

FY 2018 REVENUE WORKSHEET

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY 16 Final Budget	FY 17 Current Actual	FY 17 Current Budget	FY 18 Requested Amount	Increase (Decrease)
100	1510	Financial Administration	31.1350	Railroad Equipment	\$8,921	\$0	\$8,300	\$9,000	\$700
100	1510	Financial Administration	31.1750	Television Cable	\$482,833	\$12,213	\$460,000	\$500,000	\$40,000
100	1510	Financial Administration	31.3100	LOST - Local Option Sales Tax	\$6,900,000	\$2,138,120	\$6,900,000	\$6,900,000	\$0
100	1510	Financial Administration	31.3250	SPLOST/LOST - Pro Rata	\$3,882	\$1,038	\$0	\$1,200	\$1,200
100	1510	Financial Administration	31.4200	Alcoholic Beverage Excise Tax	\$254,758	\$89,037	\$250,000	\$290,000	\$40,000
100	1510	Financial Administration	31.6300	Financial Institution Tax	\$92,000	\$0	\$92,000	\$101,000	\$9,000
100	1510	Financial Administration	33.6011	Intergovernmental - JDA	\$52,155	\$0	\$0	\$55,000	\$55,000
100	1510	Financial Administration	34.9300	Bad Check Fees	\$60	\$0	\$60	\$60	\$0
100	1510	Financial Administration	36.1091	Interest - Other - General Fund	\$1,000	\$273	\$3,000	\$1,500	(\$1,500)
100	1510	Financial Administration	36.1092	Interest - Other - LGIP	\$55,416	\$39,529	\$40,000	\$60,000	\$20,000
100	1510	Financial Administration	36.1093	Payroll Account Interest	\$310	\$72	\$350	\$350	\$0
100	1510	Financial Administration	38.9010	Misc. Revenue - Copies	\$500	\$0	\$2,000	\$500	(\$1,500)
100	1510	Financial Administration	38.9020	Reimbursement - Expenses	\$9,857	\$5	\$2,000	\$1,500	(\$500)
100	1510	Financial Administration	38.9040	Restitution	\$0	\$0	\$50	\$50	\$0
100	1510	Financial Administration	38.9090	Other	\$14,000	\$533	\$20,000	\$10,000	(\$10,000)
					\$7,875,692	\$2,280,820	\$7,777,760	\$7,930,160	\$152,400

FY 2018 EXPENSE WORKSHEET

Fund	Budget		Account	Account Title	FY 16	FY 17	FY 17	FY 18	Increase (Decrease)
	Unit	Budget Unit Title			Final Budget	Current Actual	Current Budget	Requested Amount	
100	1510	Financial Administration	51.1100	Regular Employees	\$90,680	\$37,414	\$124,759	\$150,914	\$26,155
100	1510	Financial Administration	51.2100	Group Insurance	\$10,469	\$2,285	\$7,215	\$11,411	\$4,196
100	1510	Financial Administration	51.2200	FICA Contribution	\$5,400	\$2,280	\$7,782	\$9,376	\$1,594
100	1510	Financial Administration	51.2300	Medicare	\$1,623	\$533	\$1,820	\$2,193	\$373
100	1510	Financial Administration	51.2410	Defined Contribution	\$9,215	\$5,703	\$6,336	\$14,109	\$7,773
100	1510	Financial Administration	51.2700	Worker's Comp	\$457	\$179	\$366	\$462	\$96
100	1510	Financial Administration	51.2910	Longevity	\$245	\$280	\$280	\$315	\$35
100	1510	Financial Administration	52.1220	Auditing & Accounting	\$126,270	\$104,000	\$125,000	\$140,000	\$15,000
100	1510	Financial Administration	52.1230	Consulting / Contracted Svc	\$18,165	\$2,290	\$22,000	\$26,580	\$4,580
100	1510	Financial Administration	52.2240	R & M - Service Agreements	\$245	\$553	\$1,000	\$1,000	\$0
100	1510	Financial Administration	52.2320	Rental of Equipment / Vehicles	\$770	\$330	\$1,724	\$800	(\$924)
100	1510	Financial Administration	52.3200	Communications	\$4,700	\$1,649	\$5,800	\$5,800	\$0
100	1510	Financial Administration	52.3300	Advertising	\$2,000	\$1,290	\$2,000	\$2,550	\$550
100	1510	Financial Administration	52.3400	Printing & Binding	\$175	\$3,092	\$6,460	\$6,500	\$40
100	1510	Financial Administration	52.3500	Travel	\$5,500	\$2,246	\$6,355	\$8,125	\$1,770
100	1510	Financial Administration	52.3600	Dues & Fees	\$2,981	\$955	\$1,840	\$2,250	\$410
100	1510	Financial Administration	52.3606	Interest, Penalties & Bank Fees	\$1,700	\$315	\$1,700	\$2,000	\$300
100	1510	Financial Administration	52.3700	Education & Training	\$5,700	\$3,048	\$12,700	\$13,810	\$1,110
100	1510	Financial Administration	53.1100	General Supplies & Material	\$9,500	\$2,797	\$6,600	\$9,500	\$2,900
100	1510	Financial Administration	53.1400	Books & Periodicals	\$1,000	\$343	\$1,445	\$800	(\$645)
100	1510	Financial Administration	53.1600	Small Equipment	\$400	\$0	\$5,400	\$250	(\$5,150)
					\$297,195	\$171,582	\$348,582	\$408,745	\$60,163

