br><table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td></td> <td style="text-align: center;">FY 2006 Actual</td> <td style="text-align: center;">FY 2007 Actual</td> <td style="text-align: center;">FY 2008 Actual</td> <td style="text-align: center;">FY 2009 Estimated</td> <td style="text-align: center;">FY 2010 Projected</td> </tr> </table> |                | 0              | 0                 | 1                 | 1 | 1 |  | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|                                                                                                                                                                                                                                                     | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0              | 1              | 1                 | 1                 |   |   |  |                |                |                |                   |                   |
|                                                                                                                                                                                                                                                     | FY 2006 Actual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |   |   |  |                |                |                |                   |                   |

Performance Measures-

| Measure Name                                                                                    | Measure Category | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|-------------------------------------------------------------------------------------------------|------------------|----------------|----------------|----------------|-------------------|-------------------|
| Assessed county real property base (in millions)                                                | Input            | \$52,277.3     | \$60,716.7     | \$72,901.0     | \$96,787.7        | \$97,167.0        |
| County resident personal income (in millions)                                                   | Input            | \$30,138.0     | \$31,434.0     | \$32,700.0     | \$32,400.0        | \$32,500.0        |
| Net direct debt (in millions)                                                                   | Output           | \$709.8        | \$759.2        | \$755.3        | \$762.5           | \$766.7           |
| Annual debt service (in millions)                                                               | Output           | \$66.1         | \$77.1         | \$71.0         | \$69.5            | \$89.3            |
| Net direct debt as a percent of assessed county real property base                              | Efficiency       | 1.4%           | 1.3%           | 1.0%           | 0.8%              | 0.8%              |
| Net direct debt as a percent of county resident personal income                                 | Efficiency       | 2.4%           | 2.4%           | 2.3%           | 2.4%              | 2.4%              |
| Net direct debt per capita                                                                      | Quality          | \$850.0        | \$916.0        | \$911.0        | \$920.0           | \$926.0           |
| Percent of General Fund expenditures that are annual debt service payments                      | Quality          | 2.9%           | 3.2%           | 2.9%           | 2.8%              | 2.8%              |
| Number of bond rating agencies giving the County a AAA rating (there are three rating agencies) | Outcome          | 0              | 0              | 1              | 1                 | 1                 |

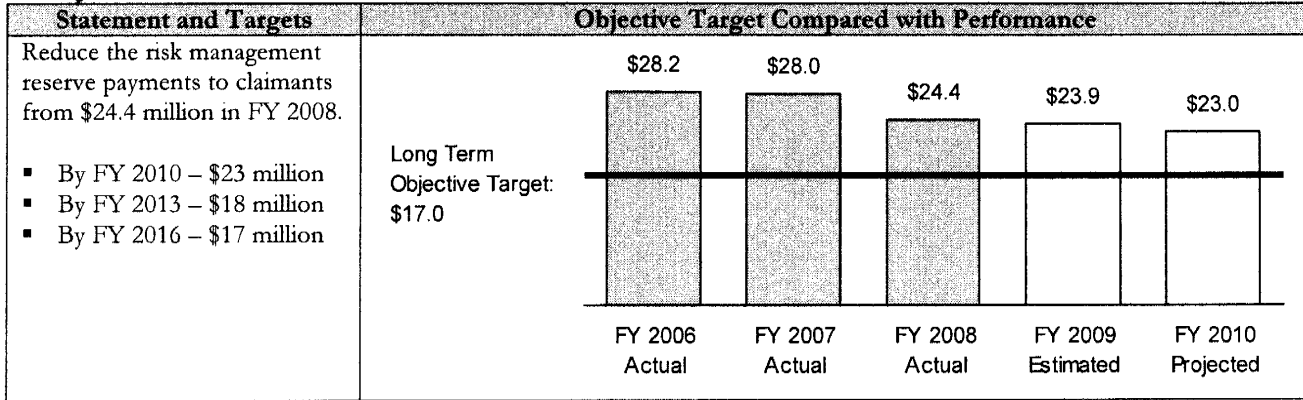
**Performance Measures Explanation** – During the past four years, the three bond rating agencies have upgraded the County’s bond rating to AAA/Aa1/AA+ (Standard and Poor’s/Moody’s/Fitch). This allows for higher taxpayer savings because the County pays less when borrowing funds. The debt ratios displayed above are indicators that are commonly used by rating agencies to determine a government bond issuer’s debt affordability, risk control and financial soundness.

