



ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA COMMUNICATION FORM

ITEM DATE: 9.21.2021	ITEM TIME: 2:10 PM
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FROM:	Dan Strnad
TODAY'S DATE:	9.14.2021
AGENDA TITLE:	2022 Accounting Budget Presentation
CHECK ONE THAT APPLIES TO YOUR ITEM:	
<input type="checkbox"/> ACTION ITEM	
<input type="checkbox"/> DIRECTION	
<input checked="" type="checkbox"/> X INFORMATION	
I. DESCRIBE THE REQUEST OR ISSUE:	
	2022 Accounting Budget Presentation
II. RECOMMENDED ACTION (<i>motion</i>):	
	NA
III. DESCRIBE FISCAL IMPACTS (VARIATION TO BUDGET):	
PROPOSED REVENUE (<i>if applicable</i>):	NA
CURRENT BUDGETED AMOUNT:	NA
PROPOSED EXPENDITURE:	N/A
FUNDING SOURCE:	NA
SUPPLEMENTAL BUDGET NEEDED:	NO
IV. IMPACTS OF A REGIONAL NATURE OR ON OTHER JURISDICTIONS (IDENTIFY ANY COMMUNICATIONS ON THIS ITEM):	
	NA
V. BACKGROUND INFORMATION:	
	NA
VI. LEGAL ISSUES:	
	NA
VII. CONFLICTS OR ENVIRONMENTAL ISSUES:	
	NA
VIII. SUMMARY AND OTHER OPTIONS:	
	NA
IX. LIST OF ATTACHMENTS:	
	2022 Accounting Budget Presentation



ACCOUNTING 2022 BUDGET PRESENTATION

2022 ACCOUNTING BUDGET

2022

**GENERAL FUND
ACCOUNTING - ADMINISTRATION
DANIEL L. STRNAD
970-870-5313**

SUMMARY INFORMATION

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	INCR. (DECR)	% CHANGE
Revenues								
Fees	1,435,400	1,405,231	1,802,432	1,878,415	1,829,002	1,628,966	(249,449)	-13%
Total	1,435,400	1,405,231	1,802,432	1,878,415	1,829,002	1,628,966	(249,449)	-13%
Expenditures								
Personnel	1,167,529	1,271,554	1,119,483	1,187,210	1,166,674	1,172,058	(15,152)	-1%
Operations	104,561	69,045	60,063	65,840	68,570	96,140	30,300	46%
Total	1,272,090	1,340,599	1,179,546	1,253,050	1,235,244	1,268,198	15,148	1%
Revenues Over (Under) Expenditures	163,310	64,632	622,886	625,365	593,758	360,768	(264,597)	-42%

STAFFING

Full Time Equivalents	9.89	10.11	10.22	8.82	8.82	8.82	-	0%
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2022 ACCOUNTING REVENUE CHANGES

REVENUE:

Revenues are anticipated to decrease \$249,449 to \$1,628,966 or 13% from the prior year budget.

Revenues is generated from allocating overhead to other Departments to reflect the total cost of a service and to potentially charge appropriate fees. Overhead charges negatively impacting Government Activities include a \$47,759 or 41% decrease from the Department of Humans Services and a \$28,885 or 5% decrease from YVRA. For a total of \$76,644. The remainder of the Departments where overhead is allocated have an immaterial impact on Governmental Activities.

The decrease in the result of COVID 19, whereby overhead departments charged significant amounts of time and cost to the COVID 19 department and not the typical departments. The overhead charges are anticipated to resume at historical levels in the future.

2022 ACCOUNTING PERSONNEL CHANGES

PERSONNEL:

Personnel costs are anticipated to decrease \$15,152 to \$1,172,058 or 1% below the prior year budget. The primary items effecting the Personnel Budget are as follows.

- FTE's are to remain the same at 8.82. The same as the 2021 Budget.
- The \$15,152 change in the personnel budget is primarily from a change in health insurance costs for one Accounting Manager.
- A request is to make the temporary ERP Accounting Manager position ongoing in the future given the size of the remaining implementations (Budget, Salary and Benefit Forecasting, Project/Grant, Capital Asset Management, Enterprise Asset Management, Bi Weekly Payroll) and the transfer of knowledge that remains to take place. Cost \$127,520.
- A request is to make overtime ongoing for the two Payroll/General Ledger positions and the Accounts Payable position given the ERP Projects to be completed and the need for overtime in general. Cost \$25,495. The 2021 budget request was for overtime to be temporary, however the 2021 Budget had the \$25,495 cost going into the future.
- The 2020 and 2021 Budget did not include the Temporary ERP General Ledger/Payroll Admin Assist position because of COVID and has not been requested in the 2022 Budget. FTE decreased 1.0 FTE and cost decreased (\$105,257).

Note: Wage and benefit changes for the Personnel budget are pending BCC approval.

2022 ACCOUNTING OPERATION CHANGES

OPERATIONS:

Operations costs are anticipated to increase \$30,300 from \$65,840 to \$96,140 or 46% above the prior year budget. The increase in operations cost is primarily due to the following items.

- Continuing Education costs are anticipated to increase \$29,020 by attending the Government Finance Officers Association and Munis annual conferences. If virtual classes are offered significant consideration will be given to attend virtually and reduce cost.
- The financial statement audit cost will increase \$1,160 or 3% to \$43,750 as part of the audit contract.

2022 CAPITAL REQUESTS

CAPITAL ADDITION

- Continuation of ERP \$10,000

2022
GENERAL FUND
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Mission Statements and Services

The Mission of the Routt County is to Efficiently Deliver a Balance of Public Services and Infrastructure that Provide a Safe and Healthy Place to Live for Present and Future Generations.

The Mission of the Accounting Department is to provide our customers with timely, relevant, concise and materially accurate financial information to help decision makers make informed choices for the provision of services, management of capital assets and to promote participation in the decision process.

Services Provided

The Department processes a semi-monthly payroll for employees, weekly payment of vendors, maintains a capital asset inventory and produces monthly and annual financial statements. An independent third party auditor is contracted to insure the fair presentation of the County's financial position. The department compiles and assists the various departments of the County with their annual and future budgets. and the certification of mill levies from the various taxing entities.

2022
GENERAL FUND
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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
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Budget to Actual Variance

The accuracy of the budget can have significant impacts on the ability of the County to increase, maintain or decrease services. The goal is to have a favorable two percent or less budget to actual variance for all revenues, personnel and operating expenses of the County.

