

Fiscal Services

County Administration Building
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Mission

To provide an efficient cost-effective financial management system that facilitates sound financial planning and reporting while safeguarding the County's assets from loss; and to provide support services to other County departments.

Overview

Fiscal Services is responsible for all accounting, budgeting, and payroll activities. The department processes payroll for County employees, all accounts payable, and some invoicing and accounts receivable for County departments. Fiscal Services is also responsible for securing an annual financial audit. The department's budget division manages the development and maintenance of the County's annual budget and Capital Improvement Program along with preparing an annual financial overview of the County. Fiscal Services also provides oversight to the Central Services, Fleet Services, Risk Management and Purchasing divisions.

Significant Accomplishments

During 2016 Fiscal Services focused on implementing a new financial system and training County employees on using the system efficiently. We believe the system provides many improvements in regard to financial information and budgeting.

Fiscal Services is working on implementing a new payroll software system. This system is scheduled to go live in 2018. We believe the system will provide many improvements in regard to payroll.

The Fixed Assets area of Fiscal Services has utilized MiFi to enhance speed when conducting fixed asset inventories and they continue to look for ways to improve efficiencies.

During 2016 Kent County received the GFOA Award for Excellence in Reporting for the County's Comprehensive Annual Financial Report for the sixteenth consecutive year. This is the twenty-fifth time in the last twenty-six years Kent County has received this prestigious award.

During 2015 Kent County earned accreditation for the GFOA Distinguished Budget Presentation award, for the thirteenth consecutive year. This award is the highest form of recognition in governmental budgeting. It reflects the commitment of Kent County to meeting the highest principles of governmental budgeting.

Developed a structurally balanced budget which was adopted by the Board of Commissioners and Administrators office for the sixth consecutive year.

Purchasing:

The Kent County Purchasing Division procures goods and services for all County departments and is a recognized leader in public procurement. The 2016 Purchasing Division accomplishments include upgrade and testing of a unique and innovative procurement software system for County and local agency users, participated in development and implementation of the County and Airport Authority financial software systems, created business opportunities by issuing over 265 solicitations and negotiated numerous contracts for County departments.

Strategic Goals

- Develop a budget that provides a spending plan for efficient use of County resources. (Stable Revenues, Efficient Use of Resources, Citizen Participation)
- Continue to provide support services to County departments. (Efficient Use of Resources, Proactive and Innovative Government, High Quality of Life)
- Reduce cost of Kent County Government operations. (Efficient Use of Resources)
- Work with County departments to acquire grants, contributions and other sources of revenue. (Stable Revenues)
- Develop and Design Loss Prevention Initiatives. (Safe Community, Proactive and Innovative Government, High Quality of Life)
- Continue to push the envelope with technology to foster the efficient use of resources. (Efficient Use of Resources, Citizen Participation, Proactive and Innovative Government)

The Purchasing Division is a member of the Michigan Public Purchasing Officers Association (MPPOA), a non-profit professional organization that provides quality support services to public procurement professionals of Michigan. The MPPOA awarded Purchasing Manager Calvin Brinks the Marvin F. Klang award; named for the longtime purchasing director for the City of Detroit. This is the highest honor the MPPPA can bestow. The award represents the respect for public trust, a strong commitment to ethics, and encouragement of the public purchasing profession. Purchasing Supervisor Joni Laming was elected by her peers and serves on the MPPOA Board of Directors. In addition to the MPPOA, the Purchasing Division is a member of the West Michigan Public Purchasing Alliance (WMPPA). The WMPPA promotes the development of a strong and diverse vendor network in Western Michigan, streamlines the procurement process, builds business alliances, and provides a communication platform for vendors wanting to learn how to do business with public agencies.

Significant Accomplishments Cont'd

The Purchasing Division is contracted with and provides procurement services for the Airport Authority through December 31, 2017. In addition, the Purchasing Division regularly assists local Kent County agencies and surrounding counties in procurement collaboration initiatives including reverse auctions, bids and request for proposals. Examples include sponsoring bids for Kent County Fire Commission member departments, Community Development CDBG grants for local agencies, and multiple other collaborative bids for a wide range of goods or services resulting in significant savings for the local agencies.

Purchasing staff regularly attends and participates in County Finance Committee meetings, the Airport Authority and Public Works Board meetings, and serves as County liaison to the Kent County Fire Commission. On a regular basis, purchasing staff visits each County department at their location with goals to promote improvement of customer service and better understanding of their business and procurement requirements.

Fleet Services:

The Fleet Services Division professionally manages over 235 County fleet vehicles at the Fleet Services Facility located at the Sheriff Department. Fleet Services maintains and repairs most of the County vehicles and oversees the fueling systems. Fleet Services with Purchasing Division oversee vehicle liquidation to maximize auction proceeds. The Fleet Services Supervisor Eric Rubritius advises the Fire Commission on fire truck repairs and acquisitions including drafting bid specifications, resulting in cost savings.

