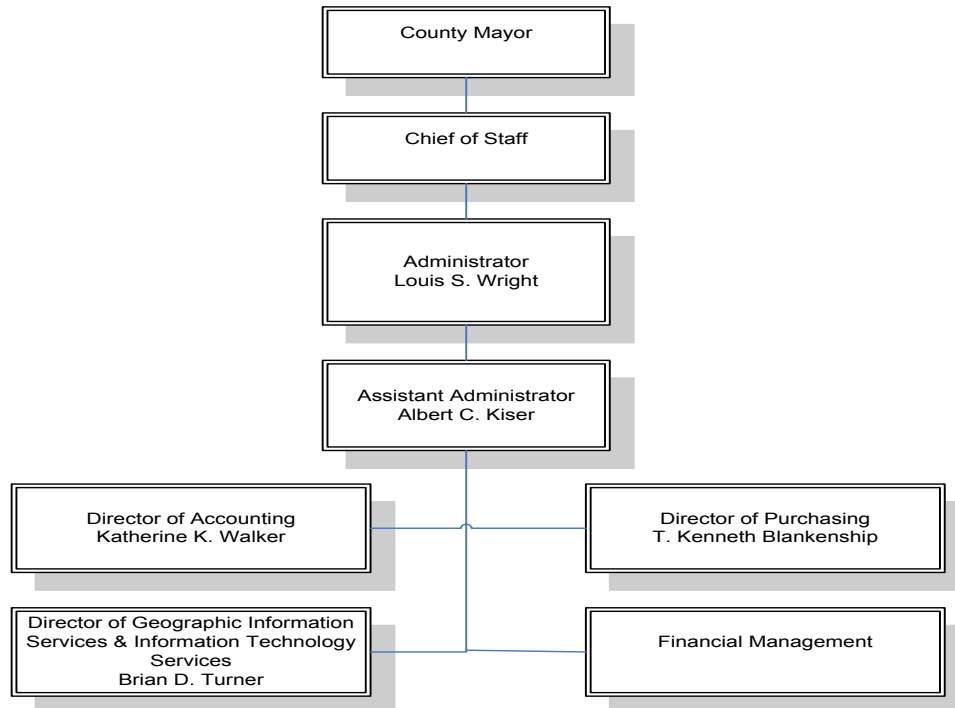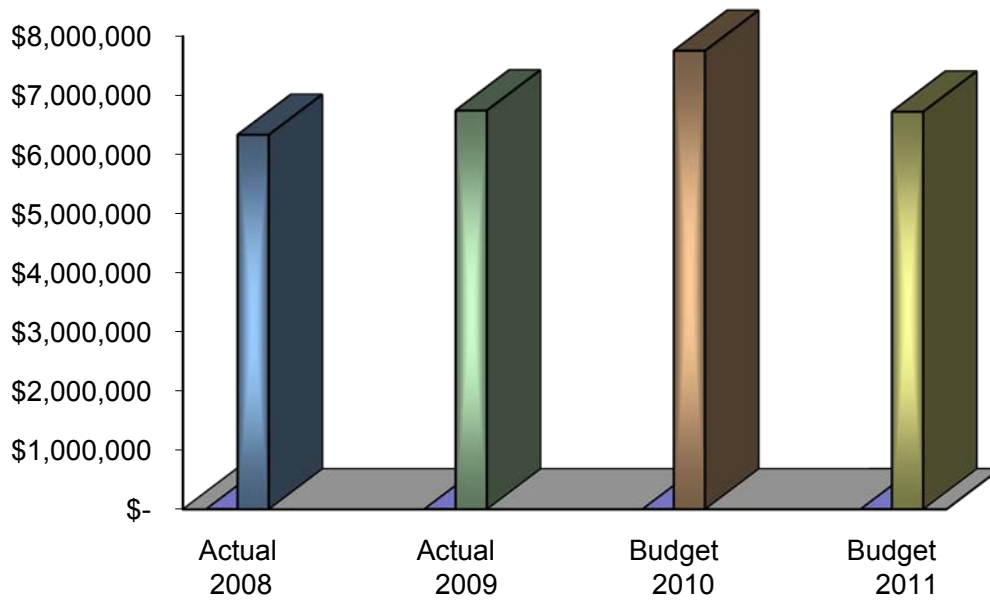# Finance Division

