

Finance

Department Overview

The Finance Office provides professional financial service through two activities, 1) Accounting Activity - assigned the responsibility for the maintenance, tracking and reporting of County financial records, statements and the Annual Financial Report, 2) Finance Administration – supports the County Commission and County Administrator in budgetary, tracking of revenues and expenses, maintenance of special districts, computing maximum millage for all levy districts, along with debt and capital activities. The Department responds to inquiry's and supports the County's financial activity for the public, County Commission, County Administrator, elected officials, department heads and employees of Gallatin County. The office is directly responsible to the County Administrator and the Commission.

The Finance Department supports the County through professional accounting, budgeting and financial matters for all County Government. The Accounting activity processes all claims against the county, maintains fixed assets listing, maintains the county's trial balance, revenue and expenses and prepares the Annual Financial Report. The Administrative activity prepares budget estimates for Start Up Budget, receives budget requests, analyzes revenue capacity and departmental requests, and plans, coordinates, and tracks effects of decisions during budget process. The Department facilitates committees as appointed by the Commission and coordinates County response to legislative bills.

The Department will submit the FY 2014 Budget to the Government Finance Officer's Association for consideration for the Certificate of Excellence. This will be the eighth time the County has submitted a budget. The Department has received the GFOA Distinguished Budget Presentation Award for each of the last seven years' documents.

Department Goals

- See Activity pages for detail.

Recent Accomplishments

- See Activity pages for detail.

GENERAL GOVERNMENT

Finance

Department Budget

FINANCE DEPARTMENT

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 315,535	\$ 383,771	\$ 356,061	\$ 341,799	\$ 351,204	\$ 354,561
Operations	44,517	59,814	123,157	83,859	122,859	138,859
Debt Service	-	-	-	-	-	-
Capital Outlay	-	5,313	-	5,313	5,313	5,313
Transfers Out	-	-	-	-	-	-
Total	\$ 360,052	\$ 448,898	\$ 479,218	\$ 430,971	\$ 479,376	\$ 498,733

Budget by Fund Group

General Fund	\$ 359,194	\$ 438,898	\$ 397,388	\$ 335,971	\$ 405,376	\$ 408,733
Special Revenue Funds	858	10,000	81,830	95,000	74,000	90,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 360,052	\$ 448,898	\$ 479,218	\$ 430,971	\$ 479,376	\$ 498,733

Funding Sources

Tax Revenues	\$ 132,498	\$ 151,159	\$ 145,793	\$ 132,710	\$ 143,312	\$ 142,412
Non-Tax Revenues	208,636	229,449	208,636	215,112	213,721	218,281
Cash Reappropriated	18,918	68,290	124,789	83,149	122,343	138,039
Total	\$ 360,052	\$ 448,898	\$ 479,218	\$ 430,971	\$ 479,376	\$ 498,733

Department Personnel

No. of Positions	FT/PT	Title	FTE
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See Individual Budget pages

Finance – Administration

Department Overview

The Finance Department - Administrative/Budget Activity provides professional financial services to the public, County Commission, elected officials, department heads and employees of Gallatin County. The office is directly responsible to the County Administrator and the Commission.

The Office prepares budget estimates for Start-Up Budget, receives budget requests, analyzes revenue capacity and departmental requests, plans, coordinates, and tracks effects of decisions during the budget process. The Activity is responsible for the budget document, monthly and quarterly reports on revenues, expenses and variations to the budget; preparation of the Management Discussion and Analysis for the Annual Report, mid-year budget report and analysis; the Financial Trend Analysis Report, calculation of future year revenues and expenses for use in estimating funds available for future budgets; and preparation of reports and giving financial recommendations. The office maintains available to actual debt calculations and reviews current debt for refunding possibilities. The Department facilitates committees as appointed by the Commission and coordinates County response to legislative bills.

The Office will submit the FY 2014 budget to the Government Finance Officer's Association for consideration for the Certificate of Excellence. This will be the eighth time the County has submitted a budget. The department has received the GFOA Distinguished Budget Presentation Award for each of the last seven year documents.

Department Goals

- Develop a budget document that is clear, concise and easy to read by the general public.
- Use sound management and financial best practices in budget preparation, financial analysis and at all other times.
- Educate elected officials and department heads on fiscal and financial activities.
- Referred to as the best county in the state from a fiscal and financial perspective.
- Design, review and implement Performance Budgeting for departments.
- Prepare and enhance information for tenth Financial Trend Analysis report.
- Maintain open communication between Finance Office and customers.
- Enhance the ability of the Office to analyze budget requests, implement performance budgeting and maintain service levels.
- Assure efficient and effective management of the public's resources.
- Provide knowledgeable and courteous customer service.

Recent Accomplishments

- Received GFOA Distinguish Budget Award for seventh consecutive year.
- Implementing county-wide performance measurement system.
- Provided Budget and Financial Analysis on the County web page.
- Developed balanced budget projected forward into FY 2014.
- Provided assistance to various boards with accounting, budget and financial requirements.
- Supported departments with contract negotiations with outside vendors.

