

GENERAL GOVERNMENT



Overview of General Government

Summary of General Government Activity

General Government activity includes administrative departments in the General Fund, PILT and other funds controlled by departments in the General Fund (i.e. Clerk & Recorder responsible for Records Preservations, Planning responsible for Planning Board & Zoning funds).

Working Capital/Fund Balance (Cash) is being used to fund \$9,043,129 of General Government. Revenues are projected to be \$11,422,476 and Expenses are set at \$20,465,604. The largest fund within this grouping is the County General Fund at \$9,743,379 in expenses. The General Fund supports 13 departments comprising the administrative activities of the County. These departments include County Commission, County Administrator, Clerk & Recorder (Recording and Elections activities), Treasurer (Property Tax Collection, Motor Vehicle and Delinquent Tax Collections activities), Auditor, Information Technology Services, Attorney, Justice Courts, Human Resources, Finance (Administration, Accounting and Grant Administration), Clerk of District Court (Clerk and Public Administrator), Superintendent of Schools and Planning (Planning and Geographic Information Services).

PILT is the next largest component, excluding capital projects, with a significant portion of its expenses being designated for debt service and the County's contingency account. Contingency is budgeted at \$300,000, which is available to all County operating departments. Contingency is available when an expense is necessary without available budget. It is impossible to predict what will happen over the fiscal year and contingency is the County's method to immediately address problems as they arise.

The General Government Operating Reserves are set at \$5,496,591; approximately 27% of approved expenses. This reserve is used to pay bills for the period between tax collections (June to November and December to May), capital reserves set aside for future years, along with reserve for employer health insurance. Without adequate reserves, the County would have to borrow money with interest costs reducing service to taxpayers.



Gallatin County Courthouse Administrative Offices

GENERAL GOVERNMENT

Overview of General Government

The following table shows the FY 2017 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues, for General Government Activities:

The General Government Activity represents 14.09% of the County budget and requires 11.86% of the tax revenue for all activities. This activity accounts for 12.84% of Non-Tax Revenues generated by departments, agencies, special districts and activities.

| GENERAL GOVERNMENT ACTIVITIES | | | | | | |
|--------------------------------------|-----------------------------|-----------------------------------|----------------------------------|---------------------|-------------------|------------------------------|
| | | | FY 2017 FINAL BUDGET | | | |
| FUND NO. | Fund Name | Prior Year Beginning Fund Balance | 6/30/2016 Beginning Fund Balance | Revenue Projections | Approved Expenses | Budgeted Ending Fund Balance |
| | | / Cash on Hand | / Cash on Hand | | | / Cash on Hand |
| 1000 | General Fund | 2,848,747 | 4,005,525 | 7,914,896 | 9,743,379 | 2,177,042 |
| 2250 | County Wide Planning | 322,458 | 261,877 | 184,623 | 356,500 | 90,000 |
| 2372 | Permissive Medical Levy | 38,252 | 21,899 | 619,734 | 619,482 | 22,151 |
| 2393 | Records Preservation | 112,257 | 134,304 | 140,000 | 229,995 | 44,309 |
| 2859 | Land Information | 13,858 | 16,830 | 25,000 | 41,830 | - |
| 2860 | County Land Planning | - | - | - | - | - |
| Var. | Zoning Districts | 533 | 564 | 40,015 | 40,579 | - |
| 2900 | P.I.L.T. | 2,186,337 | 3,018,494 | - | 2,365,498 | 652,996 |
| 4010 | County Buildings Cap Prjts. | 4,350,521 | 4,531,974 | 683,729 | 3,969,629 | 1,246,073 |
| 6050 | Employee Health Insurance | 584,938 | 1,723,190 | 1,003,733 | 1,648,744 | 1,078,179 |
| 6090 | Central Communications | 627,079 | 586,989 | 384,300 | 850,747 | 120,542 |
| 6110 | Copier Revolving Fund | 127,635 | 122,462 | 29,200 | 116,700 | 34,962 |
| 6120 | Liability Insurance Fund | 102,955 | 105,495 | 15,940 | 91,375 | 30,060 |
| 7855 | Manhattan(Rural) Planning | - | - | 6,130 | 5,851 | 279 |
| | Gallatin College | - | 10,118 | 375,177 | 385,295 | - |
| | ACTIVITY TOTAL | 11,315,571 | 14,539,721 | 11,422,476 | 20,465,604 | 5,496,593 |