This division encompasses the fiduciary aspects of Hamilton County Government.  Located here are the Finance Administrator, Accounting, Financial Management, Purchasing, Information Technology Services and Geographic Information Systems.

```
                    ┌──────────────────────┐
                    │     County Mayor     │
                    └──────────┬───────────┘
                               │
                    ┌──────────┴───────────┐
                    │    Chief of Staff    │
                    └──────────┬───────────┘
                               │
                    ┌──────────┴───────────┐
                    │     Administrator    │
                    │    Louis S. Wright   │
                    └──────────┬───────────┘
                               │
                    ┌──────────┴───────────┐
                    │ Assistant Administrator│
                    │    Albert C. Kiser   │
                    └──────────┬───────────┘
```

| Director of Accounting Katherine K. Walker | Director of Purchasing T. Kenneth Blankenship |
|---|---|
| Director of Geographic Information Services & Information Technology Services Brian D. Turner | Financial Management |



Back row left to right:  Kenneth Blankenship, Katherine Walker, and Brian Turner
Front row seated:  Louis Wright and Albert Kiser

# Finance Expenditures



## FY 2011 Expenditures by Type
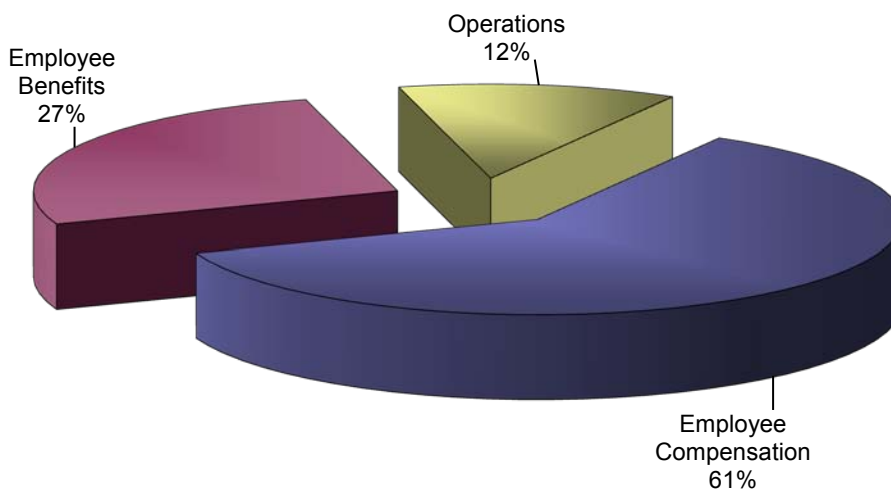
# Finance Division
# Expenditures by Departments

| Departments | Actual 2008 | | Actual 2009 | | Budget 2010 | | Budget 2011 | |
|---|---|---|---|---|---|---|---|---|
| Finance Administrator | $ | 231,250 | $ | 239,004 | $ | 244,636 | $ | 241,319 |
| Accounting | | 1,769,516 | | 1,951,083 | | 1,968,654 | | 1,878,865 |
| Financial Management | | 394,036 | | 398,129 | | 448,295 | | 444,049 |
| Information Technology Services | | 2,840,829 | | 2,938,374 | | 3,014,994 | | 2,991,478 |
| Purchasing | | 380,642 | | 382,727 | | 392,588 | | 395,884 |
| Geographic Information Systems | | 716,814 | | 836,434 | | 1,688,212 | | 772,918 |
| | $ | 6,333,087 | $ | 6,745,751 | $ | 7,757,379 | $ | 6,724,513 |
| | | | | | | | | |
| **Authorized Positions** | | **84.13** | | **85.13** | | **84.63** | | **82.26** |

## Finance Administrator – 3100

### FUNCTION

The Finance Administrator is responsible for managing all of the County's financial affairs. He maintains a current knowledge of financial and management practices and legislation in order to give sound advice and guidance to the County Mayor, County Commission, division administrators and department directors. He provides support to County management for making financial decisions necessary to properly manage the County's resources. The Finance Administrator manages the Finance Division by supervising the directors of five departments: Accounting, Financial Management, Purchasing, Information Technology Services and Geographic Information Systems. These departments provide all financial and computer services to Hamilton County Government. This office is responsible for developing and controlling the County's budget of $627.4 million dollars; manages the County's investment portfolio; and serves as the technical expert on bond issues.

