

Board of County Commissioners Workshop Item

Date of Meeting: February 3, 2009

Date Submitted: January 27, 2009

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator
Timothy P. Barden, Assistant County Administrator

Subject: Workshop to Review/Discuss Commissioner Travel Budgets

Statement of Issue:

This is a workshop item for review and subsequent Board discussion on Commissioner Travel Budgets.

Background:

At the December 1, 2008, the Board directed staff to review the system by which the Board of Commissioner's budget for travel (transportation, meals, etc...) as well as educational expenses are accounted for each Commissioner (Attachment #1).

The Board of County Commissioners entire budget is currently set-up within the County's financial as a separate and distinct department. Prior to the FY2007/2008 budget, the County Administrator's and Board of Commissioners' budget were combined in department in the financial system. Prior to FY2007/2008 budget year, the budgets were separate. The County Administrator's budget maintained most of the major operating expenditures for the Board and Administration, while a separate department established for the Board to track mostly salary lines items as well as certain individual line items for travel, fuel, memberships and other operating line items. This allows not only for the Office of Management and Budget to be able to determine an appropriate funding level for these items annually based on prior expenditures, but also makes this information readily available for public information requests should it be required.

Currently, all travel and related expenditures for each of the five (5) Commissioners is accumulated into one line item under Travel. The table #1 below lists the budget and expenditures for the last two years for Commissioner related travel. As stated, expenses prior to FY07/08 would have included travel expenses of County Administration and staff as well as the Commissioners.

Table #1

<u>Line Item</u>	<u>Account Number</u>	<u>FY07/08 Budget</u>	<u>FY07/08 Expenses</u>	<u>FY08/09 Budget</u>	<u>FY08/09 Expenses To-Date</u>
Travel	001-0100-511-400	\$10,000.00	\$13,617.66	\$10,000.00	250.00

Analysis:

The current budget set-up for the Board of Commissioners was established to separate Board salaries and related travel and miscellaneous expenditures from County Administration. With the involvement of the Clerk's office, the system by which we tracked and account for Board related expenditures can be readily altered based on Board direction. There are a few different alternative options available to the Board to track this information within our current accounting system. Two of those options are as follows:

Option #1

Establish a line item for travel for each Commission District. This would require that a funding level for travel be established for each district and funded through that line item. This would establish a travel budget for each Commissioner by district and allow each Commissioner to expend their travel throughout the year based on that budget. This would increase the amount of account numbers currently used by four (4). A possible configuration based on available account numbers) of the Board of Commissioners budget should the Board choose this option is outlined in Table #2 below:

Table #2

<u>Line Item</u>	<u>Account Number</u>	<u>FY07/08 Budget</u>
Salaries	001-0100-511-110	\$152,602
District #1-Travel	001-0100-511-400	\$2,000.00
District #2-Travel	001-0100-511-401	\$2,000.00
District #3-Travel	001-0100-511-402	\$2,000.00
District #4-Travel	001-0100-511-403	\$2,000.00
District #5-Travel	001-0100-511-404	\$2,000.00
Office Supplies	001-0100-511-510	\$1,000.00
Fuel	001-0100-511-521	\$750.00
Subscription, Books, Etc...	001-0100-511-540	\$750.00

Option #2

Establish as separate department for each of the five (5) Commission Districts to capture all salaries and miscellaneous operating expenditures. This option would enable each Commissioner to track their total expenditures. This option would require that a budget be established for each line item in each district annually. This option would increase exponentially the amount of accounts numbers currently used to track these expenditures by four (4). This option would also increase the length and size of our current monthly financial reports since the current reports are separated by department. The current financial system could accommodate this accounting option. A possible configuration

(based on available account numbers and current budget) for Board of Commissioners budget should the Board choose this option is outlined in Table #3 below:

Table #3

<u>District #1</u>		
<u>Line Item</u>	<u>Account Number</u>	<u>FY07/08 Budget</u>
Salaries & Benefits	001-0100-511-110	\$30,520.00
Travel	001-0100-511-400	\$2,000.00
Office Supplies	001-0100-511-510	\$200.00
Fuel	001-0100-511-521	\$150.00
Subscription, Books, Etc...	001-0100-511-540	\$150.00
<u>District #2</u>		
Salaries & Benefits	001-0101-511-110	\$30,520.00
Travel	001-0101-511-400	\$2,000.00
Office Supplies	001-0101-511-510	\$200.00
Fuel	001-0101-511-521	\$150.00
Subscription, Books, Etc...	001-0101-511-540	\$150.00
<u>District #3</u>		
Salaries & Benefits	001-0102-511-110	\$30,520.00
Travel	001-0102-511-400	\$2,000.00
Office Supplies	001-0102-511-510	\$200.00
Fuel	001-0102-511-521	\$150.00
Subscription, Books, Etc...	001-0102-511-540	\$150.00
<u>District #4</u>		
Salaries & Benefits	001-0103-511-110	\$30,520.00
Travel	001-0103-511-400	\$2,000.00
Office Supplies	001-0103-511-510	\$200.00
Fuel	001-0103-511-521	\$150.00
Subscription, Books, Etc...	001-0103-511-540	\$150.00
<u>District #5</u>		
Salaries & Benefits	001-0104-511-110	\$30,520.00
Travel	001-0104-511-400	\$2,000.00

Office Supplies	001-0104-511-510	\$200.00
Fuel	001-0104-511-521	\$150.00
Subscription, Books, Etc...	001-0104-511-540	\$150.00

Summary

The current system established for tracking Commissioner related travel and other related expenses were established prior to the FY2007/2008 budget year. Prior to that time, the Board of Commissioners and County Administration was combined under one department. The current system allows Commissioner Travel budgets to be accounted for in total and not by individual Commissioner. This agenda workshop item outlines two other options most commonly used and that are available to the Board for consideration. Other options may be considered that are not included in this item as directed by the Board.

Options:

1. Do not change from current budget configuration.
2. Change current budget configuration based on Option #1.
3. Change current budget configuration based on Option #2.
4. Board direction.

Recommendation:

Option #4-Board Direction.

Attachment(s)

1. Workshop Agenda Request from the December 1, 2008 Board meeting.

BP/TPB