Fleet Supervisor Eric Rubritius and Purchasing Supervisor Joni Laming successfully passed the stringent Michigan UST System exam and are certified Class A and B operators. In addition, Eric passed the State exam and received certification as an Emergency Vehicle Technician (EVT) for electrical systems and master motorcycle mechanic certification. Fleet and Purchasing professionally handled a 10,000-gallon underground storage tank leak without incident and drafted a CIP to replace the current systems in 2017 to reduce County risk.

Accomplishments for Fleet Services in 2016 include proposing and installing public safety emergency and communication equipment that was formerly a contracted service. This change increases efficiencies, reduces costs, and improves service. Fleet Services

completed the implementation of the fleet software so that we are now able to calculate vehicle life cycle cost. In addition, Fleet Services and Purchasing supervisors met individually with most County departments to analyze department vehicle requirements in order to ensure that the most cost effective vehicle purchase decision is made and recommends vehicle replacement schedules.

Central Services:

The Central Services Division experienced growth in the creation of in house visual communications products (signage, posters, nameplates and wide-format banners) for special events, ongoing campaigns, and other governmental communications. They increased services from growth in portrait photography, graphic design, and electronic forms for online communication, community relations and outreach programs.

Central Services added equipment to digitize legacy microfilm and microfiche and store documents in OnBase. Microfilm staff completed a project of converting Human Resources employee history cards from microfiche to OnBase.

Central Services utilized mailroom equipment to do folding/stuffing of mid to low volume mailings for additional departments within the County that were previously subcontracted to vendors.

Risk Management:

Risk Management continues to focus on cost reduction. Recently we were able to provide evidence that a property was not in the 100 year flood plain, thereby reducing the property premium.

Loss preventions and inspections are a priority for Risk Management as these can reduce cost of premiums along with potential losses.

Risk Management has become paperless. Documents are received, sent and stored electronically in OnBase. These documents include insurance policies, claim forms, claim support and invoices.

Risk Management has worked to eliminate paper documents and duplicate work, while still having all the necessary information available. These changes have made the division more efficient. Risk Management is focusing on implementing safety and loss prevention programs throughout all County departments.

DEPARTMENT: FISCAL SERVICES

Department Mission Statement:

To provide an efficient cost-effective financial management system that facilitates sound financial planning and reporting while safeguarding the County’s assets from loss; and to provide support services to other County departments.

Service Area: Accounting

Goals

- To coordinate the County's annual audit processes and ensure that a comprehensive annual financial report (CAFR) is available for distribution within State mandated time frame.
- To provide accurate and timely vendor payments.
- To increase the number of Electronic Funds Transfer (EFT) payments made to vendors.

Objectives

- To process at least 99.00% of A/P invoices without error.
- To distribute the CAFR within 180 days of the County's fiscal year-end.
- To earn accreditation for GFOA Excellence in Financial Reporting Award.
- To increase the number of vendors paid with electronic funds transfer payments.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
% of A/P payments issued without error	99.30%	99.00%/ 98.79%	99.00%/ 98.91%	99.00%
CAFR distributed within 180 days of end of County's fiscal year	Yes	Yes / Yes	Yes / Yes	Yes
Consecutive number of years earned accreditation for GFOA Certificate of Achievement for Excellence in Financial Reporting	14th	/ 15th 15th	16th/ 16th	17th

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Invoices processed per employee (2 FTE)	30,771	30,600/ 31,224	31,250/ 30,289	30,500

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outputs				
A/P invoices processed	61,542	61,200/ 62,448	62,500/ 60,578	61,000
Accounts payable checks issued	21,688	21,240/ 22,458	20,500/ 20,482	20,500
Accounts payable EFT's issued	14,643	14,760/ 16,479	15,500/ 15,982	15,500

Service Area: Risk Management

Service Area Mission Statement:

To administer the risk management activities including the procurement of insurance, claim payments, safety and loss prevention in the best interest of the County.

Goals

- To mitigate risk exposure.
- To reduce the frequency and severity of claims.
- To reduce lost workdays due to occupational illness or injury.

