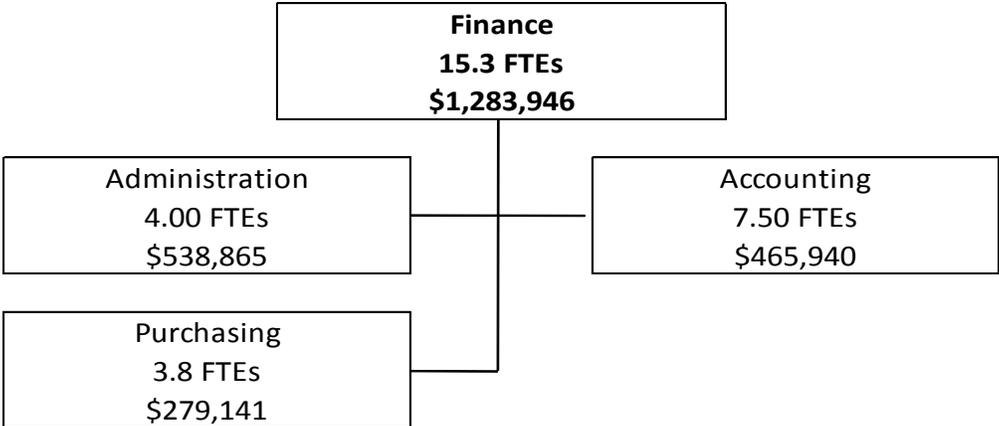


Catawba County Government



Finance

Organizations: 170050 - 170101

	2012/13 Actual	2013/14 Current	2014/15 Requested	2014/15 Approved	Percent Change
Revenues					
Investment Earnings	(\$100,283)	\$500,000	\$500,000	\$400,000	-20%
Personnel Indirect Cost	33,273	33,433	34,485	36,701	10%
Mental Health Contracts	1,000	0	0	0	0%
Miscellaneous	1,058	0	0	0	0%
Charges & Fees	0	0	0	0	0%
General Fund	1,632,776	1,142,714	771,909	847,245	-26%
Total	\$1,567,824	\$1,676,147	\$1,306,394	\$1,283,946	-23%
Expenses					
Personal Services	\$980,500	\$1,043,007	\$1,079,364	\$1,059,516	2%
Supplies & Operations	587,324	633,140	227,030	224,430	-65%
Capital	0	0	0	0	0%
Total	\$1,567,824	\$1,676,147	\$1,306,394	\$1,283,946	-23%
Expenses by Division					
Administration	\$496,183	\$515,215	\$539,579	\$538,865	5%
Accounting	833,336	887,188	488,665	465,940	-47%
Purchasing	238,305	273,744	278,150	279,141	2%
Total	\$1,567,824	\$1,676,147	\$1,306,394	\$1,283,946	-23%
Employees					
Permanent	14.80	15.80	15.80	15.30	-3%
Hourly	0.65	0.15	0.15	0.15	0%
Total	15.45	15.95	15.95	15.45	-3%

Budget Highlights

The Finance Department's overall budget decreased by \$392,200 (23 percent). The majority of this decrease is due to an accounting shift (moving a contract billing expense to EMS) and the reduction of an Accounting Specialist III position to .5 FTE. The Finance Department includes Administration, Accounting, and Purchasing / Service Center. Accounting encompasses Receivables, Payables, Billing and Payroll. The Purchasing/Service Center assists all County departments with purchasing goods and services and provides mail courier and copying services.

Performance Measurement

Fiscal Year 2014/15

The Finance Department will continue to maximize the County's resources. The department will be responsible for accurately processing all financial transactions and for complying with Federal, State, and local guidelines. Finance will continue to partner with the Budget Office to provide tentative information for the development of the Fiscal Year 2015/16 budget. In Fiscal Year 2014/15 the Finance Department will continue managing Justice/Public Safety Center building and parking deck construction projects.

Fiscal Year 2013/14

At mid-year the Finance Department was on target to achieve or had already achieved 100 percent (18 of 18) of its Fiscal Year 2013/14 outcomes. The Department successfully contributed to the Fiscal Year 2014/15 budget development process by providing the Budget Office preliminary revenue and Fund Balance projections in October. Finance, for producing the Fiscal Year 2012/13 Comprehensive Annual Financial Report (CAFR), received the Government Finance Officers Associations (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 31st year in a row. Additionally, Finance has received, for the fourth year in a row, GFOA's award for Outstanding Achievement in Popular Annual Financial Reporting. The Accounting Division made deposits and processed all reports in a timely manner. Tax forms, 1099 (for vendors) and W-2 (for County employees) were distributed by January 31st, in accordance with Federal law.

