Department Finance

DEPARTMENTAL ACTIVITIES AND GOALS

The Finance Department manages all of the County's fiscal affairs. The Department's responsibilities include collection and disbursal of funds, control of expenditures, cash and asset management, payroll, and purchasing. The County's activities are all recorded and maintained in its accounting system.

Finance complies with all regulations on the local, state and federal levels, as well as Generally Accepted Accounting Principles of governmental accounting. The Finance Department assists in preparation of the County's annual budget and co-ordinates with the external auditors to prepare the annual Financial Statements and Compliance Reports.

The mission of the Finance Office is to provide quality customer service to the County, its departments, and its citizens while practicing responsible stewardship of County resources. We aspire to excellence in our financial and administrative practices while continually evaluating our policies and delivery of service in response to the ever-changing needs of the County.

The Activities of the Finance Office can be broken down as follows:

* Accounts Payable
* Payroll
* Purchasing
* General Ledger / Administration

Department Finance

DEPARTMENTAL ACTIVITIES AND GOALS

Finance Department Goals for Fiscal year 2014-2015 are as follows:

* Provide quality customer service by responding to inquiries and paying invoices timely; cross-training employees so that at least one employee can complete tasks and meet deadlines in the event of another employee's absence; attending conferences and training to stay up to date on the changing requirements of financial reporting.

* Maintain accounting records and related internal control systems in accordance with Generally Accepted Accounting Principles, policies of the County, and requirements of the County and external funding sources; review and process invoices and payments for the County; provide treasury services, including services for banking, cash management, bond indebtedness, investment and oversight of the County's funds.

* Monitor enhancements to current financial system and seek new processes resulting in improved efficiencies and cost savings; updating MUNIS system to use full capabilities features and tasks can be completed more efficiently. Examples include updating software so that other departments can inquire on financial data and using e-mail and paperless reporting when possible.

* Utilize the Tyler Content Manager (TCM) system for capture, storage and retrieval of documents. With TCM, the source documents are scanned and linked with transactions with the MUNIS Financial Applications and made available to users.

Future Goal of the Finance Department:

* Rolling out the MUNIS financial system to departments. Departments will have the ability to view General Ledger accounts, make Purchase Order requests, and view Accounts Payable invoices that have been posted and paid in the MUNIS application.

ORGANIZATIONAL STRUCTURE

DAVIE COUNTY, NORTH CAROLINA

Department Finance

REQUEST FOR NEW POSITION

Title:	Number:	Full-time		Hiring Date:	Annual Salary:
		Temporary			
				1st Year Cost:	2nd Year Cost:

Duties/Responsibilities of Position:

No New Position is requested in this Budget.

Justify Need for Position in Detail:

Cost of New Equipment/Furniture for Position:

F.Y. 2014 - 2015 Department **Finance**

Division

ACTIVITY JUSTIFICATION

Activity: GENERAL LEDGER/ADMINISTRATION	Number of Employees 1.25	# of Full-time 1.25 # of Part-Time 0	Annual Cost: $ 100,011
Mandated by GS - NCGS #159	County Cost $ 100,011		Federal/State Cost: $0

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Cindy Hendricks	Assistant Finance Director (70% General Ledger/Administration)
Lettie Whitaker	Finance Technician (10% General Ledger)
Robin West	Finance Director (45% General Ledger/Administration)

Assistant Finance Director (70% General Ledger/Administration)

Prepares journal entries to correct posting transactions; reviews and approves journal vouchers; performs monthly close out procedures; balances county bank statements; distributes miscellaneous collections to various accounts and line items.

Prepares a variety of financial reports related to accounts, funds, debt service, and budgetary issues; performs research and analysis of trends and other issues; uses various report writing and spreadsheet applications to manipulate data.

Assists in the compilation of information and recommendations for annual budget preparation.

Prepares and maintain grant accounting; ensures grant requirements for reporting are met

Prepares cash flow tracking, forecasting, and analysis; researches investment instruments and chooses under guidance of Finance Director.

Oversees daily accounting functions and transactions; reviews for proper posting; performs internal audit role when needed.

Maintains the chart of accounts; adds and deletes accounts as needed.

Serves as back up to or in the absence of other staff

Supervises staff assigned to the Finance Office in the posting and balancing of County ledgers preparing payroll and related records; and maintaining County purchase records, financial statements, and other related reports either by data processing or manual methods

Responsible for investing idle funds to insure adequate return on investment while maintaining funds' safety.