Objectives

- To maintain an average cost for Workers Comp indemnity claims of \$7,375 or less.
- To maintain an average cost for Workers Comp medical claims of \$2,165 or less.
- To limit lost workdays per Workers Comp indemnity claim to 81 or less.
- To maintain an average cost of Auto Physical Damage claims of \$1,541 or less.
- To maintain an average cost on General Liability claims of \$1,344 or less.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
Average cost of Workers Comp indemnity claim	\$7,289	\$6,125/ \$10,156	\$8,000/ \$5,805	\$7,375
Average cost of Workers Comp medical claim	\$2,893	\$2,050/ \$1,709	\$1,947/ \$1,974	\$2,165
Lost workdays per Workers Comp indemnity claim	104.25	50.00/ 95.31	80.00/ 55.22	81.00
Average cost of Auto Physical Damage claim	\$1,521	\$1,250/ \$1,577	\$1,467/ \$1,518	\$1,541
Average cost of General Liability claim	\$1,163	\$1,050/ \$22,208	\$1,438/ \$1,440	\$1,344

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Claims process per employee (1 FTE)	211.00	193.00/ 238.00	218.00/ 235.00	229.00

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outputs				
Workers Comp indemnity claims	16	16/ 13	15/ 18	16
Workers Comp medical claims	96	80/ 105	95/ 107	103
Workers Comp lost workdays	1,668	800/ 1,239	1,200/ 994	1,275
Auto Physical Damage claims	77	80/ 107	92/ 98	94
Number of General Liability claims	22	17/ 13	16/ 12	16
Total amount paid in Workers Comp indemnity claims	\$116,619	\$98,000/ \$132,034	\$120,000/ \$104,483	\$118,000
Total amount paid in Workers Comp medical claims	\$277,766	\$164,000/ \$179,436	\$185,000/ \$211,176	\$223,000
Total amount paid in Auto Physical Damage claims	\$117,128	\$100,000/ \$168,749	\$135,000/ \$148,809	\$145,000
Total amount paid in General Liability claims (Loss Fund)	\$25,579	\$17,850/ \$288,705	\$23,000/ \$17,278	\$21,500

Service Area: Budget

Goal

- To prepare and maintain an operating and capital improvement budget that is responsive to the needs of the County.

Objectives

- To prepare the operating budget and capital budget rates for adoption prior to December 31.
- To process 99% of budget amendments within 2 business days.
- To maintain a budget to actual variance of <2% for General Fund revenues.
- To maintain a budget to actual variance of <2% for General Fund expenses.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
Prepare the operating budget and capital budget for adoption prior to December 31	Yes	Yes/ Yes	Yes / Yes	Yes
% of approved budget amendments processed within 2 business days	99.87%	99.00%/ 99.87%	>99.00%/ 99.46%	>99.00%
Percent variance in budget to actual revenues for the General Fund	-0.24%	<2.00%/ -1.48%	<2.00%/ 1.81%	<2.00%
Percent variance in budget to actual expenses for the General Fund	3.79%	<2.00%/ 4.06%	<2.00%/ 2.08%	<2.00%

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Consecutive number of years earned accreditation for GFOA Distinguished Budget Presentation Award	12th	13th/ 13th	No / No	No

Service Area: Payroll

Goal

- To provide accurate payroll information while meeting all federal, state and local reporting deadlines.

Objectives

- To issue 99.9% of payroll payments without error.
- To increase the number of employees using direct deposit to 100% of total personnel.

	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Indicators				
Outcomes				
% of payroll payments issued without error	99.97%	99.90%/99.98%	99.90%/99.95%	99.90%
% of personnel using direct deposit	93.25%	100.00%/95.69%	100.00%/97.42%	100.00%

	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Indicators				
Efficiencies				
Payroll payments per employee (3 FTE)	15,409	15,409/16,182	15,583/15,198	15,198

	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Indicators				
Outputs				
Payroll payments generated	46,227	46,227/48,547	46,748/45,595	45,595
Employees using direct deposit	1,647	1,667/1,664	1,739/1,626	1,666
Number of payroll payments with errors	12	12/14	12/25	25

Service Area: Fleet Services

Service Area Mission Statement:

To manage and maintain County owned vehicles in a safe and cost-effective manner.

Goals

- To provide a vehicle and equipment repair program for County-owned vehicles.
- To provide a preventive maintenance program on a scheduled basis consistent with manufacturer and professional standards.
- To maintain an adequate parts inventory to minimize the time vehicles are out of service.
- To maintain fleet cost data to support and enable effective decisions regarding purchase types and replacement intervals of County vehicles.

Objectives

- To ensure 100% of County vehicles are on a preventive maintenance schedule for inspections and service.
- To ensure preventive maintenance is performed on at least 95% of County vehicles within two days.
- To maintain an adequate parts inventory to ensure that 0 % of needed vehicles are out-of-service due to inadequate parts inventory.
- To maintain a minimum inventory of 25% fuel capacity on site to ensure uninterrupted fueling services for all County vehicles.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
% of vehicles in fleet on preventive maintenance schedule	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%
% of preventive maintenance performed within 2 days	95.00%	95.00%/ 95.00%	95.00%/ 95.00%	95.00%
% of vehicles out-of-service due to inadequate parts inventory	0.00%	0.00%/ 0.00%	0.00%/ 0.00%	0.00%
% of time 25% of maximum fuel capacity on site	100.00%	100.00%/ 100.00%	100.00%/ 100.00%	100.00%

