



**OFFICE OF THE COUNTY ADMINISTRATOR  
INTEROFFICE MEMORANDUM**

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**TO:** Board of County Commissioners  
**FROM:** Terry Shannon, County Administrator *TS*  
Tim Hayden, Director, Department of Finance & Budget *TH*  
**DATE:** September 16, 2015  
**SUBJECT:** Service Based Budgeting

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**Background:**

The Board of County Commissioners continues to work with a tight budget. In the current, very low, growth environment, paying staff to provide citizens with an appropriate level of services becomes more and more challenging.

Commissioner Slaughenhaupt has worked with the Board and staff to provide additional budgetary information. This data will provide all stakeholders with another perspective on the budget. It is intended to answer the question, “how much does it cost to provide this service/function?”

**Discussion:**

We would like to go over what Service Based Budgeting is, and provide an example of the output.

This is an evolving process that is already yielding interesting information. Remember, this is an estimate.

This work is focused on a portion of the tax supported general fund and is organized by cost center. This is important, because in the Finance and Budget (F&B) example, the cost of administering the pension plan is very different than the cost of the pension plan. Each defined benefit plan maintained by the County requires about a \$3 million annual contribution. You will see the F&B administration costs are estimated at \$125,807.

Benefit costs (health care, retirement, etc.) are centrally budgeted and, therefore, are not included in the cost estimates presented by department.

In this F&B example, our one “unresolved issue” is adding a budget analyst. In the adopted budget, the cost of this position would include a computer, a file cabinet, and most likely a desk, if not found in surplus; those “immaterial details” are not included in this view.

**Conclusion/Recommendation:**

Today’s work session is intended to inform the public of what is being done and to provide an example of the output.

# SERVICE BASED BUDGETING

Introducing the New Budget Tool

CALVERT  
COUNTY

*Maryland*

# Purpose

- To discuss what the new budget tool is and... what it isn't.
- To explain the intended use of the new tool.



# What is the New Tool?

*Translates the budget from a technical accounting format to a Service Based format.*

- More Citizen Friendly
- Descriptions in Layman's Language
- Provides an alternative way to explain how tax dollars are being spent
- Commissioner's Decision Tool
- Priorities-Based – County Services and Functions
- Provides Greater Insight for Decisions
- Provides for Iterative Interaction



# What the New Tool Is NOT

- Not a Magic Wand to Find Money.
- Not a Means to Lay Off Staff.
- Not a Replacement for our annual budget format that meets our regulatory reporting requirements.



# Background

- Decision was made by Board of County Commissioners to take a different analytical approach in preparation for FY 17 decisions.
- Simply analyzing the budget the same way as previously done would ensure predictable (and similar results to previous budgets).
- Previous process provided only one methodology/format for the citizens while the budget was being developed.
- Previous process made resolving Unresolved Items difficult.
- The Commissioners desired an alternative way for communicating how being spent and for looking at unresolved budget items.