Major Governmental Activities Revenue

Budget	23,738,060	24,945,475	25,272,330	26,197,610	27,148,845	28,458,025	30,037,340	31,042,197	32,485,615	34,682,565	32,736,792
Actual	24,021,249	25,480,730	25,755,190	26,930,879	28,437,050	29,205,620	30,585,348	32,621,620	35,924,902	34,973,562	34,506,695
\$ Actual to Budget Variance	\$283,189	\$535,255	\$482,860	\$733,269	\$1,288,205	\$747,595	\$548,008	\$1,579,423	\$3,439,287	\$290,997	1,769,903
% Actual to Budget Variance	1%	2%	2%	3%	5%	3%	2%	5%	11%	1%	5%
2% \$ Goal	474,761	498,910	505,447	523,952	542,977	569,161	600,747	620,844	649,712	693,651	
\$ Variance from Goal	757,950	36,345	-22,587	209,317	745,228	178,434	-52,739	958,579	2,789,575	-402,654	

Yampa Valley Regional Airport Fees

Budget	4,013,445	4,650,895	4,871,075	4,647,675	4,494,105	4,778,735	4,954,265	5,026,970	4,857,540	5,179,780	5,021,430
Actual	4,105,460	4,665,640	4,236,260	4,464,791	4,541,350	5,000,320	4,791,967	4,950,900	5,100,094	4,806,707	4,952,567
\$ Actual to Budget Variance	\$92,015	\$14,745	(\$634,815)	(\$182,884)	\$47,245	\$221,585	(\$162,298)	(\$76,070)	\$242,554	(\$373,073)	-68,863
% Actual to Budget Variance	2%	0%	-13%	-4%	1%	5%	-3%	-2%	5%	-7%	-1%
2% \$ Goal	80,269	93,018	97,422	92,954	89,882	95,575	99,085	100,539	97,151	103,596	
\$ Variance from Goal	172,284	-78,273	-732,237	-275,838	-42,637	126,010	-261,383	-176,609	145,403	-476,669	

2022
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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
Regional Building Department Fees											
Budget	714,000	799,560	798,250	900,000	1,180,000	1,097,000	1,433,700	1,413,500	1,413,500	1,502,000	1,443,000
Actual	803,523	801,480	935,514	1,040,308	1,132,350	1,222,922	1,486,339	1,462,240	1,533,053	1,556,140	1,517,144
\$ Actual to Budget Variance	\$89,523	\$1,920	\$137,264	\$140,308	(\$47,650)	\$125,922	\$52,639	\$48,740	\$119,553	\$54,140	74,144
% Actual to Budget Variance	13%	0%	17%	16%	-4%	11%	4%	3%	8%	4%	5%
2% \$ Goal	14,280	15,991	15,965	18,000	23,600	21,940	28,674	28,270	28,270	30,040	
\$ Variance from Goal	103,803	-14,071	121,299	122,308	-71,250	103,982	23,965	20,470	91,283	24,100	

2022
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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
Personnel											
Budget	19,579,025	20,141,205	20,460,605	21,377,788	22,121,115	24,023,355	25,520,420	26,897,692	28,522,415	29,316,035	28,245,381
Actual	19,180,844	19,553,366	19,688,838	20,684,632	21,551,508	23,408,826	24,682,301	26,009,142	27,760,966	28,080,393	27,283,500
\$ Actual to Budget Variance	398,181	587,839	771,767	693,156	569,607	614,529	838,119	888,550	761,449	1,235,642	961,881
% Actual to Budget Variance	2%	3%	4%	3%	3%	3%	3%	3%	3%	4%	3%
2% \$ Goal	391,581	402,824	409,212	427,556	442,422	480,467	510,408	537,954	570,448	586,321	
\$ Variance From Goal	-6,600	-185,015	-362,555	-265,600	-127,185	-134,062	-327,711	-350,596	-191,001	-649,321	
Governmental Activities											
Budget	16,810,055	17,003,785	17,251,045	17,941,338	18,961,860	20,608,980	22,028,230	23,027,062	24,542,735	25,318,275	24,296,024
Actual	16,487,067	16,426,121	16,593,092	17,473,942	18,563,182	20,064,701	21,366,218	22,347,881	23,995,179	24,200,072	23,514,377
\$ Actual to Budget Variance	\$322,988	\$577,664	\$657,953	\$467,396	\$398,678	\$544,279	\$662,012	\$679,181	\$547,556	\$1,118,203	\$781,647
% Actual to Budget Variance	2%	3%	4%	3%	2%	3%	3%	3%	2%	4%	3%
2% \$ Goal	336,201	340,076	345,021	358,827	379,237	412,180	440,565	460,541	490,855	506,366	
\$ Variance From Goal	13,213	-237,588	-312,932	-108,569	-19,441	-132,099	-221,447	-218,640	-56,701	-611,837	
Average	781,647	781,647	781,647	781,647	781,647	781,647	781,647	781,647	781,647	781,647	
Business Activities											
Budget	2,768,970	3,137,420	3,209,560	3,436,450	3,159,255	3,414,375	3,492,190	3,870,630	3,979,680	3,997,760	3,949,357
Actual	2,693,777	3,127,245	3,095,746	3,210,690	2,988,326	3,344,125	3,316,083	3,661,261	3,765,787	3,880,321	3,769,123
\$ Actual to Budget Variance	\$75,193	\$10,175	\$113,814	\$225,760	\$170,929	\$70,250	\$176,107	\$209,369	\$213,893	\$117,439	180,234
% Actual to Budget Variance	3%	0%	4%	7%	5%	2%	5%	5%	5%	3%	5%
2% \$ Goal	55,379	62,748	64,191	68,729	63,185	68,288	69,844	77,413	79,594	79,955	
\$ Variance From Goal	-19,814	52,573	-49,623	-157,031	-107,744	-1,962	-106,263	-131,956	-134,299	-37,484	

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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
Operations											
Budget	17,648,315	18,874,440	18,465,150	19,800,282	20,094,375	19,155,985	24,029,010	23,833,810	19,840,924	21,201,039	21,625,258
Actual	16,496,329	17,844,322	17,084,575	17,843,974	18,388,547	17,386,230	22,222,844	22,234,011	18,740,787	20,342,949	20,439,249
\$ Actual to Budget Variance	1,151,986	1,030,118	1,380,575	1,956,308	1,705,828	1,769,755	1,806,166	1,599,799	1,100,137	858,090	1,186,009
% Actual to Budget Variance	7%	5%	7%	10%	8%	9%	8%	7%	6%	4%	5%
2% \$ Goal	352,966	377,489	369,303	396,006	401,888	383,120	480,580	476,676	396,818	424,021	
\$ Variance From Goal	-799,020	-652,629	-1,011,272	-1,560,302	-1,303,940	-1,386,635	-1,325,586	-1,123,123	-703,319	-434,069	
Governmental Activities Operations											
Budget	15,376,675	16,341,315	15,895,170	17,139,272	17,599,560	16,571,700	21,832,540	21,619,410	17,163,639	18,099,455	18,960,835
Actual	14,256,694	15,336,957	14,658,843	15,348,508	16,180,174	15,011,722	20,286,665	20,313,573	16,175,229	17,441,245	17,976,682
\$ Actual to Budget Variance	\$1,119,981	\$1,004,358	\$1,236,327	\$1,790,764	\$1,419,386	\$1,559,978	\$1,545,875	\$1,305,837	\$988,410	\$658,210	984,153
% Actual to Budget Variance	7%	6%	8%	10%	8%	9%	7%	6%	6%	4%	5%
2% \$ Goal	307,534	326,826	317,903	342,785	351,991	331,434	436,651	432,388	343,273	361,989	
\$ Variance From Goal	-812,447	-677,532	-918,424	-1,447,979	-1,067,395	-1,228,544	-1,109,224	-873,449	-645,137	-296,221	
Business Activities Operations											
Budget	2,271,640	2,533,125	2,569,980	2,661,010	2,494,815	2,584,285	2,196,470	2,214,400	2,677,285	3,101,584	2,664,423
Actual	2,239,635	2,507,365	2,425,732	2,495,466	2,208,373	2,374,508	1,936,179	1,920,438	2,565,558	2,901,704	2,462,567
\$ Actual to Budget Variance	\$32,005	\$25,760	\$144,248	\$165,544	\$286,442	\$209,777	\$260,291	\$293,962	\$111,727	\$199,880	201,856
% Actual to Budget Variance	1%	1%	6%	6%	11%	8%	12%	13%	4%	6%	8%
2% \$ Goal	45,433	50,663	51,400	53,220	49,896	51,686	43,929	44,288	53,546	62,032	
\$ Variance From Goal	13,428	24,903	-92,848	-112,324	-236,546	-158,091	-216,362	-249,674	-58,181	-137,848	

