

## **DEPARTMENTAL ACTIVITIES & GOALS**

The Finance Department manages all of the County's fiscal affairs. The Department's responsibilities include collection and disbursement 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

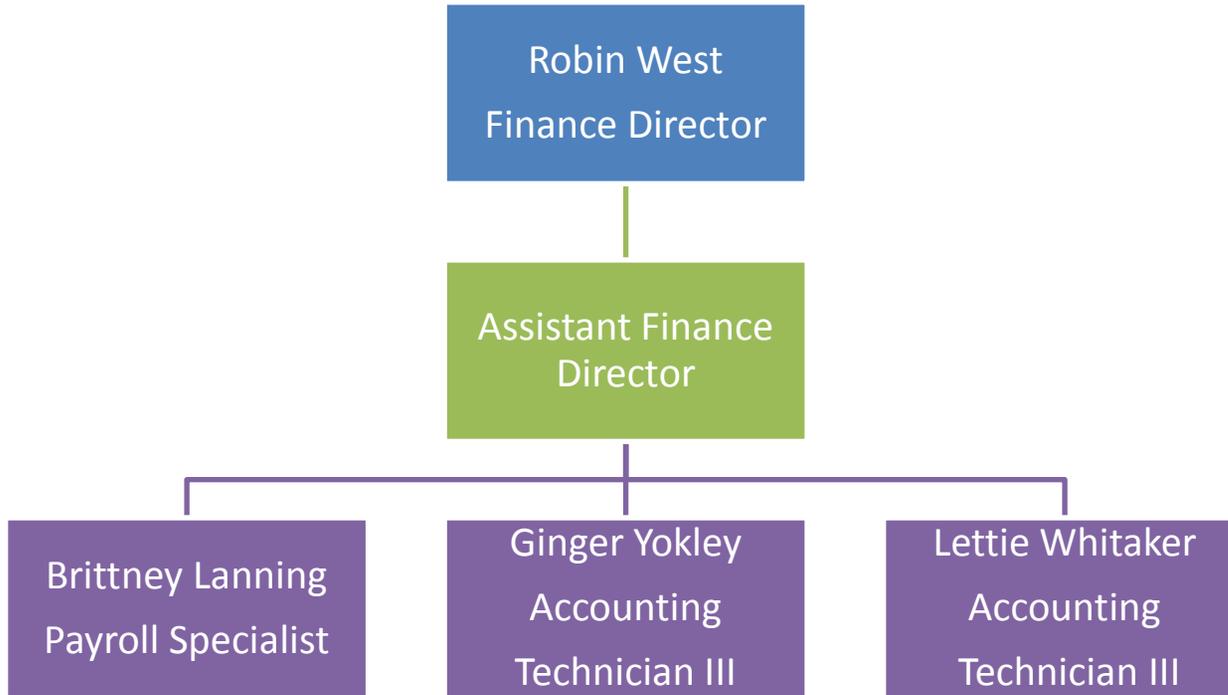
Our goals for fiscal year 2013-2014 are:

- 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 are: updating software so that other departments can inquire on financial data and using e-mail and paperless reporting when possible.
- Utilize the Tyler Content Management (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.

Our future goal is:

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

## ORGANIZATIONAL STRUCTURE



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## ACTIVITY JUSTIFICATION

Activity:	Number of	# of Full-time <b>1.6</b>	Annual Cost:
<b>ACCOUNTS PAYABLE</b>	Employees <b>1.6</b>	# of Part-Time <b>0</b>	<b>\$ 99,553</b>
Mandated by GS - NCGS # <b>159</b>	County Cost <b>\$ 99,553</b>	Federal/State Cost: \$0	
<b>Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:</b>			
<p>Ginger Yokley                      Finance Technician (100% Accounts Payable)</p> <p>Lettie Whitaker                      Finance Technician (40% Accounts Payable)</p> <p>Robin West                              Finance Director (20% spent on Accounts Payable)</p> <p><u>Finance Technician (Accounts Payable) (100% of 1 position; 40% of 2<sup>nd</sup> position)</u></p> <p>Handles inquiries and public contacts for information in assigned functional area.</p> <p>Processes forms, records, and related papers in accounts payable.</p> <p>Checks invoices for proper account number; matches invoices to purchase orders; generates and mails accounts payable checks.</p> <p>Obtains quotes for office supplies, equipment, and furniture and makes purchases.</p> <p>Contacts departments, employees, vendors, or reimbursement agencies about problem areas.</p> <p>Checks accuracy of data and information prior to inputting into system.</p> <p>Inputs data and information regarding assigned accounting function into the accounting systems.</p> <p>Works with the auditor on questions and documents concerning invoices and checks.</p> <p>Maintains confidentiality of records, reports, and information.</p> <p>Cross trains in other positions in the department; serves as backup to other staff.</p> <p>Performs related duties as required</p> <p><u>Finance Director (20%)</u></p> <p>Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds.</p> <p>Supervises a staff of professionals, technicians, and support positions.</p> <p>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.</p>			
<b>Justify Need for Each Position in Detail (use additional pages if necessary):</b>			
Accounts Payable Activity is required under GS 159.25 - "Duties of finance officer".			
	Invoices		
<u>Fiscal Year</u>	<u>Processed</u>	<u>Checks Paid</u>	<u>Wires paid</u>
2009-2010	15,974	10,337	77
2010-2011	15,833	9,818	81
2011-2012	15,904	10,346	80
July '12 - Jan '13	9,179	5,844	43
Due to high volume of invoices, the Water Department invoices are entered by Lettie Whitaker			
Both Finance Technicians match invoices to checks and prepare checks for mailing.			

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**ACTIVITY JUSTIFICATION**

Activity: <b>GENERAL</b>	Number of	# of Full-time	<b>1.3</b>	Annual Cost:
<b>LEDGER/ADMINISTRATION</b>	Employees	<b>1.3</b>	# of Part-Time <b>0</b>	<b>\$ 102,802</b>
Mandated by GS - NCGS #159		County Cost <b>\$ 102,802</b>		Federal/State Cost: \$0
<b>Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:</b>				
Vacant	Assistant Finance Director (75% General Ledger/Administration)			
Lettie Whitaker	Finance Technician (10% General Ledger)			
Robin West	Finance Director (45% General Ledger/Administration)			
<b><u>Assistant Finance Director (75% General Ledger/Administration)</u></b>				
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.				
<b><u>Finance Technician (10% General Ledger)</u></b>				
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				

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**ACTIVITY JUSTIFICATION**

Activity: <b>GENERAL</b>	Number of	# of Full-time	<b>1.3</b>	Annual Cost:
<b>LEDGER/ADMINISTRATION</b>	Employees	<b>1.3</b>	# of Part-Time <b>0</b>	<b>\$ 102,802</b>
Mandated by GS - NCGS #159		County Cost <b>\$ 102,802</b>		Federal/State Cost: \$0
<p>Inputs data and information regarding assigned accounting function into the automated mainframe and spreadsheet systems.</p> <p>Prepares and enters journal entries following prescribed procedures and under guidance of professional staff.</p> <p><b><u>Finance Director (45% General Ledger/Administration)</u></b></p> <p>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.</p> <p>Supervises a staff of professionals, technicians, and support positions; conducts hiring, training, motivations, communications, employee development, and performance management and evaluation.</p> <p>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.</p> <p>Determines revenue projections based on expected expenditures and projected revenues; manages the receipt and investment of revenues and idle cash.</p> <p>Manages the debt service and participates in debt financing analysis and strategies.</p> <p>Reviews and monitors on-going administration of budget, accounting and billing processes; reviews budget systems and develops methods for improvement.</p> <p>Assists the auditors during the annual audit of the County financial records; follows up on findings to improve financial systems.</p> <p>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.</p> <p>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.</p>				
<p><b>Justify Need for Each Position in Detail</b></p> <p>Finance Officer required under G.S.159-24; Duties detailed under 159-25 and Accounting System under 159-26</p> <p><b>§ 159-25. Duties of finance officer (subsection (a) shown here)</b></p> <p>(a) The finance officer shall have the following powers and duties:</p> <p>(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.</p> <p>(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.</p>				

