

Finance

Expenditures: 4,462,842

Revenues: 48,000

FTEs 82.7

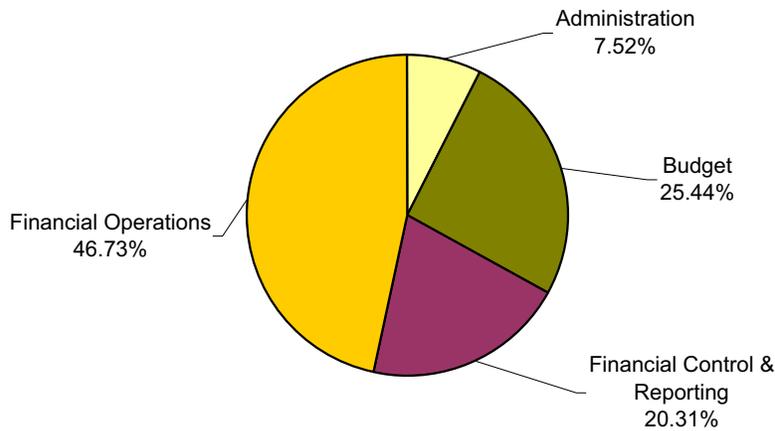
Function Statement:

Provide centralized financial services to both internal and external customers of the County. Includes administration, bond financing, budget development and monitoring, tax levy and rate compilation, financial statement preparation, financial systems control, accounts payable, payroll processing, records maintenance, and mail services.

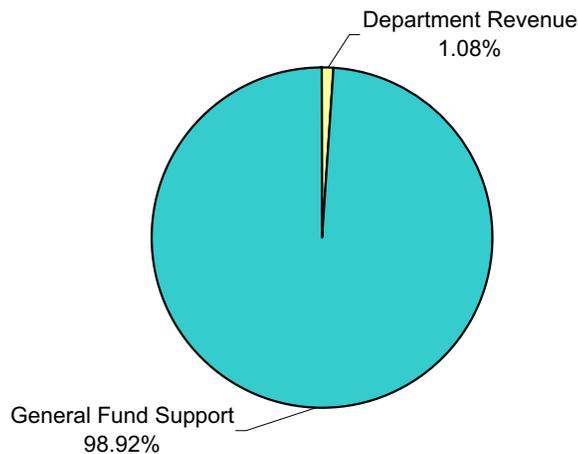
Mandates:

ARS Title 11: Counties; Title 23: Labor; Title 34: Public and Building Improvements; Title 38: Public Officers and Employees; Title 41: State Government; and Title 42: Taxation

Expenditures by Program



Sources of All Funding



Department Summary by Program

Department: **FINANCE**

Expenditures by Program	FY2002/03 Actual	FY2003/04 Adopted	FY2004/05 Adopted
ADMINISTRATION	238,947	253,901	335,764
BUDGET	1,084,762	1,154,637	1,135,390
FINANCIAL CONTROL & REPORTING	778,098	877,353	906,334
FINANCIAL OPERATIONS	2,113,648	2,023,312	2,085,354
Total Expenditures	4,215,455	4,309,203	4,462,842

Funding by Source

Revenues

ADMINISTRATION	5	0	0
FINANCIAL OPERATIONS	61,053	48,000	48,000
Total Revenues	61,058	48,000	48,000
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	4,154,397	4,261,203	4,414,842
Total Program Funding	4,215,455	4,309,203	4,462,842

Staffing (FTEs) by Program

ADMINISTRATION	4.3	4.5	11.6
BUDGET	14.5	15.0	14.0
FINANCIAL CONTROL & REPORTING	18.3	17.6	17.6
FINANCIAL OPERATIONS	44.1	40.0	39.5
Total Staffing (FTEs)	81.1	77.1	82.7

Note: Slight variances between the total of Program FTEs and the Department total are due to the rounding of hours per FTE.

Program Summary

Department: FINANCE

Program: ADMINISTRATION

Function

Plan, organize, direct, and manage the operation of the Finance Department.

Description of Services

Perform the above stated function, in order to accomplish the following: process payroll and accounts payable; prepare external and internal financial reports; coordinate and monitor County budgets; and administer the County's long term debt and mail services.

Program Goals and Objectives

- Complete special reports, investigations, and analyses as directed by the County Administrator
- Prepare bond packages for the underwriters to obtain the most advantageous interest rate possible

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Special reports/analyses/investigations completed	4	4	4
Bond sales/refundings conducted	3	3	3

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	203,053	246,958	330,042
SUPPLIES AND SERVICES	31,551	6,943	5,722
CAPITAL OUTLAY	4,343	0	0
Total Program Expenditures	238,947	253,901	335,764

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Revenues			
CHARGES FOR SERVICES	5	0	0
Operating Revenue Sub-Total	5	0	0
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	238,942	253,901	335,764
Total Program Funding	238,947	253,901	335,764

Program Staffing (FTEs)	4.3	4.5	11.6
--------------------------------	------------	------------	-------------

Program Summary

Department: FINANCE

Program: BUDGET

Function

Develop Pima County's budget publication and budget monitoring processes and compile the various property tax levies and rates. Manage the tax assembly process.

