Gallatin County, Montana

FINAL OPERATING BUDGET

AND

CAPITAL EQUIPMENT AND PROJECT BUDGET

FOR FISCAL YEAR 2015 – 2016

COUNTY COMMISSION

R. Stephen White, Chairman
Joe P. Skinner, Member
Don Seifert, Member

Charlotte Mills, Clerk and Recorder

Jim Doar, County Administrator

SUPPORT STAFF

Jim Doar, County Administrator

Ed Blackman, Finance Director

Cynde Hertzog, Human Resource Director

Justine Swanson, Finance Coordinator

PUBLIC REVIEW

The County Commission held public hearings on the Preliminary Budget on July 7th, when it was approved along with public hearings on July 28th and August 4th in the Community Room of the County Courthouse, 311 West Main, Bozeman, MT. The Commission considered and approved the Final Budget on August 25th. The Final Budget is based on available funds taking into consideration the input received during all public hearings, including the budget work sessions.

The Final Budget was presented, discussed and approved on August 25th at a regular noticed public meeting. The Final Budget does not levy the Floating Mills for FY 07 through FY 2016 in the amount of $1,489,762 for Operating Budgets and $148 for County rural budgets (Road, Library - property outside incorporated Cities and Towns). The Commission could levy an additional $849,460 for Permissive Medical Levy in FY 2016.

All interested persons were encouraged and given the opportunity to send written comments to the County Commission or attend a public meeting to voice their thoughts on the Final Budget or any aspect of the FY 2016 County Operating and Capital Budget.

The FY 2016 Final Operating, Capital Equipment and Capital Budget is available for review by the public in the Gallatin County Clerk & Recorder, County Commission, and County Finance Offices in the Gallatin County Courthouse, 311 West Main, Bozeman, Montana, during regular business hours, Monday through Friday. The Budget is also available on-line at www.gallatin.mt.gov. Summaries of the document are available at the Belgrade, Bozeman, Manhattan, Three Forks and West Yellowstone Libraries. Copies of the full document may be purchased at the County Finance Office for $35.

Supporting documentation, including line item appropriations and revenues may be viewed at the County Finance Office and the County Clerk and Recorders office.

FY 2016 FINAL BUDGET

Table of Contents

Description	Page No.
Executive Summary	**7**
Budget Message	9
Organizational Chart	26
Gallatin County Profile	27
Budget Process	35
Financial Policies	44
Financial Structure	53
Financial Summaries	**59**
Overview of Budgeted Resources	60
Revenue Assumptions, Estimates and Trends	65
Estimates, Projections and Mill Levy Information	72
General Government	**77**
Overview of General Government	78
Departmental Summaries	
Administrator	81
Attorney	83
Auditor	85
Clerk & Recorder	87
Clerk of District Court	95
Commission	97
Compliance	99
Finance	101
Geographic Information Systems (GIS)	105
Grant and Project Administration	107
Human Resources	109
Information Technology Services (ITS)	111
Justice Court	113
Planning and Community Development	115
Superintendent of Schools	119
Treasurer	121

FY 2016 FINAL BUDGET

Table of Contents

Public Health **129**

Overview of Public Health 130

Departmental Summaries

Public Health Fund 133

Other Public Health Activities 151

Rest Home 153

Water Quality 155

Public Safety **157**

Overview of Public Safety 158

Departmental Summaries

Coroner 161

Court Services 163

DUI Task Force 163

Emergency Management and Hazardous Materials 167

Enhanced Dispatch and Law Enforcement Records 169

Fire Districts and Fire Service Areas 175

Fire Marshall 177

Public Safety Activity Grants 179

Sheriff 187

Public Works **199**

Overview of Public Works 200

Departmental Summaries

Airport at Three Forks - Pogreba Field 203

Facilities - Central Maintenance 205

Noxious Weed 207

Other Public Works Activity 209

Road Department 211

Rural Improvement Districts (RID) 217

Solid Waste Disposal 219

FY 2016 FINAL BUDGET

Table of Contents

Recreation and Other **223**

Overview of Recreation and Other 224

Departmental Summaries

Extension Services 227

Fair Activity 229

Library Activity 231

Open Space Activity 233

Other Activities 235

Park Activities 237

Senior Citizen Activity 239

Capital Projects **241**

Overview of Capital Improvement Program (CIP) and Capital Budget 242

Listing Capital Outlay / Capital Projects 249

Debt Management **263**

Overview of Debt Management 264

Gallatin County Debt Management 264

Bond Rating 269

Debt Management Policies 271

Debt Service Schedules of Major Outstanding Bonds 272

Appendix **277**

Resolution Adopting Final Budget 278

Resolution Setting Mill Levies 289

Comparison Millage (Mills) and Taxes 298

History of Real Property Tax Collection 302

Personnel Information 305

Statistical Information 320

Consumer Price Index 323

Unincorporated Districts 324

Acronyms 325

Glossary 329

EXECUTIVE SUMMARY

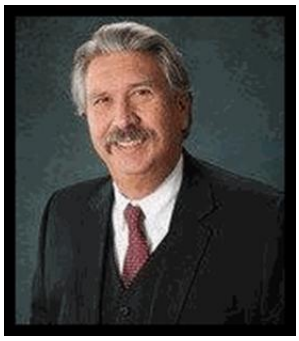
Gallatin County Commissioners

Commissioner R. Stephen White, Chairman

Elected as Commissioner - 2006 and 2012

Commissioner Joe P. Skinner, Member

Elected as Commissioner – 2004 and 2010



Commissioner Don Seifert, Member

Elected as Commissioner – 2014

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Gallatin County

Montana

For the Fiscal Year Beginning

July 1, 2014

Executive Director

Budget Message

GALLATIN COUNTY
311 West Main Street, Room 306 • Bozeman, MT 59715
Commission@gallatin.mt.gov

County Commission

R. Stephen White
Joe Skinner
Don Seifert

Phone (406) 585-3000
Fax (406) 582-3003

Final Budget Message

August 25, 2015

Residents of Gallatin County:

This document is the Final Operating, Capital Equipment and Projects Budget for Gallatin County, Montana for the fiscal year ending June 30, 2016 (FY 2016). The document represents the County's continued efforts to provide and maintain quality services to citizens while maintaining or reducing the costs to provide those services. The FY 2016 Final Budget demonstrates the Commission's commitment to balancing the budget and maintaining the County's long-term financial stability, while keeping tax increases to a minimum.

Some changes to the budget from the previous year that are noteworthy include an increase in County staffing levels and an increase to taxes. The budget includes an increase of 8.09 Full Time Equivalents (FTE) in County Tax Supported Funds and a decrease of 4.12 FTE in Non Tax Supported Funds. The result is an overall increase of 3.97 FTE.

Unfortunately, the Commission has found that taxes need to increase by $1,076,149 for Operating Budgets and $129,430 for Permissive Medical Levy. The increases in taxes are necessary to support Deputy County Attorney cost increases, Pre-Trial Officer, Detention Officer, Planning Assistant, Sheriff Grant Match costs, and Treasurer Motor Vehicle Clerk along with health insurance premium increases. While the budget does increase taxes by 4.36%, the Commissioners did not levy an additional $2,339,055 (8.1%) in permitted taxes.

For FY 2016, the Commission undertook a major project to overhaul the Performance Management system for the County. In consultation with the Government Finance Officers Association, the Commission established a set of priorities captured in the following five (5) citizen-centered statements:

- I want to support an effective and efficient government;
- I want to be safe;
- I want to know all residents have the ability to be healthy;
- I want to have sustainable infrastructure; and,
- I want to promote the Gallatin County culture.

The County is continuing to expand on this project with the goal of full implementation in the FY 2017 Budget.

A brief summary of the Final Budget follows.

Budget Message

Overview of Budgeted Resources

The following table depicts beginning balances, estimated revenues, approved expenditures, and projected ending balances for the budget year. All funds of the County are included in the Final budget. The table reflects estimated revenues of $84.3 million, budgeted expenditures of $137.2 Million, resulting in a decrease in the ending balance of $52.9 million. Explanations of the significant changes in fund and cash balances (those greater than 10%) for each of the major fund groups are found immediately following the table.

CHANGES IN FUND BALANCE / CASH BALANCE
Projected Changes in Fund Balances or Cash Balances
FY 2016 FINAL BUDGET -- July 1, 2015 through June 30, 2016 (FY 2016)

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS	FIDUCIARY FUNDS	TOTAL
	General	Special Revenue	Debt Service	Capital Projects	Enterprise & Internal Funds	Trust & Agency	ALL FUNDS
Beginning Fund Balance (Cash)	$ 4,256,859	$ 24,277,984	$1,894,968	$ 9,186,672	$ 20,009,569	$ 10,736,936	$ 70,362,988
Estimated Revenues	10,831,213	31,567,521	5,014,651	4,211,233	18,111,384	14,520,173	84,256,175
less FY 2016 Final Budget	(13,351,030)	(50,476,680)	(6,529,619)	(12,477,905)	(30,682,251)	(23,671,036)	(137,188,521)
Projected Changes to Fund Balance (Cash)	(2,519,817)	(18,909,159)	(1,514,968)	(8,266,672)	(12,570,867)	(9,150,863)	(52,932,346)
Estimated Ending Fund Balance (Cash)	$ 1,737,042	$ 5,368,825	$ 380,000	$ 920,000	$ 7,438,702	$ 1,586,073	$ 17,430,642

General Fund

- The General Fund will use $2,519,817 (59.2%) in working capital to fund $351,298 in capital outlay, $678,462 in Bridge replacement / repairs, $150,000 in retirement costs, $528,000 for one-time transfers, $293,819 in debt service and $463,463 in one time operational costs. Two factors that will mitigate the potential use of working capital are:
  - The County utilizes conservative revenue estimates with actual revenues normally coming in higher (121.81% in FY 2015).
  - The approved budget is the maximum spending limits for departments. Departments routinely under expend their budgets, which serves to increase ending fund balances (91.63% in FY 15).

Special Revenue Funds

Special Revenue Funds will use $18.9 million of Working Capital (77.9%) of beginning cash. Rural Improvement District road improvements are $7.6 million, Road projects and capital accounts for $2.0 million, with Impact Fee/Gas tax used for improvements at $1.0 million, Public Safety capital and Debt account for $1.1, PILT payments for loans, etc $2.9 million, $0.9 million reserved for capital for dispatch center/equipment, City/County Health Fund and Grant expenses $0.8 million, Open space accounts for $0.50 million, TIGER (I-90 Interchange) $0.3 million, with the balance of working capital used by all other special revenue funds, especially Grants.

Budget Message

Debt Service Funds

- Debt Service Funds collect tax revenues in the previous Fiscal Year for payment in the next Fiscal Year prior to the next tax collection. This is required to make bond payments pursuant to bond agreements. The actual amount of $1.5 million of Working Capital (79.9%) of beginning cash is consistent with previous year's usage.

Capital Project Funds

- Capital Projects will use $8.3 million (90.0%) of beginning cash for ongoing construction projects. $3.2 million will fund capital projects, Core Rolling Stock and Building upgrades, $2.6 million for Detention Center Expansion, Open Space accounts for $1.4 million and $1.1 million for RID / Junk Vehicle expenses.

Enterprise / Internal Service Funds

- The $12.6 million (62.8%) of beginning cash for Enterprise Funds/Internal Service Funds will pay for building repairs at the Rest Home, loan reserves, financial assurance reserves and capping of the cells at the Logan Landfill, if needed, and set aside requirements for the West Yellowstone Refuse District Compost Facility. Internal Service working capital will be used to fund health insurance claims, replacement of copiers and motor pool vehicles per replacement schedules and payment of deductibles, if needed.

Trust and Agency Funds

- Trust and Agency working capital is projected to decrease by $9.1 million of Working Capital (85.2%) of beginning cash. The use of working capital is for fire districts/service areas and special districts budgeting money for replacement or enhancement of their systems, including use of Fire Impact Fees.

Budget Message

Planning Processes

Gallatin County conducts various planning processes, both short-term and long-term, to help guide the Government and to ensure that decisions are made in the context of the organization as a whole and with a long-term perspective. Four of those processes (the Strategic Planning Process, Growth Plan, Financial Trend Analysis, and Capital Improvement Plan) are discussed below.

Strategic Planning Process

Strategic planning suggests ways (strategies) to identify and move toward desired future states. It consists of developing and implementing plans to reach goals and objectives. Within government, strategic planning provides guidance for organizational management similar to that for business, but also provides guidance for the evolution or modification of public policy and laws. Areas of such public policy include: funding of infrastructure, rate-setting and functional plans (County's Comprehensive Plan for land use, Bozeman, Belgrade and the County Transportation Plan and the County's Solid Waste Plan).

The Strategic Planning Process is an ongoing dynamic process that gives residents, taxpayers and interested persons a greater understanding of County government. The Process focuses on performance and provides for measurable goals and objectives the County intends to achieve. Department employees will be held accountable for the implementation and success of the plan.

As part of the Strategic Planning Process, the County created a set of strategies to help guide the organization. These range from philosophical strategies (Mission Statement) down to concrete achievable goals for the coming year. Shown on the following page are the results of the Strategic Planning Process.

During FY 2015, the Commission began an effort to overhaul the Performance Management system for the County. A major goal of the effort is to shift away from simply tracking data to using performance measures as a way to guide decision making throughout the County. Performance budgets emphasize the accomplishment of program objectives. Performance budgeting involves a shift away from inputs (what is going to be purchased), to outcomes (what is going to be accomplished).

Initial work was completed to identify the major priorities of the County as set by the Commission. The following five (5) citizen-centered statements were developed to capture those priorities:

- I want to support an effective and efficient government;
- I want to be safe;
- I want to know all residents have the ability to be healthy;
- I want to have sustainable infrastructure; and,
- I want to promote the Gallatin County culture.

Workshops were then held on each of these priorities to determine what they mean to Gallatin County and to develop a list of factors contributing to each of these outcomes. Work is ongoing with the next phase of the project being the identification of performance measures that can be tracked by the County. Emphasis in FY 2016 will be on development of the performance measures, assignment of those measures to the appropriate offices and departments, and establishing methods to track the data. The goal is to have the Performance Management system implemented in FY 2017.

GALLATIN COUNTY
Strategic Direction

Mission Statement

Provide cost effective services, visionary leadership and responsive policies for our diverse residents.

Vision Statement

Gallatin County is dedicated to being a premier county local government.

Long-Term and Short-Term Goals

The County created a set of short-term and long-term goals. Short-term goals are those that guide the development of the budget for the coming year. Long-term goals are more far-reaching in nature and do not change from year to year. Listed below are the long-term and short-term goals of the County that help guide the development of this budget:

Long-Term Goals (Concerns and Issues):

- Align community needs with budgetary decisions
- Assure that long term plans are used to guide strategic and operational decisions
- Demonstrate exceptional customer service
- Serve as a model of excellence in government
- Improve communication within our County government, other jurisdictions, and our public
- Be an employer of choice
- Continue to improve the Criminal Justice system
- Support local and regional economic development efforts
- Dedicate resources to maintenance and expansion of County infrastructure in accordance with long term plans

Short-Term Goals (Priorities and Policy Issues for the Budget Year):

- Maintain public health, safety and welfare as a high priority, as required and allowed under state statute and documented public demand, consistent with performance measurements
- Improve and enhance the efficiency, effectiveness, and productivity of every County function through budget administration and performance management
- Improve and maintain County infrastructure and equipment by dedicating additional property tax revenues from new construction to capital projects, within budgetary constraints
- Ensure that needed transportation infrastructure systems are maintained and enhanced
- Demonstrate a strong commitment to employee retention through funding of needed wage and / or benefits changes
- Avoid raising property taxes to the extent practical

Budget Message

Gallatin County Growth Policy

The County Planning & Community Development Department is the primary department responsible for assisting the Board of County Commissioners with implementation of the County's adopted Growth Policy. The County adopted the Growth Policy in 2003 to provide broad instructions on how to best manage growth and development in the County, consistent with state law.

To implement the Growth Policy, the County has adopted a transportation plan, five neighborhood plans, and established six zoning districts. The County also explored but did not proceed with establishment of a rural zoning regulation that covered the remaining un-zoned portions of the County. The County is continuing to explore the creation of a park and trails plan through a joint-planning effort established by County Commission Resolution No. 2008-075.

During FY 2015, the County Commission continued efforts to implement the Growth Policy. These efforts included, but are not limited to: the Planning Board's work to revisit and update the 2003 Growth Policy; continued efforts of the Planning Department and area residents in Gallatin Gateway and Amsterdam/Churchill to establish zoning regulations that implement their respective neighborhood plans; a cooperative planning project in the "Triangle" area with Four Corners and the cities of Belgrade and Bozeman to identify opportunities for better coordination; and continued work to establish a County park and trails plan. Citizen involvement is crucial to the success of all of these projects.

Financial Trend Analysis

Each year, Gallatin County evaluates its current financial condition within the context of existing programs, assesses future financial capacity, and integrates County Commission goals, objectives, and financial policy into its decision making process. Analysis of the County's financial and economic trends is an integral part of this process.

The Finance Office performs financial trend analysis each year in conjunction with the annual mid-year budget analysis. The Financial Trend Analysis utilizes budgetary and financial information to create a series of local government indicators to monitor changes in Gallatin County's financial condition. These indicators, when considered as a whole, help interested stakeholders gain a better understanding of the County's overall financial condition. This analysis of key financial trends and other community factors is similar to the approach taken by credit rating agencies to determine Gallatin County's bond rating.

Using this trend analysis and the framework of the financial policies adopted by the County Commission, management is able to strategically plan and budget, provide solutions to negative trends, and ultimately preserve the financial health of Gallatin County. It is a 'report card' of the County's current financial condition and a reference point as staff begins work on the next year's budget.

Most importantly, the Financial Trend Analysis assists the County Commission and County administration in focusing on the "Big Picture" of the County's financial operations. The Finance Office continues to expand the plan by including statistical information from the Chamber of Commerce, Planning Office activities, Zoning District activities, Yellowstone National Park tourist activities and the local airport boarding / deplaning numbers.

Budget Message

Capital Improvement Program

In order to best serve the public, Gallatin County maintains its capital infrastructure through the Planned Maintenance Projects list and the County's Capital Improvement Program (CIP) which comprises 4 elements: Building Projects, the Core Rolling Stock Equipment program, the Bridge Replacement Plan and the Capital Equipment Listing.

The County uses both the Planned Maintenance Projects list and the CIP Plan for evaluating capital improvements to County buildings. The Planned Maintenance Projects list is compiled and maintained by the County Facilities Department and is updated throughout the year as necessary projects are identified. This allows the Facilities Department to address immediate concerns and plan for future repairs and maintenance as required. The Department has added compliance with the Americans Disability Act (ADA) as required by state, federal and local regulations, as part of each building evaluation.

The CIP Plan is developed through a formalized process each year. The CIP Committee, consisting of 7 residents, 1 elected official and 1 department head, invite Departments to submit proposals for building improvement projects valued at $50,000 or above and a useful life of five years or greater. The proposals are then reviewed by the committee and ranked based on set criteria. The Committee then provides a prioritized list to the Commission for their consideration during the budget process. During the second phase of the process, the Commission considers the proposed projects in light of available funding as well as priority ranking.

The Plan includes the current fiscal year's approved projects plus the next 5 years' projected projects. The CIP Plan is a multi-year capital projects plan that forecasts, but does not obligate, future spending for anticipated capital projects. The proposed six-year Plan uses conservative financial forecasts and reflects only those projects with the highest priority and most realistic expectation for completion during the next six years. This approach avoids raising expectations for projects that are not well defined or that the operating budget will not support.

As in recent years, the County continues to review numerous capital project funding requests. At the same time, the County has finite resources to fund the operating costs for many of the proposed capital projects. The proposed six-year CIP Plan attempts to continue, and even expedite, priority projects while ensuring long-term sustainability of each project by including estimated operational savings or cost increases in the plan. The County is working towards a lifecycle cost process.

The Core Rolling Stock Equipment program, included in the CIP Plan, was approved by the CIP Committee and established in FY 2011. Core Equipment is defined as vehicles needed to maintain the minimum level of service by the Road, Sheriff, Noxious Weed, Fair, Parks, County Fire and other activities. Department equipment qualifies for inclusion if the vehicle, inclusive of necessary add-ons/attachments, is valued at $25,000 or more and has an expected useful life of five years or more. The County lists 'Core Equipment' planned for replacement in order to sustain public health and safety. This equipment includes road graders, sheriff cruisers / SUVs, plows, dump trucks, etc. For FY 2016, the Commission will continue funding the program through $636,000 in taxes to maintain a sustainable 'Core Rolling Stock' replacement plan.

Budget Message

The 'Bridge Replacement Plan' (BRP) is a similar concept that was also approved by the CIP Committee. The BRP is the planned funding of replacement of bridges longer than 30' in the County. Funding comes from $400,000 per year in taxes set aside in the Capital Projects Fund for bridge replacement.

For FY 2016, the Commission approved improvements to facilities which included the addition of $100,000 per year in taxes for the Law and Justice Project bringing the total to $381,600. The County will levy a minimum of $200,000 per year for this project. The other facility projects approved were Detention Expansion Reserves $2,643,836, Treasurer Motor Vehicle remodel $150,000; Extension/Weed building remodel $300,000, County Storage/Law Enforcement Storage Facility $1,000,000 and building upgrades of $920,186.

A final component of the CIP Plan is the listing of Capital Equipment. Capital Equipment is defined as any piece of machinery or equipment valued at $1,000 or greater, inclusive of all accessories. Departments request these purchases during the budget process and the list of approved items is included in the Capital section of the Budget.

The Capital Budget includes the approved capital projects included in the CIP for the year, as well as the anticipated funding sources for the projects. If approved in the Annual Budget, the capital items appear in the Annual Operating Budget, which constitutes the formal spending authority. A summary of the significant capital projects included in the FY 2016 Final Operating Budget is included in the Capital Project Section of the budget. The current year projects are followed by projects for the next five years to show the total Capital Plan as recommended by the CIP Committee and adopted by the County Commission.

Budget Message

Staffing Changes

The Final budget includes an increase of 8.09 employees in County Tax Supported Funds. Non-tax supported positions decreased by 4.12. The total change in employees is an increase of 3.97 Full Time Equivalents (FTEs). The table below shows the change in FTEs. On the next page is a table showing each department's full time equivalent for 2000, 2005, 2010 and 2013 – 2016. A detailed listing of employees is located in the Appendix.

DEPARTMENT/DIVISION	(Decrease)
ATTORNEY	0.83
COMMISSION	0.50
COURT SERVICES	0.50
DETENTION CENTER	0.33
DISPATCH / L.E. RECORDS	(0.25)
FAIRGROUNDS	(0.50)
GEOGRAPHIC INFORMATION SERVICES	(0.25)
GRANT ADMINISTRATION	(0.50)
HEALTH - HUMAN SERVICES	1.55
HEALTH - ENVIRONMENTAL	0.92
HUMAN RESOURCES	0.50
INFORMATION TECHNOLOGY SERVICES	0.25
PLANNING	0.92
SHERIFF - SUPPORT STAFF	0.50
SHERIFF - SWORN	1.46
TREASURER	1.33
OTHER	0.83
TOTAL COUNTY TAX SUPPORTED PERSONNEL	**8.09**
HEALTH - CITY/COUNTY - GRANTS	3.37
PUBLIC SAFETY GRANTS	(0.01)
REST HOME	(8.80)
SHERIFF - SWORN	(0.96)
OTHER CHANGES	2.28
TOTAL NON TAX SUPPORTED PERSONNEL	**(4.12)**
TOTAL CHANGES IN PERSONNEL	**3.97**

Budget Message

The following chart shows employees budgeted by department for all County departments for 2000, 2005, 2010 and 2013-2016. The listing shows the number of positions budgeted, not the number actually employed throughout each fiscal year.

TABLE OF PERSONNEL (FTE)

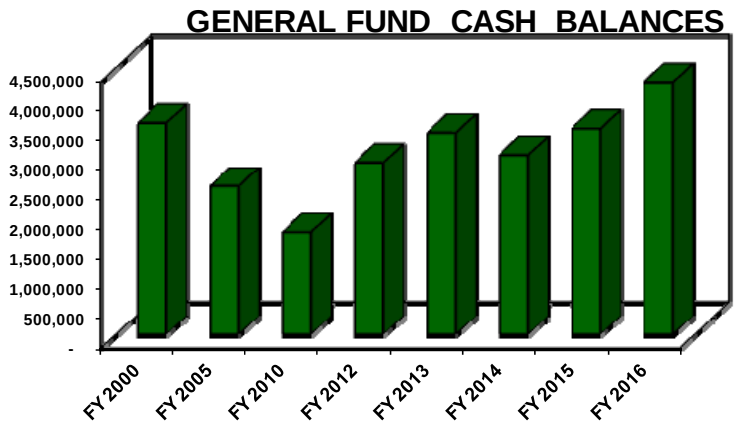
DEPARTMENT / DIVISION	FY 2000	FY 05	FY 10	FY 13	FY 14	FY 15	FY 16
	**********			BUDGET		**********	
ATTORNEY	11.50	16.38	18.00	17.00	17.00	17.00	17.83
AUDITOR	2.60	3.00	2.50	2.67	2.67	2.67	2.67
BRIDGE	7.36	7.36	7.36	7.36	7.41	7.41	7.41
CLERK AND RECORDER	12.45	13.00	13.75	12.75	12.75	12.75	12.75
CLERK OF DISTRICT COURT	10.00	13.00	13.70	12.90	12.90	12.90	12.90
COMMISSION	5.00	5.00	5.00	4.00	4.00	4.00	4.50
COMPLIANCE	-	1.00	1.10	1.10	1.07	1.10	1.10
CORONER	0.60	0.65	-	-	-	-	-
COUNTY ADMINISTRATOR	-	2.00	2.50	2.00	2.00	2.00	2.00
COURT SERVICES	-	6.00	8.87	10.00	10.00	10.00	10.50
DETENTION CENTER (excl. sworn)	20.00	33.50	30.43	52.00	52.00	53.50	53.83
DISPATCH / L.E. RECORDS	22.18	28.50	30.00	30.50	31.75	32.75	32.50
EXTENSION SERVICE	3.50	3.50	4.00	3.00	3.00	3.00	3.00
FACILITIES	2.50	3.65	3.12	6.74	6.49	6.74	6.74
FAIRGROUNDS	5.00	8.00	10.00	10.25	10.00	9.00	8.50
FINANCE - ADMINISTRATION	1.50	2.00	2.00	2.00	2.00	2.00	2.00
FINANCE - ACCOUNTING	2.00	3.00	3.50	4.00	3.50	3.50	3.50
GEOGRAPHIC SERVICES	2.00	2.75	3.00	3.00	3.00	3.00	2.75
GRANT ADMINISTRATION	1.50	2.00	1.85	2.00	2.00	2.00	1.50
HEALTH - ADMINISTRATION	1.59	2.00	3.83	3.00	3.00	3.00	3.00
HEALTH - HUMAN SERVCIES	7.18	7.19	6.37	7.73	8.97	8.39	9.94
HEALTH - ENVIRONMENTAL	9.41	11.00	10.17	10.00	10.00	10.00	10.92
HEALTH - GRANTS	9.97	11.49	10.43	12.83	10.48	13.01	16.38
HUMAN RESOURCES	3.25	5.00	4.75	4.00	4.00	4.50	5.00
ITS	7.00	7.00	7.00	7.69	8.00	8.75	9.00
JUSTICE COURT	7.50	10.00	11.00	10.97	11.00	12.00	12.00
MISCELLANEOUS	0.25	0.27	0.05	0.05	0.05	0.05	0.05
NOXIOUS WEED	2.00	2.00	2.25	2.88	2.75	2.75	2.75
PLANNING	7.00	9.00	7.75	6.90	7.10	8.15	9.07
PUBLIC SAFETY GRANTS -W/O SW(	6.00	3.00	4.00	5.51	5.51	5.51	5.50
REST HOME	108.09	80.50	102.90	106.68	106.68	107.68	98.88
ROAD MAINTENANCE	25.11	24.85	25.11	26.14	26.14	26.14	26.14
SHERIFF - Support Staff	6.00	6.00	6.50	6.50	6.50	7.00	7.50
SHERIFF - Sworn (non grant)	29.00	35.49	46.91	42.00	43.91	49.54	51.00
SHERIFF - Sworn - Grant	2.00	7.00	3.00	5.25	4.92	2.96	2.00
SOLID WASTE SYSTEM	-	8.50	20.50	19.00	18.00	18.00	18.00
SUPERINTENDENT OF SCHOOL	2.00	2.00	2.00	1.75	1.75	1.75	1.75
TREASURER	15.00	17.21	16.96	17.14	17.46	18.00	19.33
OTHER	14.99	6.12	9.73	4.89	4.40	4.56	6.84
TOTAL	**373.03**	**419.91**	**461.89**	**484.18**	**484.16**	**497.06**	**501.02**

Budget Message

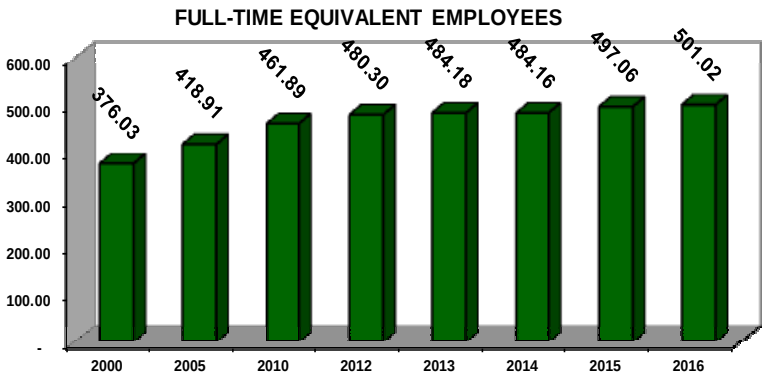
Budgetary Trends

Shown below and in the following pages are a series of key financial indicators and budgetary trends that affect the ability of the County to sustain current service levels while maintaining financial stability.

Fund balance measures the net financial resources available to pay for expenditures of future periods. Rating agencies examine fund balance when considering the credit quality of the County.



The general fund cash balance represents the best indicator of the County's overall financial health. Shown in the graph on the left is the County's actual General Fund cash balance over the course of the last several years. The reduction in General Fund balance from fiscal year 00 to 05 resulted from the separation of a major component of the General Fund into a separate Special Revenue Fund entitled "Public Safety". In FY 2012, the Commission consolidated a number of Special Revenue Funds into the General Fund (Bridge, Extension, Senior Programs and Airport) which increased the County's efficiency by utilizing scarce cash for needed one-time expenses. The General Fund will maintain a consistent operating reserve percentage of 13.01% going into fiscal year 2017 – this compares to 10.58% for FY 2010.



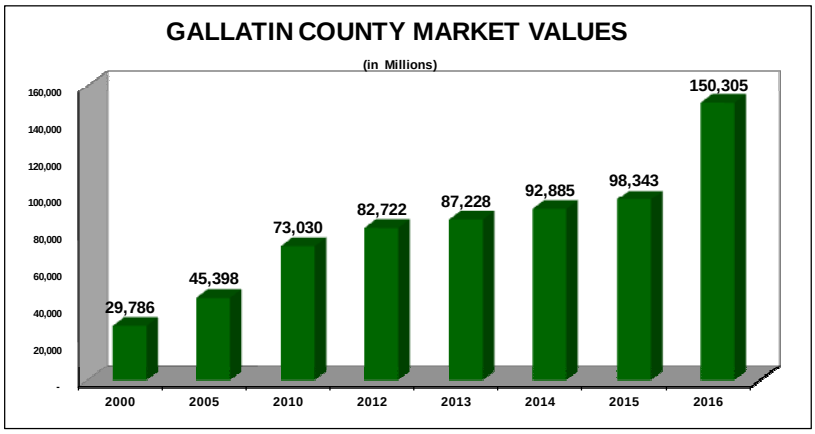
Full-time equivalent employees (FTE) is another key indicator (that should closely mirror the population growth in Gallatin County). As shown by the graph, total FTE grew from 376.03 in fiscal year 2000 (base year) to 501.02 in 2016, for a 33.24% increase over this period. During the same period, inflation grew 38.58% and population grew 43.45%.

The increase of 13.43 FTEs for FY 2011, along with the 7.07 FTE's for FY 2012 comes strictly from opening the new Detention Center. The 3.97 FTE increase for FY 2016 is detailed previously.

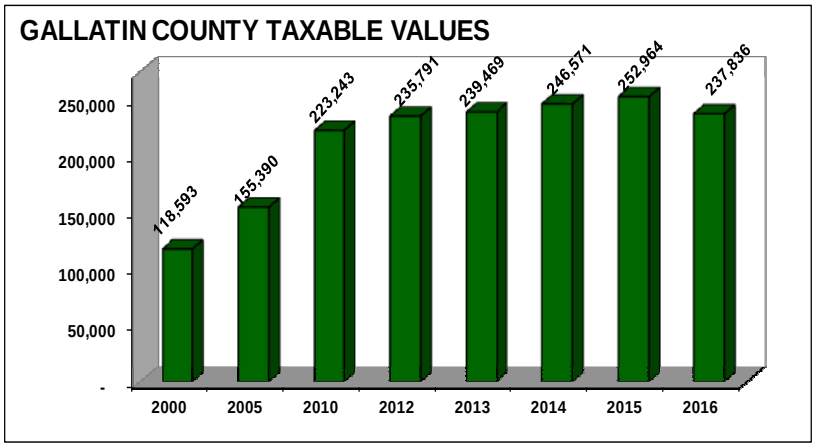
One of the principle challenges continually facing the County is the on-going financial obligation of new employees necessary to meet the service demand that accompanies the growth in the County. All indications are that the growth of Gallatin County has increased from the last several years and will continue, at a

Budget Message

significant rate, for the foreseeable future (Woods & Poole, University of Montana – Business and Economics Department, and State of Montana projections). Additional information can be seen in the Appendix.
As a general rule, all real and personal property in the State of Montana is subject to taxation by the State and its counties, municipalities and other political subdivisions. Property is classified according to its use and character, and the different classes of property are taxed at different percentages of their market valuation.



Property valuations are based on appraisal of all taxable property and are performed by the Department of Revenue on a 2-year re-appraisal cycle. The State Legislature made major changes to Market Value for FY 2016 with the removal of exemptions previously used to decrease the Market Value for most properties. The result is the 53% increase for FY 2015. The Department of Revenue certifies market and taxable values to each county on or before the 1st Monday in August. Gallatin County's market value trend is shown in the above graph. As reflected in the graph, the County's market value has increased from $29.8 billion in fiscal year 2000 to $150.3 billion in fiscal year 2016, for a 405% increase in 16 years. The market value in the County reflects the rapid growth the County has experienced over the last 20 years.



Taxable Values saw a 5.98% DECREASE for FY 2016. This comes from the legislature adjusting taxing rates to maintain zero or minimal change in state wide taxes. The graph of taxable values reflects the County's ability to raise tax revenue necessary to support the demand for government services. The taxable value for property is determined by applying a statutorily established ratio to the market value of the property, according to its classification. The applicable ratio for most commercial and residential properties is currently 1.35%. Shown above is a history of the County's actual taxable value since 2000. The decrease in taxable values does not coincide with the increase in market values shown earlier. The County's taxable value (per mill) has increased from $118,593 million in 2000 to $237,836 in 2016 for a 100% increase in 16 years. The difference between Market and Taxable values comes from adjustments to the percentage ratio and changes in tax policy approved by the State Legislature. Taxable values (as opposed to market values) more accurately reflect the ability of the County to generate tax revenues. The FY 2016 Final Budget is based on January, 2015 valuations received from the State Department of Revenue in August, 2015.

Budget Message

Mill Levy Decisions

The County Commission approved the Final Budget based on its stated goal to maintain taxes at the same dollar amount for individual taxpayers as paid in the previous year, unless inflationary millage is needed. Unfortunately the Commission has found that taxes needed to increase for Road/Library $47,677; Permissive Medical Levy $129,430; and County Operating $135,315 plus Newly Taxable Property (property being taxed for the first time). These increases funded a Deputy County Attorney, wage adjustments for deputy attorneys, Sheriff wage adjustments along with early hiring of an officer, Pre Trial Officer, reinstatement of GIS staff along with capital projects. The increase in taxes also funded a Legislative increase in retirement payments and increases in premiums associated with employer health insurance.

The Commission decided not to levy the following taxes:

Calculation of unused Taxes:			
FY 07 - 10	Inflation/Operation Levy	3.60	855,763
FY 10 - 15	Permissive Medical Levy	3.57	849,460
FY 11 - 15	Inflationary Levy	2.67	633,999
FY 16	Inflationary Levy	-	-
	Operation Taxes Not Levied		**2,339,222**
Prior Years	Unused Rural Mill Levy	-	-
FY 16	Unused Rural Mill Levy	0.00	148
TOTAL TAXES NOT LEVIED		9.84	**2,339,370**

As a result of these decisions, the general taxpayer will see a change in taxes for Gallatin County. Total taxes will increase by an estimated $1,205,579. Individual taxpayers may also see changes in taxes for schools, special districts (fire, etc.) or cities. The following table shows the tax dollars the County will be levying compared to the amount the Commission could levy:

Type of Levy	Amount Allowed	Amount Charged	Difference
County - Wide Levies	21,192,545	19,702,783	1,489,762
Road/Library Levies	3,945,139	3,944,991	148
Permissive Medical Levy	2,592,412	1,742,952	849,460
Bond Levies	3,463,905	3,463,905	-0-
TOTAL	**31,194,001**	**28,854,631**	**2,339,370**

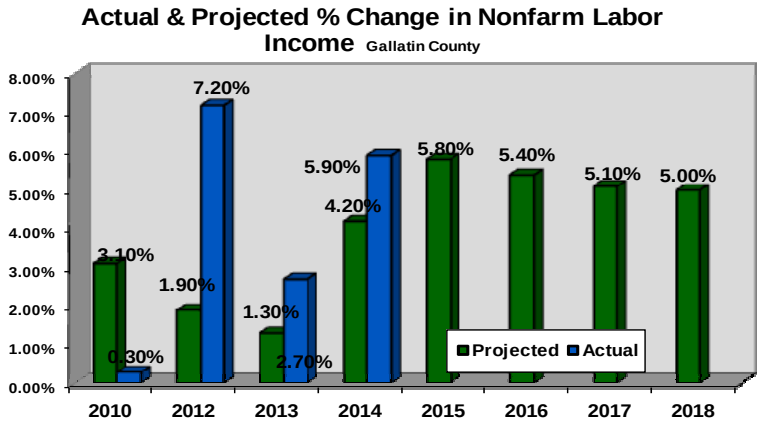
The Commission DID NOT levy 6.27 mills ($1,489,762) for County-Wide Funds plus 3.57 mills ($849,460) for Permissive Medical Levy in the Final Budget. The Commission DID NOT levy 0.00 mills ($148) available for support of Road activities (taxpayers outside cities and towns). County levies that are not levied this year can be imposed in future years, if the Commission determines an increase in taxes is in the best interest of the County. The net effect of the Commission not levying these taxes means a residential taxpayer with a house appraised by the Department of Revenue at $100,000 will save about $13.30 in FY 2016.

Economic Factors

Budget Message

The Bureau of Business and Economic Research (BBER) is the research and public service branch of the University of Montana's School of Business Administration. The Bureau is regularly involved in a wide variety of activities, including economic analysis and forecasting. Excerpts from the Bureau's forecasts contained in the Economic Outlook 2015 relating to Gallatin County are restated below.

> *"The Gallatin County Economy has been on an economic roller coaster since the onset of the Great Recession in 2008. The Bozeman-area economy began to turn around in 2010 and has continued upward ever since. In fact, Gallatin County is one of only two major urban areas in the state (the other being Yellowstone County) to significantly exceed the statewide growth rates during the recovery phase of this business cycle.*
>
> *The favorable growth trends in Gallatin County can be attributed to both short-run and long-run factors. The short-run economic boosts to the economy include:*
> - *A robust recovery in the construction industry…*
> - *The hard hit nonresident travel industry also had strong years in 2012 and 2013…*
> - *The sale of RightNow Technologies to Oracle created a one-time boost because the U.S. Bureau of Labor Statistics counted the stock options of employees as wages and salaries in 2011 and 2012.*
>
> *Over the long run, positive trends in Gallatin County's high-tech sector and the transition of Bozeman into a regional trade and service center suggest continued growth…*
>
> *Gallatin County is projected to grow 5 percent per year or greater from 2015 to 2018, the fastest of all the urban areas in the state. This optimistic forecast incorporates continued expansion of the high-tech sector (both manufacturing and software), growth in nonresident travel, and a significant revival in construction."*



As seen in the graph to the right, the BBER labor income projections have been unable to consistently estimate the actual growth in Gallatin County. BBER projects an increase for 2015 through 2018. Global Insight (the State of Montana's contracted firm) projected acceleration of growth in the County through 2013 and continued growth in the 2.8 to 2.9 percent per year range to 2017. The BBER also stated that "*By a fairly large margin, the Gallatin County economy was the best performer across the state in 2014. Its increase of $104.3 million in inflation-corrected wages and salaries in Fiscal year 2014 accounted for almost 35% of growth in the entire state.*" The Bureau projects that the County will continue to lead Montana in population growth over the next several years, with the slowing of the average economic growth to about 5.32%.

Budget Message

Financial Trend Analysis and Financial Forecast Findings

The *Financial Trend Analysis and Financial Forecast* is prepared on an annual basis to assess the County's current and future financial position. A major portion of the document focuses on indicators of financial health and assigns each indicator a rating. The trend analyses are prepared to depict the financial condition of the County quantitatively through the utilization of financial trend monitoring. The ratings are explained below.

- **Favorable** is given to trends that adhere to the County mission, vision, goals, objectives and policies. An overall ranking for the County's financial health of favorable requires 15 or more Favorable indicators;
- **Watch** is a trend that is in transition and may be in a downward cycle, but the trend has not reached unfavorable status. A watch for the overall rating occurs when individual ratings are given a 'Watch or Favorable' rating for 11 to14 indicators.
- **Unfavorable** is assigned to trends that are downward or negative and attention is needed to address the trend. An unfavorable overall trend occurs when 10 or less indicators are Favorable;

The following table shows a summary of indicators for FY 2000 through the FY 2015 budget. The table recaps ratings by indicator and year.

Indicators:	FY 2000	FY 2005	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenues:								
Per Capita	Fav.	Fav.	Fav.	Fav.	Unfav.	Watch	Watch	Watch
Property Tax	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
License and Permits	Fav.	Watch	Unfav.	Fav.	Fav.	Fav.	Fav.	Fav.
One-Time Revenue	Fav.	Fav.	Watch	Watch	Watch	Fav.	Fav.	Fav.
Inter-Government	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Cash for Operations	Fav.	Unfav.	Fav.	Fav.	Fav.	Fav.	Fav.	Unfav.
Operating Reserves	Watch	Unfav.	Watch	Watch	Watch	Fav.	Fav.	Fav.
Expenses:								
Per Capita	Unfav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
By Category	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Employees / Capita	Fav.	Fav.	Unfav.	Fav.	Watch	Unfav.	Unfav.	Fav.
Sworn Officers/Capita	Unfav.	Unfav.	Unfav.	Unfav.	Watch	Unfav.	Unfav.	Watch
Fringe Benefits	Unfav.	Unfav.	Fav.	Watch	Unfav.	Unfav.	Unfav.	Unfav.
Capital Outlay	Fav.	Unfav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Compensated Absences	Unfav.	Watch	Unfav.	Unfav.	Unfav.	Unfav.	Watch	Watch
Economic:								
Property Values	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Residential Values to total	Unfav.	Unfav.	Fav.	Unfav.	Unfav.	Unfav.	Watch	Watch
Property Tax Analysis		Fav.	Watch	Fav.	Fav.	Fav.	Fav.	Fav.
Debt	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Population	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Concepts / Benchmark:								
Taxes per resident			Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Percent Taxes to Budget			Fav.	Fav.	Fav.	Fav.	Fav.	Fav.
Sustainable Budget								Fav.
Resilient County								Fav.

Budget Message

Factors determining a Favorable ranking for each indicator are:

- Revenues per Capita – an increase in revenues per capita shows growth - Watch;
- Property Tax Revenue – an increase in dollars generated shows growth in the County tax base;
- License and Permit Revenue – an increase greater than inflation, shows growth in the economy;
- One Time Revenue – decrease or status quo in one-time revenue used for operating expenses indicates current revenues' ability to support current expenses;
- Intergovernmental Revenues – increase of revenues shows less reliance on taxation;
- Cash for Operations – decrease of cash used for Operations or other on-going expenses; Unfavorable
- Operating Reserves – maintain operating reserves within range for greater than 75% of funds;
- Expenses per Capita – increase in expenses per capita greater than inflation, shows growth in commitment to services provided by government;
- Expenditures by Category – Personnel is below 60% of expenses for two (2) of the last three (3) years
- Employees per Capita – decrease in residents served per employee is favorable. If trend shows increase for two or more years, unfavorable rating is warranted;
- Sworn Officers per Capita – goal 1 'Available' officer per 2,150 to 2,250 residents, or less – Watch;
- Fringe Benefits – decrease or status quo of percentage benefits are to salaries – Unfavorable;
- Capital Outlay – budget w/o projects and percentages see increase for two years or more;
- Compensated Absences – decrease or status quo, after inflation, compared to previous years – Watch:
- Property Values – Increase in property values greater than rate of inflation;
- Residential values – maintaining or decreasing percentage residential values are of total taxable value;
- Property Tax Statistical Analysis – growth in Average Taxable Value and Median Taxable Value shows sustainable growth in tax base;
- Debt – debt principal and interest maintained below 20% of operating expenses;
- Population – increase in population shows growth in area.

The rating of these factors for FY 2015 was **FAVORABLE.** The nineteen indicators show that 13 are Favorable, 4 are in a Watch status and 2 indicators are Unfavorable. This is an upturn from FY 2013 but unchanged from FY 2014.

The Analysis includes possible methods to improve the current Financial Condition with a goal of having more Favorable indicators over time. Indicators in a 'Watch' or 'Unfavorable' status have been identified and ideas and recommendations are given on how or if the County can improve the indicator to a 'Favorable' status.

- Per Capita Revenues – 'Watch' – The final revenues will be substantially higher than the amount budgeted for FY 2015 when actual revenues for Detention Inmate Beds and Land Use Fees (Clerk & Recorder/Planning) are known.
- Cash for Operations – 'Unfavorable' – The County needs to decrease expenses or increase revenues in the General Fund and Public Safety Fund. These two funds show significant utilization of Cash to fund personnel and operations. Failure to deal with this shortfall will adversely affect the amount Commission will be able to approve in the future. (Not Sustainable and Not Resilient).
- Sworn Officers/Capita – 'Watch' – The current deputy staffing, while not ideal, are meeting the current needs of the county as represented by low crime statistics. Response times would be improved if additional officers were hired but a significant reduction in response would require a large increase in staff. The County should strive to maintain an officer to resident ratio of available officer's to 1 officer to 2,250 to 2,350 residents or less.
- Fringe Benefits – 'Unfavorable' – the County can only control two areas of fringe benefits. These are 1) Worker's Compensation - the County has controlled this area, with the mod factor being 0.82%. Future

Budget Message

reductions in costs are dependent on continuation of low utilization and active back to work philosophy from all departments, and 2) Employee Health Insurance Premiums – the County has to balance employee costs while maintaining recruiting competitiveness. Currently the County's plan is considered a strong point in recruitment. Reduction in coverage and or increase in employee paid costs could reduce the County's recruiting competitiveness, unless adjustment in wages occur.

- Compensated Absences – 'Watch – As previously stated the County has very limited control over this trend.
- Residential Property Values to Total Property Values – 'Watch – this is controlled by the State, however, the County should continue to emphasize the low taxes in the county and the Commission's not levying over 8% in taxes.

FINANCIAL CHALLENGES – Recommendations:

- Implement a Fiscal Philosophy that emphasizes Sustainable Budgets – Current Year Revenue is within a small % of Authorized Budget (excluding re-appropriated capital) and that encourages departments to include Resiliency into their planning
  - Equalize Revenues to Expenses – (PAY AS YOU GO) Increase revenues and reduce costs to balance with ongoing revenues
  - Set goal of amount or percentage that Commission will not tax for market variations, emergency or contingency. Establish policy on when taxes can be increased.
  - Create policy to dedicate re-appropriated cash to infrastructure, wherever possible
- Maintain Infrastructure
  - Bridge Replacement – Established funding from Newly Taxable Property starting in 2013 – goal to have $500,000 per year – similar to 'CORE';
  - Law & Justice Replacement – continue setting aside $100,000 in additional Newly Taxable Value for each of the next 4 years ($500,000 per year goal)
- Retain and Hire Qualified employees – Maintain Health Insurance Premiums by not charging future cost increases on current budgets, but authorize limited increase in levy;
- Maximize Growth in area – Use all avenues to maintain and add business opportunities; and,
- Implement Growth Policy – Continue funding.

Closing

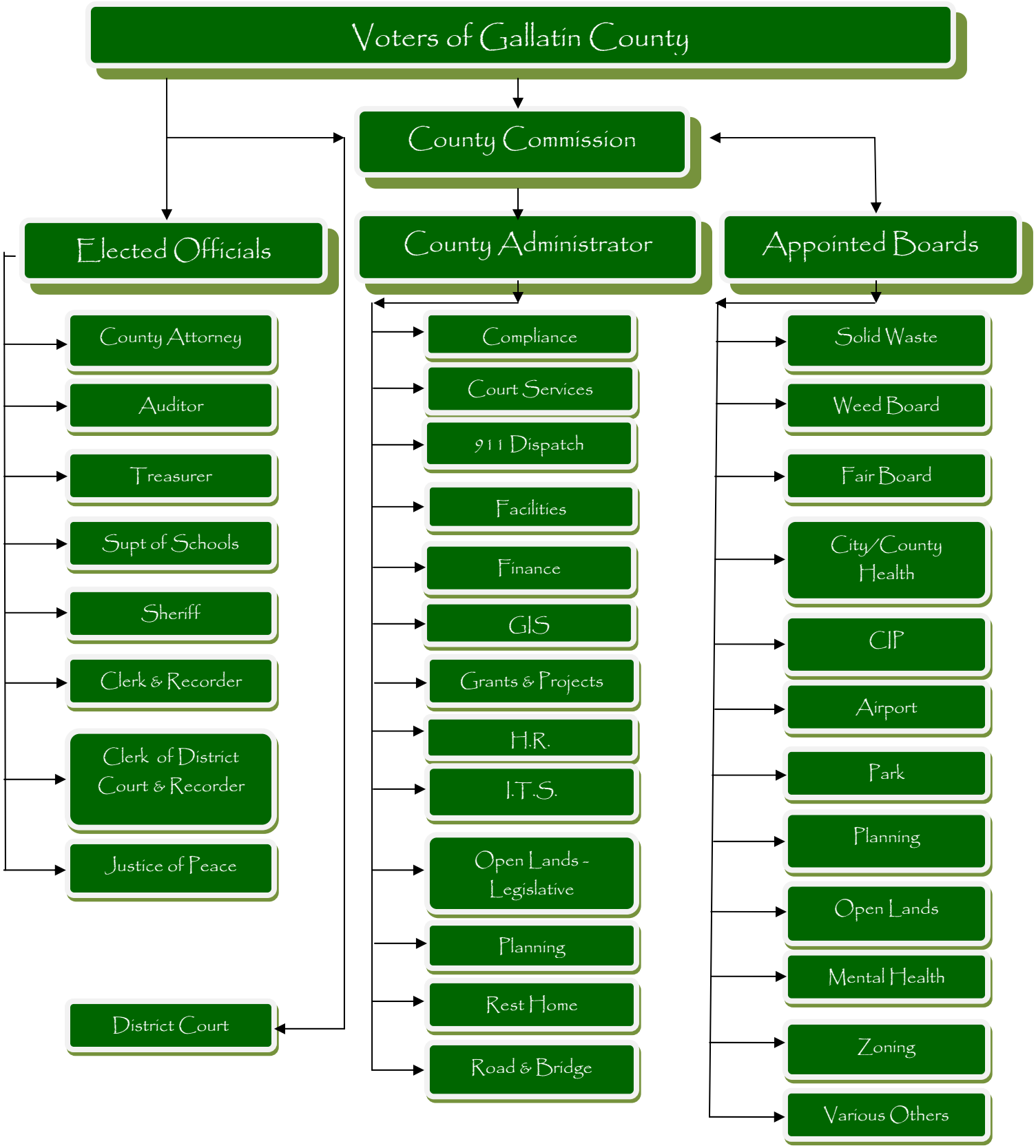
We hope the information contained in the FY 2016 Final Budget is of benefit to all interested parties. We want to encourage you to look at the end of the Budget Highlights section to see what has changed in this budget from last year.

