

# FY2020 Budget Coversheet

## General Information

**Office/Department:** Blaine County Auditor  
**Budget Contact Person:** JoLynn Drage  
**Budget Team Members:** JoLynn Drage, Leslie Londos  
**BCC Presentation Date:** June 3, 2019 - 2:30 p.m.

## Office/Department Profile

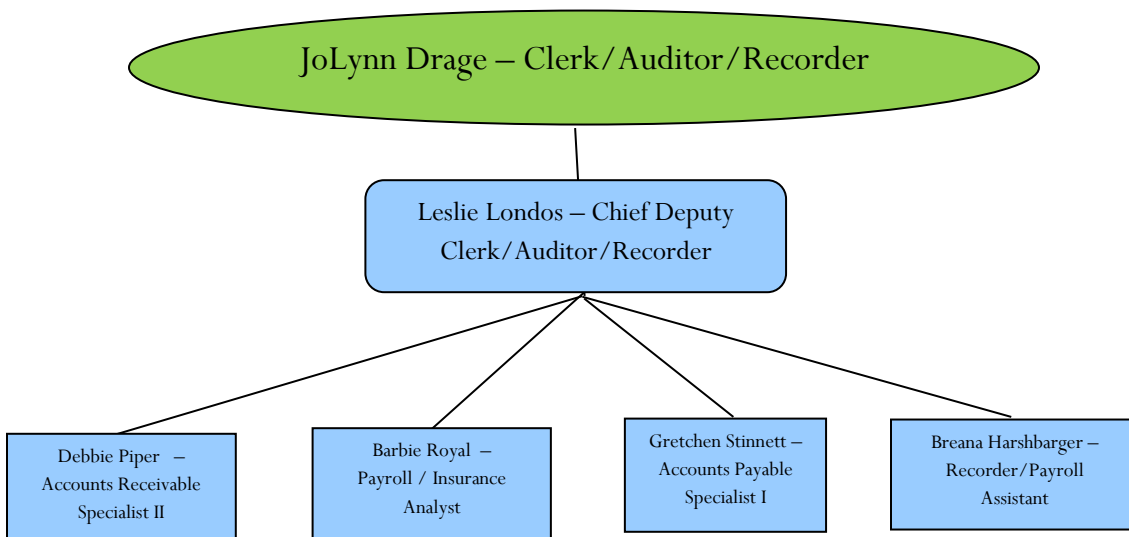
### Operational Description

The Blaine County Auditor's office is responsible for the financial transactions of Blaine County. We receipt funds received (including property taxes in lump sum), and disburse all authorized funds through Accounts Payable and Payroll. We calculate and prepare all budgets and tax levies for the Board of County Commissioners' review and approval; process all County liquor license applications; maintain files of all tort and liability insurance claims for suits brought against the County; and maintain and update the county fixed asset system.

### Department Mission

Our mission is to ensure fiscal responsibility and stability for Blaine County.

### Organizational Structure



# FY2020 Budget Overview – Template “A”

## FY2020 Proposed Outcomes

- Outcome 1 – Financial Public Trust
- Outcome 2 – Statutory Compliance

### Outcome 1

#### Outcome Title and Description

- ***Outcome 1 – Financial Public Trust - Safekeeping and Proper Accountability of Public Funds***

#### ***Strategic Alignment***

##### **Financial Perspective**

Create an organization and organizational culture of fiscal stability which:

- Uses citizen and taxpayer resources efficiently and effectively
- Ensures fiscal stability
- Considers fully the costs and benefits of each expense or cut
- Balances its budget
- Is prepared for unforeseen events not otherwise reflected in budget planning with sufficient contingency reserves
- Employs accounting best practices
- Utilizes a stable, transparent and repeatable budget process

##### **Internal Process Perspective**

Create an organization and organizational culture which:

- Recognizes the federal and state constitutional and statutory environment in which it operates
- Models excellent government
- Promulgates county performance standards, performance measurement and re-evaluation
- Plans, prepares and responds to economic, social and environmental change

##### **Customer Perspective**

Create an organization and organizational culture which:

