



Finance FY2021 Performance Indicators

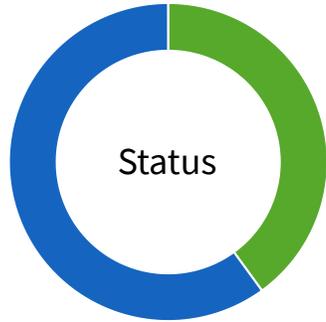
Date not set

Report Created On: Aug 23, 2021

5

Goal

Overall Summary



On Track	40.0
Completed	60.0

60%
Progress

Report Legend

 No Update

 Overdue

 Priority

Goal 3.1.12

Ongoing - Ongoing

On Track

Improved accountability and fiscal outcomes

Owner: Robin West

Update provided by Robin West on Jul 13, 2021 20:06:06

Update this period: Next steps: Disruptions (if necessary):

The County share of contributions to departments has been depicted in the FY 2021-2022 budget. A preliminary five year budget forecast was complete last fiscal year. The results from FY 2019-2020 were used to calculate the County Available Fund Balance, Ten year payout ratio, debt to assessed value ratio, and the debt service to Governmental expenditures ratio. A Fund Balance Restoration Plan was presented and approved at the June 7, 2021 Board of Commissioner's meeting.

Goal 3.1.12 > Metric

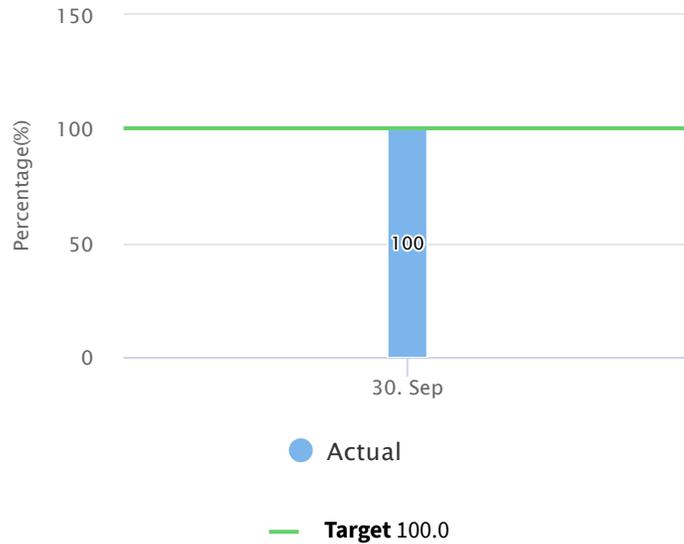
County share/expenses will be assessed annually

Complete assessment of county-wide departmental performance for previous year and publish a management report (Goal: 100% complete by Oct 1)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 19:48:29



Comment

Performance reports for FY2019-2020 have been posted to the County website. County share and expenses have been calculated and the expense totals, except for salaries and benefits, were distributed to departments at the beginning of February 2021. The budget for FY 2021-2022 was presented to the Board on June 7 at a public hearing and approved on that date. Budgets have been updated in the Munis syteme and requisition entry began by mid-June for the next fiscal year.

Update 5-year budget forecast by 6/30/20

Complete a rolling 5-year budget forecast by 6/30/21 (Goal: 100% completed by June 30)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 19:49:48



Comment

The five year forecast has been updated for the internal five-year report.

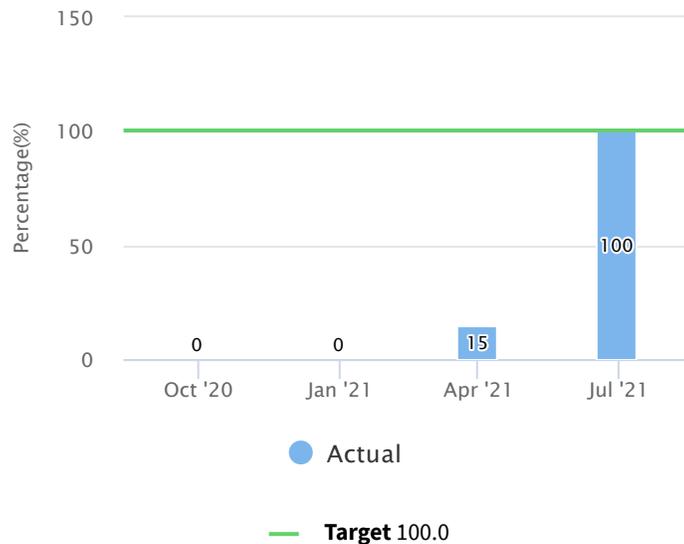
Assess service fees for revision annually