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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
Capital											
Budget	16,642,865	11,509,955	9,957,120	15,030,595	22,195,145	10,558,485	11,069,870	15,729,985	28,648,985	10,999,800	18,459,590
Actual	9,410,494	6,403,568	6,518,508	9,973,944	20,045,173	7,165,544	8,537,243	12,714,384	21,852,278	8,939,900	14,502,187
\$ Actual to Budget Variance	7,232,371	5,106,387	3,438,612	5,056,651	2,149,972	3,392,941	2,532,627	3,015,601	6,796,707	2,059,900	3,957,403
% Actual to Budget Variance	43%	44%	35%	34%	10%	32%	23%	19%	24%	19%	21%
2% \$ Goal	332,857	230,199	199,142	300,612	443,903	211,170	221,397	314,600	572,980	219,996	369,192
\$ Variance From Goal	-6,899,514	-4,876,188	-3,239,470	-4,756,039	-1,706,069	-3,181,771	-2,311,230	-2,701,001	-6,223,727	-1,839,904	-3,588,211
Governmental Activities Capital											
Budget	9,340,615	8,026,330	7,013,820	9,025,745	8,338,920	8,776,985	7,792,040	10,074,185	12,546,315	5,089,405	9,236,635
Actual	3,652,259	5,461,831	4,358,018	5,421,899	6,314,541	6,595,061	5,783,792	7,987,581	10,050,573	4,020,497	7,352,884
\$ Actual to Budget Variance	\$5,688,356	\$2,564,499	\$2,655,802	\$3,603,846	\$2,024,379	\$2,181,924	\$2,008,248	\$2,086,604	\$2,495,742	\$1,068,908	1,883,751
% Actual to Budget Variance	61%	32%	38%	40%	24%	25%	26%	21%	20%	21%	20%
2% \$ Goal	186,812	160,527	140,276	180,515	166,778	175,540	155,841	201,484	250,926	101,788	
\$ Variance From Goal	-5,501,544	-2,403,972	-2,515,526	-3,423,331	-1,857,601	-2,006,384	-1,852,407	-1,885,120	-2,244,816	-967,120	
Business Activities Capital											
Budget	7,302,250	3,483,625	2,943,300	6,004,850	13,856,225	1,781,500	3,277,830	5,655,800	16,102,670	5,910,395	9,222,955
Actual	5,758,235	941,737	2,160,490	4,552,045	13,730,632	570,483	2,753,451	4,726,803	11,801,705	4,919,403	7,149,304
\$ Actual to Budget Variance	\$1,544,015	\$2,541,888	\$782,810	\$1,452,805	\$125,593	\$1,211,017	\$524,379	\$928,997	\$4,300,965	\$990,992	2,073,651
% Actual to Budget Variance	21%	73%	27%	24%	1%	68%	16%	16%	27%	17%	22%
2% \$ Goal	146,045	69,673	58,866	120,097	277,125	35,630	65,557	113,116	322,053	118,208	
\$ Variance From Goal	-1,397,970	-2,472,215	-723,944	-1,332,708	151,532	-1,175,387	-458,822	-815,881	-3,978,912	-872,784	

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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
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Reserves Actual vs Current Year Projected

Projected Budget	29,877,125	33,023,448	34,241,309	33,881,823	32,114,413	34,051,603	37,174,877	38,092,152	38,603,658	50,534,445	42,410,085
Actual	31,151,194	33,583,543	35,363,928	35,168,528	34,168,040	34,973,527	36,727,505	38,903,317	40,717,360	50,448,958	43,356,545
\$ Actual to Budget Variance	-1,274,069	-560,095	-1,122,619	-1,286,705	-2,053,627	-921,924	447,372	-811,165	-2,113,702	85,487	-946,460
% Actual to Budget Variance	-4%	-2%	-3%	-4%	-6%	-3%	1%	-2%	-5%	0%	-2%
2% \$ Goal	597,543	660,469	684,826	677,636	642,288	681,032	743,498	761,843	772,073	1,010,689	
\$ Variance From Goal	1,871,612	1,220,564	1,807,445	1,964,341	2,695,915	1,602,956	296,126	1,573,008	2,885,775	925,202	

Governmental Activities Actual vs Current Year Projected

Projected Budget	27,673,387	30,337,210	31,136,932	31,027,595	29,396,101	29,829,735	31,875,200	31,876,761	31,145,288	39,542,479	34,188,176
Actual	28,347,291	30,051,734	32,307,948	32,572,079	30,920,918	30,344,481	31,338,636	32,149,593	32,724,479	38,975,099	34,616,390
\$ Actual to Budget Variance	673,904	-285,476	1,171,016	1,544,484	1,524,817	514,746	-536,564	272,832	1,579,191	-567,380	428,214
% Actual to Budget Variance	2%	-1%	4%	5%	5%	2%	-2%	1%	5%	-1%	1%
2% \$ Goal	553,468	606,744	622,739	620,552	587,922	596,595	637,504	637,535	622,906	790,850	
\$ Variance From Goal	-120,436	892,220	-548,277	-923,932	-936,895	81,849	1,174,068	364,703	-956,285	1,358,230	

Business Activities Actual vs Current Year Projected

Projected Budget	2,203,738	2,686,238	3,104,377	2,854,228	2,718,312	4,221,868	5,299,677	6,215,391	7,458,370	10,991,966	8,221,909
Actual	2,803,903	3,531,809	3,055,980	2,596,449	3,247,122	4,629,046	5,388,869	6,753,724	7,992,881	11,473,859	8,740,155
\$ Actual to Budget Variance	600,165	845,571	-48,397	-257,779	528,810	407,178	89,192	538,333	534,511	481,893	518,246
% Actual to Budget Variance	27%	31%	-2%	-9%	19%	10%	2%	9%	7%	4%	6%
2% \$ Goal	44,075	53,725	62,088	57,085	54,366	84,437	105,994	124,308	149,167	219,839	
\$ Variance From Goal	-556,090	-791,846	110,485	314,864	-474,444	-322,741	16,802	-414,025	-385,344	-262,054	

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Performance Measurements	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average
											2018 - 2020

Accounting Department Survey

The following are the results of the Accounting Department survey relating to the functions of accounts payable, payroll and budget. The survey asked County departments to rate the Accounting Department on a scale of one to four (four being excellent) on items such as reliability, timeliness, responsiveness, accessibility, communications, courtesy, and professionalism. In addition, the survey allows for the County Departments to respond in writing to areas needing improvement or to provide compliments where the Accounting Department is performing well. The goal of the Accounting Department is to receive a rating of 3.6 or a satisfaction percentage of 90% or more and to respond personally in a timely manner to any area needing improvement.