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Vehicles maintained per employee (3 FTE 2014, 2015, 2016 & 4 FTE 2017)	78.30	76.66/ 79.67	79.67/ 79.67	60.00

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outputs				
Number of vehicles in fleet	235	236/ 239	239/ 239	241
Onsite fuel capacity in gallons	19,456	19,456/ 19,456	19,456/ 19,456	19,456
Number of vehicles out-of-service due to lack of parts	0	0/ 0	0/ 0	0
Vehicles at or exceeding County replacement policy guidelines	110	58/ 31	40/ 34	40
Vehicles replaced within policy guidelines	45	42/ 42	31/ 38	40
Gallons of gasoline used	229,755	250,000/ 225,503	250,000/ 216,163	250,000
Average miles per gallon	20.21	20.00/ 19.20	20.00/ 19.31	20.00
Average cost of fuel per gallon	2.63	2.75/ 1.73	2.30/ 1.82	2.30

Service Area: Central Services

Service Area Mission Statement:

To support County departments in providing services in the areas of mail, messenger, microfilm, printing and record storage services in a cost-effective manner.

Goal

- To provide cost-effective document management services in support of County departments in a timely manner.

Objectives

- To maintain the number of County and non-County print jobs completed by the requested due date to at least 98.0%.
- To process at least 252 microfilm frames per hour.
- To reduce County postage costs by at least \$5,300 annually via the usage of a presort mail service.
- To obtain an average interdepartmental messenger service satisfaction rating from County departments of at least 4.8 out of 5.0.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
% of print jobs completed by requested due date	98.24%	98.00%/ 97.78%	98.00%/ 98.13%	98.00%
Microfilm frames processed per hour	263	289/ 290	289/ 252	252
Amount saved via presorting mail	\$6,817	\$7,000/ \$5,819	\$5,800/ \$5,391	\$5,300
Average customer satisfaction rating of messenger service (Division generated)	4.73	4.80/ 4.80	4.80/ 4.75	4.80

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Total print jobs per employee (2 FTE)	1,107	1,100/ 1,149	1,142/ 1,068	1,065
Microfilm frames processed per hour	263	289/ 290	289/ 252	252

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outputs				
Number of county print jobs processed	1,907	1,900/ 1,929	1,925/ 1,855	1,850
Number of Non-County print jobs processed	307	300/ 370	360/ 281	280
Number of print jobs completed by requested due date	2,175	2,175/ 2,248	2,239/ 2,096	2,107
Number of microfilm frames processed	874,721	950,000/ 955,244	950,000/ 717,463	717,000
Number of microfilm hours	3,325	3,288/ 3,291	3,288/ 2,846	2,845

Service Area: Purchasing

Service Area Mission Statement:

To provide cost competitive, quality goods and services to County departments, elected officials and the judiciary; to maintain the public trust by conducting procurement and disposal of goods through an open and fair process.

Goals

- To ensure that there is vendor competition in order to obtain the best possible price and quality.
- To implement purchasing process improvements to increase efficiency through ongoing process review, standardization, and improved response in executing the Purchasing Mission.
- To provide quality, cost-effective procurement services to County departments.

Objectives

- To maintain electronic purchase order distribution as a percent of total purchase orders issued to 90% per year.
- To achieve a percent of surplus redeployed between County departments of at least 5% when compared to surplus sold at auction.

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outcomes				
Percentage of purchase orders and revisions distributed electronically	96.00%	90.00%/ 94.00%	90.00%/ 77.00%	90.00%
Percentage of surplus redeployed between County departments compared to surplus sold at auction	5.00%	5.00%/ 3.00%	5.00%/ 3.00%	5.00%

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Efficiencies				
Purchase order originals and revisions issued per buyer (4 FTE)	764	812/ 820	688/ 1,003	688
Solicitation opportunities published per buyer (4 FTE)	8,281	7,500/ 9,096	8,000/ 10,782	8,750

Indicators	2014 Actual	2015 Expected/ Actual	2016 Expected/ Actual	2017 Expected/ Actual
Outputs				
Purchase order originals processed	2,834	2,800/ 2,450	2,400/ 2,377	2,400
Purchase orders and revisions distributed	3,057	3,250/ 3,282	2,750/ 4,013	2,750
Purchase orders and revisions distributed electronically	2,932	2,925/ 3,090	2,475/ 3,069	2,475
Solicitations distributed	33,125	30,000/ 36,383	32,000/ 43,129	35,000
Surplus sold at auction excluding vehicle	\$82,265	\$50,000/ \$153,267	\$50,000/ \$164,815	\$50,000
Surplus redeployed excluding vehicles	\$3,686	\$2,500/ \$4,412	\$2,500/ \$5,670	\$2,500