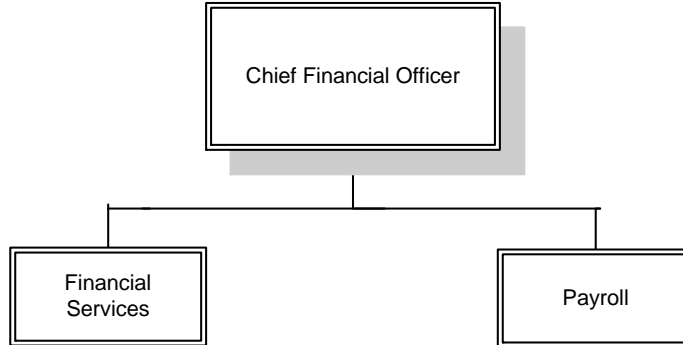


MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

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## 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. Define and document the roles and responsibilities within and between Finance and other County departments

- Objective 1. Review current roles and responsibilities for gaps and redundancy.
- Objective 2. Identify recommendations for improvements and clarification.
- Objective 3. Achieve agreement and document policy within and between all County departments.
- Objective 4. Coordinate implementation of policy with appropriate personnel and departments.

Goal 3. Establish countywide 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.

MARION COUNTY FY2008-09 BUDGET  
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Goal 4. 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.
- 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.

MARION COUNTY FY2008-09 BUDGET  
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**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 FY08-09 budget is \$2,244,960, a \$273,067 increase, or 13.8%, over FY07-08.

*Resource and Requirement Summary*

Finance Department	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
General Funds	0	0	122,078	114,719	-6.0%
Intergovernmental Funding:					
Other Funding	26,694	26,625	22,000	26,000	18.2%
Fees & Charges	7,922	5,588	5,500	5,000	-9.1%
Transfers In		31,597	33,166	36,100	8.8%
Administrative Cost Recovery	1,356,324	1,471,895	1,789,149	2,063,141	15.3%
<b>Total Resources</b>	<b>1,390,940</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>	<b>13.8%</b>
<b>Requirements:</b>					
Personal Services:					
Salaries and Wages	722,719	812,101	1,171,668	1,317,553	12.5%
Fringe Benefits	295,051	271,740	468,658	557,175	18.9%
Subtotal	1,017,770	1,083,841	1,640,326	1,874,728	14.3%
Materials and Services	211,523	271,404	167,970	164,320	-2.2%
Administrative Charges	161,646	180,461	163,597	205,912	25.9%
<b>Total Requirements</b>	<b>1,390,939</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>	<b>13.8%</b>
FTE	14.50	17.00	20.00	21.00	5.0%

MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

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**PROGRAMS**

The finance department budget is allocated to one program, financial services, as summarized on the following table.

**Summary of Finance Department Programs**

	<b>FY 2005-06 Actual</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Budget</b>	<b>FY 2008-09 Adopted</b>	<b>+/- %</b>
<b>RESOURCES</b>	1,390,939	1,535,706	1,971,893	2,244,960	13.8%
<b>REQUIREMENTS</b>					
Financial Services	1,390,939	1,535,706	1,971,893	2,244,960	13.8%
<b>Total</b>	<b>1,390,939</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>	<b>13.8%</b>

**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

MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

Department: Finance

Program: Finance

Fund: Central Services

Finance Program	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Budget	FY 2008-09 Adopted	+/- %
<b>Resources:</b>					
General Funds	0	0	122,078	114,719	-6.0%
Intergovernmental Funding:					
Other Funding	26,694	26,625	22,000	26,000	18.2%
Fees & Charges	7,922	5,588	5,500	5,000	-9.1%
Transfers In		31,597	33,166	36,100	8.8%
Administrative Cost Recovery	1,356,324	1,471,895	1,789,149	2,063,141	15.3%
<b>Total Resources</b>	<b>1,390,940</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>	<b>13.8%</b>
<b>Requirements:</b>					
Personal Services:					
Salaries and Wages	722,719	790,362	1,171,658	1,317,553	12.5%
Fringe Benefits	295,051	293,479	468,658	557,175	18.9%
Subtotal	1,017,770	1,083,841	1,640,316	1,874,728	14.3%
Materials and Services	211,523	271,404	167,970	164,320	-2.2%
Administrative Charges	161,646	180,461	163,597	205,912	25.9%
<b>Total Requirements</b>	<b>1,390,939</b>	<b>1,535,706</b>	<b>1,971,883</b>	<b>2,244,960</b>	<b>13.8%</b>
<b>FTE</b>	14.50	17.00	20.00	21.00	5.0%

Program: Financial Services

Personnel Positions

Title of Position	FTE
Chief Financial Officer	1.00
Senior Budget Analyst	1.00
Management Analyst	1.00
Chief Accountant	1.00
Senior Accountant	1.00
Accountant 2	3.00
Accounting Specialist	3.00
Payroll Manager	1.00
Payroll Specialist	3.00
Contracts and Procurement Specialist	1.00
Contracts Compliance Analyst	1.00
Property Specialist	1.00
Financial Management Systems Project Manager	1.00
Business Analyst	1.00
Department Specialist 3	1.00
Total FTE	21.00