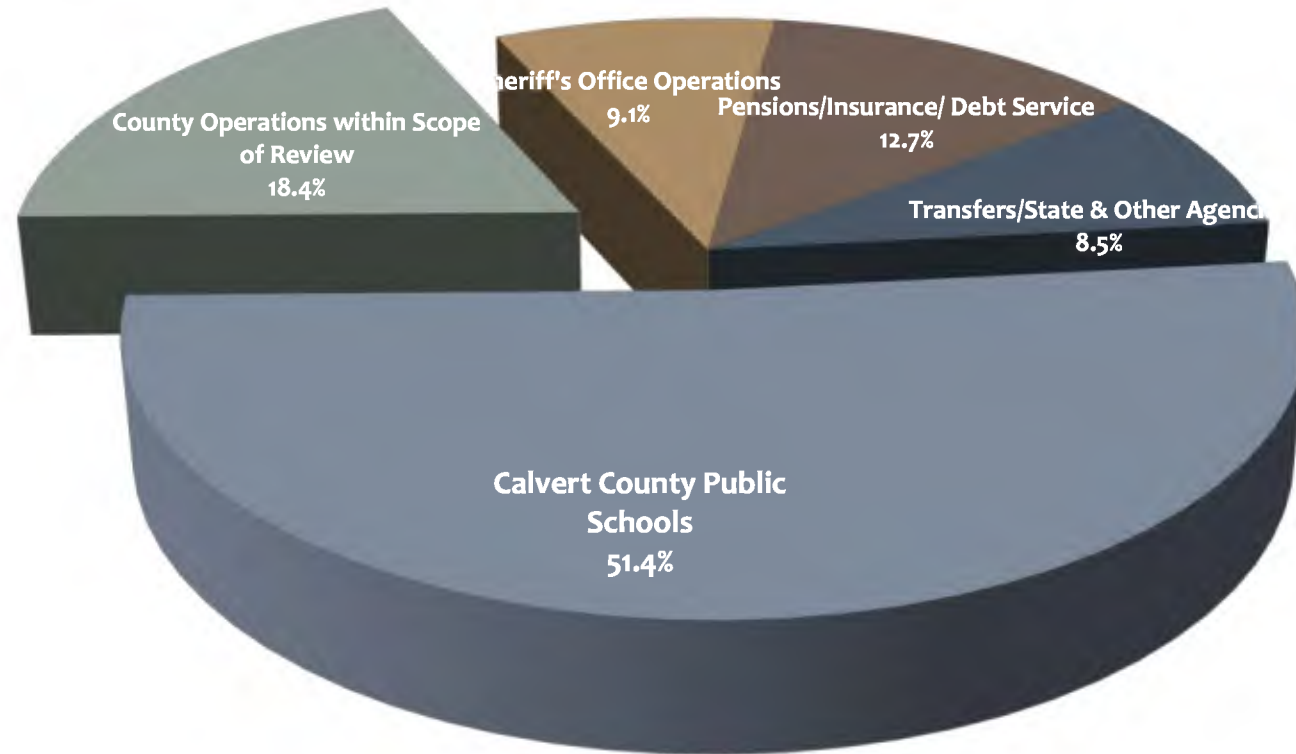
# How We Will Proceed -

*Begin with analyzing the FY 16 budget*



- This first time will focus only on the General Fund, not the Enterprise Funds, nor the Capital Improvement Program.
- Gather descriptions of all Services and Functions the County Provides.
  - Service – A series of Activities (PROCESS) that provide direct benefit to, or interaction with the citizens.
  - Function – A series of Activities (PROCESS) that provide benefit to the inner workings of the county government.
  - Basis of Estimate – A description explaining the rationale for the skills, experience, and number of personnel as well as other resources needed to perform the stated Service or Function.

# What portion of the General Fund is being analyzed?





# Guidelines

- Guidelines include:
  - All descriptions shall be in Layman's Language.
  - Descriptions of all Services and Functions shall begin with an Active Verb.
  - Basis of Estimates need to explain why the number and amount of requested resources are needed.
  - Priorities will be developed by Commissioners with input from Department Heads and County Administrator.



# Schedule



- Ongoing – Gathering of Services, Functions, and Basis of Estimates along with initial cost-related data.
- October 2015 – Final presentation to the Board of Commissioners, then available for public comment and feedback.
- October 2015 thru February 2016 – A series of Work Sessions for the Commissioners to interact with Department Heads on establishing priorities.
- March to mid-April 2016 – Final Work Sessions conclude permitting the finalization of the FY 17 Budget.

# Example

- **Department:** Finance and Budget
- **Division:** N/A
- **Priority Level:** TBD by Commissioners
- **Function:** Administer Health Plan
- **Basis of Estimate:** Administering Health Plan, coordinating Retiree Health Benefits and implementing the Affordable Care Act requires time of our Benefits Manager (30%), Benefits Coordinator (80%), Benefits Assistant (40%), Payroll Specialist (10%), and Director (5%). Operating expense, mostly overhead, contracted services is an allocation of computer software support costs. Additional staffing is needed to supplement the amount of time the Benefits Manager puts in above required hours. There are almost 900 employees and retirees that have health insurance with the County. There are new governmental mandates that impact our plan.
- **Total Estimated Costs: \$104,123.72**
- **Salaries: \$94,803.72**
- **Operating: \$7,320**
- **Contracted Services: \$2,000**