**Strategies to Accomplish the Objective –**

- **Strategy 4.11** – Issue debt
- **Strategy 4.12** - Maintenance of outstanding debt and pay obligations
- **Strategy 4.13** – Participation in private activity bonds, special obligation bonds and tax increment financing bonds

**GOAL 5** - To provide risk management services to county agencies in order to minimize the County’s risk.

**OBJECTIVE 5.1 -**



**Performance Measures-**

| Measure Name                                                | Measure Category | FY 2006 Actual | FY 2007 Actual | FY 2008 Actual | FY 2009 Estimated | FY 2010 Projected |
|-------------------------------------------------------------|------------------|----------------|----------------|----------------|-------------------|-------------------|
| Number of adjusters                                         | Input            | 13             | 15             | 15             | 15                | 15                |
| Number of safety trainers                                   | Input            | 1              | 1              | 1              | 1                 | 1                 |
| Number of risk management claims received                   | Output           | 2,485          | 2,510          | 2,361          | 2,300             | 2,116             |
| Number of risk management claims closed                     | Output           | 2,289          | 2,196          | 1,745          | 2,200             | 2,100             |
| Number of training classes                                  | Output           | 18             | 26             | 32             | 36                | 36                |
| Number of web-based training sessions                       | Output           | 0              | 0              | 0              | 300               | 400               |
| Number of claims settled through the Office of Law          | Output           | 650            | 750            | 633            | 700               | 700               |
| Percent of attendees who passed the training course         | Output           | 70%            | 74%            | 86%            | 90%               | 95%               |
| Average number of claims received per adjuster              | Efficiency       | 191.2          | 167.3          | 157.4          | 153.3             | 141.1             |
| Average number of training classes per trainer              | Efficiency       | 18.0           | 26.0           | 32.0           | 36.0              | 36.0              |
| Percent of claims settled within a 24-hour period           | Quality          | 10%            | 17%            | 26%            | 35%               | 45%               |
| Percent of claimants contacted within a 24-hour period      | Quality          | 68%            | 72%            | 78%            | 85%               | 100%              |
| Risk management reserve payments to claimants (in millions) | Outcome          | \$28.2         | \$28.0         | \$24.4         | \$23.9            | \$23.0            |

**Performance Measures Explanation** – Risk Management claims cost the County in FY 2008 \$24.4 million. Processing claims in a timely manner as well as training county employees to work safely may result in less risk management claims and payments. The office is working toward supporting first line supervisors and staff to be more accountable in the work place and identify areas where improved training is required. The new web-based training module has been available to county employees since the middle of FY 2009. The County is self insured.

**Strategies to Accomplish the Objective –**

- **Strategy 5.11** - Management of county liability risk
- **Strategy 5.12** – Web-based training