Percent of service fees that are assessed for revision (Goal: 100% of fees will be assessed by June 30)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 19:50:37



Comment

Emergency Services fees were assessed and the new fee schedule and resolution that EMS rates stay at 125% of the Medicare rate was adopted by the Board at the April 5, 2021 meeting to be effective on May 1, 2021. The remaining fees were assessed in conjunction with the budget for FY 2021-2022. The Board approved these at the June 7, 2021 meeting for FY 2021-2022.

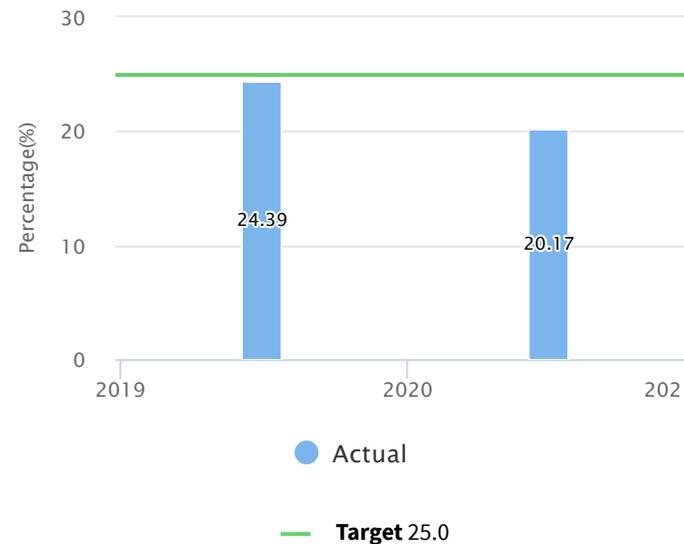
Available Fund Balance

County Available Fund Balance at the close of prior fiscal year (Goal: 25% or more of the County's General Fund Expenditures)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 19:55:00



Comment

The Available Fund Balance at FY 2019-2020 is 20.17%. A plan to restore Available Fund Balance to the policy level of 25% or greater was developed by staff and approved by Board of County Commissioners at the June 7, 2021 meeting in conjunction with the annual budget process. County Staff recommends the following:

1. Budget for Fiscal Year 2021-2022
 - a. Recommend conservative appropriations
 - b. Recommend conservative estimated revenues
 - c. Recommend appropriated Fund Balance amount that is \$1.2M lower than the previous fiscal year
 - d. Present budget amendments for revenues that exceed previous estimates to fund balance appropriated, instead of making further appropriations

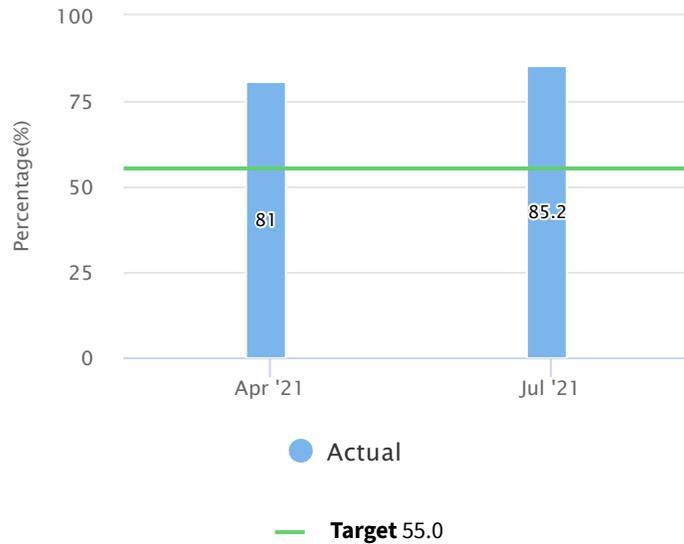
Ten year payout ratio of all debt

Ten year payout ratio of all debt (Goal: 55% minimum)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 20:00:53



Comment

Ten year payout ratio at June 30, 2021 is calculated to be 85.2%. This means that 88.2% of all debt outstanding is paid within ten years which exceeds our 55% minimum.

