

Finance Office

Department Overview

The Finance Office 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 Finance Office supports the County Commission in receiving budget requests, analyzing revenue capacity, analyzing departmental requests, and planning, coordinating, and tracking the effects of decisions during budget meetings. The department is responsible for the budget document, monthly and quarterly reports on revenues, expenses and variations to the budget; preparation of the mid-year budget analysis; the Financial Trend Analysis Report, calculation of future year revenues and expenses for use in estimating funds available for future budgets; preparation of reports and giving financial recommendations, facilitates committees as appointed by the Commission and coordinates county response to legislative bills.

The Office will submit the FY 2012 Budget to the Government Finance Officer's Association for consideration for Certificate of Excellence. This will be the seventh time the County has submitted a budget. The Department has received the GFOA Distinguished Budget Presentation Award for each of the last six year's documents.

Department Goals

- To develop a budget document that is clear, concise and easy to read by the general public.
- Develop and use sound management and financial "best" practices.
- To educate elected officials and department heads on fiscal and financial activities.
- To be referred to as the best county in the state from a fiscal and financial perspective.
- To discuss, design, review and implement full Performance Budgeting for all major departments tied to long- term needs and the CIP.
- To prepare and enhance information for ninth year Financial Trend and Analysis report including mid-year budget review.
- To have open communication between Finance Office and customers.
- To enhance the ability of the Finance Office to analyze budget requests, implement performance budgeting and maintain service levels to customers.
- To develop a Long Term Financial Plan (expansion of financial trend analysis).
- To assure efficient and effective management of the public's resources by providing quality financial services.
- To provide knowledgeable and courteous customer service to all who contact the Finance Office with questions or concerns.
- Continue to move departments forward with performance budgeting.

Recent Accomplishments

- Received GFOA Distinguish Budget Award for sixth year.
- Implementing county-wide performance measurement system.
- Provide Budget and Financial Analysis on the County web page.
- Budget Analyst Reviewer for GFOA Budget Certification Program.
- Developed Balanced Budget projected forward into FY 2012.
- Provided assistance to various Boards with accounting, budget and financial requirements.

GENERAL GOVERNMENT

Finance Office

Department Budget

FINANCE DEPARTMENT

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2010	Request FY 2011	Preliminary FY 2011	Final FY 2011
Personnel	\$ 324,856	\$ 331,368	\$ 325,100	\$ 333,529	\$ 344,644	\$ 339,284
Operations	88,163	139,561	69,854	106,065	106,065	112,565
Debt Service	-	-	-	-	-	-
Capital Outlay	-	6,000	-	6,000	6,000	6,000
Transfers Out	-	-	-	-	-	-
Total	\$ 413,019	\$ 476,929	\$ 394,954	\$ 445,594	\$ 456,709	\$ 457,849

Budget by Fund Group

General Fund	\$ 370,219	\$ 393,479	\$ 365,017	\$ 390,094	\$ 401,209	\$ 395,849
Special Revenue Funds	42,800	83,450	29,937	55,500	55,500	62,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 413,019	\$ 476,929	\$ 394,954	\$ 445,594	\$ 456,709	\$ 457,849

Funding Sources

Tax Revenues	\$ 153,164	\$ 157,190	\$ 154,046	\$ 155,320	\$ 159,137	\$ 162,225
Non-Tax Revenues	213,610	228,311	191,438	202,593	222,202	194,214
Cash Reappropriated	46,245	91,428	49,470	87,680	75,370	101,410
Total	\$ 413,019	\$ 476,929	\$ 394,954	\$ 445,594	\$ 456,709	\$ 457,849

Department Personnel

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

Finance Office – Administration/Budget

Department Overview

The Finance Office 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 Finance Office supports the County Commission in receiving budget requests, analyzing revenue capacity, analyzing departmental requests, and planning, coordinating, and tracking effects of decisions during budget meetings. The department is responsible for the budget document, monthly and quarterly reports on revenues, expenses and variations to the budget; preparing the mid-year budget analysis; preparing the Financial Trend Analysis Report, calculating future year revenues and expenses for use in estimating funds available for future budgets; preparing reports and giving financial recommendations, facilitating committees as appointed by the Commission and coordinating counties response to legislative bills.