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**ACTIVITY JUSTIFICATION**

Activity: <b>GENERAL</b>	Number of	# of Full-tim	<b>1.3</b>	Annual Cost:
<b>LEDGER/ADMINISTRATION</b>	Employees	<b>1.3</b>	# of Part-Time <b>0</b>	<b>\$ 102,802</b>
Mandated by GS - NCGS #159		County Cost <b>\$ 102,802</b>		Federal/State Cost: \$0
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(6) He shall supervise the investment of idle funds of the local government or public authority.</p> <p>(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.</p>				
<p>The Finance Office maintains all of the accounting records for all County departments, as well as Davie Soil &amp; 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.</p>				
<u>Transactions processed in GL/Admin</u>				
	<u>Journal</u>	<u>Budget</u>	<u>Cash</u>	
	<u>Entries</u>	<u>Amendmen</u>	<u>Receipts</u>	<u>Billing</u>
2009 - 2010	1170	195	956	314
2010 - 2011	1157	287	1095	285
2011 - 2012	1153	305	1117	286
July '12 - Jan '13	525	95	426	145
<p>For accuracy and separation of duties, the Finance Technician enters the journal entries and they are reviewed by the Assistant Director or Director.</p>				

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## ACTIVITY JUSTIFICATION

Activity:	Number of	# of Full-ti	<b>0.25</b>	Annual Cost:
<b>PURCHASING</b>	Employees	<b>0.25</b>	<b>0</b>	<b>\$ 18,215</b>
Recommended by GS 159.26(d)		County Cost		Federal/State Cost: \$0
<b>\$ 18,215</b>				
<b>Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:</b>				
<p>Lettie Whitaker                      Finance Technician (15% Purchasing)</p> <p>Robin West                            Finance Director (10% Purchasing)</p> <p><u>Finance Technician (Purchasing) (15%)</u></p> <p>Handles inquiries and public contacts for information in assigned functional area.</p> <p>Processes forms, records, and related papers in purchasing</p> <p>Reviews purchaser requisitions for available funds and proper line item coding; generate purchase orders and distributes; encumbers funds</p> <p>Obtains quotes for office supplies, equipment, and furniture and makes purchases.</p> <p>Contacts departments, employees, vendors, or reimbursement agencies about problem areas.</p> <p>Checks accuracy of data and information prior to inputting into system.</p> <p>Inputs data and information regarding assigned accounting function into the accounting systems.</p> <p>Works with the auditor on questions and documents concerning purchase orders</p> <p>Maintains confidentiality of records, reports, and information.</p> <p>Cross trains in other positions in the department; serves as backup to other staff.</p> <p>Performs related duties as required</p> <p><u>Finance Director (10%)</u></p> <p>Plans, organizes, and supervises the operations of the Finance Department, including disbursement and accounting of County funds.</p> <p>Supervises a staff of professionals, technicians, and support positions.</p> <p>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.</p>				
<b>Justify Need for Each Position in Detail (use additional pages if necessary):</b>				
<p>See Encumbrance system under GS 159.26(d) - "Accounting System", recommended, but not required for Counties with population under 50,000</p> <p>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</p>				
# of Purchase				
<u>Fiscal Year</u>		<u>Orders</u>		
2009-2010		1,619		
2010-2011		1,474		
2011-2012		1,210		
July - Jan 2013		497		

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## ACTIVITY JUSTIFICATION

Activity: <b>PAYROLL</b>	Number of Employees <b>1.85</b>	# of Full-time <b>1.85</b> # of Part-Time <b>0</b>	Annual Cost: <b>\$ 116,255</b>
Mandated by GS - NCGS # <b>159</b>	County Cost: <b>\$ 116,255</b>		Federal/State Cost: <b>\$0</b>