- Optimizes public accessibility to county services and information
- Understands its constituency and believes county government exists to serve their needs
- Understands and focuses on customer and client service
- Works to meet community needs when determined appropriate and possible

### **Learning and Growth Perspective**

Create an organization and organizational culture which internally:

- Provides leadership reflecting the goals and values of the entire Blaine County community
- Promotes a collaborative, team approach to issues and problem solving
- Maintains a strong ethical foundation
- Optimizes employee training and improvement opportunities
- Strives for consistency
- Sets clear employee performance and evaluation standards and upholds them
- Strives to exceed expectations

### ***Requested Resources and Associated Costs***

- No additional resources

### ***Results Teams/Partners***

- Accounts Payable, Accounts Receivable and Payroll Personnel
- Condie, Stoker & Associates

### ***Performance Measurement***

- Key performance question – KPQ
  - How well are we ensuring the financial trust of Blaine County citizens?
- Key performance indicator – KPI
  - Public requests to the Prosecuting Attorney regarding misuse of public funds
- Key performance measure – KPM
  - No formal requests for further auditing of our financial records
  - Within the annual outside audit, have no material weaknesses identified

### ***Goals***

- Continue to attend conferences and trainings to learn and reinforce statute requirement knowledge
- Research formal accounting and budgeting best practices policies

## **Outcome 2**

### **Outcome Title and Description**

- ***Outcome 2 – Statutory Compliance – Ensure Compliance with all Applicable Federal and State Laws***

## **Strategic Alignment**

### **Financial Perspective**

Create an organization and organizational culture of fiscal stability which:

- Ensures fiscal stability
- Balances its budget
- Is prepared for unforeseen events not otherwise reflected in budget planning with sufficient contingency reserves
- Plans and prepares for capital improvements and repairs in order to maintain and protect county facilities for the future
- Promulgates appropriate inter-governmental cooperative action
- Employs accounting best practices
- Takes the time to assess risk and incorporates risk management appropriately into its decision making
- Utilizes a stable, transparent and repeatable budget process

### **Internal Process Perspective**

Create an organization and organizational culture which:

- Recognizes the federal and state constitutional and statutory environment in which it operates
- Models excellent government
- Promulgates county performance standards, performance measurement and re-evaluation
- Plans, prepares and responds to economic, social and environmental change

### **Customer Perspective**

Create an organization and organizational culture which:

- Optimizes public accessibility to county services and information
- Understands its constituency and believes county government exists to serve their needs
- Understands and focuses on customer and client service
- Works to meet community needs when determined appropriate and possible

### **Learning and Growth Perspective**

Create an organization and organizational culture which internally:

- Provides leadership reflecting the goals and values of the entire Blaine County community
- Is unified in its sense of purpose
- Promotes a collaborative, team approach to issues and problem solving
- Maintains a strong ethical foundation
- Engages in excellent intra- and inter-departmental communication
- Optimizes employee training and improvement opportunities
- Strives for consistency
- Sets clear employee performance and evaluation standards and upholds them
- Strives to exceed expectations

### ***Requested Resources and Associated Costs***

- No additional resources

### ***Results Teams/Partners***

- Accounts Payable, Accounts Receivable and Payroll Personnel
- Blaine County Assessor's Office
- Blaine County Treasurer's Office
- Administrative Services Office
- Condie, Stoker & Associates
- Idaho State Tax Commission
- Blaine County Taxing Districts
- Government Finance Officers Association

### ***Performance Measurement***

- Key performance question – KPQ
  - How well is Blaine County meeting all statutory deadlines?
- Key performance indicator – KPI
  - Penalties Incurred
- Key performance measure – KPM
  - Receive no penalties, such as being prohibited from levying for the 3% increase and new construction property taxes
  
- Key performance question – KPQ
  - Are funds flowing through Blaine County to other taxing districts correctly and timely as per Idaho Code?
- Key performance indicator – KPI
  - Taxing districts receive funds timely
- Key performance measure – KPM
  - Timely disbursements made to the taxing districts once a month as required

### ***Goals***

- Same as Outcome 1