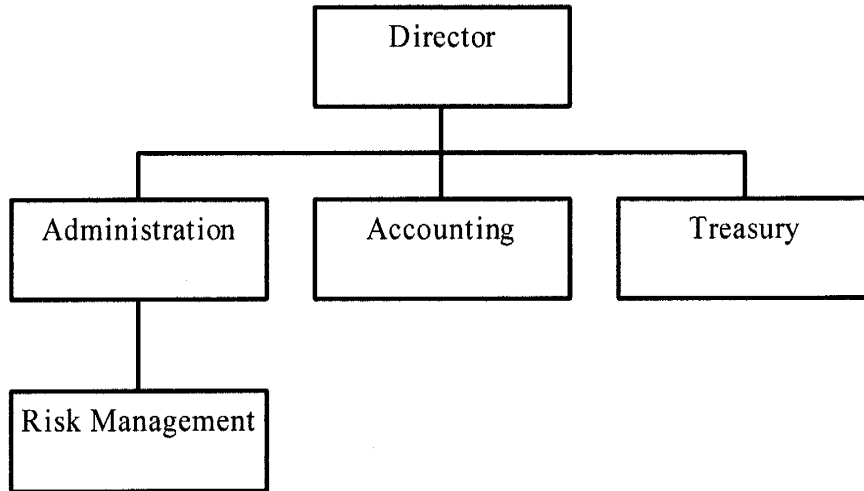
**FY 2009 KEY ACCOMPLISHMENTS**

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- Issued approximately \$80 million in new General Obligation Consolidated Public Improvement Bonds.
- Issued FY 2008 Comprehensive Annual Financial Report.
- Completed a successful pilot program for the Electronic Timecard System (ETS).
- Implemented a web-based training initiative to expand Occupational Safety and Health Administration (OSHA) safety training to first line supervisors and general staff to foster loss prevention and job safety education.

**ORGANIZATIONAL CHART**

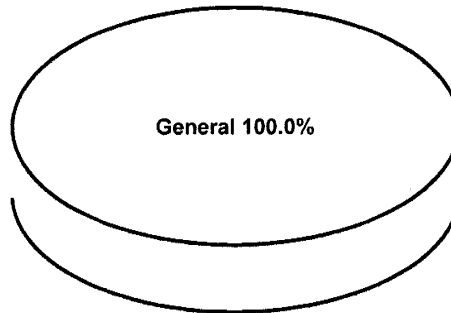
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|                               | FY2008<br>ACTUAL | FY2009<br>BUDGET | FY2009<br>ESTIMATED | FY2010<br>PROPOSED | CHANGE<br>FY09-FY10 |
|-------------------------------|------------------|------------------|---------------------|--------------------|---------------------|
| <b>TOTAL EXPENDITURES</b>     | \$ 4,492,049     | \$ 4,741,300     | \$ 4,506,600        | \$ 3,895,500       | -17.8%              |
| <b>EXPENDITURE DETAIL</b>     |                  |                  |                     |                    |                     |
| Administration                | 1,795,945        | 1,823,000        | 1,773,400           | 1,625,700          | -10.8%              |
| Accounting                    | 3,168,636        | 3,336,300        | 3,201,800           | 3,080,600          | -7.7%               |
| Treasury                      | 1,965,269        | 2,206,100        | 2,154,900           | 1,701,200          | -22.9%              |
| Recoveries                    | (2,437,801)      | (2,624,100)      | (2,623,500)         | (2,512,000)        | -4.3%               |
| <b>TOTAL</b>                  | \$ 4,492,049     | \$ 4,741,300     | \$ 4,506,600        | \$ 3,895,500       | -17.8%              |
| <b>SOURCES OF FUNDS</b>       |                  |                  |                     |                    |                     |
| General Fund                  | \$ 4,492,049     | \$ 4,741,300     | \$ 4,506,600        | \$ 3,895,500       | -17.8%              |
| Other County Operating Funds: |                  |                  |                     |                    |                     |
| <b>TOTAL</b>                  | \$ 4,492,049     | \$ 4,741,300     | \$ 4,506,600        | \$ 3,895,500       | -17.8%              |