### PERFORMANCE GOALS

1. Protect the County's excellent bond rating and maintain a strong financial position
2. Present a balanced, realistic budget to the County Mayor and County Commission while maintaining a healthy general fund balance
3. Ensure the protection of the County's investments
4. Retain the GFOA Certification of Excellence in Financial Reporting, the Distinguished Budget Presentation Award, and the Popular Annual Financial Report

| Expenditures by type | Actual 2008 | Actual 2009 | Budget 2010 | Budget 2011 |
|---|---|---|---|---|
| Employee Compensation | $ 160,399 | $ 164,372 | $ 164,423 | $ 164,473 |
| Employee Benefits | 62,591 | 62,723 | 68,929 | 63,146 |
| Operations | 8,260 | 11,909 | 11,284 | 13,700 |
| Total Expenditures | $ 231,250 | $ 239,004 | $ 244,636 | $ 241,319 |

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 2 | 2 | 2 | 2 |

### SERVICE OBJECTIVES

1. Maintain or upgrade the County's bond rating from Moody's and Fitch Investors Services
2. Assess all available resources to meet operating budget requirements
3. Maintain compliance with the County's Investment Policy and take advantage of investment opportunities that will increase the County's assets
4. Prepare and submit the Comprehensive Annual Financial Report (CAFR), the Comprehensive Annual Budget Report (CABR) and the Popular Annual Financial Report (PAFR) to GFOA

## SERVICE ACCOMPLISHMENTS

**Goal # 1**

| | Actual **2008** | Actual **2009** | Projected **2010** | Estimated **2011** |
|---|---|---|---|---|
| Standard and Poors | | | AAA | AAA |
| Bond Rating - Moody's | Aa1 | Aa1 | Aaa | Aaa |
| Bond Rating - Fitch | AA+ | AA+ | AAA | AAA |
| General Obligation Commercial Paper - Moody's | P-1 | P-1 | P-1 | P-1 |

**Goal # 2**

Has presented a workable, balanced budget each year and maintains a healthy general fund balance by practicing conservative financial management.

**Goal # 3**

In an effort to maximize investment earnings, the County has formed an internal investment pool, which allows all idle cash to be invested on a daily basis. Daily cash needs are supplied from funds held with the State of Tennessee Local Governmental Investment Pool (LGIP), while long term cash reserves are held in government securities.

Hamilton County maintains a diversified and stable revenue base to shelter it from short-term fluctuations in any one revenue source.

**Goal # 4**

In FY 2009 the CAFR and the CABR were prepared and submitted to the GFOA Awards Program. We have received the Certificate of Achievement for Excellence in Financial Reporting for Hamilton County's CAFR since 1981. We have received the Distinguished Budget Presentation Award every year since 2003.

# Accounting – 3101

<u>FUNCTION</u>

1. Record, disburse, and account for all revenues and expenditures for Hamilton County Government through the use of an automated accounting system
2. Provide monthly financial reports to all departments, agencies, and the County Commission
3. Provide financial and statistical information as needed
4. Monitor revenue and expense budgets for all departments and agencies
5. Provide assistance to other areas of County Government related to their accounting needs
6. Provide monthly and quarterly reports to various State and Federal agencies
7. Prepare a Comprehensive Annual Financial Report in accordance with generally accepted accounting principles
8. Prepare a Popular Annual Financial Report for distribution to the general public
9. Provide billing and collection service for the Hamilton County Ambulance Service
10. Monitor and track the fixed assets of Hamilton County including infrastructures

<u>PERFORMANCE GOALS</u>

1. Close-outs of ambulance billings within 10 working days of month end
2. Retain the GFOA Certification of Excellence in Financial Reporting and retain the Popular Annual Financial Report Award.