MARION COUNTY FY2008-09 BUDGET  
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**Financial Services Program Budget Justification**

The finance department's budget increase includes one additional FTE – a business analyst. This position works with the senior project manager as part of the Marion County Business Enterprise Enhancement (“MCBEE”) project initiative. In FY07-08, this position was paid for through the use of MCBEE budgeted resources in the general fund non-departmental budget. Because the position is considered a transfer from one budget request to another, no decision package is included for this position. The remaining differences in personal services budget request for FY08-09 as compared to FY07-08 is due to COLA and merit increases and the recognition of full year costs for positions that were added mid-year in FY07-08 (project manager and payroll specialist). The materials and services budget has decreased slightly (\$3,650) and is the result of reduced telecommunication charges. These costs are now allocated through administrative charges.

MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

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FUNDS

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

KEY DEPARTMENT ACCOMPLISHMENTS FY2007-08

- Received Certificate of Award from the Government Finance Officers Association (GFOA) for excellence in financial reporting for the sixth consecutive year.
- Developed several budget policies and included them in a new budget manual to be used annually in the budget preparation process.
- Designed and implemented significant improvements to the “BUD” budget development software.
- Developed policies and procedures for capital improvements and acquisitions in addition to developing a five-year Capital Improvements Project Plan.
- Purchased and implemented new cost allocation software in preparation for development of federally compliant allocation methodology.
- Significant efforts in staffing resulting in the hiring of a Sr. Accountant, an Accountant 2, an Accounting Specialist, a Business Analyst, the Financial Management Systems Project Manager, a Payroll Specialist, a Department Specialist 3, and a Payroll Manager.
- With IT, coordinated testing and implementation of: conversion of financial software to Sun platform, upgrade to new software version, implementation of changes in Health Savings Accounts, and year-end payroll patches.
- Prepared for and completed annual audit for Marion County and related service districts within critical deadlines while also developing the annual Comprehensive Annual Financial Report (CAFR).
- Developed final Purchase Card (P card) process and related policies and procedures for Countywide use and rolled out to departments.
- Developed County standard for vendor master naming conventions and developed process for archiving and maintaining master file records.

MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

**Resources by Fund Detail**

Department: <b>Finance</b>				
<b>580 - Central Services</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>General Funds</b>				
38101 Transfer From General Fund	0	0	122,078	114,719
Transfer from General Fund Total	<b>0</b>	<b>0</b>	<b>122,078</b>	<b>114,719</b>
<b>Intergovernmental - Other</b>				
33540 MWV Cable Regulatory	14,000	14,000	14,000	14,000
33590 From Other Agencies-	12,694	12,625	8,000	12,000
Intergovernmental - Other Total	<b>26,694</b>	<b>26,625</b>	<b>22,000</b>	<b>26,000</b>
<b>Fees and Charges</b>				
34143 Copy Machine Fees	0	140	0	0
34490 Other Reimbursement	10	28	0	0
34510 Sale Of Fixed Assets	7,912	5,420	5,500	5,000
Fees and Charges Total	<b>7,922</b>	<b>5,588</b>	<b>5,500</b>	<b>5,000</b>
<b>Other - Transfers In</b>				
38199 Transfer from Other Funds	0	31,597	33,166	36,100
Other - Transfers In Total	<b>0</b>	<b>31,597</b>	<b>33,166</b>	<b>36,100</b>
<b>Administrative Cost Recovery</b>				
43000 Fiscal Services Allocation	1,356,324	1,471,895	1,789,149	2,063,141
Administrative Cost Recovery Total	<b>1,356,324</b>	<b>1,471,895</b>	<b>1,789,149</b>	<b>2,063,141</b>
Finance Fund 580 Total	<b>1,390,939</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>



MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

**Requirements by Fund Detail**

Department: <b>Finance</b>				
<b>580 - Central Services</b>	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>Personal Services</b>				
<b>Salaries and Wages</b>				
51102 COLA - Budget	0	0	8,565	0
51111 Regular Wages	561,419	647,938	1,085,684	1,231,278
51112 Temporary Wages	1,549	6,571	0	0
51113 Vacation Pay	38,787	26,908	0	0
51114 Sick Pay	31,729	21,740	0	0
51115 Holiday Pay	27,937	30,836	0	0
51118 Differential Pay	1,537	630	3,600	0
51121 Compensation Credits	49,362	48,348	71,419	83,875
51124 Leave Payoff	8,548	4,543	0	0
51142 Premium Pay	1,851	2,848	2,400	2,400
<b>Salaries and Wages Total</b>	<b>722,719</b>	<b>790,362</b>	<b>1,171,668</b>	<b>1,317,553</b>
<b>Fringe Benefits</b>				
51211 PERS	76,055	61,433	92,569	105,213
51212 401(k)	4,244	9,117	16,216	21,944
51213 PERS Debt Service	31,145	23,179	46,284	59,181
51220 FICA	54,249	59,054	87,433	99,146
51231 Medical Insurance	108,490	118,736	199,836	230,669
51232 Dental Insurance	13,180	12,572	13,790	25,740
51233 Life Insurance	2,185	2,330	2,920	4,259
51234 Disability Insurance	1,957	2,041	4,302	5,049
51240 Unemployment	2,886	3,144	4,628	5,260
51252 WC-Hourly Rate	365	378	680	714
51260 Wellness	200	551	0	0
51261 EAP	96	345	0	0
51270 County HSA Contributions	0	600	0	0
<b>Fringe Benefits Total</b>	<b>295,051</b>	<b>293,479</b>	<b>468,658</b>	<b>557,175</b>
<b>Personal Services Total</b>	<b>1,017,770</b>	<b>1,083,841</b>	<b>1,640,326</b>	<b>1,874,728</b>
<b>Materials and Services</b>				
52101 Office Supplies	3,479	4,201	5,250	5,250
52107 Departmental Supplies	4,446	4,187	4,300	4,250
52108 Food Supplies	156	322	200	200
52117 Educational Supplies	43	35	0	0
52118 Books	908	465	500	250
52119 Magazines & Publications	481	544	450	250
52215 Small Office Equipment	1,849	1,686	850	850
52217 Computer Equipment	0	0	500	500
52218 Software	59	0	0	500
52301 Telephones	3,305	2,896	0	0
52305 Postage	10,826	12,414	16,200	12,900
52306 Cellular Phones	0	122	720	720

MARION COUNTY FY2008-09 BUDGET  
BY DEPARTMENT  
FINANCE

Department: **Finance**

	Actual FY 2006	Actual FY 2007	Budget FY 2008	Adopted FY 2009
<b>580 - Central Services</b>				
<b>Materials and Services</b>				
52308 Telecomm Charges	0	0	3,650	0
52501 Audit Services	62,450	63,635	79,000	84,750
52544 Printing Services	3,595	7,100	10,000	10,000
52545 Advertising	1,651	9,761	6,100	10,100
52561 Mail Services	0	0	0	3,000
52563 Fiscal Agent Services	1,550	1,550	0	0
52575 Subscription Services	0	0	100	350
52582 Shredding Services	221	105	600	300
52599 Miscellaneous Contractual Services	93,478	145,437	14,000	6,500
52601 Maint - Office Equipment	379	0	950	950
52605 Maint - Building & Grounds	2,696	1,404	1,200	700
52610 Maint - Software	602	509	0	0
52701 Vehicle Rental	141	982	1,000	0
52704 Equipment Rental	3,800	3,903	4,500	4,650
52721 Motor Pool Mileage	0	0	0	1,000
52911 Mileage-Employee	1,294	211	600	600
52912 Commercial Carrier	602	0	0	0
52913 Meals	407	306	1,250	1,200
52914 Lodging	1,411	451	1,500	1,500
52922 Conferences	1,902	1,200	4,250	4,000
52923 Training	6,871	4,127	6,350	5,500
52925 Tuition Reimbursement	900	300	0	0
52930 Dues and Memberships	1,720	1,737	3,350	3,100
52965 Pre-Employment Investigations	300	553	600	450
52999 Miscellaneous - Other	0	1,048	0	0
<b>Materials and Services Total</b>	<b>211,523</b>	<b>271,404</b>	<b>167,970</b>	<b>164,320</b>
<b>Administrative Charges</b>				
60100 Board of Commissioners Allocation	11,130	11,421	12,893	14,161
60200 Business Services Allocation	6,847	5,954	6,364	0
60250 Risk Management Allocation	5,681	4,972	10,230	10,236
60260 Liability Insurance Allocation	4,900	5,100	26,100	29,100
60270 Workers Comp Insurance Allocation	4,100	4,900	5,100	6,000
60300 Human Resources Allocation	12,796	13,401	15,594	27,660
60350 Facilities Management Allocation	22,161	24,472	18,461	25,053
60351 Department Parking Allocation	440	165	0	0
60352 Custodial Charges	12,380	13,025	10,817	14,644
60353 Courier	631	701	732	1,147
60354 Utilities Allocation	17,963	20,353	13,948	15,564
60400 Financial Services Allocation	2,360	2,718	3,371	0
60410 Legal Services	9,928	8,158	8,001	10,031
60450 Information Technology Allocation	26,238	21,004	28,643	35,517
60451 Information Technology Direct	21,265	40,877	0	0
60452 FIMS Allocation	2,826	3,240	3,343	11,094
60453 Telecom Allocation	0	0	0	5,705
<b>Administrative Charges Total</b>	<b>161,646</b>	<b>180,461</b>	<b>163,597</b>	<b>205,912</b>
<b>Finance Fund 580 Total</b>	<b>1,390,939</b>	<b>1,535,706</b>	<b>1,971,893</b>	<b>2,244,960</b>