Prepares periodic reports on County investments and securities for presentation to the Finance Director and auditors.

Authorizes the disbursement of County funds in accordance with officially established procedures.

Prepares periodic reports of departmental financial condition for review by the Finance Director, indicating receipts, expenditures and encumbrances.

Determines training needs of the Finance Office staff and supervises in house training on approved software.

Reviews Fixed Asset Records.

F.Y. 2014 - 2015

Department **Finance**

Division

ACTIVITY JUSTIFICATION

Activity: **GENERAL LEDGER/ADMINISTRATION**	Number of Employees **1.25**	# of Full-time **1.25** # of Part-Time **0**	Annual Cost: **$ 100,011**
Mandated by GS - NCGS #**159**	County Cost **$ 100,011**		Federal/State Cost: $0

Finance Technician (10% General Ledger)

Processes forms, records, and related papers in general ledger.

Checks accuracy of data and information prior to inputting into system

Makes bank deposits, balances funds and monies, and performs other technical accounting tasks.

Maintains detailed Fixed Asset Records

Inputs data and information regarding assigned accounting function into the automated mainframe and spreadsheet systems.

Prepares and enters journal entries following prescribed procedures and under guidance of professional staff.

Finance Director (45% General Ledger/Administration)

Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds, purchasing processes, preparation of the payroll and maintenance of payroll and time records, and preparation of monthly, quarterly and annual reports.

Supervises a staff of professionals, technicians, and support positions; conducts hiring, training, motivations, communications, employee development, and performance management and evaluation.

Coordinates with the County Manager the development of the annual general operating budgets; works with each department head to project revenues and expenditures; reviews departmental budget requests for accuracy and justification of resource allocation and expenditures; works with the Manager in directing the formation of County financial policies and in the final preparation of the budget; participates in preparation of capital budget.

Determines revenue projections based on expected expenditures and projected revenues; manages the receipt and investment of revenues and idle cash.

Manages the debt service and participates in debt financing analysis and strategies.

Reviews and monitors on-going administration of budget, accounting and billing processes; reviews budget systems and develops methods for improvement.

Assists the auditors during the annual audit of the County financial records; follows up on findings to improve financial systems.

Maintains a general accounting system for the County; financial records for each department; maintains separate accounts for items appropriations, amounts paid, unpaid obligations against the accounts, and the unencumbered balance; performs and supervises grant accounting.

Submits to the manager and the County Commissioners periodic statements of the financial condition of the County; reviews each department's revenue and expenditure reports and analyzes actions, discusses actions and documents rationale and justification for actions; requests additional funds and transfers from the Commissioners.

F.Y. 2014 - 2015 Department **Finance**

Division

ACTIVITY JUSTIFICATION

Activity: GENERAL LEDGER/ADMINISTRATION	Number of Employees 1.25	# of Full-time 1.25 # of Part-Time 0	Annual Cost: $ 100,011
Mandated by GS - NCGS #159	County Cost $ 100,011		Federal/State Cost: $0

Justify Need for Each Position in Detail

Finance Officer required under G.S.159-24; Duties detailed under 159-25 and Accounting System under 159-26

§ 159-25. Duties of finance officer (subsection (a) shown here)

(a) The finance officer shall have the following powers and duties:

(1) He shall keep the accounts of the local government or public authority in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission.

(2) He shall disburse all funds of the local government or public authority in strict compliance with this Chapter, the budget ordinance, and each project ordinance and shall preaudit obligations and disbursements as required by this Chapter.

(3) As often as may be requested by the governing board or the manager, he shall prepare and file with the board a statement of the financial condition of the local government or public authority.

(4) He shall receive and deposit all moneys accruing to the local government or public authority, or supervise the receipt and deposit of money by other duly authorized officers or employees.

(5) He shall maintain all records concerning the bonded debt and other obligations of the local government or public authority, determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year, and maintain all sinking funds.

(6) He shall supervise the investment of idle funds of the local government or public authority.

(7) He shall perform such other duties as may be assigned to him by law, by the manager, budget officer, or governing board, or by rules and regulations of the Commission.

