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# GENERAL GOVERNMENT

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## Overview of General Government

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### 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 \$3,903,708 of General Government. Revenues are projected to be \$11,600,811 and Expenses are set at \$15,448,616. The largest fund within this grouping is the County General Fund at \$8,958,291 in expenses. 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.

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 \$2,699,382; 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*

## GENERAL GOVERNMENT

### Overview of General Government

The following table shows the FY 2015 Final Operating Approved Expenditures (Budget), Cash Reserve, Cash, Non-Tax Revenue, Taxes and Millage needed to generate tax revenues, for General Government Activities:

<b>GENERAL GOVERNMENT ACTIVITIES</b>						
			<b>FY 2015 FINAL BUDGET</b>			
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	1,622,576	2,359,500	7,903,576	8,958,291	1,304,782
2250	County Wide Planning	173,158	281,636	179,454	411,090	50,000
2372	Permissive Medical Levy	52,455	69,590	583,935	621,561	31,964
2393	Records Preservation	113,436	86,722	130,000	216,722	-
2860	County Land Planning	15,394	13,496	25,000	31,496	7,000
Var.	Zoning Districts	597	107	43,426	43,533	-
2900	P.I.L.T.	1,712,813	1,921,798	100	1,571,898	350,000
2902	Forest Receipts Title III	-	-	-	-	-
4010	County Buildings Cap Prjts.	856,049	657,148	1,044,049	1,126,197	575,000
4990	Stimulus Activity	-	-	-	-	-
6050	Employee Health Insurance	551,260	441,305	1,205,917	1,305,088	342,134
6090	Central Communications	668,733	654,531	384,300	1,038,831	-
6110	Copier Revolving Fund	105,136	81,347	30,400	75,962	35,785
6120	Liability Insurance Fund	39,080	35,911	14,754	47,947	2,717
	Other Districts	-	-	55,901	-	-
	<b>ACTIVITY TOTAL</b>	5,910,688	6,603,090	11,600,811	15,448,616	2,699,382

The General Government Activity represents 12.11% of the County budget and requires 11.91% of the tax revenue for all activities. This activity accounts for 15.98% of Non-Tax Revenues generated by departments, agencies, special districts and activities.

### Budgeted General Government Activity

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Approved Budget	10.58%	12.45%	12.33%	13.03%	11.92%	12.11%
Cash Used to Fund Budget	8.60%	7.12%	8.03%	14.68%	8.92%	8.68%
Non-Tax Revenues	21.35%	21.52%	16.74%	15.25%	16.80%	15.98%
Taxes	12.02%	7.30%	11.22%	11.72%	11.16%	11.91%

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### GENERAL GOVERNMENT ACTIVITY SUMMARY

Object of Expenditure	Actual FY 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 6,570,232	\$ 6,876,931	\$ 6,689,922	\$ 7,263,394	\$ 7,401,118	\$ 7,384,927
Operations	1,901,696	2,987,165	2,147,901	2,693,070	5,252,572	5,548,341
Debt Service	-	-	-	-	-	58,504
Capital Outlay	2,389,886	1,030,409	185,790	977,308	2,313,869	2,324,844
Transfers Out	154,386	120,000	120,000	132,000	132,000	132,000
<b>Total</b>	<b>\$ 11,016,200</b>	<b>\$ 11,014,505</b>	<b>\$ 9,143,613</b>	<b>\$ 11,065,772</b>	<b>\$ 15,099,559</b>	<b>\$ 15,448,616</b>

#### Budget by Fund Group

General Fund	\$ 7,617,243	\$ 8,416,441	\$ 8,301,285	\$ 8,897,167	\$ 8,917,912	\$ 8,958,291
Special Revenue Funds	626,673	1,548,420	412,630	1,122,043	2,485,511	4,300,297
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	1,830,592	-	-	-	1,244,063	1,126,197
Enterprise Funds	-	-	-	-	-	3,500
Internal Service Funds	941,692	1,049,644	429,698	1,046,562	2,452,073	1,060,331
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 11,016,200</b>	<b>\$ 11,014,505</b>	<b>\$ 9,143,613</b>	<b>\$ 11,065,772</b>	<b>\$ 15,099,559</b>	<b>\$ 15,448,616</b>

#### Funding Sources

Tax Revenues	\$ 3,445,311	\$ 3,483,861	\$ 3,412,138	\$ 3,643,367	4,475,990	\$ 4,681,271
Non-Tax Revenues	3,614,789	4,598,262	4,526,678	4,806,103	5,714,603	6,919,540
Cash Reappropriated	3,956,100	2,938,380	1,204,797	2,596,302	4,908,966	3,847,804
<b>Total</b>	<b>\$ 11,016,200</b>	<b>\$ 11,020,503</b>	<b>\$ 9,143,613</b>	<b>\$ 11,045,772</b>	<b>\$ 15,099,559</b>	<b>\$ 15,448,616</b>

### Personnel Summary

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
11	Full-Time	Elected Officials	11.00	11.00	11.00
8	Full-Time	Department Heads	8.00	8.00	8.00
30	Full-Time	Professional Staff	27.46	27.13	29.20
70	Full-Time	Support Staff	62.56	66.90	69.79
119		Total Activity	110.02	113.03	117.99