In closing, we want to inform the public that our utilization of Workload Indicators and Performance Measurements started in previous years continue to be reflected in the FY 2016 document. We will be actively pursuing a Performance Based Management / Budget process for FY 2016. We strongly encourage each and every person using County services to inform us of their ideas, level of satisfaction and concerns.

Respectfully,
Gallatin County Commission

R. Stephen White, Chairman | Joe Skinner, Commissioner | Don Seifert, Commissioner

Organizational Chart



Gallatin County Profile

History

Located in a sweeping valley in the heart of the Rocky Mountains, Gallatin County is the most populated and fastest growing county in scenic southwest Montana. Located in a breathtaking Rocky Mountain setting, the County is close to world-class downhill skiing, blue ribbon trout streams, Yellowstone National Park and a multitude of other outdoor activities in the pristine nearby wilderness areas.

The County is the third largest county based on population in Montana, behind Yellowstone and Missoula Counties. The County features everything from the spectacular scenery of Yellowstone National Park (the nation's first National Park) to lush farmland, and a growing economy of high-tech industries. Skiers, outdoor enthusiasts, wildlife watchers, business owners, vacationers, ranchers, retirees, mothers and fathers, students and many others have grown to love Gallatin County's boundless opportunities. Gallatin County's area is larger than the states of Rhode Island and Delaware. Much of the County is fertile farm fields. Over 40% is managed by the U.S. Forest Service, with nearly half of all land in Gallatin County being under public ownership by Gallatin National Forest, State of Montana, Bureau of Land Management or the National Park Service.

Gallatin County, named after President Madison's secretary of the Treasury, Albert Gallatin, is brimming with history. It was an area that was once home to very early native peoples dating back thousands of years. Tribal bands including the Shoshone, Nez Perce, Blackfeet, Flathead, and Sioux, date back several hundred years. The area was rich with game, water, and plants used by the natives. Europeans settled the valley in the late 1700s as they searched and trapped for beaver pelts to send back East for hats and coats. Lewis and Clark passed through the Gallatin Valley in 1805 and 1806 on their epic journey across the western United States, leaving the first written description of the valley. The explorers visited the valley both on their outbound and return treks, with Clark visiting the area on his return trip before exploring the Yellowstone River valley.

Gallatin County was established in 1863, one of the first Counties created in the Montana Territory. The County originally included all of Park County and part of Sweet Grass County. The County consists of 2,517 square miles, with Yellowstone National Park and Idaho bordering it to the south and east, the Spanish Peak Mountains to the west, Bridger Mountains to the east and foothills to the north.

When gold was discovered 60 and 80 miles to the west, the rush was on over the new Bozeman Trail, established by John Bozeman, a Georgian also looking for gold. Many who followed this trail for gold returned to the valley to take up farming and business by 1864.

The Bozeman Trail was a northern spur off of the Oregon Trail which began at Lankrock, MT and ended at Virginia City, Montana. John Bozeman led settlers over this trail in 1864. The trail was open for three years until it was closed by the Sioux and Cheyenne Tribes who wanted to stop the immigration of new settlers into the area. In 1883, the Northern Pacific Railway finished its route to Bozeman through what is now the Bozeman Pass. This route paralleled the Bozeman Trail and is now used by Interstate 90.

Bozeman, the County Seat, is the County's largest city. The city boasts around 40,000 people, yet has a small town feel. The city is located 143 miles west of Billings, 160 miles east of Missoula and 90 miles south of Helena (the state capital). On July 7, 1864, Daniel E. Rouse and William J. Beall drafted plans for the Bozeman town site. The name Bozeman was chosen August 9, 1864, and named the Gallatin County seat in 1867. Fort Ellis was established in 1868 just east of the town by Captain R. S. LaMotte and two companies of the 2nd Cavalry out of Fort Shaw. Fort Ellis was named for Colonel Augustus Van Horne Ellis who was killed in the line of duty at Gettysburg. The Fort was established after the death of John Bozeman and considerable political disturbance. Local settlers felt a need for added protection in the Gallatin area. Bozeman grew slowly having a population of 3,500 in 1900.

Gallatin County Profile

Yellowstone National Park was created because of a growing curiosity about rumors of the unique geothermal activity coming out of the Yellowstone Valley. A group of leading citizens (the Washburn-Langford-Doane Expedition) explored the region. It was decided around a campfire to preserve this wondrous area for the enjoyment of all people. This group brought about the establishment of Yellowstone National Park on March 2, 1872, by congress - the nation's first National Park, with President Roosevelt signing the bill into law.

The present Gallatin County Courthouse was designed in 1936 by architect Fred Wilson and has had several renovations since then while still maintaining its art deco style architecture. As part of the renovation and updating of the historic County courthouse, a mural was painted for the Community Room by local artist Duncan Kippen, grandson of the famous architect Fred Wilson. The mural depicts a number of aspects of Gallatin County's diverse history.

EDUCATION OPPORTUNITY

The County has had a higher education component almost from its creation. The Montana Agricultural College, a land grant college, held its first class sessions in 1893. Today it is known as Montana State University (MSU) - Bozeman with top degree programs in Engineering and Agriculture. Montana State University today offers baccalaureate degrees in 50 fields with many different options, master's degrees in 39 fields, and doctoral degrees in 13 fields. The University employs over 2,500 people with student population being in excess of 12,000. For more information on MSU, go to their website at www.montana.edu.

Gallatin County Profile

Climate and Recreation

Photo Right: Bridger Bowl Ski Area

Average yearly temperature is a comfortable 56 degrees. The average growing season is 107 days. Located at an elevation of 4,793', winters can be brisk, and plenty of snow covers the mountains. The average temperature is 13 degrees in January, but is ever changing. The mean temperature in August is a warm and pleasant 81 degrees. The average snowfall is 85.7 inches. Precipitation comes in at 18.51 inches per year.

Gallatin County offers residents three ski resorts, Bridger Bowl, Big Sky and Moonlight Basin, all within an hour's driving distance. 644,501 skiers visited the Big Sky and Bridger ski resorts for the 14/15 ski season.

The County is graced with hiking and biking trails, campgrounds and wilderness campsites. The County is in the process of completing an Interconnect plan for recreational opportunities in the County. The Yellowstone, Gallatin, Jefferson, Madison and Missouri Rivers attract many fishing enthusiasts to the area, with the gem of the area being Yellowstone National Park which is home to elk, bison, wolf, grizzly bear, black bear, bobcat, raptors of all sizes and type, including Bald and Golden Eagles, along with other migratory birds of all types.

Photo Above: Roosevelt Arch-North Entrance of Yellowstone

Photo Right: Fly fishing on the Yellowstone

Gallatin County Profile

GALLATIN COUNTY INTERCONNECT CHALLENGE PLAN

Thanks to the efforts of recreation enthusiasts, the Forest Service, and volunteers, Gallatin County has an abundance of parks and trails. With the economic downturn, parks and trails have taken on new meaning. More and more, trails are used to get around. Zipping out on a bike for a jug of milk is weighing in as a quality of life issue and decision makers are paying attention. Both local and federal governments are working to improve infrastructure and give people more safe ways to get around without a car. Federal stimulus spending, local governments, businesses, and community volunteers are coming together to tackle what infrastructure will look like in the future and parks and trails can play an important part. The Interconnect Challenge reaches out to as many communities and interested groups in the County as possible. The goal is to build awareness and collect information about recreation and alternative transportation in this rural County. Through this community outreach effort, decision makers will be better informed about where trails and recreation fit in the future of Gallatin County.

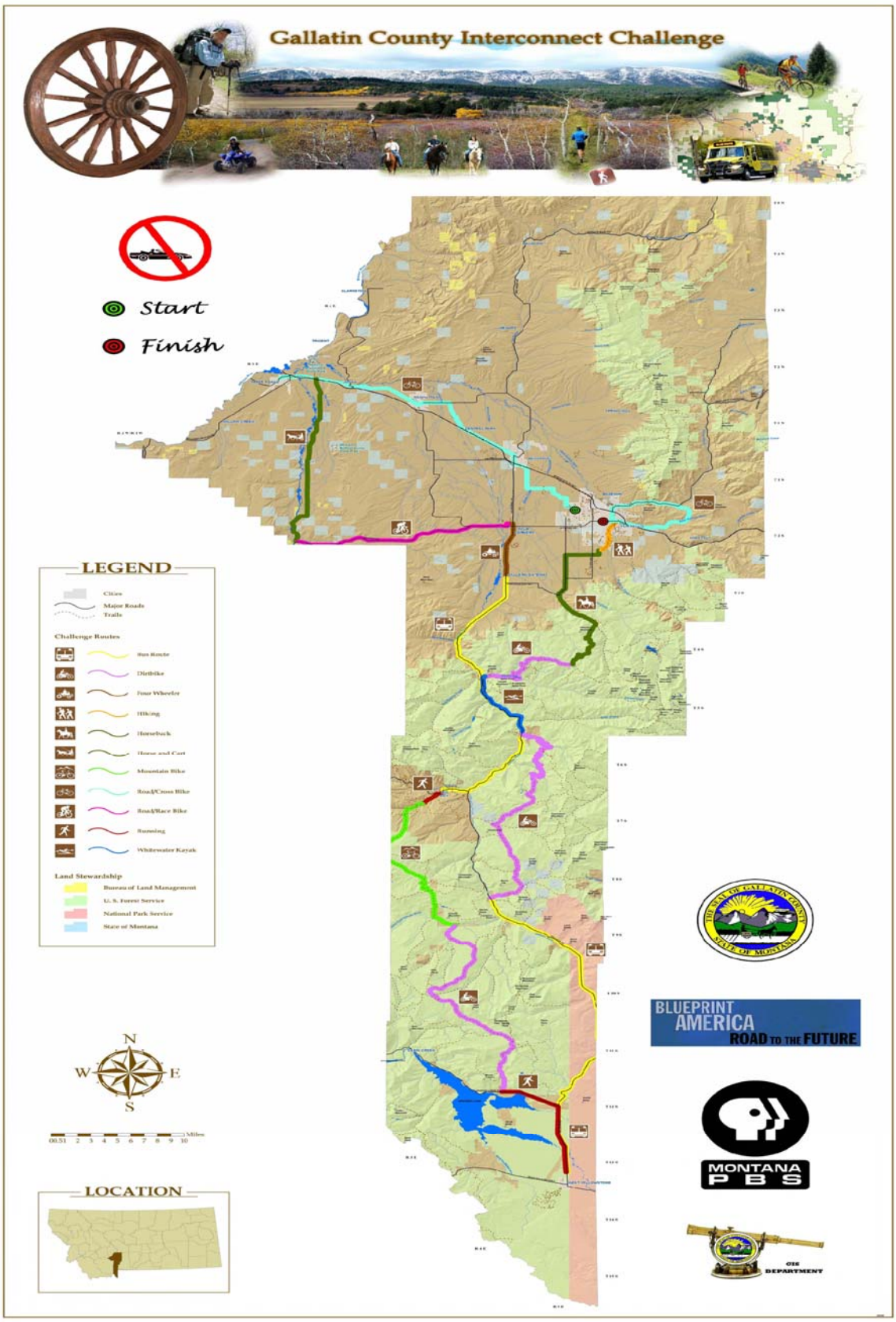
Gallatin County received $8,000 in grant funding from Montana PBS via Blueprint America who investigate infrastructure concerns across the country and what communities are doing to tackle areas of concern. Gallatin County was selected as a recipient due to its proposal's innovative approach and its ability to investigate rural infrastructure concerns. With this funding, the Gallatin County Planning Department, Gallatin County Planning Board, Board of Park Commissioners and Open Lands Coordinator will be updating and consolidating two County recreation plans, the Trails Plan and the Outdoor Recreation and Open Space Plan. The result will be called the Gallatin County Interconnect Plan, to see the route and itinerary visit http://www.gallatin.mt.gov/public_documents/gallatincomt_parkcomm/interconnect.

The focus of the challenge is to travel without the use of a car, but rather using other forms of travel such as bicycles, horses, horse-drawn carriages, four-wheelers, motorcycles, whitewater kayaks, physical endurance such as running, hiking and the use of public transportation to highlight how recreation routes can connect the various communities while providing insight into car-free travel in rural areas. Each user group participating in the Plan are available to give feedback at the designated stops which are located in Belgrade, Manhattan, Three Forks, Four Corners, Big Sky, West Yellowstone, Bozeman and at the Regional Park. The Gallatin Equestrian Partnership or GallEP is also working to include equestrians into the Parks, Recreation and Open Space Plan. In early spring 2009, GallEP got State Legislature to pass a resolution recommending city, county and state officials to plan for safe equestrian access when designing transportation recreation corridors which could possibly attract more tourism to the County and the State.

The Interconnect Challenge is made possible in cooperation with the following user groups:

Backcountry Horsemen Citizens for Balanced Use
G.A.S./Intrinsik Cycling Team
Gallatin Equestrian Partnership (GallEP)
Gallatin Saddle and Harness Club
Gallatin Valley Bike Club
Gallatin Valley Land Trust
H2Obsession
The Montana Mountain Bike Alliance
Mystery Ranch
Streamline and Skyline Summit
Bike and Ski
Yellowstone Foundation Bus

Gallatin County Profile



Gallatin County Profile

Population

Gallatin County is Montana's third most populated County. According to the U.S. Bureau of Census, Gallatin County had a 2014 Census population of 97,200 which is in stark contrast to early projections compiled by the Montana Department of Commerce indicating that the County would not reach this population until 2020.

More than 90% of the County's population lives either in Bozeman or within a 30-minute drive from the city. Since 1990, both the City and the County have experienced the highest rates of population growth in the State. The City of Belgrade has been the fastest growing city in Montana over the last 10 years. The State of Montana's population is projected to be 1,079,060 by 2020, a 6% increase over current estimates. Woods and Poole is estimating Gallatin County's population to grow to 112,214 during this same time (a 20.55% growth factor). Interestingly, this is a conservative estimate based on the 49.59% growth from 1970-1990 not the 52.14% increase during 1980-2000 let alone the 66.82% growth seen from 1990-2010.

Year 7/1	Gallatin County	% Change	City of Bozeman	% Change	City of Belgrade	% Change
2014	97,308	2.76%	41,660	4.64%	7,798	1.47%
2013	94,694	2.26%	39,812	2.87%	7,685	0.70%
2012	92,604	1.39%	38,701	1.58%	7,631	0.80%
2011	91,333	1.94%	38,099	2.10%	7,571	2.46%
2010	89,599	(0.081%)	37,280	(5.06%)	7,389	(9.82%)
2009	90,343	0.60%	39,282	(0.99%)	8,192	0.01%
2008	89,824	3.50%	39,442	3.69%	8,185	1.85%
2007	86,766	2.62%	38,037	2.69%	8,036	5.30%
2006	84,549	24.64%	37,038	30.33%	7,631	33.28%
2000	67,831	34.42%	28,418	25.41%	5,728	
1990	50,463	17.72%	22,660	4.69%		
1980	42,865	31.87%	21,645			
1970	32,505					

Economic Information

Known for its year-round vacation and recreation opportunities, higher education facilities at Montana State University, technology-based businesses, and agricultural products such as beef, wheat, feed grains and hay, Gallatin County is 'one of the fastest growing' counties in Montana. Founded in 1864 under the Montana Territory Law, the City of Bozeman, the County seat, was a commercial center during Montana's gold rush days providing the numerous mining camps in the area with supplies. The productive soils of the Gallatin Valley enhanced its position as a regional distribution point. After the frontier mining days had passed, the City further developed as an agricultural and commercial trade center for Southwestern Montana.

Today Gallatin County is still considered a major agricultural area producing primary agricultural commodities such as livestock, dairy products, hay, alfalfa, wheat, barley, and seed-potatoes. In 2010, Gallatin County ranked fifth out of 56 counties in the State in total agricultural cash receipts.

The local economy has rebounded from the 2009-2013 economic slowdown with 2014 seeing significant revitalization in construction. Prices of housing are approximately equal to pre-recession values. Since

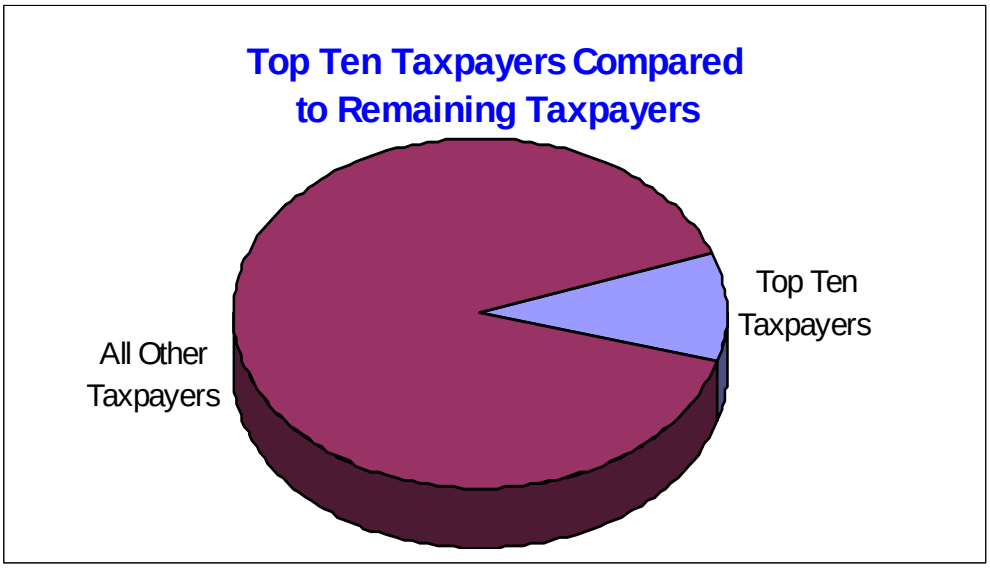
Gallatin County Profile

Gallatin County is recognized as a destination resort, the improvement in the national economy has improved non-resident travel which accounts for about 12 percent of the County's economic base (BBER Outlook 2015), whereas high-tech firms, Montana State University, and other State and Federal governments account for about 40 percent. Interestingly, visitation to Yellowstone National Park for 2014 shows the second highest visitation of any year on record. Even with the downturn in other counties in the State, Gallatin County continues to see growth in the trade industry, especially professional services.

TAXPAYER	BUSINESS	TAX YEAR 2011 TAXABLE VALUE	TAX YEAR 2012 TAXABLE VALUE	TAX YEAR 2013 TAXABLE VALUE	TAX YEAR 2014 TAXABLE VALUE
Northwestern Energy	Utility	$ 14,755,281	$ 14,936,160	$ 15,823,334	$ 16,512,050
CenturyLink, Inc	Telecomunications	2,242,025	1,999,312	1,994,315	1,577,389
Optimum Communications	Communications		1,672,258	1,260,538	1,007,574
Montana Rail Link	Railroad	1,457,217	1,366,836	1,401,020	1,456,953
PPL Montana	Utility	785,400	1,190,485	1,099,235	1,148,918
Holcim, Inc	Cement Manufacturer	1,008,432	1,150,360	1,251,943	871,389
Verizon Wireless / Cellco	Telecomunications	768,724	1,148,112	1,246,748	914,607
Luzenac America Inc	Talc Processing Facility	906,489	919,555	718,416	754,907
Black Bull Run	Development	636,780	807,621	766,767	722,189
Zoot Properties LLC	Technology	589,648	589,678	588,291	-
Worldmark, The Club				-	570,376
Harry Daum	Mail / Developer	524,108		-	-
Bozeman Deaconess Foundation	Healthcare			-	-
Totals		$ 23,674,104	$ 25,780,377	$ 26,150,607	$ 25,536,352

Source: Department of Revenue - Gallatin County

*This represents 10.09% of the County's total 2013/14 taxable value of $252,964.



Gallatin County Profile

Other Facts

Class of County	**First Class**
Form of Government	**Commission**
County Seat	**Bozeman**
Year Organized	**1889**
Registered Voters	**63,843 (June 2015)**
Courthouse Elevation	**4,795**
Incorporated Cities	**Belgrade, Bozeman & Three Forks**
Incorporated Towns	**Manhattan & West Yellowstone**
Elected Officials	**13**
Sworn Sheriff Deputies FY 2016	**54.00**

Motor Vehicle Activity

Registrations	**88,445**
Titles	**31,929**
Amount Collected	**$ 16,578,942**

Real / Personal Property Activity:

Taxes Billed:

2015 Separate Personal Property	**$ 1,638,423**	
2014 Real Estate Property	**149,088,398**	
2015 Mobile Home Property	**592,313**	
Total Billed		**$ 151,319,314**

Current Taxes Collected:

2015 Separate Personal Property*	**$ 0**	**(0.00%)**
2014 Real Estate Property	**146,090,964**	**(97.99%)**
2015 Mobile Home Property	**0**	**(0%) 1st ½ due 08/31/15**
2014 Mobile Home Property	**89,113**	**Second ½ due 11/30/14**
Total Collected		**$ 146,180,077 (96.60%)**

Total Taxes Collected FY 2015:

Separate Personal Property	**$ 231,812**	
Real Estate Property	**149,520,624**	
Mobile Home Property	**342,565**	
Total Collected		**$ 150,095,001**

*2015 Personal Property and Mobile Home billing were late due to the Legislative changes. Both were billed prior to the end of FY15 but no taxes were collected in 2015.

Budget Process

Recommended Budget Practices

Gallatin County is incorporating the recommended practices promulgated by the National Advisory Council on State and Local Budgeting (NACSLB) in its annual budget, as time allows.

The NACSLB was created to provide tools for governments to improve their budgeting processes and to promote their use. The NACSLB focuses on long-term financial planning and encourages governments to consider the longer consequences of actions to ensure that impacts of budget decisions are understood over a multi-year planning horizon and to assess whether program and service levels can be sustained. Practices encourage the development of organizational goals, establishment of policies and plans to achieve these goals, and allocation of resources through the budget process that are consistent with goals, policies and plans. There is also a focus on measuring performance to determine what has been accomplished with scarce government resources.

Budget Definition

The budget process consists of activities that encompass the development, implementation and evaluation of a plan for the provision of services and capital assets.

A good budget process is characterized by several essential features:

- Incorporate a long-term perspective;
- Establish linkages to broad goals;
- Focus budget decisions on results and outcomes;
- Involve and promote effective communication with stakeholders, and;
- Provide incentives to government management and employees.

These key characteristics of good budgeting make clear that the budget process is not simply an exercise in balancing revenues and expenditures one year at a time, but is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals. A good budget process moves beyond the traditional concept of line-item expenditure control, providing incentives and flexibility to managers that can lead to improved program efficiency and effectiveness.

Mission of the Budget Process

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. Communication and involvement with citizens and other stakeholders is stressed. Communication and involvement are essential components of every aspect of the budget process.

Gallatin County is committed to a balanced budget. This is consistent with state law, which requires revenues plus reallocated working capital to equal or exceed approved expenditures. Gallatin County conducts financial planning processes that assess the long-term financial implications of current and proposed operating and capital budgets. These planning processes also provide for the assessment of the condition of all major capital assets to help plan for the on-going financial commitments required to maximize the benefit of those assets to the public.

Budget Process

Performance Budgeting

Performance budgets emphasize accomplishment of program objectives as opposed to a description of what is going to be purchased.

Performance Budgeting involves a shift away from justification of line items (purchases) toward a debate regarding what is going to be provided and accomplished.

Gallatin County is currently revamping its Performance Management Budgeting efforts. To date, the County has complete work towards establishing five (5) citizen-centered goals for Gallatin County. Those goals have been further broken down to determine which factors lead to achieving desired results. Departments are currently in the process of identifying performance objectives and establishing quantifiable performance measurers. It is anticipated that the new system will be fully implemented in FY 2017 and departments will begin to track the new performance measures in September of 2016. A summary of work completed to date follows the Budget Process Section.

Budget Phases

The following are the budget phases (steps) implemented by the County:

1) Financial Trend Analysis Phase

The budget process begins with the update to the five-year financial trend analysis. Using fiscal, operational, and legislative information, finance staff works collaboratively with County elected officials and departments to update the County's most recent financial trend analysis.

The financial trend analysis assists the County Commission and the County administration in focusing on the "Big Picture" of the County's financial operations.

2) Start-Up Budget Phase

The County Finance Office meets with the County Commission. The Commission identifies and sets budget parameters they will use in making their decisions. The 'Draft' Start-Up Budget (Revenues and Expenses) along with a copy of the County's mission, vision and goals are sent to Elected Officials and Department Heads for comments.

For FY 2016, the Commission continued to establish Start-Up Budgets in most departments as they received in the previous year. The exceptions were for changes in Non-Tax Revenue, Grant Funding, significant changes in cash and expenses that were of a one-time nature or were funded in grants and had to be funded in tax supported departments.

The Start-Up Budget is shared with departments for inclusion in their work on requests. Departments are required to justify all requests beyond the approved Start-Up.

3) Needs Assessment – Department Request Phase

Departments assess programs and needs. This includes examination of departmental programs and positions for trade-offs, reductions or elimination. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their value and priority to the citizens. Departments

Budget Process

submit requests for new or expanded programs. From this process, departments prepare their requested departmental budgets and submit them to the Finance Office.

4) Budget Prioritization – Preliminary Budget – Phase

The County Commission reviews department requests with a focus on needs above the Start-Up Budget. The Commission assesses needs, determines tasks to be funded in conformance with goals and objectives, and directs the preparation of the Preliminary Budget by the Finance Office. The Preliminary Budget includes proposed expenditures and the means of financing them.

The purpose of the Preliminary Budget is to enable the community and the County Commission to comment on a balanced budget well before it is adopted. The Commission's deliberations on requests and the preliminary budget are accomplished during public meetings open to all interested persons.

5) Capital Improvements Program (CIP) Phase

Gallatin County has a formally adopted Capital Improvement Plan (CIP). On a yearly basis, the CIP Committee prepares recommendations for funding of the current year and the next 5 years' capital project needs. The Commission takes this recommendation under consideration, accepts or modifies the recommendation and incorporates changes into the Preliminary Budget along with the Annual Operating Budget. Unlike the Annual Operating Budget, the CIP is a multi-year capital improvements plan that forecasts, but does not obligate, future spending for anticipated capital projects.

Whenever the County commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, the County evaluates capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually.

The multi-year, long-range fiscal analysis also provides an opportunity to review the operating impact of growth-related future capital projects.

6) Adoption/Implementation – Final Budget – Phase

Public hearings (a minimum of 4 Public Meetings over 5 weeks) are conducted. During these advertised public hearings, interested citizens and other interested parties are encouraged to comment on the Preliminary Budget. Elected Officials, Department Heads and Agency Managers are encouraged to attend and give input into the Preliminary Budget and to respond to comments. Following the public hearings, the County Commission holds one or two work sessions where they receive updated information on available revenues and funds available for the new budget. They then make decisions on any requests and instruct staff on necessary changes to the Preliminary Budget or may adopt it without changes.

The budget and the corresponding property tax mill levy must be adopted by the 3rd Monday in August, or within 30 days of receipt of the Certified Taxable Valuations from the State of Montana, Department of Revenue (DOR) (scheduled for August 25th).

7) Budget Amendment Phase

Since the County Commission approves expenditures in the categories of Personnel, Operations, Debt Service, Transfers and Capital, departments are authorized to expend within these categories without making line item budget transfers.

Management control of the budget is maintained by monthly revenue and expenditure reports, whereby departments are able to compare actual results to the budget throughout the fiscal year. In addition, the

Budget Process

Finance Director prepares quarterly and a more detailed mid-year budget review on individual funds and on a County-wide basis, with presentations to the County Commission. These budget reviews examine expenditure patterns, and identify corrective action.

The County's budget may be increased or decreased during the course of the year, following public notice, a public hearing, and a majority vote of the County Commission. Department Heads present a Resolution of Intent to the County Commission. The Commission considers the Resolution of Intent. If approved, a formal public notice is forwarded to the newspaper, setting the date, time, reason, and funding source for the proposed budget amendment. At the public meeting, the Commission hears information from the public, Department Heads and Finance Department. The County Commission considers the resolution and may approve, table, or deny the Budget Amendment.

If the Resolution is approved, the Commission forwards the resolution to the County Accounting Office. The Accounting Office updates the County's computer system with all changes.

Budget Process

Operating Budget Calendar

January

Finance Office prepares estimated year end working capital (cash), estimates revenue for the coming year, and adjusts current year's budget to project next year's needs – information presented to County Commission.

February

Finance Office presents approved estimated revenues, working capital and expenses for next year's budget to Elected Officials & Department Heads review and request changes.

The Finance Office presents the Financial Trend Analysis.

March

Finance Office updates all estimates, adjusts expenses for known onetime expenses and adjustments, presents updated estimates to County Commission, recommends reserve for wage adjustments, operational expense adjustment and changes to capital reserves.

April

Budget meeting held –forms and County goals distributed and explanation of available funds, forms and process is made to Elected Officials and Department Heads. Departments present needs for their departments.

May

Elected Officials and Department Heads submit budget requests.

Commission sends request to all Elected Officials and Department Heads to review current budgets, amend requested increases and identify new revenue sources to allow for wage adjustments and funding of budget goals.

June

Commission meets on requests & develops proposed budget based on County goals. Finance prepares Preliminary Budget information for Elected Officials and Department Heads. Commission reviews, amends and approves Preliminary Budget and sets hearing dates for Public, Elected Officials and Departments to present requested changes to the Preliminary Budget.

July

Commission holds public hearings on Preliminary Budget. Elected Officials and Department Heads prepare requested changes to budget. Requested changes presented at public meeting to provide information to the public as well as the County Commission. No decisions made by Commission until after final public hearing.

August

Final public budget meeting held. Commission approves Resolutions. Finance prepares information for Commission to send to Elected Officials and Departments. Finance updates Proposed Budget for final personnel changes and adjustments approved by Commission. Final Budget Document distributed to all interested parties.

September

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

October

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

November

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

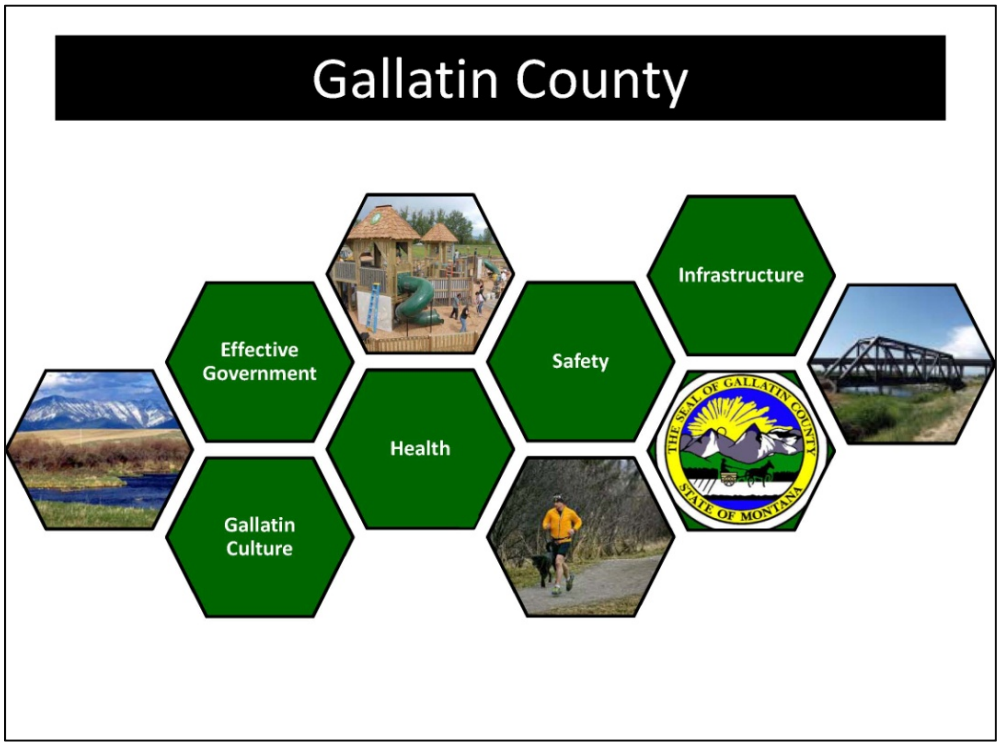
December

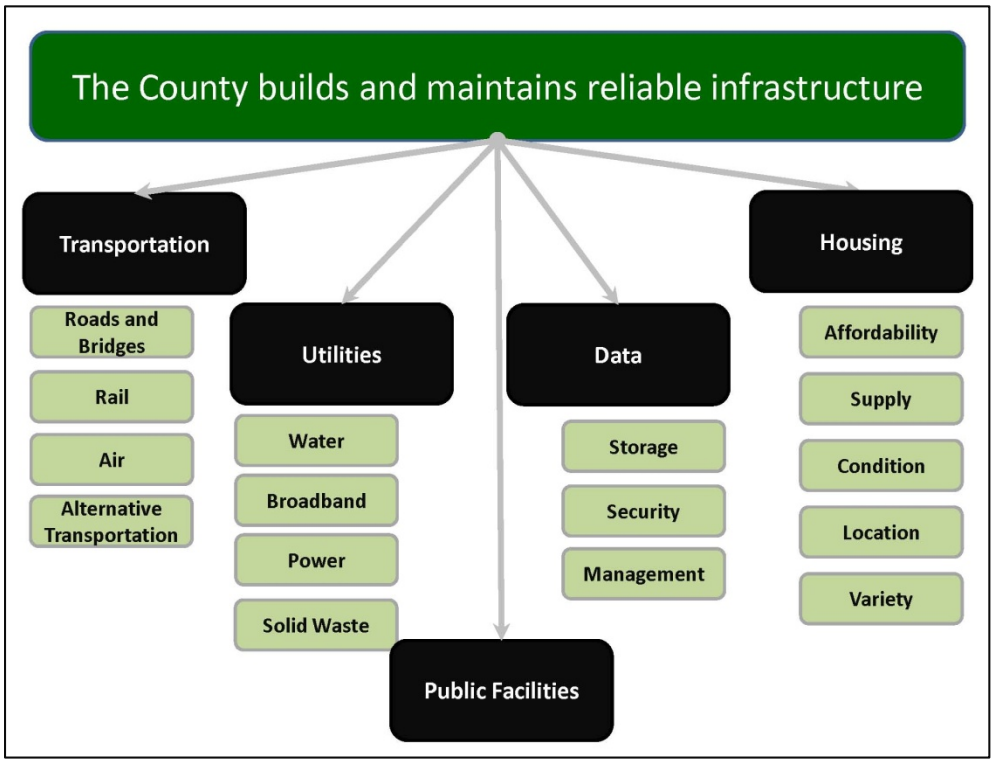
On-going review and monitoring of current year budget.

Preparations being made for the coming year.

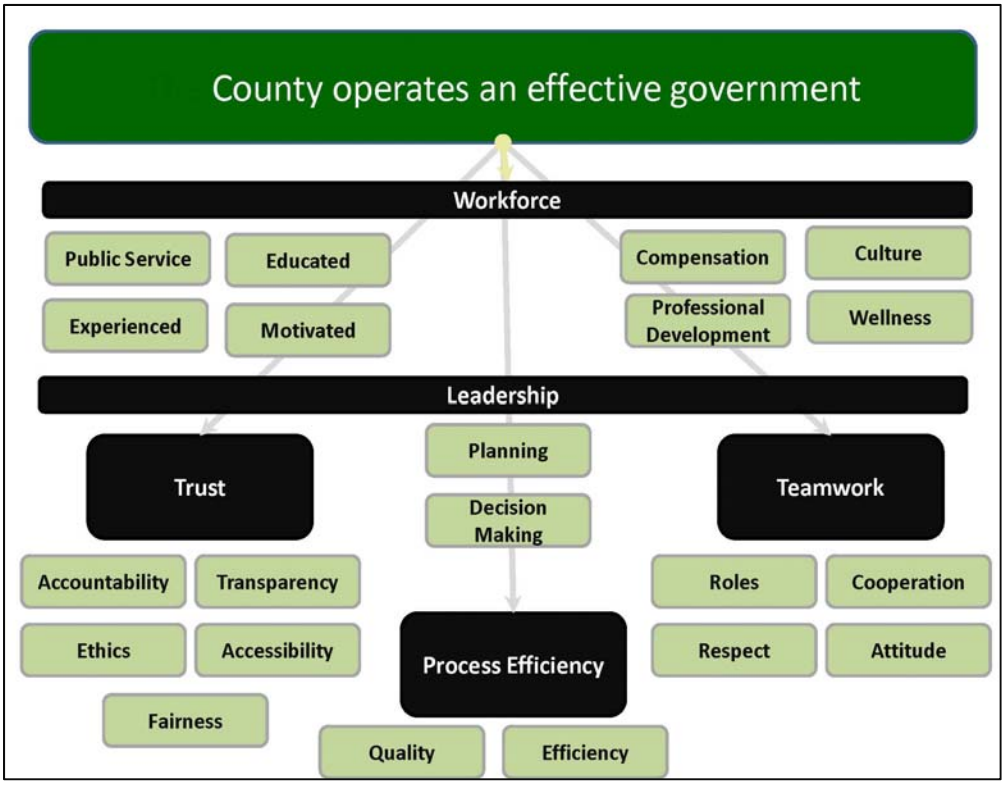
Budget Process

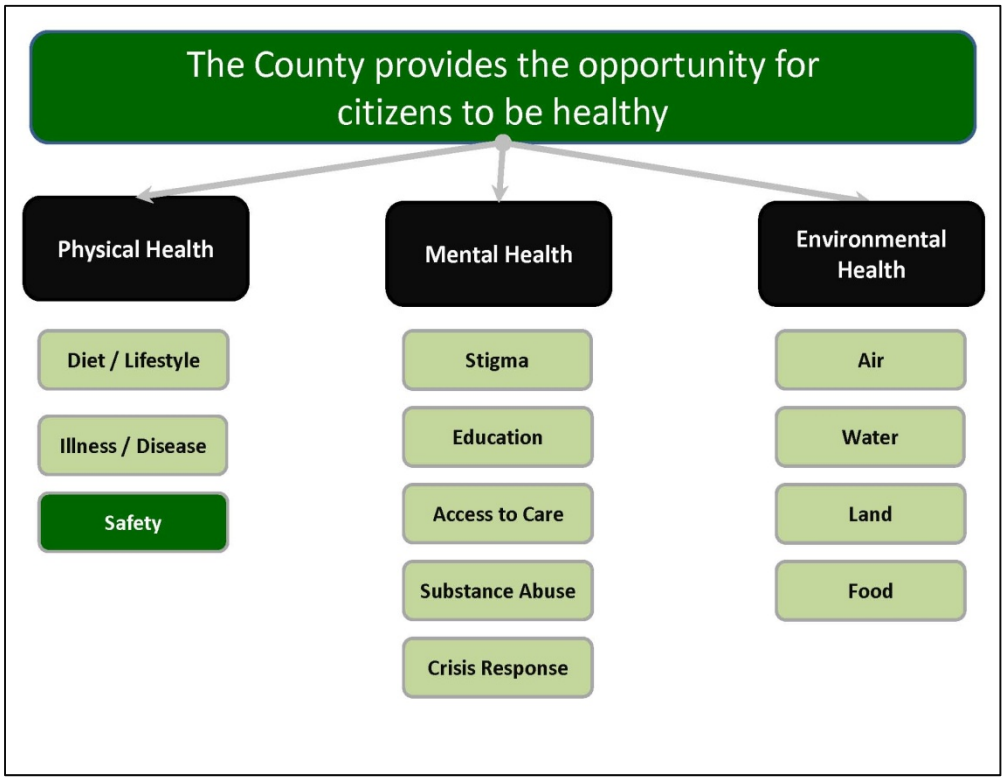
Performance Management Update



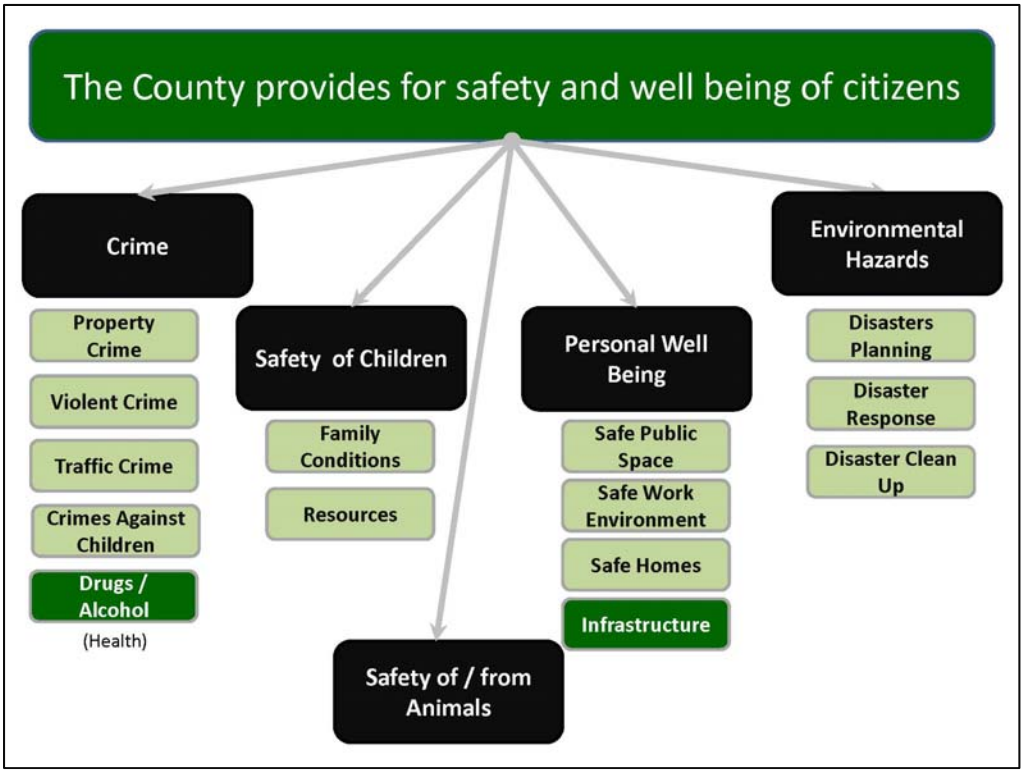


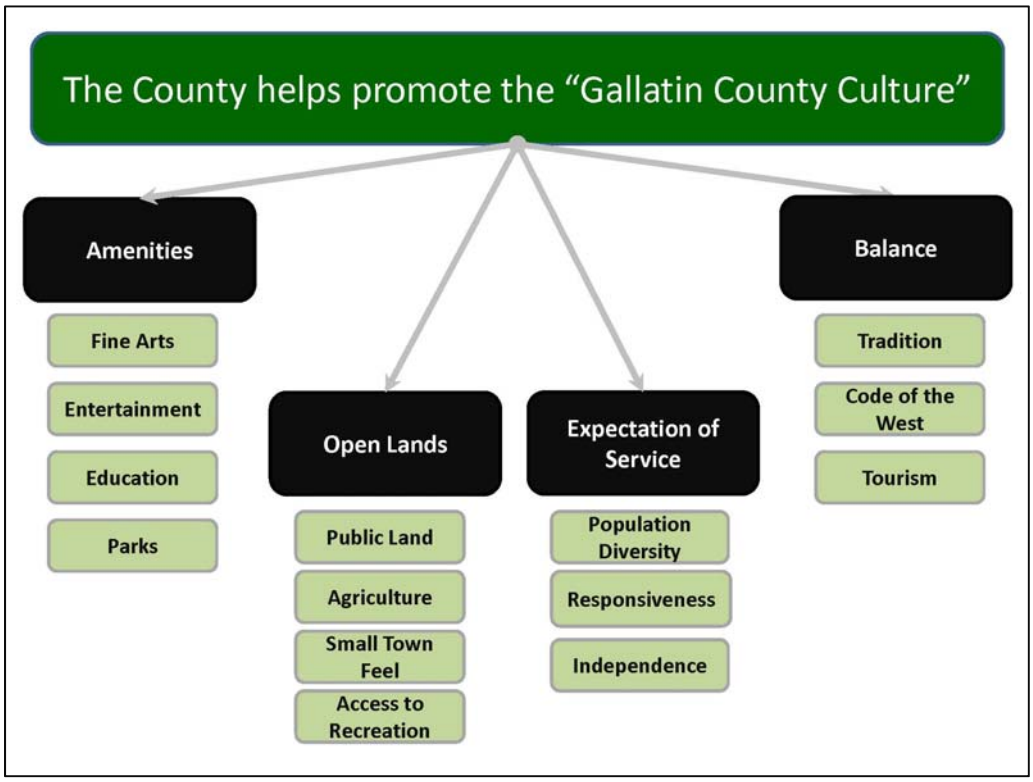
Budget Process





Budget Process





Why Measure? How to Select?

- Purpose of measure is to:
  - Educate about situation/environment
  - Communicate "problem"
  - Identify level of service
  - Evaluate impact of service / change in situation

Next Steps

- Finalize Priorities and Factors
- Complete Measures
- Identify Measures for Dashboard
- Create Template for Submission
- Start Collecting Measures

Financial Policies

The overall goal of financial policies is to establish and maintain effective management of financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies used in guiding the preparation and management of the County's overall budget and major objectives to be accomplished.

Financial policies are guidelines for operational and strategic decisions related to financial matters. Financial policies identify acceptable and unacceptable courses of action, establish parameters in which the government can operate and provide a standard against which the government's fiscal performance can be judged.

The following County financial policies, approved by the County Commission, establish the framework for Gallatin County. They set guidelines against which budgetary performance can be measured. The financial policies of Gallatin County exhibit to the credit rating industry and prospective investors (bond buyers) that the County is committed to sound financial management and fiscal integrity. The financial policies improve the County's fiscal stability by helping County officials plan a consistent fiscal strategy. Adherence to adopted financial policies promotes sound financial management, which can lead to improvement in the County's bond ratings and lower debt costs. The County is in compliance with the comprehensive financial policies in this budget.

Operating Budget Policies

Links to Financial Plans

1) **Financial Trend Analysis and Forecast.** Gallatin County's annual budget is developed in accordance with the policies and priorities set forth in the five year Analysis and Forecast, Commission goals, the needs of the County, and state and federal laws. Program/project priorities and service levels will be established by the aforementioned plans.

Scope

1) **Comprehensive Budget.** A comprehensive annual budget is prepared for all funds controlled by the Commission. State law (7-6-4005) states that "Local government officials may not make a disbursement or expenditure or incur an obligation in excess of the total appropriations for a fund." Including all funds in the budget enables the Commission, Administration, and public to consider all financial aspects of County government when preparing, modifying, and monitoring the budget.

2) **Competing Requests.** The budget process is intended to weigh all competing requests for County resources within expected fiscal constraints. Requests for new or ongoing programs made outside the budget process are discouraged.

3) **Understandable.** The budget is prepared in a manner to be understood by citizens and elected officials. A stated purpose of the budget is to present a picture of county government operations and intentions for the year to our citizens. Presenting a budget document that is understandable to the citizens furthers the goal to 'Improve communication within county government, other jurisdictions and our public'.

4) **Budgetary Emphasis.** Budgetary emphasis focuses on providing basic government services which provide sufficient levels of services to most citizens, in the most cost effective manner, with due consideration being given to all costs. Adherence to this philosophy provides citizens assurance that the County and their elected officials are responsive to the needs of citizens and that the government is operated economically and efficiently.

Financial Policies

Budgeting Control System:

1) **Budgetary Control.** The County exercises budgetary control (maximum spending authority) through Commission approval of appropriation authority for each program. The budgetary control system enables the Commission to monitor current year operations and acts as an early warning mechanism when departments deviate in any substantive way from the original budget.

2) **Budget to Actual Reports.** Reports comparing actual revenues and expenditures to budgeted amounts are prepared monthly. These reports, comparing actual revenues and expenditures to budget amounts, provide the mechanism for the Commission and Administration to regularly monitor compliance with the adopted budget.

Balanced Budget Definition and Requirement:

1) **Balanced Budget.** The County will maintain a balanced budget. This means that:
   - Operating revenues plus re-appropriated working capital equal or exceed expenditures, including debt service.
   - Ending fund balance (or working capital in proprietary funds) must meet minimum policy levels.
   - Under this policy, it is allowable for expenditures to exceed revenues; however, beginning fund balance should only be used to fund capital projects, or other "one-time" non-recurring expenditures.

Performance Measurement Integration:

1) **Program Objectives.** The annual budget will establish measurable program objectives and allow reasonable time to accomplish those objectives.

Sustainable and Resilient Budgeting:

1) **Sustainable budget approval is to:**
   - Direct one-time revenues (one time grants, cash reappropriated) away from recurring expenditures**;**
   - Promote the consideration of full lifecycle costs in making budgetary decisions by considering the affordability of a decision over the short, medium and long-term;
   - Promote preventative investments by encouraging decisions that prevent negative impacts to the County's goals;
   - Improve efficiency by eliminating waste in processes that translate into added duties / responsibilities;
   - Create incentives that encourage elected officials and departments to invest in efficiency; and,
   - Integrate resiliency into decisions not just capital project evaluation.

2) **A resilient budget looks at:**
   - Diversity – avoiding a single point of failure or reliance on a single solution;
   - Redundancy – avoid having only one path of escape or rescue;
   - Decentralization – centralized systems look strong, but failure is catastrophic. The County requires elected officials and department heads to manage not only the costs but the revenues for their activity;
   - Transparency – make it easier to figure out where a problem may lie. Share plans and listen when flaws are identified;
   - Collaboration – working together to become stronger; and,
   - Fail Gracefully – failure happens. The County has an environment in which failures will not make things worse.

Financial Policies

Revenue Policies

Diversification and Stabilization:

1) **Diversification.** The County will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

2) **Aggressive Collection.** The County will pursue an aggressive policy of collecting revenues. An aggressive policy of collecting revenues helps to insure the County's revenue estimates are met; all taxpayers are treated fairly and consistently, with minimal delinquencies.

3) **Grant Opportunities.** The County will pursue opportunities for Federal, State, local and private grant funding. An aggressive policy of pursuing Federal or State grant funding provides citizens assurance that the County is striving to obtain all state and federal funds to which it is entitled, thereby reducing dependence upon local taxpayers for the support of local public services.

4) **Current Revenues for Current Uses.** The County will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

5) **Enterprise Funds.** The County will set fees and rates at levels which fully recover the total direct and indirect costs—including operations, capital outlay, and debt service.

6) **Earmarking.** The County recognizes that Generally Accepted Accounting Principles for state and local governments discourage "earmarking" of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the County's management of its fiscal affairs.

7) **Realistic and Conservative.** The County estimates revenue in a realistic and conservative manner. Aggressive revenue estimates significantly increase the chances of budgetary shortfalls. Realistic and conservative revenue estimates serve to minimize the adverse impact of revenue shortfalls and also reduce the need for mid-year spending reductions.

8) **One-Time Revenues.** The County will give priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures. Utilizing one-time revenues to fund on-going expenditures results in annual expenditure obligations that may be unfunded in future years. Using one-time revenues to fund capital assets or other non-recurring expenditures enables future administrations and commissions to cope with the financial problems when these revenue sources are discontinued.

User Fees:

1) **Cost-Effective.** User fees will be collected only if it is cost-effective and administratively feasible to do so. User fees are often costly to administer. Prior to establishing user fees, the costs to establish and administer the fees are considered in order to provide assurance that the County's collection mechanisms are being operated in an efficient manner.

2) **Beneficiary Populations.** User fees and charges will be used, as opposed to general taxes, when distinct beneficiary populations or interest groups can be identified. User fees and charges are preferable to general taxes because user charges can provide clear demand signals that assist in determining what services to offer, their quantity, and their quality. User charges are more equitable, since only those who use the service pay, thereby eliminating the subsidy provided by nonusers to users, which is inherent in general tax revenue.

3) **Community-Wide Versus Special Benefit.** The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while other user fees are appropriate for services that are of special benefit to identified individuals or groups.

Financial Policies

4) The following general concepts will be used in developing and implementing service charges and user fees:

- Revenues should not exceed the reasonable cost of providing the service.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Expenditure Policies

Maintenance of Capital Assets:

1) Capital Assets. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement. All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant, and equipment, regardless of the economic conditions, will assist in maintaining the County's equipment and infrastructure in good operating condition.

Fund Balance Policy –GASB Statement No. 54

Purpose

The objective of GASB Statement No. 54 is to improve the usefulness, including the understandability, of government fund balance information. This Statement provides more clearly defined categories to make the nature and extent of the constraints placed on a government's fund balance more transparent.

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. These classifications and the criteria for determining the correct classification for the fund balance of governmental funds are included in GASB 54. The five fund balance classifications, in order of constraint level, are Nonspendable, Restricted, Committed, Assigned, and Unassigned. Nonspendable, as discussed below, can both represent a constraint or an asset that is not spendable in form.

GASB Statement No. 54 is only applicable to the following types of funds: Governmental funds that include; General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds. This Statement excludes the following type of funds; Proprietary Funds that include Enterprise Funds (Business-type providing services), Internal Service Funds and Fiduciary Funds.