The Finance Office maintains all of the accounting records for all County departments,as well as Davie Soil & Water. We enter weekly and monthly revenue amounts, verify expenditures, record cash transactions, send out and collect miscellaneous billing for the County. The Assistant Director reviews and enters all budget amendments and transfers. We send out month-end reports to each department. We also co-ordinate with financial auditors, Workers Compensation auditors, Cost Plan, EMS Medicaid Cost Report, and expense reduction consultants throughout the year.

Transactions processed in GL/Admin

	Journal Entries	Budget Amendmen	Cash Receipts	Billing
2010 - 2011	1157	287	1095	285
2011 - 2012	1153	305	1117	286
2012 - 2013	1044	264	822	233
July '13 - Jan '14	603	119	392	122

For accuracy and separation of duties, the Finance Technician enters the journal entries and they are reviewed by the Assistant Director or Director.

Budget Sheet #4A

DAVIE COUNTY
ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

F.Y. **2014 - 2015**

Department: **Finance - General Ledger/Administration**

			Requested		Recommended	
Account No.	**Item**	**Remarks**	**Local Cost**	**Non-Local Cost**	**Local Cost**	**Non-Local Cost**
520080	WORKMENS COMPENSATIO	30% of Personnel Costs	261			
530120	POSTAGE	6% of postage	270			
530320	OFFICE SUPPLIES	25% of supplies	1,000			
530330	DEPARTMENT SUPPLIES	25% of supplies	125			
540100	EDUCATION & TRAINING	Continuing Education for Director's CPA License	3,325			
540110	TELEPHONE	25% of YadTel bill	163			
540450	PURCHASED SERVICES	25% source code fee, shredding service	200			
541540	COMPUTER SERVICES	25% of MUNIS Software Application	13,750			
550160	EQUIPMENT MAINTENANCE	25% Copier, Printers, and Folder/Sealer	712			
560530	DUES & SUBSCRIPTIONS	Dues for Associations; Subscriptions for GAAP Manuals	350			
560540	INSURANCE & BONDS	Bond for Assistant Director/Director	225			
580600	EQUIPMENT & FURNITURE	1 Replacement Chair; 25% Copier/Printer/Scanne	1,575			
580610	COMPUTER SOFTWARE	25% Computer Software	625			
580620	COMPUTER HARDWARE	25% Computer Hardware	-			
Totals			22,581			

F.Y. 2014 - 2015 Department **Finance**

 Division

ACTIVITY JUSTIFICATION

Activity:	Number of		# of Full-time .25	Annual Cost:
PURCHASING	Employees	**0.25**	# of Part-T 0	$ 18,297
Recommended by GS 159.26(d)	County Cost $ 18,297			Federal/State Cost: $0

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Lettie Whitaker Finance Technician (15% Purchasing)
Robin West Finance Director (10% Purchasing)

Finance Technician (Purchasing) (15%)

Handles inquiries and public contacts for information in assigned functional area.
Processes forms, records, and related papers in purchasing
Reviews purchaser requisitions for available funds and proper line item coding; generate purchase orders and distributes; encumbers funds
Obtains quotes for office supplies, equipment, and furniture and makes purchases.
Contacts departments, employees, vendors, or reimbursement agencies about problem areas.
Checks accuracy of data and information prior to inputting into system.
Inputs data and information regarding assigned accounting function into the accounting systems.
Works with the auditor on questions and documents concerning purchase orders
Maintains confidentiality of records, reports, and information.
Cross trains in other positions in the department; serves as backup to other staff.
Performs related duties as required

Finance Director (10%)

Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds.
Supervises a staff of professionals, technicians, and support positions.
Maintains a general accounting system for the County; financial records for each department; maintains separate accounts for items appropriations, amounts paid, unpaid obligations against the accounts, and the unencumbered balance.

Justify Need for Each Position in Detail (use additional pages if necessary):

See Encumbrance system under GS 159.26(d) - "Accounting System", recommended, but not required for Counties with population under 50,000
A Purchasing agent is designated by the Finance Director, according to The Davie County Purchasing Policy.
The Purchasing Policy that was revised in January 2012 states that Department Managers have authority to make purchases of supplies and equipment up to $1,000; the Finance Director up to $5,000; and the County Manager if it is approved in the budget and does not meet the requirements of Section VII – Contracts Requiring Formal Bids (G.S. 143-129). The Purchase Order process assures the needed quality at the least expense to the County, prevents waste and duplication in purchasing, and obtains the advantages of purchasing in larger quantities. Having an encumbrance system gives a more accurate accounting of expenditures