FY 2018 EXPENSE WORKSHEET

Fund	Budget Unit	Budget Unit Title	Account	Account Title	FY 16 Final Budget	FY 17 Current Actual	FY 17 Current Budget	FY 18 Requested Amount	Increase (Decrease)
100	1512	Accounting	51.1100	Regular Employees	\$244,610	\$105,854	\$265,895	\$260,977	(\$4,918)
100	1512	Accounting	51.1300	Overtime	\$882	\$0	\$3,500	\$5,988	\$2,488
100	1512	Accounting	51.2100	Group Insurance	\$74,829	\$21,905	\$54,363	\$81,563	\$27,200
100	1512	Accounting	51.2200	FICA Contribution	\$14,326	\$6,268	\$17,102	\$16,745	(\$357)
100	1512	Accounting	51.2300	Medicare	\$3,351	\$1,466	\$4,000	\$3,916	(\$84)
100	1512	Accounting	51.2410	Defined Contribution	\$23,280	\$18,507	\$23,682	\$33,109	\$9,427
100	1512	Accounting	51.2700	Worker's Comp	\$1,008	\$539	\$1,102	\$1,391	\$289
100	1512	Accounting	51.2910	Longevity	\$2,485	\$2,940	\$2,940	\$3,110	\$170
100	1512	Accounting	52.3850	Contract Labor	\$6,868	\$0	\$0	\$0	\$0
					\$371,639	\$157,479	\$372,584	\$406,799	\$34,215

SIGNIFICANT ISSUES FACING THE DEPARTMENT
Fiscal Year 2018

Fund: 100
Department Name : Finance and Accounting
Budget Unit: 1510 and 1512

List out and briefly describe the issues facing the department in FY 2017 which could significantly impact your budget.

1. The Payroll Coordinator and payroll backup need to complete payroll professional certification. Continuing changes in federal and state payroll law make it imperative the County have a certified payroll professionals on staff. Certification completion and continuing education will increase the budget.

2. Heavy reliance on a primarily manual payroll continues to be an issue. Finance is working with IT to automate the process. Completion of the project will decrease man hours needed to process payroll. The implementation of an employee portal will allow employees to print their pay stubs reducing the cost and need to run paystubs with cashable checks, print their own W-2 and 1095 forms, make changes to deductions personal information reducing the amount of paperwork required to make changes to employee deductions.

This project has begun but will continue thru FY 2018.

3. Adopting new accounting and reporting standards increases workload and training costs, and drives up auditing and consultant costs
No. 67 & 68: Accounting and Reporting for Pensions Post Retirement Benefits are now required to be on the face of the financials.
No. 77 Disclosure of Abatements in Financial Statements this will increase the cost of auditing and reporting.

4. Black Mountain billing software in Water Department - The system does not interface with the County's accounting software, it is difficult to pull reports required to balance the water cash accounts and properly record water revenues. It takes hours in both the water department and the finance department to complete account reconciliations. In addition water refunds present difficulties because the system does not interface. This has been an ongoing issue.