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

Brittney Lanning	Payroll Specialist (100%)
Lettie Whitaker	Finance Technician (35% Payroll)
David Beck	Assistant Finance Director (25% 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

(CONTINUED)

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## ACTIVITY JUSTIFICATION

Activity: <b>PAYROLL</b>	Number of Employees <b>1.85</b>	# of Full-time <b>1.85</b> # of Part-Time <b>0</b>	Annual Cost: <b>\$ 116,255</b>
Mandated by GS - NCGS # <b>159</b>	County Cost: <b>\$ 116,255</b>		Federal/State Cost: <b>\$0</b>

**Each Employee, Job Title, Duties/Responsibilities of Positions in the Activity:**  
**(CONTINUED)**  
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.

<u>Fiscal Year</u>	<u>Checks Paid</u>	<u>Direct Deposits Paid</u>
2008-2009	1575	3137
2009-2010	1578	3463
2010-2011	1381	3525
2011-2012	1337	3590
July '12-Jan '13	1011	2162











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**CONFERENCE & TRAINING DETAIL**

No. Attending	Purpose, Estimated Date & Location	Mode of Travel	Estimated Cost			
			Travel	Fees	Lodging	Total
1	Finance Officers Summer Conference July 2013, Wrightsville Beach	Auto	\$475	\$150	\$800	\$1,425
1	Investment Conference February 2014	Auto	\$300	\$190	\$400	\$ 890
1	Finance Officers Spring Conference March 2014, Research Triangle Park	Auto	\$250	\$150	\$300	\$ 700
1	State Treasurer's Conference April 2014, Piedmont Triad Region	Auto	\$ 30	\$130	-----	\$ 160
	Additional training from Institute of Government for New Finance Employees					\$ <u>625</u>
						\$3,800