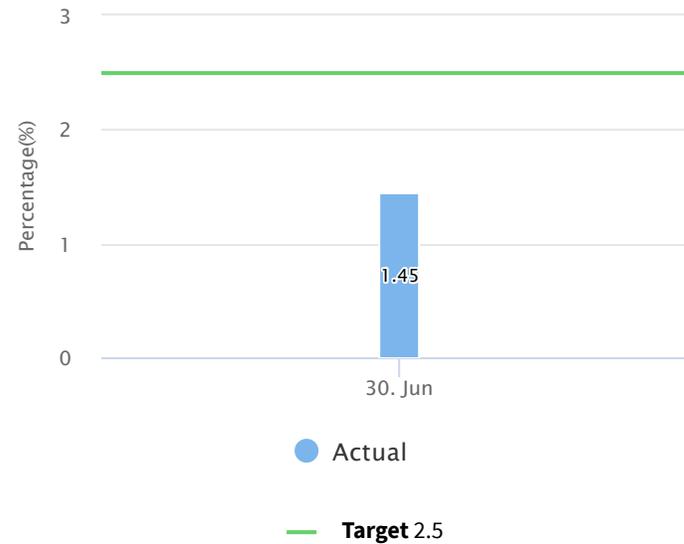
Debt to assessed value ratio

Debt to assessed value ratio (Goal: less than 2.5%)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 20:02:06



Comment

The debt to assessed value is 1.45% as of June 30, 2021, which is below the 2.5% threshold.

Debt Service to Governmental Expenditures ratio

Debt Service to Governmental Expenditures ratio (Goal: less than 15%)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 20:03:29



Comment

The debt service to governmental expenditures ratio is 14.16% based on data from June 30, 2021. This lower (better) than the limit of 15%. This ratio will have pressure if any additional large debt is experienced within the next five years.

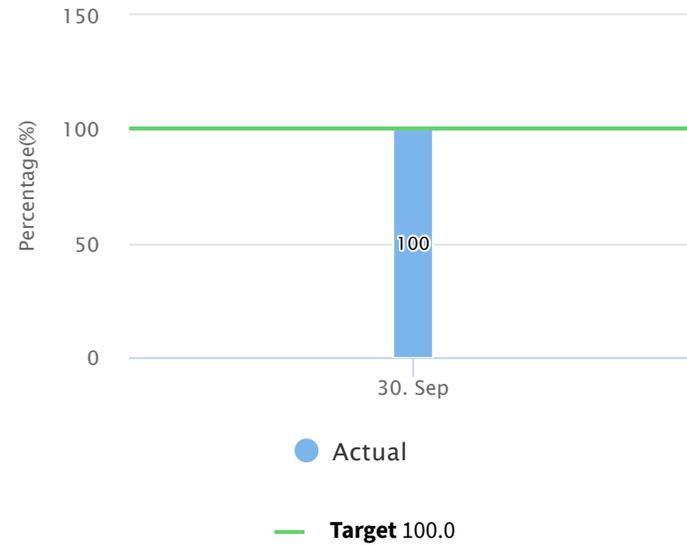
Maintain Bond Rating

Maintain bond rating to indicate financial stability (Moody = Aa2; Standard & Poor's = AA+)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 20:03:36



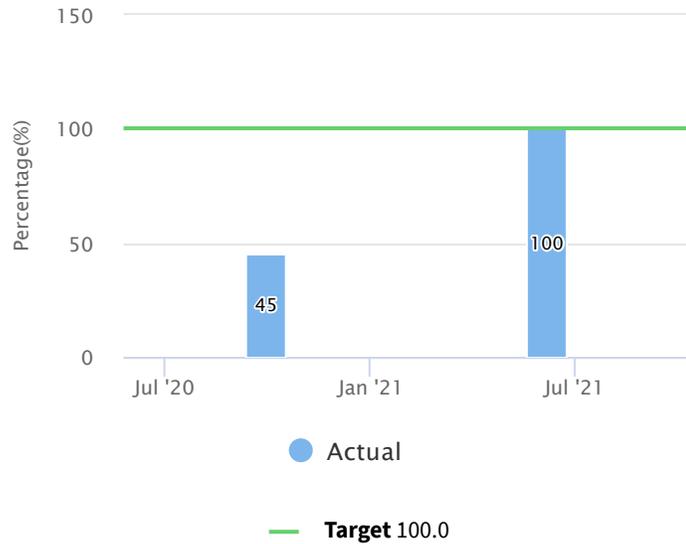
Develop plan to restore Available Fund Balance