| Expenditures by type | Actual 2008 | Actual 2009 | Budget 2010 | Budget 2011 |
|---|---|---|---|---|
| Employee Compensation | $ 1,165,586 | $ 1,166,444 | $ 1,233,744 | $ 1,165,758 |
| Employee Benefits | 504,392 | 516,994 | 552,179 | 530,377 |
| Operations | 99,538 | 267,645 | 182,731 | 182,730 |
| Total Expenditures | $ 1,769,516 | $ 1,951,083 | $ 1,968,654 | $ 1,878,865 |

| **Authorized Positions** | 27.63 | 27.63 | 27.63 | 26 |
|---|---|---|---|---|

<u>SERVICE ACCOMPLISHMENTS</u>

| | Actual 2008 | Actual 2009 | Projected 2010 | Estimated 2011 |
|---|---|---|---|---|
| <u>Monthly Bank Reconciliations</u> | | | | |
| % within 10 working days | 90% | 90% | 95% | N/A * |
| % reconciled to general ledger w/i 30 days of receipt | 100% | 100% | 100% | N/A * |
| | | | | |
| <u>Ambulance Billing</u> | | | | |
| % close-outs of ambulance billing w/i 10 working days | 100% | 100% | 100% | 100% |
| | | | | |
| <u>GFOA Awards Programs</u> | | | | |
| Retained Certification of Excellence in Financial Reporting | Yes | Yes | Yes | Yes |
| Retained Popular Annual Financial Report Award | No | No | No | Yes |

In FY 2011 the County Trustee's Office will be responsible for bank reconciliations

## Financial Management – 3102

<u>FUNCTION</u>

The Financial Management Department has two primary responsibilities: 1) administering the County's Risk Management Program which encompasses the commercial and self-funded insurance programs, claims handling, the Countywide Safety Program, reviewing contracts and agreements for appropriate insurance requirements and provisions and ensuring adequate policies and procedures are in place to successfully administer the Risk Management Program; and 2) Providing training, assistance and analysis during the County's annual budget process and prepares for publication the Comprehensive Annual Budget Report which is submitted to the Government Finance Officers Association Awards Program.

<u>PERFORMANCE GOALS</u>

1.  To oversee the County's Risk Management Program to identify various exposures to loss and minimize their impact on the organization through a combination of means, including commercially and self-funding exposures, administering a Countywide safety program, reviewing contracts/agreements for appropriate insurance and maintaining effective policies and procedures associated with the Risk Management Program
2.  To provide necessary technical assistance and prepare reliable documentation to budget officials during the annual budget process
3.  To publish a Comprehensive Annual Budget Report and to receive the Government Finance Officers Association (GFOA) annual Budget Award

| Expenditures by type | Actual 2008 | Actual 2009 | Budget 2010 | Budget 2011 |
|---|---|---|---|---|
| Employee Compensation | $ 263,232 | $ 267,822 | $ 278,324 | $ 277,492 |
| Employee Benefits | 107,387 | 111,923 | 119,436 | 117,583 |
| Operations | 23,417 | 18,384 | 50,535 | 48,974 |
| Total Expenditures | $ 394,036 | $ 398,129 | $ 448,295 | $ 444,049 |

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 5 | 5 | 5 | 5 |

<u>SERVICE OBJECTIVES</u>

1.  To the extent possible, reduce the number and severity of injuries incurred by County employees
2.  To the extent possible, reduce the dollars incurred for the County's Self-Insurance Program
3.  To the extent possible, reduce the number of workplace safety violations identified by TOSHA in their periodic inspections (i.e. 1.5 – 2 years)
4.  To review vendor/contractor insurance certificates to ensure compliance with County requirements
5.  To provide annual hands-on training to departmental budget staff before the budget software system is open for requests
6.  To analyze departmental budget requests for significant increases and decreases and prepare schedules for finance administrators in a timely manner
7.  Assist in the preparation of budget documents to be presented to the County Mayor, County Commissioners and the public during the annual budget process
8.  To prepare and submit the Comprehensive Annual Budget to GFOA within 90 days of the Commission's approval of the annual budget

## SERVICE ACCOMPLISHMENTS

**Goals # 1, # 2 and # 3**

|  | Actual 2008 | Actual 2009 | Actual 2010 | Estimated 2011 |
|---|---|---|---|---|
| Number of OJI claims reported | 185 | 186 | 197 | 189 |
| Number of Liability claims reported | 129 | 112 | 147 | 129 |
| Total dollars incurred | $724,021 | $442,852 | $478,493 | $548,455 |
| Workplace Safety Violations | 4 | no inspection | 8 | 6 |
| Safety training classes provided | 9 | 7 | 9 | 8 |

**Goal # 8**

The FY 2010 budget document was prepared and submitted to the GFOA Awards program and received the Distinguished Budget Presentation Award for the eighth year.

