
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).

The largest fund within this grouping is the County General Fund. The General Fund supports 16 departments comprising the administrative activities of the county. These departments include County Commission, 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 / Accounting, Grant Administration, Geographic Information Services, Clerk of District Court (Clerk and Public Administrator), Superintendent of Schools, Planning, and Miscellaneous. Working Capital/Fund Balance (Cash) is being used to fund \$3,638,226 in expenses. Revenues are projected to be \$10,912,152 and Expenses are set at \$14,091,600.

PILT is the next largest component, with a significant portion of its expenses being designated for debt service and the County's contingency account. Contingency is budgeted at \$400,000, 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 \$2,430,043; approximately 17% of approved expenses. This reserve is used to pay bills for the period between tax collections (June to November and December to May), 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

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The following table shows the FY 2014 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues, for General Government Activities:

GENERAL GOVERNMENT ACTIVITIES						
			FY 2014 FINAL BUDGET			
FUND NO.	Fund Name	Beginning Fund Balance / Cash on Hand	Beginning Fund Balance / Cash on Hand	Revenue Projections	Approved Expenses	Budgeted Ending Fund Balance / Cash on Hand
1000	General Fund	1,495,834	1,734,929	8,136,513	8,347,995	1,120,571
2250	County Wide Planning	85,302	173,158	179,234	302,392	50,000
2372	Permissive Medical Levy	21,229	48,903	380,049	408,446	20,506
2393	Records Preservation	126,868	113,436	188,000	293,000	8,436
2860	County Land Planning	33,088	15,394	25,000	35,394	5,000
Var.	Zoning Districts	305	597	42,329	42,926	-
2900	P.I.L.T.	1,532,223	1,770,031	100	1,420,131	350,000
2902	Forest Receipts Title III	-	-	-	-	-
4010	County Buildings Cap Prjts.	281,176	929,568	350,790	900,060	380,298
4990	Stimulus Activity	-	-	-	-	-
6050	Employee Health Insurance	436,478	496,142	1,162,397	1,250,985	407,554
6090	Central Communications	594,797	668,733	394,088	990,194	72,627
6110	Copier Revolving Fund	107,845	78,100	(9,600)	56,300	12,200
6120	Liability Insurance Fund	98,779	38,941	7,350	43,441	2,851
	Other Districts	-	-	55,901	-	-
	ACTIVITY TOTAL	4,813,924	6,067,931	10,912,151	14,091,263	2,430,043

The General Government Activity represents 11.92% of the County budget and requires 11.16% of the tax revenue for all activities. This activity accounts for 16.80% of Non-Tax Revenues generated by departments, agencies, special districts and activities.

Budgeted General Government Activity

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY2013</u>	<u>FY 2014</u>
Approved Budget	14.31%	10.58%	12.45%	12.33%	13.03%	11.92%
Cash Used to Fund Budget	17.32%	8.60%	7.12%	8.03%	14.68%	8.92%
Non-Tax Revenues	16.49%	21.35%	21.52%	16.74%	15.25%	16.80%
Taxes	7.97%	12.02%	7.30%	11.22%	11.72%	11.16%

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GENERAL GOVERNMENT ACTIVITY SUMMARY							
Object of Expenditure	Actual FY 2012	Final FY 2013	Estimated		Request FY 2014	Preliminary FY 2014	Final FY 2014
			Actual FY 2013	Start-Up FY 2014			
Personnel	10,744,711	6,765,525	6,482,361	6,643,124	6,832,897	6,811,420	6,885,865
Operathons	2,907,390	4,611,225	4,660,322	3,637,742	4,924,044	4,743,037	5,020,732
Debt Servhce	2,140,792	622,297	484,433	414,412	105,699	105,699	105,699
Capptal Outlay	2,313,955	3,288,797	1,331,620	3,172,193	1,011,187	3,032,767	2,078,968
Transfers Out	-	-	-	-	-	-	-
Total	18,106,848	15,287,844	12,958,736	13,867,471	12,873,827	14,692,923	14,091,263
Budget by Fund Group							
General Fund	7,033,858	8,507,470	8,151,398	6,532,195	7,940,520	9,442,727	8,492,780
Special Revenue Funds	4,342,485	2,899,776	1,262,626	4,446,069	3,255,765	2,032,684	2,502,289
Debt Service Funds	-	-	-	-	-	-	-
Capital Project Funds	2,313,955	2,186,431	1,331,620	482,400	-	1,021,377	900,060
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	4,416,549	2,406,807	2,213,091	2,406,807	1,677,542	2,196,135	2,196,135
Trust & Agency Funds	-	55,901	-	-	-	-	-
Total	18,106,848	16,056,386	12,958,736	13,867,471	12,873,827	14,692,923	14,091,263
Funding Sources							
Tax Revenues	3,814,719	4,212,665	4,044,159	4,607,561	4,892,561	3,503,942	4,144,101
Non-Tax Revenues	5,907,606	5,945,002	5,766,652	5,456,383	5,456,383	6,949,852	6,768,050
Cash Reappropriated	8,384,522	5,898,719	3,147,925	3,803,527	2,524,883	4,239,129	3,179,112
Total	18,106,848	16,056,386	12,958,736	13,867,471	12,873,827	14,692,923	14,091,263

Personnel Summary

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
11	Full-Time	Elected Officials	11.00	11.00	11.00
8	Full-Time	Department Heads	8.00	8.00	8.00
28	Full-Time	Professional Staff	27.46	28.13	27.13
67	Full-Time	Support Staff	62.56	66.38	66.90
114		Total Activity	110.02	113.51	113.03