I. Definition

Fund balance is defined as the difference between assets and liabilities using the current financial resources measurement focus and the modified basis of accounting in a governmental fund.

II. Classifications

1. **Non-spendable fund balance** classification can both represent a constraint or an asset that is not spendable in form and includes amounts that cannot be spent because they are either:
   - Not in spendable form, or not expected to be converted to cash, such as inventory and prepaid amounts.
   - Legally or contractually required to remain intact, such as the corpus or principle of a permanent fund. The interest earned on the corpus or principle of a permanent fund may or may not be Non-spendable, depending on the trust agreement.
   - Long-term amounts of loans and notes receivable, if use of the proceeds from collection is not otherwise constrained, and only if the fund balance is otherwise classified as Unassigned, or in the general fund.
   - Property acquired for resale, if use of the proceeds from sale is not otherwise constrained, and only if the fund balance is otherwise classified as Unassigned, or in the general fund.

2. **Restricted fund balance** should be reported as Restricted for amounts that can only be spent or used for specific purposes and the constraints placed on the use of resources are either:
   - Externally imposed by creditors, grantors, contributors, or laws and/or regulations of other governments.
   - Imposed by law through constitutional provisions.
   - Imposed by enabling legislation that is legally enforceable by an external party. If the enabling legislation can be changed by the same action of the government's highest level of authority that established it, the related constraint results in a Committed fund balance, not Restricted. This is discussed under Committed Fund Balance below.
     Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legally enforceable means that a government can be compelled by an external party, such as citizens, public interest groups or the judiciary, to use resources created by enabling legislation only for the purposes specified by legislation.

3. **Committed fund balance** should be reported as Committed for amounts that can only be used for specific purposes when constraints placed on the use of resources are either:
   - Imposed by formal action of the government's highest level of decision-making authority; for Gallatin County the highest level of authority is the Board of County Commissioners.
   - Amounts that cannot be used for any other purpose unless the constraint is changed by an action similar to the action that initially constrained the fund.
   - Amounts that are contractual obligations to the extent the existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

     Note: the Committing action must be taken prior to year-end, but the amount may be determined in a subsequent period.

     In contrast to fund balance that is Restricted by externally imposed creditors, grantors, etc. (previously discussed), amounts classified as Committed fund balance due to County Commission action may be used for other purposes with the appropriate due process. For example, if fund balance is set aside for a specific purpose by the County Commission, but the constraint and/or purpose originally placed on the funds can be removed or changed by the same group (County Commission in this example) using an action similar to the one that initially constrained the funds, the fund balance classification should be reported as Committed rather than Restricted.

4. **Assigned fund balance** should be reported as Assigned when constraints placed on the resources are:

- Amounts that are constrained by the government's intent to be used for a specific purpose and the intent to spend down fund balance to fund the next year's projected deficit spending if this exists (discussed further under budgetary appropriation below).
- Neither Nonspendable, Restricted nor Committed. Intent should be expressed by either the governing body itself or by a body (budget or finance committee for example) or official the governing body has delegated the authority to assign amounts to be used for a specific purpose. The expression of intent does not have to be made prior to year-end as with commitments. Assigned fund balance should include fund balance in the general fund intended for a specific use that is narrower than general purpose of the government.

5. **Unassigned fund balance** classification represents spendable amounts that have not been Restricted, Committed or Assigned to a specific purpose within the general fund; thus the only fund with a positive Unassigned fund balance classification amount will be the General Fund.

III. **Budgetary Appropriations**

An adopted budget appropriation law generally does not impact the fund balance classification. Budget appropriation laws authorize an agency to spend budgeted revenues of that fiscal year but do not impose constraints on existing fund balances. However, a specific appropriation of existing fund balance to eliminate a projected budgetary deficit included as a budgetary resource in the subsequent year's budget requires Assigned fund balance classification. This assigned amount cannot exceed projected excess of expected expenditures over expected revenues. Fund balances created as a result of the transfer process result in an assignment of fund balance in the related fund because a Budget Resolution is substantive law and does represent the highest level of decision making authority for Gallatin County.

IV. **Authority**

Committed fund balances will be authorized by the County Commission in a public meeting by resolution and according to policy. Committed fund balance may only become uncommitted by the same formal action authorized by the County Commission in a public meeting by resolution according to policy.

Assigned fund balance may be assigned by the County Commission informally after a fund balance review has been completed by the accounting department and reviewed and approved by the Finance, Audit, Accounting and Treasurer (FAAcT) Committee. Assigned fund balance may become unassigned by the same action.

V. **Hierarchy**

Gallatin County will use restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this. Additionally, the County will then use unrestricted amounts of fund balance in the following order; committed, assigned and unassigned (General Fund and Special Revenue Fund).

VI. **Minimum Fund Balance**

The County has a formal minimum fund balance policy that requires maintaining a minimum 10% of expenses in the General Fund as unrestricted fund balance. No specific circumstances in which unrestricted fund balance in the General Fund can be spent exist; it is determined in the budget process which is formally adopted by the County Commission and as circumstances arise and deemed necessary by the County Commission.

1) Enterprise Funds. Enterprise Fund Reserves will be maintained to meet three objectives: (1) ensure adequate funding for operations; (2) ensure infrastructure repair and replacement; and, (3) to provide working capital to provide level rate charges to customers.

2) Insurance Funds. Self-Insurance Reserves will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the County's property, liability, and health benefit risk.

Financial Policies

Operating Reserve Policies

Purpose:

Gallatin County maintains Operating Reserves to mitigate the effects of warrant registration and to meet the needs of county activities through stabilization of cash flow. To facilitate this, the County has established this policy for utilization by ALL funds with Budgetary Authority coming from the County, excluding Special Districts.

1) **Fund Operating Reserve Types/Percentages:** Because the County has a number of revenue sources for different fund types, the following are set for use by County Financial Professionals:

TYPE	PERCENTAGE
➢ Funded for County Wide Debt Services (Example: Detention Center Bond)	5% to 10%
➢ Funded mostly through monthly charges (Examples: Rest Home, Motor Pool)	8% to 16%
➢ Funded largely through charges and then taxes (Examples: General, Public Safety, Road, Health and Fair)	10% to 18%
➢ Funded from Quarterly Grant Allocations (Examples: Communicable Disease, MRDTF)	16% to 24%
➢ Funded largely from Taxes or Seasonal Activity (Examples: Noxious Weed, Library)	20% to 30%

The Finance Office makes a recommendation to the County Commission and all County elected officials and department heads for each fund's Operating Reserve at the beginning of the budget process. The County Commission reviews, amends and approves the Operating Reserves to be used throughout the budget process, unless individual fund budgets change significantly.

2) **Variance:** If a department cannot fund the approved Operating Reserve or desires to increase or decrease the Operating Reserves from the Finance Office recommendations, a variance request is submitted to the County Commission in May of each year. The Commission reviews the variance, holds a public hearing on the variance and makes a determination to approve, amend or reject the variance.

Capital Improvement Policies

Capital Improvement Program (CIP) Formulation:

1) **CIP Purpose.** The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the County's existing fixed assets.

2) **CIP Criteria.** Construction projects and infrastructure purchases of $50,000 or more, along with Core Rolling Stock with a value of $25,000 or more, are included in the Capital Improvement Plan (CIP); other capital outlay will be included in the regular budget as capital expenditures. The CIP differentiates the financing of high cost, long-lived physical improvements and 'Core' Equipment from low cost "consumable" equipment items contained in the operating budget. CIP items may be funded through debt financing or current revenues while operating budget items are annual or routine in nature and should only be financed from current revenues.

Financial Policies

3) **Deteriorating Infrastructure.** The County Budget includes, in addition to current operating maintenance expenditures, funding to support repair and replacement of infrastructure and avoidance of a significant unfunded liability.

Project Financing:

1) **Minor Capital Projects.** Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues. Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.

2) **Major Capital Projects.** Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing). Major capital projects represent large expenditures of a non-recurring nature that primarily benefit future residents. Debt financing provides a means of generating sufficient funds to pay for the costs of major projects. Debt financing also enables the costs of the project to be supported by those who benefit from the project, since debt service payments will be funded through charges to future residents.

Debt Management Policies

Restrictions on Debt Issuance:

1) **Repayment of Borrowed Funds.** The County will repay borrowed funds, used for capital projects, within a period not to exceed the expected useful life of the project. This policy reflects the view that residents benefiting from a project should pay for the project. Adherence to this policy helps prevent the County from over-extending itself with regard to the incurrence of future debt.

Limitations on Outstanding Debt:

1) **Reliance on Long-Term Debt.** The County will limit long-term debt to capital improvements that cannot be financed from current revenues. Incurring long-term debt serves to obligate future taxpayers. Excess reliance on long-term debt causes debt levels to reach or exceed the government's ability to pay. Therefore, conscientious use of long-term debt will provide assurance that future residents can pay debt.

2) **Debt to remain below 1% of Certified Market Value.** The Commission has adopted a policy the limits the amount of outstanding debt to 1% of the Certified Market Value, except for emergency situations or when the need of the county would require exceeding 1% for a short period of time.

3) **Debt Not Used for Current Operations.** The County will not use long-term debt for financing current operations. This policy reflects the view that residents benefiting from a service pay for the service. Utilization of long-term debt to support current operations would result in future residents supporting services provided in the past.

Debt Refinancing

1) **General Refinancing Guidelines.** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within federal tax law constraints) as follows:
   - There is a net economic benefit.
   - It is needed to modernize covenants that are adversely affecting the County's financial position or operations.
   - The County wants to reduce the principal outstanding in order to achieve future working capital.

Financial Policies

2) **Standards for Economic Savings.** In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

3) **Net Present Value Savings.** Refinancing that produces net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt. Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

Accounting, Auditing and Financial Reporting Policies

1) **GAAP.** The County will manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB). GASB is recognized as the authority with respect to governmental accounting. Managing the County's finances in accordance with GAAP and in accordance with the rules set forth by GASB provides the citizens of Gallatin County assurance that their public funds are being accounted for in a proper manner.

2) **Basis of Accounting.** The County will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when services or goods are received and liabilities incurred. Accounting records for proprietary fund types and similar trust funds will be maintained on an accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard of receipt or payment of cash. Adherence to this policy will enable the County to prepare its financial statements in accordance with Generally Accepted Accounting Principles as set forth by the Governmental Accounting Standards Board. The basis of accounting is the same for both the budget and the financial statements.

3) **Financial Report.** Gallatin County will prepare an Annual Financial Report (AFR) in conformity with Generally Accepted Accounting Principles (GAAP). The report will be made available to the general public.

4) **Audits.** An annual audit will be performed by an independent public accounting firm with an audit opinion to be included with the County's published Annual Financial Report (AFR). Audits of the County's financial records provide the public assurance that its funds are being expended in accordance with Local, State, and Federal law and in accordance with Generally Accepted Accounting Principles. Audits also provide management and the Commission with suggestions for improvement in its financial operations from independent experts in the accounting field.

Financial Structure

Fund Accounting

Gallatin County maintains accounts in accordance with fund accounting principles to ensure that limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into account groups with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues and expenditures. Account groups are reporting mechanisms that compile assets and liabilities of governmental funds.

A ***FUND*** is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The most common reason for having a fund is to account for restricted revenue or to comply with state or federal law. There is no limit to the number of funds that a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and that individual funds are closed when its intended purpose no longer exist.

An ***ACCOUNT*** is an organizational or budgetary breakdown found within County funds. Each department serves a specific function as a distinct organizational unit of government within the given fund. Its primary purpose is organizational and budgetary accountability.

An ***OBJECT OF EXPENDITURE*** refers to specific, detailed expenditure classification. It relates to a specific type of item purchased or service obtained. Examples of objects of expenditure include salaries, supplies, contracted services, travel, etc.

The county's financial operations and fund structure adhere to generally accepted accounting principles. Funds are grouped under governmental funds, proprietary funds, and fiduciary fund types. The county's fund structure is comprised of the following funds, all of which are budgeted.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund — accounts for all financial resources except those required to be accounted for in another fund. The General Fund is the County's primary operating fund.

Special Revenue Funds — account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (other than for major capital projects). Example: Public Safety Fund.

Capital Project Funds — account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds.) Example: Open Space Acquisition.

Debt Service Funds — account for the accumulation of resources for and the payment of, principal and interest on general long-term debt.

Financial Structure

Proprietary Fund Types

Proprietary Funds are used to account for ongoing organizations or activities, which are similar to those often found in the private sector. The County uses the following proprietary funds.

Enterprise Funds — account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Examples include: Gallatin Rest Home, Logan Landfill and West Yellowstone/Hebgen Refuse District.

Internal Service Funds — account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis. Examples include: motor pool, employee health insurance, and facilities.

Fiduciary Fund Types

Trust and Agency Funds: Trust and agency funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Examples include: fire districts, fire service areas, and school districts.

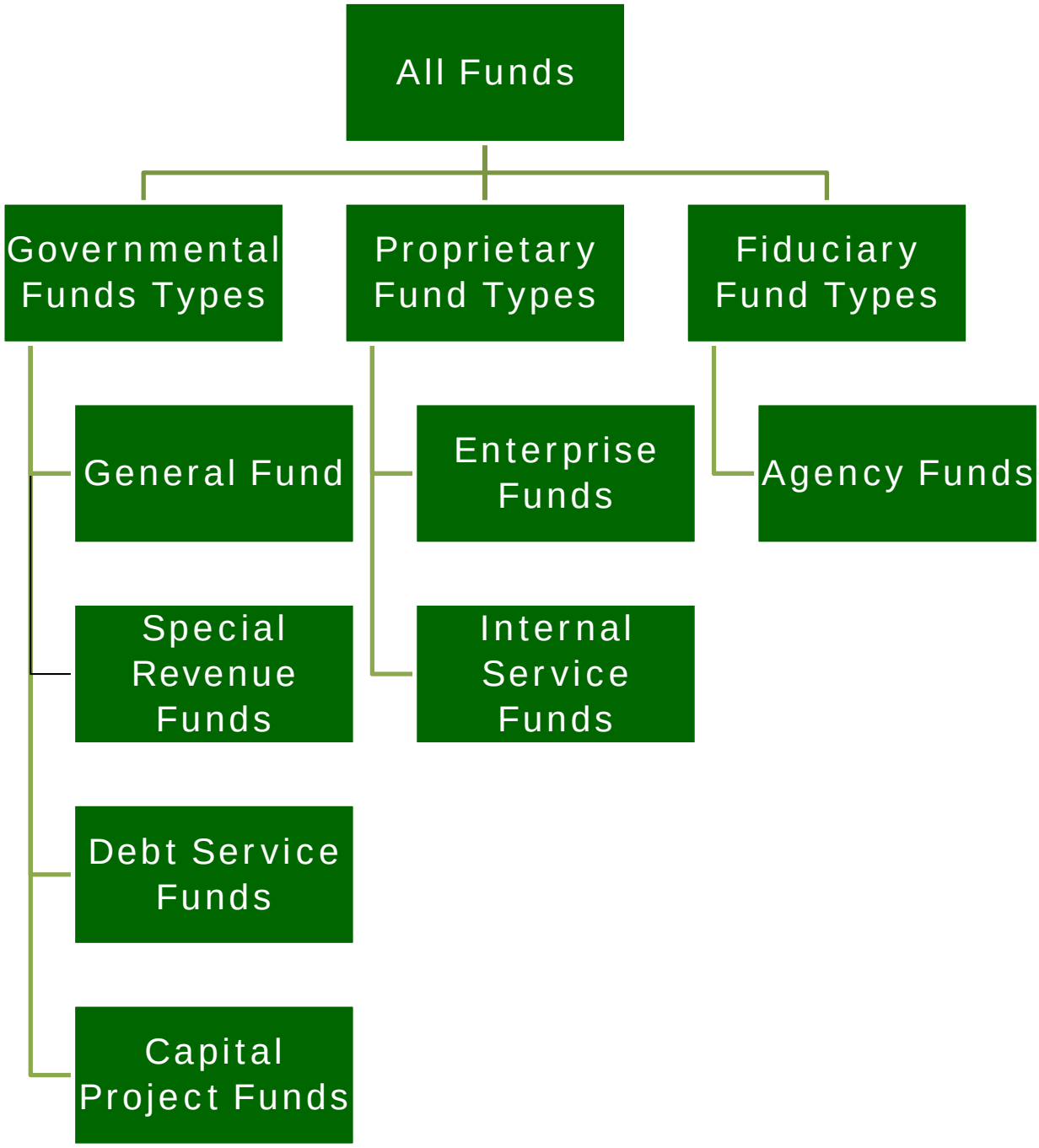
Consistency with Audited Financial Statements

Gallatin County's budgeted funds are consistent with the County's audited financial statements, except the Budget includes required Trust and Agency Funds (Fire, Dyke, Cemetery, Water and Sewer Districts), which are not reported in the financial statements.

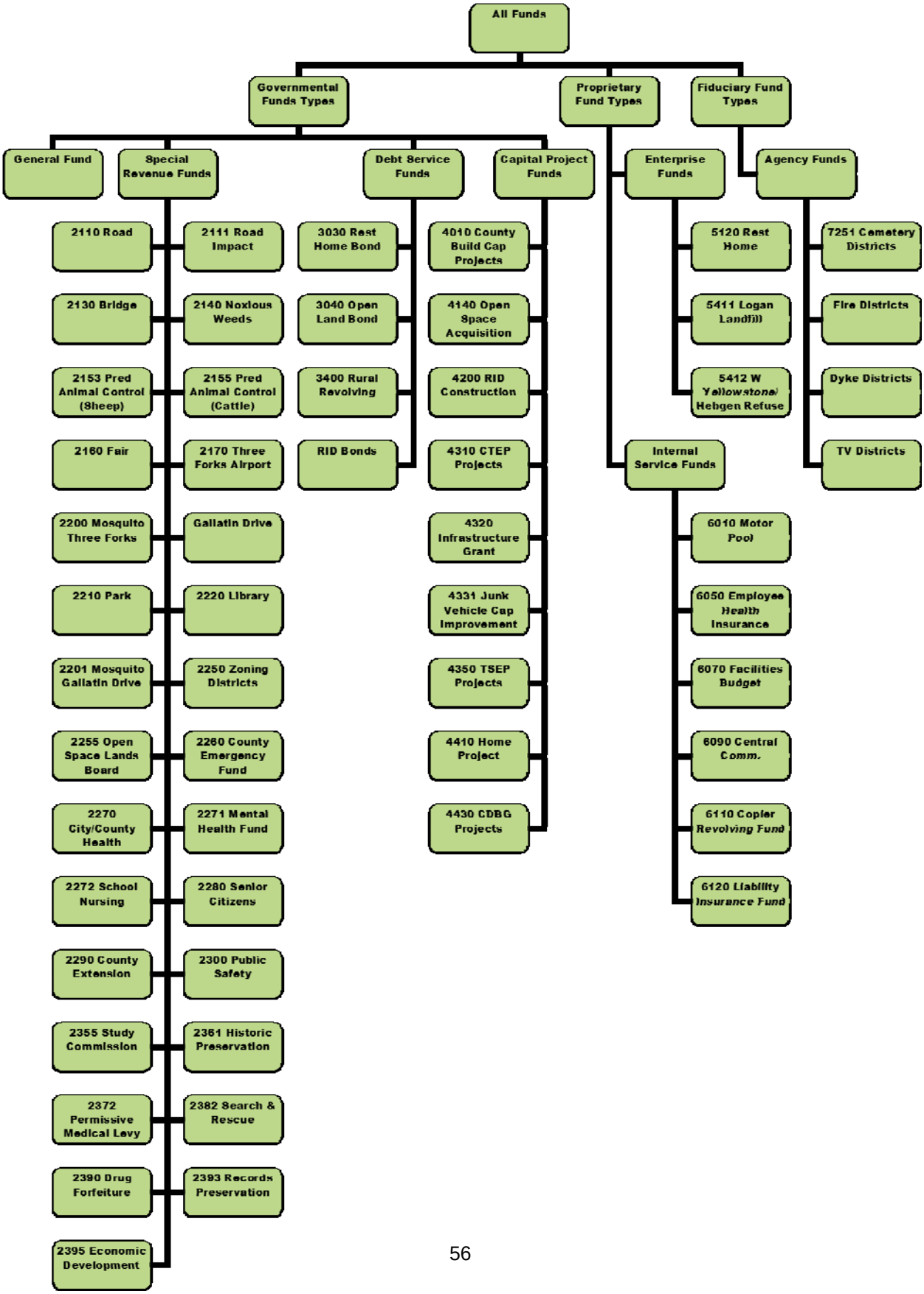
Financial Structure – County Fund Graph

Fund Structure Graph

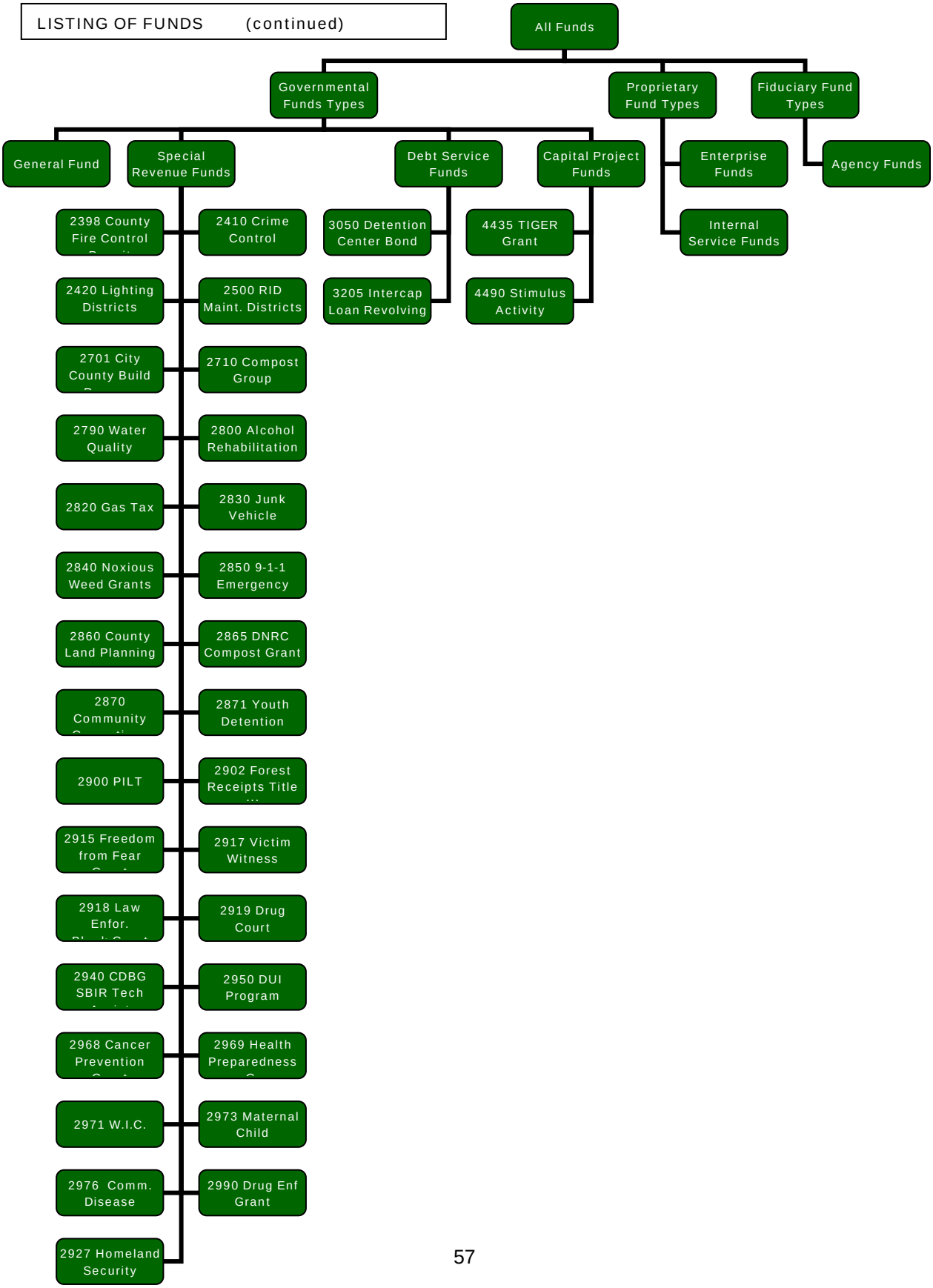
Shown below is a graphic summary of the County's fund Structure. The following two pages provide a detailed organizational graphic presentation of each of the County's funds.



Financial Structure – County Fund Graph



Financial Structure – County Fund Graph



Description of Account Structure - Examples

Departments & Function/Activities/Programs

Purpose

The organizational units set forth in the Budget represent the County's reporting of service delivery and allows the County to accomplish the following:

- Establish policies and goals that define the nature and level of service to be provided.
- Identify activities performed in delivering program services.
- Set objectives for improving delivery of services.
- Appropriate the resources required to perform activities and accomplish objectives.

Account Organization

The County's operating expenditures are organized into the following hierarchical categories:

- Fund
- Department
- Function/Activity/Division

Departments

Departments represent a grouping of related programs within a functional area, such as the Sheriff's Office, within the broad functional area of Public Safety.

Function

Function represents the highest level of summarization used in the County's operating structure. Functions are a grouping of related operations and programs that may cross organizational (departmental) boundaries. Functions are aimed at accomplishing a broad goal or delivering a major service. The five functions in the County's operating structure are:

- General Government
- Public Safety
- Public Works
- Public Health
- Recreation & Other

Activity/Division

Activity /Divisions of a Department are the specific services and task performed in the pursuit of its objectives and goals.

Example:

Fund:	Public Safety	2300
Department:	Sheriff	209
Function:	Public Safety	42
Activity:	Law Enforcement	01
Division:	Administration	10

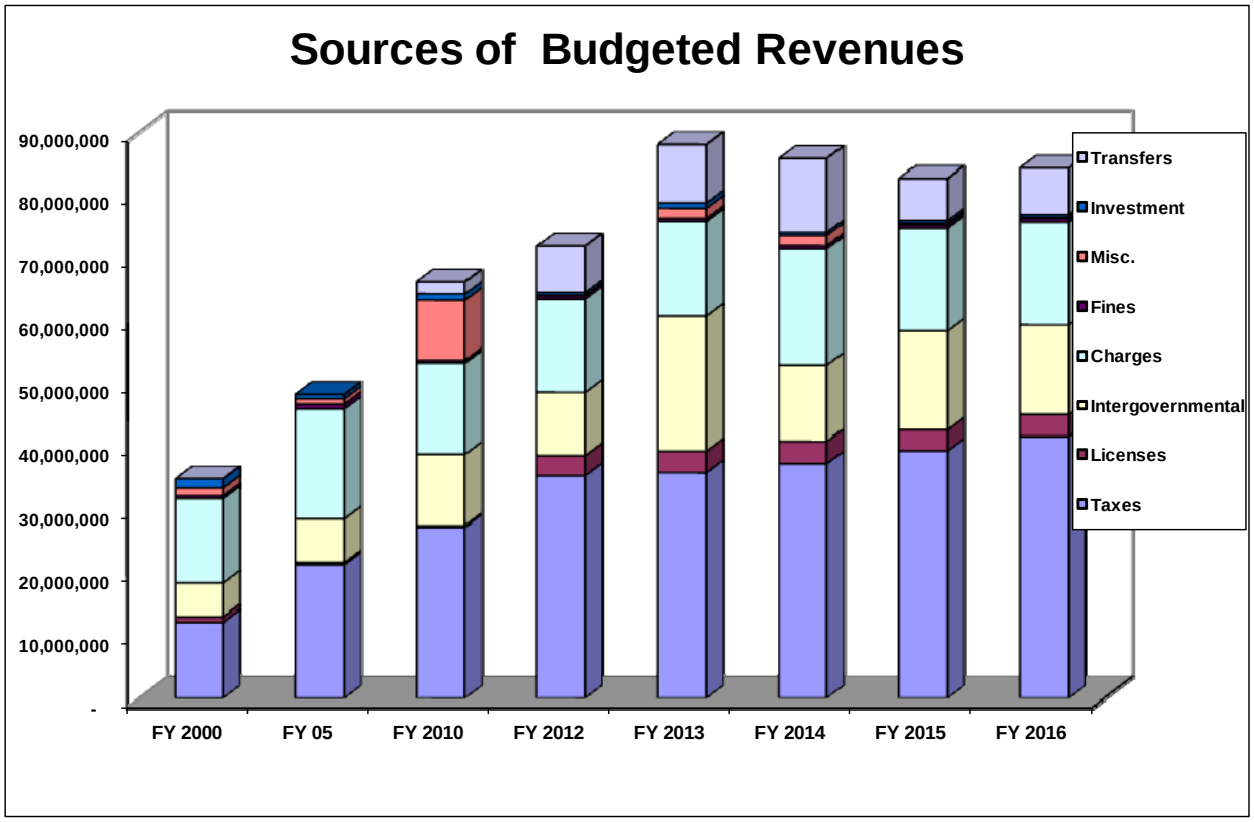
SUMMARY OF EXPENDITURE ACCOUNT CODE:

2300-209-42-01-10-___ obj. code

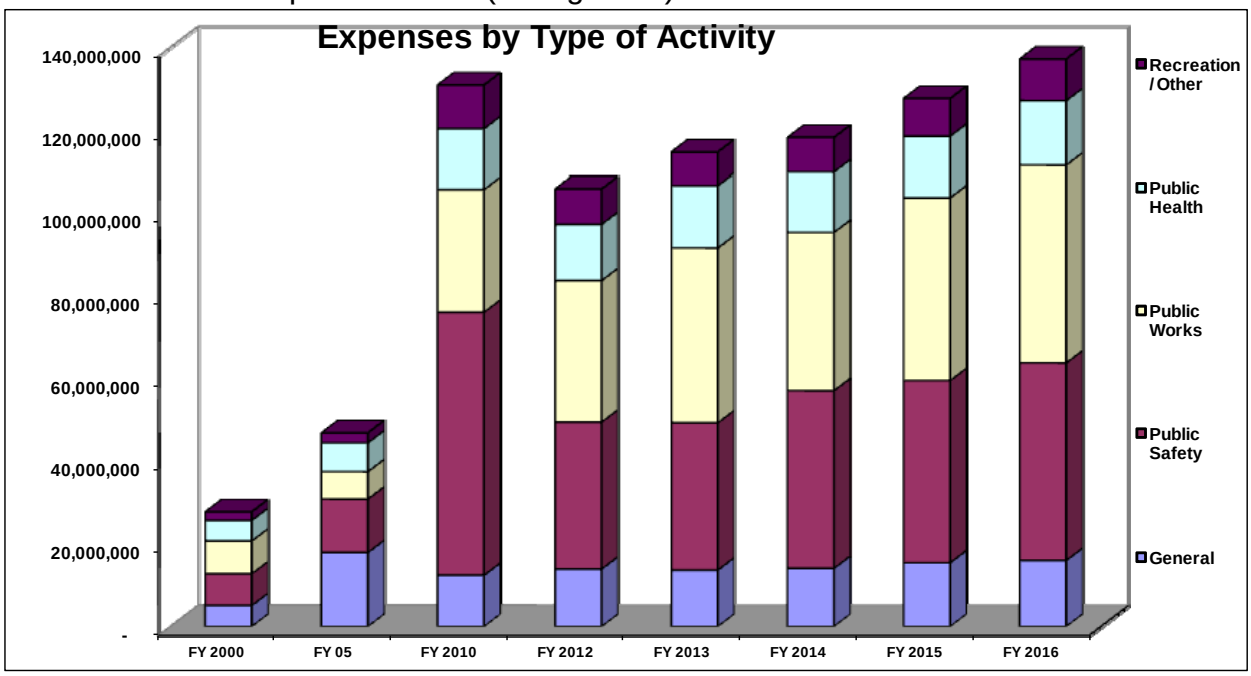
FINANCIAL SUMMARIES

Overview of Budgeted Resources

Estimated Revenue Sources FY 2000 – FY 2016



Expenditures (Budgeted) FY 2000 – FY 2016



Overview of Budgeted Resources

Actual Revenues and Expenses FY 2010 – FY 2014, BUDGET for FY 2015 and FY 2016 (Budget)

SUMMARY OF MAJOR REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES/USES

Actual Revenue & Expenses FY 2010 - FY 2014 (Budget for FY 2015)

Budgeted Revenue & Expenses FY 2016

	Total All Funds FY 2016 BUDGET	Total All Funds FY 2015 BUDGET	Total All Funds FY 2014 ACTUAL	Total All Funds FY 2013 ACTUAL	Total All Funds FY 2012 ACTUAL	Total All Funds FY 2010 ACTUAL
Beginning / Adjusted Fund Balance	**$ 70,362,988**	**$ 60,054,519**	**$ 54,396,972**	**$ 45,239,555**	**$ 59,037,089**	**$ 75,111,644**
REVENUES						
Taxes & Assessments	**41,629,048**	39,344,602	37,323,128	35,905,220	35,497,168	27,226,244
Licenses & Permits	3,475,115	3,310,500	3,491,658	3,419,871	3,060,573	244,025
Intergovernmental	14,213,283	15,688,079	12,149,754	16,119,264	10,282,097	11,366,707
Charges for Services	16,325,387	16,533,744	18,353,990	17,360,678	17,405,801	14,529,471
Fines & Forfeitures	555,801	507,500	514,474	474,086	609,080	409,118
Miscellaneous	185,827	203,749	1,656,161	258,753	10,687,203	9,543,195
Investment Earnings	455,903	479,391	509,673	650,749	843,047	993,924
Transfers	7,415,811	6,739,292	11,744,186	7,535,373	12,511,510	1,946,405
Total Revenues	84,256,175	82,806,857	85,743,024	81,723,994	90,896,479	66,259,089
EXPENSES						
General Government	13,538,422	13,065,268	12,608,620	11,837,108	8,574,215	8,778,433
Public Safety	34,952,146	30,412,637	26,434,816	18,955,080	26,129,206	12,717,007
Public Works	27,554,274	27,307,623	16,608,752	14,509,372	15,672,077	10,744,187
Public Health	13,664,000	12,925,267	9,578,870	10,739,235	9,083,076	13,203,518
Recreation & Other	5,935,774	5,180,476	4,239,634	5,008,885	10,678,895	7,516,522
Debt Service	8,712,623	8,421,130	4,670,515	6,981,798	2,928,928	4,275,917
Transfers (out)	-	-	-	-	3,558,192	1,946,404
Capital Outlay	32,830,646	30,289,165	5,912,684	4,535,098	1,180,254	24,783,969
Total Expenses	137,187,884	127,601,565	80,053,891	72,566,577	77,804,843	83,965,957
Projected Change in Fund Balance/Cash	(52,931,709)	(44,794,708)	5,689,133	9,157,417	13,091,636	(17,706,868)
Projected / Ending Fund Balance/Cash	**$ 17,431,279**	**$ 15,260,028**	**$ 60,054,519**	**$ 54,396,972**	**$ 72,128,727**	**$ 57,404,776**

Overview of Budgeted Resources

Final FY 2016 Budgeted - Revenue and Expense

SUMMARY OF MAJOR REVENUES, EXPENDITURES,
AND OTHER FINANCING SOURCES/USES
Final Budget - July 1, 2015 through June 30, 2016 (FY 2016)

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise & Internal Service	Trust & Agency	Total All Funds
Beginning Fund Balance/Cash	$ 4,256,859	$ 24,277,984	$ 1,894,968	$ 9,186,672	$ 20,009,569	$ 10,736,936	$ 70,362,988
Estimated Revenues							
Taxes & Assessments	5,054,879	19,534,698	4,447,366	2,937,549	-	9,654,556	41,629,048
Licenses & Permits	1,600,900	1,874,215	-	-	-	-	3,475,115
Intergovernmental	964,159	6,773,936	25,000	912,684	1,948,336	3,589,168	14,213,283
Charges for Services	2,004,010	2,685,616	-	-	10,503,312	1,132,449	16,325,387
Fines & Forfeitures	515,801	40,000	-	-	-	-	555,801
Miscellaneous	85,300	100,527	-	-	-	-	185,827
Investment Earnings	95,000	80,000	30,000	10,000	96,903	144,000	455,903
Transfers	511,164	478,529	512,285	351,000	5,562,833	-	7,415,811
Total Estimated Revenues	10,831,213	31,567,521	5,014,651	4,211,233	18,111,384	14,520,173	84,256,175
	-	-	-	-	-	-	
Approved Budget							
General Government	9,462,471	2,358,875	-	1,242,671	2,573,663	372,575	16,010,256
Public Safety	1,132,200	20,901,405	2,399,146	2,991,280	2,438,931	18,008,142	47,871,105
Public Works	1,438,336	16,059,309	2,373,314	6,279,663	16,643,666	4,857,783	47,652,071
Public Health	-	6,684,642	-	117,988	8,761,701	-	15,564,331
Recreation & Other	1,318,023	4,472,449	1,757,159	1,846,302	264,289	432,536	10,090,759
Total Approved Budget	13,351,030	50,476,680	6,529,619	12,477,905	30,682,251	23,671,036	137,188,522
Projected Change in Fund Balance/Cash	(2,519,817)	(18,909,159)	(1,514,968)	(8,266,672)	(12,570,867)	(9,150,863)	(52,932,346)
Fund Balance/Cash	$ 1,737,042	$ 5,368,825	$ 380,000	$ 920,000	$ 7,438,702	$ 1,586,073	$ 17,430,642

Overview of Budgeted Resources

Final FY 2015 Budgeted - Revenue and Expense

SUMMARY OF MAJOR REVENUES, EXPENDITURES,

AND OTHER FINANCING SOURCES/USES

Final Budget - July 1, 2014 through June 30, 2015 (FY 2015)

	Governmental Fund Types				Proprietary Func Types	Fiduciary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise & Internal Service	Trust & Agency	Total All Funds
Beginning Fund Balance/Cash	$3,470,300	$21,583,637	$1,765,959	$ 6,624,338	$ 18,389,985	$ 8,220,300	$ 60,054,519
Estimated Revenues							
Taxes & Assessments	5,320,260	19,067,320	4,458,533	1,556,772	-	8,941,717	39,344,602
Licenses & Permits	1,550,900	1,759,600	-	-	-	-	3,310,500
Intergovernmental	953,435	8,188,510	25,000	1,399,056	2,049,866	3,072,212	15,688,079
Charges for Services	1,872,263	2,675,259	-	-	10,088,653	1,897,569	16,533,744
Fines & Forfeitures	462,500	45,000	-	-	-	-	507,500
Miscellaneous	85,300	95,550	-	22,899	-	-	203,749
Investment Earnings	90,000	94,000	30,000	26,891	98,500	140,000	479,391
Transfers	517,824	335,704	-	91,000	5,756,163	38,600	6,739,292
Total Estimated Revenues	10,852,482	32,260,943	4,513,533	3,096,618	17,993,182	14,090,098	82,806,856
Approved Budget							
General Government	8,958,291	2,896,300	-	1,126,197	2,467,828	-	15,448,616
Public Safety	1,066,966	19,821,910	2,378,247	2,358,316	2,396,218	16,136,625	44,158,282
Public Works	1,503,726	17,069,018	2,272,258	3,779,022	15,613,724	4,003,830	44,241,578
Public Health	-	5,519,967	-	-	9,117,733	-	14,637,700
Recreation & Other	1,193,799	3,745,361	1,248,987	1,849,544	239,124	838,575	9,115,389
Total Approved Budget	12,722,782	49,052,556	5,899,492	9,113,079	29,834,627	20,979,029	127,601,565
Projected Change in Fund Balance/Cash	(1,870,300)	(16,791,394)	(1,385,959)	(6,016,461)	(11,841,445)	(6,888,931)	(44,794,490)
Fund Balance/Cash	$1,600,000	$ 4,792,243	$ 380,000	$ 607,877	$ 6,548,540	$ 1,331,369	$ 15,260,029

Overview of Budgeted Resources

FY 2014 Budgeted - Revenue and Expense

SUMMARY OF MAJOR REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES/USES
Final Budget - July 1. 2013 through June 30, 2014 (FY 2014)

	Governmental Fund Types				Proprietary Fund Types	Fiduciary Fund Types	
	General	Special Revenue	Debt Service	Capital Project	Enterprise & nternal Servic	Trust & Agency	All Funds
Beginning Fund Balance/Cash	$ 3,030,688	$ 19,899,559	$ 1,682,637	$ 5,238,545	$ 18,548,979	$ 5,996,564	$54,396,972
	-						
Estimated Revenues							
Taxes & Assessments	5,308,268	17,644,466	4,374,919	1,111,379	913,947	7,778,183	37,131,162
Licenses & Permits	2,223,740	1,674,906	-	-	-	-	3,898,646
Intergovernmental	5,308,268	5,376,316	-	688,402	-	3,224,453	14,597,439
Charges for Services	-	2,202,382	-	-	10,399,494	1,821,961	14,423,837
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous	400,000	33,900	-	-	-	-	433,900
Investment Earnings	-	127,710	15,000	26,891	84,200	70,000	323,801
Transfers	100,000	365,021	-	72,000	7,078,963	1,703,523	9,319,508
Total Estimated Revenue	13,340,276	27,424,701	4,389,919	1,898,672	18,476,604	14,598,120	80,128,293
Approved Budget							
General Government	8,347,995	2,502,289	-	900,060	2,340,920	-	14,091,264
Public Safety	1,159,455	17,848,946	2,360,196	890,545	2,345,277	18,461,704	43,066,123
Public Works	1,511,985	14,895,979	2,059,630	3,129,600	14,997,571	1,749,289	38,344,054
Public Health	-	4,993,654	39,644	-	9,345,632	-	14,378,930
Recreation & Other	1,133,676	3,637,045	1,238,086	1,711,024	211,873	360,950	8,292,654
Total Approved Budget	12,153,111	43,877,913	5,697,556	6,631,229	29,241,273	20,571,943	118,173,025
Projected Change in Fund Balance/Cash	1,187,165	(16,453,212)	(1,307,637)	(4,732,557)	(10,764,669)	(5,973,823)	(38,076,320)
Projected Ending Fund Balance/Cash	$ 4,217,853	$ 3,446,347	$ 375,000	$ 505,988	$ 7,784,310	$ 22,741	$16,320,652

Assumptions, Estimates & Trends

Overview

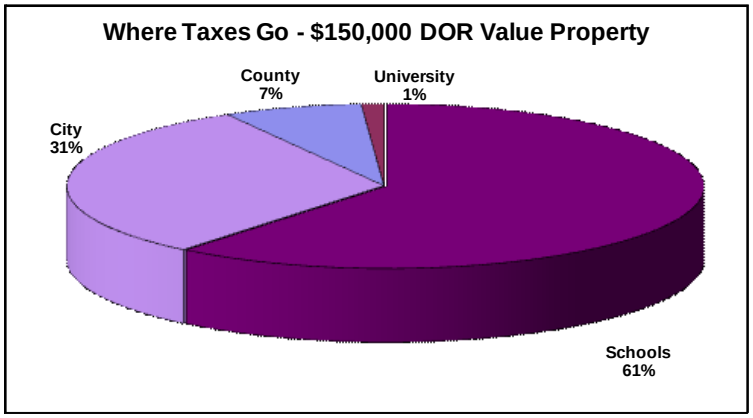
Funding for services provided to Gallatin County residents comes from a variety of revenue sources. The County strives to maintain a diversified and stable revenue system that will provide shelter from short-term fluctuations in any one revenue source and ensure the ability to provide ongoing services, within the confines of Montana Law. Gallatin County is heavily reliant upon property tax levy for its general fund, public safety, fair, noxious weed, senior programs, library and road / bridge revenue, which is explained in greater detail on the following pages. The County will continue its policy of seeking alternative revenue sources to lower the tax burden for County services, charging users for specific services where feasible, and aggressively collecting all revenues due to the County. Enterprise fund revenues are generated through direct fees for service. Total estimated (budgeted) revenue, regardless of the source, amounts to $84,256,175 for FY 2016.

County revenues are divided into eight basic categories: Taxes and Assessments; Licenses and Permits; Intergovernmental Revenue; Charges for Services; Fines and Forfeitures; Miscellaneous Revenue; Investment Earnings; and Inter-fund Transfers.

- **Taxes and Assessments –** $41,629,048 (49.41% of revenues) **–** comprised of taxes derived from the levying of taxes on real property, personal tangible property and assessments generated by charges within districts either based on value or a per unit fee. An example of taxes is real property taxes, while special assessment examples include Rural Improvement District (RID) maintenance fees and Fire Service Area Fees.
- **Licenses and Permits –** $3,475,115 (4.12% of revenues) **–** comes through the issuance of local licenses and permits. This includes the Motor Vehicle local option tax along with items such as Wastewater Treatment Permits (Septic Permits).
- **Intergovernmental Revenue –** $14,213,283 (16.87% of revenues) **–** generated by grants from federal, state and other local government sources, shared revenues, and payments in lieu of taxes (PILT). State entitlement and federal PILT are examples.
- **Charges for Services –** $16,325,387 (19.38% of revenues) **–** revenues generated by this source are from fees for land use (Planning, Clerk & Recorder) with the largest amount coming from Enterprise and Internal Service Funds. Examples of charges for services are solid waste disposal fees, Rest Home per bed fees and charges collected by Clerk & Recorder, Planning and Zoning areas.
- **Fines and Forfeitures** – $555,801 (0.66% of revenues) **–** received from Justice and District Court for fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Examples include: court fines, victim witness fines and bonds forfeited.
- **Miscellaneous Revenue –** $185,827 (0.22% of revenues) **–** Revenue from sources not otherwise provided in other categories. Rents and impact fees are examples of miscellaneous revenues.
- **Investment Earnings –** $455,903 (0.54% of revenues) **–** Revenue derived from the investment of available cash balances and delinquent taxes.
- **Inter-fund Transfers –** $7,415,811 (8.80% of revenues) **–** Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. An example is matching funds transferred from public safety to Drug Task Force for grant match and administrative costs.

Assumptions, Estimates & Trends

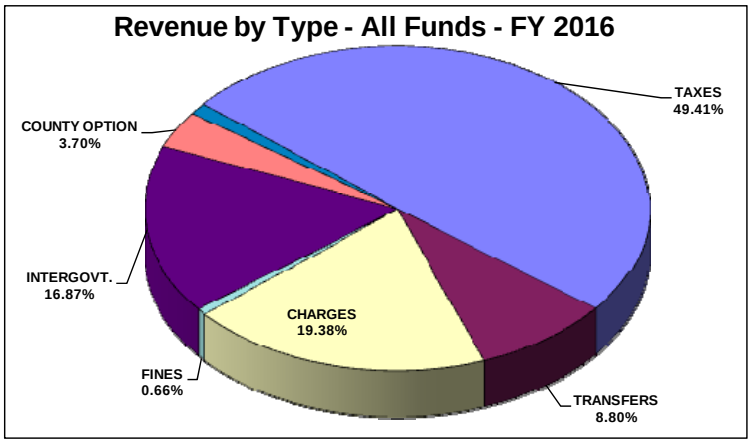
County revenues account for only 20% of the revenue collected by the Treasurer. The majority of revenue is collected to be used by Trust and Agency accounts. These include 16 elementary school districts, 7 high school districts, 5 cities and towns and many state funds.



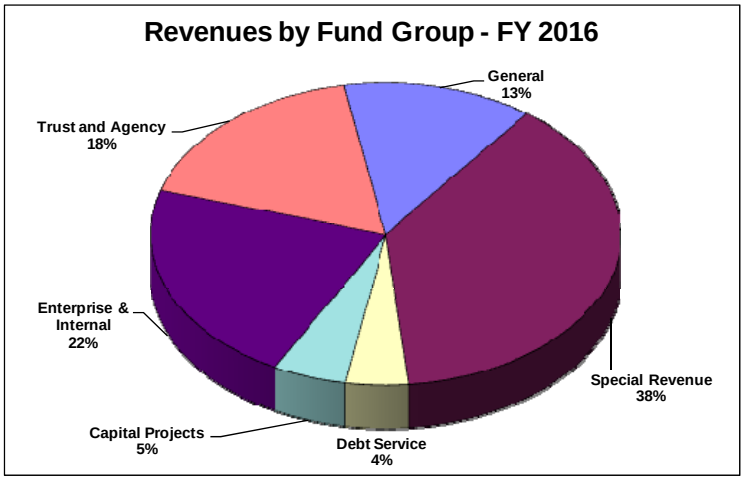
A graph of Where Taxes Go - FY 2015, shows Schools received 61%, the City of Bozeman generated 31%, and Gallatin County collected 7%.

A County-Wide graph for other areas would show comparable break downs, with schools generally receiving 72% of taxes, County 18%, cities 9% and state university 1% for the County as a whole.

Shown in the following graphs are two pie charts giving graphic overview of total County revenues—one by Type and the other by Fund Group.



As depicted by the graph of revenues by type, taxes and assessments and charges for services are the two largest categories of revenues for the FY 2016 budget – 69% for FY 2016 vs. 68% for FY 2015. Intergovernmental payments and Transfers are the next largest section at 26%, compared to 27% in FY 15. Finally, County Option accounts for 3.7% in FY 2016 of all revenues. These five revenue types constitute 98.7% of County revenues for FY 2016.



The graph of Revenues by Fund Group gives a look at the 'Big Picture' of County revenues. The graph on the left shows the general fund accounts for 13**%** of revenues, Enterprise and Internal Service Funds generate 22%, Special Revenue Funds are 38% and Capital Projects account for 5**%**. These four Fund Groups account for 78% of estimated revenues for County Funds in FY 2016.

Assumptions, Estimates & Trends

Revenue Forecast Assumptions & Methodology

Forecasting, as used in the budget, refers to the methodology used in projecting future changes in revenues. It provides an estimate of revenue amounts that will be available and the resources required to meet current service levels and programs over the forecast period. The value of forecasts is in estimating whether (given assumptions about local financial policies and economic trends) the County will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and indicating whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the County, as well as insight into tax, revenue, and service options the Commission must address. Our forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population growth, revenue trends, and inflation. Specifically, for revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns.

In general, the County seeks to match revenue sources with economic and/ or demographic variables that most directly affect year-to-year changes in those revenues. Methods to project revenues used in the budget vary depending upon the type of revenue examined. However, the most common method used is **Trend Analysis** and especially a year-to date approach. Examination of a variety of revenue sources on a monthly basis has revealed consistent patterns in monthly collections. Trends are identified, along with an analysis of whether or not the trend is likely to continue. These have been good indicators of revenue collections during the course of a year and help to set a basis for future projections. Forecasting variances are analyzed and used to improve forecasting in future periods. **Expert Judgment** is a projection methodology that relies upon individual department directors and financial managers to make projections for the revenues that effect their operations.

Revenue Estimates

The National Advisory Council on State and Local Budgeting prepared a set of recommended practices relating to governmental revenue estimates. Stated below are some excerpts from their recommended practices, along with Gallatin County's revenue estimate practices.

Projection of revenues and other resources is critical in order to understand the level of funding available for services and capital acquisition. Projections for future budget periods help determine the likelihood that services can be sustained and highlight future financial issues to be addressed. Preparing revenue projections also enhances our understanding of revenue sensitivity to changes in assumptions and to controllable factors such as changes to tax rates or fees.

One key analytical tool used by the County to assist in the development of revenue estimates is the comprehensive five-year financial forecast. This forecast considers key revenue and expenditure projection factors such as population, changes in the Consumer Price Index (CPI) and other growth factors. The trending of these key factors and their effect on revenues and expenditures for the past ten years provides a historical basis for the five-year financial forecast. The forecast was initially prepared in 2001, and is updated annually during the mid-year budget review process.

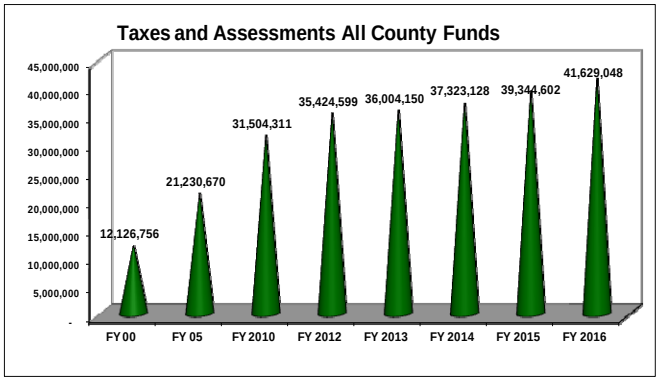
Overall, the County's practice is to budget revenues conservatively and to use as much information as

Assumptions, Estimates & Trends

possible to enhance the accuracy of revenue estimates. By identifying and utilizing several revenue-related variables in forecasting, we minimize the risks of over or under stating revenues that could arise from using only a few variables. Our approach to forecasting, in general, is to apply a conservative philosophy that will achieve our long-term goal of not overstating revenues. Most estimates involve two projections: an estimate for the amount to be collected in current year based on year-to-date activity; and an estimate for the increase or decrease in receipts anticipated for a future budget year. As part of the mid-year budget review process, the revenue assumptions included in the forecast are comprehensively re-examined based on actual results for the previous year, as well as emerging trends at the mid-point of the year.