GENERAL GOVERNMENT

Finance – Administration

Department Budget

FINANCE - Administration

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 148,365	\$ 157,374	\$ 131,194	\$ 158,107	\$ 161,299	\$ 163,683
Operations	19,015	29,541	95,039	54,070	93,070	109,070
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,500	-	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
Total	\$ 167,380	\$ 189,415	\$ 226,233	\$ 214,677	\$ 256,869	\$ 275,253

Budget by Fund Group

General Fund	\$ 166,522	\$ 179,415	\$ 144,403	\$ 119,677	\$ 182,869	\$ 185,253
Special Revenue Funds	858	10,000	81,830	95,000	74,000	90,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 167,380	\$ 189,415	\$ 226,233	\$ 214,677	\$ 256,869	\$ 275,253

Funding Sources

Tax Revenues	\$ 53,916	\$ 54,775	\$ 54,227	\$ 56,325	\$ 60,035	\$ 59,921
Non-Tax Revenues	108,491	103,518	105,070	102,917	102,583	105,119
Cash Reappropriated	4,973	31,122	66,935	55,435	94,251	110,213
Total	\$ 167,380	\$ 189,415	\$ 226,233	\$ 214,677	\$ 256,869	\$ 275,253

Department Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
1	Full-Time	Finance Director	1.00	1.00	1.00
1	Full-Time	Finance Coordinator	1.00	1.00	1.00
Total Program			2.00	2.00	2.00

Finance – Administration

2014 Budget Highlights

Personnel

- No change

Operations

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Capital

- Computer/Printer Reserve \$2,500

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the goals, followed by the methods by which the Department is striving to fulfill those goals.

Align community needs with budgetary decisions

- Encourage and involve taxpayers, District Boards, Trustees and residents whenever possible.

Adhere to long-term plans

- Coordinate with CIP Committee in implementing long-term capital plan.
- Work with 'Core' rolling stock departments in the ongoing replacement of vehicles.
- Continue 'Bridge Replacement' planning process.

Demonstrate exceptional Customer Service

- Respond to public inquiries within 4 hours, with answers available within 8 hours.
- Prepare a clear, concise, and easy to read budget document.
- Provide training on updated software.

Serve as a Model for Excellence in Government

- Input solicited on legislative proposals.
- Develop a long-term plan for operations and capital needs.

Improve communication within county government, other jurisdictions and our public

- Educate the public, commission, employees, elected officials, and department heads of the County on fiscal and financial activities.
- Develop and implement performance measurements, performance budgeting.
- Present financial condition of the county to all users.
- Continue to provide the public with access to County Budget and Financial Forecast on web site.

Be an Employer of Choice and improve employee retention

- Maintain competitiveness in the market place.
- Train employees in fiscal and financial duties and responsibilities.
- Provide a positive and flexible work environment.

Finance – Administration

Workload Indicators / Performance Measures

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2011	FY 2012	FY 2013	FY 2014
1.	Public meetings held on the budget	18	18	19	18
2.	Appearances on media (TV/radio) on budget	5	4	4	4
3.	Preliminary budget meetings held with departments	70	78	70	82
4.	Size of the county's budget	\$111 Mil	\$106 Mil	\$117 Mil	\$106 Mil
5.	Number funds	233	228	228	229
6.	Number of budgeted transfers	60	76	95	105
7.	Budget amendments presented	40	30	35	35
8.	Budget Off-Site Work Session in 2 days or less	2	2	2	2

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2011	FY 2012	FY 2013	FY 2014
1.	Distinguished Budget Presentation Award	Received	Received	Applied for	Will Apply for
2.	Maintain or improve County's Bond Rating	AA-	AA-	AA-	AA-
3.	Financial Statements	Unqualified	Unqualified	Unqualified	Unqualified
4.	% of Resolutions Adopted without errors (100% goal)	92%	96%	94%	96%

Comments

Finance – Accounting

Activity Overview

The Finance Office – Accounting Activity is assigned the responsibility for the maintenance, tracking and reporting of County financial records, statements and the Annual Financial Report.

In accomplishing these duties, the office hires professional staff accountants and accounting technicians / clerks. The Office prepares the Annual Financial Report; reviews all claims; recommends changes as needed in coding or information; reviews departmental input; inputs, edits and balances claims; and, where necessary, prepares a voucher (warrant/check) list and mails warrants (checks) to vendors, on a weekly basis.

The Activity monitors and implements mandated changes in reporting requirements and accounting principles and practices (GASB). The Office prepares monthly reports for all county departments, the Annual Financial Report, maintains the County General Ledger, Fixed Asset system, and GASB 34 Reporter. The Office plans to move to preparation of a Consolidated Annual Financial Report (CAFR) and possible submittal of the CAFR for a Certificate of Excellence in Reporting.

The Activity handles the needs of 13 Elected Officials, 16 Department Heads, and 6 Administrative Directors. To account for the County's activities, the office maintains major government funds including the General Fund, Public Safety Fund, RID Bonds, Open Space Bond Fund, Rest Home, Landfill District and Refuse District. In addition, the office supports Non-Major Governmental funds including 139 Operating Funds, 4 Debt Funds, 17 Capital Funds, 7 Revolving Funds and 187 Trust and Agency Funds.