Develop a Board of Commissioners' approved plan to restore Available Fund Balance to policy level by June 30, 2021. (Goal: 100% by June 30, 2021)

Goal 3.1.12 Improved accountability and fiscal outcomes

Owner: Robin West

Last Update: Jul 13, 2021 20:04:45



Comment

A Fund Balance restoration plan has been presented and approved by the Board through a resolution on June 7, 2021.

County Staff recommends the following:

1. Budget for Fiscal Year 2021-2022
 - a. Recommend conservative appropriations
 - b. Recommend conservative estimated revenues
 - c. Recommend appropriated Fund Balance amount that is \$1.2M lower than the previous fiscal year
 - d. Present budget amendments for revenues that exceed previous estimates to fund balance appropriated, instead of making further appropriations

Goal 3.1.13 Ongoing - Ongoing Completed

Create a culture focused on results with performance based budgeting

Owner: Robin West

Update provided by Robin West on Jul 13, 2021 20:08:12

Update this period: Next steps: Disruptions (if necessary):

Goal 3.1.13 > Metric

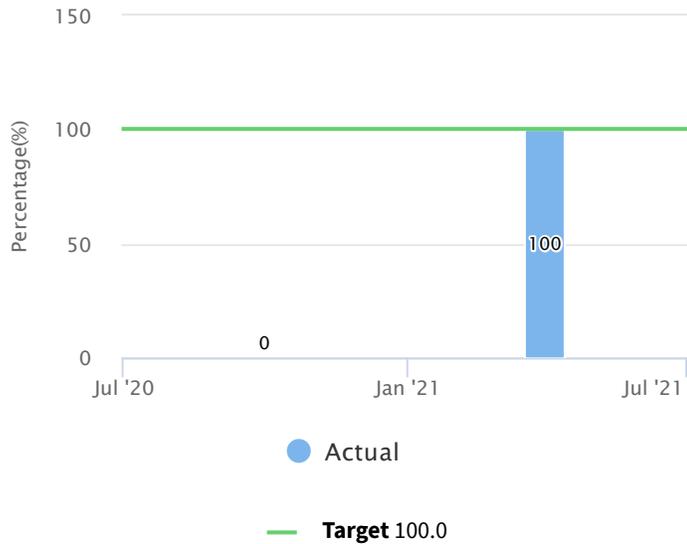
Assess Performance Based Budget baselines

Assess Performance Based Budget baselines each fiscal year (Goal: 100% by March 15)

Goal 3.1.13 Create a culture focused on results with performance based budgeting

Owner: Robin West

Last Update: Jul 13, 2021 20:07:01



Comment

The assessment of performance based budget baselines took place in the 3rd quarter. 100% of County departments were reconciled in the 1st quarter.

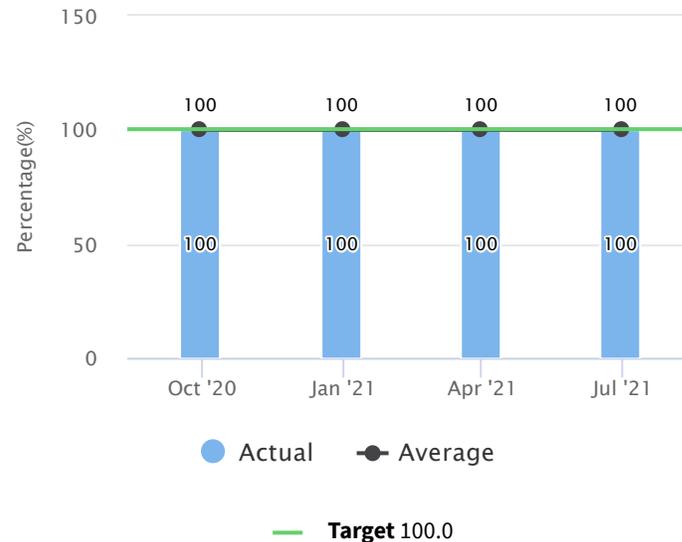
Quarterly outcome metrics updated

Percent of quarterly outcome metrics updated on data dashboard quarterly (Goal: 100%)

Goal 3.1.13 Create a culture focused on results with performance based budgeting

Owner: Robin West

Last Update: Jul 13, 2021 20:07:29



Comment

100% of metrics were updated in the data dashboard for all quarters.