The Water Department the County is working to change it's utility billing system and make accounting for water revenues more efficient and less labor intensive.

5. Keeping pace with Healthcare reform. Premiums and administrative costs have increased with the changes in the Affordable Healthcare Act. Additional reporting along with direct additional costs make it more expensive. The threat of paying a Cadillac Tax for the County's health insurance program means the County needs to look ahead and determine how those new healthcare costs will be paid for. In addition the County's aging workforce will increase the costs of healthcare going forward. All of which make budgeting for healthcare more complicated than in the past.

6. Succession and talent development. Making sure the County provides the technology, training, and incentives to current and future finance staff perhaps redefining career paths for the younger generations who view the workplace differently than traditional government environments provide. Putting together a workforce development plan that will attract a workforce that will move the County forward.

Mission, Goals and Objectives
Fiscal Year 2018

Fund:	<u>100</u>
Department Name :	<u>Finance and Accounting</u>
Budget Unit:	<u>1510 and 1512</u>

Mission Statement

The mission of Finance Administration and Accounting is to provide accurate financial information in a timely manner and to preserve, enhance, and provide accountability for the County's resources. To provide a high level of service to our customers including taxpayers, county departments, and county vendors in a professional, fair, and consistent manner

Goals

To account for county revenues and expenditures accurately by adhering to generally accepted accounting principles.
To provide information to County Commissioners, Elected Officials, and Department Heads to help them make resource allocation decisions, assess services, and evaluate the County's ability to provide those services.

Objectives

Ensure timely and accurate issuance of obligations to vendors.
Accurately record revenues received for proper account and fund distinction.
Provide financial information useful to those making resource allocation decisions.
Prepare and record County transactions in accordance with government accounting standards.
Assist auditors in reporting County's financial position in accordance with current governmental accounting standards, Federal and State requirements.
Efficiently and accurately process and distribute payroll.

**Accomplishments and Improvements
Fiscal Year 2018**

Fund: 100
Department Name : Finance and Accounting
Budget Unit: 1510 and 1512

1. Describe the major accomplishments of your department in the past fiscal year.

Received the GFOA Certificate of Achievement in Financial Reporting.

Staff rewrote payroll standard operating procedures manual to better process payroll.

2. Describe the major accomplishments of your department in the current fiscal year.

Received the GFOA Certificate of Achievement in Financial Reporting for 5th year in a row.

Staff began Laserfiche training and developed a workflow to automate Journal Entries

Staff continued to write and improve standard operating procedure manuals for all tasks.

Staff began training, documenting workflow, and creating forms to use in laserfiche to reduce duplicate efforts and reduce physical paper for storage. and to automate records retention and retrieval on laserfiche.

Reviewed department organizational chart with the goal of reorganizing the department to have better internal controls, realign skill sets to job tasks, and make use of technology to streamline workflow.

Reviewed and rewrote job descriptions as part of the department reorganization. Worked on career path in finance department.

3. Describe the changes and improvements that you propose to make in the operations of your department in the next fiscal year.

Continue to implement online time keeping system and employee portal to reduce manual entries in payroll.

Continue to develop workflows that can utilize Laserfiche and set up Laserfiche for records retention.

Continue to work with Water Department on new billing system that integrates with the County's accounting software.

**Scheduled Overtime
Fiscal Year 2018**

Fund:
Department Name:
Budget Unit:

100
Finance and Accounting
1510 and 1512

POSITION TITLE	# IN THIS POSITION	TOTAL # HRS OT	AVG HRLY RATE	TOTAL OVERTIME COST FOR THIS POSITION
Payroll Coordinator	1	80	21	1,714
A/P Techician	2	50	22	1,085
Accounting Associate Senior	2	80	22	1,732
Accounting Associate	1	70	21	1,457
Total Scheduled OT	6	280	86	5,988

Justification: Attach additional pages if necessary.

Overtime is worked during the audit and budget seasons in order to complete daily tasks along with tasks associated with the audit and budget preparation.

Overtime costs are increasing due to the increase in salaries.