Fiscal Year	# of Purchase Orders
2010-2011	1,474
2011-2012	1,210
2012-2013	880
Jul '13 - Jan '14	455

Budget Sheet #4A

DAVIE COUNTY
ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

F.Y. **2014 - 2015**

Department: **Finance - Purchasing**

			Requested		Recommended	
Account No.	Item	Remarks	Local Cost	Non-Local Cost	Local Cost	Non-Local Cost
520080	WORKMENS COMPENSATIO	5% of Personnel Costs	44			
530120	POSTAGE	4% of postage	180			
530320	OFFICE SUPPLIES	10% of supplies	400			
530330	DEPARTMENT SUPPLIES	10% of supplies	50			
540100	EDUCATION & TRAINING	Continuing education for accounting practices	100			
540110	TELEPHONE	10% of YadTel bill	64			
540450	PURCHASED SERVICES	10% source code fee, shredding service	80			
541540	COMPUTER SERVICES	10% of MUNIS Software Application	5,500			
550160	EQUIPMENT MAINTENANCE	10% Copier, Printers, and Folder/Sealer	285			
560530	DUES & SUBSCRIPTIONS		-			
560540	INSURANCE & BONDS		-			
580600	EQUIPMENT & FURNITURE	1 Replacement Chair; 10% Copier/Printer/Scanne	810			
580610	COMPUTER SOFTWARE	10% Software	250			
580620	COMPUTER HARDWARE	10% Hardware	-			
Totals			$7,763			

Budget Sheet #3A

DAVIE COUNTY, NORTH CAROLINA

F.Y. 2014 - 2015

Department **Finance**

Division

ACTIVITY JUSTIFICATION

Activity: **PAYROLL**	Number of Employees **1.75**	# of Full-time **1.75** # of Part-Time **0**	Annual Cost: **$ 109,637**
Mandated by GS - NCGS # **159**	County Cost: **$ 109,637**		Federal/State Cost: $0

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Brittney Lanning	Payroll Specialist (100%)
Lettie Whitaker	Finance Technician (35% Payroll)
Cindy Hendricks	Assistant Finance Director (15% Payroll)
Robin West	Finance Director (25% spent on Payroll)

Payroll Specialist (100%)

Obtains, audits, and inputs time sheets and leave records into the computer; contacts department or employees about problem areas.

Checks invoices for proper account number; matches invoices to purchase orders; generates and mails accounts payable checks.

Prepares payrolls for the County; enters changes and account numbers; adds or terminates employees; adjusts for leave without pay and enters leave taken.

Prepares journal entries for various payroll functions.

Maintains sick and vacation leave balances.

Completes payroll reports and distributes to a variety of Federal and State agencies and to fringe benefits vendors.

Compiles and submits personnel reports, surveys, and legal information.

Works with the auditor on questions and documents concerning the payroll.

Maintains confidentiality of payroll information. Serves as custodian of payroll files.

Serves in backup capacities to others in the Finance Department and Human Resources

Performs related duties as required.

Generates and distributes W2's and related documents; answers questions on these tax forms.

Finance Technician (Payroll - 35% of position)

Processes forms, records, and related papers in payroll.

Contacts departments or employees about problem areas.

Reviews and verifies time sheets; enters time sheets into payroll system

Checks accuracy of data and information prior to inputting into system.

Inputs data and information regarding assigned accounting function into the accounting system.

Cross trains in other positions in the department; serves as backup to other staff.

Performs related duties as required

F.Y. 2014 - 2015

Department **Finance**

Division

ACTIVITY JUSTIFICATION

Finance Director and Assistant Finance Director (25% each)

Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds, preparation of the payroll and maintenance of payroll and time records, and preparation of monthly, quarterly and annual reports.

Supervises a staff of professionals, technicians, and support positions.

Maintains a general accounting system for the County and financial records for each department.

Justify Need for Each Position in Detail (use additional pages if necessary):

Payroll is required under GS 159.25 - "Duties of finance officer".

Finance Technician provides help with time sheets and vacation, sick, and compensatory time balance calculations and posting. Director and Assistant Director train and review work performed by Finance Technician and Payroll Specialist.