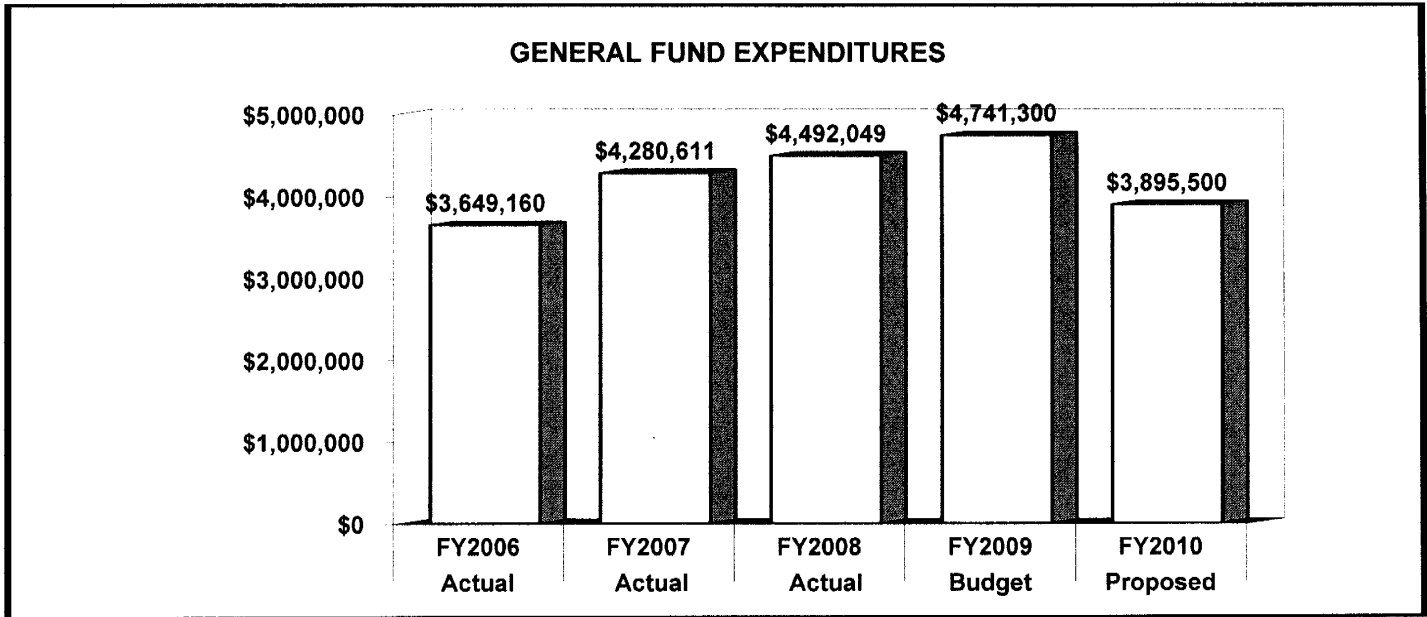
**FY2010 SOURCES OF FUNDS**

Although the agency is supported 100% by the General Fund, a portion of its costs are recovered based on financial services provided to other County funds.