Goal 3.1.14 Ongoing - Ongoing On Track

Reduce risk in the workplace and improve safety of employees

Owner: Robin West

Update provided by Robin West on Jul 13, 2021 20:36:57

Update this period: Staff trainings and inspections were ramped up due to workplace safety and risk amidst COVID-19. The first quarter's interdepartmental safety meeting was held electronically on August 27, 2020 and the second quarter's meeting was held on November 10, 2020. The third quarter's safety meeting was via Go To Meeting on February 8, 2021 and a dual in-person and online meeting was held on May 18, 2021. There was a total of two worker's comp cases in the first quarter, and two cases in the second quarter requiring days away from work. There was one worker's comp case in the third quarter reequiring 34 days away from work and no cases in the 4th quarter requiring any missed days.

We had tornado drills during the month of March for all County departments.

A process was developed for communicating with Human Resources regarding workers comp cases. Both HR and Risk Management are notified simultaneously of an incident when the department or employee initiates the reporting form.

Goal 3.1.14 > Metric

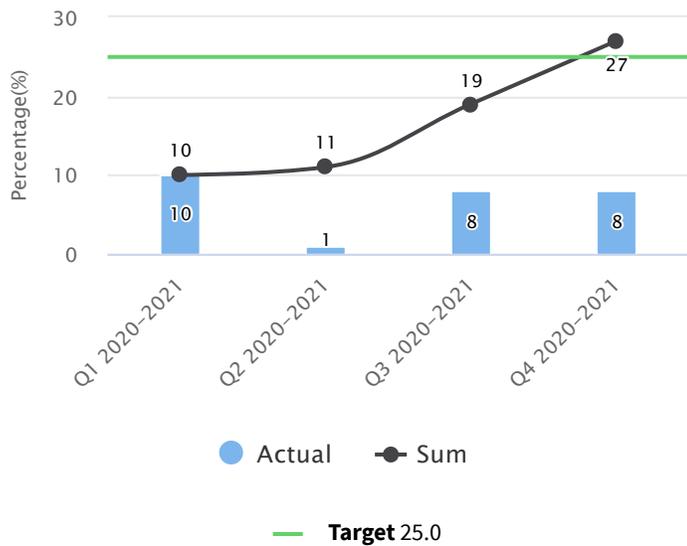
Facilities assessed for workplace safety and risk

Percentage of facilities assessed annually for workplace safety and risk
(Goal: 25%)

Goal 3.1.14 Reduce risk in the workplace and improve safety of employees

Owner: Robin West

Last Update: Jul 13, 2021 20:31:03



Comment

- Staff Training/Inspection Covid Mitigation 7/7/2020
- NCACC Risk Assessment at Community Park 7/29/2020
- Cooperative Extension Covid Mitigation F/U 9/4/2020
- Library Covid Mitigation F/U 9/10/2020
- Farmington Rd. Government Center Fire Evacuation Assessment - Section A (HHS) 12/29/2020
- Farmington Fire Evac Assessment - Section B and C 1/28/21
- Farmington Risk Assessment - NCACC 1/28/21
- Administration Lockdown Assessment - Sgt. Poindexter 3/24/21
- Cooleemee Library 5/12/2021
- Cooleemee WWTP-FEMA, engineers, Water and EM staff assessing flood damage 6/7/2021
- Brock Gym--Assessed with NCACC and County staff 6/9/2021

Interdepartmental safety meetings regarding workplace risk

Number of interdepartmental safety meetings held annually regarding workplace risk (Goal: 4)

Goal 3.1.14 Reduce risk in the workplace and improve safety of employees

Owner: Robin West

Last Update: Jul 13, 2021 20:31:48



Comment

- Web based Safety Team meeting via GoToMeeting was held on August 27, 2020
- Web based Safety Team meeting via GoToMeeting was held on November 10, 2020
- Web based Safety Team meeting via GoToMeeting was held on February 8, 2021
- In person and Teams Safety meeting was held on May 18, 2021