Fiscal Year	Checks Paid	Direct Deposits Paid
2010-2011	1381	3525
2011-2012	1337	3590
2012-2013	1298	3700
July '13-Jan '14	933	2212

Budget Sheet #4A

DAVIE COUNTY
ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

F.Y. **2014 - 2015**

Department: **Finance - Payroll**

			Requested		Recommended	
Account No.	**Item**	**Remarks**	**Local Cost**	**Non-Local Cost**	**Local Cost**	**Non-Local Cost**
520080	WORKMENS COMPENSATIO	35% of Personnel Costs	304			
530120	POSTAGE	15% of postage	675			
530320	OFFICE SUPPLIES	25% of supplies	1,000			
530330	DEPARTMENT SUPPLIES	25% of supplies	125			
540100	EDUCATION & TRAINING	Training for Payroll Specialist & Asst. Finance Dir.	275			
540110	TELEPHONE	25% of YadTel bill	163			
540450	PURCHASED SERVICES	25% source code fee, shredding service	200			
541540	COMPUTER SERVICES	25% of MUNIS Software Application	13,750			
550160	EQUIPMENT MAINTENANCE	25% Copier, Printers, and Folder/Sealer	713			
560530	DUES & SUBSCRIPTIONS	Manuals for Federal Law for Payroll/Benefits	150			
560540	INSURANCE & BONDS	Bond for Payroll Specialist	75			
580600	EQUIPMENT & FURNITURE	1 desk chair; 25% Copier/Printer/Scanner	1,575			
580610	SOFTWARE	25% Software	625			
580620	HARDWARE	25% Hardware	-			
Totals			19,630			

F.Y. 2014 - 2015 Department **Finance**

 Division

ACTIVITY JUSTIFICATION

Activity: **ACCOUNTS PAYABLE**	Number of Employees **1.75**	# of Full-time **1.75** # of Part-Time **0**	Annual Cost: **$ 110,451**
Mandated by GS - NCGS #**159**	County Cost **$ 110,451**		Federal/State Cost: $0

Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:

Ginger Yokley	Finance Technician (100% Accounts Payable)
Lettie Whitaker	Finance Technician (40% Accounts Payable)
Cindy Hendricks	Assistant Finance Director (15% Accounts Payable)
Robin West	Finance Director (20% spent on Accounts Payable)

Finance Technician (Accounts Payable) (100% of 1 position; 40% of 2nd position)

Handles inquiries and public contacts for information in assigned functional area.
Processes forms, records, and related papers in accounts payable.
Checks invoices for proper account number; matches invoices to purchase orders; generates and mails accounts payable checks.
Obtains quotes for office supplies, equipment, and furniture and makes purchases.
Contacts departments, employees, vendors, or reimbursement agencies about problem areas.
Checks accuracy of data and information prior to inputting into system.
Inputs data and information regarding assigned accounting function into the accounting systems.
Works with the auditor on questions and documents concerning invoices and checks.
Maintains confidentiality of records, reports, and information.
Cross trains in other positions in the department; serves as backup to other staff.
Performs related duties as required

Finance Director (20%); Assistant Finance Director (15%)

Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds.
Approves invoices for payment before accounts payable checks are printed.
Supervises a staff of professionals, technicians, and support positions.
Maintains a general accounting system for the County; financial records for each department; maintains separate accounts for items appropriations, amounts paid, unpaid obligations against the accounts, and the unencumbered balance.

Justify Need for Each Position in Detail (use additional pages if necessary):

Accounts Payable Activity is required under GS 159.25 - "Duties of finance officer".

Fiscal Year	Invoices Processed	Checks Paid	Wires paid
2010-2011	15,833	9,818	81
2011-2012	15,904	10,346	80
2012-2013	15,680	9,891	78
Jul '13 - Jan '14	8,264	5,173	40

Due to high volume of invoices, the Water Department and some General Fund invoices are entered by Lettie Whitaker
Both Finance Technicians match invoices to checks and prepare checks for mailing.