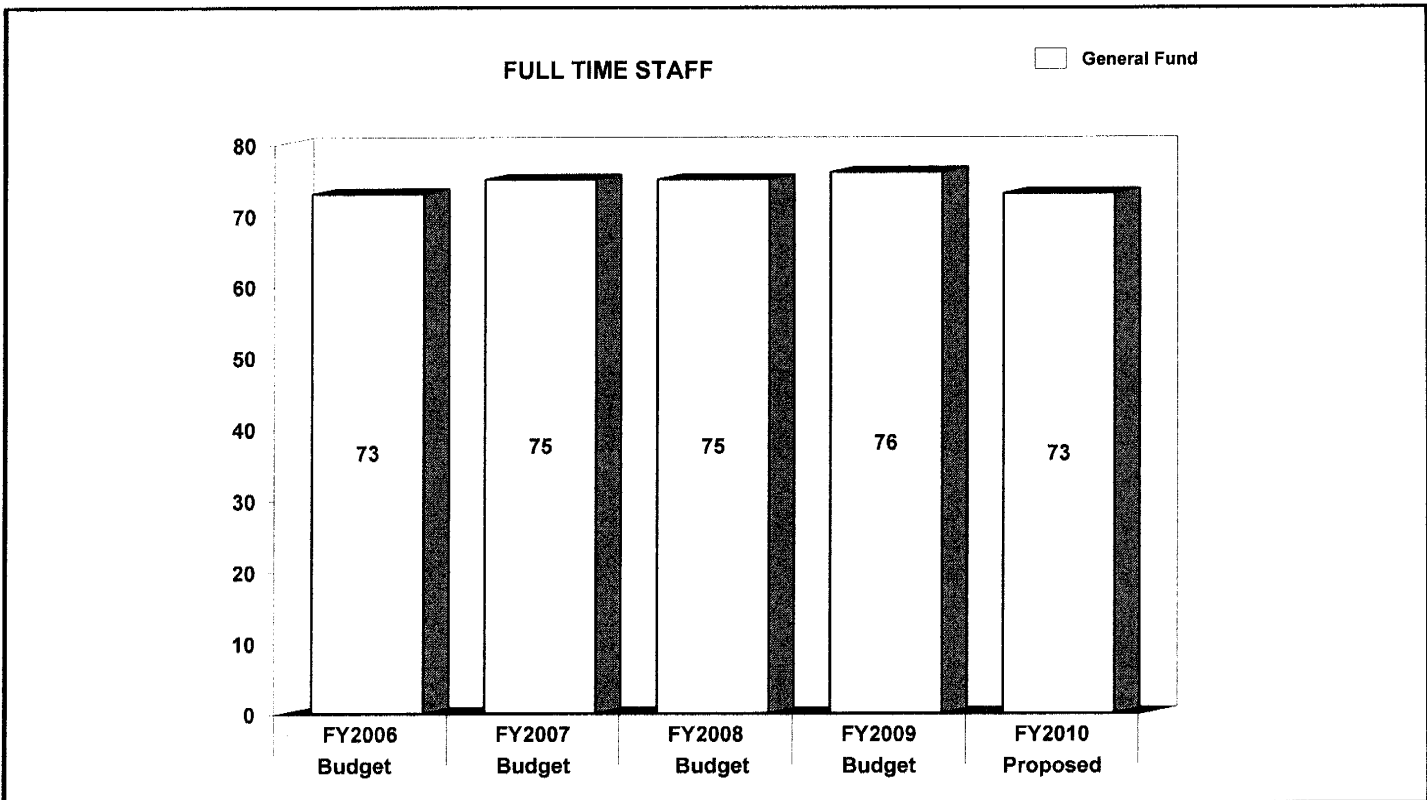


|                           | FY2008<br>BUDGET | FY2009<br>BUDGET | FY2010<br>PROPOSED | CHANGE<br>FY09-FY10 |
|---------------------------|------------------|------------------|--------------------|---------------------|
| <b>GENERAL FUND STAFF</b> |                  |                  |                    |                     |
| Full Time - Civilian      | 75               | 76               | 73                 | (3)                 |
| Full Time - Sworn         | 0                | 0                | 0                  | 0                   |
| Part Time                 | 0                | 0                | 0                  | 0                   |
| Limited Term              | 0                | 0                | 0                  | 0                   |
| <b>OTHER STAFF</b>        |                  |                  |                    |                     |
| Full Time - Civilian      |                  |                  |                    |                     |
| Full Time - Sworn         |                  |                  |                    |                     |
| Part Time                 |                  |                  |                    |                     |
| Limited Term Grant Funded |                  |                  |                    |                     |
| <b>TOTAL</b>              |                  |                  |                    |                     |
| Full Time - Civilian      | 75               | 76               | 73                 | (3)                 |
| Full Time - Sworn         | 0                | 0                | 0                  | 0                   |
| Part Time                 | 0                | 0                | 0                  | 0                   |
| Limited Term              | 0                | 0                | 0                  | 0                   |

| POSITIONS BY CATEGORY      | FULL<br>TIME | PART<br>TIME | LIMITED<br>TERM |
|----------------------------|--------------|--------------|-----------------|
| Director                   | 1            | 0            | 0               |
| Accountants                | 21           | 0            | 0               |
| Administrative Assistants  | 4            | 0            | 0               |
| Administrative Aides       | 8            | 0            | 0               |
| Other                      | 2            | 0            | 0               |
| Account Clerks             | 29           | 0            | 0               |
| Administrative Specialists | 4            | 0            | 0               |
| Accounting Technicians     | 3            | 0            | 0               |
| Deputy Director            | 1            | 0            | 0               |
| <b>TOTAL</b>               | <b>73</b>    | <b>0</b>     | <b>0</b>        |



The agency's actual expenditures increased 23.1% from FY 2006 to FY 2008. This increase was primarily driven by compensation, fringe benefits, and increasing operating expenses for banking services. The FY 2010 proposed budget is 17.8% less than the FY 2009 approved budget.