# Data Incorporated into One Spreadsheet

(Display not Intended for Reading)



Department	Division	Priority Level	Service	Function	Basis of Estimate	Total Estimated Costs	Salaries	Operating	Contracted Services	Level	Number	Total	Add'l Staffing	Unresolved Issues	Total w/ Add'l Staffing and Unresolveds	Category	
Finance and Budget				Prepare Financial Reports	Administering changes to GASB reporting requirements; Auditing; Preparing Financial		\$225,568	\$197,608	\$21,960	\$6,000				\$8,138	0	\$233,706	
Finance and Budget				Prepare, Monitor, & Communicate Budget	Administering budget adjustments (including public hearings); Preparing Annual Budgets; Monitoring the budget to actual results; and Projecting County revenues and Expenses requires involvement of Director 35%, Deputy Director 85%, Budget Analyst 90%, Accountant III 90%, and the Capital Projects Analyst 50%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the Director, Deputy Director and Budget Analyst put in above required hours. Our Budget process is becoming more and more transparent. Those additional disclosures and presentations take time. Calvert Countys Budget, for all Funds, accounts for more than \$300 million in revenues and \$300 million in expenses.		\$211,350	\$197,550	\$9,800	\$4,000				\$58,344	0	\$269,693	
Finance and Budget				Record Financial Transactions	Code telephone and electric bills; Administer Travel; Allocate County operating overhead costs; Monitor and process County credit card payments; Process Tuition Assistance; Review and Record banking transactions; Record cash receipts; and Administer Asset forfeiture fund requires Switch Board Assistants 10%, Exec. Admin Assistant 35%; Accountant III 10%, and Accounts Receivable Technician 100%. Operating Expense mostly overhead plus banking expenses, contracted service is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the		\$107,297	\$71,817	\$31,480	\$4,000				\$4,912	0	\$112,208	
Finance and Budget				Plan & Finance Capital Projects	Continuing Disclosure annual reporting; Create Bond rating presentations; Maintain debt service model and monitor limits; Prepare Official Statement for Bond sales; Manage Capital Project Financing; and Prepare Water and Sewer loan applications requires Accounting Supervisor 15%, Director 10%, Deputy Director 5%, Accountant III 20%, and Capital Projects Analyst 80%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the Director puts in above required hours. Calvert County's 6 year Capital Plan accounts for the projected revenues and projected expenses over that period. Bond financing is the largest revenue source. The Impact of the bonds on operations and the County's balance sheet must be considered and calculated as a part of this process. The six year plan accounts for almost \$250 million in revenues and almost \$250 million in expenses.		\$108,088	\$93,928	\$12,160	\$2,000					\$4,350	0	\$112,438