**COUNTY OF DAVIE BUDGET  
2013-2014 FISCAL YEAR**

		<b>PRIOR YR ACT</b>	<b>CURR ACTUAL</b>	<b>CURR REVISED</b>	<b>REQUESTED</b>	<b>MANAGER</b>	<b>BOARD</b>
		<b>JUNE 2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2013-2014</b>	<b>2013-2014</b>
<b>FINANCE OFFICE</b>							
51310	510010 SALARIES AND WAGES	267,531.11	108,973.50	256,279.00	246,858.00		
51310	510020 PART-TIME SALARIES	0.00	0.00	0.00	0.00		
51310	510040 LONGEVITY	2,830.00	2,200.00	2,200.00	2,110.00		
51310	520050 FICA	20,214.12	8,308.44	19,774.00	19,046.00		
51310	520060 GROUP HOSPITAL INSURANCE	36,340.67	14,079.27	44,225.00	44,625.00		
51310	520070 RETIREMENT	18,790.10	7,493.09	17,964.00	16,780.00		
51310	520080 WORKMENS COMPENSATION	731.71	864.50	844.00	844.00		
51310	520100 ECS UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00		
51310	520110 GROUP LIFE INSURANCE	197.16	84.81	0.00	0.00		
51310	520120 401K-EMPLOYER SUPPLEMENT	9,104.58	4,778.22	7,613.00	7,406.00		
51310	520130 YMCA MEMBERSHIP	0.00	0.00	0.00	0.00		
51310	520250 EMPLOYEE MEDICAL EXPENSE	0.00	0.00	0.00	0.00		
51310	520260 EMPLOYEE EDUCATION REIMBURSEME	0.00	0.00	0.00	0.00		
51310	520990 RETIREMENT -ROUNDING ACCOUNT	0.00	0.00	0.00	0.00		
51310	530120 POSTAGE	4,318.68	1,600.91	4,750.00	4,750.00		
51310	530130 INVENTORY CHANGE/COUNTY	0.00	0.00	0.00	0.00		
51310	530250 PRINTING & BINDING	0.00	0.00	0.00	0.00		
51310	530300 VEHICLE TIRES	0.00	0.00	0.00	0.00		
51310	530310 VEHICLE GAS & OIL	0.00	0.00	0.00	0.00		
51310	530320 OFFICE SUPPLIES	2,050.98	647.66	3,300.00	3,300.00		
51310	530330 DEPARTMENT SUPPLIES	245.04	433.72	500.00	500.00		
51310	540100 EDUCATION & TRAINING	1,459.29	1,422.76	3,650.00	3,800.00		
51310	540110 TELEPHONE	640.19	246.87	800.00	800.00		
51310	540130 UTILITIES	0.00	0.00	0.00	0.00		
51310	540140 TRAVEL	0.00	0.00	0.00	0.00		
51310	540210 BUILDING & EQUIPMENT RENTAL	0.00	0.00	0.00	0.00		
51310	540250 DEPOSIT BOX RENT	0.00	0.00	0.00	0.00		
51310	540450 PURCHASED SERVICES	1,710.00	275.00	500.00	500.00		
51310	541540 COMPUTER SERVICES	55,616.04	42,814.86	52,000.00	54,000.00		
51310	541550 CONSULTANTS	0.00	0.00	0.00	0.00		
51310	550160 EQUIPMENT MAINTENANCE	1,532.74	676.00	2,500.00	2,500.00		
51310	560120 SPECIAL EVENTS	885.06	0.00	0.00	0.00		
51310	560260 ADVERTISING	0.00	0.00	0.00	0.00		
51310	560530 DUES & SUBSCRIPTIONS	145.00	75.00	500.00	500.00		
51310	560540 INSURANCE & BONDS	428.00	225.00	300.00	300.00		
51310	560570 MISCELLANEOUS	0.00	0.00	0.00	0.00		
51310	560600 BUILDING INSURANCE	0.00	0.00	0.00	0.00		
51310	580600 EQUIPMENT & FURNITURE	199.00	0.00	900.00	900.00		
51310	580610 COMPUTER SOFTWARE	0.00	2,000.00	23,200.00	0.00		
51310	580620 COMPUTER HARDWARE	6,707.29	879.00	1,000.00	900.00		
<b>TOTAL FINANCE OFFICE</b>		<b>431,676.76</b>	<b>198,078.61</b>	<b>442,799.00</b>	<b>410,419.00</b>		

Org	Emp #	Last	First	Job Desc	Service Date	Yrs Svc		Hourly	Annual	Request
						Jul 13 - Jun 14	Grade			
51310		VACANT		ASSISTANT FINANCE DIRECTOR				74	60,082	52,019
51310	<u>955</u>	LANNING	BRITTNEY	PAYROLL SPECIALIST	02/01/2012	2		68	38,817	38,817
51310	<u>11</u>	WEST	ROBIN	FINANCE DIRECTOR	10/01/1998	15		78	72,981	76,630
51310	<u>16</u>	WHITAKER	LETTIE	ACCOUNTING TECHNICIAN III	03/01/1993	21		63	37,362	38,728
51310	<u>17</u>	YOKLEY	GINGER	ACCOUNTING TECHNICIAN III	07/01/1987	26		63	40,664	40,664
TOTAL FULL TIME									249,906	246,858
TOTAL PART TIME									0	-
TOTAL									249,906	246,858
LONGEVITY										2,110
FICA										248,968
HOSPITAL										19,046
RETIREMENT										44,625
401K										16,780
										7,406
										<b>336,825</b>

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

New Hire for Assistant Finance Director; entry salary is \$49,542 plus 6 month probationary increase of 5% = \$52,019

Finance Director 15 year DMG 10/1/2013 of 5% to \$76,630 (less than 15 year level of \$76,683)

L. Whitaker received 20 year DMG on 3/1/2013 to \$38,728 (20 year maximum)