The Office will submit the FY 2012 budget to the Government Finance Officer's Association for consideration for Certificate of Excellence. This will be the seventh time the County has submitted a budget. The department has received the GFOA Distinguished Budget Presentation Award for each of the last six year documents.

Department Goals

- To develop a budget document that is clear, concise and easy to read by the general public.
- Develop and use sound management and financial "best" practices.
- To educate elected officials and department heads on fiscal and financial activities.
- To be referred to as the best county in the state from a fiscal and financial perspective.
- To discuss, design, review and implement full Performance Budgeting for all major departments tied to long- term needs and the CIP.
- To prepare and enhance information for ninth year Financial Trend and Analysis report including mid-year budget review.
- To have open communication between Finance Office and customers.
- To enhance the ability of the Finance Office to analyze budget requests, implement performance budgeting and maintain service levels to customers.
- To develop a Long Term Financial Plan (expansion of financial trend analysis).
- To assure efficient and effective management of the public's resources by providing quality financial services.
- To provide knowledgeable and courteous customer service to all who contact the Finance Office with questions or concerns.
- Continue to move departments forward with performance budgeting.

Recent Accomplishments

- Received GFOA Distinguish Budget Award for sixth year.
- Implementing county-wide performance measurement system.
- Provide Budget and Financial Analysis on the County web page.
- Budget Analyst Reviewer for GFOA Budget Certification Program.
- Developed balanced budget projected forward into FY 2012.
- Provided assistance to various boards with accounting, budget and financial requirements.

GENERAL GOVERNMENT

Finance Office – Administration/Budget

Department Budget

FINANCE - Administration

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2011	Request FY 2012	Preliminary FY 2012	Final FY 2012
Personnel	\$ 149,136	\$ 151,375	\$ 151,358	\$ 153,385	\$ 156,974	\$ 156,795
Operations	59,493	105,714	45,011	75,201	75,201	81,701
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,500	-	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
Total	\$ 208,629	\$ 259,589	\$ 196,369	\$ 231,086	\$ 234,675	\$ 240,996

Budget by Fund Group

General Fund	\$ 165,829	\$ 176,139	\$ 166,432	\$ 175,586	\$ 179,175	\$ 178,996
Special Revenue Funds	42,800	83,450	29,937	55,500	55,500	62,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 208,629	\$ 259,589	\$ 196,369	\$ 231,086	\$ 234,675	\$ 240,996

Funding Sources

Tax Revenues	\$ 63,597	\$ 63,710	\$ 62,436	\$ 63,710	\$ 64,497	\$ 65,918
Non-Tax Revenues	103,531	109,200	82,606	82,606	106,722	95,065
Cash Reappropriated	41,501	86,679	51,328	84,770	63,456	80,013
Total	\$ 208,629	\$ 259,589	\$ 196,369	\$ 231,086	\$ 234,675	\$ 240,996

Department Personnel

No. of Positions	FT/PT	Title	FTE
1	Full-Time	Finance Director	1
1	Full-Time	Budget Coordinator	1
Total Program			2

2012 Budget Highlights

Finance Office – Administration/Budget

Personnel

-

Operations

-

Capital

- Capital Outlay \$2,500 for monitor, laptop purchase, printer

County Commission Goals/Department Response

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

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

Be Model for Excellence in Government

- Input solicited on legislative proposals.
- Referred to as the best county fiscal office in the state.
- Develop a long-term plan for operations and capital needs.

Improve Communications

- 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.

To be the Employer of Choice

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

GENERAL GOVERNMENT

Finance Office – Administration/Budget

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Estimate	Projected
Indicator		FY 2009	FY 2010	FY 2011	FY 2012
1.	Public meetings held on the budget	17	18	18	18
2.	Appearances on media (TV/radio) on budget	5	4	5	6
3.	Preliminary budget meetings held with departments	68	66	70	72
4.	Size of the county's budget	\$82.6 Mil	\$130 Mil	\$111 Mil	\$107 Mil
5.	Number funds	232	230	233	228
6.	Number of budgeted transfers	32	56	60	85
7.	Budget amendments presented	34	37	40	30
8.	Budget Off-Site Work Session in 2 days or less	2.3	2	2	2

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2009	FY 2010	FY 2011	FY 2012
1.	Distinguished Budget Presentation Award	Received	Received	Received	Applied 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)	98%	89%	92%	95%