Accounts Payable							No Survey		No Survey		
Rating	3.73	3.26	3.59	3.72	3.63	3.63		3.61		3.84	3.69
% Change	-3%	-13%	10%	4%	-2%	0%		-1%		6%	2%
Satisfaction Percentage	93%	82%	90%	93%	91%	91%		90%		96%	92%
Payroll											
Rating	3.71	3.69	3.62	3.64	3.59	3.68		3.72		3.88	3.76
% Change	-2%	-1%	-2%	1%	-1%	3%		1%		4%	3%
Satisfaction Percentage	93%	92%	91%	91%	90%	92%		93%		97%	94%
Budget											
Rating	3.70	3.85	3.65	3.74	3.52	3.61		3.67		3.79	3.69
% Change	-5%	4%	-5%	2%	-6%	3%		2%		3%	3%
Satisfaction Percentage	93%	96%	91%	94%	88%	90%		92%		95%	92%
Number of respondents	8	10	11	9	10	20		19		21	20
	-11%	25%	10%	-18%	11%	100%		-5%		11%	

2022
GENERAL FUND
ACCOUNTING - ADMINISTRATION
DANIEL L. STRNAD
970-870-5313

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Average 2018 - 2020
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Annual Financial Statements

The annual financial statements are audited by an independent third party auditor on an annual basis. The purpose of the audit determines if the financial statements are materially accurate given generally accepted accounting principles. The accuracy of the financial statements provides the user the ability to rely on the financial statements being presented to make informed decisions. The goal is to have an unqualified audit opinion, zero material weakness and zero adjustments to the annual financial statements.

Unqualified audit opinion	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Material weaknesses	0	0	0	0	0	0	0	0	0	0
Auditor adjustments	0	0	0	0	0	0	0	0	0	2

Debt Rating

The County’s financial position is evaluated by credit rating agencies on a periodic basis. The credit rating provides an understandable measure as to the degree of risk an investor is taking when purchasing a debt instrument of the County or put another way “what is the financial capacity of the County to repay the debt”. The credit rating has a direct impact on the interest rate of the debt and the cost to the County.

Underlying rating	A+	A+	AA	AA	AA	AA	AA+	AA+	AA+	AA+
Insured Bond rating	A	A	AA-	AA-	AA-	AA-	AA	AA	AA	AA

2022
GENERAL FUND
ACCOUNTING - ADMINISTRATION
DANIEL L. STRNAD
970-870-5313

SUMMARY INFORMATION

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 PROJECTED	2022 BUDGET	INCR. (DECR)	% CHANGE
Revenues								
Fees	1,435,400	1,405,231	1,802,432	1,878,415	1,829,002	1,628,966	(249,449)	-13%
Total	1,435,400	1,405,231	1,802,432	1,878,415	1,829,002	1,628,966	(249,449)	-13%
Expenditures								
Personnel	1,167,529	1,271,554	1,119,483	1,187,210	1,166,674	1,172,058	(15,152)	-1%
Operations	104,561	69,045	60,063	65,840	68,570	96,140	30,300	46%
Total	1,272,090	1,340,599	1,179,546	1,253,050	1,235,244	1,268,198	15,148	1%
Revenues Over (Under) Expenditures	163,310	64,632	622,886	625,365	593,758	360,768	(264,597)	-42%

STAFFING

Full Time Equivalents	9.89	10.11	10.22	8.82	8.82	8.82	-	0%
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**GENERAL FUND
ACCOUNTING**

	2018	2019	2020	2021	2021	DIFF.	2022	2023	2024	DIFF.	2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJ	21 PRO 21 BUD	BUDGET	BUDGET	BUDGET	21 BUD 22 BUD	ORIGINAL AMOUNT REQUESTED
REVENUE											
BUILDING ENTERPRISE	314,785	199,942	321,540	352,390	352,394	4	352,394	352,394	352,394	4	352,394
FAIR	99,860	153,435	173,070	168,265	168,264	(1)	165,512	165,512	165,512	(2,753)	165,512
HUMAN SERVICES	268,430	261,844	413,947	376,145	326,734	(49,411)	242,060	255,235	281,372	(134,085)	242,060
PLANNING	328,435	317,860	354,890	404,995	404,993	(2)	321,265	321,265	321,265	(83,730)	321,265
YVRA	423,890	472,150	538,985	576,620	576,617	(3)	547,735	576,620	576,620	(28,885)	547,735
TOTAL REVENUE	1,435,400	1,405,231	1,802,432	1,878,415	1,829,002	(49,413)	1,628,966	1,671,026	1,697,163	(249,449)	1,628,966
EXPENDITURES											
PERSONNEL											
ADMINISTRATIVE SALARIES	137,757	141,889	108,108	147,760	147,766	6	147,766	147,766	147,766	6	147,766
STAFF SALARIES	654,283	708,771	662,528	588,720	689,718	100,998	692,918	692,918	692,918	104,198	692,918
PART TIME SALARIES	-	-	-	101,080	-	(101,080)	-	-	-	(101,080)	-
OVERTIME	60,958	49,165	21,392	23,280	23,281	1	23,281	23,281	23,281	1	23,281
TERMINATION PAYOUTS	1,803	12,117	-	-	-	-	1	1	1	1	1
HOLIDAY HOURS PAYOUTS	66	-	-	-	-	-	-	-	-	-	-
MEDICAL INSURANCE	207,979	249,325	225,034	216,070	199,742	(16,328)	199,742	199,742	199,742	(16,328)	199,742
FICA	62,951	65,270	61,273	65,850	61,835	(4,015)	63,773	63,773	63,773	(2,077)	63,773
LIFE/DISABILITY	3,360	3,359	2,682	3,590	3,483	(107)	3,488	3,488	3,488	(102)	3,488
RETIREMENT	35,852	38,588	35,986	40,430	40,419	(11)	40,579	40,579	40,579	149	40,579
WORKERS COMP	2,520	2,520	2,430	430	430	-	430	430	430	-	430
LENGTH OF SERVICE AWARDS	-	550	50	-	-	-	80	80	80	80	80
TOTAL	1,167,529	1,271,554	1,119,483	1,187,210	1,166,674	(20,536)	1,172,058	1,172,058	1,172,058	(15,152)	1,172,058
OPERATING											
ADVERTISING	2,488	1,774	1,798	2,340	2,000	(340)	2,000	2,000	2,000	(340)	2,000
CPE-STAFF	2,313	3,839	2,685	1,650	4,570	2,920	12,750	12,750	12,750	11,100	12,750
DUES	1,074	1,527	1,783	3,150	3,100	(50)	3,190	3,190	3,190	40	3,190
EMPLOYEE RELATIONS	-	1,946	-	-	-	-	-	-	-	-	-
FINANCE CHARGES	-	37	-	-	-	-	-	-	-	-	-
POSTAGE	2,009	2,573	1,656	2,750	2,500	(250)	2,750	2,750	2,750	-	2,750
PRINTING	2,507	925	1,692	2,260	2,260	-	2,260	2,260	2,260	-	2,260
PUBLICATION	50	952	496	550	550	-	770	770	770	220	770
RECRUITING	150	479	269	-	700	700	-	-	-	-	-
AUDIT	39,000	40,150	41,350	42,590	42,500	(90)	43,750	45,000	46,250	1,160	43,750
COST ALLOCATION	4,250	4,250	4,975	5,050	4,975	(75)	5,050	5,125	5,200	-	5,050
PR/HR SERVICE FEE	9,017	817	-	-	-	-	-	-	-	-	-
SUPPLIES	1,640	1,618	2,590	1,800	1,800	-	1,800	1,800	1,800	-	1,800
TELEPHONE	480	492	561	500	700	200	700	700	700	200	700
TRAVEL - LODGING	-	-	-	-	-	-	9,000	9,000	9,000	9,000	9,000
TRAVEL - MEALS	52	11	-	-	75	75	4,125	4,125	4,125	4,125	4,125
TRAVEL - MOTOR POOL	222	245	-	560	200	(360)	830	830	830	270	830
TRAVEL - TRANSPORTATION	41	531	-	1,640	1,640	-	6,165	6,165	6,165	4,525	6,165
COVID-19	-	-	208	-	-	-	-	-	-	-	-
ERP	39,268	6,879	-	1,000	1,000	-	1,000	1,000	1,000	-	1,000
TOTAL OPERATING	104,561	69,045	60,063	65,840	68,570	2,730	96,140	97,465	98,790	30,300	96,140
TOTAL EXPENDITURES	1,272,090	1,340,599	1,179,546	1,253,050	1,235,244	(17,806)	1,268,198	1,269,523	1,270,848	15,148	1,268,198
REVENUE OVER (UNDER) EXPENDITURES	163,310	64,632	622,886	625,365	593,758	(67,219)	360,768	401,503	426,315	(264,597)	360,768
% INCR (DECR) IN BUDGETED EXPENDITURES							-1%	1.21%	0.10%	0.10%	