Budget Sheet #4A

DAVIE COUNTY
ANNUAL BUDGET ESTIMATE - SUMMARY OPERATIONAL EXPENSE REQUEST

F.Y. **2014 - 2015**

Department: **Finance - Accounts Payable**

			Requested		Recommended	
Account No.	**Item**	**Remarks**	**Local Cost**	**Non-Local Cost**	**Local Cost**	**Non-Local Cost**
520080	WORKMENS COMPENSATIO	30% of Personnel Costs	261			
530120	POSTAGE	75% of postage due to high volume of AP checks	3,375			
530320	OFFICE SUPPLIES	40% of supplies	1,600			
530330	DEPARTMENT SUPPLIES	40% of supplies	200			
540100	EDUCATION & TRAINING	Continuing education on accounting practices	100			
540110	TELEPHONE	40% of YadTel bill	260			
540450	PURCHASED SERVICES	40% source code fee, shredding service	320			
541540	COMPUTER SERVICES	40% of MUNIS Software Application	22,000			
550160	EQUIPMENT MAINTENANCE	40% Copier, Printers, and Folder/Sealer	1,140			
560530	DUES & SUBSCRIPTIONS		-			
560540	INSURANCE & BONDS		-			
580600	EQUIPMENT & FURNITURE	40% Copier/Printer/Scanner	2,040			
580610	COMPUTER SOFTWARE	40% Computer Software	1,000			
580620	COMPUTER HARDWARE		-			
Totals			$32,296			

ANNUAL BUDGET ESTIMATE - SUMMARY CAPITAL OUTLAY REQUEST

Department Finance

			Requested		Recommended	
Item	Remarks	Account No.	Quantity	Cost	Quantity	Cost
Sharp MX-C402SC		51310-580600	1	4,617.00		
Copier/Printer/Scanner						
			1.00	$ 4,617.00	-	$ -

Department Finance

CAPITAL OUTLAY DETAIL

Name of Project or Equipment:

Sharp MX-C402SC Copier/Printer/Scanner

Description:

* 40PPM MFP - Color Copy/Print/scan - Includes 8.5" High Resolution Touch Screen Display.
Retractable keyboard, Multi-Tasking controller, 80 GB HDD with document filing system, PCL6 Network Printing, Scan^2 single-pass dual sided color scanning, Network Scanning, Auto Duplex, 2X 500 sheet Paper drawers, 100 sheet bypass tray.
* Fax kit
* Inner Finisher

Justification:

The current Sharp copier in the Finance department is eight years old and is limited in its functionality.
The Finance Department needs a multi-page scanner to realize the goals for this department.
This new machine will allow Finance users to print directly to the copier for documents that need to be printed in color.
Copier's plastic parts are hardening and breaking and replacement parts are becoming more difficult to find.

Estimated Cost:

$4,617.00 Quoted on February 12, 2014

Estimated Annual Operation / Maintenance Cost:

The monthly service contract is $60.80 per month, which is considerably less than the contract on the current copier.

DAVIE COUNTY, NORTH CAROLINA
Finance

CONFERENCE AND TRAINING DETAIL

Purpose, Estimated Date and Location	Number Attending	Mode of Travel	Estimated Costs			
			Travel	Fees	Lodging	Total
Finance Officers Summer Conference	1	Auto	475	150	800	$ 1,425.00
July 2014 - Wrightsville Beach						$ -
						$ -
Investment Conference	1	Auto	300	190	400	$ 890.00
Februrary 2015						$ -
						$ -
Finance Officers Spring Conference	1	Auto	250	150	300	$ 700.00
March 2015, Research Triangle Park						$ -
						$ -
State Treasurer's Conference	1	Auto	30	130	-	$ 160.00
April 2015, Piedmont Triad Region						$ -
						$ -
Additional training from Institute of			625			$ 625.00
Government for New Finance						$ -
Employees						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
						$ -
			$ 1,680.00	$ 620.00	$ 1,500.00	$ 3,800.00

Department Finance

SPECIAL WORK PROJECT

Location:

No Special Projects are requested in this budget.

Description:

Justification:

Estimated Cost:

COUNTY OF DAVIE
BUDGET 2014-2015 FISCAL YEAR

			PRIOR YR ACT JUNE 2013	CURR ACTUAL 2013-2014	REVISED BUDGET 2013-2014	REQUESTED 2014-2015	MANAGER 2014-2015	BOARD 2014-2015
FINANCE OFFICE								
51310	510010	SALARIES AND WAGES	250,551.95	101,326.00	250,593.00	249,343.00		
51310	510020	PART-TIME SALARIES	1,250.00	1,250.00	1,250.00	-		
51310	510040	LONGEVITY	2,200.00	2,350.00	2,110.00	2,500.00		
51310	520050	FICA	18,913.24	7,737.29	19,150.00	19,266.00		
51310	520060	GROUP HOSPITAL INSURANCE	33,117.87	14,385.66	40,415.00	42,000.00		
51310	520070	RETIREMENT	17,096.09	7,329.90	17,602.00	17,806.00		
51310	520080	WORKMENS COMPENSATION	864.50	-	858.00	870.00		
51310	520100	ECS UNEMPLOYMENT INSURANCE	-	-	-	-		
51310	520110	GROUP LIFE INSURANCE	197.01	84.85	-	-		
51310	520120	401K-EMPLOYER SUPPLEMENT	11,302.60	4,536.04	7,406.00	7,481.00		
51310	520130	YMCA MEMBERSHIP	-	-	-	-		
51310	520250	EMPLOYEE MEDICAL EXPENSE	-	-	-	-		
51310	520260	EMPLOYEE EDUCATION REIMBURSEME	-	-	-	-		
51310	520990	RETIREMENT -ROUNDING ACCOUNT	-	-	-	-		
51310	530120	POSTAGE	3,915.99	1,312.16	4,750.00	4,500.00		
51310	530130	INVENTORY CHANGE/COUNTY	-	-	-	-		
51310	530250	PRINTING & BINDING	-	-	-	-		
51310	530300	VEHICLE TIRES	-	-	-	-		
51310	530310	VEHICLE GAS & OIL	-	-	-	-		
51310	530320	OFFICE SUPPLIES	2,644.55	2,435.34	4,300.00	4,000.00		
51310	530330	DEPARTMENT SUPPLIES	476.67	-	500.00	500.00		
51310	540100	EDUCATION & TRAINING	2,636.60	178.96	4,908.00	3,800.00		
51310	540110	TELEPHONE	634.58	195.46	800.00	650.00		
51310	540130	UTILITIES	-	-	-	-		
51310	540140	TRAVEL	-	-	-	-		
51310	540210	BUILDING & EQUIPMENT RENTAL	-	-	-	-		
51310	540250	DEPOSIT BOX RENT	-	-	-	-		
51310	540450	PURCHASED SERVICES	360.00	489.31	500.00	800.00		
51310	541540	COMPUTER SERVICES	49,374.86	6,260.11	54,000.00	55,000.00		
51310	541550	CONSULTANTS	-	-	-	-		
51310	550160	EQUIPMENT MAINTENANCE	2,693.27	710.00	2,500.00	2,850.00		
51310	560120	SPECIAL EVENTS	-	-	-	-		
51310	560260	ADVERTISING	-	-	-	-		
51310	560530	DUES & SUBSCRIPTIONS	170.00	275.00	500.00	500.00		
51310	560540	INSURANCE & BONDS	225.00	150.00	300.00	300.00		
51310	560570	MISCELLANEOUS	-	-	-	-		
51310	560600	BUILDING INSURANCE	-	-	-	-		
51310	580600	EQUIPMENT & FURNITURE	249.00	-	900.00	6,000.00		
51310	580610	COMPUTER SOFTWARE	2,000.00	-	7,200.00	2,500.00		
51310	580620	COMPUTER HARDWARE	879.00	-	900.00	-		
TOTAL FINANCE OFFICE			**401,752.78**	**151,006.08**	**421,442.00**	**420,666.00**		

Org	Emp #	Last	First	Job Desc	Service Date	Yrs Svc Jul 13 - Jun 14	Grade	Hourly	Annual	Request
51310	17	BROADWAY	GINGER	ACCOUNTING TECHNICIAN III	07/01/1987	28	63		41,076	41,076
51310	633	HENDRICKS	CINDY	ASSISTANT FINANCE DIRECTOR	06/27/2005	10	74		52,542	52,542
51310	955	LANNING	BRITTNEY	PAYROLL SPECIALIST	02/01/2012	3	68		39,209	39,209
51310	11	WEST	ROBIN	FINANCE DIRECTOR	10/01/1998	16	78		77,396	77,396
51310	16	WHITAKER	LETTIE	ACCOUNTING TECHNICIAN III	03/01/1993	22	63		39,120	39,120
TOTAL FULL TIME									249,343	249,343
TOTAL PART TIME									-	-
TOTAL									249,343	249,343
LONGEVITY										2,500
										251,843
FICA										19,266
HOSPITAL										42,000
RETIREMENT										17,806
401K										7,481
										338,396

TOTAL AUTHORIZED POSITIONS 5 FULL TIME, PART-TIME AS NEEDED