# Information Technology Services – 3103

## FUNCTION

Information Technology Services (ITS) provides support to county government in all areas of information technology. Services include design and development, provision of and support for an information network, data backup security, computer education, and help desk support for all components of the County's information technology needs, and PC hardware and software support.

The County's Internet web site address is www.hamiltontn.gov and the Intranet provided for county employees is home.hamiltontn.gov

## PERFORMANCE GOALS

1. Maintain and upgrade existing systems, network infrastructure, and applications
2. Improve network bandwidth availability for county business needs
3. Develop or implement applications as requested by customers
4. Expand our document management applications
5. Expand County Intranet usage and services
6. Optimize network security and performance

| Expenditures by type | Actual 2008 | Actual 2009 | Budget 2010 | Budget 2011 |
|---|---|---|---|---|
| Employee Compensation | $ 1,691,144 | $ 1,754,993 | $ 1,752,712 | $ 1,764,041 |
| Employee Benefits | 719,471 | 756,944 | 792,690 | 779,487 |
| Operations | 430,214 | 426,437 | 469,592 | 447,950 |
| Total Expenditures | $ 2,840,829 | $ 2,938,374 | $ 3,014,994 | $ 2,991,478 |
| | | | | |
| Authorized Positions | 35.5 | 35.5 | 34 | 33.26 |

## SERVICE OBJECTIVES

1. Complete rewriting and implement the Sheriff's portion of CJUS
2. Complete CJUS interface to the Police Records Management System
3. Transfer data islands to the storage area network
4. Complete the server consolidation strategy
5. Implement a next generation firewall solution
6. Implement Applicant Online
7. Upgrade to IFAS 7.9
8. Write new Tire Recycling System for Support Services
9. Change software systems to be able to accept credit cards
10. Develop a Building Inspection document management system
11. Install and configure a new Cisco core switch
12. Implement a new web filter solution
13. Bring the County's network into PCI Compliance

## SERVICE ACCOMPLISHMENTS

1. Wrote and implemented Community Corrections applications
2. Implemented the IFAS Employee Online System
3. Wrote new Budget System
4. Developed a new Storm Water Application with GIS interaction
5. Completed the rewrite and implementation of the Business Tax System
6. Implemented new document registration system for Register of Deeds
7. Replaced Sessions Criminal application with client-server version
8. Activated a new primary Domain Name System server
9. Implemented client-server Back Tax application that interfaces with the Trustee's application
10. Added "Purchases" module into the Meth Task Force System
11. Implemented a web-oriented Resolutions Search System that allows scanned document retrieval

## FOCUS ON THE FINEST WINNERS

**2009 MVP Awards**
*Vaughn Hamilton – Network Manager*
*William G. Wilson – Systems Analyst*

**2010 Educational Achievement Recognition**
*Anthony Kent Clark – Microcomputer Specialist*

**Purchasing – 3104**

FUNCTION

The primary function of the Purchasing Department is to administer and continuously improve upon a procurement process that facilitates the County's ability to consistently buy the best available commodities and services at the lowest possible prices while adhering to established policies and rules that are designed to provide an open and fair competitive process for all.  Viewed from a broader functional perspective, Purchasing has an administrative support role that goes beyond the basic act of buying to include planning and policy activities covering a wide range of related and complimentary matters.  Included in these latter areas are the research and development required for determining the proper sources of supplies, effective utilization of technologies, etc.  For all Purchasing activities, consideration is given to applicable standards and specifications as well as ancillary issues in areas such as accounting and surplus properties.  The Purchasing Director leads the Department's commitment to consistently buy the right quality in the right quantity, at the right time and place, and from the right source with delivery to the right destination.