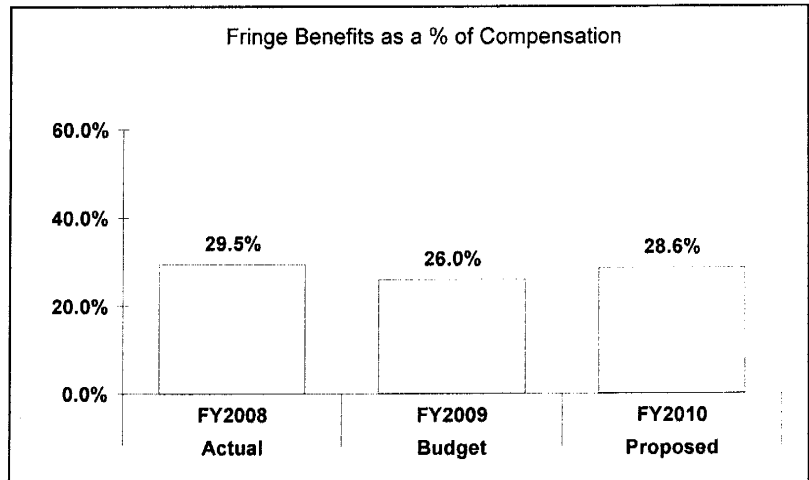
The agency's staffing complement increased by three positions from FY 2006 to FY 2009. The FY 2010 staffing total decreases by three positions from the FY 2009 budget level due to the transfer of a position to the Office of Human Resources Management and the elimination of two positions due to a reduction in force.

|                            | FY2008<br>ACTUAL    | FY2009<br>BUDGET    | FY2009<br>ESTIMATED | FY2010<br>PROPOSED  | CHANGE<br>FY09-FY10 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURE SUMMARY</b> |                     |                     |                     |                     |                     |
| Compensation               | \$ 4,786,763        | \$ 5,216,100        | \$ 5,032,400        | \$ 4,388,600        | -15.9%              |
| Fringe Benefits            | 1,411,304           | 1,355,700           | 1,307,900           | 1,254,500           | -7.5%               |
| Operating Expenses         | 718,362             | 793,600             | 789,800             | 764,400             | -3.7%               |
| Capital Outlay             | 13,421              | 0                   | 0                   | 0                   | 0%                  |
|                            | \$ 6,929,850        | \$ 7,365,400        | \$ 7,130,100        | \$ 6,407,500        | -13%                |
| Recoveries                 | (2,437,801)         | (2,624,100)         | (2,623,500)         | (2,512,000)         | -4.3%               |
| <b>TOTAL</b>               | <b>\$ 4,492,049</b> | <b>\$ 4,741,300</b> | <b>\$ 4,506,600</b> | <b>\$ 3,895,500</b> | <b>-17.8%</b>       |
| <b>STAFF</b>               |                     |                     |                     |                     |                     |
| Full Time - Civilian       | -                   | 76                  | -                   | 73                  | -3.9%               |
| Full Time - Sworn          | -                   | 0                   | -                   | 0                   | 0%                  |
| Part Time                  | -                   | 0                   | -                   | 0                   | 0%                  |
| Limited Term               | -                   | 0                   | -                   | 0                   | 0%                  |

In FY 2010, compensation expenditures decrease 15.9% from the FY 2009 approved budget due to a reduction in force and furlough requirements. Compensation includes funding for 73 full time employees. Fringe benefits expenditures decrease 7.5% from the FY 2009 approved budget.

Operating expenditures decrease 3.7% from the FY 2009 approved budget due to a reduction in operating and office supplies, training, memberships, and books and periodicals.

| MAJOR OPERATING EXPENDITURES<br>FY2010 |            |
|----------------------------------------|------------|
| Office Automation                      | \$ 343,500 |
| Operational Contracts                  | \$ 165,000 |
| Printing and Reproduction              | \$ 104,400 |
| General and Administrative             | \$ 59,600  |
| Contracts                              |            |
| Operating and Office Supplies          | \$ 35,200  |



**ADMINISTRATION - 01**

The Administration Division oversees the activities of the Office and has direct responsibility for coordinating and financing bond sales for capital projects, real estate and equipment acquisition, and operating cash needs.