Purchasing sought to make County operations more environmentally friendly by encouraging County departments and contractors to purchase at least 15 percent recycled products. One method of encouragement, resulting from a collaborative effort with the ICMA Fellow, was establishing departmental "green" purchasing goals for office supplies and janitorial products. Also, a successful Green Vendor Show was held in July at the Hickory Metro Convention Center. The show provided anyone involved in procurement or facilities maintenance to learn more about green products and to meet local suppliers. Purchasing also logged all green purchases for office supplies, janitorial services, and lawn care. Over \$1 million have been expended on green products Countywide.

Fiscal Year 2012/13

Finance Administration

Finance assisted in the Fiscal Year 2013/14 budget development process by providing available fund balances for the County's various funds as well as revenue and debt projections. The department accurately provided financial information to the Local Government Commission, Federal, State, and local granting agencies, and other agencies. In April 2013, Finance oversaw \$31 million in debt financing for construction and renovation of public schools, Catawba Valley Community College, and the animal shelter. In May 2013, the department completed \$8 million debt financing water and sewer line construction.

Accounting

Accounting ensured that all vendors were paid timely and accurately. Staff processed 15,273 payments during the last fiscal year. Accounting staff successfully completed the fixed asset inventory (items costing \$5,000 or more with a useful life of two years or more) in time to be included in the annual audit report for the end of the fiscal year. In addition, Accounting processed 31,759 payments to County employees (with minimum corrections) and issued all W-2 forms to employees by January 31st, 2013.

Purchasing

Purchasing expedited the procurement of County goods and met the needs of departments in a timely manner. Purchasing staff held workshops to educate departments on cooperative purchasing alliances and North Carolina State Contract. The most recent purchasing workshop included a presentation by US Communities (a national cooperative purchasing program). Staff assisted departments in obtaining informal quotes (for purchases of supplies and equipment less than \$90,000), which helped departments make fiscally prudent monetary decisions. The informal quote process, where applied, resulted in a savings of \$181,181 for departments.

Purchasing sought to make County operations more environmentally friendly by encouraging County departments and contractors to purchase at least 20 percent recycled and other environmentally preferable products. Purchasing did not achieve this outcome. In Fiscal Year 2012/13 the total amount of green and environmental purchases equaled \$737,436, which is only 7.14 percent of eligible purchases. Purchasing made a concerted effort to broaden its vendor base to better reflect the County's diversity by discussing minority outreach at all formal construction pre-bid conferences. Last fiscal year the County expended \$313,101 on minority vendors.

FINANCE ADMINISTRATION

Statement of Purpose

The Finance Department is responsible for overseeing the financial affairs of Catawba County. We are accountable to the citizens to ensure that the County maximizes its resources and handles funds in accordance with all applicable local, State, and Federal regulations.

Outcomes

1. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures that transactions comply with these requirements by:
 - a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance.
 - b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days from receipt.
2. The Finance Department assists with the development of the Fiscal Year 2015-16 budget by providing the Budget Office with information on a timely basis, normally by October 31st, 2014, that includes the following:
 - a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits and investment earnings).
 - b. Preliminary estimates of the County's level of Fund Balances and recommendations on the amount of Fund Balance that can be appropriated.
 - c. Debt service requirements
3. Timely and accurate financial information is important to the County's association with various funding and oversight agencies. These may include bond ratings agencies for future debt issuance; Federal, State, and local granting agencies; the Local Government Commission, and others. The Finance Department provides financial information in an accurate, efficient and timely manner by:
 - a. Review of internal controls and testing of transactions for selected departments before June 30, 2015, to ensure the financial integrity of the County.
 - b. Completing the County's Comprehensive Annual Financial Report (CAFR) and submitting to the Local Government Commission by December 1, 2014.
 - c. Submitting the CAFR to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting by December 31, 2014.
4. The County is responsible for financing major capital projects including those for the local public schools and community college. The goal of the Finance Department is to maximize cash on hand and borrow money as cheaply as possible.
 - a. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for Public Schools, Community College, or renovations/additions to County facilities or equipment.