Finance Use Only:	Date
Initial Request Received	_____
Initial Request Entered	_____
Budget Request Presented	_____
Recommended Budget Entered	_____
Review by Finance	_____

**Maintenance, Service, Lease Agreements and Contracts
Fiscal Year 2018**

Fund: 100
 Department Name: Finance and Accounting
 Budget Unit: 1510 and 1512

Type of Contract (service, maintenance, etc.)	Vendor Name	New or Continuation for FY 2018	Number months in FY 2018	Total FY 2018 Amount	Description/Purpose of Agreement, Lease or Contract	Account #	Account Title
E-time card processing	Sandata Technology	C	12	580	Etime and Attendance	52.1230	Contracted Services
ADP Payroll	ADP	C	12	8,000	Phone time / timeclock processing	52.1230	Contracted Services
Copier Maintenance	Milner Documents	C	12	1,000	Share of copier maintenance	52.2240	R&M Service Agreement
Postage Machine	Neo Post USA Inc.	C	12	800	Postage meter rental & maintenance	52.2320	Rental of Equipment
Post Retirement Actuarial	CBIZ	C	12	8,000	Legislative Mandate	52.1230	Contracted Services
Annual Audit	Mauldin and Jenkins	C	12	140,000	Required Annual Audit	52.1220	Accounting and Auditing
Financial Advisor	Davenport	C	12	10,000	SEC required servie	52.1230	Compliance
				168,380			
				140,000	Accounting and Auditing	52.1220	
				26,580	Contracted Services	52.1230	
				1,000	R&M Service Agreement	52.2240	
				800	Rental of Equipment	52.2320	
				168,380			

Additional Details as needed:

Costs of Contracts increasing: Maudlin and Jenkins - Audit costs increasing due to additional requirements of State and Federal government reporting.
 CBIZ - Actuarial reports due to additional requirements of Governmental Accounting Standard Board for post retirement benefits
 ADP has raised their fees and additional employees are using ADP
 Etime is raising their fees and additional employees are using the system

Finance Use Only:	Date
Initial Request Received	_____
Initial Request Entered	_____
Budget Request Presented	_____
Recommended Budget Entered	_____
Review by Finance	_____

**Hardware and Software Request
Fiscal Year 2018**

Fund: 100
 Department Name: Finance and Accounting
 Budget Unit: 1510 and 1512

Rank: _____ of _____

New or Replacement: New

Useful Life: 5-10 years

Estimated Purchase Date: Dec-16

Cost of Hardware or Software: To be determined by IT

Description and Location
1. Laserfiche licenses and Desktop printers to interface with Laserfiche to complete project begun in FY 17
2. Additions to payroll software to reduce man hours processing payroll (remainder of project begun in FY 17)
3. Change in utility billing software to reduce manual journal entries (Remainder of project begun in FY 17)
Justification:
1. To continue to work towards electronic record keeping by allowing multiple users to be able to scan and load documents into the laserfiche system.
2. and 3. to leverage available technology to reduce man hours required to process payroll and record water transactions

Hardware and Software Request Fiscal Year 2018

	Check One		
This hardware/software benefit, either directly or indirectly?	Entire Community	A target limited group	<input checked="" type="checkbox"/> Government Departments
Does this require additional training? If so, what is estimated cost?		Yes	<input checked="" type="checkbox"/> No
Does it support or encourage current business and industry? If so, how?		Yes	<input checked="" type="checkbox"/> No
Is this request a result of a legal mandate by Federal or State law or regulation? Explain		Yes	<input checked="" type="checkbox"/> No
Funding Source (check those that apply):			
<input checked="" type="checkbox"/>	General Fund		
<input type="checkbox"/>	Grant		
<input type="checkbox"/>	SPLOST		
<input type="checkbox"/>	Impact Fees		
<input type="checkbox"/>	Enterprise Fund		
<input type="checkbox"/>	Special Revenue Fund		
<input type="checkbox"/>	Other - Explain		
		Finance Use Only:	
		Date	
		Initial Request Received	_____
		Initial Request Entered	_____
		Budget Request Presented	_____
		Recommended Budget Entered	_____
		Review by Finance	_____

Small Equipment Request Fiscal Year 2018

Fund: 100
 Department Name: Finance and Accounting
 Budget Unit: 1510 and 1512

Specify small equipment requests. Add additional rows as needed.