The Division administers a comprehensive insurance program designed to minimize the County's exposure to risk in the areas of professional, general and automobile liability, fire and casualty loss, and workers' compensation. The Division also has responsibility for the management of cash flow and the investment of all funds not immediately required for expenditure in an effort to maximize return.

## Division Summary:

In FY 2010, major changes for the Administration Division include decreases in compensation, fringe benefits, and operating expenses.

The decreases in compensation and fringe benefits include the transfer of a position as well as a reduction in force. Also included in the decreases are the required furlough days for all employees. The decreases in operating expenses are due to a reduction in books and periodicals, memberships, general and administrative contracts, operating equipment non-capital.

|                            | FY2008<br>ACTUAL    | FY2009<br>BUDGET    | FY2009<br>ESTIMATED | FY2010<br>PROPOSED  | CHANGE<br>FY09-FY10 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURE SUMMARY</b> |                     |                     |                     |                     |                     |
| Compensation               | \$ 1,124,067        | \$ 1,196,700        | \$ 1,157,400        | \$ 1,035,500        | -13.5%              |
| Fringe Benefits            | 320,412             | 311,100             | 300,800             | 297,500             | -4.4%               |
| Operating Expenses         | 351,466             | 315,200             | 315,200             | 292,700             | -7.1%               |
| Capital Outlay             | 0                   | 0                   | 0                   | 0                   | 0%                  |
| <b>Sub-Total</b>           | <b>\$ 1,795,945</b> | <b>\$ 1,823,000</b> | <b>\$ 1,773,400</b> | <b>\$ 1,625,700</b> | <b>-10.8%</b>       |
| Recoveries                 | (1,136,724)         | (1,272,000)         | (1,271,400)         | (1,144,600)         | -10%                |
| <b>TOTAL</b>               | <b>\$ 659,221</b>   | <b>\$ 551,000</b>   | <b>\$ 502,000</b>   | <b>\$ 481,100</b>   | <b>-12.7%</b>       |
| <b>STAFF</b>               |                     |                     |                     |                     |                     |
| Full Time - Civilian       | -                   | 14                  | -                   | 12                  | -14.3%              |
| Full Time - Sworn          | -                   | 0                   | -                   | 0                   | 0%                  |
| Part Time                  | -                   | 0                   | -                   | 0                   | 0%                  |
| Limited Term               | -                   | 0                   | -                   | 0                   | 0%                  |

ACCOUNTING - 02

The Accounting Division is responsible for the timely and accurate recording and reporting of the financial activities of the County to ensure conformity with legal requirements, administrative policy, and Generally Accepted Accounting Principles (GAAP). These activities are captured in several standard funds and account groups that include: the General Fund; the Special Revenue Fund; the Debt Service Fund; the Capital Projects Fund; the Redevelopment Authority Fund; the Enterprise Funds, which include Solid Waste and Stormwater Management; the Internal Service Funds, such as the Self-Insurance Funds; the Trust, Agency and Pension Funds; and the Fixed Assets and Long-Term Debt Account Groups. This Division is also responsible for preparation of the Comprehensive Annual Financial Report, the State's Uniform Financial Report, and the Indirect Cost Allocation Plan. The latter is used to recover indirect costs and fringe benefits applicable to grants and contracts. This Division also performs all accounting functions related to County accounts receivable, accounts payable and travel transactions.

The Accounting Division coordinates two other major activities within the Office of Finance. The payroll unit maintains and operates the automated payroll system and processes the biweekly County payroll and monthly pension payments. The accounting system staff is responsible for maintaining and operating the County's automated accounting system.