# Questions?



Function	Basis of Estimate	Total Estimated Costs	Salaries	Operating	Contracted Services	Add'l Staffing	Unresolved issues	Total w/ Addt'l Staffing and Unresolveds
Function – A series of Activities (PROCESS) that provide benefit to the inner workings of the county government.	Basis of Estimate -- A description explaining the rationale for the skills, experience, and number of personnel as well as other resources needed to perform the stated Service or Function.		Salaries --Total amount needed to perform Service or Function	Operating --Total amount needed to perform Service or Function	Contracted Services --Total amount needed to perform Service or Function	Add'l Staffing - amount required to allow staff to begin and end the workday within County guidelines to perform Service or Function	Unresolved Issues - Services or Functions that are not currently funded or enhancements to funding for funded services and functions	
Administer Health Plan	Administering the Health plan, coordinating the Retiree Health Benefits and implementing the Affordable Care Act requires time of our Benefits Manager 30%, Benefits Coordinator 80%, Benefits Assistant 40%, Payroll Specialist 10%, and the Director 5%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs. Additional staffing is needed to supplement the amount of time the Benefits manager puts in above required hours. There are almost 900 employees and retirees that have health insurance with the county. There are new governmental mandates that impact our plan.	\$104,123.72	\$94,803.72	\$7,320.00	\$2,000.00			\$104,124
Prepare Financial Reports	Administering changes to GASB reporting requirements; Auditing; Preparing Financial reports; Managing Enterprise funds; Preparing Financial related legislative requests and Fiscal notes for State legislation; Reconciling bank and acct statements and record related entries; Confirming and Recording Fixed Asset Inventory and surplus activities; and accounting for special revenue Funds (Golf Course, Parks and Receptions) requires Accounting Supervisor 65%, Director 20%, Deputy Director 15%, Accountant III 60%, Capital Projects Analyst 10%, Accountant III 50%, Purchasing Manager 15%, Accountant I 10%, and Fixed asset/Purchasing assistant 100%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs, Additional staffing is to supplement the amount of time the Director puts in above required hours. The County's Audited Financial statements are about 125 pages, and account for our operations using three bases of accounting. We have about 40 bank and trust accounts with financial institutions.	\$225,568.18	\$197,608.18	\$21,960.00	\$6,000.00	\$8,138	0	\$233,706
Prepare, Monitor, & Communicate Budget	Administering budget adjustments (including public hearings); Preparing Annual Budgets; Monitoring the budget to actual results; and Projecting County revenues and Expenses requires involvement of Director 35%, Deputy Director 85%, Budget Analyst 90%, Accountant III 30%, and the Capital Projects Analyst 50%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the Director, Deputy Director and Budget Analyst put in above required hours. Our Budget process is becoming more and more transparent. Those additional disclosures and presentations take time. Calvert Countys Budget, for all funds, accounts for more than \$300 million in reveueues and \$300 million in expenses.	\$211,349.73	\$197,549.73	\$9,800.00	\$4,000.00	\$58,344	\$ 43,200.00	\$312,893

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Plan & Finance Capital Projects	Continuing Disclosure annual reporting; Create Bond rating presentations; Maintain debt service model and monitor limits; Prepare Official Statement for Bond sales; Manage Capital Project Financing; and Prepare Water and Sewer Loan applications requires Accounting Supervisor 15%, Director 10%, Deputy Director 5%, Accountant III 20%, and Capital Projects Analyst 80%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the Director puts in above required hours. Calvert County's 6 year Capital Plan accounts for the projected revenues and projected expenses over that period. Bond financing is the largest revenue source. The impact of the bonds on operations and the County's balance sheet must be considered and calculated as a part of this process. The six year plan accounts for almost \$250 million in revenues and almost \$250 million in expenses.	\$108,088.21	\$93,928.21	\$12,160.00	\$2,000.00	\$4,350	0	\$112,438
Purchase goods and services	Purchase goods and services; Process purchase orders; and Administer Contracting activities requires Purchasing Manager 40%, Purchasing Specialist 100%, Purchasing Specialist 100%, Purchasing Specialist 100%, Purchasing Assistant 100%, and Director 10%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs. Ensuring the county's purchases are made as required in the county code. Documenting the bids received and purchases made on the County's website.	\$285,533.96	\$276,213.96	\$7,320.00	\$2,000.00	\$563	0	\$286,096
Administer Payroll	Garnish Payroll; Process Payroll; and Control staffing count requires Payroll Specialist 75%, and Deputy Director 5%. Operating Expense mostly overhead. Contracted service is an allocation of computer Software Support Costs. Getting everyone paid on time and ensuring tax deposits are made timely. Other deductions and garnishments are made as required.	\$58,418.35	\$47,068.35	\$7,350.00	\$4,000.00	\$563	0	\$58,981
Administer Pension Plans	Administer Pension plans; Administer Investments; and Coordinate Retiree Pension Benefits requires Benefits Manager 30%, Benefits Coordinator 20%, Benefits Assistant 60%, Accountant III 20%, Director 15%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs Plus small amount of 3rd party consulting not charged to the plan. Additional staffing is to supplement the amount of time the Benefits manager and the Director put in above required hours. Each of the 5 pension plans has a board of trustees responsible for the administration of the plan. This includes investment management and disability case reviews. Actuaries, Attorneys, an Investment manager, and multiple portfolio managers are engaged to provide support. Almost all of the coordination of this function happens through the benefits office.	\$106,615.66	\$93,265.66	\$7,350.00	\$6,000.00	\$19,191	0	\$125,807