Rank	N or R *	Small Equipment Requested	Description	Quantity	Cost per Item	Total Cost
1	R	Misc	Misc small equipment - hole punch, staplers, etc			100
2	R	Adding Machines	Adding machines to replace broken machines	2	75	150
3						
4						250
5						
6						
7						
8						
9						
10						
11						
12						
Total Cost of Small Equipment Request						

* New or Replacement

Funding Source (check those that apply):

<input checked="" type="checkbox"/>	General Fund
<input type="checkbox"/>	Grant
<input type="checkbox"/>	SPLOST
<input type="checkbox"/>	Impact Fees
<input type="checkbox"/>	Enterprise Fund
<input type="checkbox"/>	Special Revenue Fund
<input type="checkbox"/>	Other

Finance Use Only:	Date
Initial Request Received	_____
Initial Request Entered	_____
Budget Request Presented	_____
Recommended Budget Entered	_____
Review by Finance	_____

**Hardware and Software Request
Fiscal Year 2018**

Fund: 100
 Department Name: Finance and Accounting
 Budget Unit: 1510 and 1512

Rank: _____ of _____

New or Replacement: New

Useful Life: 5-10 years

Estimated Purchase Date: Dec-16

Cost of Hardware or Software: To be determined by IT

Description and Location
1. Laserfiche licenses and Desktop printers to interface with Laserfiche to complete project begun in FY 17
2. Additions to payroll software to reduce man hours processing payroll (remainder of project begun in FY 17)
3. Change in utility billing software to reduce manual journal entries (Remainder of project begun in FY 17)
Justification:
1. To continue to work towards electronic record keeping by allowing multiple users to be able to scan and load documents into the laserfiche system.
2. and 3. to leverage available technology to reduce man hours required to process payroll and record water transactions

Hardware and Software Request Fiscal Year 2018

	Check One		
This hardware/software benefit, either directly or indirectly?	Entire Community	A target limited group	Government Departments
		<input checked="" type="checkbox"/>	
Does this require additional training? If so, what is estimated cost?		Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does it support or encourage current business and industry? If so, how?		Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is this request a result of a legal mandate by Federal or State law or regulation? Explain		Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>
Funding Source (check those that apply):			
<input checked="" type="checkbox"/>	General Fund		
<input type="checkbox"/>	Grant		
<input type="checkbox"/>	SPLOST		
<input type="checkbox"/>	Impact Fees		
<input type="checkbox"/>	Enterprise Fund		
<input type="checkbox"/>	Special Revenue Fund		
<input type="checkbox"/>	Other - Explain		
		Finance Use Only:	
		Date	
		Initiale Request Received	_____
		Initial Request Entered	_____
		Budget Request Presented	_____
		Recommended Budget Entered	_____
		Review by Finance	_____

Class/Conference	Linda Hanna	Susan Honea	Lynne Kirk	Pat Kirkpatrick	Missy Peters	Millie Shelnut	Bryan Shelton	Tanya Rainford	Total
GRA	300				300	300			900
Grant Training					1,000				1,000
Carl Vinson Institute	550	550	550	550	550	550	550	760	4,610
Dunwoody Conference				150			150		300
APA Training			2,000						2,000
GGFOA Conference	350			350			350		1,050
ACCG Conference Spring	900								900
ACCG Conference Fall	500								500
DOAA GASB Update	250			250			250		750
Laserfiche Webinars and Training	150	150	150	150	150	150	150	150	1,200
Pentemation Webinars and Training			200			200		200	600
	3,000	700	2,900	1,450	2,000	1,200	1,450	1,110	13,810

Travel Expenses									
GRA Hotel	325				325	325			975
Grant Hotel	600				600				1,200
GGFOA Conference Hotel	600			600			600		1,800
ACCG Conference Spring Hotel	1,000								1,000
ACCG Conference Fall Hotel	350								350
DOAA GASB Update Hotel	300			300			300		900
Bank Mileage					300				300
Per Diem	400	500	50	200	100	100	200	50	1,600
	3,575	500	50	1,100	1,325	425	1,100	50	8,125