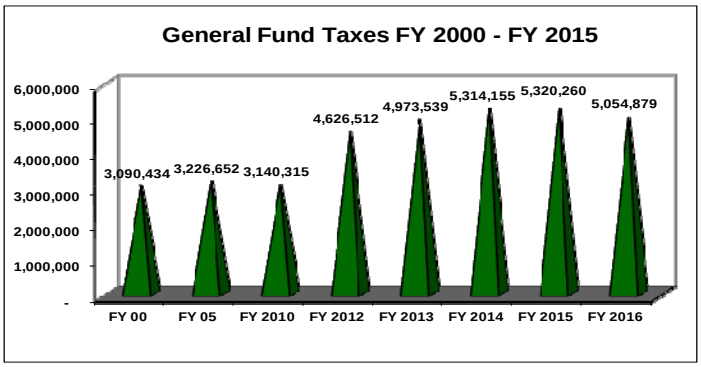
The following revenue categories, their trends, and estimates represent 90.98% of total County revenues.

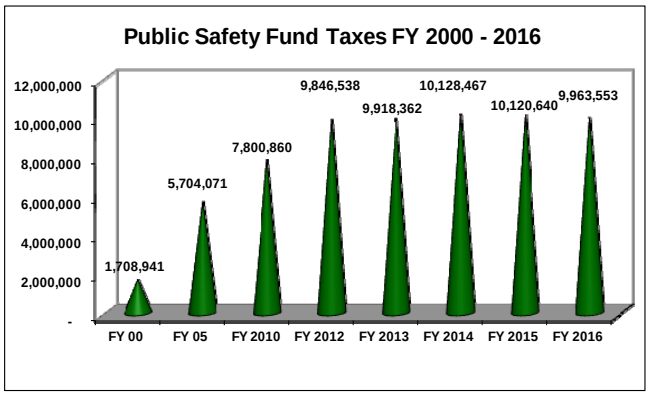
Key Revenue Estimates and Trends



Taxes / Assessments generate 49.41% of the County's revenues. The graph on the left shows Taxes and Assessments for all County Funds over a 16-year period, with estimates for the previous year and budgeted revenues for FY 2016. The increase in revenues comes from the effects of reappraisal, new construction, voted levy increases for the Open Land Bond, 9 mills for Dispatch, new taxes for fire districts and fire service areas, new rural improvement districts and taxes authorized by the legislature.

The graph on the right shows actual General Fund Taxes for a 16-year period, together with estimates for the previous year and budgeted revenues for FY 2016. The General Fund in FY 2016 continues to include activities previously in separate funds including Bridge, Three Forks Airport, County Extension and Senior Programs.

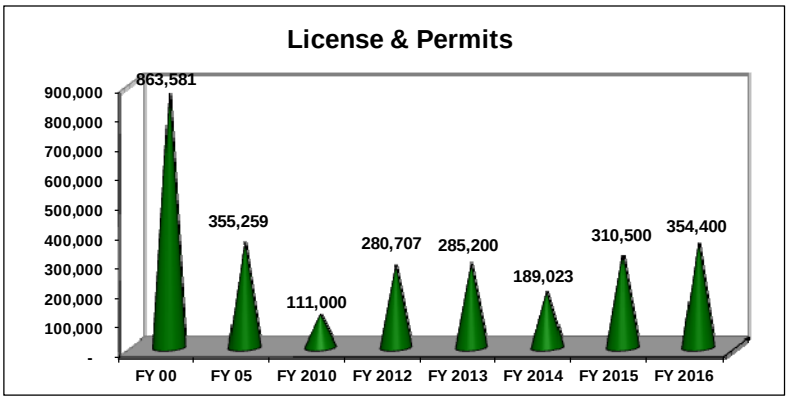


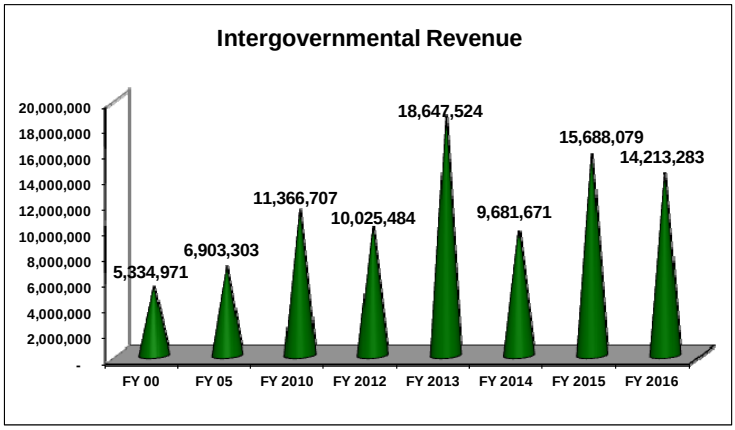


The Public Safety Fund tax is the single largest taxing activity of County government. The rapid growth of taxes comes from yearly decisions made by the County Commission to emphasize Public Safety with a corresponding increase in taxes. The majority of the increase comes from inflation mills and decreases in millage to other County tax supported funds. The Commission continued an increase in millage for the Dispatch activity to support a needed enhancement to county wide radio capability and maintenance.

Assumptions, Estimates & Trends

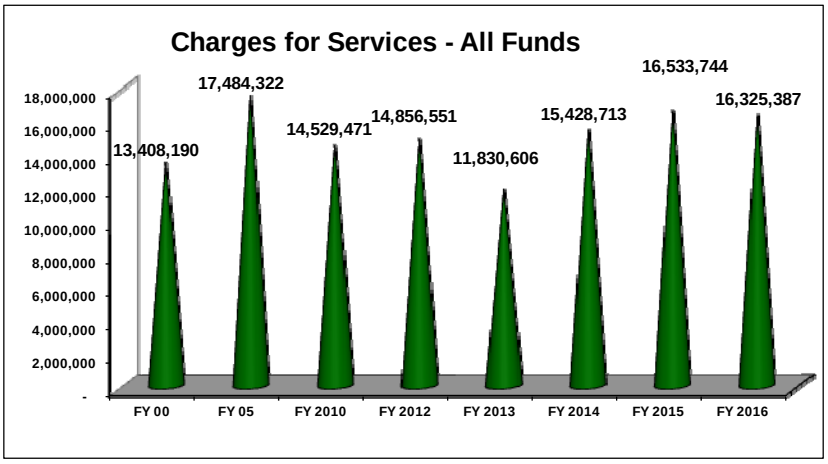
License & Permit revenues are 4.12%. The decline from FY 2000 reflects legislative changes (including Motor Vehicle Fees, Bank License taxes, Gambling Revenues and others). The change included the state transferring a portion of the revenue back in Entitlement. Projections are based on historic trends with septic permits and zoning permits increasing for the next several years. The graph to the right does not include the local option motor vehicle tax in order to be consistent.



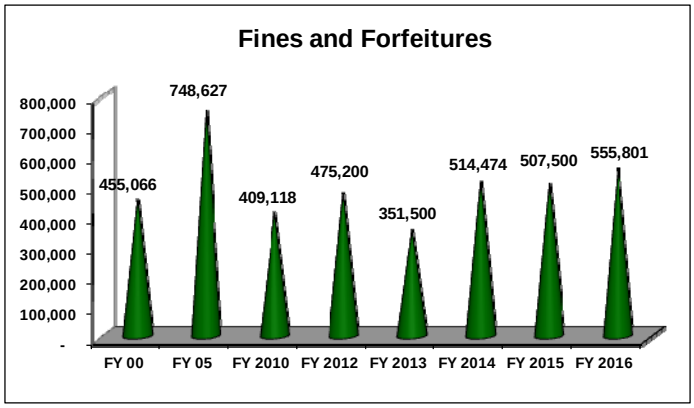


Intergovernmental revenue is 16.87% of revenues. The increase from FY 2015 is primarily from increases associated with grants received by the City/County Health Department. Other changes include the implementation of Senate Bill 96 involving approximately $200,000 in revenue previously funded by taxes and the completion of the TIGER IV project.

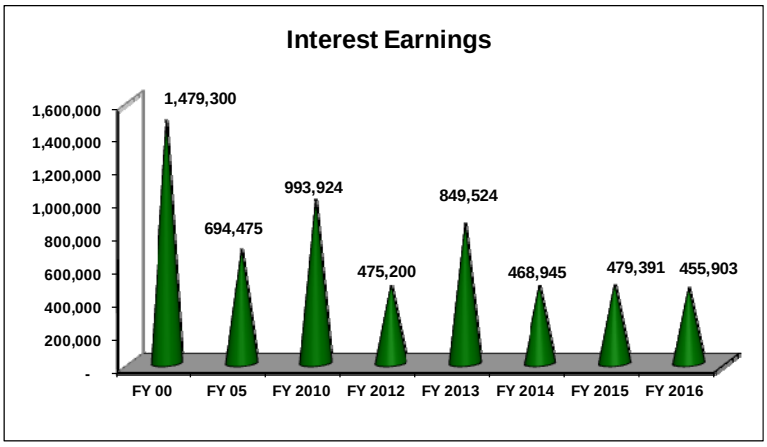
Charges for Services - for all funds, represents 19.38% of Gallatin County revenues. The largest component of this source is charges generated by Enterprise activity. These are for the County Solid Waste District, West Yellowstone Refuse and County Rest Home. Growth for other fees is primarily based on estimated property activity including mortgages, subdivision, zoning and property splits. This revenue has seen an increase with the actual amount received expected to be higher than the amount received in FY 2015.



Assumptions, Estimates & Trends



Fines and Forfeitures – come in at 0.66%. These revenues are generated primarily (97%) from two Justice Courts. Revenues increase and decrease based on a correlation between citations, criminal acts, felonies and bonds based on population and the number of active officers (Sheriff, City Police, Town Marshal, Highway Patrol and Rangers/ Wardens). The decrease in FY 2013 brought the total below the FY 98 levels. The Justice Courts have projected an increase for FY 2016 based on the most up to date collections.



Investment earnings – 0.54% - reflect a combination of available cash balances together with the interest rate the County is able to obtain and delinquency for taxes. As shown by the graph, investment earnings have been volatile, with sharp declines and equally sharp increases, which correspond to interest rates in the national economy, and increases in cash available for the County to invest. The County General Fund receives about 25% of the interest generated by County funds, with the Public Safety, Capital Projects and Public Works areas receiving the balance of County investment earnings.

Overall, revenues are increasing for FY 2016 to $84,256,175 compared to $82,642,205 in FY 2015 and $77,405,540 in FY 2014. Revenue generated by taxes increased from $39,334,602 to $41,629,469, an increase of $2,294,867 (5.83%). The majority of this increase comes from Newly Taxable Property being taxed for the first time and from special districts requesting the Maximum Mill levies.

Assumptions, Estimates & Trends

The following is a comparison of taxes by type for the Final FY 2016 Budget:

Type	FY 2015	FY 2016	Difference	% Change	Explanation
County Operations	$18,808,855	19,702,783	$893,928	4.75%	Newly Taxable Property / Infl
County Rural	3,762,770	3,944,991	182,221	4.84%	Newly Taxable Property / Infl
Permissive / Debt	5,077,427	5,206,857	129,430	2.55%	Perm. Med. Levy/Bonds
Special Revenue	560,265	567,269	7,004	0.99%	Planning Board / Zoning
Fire Districts/Areas	6,390,017	6,549,295	159,278	2.43%	Newly Taxable Prop/Infl.
Other Districts	2,551,700	3,105,261	553,561	21.86%	Water & Sewer Dist.
RID Maint./Bonds	2,193,568	2,552,592	359,024	16.37%	New Districts
TOTAL	$39,344,602	$41,629,048	2,284,446	5.81%	

The County Treasurer reported that tax collections for FY 2015 have increased with delinquencies being paid. A review of all delinquencies shows Gallatin County returning to the high tax collections historically seen. This is in stark contrast to the lows experienced during the economic recession. The County is anticipating lower delinquencies to continue and that protests associated with re-appraisals have ended which will stabilize the billing and collections associated with all taxes collected for the state, County, school, city and special districts.

While lower delinquencies have been anticipated in relation to the FY 2016 budget, actual tax collections will continue to be monitored on a monthly basis throughout the year. On a negative note, the 2015 Mobile Home and Separate Personal property taxes have been billed but full collection will not occur until FY 2016.

Estimates, Projections and Mill Levy Information

Department Summary

The following tables show the changes in expenditures (budget or actual) for Gallatin County by group (Personnel, Operations, Debt Service and Capital Outlay). The budgets for 'County Funds Supported By Tax Revenues' shows personnel increased by $851,783 (3.05%). This includes a 1% wage adjustment and performance adjustments for deserving employees. Operations saw an increase of $874,855. Debt Service decreased by $28,809 and Capital increased by $2,836,342. The total increase for County Tax Supported Funds comes to $4,534,171 (8.52%) from Fiscal Year 2015.

Total Expenses saw Personnel increase by $1,399,308 (3.90%) and Operations increase by $5,354,673 10.11%). Total expenses increased by $9,586,955 (7.51%).

DEPARTMENT SUMMARY LISTING
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

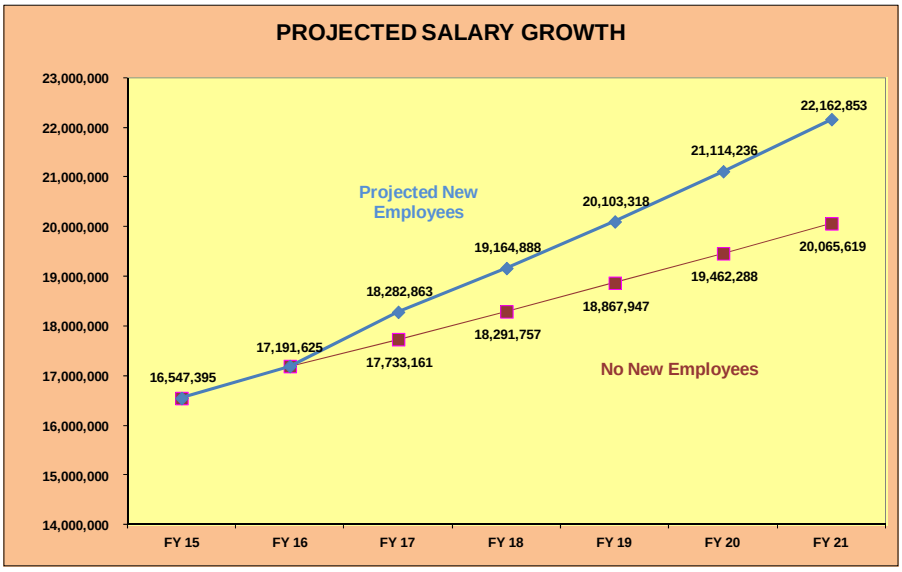
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 FINAL	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 2015 To FY 2016
TOTAL COUNTY FUNDS SUPPORTED BY TAX REVENUES	Personnel	24,911,899	27,916,539	26,287,289	28,991,717	28,920,851	28,768,322	851,783
	Operations	14,171,157	16,730,744	14,957,352	17,182,071	17,130,825	17,605,599	874,855
	Debt Service	4,383,177	5,491,957	5,427,804	5,407,722	5,407,722	5,463,148	(28,809)
	Capital Outlay	2,285,182	9,438,774	2,315,170	11,003,946	10,439,953	12,275,116	2,836,342
	TOTAL	45,751,415	59,578,014	48,987,615	62,585,456	61,899,351	64,112,185	4,534,171
TOTAL - GRANT, SPECIAL REVENUE AND OTHER FUNDS	Personnel	1,609,282	1,715,079	1,748,398	1,669,902	1,880,289	1,907,683	192,604
	Operations	5,657,331	9,572,760	8,907,756	7,473,997	7,490,115	8,069,896	(1,502,864)
	Debt Service	152,274	967,739	129,788	669,211	669,211	669,211	(298,528)
	Capital Outlay	573,651	2,019,944	1,322,550	1,747,802	1,741,941	2,394,300	374,356
	TOTAL	7,992,538	14,275,522	12,108,492	11,560,912	11,781,556	13,041,090	(1,234,432)
ENTERPRISE AND INTERDEPARTMENTAL FUNDS	Personnel	1,515,026	1,717,788	1,543,525	1,747,946	1,752,073	1,785,476	67,688
	Operations	9,839,128	10,967,012	8,907,756	11,392,739	11,565,299	11,583,000	615,988
	Debt Service	130,573	133,010	129,788	133,400	133,400	133,400	390
	Capital Outlay	1,098,308	9,554,069	1,322,550	11,447,815	11,281,128	10,112,897	558,828
	TOTAL	12,583,035	22,371,879	11,903,619	24,721,900	24,731,900	23,614,773	1,242,894
TOTAL - FIRE DISTRICTS AND FIRE SERVICE AREAS	Personnel	2,896,484	4,466,049	2,723,142	4,693,616	4,693,616	4,693,616	227,567
	Operations	4,393,868	4,701,850	4,638,113	6,068,150	6,093,200	8,011,440	3,309,590
	Debt Service	398,944	578,143	125,000	607,024	607,024	607,024	28,881
	Capital Outlay	1,630,294	6,390,583	715,000	4,021,282	4,021,282	4,696,062	(1,694,521)
	TOTAL	9,319,590	16,136,625	8,201,255	15,390,072	15,415,122	18,008,142	1,871,517
TOTAL - OTHER DISTRICTS	Personnel	67,838	205,425	144,795	205,425	162,890	162,889	(42,536)
	Operations	3,226,357	4,777,670	3,620,276	1,987,002	4,367,640	5,454,405	676,735
	Debt Service	-	-	-	-	-	512,285	512,285
	Capital Outlay	-	98,430	47,483	45,600	45,600	45,600	(52,830)
	TOTAL	3,294,195	5,081,525	3,812,553	2,238,027	4,576,131	6,175,179	1,093,654
CAPITAL PROJECTS	Capital Outlay	1,297,433	2,894,085	1,447,043	3,718,839	3,997,180	3,306,671	412,586
RID MAINTENANCE	Operations	823,531	6,514,321	840,002	6,502,001	7,469,001	7,602,926	1,088,605
RID BOND	Debt Service	826,065	1,250,281	1,250,281	931,874	1,185,000	1,327,555	77,274
	TOTAL	2,947,029	10,658,687	3,537,325	11,152,714	12,651,180	12,237,152	12,651,180
Personnel		30,977,126	35,918,678	32,447,149	37,308,606	37,409,719	37,317,986	1,399,308
Operations		38,080,191	52,972,593	37,494,404	50,605,960	54,116,080	58,327,266	5,354,673
Debt Service		5,891,033	8,421,130	7,069,728	7,749,231	8,002,357	8,712,623	291,493
Capital Outlay		6,884,868	30,289,165	6,218,637	31,985,284	31,527,084	32,830,646	2,541,481
TOTAL EXPENSES		81,833,217	127,601,566	83,229,918	127,649,081	131,055,240	137,188,521	9,586,955

Estimates, Projections and Mill Levy Information

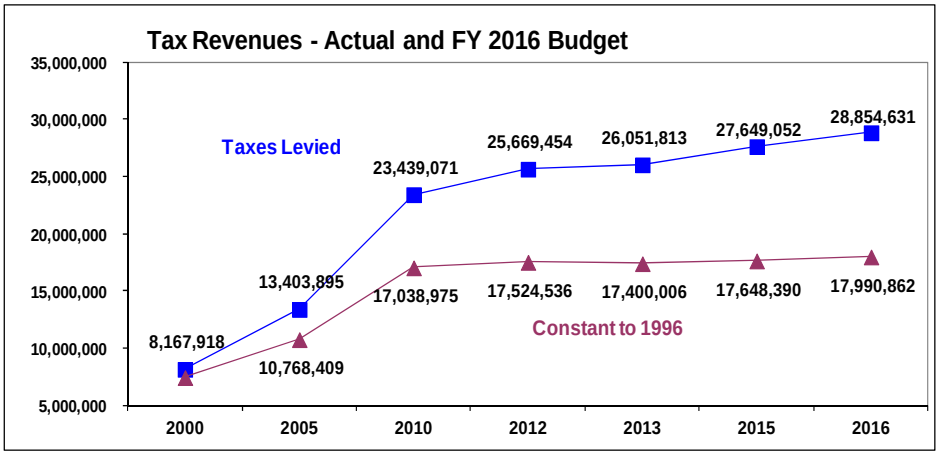
Projected Cost of Employee Wages

The County Finance Office prepares a yearly Financial Trend Analysis and Financial Forecast Report. This report uses information available at the mid-year point of the Fiscal Year (December 31st). The Analysis, Assumptions and Trends identified in the FY 15 Report are being used to show the projected changes in Expenditures, Revenues and Working Capital.

The information at right shows projected growth in wages and salaries based on the FY 2016 Budget, for Funds Levying Taxes. The graph is for tax-supported positions only, and does not include the Rest Home, Solid Waste Districts, Grants or other non-tax supported positions. For FY 2016 the increase comes from health insurance, retirement, a 1% wage adjustment, longevity and performance increase where appropriate.



The 'No New Employees' line projects the amount the County will need to meet current staffing levels. The 'Projected New Employees' takes into consideration historical increases in staffing patterns.



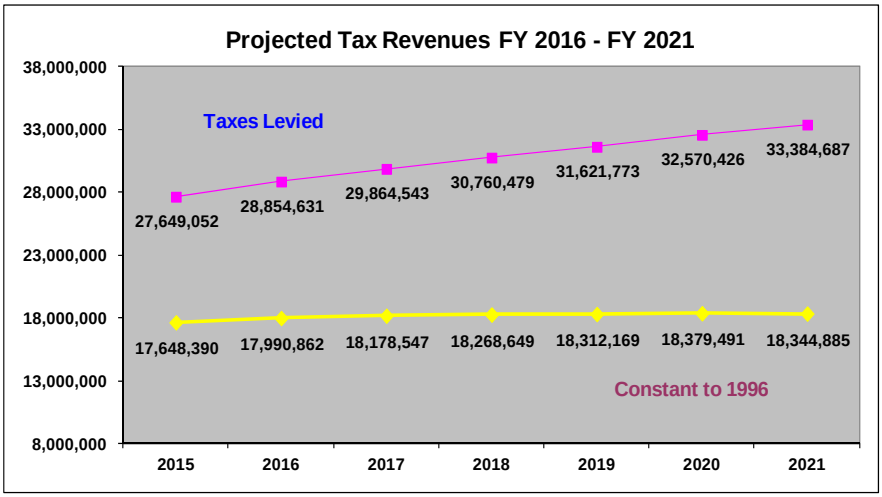
The next area reviewed is the County's Mill Levy and Valuations. The graph to the left shows County taxes levied to support County Wide mills and Rural Mills. The graph does not include special districts, rural improvement districts or other unique taxing authorities. The Constant dollar uses 1996 as the base year. During the period 1996 to 2015 population has grown from 60,157 to an estimated 97,400 (61.91%). Voters have approved tax increases for Library - 3.5 mills, 9 Mills for Dispatch, two Open Space Bonds, and the Detention Center Bond. The County Taxable Valuation has grown from $118,616 in 2000 to $237,836 for FY 2016, a 101% increase.

Estimates, Projections and Mill Levy Information

Market and Taxable Value History / Projections

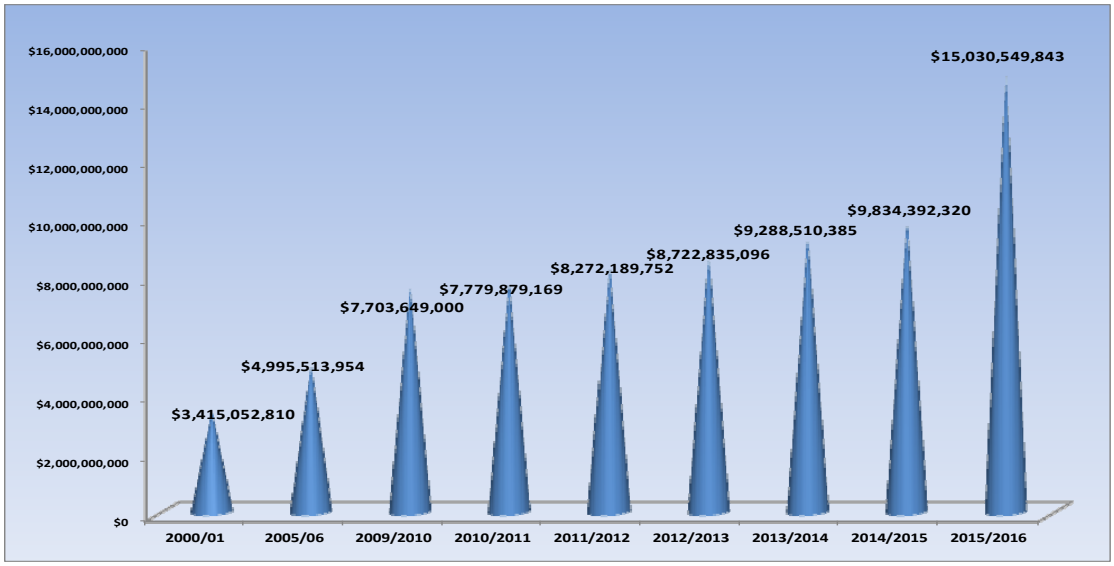
The FY 16 taxes levied shown in the graph to the right will be levied this year. The FY 2017 through FY 2021 numbers are projections. The growth rate is a conservative 2.5% to 3.0%.

The actual growth rate has been at a low of 0.9% to a high of 4.36. 2015 is a reappraisal year adjusted valuations based on current market.



The average selling price for a single-family home has increased from $228,000 in 2009 (last reappraisal year) to an estimated $278,000 in 2014. The effects of the 2015 reappraisal were a dramatic decrease in Commercial (20%) and Residential (10%). The County Commission adjusted the number of mills in order to maintain the total amount of taxes generated in previous years. Final Budget show that Agriculture values decreased by 5.61%, Residential values decreased by 10.75% and Commercial values decreased by 20.13%. The average for the County saw a decrease of 11%. However, the actual changes in the amount of taxes will change by less than 1%. Individual property taxes for residential and agriculture will increase.

This graph shows changes in certified market value from the Department of Revenue. The graph shows growth of Values of 96**%** from FY 05 through FY 15. The growth for FY 2016 is 52.86%. This comes from the state removing a number of exemptions previously used on Commercial and Residential Property. However to insure that taxes for the State of Montana did not increase the state adjusted the rate used to calculate Taxable Value. Growth in property values from FY 05 through FY 15 were 63.54%, or 5.77% per year.



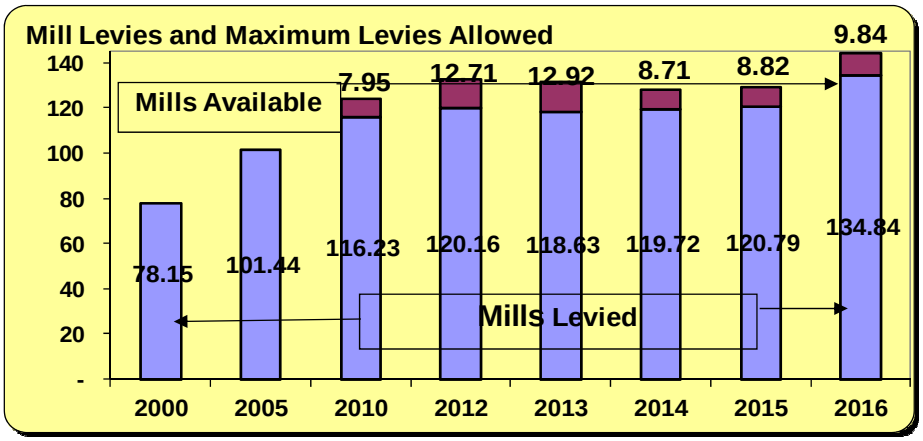
Estimates, Projections and Mill Levy Information

Mill Levy History

Gallatin County has seen significant changes in mill levies. Changes occurred because of:

- Legislative changes
  - Loss of revenue allowed to be corrected through increases in taxes
  - Inflationary mill levy of ½ the three year average of Economic Growth for the State of Montana as a whole is allowed
  - Authorization for Mill Levy increase if health insurance premiums increase, adjusted in FY 2016 based on state's formula.
- Voted Mill Levy increases for Library and Enhanced Dispatch (9-1-1)
- Search & Rescue to maximum 1 mill (.49 mill increase) in FY 2014
- Two General Obligation Bonds approved for Open Space Activities ($20 Million) and one for the Detention Center ($32 Million)

The following graph shows the number of mills levied for Operating Funds (County Wide Mills), Rural Funds (taxes levied outside the boundaries of incorporated cities and towns) and Debt Service/Permissive Medical Levies.



Mill Levies have increased from 78.15 in FY 2000 to 124.84 for the FY 2016 Final Budget. The Commission has not levied inflationary taxes except as needed. For FY 2016 the Commission has authorized the use of inflation taxes for increases in health premiums and for specific staffing needs. Taxes not levied include: 1) County Operations $1,489,762; 2) Rural (Road / Library) $148; and 3) $180,437 for special districts. The County will not be taxing the maximum amount for the Permissive Medical Levy in FY 2016, leaving $849,460 available if needed in future years.

Pursuant to state statute and bond agreements, the County will be levying the amount required for bond payments. These include the Open Space Bonds and the Detention Center Bond, however, the number of mills for debt service has decreased from last year. Both of the bond issues were approved by a significant number of County voters.

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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 $5,083,054 of General Government. Revenues are projected to be $10,927,202 and Expenses are set at $16,010,256. The largest fund within this grouping is the County General Fund at $9,462,471 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 $2,690,842; 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

Overview of General Government

The following table shows the FY 2016 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 11.67% of the County budget and requires 12.89% of the tax revenue for all activities. This activity accounts for 13.92% of Non-Tax Revenues generated by departments, agencies, special districts and activities.

GENERAL GOVERNMENT ACTIVITIES						
			FY 2016 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	2,062,188	2,729,957	7,828,072	9,462,471	1,095,560
2250	County Wide Planning	281,636	322,458	168,632	391,090	100,000
2372	Permissive Medical Lewy	59,131	31,385	524,124	535,703	19,806
2393	Records Preservation	86,722	112,257	130,000	242,257	-
2859	Land Information	13,496	13,858	25,000	38,858	-
2860	County Land Planning	-	-	-	-	-
Var.	Zoning Districts	107	533	43,861	44,394	-
2900	P.I.L.T.	2,055,561	1,606,473	100	1,106,573	500,000
4010	County Buildings Cap Prjts.	856,049	978,503	351,000	1,242,671	86,831
6050	Employee Health Insurance	565,532	1,153,343	1,065,112	1,375,634	842,821
6090	Central Communications	668,733	627,079	384,300	1,011,379	-
6110	Copier Revolving Fund	105,136	100,599	30,400	102,950	28,049
6120	Liability Insurance Fund	37,668	87,255	14,220	83,700	17,775
7855	Manhattan(Rural) Planning	-	-	5,625	5,625	-
	Gallatin College	-	10,196	356,754	366,950	-
	ACTIVTITY TOTAL	6,791,959	7,773,896	10,927,202	16,010,256	2,690,842

	FY 2010	FY 2012	FY2013	FY 2014	FY 2015	FY 2016
Approved Budget	10.58%	12.33%	13.03%	11.92%	12.11%	11.67%
Cash Used in Budget	8.60%	8.03%	14.68%	8.92%	8.68%	9.60%
Non-Tax Revenues	21.35%	16.74%	15.25%	16.80%	15.98%	13.92%
Taxes	12.02%	11.22%	11.72%	11.16%	11.91%	12.87%

Overview of General Government

GENERAL GOVERNMENT
ACTIVITY SUMMARY

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 6,666,113	$ 7,387,681	$ 7,037,518	$ 7,669,850	$ 7,717,092	$ 7,803,582
Operations	2,147,901	5,548,341	5,104,474	2,841,779	5,408,919	5,173,640
Debt Service	-	58,504	58,504	-	713,538	7,000
Capital Outlay	185,790	2,324,844	511,466	1,616,460	2,034,502	2,469,834
Transfers Out	120,000	132,000	132,000	162,800	162,800	561,200
Total	**$ 9,119,804**	**$ 15,451,370**	**$ 12,843,961**	**$ 12,290,889**	**$ 16,036,851**	**$ 16,015,256**
Budget by Fund Group						
General Fund	$ 8,301,285	$ 8,961,045	$ 8,319,117	$ 9,486,929	$ 9,275,008	$ 9,462,471
Special Revenue Funds	412,630	4,276,297	3,634,852	1,385,729	3,674,020	2,429,692
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	1,126,197	383,599	-	509,802	1,613,096
Enterprise Funds	-	1,000	1,000	-	-	-
Internal Service Funds	429,698	1,086,831	505,393	1,418,231	2,578,021	2,137,422
Trust & Agency Funds	-	-	-	-	-	372,575
Total	**$ 9,143,613**	**$ 15,451,370**	**$ 12,843,961**	**$ 12,290,889**	**$ 16,036,851**	**$ 16,015,256**
Funding Sources						
Tax Revenues	$ 3,412,138	$ 4,681,271	$ 4,634,458	$ 3,762,746	$ 4,570,574	$ 5,355,910
Non-Tax Revenues	4,526,678	6,922,295	6,714,626	5,517,664	7,174,533	5,934,416
Cash Reappropriated	1,204,797	3,847,804	1,494,877	3,015,179	4,291,744	4,724,930
Total	**$ 9,143,613**	**$ 15,451,370**	**$ 12,843,961**	**$ 12,295,589**	**$ 16,036,851**	**$ 16,015,256**

Personnel Summary

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
11	Full-Time	Elected Officials	11.00	11.00	11.00
8	Full-Time	Department Heads	8.00	8.00	8.00
31	Full-Time	Professional Staff	27.13	29.20	30.20
70	Full-Time	Support Staff	66.90	69.79	68.17
120		Total Activity	113.03	117.99	117.37

Administrator

Department Overview

The County Administrator's Office was created by the Gallatin County Commissioners in October of 2003 with the intent to bolster the efficiency of internal and external functions and allow the Commissioners more time to maximize their elected roles. The County Administrator is responsible to the County Commission for all departments assigned to the position including Compliance, Court Services, Dispatch-911, Facilities/Procurement, Finance, Grants, GIS, Human Resources, Information Technology Services, Open Space/Parks, Planning and Community Development, Rest Home, Road/Bridge, Weed Board and the Fairgrounds. Funding for these offices comes from taxes assessed within the County General Fund and other sources. Services are also provided by the Administrator's Office to all other County Offices and Departments including those managed by elected officials and boards. By facilitating a diverse range of operations, the County Administrator provides support and enhances the effectiveness of County Government.

Department Goals

- Foster excellence, efficiency, and continuous improvement in County government.
- Enhance the organizational climate of Gallatin County government by building stronger interdepartmental relations.
- Align County operational practices with Commission and public goals to ensure high quality customer service and responsiveness.
- Promote employee retention, professional development, and other human resource strategies.
- Identify potential operational efficiencies that may produce savings for taxpayers.
- Serve as a liaison within County government as well as externally with various boards and cities to promote intergovernmental relations.
- Facilitate effective communication within County government and insure congruence between the policy and operational levels.
- Provide capable executive leadership within Gallatin County government.
- Minimize risk by promoting fiscal prudence, ethics, health, and safety.

Recent Accomplishments

- Devoted time to become familiar with the employees, culture, and procedures of Gallatin County government and the role of County Administrator.
- Identified expectations, tasks, and goals important to the County Commissioners.
- Revised Department Head monthly meeting format to promote more relevant discussions.
- Took on an active role with the Gallatin County Airport at Pogreba Field.
- Developed relations with several local governments as well as external boards.
- Actively participated in various County negotiations.
- Retained oversight of County Motor Pool program.
- Performed representational/ceremonial functions as needed.
- Provided regular assistance to departments and boards on personnel issues.
- Investigated citizen concerns and complaints as necessary.
- Served in an interim capacity to direct or oversee activities of GIS.
- Met with local economic development groups to understand their perspectives and goals.

Administrator

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 145,130	$ 181,933	$ 182,529	$ 184,140	$ 189,273	$ 189,418
Operations	25,580	19,300	12,993	18,468	33,334	33,334
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	18,500	18,500
Transfers Out	-	-	-	-	-	-
Total	**$ 170,710**	**$ 201,233**	**$ 195,522**	**$ 202,608**	**$ 241,107**	**$ 241,252**
Budget by Fund Group						
General Fund	$ 170,710	$ 201,233	$ 195,522	$ 202,608	$ 207,741	$ 207,886
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	33,366	33,366
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 170,710**	**$ 201,233**	**$ 195,522**	**$ 202,608**	**$ 241,107**	**$ 241,252**
Funding Sources						
Tax Revenues	$ 109,692	$ 104,694	$ 103,239	$ 104,906	$ 107,607	$ 98,301
Non-Tax Revenues	60,501	56,788	73,481	62,617	79,070	94,965
Cash Reappropriated	517	39,751	18,802	35,085	54,431	47,986
Total	**$ 170,710**	**$ 201,233**	**$ 195,522**	**$ 202,608**	**$ 241,107**	**$ 241,252**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	County Administrator	1.00	1.00	1.00
1	Full-Time	Executive Assistant	1.00	1.00	1.00
		Total Program	2.00	2.00	2.00

Attorney

Department Overview

The Office of County Attorney prosecutes all felony crimes committed in the County, as well as all misdemeanor crimes committed outside of the limits of the incorporated cities and towns. The office handles all cases of abuse and neglect of children, and cases involving delinquent juveniles. The office ensures that crime victims are treated fairly and are kept up-to-date regarding the status of their case, both before and after sentencing. The County Attorney promotes public safety and ensures offender accountability by handling an increasing criminal caseload; advocating for victims and victim's rights; facilitating financial restitution for victims; creating and refining processes to deal with criminal justice issues; providing sound legal advice to all offices, departments, and local government entities; and providing good representation for the County in all civil cases.

Staffing for the office includes: six administrative support positions; six criminal, youth and juvenile prosecutors; three civil attorneys; the County Attorney; and one victim/witness support position. The department also reviews, monitors, and bills third party insurance for payment of mental evaluations within the County.

Department Goals

- To protect public safety and ensure offender accountability.
- To advocate for victims and victim's rights.
- To facilitate financial restitution for victims.
- To create and refine processes to deal with criminal justice issues.
- To provide sound legal advice to all County offices, departments and local government entities.
- To provide good representation for the County in all civil cases.

Recent Accomplishments

- Deputy County Attorney Erin Murphy and County Attorney Lambert received the DUI Task Force's "Swimming Upstream" award in 2012 and 2011 respectively.
- County Attorney Lambert and Regional Public Defender Peter Ohman started the Virgil Project, a team of criminal justice professionals dedicated to dealing with mentally-ill persons in Gallatin County's criminal justice system. As of June 30, 2013 the Virgil Project has 16 active participants.
- Working in conjunction with state and local mental health providers, the District Courts, Sheriff's Office, and the State Public Defender's Office, the County attorney implemented a new process for dealing with seriously mentally ill persons, saving transportation costs, streamlining the process for the District Courts, and providing greater certainty and stability to the respondents.
- County Attorney Lambert is the co-chair of the Successful Re-entry and Reducing Recidivism subcommittee of the Criminal Justice Coordinating Council. The Subcommittee works with community providers of essentials such as job referrals and training, housing, mental health, and substance abuse counseling, to reduce criminal recidivism in Gallatin County. Reducing recidivism is the number one priority of the County's Criminal Justice Coordinating Council.
- County Attorney Lambert serves on the Family Justice Coordinating Council. The Chair of the Council is District Judge Holly Brown. County Attorney Lambert drafted changes to the Court's orders for protective custody and temporary investigative authority which were adopted by the district judges. The changes served to protect the rights of the parents or supervising adults while meeting the needs of DPHHS to protect and provide services to the children involved in abuse and neglect cases.

Attorney

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 1,127,745	$ 1,225,839	$ 1,173,899	$ 1,322,621	$ 1,250,234	$ 1,333,233
Operations	347,139	373,860	333,218	412,134	412,134	415,984
Debt Service	-	-	-	-	-	-
Capital Outlay	1,791	-	-	5,000	3,000	5,000
Transfers Out	-	-	-	-	-	-
Total	**$ 1,476,675**	**$ 1,599,699**	**$ 1,507,117**	**$ 1,739,755**	**$ 1,665,368**	**$ 1,754,217**
Budget by Fund Group						
General Fund	$ 1,476,675	$ 1,579,699	$ 1,502,117	$ 1,719,755	$ 1,645,368	$ 1,734,217
Special Revenue Funds	-	20,000	5,000	20,000	20,000	20,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,476,675**	**$ 1,599,699**	**$ 1,507,117**	**$ 1,739,755**	**$ 1,665,368**	**$ 1,754,217**
Funding Sources						
Tax Revenues	$ 728,111	$ 775,861	$ 765,076	$ 832,089	$ 804,186	$ 778,235
Non-Tax Revenues	487,588	526,674	782,515	592,492	554,585	568,037
Cash Reappropriated	260,976	297,165	(40,474)	315,175	306,596	407,944
Total	**$ 1,476,675**	**$ 1,599,699**	**$ 1,507,117**	**$ 1,739,755**	**$ 1,665,368**	**$ 1,754,217**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	County Attorney	1.00	1.00	1.00
2	Full-Time	Chief Deputy Co. Attorney	2.00	2.00	2.00
7	Full-Time	Deputy County Attorney	7.00	7.00	8.00
3	Full-Time	Legal Assistant	3.00	3.00	3.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
2	Full-Time	Admin Assistant/Reception	2.00	2.00	2.00
1	Full-Time	Property Witness Assistant	1.00	1.00	1.00
17		Total Program	17.00	17.00	17.00

Auditor

Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in County Government. The Office ensures the proper use of public resources by adhering to laws and regulations and by working with local government and its citizens.

The County Auditor is an elected position serving a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

- Review of all claims against the County for compliance with County policies, state law and Generally Accepted Accounting Principles (GAAP).
- Recommendation to the Board of County Commissioners to approve or deny payment of each claim presented.
- Examination of the books and accounts of County and township officers on a quarterly basis.
- Other related duties as assigned by the County Commissioners.

Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.

Recent Accomplishments

- Audits Performed:
  - Quarterly audits of all trust accounts held by County Offices, including those held by the County Attorney, Detention Center, Rest Home, Treasurer's Office, Justice Court, Clerk of District Court, Sheriff's Office and Clerk and Recorder's Office - increasing the scope throughout
  - Asset audits
  - Transitions audits
  - Internal Control audits
  - Special audits
  - Grant audits
- Training/Education:
  - Effected change when needed and supported existing good practices with technical assistance, advocacy and special studies.
  - Assisted in the development and presentation of County-wide year-end financial processes training.
  - Assisted in the development of a comprehensive Financial Processes manual, including the revision of several policies.
  - Worked with departments on developing internal control systems.
  - Assisted departments in completing the unclaimed property statutory requirements.
- Retained highly educated and experienced staff.

Auditor

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 159,630	$ 168,868	$ 162,173	$ 175,680	$ 174,012	$ 174,191
Operations	10,985	11,743	12,042	15,751	13,751	13,751
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 170,615**	**$ 180,611**	**$ 174,215**	**$ 191,431**	**$ 187,763**	**$ 187,942**
Budget by Fund Group						
General Fund	$ 170,615	$ 180,611	$ 174,215	$ 191,431	$ 187,763	$ 187,942
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 170,615**	**$ 180,611**	**$ 174,215**	**$ 191,431**	**$ 187,763**	**$ 187,942**
Funding Sources						
Tax Revenues	$ 60,328	$ 72,367	$ 71,361	$ 77,624	$ 65,600	$ 69,240
Non-Tax Revenues	94,695	83,529	109,733	86,271	97,272	84,186
Cash Reappropriated	15,592	24,714	(6,879)	27,536	24,890	34,516
Total	**$ 170,615**	**$ 180,611**	**$ 174,215**	**$ 191,431**	**$ 187,763**	**$ 187,942**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected County Auditor	1.00	1.00	1.00
1	Full-Time	Lead Audit Technician	0.00	0.00	1.00
0	Full-Time	Audit Technician	1.00	1.00	0.00
1	Part-Time	Audit Assistant	0.67	0.67	0.67
3		Total Program	2.67	2.67	2.67

Clerk & Recorder

Department Overview

The Clerk & Recorder is an Elected Official serving a four year term. The position was consolidated with the County Surveyor so the elected position is officially the County Clerk & Recorder / Surveyor. The Department is a part of the General Fund with a major portion of funding for the department coming from fees collected as allowed by state law.

The Clerk & Recorder is responsible for:

- Election activities dealing with all state, county, municipal, special district and special elections in the County;
- Document Recording and Indexing entails the maintenance of public records pertinent to lands and vital records;
- Clerk & Recorder is the Clerk to the Board of County Commissioners

The Surveyor portion of the Clerk & Recorder's job does not include staff positions. A stipend for the Surveyor duties is included in the Clerk & Recorder's salary.

The Clerk & Recorder acts as the County Election Administrator. State Law was amended to allow for additional compensation to be paid for Clerk & Recorders who act as the Election Administrator.

Records Preservation is a separate fund established by state law, with revenue generated by a fee charged for documents filed with the Clerk & Recorder. This fund is an integral part of the Clerk & Recorder's ability to maintain and protect the important documents on file within the office. Without this funding source, the ability to update records storage capabilities with new technologies would be hindered.

Department Goals

See Activity pages for specific goals.

Recent Accomplishments

See Activity pages for specific accomplishments.

Clerk & Recorder

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 651,115	$ 732,435	$ 679,944	$ 745,774	$ 761,672	$ 763,684
Operations	420,216	448,663	370,069	518,491	539,491	551,753
Debt Service	-	-	-	-	-	-
Capital Outlay	75,000	87,000	57,000	105,400	60,400	60,400
Transfers Out	-	-	-	-	-	-
Total	**$ 1,146,331**	**$ 1,268,098**	**$ 1,107,013**	**$ 1,369,665**	**$ 1,361,563**	**$ 1,375,837**
Budget by Fund Group						
General Fund	$ 989,686	$ 1,051,376	$ 994,010	$ 1,139,670	$ 1,131,568	$ 1,133,580
Special Revenue Funds	156,645	216,722	113,003	229,995	229,995	242,257
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,146,331**	**$ 1,268,098**	**$ 1,107,013**	**$ 1,369,665**	**$ 1,361,563**	**$ 1,375,837**
Funding Sources						
Tax Revenues	$ 171,201	$ 181,247	$ 178,728	$ 227,237	$ 188,397	$ 215,429
Non-Tax Revenues	865,652	931,313	996,495	1,017,712	1,006,816	1,004,656
Cash Reappropriated	109,478	155,538	(68,210)	124,716	166,350	155,752
Total	**$ 1,146,331**	**$ 1,268,098**	**$ 1,107,013**	**$ 1,369,665**	**$ 1,361,563**	**$ 1,375,837**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		See individual Activity	
		Total Program	

Clerk & Recorder – Elections

Activity Overview

The Gallatin County Election Office is part of the Clerk and Recorder's Office in the General Fund, and is under the supervision of the Clerk & Recorder/ Surveyor. The Office does not generate a significant amount of non-tax revenue. When elections are held for political subdivisions other than the County, the expenses for conducting the election are reimbursed by that governing body.

The Election Office is responsible for elections held within the County. The staff maintains the voter registration database and election management software, and holds elections required by federal, state, and County government. The voter registration database is Gallatin County's portion of the statewide database known as Montana Votes. The office also conducts elections for the Cities and Towns of Belgrade, Bozeman, Manhattan, Three Forks, and West Yellowstone, and various special districts including fire, water/sewer, schools, and resort districts. In addition, the office provides election materials to the various school districts to assist them in performing their election duties.

Federal Laws regulating functions of the office include the National Voter Registration Act (NVRA) and the Help America Vote Act (HAVA). HAVA has been cited as the most significant election reform of federal election law since the Voting Rights Act of 1965.

Activity Goals

- Successfully complete elections for:
  - Building Purchase for Belgrade School District
  - Bond Election for Monforton School
  - 5 Municipal Elections
  - 13 Water and Sewer Districts
  - 14 Rural Fire Districts
  - 16 School Districts
  - Federal Primary
  - And any special elections that may arise.
- Mail 35,000 annual confirmation notices.
- Continue to increase the number of voters who vote by mail.
- Continue to cross train employees between the recording and election offices.

Recent Accomplishments

- Conducted Federal General Election in November.
- Mailed 24,768 NVRA notices.
- Conducted the Amsterdam School District Bond Election.
- Conducted Big Sky Levy Election.
- Conducted City of Belgrade Levy Election.
- Conducted the annual May school elections for 15 school districts.
- Conducted the Four Corners Water & Sewer District Bond Election.
- Conducted the West Yellowstone School District Bond Election.
- Conducted the June Federal Primary Election.

Clerk & Recorder – Elections

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 152,322	$ 277,521	$ 239,481	$ 290,154	$ 295,519	$ 296,104
Operations	272,615	239,753	246,819	270,430	291,430	291,430
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	45,000	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 424,937**	**$ 517,274**	**$ 486,300**	**$ 605,584**	**$ 586,949**	**$ 587,534**
Budget by Fund Group						
General Fund	$ 424,937	$ 517,274	$ 486,300	$ 605,584	$ 586,949	$ 587,534
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 424,937**	**$ 517,274**	**$ 486,300**	**$ 605,584**	**$ 586,949**	**$ 587,534**
Funding Sources						
Tax Revenues	$ 218,603	$ 267,558	$ 263,838	$ 313,143	$ 240,209	$ 292,064
Non-Tax Revenues	123,570	148,129	120,169	187,712	176,816	174,656
Cash Reappropriated	82,764	101,587	102,292	104,729	169,924	120,814
Total	**$ 424,937**	**$ 517,274**	**$ 486,300**	**$ 605,584**	**$ 586,949**	**$ 587,534**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Clerk and Recorder	1.00	1.00	1.00
1	Full-Time	Supervisor	0.00	0.50	1.00
1	Full-Time	Lead Administrative Clerk	1.00	0.50	0.00
2	Full-Time	Administrative Clerk	1.75	1.75	2.00
5		Total Program	2.75	3.75	4.00

Clerk & Recorder – Records

Department Overview

By Montana Law, the Clerk & Recorder's Office is responsible for the recording, indexing, and safe keeping of land, County and birth / death documents. The office is also responsible for the recording and maintenance of minutes for the County Commission.

Fees collected by the Clerk and Recorder - Recording Department generate a net income to the County General Fund and the Records Preservation Fund, as shown in the budget information on the next page. These revenues offset some of the costs associated with the other Clerk & Recorder activity (Elections).
As the economic climate of Gallatin County has improved, the Records Department is a department where the revenues have increased significantly over the past two years. Foot traffic in the office has only increased moderately as much of the business of the office is now done electronically for both receiving new documents and issuing copies of documents for the public.

The first priority is to help the public find the records that they need. It is the goal to do this in an efficient manner that relies on technology and knowledgeable, helpful staff. The time that it takes to process documents is also key to good service in the Recording Department. Records need to be accurate and as up to date as possible.

Records are currently in several different formats, including paper, microfilm and digital images. The Department has completed the process of converting the older formats into the newer and more convenient and accessible digital format. However, getting the digital images into a retrievable database is a long-term project that will take years to complete.

Another duty of the Clerk & Recorder's Office is to provide certified searches of the records. Commonly, these include Uniform Commercial Code filings, Liens and other various real estate documents. This duty has decreased with the availability of County records online for customers to perform their own searches.

Other types of documents that the Clerk & Recorder maintains are the supporting documentation of the County Commission actions. This includes Resolutions, Ordinances and Contracts that must be indexed and copied and distributed accurately. These records are available to the public online at no charge via Tyler Content Manager.

Activity Goals

- Maintain under one-week turn-around time for returning documents to customers 75% of the time.
- Improve public access to records through electronic media (website, road petition database and vitals database).
- Assist customers in finding requested records in an efficient and helpful manner.

Recent Accomplishments

- Maintained a one week or less turn-around time for returning documents 70% of the time.
- Continued public access to certain records through electronic media.
- Mailed approximately 5,425 tax notices to RID Maintenance owners.
- Continued monthly staff meetings to improve departmental communication.
- Entered over 10,500 historical documents in EagleRecorder from 1985-86.
- Reviewed 50 surveys & documents showing a division of land that had no review through Planning.
- Provided EagleWeb access to Real Estate records for the public via our website. This generated over $19,000 in credit card transactions for online customers to purchase images of documents.
- Recorded 5,208 electronic documents in EagleRecorder using the Quickdocs e-recording module.
- Recorded over 31,000 documents generating over $970,000 in overall revenue for Gallatin County.