Activity Goals

- Prepare annual financial statements that meet state and federal requirements and deadlines, and receive an 'Unqualified' Opinion from the external auditors.
- Distribute month-end reports within three business days after download from Treasurer's Office.
- Improve accuracy, efficiency and timeliness with a focus on tax receivables, and protested tax reconciliation, year-end closing and adjusting journal entries.
- Enhance fixed asset control and claim processing.
- Complete decentralization of the claims processes.
- Improve Annual Financial Report to a CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in Financial Reporting.

Recent Accomplishments

- Completed 90% of the decentralization of the claims process for the County's Departments.
- Received Unqualified opinion for FY 2012.

GENERAL GOVERNMENT

Finance – Accounting

Activity Budget

FINANCE - Accounting

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 167,170	\$ 226,397	\$ 224,867	\$ 183,692	\$ 189,905	\$ 190,878
Operations	25,502	30,273	28,118	29,789	29,789	29,789
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,813	-	2,813	2,813	2,813
Transfers Out	-	-	-	-	-	-
Total	\$ 192,672	\$ 259,483	\$ 252,985	\$ 216,294	\$ 222,507	\$ 223,480

Budget by Fund Group

General Fund	\$ 192,672	\$ 259,483	\$ 252,985	\$ 216,294	\$ 222,507	\$ 223,480
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 192,672	\$ 259,483	\$ 252,985	\$ 216,294	\$ 222,507	\$ 223,480

Funding Sources

Tax Revenues	\$ 78,582	\$ 96,384	\$ 91,565	\$ 76,385	\$ 83,277	\$ 82,491
Non-Tax Revenues	100,145	125,931	103,566	112,195	111,138	113,162
Cash Reappropriated	13,945	37,167	57,854	27,714	28,091	27,826
Total	\$ 192,672	\$ 259,483	\$ 252,985	\$ 216,294	\$ 222,507	\$ 223,480

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
1.00	Full-Time	Accountants	1.50	1.50	1.00
2.00	Full-Time	Accounting Clerks	2.00	2.00	2.00
Total Program			3.50	3.50	3.00

Finance – Accounting

2014 Budget Highlights

Personnel

- Retirement of Lead Accountant, Promotion of Accountant to Lead Accountant – reduction of ½ Accountant

Operations

- No Change

Capital

- Capital Reserve for printer/copier replacement - \$2,813

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the goals, followed by the methods by which the Department is striving to fulfill those goals.

Align community needs with budgetary decisions

-

Adhere to long-term plans

-

Demonstrate exceptional Customer Service

- Prepare annual financial statements that meet state and federal requirements and deadlines.
- Distribute month-end reports within three full business days after download from Treasurer's Office.
- Improve accuracy, efficiency and timeliness of Department with a focus on taxes receivable, and protested taxes reconciliation, year-end closing and adjusting entries, financial statement preparation, fixed asset control, decentralization of claim processing and continue accounting for the Post-employment Benefit Plans Other Than Pension Plans.

Serve as a Model for Excellence in Government

- Receive Unqualified Opinion from external auditors.
- Continue training staff on the Eden System.
- Streamline procedures for one time data entry to accomplish GASB 34 conversions.
- Continue support for the decentralized budget process.
- Improvement of CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in financial Reporting.
- Continue the training for County employees on decentralization of claims.

Improve communication within county government, other jurisdiction and our public

- Increase communication with the general public.
- Continue annual training on claims processing for County employees and their supervisors.

Be an Employer of Choice and improve employee retention

- Provide professional work environment.
- Retain current employees.

Finance – Accounting

Workload Indicators / Performance Measures

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2011	FY 2012	FY 2013	FY 2014
1.	Payments to vendors	20,400	21,000	21,519	21,600
2.	Number of checks written	9,300	9,500	9,491	9,500
	-voided & corrected warrants issued	40	45	89	50
	-dollar volume of checks issued in millions of dollars	38.0	33.0	25.0	25.0
3.	Fixed Asset tracking in millions of dollars	265.0	275.0	276.0	276.0
4.	Number of journal entries and adjustments	1,500	1,500	1,550	1,550
5.	Review & correction of dept. coding (errors found)	3,500	3,550	3,550	3,550
6.	Month end closings & financial closings	13	13	13	13
7.	Year-end financial statements prepared	2	2	2	2
8.	External audit completed	1	1	1	1

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2011	FY 2012	FY 2013	FY 2014
1.	Payment of vendor invoices the week submitted	99.9%	99.9%	99.75%	99.75%
2.	Print checks for invoices weekly & void checks	100%	100%	99%	99%
3.	Journal entries & corrections completed within month received	99.9%	100%	99%	100%
4.	Review & correct dept. coding weekly	100%	100%	100%	99%
5.	Month end close within 3 days of CSA download	95%	92.5%	95%	99%
6.	Financial statement to meet State & Federal deadlines	50%	100%	100%	100%
7.	Unqualified external audit	100%	100%	100%	100%

Comments