Administer Liability insurances	Administer Liability insurance (3rd party claims and litigation); Manage workers compensation requires Benefits Manager 40%, Risk Management Assistant 100%, and Director 5%. Operating Expense mostly overhead , contracted service was not allocated to this function. Additional staffing is to supplement the amount of time the Benefits manager puts in above required hours. The County's liability insurances are complicated. From Maritime policies for a Special Operations Team to directors and officers liability insurances.	\$83,533.08	\$78,693.08	\$4,840.00	\$0.00	\$16,613	0	\$100,146
Administer Tax and Fee Billing	Bill and collect taxes for towns; Process property and public utility assessments (tax billing); Report Billings and collections of state funding; Adjust Tax accounts; Prepare and Mail Second Installment Property Tax Bills; Send water and sewer billings; Maintain future excise tax billing accounts; and Oversee Special Tax Districts requires Accounting Supervisor 10%, Accountant I 90%, Capital Projects Analyst 10%, and Accounts receivable technician II 50%. Operating Expense mostly overhead plus an additional amount allocated for Printing and postage related to property tax billing, contracted service is an allocation of computer Software Support Costs including tax billing system support costs. The County has about 42,000 parcels of land, about 2,000 are exempt, and billed annually. The County has about 5,000 water and Sewer customers billed quarterly. The County is responsible to collect property taxes for the state and the towns, and to remit and report on that money. We have oversight responsibilities for special tax districts.	\$212,182.16	\$87,802.16	\$40,380.00	\$84,000.00	\$1,500	0	\$213,682
Coordinate Grants	Coordinate Grants requires Grants Coordinator 100% and Capital Projects Analyst 5%. We receive about \$4.5 million from Federal and State Governments and are required to record and report on those funds. The County also transfers about \$1.7 million for grant programs.	\$55,872.37	\$52,422.37	\$2,450.00	\$1,000.00	\$188	0	\$56,060
Administer Vendor Payments	Process Jury payments; Process Accounts Payable; Process Annual 1099 and W-2 requires Accountant III 10%, Deputy Director 10%, Accounts Payable Technician 90%, Accounts Payable Technician 90%, Exec. Admin Assistant 20%, Payroll Specialist 15%, and Capital Projects Analyst 10%. Operating Expense mostly overhead , contracted service is an allocation of computer Software Support Costs additional amount for financial software related to Accounts Payable. Additional staffing is to supplement the amount of time the Budget Analyst puts in above required hours. There are about 15,000 invoices paid each year.	\$134,690.10	\$109,340.10	\$7,350.00	\$18,000.00	\$7,386	0	\$142,076
Provide Customer Service	Assist Water and Sewer customers; Operate & Manage Switchboard; and Respond to Directives requires Accounts receivable technician II 50%, Exec. Admin Assistant 10%, Director 5%, Accounting Supervisor 10%, A/P Tech 10%, Deputy Director 5%, Switch Board Assistants 90%, and Budget Analyst 10%. Additional staffing is to supplement the amount of time the Director puts in above required hours. Finance and Budget is responsible for operating the County switchboard. Funding is a part of almost everything the county does. We have many customers.	\$87,758.84	\$85,338.84	\$2,420.00	\$0.00	\$3,788	\$ 4,800.00	\$96,346
		\$1,781,030.90	\$1,485,850.90	\$162,180.00	\$133,000.00	\$125,532.47	\$48,000.00	\$1,954,563.37





# Service Based Budgeting Discussion



Work Session  
September 22, 2015

# Purpose

- Review the Service Based Budget prepared by Finance and Budget (F&B) to help aid the public's understanding of this new tool.
- Review the process used to create the spreadsheet