**GENERAL FUND
ACCOUNTING**

	2022							\$	%
	2022 %	2023 %	2024 %	FIVE YEAR AVERAGE	BUDGET ABOVE(BELOW) 5 YR AVG	PERCENT OF AVERAGE	CHANGE FROM ORIGINAL		
	INC (DEC)	INC (DEC)	INC (DEC)						
REVENUE									
BUILDING ENTERPRISE	0%	0%	0%	265,681	86,713	33%	-	30,854	10%
FAIR	(2%)	0%	0%	136,843	28,669	21%	-	(7,558)	-4%
HUMAN SERVICES	(36%)	5%	10%	327,858	(85,798)	-26%	-	(171,887)	-42%
PLANNING	(21%)	0%	0%	312,397	8,868	3%	-	(33,625)	-9%
YVRA	(5%)	5%	0%	484,077	63,658	13%	-	8,750	2%
TOTAL REVENUE	(13%)	3%	2%	1,526,856	102,110	7%	-	(173,466)	-10%
EXPENDITURES									
PERSONNEL									
ADMINISTRATIVE SALARIES	0%	0%	0%	130,514	17,252	13%	-	39,658	37%
STAFF SALARIES	18%	0%	0%	614,634	78,284	13%	-	30,390	5%
PART TIME SALARIES	(100%)	0%	0%	16,983	(16,983)	-100%	-	-	0%
OVERTIME	0%	0%	0%	40,632	(40,632)	-100%	-	1,889	9%
TERMINATION PAYOUTS	100%	(100%)	0%	4,039	19,242	476%	-	1	0%
HOLIDAY HOURS PAYOUTS	0%	0%	0%	13	(13)	-100%	-	-	0%
MEDICAL INSURANCE	(8%)	0%	0%	207,347	(7,605)	-4%	-	(25,292)	-11%
FICA	(3%)	0%	0%	58,910	4,863	8%	-	2,500	4%
LIFE/DISABILITY	(3%)	0%	0%	3,034	454	15%	-	806	30%
RETIREMENT	0%	0%	0%	37,636	2,943	8%	-	4,593	13%
WORKERS COMP	0%	0%	0%	1,634	(1,204)	-74%	-	(2,000)	-82%
LENGTH OF SERVICE AWARDS	100%	0%	0%	120	(40)	-33%	-	30	60%
TOTAL	(1%)	0%	0%	1,115,496	56,562	5%	-	52,575	5%
OPERATING									
ADVERTISING	(15%)	0%	0%	2,042	(42)	-2%	-	202	11%
CPE-STAFF	673%	0%	0%	2,508	10,242	408%	-	10,065	375%
DUES	1%	0%	0%	1,328	1,862	140%	-	1,407	79%
EMPLOYEE RELATIONS	0%	0%	0%	556	(556)	-100%	-	-	0%
FINANCE CHARGES	0%	0%	0%	41	(41)	-100%	-	-	0%
POSTAGE	0%	0%	0%	2,412	338	14%	-	1,094	66%
PRINTING	0%	0%	0%	1,854	406	22%	-	568	34%
PUBLICATION	40%	0%	0%	416	354	85%	-	274	55%
RECRUITING	0%	0%	0%	426	(426)	-100%	-	(269)	-100%
AUDIT	3%	3%	3%	39,400	4,350	11%	-	2,400	6%
COST ALLOCATION	0%	1%	1%	4,395	655	15%	-	75	2%
PR/HR SERVICE FEE	0%	0%	0%	7,386	(7,386)	-100%	-	-	0%
SUPPLIES	0%	0%	0%	2,044	(244)	-12%	-	(790)	-31%
TELEPHONE	40%	0%	0%	488	212	43%	-	139	25%
TRAVEL - LODGING	100%	0%	0%	-	9,000	0%	-	9,000	0%
TRAVEL - MEALS	100%	0%	0%	38	4,087	10755%	-	4,125	0%
TRAVEL - MOTOR POOL	48%	0%	0%	93	737	792%	-	830	0%
TRAVEL - TRANSPORTATION	276%	0%	0%	114	6,051	5308%	-	6,165	0%
COVID-19	0%	0%	0%	42	(42)	-100%	-	(208)	-100%
ERP	0%	0%	0%	12,430	(11,430)	-92%	-	1,000	0%
TOTAL OPERATING	46%	1%	1%	79,339	16,801	21%	-	36,077	60%
TOTAL EXPENDITURES	1%	0%	0%	1,194,835	73,363	6%	-	88,652	8%
REVENUE OVER (UNDER) EXPENDITURES	<u>(42%)</u>						<u>-</u>		