Comments

Finance Office - 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 primary accountant prepares the Annual Financial Report, with support staff reviewing all purchase orders, recommends changes as needed in coding or information, reviews input of all departments and inputs purchase orders, where necessary, prepares a voucher 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). They also prepare monthly departmental reports, the Annual Financial Report, and maintain the County General Ledger, Fixed Asset system, and GASB 34 Reporter. The addition of the 2nd accountant will allow for the preparation of a Consolidated Annual Financial Report (CAFR) over time and possibly 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.
- 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.
- Continue decentralization of the claims processes.
- Improvement of Annual Financial Report to a CAFR for potential submittal to GFOA for a Certificate of Achievement for Excellence in Financial Reporting.

Recent Accomplishments

- Completed 85% of the decentralization of the claims process for the County's Departments.
- Received Un-qualified opinion.

GENERAL GOVERNMENT

Finance Office - Accounting

Activity Budget

FINANCE - Accounting

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2010	Request FY 2012	Preliminary FY 2012	Final FY 2012
Personnel	\$ 175,720	\$ 179,993	\$ 173,742	\$ 180,144	\$ 187,670	\$ 182,489
Operations	28,670	33,847	24,843	30,864	30,864	30,864
Debt Service	-	-	-	-	-	-
Capital Outlay	-	3,500	-	3,500	3,500	3,500
Transfers Out	-	-	-	-	-	-
Total	\$ 204,390	\$ 217,340	\$ 198,585	\$ 214,508	\$ 222,034	\$ 216,853

Budget by Fund Group

General Fund	\$ 204,390	\$ 217,340	\$ 198,585	\$ 214,508	\$ 222,034	\$ 216,853
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 204,390	\$ 217,340	\$ 198,585	\$ 214,508	\$ 222,034	\$ 216,853

Funding Sources

Tax Revenues	\$ 89,567	\$ 93,480	\$ 91,610	\$ 91,610	\$ 94,640	\$ 96,306
Non-Tax Revenues	110,079	119,111	108,833	119,988	115,480	99,149
Cash Reappropriated	4,744	4,749	(1,858)	2,910	11,914	21,397
Total	\$ 204,390	\$ 217,340	\$ 198,585	\$ 214,508	\$ 222,034	\$ 216,853

Activity Personnel

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

Finance Office - Accounting

2012 Budget Highlights

Personnel

-

Operations

-

Capital

- Capital Reserve for printer replacement - \$3,500

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the County Commission's goals, followed by the methods by which the Finance Office - Accounting department is striving to fulfill those goals.

Exceptional Customer Service

- Prepare annual financial statements that meet state and federal requirements & deadlines.
- Distribute month-end reports within three (3) 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. Implement GASB 54 New Fund Balance Calculations.

Be 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 Communications

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

To be the Employer of Choice

- Provide professional work environment.
- Retain current employees.

GENERAL GOVERNMENT

Finance Office - Accounting

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Estimate	Projected
Indicator		FY 2009	FY 2010	FY 2011	FY 2012
1.	Payments to vendors	19,959	20,131	20,400	21,000
2.	Number of checks written	9,411	9,019	9,300	9,500
	-voided & corrected warrants issued	45	19	40	45
	-dollar volume of checks issued in millions of dollars	30.36	42.69	38.0	33.0
3.	Fixed Asset tracking in millions of dollars	217.2	225.0	265.0	275.0
4.	Number of journal entries and adjustments	1,384	1,375	1,500	1500
5.	Review & correction of dept. coding (errors found)	3,500	3,475	3,500	3550
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	Estimate	Projected
Measure		FY 2009	FY 2010	FY 2011	FY 2012
1.	Payment of vendor invoices the week submitted	99.95%	99.9%	99.9%	99.75%
2.	Print checks for invoices weekly & void checks	100%	100%	100%	100%
3.	Journal entries & corrections completed within month received	99.90%	99.9%	100%	100%
4.	Review & correct dept. coding weekly	100%	100%	100%	100%
5.	Month end close within 3 days of CSA download	100%	95%	92.5%	100%
6.	Financial statement to meet State & Federal deadlines	100%	50%	100%	100%
7.	Unqualified external audit	100%	100%	100%	100%

Comments