# F&B Service Based Budget Spreadsheet

<b>Department</b>	<b>Service</b>	<b>Function</b>	<b>Basis of Estimate</b>	<b>Total Estimated Costs</b>	<b>Salaries</b>	<b>Operating</b>	<b>Contracted Services</b>
	<b>Service</b> – A series of <b>Activities</b> (PROCESS) that provide direct benefit to, or interaction with the citizens.	<b>Function</b> – A series of <b>Activities</b> (PROCESS) that provide benefit to the inner workings of the county government.	<b>Basis of Estimate</b> -- A description explaining the rationale for the skills, experience, and number of personnel as well as other resources needed to perform the stated Service or Function.		<b>Salaries</b> -- Total amount needed to perform <b>Service</b> or <b>Function</b>	<b>Operating</b> -- Total amount needed to perform <b>Service</b> or <b>Function</b>	<b>Contracted Services</b> -- Total amount needed to perform <b>Service</b> or <b>Function</b>
Finance and Budget		Administer Health Plan	Administering the Health plan, coordinating the Retiree Health Benefits and implementing the Affordable Care Act requires time of our Benefits Manager 30%, Benefits Coordinator 80%, Benefits Assistant 40%, Payroll Specialist 10%, and the Director 5%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs. Additional staffing is needed to supplement the amount of time the Benefits manager puts in above required hours. There are almost 900 employees and retirees that have health insurance with the county. There are new governmental mandates that impact our plan.	\$104,123.72	\$94,803.72	\$7,320.00	\$2,000.00
Finance and Budget		Prepare Financial Reports	Administering changes to GASB reporting requirements; Auditing; Preparing Financial reports; Managing Enterprise funds; Preparing Financial related legislative requests and Fiscal notes for State legislation; Reconciling bank and acct statements and record related entries; Confirming and Recording Fixed Asset Inventory and surplus activities; and accounting for special revenue Funds (Golf Course, Parks and Recreations) requires Accounting Supervisor 65%, Director 20%, Deputy Director 15%, Accountant III 60%, Capital Projects Analyst 10%, Accountant III 50%, Purchasing Manager 15%, Accountant I 10%, and Fixed asset/Purchasing assistant 100%. Operating Expense mostly overhead, contracted services is an allocation of computer Software Support Costs. Additional staffing is to supplement the amount of time the Director puts in above required hours. The County's Audited Financial statements are about 125 pages, and account for our operations using three bases of accounting. We have about 40 bank and trust accounts with financial institutions.	\$225,568.18	\$197,608.18	\$21,960.00	\$6,000.00



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# F&B Service Based Budget Spreadsheet

Administer changes to GASB reporting requirements

Administer Audit

Prepare Financial reports

Manage Enterprise funds

Prepare Financial related legislative request

Prepare Fiscal notes for State legislation

Reconcile bank and acct stmts and record related entries

Confirm and Record Fixed Asset Inventory, surplus functions

Account for special revenue Funds (Golf Course, Parks and rec)

# F&B Service Based Budget Spreadsheet

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Function	Basis of Estimate	Total Estimated Costs	Salaries	Operating	Contracted Services	Add'l Staffing	Unresolved issues	Total w/ Add'l Staffing and Unresolveds
Purchase goods and services	Purchase goods and services; Process purchase orders; and Administer Contracting activities requires Purchasing Manager 40%, Purchasing Specialist 100%, Purchasing Specialist 100%, Purchasing Specialist 100%, Purchasing Assistant 100%, and Director 10%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs. Ensuring the county's purchases are made as required in the county code. Documenting the bids received and purchases made on the County's website.	\$285,533.96	\$276,213.96	\$7,320.00	\$2,000.00	\$563	0	\$286,096
Administer Payroll	Garnish Payroll; Process Payroll; and Control staffing count requires Payroll Specialist 75%, and Deputy Director 5%. Operating Expense mostly overhead. Contracted service is an allocation of computer Software Support Costs. Getting everyone paid on time and ensuring tax deposits are made timely. Other deductions and garnishments are made as required.	\$58,418.35	\$47,068.35	\$7,350.00	\$4,000.00	\$563	0	\$58,981
Administer Pension Plans	Administer Pension plans; Administer Investments; and Coordinate Retiree Pension Benefits requires Benefits Manager 30%, Benefits Coordinator 20%, Benefits Assistant 60%, Accountant III 20%, Director 15%. Operating Expense mostly overhead, contracted service is an allocation of computer Software Support Costs Plus small amount of 3rd party consulting not charged to the plan. Additional staffing is to supplement the amount of time the Benefits manager and the Director put in above required hours. Each of the 5 pension plans has a board of trustees responsible for the administration of the plan. This includes investment management and disability case reviews. Actuaries, Attorneys, an Investment manager, and multiple portfolio managers are engaged to provide support. Almost all of the coordination of this function happens through the benefits office.	\$106,615.66	\$93,265.66	\$7,350.00	\$6,000.00	\$19,191	0	\$125,807