| | <u>FY 2010</u> | <u>FY2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> |
|----------------------------|----------------|---------------|----------------|----------------|----------------|----------------|
| Approved Budget | 10.58% | 13.03% | 11.92% | 12.11% | 11.67% | 14.09% |
| Cash Used in Budget | 8.60% | 14.68% | 8.92% | 8.68% | 9.60% | 16.39% |
| Non-Tax Revenues | 21.35% | 15.25% | 16.80% | 15.98% | 13.92% | 12.84% |
| Taxes | 12.02% | 11.72% | 11.16% | 11.91% | 12.87% | 11.86% |

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GENERAL GOVERNMENT ACTIVITY SUMMARY

| Object of Expenditure | Actual FY 2015 | Budget FY 2016 | Actual FY 2016 | Request FY 2017 | Preliminary FY 2017 | Final FY 2017 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| Personnel | \$ 7,107,518 | \$ 7,873,574 | \$ 7,533,032 | \$ 8,230,271 | \$ 7,872,912 | \$ 8,010,908 |
| Operations | 5,104,474 | 5,200,519 | 2,560,861 | 4,178,904 | 7,562,950 | 7,201,573 |
| Debt Service | 58,504 | 224,225 | 223,875 | 224,225 | 512,285 | 225,375 |
| Capital Outlay | 511,466 | 2,468,586 | 314,435 | 1,760,378 | 4,165,972 | 4,864,948 |
| Transfers Out | 132,000 | 561,200 | 162,800 | 162,800 | 162,800 | 162,800 |
| Total | \$ 12,913,961 | \$ 16,328,104 | \$ 10,795,003 | \$ 14,556,578 | \$ 20,276,919 | \$ 20,465,604 |

Budget by Fund Group

| | | | | | | |
|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| General Fund | \$ 8,429,762 | \$ 10,342,779 | \$ 9,271,008 | \$ 13,314,406 | \$ (2,566,560) | \$ 9,743,379 |
| Special Revenue Funds | 3,634,852 | 2,035,194 | 288,499 | 1,216,333 | 3,649,572 | 3,653,884 |
| Debt Service Funds | - | - | - | - | 512,285 | - |
| Capital Project Funds | 383,599 | 1,613,096 | - | - | 3,519,817 | 3,969,629 |
| Enterprise Funds | 1,000 | - | - | - | - | - |
| Internal Service Funds | 464,748 | 1,964,460 | 985,871 | 1,242,172 | 2,798,827 | 2,707,566 |
| Trust & Agency Funds | - | 372,575 | 249,625 | - | 362,379 | 391,146 |
| Total | \$ 12,913,961 | \$ 16,328,104 | \$ 10,795,003 | \$ 15,772,911 | \$ 8,276,319 | \$ 20,465,604 |

Funding Sources

| | | | | | | |
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| Tax Revenues | \$ 4,634,458 | \$ 4,619,620 | \$ 3,953,702 | \$ 4,774,974 | \$ (8,580,763) | \$ 5,186,764 |
| Non-Tax Revenues | 4,607,901 | 6,331,500 | 6,661,397 | 5,801,696 | 7,712,957 | 5,954,349 |
| Cash Reappropriated | 3,671,603 | 5,376,984 | 179,904 | 5,196,240 | 9,144,125 | 9,324,491 |
| Total | \$ 12,913,961 | \$ 16,328,104 | \$ 10,795,003 | \$ 15,772,911 | \$ 8,276,319 | \$ 20,465,604 |

Personnel Summary

| No. of Positions | FT/PT | Title | FTE 2015 | FTE 2016 | FTE 2017 |
|---------------------|-----------|-------------------------|-------------|-------------|-------------|
| 11 | Full-Time | Elected Officials | 11.00 | 11.00 | 11.00 |
| 4 | Full-Time | Department Heads | 8.00 | 8.00 | 5.00 |
| 32 | Full-Time | Professional Staff | 29.20 | 30.20 | 36.25 |
| 14 | Full-Time | Para-Professional Staff | | | 14.52 |
| 71 | Full-Time | Support Staff | 69.79 | 68.17 | 54.40 |
| 120 | | Total Activity | 117.99 | 117.37 | 121.17 |