FY 2018 Budget Estimates

Budget Line Item #	Description	Estimated Cost	
52.1220	Auditing and Accounting		
	Auditor Fees	135,000.00	M&J - County scope of audit has increased due to pension requirements
	Auditor Fees	5,000.00	M&J SPLOST III Cities Audit
	Total	<u>140,000.00</u>	
52.1230	Consulting/contracted Services		
	CBIZ	10,000.00	Davenport
		8,000.00	CBIZ GASB 45 Actuary Report Increase Cost
		8,000.00	ADP Processing Charges - Increase in Fees
		580.00	Sandata Technology Etime raised fees
		<u>26,580.00</u>	
52.2240	Service Agreements		
	Milner Documents	1,000.00	Annual Maintenance Agreement for Copier
		<u>1,000.00</u>	
52.2320	Rental of Equip/Vehicles		
	Newopost USA	800.00	Postage Machine Rental
		<u>800.00</u>	
52.3200	Communications		
	Postage	5,800.00	Postage
		<u>5,800.00</u>	
52.3300	Advertising		
		1,150.00	Digest Ads
		500.00	SPLOST Ads
		900.00	Budget Ads
		<u>2,550.00</u>	
52.3400	Printing and Binding		
	Print Shop Alloc	100.00	
	A/P and Payroll Checks	6,400.00	Bank no longer pays for checks
	Total	<u>6,500.00</u>	
52.3500	Travel		
	GGFOA Annual Conference Hotel	1,800.00	Pat, Bryan, Linda
	Grant Training Hotel	1,200.00	Missy New in FY 218
	GRA Conference Hotel	975.00	Millage Miller/Linda/Missy
	Per Diems	1,600.00	Staff
	ACCG Training Hotel	1,350.00	Linda
	GASB/Acct Update Training Hotel	900.00	Bryan/Linda/Pat
	Missy postofce/bank mlage	300.00	Missy Millage for Bank Deposits
		<u>8,125.00</u>	

Cost of travel has increased with staff additions, increase in certifications, and travel costs

FY 2018 Budget Estimates

52.3600 Dues and Fees

GGFOA	400.00	8 memberships @ \$50.00 each
GRA Dues	60.00	Linda/Millie/Missy
CAFR Submission Fee	650.00	GFOA certificate of excellence fee
GFOA	700.00	Department membership
GA Grant Association	210.00	Missy - New in FY 18
American Payroll Association	230.00	Payroll
	<u>2,250.00</u>	

52.3606 Int, Pen & Bank Fees

	2,000.00	Wires for SPLOST III and other bank fees
	<u>2,000.00</u>	

52.3700 Education & Training

LaserFiche Training/Web Training	1,200.00	Staff to maintain efficiencies
GA Records Association	900.00	Linda/Millie/Missy Continuing Ed
Grant Training	1,000.00	Missy New FY 18
GGFOA Annual Conference	1,050.00	Linda/Pat/Bryan CPE and Updates
Carl Vinson Institute Training	4,610.00	Continuing Ed for Finance Officers program
DOAA GASB Update Training	750.00	Linda/Bryan/Pat State of GA Update
American Payroll Assoc	2,000.00	Certification Program - Lynne
Dunwoody Conference	300.00	Pat/Bryan Annual Updates
ACCG Training	1,400.00	Linda Annual Conference Spring/Fall
Pentamation Training	600.00	All staff system updates
	<u>13,810.00</u>	

Cost of travel has increased with staff additions, increase in certifications, training, and travel costs

53.1100 General Supplies/Materials

	9,500.00	
	<u>9,500.00</u>	

Increase in cost of supplies and additional staff

53.1400 Books and Periodicals

American Payroll Association	500.00	Annual Update
GASB Updates	580.00	Annual Update
Walton Tribune	70.00	Annual Subscription
Finance Updates GFOA	350.00	Annual Update
Accounts Payable News Letter (new)	300.00	Annual Subscription (new FY 18)
	<u>1,800.00</u>	

53.1600 Small Equipment

Miscellaneous	100.00	
Adding Machines (2)	150.00	
	<u>250.00</u>	

Total Operations Budget	<u><u>220,965.00</u></u>	
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