Description of Services

Produce the Recommended, Tentative, and Adopted Budget schedules and books. Monitor the budget and compile monthly revenue and expenditure forecasts. Compile the property tax levies and rates. Respond to management's requests for financial analyses and reports. Work with the Assessor's and Treasurer's offices to produce the property tax roll extension, print tax bills, and answer taxpayer queries.

Program Goals and Objectives

- Publish budget schedules/books by due dates established by the County Administrator
- Maximize the number of Government Finance Officers Association (GFOA) guidelines met, as promulgated for their annual Distinguished Budget Presentation Award
- Print and mail the Pima County real and secured personal property tax statements in a timely manner at a reasonable cost
- Prepare accurate and timely reports analyzing monthly budget projections

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Schedules/books produced by due dates	3	3	3
Difference, projection vs Comprehensive			
Annual Financial Report actuals (General Fund)	0.57%	<1%	<1%
GFOA review criteria receiving a rating of outstanding	1	5	6
Tax rates/levies compiled by due date	yes	yes	yes
Days tax statements mailed prior to taxes due	18	22	22
Taxpayer complaints received re: answer service	0	0	0

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	809,591	891,518	877,434
SUPPLIES AND SERVICES	270,458	263,119	257,956
CAPITAL OUTLAY	4,713	0	0
Total Program Expenditures	1,084,762	1,154,637	1,135,390

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	1,084,762	1,154,637	1,135,390
Total Program Funding	1,084,762	1,154,637	1,135,390

<u>Program Staffing (FTEs)</u>	14.5	15.0	14.0
--------------------------------	------	------	------

Program Summary

Department: FINANCE

Program: FINANCIAL CONTROL & REPORTING

Function

Perform centralized financial reporting and accounting/finance functions for Pima County departments and funds.

Description of Services

Monitor financial activity, process journal entries, prepare interim and year end financial statements, and prepare various schedules in support of the production of the Comprehensive Annual Financial Report (CAFR). Prepare and file external and internal annual financial reports, e.g., the Expenditure Limitation Report, the Indirect Cost Allocation Report. Reconcile cash, property tax revenues, and investments with the records of the Pima County Treasurer. Respond to management's requests for financial analyses and reports

Program Goals and Objectives

- Meet the December 31st deadline for submitting the County's audited Comprehensive Annual Financial Report for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting
- Meet the March 31st deadline for filing the Schedule of Expenditures and Federal Awards (SEFA) as determined by OMB Circular A-133 Subpart C.320
- Remain on course for complying with the GASB 34 June 30, 2006 deadline for retroactively reporting all major infrastructure

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
GFOA financial reporting award received	yes	yes	yes
SEFA deadline met	yes	yes	yes
Infrastructure recorded in CAFR	yes	yes	yes

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	738,686	845,777	868,636
SUPPLIES AND SERVICES	38,378	31,576	37,698
CAPITAL OUTLAY	1,034	0	0
Total Program Expenditures	778,098	877,353	906,334

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	778,098	877,353	906,334
Total Program Funding	778,098	877,353	906,334

<u>Program Staffing (FTEs)</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
	18.3	17.6	17.6

Program Summary

Department: FINANCE

Program: FINANCIAL OPERATIONS

Function

Provide relevant, accurate financial data to customers on a timely basis, so there is reasonable and judicious use of County resources.

Description of Services

Create a systematic and consistent method of performing financial operations tasks through the establishment and maintenance of department financial procedures. Enter financial documents into the County's Financial Management System, accurately and in a timely manner. Perform accounts payable functions, including paying, researching, and auditing claims. Perform payroll functions, including paying County employees and researching problems. Perform maintenance on the Financial Management System. Distribute incoming and outgoing mail accurately, in a timely manner, and in accordance with federal regulations.

Program Goals and Objectives

- Provide accurate and timely information
- Enhance confidence in the Financial Management System as a sound tool for management and decision making
- Process invoices within 7-10 days of receipt
- Meet statutory deadlines for payroll

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Invoices processed	220,000	230,000	240,000
Payroll checks issued	215,000	215,000	215,000
Process invoices within 7-10 working days at least 95% of the time	yes	yes	yes
1099s mailed by statutory due date	yes	yes	yes
Incoming and outgoing mail processed within one day of receipt	yes	yes	yes
Balance financial system within 1 day of receipt of reports	yes	yes	yes
Month end reports run within 10 days after the end of the month	yes	yes	yes
Employees paid in accordance with federal time lines	yes	yes	yes

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	1,826,352	1,724,446	1,773,897
SUPPLIES AND SERVICES	285,468	298,866	311,457
CAPITAL OUTLAY	1,828	0	0
Total Program Expenditures	2,113,648	2,023,312	2,085,354

Program Funding by Source

<u>Revenues</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
CHARGES FOR SERVICES	154	0	0
MISCELLANEOUS	60,899	48,000	48,000
Operating Revenue Sub-Total	61,053	48,000	48,000
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	2,052,595	1,975,312	2,037,354
Total Program Funding	2,113,648	2,023,312	2,085,354

<u>Program Staffing (FTEs)</u>	<u>44.1</u>	<u>40.0</u>	<u>39.5</u>