# F&B Service Based Budget Spreadsheet

Function	Basis of Estimate	Total Estimated Costs	Salaries	Operating	Contracted Services	Add'l Staffing	Unresolved issues	Total w/ Addt'l Staffing and Unresolveds
Administer Liability insurances	Administer Liability insurance (3rd party claims and litigation); Manage workers compensation requires Benefits Manager 40%, Risk Management Assistant 100%, and Director 5%. Operating Expense mostly overhead , contracted service was not allocated to this function. Additional staffing is to supplement the amount of time the Benefits manager puts in above required hours. The County's liability insurances are complicated. From Maritime policies for a Special Operations Team to directors and officers liability insurances.	\$83,533.08	\$78,693.08	\$4,840.00	\$0.00	\$16,613	0	\$100,146
Administer Tax and Fee Billing	Bill and collect taxes for towns; Process property and public utility assessments (tax billing); Report Billings and collections of state funding; Adjust Tax accounts; Prepare and Mail Second Installment Property Tax Bills; Send water and sewer billings; Maintain future excise tax billing accounts; and Oversee Special Tax Districts requires Accounting Supervisor 10%, Accountant I 90%, Capital Projects Analyst 10%, and Accounts receivable technician II 50%. Operating Expense mostly overhead plus an additional amount allocated for Printing and postage related to property tax billing, contracted service is an allocation of computer Software Support Costs including tax billing system support costs. The County has about 42,000 parcels of land, about 2,000 are exempt, and billed annually. The County has about 5,000 water and Sewer customers billed quarterly. The County is responsible to collect property taxes for the state and the towns, and to remit and report on that money. We have oversight responsibilities for special tax districts.	\$212,182.16	\$87,802.16	\$40,380.00	\$84,000.00	\$1,500	0	\$213,682
Coordinate Grants	Coordinate Grants requires Grants Coordinator 100% and Capital Projects Analyst 5%. We receive about \$4.5 million from Federal and State Governments and are required to record and report on those funds. The County also transfers about \$1.7 million for grant programs.	\$55,872.37	\$52,422.37	\$2,450.00	\$1,000.00	\$188	0	\$56,060

# F&B Service Based Budget Spreadsheet

Function	Basis of Estimate	Total Estimated Costs	Salaries	Operating	Contracted Services	Add'l Staffing	Unresolved issues	Total w/ Add'l Staffing and Unresolveds
Administer Vendor Payments	Process Jury payments; Process Accounts Payable; Process Annual 1099 and W-2 requires Accountant III 10%, Deputy Director 10%, Accounts Payable Technician 90%, Accounts Payable Technician 90%, Exec. Admin Assistant 20%, Payroll Specialist 15%, and Capital Projects Analyst 10%. Operating Expense mostly overhead , contracted service is an allocation of computer Software Support Costs additional amount for financial software related to Accounts Payable. Additional staffing is to supplement the amount of time the Budget Analyst puts in above required hours. There are about 15,000 invoices paid each year.	\$134,690.10	\$109,340.10	\$7,350.00	\$18,000.00	\$7,386	0	\$142,076
Provide Customer Service	Assist Water and Sewer customers; Operate & Manage Switchboard; and Respond to Directives requires Accounts receivable technician II 50%, Exec. Admin Assistant 10%, Director 5%, Accounting Supervisor 10%, A/P Tech 10%, Deputy Director 5%, Switch Board Assistants 90%, and Budget Analyst 10%. Additional staffing is to supplement the amount of time the Director puts in above required hours. Finance and Budget is responsible for operating the County switchboard. Funding is a part of almost everything the county does. We have many customers.	\$87,758.84	\$85,338.84	\$2,420.00	\$0.00	\$3,788	\$ 4,800.00	\$96,346
		\$1,781,030.90	\$1,485,850.90	\$162,180.00	\$133,000.00	\$125,532.47	\$48,000.00	\$1,954,563.37



# Questions?