Fund 10 - GENERAL FUND				ORIGINAL BUDGET \$ VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET % VARIANCE FAVORABLE (UNFAVORABLE)	FINAL BUDGET \$ VARIANCE FAVORABLE (UNFAVORABLE)	FINAL BUDGET % VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET CHANGE \$ VARIANCE INCREASE (DECREASE)
	Original Budget	Actual	Revised Budget					
2016								
REVENUE	(\$1,398,890.00)	(\$1,471,242.00)	(\$1,398,890.00)	72,352.00	5%	72,352.00	5%	0.00
10103000 - GF ACCOUNTING	(\$1,398,890.00)	(\$1,471,242.00)	(\$1,398,890.00)					
ACTG6 - ACCOUNTING PERSONNEL	\$864,420.00	\$879,205.88	\$879,320.00	(14,785.88)	-2%	114.12	0%	14,900.00
10103000 - GF ACCOUNTING	\$864,420.00	\$879,205.88	\$879,320.00					
ACTG7 - ACCOUNTING OPERATIONS	\$95,170.00	\$72,785.89	\$80,270.00	22,384.11	24%	7,484.11	9%	(14,900.00)
10103000 - GF ACCOUNTING	\$95,170.00	\$72,785.89	\$80,270.00					
2016 Total	(\$439,300.00)	(\$519,250.23)	(\$439,300.00)	79,950.23	-18%	79,950.23	-18%	0.00
2017								
REVENUE	(\$1,599,655.00)	(\$1,519,973.50)	(\$1,599,655.00)	(79,681.50)	-5%	(79,681.50)	-5%	0.00
10103000 - GF ACCOUNTING	(\$1,599,655.00)	(\$1,519,973.50)	(\$1,599,655.00)					
ACTG6 - ACCOUNTING PERSONNEL	\$1,097,840.00	\$1,139,710.05	\$1,139,840.00	(41,870.05)	-4%	129.95	0%	42,000.00
10103000 - GF ACCOUNTING	\$1,097,840.00	\$1,139,710.05	\$1,139,840.00					
ACTG7 - ACCOUNTING OPERATIONS	\$83,150.00	\$90,239.87	\$90,250.00	(7,089.87)	-9%	10.13	0%	7,100.00
10103000 - GF ACCOUNTING	\$83,150.00	\$90,239.87	\$90,250.00					
2017 Total	(\$418,665.00)	(\$290,023.58)	(\$369,565.00)	(128,641.42)	31%	(79,541.42)	22%	49,100.00
2018								
REVENUE	(\$1,460,070.00)	(\$1,435,399.50)	(\$1,460,070.00)	(24,670.50)	-2%	(24,670.50)	-2%	0.00
10103000 - GF ACCOUNTING	(\$1,460,070.00)	(\$1,435,399.50)	(\$1,460,070.00)					
ACTG6 - ACCOUNTING PERSONNEL	\$1,170,750.00	\$1,167,528.71	\$1,170,750.00	3,221.29	0%	3,221.29	0%	0.00
10103000 - GF ACCOUNTING	\$1,170,750.00	\$1,167,528.71	\$1,170,750.00					
ACTG7 - ACCOUNTING OPERATIONS	\$84,925.00	\$104,560.80	\$106,000.00	(19,635.80)	-23%	1,439.20	1%	21,075.00
10103000 - GF ACCOUNTING	\$84,925.00	\$104,560.80	\$106,000.00					
2018 Total	(\$204,395.00)	(\$163,309.99)	(\$183,320.00)	(41,085.01)	20%	(20,010.01)	11%	21,075.00
2019								
REVENUE	(\$1,486,180.00)	(\$1,405,230.62)	(\$1,486,180.00)	(80,949.38)	-5%	(80,949.38)	-5%	0.00
10103000 - GF ACCOUNTING	(\$1,486,180.00)	(\$1,405,230.62)	(\$1,486,180.00)					
ACTG6 - ACCOUNTING PERSONNEL	\$1,239,390.00	\$1,271,553.27	\$1,272,990.00	(32,163.27)	-3%	1,436.73	0%	33,600.00
10103000 - GF ACCOUNTING	\$1,239,390.00	\$1,271,553.27	\$1,272,990.00					
ACTG7 - ACCOUNTING OPERATIONS	\$79,205.00	\$69,045.64	\$71,205.00	10,159.36	13%	2,159.36	3%	(8,000.00)
10103000 - GF ACCOUNTING	\$79,205.00	\$69,045.64	\$71,205.00					
2019 Total	(\$167,585.00)	(\$64,631.71)	(\$141,985.00)	(102,953.29)	61%	(77,353.29)	54%	25,600.00
2020								
REVENUE	(\$1,751,855.00)	(\$1,802,431.50)	(\$1,751,855.00)	50,576.50	3%	50,576.50	3%	0.00
10103000 - GF ACCOUNTING	(\$1,751,855.00)	(\$1,802,431.50)	(\$1,751,855.00)					
ACTG6 - ACCOUNTING PERSONNEL	\$1,298,280.00	\$1,122,988.09	\$1,123,040.00	175,291.91	14%	51.91	0%	(175,240.00)
10103000 - GF ACCOUNTING	\$1,298,280.00	\$1,122,988.09	\$1,123,040.00					
ACTG7 - ACCOUNTING OPERATIONS	\$120,650.00	\$59,355.46	\$63,230.00	61,294.54	51%	3,874.54	6%	(57,420.00)
10103000 - GF ACCOUNTING	\$120,650.00	\$59,355.46	\$63,230.00					
2020 Total	(\$332,925.00)	(\$620,087.95)	(\$565,585.00)	287,162.95	-86%	54,502.95	-10%	(232,660.00)
Grand Total	(\$1,562,870.00)	(\$1,657,303.46)	(\$1,699,755.00)					
AVERAGE OF ABOVE YEARS								
REVENUE	(1,539,330.00)	(1,526,855.42)	(1,539,330.00)	(12,474.58)	-1%	(12,474.58)	-1%	0.00
ACTG6 - ACCOUNTING PERSONNEL	1,134,136.00	1,116,197.20	1,117,188.00	17,938.80	2%	990.80	0%	(16,948.00)
ACTG7 - ACCOUNTING OPERATIONS	92,620.00	79,197.53	82,191.00	13,422.47	14%	2,993.47	4%	(10,429.00)
AVERAGE TOTALS	(312,574.00)	(331,460.69)	(339,951.00)	18,886.69	-6%	(8,490.31)	2%	(27,377.00)

The goal is to have less than a + or - 2% variance for revenues, personnel, operations, and capital. Describe the 4 year variance with a short description.

REVENUES: No explanation necessary, less than 2 % variance.

PERSONNEL: No explanation necessary, less than 2 % variance.