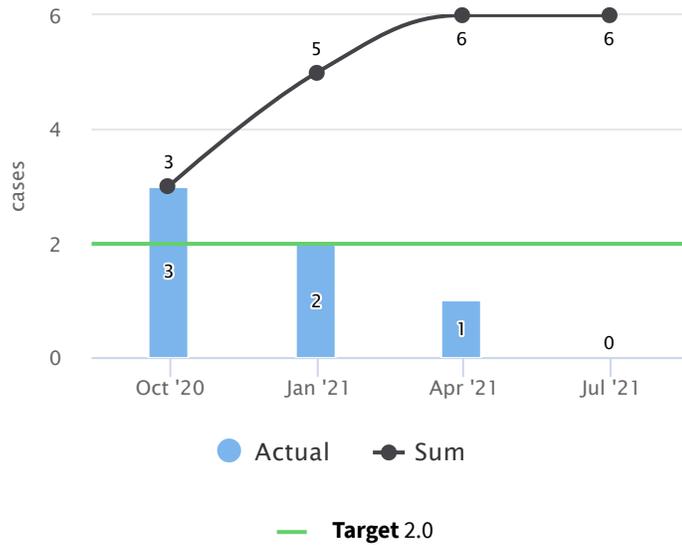
Worker's Compensation cases requiring days away from work

Number of Worker's Compensation cases requiring days away from work (Goal: 2 cases or less per calendar year)

Goal 3.1.14 Reduce risk in the workplace and improve safety of employees

Owner: Robin West

Last Update: Jul 13, 2021 20:33:44



Comment

1st Quarter - 9 days away from work
 2nd Quarter - 57 days away from work
 3rd Quarter - 34 days away from work

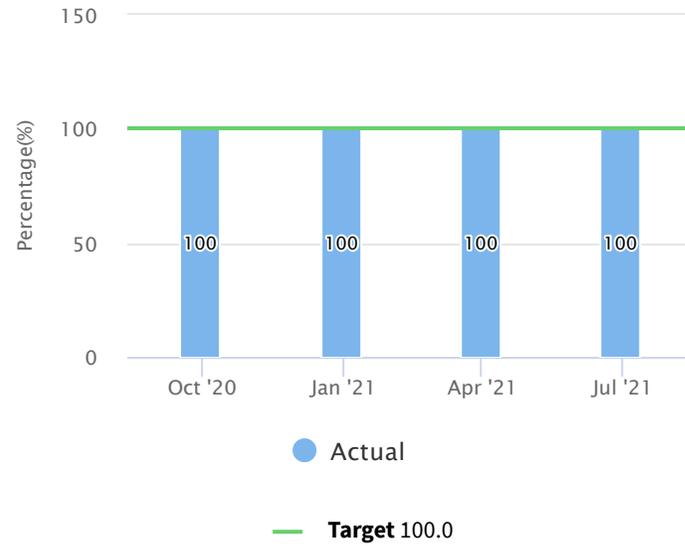
Interdepartmental support for Workers Comp Claims

Increase communications with Human Resources regarding employees on Workers Compensation by communicating with HR within 3 days of filing a claim (Goal: 100% within 3 days)

Goal 3.1.14 Reduce risk in the workplace and improve safety of employees

Owner: Robin West

Last Update: Jul 13, 2021 20:33:33



Comment

Human Resources receives the notifications of incidents simultaneously as Workers Compensation officer.

Goal 3.1.15 Ongoing - Ongoing Completed

Facilitate Finance business operations through secure and current automation

Owner: Robin West

Update this period: Fiscal policies were reviewed in Quarter 1. The Purchasing policy and Capital Assets policies have been reviewed in the 2nd quarter and no changes have been recommended. Procurement Cards have been rolled out to additional supervisors and key purchasing employees in departments, as deemed appropriate by the Department Directors. Purchase Orders are automatically posted after the final requisition approval.