PERFORMANCE GOALS

1.  To support all Elected Officials' and County employees' efforts to work efficiently and effectively by providing reliable and cost-effective methods for acquiring the goods and services needed to perform their duties
2.  To facilitate effective understanding of and compliance with Hamilton County's Purchasing Rules and associated procurement processes.
3.  To promote and maintain appropriate levels of integrity in the County's purchasing activities

| Expenditures by type | Actual 2008 | | Actual 2009 | | Budget 2010 | | Budget 2011 | |
|---|---|---|---|---|---|---|---|---|
| Employee Compensation | $ | 232,384 | $ | 239,072 | $ | 239,096 | $ | 239,695 |
| Employee Benefits | | 95,602 | | 101,499 | | 106,242 | | 104,939 |
| Operations | | 52,656 | | 42,156 | | 47,250 | | 51,250 |
| Total Expenditures | $ | 380,642 | $ | 382,727 | $ | 392,588 | $ | 395,884 |

| | | | | |
|---|---|---|---|---|
| **Authorized Positions** | **5** | **5** | **5** | **5** |

SERVICE OBJECTIVES

1.  To ensure that the Purchasing Department's internal customers are satisfied with the quality of processes and services it provides as evidenced by an aggregate rating of "3" or better on its annual customer survey.
2.  To ensure that the Purchasing Department's internal customers are properly trained in the application of the County's Purchasing Rules and the associated procurement methodologies/processes available to them by offering at least 6 targeted training sessions during a fiscal year.
3.  To effectively adhere to the Principals and Standards of Ethical Supply Management Conduct as promulgated by the Institute for Supply Management (ISM)

SERVICE ACCOMPLISHMENTS

1.  Annual customer survey results are not currently available.
2.  No known violations of ISM's Principles and Standards of Ethical Supply Management Conduct.

# Geographic Information Systems – 3105

## FUNCTION

To provide GIS support services to users of GIS data, including governmental agencies, non-governmental organizations, public and private sector companies. This support consists of application development; providing help desk assistance to computer users; creating new map layers and thematic maps; reproducing documents; participation in the subdivision review process; provide addressing for Hamilton County, Chattanooga and participating jurisdictions that are in accordance with the Regional Addressing Policy; aiding the process of revising county property maps; and helping users understand maps and other GIS data.

## PERFORMANCE GOALS

1. Change status of the new internet mapping website for the general public from BETA and phase out old IMS site
2. Acquire new elevation data (LiDAR) for Hamilton County
3. Provide GIS users with the ability to use street data for routing applications
4. Continue efforts toward a digital master addressing file that will contain addresses for each dwelling in Hamilton County
5. Distribute updated planimetric data to Hamilton County GIS data partners
6. Distribute new color and color infrared orthoimagery to the Hamilton County GIS data partners
7. Deploy new internet applications to GIS users
8. Clean up all topology issues in the parcel database

| Expenditures by type | Actual 2008 | | Actual 2009 | | Budget 2010 | | Budget 2011 | |
|---|---|---|---|---|---|---|---|---|
| Employee Compensation | $ | 376,594 | $ | 405,292 | $ | 487,815 | $ | 492,880 |
| Employee Benefits | | 155,958 | | 168,626 | | 205,486 | | 195,524 |
| Operations | | 184,262 | | 262,516 | | 994,911 | | 84,514 |
| Total Expenditures | $ | 716,814 | $ | 836,434 | $ | 1,688,212 | $ | 772,918 |

| Authorized Positions | 9 | 10 | 11 | 11 |
|---|---|---|---|---|

## SERVICE OBJECTIVES

1. Continue to improve the newly developed website for the public
2. Establish LiDAR contract and start acquisition in early Winter
3. Acquire the necessary data elements to create a routable street layer by the end of this fiscal year
4. Work is in progress to readdress areas that are not compliant with 911 data standards or the regional addressing policy. Use telephone data, field checks and existing address books as a reference
5. Finish street updates and distribute updated planimetrics to Hamilton County GIS partners
6. QC imagery and get final product ready for distribution
7. Develop a secure internet mapping site for utilities, EMS and develop a civil war internet mapping site
8. Continue working with the Assessor's Office to clean up the topology issues in the parcel database

## SERVICE ACCOMPLISHMENTS

1. Acquired new imagery from vendor
2. Acquired updated planimetrics from vendor
3. Rolled out an ArcGIS Server Flex application which is the new public facing internet mapping site
4. Developed a street address application to function within ArcGIS desktop
5. Developed a more efficient parcel editing program

## FOCUS ON THE FINEST WINNER

**2009 Educational Achievement Recognition**
*Greg Butler – GIS Manager*