Clerk & Recorder – Records

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 498,793	$ 454,914	$ 440,463	$ 455,620	$ 466,153	$ 467,580
Operations	65,956	79,188	67,247	78,466	78,466	78,466
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 564,749**	**$ 534,102**	**$ 507,710**	**$ 534,086**	**$ 544,619**	**$ 546,046**
Budget by Fund Group						
General Fund	$ 564,749	$ 534,102	$ 507,710	$ 534,086	$ 544,619	$ 546,046
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 564,749**	**$ 534,102**	**$ 507,710**	**$ 534,086**	**$ 544,619**	**$ 546,046**
Funding Sources						
Tax Revenues	$ (47,402)	$ (86,311)	$ (85,111)	$ (85,906)	$ (51,812)	$ (76,635)
Non-Tax Revenues	612,151	653,183	750,922	700,000	700,000	700,000
Cash Reappropriated	-	(32,771)	(158,101)	(80,008)	(103,569)	(77,319)
Total	**$ 564,749**	**$ 534,102**	**$ 507,710**	**$ 534,086**	**$ 544,619**	**$ 546,046**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
0	Full-Time	Elected Clerk & Recorder/Supervisor	1.00	0.00	0.00
1	Full-Time	Recording Supervisor	1.00	1.00	1.00
1	Full-Time	GIS Technician	1.00	1.00	1.00
6	Full-Time	Support Staff	6.00	6.00	6.00
1	Part-time	Support Staff	0.75	0.75	0.75
9		Total Program	9.75	8.75	8.75

Clerk & Recorder – Records Preservation

Activity Overview

The Records Preservation Fund tracks revenues generated from a fee approved by the legislature for the Clerk and Recorder to maintain and preserve the records on file in the office.

The budget for the Records Preservation Fund has revenues that are reported and segregated in a separate fund. This fund allows the County to keep County records in a proper and professional manner. Expenses in this fund assist the Clerk and Recorder in preservation of records and provide services to customers through:

- Replacement of computers
- Maintenance of equipment and software
- Conversion of paper records to digital format
- Conversion of digital files to microfilm
- Repair and preservation of historical paper records
- Set aside funds for future records needs (shelving, cabinets, updates, equipment, off-site records storage and other records programs)

The Records Preservation Fund is used for operating and capital expenses.

Activity Goals

- Improve public access to records through electronic media (website, road petition database and vitals database).
- Preserve birth and death records by placing them in clear non-reactive envelopes and storing them in binders.
- Preserve existing paper records for future use by the public.
- Improve Clerk & Recorder Document Mapper to have added functionality for roads and corner records.
- Purchase EagleRecorder modules to improve public's access to recorded documents.

Recent Accomplishments

- Received approximately $130,000 in revenues for the Records Preservation Fund.
- Converted digital images to microfilm for archival purposes of those documents recorded in the fiscal year.
- Renovated office to make it more efficient and employee friendly.
- Maintained EagleRecorder, Tyler Content Manager, and ESRI ArcGIS software.
- Maintained Xerox large format scanner/printer system.

Clerk & Recorder – Records Preservation

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	81,645	129,722	56,003	169,595	169,595	181,857
Debt Service	-	-	-	-	-	-
Capital Outlay	75,000	87,000	57,000	60,400	60,400	60,400
Transfers Out	-	-	-	-	-	-
Total	**$ 156,645**	**$ 216,722**	**$ 113,003**	**$ 229,995**	**$ 229,995**	**$ 242,257**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	156,645	216,722	113,003	229,995	229,995	242,257
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 156,645**	**$ 216,722**	**$ 113,003**	**$ 229,995**	**$ 229,995**	**$ 242,257**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	129,931	130,000	125,404	130,000	130,000	130,000
Cash Reappropriated	26,714	86,722	(12,401)	99,995	99,995	112,257
Total	**$ 156,645**	**$ 216,722**	**$ 113,003**	**$ 229,995**	**$ 229,995**	**$ 242,257**

Activity Personnel

No. of Positions	FT/PT	Title	FTE
		Staff is not funded in this activity	
		Total Program	0

Clerk of District Court/Public Administrator

Department Overview

The Clerk of District Court/Public Administrator is a consolidated elected office, serving a four-year term.

The Clerk of District Court is responsible for the data input of legal filings and the attending and taking of minutes for all court hearings for the three District Courts and Standing Master.

The District Court receives documents from lower courts on appeals or transfers because of money amounts requested or because of restrictions placed on the lower courts as to the kind of cases that may be heard. The Clerk of District Court is responsible for all statutory requirements associated with case filings and has to be knowledgeable of Montana laws.

The Clerk of District Court is specifically required by law to sign orders in probate cases, judgments in civil cases and to issue bench warrants, summons, and subpoenas. The Clerk of District Court is appointed as the Jury Commissioner to summon jurors and to pay costs for jurors, as well as for all witnesses that qualify for criminal trials. The Clerk of District Court issues marriage licenses along with genealogy research, child support collection, maintenance and property settlement monies, criminal bail bonds, fines and restitution payments, and receives and invests monies tendered into court in civil lawsuits.

The Public Administrator may be appointed as a conservator to manage an individual's financial affairs or as a personal representative in a probate case. Being appointed as a conservator or personal representative happens when there is no one else qualified, no one willing to act, or if an impartial person is necessary. If an individual passes away and the Public Administrator handles the estate, the burial arrangements must be made, residences must be cleaned out, and assets and debts must be determined and protected. Assets then must be liquidated to pay debts and expenses.

Department Goals

- To provide outstanding, dedicated professional legal assistance to the public, district court judges, attorneys, victims and perpetrators.
- Maintain accurate and easily accessible records.
- Be the link between the public and the judges.
- Provide professional and courteous access to the courts.

Recent Accomplishments

- Continue to add to and perfect our Clerk of District Court Procedures Manual.
- Continue to move records and items from vault and storage to offsite storage rooms to alleviate weight/safety issues.
- Continue to increase the list of counsel, parties, and agencies that we email documents to, saving time and money.
- Continue to remain current in processing workload even though we have left one FTE position vacant since FY 2012.
- Continue to purge records that have a 10-year retention requirement. This will open up additional storage space.

Clerk of District Court/Public Administrator

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 620,198	$ 670,143	$ 655,908	$ 674,980	$ 695,911	$ 696,009
Operations	75,580	86,312	71,663	85,149	85,149	85,149
Debt Service	-	-	-	-	-	-
Capital Outlay	-	3,500	-	6,600	6,600	7,000
Transfers Out	-	-	-	-	-	-
Total	**$ 695,778**	**$ 759,955**	**$ 727,571**	**$ 766,729**	**$ 787,660**	**$ 788,158**
Budget by Fund Group						
General Fund	$ 695,778	$ 753,955	$ 727,571	$ 760,129	$ 781,060	$ 781,158
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	6,000	-	6,600	6,600	7,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 695,778**	**$ 759,955**	**$ 727,571**	**$ 766,729**	**$ 787,660**	**$ 788,158**
Funding Sources						
Tax Revenues	$ 347,675	$ 355,316	$ 350,377	$ 370,018	$ 380,314	$ 336,042
Non-Tax Revenues	260,989	272,751	404,820	258,851	265,126	277,602
Cash Reappropriated	87,114	131,888	(27,626)	137,860	142,219	174,514
Total	**$ 695,778**	**$ 759,955**	**$ 727,571**	**$ 766,729**	**$ 787,660**	**$ 788,158**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected Clerk of District Court	1.00	1.00	1.00
1	Full-Time	Management Supervisor	1.00	1.00	1.00
1	Full-Time	District Court Clerk II/Acctg Clk III	1.00	1.00	1.00
8	Full-Time	District Court Clerk	8.00	8.00	8.00
1	Part-Time	District Court Clerk	0.90	0.90	0.90
1	Full-Time	Training Supervisor	1.00	1.00	1.00
13		Total Program	12.90	12.90	12.90

Commission

Department Overview

The County Commission is the Chief Executive and Legislative branch for Gallatin County. The Commission consists of three elected commissioners. A commissioner is required to live within a commission district, but commissioners are elected by all voters in the County (at large). Commissioners are elected to six-year terms. In January of each year, members of the County Commission elect a chairman of the board. The Chairman is responsible for conducting public meetings in compliance with state law.

The County Commission is responsible for County policies, subdivision review, resolutions, zoning, County budget, setting levies for County funds, fire districts, setting of fees for fire service areas, rural improvement districts, bond funds and other special districts, and appointing 210 (plus) residents to more than 34 boards and commissions.

The Budget that follows includes expenses authorized in the Payment In Lieu of Taxes (PILT) Fund. These expenses are for special professional services including unanticipated legal services, and emergency repairs to the communication system, if needed.

Department Goals

- Develop a decision making process that balances the County's statutory obligations and responsibilities with community needs.
- Adhere to County Mission, Vision, and Goals when making decisions.
- Follow the Commission Budget Goals, Objectives, and Parameters established for FY 2016 when allocating resources.
- Priorities – public health, safety and general welfare.
- Priorities based on legal requirements and/or documented demand by public, consistent with County and Departmental Performance Measurements.
- Improve and enhance the efficiency, effectiveness and productivity of every County function through budget administration and performance management.
- Continue support of local and regional economic development efforts.
- Continue support of improvements to the Criminal Justice System.
- Improve transparency in government whenever possible.

Recent Accomplishments

- Contracted with six additional counties to house detainees in the new Detention Center, bringing the total to 10 counties and the US Marshall.
- Continued restructuring County Organizational Chart.
- Continued work on the Master Planning of the Law & Justice Center Campus, including engaging the City of Bozeman on bonding and construction of the L&J Project.
- Involved in Northern Rocky Mountain Economic Development District activities.
- Involvement with organization and participation in Custer/Gallatin Collaborative.
- Identified and classified County owned land.
- Hired a new Fairgrounds Manager and Interim Road Superintendent.
- Entered into new lease/easement agreement with the YMCA at the Regional Park.
- Commission staff assisted short-staffed departments with web and administrative work.
- Continued plowing of Hyalite Road with funding from the RAC.
- Continued to manage 80+ Rural Improvement Districts.

Commission

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 313,784	$ 328,348	$ 325,693	$ 356,173	$ 361,174	$ 361,236
Operations	99,188	151,770	126,269	161,627	188,627	186,027
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	6,500	5,000	10,000
Transfers Out	-	-	-	-		-
Total	**$ 412,972**	**$ 480,118**	**$ 451,962**	**$ 524,300**	**$ 554,801**	**$ 557,263**
Budget by Fund Group						
General Fund	$ 379,910	$ 402,618	$ 389,605	$ 429,200	$ 432,701	$ 432,763
Special Revenue Funds	33,062	77,500	62,357	87,500	114,500	114,500
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	7,600	7,600	10,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 412,972**	**$ 480,118**	**$ 451,962**	**$ 524,300**	**$ 554,801**	**$ 557,263**
Funding Sources						
Tax Revenues	$ 212,575	$ 209,467	$ 206,555	$ 222,230	$ 222,230	$ 204,636
Non-Tax Revenues	112,952	117,506	190,870	128,137	130,737	126,117
Cash Reappropriated	87,445	153,145	54,536	173,934	201,835	226,510
Total	**$ 412,972**	**$ 480,118**	**$ 451,962**	**$ 524,300**	**$ 554,801**	**$ 557,263**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
3	Full-Time	Elected County Commissioners	3.00	3.00	3.00
1	Full-Time	Support Staff	1.00	1.00	1.00
1	Part-Time	Support Staff	0.00	0.00	0.50
5		Total Program	4.00	4.00	4.50

*One-half vacant support staff position.

Compliance

Department Overview

The Compliance Department was created in November 2003. The Office promotes the health, safety, and welfare of Gallatin County residents through the administration and enforcement of County codes. The Department provides enforcement support to the Planning, Road and Bridge, and Environmental Health Departments, and the Park Commission.

The Code Compliance Officer received 63 new complaints and closed 63 outstanding complaints between May 2014 and May 2015. The new complaints filed include:

- 32 zoning cases, including investigations
- 14 Community Decay cases
- 9 illegal wastewater cases
- 4 Floodplain cases
- 14 Other cases

It is important to consider that while the Compliance Department received 63 new complaints during the 2014 fiscal year, the Department continues to actively investigate 25 outstanding complaints filed with the County since 2003.

Department Goals

- Maintain and improve the quality of the Gallatin County community by administering a fair and unbiased compliance program to correct issues of code and land use violations.
- Provide reliable compliance assistance to all Gallatin County departments.
- Create and maintain a County Compliance Department that is effective and known for fairness and consistency.
- Increase compliance with County codes and regulations through improved public awareness and understanding of County codes and regulations.

Recent Accomplishments

- The number of new complaints filed with the Compliance Office more than doubled this year since FY2014.
- Half of the complaints closed this year were filed in FY 2015.

Compliance

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 76,061	$ 82,286	$ 82,371	$ 83,793	$ 85,599	$ 85,164
Operations	6,411	8,507	7,093	8,556	8,556	8,556
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 82,472**	**$ 90,793**	**$ 89,464**	**$ 92,349**	**$ 94,155**	**$ 93,720**
Budget by Fund Group						
General Fund	$ 82,472	$ 90,793	$ 89,464	$ 92,349	$ 94,155	$ 93,720
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 82,472**	**$ 90,793**	**$ 89,464**	**$ 92,349**	**$ 94,155**	**$ 93,720**
Funding Sources						
Tax Revenues	$ 44,435	$ 47,236	$ 46,580	$ 47,816	$ 48,771	$ 44,316
Non-Tax Revenues	24,508	25,622	33,622	28,541	28,278	27,770
Cash Reappropriated	13,529	17,935	9,262	15,992	17,107	21,633
Total	**$ 82,472**	**$ 90,793**	**$ 89,464**	**$ 92,349**	**$ 94,155**	**$ 93,720**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Compliance Officer	1.00	1.00	1.00
1	Part-Time	Program Assistant	0.10	0.10	0.10
2		Total Program	1.10	1.10	1.10

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 with budgeting, 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 inquiries 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.

Finance Administration Activity

The Finance Department - Administrative/Budget 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 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 2016 budget to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award. This will be the tenth time the County has submitted a budget to GFOA. The department has received the GFOA Distinguished Budget Presentation Award for each of the last nine years' documents.

Accounting Activity

The Finance Office – 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.

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 from GFOA.

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.

Finance

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 and financial analysis.
- 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, emphasize and implement Performance Budgeting for departments.
- Prepare and enhance information for fourteenth 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.
- 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

- Received GFOA Distinguish Budget Award for ninth 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 2016.
- Provided assistance to various boards with accounting, budget and financial requirements.
- Supported departments with contract negotiations with outside vendors.
- Completed 90% of the decentralization of the claims process for the County’s Departments.
- Received Unqualified opinion for FY 2014.

Finance

Administration Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 163,333	$ 171,228	$ 162,384	$ 172,853	$ 177,360	$ 177,275
Operations	19,779	98,700	45,959	98,356	106,356	156,356
Debt Service	-	-	-	-	-	-
Capital Outlay	-	24,500	-	24,500	24,500	24,500
Transfers Out	-	-	-	-	-	-
Total	**$ 183,112**	**$ 294,428**	**$ 208,343**	**$ 295,709**	**$ 308,216**	**$ 358,131**
Budget by Fund Group						
General Fund	$ 176,889	$ 214,428	$ 208,343	$ 215,709	$ 220,216	$ 220,131
Special Revenue Funds	6,223	80,000	34,542	80,000	88,000	138,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 183,112**	**$ 294,428**	**$ 242,885**	**$ 295,709**	**$ 308,216**	**$ 358,131**
Funding Sources						
Tax Revenues	$ 58,685	$ 86,220	$ 85,022	$ 86,472	$ 77,068	$ 85,333
Non-Tax Revenues	101,945	95,471	100,323	100,317	114,099	99,499
Cash Reappropriated	22,482	112,736	57,540	108,920	117,049	173,299
Total	**$ 183,112**	**$ 294,428**	**$ 242,885**	**$ 295,709**	**$ 308,216**	**$ 358,131**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Finance Director	1.00	1.00	1.00
1	Full-Time	Finance Coordinator	1.00	1.00	1.00
2		Total Program	2.00	2.00	2.00

Finance

Accounting Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 167,327	$ 199,237	$ 194,520	$ 203,722	$ 210,454	$ 210,286
Operations	21,789	30,803	26,291	30,997	30,997	32,998
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,813	-	2,813	2,813	2,813
Transfers Out	-	-	-	-	-	-
Total	**$ 189,116**	**$ 232,853**	**$ 220,811**	**$ 237,532**	**$ 244,264**	**$ 246,097**
Budget by Fund Group						
General Fund	$ 189,116	$ 232,853	$ 220,811	$ 237,532	$ 244,264	$ 246,097
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 189,116**	**$ 232,853**	**$ 220,811**	**$ 237,532**	**$ 244,264**	**$ 246,097**
Funding Sources						
Tax Revenues	$ 80,789	$ 97,254	$ 85,022	$ 99,212	$ 91,639	$ 99,644
Non-Tax Revenues	113,134	98,673	100,323	105,139	118,581	105,235
Cash Reappropriated	(4,807)	36,926	35,466	33,181	34,044	41,218
Total	**$ 189,116**	**$ 232,853**	**$ 220,811**	**$ 237,532**	**$ 244,264**	**$ 246,097**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Lead Accountant	1.00	1.00	1.00
1	Part-Time	Accountant	0.50	0.50	0.50
2	Full-Time	Accounting Clerks	2.00	2.00	2.00
4		Total Program	3.50	3.50	3.50

Geographic Information Systems (GIS)

Department Overview

The Geographic Information Systems (GIS) Department is responsible for coordination and management of complete, timely and accurate geographic information system (GIS) data to support users of geographic data in effective operations and decision making within government.

The GIS Department regularly assists County departments and outside County affiliates in determining not only how GIS technology can address issues affecting existing workflows, but also what future opportunities it can provide. GIS is ideally suited to provide public information services or analytical capabilities for efficient government and provide outstanding, timely, and reliable services to County businesses and residents.

Department Goals

- Increase accuracy of public safety information through countywide field mapping updates, critical updates to GIS data, and large format and fire atlas maps with new availability of electronic formats.
- Increase accuracy of land records through a partnership with the Montana State Library and registered land surveyors, planning support of zoning and special districts, and completing AGAI/Conservation District Canal projects to map Gallatin County waterways.
- Provide value through useful map products with friendly service/assistance through a single answer point, networked database data storage and development of user-driven applications, customer oriented web data availability and mobile access where applicable.
- Design and develop web-based tools for customers, maintain current technology and platforms, manage internal editing of data, internal web-based tools for users eliminating the need for additional software, and public internet map tools delivering data for customer applications.
- Design intelligent mapping applications to assist users, maintain database and integrity of information, interfacing with other map services and updating commercial web providers of public data.
- Cooperative Plans - Identify joint Department projects as funding allows, identify required participants from Departments and Other Agencies and propose new ideas to customers as time permits.

Recent Accomplishments

- Annual GPS/GIS field data collection and Enhanced 911, Law Enforcement and Fire updates.
- Maintenance and enhancements of various public and departmental web-based mapping applications.
- Fire Atlas update, printing/delivery, and generation of new electronic pdf portable formats.
- SGR Training Classes for employees.
- Fall Project with MSU consisting of canal and ditch mapping for Gallatin Irrigators.
- Contract for Registered Land Surveyor GPS point collection of 16 townships in western Gallatin County.
- Publication and sale of Perspective View of Gallatin County.
- Site Selection Modelling for NRMEDD, in conjunction with Park County GIS and Bozeman City GIS.
- Roadname and address updates.
- “Fresh Start Resource Map” for Gallatin County Pre-release Center.
- Homeless Resources Map – HRDC.
- Hydrant Zones for Individual Fire Departments by Roads.
- Updates to Hebgen Basin Fire District Boundaries.
- Advanced Python Training – MAGIP Fall Technical Session.
- Compliance GPS and Mapping Support.
- Maps for County Attorney’s Office.
- Search and Rescue Maps.
- Updates to School Districts Boundaries – with County Schools Superintendant.
- Recycling Centers Map updates.

Geographic Information Systems (GIS)

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 210,434	$ 221,578	$ 213,589	$ 209,051	$ 124,924	$ 174,817
Operations	82,782	69,142	59,678	44,950	44,950	44,950
Debt Service	-	-	-	-	-	-
Capital Outlay	9,862	22,253	-	3,383	3,383	4,633
Transfers Out	-	-	-	-	-	-
Total	**$ 303,078**	**$ 312,973**	**$ 273,267**	**$ 257,384**	**$ 173,257**	**$ 224,400**
Budget by Fund Group						
General Fund	$ 303,078	$ 293,473	$ 273,267	$ 260,784	$ 176,657	$ 226,550
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	19,500	1,500	(3,400)	(3,400)	(2,150)
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 303,078**	**$ 312,973**	**$ 274,767**	**$ 257,384**	**$ 173,257**	**$ 224,400**
Funding Sources						
Tax Revenues	$ 133,272	$ 150,862	$ 148,765	$ 132,439	$ 88,139	$ 104,053
Non-Tax Revenues	126,306	87,831	108,866	84,052	57,420	71,703
Cash Reappropriated	43,500	74,280	17,136	40,894	27,699	48,644
Total	**$ 303,078**	**$ 312,973**	**$ 274,767**	**$ 257,384**	**$ 173,257**	**$ 224,400**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
0	Full-Time	GIS Manager	1.00	1.00	0.00
1	Full-Time	GIS Lead	0.00	0.00	1.00
0	Full-Time	GIS Analyst	1.00	1.00	0.00
1	Full-Time	GIS Technician	0.00	0.00	1.00
1	Full-Time	GIS Program Assistant	1.00	1.00	1.00
3		Total Program	3.00	3.00	3.00

Grants and Project Administration

Department Overview

The Grants and Project Administration Department coordinates planning, administration, implementation, research, writing and proposal development for grants and projects. The Department is responsible for grant contracts, project contracts, project management, solicitations, reporting and reconciliation of grants and projects received or sponsored by the County and the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The Department administers grants and projects in a professional and timely manner consistent with County policies and applicable Federal, State and other regulations. The Department monitors sub-recipient grant funds for financial and programmatic compliance with OMB Circular A-133.

The Department provides staff assistance to a variety of County appointed committees and boards including CIP Committee, Pogreba Airport Board, Criminal Justice Coordination Council, Recidivism Reduction Committee, and Community Development Block Grant Revolving Loan Fund Board.

For FY 2016, the Department will be working on the following grant activities: Completion of TIGER IV Grant for Construction of a new Interchange on I-90 at Bozeman Yellowstone International Airport, CDBG Program - Gallatin Gateway Water and Sewer District Wastewater system, closeout of various Community Transportation Enhancement Program (CTEP) projects, a CDBG funded Affordable Housing Preliminary Architectural Report in Big Sky and a HOME funded grant for a new residential facility for REACH, Inc.

Department Goals

- Complete the reconciliation of grant revenue and expenditures and the SEFA.
- Administer CDBG Gallatin Gateway Wastewater Project Grant.
- Closeout the TIGER IV Yellowstone International Airport Interchange grant.
- Closeout the construction of various CTEP Grant projects.
- Administer a Home Investment Partnerships Program grant for a new residential facility for Reach, Inc.
- Complete a CDBG funded Affordable Housing Preliminary Architectural Report in Big Sky.
- Submit a TSEP grant application for a Preliminary Engineering Report for the replacement of Nixon Bridge.
- Support project planning and grant funding for Re-Entry Recidivism Reduction activities.
- Continue to improve and implement new grant administration policies and procedures with all County departments, boards, and sub-recipient agencies.

Recent Accomplishments

- CTEP Project – Anderson School Bicycle and Pedestrian Path Phase I.
- CTEP Project – Manhattan Sidewalk Project.
- CTEP Project – Norris Road Bicycle and Pedestrian Path.
- CTEP Project – Oak Street Bicycle and Pedestrian Path.
- CTEP Project – Milwaukee Park Landscaping Three Forks.
- Completed draft Preliminary Engineering Report for Riders Court Waste Water Project.

Grants and Project Administration

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 153,718	$ 167,521	$ 153,616	$ 140,445	$ 143,549	$ 143,526
Operations	14,049	16,004	24,880	16,008	16,008	16,008
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 167,767**	**$ 183,525**	**$ 178,496**	**$ 156,453**	**$ 159,557**	**$ 159,534**
Budget by Fund Group						
General Fund	$ 167,767	$ 183,525	$ 178,496	$ 156,453	$ 159,557	$ 159,534
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 167,767**	**$ 183,525**	**$ 178,496**	**$ 156,453**	**$ 159,557**	**$ 159,534**
Funding Sources						
Tax Revenues	$ 71,919	$ 77,272	$ 76,198	$ 64,439	$ 66,073	$ 60,306
Non-Tax Revenues	64,667	76,914	118,605	87,003	69,406	69,790
Cash Reappropriated	31,181	29,339	(16,307)	5,012	24,079	29,438
Total	**$ 167,767**	**$ 183,525**	**$ 178,496**	**$ 156,453**	**$ 159,557**	**$ 159,534**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Grants Administrator	1.00	1.00	1.00
1	Full-Time	Accounting Coordinator	1.00	1.00	0.50
2		Total Program	2.00	2.00	1.50

Human Resources

Department Overview

The Human Resource Department is responsible for the County's human resources, employee benefits and payroll functions. The Department must adhere to pertinent federal and state laws, rules and regulations dealing with payroll, human rights, civil rights, union agreements, health benefits and pensions. The Department maintains, interprets and modifies the County personnel policies.

Activities include ensuring compliance with federal and state laws, regulations and County policies encompassing management and general employment practices; review of current and requested staffing; human resource development; employee and labor relations; workplace health, safety and security; along with compensation and benefits, including payroll processing.

Pay and benefit programs are administered for approximately 490 employees. The retirement and health benefits programs are also extended to approximately 28 retirees at this time.

The Department continues to provide necessary training for elected officials, department heads, supervisors and County employees in safety and health in the workplace, as well as complying with state and federal laws and County personnel policies. The office supports the needs of special district trustees that have employees or are contemplating having employees. The Human Resource Director is assigned the duty of compliance with the federally mandated Americans with Disability Act (ADA).

The Department will continue to focus on maintaining a high level of professionalism, with an understanding of the confidential nature of the office and the need to care for County employees in a nurturing and trustworthy manner.

Department Goals

- Develop managers' handbook with checklist of human resource laws, rules, regulations & policies.
- Educate staff on conducting empathetic intervention, conveying professionalism and confidentiality.
- Research market information for wage and benefits compensation and maintain classification plan.
- Educate departments about the benefits of remembering and appreciating employees.
- Continue assisting departments with recruiting qualified staff and with the interview process.
- Support employees in a professional and courteous manner.
- Assist in creating a safe, productive, confidential work environment conducive to providing the best possible services to the public, other government agencies and County departments.
- Maintain ADA compliance for County within available funding.
- Revise personnel manual.

Recent Accomplishments

- Promoted and encouraged wellness through health fair and education.
- Continue to explore enhancing benefits.
- Worked with independent contractor on actuarial requirements for OPEB.
- Developed process for conflict resolution for early intervention and provided support.
- Held numerous training sessions and wellness sessions for employee retention and employee engagement, and annual retirement workshops.
- Conducted wage surveys for various departments and positions and for union negotiations to ensure competitive compensation for employees.
- County departments are ADA compliant. Continue to maintain an ADA Facilities Inventory.
- Produced turnover reports for analysis and recruit and retention purposes.
- Job descriptions are up to date and current.

Human Resources

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 284,863	$ 326,434	$ 297,207	$ 356,960	$ 366,272	$ 366,467
Operations	34,289	45,296	38,726	63,704	63,704	63,704
Debt Service	-	-	-	-	-	-
Capital Outlay	-	13,000	-	10,000	10,000	10,000
Transfers Out	-	-	-	-	-	-
Total	**$ 319,152**	**$ 384,730**	**$ 335,933**	**$ 430,664**	**$ 439,976**	**$ 440,171**
Budget by Fund Group						
General Fund	$ 319,152	$ 371,730	$ 335,933	$ 420,664	$ 411,976	$ 412,171
Special Revenue Funds	-	-	-	-	18,000	18,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	13,000	-	10,000	10,000	10,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 319,152**	**$ 384,730**	**$ 335,933**	**$ 430,664**	**$ 439,976**	**$ 440,171**
Funding Sources						
Tax Revenues	$ 113,432	$ 153,978	$ 151,838	$ 178,838	$ 156,216	$ 159,308
Non-Tax Revenues	166,595	159,289	180,600	182,014	202,850	175,096
Cash Reappropriated	39,125	71,463	3,495	69,812	80,910	105,767
Total	**$ 319,152**	**$ 384,730**	**$ 335,933**	**$ 430,664**	**$ 439,976**	**$ 440,171**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
1	Full-Time	HR Director	1.00	1.00	1.00
1	Full-Time	HR/Payroll Acct. Coordinator	1.00	1.00	1.00
1	Full-Time	HR Assistant	1.00	1.00	1.00
1	Full-Time	HR Specialist	0.00	0.00	1.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
5		Total Program	4.00	4.00	5.00

Information Technology Services

Department Overview

The Information Technology Services (ITS) Department's mission is to "Provide prompt service to County departments, help direct and implement County technology needs". The Department implements technology that allows departments to function efficiently, while providing the security, compliance and integrity of County systems and data. The Department is instrumental in developing a system wide approach to data storage, applications and interactive systems. The Department also implements and enforces the County's Information Technology Policy (ITP).

The ITS Department is responsible for County voice and data systems. It has authority over and maintains the County's Information Technology (IT) resources, including network infrastructure, personal computers, servers, telephones, cell phones, telemetry devices, and Internet/intranet services.

The budget includes funding from PILT (Payment in Lieu of Taxes) which pays for computer technology and $35,000 in ongoing maintenance/ software enhancement costs. The communication portion of the budget funds the telephonic portion of the County's Voice / Data computer system. This is paid from monthly node charges. Node charges for FY 2015 will remain at $35 for devices supported by ITS which include but are not limited to; PC's, printers, telephones, smart phones, VPN access, laptops, net books, and notebooks.

For FY2016 the Department will be reviewing systems and recommending replacement equipment, where needed.

Department Goals

- Provide reasonably prompt services to County computer users and help direct and implement future County technology, while maintaining compatibility with current applications.
- Be recognized as a coordinated team of information systems professionals that delivers flexible and integrated solutions to departmental and countywide needs.
- Support the delivery of effective and efficient services that add value to elected officials, boards/agencies, departments and the citizens of Gallatin County.
- Implement technology that allows County departments to function more efficiently, while providing for the security and integrity of County systems and data.
- Become fully compliant with all relevant security regulations, standards and best practices.

Recent Accomplishments

- Resolved over 2,950 documented iSupport requests.
- Replaced over 62 PCs with new models.
- Refreshed all of our virtualization host servers.
- Replaced all of our SANs.
- Replaced and upgraded our phone and voice mail system.
- Completed Justware upgrade for the Attorney's Office.
- Completed updates to Windows 7.

Information Technology Services

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 584,144	$ 636,987	$ 536,858	$ 661,896	$ 676,495	$ 611,372
Operations	541,379	1,118,563	462,485	702,805	608,340	685,861
Debt Service	-	-	-	-	-	-
Capital Outlay	91,621	504,500	233,000	1,411,764	1,047,974	1,047,974
Transfers Out	-	-	-	-	-	-
Total	**$ 1,217,144**	**$ 2,260,050**	**$ 1,232,343**	**$ 2,776,465**	**$ 2,332,809**	**$ 2,345,207**
Budget by Fund Group						
General Fund	$ 716,593	$ 693,257	$ 636,450	$ 832,560	$ 729,187	$ 743,236
Special Revenue Funds	70,853	527,962	95,000	578,474	590,592	590,592
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	429,698	1,038,831	500,893	1,365,431	1,013,030	1,011,379
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,217,144**	**$ 2,260,050**	**$ 1,232,343**	**$ 2,776,465**	**$ 2,332,809**	**$ 2,345,207**
Funding Sources						
Tax Revenues	$ 245,497	$ 296,794	$ 296,495	$ 371,366	$ 289,563	$ 296,913
Non-Tax Revenues	699,904	673,048	880,955	1,116,362	716,869	682,615
Cash Reappropriated	271,743	1,290,208	54,892	1,288,738	1,326,377	1,365,680
Total	**$ 1,217,144**	**$ 2,260,050**	**$ 1,232,343**	**$ 2,776,465**	**$ 2,332,809**	**$ 2,345,207**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	ITS Director	1.00	1.00	1.00
1	Full-Time	Network Support Specialist II	1.00	1.00	1.00
2	Full-Time	Network Support Specialist I	2.00	2.00	2.00
3	Full-Time	Desktop/PC Support Specialist	2.00	2.50	3.00
1	Full-Time	Software Specialist /Trainer	1.00	1.00	1.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
9		Total Program	8.00	8.50	9.00

Includes positions in General and Communication Fund.

Justice Court

Department Overview

Gallatin County has two Justice Courts, Department 1 and Department 2, each one administered by a full-time Justice of the Peace Judge. Justice Court is the venue responsible for original jurisdiction of all civil and criminal cases outside the city limits of Bozeman. The two courts provide an effective and efficient court system for the residents of the County through dedicated staff and efficient management, while being fiscally responsible within the allocated budget.

Gallatin County Justice Court is divided into three divisions: Criminal, Civil and Small Claims. Each Department handles all divisions. Below is a brief overview of each of the divisions:

The criminal division handles citations issued by the Gallatin County Sheriff's Office, Fish and Game, Highway Patrol, Airport and the Department of Transportation. The Court is also responsible for seeing people making their initial appearance on felony charges.

The civil division of Justice Court handles orders of protections, landlord/tenant disputes and contract disputes. The amount in dispute cannot exceed $12,000.

Justice Court's small claims division handles contracts involving the recovery of money or recovery of specific personal property. The total amount cannot exceed $7,000.

Department Goals

- To increase the quality of services through education, training, and technology.
- Ensure staff is helpful, friendly, and accurate in their dealings with the public.
- More efficient use of video arraignments via VisionNet© and SKYPE whenever appropriate.
- Increase training for department.
- Move forward in implementing technology into the courts' operations as it becomes feasible and applicable.

Recent Accomplishments

- Motor Carrier Services citations are now electronically imported directly into our case management system.
- Citation payments can now be made directly to the issuing trooper or motor carrier officer ensuring immediate collection of fine.
- Recently implemented e-mail notification of hearings to attorneys and defendants in criminal case.
- Increased storage space by destroying old civil cases in accordance with the state of Montana's file retention/destruction policy.

Justice Court

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 567,721	$ 650,751	$ 620,100	$ 654,035	$ 668,101	$ 662,162
Operations	140,276	132,152	119,472	136,633	134,982	134,982
Debt Service	-	-	-	-	-	-
Capital Outlay	7,516	7,500	1,761	10,000	10,000	12,000
Transfers Out	-	-	-	-	-	-
Total	**$ 715,513**	**$ 790,403**	**$ 741,333**	**$ 800,668**	**$ 813,083**	**$ 809,144**
Budget by Fund Group						
General Fund	$ 715,513	$ 790,403	$ 741,333	$ 795,668	$ 808,083	$ 802,144
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	3,500	-	5,000	5,000	7,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 715,513**	**$ 793,903**	**$ 741,333**	**$ 800,668**	**$ 813,083**	**$ 809,144**
Funding Sources						
Tax Revenues	$ 193,943	$ 185,943	$ 183,359	$ 176,649	$ 182,817	$ 149,586
Non-Tax Revenues	488,543	552,118	601,969	556,355	547,859	577,991
Cash Reappropriated	33,027	55,842	(43,995)	67,664	82,407	81,567
Total	**$ 715,513**	**$ 793,903**	**$ 741,333**	**$ 800,668**	**$ 813,083**	**$ 809,144**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
2	Full-Time	Justice of the Peace	2.00	2.00	2.00
1	Full-Time	Executive Assistant	1.00	1.00	1.00
1	Full-Time	Management Supervisor	1.00	1.00	1.00
8	Full-Time	Justice Court Clerks	7.00	8.00	8.00
12		Total Program	11.00	12.00	12.00

Planning and Community Development

Department Overview

Planning and Community Development is responsible for long-range planning, administration of subdivision, zoning, and floodplain regulations, and coordination of the County's community and economic development efforts. The Department is supervised by the Planning Director and provides support to the County Commission, Planning and Zoning Commission, County Planning Board, two boards of adjustment, and several citizen advisory groups.

Long-range planning includes updating and implementing the County's Growth Policy, updates to zoning districts, and technical support for community planning efforts. The Department's participation in community and economic development efforts includes working with Northern Rocky Mountain Economic Development District (NRMEDD), the Business Expansion and Retention (BEAR) Program, and partnering with a variety of local groups.

Subdivision regulations are applicable to unincorporated areas of the County. Zoning regulations are applicable to specific geographic areas within the County. The Department reviews proposed subdivisions and zoning applications to ensure compliance with state laws, local regulations, and applicable plans, and presents findings to the appropriate advisory boards and decision making bodies.

The Department is responsible for the County's obligations as a participant in the National Flood Insurance Program. This includes administration of the Gallatin County Floodplain Regulations and review of floodplain development permits for proposed projects within regulatory floodplains.

Department Goals

- Respond to community planning needs efficiently, with a well-educated, professional staff that provides courteous, accurate, and timely service to the public and applicants.
- Provide an informative, objective review of applications and employ a transparent review process.
- Provide technical support and function as a resource for community planning and development efforts.
- Provide exceptional support to County Commission and various planning-related boards/ committees.
- Effectively communicate with local and state planning entities.
- Retain professional planning staff second to none.
- Work with Planning Board and County Commission on efforts related to the Commission's long-range planning objectives through implementation of Growth Policy & support for community planning efforts.

Recent Accomplishments

- Workload was equivalent to pre-recession levels, but was accommodated with three fewer FTE than the Department had in FY 2008.
- Implemented "Property Information Form" collaboratively with Environmental Health and GIS to proactively inform landowners of various regulatory requirements in a coordinated manner.
- Continued maintenance of various regulatory documents (zoning regulations for Big Sky, Gallatin County/Bozeman Area Zoning Regulations, Four Corners, etc.).
- Continued development of standardized development review documents and standardized administrative language.
- Continued support for various planning related boards and advisory committees.
- Continued collaboration with GIS Department to maintain zoning and floodplain information available on interactive mapper.
- Improved website to include summary of current applications and ability to access staff reports.
- Supported NRMEDD in implementation of their Comprehensive Economic Development Strategy (CEDS), which included continued support of County Business Expansion & Retention (BEAR) team, a program that has been recognized at the State level for its success.
- Completion of joint "Triangle" planning project with Belgrade, Bozeman, and MSU.

Planning and Community Development

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 464,472	$ 573,559	$ 558,841	$ 634,466	$ 649,287	$ 646,941
Operations	81,191	108,769	71,326	104,916	104,916	104,916
Debt Service	-	-	-	-	-	-
Capital Outlay	-	22,000	-	29,000	29,000	32,000
Transfers Out	-	-	-	-	-	-
Total	**$ 545,663**	**$ 704,328**	**$ 630,167**	**$ 768,382**	**$ 783,203**	**$ 783,857**
Budget by Fund Group						
General Fund	$ 545,663	$ 684,328	$ 627,167	$ 741,382	$ 756,203	$ 753,857
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	20,000	3,000	27,000	27,000	30,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 545,663**	**$ 704,328**	**$ 630,167**	**$ 768,382**	**$ 783,203**	**$ 783,857**
Funding Sources						
Tax Revenues	$ 193,723	$ 164,678	$ 162,389	$ 148,127	$ 155,579	$ 141,176
Non-Tax Revenues	323,112	447,861	581,763	514,106	532,815	542,306
Cash Reappropriated	28,828	91,789	(113,985)	106,149	94,809	100,375
Total	**$ 545,663**	**$ 704,328**	**$ 630,167**	**$ 768,382**	**$ 783,203**	**$ 783,857**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Planning Director	1.00	1.00	1.00
1	Full-Time	Lead Senior Planner	1.00	1.00	1.00
2	Full-Time	Senior Planner	2.00	2.00	2.00
2	Full-Time	Associate Planner	1.00	1.00	1.92
2	Full-Time	Assistant Planner	0.83	2.25	1.33
2	Full-Time	Program Assistant	0.50	0.80	1.82
10		Total Program	6.33	8.05	9.07

* Program Assistant spends 0.10 FTE on Compliance activities and uses overtime to provide support to the Planning Board.

Planning Board and Planning & Zoning Commission

Planning Board and Planning & Zoning Commission Overview

The County Planning Board and Planning & Zoning Commission are supported by the staff of the Planning Department. Aside from transfers to the Planning Department's budget for personnel support, the only direct personnel costs required in these budgets are for the taking of minutes for the Board and Commission.

Planning Board

The County Wide Planning fund was created to track expenses of the County Planning Board. The Board is a seven member citizen committee required by state law to make recommendations to the County Commission on the County's Growth Policy and to review compliance with County subdivision regulations and zoning regulations for which it has jurisdiction. The fund also pays for normal board expenses including postage, copying, and overtime expenses incurred by the Planning Department for board meetings and the preparation of minutes and other staff expenses for work within the jurisdiction of the Board.

Subdivision regulations are applicable to all unincorporated areas of the County. Staff provides support to the County Planning Board and County Commission on proposed subdivisions to ensure compliance with state laws, local regulations and adopted County plans.

Planning & Zoning Commission

The Planning and Zoning Commission is a seven member Commission consisting of the three County Commissioners, the Clerk and Recorder, the County Treasurer, and two citizen members. This Commission provides regulatory oversight of all "Part I" zoning districts. The Commission is supported by Planning Department staff and is funded through tax assessments from the zoning districts.

Planning Board Goals

- Continue thorough review of planning and development related issues in order to provide the best possible advice to the County Commission.
- Continue discussions with the County Commission on how to use information and evaluate recommendations from the last three wastewater and water quality studies.
- Work with County Commission to facilitate adoption of update to the Gallatin County / Bozeman Area Zoning Regulation (wireless facility requirements) and Growth Policy.
- Continue efforts to move the Gallatin County Parks & Trails Plan through the adoption process.
- Evaluate and provide recommendations to the Commission on the Gallatin County Subdivision Regulations update of chapters 3, 4, and 5.
- Continue to work towards an update of the Gallatin County Bozeman Area Plan and Land Use Map.
- Continue support for creation of a Planning Coordination Committee.

For FY 2016 the Planning Board increased their financial support of the Planning Department by $30,800 as recognition of the high value they place on the work done and support provided by the Planning Department.

Planning Board and Planning & Zoning Commission

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 2,146	$ 3,000	$ -	$ 3,032	$ 3,032	$ 3,032
Operations	23,701	276,090	29,098	223,928	225,258	225,258
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	120,000	132,000	132,000	162,800	162,800	162,800
Total	**$ 145,847**	**$ 411,090**	**$ 161,098**	**$ 389,760**	**$ 391,090**	**$ 391,090**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	145,847	411,090	161,098	389,760	391,090	391,090
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 145,847**	**$ 411,090**	**$ 161,098**	**$ 389,760**	**$ 391,090**	**$ 391,090**
Funding Sources						
Tax Revenues	$ 161,505	$ 168,454	$ 161,716	$ 96,693	$ 157,306	$ 157,632
Non-Tax Revenues	14,834	11,000	11,974	11,000	11,000	11,000
Cash Reappropriated	(30,492)	231,636	(12,592)	282,067	222,784	222,458
Total	**$ 145,847**	**$ 411,090**	**$ 161,098**	**$ 389,760**	**$ 391,090**	**$ 391,090**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	**FTE 2015**	**FTE 2016**
1	Part-Time	Recording Secretary	0.00	0.00	0.00
1		Total Program	0.00	0.00	0.00

*Lead Program Assistant from Planning Department provides administrative support to the Planning and Zoning Board in exchange for overtime.

Superintendent of Schools

Department Overview

The County Superintendent of Schools provides administrative support, information and organization for the schools and communities of Gallatin County. The office meets the requirements of federal, state, and local codes while providing quality service to the children, families, schools, and taxpayers of the County.

The superintendent provides administrative services to five rural schools, and for sixteen districts conducts legal hearings of disputes, calculates and correlates County financial information, and acts as record keeper of school information. Home school students notify the Superintendent of Schools of their intent to home school. Information is provided to real estate agents and residents as to the school district in which acreages and homes are located. Also, any property transfers between school districts go through this office.

There are 16 school districts and 36 schools in Gallatin County. Student population is comprised of 12,241 public school students and 1,807 home school and private school students. The superintendent supervises 5 elementary school districts, with 230 students and 21 full time and part time teachers. The office calculates and reports transportation and retirement mills totaling 44.94 or $11,531,777 in tax revenues. All school budgets are reviewed and appropriate reporting and recording is provided.

Department Goals

- Operate efficiently within budget.
- Implement standardized Performance Measurements.
- Set accurate millage for transportation and retirement for Gallatin County schools and distribute payments to schools in timely manner.
- Maintain close association with school district clerks and board members.
- Monitor rural schools for compliance with Adequate Yearly Progress and Accreditation Standards.
- Work with home schools to continue building the necessary trust in this office.
- Provide exceptional service to parents and community members with educational concerns.
- Provide professional development and support for rural school educators.
- Provide opportunities to students in rural schools: graduation ceremony, spelling bee, musical concerts, declamation contest, science fair, theater opportunities.
- Attend Individual Education Plan (IEP) and student intake meetings for the five rural schools.
- Sit on the board of the Gallatin-Madison Special Education Cooperative.
- Attend monthly school board meetings of 5 rural districts and at least one meeting a year for all other school districts in the County.
- Hold hearings on contested property transfer.
- Correct school boundary inaccuracies and report to appropriate government agencies.

Recent Accomplishments

- Provided background check services to school personnel, volunteers and chaperones as specified by the No Child Left Behind Act.
- Advertised for substitute teachers and provided updated lists to nine school districts.
- Increased educational and professional development opportunities for rural schools and teachers.
- Each of the rural schools achieved adequate yearly progress in compliance with federal law.
- Maintained employment of highly qualified teachers, counselors, and librarians for rural schools.
- Gave oath of office to newly elected school trustees across the County.
- Attended all monthly school board meetings for the five rural districts and attended at least one board meeting for all the other districts in Gallatin County.
- Assisted rural school teachers in the administration of Smarter Balanced test given to all students grades 3 through 8.

Superintendent of Schools

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 123,893	$ 128,667	$ 127,024	$ 130,186	$ 132,806	$ 132,900
Operations	19,422	22,520	19,918	23,264	23,264	23,264
Debt Service	-	-	-	-	-	-
Capital Outlay	-	1,500	1,052	1,500	1,500	1,500
Transfers Out	-	-	-	-	-	-
Total	**$ 143,315**	**$ 152,687**	**$ 147,994**	**$ 154,950**	**$ 157,570**	**$ 157,664**
Budget by Fund Group						
General Fund	$ 143,315	$ 152,687	$ 147,994	$ 154,950	$ 157,570	$ 157,664
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 143,315**	**$ 152,687**	**$ 147,994**	**$ 154,950**	**$ 157,570**	**$ 157,664**
Funding Sources						
Tax Revenues	$ 79,695	$ 79,437	$ 78,333	$ 80,229	$ 81,470	$ 74,553
Non-Tax Revenues	42,345	44,562	72,503	46,260	47,323	45,947
Cash Reappropriated	21,275	28,687	(2,842)	28,461	28,777	37,164
Total	**$ 143,315**	**$ 152,687**	**$ 147,994**	**$ 154,950**	**$ 157,570**	**$ 157,664**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected Superintendent of Schools	1.00	1.00	1.00
1	Part-Time	Administrative Assistant	0.75	0.75	0.75
2		Total Program	1.75	1.75	1.75

Treasurer

Office Overview

The Treasurer is an elected official serving a four-year term. The position was consolidated with the County Assessor so the elected position is officially the County Treasurer / Assessor. The Department is part of the General Fund with a major portion of funding coming from taxes, with charges for services providing some support.

The Treasurer/Assessor is responsible for the collection, distribution, investment and disbursement of all money collected by the County. The elected Treasurer/Assessor receives a stipend for being the holder of a consolidated office.

The Treasurer's Office is divided into three activities. They are:

- Treasury and Taxes – responsible for billing and collecting real and personal property taxes for all of Gallatin County (cities, schools, County, and special districts), collecting miscellaneous revenues, tracking property tax receivables, balancing motor vehicle revenues to collection, disbursing and tracking warrants issued by Gallatin County, 16 school districts, 17 fire districts and other special districts, and investing money on deposit with the office.
- Motor Vehicle – responsible for the titling, registration and collection of fees associated with motor vehicles in Gallatin County.
- Delinquent Tax Collection – responsible for the research, notification and collection of delinquent taxes; tax lien, assignments, redemptions, and deed processing; and the tracking of bankruptcy filings.

Department Goals

- Easy access to information.
- Improve public access to records through electronic media.
- Address customer needs in a timely and professional manner.
- Maintain accurate and factual accounts of all money on deposit with the County Treasurer.
- Use internet to facilitate office's receipting capability and registration capability.
- Document internal processes, procedures and policies for use by public, supervisors and employees.

Recent Accomplishments

- See activity pages for specific accomplishments.

Treasurer

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 850,399	$ 918,867	$ 910,862	$ 960,043	$ 954,897	$ 993,779
Operations	170,240	162,455	178,747	176,042	176,042	176,042
Debt Service	-	-	-	-	-	-
Capital Outlay	-	5,000	-	-	-	5,000
Transfers Out	-	-	-	-	-	-
Total	**$ 1,020,639**	**$ 1,086,322**	**$ 1,089,609**	**$ 1,136,085**	**$ 1,130,939**	**$ 1,174,821**
Budget by Fund Group						
General Fund	$ 1,020,639	1,081,322	1,089,609	1,136,085	1,130,939	1,169,821
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	2,500	-	-	4,700	5,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,020,639**	**$ 1,083,822**	**$ 1,089,609**	**$ 1,136,085**	**$ 1,135,639**	**$ 1,174,821**
Funding Sources						
Tax Revenues	$ 405,661	$ 443,689	$ 437,521	$ 446,365	$ 436,662	$ 423,595
Non-Tax Revenues	455,904	469,172	1,269,061	540,436	532,987	539,446
Cash Reappropriated	159,075	170,961	(616,973)	153,984	165,990	211,779
Total	**$ 1,020,639**	**$ 1,083,822**	**$ 1,089,609**	**$ 1,140,785**	**$ 1,135,639**	**$ 1,174,821**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		See individual activity	

Treasurer – Treasury / Tax Billing

Activity Overview

The Treasurer – Treasury / Tax Billing activity is responsible for the billing, collection, distribution, investment and disbursement of all money collected by Gallatin County, school districts and special districts. The Treasury activity bills and collects real and personal property taxes for all cities, schools, Gallatin County, State of Montana and special districts; collects miscellaneous revenues; tracks property tax receivables; balances motor vehicle revenues to Department of Justice reports and system; disburses and tracks warrants issued by Gallatin County, school districts, fire districts and other special districts.

The Gallatin County Treasurer – Treasury/Tax Billing activity has four primary functions:

- Tax billing, collection and distribution;
- Miscellaneous revenue collection and distribution (A101);
- Treasury (bank) for Gallatin County and all Trust and Agency funds of the County (schools, fire districts, cities (tax collection), etc.); and,
- Monthly reporting to all trust and agency activities.

Activity Goals

- Find innovative ways to provide our customers the highest quality of service at the lowest possible cost.
- Maintain the highest standards of honesty, integrity and stewardship of the public trust.
- Consideration and planning for “real-time” revenue posting in Treasurer’s Office.
- Achieve “Clean” External Audit with no deficiencies (comments) found in Treasurer’s Office duties.
- Protect the cash and investments of Gallatin County from theft or loss.
- Build a positive office atmosphere for staff.

Recent Accomplishments

- Closed Treasurer’s books in a timely fashion.
- Upgraded software systems.
- Successful External Audit with no problems identified.

Treasurer – Treasury / Tax Billing

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 317,823	$ 331,540	$ 318,384	$ 312,948	$ 322,650	$ 325,119
Operations	89,329	96,049	93,424	96,402	96,402	96,402
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,500	-	4,700	4,700	5,000
Transfers Out	-	-	-	-	-	-
Total	**$ 407,152**	**$ 430,089**	**$ 411,808**	**$ 414,050**	**$ 423,752**	**$ 426,521**
Budget by Fund Group						
General Fund	$ 407,152	$ 427,589	$ 411,808	$ 409,350	$ 419,052	$ 421,521
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	2,500	-	4,700	4,700	5,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 407,152**	**$ 430,089**	**$ 411,808**	**$ 414,050**	**$ 423,752**	**$ 426,521**
Funding Sources						
Tax Revenues	$ 116,954	$ 128,886	$ 127,095	$ 103,294	$ 101,144	$ 100,088
Non-Tax Revenues	237,106	249,766	917,547	271,510	276,113	272,575
Cash Reappropriated	53,093	51,436	(632,834)	39,246	46,495	53,858
Total	**$ 407,152**	**$ 430,089**	**$ 411,808**	**$ 414,050**	**$ 423,752**	**$ 426,521**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected Treasurer	1.00	1.00	1.00
1	Full-Time	Accountant 1	1.00	1.00	1.00
1	Full-Time	Accounting Technician	1.00	1.00	1.00
1	Full-Time	Accounting Clerk	1.00	1.00	1.00
1	Full-Time	Administrative Clerk III	1.00	1.00	1.00
1	Full-Time	Administrative Clerk	1.00	1.00	0.50
6		Total Program	6.00	6.00	5.50

Treasurer – Motor Vehicle

Activity Overview

The Treasurer - Motor Vehicle activity has three primary functions: 1) Registration and Tax/ Fee collection for all motorized vehicles in the County; 2) Title transfers for motorized vehicles (includes mobile homes); and, 3) Lien Filings on motor vehicles (including mobile homes) in Gallatin County.