Goal 3.1.15 > Metric

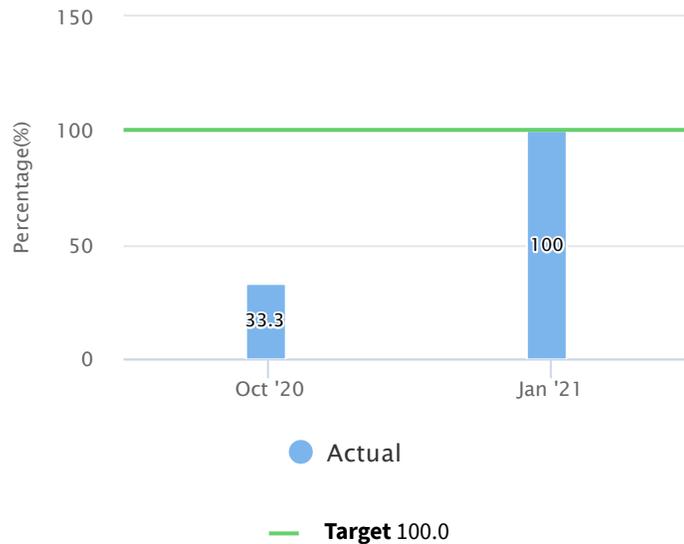
Purchasing & Fiscal Policies reviewed annually

Percent of Purchasing & Fiscal Policies reviewed annually (Goal: 100% reviewed / updated by June 30)

Goal 3.1.15 Facilitate Finance business operations through secure and current automation

Owner: Robin West

Last Update: Jul 13, 2021 20:09:56



Comment

Fiscal policies were reviewed in Quarter 1. The Purchasing policy and Capital Assets policies have been reviewed in the 2nd quarter and no changes have been recommended.

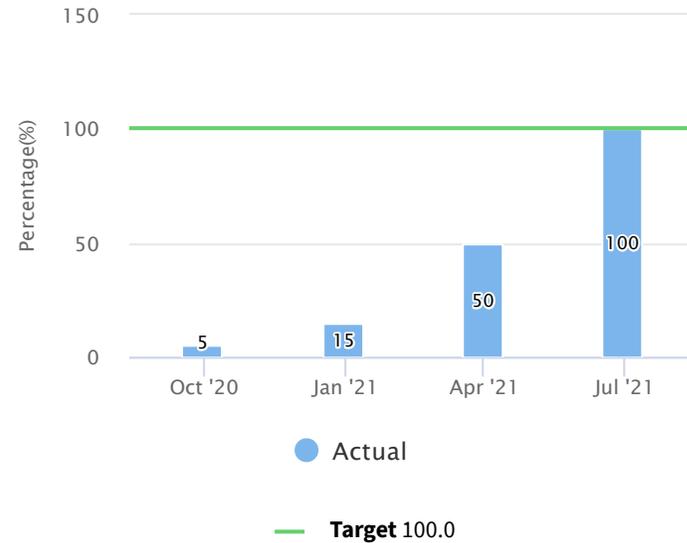
Review Procurement Card process

Review Procurement Card process to maximize efficiencies (Goal: 100% reviewed / updated by June 30, 2021)

Goal 3.1.15 Facilitate Finance business operations through secure and current automation

Owner: Robin West

Last Update: Jul 13, 2021 20:10:54



Comment

We have added a more employees to the procurement card process. We will continue to evaluate and train employees on this process.

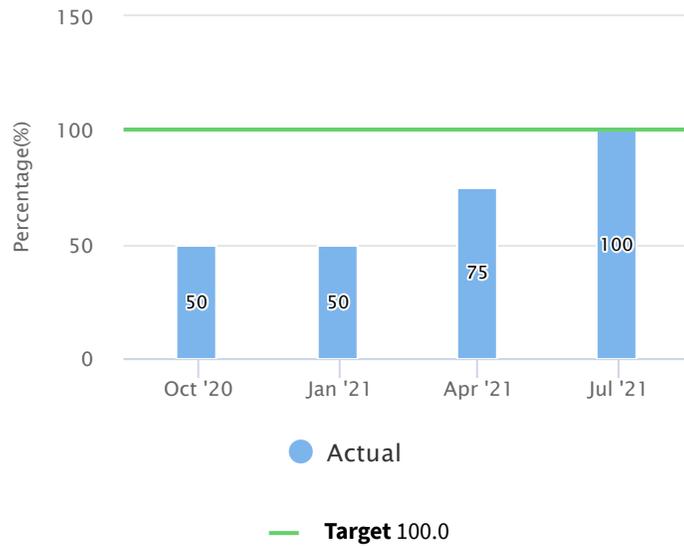
Automate Purchase Orders

Automate Purchase Orders (Goal: 100% complete by June 30, 2021)

Goal 3.1.15 Facilitate Finance business operations through secure and current automation

Owner: Robin West

Last Update: Jul 13, 2021 20:11:54



Comment

Purchase orders are now auto-posted after all workflow approvals have occurred.