OPERATIONS: 6% - 2020, 3% - 2019, 1% - 2018, 0% - 2017 - 0%, 9% - 2016. The average for 2019, 2018 and 2017 is 1% and is below the 2% variance. 2020 6% variance was due to being more frugal than

GENERAL FUND
ACCOUNTING - ADMINISTRATION
DANIEL STRNAD
970-870-5313

2021 PROJECTED PAYROLL

EMPLOYEE	POSITION	ANNL HRS SCHEDULED	SALARY	OVERTIME	MEDICAL	FICA	MEDICARE	RETIRE	OTHER BENEFITS	WORKERS COMP	TOTAL
<u>ADMINISTRATIVE</u>											
STRNAD, DANIEL L	FINANCE DIRECTOR	2,080	147,766	-	26,022	8,757	2,048	8,866	519	-	193,978
<u>STAFF</u>											
POHLMAN, CHRISTINE L	ACCOUNTING MANAGER	2,080	101,805	-	27,786	5,614	1,313	6,108	430	-	143,056
LAIRD, LORI A	ACCTG ASST GL PR	2,080	80,939	-	26,022	4,614	1,079	4,856	353	-	117,863
WALTERS, RANDA M	ACCOUNTING MANAGER	2,080	110,446	-	26,022	6,447	1,508	6,627	462	-	151,512
GOODMAN NORTON, GINA D	ACCTG ASST GL PR	2,080	72,058	-	13,011	4,261	996	4,324	321	-	94,971
NEAL, NOEL M	ACCOUNTS PAYABLE	2,080	62,257	-	27,786	3,648	853	-	285	-	94,829
MCDOWELL, STACEY A	ACCOUNTING MANAGER	1,248	59,673	-	15,613	3,481	814	3,580	253	-	83,414
SONNKALB, SHAWN D	ACCOUNTING MANAGER	2,080	101,571	-	26,022	5,862	1,371	-	430	-	135,256
COOPER, CHRIS C	ACCOUNTING MANAGER	2,080	100,969	-	11,458	5,988	1,400	6,058	430	-	126,303
TOTAL STAFF		15,808	689,718	-	173,720	39,915	9,334	31,553	2,964	-	947,204
<u>DEPARTMENTAL PAYROLL COSTS</u>											
STAFF OVERTIME		458		23,281	-	1,443	338	-	-	430	25,492
TOTAL OVERTIME		458	-	23,281	-	1,443	338	-	-	430	25,492
TOTAL PERSONNEL		18,346	837,484	23,281	199,742	50,115	11,720	40,419	3,483	430	1,166,674

FULL TIME EQUIVALENTS (FTE'S)

8.82

TOTAL EMPLOYEES FOR
WORKERS COMP

9.00

GENERAL FUND
ACCOUNTING - ADMINISTRATION
DANIEL STRNAD
970-870-5313

2022 BUDGETED BASE PAYROLL

EMPLOYEE	POSITION	ANNL HRS SCHEDULED	SALARY	OVERTIME	LENGTH SERVICE	MEDICAL	FICA	MEDICARE	RETIRE	OTHER BENEFITS	WORKERS COMP	TOTAL
<u>ADMINISTRATIVE</u>												
STRNAD, DANIEL L	FINANCE DIRECTOR	2,080	147,766	-	-	26,022	8,854	2,087	8,866	519	-	194,114
<u>STAFF</u>												
POHLMAN, CHRISTINE L	ACCOUNTING MANAGER	2,080	101,805	-	-	27,786	6,105	1,428	6,108	430	-	143,662
LAIRD, LORI A	ACCTG ASST GL PR	2,080	80,939	-	-	26,022	4,781	1,118	4,856	353	-	118,069
WALTERS, RANDA M	ACCOUNTING MANAGER	2,080	110,446	-	-	26,022	6,611	1,546	6,627	462	-	151,714
GOODMAN NORTON, GINA D	ACCTG ASST GL PR	2,080	72,481	-	-	13,011	4,287	1,002	4,349	321	-	95,451
NEAL, NOEL M	ACCOUNTS PAYABLE	2,080	62,554	-	50	27,786	3,699	865	-	285	-	95,239
MCDOWELL, STACEY A	ACCOUNTING MANAGER	1,248	61,083	-	30	15,613	3,610	844	3,665	258	-	85,103
SONNKALB, SHAWN D	ACCOUNTING MANAGER	2,080	101,805	-	-	26,022	6,026	1,409	-	430	-	135,692
COOPER, CHRIS C	ACCOUNTING MANAGER	2,080	101,805	-	-	11,458	6,257	1,463	6,108	430	-	127,521
TOTAL STAFF		15,808	692,918	-	80	173,720	41,376	9,675	31,713	2,969	-	952,451
<u>DEPARTMENTAL PAYROLL COSTS</u>												
STAFF OVERTIME		458		23,281	-	-	1,443	338	-	-	430	25,493
TOTAL OVERTIME		458	-	23,281	-	-	1,443	338	-	-	430	25,493
TOTAL PERSONNEL		18,346	840,684	23,281	80	199,742	51,673	12,100	40,579	3,488	430	1,172,058
FULL TIME EQUIVALENTS (FTE'S)							8.82					
TOTAL EMPLOYEES FOR WORKERS COMP							9.00					

2022 PERSONNEL REQUEST FORM - PERSONNEL FTE ADDITIONS, OVERTIME CHANGES, ON CALL CHANGES

Department Manager		Department Manager						Department Manager	Department Manager	Department Manager
FTE Position Name	FTE Description	Governmental or Business	Department	Department Manager Priority	Year of Initial Request	Year to Include in Budget	Ranking (1, 2, 3, ...)	Justification	Persons/ Entities to Benefit	Alternatives
Governmental Activities										
Accounting - ERP Overtime Current Admin Asst VI	The 2021 Budget had the following request as ongoing, but the request in 2021 was for overtime to be temporary. In the 2022 Budget this request is being considered "on going" given the list of implementations to be completed in the future. 150 hours of overtime for one of the General Ledger/Payroll positions to assist in the ERP software implementation and the impacts of COVID.	G	ACCTG	1	2017	2021	1	The overtime is anticipated to be used for bi weekly payroll conversion, COVID and ERP projects. Approximately \$24,400 was used in 2020. Through 6.27.21 \$11,575 has been used.	Numerous departments and staff members given the pervasive nature of the of the bi weekly payroll conversion and the implementation of salary and benefit forecasting.	Compensatory time. However, given the time consuming impacts of COVID and the ERP projects it would be impossible to accomplish.
Accounting - Overtime Admin Asst V	The 2021 Budget had the following request as ongoing, but the request in 2021 was for overtime to be temporary. In the 2022 Budget this request is being considered "on going" given the list of implementations to be completed in the future. 150 hours of overtime for one of the General Ledger/Payroll positions to assist in the ERP software implementation and the impacts of COVID.	G	ACCTG	1	2017	2022	1	The overtime is anticipated to be used for ERP projects implementation projects. Approximately \$24,400 was used in 2020. Through 6.27.21 \$11,575 has been used.	Numerous departments and staff members given the pervasive nature of the of the bi weekly payroll conversion and the implementation of salary and benefit forecasting.	Compensatory time. However, given the time consuming impacts of COVID and the ERP projects it would be impossible to accomplish.
Accounting - ERP Overtime Current Admin Asst VI	The 2021 Budget had the following request as ongoing, but the request in 2021 was for overtime to be temporary. In the 2022 Budget this request is being considered "on going" given the list of implementations to be completed in the future. 150 hours of overtime for one of the General Ledger/Payroll positions to assist in the ERP software implementation and the impacts of COVID.	G	ACCTG	1	2017	2022	1	The overtime is anticipated to be used for ERP projects implementation projects. Approximately \$24,400 was used in 2020. Through 6.27.21 \$11,575 has been used.	Numerous departments and staff members given the pervasive nature of the of the bi weekly payroll conversion and the implementation of salary and benefit forecasting.	Compensatory time. However, given the time consuming impacts of COVID and the ERP projects it would be impossible to accomplish.
Accounting - ERP Accounting Manager	The County remains in the implementing process for Budget, Salary and Benefit Forecasting, Bi Weekly Payroll, Project/Grant, Capital Asset Management, Enterprise Asset Management, Employee Expense Reimbursement and Vender Self Service	G	ACCTG	1	2017	2022	1	This position has been critical in implementing the various ERP projects such as Bi Weekly Payroll, Treasurer Semi Annual Report, Project/Grant, Budget, Salary & Benefit Forecasting, Capital Asset Management and eventually Enterprise Asset Management. This position has been able to devote significant time to a specific project for example the creation of the Bi Weekly Employee Staff Cash Flow Model, Treasurer's semi monthly report, Budget and Salary and Benefit Forecasting. As of 7.12.2021 Chris C. has worked 75% ERP implementation, .12% C-19 small business grant program and administrative 13% (vacation, holiday, staff meeting, etc.)	Numerous departments and staff members given the pervasive nature of the of the bi weekly payroll conversion and the implementation of budget and salary and benefit forecasting.	The County is currently contracting with Munis to provide training on numerous ERP modules. A third party value added reseller could be used, but would not provide the ownership an employee of the County would provide and incur significantly more cost..