Gallatin County Motor Vehicle Department collected over $14 million in FY 2013 (represents nearly 5% of all revenue collected by the County Treasurer). For FY 2014, Gallatin County Motor Vehicle Department has collected $15.5 million which is $1.5 million more than FY 2013. Most of this money is sent to the state for support of Public Assistance and District Court with local governments.

Gallatin County Motor Vehicle Department was ranked 4th in the state for total number of registrations and title transactions processed. Although ranked 4th in the state, Gallatin County experienced an 8.5% increase in transactions, processing 114,398 transactions, for the time period of July 1, 2013 through June 30, 2014. This compares to the County's population ranking 3rd in the state (93,241 estimated).

Activity Goals

- Ease of titling and registration - continue implementation of on-line registration.
- Continue appointment line.
- Maintain professionalism and positive attitude.
- Anticipate growth of workload by planning for the future.

Recent Accomplishments

- Implementing informational booth in the first floor lobby of the Courthouse.
- Added one full time clerk.
- Lead Workers, Motor Vehicle Supervisor and Treasurer meet Semi-monthly to discuss office needs.
- Motor Vehicle Office implemented the Insurance Verification System.

Treasurer – Motor Vehicle

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 506,084	$ 560,177	$ 555,023	$ 603,016	$ 586,703	$ 623,058
Operations	56,769	55,463	77,025	71,706	71,706	71,706
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 562,853**	**$ 615,640**	**$ 632,048**	**$ 674,722**	**$ 658,409**	**$ 694,764**
Budget by Fund Group						
General Fund	$ 562,853	$ 615,640	$ 632,048	$ 674,722	$ 658,409	$ 694,764
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 562,853**	**$ 615,640**	**$ 632,048**	**$ 674,722**	**$ 658,409**	**$ 694,764**
Funding Sources						
Tax Revenues	$ 275,136	$ 304,947	$ 300,708	$ 326,055	$ 317,736	$ 307,247
Non-Tax Revenues	180,286	194,910	322,366	239,619	227,955	237,533
Cash Reappropriated	107,431	115,783	8,974	109,048	112,718	149,984
Total	**$ 562,853**	**$ 615,640**	**$ 632,048**	**$ 674,722**	**$ 658,409**	**$ 694,764**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Motor Vehicle Supervisor	1.00	1.00	1.00
2	Full-Time	Administrative Clerk III	2.00	2.00	2.00
10	Full-Time	Administrative Clerk II	8.00	8.96	9.83
13		Total Program	11.00	11.00	12.83

Treasurer – Delinquent Tax Collection

Activity Overview

The Treasurer - Delinquent Tax Collection activity of Gallatin County Treasurer's Office performs delinquent tax research, notification and collections; tax lien assignments, redemptions and tax deed processing; and bankruptcy filings and tracking.

The Gallatin County Treasurer's Office/Delinquent Tax Collection continues to collect delinquent taxes that reduce taxes for all County taxpayers. The continued collection of these delinquent taxes allows the State of Montana, Gallatin County, cities, schools, fire districts and all other special districts to levy the minimum amount of taxes needed.

Activity Goals

- Define and request upgrades to iTax module.
- Collection of delinquent mobile home, personal property and real estate taxes in a manner consistent with standard process.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax processes, procedures and activities.
- Train employees on a yearly basis.

Recent Accomplishments

- Writs of Execution researched, processed and delivered to Gallatin County Sheriff.
- Notices mailed to delinquent property owners.
- Collection of $7,305 in fees from delinquent Mobile Home and Personal Property taxpayers.
- Researched, prepared and presented List of Tax Deeds to the Gallatin County Commission for County Tax Deed process.
- Processed 607 Assignments, 243 Redemptions, and 29 Tax Deeds.

Treasurer – Delinquent Tax Collection

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 26,492	$ 27,150	$ 37,455	$ 44,079	$ 45,544	$ 45,602
Operations	24,142	10,943	8,298	7,934	7,934	7,934
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 50,634**	**$ 38,093**	**$ 45,753**	**$ 52,013**	**$ 53,478**	**$ 53,536**
Budget by Fund Group						
General Fund	$ 50,634	$ 38,093	$ 45,753	$ 52,013	$ 53,478	$ 53,536
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 50,634**	**$ 38,093**	**$ 45,753**	**$ 52,013**	**$ 53,478**	**$ 53,536**
Funding Sources						
Tax Revenues	$ 13,571	$ 9,855	$ 9,718	$ 17,016	$ 17,781	$ 16,260
Non-Tax Revenues	38,512	24,496	29,148	29,306	28,919	29,339
Cash Reappropriated	(1,449)	3,742	6,887	5,691	6,778	7,937
Total	**$ 50,634**	**$ 38,093**	**$ 45,753**	**$ 52,013**	**$ 53,478**	**$ 53,536**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Delinquent Tax Collector	0.46	0.46	1.00
		Total Program	0.46	0.46	1.00

PUBLIC HEALTH

Gallatin City-County Health Department

Immunization/Communicable

Food Safety

Home Visitation

Emergency Preparedness

Air Quality

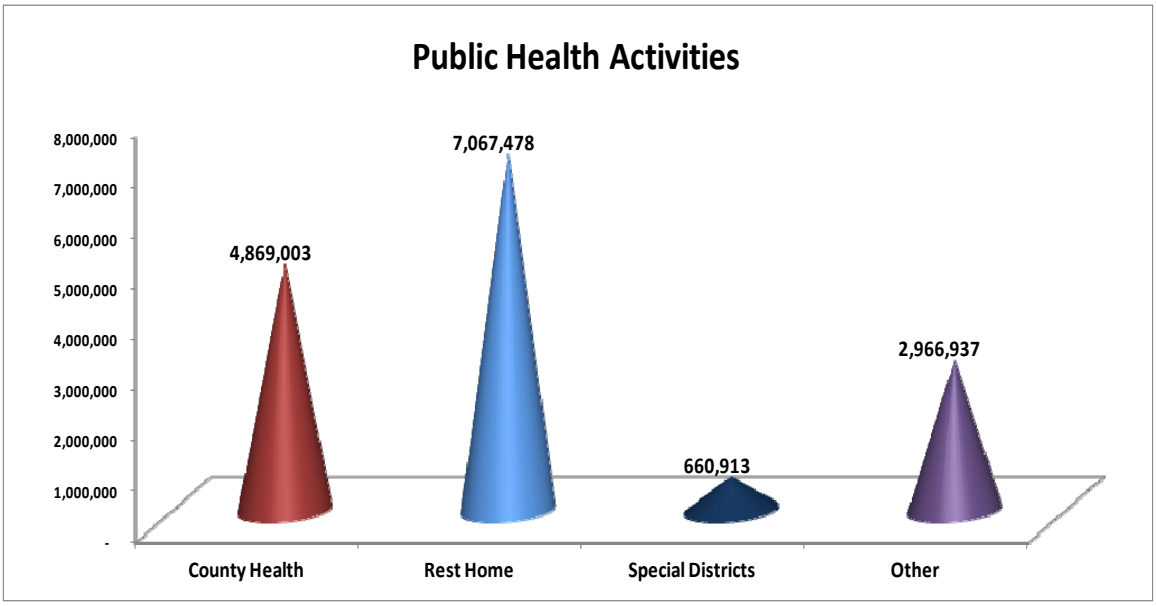
Overview of Public Health

Summary of Public Health Activity

The Public Health section of the Budget includes Alcohol Rehabilitative grant, City / County Health (including associated grants), Mental Health Service, County Rest Home, Mosquito Districts, Local Water Quality District and Predator Animal Control Districts.

The largest component of the activity is the Rest Home with a budget of $7,067,478. City / County Health and its associated grants are next with a budget of $4,869,003. Special Districts and other Health Activities are budgeted for FY 2016 at $3,122,395.

Working Capital/Fund Balance (Cash) funds $2,998,466 in expenses. Revenues are projected to be $12,565,865 and expenses are set at $15,564,331. Public Health Fund and Health Grants will use $1,257,926 of Fund Balance and Rest Home uses $1.2 million.



A major long-term goal for this activity was the purchase and remodeling of sufficient space to house the entire City / County Health department. This was accomplished in July 2008, with the moving of the Department into the Courthouse Annex. In FY 2011, Local Water Quality moved into the Annex. In 2013 the Women, Infant & Children activity was able to expand into vacant space in the Annex, allowing the Health Department to continue to grow.

Another major accomplishment was completed in FY 2010 with the building of the 'Hope House' through a partnership between Gallatin County, Western Mental Health Association and the Bozeman Deaconess Hospital. The County contributed $1,000,000 plus the interest on the County loan. The Association contributed the balance of construction costs. Finally, the hospital contributed the land the facility is located on. The project was completed in January 2010 and was fully occupied by April 2010.

Overview of Public Health

PUBLIC HEALTH ACTIVITIES						
			FY 2016 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
	Mosquito Control Districts	144,921	136,125	89,687	225,812	-
2270	City/County Health	887,918	1,200,917	1,992,922	2,693,839	500,000
2372	Permissive Medical Levy	20,328	12,516	193,651	197,929	8,238
2790	Water Quality	177,594	259,410	310,554	435,101	134,863
2800	Alcohol Rehabilitation	-	-	125,000	125,000	-
2836	MTUPP	-	(710)	113,769	113,059	-
2900	P.I.L.T.	245,709	185,373	-	185,373	-
2968	Cancer Prevention	263,055	331,518	147,200	359,386	119,332
2969	Health Preparedness Grant	202,968	220,231	114,458	257,848	76,841
2971	W.I.C.	32,023	42,626	359,154	357,584	44,196
2973	Maternal Child	171,102	92,656	426,036	449,425	69,269
2976	Communicable Disease	228,163	315,792	549,638	750,921	114,509
2979	Federal Health Grants	-	2,524	539,597	517,929	24,192
	Predator Animal Control	1,962	(3,454)	19,890	15,436	1,000
4010	County Buildings Cap Prjts.	-	18,000	111,183	117,988	11,195
5120	Rest Home	4,577,120	3,392,830	5,874,648	7,067,478	2,200,000
6050	Employee Health Insurance	560,928	11,773	1,574,038	1,574,038	11,773
6110	Copier Revolving Fund	19,500	33,000	10,800	39,900	3,900
6120	Liability Insurance Fund	36,131	83,696	13,640	80,286	17,050
		-	-	-	-	-
	ACTIVTITY TOTAL	7,609,066	6,334,823	12,565,865	15,564,331	3,336,358

Public Health activity as a percentage of expenses, cash, non-tax and taxes, shows this activity has 11.35% of the Final Budget. Taxes required for support of Public Health are for 4.72% of all taxes charged by Gallatin County. The percentage Health Activities are to the total County budget decreased for FY 2016, along with decreases that cash and taxes are, however Non-Tax Revenue increased for FY 2016 from FY 2015 and FY 2014.

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Approved Budget	10.55%	11.75%	12.85%	14.31%	12.17%	11.47%	11.35%
Cash Available	4.33%	9.82%	10.45%	25.09%	10.00%	8.13%	5.66%
Non-Tax Revenue	24.40%	18.30%	22.54%	23.81%	21.02%	20.81%	24.87%
Taxes	5.19%	5.68%	5.20%	4.86%	4.94%	4.78%	4.72%

Overview of Public Health

Public Health Activity

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 6,247,693	$ 7,414,785	$ 6,587,609	$ 7,837,275	$ 7,984,610	$ 7,615,240
Operations	4,612,094	5,558,106	5,032,348	3,887,886	6,078,868	$ 6,048,760
Debt Service	305,397	319,751	107,656	118,415	303,788	$ 326,449
Capital Outlay	102,121	1,423,182	462,867	1,228,222	1,226,520	$ 1,573,882
Transfers Out	-	-	-	-	-	-
Total	**$ 11,267,304**	**$ 14,715,824**	**$ 12,190,480**	**$ 13,071,798**	**$ 15,593,786**	**$ 15,564,331**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	3,818,788	5,567,091	3,809,191	5,419,682	6,231,807	6,826,796
Debt Service Funds	39,644	-	-	-	-	-
Capital Project Funds	-	-	-	-	18,000	-
Enterprise Funds	5,890,716	7,461,318	5,979,618	7,629,816	7,628,543	7,067,478
Internal Service Funds	1,364,692	1,687,415	1,605,517	37,300	1,715,436	1,670,056
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 11,113,840**	**$ 14,715,824**	**$ 11,394,325**	**$ 13,086,798**	**$ 15,593,786**	**$ 15,564,331**
Funding Sources						
Tax Revenues	1,750,775	1,881,170	1,879,721	1,818,145	1,876,326	$ 1,963,180
Non-Tax Revenues	7,852,151	9,183,580	8,743,170	8,462,475	10,406,371	$ 10,602,685
Cash Reappropriated	1,664,378	3,651,075	771,433	2,806,178	3,311,089	2,998,466
Total	**$ 11,267,304**	**$ 14,715,824**	**$ 11,394,325**	**$ 13,086,798**	**$ 15,593,786**	**$ 15,564,331**

Activity Personnel

Only positions in County Payroll included

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	City/County Health Director	1.00	1.00	1.00
3	Full-Time	Department Head	3.00	3.00	3.00
4	Full-Time	Managers	4.00	4.00	4.00
36	Full/Part-Time	Professional Staff	33.75	35.75	36.50
26	Full/Part-Time	Para-Professional Staff	24.90	25.80	25.80
78	Full/Part-Time	Administrative Support	75.48	77.28	72.48
148		Total Program	142.13	146.83	142.78

Public Health Fund

Summary of Public Health Fund Activity

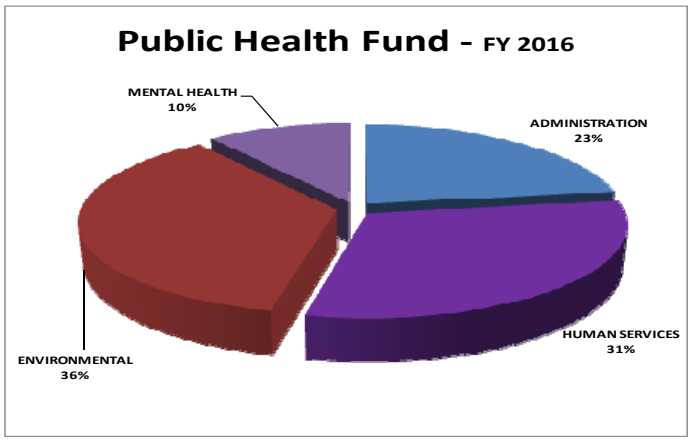
The Public Health Fund was created by an Inter-local Agreement between Gallatin County and the City of Bozeman. The agreement sets forth the criteria for operation of the Fund, including authorization to levy taxes inside the City of Bozeman. The Fund had a mill levy of 5.01 from FY 2003 through FY 2010, but was reduced for FY 2011 and 2012 to 4.69 for City/County Health Activity. However, with the return of Mental Health into the fund, the number of mills of the fund is set at 5.52 mills.

The Fund is separated into four activities: 1) City/County Health Administration, 2) Human Services, 3) Environmental Health, and 4) Mental Health. The first three activities are under the authority of the City/County Health Board with the City/County Health Officer being responsible for the day-to-day activity. The City/County Health Department assesses risks to public health and monitors and develops appropriate policies, rules and regulations and creates public health strategies.

The City / County Health Officer supervises the activities of the Human Services and Environmental Health divisions, along with all grants used by the Department. The Health Officer is charged with the responsibility of assuring that the Department complies with requirements for each grant as set forth in individual contracts.

Department Goals

- Prevent epidemics and the spread of disease.
- Diagnose, investigate and address health problems, including environmental hazards, communicable disease outbreaks, and chronic diseases.
- Inform, educate, and empower people to improve their health.
- Prevent injuries.
- Monitor health status of the community and promote and encourage healthy behaviors.
- Prepare for and respond to disasters and assist communities in recovery.
- Evaluate and assure the quality and accessibility of health services.
- Support efforts to reduce risk of acute and chronic disease.
- Assess community health needs, evaluate public health services, and mobilize community partnerships.
- Enforce laws and regulations that protect the public health.



Recent Accomplishments

- Became one of first 100 local health departments in the nation to achieve national accreditation through the Public Health Accreditation Board.
- Sustained organizational focus and effort to identify and address wastewater systems of concern to mitigate potential public health threats.
- Awarded major grant through the Substance Abuse and Mental Health Services Administration and DPHHS to improve the system for serving families with children dealing with social and emotional issues.
- Awarded grant from WK Kellogg Foundation to provide breastfeeding services and supports in rural areas of Gallatin County.
- Facilitated community effort to prepare and respond to potential cases of Ebola Virus Disease.

Public Health Fund

Fund Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 1,356,874	$ 1,468,599	$ 1,376,990	$ 1,552,122	$ 1,594,513	$ 1,589,182
Operations	393,917	500,288	429,645	605,457	605,457	605,457
Debt Service	66,097	120,095	107,656	118,415	118,415	141,076
Capital Outlay	2,246	295,195	28,645	332,938	304,700	358,124
Transfers Out	-	-	-	-	-	-
Total	**$ 1,819,134**	**$ 2,384,177**	**$ 1,942,936**	**$ 2,608,932**	**$ 2,623,085**	**$ 2,693,839**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	1,819,134	2,354,677	1,942,936	2,589,432	2,603,585	2,659,339
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	29,500	-	34,500	34,500	34,500
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,819,134**	**$ 2,384,177**	**$ 1,942,936**	**$ 2,623,932**	**$ 2,638,085**	**$ 2,693,839**
Funding Sources						
Tax Revenues	$ 1,334,473	$ 1,396,222	$ 1,374,379	$ 1,396,222	$ 1,396,222	$ 1,312,222
Non-Tax Revenues	390,658	595,354	534,616	680,698	690,199	$ 680,699
Cash Reappropriated	94,003	392,601	33,942	547,012	551,664	700,918
Total	**$ 1,819,134**	**$ 2,384,177**	**$ 1,942,936**	**$ 2,623,932**	**$ 2,638,085**	**$ 2,693,839**

Fund Personnel

No. of Positions	FT/PT	Title	FTE
(See individual activity pages for Breakdown of Personnel)			

Public Health Fund – Health Administration

Department Overview

The Health Administration office oversees the fiscal, contractual and mandated regulatory responsibility of the Health Department. The staff administers the Public Health Emergency Preparedness (PHEP) grant and provides the critical administrative support necessary for other divisions in the Department to carry out core public health initiatives such as immunization clinics, communicable disease surveillance, cancer screening programs, and public health home visitation.

The overriding goal of the Division is to support the Board of Health, and to maximize the capacities of the entire staff of the Gallatin City-County Health Department. Staff activities include assessing and monitoring the risks to public health; promulgating and enforcing policies, rules and regulations; and creating and implementing community-driven public health strategies. It is recognized that this goal is dependent on dedicated staff, an engaged public, and stable funding.

The Health Officer is the Department Head and supervises the activities of the Directors of Human Services and Environmental Health. The Health Officer is responsible for assuring that the Department complies with the requirements for each grant as set forth in individual contracts.

Department Goals

- Prevent epidemics and the spread of disease.
- Diagnose, investigate and address health problems, including environmental hazards, communicable disease outbreaks, and chronic diseases.
- Inform, educate, and empower people to improve their health.
- Prevent injuries.
- Monitor health status of the community and promote and encourage healthy behaviors.
- Prepare for and respond to disasters and assist communities in recovery.
- Evaluate and assure the quality and accessibility of health services.
- Support efforts to reduce risk of acute and chronic disease.
- Assess community health needs, evaluate public health services, and mobilize community partnerships.
- Enforce laws and regulations that protect the public health.

Recent Accomplishments

- Completed submission of documentation necessary to achieve national accreditation through the Public Health Accreditation Board.
- Collaborated with stakeholders and state-level policymakers to support passage of legislation to make health insurance affordable for all Montanans and to reduce the risk of communicable disease outbreaks by improving immunization requirements in schools.
- Collaborated with several community partners to apply for and acquire a five-year grant to improve the system that helps parents identify and address social and emotional issues in children from birth to age 8.
- Continued agency-wide effort to utilize performance management methods and tools initiatives to build a department-wide performance management system that utilizes proven quality improvement methods.

Public Health Fund – Health Administration

Division Budget - Administration

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 233,509	$ 226,868	$ 221,424	$ 252,196	$ 235,221	$ 234,548
Operations	35,862	74,495	76,785	54,042	54,042	54,042
Debt Service	15,316	69,314	56,875	69,314	69,314	69,314
Capital Outlay	291	170,920	4,000	161,881	148,643	221,567
Transfers Out	-	-	-	-	-	-
Total	**$ 284,978**	**$ 541,597**	**$ 359,084**	**$ 537,433**	**$ 507,220**	**$ 579,471**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	284,978	541,597	359,084	537,433	507,220	579,471
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 284,978**	**$ 541,597**	**$ 359,084**	**$ 537,433**	**$ 507,220**	**$ 579,471**
Funding Sources						
Tax Revenues	$ 373,719	$ 351,642	$ 346,141	$ 330,524	$ 304,435	$ 319,278
Non-Tax Revenues	60,635	88,984	54,661	104,776	102,319	105,642
Cash Reappropriated	(149,376)	100,971	(41,719)	102,133	100,466	154,551
Total	**$ 284,978**	**$ 541,597**	**$ 359,083**	**$ 537,433**	**$ 507,220**	**$ 579,471**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Health Officer	1.00	1.00	1.00
1	Full-Time	Accreditation Coordinator	1.00	1.00	1.00
1	Full-Time	Accountant	1.00	1.00	1.00
3		Total Program	3.00	3.00	3.00

Public Health Fund – Environmental Health Services

Division Overview

Environmental Health Services (EHS) is the division of the Gallatin County City / County Health Department that is most directly responsible for protection of state waters, drinking water supplies, air quality, and health conditions within restaurants and other public establishments. EHS enforces state laws and regulations, and County rules and Regulations in a wide array of settings, including new housing developments, public drinking water systems, food service establishments, hotels and other public accommodations, body art establishments, and public pools.

EHS carries out these efforts in a variety of ways. Statutes require the Department to inspect and enforce regulations within food establishments, public accommodations (such as hotels or vacation homes), day care centers, and trailer courts. EHS also issues permits and inspects septic systems within the County and assists other governmental agencies in the investigation and remediation of environmental health problems or issues. EHS performs site evaluations of proposed subdivisions to ensure compliance with the Sanitation in Subdivision Act and local septic regulations. In addition to these mandatory programs, EHS manages the local radon program. EHS also maintains extensive GPS capabilities and GIS databases to track information of public health importance at a geographical level.

Department Goals

- Prevent epidemics and the spread of disease.
- Diagnose, investigate and address health problems, including environmental hazards, communicable disease outbreaks, and chronic diseases.
- Inform, educate, and empower people to improve their health.
- Prevent injuries.
- Monitor health status of the community and promote and encourage healthy behaviors.
- Prepare for and respond to disasters and assist communities in recovery.
- Evaluate and assure the quality and accessibility of health services.
- Support efforts to reduce risk of acute and chronic disease.
- Assess community health needs, evaluate public health services, and mobilize community partnerships.
- Enforce laws and regulations that protect the public health.

Recent Accomplishments

- Implemented new software system to manage and more effectively manage and respond to complaints from Gallatin residents related to health issues of concern in the community.
- Became one of first 100 local health departments in the nation to achieve national accreditation through the Public Health Accreditation Board.
- Continued collaboration with Montana Department of Environmental Quality (DEQ) to identify and assess several large community wastewater treatment systems that utilize treatment lagoons.
- Sustained staff- and management-level tracking of 30 to 40 wastewater or water systems of concern to identify potential health risks and work collaboratively with owners to assess risk and work toward solutions.
- Successfully performed at least one inspection on approximately 95 percent of restaurants, hotels and motels, body art businesses, and other establishments in Gallatin County.
- Kept up with rising workload associated with recovering economy and increasing number of establishments that are inspected by the Department.

Public Health Fund – Environmental Health Services

Division Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 673,803	$ 693,912	$ 654,981	$ 735,585	$ 756,406	$ 753,420
Operations	86,529	111,440	95,518	136,035	136,035	136,035
Debt Service	-	-	-	-	-	-
Capital Outlay	-	69,300	11,145	50,017	50,017	30,517
Transfers Out	-	-	-	-	-	-
Total	**$ 760,332**	**$ 874,652**	**$ 761,644**	**$ 921,637**	**$ 942,458**	**$ 919,972**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	760,332	857,152	761,644	902,137	922,958	900,472
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	17,500	-	19,500	19,500	19,500
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 760,332**	**$ 874,652**	**$ 761,644**	**$ 921,637**	**$ 942,458**	**$ 919,972**
Funding Sources						
Tax Revenues	$ 386,407	$ 421,845	$ 415,245	$ 380,375	$ 389,385	$ 348,154
Non-Tax Revenues	256,276	319,179	334,652	404,224	414,573	403,289
Cash Reappropriated	117,649	133,629	11,747	137,037	138,500	168,529
Total	**$ 760,332**	**$ 874,652**	**$ 761,644**	**$ 921,637**	**$ 942,458**	**$ 919,972**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	EHS Director	1.00	1.00	1.00
3	Full-Time	EHS Program Lead	3.00	3.00	3.00
5	Full-Time	EHS Specialist	4.00	4.00	4.92
1	Full-Time	Program Technical Assistant	1.00	1.00	1.00
1	Full-Time	Program Assistant	1.00	1.00	1.00
11		Total Program	10.00	10.00	10.92

Public Health Fund – Health Human Services (Nursing)

Department Overview

The Human Services (HS) division of the City-County Health Department provides an array of core public health programs in every community of the County. The Division is staffed by public health professionals whose duties include public health home visitation, immunization clinics, smoking cessation, cancer screening, disease surveillance, and administration of various disease screening and treatment programs. The staff serves on a variety of community and school advisory groups. This interface between the Health Department and the community is fundamental to providing adequate, relevant, and timely services.

The HS division carries out mandated communicable disease (CD) surveillance and investigation duties, allowing the Department to identify and react to health needs and threats. To prevent the spread of disease, public health nurses run adult and child immunization clinics in Bozeman, Belgrade, West Yellowstone, Three Forks and schools. HS contracts with the State for HIV/AIDS and TB patients. Public Health Nurses provide daycare inspections to assure compliance.

A variety of Federal preventive health grants are administered through HS including Women, Infant and Children (WIC) Nutrition Program; Breast and Cervical Health program; Colorectal Screening Program; Montana Tobacco Use Prevention Program; and Maternal Child Health (MCH) Block Grant services.

The MCH Block Grant supports home visitation programs that target high-risk pregnant women and children up to the age of 1 year, breastfeeding support, prenatal and parenting classes, and some school health services. The HS staff works collaboratively with many organizations to create successful community-based programs including the Partnership to Strengthen Families, which provides child abuse and neglect prevention services. The HS Division housed staff organizing the Department-wide effort to complete a comprehensive community health assessment and community health improvement plan, and acted as a leader and fiscal agent for a program to improve collaboration within the County's early childhood services.

Department Goals

- Prevent epidemics and the spread of disease.
- Diagnose, investigate and address - communicable disease outbreaks, and chronic diseases.
- Inform, educate, and empower people to improve their health, and prevent injuries
- Monitor health status of the community and promote and encourage healthy behaviors.
- Prepare for and respond to disasters and assist communities in recovery.
- Evaluate and assure the quality and accessibility of health services.
- Support efforts to reduce risk of acute and chronic disease.
- Assess community health needs, evaluate public health services, and mobilize community.
- Enforce laws and regulations that protect the public health.

Recent Accomplishments

- Became one of first 100 local health departments in the nation to achieve national accreditation.
- Worked with Deaconess Hospital to provide immunization and health screening services residents.
- Initiated strategic staff re-alignment on cancer screening and tobacco use prevention services.
- Awarded major grant through the Substance Abuse and Mental Health Services Administration and DPHHS to improve system for serving families with children dealing with social and emotional issues.
- Awarded grant from WK Kellogg Foundation to provide breastfeeding services and supports in rural areas of Gallatin County.
- Facilitated community effort to prepare and respond to potential cases of Ebola Virus Disease.

Public Health Fund – Health Human Services (Nursing)

Division Budget - HHS

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 449,562	$ 547,819	$ 500,585	$ 564,341	$ 602,886	$ 601,214
Operations	86,256	128,092	71,081	227,439	227,439	227,439
Debt Service	-	-	-	-	-	-
Capital Outlay	1,955	52,778	13,500	118,843	103,843	103,843
Transfers Out	-	-	-	-	-	-
Total	**$ 537,773**	**$ 728,689**	**$ 585,166**	**$ 910,623**	**$ 934,168**	**$ 932,496**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	537,773	716,689	585,166	910,623	934,168	917,496
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	12,000	-	15,000	15,000	15,000
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 537,773**	**$ 728,689**	**$ 585,166**	**$ 925,623**	**$ 949,168**	**$ 932,496**
Funding Sources						
Tax Revenues	$ 409,217	$ 453,984	$ 446,882	$ 514,826	$ 534,421	$ 479,478
Non-Tax Revenues	55,503	165,158	133,291	155,639	157,485	155,201
Cash Reappropriated	73,054	109,546	4,994	255,157	257,262	297,817
Total	**$ 537,773**	**$ 728,689**	**$ 585,166**	**$ 925,623**	**$ 949,168**	**$ 932,496**

INCLUDES KELLOGG GRANT

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Human Service Director	1.00	1.00	1.00
1	Full-Time	MCH Program Manager	0.75	0.75	0.57
1	Full-Time	MCH Home Health Visitor	0.00	0.00	0.50
1	Full-Time	Lead Data Mgmt Tech	1.00	1.00	1.00
3	Full-Time	Support Staff	3.20	2.80	4.05
1	Part-Time	Accreditation Coordinator	0.00	1.00	0.00
1	Part-Time	Public Health Nurse	0.51	0.30	0.00
1	Part-Time	Public Health Nurse	1.00	1.00	0.63
1	Full-Time	Social Worker	0.33	0.54	0.25
1	Full-Time	Chronic Disease Program Mngr	0.00	0.00	0.44
1	Full-Time	Lactation Educ. Program Cord.	0.00	0.00	1.00
13		Total Program	7.73	8.39	9.44

Public Health Fund – Health Human Services (Nursing)

Division Budget – Maternal Child Health (MCH), Pregnant & Parenting Teen (PPT), Maternal, Infant & Early Childhood Home Visiting (MIECHV) Infrastructure Development

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 130,433	$ 257,528	$ 263,760	$ 262,720	$ 294,507	$ 309,015
Operations	114,598	203,495	104,405	140,410	140,410	140,410
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 245,031**	**$ 461,023**	**$ 368,165**	**$ 403,130**	**$ 434,917**	**$ 449,425**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	245,031	461,023	368,165	403,130	434,917	449,425
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 245,031**	**$ 461,023**	**$ 368,165**	**$ 403,130**	**$ 434,917**	**$ 449,425**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	86,045	398,476	274,878	403,130	403,130	426,036
Cash Reappropriated	158,986	62,547	93,287	-	31,787	23,389
Total	**$ 245,031**	**$ 461,023**	**$ 368,165**	**$ 403,130**	**$ 434,917**	**$ 449,425**

Operating Reserve: **$69,267**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
4	Part-Time	Public Health Nurse	1.00	2.60	2.55
1	Part-Time	Lead Social Worker	1.00	0.46	0.25
1	Part-Time	MCH Home Health Visitor	-0-	-0-	0.50
1	Full-Time	MCH Program Mgr	0.25	0.25	0.23
1	Full-Time	Engagement Specialist	1.00	0.75	1.00
8		Total Program	3.25	3.60	4.53

Public Health Fund – Health Human Services (Nursing)

Division Budget – Communicable Disease & MLC – CHA/CHIP Accreditation

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 162,774	$ 145,202	$ 157,976	$ 131,823	$ 148,461	$ 149,480
Operations	363,104	417,113	324,803	417,816	401,178	401,178
Debt Service	-	-	-	-	-	-
Capital Outlay	-	100,000	-	100,000	100,000	200,263
Transfers Out	-	-	-	-	-	-
Total	**$ 525,878**	**$ 662,315**	**$ 482,779**	**$ 649,639**	**$ 649,639**	**$ 750,921**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	525,878	662,315	482,779	649,639	649,639	750,921
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 525,878**	**$ 662,315**	**$ 482,779**	**$ 649,639**	**$ 649,639**	**$ 750,921**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	470,523	453,929	412,117	549,638	549,638	549,638
Cash Reappropriated	55,355	208,386	70,662	100,001	100,001	201,283
Total	**$ 525,878**	**$ 662,315**	**$ 482,779**	**$ 649,639**	**$ 649,639**	**$ 750,921**

Operating Reserve: $114,509

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	PHN Program Mgr	1.60	1.30	0.50
1	Part-Time	Public Health Nurses	0.50	0.80	0.80
1	Full-Time	Public Health Nurses	0.30	0.00	1.00
3		Total Program	2.40	2.10	2.30

Public Health Fund – Health Human Services (Nursing)

Division Budget – Women, Infants & Children (WIC) & Breastfeeding Peer Counselor (BFC)

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 204,960	$ 230,620	$ 257,734	$ 273,624	$ 275,665	$ 274,301
Operations	64,527	81,390	32,070	82,324	80,283	80,283
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	3,000	3,000	3,000
Transfers Out	-	-	-	-	-	-
Total	**$ 269,487**	**$ 312,010**	**$ 289,804**	**$ 358,948**	**$ 358,948**	**$ 357,584**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	269,487	312,010	289,804	358,948	358,948	357,584
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 269,487**	**$ 312,010**	**$ 289,804**	**$ 358,948**	**$ 358,948**	**$ 357,584**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	271,409	307,549	307,549	358,948	358,948	359,154
Cash Reappropriated	(1,922)	4,461	(17,745)	-	-	(1,570)
Total	**$ 269,487**	**$ 312,010**	**$ 289,804**	**$ 358,948**	**$ 358,948**	**$ 357,584**

Operating Reserve: **$44,196**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	WIC Program Manager	1.00	1.00	1.00
1	Full-Time	Nutrition Technician	1.00	1.00	1.00
1	Part-Time	Nutrition Technician	0.80	0.82	0.82
1	Part-Time	Registered Dietitian	0.25	0.37	0.37
1	Part-Time	WIC Administrative Aide	0.42	1.00	0.75
1	Full-Time	WIC CPA	0.00	0.00	0.92
1	Part-Time	Lactation Specialist	0.00	0.00	0.25
5		Total Program	3.47	4.19	5.11

Public Health Fund – Health Human Services (Nursing)

Division Budget – Cancer Prevention Fund

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 88,814	$ 103,821	$ 88,025	$ 97,904	$ 106,904	$ 101,375
Operations	22,091	79,717	23,239	43,295	43,295	43,295
Debt Service	-	-	-	-	-	-
Capital Outlay	-	108,899	-	104,649	95,649	214,716
Transfers Out	-	-	-	-	-	-
Total	**$ 110,905**	**$ 292,437**	**$ 111,264**	**$ 245,848**	**$ 245,848**	**$ 359,386**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	110,905	292,437	111,264	245,848	245,848	359,386
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 110,905**	**$ 292,437**	**$ 111,264**	**$ 245,848**	**$ 245,848**	**$ 359,386**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	86,045	91,577	80,499	147,200	147,200	147,200
Cash Reappropriated	24,860	200,860	30,765	98,648	98,648	212,186
Total	**$ 110,905**	**$ 292,437**	**$ 111,264**	**$ 245,848**	**$ 245,848**	**$ 359,386**

Operating Reserve: **$119,332**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	Health Program Coordinator	0.80	1.00	1.00
0	Full-Time	Administrative Asst	1.00	0.00	0.00
1	Part-Time	Chronic Disease Program Manager	0.00	0.86	0.86
0	Full-Time	WIC/Administration	0.16	0.00	0.00
3		Total Program	1.96	1.86	1.86

Public Health Fund – Health Human Services (Nursing)

Division Budget – Public Health Emergency Preparedness (PHEP)

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 69,197	$ 74,518	$ 60,820	$ 76,900	$ 78,910	$ 78,472
Operations	30,136	74,162	20,817	37,558	37,558	37,558
Debt Service	-	-	-	-	-	-
Capital Outlay	-	133,760	11,325	133,760	131,750	141,818
Transfers Out	-	-	-	-	-	-
Total	**$ 99,333**	**$ 282,440**	**$ 92,962**	**$ 248,218**	**$ 248,218**	**$ 257,848**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	99,333	282,440	92,962	248,218	248,218	257,848
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 99,333**	**$ 282,440**	**$ 92,962**	**$ 248,218**	**$ 248,218**	**$ 257,848**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	109,235	161,058	77,736	114,458	114,458	114,458
Cash Reappropriated	(9,902)	121,382	15,226	133,760	133,760	143,390
Total	**$ 99,333**	**$ 282,440**	**$ 92,962**	**$ 248,218**	**$ 248,218**	**$ 257,848**

Operating Reserve: **$76,841 PHEP**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	PHN Program Mgr	0.80	0.80	0.80
1		**Total Program**	**0.80**	**0.80**	**0.80**

Public Health Fund – Health Human Services (Nursing)

Division Budget – Launch

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ 61,166	$ 58,108	$ 119,757	$ 80,123	$ 79,616
Operations	-	121,788	115,699	417,340	456,974	435,813
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,113	2,113	2,500	2,500	2,500
Transfers Out	-	-	-	-	-	-
Total	**$ -**	**$ 185,067**	**$ 175,919**	**$ 539,597**	**$ 539,597**	**$ 517,929**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	185,067	175,919	539,597	539,597	517,929
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ -**	**$ 185,067**	**$ 175,919**	**$ 539,597**	**$ 539,597**	**$ 517,929**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	-	185,067	175,919	539,597	539,597	539,597
Cash Reappropriated	-	-	-	-	-	(21,668)
Total	**$ -**	**$ 185,067**	**$ 175,919**	**$ 539,597**	**$ 539,597**	**$ 517,929**

Operating Reserve: **$24,192 Launch**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	MCH Program Mgr	0.00	0.00	0.24
1	Full-Time	MCH Home Health Visitor	0.00	0.00	1.00
2		**Total Program**	**0.00**	**0.00**	**1.24**

Public Health Fund – Health Human Services (Nursing)

Division Budget – Grant Summary

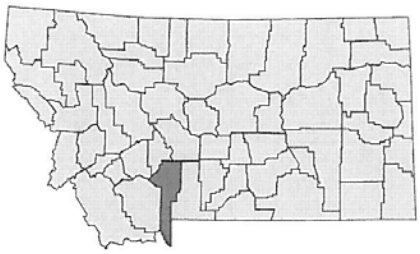
Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 656,178	$ 811,689	$ 828,315	$ 842,971	$ 904,447	$ 992,259
Operations	594,456	855,877	505,334	721,403	702,724	1,138,537
Debt Service	-	-	-	-	-	-
Capital Outlay	-	342,659	11,325	341,409	330,399	562,297
Transfers Out	-	-	-	-	-	-
Total	**$ 1,250,634**	**$ 2,010,225**	**$ 1,344,974**	**$ 1,905,783**	**$ 1,937,570**	**$ 2,693,093**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	1,250,634	2,010,225	1,344,974	1,905,783	1,937,570	2,693,093
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,250,634**	**$ 2,010,225**	**$ 1,344,974**	**$ 1,905,783**	**$ 1,937,570**	**$ 2,693,093**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	1,023,257	1,412,589	1,152,779	1,573,374	1,573,374	2,136,083
Cash Reappropriated	227,377	597,636	192,195	332,409	364,196	557,010
Total	**$ 1,250,634**	**$ 2,010,225**	**$ 1,344,974**	**$ 1,905,783**	**$ 1,937,570**	**$ 2,693,093**

Division Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
(See individual activity pages for Breakdown of Personnel)					
		Total Program	**10.48**	**12.55**	**15.84**

Public Health Fund – Health Human Services (Nursing)

Population: 89,513
County Seat: Bozeman



Indicator	- County - Base Year 2000	- County - Current Year	- State - Current Year
HEALTH & HEALTH INSURANCE			
Birth rate (live births per 1,000 total population), 2008-2010	11.8	12.9	12.6
Pre-term births (gestation <37 completed weeks; as percent of live births), 2008-2010	6%	10%	10%
Low birth-weight births (birth-weight <2,500 g or 5lbs 8oz; as percent of live births), 2008-2010	5%	7%	7%
Births to teens (ages 15-19; as percent of live births), 2008-2010	6%	5%	10%
Births to mothers starting prenatal care during 1st trimester (during first three months of pregnancy; as percent of live births), 2008-2010*	N/A	78%	69%
Births to mothers who smoked during pregnancy (as percent of live births), 2008-2010*	N/A	9%	17%
Children enrolled in Healthy Montana Kids, FY2011	1,593	4,709	83,371
EDUCATION			
Public, private, and home school enrollment (K-12), academic year 2010-11	10,791	11,199	141,693
Public pre-kindegarten enrollment, academic year 2010-11	21	75	1,351
Special education enrollment, academic year 2010-11	833	1,019	16,761
High school event drop-out rate, academic year 2009-10	3%	3.6%	4.3%
SAFETY			
Juvenile referral rate for all crimes (ages 10-17; per 1,000 juveniles), 2010	N/A	60.3	85.2
Juvenile referrals for all crimes (ages 10-17), 2010	633	447	8,423
Motor vehicle crashes w/ driver under age 18, 2010	502	144	2,029

Sources: U.S. Census Bureau; Montana Dept. of Public Health & Human Services; Montana Dept. of Labor & Industry; Montana Office of Public Instruction; Montana Dept. of Transportation; Montana Board of Crime Control. For further detail, see *End Notes and Sources* on p.132.

* Measure based on birth certificate information. The Montana birth certificate changed in 2008, making data from prior years incomparable to current data.

Public Health Fund – Mental Health

Department Overview

Mental Health activities show expenses associated with the County's compliance with State law for people needing support. The FY 2003 Budget moved expenses for Mental Health from the City / County Health Fund to a separate fund consistent with State laws. The Mental Health activities include $186,261 in support for the Western Montana Mental Health Services Association out of Missoula. Mental Health Local Advisory committee, appointed in FY 2001 by the County Commission, continues to review the needs of the mental health community and make recommendations to the Commission.

The Advisory Committee is supported through the County General Fund. The Committee meets on a monthly basis with a County Commissioner attending and Commission staff responsible for the administrative needs of the Committee.

For the FY 2016 budget, the Commission maintains funding for crisis stabilization and weekend coverage as outlined in the contract with Western Mental Health Center.

The County moved the Mental Health Activity into the County Public Health Fund in FY 2012 thereby eliminating the separate fund previously maintained. This will decrease the amount of reserves needed to support a separate Mental Health Fund.

Department Goals

- Continue assessment of community mental health needs.
- Improve the quality of life for individuals with behavioral health needs through quality services, consumer involvement, community collaboration and resource management.
- Provide a Crisis Stabilization Center.
- Provide weekend emergency support.
- Support the Mental Health Advisory Council.

Recent Accomplishments

- Consumers and Providers in the community met with State Addictive and Mental Disorder Division (AMDD) to discuss their perceived needs.
- Received $500,000 grant from the Gilhousen Family Foundation to start a new psychiatric facility.
- 5 acre piece of land was donated by Bozeman Deaconess Hospital.

Public Health Fund – Mental Health

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	185,270	186,261	186,261	187,941	187,941	187,941
Debt Service	50,781	50,781	50,781	49,101	49,101	71,762
Capital Outlay	-	2,197	-	2,197	2,197	2,197
Transfers Out	-	-	-	-	-	-
Total	**$ 236,051**	**$ 239,239**	**$ 237,042**	**$ 239,239**	**$ 239,239**	**$ 261,900**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	236,051	239,239	237,042	239,239	239,239	261,900
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 236,051**	**$ 239,239**	**$ 237,042**	**$ 239,239**	**$ 239,239**	**$ 261,900**
Funding Sources						
Tax Revenues	$ 165,130	$ 168,751	$ 166,111	$ 170,497	$ 167,982	$ 165,312
Non-Tax Revenues	18,245	22,033	12,012	16,058	15,821	16,566
Cash Reappropriated	52,677	48,455	58,919	52,684	55,436	80,022
Total	**$ 236,051**	**$ 239,239**	**$ 237,042**	**$ 239,239**	**$ 239,239**	**$ 261,900**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		Services provided through contracted services	
		Total Program	0

Other Public Health Activities

Department Overview

Other Public Health activities report the tasks requiring separation of funds, but not a significant monetary part of the County's budget. The activities included are: Alcohol Rehabilitation Services, Employee Health Insurance and Predator Animal Control (Sheep and Cattle).

Predator Animal Control represents two per-animal fees paid by ranchers in Gallatin County. The first fee imposed on sheep is $0.60 per animal, with the second fee being imposed on cattle at a rate of $0.50 per animal. The fees are used to support the United States Department of Agriculture Predatory Animal Control within the County.

Other Health Activities include:

Permissive Medical Levy	$197,929
Montana UPP	113,059
P.I.L.T.	185,373
Employee Health Ins.	1,574,038
Liability Insurance	80,292
Predatory Animal Control	15,436
Mosquito Districts	225,812
Alcohol Rehabilitation	125,000

Department Goals

- Continue to provide support for outside agencies

Recent Accomplishments

- Permissive Medical Levy and Employee Health Insurance continues to support Health activities by allowing departments to concentrate on programs rather than funding of health insurance costs or premiums;
- The Montana UPP program has been added for FY 2016 and will be included in City / County Health – Human Services activities in future years.
- PILT funds health related needs not able to be funded within current operating budgets.

Other Public Health Activities

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 35,747	$ 37,956	$ 191,779	$ 119,757	$ 132,155	$ 117,080
Operations	1,681,999	2,153,034	2,140,980	417,340	2,627,001	2,324,853
Debt Service	199,656	199,656	-	-	185,373	-
Capital Outlay	80,606	94,830	388,188	2,500	71,000	75,000
Transfers Out	-	-	-	-	-	-
Total	**$ 1,998,007**	**$ 2,485,476**	**$ 2,720,947**	**$ 539,597**	**$ 3,015,529**	**$ 2,516,933**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	479,851	829,061	319,275	539,597	1,319,393	884,177
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	18,000	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	1,364,692	1,656,415	1,605,517	-	1,678,136	1,632,756
Trust & Agency Funds	153,464	-	-	-	-	-
Total	**$ 1,998,007**	**$ 2,485,476**	**$ 1,924,792**	**$ 539,597**	**$ 3,015,529**	**$ 2,516,933**
Funding Sources						
Tax Revenues	$ 174,290	$ 257,114	$ 259,685	$ 257,114	$ 241,944	$ 291,235
Non-Tax Revenues	1,360,269	1,558,520	1,605,276	282,483	2,234,651	1,599,671
Cash Reappropriated	463,448	669,841	59,831	-	538,934	626,027
Total	**$ 1,998,007**	**$ 2,485,476**	**$ 1,924,792**	**$ 539,597**	**$ 3,015,529**	**$ 2,516,933**

Department Personnel

No. of Positions	FT/PT	Title	FTE
1	Part-Time	Three Rivers Mosquito Dist. – Clerk	
		Total Program	0

Rest Home

Department Overview

Gallatin Rest Home is a 94 bed state licensed nursing facility certified to provide skilled Medicare/Medicaid coverage. An administrator appointed by the County Commission oversees the operation of Gallatin Rest Home. The facility was originally built in the early 1960's and expanded in 1989 by the voters approving issuance of construction bonds.

The Rest Home is funded by payments from private, long-term care insurance, Medicare, Medicaid and Social Security payments. Tax funds will not be levied for the Rest Home pursuant to new State legislation not allowing local governments to levy the Permissive Mill Levy for Enterprise funds. In addition, the bond payment was eliminated in FY 2010 with the retiring of all debt supporting the Rest Home.

In the past year, occupancy rates at the facility have continued to remain stable and the facility has been able to retain qualified staff in all departments. The facility continues to receive referrals and expand upon its rehabilitation services to meet the needs of the community. The facility has satisfactorily completed the annual Department of Public Health and Human Services survey with an above average rating and remains in good standing.

Department Goals

- To continue serving the residents with commitment of promoting exceptional C.A.R.E.

  C hoices
  A dvocacy
  R espect
  E mpowerment

- Provide specialty services that include Long Term Care, Post-acute care, Medicare skilled nursing care and Rehabilitation services to residents who have follow up needs from a hospital stay or surgery.
- Provide a safe and efficient living facility environment.
- Enforce laws and regulations that protect residents.
- Assure quality health care services.
- Continue to promote greater awareness of workplace safety and health and be a model throughout the State.

Recent Accomplishments

- Development of a comprehensive and personal dental hygiene program with Healthy Smiles Mobile Hygiene within the facility to benefit the well being of the residents.
- Establishment of a local internet connection for the residents and their families to stay connected and socialize with each other through email, Facetime and messaging despite being miles apart.
- Development of a workplace change program to enhance employee morale, improve employee retention and recognize employee dedication.

Rest Home

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 4,028,647	$ 4,902,360	$ 4,030,336	$ 5,127,372	$ 5,154,253	$ 4,727,465
Operations	1,843,940	1,897,420	1,917,373	2,072,444	2,072,444	1,994,444
Debt Service	39,644	-	-	-	-	-
Capital Outlay	18,129	661,538	31,909	430,000	401,846	345,569
Transfers Out	-	-	-	-	-	
Total	**$ 5,930,360**	**$ 7,461,318**	**$ 5,979,618**	**$ 7,629,816**	**$ 7,628,543**	**$ 7,067,478**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	39,644	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	5,890,716	7,461,318	5,979,618	7,629,816	7,628,543	7,067,478
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 5,930,360**	**$ 7,461,318**	**$ 5,979,618**	**$ 7,629,816**	**$ 7,628,543**	**$ 7,067,478**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	5,011,550	5,563,116	5,396,223	5,875,921	5,874,648	5,874,648
Cash Reappropriated	918,810	1,898,202	583,395	1,753,895	1,753,895	1,192,830
Total	**$ 5,930,360**	**$ 7,461,318**	**$ 5,979,618**	**$ 7,629,816**	**$ 7,628,543**	**$ 7,067,478**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Rest Home Administrator	1.00	1.00	1.00
1	Full-Time	Accountant	1.00	1.00	1.00
1	Full-Time	Director of Nursing	1.00	1.00	1.00
1	Full Time	Lead Resident Care Coordinator	0.00	1.00	1.00
1	Full-Time	Resident Care Coordinator	0.00	1.00	1.00
1	Full-Time	Payroll/Acctg Clerk III/Safety Coordinator	1.00	1.00	1.00
2	Full-Time	Administrative Clerk	2.00	1.50	2.00
1	Full-Time	Maintenance Worker II	1.00	1.00	1.00
8	Full-Time	Registered Nurse II	11.00	11.00	8.00
13	Full-Time	Licensed Practical Nurse	11.00	11.00	12.45
39	Full-Time	Certified Nurse Aide	47.68	41.00	39.00
1	Full-Time	Social Worker	1.00	1.00	1.00
1	Full-Time	Dietary Supervisor	1.00	1.00	1.00
36	Full-Time	Dietary/Ancillary Services	32.00	34.27	28.43
112		**Total Program**	**106.88**	**107.77**	**98.88**

Water Quality

Department Overview

The Gallatin Local Water Quality District is a non-regulatory department of the County. The District was created by the County Commission by resolution in 1997. The District mission is to protect, preserve and improve the quality of groundwater and surface water within the District boundary and is governed by a nine-member Board of Directors consisting of representatives from the communities of Bozeman, Belgrade, Manhattan and Gallatin County. Funding comes from a $6.60 fee on improved parcels within the District. The District also pursues grants to fund activities wherever possible.