Goal 3.1.21 Ongoing - Ongoing Completed

Ensure strategic alignment with community issues when applicable

Owner: Robin West

Update provided by Robin West on Jul 13, 2021 20:39:38

Update this period: The County received a total of \$93,017.03 to address the Opioid crisis in the County for FY 2020-2021. The objectives of this grant include health action items related to opioids that must be completed.

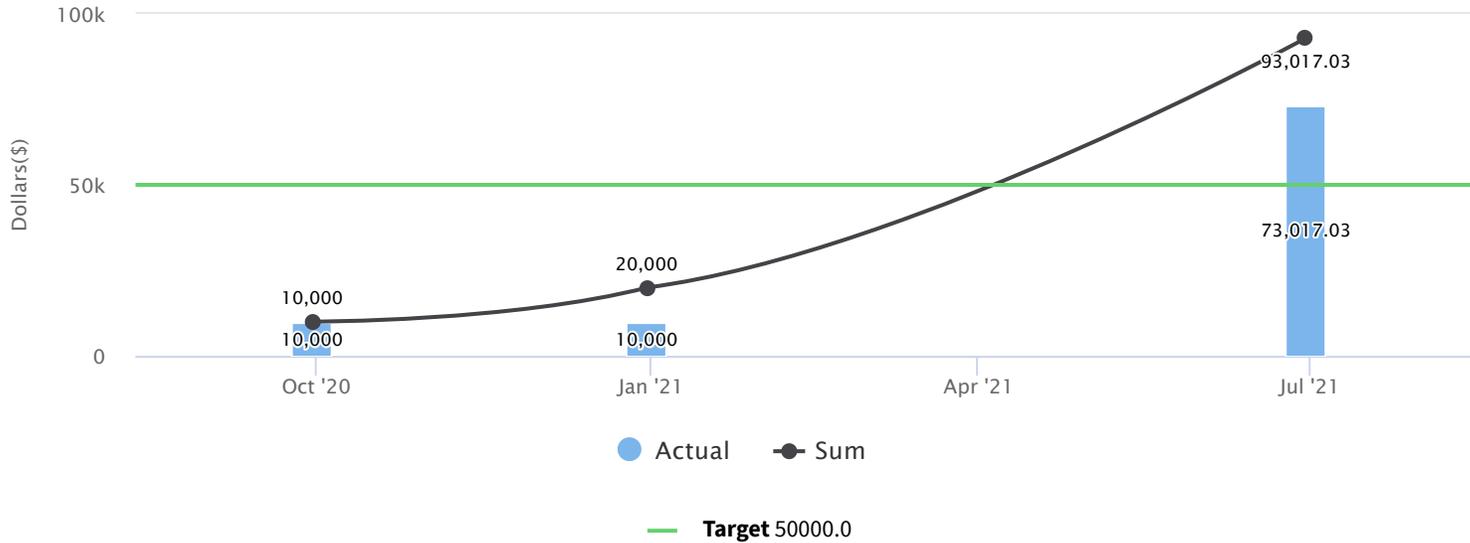
Funds awarded to assist with the Opioid epidemic

Amount of grant funds / donations awarded to assist with the Opioid epidemic
(Goal: \$50,000 or more by June 30, 2021)

Goal 3.1.21 Ensure strategic alignment with community issues when applicable

Owner: Robin West

Last Update: Jul 13, 2021 20:40:18



Comment

The County received \$10,000 from a United Way donation in the first quarter to continue to address the opioid addiction response efforts

Infrastructure development is underway for the Davie County Community Response Team, which will follow up with individuals who overdose, provide services, and connect to resources. Hiring for the Community Outreach Navigator position was conducted and completed in the third quarter. The Community Outreach Navigator will lead a community Opioid Task Force, work with prevention within Child Welfare of the Division of Social Services, follow-up with individuals who are incarcerated upon release and lead the Community Response Team.

The Detention Center caseworker has continued to connect individuals within the Detention Center to resources. She has begun implementing classes for those within the Detention Center focused on substance use counseling.