Division Summary:

In FY 2010, major changes for the Accounting Division include decreases in compensation, fringe benefits, and operating expenses. The decreases in compensation and fringe benefits reflect the requirement of furlough days for all employees. Operating expenses decrease due to a reduction in training, memberships, and office supplies.

|                            | FY2008<br>ACTUAL    | FY2009<br>BUDGET    | FY2009<br>ESTIMATED | FY2010<br>PROPOSED  | CHANGE<br>FY09-FY10 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURE SUMMARY</b> |                     |                     |                     |                     |                     |
| Compensation               | \$ 2,291,038        | \$ 2,469,000        | \$ 2,365,300        | \$ 2,225,600        | -9.9%               |
| Fringe Benefits            | 648,204             | 641,700             | 614,700             | 635,500             | -1%                 |
| Operating Expenses         | 215,973             | 225,600             | 221,800             | 219,500             | -2.7%               |
| Capital Outlay             | 13,421              | 0                   | 0                   | 0                   | 0%                  |
| <b>Sub-Total</b>           | <b>\$ 3,168,636</b> | <b>\$ 3,336,300</b> | <b>\$ 3,201,800</b> | <b>\$ 3,080,600</b> | <b>-7.7%</b>        |
| Recoveries                 | (1,101,584)         | (1,134,500)         | (1,134,500)         | (1,157,800)         | 2.1%                |
| <b>TOTAL</b>               | <b>\$ 2,067,052</b> | <b>\$ 2,201,800</b> | <b>\$ 2,067,300</b> | <b>\$ 1,922,800</b> | <b>-12.7%</b>       |
| <b>STAFF</b>               |                     |                     |                     |                     |                     |
| Full Time - Civilian       | -                   | 34                  | -                   | 34                  | 0%                  |
| Full Time - Sworn          | -                   | 0                   | -                   | 0                   | 0%                  |
| Part Time                  | -                   | 0                   | -                   | 0                   | 0%                  |
| Limited Term               | -                   | 0                   | -                   | 0                   | 0%                  |

## TREASURY - 03

The Treasury Division collects and accounts for various taxes and fees including; real property taxes, business personal property taxes, transfer and recordation taxes, telecommunication taxes, and solid waste service charges. It also handles special area assessments for the County and taxes and charges for the State of Maryland, the Washington Suburban Sanitary Commission, the Maryland-National Capital Park and Planning Commission, the Washington Suburban Transit Commission and 27 municipalities in the County. Other taxes administered include recordation, transfer, telecommunications, energy, mobile home and hotel/motel taxes. The Treasury Division is responsible for issuing tax certifications, auditing tax adjustments, processing circuit breaker refunds, administering various tax credit programs, collecting fees associated with evictions, administering the semi-annual tax payment program and selling properties at tax sale for delinquent taxes.

## Division Summary:

In FY 2010, major changes for the Treasury Division include decreases in compensation and fringe benefits. The decreases include a reduction in force in addition to the required furlough days for all employees.

|                            | FY2008<br>ACTUAL    | FY2009<br>BUDGET    | FY2009<br>ESTIMATED | FY2010<br>PROPOSED  | CHANGE<br>FY09-FY10 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURE SUMMARY</b> |                     |                     |                     |                     |                     |
| Compensation               | \$ 1,371,658        | \$ 1,550,400        | \$ 1,509,700        | \$ 1,127,500        | -27.3%              |
| Fringe Benefits            | 442,688             | 402,900             | 392,400             | 321,500             | -20.2%              |
| Operating Expenses         | 150,923             | 252,800             | 252,800             | 252,200             | -0.2%               |
| Capital Outlay             | 0                   | 0                   | 0                   | 0                   | 0%                  |
| <b>Sub-Total</b>           | <b>\$ 1,965,269</b> | <b>\$ 2,206,100</b> | <b>\$ 2,154,900</b> | <b>\$ 1,701,200</b> | <b>-22.9%</b>       |
| Recoveries                 | (199,493)           | (217,600)           | (217,600)           | (209,600)           | -3.7%               |
| <b>TOTAL</b>               | <b>\$ 1,765,776</b> | <b>\$ 1,988,500</b> | <b>\$ 1,937,300</b> | <b>\$ 1,491,600</b> | <b>-25%</b>         |
| <b>STAFF</b>               |                     |                     |                     |                     |                     |
| Full Time - Civilian       | -                   | 28                  | -                   | 27                  | -3.6%               |
| Full Time - Sworn          | -                   | 0                   | -                   | 0                   | 0%                  |
| Part Time                  | -                   | 0                   | -                   | 0                   | 0%                  |
| Limited Term               | -                   | 0                   | -                   | 0                   | 0%                  |