The District has several projects planned for FY 2016 including continued monitoring of the District's existing groundwater monitoring wells, conducting nutrient monitoring activities on the East Gallatin River in cooperation with the City of Bozeman, investigating groundwater arsenic sources in the Amsterdam and Churchill area, and conducting microbial source tracking of *E. coli* bacteria on Bozeman Creek. Public education and outreach efforts include a *State of the Waters* report for the District, groundwater awareness workshops for homeowners with wells and septic systems, and development of printed education materials on water-related topics of interest. The District will seek opportunities to expand the groundwater monitoring well network, continue to maintain a groundwater quality database, and update a long-term groundwater monitoring plan to evaluate and document trends in groundwater quality. The District anticipates working with community partners at the Story Mill Community Park to conduct monitoring for wetland and stream restoration projects on the East Gallatin River and Bozeman Creek. The District will continue to provide technical and programmatic support for the Gallatin Stream Team, a citizen-scientist stream monitoring program, in cooperation with the Greater Gallatin Watershed Council.

Department Goals

- Provide education related to groundwater and surface water issues to the residents, taxpayers, businesses and visitors of the local water quality district.
- Maintain and expand a groundwater monitoring well network to evaluate and document long-term trends in groundwater quality and quantity.
- Develop and maintain surface water monitoring network to evaluate and document water quality trends over time.
- Advocate for protection and improvement of water quality within the District.
- Collect, compile and disseminate water-resource information for benefit of citizens in the District.
- Obtain grants to assist with expanding our understanding of local water resources.

Recent Accomplishments

- Conducted monthly monitoring of over 100 groundwater and surface water sites in cooperation with the Montana Bureau of Mines and Geology Groundwater Investigation Program and quarterly monitoring of 48 groundwater wells as part of the District's groundwater monitoring network.
- Maintained stream gages at four locations as part of the District's urban stream monitoring network.
- Nutrient monitoring activities at eight East Gallatin River locations with the City of Bozeman.
- Trained over 20 volunteers in water quality monitoring activities on urban stream monitoring.
- Distributed over 175 private well testing kits to homeowners.
- Completed a groundwater data assessment report on the Logan area.
- Completed data summary on impacts of wastewater treatment lagoon system to groundwater.
- Hosted the Montana Local Water Quality Districts Annual Meeting.
- Coordinated establishing 2 monitoring locations for static water levels at Idaho Pole Company Site.
- Provided groundwater awareness, well and septic system maintenance info for 2 HOAs.
- Conducted a groundwater awareness workshop as part of National Groundwater Awareness Week.
- Watershed health presentation as part of the MSU Extension Small Acreage Landowner Course.
- Approved five-year strategic plan.

Water Quality

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 170,247	$ 194,181	$ 160,189	$ 195,053	$ 199,242	$ 197,981
Operations	97,782	151,487	39,016	71,242	71,242	118,545
Debt Service	-	-	-	-	-	-
Capital Outlay	1,140	28,960	2,800	121,375	118,575	118,575
Transfers Out	-	-	-	-	-	-
Total	**$ 269,169**	**$ 374,628**	**$ 202,005**	**$ 387,670**	**$ 389,059**	**$ 435,101**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	269,169	373,128	202,005	384,870	386,259	432,301
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	1,500	-	2,800	2,800	2,800
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 269,169**	**$ 374,628**	**$ 202,005**	**$ 387,670**	**$ 389,059**	**$ 435,101**
Funding Sources						
Tax Revenues	$ 242,012	$ 227,834	$ 245,657	$ 164,808	$ 238,159	$ 248,539
Non-Tax Revenues	66,417	54,000	54,277	50,000	33,500	62,015
Cash Reappropriated	(39,260)	92,794	(97,929)	172,862	117,400	124,547
Total	**$ 269,169**	**$ 374,628**	**$ 202,005**	**$ 387,670**	**$ 389,059**	**$ 435,101**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	District Manager	1.00	1.00	1.00
1	Full-Time	Water Quality Specialist – Hydrologist	1.00	1.00	1.00
1	Full-Time	Water Quality Technician Specialist	1.00	0.50	1.00
0	Part-Time	Administrative Assistant	0.50	0.50	0.00
3		Total Program	3.50	3.00	3.00

PUBLIC SAFETY

Law and Justice Center – Purchased in 1977

Gallatin County Detention Center – Occupied April 2011

Overview of Public Safety

Activity Overview

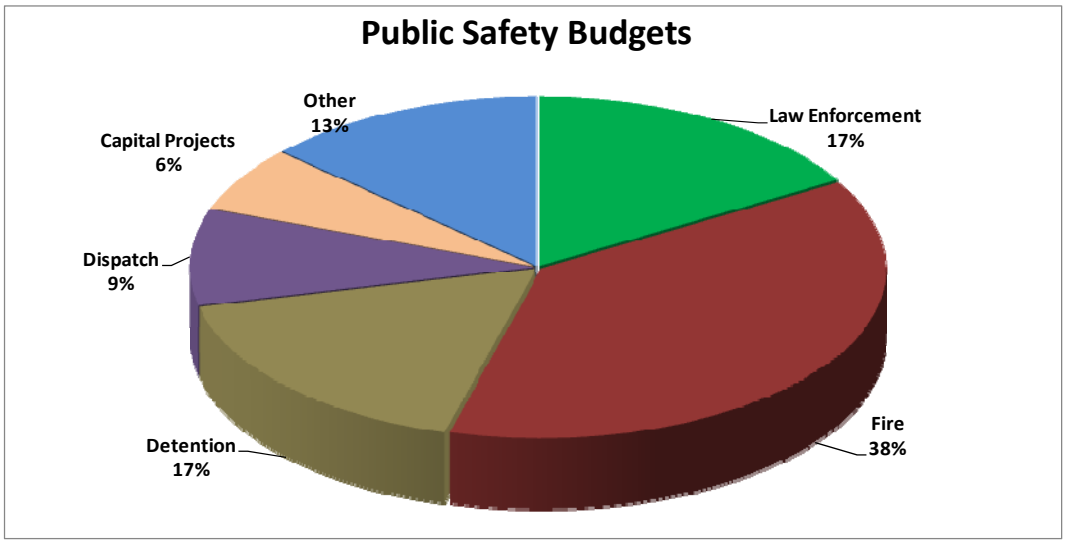
The Public Safety Activity of the budget shows revenue and expenses for the Public Safety, Fire District & Fire Service Area Funds, Joint Dispatch, Search and Rescue funds along with the grants associated with these activities.

The largest portion of Public Safety Activity is Law Enforcement at $19,123,990 which includes the Sheriff Department (Law Enforcement, Big Sky Security, and Adult / Juvenile Detention), including debt service, and the grants managed by Law Enforcement. The next portion is Fire Protection Services. The Fire District / Fire Service Areas portion of the budget includes 13 active Fire Districts and 3 active Fire Service Areas. The combined budget for these activities is $18,008,142, including Fire Districts, Fires Service Areas, County Fire Control Permit and County Fire Marshal.

Working Capital/Fund Balance (Cash) funds $16,068,751 in expenses. Fund Balances will pay for dispatch equipment of $1.1 million; $8.5 million for Fire Districts, Fire Service Areas and Fire Marshal capital; $3.1 million for Public Safety activities; Capital Projects (primarily Detention Set Aside) accounts for $2.8 million and $380,000 being used by grants to support Public Safety. Revenues are projected to be $31,802,353 and expenses are set at $47,871,105. The largest tax supported part of Public Safety is the Public Safety Fund with taxes of $9,963,553 compared to the $10,120,640 levied in FY 2015, resulting in a decrease of $157,087 (1.55%) from FY 2015.

Changes in Public Safety Activities include:

- Sheriff – Law Enforcement – Added funding for new deputies if grant approved. If grant not approved, a deputy may be added. By year-end three positions funded through (CHRP/COPS) grants are fully funded by Public Safety; Reclassification / Promotions and Support for Detectives were funded. Operational increases as needed. Temporary Sheriff Deputy approved.
- Dispatch – approval of Radio Technician.
- Detention – Re-Entry Coordinator funded through June 30, 2016; maintain Receptionist for full year; quicker replacement of vacant detention officers; and operational costs adjusted and increased as needed.



Overview of Public Safety

The table below shows the FY 2016 Final Operating Budget, Cash Reserves, Cash on Hand, Non-Tax Revenue and Taxes. Taxes are based on the approved mill levies for each fund.

PUBLIC SAFETY ACTIVITIES						
			FY 2016 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	137,239	219,816	912,384	1,132,200	-
2260	County Emergency Fund	6,545	6,325	-	6,325	-
2300	Public Safety	3,904,534	4,843,849	13,998,187	16,742,036	2,100,000
2372	Permissive Medical Levy	84,300	54,398	803,082	820,823	36,657
2390	Drug Forfeiture	23,473	14,047	10,000	24,047	-
2398	County Fire Control Permit	26,355	39,548	15,000	54,548	-
2850	9-1-1 Emergency	1,061,234	1,061,832	650,000	1,711,832	-
2870	Crime Control	-	45,935	43,337	89,272	-
2871	Youth Detention	6,821	4,487	251,577	256,064	-
2900	P.I.L.T.	280,750	113,000	-	113,000	-
2915	Freedom From Fear Grant	-	7,985	88,811	96,796	-
2916	CHRP (COPS) Grant	1	-	-	-	-
2917	Victim Witness	740	22,154	281,900	281,390	22,664
2918	Law Enforcement Block Grnt	4,867	-	15,876	15,876	-
2927	Homeland Security	5,097	2,716	129,701	132,417	-
2950	D.U.I. Program	94,767	116,539	73,000	146,539	43,000
2990	Drug Enforcement Grant	960	1,772	408,668	410,440	-
3050	Detention Center Bond	286,631	291,434	2,307,712	2,399,146	200,000
4010	County Buildings Cap Prjts.	1,302,164	3,184,280	230,000	2,991,280	423,000
6050	Employee Health Insurance	870,674	900,552	2,039,877	2,279,888	660,541
6110	Copier Revolving Fund	-	2,538	4,000	5,000	1,538
6120	Liability Insurance Fund	69,324	160,586	26,171	154,043	32,714
	Other	-	-	-	-	-
	Fire Districts and Areas:	5,542,141	10,040,915	9,513,070	18,008,142	1,545,843
		-	-	-	-	-
	ACTIVTITY TOTAL	13,708,617	21,134,708	31,802,353	47,871,105	5,065,957

Public Safety activities as a percentage of total Expenses, Cash, Non-Tax and Taxes show that while the approved Public Safety budget makes up 34.89% of the total budget, taxes required to support the Public Safety budget account for 48.97% of all taxes assessed by Gallatin County.

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Approved Budget	48.05%	36.16%	34.08%	30.73%	36.44%	34.60%	34.89%
Cash available	57.51%	39.03%	20.25%	20.62%	21.39%	27.98%	30.36%
Non-Tax Revenues	23.81%	19.97%	28.77%	21.31%	35.99%	26.56%	26.92%
Taxes	60.21%	53.46%	53.05%	52.52%	53.34%	50.88%	48.97%

Overview of Public Safety

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 15,497,193	$ 15,927,665	$ 13,907,414	$ 16,711,959	$ 16,426,802	$ 16,514,014
Operations	13,450,195	13,876,195	12,375,194	14,756,875	15,518,427	17,461,846
Debt Service	3,377,567	3,228,254	2,680,320	3,196,583	3,227,191	3,195,581
Capital Outlay	5,812,874	10,640,284	1,890,528	8,461,271	8,503,833	9,641,699
Transfers Out	505,434	920,355	690,266	920,355	920,355	1,057,964
Total	**$ 38,643,263**	**$ 44,592,752**	**$ 31,543,722**	**$ 44,047,043**	**$ 44,596,608**	**$ 47,871,105**
Budget by Fund Group						
General Fund	$ 1,072,103	$ 1,066,966	$ 1,076,274	$ 1,129,331	$ 1,105,054	$ 1,132,200
Special Revenue Funds	22,580,988	22,937,694	19,263,675	22,799,592	20,222,919	20,901,105
Debt Service Funds	2,360,196	2,378,247	2,345,271	2,399,146	2,399,146	2,399,146
Capital Project Funds	186,104	2,073,220	245,575	2,328,902	2,983,203	2,991,581
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	2,471,164	2,438,931
Trust & Agency Funds	12,443,872	16,136,625	8,612,927	15,390,072	15,415,122	18,008,142
Total	**$ 38,643,263**	**$ 44,592,752**	**$ 31,543,722**	**$ 44,047,043**	**$ 44,596,608**	**$ 47,871,105**
Funding Sources						
Tax Revenues	$ 19,110,651	$ 19,555,862	$ 19,354,964	$ 15,960,041	17,791,141	20,387,348
Non-Tax Revenues	11,555,455	9,013,451	9,609,654	8,131,302	10,699,439	11,474,551
Cash Reappropriated	7,977,156	16,023,439	2,579,104	19,955,701	16,106,027	16,009,205
Total	**$ 38,643,263**	**$ 44,592,752**	**$ 31,543,722**	**$ 44,047,043**	**$ 44,596,608**	**$ 47,871,105**

Activity Personnel

(Only positions in County Payroll included)

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected Official	1.00	1.00	1.00
1	Full-Time	Department Head	1.00	1.00	1.00
52	Full-Time	Sworn Sheriff Officers	48.00	51.50	52.00
47	Full-Time	Detention Center Officers	47.00	47.00	47.00
18	Full-Time	Dispatch Officer	18.00	18.00	18.00
22	Full-Time	Support Staff	20.33	21.71	21.71
22	Full-Time	Para Professionals	19.01	21.30	22.12
163		Total ACTIVITY	154.34	161.51	162.83

Coroner

Activity Overview

The County Coroner is a statutory position, filled through a consolidation effective January 1st, 2008 with the resignation of the elected coroner. The Elected Office was consolidated with the County Sheriff. The Coroner has authority to use temporary employees appointed as deputy coroners.

Neither the Coroner nor his deputies perform autopsies. Medical professionals are paid for each autopsy performed. This represents the majority of the Department's operating budget.

Activity Goals

- Strive to provide the best Coroner Service in Montana, using first-rate investigative skills combined with professional and compassionate care to the family members and public surrounding each death.
- Continue public education classes in area schools regarding safety, using coroner statistics as a tool, and educate the general public regarding duties performed by the Coroner's Office.
- Establish and maintain a well-equipped morgue.
- Continue to offer fee-based services to other counties.
- Continue training of Coroner and Deputy Coroners.
- Modify Monthly Statistic Program to reflect fiscal year reporting rather than the current calendar year reporting.
- Continue building capital for the purpose of purchasing a pickup-style 4-wheel drive coroner vehicle with tinted-glass topper in order to accomplish separate air space for driver and cargo/body and provide for safer travel; intended replacement for aging Chevrolet Suburban.

Recent Accomplishments

- Basic and advanced (medico-legal) training of several Deputy Coroners.
- Providing outreach to driver's education classes and career days in the local schools.
- Comply with City, County, State and Federal standards.
- Maintained a Monthly Statistic Program.
- Complied with state-mandated cremation guidelines.

Coroner

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 57,138	$ 58,107	$ 58,426	$ 58,107	$ 57,572	$ 57,405
Operations	52,965	53,024	30,346	51,605	51,605	51,605
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 110,103**	**$ 111,131**	**$ 88,772**	**$ 109,712**	**$ 109,177**	**$ 109,010**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	110,103	111,131	88,772	109,712	109,177	109,010
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 110,103**	**$ 111,131**	**$ 88,772**	**$ 109,712**	**$ 109,177**	**$ 109,010**
Funding Sources						
Tax Revenues	$ 82,379	$ 74,516	$ 73,771	$ 660,762	$ 596,710	$ 68,505
Non-Tax Revenues	22,537	18,526	16,526	152,754	200,477	17,650
Cash Reappropriated	5,187	18,089	(1,525)	(703,804)	(688,011)	22,855
Total	**$ 110,103**	**$ 111,131**	**$ 88,772**	**$ 109,712**	**$ 109,177**	**$ 109,010**

Activity Personnel

No. of Positions	FT/PT	Title	FTE FY 2015	FTE FY 2016
1	Part-Time	Consolidated Coroner	0.00	0.00
8	Part-Time	Deputy Coroners	0.00	0.00
1	Part-Time	West Yellowstone, Big Sky	0.00	0.00
10		Total Program	0.00	0.00

*Coroners receive a stipend for their services above their regular pay so there are no FTE associated with this activity.

Court Services

Department Overview

In FY 05, six programs were consolidated into the Court Services as recommended in the Criminal Justice System Report. The Department's vision is "To provide effective, evidenced based community criminal justice programs to Gallatin County." The Department's mission is to "Provide logical and fiscally responsible programs that are effective in reducing costs to the system and the taxpayers, contribute to reductions in recidivism, enhance public safety, and support victim's rights."

Some of the more unique programs the Department provides are Justice Councils, Money Management, the Virgil Project, Community Service, Electronic Monitoring (includes Global Positioning System and Secure Continuous Remote Alcohol Monitoring) and random drug testing.

Court Services continues to focus on two priorities established by the Criminal Justice Coordinating Council (CJCC) in 2011; reduction of recidivism through successful re-entry (Re-Entry Task Force) & supporting mental health services.

The Office of Court Services recognizes the needs identified by the CJCC and is actively involved in the reduction of recidivism and successful re-entry and mental health initiatives. The Director of Court Services is an executive board member on the Re-Entry Task Force. The Pre-Trial Supervisor is the coordinator for the "Virgil Program" and a member of the Mental Health Central Service Area Board that coordinates mental health services for our community. Court Services has incorporated the program components into the daily business plan. Post-trial programs such as Treatment Court, Misdemeanor Probation, and Justice Councils assist to identify and refer defendants in need of mental health services. Beside WMMHC, Court Services solicits the assistance from a number of agencies to include but not limited to Alcohol and Drug Services of Gallatin County, private providers and the Veteran's Administration.

At the end of FY 14, the DUI Task Force Coordinator was assigned to Court Services. The mission of the Gallatin County DUI Task Force is to reduce the incidence of driving under the influence of alcohol and other drugs. The Task Force represents a diverse cross-section of the community including citizens, law enforcement, prosecuting attorneys, health professionals, prevention and treatment specialists, and others appointed by the Gallatin County Commissioners.

As of March 2014, the County had 250 liquor licenses, 63 of which are off-premises beer and wine. Most of those licenses are in Bozeman. In November 2014, a private citizen wrote a report on the status of Driving under the Influence as well as the program's effectiveness in Gallatin County. Since that time, the DUI Task Force as well as Law Enforcement has reviewed this report and taken action on a number of items identified in the report. County-wide, 2013 impaired driving citations totaled about 776, an increase of about 10% over the 709 citations issued in 2012, but still significantly below the 1159 citations issued in 2009.

Department Goals

Court Services

- Provide logical and fiscally responsible programs that are effective in reducing the cost to the system and tax payers; contribute to the reduction of recidivism and victimization while enhancing public safety and supporting victims' rights.
- Provide exceptional customer service that focuses on support and changing behaviors while reducing recidivism and victimization.
- Maintain the trust of the Courts by providing highly trained staff certified though the statutory requirements of the Peace Officer Standards and Training (P.O.S.T.) as well as other state and nationally recognized training opportunities which are empowered to accomplish their duties in a responsible manner.
- Improve communications between Court Services and other County programs.
- Continue to increase revenues through the collections of fees.

Court Services

DUI Task Force

- Engage in effective education and enforcement advocacy and policy debate to facilitate changes to support and promote pro-active traffic enforcement and a reduction in DUI-related crashes.
- Develop partnerships with public health organizations to facilitate making highway safety a top public health priority.
- Proactively educate a variety of stakeholders on the risk of driving under the influence of alcohol and other drugs through a series of targeted messages and campaigns.
- Develop and/or enhance the Department's collaborative network and strategic partnerships.
- Provide statistical data about DUI in Gallatin County as required by MCA 61-2-106.
- Provide a formalized CEASE Award process that includes mechanisms to solicit applications, award funds using contracts for services in accordance with County purchasing policies and procedures, and evaluate outcomes achieved by the awardees.
- Have an active and engaged DUI Task Force board that guides the DUI Task Force in meeting its mission based on nonprofit best practices for board governance.
- Have a well-trained and competitively compensated Coordinator charged with coordinating DUI Task Force member efforts in carrying out the strategic plan and documenting the results.

Recent Accomplishments

Court Services

- Modified programs and staff positions to handle the increase of services three years ago that have remained constant since the increase. Increases include: drug testing 25%, Justice Councils 50%, Pretrial defendants 23%. Misdemeanor Probation 35%, community service sign-ups almost 40%.
- Continued development of the Virgil Program, a mental health diversion program that codifies efforts to address the needs of that population identified by the CJCC.
- Provided information and training materials to other communities such as Yellowstone County and Lewis and Clark County who are researching and starting Pretrial programs to deal with overcrowded detention centers.

DUI Task Force

- Hired new Coordinator for the DUI Task Force.
- Developed a new logo based on community input.
- Approved Resolution to assign DUI Task Force to Court Services, improved by-laws, created new budget, updated financial status.
- Conducted community outreach and are in the process to collaborate with Western Technology Institute, a branch of the Montana State University Engineering Department to conduct a cultural and driver's safety study in Gallatin County to develop effective approaches to reduce DUIs.
- Continue to fund DUI overtime patrols, safety and compliance checks, and DUI-related equipment purchases.

Court Services

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 587,463	$ 633,351	$ 626,622	$ 667,974	$ 655,697	$ 682,843
Operations	484,640	433,615	449,652	461,357	449,357	449,357
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	80,000
Transfers Out	-	-	-	-	-	-
Total	**$ 1,072,103**	**$ 1,066,966**	**$ 1,076,274**	**$ 1,129,331**	**$ 1,105,054**	**$ 1,212,200**
Budget by Fund Group						
General Fund	$ 1,072,103	$ 1,066,966	$ 1,076,274	$ 1,129,331	$ 1,105,054	**$ 1,132,200**
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	80,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,072,103**	**$ 1,066,966**	**$ 1,076,274**	**$ 1,129,331**	**$ 1,105,054**	**$ 1,212,200**
Funding Sources						
Tax Revenues	$ 503,685	$ 450,564	$ 444,301	$ 469,919	$ 465,438	$ 440,961
Non-Tax Revenues	452,505	460,561	648,598	468,471	469,429	460,561
Cash Reappropriated	115,913	155,841	(16,625)	190,940	170,186	310,677
Total	**$ 1,072,103**	**$ 1,066,966**	**$ 1,076,274**	**$ 1,129,331**	**$ 1,105,054**	**$ 1,212,200**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Director of Court Services	1.00	1.00	1.00
1	Full-Time	Pretrial Supervisor	1.00	1.00	1.00
4	Full-Time	Pretrial Officers (.50 Grant Funded)	4.00	4.00	4.00
1	Full-Time	Misdemeanor Probation Supervisor	1.00	1.00	1.00
1	Full-Time	Misdemeanor Probation/Community Corrections Officer	1.00	1.00	1.00
1	Full-Time	Project Coordinator	1.00	1.00	1.00
1	Part-Time	DUI Task Force Coordinator	0.50	0.50	0.50
1	Full-Time	Administrative Technician	1.00	1.00	1.00
11		Total Program	10.00	10.00	10.50

DUI Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 26,470	$ 26,875	$ 21,237	$ 25,132	$ 25,685	$ 25,557
Operations	31,955	50,089	8,889	47,868	47,868	47,868
Debt Service	-	-	-	-	-	-
Capital Outlay	-	50,621	1,145	49,072	48,519	73,114
Transfers Out	-	-	-	-	-	-
Total	**$ 58,425**	**$ 127,585**	**$ 31,271**	**$ 122,072**	**$ 122,072**	**$ 146,539**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	58,425	127,585	31,271	122,072	122,072	146,539
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 58,425**	**$ 127,585**	**$ 31,271**	**$ 122,072**	**$ 122,072**	**$ 146,539**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	40,000	40,000	40,932	73,000	70,356	73,000
Cash Reappropriated	18,425	87,585	(9,661)	49,072	51,716	73,539
Total	**$ 58,425**	**$ 127,585**	**$ 31,271**	**$ 122,072**	**$ 122,072**	**$ 146,539**

Emergency Management and Hazardous Materials

Department Overview

Emergency Management and Hazardous Materials (HAZ MAT) are a part of the Public Safety Fund and are accomplished through a contractual arrangement with the City of Bozeman Fire Department.

The agreement pays for administration of the departments including Duty Officer coverage. Emergency Management is a County activity in compliance with MCA 10-3, with 50% reimbursed through the Emergency Management Performance Grant. The City of Bozeman expects to contribute $43,850.40 towards the Emergency Management Program through personnel and operational expenses in FY 2016.

Hazardous Materials Response is a joint operation between Gallatin County and the City of Bozeman for the control of hazardous materials in accordance with MCA 10-3-12, especially the control of spills that can or do pose a threat to public health or safety. The City and County cost match equally the annual operating budget. The State of Montana makes an annual financial commitment for regional responses and training.

Emergency Management is a broad based department providing mitigation, planning, response coordination, and recovery activities for Gallatin County and the incorporated political subdivisions. Staff is continuing to recommend an increased approach to Emergency Management in the coming years to include a greater awareness of potential incidents, increased community preparedness and more training, exercising, and evaluation of existing preparedness levels within Gallatin County. Improvements and revisions to mitigation, planning, response, and recovery procedures will also be proposed. Emergency Management maintains and operates the County's Coordination Center as well as providing Duty Officer coverage. Duty Officers provide technical, logistical, HazMat and coordination support for government entities 24 hours a day.

Department Goals

- Insure the ability to respond organizationally to emergencies within the community through the development and maintenance of plans, exercises, and partnerships.
- Complete scheduled plan revisions.
- Assist residents in preparing themselves to be self reliant during a disaster.
- Build Gallatin Overhead Assistance Team capacity to support local jurisdictions.
- Continue community use and enhancement of the Coordination Center.
- Maintain a 20 member certified HazMat Team with mandatory monthly training.
- Host and participate in advanced skill training opportunities.

Recent Accomplishments

- Finished migration to responsive website for ReadyGallatin.com.
- Received grant funding for cyber security enhancement at Coordination Center.
- 172 activities at Coordination Center during FY15.
- 614 HazMat Training Hours, 3 HazMat advance deployments and 3 technical assistances.
- HazMat outreach activities with local responders including 1 exercise.

Response

Hazardous Materials

Exercises

Emergency Management and Hazardous Materials

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	100,955	122,228	122,044	114,191	116,691	116,691
Debt Service	-	-	-	-	-	-
Capital Outlay	7,079	5,000	-	17,500	15,000	35,000
Transfers Out	-	-	-	-	-	-
Total	**$ 108,034**	**$ 127,228**	**$ 122,044**	**$ 131,691**	**$ 131,691**	**$ 151,691**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	108,034	127,228	122,044	131,691	131,691	151,691
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 108,034**	**$ 127,228**	**$ 122,044**	**$ 131,691**	**$ 131,691**	**$ 151,691**
Funding Sources						
Tax Revenues	$ 72,932	$ 69,802	$ 69,104	$ 76,570	$ 69,842	$ 82,889
Non-Tax Revenues	37,392	40,481	34,409	19,701	24,465	50,146
Cash Reappropriated	(2,290)	16,945	18,531	35,419	37,384	18,656
Total	**$ 108,034**	**$ 127,228**	**$ 122,044**	**$ 131,691**	**$ 131,691**	**$ 151,691**

Department Personnel

No. of Positions	FT/PT	Title	FTE
Work accomplished through contractual agreement with City of Bozeman Fire Department			
		Total Program	0

Enhanced Dispatch and Law Enforcement Records

Department Overview

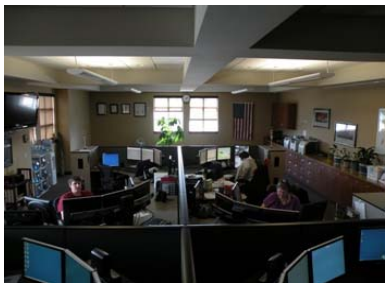
Gallatin County 911 Communications provides Dispatch and Law Enforcement Records services to nearly all emergency response agencies in Gallatin County. The Department provides emergency dispatch services to the County Sheriff's Office; Bozeman, Belgrade, Manhattan, and Three Forks police and fire; Rural Fire Districts and Fire Service Areas; Search and Rescue; ambulance services; and other emergency response units. Law Enforcement Records maintains, updates, and secures the records for the Gallatin County Sheriff's Office, Gallatin County Detention Center, Belgrade Police Department, and the City of Bozeman Police Department.

Department Goals

- Dedicated to providing prompt, efficient and progressive emergency communication services to the responders and citizens of the communities we serve.
- To be creative and innovative with our resources.
- Foster a positive work environment and strive to meet the communications challenges of today and into the future.
- Take steps toward ACE accreditation.
- Increase public education opportunities through participation in public events and working more closely with members of the media.

Recent Accomplishments

- Implemented radio improvements to the Bozeman PD radio system including the addition of two voted receivers.
- Hired a radio technician.
- Continued to plan for widespread radio upgrades throughout the County.
- Increased the dispatch quality improvement program as the first step toward ACE accreditation for Emergency Medical Dispatching and Emergency Fire Dispatching.
- Maintained training certifications in order that all dispatchers that have completed their probation are Emergency Medical Dispatch and Emergency Fire Dispatch certified through the National Academies of Emergency Dispatch.
- Upgraded the electronic file server system.



Enhanced Dispatch and Law Enforcement Records

Department Budget - All Activity

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 1,796,077	$ 2,048,591	$ 1,924,517	$ 2,049,114	$ 2,081,913	$ 2,093,981
Operations	789,180	1,108,494	853,300	1,075,770	1,201,957	1,201,957
Debt Service	109,530	109,731	102,104	109,731	109,731	109,731
Capital Outlay	326,525	1,011,621	204,668	724,337	735,818	974,958
Transfers Out	-	-	-	-	-	-
Total	**$ 3,021,312**	**$ 4,278,437**	**$ 3,084,589**	**$ 3,958,952**	**$ 4,129,419**	**$ 4,380,627**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	3,021,312	4,278,437	3,084,589	3,958,952	4,129,419	4,380,627
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 3,021,312**	**$ 4,278,437**	**$ 3,084,589**	**$ 3,958,952**	**$ 4,129,419**	**$ 4,380,627**
Funding Sources						
Tax Revenues	$ 2,198,735	$ 2,367,428	$ 2,340,905	$ 2,386,498	$ 3,664,056	$ 2,362,427
Non-Tax Revenues	962,095	692,000	625,478	748,400	741,593	748,400
Cash Reappropriated	(139,517)	1,219,009	118,206	824,054	(276,230)	1,269,800
Total	**$ 3,021,312**	**$ 4,278,437**	**$ 3,084,589**	**$ 3,958,952**	**$ 4,129,419**	**$ 4,380,627**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		See individual Activity	

Enhanced Dispatch and Law Enforcement Records

Activity – Enhanced Dispatch

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 1,354,787	$ 1,581,317	$ 1,462,253	$ 1,604,781	$ 1,624,800	$ 1,637,141
Operations	358,447	373,178	384,106	389,995	389,995	389,995
Debt Service	109,530	109,731	102,104	109,731	109,731	109,731
Capital Outlay	-	50,000	30,775	31,965	31,965	37,739
Transfers Out	-	-	-	-	-	-
Total	**$ 1,822,764**	**$ 2,114,226**	**$ 1,979,238**	**$ 2,136,472**	**$ 2,156,491**	**$ 2,174,606**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	1,822,764	2,114,226	1,979,238	2,136,472	2,156,491	2,174,606
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,822,764**	**$ 2,114,226**	**$ 1,979,238**	**$ 2,136,472**	**$ 2,156,491**	**$ 2,174,606**
Funding Sources						
Tax Revenues	$ 1,718,772	$ 1,864,451	$ 1,841,145	$ 1,904,816	$ 3,169,594	$ 1,868,238
Non-Tax Revenues	136,852	92,000	94,760	98,400	98,400	98,400
Cash Reappropriated	(32,859)	157,775	43,333	133,256	(1,111,503)	207,968
Total	**$ 1,822,764**	**$ 2,114,226**	**$ 1,979,238**	**$ 2,136,472**	**$ 2,156,491**	**$ 2,174,606**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Communications Service Director	1.00	1.00	1.00
1	Part-Time	Executive Secretary II	0.50	0.50	0.50
1	Full-Time	Radio Technician	0.00	0.75	1.00
1	Full-Time	Dispatch Training Manager	1.00	1.00	1.00
5	Full-Time	Communications Officer II	4.00	5.00	5.00
13	Full-Time	Communications Officer I	13.75	12.50	13.00
2	Full-Time	CAD Admin / Radio Comms Mgr	2.00	2.00	2.00
24		Total Program	22.25	23.00	23.50

Enhanced Dispatch and Law Enforcement Records

Activity – Law Enforcement Records

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 441,290	$ 467,274	$ 462,264	$ 444,333	$ 457,113	$ 456,840
Operations	38,673	35,703	35,194	37,349	37,349	37,349
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	2,302	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 479,963**	**$ 502,977**	**$ 499,760**	**$ 481,682**	**$ 494,462**	**$ 494,189**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	479,963	502,977	499,760	481,682	494,462	494,189
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 479,963**	**$ 502,977**	**$ 499,760**	**$ 481,682**	**$ 494,462**	**$ 494,189**
Funding Sources						
Tax Revenues	$ 479,963	$ 502,977	$ 499,760	$ 481,682	$ 494,462	$ 494,189
Non-Tax Revenues	-	-	-	-	-	-
Cash Reappropriated	-	-	-	-	-	-
Total	**$ 479,963**	**$ 502,977**	**$ 499,760**	**$ 481,682**	**$ 494,462**	**$ 494,189**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Support Services Supervisor	1.00	1.00	1.00
7	Full-Time	Recorders Custodian	7.50	7.50	7.00
1	Project	Micrographic Clerk	1.00	1.00	1.00
9		Total Program	9.50	9.50	9.00

Enhanced Dispatch and Law Enforcement Records

Activity – State Grant

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	392,060	699,613	434,000	648,426	774,613	774,613
Debt Service	-	-	-	-	-	-
Capital Outlay	326,525	961,621	171,591	692,372	703,853	937,219
Transfers Out	-	-	-	-	-	-
Total	**$ 718,585**	**$ 1,661,234**	**$ 605,591**	**$ 1,340,798**	**$ 1,478,466**	**$ 1,711,832**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	718,585	1,661,234	605,591	1,340,798	1,478,466	**1,711,832**
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 718,585**	**$ 1,661,234**	**$ 605,591**	**$ 1,340,798**	**$ 1,478,466**	**$ 1,711,832**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	825,243	600,000	530,718	650,000	643,193	650,000
Cash Reappropriated	(106,658)	1,061,234	74,873	690,798	835,273	1,061,832
Total	**$ 718,585**	**$ 1,661,234**	**$ 605,591**	**$ 1,340,798**	**$ 1,478,466**	**$ 1,711,832**

Activity Personnel

No. of Positions	FT/PT	Title	FTE
State 911 does not pay for employee wages			
		Total Program	0

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Fire Districts and Fire Service Areas

Department Overview

Fire Districts and Fire Service Areas are where County residents have requested the County Commission to create a district or service area to support the area's fire suppression needs. The difference between a district and a service area is the method used to generate revenue. A district's revenue comes from the imposition of a mill levy on all the property in the district. A fire service area generates revenue by charging a fee on each property having a qualifying structure located on it.

Fire districts / fire service areas are administered by elected or appointed boards of trustees. Trustees have the authority to provide adequate and standard firefighting and emergency response apparatus, equipment, personnel, housing and facilities for the protection of the district. Trustees prepare annual budgets and request special levies/fees, based on state budget laws the trustees and County must follow.

Department Goals

- Dedicated to providing prompt, efficient and progressive emergency services to the citizens of each district and service area.
- Strive to be creative and innovative with resources.
- Provide adequate firefighting and emergency response apparatus and equipment.
- Retain qualified personnel.
- Continue to provide adequate housing and facilities for the protection of the equipment and staff of the districts and fire service areas.
- Strive to meet the challenges of today and anticipate the needs of tomorrow.

Recent Accomplishments

- Coordinated efficient use of resources throughout the County through mutual aid and automatic aid agreements.
- Planned and implemented improvements and additions to fire facilities.

Fund Balance Sheet – Millage Requirements FY 2016

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
	Fire Districts & Fire Service Area Funds - Trust & Agency Funds											
7200	Central Valley Fire	6,235,865	1,420,842	22.79%	7,656,707	4,530,345	627,943	2,498,419	41,559	**60.12**	60.12	52.16
7202	Rae Fire Service Area	1,080,340	125,000	11.57%	1,205,340	702,083	-	503,257	2,147	$234.36		$ 234.36
7204	Fort Ellis Fire Service Area	539,544	-	N/A	539,544	2,594	350,835	186,115	1,258	$148.00		$ 148.00
7205	Sourdough Fire	1,765,365	-	0.00%	1,765,365	1,062,324	839	702,202	10,241	**68.57**	68.57	61.36
7206	Manhattan Fire	772,856	-	N/A	772,856	622,503	17,700	132,653	1,484	89.37	101.13	72.21
7207	Sedan Fire	10,823	-	N/A	10,823	7,443	-	3,380	290	11.66	12.29	10.84
7208	Three Forks Fire	264,895	-	N/A	264,895	180,896	25,885	58,114	2,818	**20.62**	20.62	16.91
7209	Willow Creek Fire	128,043	-	N/A	128,043	83,840	17,618	26,585	759	35.00	69.07	36.86
7210	Story Mill Fire	26,000	-	0.00%	26,000	470	-	25,530	371	**68.90**	68.90	49.01
7213	Big Sky Fire	3,092,896	-	0.00%	3,092,896	1,389,415	930,700	772,781	16,345	**47.28**	47.28	32.10
7214	Hebgen Basin Fire	1,977,821	-	0.00%	1,977,821	478,421	899,400	600,000	10,846	55.32	57.76	61.52
7215	Gallatin Gateway Fire	757,711	-	N/A	757,711	280,793	27,800	449,118	9,932	45.22	45.25	41.62
7216	Bridger Fire	499,978	-	N/A	499,978	290,161	18,755	191,062	3,397	**56.24**	56.24	41.56
7217	Amsterdam Fire	678,883	-	N/A	678,883	416,059	18,300	244,524	3,975	**61.51**	61.51	57.60
7218	Clarkston Fire Service Area	61,388	-	0.00%	61,388	2,807	-	58,581	321	$182.50		$ 182.50
7219	Galltin River Ranch Fire	115,734	-	N/A	115,734	(9,240)	28,000	96,974	676	**143.50**	143.50	130.03
subtotal Fire Activity		**18,008,142**	**1,545,842**		**19,553,984**	**10,040,915**	**2,963,775**	**6,549,295**				

Fire Districts and Fire Service Areas

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 3,881,187	$ 4,466,049	$ 4,019,444	$ 4,693,616	$ 4,693,616	$ 4,693,616
Operations	5,344,932	4,701,850	3,526,388	6,068,150	6,093,200	8,011,440
Debt Service	805,258	578,143	578,143	607,024	607,024	607,024
Capital Outlay	2,412,495	6,390,583	488,952	4,021,282	4,021,282	4,696,062
Transfers Out	-	-	-	-	-	-
Total	**$ 12,443,872**	**$ 16,136,625**	**$ 8,612,927**	**$ 15,390,072**	**$ 15,415,122**	**$ 18,008,142**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	12,443,872	16,136,625	8,612,927	15,390,072	15,415,122	18,008,142
Total	**$ 12,443,872**	**$ 16,136,625**	**$ 8,612,927**	**$ 15,390,072**	**$ 15,415,122**	**$ 18,008,142**
Funding Sources						
Tax Revenues	$ 6,060,202	$ 6,390,017	$ 6,326,117	$ 5,840,073	$ 5,817,486	$ 6,549,295
Non-Tax Revenues	5,731,911	3,393,916	3,461,794	3,025,242	3,025,242	2,963,775
Cash Reappropriated	651,758	6,352,692	(1,174,984)	6,524,757	6,572,394	8,495,072
Total	**$ 12,443,872**	**$ 16,136,625**	**$ 8,612,927**	**$ 15,390,072**	**$ 15,415,122**	**$ 18,008,142**

Department Personnel

No. of Positions	FT/PT	Title	FTE
Work accomplished through each fire district and fire service area			
		Total Program	0

Fire Marshall

Department Overview

The County Rural Fire Chief coordinates the control of wildland fires that originate on land not contained in a fire district, fire service area, national forest or grazing lands, or city fire department areas as designated in MCA 7-33-22. The County Rural Fire Chief is responsible for administration of the duties outlined in the County Cooperative Fire Control Agreement with the Montana Department of Natural Resources and Conservation.

The County Rural Fire Chief is also responsible for administering the Gallatin County Fire Control Permit program as outlined in MCA 7-33-22 and Gallatin County Ordinance 1999-01.

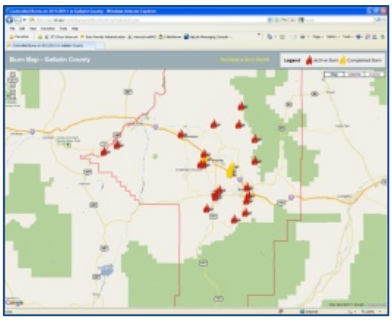
The Department maintains a fleet of 2 county engines, 3 support vehicles, 2 incident response trailers, 7 Department of Natural Resources Commission (DNRC) Co-Op Engines, and supporting equipment.

Department Goals

- Revise the County Rural Fire Operating Plan to reflect changes in the state law.
- Provide public safety and educate public on wildland fires.
- Provide for firefighter safety during incidents through training in advance of call out.
- Limit environmental damage from wildfires.
- Continue managing County Burn Permit System.
- Continue coordinated effort in response to wildfire events.
- Act as liaison to County Commission and agencies.
- Increase public knowledge of Department.
- Continue advanced training.

Recent Accomplishments

- Coordinated training with state, local and federal wildland fire agencies.
- Supported local training opportunities.
- Replaced one County engine and will sell the old engine to replenish the capital replacement fund.
- Completed revisions to the County Rural Fire Operating Plan.



Fire Marshall

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	13,646	35,361	12,749	34,685	34,685	34,685
Debt Service	-	-	-	-	-	
Capital Outlay	-	75,000	75,000	25,000	25,000	24,657
Transfers Out	-	-	-	-	-	-
Total	**$ 13,646**	**$ 110,361**	**$ 87,749**	**$ 59,685**	**$ 59,685**	**$ 59,342**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	13,646	54,682	32,070	44,685	44,685	44,685
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	55,679	55,679	15,000	15,000	14,657
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 13,646**	**$ 110,361**	**$ 87,749**	**$ 59,685**	**$ 59,685**	**$ 59,342**
Funding Sources						
Tax Revenues	$ 33,110	$ 40,545	$ 40,038	$ 15,000	$ 15,000	$ 23,336
Non-Tax Revenues	10,247	8,281	8,447	-	-	6,888
Cash Reappropriated	(29,710)	61,535	39,264	44,685	44,685	29,118
Total	**$ 13,646**	**$ 110,361**	**$ 87,749**	**$ 59,685**	**$ 59,685**	**$ 59,342**

Department Personnel

No. of Positions	FT/PT	Title	FTE
No employees included in the regular budget. Services provided by contract.			
		Total Program	0

Public Safety Activity Grants

Department Overview

Grants associated with Public Safety Activity include:

- Missouri River Drug Task Force
- Freedom From Fear
- Law Enforcement Block Grant (Bullet Proof Vest Replacement grant)
- Victim Witness Grants
- Along with several small grants awarded during any year like the Jag grant, STEP grant etc.

The grants supplement the activities from the Sheriff, Criminal Justice Coordinating Council and County Attorney. Without these grants, the County would be unable to fund three Deputy Sheriffs, and two Victim Witness advocates. Also, the Sheriff's office would be unable to update needed equipment funded from the Law Enforcement Block Grant.

The Missouri River Drug Task Force, Freedom from Fear, Law Enforcement Block Grant and most of the small grants are under the authority and direction of the County Sheriff. The Victim Witness Grant is a function of the County Attorney's Office under a joint agreement with the City of Bozeman and Gallatin County.

The departments responsible for each grant are required to fund within their budget all costs not covered by the granting agency or from fees generated. Individual departments budget these expenses as transfer-outs with the grant fund showing revenue as a transfer-in.

Grants are required to follow the County Grant Policy. This policy requires quarterly reporting to the County's Grant Administration Department and reconciliation of all reports to the granting agency with County Records.

Department Goals

- Continue the application process in applying for grant revenues.
- Provide the essential support for victims of crimes.
- Continue the education process on drug related issues.
- Increase fire control permitting.

Recent Accomplishments

- Continued to receive federal money through the Montana Board of Crime Control to alleviate some of the cost of the Missouri River Drug Task Force.
- Successful investigation and prosecution of multiple crimes by investigators supported by these grant dollars.
- Received a grant from Montana Mental Health Trust to cover the salaries and operational expenses for the CIT program.
- Received state funding to assist the CIT program.
- Applied for funding for Bullet Proof vests from the US Department of Justice/Bureau of Justice Assistance.

Public Safety Activity Grants

Public Safety Grant Budgets

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 641,428	$ 541,385	$ 443,389	$ 467,517	$ 472,100	$ 470,850
Operations	328,058	331,545	166,558	333,660	329,243	322,823
Debt Service	-	-	-	-	-	-
Capital Outlay	1,596	-	-	4,000	4,000	19,000
Transfers Out	-	-	-	-	-	-
Total	**$ 971,082**	**$ 872,930**	**$ 609,946**	**$ 805,177**	**$ 805,343**	**$ 812,673**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	971,082	872,930	609,946	805,177	805,343	812,673
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 971,082**	**$ 872,930**	**$ 609,946**	**$ 805,177**	**$ 805,343**	**$ 812,673**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	970,501	847,757	589,637	784,169	779,864	789,379
Cash Reappropriated	581	25,173	20,309	21,008	25,479	23,294
Total	**$ 971,082**	**$ 872,930**	**$ 609,946**	**$ 805,177**	**$ 805,343**	**$ 812,673**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
	See Individual	Grant information			

Public Safety Activity Grants

Public Safety Grants – CHRP (COPS)

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 190,038	$ 67,453	$ 64,915	$ -	$ -	$ -
Operations	11,050	8,014	2,317	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 201,088**	**$ 75,467**	**$ 67,232**	**$ -**	**$ -**	**$ -**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	201,088	75,467	67,232	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 201,088**	**$ 75,467**	**$ 67,232**	**$ -**	**$ -**	**$ -**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	201,088	75,467	67,232	-	-	-
Cash Reappropriated	-	-	-	-	-	-
Total	**$ 201,088**	**$ 75,467**	**$ 67,232**	**$ -**	**$ -**	**$ -**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
0	Full Time	Deputies hired FY 2011	2.00	0.00	0.00
0	Full Time	Deputies hired FY 2012	1.00	0.37	0.00
0	Full Time	Deputies hired FY 2013	1.00	0.59	0.00
0		Total Program	4.00	0.96	0.00

Public Safety Activity Grants

Public Safety Grants – Drug Forfeiture

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	19,425	38,973	10,169	33,676	34,739	**24,047**
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 19,425**	**$ 38,973**	**$ 10,169**	**$ 33,676**	**$ 34,739**	**$ 24,047**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	19,425	38,973	10,169	33,676	34,739	24,047
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 19,425**	**$ 38,973**	**$ 10,169**	**$ 33,676**	**$ 34,739**	**$ 24,047**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	18,844	15,500	11,435	12,668	10,000	10,000
Cash Reappropriated	581	23,473	(1,266)	21,008	24,739	14,047
Total	**$ 19,425**	**$ 38,973**	**$ 10,169**	**$ 33,676**	**$ 34,739**	**$ 24,047**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
0			0.00	0.00	0.00
0		Total Program	0.00	0.00	0.00

Public Safety Activity Grants

Public Safety Grants – Freedom From Fear

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 82,129	$ 87,099	$ 85,747	$ 87,813	$ 86,778	$ 86,778
Operations	10,162	10,019	6,576	9,880	10,018	10,018
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	**$ 92,291**	**$ 97,118**	**$ 92,323**	**$ 97,693**	**$ 96,796**	**$ 96,796**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	92,291	97,118	92,323	97,693	96,796	96,796
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 92,291**	**$ 97,118**	**$ 92,323**	**$ 97,693**	**$ 96,796**	**$ 96,796**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	92,291	97,118	92,323	97,693	96,796	88,811
Cash Reappropriated	-	-	-	-	-	7,985
Total	**$ 92,291**	**$ 97,118**	**$ 92,323**	**$ 97,693**	**$ 96,796**	**$ 96,796**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Detective	1.00	1.00	1.00
1		Total Program	1.00	1.00	1.00

Public Safety Activity Grants

Public Safety Grants – Missouri River Drug Task Force

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 143,921	$ 150,148	$ 58,108	$ 153,512	$ 154,463	$ 154,463
Operations	236,940	232,069	115,699	240,156	239,205	240,977
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	15,000
Transfers Out	-	-	-	-	-	-
Total	**$ 380,861**	**$ 382,217**	**$ 173,806**	**$ 393,668**	**$ 393,668**	**$ 410,440**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	380,861	382,217	173,806	393,668	393,668	410,440
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 380,861**	**$ 382,217**	**$ 173,806**	**$ 393,668**	**$ 393,668**	**$ 410,440**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	380,861	381,257	173,806	393,668	393,668	408,668
Cash Reappropriated	-	960	-	-	-	1,772
Total	**$ 380,861**	**$ 382,217**	**$ 173,806**	**$ 393,668**	**$ 393,668**	**$ 410,440**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Detective Lieutenant	1.00	1.00	1.00
0	Full-Time	Drug Task Detective (moved to Public Safety Fund)	0.00	0.00	0.00
1	Full-Time	Support Staff DTF	1.00	1.00	1.00
2.00		Total Program	2.00	2.00	2.00

Public Safety Activity Grants

Public Safety Grants – Victim Witness

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 225,340	$ 236,685	$ 234,619	$ 226,192	$ 230,859	$ 229,609
Operations	50,481	42,470	31,797	49,948	45,281	47,781
Debt Service	-	-	-	-	-	-
Capital Outlay	1,596	-	-	4,000	4,000	4,000
Transfers Out	-	-	-	-	-	-
Total	**$ 277,417**	**$ 279,155**	**$ 266,416**	**$ 280,140**	**$ 280,140**	**$ 281,390**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	277,417	279,155	266,416	280,140	280,140	281,390
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 277,417**	**$ 279,155**	**$ 266,416**	**$ 280,140**	**$ 280,140**	**$ 281,390**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	277,417	278,415	244,841	280,140	279,400	281,900
Cash Reappropriated	-	740	21,575	-	740	(510)
Total	**$ 277,417**	**$ 279,155**	**$ 266,416**	**$ 280,140**	**$ 280,140**	**$ 281,390**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Coordinator	1.00	1.00	1.00
3	Full-Time	Program Assistant	3.00	3.00	3.00
4		Total Program	4.00	4.00	4.00

Public Safety Activity Grants

FACTOID:

The majority of grants in public safety continue from year to year. However the CHRP/COPS grants are different in that the grant is only for three years of a Probationary Deputy Sheriff, with the County required to pay all operating and capital costs for the duration of the grant. In addition, at the end of the grant the County must maintain the positions for a minimum of one more year.

Sheriff

Department Overview

The County Sheriff is funded as part of the Public Safety Fund. The office includes the separate areas of General Law Enforcement (including Big Sky Area and Three Forks patrol), Adult Detention and Juvenile Detention and Search & Rescue. The Coroner's Office is reported as a separate activity.

Through a collaborative process, the Sheriff's office has developed the following Mission and Vision:

Mission: As proud members of this office we are dedicated to protect & serve Gallatin County.

Vision Statement: Enhance the quality of life of Gallatin County through service and innovation from dedicated Law Enforcement professionals.

VISION OUTCOME:

- Increased patrol visibility
- Decrease, deter and investigate crime
- Enhanced community involvement and relations
- Enhanced media relations
- Advanced technical & personal skills

The Office is separated into distinct areas. 1) General Law Enforcement includes activities associated with patrol, investigations, supervision and administrative areas of the Department. Big Sky Area Patrol is separated to substantiate the contractual costs for two deputies each from Madison County, Gallatin County and the Big Sky Resort Tax District. City of Three Forks Area Patrol tracks expenses for 3 officers funded through a contract with the City. 2) Adult Detention tracks expenses associated with the detention costs at the County Detention Center; 3) Juvenile Detention is accomplished through a regional grant for secure and non-secure holding of juveniles in compliance with federal and state rules and regulations; and, 4) Search & Rescue.

Department Goals

- Enhance the quality of life in Gallatin County through professional service.
- Organizational focus on the Patrol division and the communities they serve.
- Evaluate and plan for growing needs of the Investigative divisions.
- Continue to evaluate the effectiveness of each division.
- Contract with National Sheriff's Association for staffing analysis.
- Complete and implement radio engineering study Countywide.
- Continue recognizing outstanding efforts of Office staff.
- Develop technological advances to improve capabilities, efficiency and effectiveness.
- Continue involvement in the mental health program at the local, state and national level.