5. To ensure courteous and collegial relations with County departments, Finance Administration will achieve a 95 percent satisfaction rate on its annual end-of-year.

ACCOUNTING

Statement of Purpose

The Accounting Division of the Finance Department is responsible for accurately processing all financial transactions in a timely manner. These processes are in place in order to maximize cash on hand and comply with Federal, State, and local guidelines.

Accounts Payable/Receivable Outcomes

1. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer (EFT) payments) to all vendors on a weekly basis by:
 - a. Processing all documentation received and generating vendor payments accurately 98 percent of the time as evidenced by corrected checks.
2. Ensure compliance with all Federal, State, and local guidelines by:
 - a. Processing and distributing 100 percent of the 1099s by January 31st for vendor tax records.
 - b. Making daily deposits of all revenue received 98 percent of the time, as evidenced by deposit ticket dates.
3. Maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 2 years or more) in order to produce documentation for the annual audit by processing additions, deletions, and transfers by August 31st.
4. To ensure courteous and collegial relations with County departments, Accounts Payable will achieve a 95 percent satisfaction rate on its annual end-of-the-year survey

Payroll Outcomes

5. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis:
 - a. Processing all documentation received and calculating wage payments accurately 99 percent of the time, as evidenced by corrected payments.
6. Compliance with all Federal, State, and local guidelines to prevent any penalties and enable employees to maximize their employee benefits by:
 - a. Processing and distributing 100 percent of Form W-2s by January 31st for employees' tax records.
 - b. Reporting, processing, and paying of Federal and State taxes and employee benefits when due, as evidenced by date of payment.
7. To ensure courteous and collegial relations with County departments, Payroll will achieve a 95 percent satisfaction rate on its annual end-of-the-year survey.

Billing Outcomes

8. As a measure of good customer service and vendor relations, the billing office has the following procedures in place:
 - a. Posting all payments within 5 working days 98 percent of the time
 - b. Process a monthly billing cycle by mailing bills within 5 working days of cutoff 98 percent of the time.
 - c. Submit EMS bills to third-party billing company within three weeks of transport date.

9. To ensure courteous and collegial relations with County departments, Billing will achieve a 95 percent satisfaction rate on its annual end-of-the-year survey.

PURCHASING/SERVICE CENTER

Statement of Purpose

To ensure the timely procurement of quality goods and services as economically as possible within the guidelines of General Statutes and County Code. To provide timely, accurate and courteous mail and courier service to county departments.

Outcomes

1. Expedite the procurement of County goods and services and respond to departmental needs as economically and timely as possible by:
 - a. Continuing participation in cooperative purchasing alliances (US Communities) and North Carolina State Contract.
 - b. Ensuring County formal projects and goods are obtained within the guidelines of General Statute and County Code.
 - c. Reviewing formal bid requests (equipment and supplies totaling \$90,000 and over) establishing specifications, conducting formal bid openings and making recommendations to the Board of County Commissioners to the satisfaction of County departments.
 - d. Assisting departments in obtaining informal quotes (for purchases of supplies and equipment less than \$90,000) are obtained effectively and at the best value.
 - e. Maintaining a log of all informal quotes received, indicating the savings incurred.
2. Make County operations more environmentally friendly by encouraging County departments and contractors to purchase at least 15 percent recycled and other environmentally preferable products.
3. In order for our vendor base to better reflect the diversity of our County; strive to reach the County's Minority Outreach goal of 5 percent for informal and formal building construction projects by:
 - a. Advertising in the minority paper (\$600)
 - b. Sending notices to minority sub-contractor 10 days before the bidding
 - c. Instructing a class on "How to do business with Catawba County"
 - d. Develop a "How to Do Business with Catawba County" brochure to send with a vendor form to minority/women-owned business in Catawba and surrounding counties as identified on the Office of Historically Underutilized Business (HUBSCO) Website
 - e. Develop a You Tube video on "How to do Business With Catawba County"
4. Provide daily courier service between all departments, agencies, and the U.S. Postal Service in a timely manner, accurate and courteous manner by:
 - a. Ensuring out-sourced company is familiar with the postal needs and mail route for all county departments. Maintain a regular schedule for the mail route; comply with special requests when feasible.
5. To ensure courteous and collegial relations with County departments, Purchasing will achieve 90 percent satisfaction rate on its annual end-of-the-year survey.