D Department Manager		Department Manager								
FTE Position Name	Consequences of Postponement /Denial	FTE Quantity	Job Description Submitted to Personnel (Y or N)	FTE Physical Location	Total \$ Revenue or Outside Funding	Source of Revenue or Outside Funding	Cost including salary and benefits	Net Cost	Related Operating Costs (Yearly \$)	Description of Related Operating Costs
Governmental										
Accounting - ERP Overtime Current Admin Asst VI	Tasks and projects are not completed in a timely manner	0.07	Y	ACCTG	\$ -	On going major revenues such as property tax and sales tax	\$ 9,853	\$ 9,853	\$ -	Existing position no additional operating cost
Accounting - Overtime Admin Asst V	Tasks and projects are not completed in a timely manner	0.07	Y	ACCTG	\$ -	On going major revenues such as property tax and sales tax	\$ 7,250	\$ 7,250	\$ -	Existing position no additional operating cost
Accounting - ERP Overtime Current Admin Asst VI	Tasks and projects are not completed in a timely manner	0.07	Y	ACCTG	\$ -	On going major revenues such as property tax and sales tax	\$ 8,390	\$ 8,390	\$ -	Existing position no additional operating cost
Accounting - ERP Accounting Manager	If this position is not continued a significant amount of knowledge will be lost with the implementation of upcoming ERP software implementations. Cross training for the Budget and Salary and Benefit Forecasting implementation process has not been achieved given the budget process is in the "Pilot Phase" and anticipate at least an additional 2 years to implement the Budget. Departments such as YVRA and Road and Bridge will be significantly more difficult to implement than the Pilot budgets. Enterprise Asset Management will take several years to implement. In addition, implementation time lines would have to be extended significantly into the future.	1.00	Y	ACCTG	\$ -	On going major revenues such as property tax and sales tax	\$ 127,521	\$ 127,521	\$ -	Positions works remotely. Computer, printer, VPN have been purchased.
					\$ -		\$ -	\$ -	\$ -	
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FTE Position Name	FTE Description	Governmental or Business	Department	Department Manager Priority	Year of Initial Request	Year to Include in Budget	Ranking (1, 2, 3, ...)	Justification	Persons/ Entities to Benefit	Alternatives
TOTAL GOVERNMENTAL										
Business Activates										
Across the Board Increase - Business Activities										
Step Increase - Business Activities										
Health Insurance - Business Activities										
TOTAL BUSINESS ACTIVITIES										
TOTAL GOV'TAL + BUSINESS										8.32
GOVERNMENTAL ERP										

FTE Position Name	Consequences of Postponement /Denial	FTE Quantity	Job Description Submitted to Personnel (Y or N)	FTE Physical Location	Total \$ Revenue or Outside Funding	Source of Revenue or Outside Funding	Cost including salary and benefits	Net Cost	Related Operating Costs (Yearly \$)	Description of Related Operating Costs
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
TOTAL GOVERNMENTAL		1.21			\$ -		\$ 153,014	\$ 153,014	\$ -	
Business Activities										
Across the Board Increase - Business Activities					\$ -		\$ -	\$ -	\$ -	
Step Increase - Business Activities					\$ -		\$ -	\$ -	\$ -	
Health Insurance - Business Activities					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
					\$ -		\$ -	\$ -	\$ -	
TOTAL BUSINESS ACTIVITIES		-			\$ -		\$ -	\$ -	\$ -	
TOTAL GOV'TAL + BUSINESS		1.21			\$ -		\$ 153,014	\$ 153,014	\$ -	
GOVERNMENTAL ERP		-			\$ -		\$ -	\$ -	\$ -	

Department Manager			Board	Capital Asset Manager			Department Manager					Department Manager					
Project Name	Addition or Replacement	Serial # or Unit # for Replacement	Project Description	BCC Approved, Completed, Denied, Info Needed, Pushed, Open (A, C, D, I, P, O)	BCC Comments	Capital Asset Mgr. Recommendation Yes, No, Push, Need Information. Y, N, P, NI	Capital Asset Manager Priority	Capital Asset Mgr. Comments	Government / Business (G, B)	Pool/Fund	Department	Year of Initial Request	Project Year	Single or Multi- Year Project	Capital, Time or Capital/Time	Ranking (1, 2, 3, ...)	Justification
ERP Software	A	NA	Continuation of Munis ERP software implementation						G	ITP	ACCTG	2017	2022	M	CT	1	Continuation of implementation (Budget, Project Grant, Capital Asset Management, Enterprise Asset Management, Bi Weekly Payroll, Vender Self Service, Employee Expense Reimburement)
None										MP	ACCTG		2022				
None										B&PP	ACCTG		2022				
None										COMP	ACCTG		2022				
None										HEP	ACCTG		2022				

Department Manager										
Department Manager	Department Manager	Department Manager	Department Manager							
Project Name	Persons/Entities to Benefit	Alternatives	Consequences of Postponement/Denial	Time Intensive (Hours)	Revenue or Outside Funding	Revenue or Outside Funding	Project Cost	Net Project Cost	Related Operating Costs (Yearly \$)	Description of Operating Costs
ERP Software	Accounting Department and all users of the software that is implemented.	The implementation of various Munis software is moving forward, some faster than others.	Use of systems that are not effective or efficiency	1,500	\$ -	None	\$ 10,000	\$ 10,000	\$ -	Support cost has been budgetd.
None				-	\$ -		\$ -	\$ -	\$ -	
None				-	\$ -		\$ -	\$ -	\$ -	
None				-	\$ -		\$ -	\$ -	\$ -	
None				-	\$ -		\$ -	\$ -	\$ -	
				-	\$ -		\$ -	\$ -	\$ -	
				-	\$ -		\$ -	\$ -	\$ -	
				-	\$ -		\$ -	\$ -	\$ -	