Recent Accomplishments

- Dedicated and scheduled time for our Sheriff Resource Officer within Gallatin County Schools.
- Stayed within our allotted budget established by the County Commissioners.
- Continued to replace and upgrade aged and outdated vehicles.
- Established a Social Media policy and program.
- Educated the public through our Public Safety Academy.
- Replaced and upgraded worn out equipment.

Sheriff

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 7,395,113	$ 8,101,935	$ 8,074,941	$ 8,539,694	$ 8,447,290	$ 8,489,762
Operations	2,982,678	3,164,610	3,766,332	3,226,362	3,245,887	3,289,166
Debt Service	2,430,196	2,438,247	2,405,271	2,459,146	2,459,146	2,449,146
Capital Outlay	590,426	2,835,063	554,436	983,288	3,036,778	3,768,889
Transfers Out	505,434	920,355	690,266	920,355	920,355	1,057,964
Total	**$ 13,903,847**	**$ 17,460,210**	**$ 15,491,246**	**$ 16,128,845**	**$ 18,109,456**	**$ 19,054,927**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	11,357,547	13,064,422	12,956,079	11,415,797	13,395,833	13,758,857
Debt Service Funds	2,360,196	2,378,247	2,345,271	2,399,146	2,399,146	2,399,146
Capital Project Funds	186,104	2,017,541	189,896	2,313,902	2,314,477	2,896,924
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 13,903,847**	**$ 17,460,210**	**$ 15,491,246**	**$ 16,128,845**	**$ 18,109,456**	**$ 19,054,927**
Funding Sources						
Tax Revenues	$ 10,159,609	$ 10,162,991	$ 10,060,728	$ 6,511,218	6,338,257	6,900,071
Non-Tax Revenues	3,328,268	3,511,929	4,183,832	2,859,564	2,927,716	2,471,370
Cash Reappropriated	415,970	3,785,291	1,246,685	6,758,063	8,843,483	9,683,487
Total	**$ 13,903,847**	**$ 17,460,210**	**$ 15,491,246**	**$ 16,128,845**	**$ 18,109,456**	**$ 19,054,927**

Department Personnel

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

County Sheriff – Law Enforcement

Activity Overview

General Law Enforcement includes activities associated with patrol, investigations, supervision and administrative areas of the department. The Sheriff's Office also has contracts for patrol in the Big Sky Area and the City of Three Forks.

The County Sheriff-Big Sky Activity tracks expenses associated with the six (6) sworn deputies stationed in Big Sky. Big Sky Area Patrol activity is separated to substantiate the contractual costs for two deputies each from Madison County and the areas Resort Tax District. The Budget is funded 1/3rd each from the Big Sky Resort Tax, Gallatin County and Madison County. On a yearly basis Gallatin County submits a budget to the Resort Tax Board and Madison County Commissioners. The two boards review the requests, make changes as warranted and approve a contractual agreement with Gallatin County.

The County Sheriff-Three Forks Activity tracks expenses associated with the three (3) sworn deputies stationed in Three Forks. The Budget is funded by a contract with the City of Three Forks to provide law enforcement services to the City and adjacent areas of Gallatin County. The County submits a budget to the town council for consideration. The City and Sheriff agree on final costs.

In all cases, the deputies are responsible and adhere to Sheriff's policies and procedures. The Sheriff is responsible for supporting the positions with supervision, evaluations and other administrative tasks.

Activity Goals

- Enhance the quality of life in Gallatin County through professional service.
- Organizational focus on the Patrol divisions and the communities they serve.
- Evaluate and plan for growing needs of the Investigative divisions.
- Continue to evaluate the effectiveness of each division.
- Contract with National Sheriff's Association for staffing analysis.
- Complete and implement Radio engineering study Countywide.
- Continue recognizing outstanding efforts of Office staff.
- Develop technological advances to improve capabilities, efficiency and effectiveness.
- Continue involvement in the mental health program at the local, state and national level.
- Maintain School Resource Officer (SRO)/ Detective position in Big Sky.
- Improve awareness of services through media, public education & community outreach programs.
- Improve the cost effectiveness, quality, efficiency and longevity of fleet vehicles.
- Maintain the ability to deploy necessary resources in a timely and effective manner for events.
- Maintain assigned, equipped and available SO vehicles distributed throughout our communities.

Recent Accomplishments

- Successful investigation and prosecution of major crimes.
- Continued improvement of Incident Command capabilities.
- Growth of our Crisis Intervention Team (CIT) program at the local, state and national level.
- Dedicated and scheduled time for our School Resource Officer within Gallatin County.
- Initiated a County wide School program for defensive tactics training.
- Continued to replace and upgrade aged and outdated vehicles, updated and replaced old equipment, replaced all our service pistols and rifles, AED's in every emergency response vehicle, purchased and are currently training two (2) K-9's.
- Promoted four (4) Sergeants, implemented a Statewide CIT coordinator position, improved our Training process and Social Media policy instituted and program begun, completed a Staffing Analysis and held a successful 3rd Public Safety Academy.
- Assisted West Yellowstone PD with their transition.

County Sheriff – Law Enforcement

County Law Enforcement Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 3,614,689	$ 3,906,820	$ 3,875,898	$ 4,210,091	$ 4,138,361	$ 4,132,205
Operations	782,444	800,268	791,268	791,093	815,886	833,665
Debt Service	-	-	-	-	-	-
Capital Outlay	437,002	514,524	470,281	456,534	431,122	577,222
Transfers Out	-	-	-	-	-	-
Total	**$ 4,834,135**	**$ 5,221,612**	**$ 5,137,447**	**$ 5,457,718**	**$ 5,385,369**	**$ 5,543,092**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	4,650,531	5,031,716	4,947,551	5,222,718	5,149,794	5,290,004
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	183,604	189,896	189,896	235,000	235,575	253,088
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 4,834,135**	**$ 5,221,612**	**$ 5,137,447**	**$ 5,457,718**	**$ 5,385,369**	**$ 5,543,092**
Funding Sources						
Tax Revenues	$ 3,527,420	$ 3,452,479	$ 3,417,954	$ 235,000	$ 235,575	$ 3,486,486
Non-Tax Revenues	957,755	866,332	892,322	83,147	83,147	1,026,896
Cash Reappropriated	348,961	902,801	827,171	5,139,571	5,066,647	1,029,710
Total	**$ 4,834,135**	**$ 5,221,612**	**$ 5,137,447**	**$ 5,457,718**	**$ 5,385,369**	**$ 5,543,092**

Activity Personnel - Patrol and Administration

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Elected Sheriff	1.00	1.00	1.00
1	Full-Time	Under Sheriff	1.00	1.00	1.00
4	Full-Time	Lieutenant	5.00	4.00	4.00
5	Full-Time	Sergeant	5.00	5.00	5.00
28	Full-Time	Deputy Sheriff	27.37	27.29	25.92
2	Full-Time	Detective	0.00	0.00	2.00
1	Full-Time	Detective - MRDTF	0.00	1.00	1.00
1	Full-Time	CIT Coordinator	0.00	0.00	1.00
5	Full-Time	Support Staff	3.00	3.75	4.00
1	Full-Time	Accounting Technician	1.00	1.00	1.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
1	Part-Time	Administrative Assistant	0.50	0.50	0.50
1	Full-Time	Animal Control	1.00	1.00	1.00
52		Total Program	46.87	46.54	48.42

County Sheriff – Law Enforcement

Big Sky Area Patrol Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 567,604	$ 619,867	$ 595,589	$ 616,193	$ 619,673	$ 618,969
Operations	80,803	91,559	79,068	101,359	101,359	101,359
Debt Service	-	-	-	-	-	-
Capital Outlay	100,000	58,333	49,512	125,671	125,671	77,654
Transfers Out	-	-	-	-	-	-
Total	**$ 748,407**	**$ 769,759**	**$ 724,169**	**$ 843,223**	**$ 846,703**	**$ 797,982**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	748,407	769,759	724,169	843,223	846,703	797,982
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 748,407**	**$ 769,759**	**$ 724,169**	**$ 843,223**	**$ 846,703**	**$ 797,982**
Funding Sources						
Tax Revenues	$ 182,809	$ 256,586	$ 254,020	$ 3,436,820	$ 3,283,712	$ 170,152
Non-Tax Revenues	550,196	513,173	513,173	1,182,637	1,501,319	571,064
Cash Reappropriated	15,401	-	(43,024)	(3,776,234)	(3,938,328)	56,766
Total	**$ 748,407**	**$ 769,759**	**$ 724,169**	**$ 843,223**	**$ 846,703**	**$ 797,982**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Sergeant	1.00	1.25	1.00
4	Full-Time	Deputy Sheriff	5.00	4.00	4.00
1	Full-Time	Detective	0.00	1.00	1.00
6		Total Program	6.00	6.25	6.00

County Sheriff – Law Enforcement

Three Forks Patrol Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 178,469	$ 244,361	$ 275,814	$ 260,814	$ 253,653	$ 253,653
Operations	31,340	54,948	44,583	51,686	51,686	51,686
Debt Service	-	-	-	-	-	
Capital Outlay	8,372	20,960	-	56,121	56,121	56,121
Transfers Out	-	-	-	-	-	-
Total	**$ 218,181**	**$ 320,269**	**$ 320,397**	**$ 368,621**	**$ 361,460**	**$ 361,460**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	218,181	320,269	320,397	368,621	361,460	361,460
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 218,181**	**$ 320,269**	**$ 320,397**	**$ 368,621**	**$ 361,460**	**$ 361,460**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ 12,347
Non-Tax Revenues	218,181	300,000	300,000	337,555	337,555	341,240
Cash Reappropriated	-	20,269	20,397	31,066	23,905	7,873
Total	**$ 218,181**	**$ 320,269**	**$ 320,397**	**$ 368,621**	**$ 361,460**	**$ 361,460**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Sergeant	1.00	1.00	1.00
2	Full-Time	Deputy Sheriff	2.00	2.00	2.00
3		Total Program	3.00	3.00	3.00

County Sheriff – Transfer Out

Activity Overview

The County Sheriff – Juvenile Detention Activity is part of the Public Safety Fund. The Juvenile Detention Activity is administered through the County Grants department. The State Juvenile Probation office and the State District Court Judges determine all facets of Juvenile Detention. The Transfer Out portion of the budget is for the match and over match requirements associated with Missouri River Drug Task Force (MRDTF), Freedom from Fear and for the COPS grant.

Since the Juvenile Probation activity is paid from County Revenues but controlled by employees of the state, the Sheriff's Office is unable to control costs associated with the activity. The County has requested that the State Juvenile Probation Office and the District Court review all cases and keep detention at a number as low as possible. The system has been using Electronic Monitoring at an increased level since FY 2007 to decrease the overall cost to the County.

Activity Goals

- Be responsive to the needs of the public, clients and relatives when using detention.
- Adhere to State of Montana requirements for the detention of all juveniles.
- Implement a plan to create the most efficient and effective office to serve the law enforcement needs of Gallatin County.

Recent Accomplishments

- Reduced costs, number of juvenile detained and number of average length of stay from previous years.

County Sheriff – Transfer Out

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	2,443	2,443	2,443	9,144	3,874	3,874
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	505,434	920,355	690,266	920,355	920,355	1,057,964
Total	**$ 507,877**	**$ 922,798**	**$ 692,709**	**$ 929,499**	**$ 924,229**	**$ 1,061,838**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	507,877	922,798	692,709	929,499	924,229	1,061,838
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 507,877**	**$ 922,798**	**$ 692,709**	**$ 929,499**	**$ 924,229**	**$ 1,061,838**
Funding Sources						
Tax Revenues	$ 449,013	$ 630,096	$ 623,795	$ 233,161	$ 204,662	$ 673,468
Non-Tax Revenues	100,691	139,742	118,781	569,136	598,468	163,688
Cash Reappropriated	(41,827)	152,960	(49,866)	127,202	121,099	224,682
Total	**$ 507,877**	**$ 922,798**	**$ 692,709**	**$ 929,499**	**$ 924,229**	**$ 1,061,838**

Activity Personnel

No. of Positions	FT/PT	Title	FTE
No positions funded through this activity			
		Total Program	0

County Sheriff – Adult Detention

Department Overview

The Adult Detention Activity of the Gallatin County Sheriff's Office is responsible for the care and custody of individuals accused of a crime, convicted individuals awaiting sentencing, sentenced inmates awaiting transport and prisoners sentenced to the County Detention Center. Adult Detention is housed in a 180-bed facility.

Department Goals

- Insure the safety and health of employees, visitors and inmates.
- Maximize the investment that this community puts into the Detention Center to improve the quality of life in Gallatin County.
- Hire exceptional people:
  - Hire the right number of people;
  - Supervise them well; and
  - Train them well.
- Provide exceptional service to visitors, inmates and arresting officers.
  - Examine the use of civilian employees to fill non safety and security functions.
- Implement and institutionalize the performance management process for policy and procedure.
- Increase public understanding of the role of the Detention Center in the community.
- To be so skillful, prepared and confident that nothing the inmates do can challenge us.
- Increase available beds for contracting agencies with appropriate staffing.
- Reevaluate the original staffing plan and revise to reflect current operations and population.
- Continue and improve the process to recruit and hire high quality employees.
- Study employee retention and develop strategies to increase the retention rate.
- Develop the organization to support employees using the 12 criteria outlined by Buckingham and Coffman.
- Ongoing evaluation of safety/security infrastructure and procedures.
- Reentry Program sustainability.
- Refine the booking/court/security process in booking.
- Turn the Start, Stop, Keep list into action items.

Recent Accomplishments

- Improved moral.
- Mid level supervisor training.
- Medical Officer.
- Wifi installation.
- Second Receptionist Position.
- Reentry Position.
- Purchased a new transport van.
- Specialized function development.
- Outside outreach.
- Increased Training Hours.
- 3 new county contracts.
- Video improvements.

County Sheriff – Adult Detention

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 3,020,196	$ 3,311,920	$ 3,294,235	$ 3,432,096	$ 3,415,095	$ 3,464,427
Operations	1,970,869	2,025,463	2,697,670	2,076,603	2,076,605	2,102,105
Debt Service	2,360,196	2,378,247	2,345,271	2,399,146	2,399,146	2,399,146
Capital Outlay	13,453	2,119,847	14,715	209,000	2,287,902	2,894,269
Transfers Out	-	-	-	-	-	-
Total	**$ 7,364,714**	**$ 9,835,477**	**$ 8,351,891**	**$ 8,116,845**	**$ 10,178,748**	**$ 10,859,947**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	5,002,018	5,629,585	6,006,620	3,638,797	5,700,700	5,816,965
Debt Service Funds	2,360,196	2,378,247	2,345,271	2,399,146	2,399,146	2,399,146
Capital Project Funds	2,500	1,827,645	-	2,078,902	2,078,902	2,643,836
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 7,364,714**	**$ 9,835,477**	**$ 8,351,891**	**$ 8,116,845**	**$ 10,178,748**	**$ 10,859,947**
Funding Sources						
Tax Revenues	$ 5,756,262	$ 5,570,865	$ 5,515,156	$ 2,353,273	$ 2,361,344	$ 2,295,059
Non-Tax Revenues	1,452,818	1,625,093	2,298,727	368,621	337,555	341,240
Cash Reappropriated	155,634	2,639,519	538,008	5,394,951	7,479,849	8,223,648
Total	**$ 7,364,714**	**$ 9,835,477**	**$ 8,351,891**	**$ 8,116,845**	**$ 10,178,748**	**$ 10,859,947**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	DC Administrator	1.00	1.00	1.00
1	Full-Time	Staff Sergeant	1.00	1.00	1.00
1	Full-Time	Program Director	1.00	1.00	1.00
6	Full-Time	Sergeants	6.00	6.00	6.00
4	Full-Time	Corporals	4.00	4.00	3.00
36	Full-Time	Detention Officers	34.00	36.00	35.83
2	Full-Time	Sheriff County Work Program Officer	2.00	1.00	1.00
1	Full-Time	Medical Officer	0.00	0.00	1.00
1	Full-Time	Transport Sergeant	1.00	1.00	1.00
1	Full-Time	Accounting Clerk IV	1.00	1.00	1.00
3	Full-Time	Support Staff	2.00	2.75	3.00
1	Full-Time	Re-entry Coordinator	0.00	0.75	1.00
58		Total Program	53.00	54.50	55.83

Search and Rescue (SAR)

Department Overview

The Search & Rescue (SAR) activity was created after the voters approved a mill levy in 1986 of up to 1.00 mills restricted to Search and Rescue needs. The Sheriff's Office is responsible for all Search and Rescue missions in the County. Trained deputies act as incident commanders in support of highly skilled volunteer groups. The volunteers are organized into specialty groups including:

- Sheriff's Posse
- Gallatin Valley Snowmobile Association
- Gallatin Ham Radio Club
- Civil Air Patrol
- Big Sky Search and Rescue
- West Yellowstone Search and Rescue
- Tactical Divers
- Alpine Hasty Team
- The Salvation Army
- Backcountry Hasty Team
- Western Montana Search Dogs

Volunteers that make up Search and Rescue in the County come from all walks of life including professors, construction workers, doctors, retired persons, computer programmers and real estate brokers. We have recognized experts in the fields of technical climbing, technical radio operation, avalanches, extreme snowmobile operation and search operations.

The Board meets on a regular basis and prioritizes the utilization of the tax funds generated by the millage. In FY 2014 the millage was increased to 1.00, up 0.14 from FY 2013, bringing the mills to the maximum approved by the voters. The millage will remain at the amount of taxes raised in FY 2015 plus newly taxable property for FY 2016. The Search and Rescue Activity is part of the Public Safety Fund.

Department Goals

- Continue advanced training.
- Maintain a staff development program.
- Pay down debt on the West Yellowstone SAR Building.
- Build up and maintain an operating reserve for unexpected events.
- Maintain and update equipment.
- Increase public knowledge of Search & Rescue services.
- Continue to provide quick, caring, and skillful service delivery.

Recent Accomplishments

- Accelerated payments on the West Yellowstone SAR building.
- Improved teamwork with American Medical Response (AMR), through the continuation of a Reach & Treat (RAT) team that trains with Search & Rescue.
- Integrated training on Search Management techniques (including recent advances).
- Improved communication link between County Dispatch and SAR teams.
- Replaced Big Sky repeater with a more robust system.
- Worked through legal concerns and have reestablished a helicopter short haul program.

Search and Rescue (SAR)

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 14,155	$ 18,967	$ 33,405	$ 20,500	$ 20,508	$ 20,508
Operations	114,779	189,929	151,300	196,477	196,477	196,477
Debt Service	70,000	60,000	60,000	60,000	60,000	50,000
Capital Outlay	31,599	121,399	19,928	135,962	135,962	163,623
Transfers Out	-	-	-	-	-	-
Total	**$ 230,533**	**$ 390,295**	**$ 264,633**	**$ 412,939**	**$ 412,947**	**$ 430,608**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	230,533	390,295	264,633	412,939	412,947	430,608
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 230,533**	**$ 390,295**	**$ 264,633**	**$ 412,939**	**$ 412,947**	**$ 430,608**
Funding Sources						
Tax Revenues	$ 244,105	$ 252,964	$ 249,802	$ 252,964	$ 252,964	$ 262,557
Non-Tax Revenues	48,627	67,589	60,830	318,468	69,672	27,242
Cash Reappropriated	(62,199)	69,742	(45,999)	(158,493)	90,311	140,809
Total	**$ 230,533**	**$ 390,295**	**$ 264,633**	**$ 412,939**	**$ 412,947**	**$ 430,608**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		Overtime for Sheriff Deputy All volunteer team	
		Total Program	0

PUBLIC WORKS

Road & Bridge Complex - 2008

Overview of Public Works

Summary of Public Works Activity

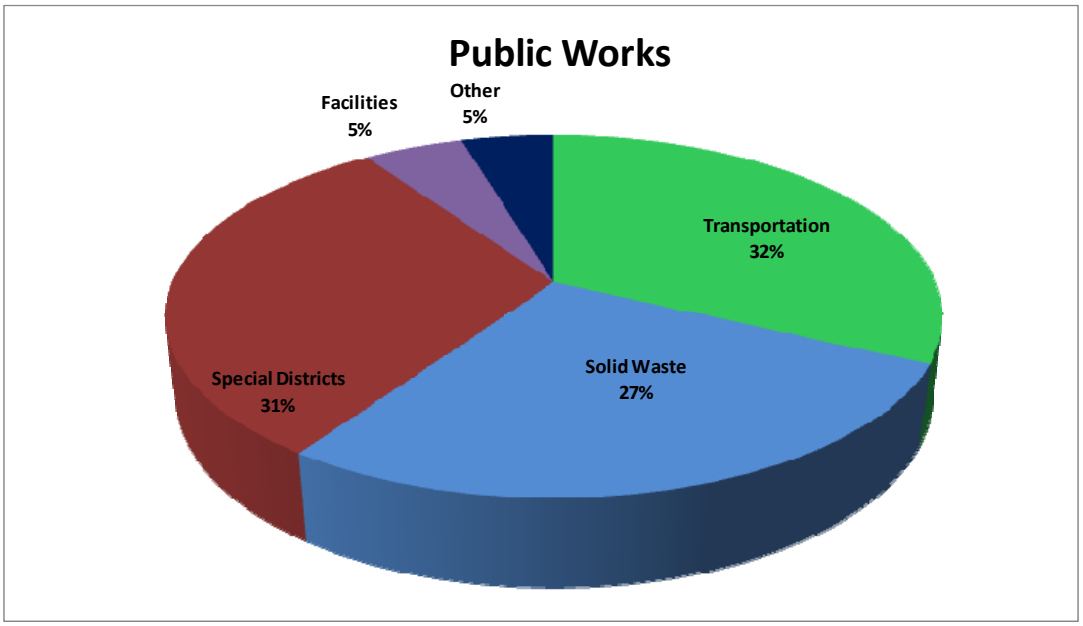
The Public Works section of the budget includes the Airport at Three Forks, Bridge, CTEP, County Facilities, Motor Pool, Other Public Works, Noxious Weed Control, Road, Road Impact Fee, State Gas Tax, Junk Vehicle, Rural Improvement District (RID) Maintenance and Bond, and Solid Waste Funds. Included with these funds are any grants under their jurisdiction.

The largest component of the activity is the Transportation – Road, Bridge, Gas Tax, etc. at $15,253,843. Priorities for Road and Bridge projects for the year are included in the individual information pages for each fund. The next largest component is Special Districts including RID's Water and Sewer etc. with $14,708,803 in expenses.

Coming in third are the two Solid Waste Districts; Gallatin Solid Waste Management District (Logan Landfill/Recycling) and West Yellowstone/Hebgen Basin Refuse District at $13,125,057.

Working Capital/Fund Balance (Cash) funds $24,357,429 in expenses. Revenues are projected to be $23,294,642 and expenses are set at $47,652,071. Road, Bridge and Gas Tax projects in progress account for $3.0 million of uses. Capital Projects/capital outlay accounts for $1.9 million of the uses of working capital, with RID Maintenance, Construction and Bond expenses using $8.3 million; Facilities accounts for $1 million, and Solid Waste Activity accounting for $8.5 million.

Expenses in the Road and Bridge funds include carry-over of projects started in FY 2015 that will be completed in FY 2016. The following graph shows the areas and the percent they represent of the Public Works Activities.



Overview of Public Works

PUBLIC WORKS ACTIVITIES						
			FY 2016 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	Bridge	1,206,385	912,396	1,011,097	1,320,777	602,716
1000	Three Forks Airport	64,488	63,104	93,221	117,559	38,766
2110	Road	2,611,441	2,784,148	4,063,701	5,947,849	900,000
2111	Road Impact Fee	45,785	66,675	15,150	76,198	5,627
2140	Noxious Weed	176,912	156,676	313,248	377,482	92,442
2372	Permissive Medical Levy	15,336	11,976	185,286	189,379	7,882
	Lighting Districts	28,516	27,936	19,654	36,700	10,890
2500	RID Maintenance Districts	5,234,700	6,033,796	1,569,131	7,602,926	-
2820	Gas Tax	575,557	589,951	315,600	905,551	-
2830	Junk Vehicle	110,766	96,660	24,228	120,888	-
2840	Noxious Weed Grants	8,573	8,333	7,500	15,833	-
2865	DNRC Grants	-	-	-	-	-
2900	P.I.L.T.	291,052	476,838	-	476,838	-
2902	Forest Receipts Title III	-	1,620	-	1,620	-
2987	TIGER Grant	300,022	308,044	-	308,044	(0)
3400	Rural Revolving	1,091,241	1,110,759	15,000	1,045,759	80,000
	RID Bond Payments	146,028	344,094	983,461	1,327,555	(0)
4010	County Buildings Cap Prjts.	1,100,000	2,581,902	2,515,400	4,377,418	719,884
4200	RID Construction	256,740	920,539	-	920,539	-
4310	CTEP Projects	(123,235)	-	396,476	396,476	-
4320	Infrastructure Grant	-	24	-	24	-
4331	Junk Vehicle Cap Imp	133,163	135,206	-	135,206	-
4430	CDBG - Projects	-	9,292	440,708	450,000	-
	Solid Waste Districts	9,448,791	11,687,126	4,637,931	13,125,057	3,200,000
6010	Motor Pool	35,721	46,828	37,000	73,828	10,000
6050	Employee Health Insurance	324,250	335,377	759,676	849,059	245,994
6070	Facilities Budget	1,020,674	1,004,507	1,421,342	2,374,975	50,874
6120	Liability Insurance Fund	99,343	230,123	37,504	220,747	46,880
	T. V. District	**77,734**	**109,345**	**19,425**	**128,770**	-
	Dike Distrcits	64,032	98,811	25,200	124,011	-
	Cemetery Districts	152,563	177,364	99,206	276,570	-
	Transportation District	**(22,173)**	**20,883**	**1,861,762**	**1,882,645**	-
	Water & Sewer Districts	31,690	59,282	2,426,735	2,445,787	40,230
		-	-	-	-	-
	ACTIVTITY TOTAL	24,506,095	30,409,613	23,294,642	47,652,071	6,052,184

Public Works activities as a percentage of total Expenses, Cash, Non-Tax and Taxes show that Public Works activities make up 34.73**%** of the total budget, Taxes required to support the budget account for 25.85**%** of all taxes charged by Gallatin County.

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Approved Budget	21.80%	26.08%	32.36%	36.23%	32.45%	34.67%	34.73%
Cash available	21.20%	33.97%	47.45%	39.90%	51.28%	47.81%	46.02%
Non-Tax Revenues	27.46%	21.93%	28.60%	44.92%	23.83%	26.79%	29.41%
Taxes	15.76%	16.45%	21.67%	22.16%	20.94%	21.78%	25.85%

Overview of Public Works

Public Works Activity

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 3,955,732	$ 4,372,741	$ 3,998,476	$ 4,339,758	$ 4,392,566	$ 4,439,114
Operations	11,827,559	22,934,882	7,638,818	15,019,064	21,168,826	23,115,159
Debt Service	1,547,616	2,953,409	2,198,133	2,483,120	2,951,958	3,147,889
Capital Outlay	2,248,799	13,341,106	2,279,311	15,640,507	16,638,671	16,949,908
Transfers Out	-	-	-	-	-	-
Total	**$ 19,579,706**	**$ 43,602,138**	**$ 16,114,739**	**$ 37,482,448**	**$ 45,152,021**	**$ 47,652,070**
Budget by Fund Group						
General Fund	$ 1,219,696	$ 1,721,595	$ 1,473,526	$ 1,558,133	$ 1,565,858	$ 1,438,336
Special Revenue Funds	7,235,432	20,672,400	5,994,245	13,375,262	16,140,394	16,271,839
Debt Service Funds	909,055	2,059,630	1,931,419	2,185,383	2,954,569	2,373,314
Capital Project Funds	1,688,626	2,411,900	1,133,269	3,596,173	4,597,471	5,359,124
Enterprise Funds	4,132,650	11,772,415	4,473,375	14,556,332	14,556,332	13,125,057
Internal Service Funds	2,459,497	3,214,909	1,604,872	2,211,166	3,339,921	3,518,609
Trust & Agency Funds	1,934,751	1,749,289	-	-	1,997,477	5,565,792
Total	**$ 19,579,706**	**$ 43,602,138**	**$ 16,610,707**	**$ 37,482,448**	**$ 45,152,021**	**$ 47,652,070**
Funding Sources						
Tax Revenues	$ 7,468,380	$ 6,799,684	$ 6,287,228	$ 6,763,560	$ 8,368,294	$ 10,759,116
Non-Tax Revenues	6,399,636	13,642,356	8,140,410	7,862,745	11,987,510	12,535,526
Cash Reappropriated	5,711,690	23,160,098	2,183,068	22,856,144	24,796,217	24,357,428
Total	**$ 19,579,706**	**$ 43,602,138**	**$ 16,610,707**	**$ 37,482,448**	**$ 45,152,021**	**$ 47,652,070**

Activity Personnel – Only positions in County Payroll included.

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
5	Full-Time	Department Heads	5.00	5.00	5.00
3	Full-Time	Foreman	3.00	3.00	3.00
37	Full-Time	Equipment Operator/Mechanic	37.20	37.20	37.20
8	Full-Time	Professional Staff	7.52	7.52	7.52
9	Full-Time	Administrative Support	8.62	8.97	8.87
62		Total Program	61.34	61.59	61.59

Airport At Three Forks – Pogreba Field

Department Overview

The Three Forks Airport (Pogreba Field) was named after a Korean War aviator from the Three Forks area. The Three Forks airport board administers the day-to-day activity of the airport. The County Commission appoints the board and signs all contracts.

The Pogreba Field Airport is used primarily for general aviation with no passenger service offered. Funding for this activity is generated from a 0.10 mill levy on all taxpayers within Gallatin County.

The FY 2016 Budget will maintain the current mill levy, with capital projects authorized based on available funds within the County. No borrowing has been approved.

Department Goals

- Maintain the runway and airport grounds in a safe condition.
- Comply with applicable FAA rules and regulations.
- Enhance the field's capability and community benefit through grants, education and community support.
- Operate the airport in a manner that minimizes operating expenses and liability.

Recent Accomplishments

- Applied for and received grant funds from the FAA and the Montana Aeronautics Division (MDOT) to complete runway surface maintenance.

Airport At Three Forks – Pogreba Field

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 4,799	$ 6,703	$ 3,305	$ 5,475	$ 5,565	$ 5,565
Operations	34,243	36,767	22,114	32,810	32,810	32,810
Debt Service	2,285	2,316	2,244	2,253	2,253	2,253
Capital Outlay	-	498,525	467,908	250,456	250,456	76,931
Transfers Out	-	22,899	22,899	-	-	-
Total	**$ 41,327**	**$ 567,210**	**$ 518,470**	**$ 290,994**	**$ 291,084**	**$ 117,559**
Budget by Fund Group						
General Fund	$ 41,327	$ 94,141	$ 518,470	$ 290,994	$ 291,084	$ 117,559
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	473,069	473,069	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 41,327**	**$ 567,210**	**$ 991,539**	**$ 290,994**	**$ 291,084**	**$ 117,559**
Funding Sources						
Tax Revenues	$ 23,708	$ 42,449	$ 41,859	$ 50,061	$ 50,036	$ 48,822
Non-Tax Revenues	24,232	36,792	30,553	223,175	217,888	44,399
Cash Reappropriated	(6,613)	487,969	919,127	17,758	23,160	24,338
Total	**$ 41,327**	**$ 567,210**	**$ 991,539**	**$ 290,994**	**$ 291,084**	**$ 117,559**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	Airport Manager	0.30	0.30	0.30
1		Total Program	0.30	0.30	0.30

Facilities – Central Maintenance

Department Overview

The County Facilities Fund was established to track expenses for each County building. Costs include cleaning, heating, cooling, upkeep and other costs associated with each building. As directed by the County Administrator, the Facilities Department's primary responsibility is the day-to-day operation of County buildings, inclusive of the Courthouse, Detention Center, Law & Justice Center, District Court #3, Guenther Memorial Building, 911 Center and Courthouse Annex. The Facilities/Procurement Manager is responsible for the activities and expenses associated with maintaining County buildings.

The FY 2016 Budget shows no increase in the Department's operations budget, which is funded through building maintenance charges received from each County and City department that are located in County buildings. The Facilities budget is approved by the County Commission in April of each year prior to the beginning of the budget process to allow departments to budget for any increase in fixed costs.

Department Goals

- Maintain functional, efficient, compliant and safe County buildings.
- Zero staff accidents.
- Buildings ready for business at start of each day.
- Ensure all applicable building codes and ADA guidelines are identified and maintained.
- Continue to upgrade equipment/building components as needed within budgets and FCI accounts.
- Ensure prompt, professional and cost effective customer service.

Recent Accomplishments

- Completed annual building-by-building ADA review and made all necessary corrections as noted.
- Completed all annual building fire protection/alarm testing/generator testing.
- Replaced folding towel dispensers (75) with roll dispensers. Will save paper & reduce costs by 40%.
- Procurement administration continues to maintain/update a contractor's insurance program.
- Completed performance improvement plan with one employee.
- Completed (for the first time) a major spare parts inventory and created a database by building.
- Completed brick/mortar repairs at the Museum.
- **Courthouse** – install new carpet in all offices, paint 3rd floor lobby walls, contracted to install backup generator, significant concrete repairs, remodel Clerk & Recorder office, travertine floor clean/sealing, work with contractor & 911 on roof tower project.
- **Courthouse Annex** – remodel half wall, replace leaking fire line piping, reconfigure many workstations, recommend vaccine storage solution (two smaller lab refrigerators with a new circuit), remodel restrooms, replace fire system main trip valve, RFP design for adding a backup boiler.
- **Judge Guenther Center** – begin working on RFP to replace building HVAC controls, find a storage location & move Attorney's office storage, build an in house storage area, retrofit exterior HID fixtures w/ LED technology (energy savings), replace internals for main fire line valve.
- **Law & Justice Center** – replace boiler and re-design exhaust piping, carpet replacement in main lobbies and Youth Probation office, replace 24/7 fixtures with LED lamps (energy savings), contract out to install parking lot lighting, painting in Justice Court, replace sewer drain line in boiler room (backing up), replace entrance and cooling tower roofing membranes, complete Victim Witness office safety remodel.
- **911/Fire** –General maintenance.
- **Detention Center** – retrofit some parking lot lights with LED (energy savings), replace 24/7 lamps with LED (energy savings), add cleanout access for dryer vents, add hub-less pipe couplers to enable future plumbing repairs (currently not accessible), remodel interview area into an office.

Facilities – Central Maintenance

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 424,512	$ 446,730	$ 444,851	$ 438,054	$ 462,452	$ 458,345
Operations	995,431	1,206,713	1,010,021	1,181,317	1,181,317	1,083,840
Debt Service	-	-	-	-	-	-
Capital Outlay	250,000	869,600	350,000	1,361,195	1,336,797	1,902,976
Transfers Out	-	-	-	-	-	-
Total	**$ 1,669,943**	**$ 2,523,043**	**$ 1,804,872**	**$ 2,980,566**	**$ 2,980,566**	**$ 3,445,161**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	250,000	869,400	200,000	769,400	769,400	1,070,186
Enterprise Funds	-	-	-	-	-	
Internal Service Funds	1,419,943	1,653,643	1,604,872	2,211,166	2,211,166	2,374,975
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,669,943**	**$ 2,523,043**	**$ 1,804,872**	**$ 2,980,566**	**$ 2,980,566**	**$ 3,445,161**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	1,450,650	1,564,036	1,454,553	1,522,342	1,522,342	1,522,342
Cash Reappropriated	219,293	959,007	350,319	1,458,224	1,458,224	1,922,819
Total	**$ 1,669,943**	**$ 2,523,043**	**$ 1,804,872**	**$ 2,980,566**	**$ 2,980,566**	**$ 3,445,161**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1.00	Full-Time	Facilities/Procurement Manager	1.00	1.00	1.00
4.00	Full-Time	Maintenance Worker II	4.00	4.00	4.00
1.00	Full-Time	Administrative Assistant	0.75	1.00	1.00
2.00	Part-Time	Maintenance Worker	0.74	0.74	0.74
7.00		Total Program	6.49	6.74	6.74

Noxious Weed

Department Overview

The Noxious Weed Fund tracks the costs incurred by the Gallatin County Noxious Weed District. The Noxious Weed District is administered by the Noxious Weed Board, which is appointed by the County Commission. The Board hires a Noxious Weed Coordinator who is responsible for the control of weeds that have been identified and adopted as Noxious Weeds within Gallatin County and the State of Montana.

The Board and its coordinator have identified four essential components of a successful County noxious weed management department. Each component of the District policy reinforces, strengthens and contributes to the success of the other components. These four components are:

- Management: The District, with the help of seasonal spray crews treat County properties (Roadsides, County Maintained Gravel Pits, County Parks, Fairgrounds, Rest Home and other County Properties) for noxious weeds and assist municipalities on a critical need basis.
- Education: The District participates in many activities to provide information and technical assistance to County residents regarding noxious weed management on their property. The District participates in small acreage inspections, weed pulls, seminars, Home Owner's Association (HOA) meetings, trade shows and develop Weed Management Area (WMA) grant projects.
- Enforcement: The District contacts both private and public landowners regarding uncontrolled noxious weed infestations on their property after a formal complaint has been filed. The enforcement program focuses on complaints from previous years, new complaints and educating landowners.
- Cooperative Projects: The Weed District works with all public entities; Federal, State, County and City to coordinate noxious weed management efforts on public lands located within the County.

Department Goals

- Act as coordinating agency for noxious weed management with Federal, State, County and local agencies and the public.
- Manage noxious weeds on County owned properties.
- Conduct PROACTIVE program to increase public awareness and on-the-ground management of noxious weeds with landowners.
- Conduct PROACTIVE program to increase compliance with noxious weed law.

Recent Accomplishments

- Continued Noxious Weed Trust Fund Grants for North Horseshoe Hills WMA and assisted Extension in writing Story Hills WMA Grant (awarded $20,000) and Dry Creek WMA Grant (awarded $10,000).
- Carport with concrete pad added to the west side of the shop for protecting rental sprayers from the elements. Carport also has an electric hoist to lift rental sprayers into and out of trucks.
- 2nd Annual Spray Day in Big Sky with Big Sky Weed Committee and Madison County Weed District.
- Educational activities including: weed pulls, site visits, HOA meetings, trade shows, workshops & fair.
- Cooperative spray/educational projects with Big Sky Weed Committee, Montana State University (MSU), Bureau of Land Management (BLM), Fish, Wildlife & Parks (FWP), United States Forest Service (USFS), Department of Natural Resources and Conservation (DNRC), Gallatin Valley Land Trust, Montana Department of Transportation, Madison County and the cities of Bozeman, Belgrade, Three Forks, Manhattan and West Yellowstone.
- Subdivision Preliminary Plat & Final Plat Review of Weed Management Plans as well as Gravel Pit Weed Management Plan review and Gravel Pit Certification.
- Investigated formal complaints for violations of the Noxious Weed Law. One required a court order for County treatment. All others were resolved with the landowners.
- Conducted annual County Weed Manager's meeting for public agencies: Meeting focused on (1) indentifying cooperative treatment projects (2) Overview of agency projects from 2014 and (3) proposed agency projects for 2015.

Noxious Weed

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 187,300	$ 191,305	$ 185,898	$ 192,948	$ 197,134	$ 197,134
Operations	123,397	182,078	115,366	153,727	153,727	152,312
Debt Service	-	-	-	-	-	-
Capital Outlay	22,025	41,939	7,849	34,981	43,036	53,036
Transfers Out	-	-	-	-	-	-
Total	**$ 332,722**	**$ 415,322**	**$ 309,113**	**$ 381,656**	**$ 393,897**	**$ 402,482**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	332,722	415,322	309,113	366,656	378,897	377,482
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	15,000	-	15,000	15,000	25,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 332,722**	**$ 430,322**	**$ 309,113**	**$ 381,656**	**$ 393,897**	**$ 402,482**
Funding Sources						
Tax Revenues	$ -	$ -	$ 1,387	$ -	$ -	$ -
Non-Tax Revenues	309,022	291,542	289,560	279,204	279,204	323,248
Cash Reappropriated	23,700	138,780	18,166	102,452	114,693	79,234
Total	**$ 332,722**	**$ 430,322**	**$ 309,113**	**$ 381,656**	**$ 393,897**	**$ 402,482**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Weed District Coordinator	1.00	1.00	1.00
1	Full-Time	Administrative Secretary I	0.75	0.75	0.75
1	Full-Time	Assistant Coordinator/Foreman	1.00	1.00	1.00
4	Seasonal	Seasonal Spray Techs			
7.00		Total Program	2.75	2.75	2.75

Other Public Works Activity

Department Overview

Other Public Works activities include Capital Projects, PILT, Forest Receipts, CTEP, TSEP, Central Communications, Lighting Districts, Water / Sewer Districts, Dike Districts, Cemetery Districts, Transit District, Television District and other miscellaneous areas. Each Activity is unique and tracks revenues and expenses coming from the activity. Districts are the County's method of collecting fees from the benefiting property to maintain improvements or to fund a requested service by the users of the service.

Department Goals

- Adhere to state law in creation, management and revisions to districts.
- Remain cognizant and sensitive to the public's perception of County activities while performing daily tasks.
- Organize maintenance activities, planning and capital improvement, to meet the goals set forth by the resolution creating the district.

Other Public Works Activity

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 49,396	$ 61,665	$ -	$ -	$ 37,050	$ 37,050
Operations	2,239,214	8,981,791	-	-	5,877,444	7,541,566
Debt Service	186,994	383,741	-	-	468,838	476,838
Capital Outlay	4,274,737	973,414	-	-	1,101,298	1,525,487
Transfers Out	-	-	-	-	-	-
Total	**$ 6,750,340**	**$ 10,400,611**	**$ -**	**$ -**	**$ 7,484,630**	**$ 9,580,941**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	2,545,967	4,411,864	-	-	1,540,916	2,222,693
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	954,202	959,438	-	-	1,101,298	1,633,401
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	883,785	3,359,397	-	-	1,128,755	1,143,634
Trust & Agency Funds	1,866,387	1,702,665	-	-	1,997,477	4,581,213
Total	**$ 6,250,340**	**$ 10,433,364**	**$ -**	**$ -**	**$ 5,768,446**	**$ 9,580,941**
Funding Sources						
Tax Revenues	$ 1,544,121	$ 2,202,450	$ -	$ -	$ 1,618,237	$ 2,697,527
Non-Tax Revenues	2,010,319	3,844,241	-	-	4,139,184	3,949,355
Cash Reappropriated	2,695,901	4,386,673	-	-	11,024	2,934,059
Total	**$ 6,250,340**	**$ 10,433,364**	**$ -**	**$ -**	**$ 5,768,446**	**$ 9,580,941**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	Motor Pool – Vehicle & General Maintenance	0.10	0.10	0.10
		Total Program	0.10	0.10	0.10

Road Department

Department Overview

The Road Fund is responsible for the construction, maintenance and administration of the County road system. Taxes for the Road Fund are paid on rural property (i.e. property outside Belgrade, Bozeman, Manhattan, Three Forks and West Yellowstone). The Road Department maintains approximately 800 miles of road with a budget of $5.9 million in FY16. The County Commission is responsible for county roads and the Commission hires the Road & Bridge Superintendent to administer the Road Department. The Commission approved the continuation of $153,000 for equipment leases from the Payment In Lieu of Taxes (PILT) Fund. The Department also manages Road Impact Fees, Gas Tax, Junk Vehicle and Road Improvement District Funds.

The Road impact fee fund tracks payments by developers for the increased road costs associated with any new development. The fund can only be expended on items that will enhance the County Road system. These funds are used to improve the transportation system affected by growth in the County. Changes in the collection of impact fees and the completion of several large projects have nearly exhausted the existing fund.

State Gas Tax is a statutory provision of the fuel tax laws of the State of Montana. The County receives a percentage of gas taxes paid to the State of Montana. The distribution is based on the number of road miles of public roads outside of city boundaries and population in Gallatin County versus other counties. The fund is used to purchase materials and contracts for road maintenance. No personnel are employed through this fund.

Department Goals

- Provide the best quality transportation network possible with available funding.
- Safeguard the public by holding to a high maintenance and emergency response standard.
- Remain cognizant & sensitive to public's perception of our activities while performing daily tasks.
- Work as a team in an efficient/effective manner.
- Organize daily road maintenance activities, planning and capital improvement, to meet the goals set forth by the County Commission.
- FY16 Road Department Priorities:
  - Chipseal approximately 20 miles of pavement utilizing Road and Gas Tax funds.
  - Perform routine road maintenance on an as needed basis.
  - Overlay several miles of pavement with recycled asphalt.
  - Significant patching to repair various asphalt roads.
  - Realign, rebuild and gravel Richman Road.

Recent Accomplishments

- Applied recycled asphalt to Brackett Creek Road.
- Applied recycled asphalt to L Street in conjunction with the City of Bozeman.
- Rebuilt and repaved Alaska Road South in preparation for the new I-90 interchange.
- Applied a chip seal to over 16 miles of pavement and millings.
- Provided maintenance to over 800 miles of road.

Road Department

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 1,774,012	$ 1,893,814	$ 1,837,951	$ 1,906,328	$ 1,914,162	$ 1,925,130
Operations	1,549,479	2,678,360	1,699,270	2,557,946	2,802,680	3,013,509
Debt Service	54,621	380,545	67,341	94,743	94,743	94,743
Capital Outlay	406,425	1,490,000	128,700	1,336,625	1,349,034	2,133,639
Transfers Out	-	-	-	-	-	-
Total	**$ 3,784,537**	**$ 6,442,719**	**$ 3,733,262**	**$ 5,895,642**	**$ 6,160,619**	**$ 7,167,021**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	3,498,562	5,927,719	3,378,762	5,418,717	5,683,694	5,947,849
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	285,975	515,000	354,500	476,925	476,925	1,219,172
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 3,784,537**	**$ 6,442,719**	**$ 3,733,262**	**$ 5,895,642**	**$ 6,160,619**	**$ 7,167,021**
Funding Sources						
Tax Revenues	$ 3,064,465	$ 3,083,772	$ 3,052,934	$ 3,261,643	$ 3,247,961	$ 3,356,564
Non-Tax Revenues	995,300	1,088,704	933,900	1,023,562	1,023,562	1,023,562
Cash Reappropriated	(275,227)	2,270,243	(253,572)	1,610,437	1,889,096	2,786,895
Total	**$ 3,784,537**	**$ 6,442,719**	**$ 3,733,262**	**$ 5,895,642**	**$ 6,160,619**	**$ 7,167,021**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
1	Full-Time	Road & Bridge Superintendent	0.70	0.70	0.70
1	Full-Time	Engineering Technician	0.70	0.70	0.70
1	Full-Time	Shop Foreman	0.69	0.69	0.69
1	Full-Time	Road Foreman	1.00	1.00	1.00
3	Full-Time	Mechanics	2.65	2.65	2.65
18	Full-Time	Operators	18.00	18.00	17.75
1	Full-Time	Office Manager	0.65	0.65	0.65
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
1	Full-Time	Parts Technician	1.00	1.00	1.00
28		Total Program	26.39	26.39	26.14

Road Department – Bridge Activity

Department Overview

The Bridge Department is responsible for the construction, maintenance, and repair of bridges on both County maintained roads within Gallatin County and on streets within the municipalities of Gallatin County. The Department also is responsible for culverts and ditches utilized for the movement of water, as well as all guardrail installed on County maintained roads and bridges.

The Bridge Department's funds were moved into the General Fund in FY 2012, which is supported by taxes from all property owners within Gallatin County. The Bridge Department maintains over 200 bridges, and over 5,000 culverts, and has a budget of $1,320,777 in FY 2016. The Bridge Department is supervised by the County Road/Bridge Superintendent who reports to the County Commission. The Department has a Bridge Foreman that is responsible for crew activities.

In FY 2013, the County Commission established a Core fund for the County's major bridges. This fund will allow for the funding of structurally deficient or functionally obsolete bridges that are beyond the scope of the Bridge Department's annual budget ability. For FY 2016 the fund is at $1.2 Million.

Department Goals

- Safeguard the public by holding to a high maintenance and emergency response standard.
- Remain cognizant and sensitive to the public's perception of our activities while performing bridge repair, maintenance and construction tasks.
- Work as a team in an efficient manner.
- Organize daily maintenance activities, planning and capital improvement to meet the needs of the public and the goals set forth by the County Commission.
- FY 2016 Priorities:
  - Replace bridges on two bridges on Beatty Road, two bridges on Wilson Creek Road, and Dry Creek Road.
  - Remove bridges on Camp Creek Road and Nelson Road and replace them with culverts.
  - Provide needed routine maintenance to County bridges, culverts, ditches, and guardrail.
  - Perform needed drainage maintenance and improvements to County maintained roads.
  - Obtain outside engineering in preparation of replacing a bridge across the Gallatin River.

Recent Accomplishments

- Replaced bridges on Chapman Road, Cottonwood Road (2), and Monforton School Road.
- Replaced a bridge on Yadon Road with a culvert.
- Continued to repair roads damaged due to the flooding in the spring on 2014.
- Completed several bank stabilization projects.
- Prepared Alaska Road South and Richman Road for significant repair projects through culvert replacement and/or extension, and drainage and ditch improvements.

Road Department – Bridge Activity

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 500,960	$ 535,661	$ 448,375	$ 519,828	$ 527,463	$ 529,425
Operations	286,120	586,925	392,736	462,699	462,699	506,740
Debt Service	67,341	67,341	67,341	67,341	67,341	67,341
Capital Outlay	35,948	1,019,658	46,604	1,417,271	1,317,271	1,417,271
Transfers Out	-	-	-	-	-	-
Total	**$ 890,369**	**$ 2,209,585**	**$ 955,056**	**$ 2,467,139**	**$ 2,374,774**	**$ 2,520,777**
Budget by Fund Group						
General Fund	$ 890,369	$ 1,409,585	$ 955,056	$ 1,267,139	$ 1,274,774	$ 1,320,777
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	800,000	-	1,200,000	1,100,000	1,200,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 890,369**	**$ 2,209,585**	**$ 955,056**	**$ 2,467,139**	**$ 2,374,774**	**$ 2,520,777**
Funding Sources						
Tax Revenues	$ 747,405	$ 1,029,712	$ 1,019,415	$ 955,286	$ 955,491	$ 1,021,233
Non-Tax Revenues	78,000	70,000	71,450	70,000	70,000	70,000
Cash Reappropriated	64,964	1,109,873	(135,809)	1,441,853	1,349,283	1,429,544
Total	**$ 890,369**	**$ 2,209,585**	**$ 955,056**	**$ 2,467,139**	**$ 2,374,774**	**$ 2,520,777**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Bridge Foreman	1.00	1.00	1.00
5	Full-Time	Equipment Operators	5.00	5.00	5.00
1	Part-Time	Road Superintendent	0.30	0.30	0.30
1	Part-Time	Engineer	0.30	0.30	0.30
1	Part-Time	Shop Foreman	0.26	0.21	0.21
1	Part-Time	Mechanic	0.35	0.35	0.35
1	Part-Time	Office Manager	0.25	0.25	0.25
11		Total Program	7.46	7.41	7.41

Road Department – Junk Vehicle

Department Overview

The Gallatin County Junk Vehicle Program is a state mandated service, funded through a small percentage of a fee on all vehicles registered in Montana. The Program is overseen by the Montana Department of Environmental Quality. The Motor Vehicle Recycling Program also generates income for the program through the recycling of the junk vehicles.

The Junk Vehicle Program removes vehicles at the owner's request, assists the local law enforcement agencies in the removal of abandoned junk vehicles, and provides assistance to the state regarding the regulation of licensed junkyards. In addition, the Junk Vehicle Department is responsible for responding to complaints regarding unauthorized junkyards and junk vehicles.

The Junk Vehicle Program funds a part time equipment operator, a part time Junk Vehicle Director, and part time administrative support. All costs associated with the Junk Vehicle Program operations are paid from the Junk Vehicle Fund. The Junk Vehicle Capital Improvement Fund has allowed the program to save for future replacement of the equipment used to remove and recycle cars.

Department Goals

- To recycle Junk Vehicles in an efficient and timely manner.
- To provide exceptional customer service to both members of the public and public agencies.
- Provide assistance to other local government entities for removal of abandoned junk vehicles.
- To provide assistance to the State of Montana in the regulation of licensed and unlicensed junkyards.
- To assist local landowners with the cleanup of their property by providing free removal of junk vehicles.

Recent Accomplishments

- Assisted several landowners with compliance with State Law regarding junk vehicles by removing them at the owner's request.
- Assisted the Bozeman City Police Department, Belgrade City Police Department, Montana Highway Patrol, and the Gallatin County Sheriff's Department with removal of abandoned junk vehicles.
- Provided numerous training opportunities for emergency responders and law enforcement.
- Completed State required inspections for licensed junk yards.

Road Department – Junk Vehicle

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 17,371	$ 31,839	$ 18,892	$ 32,233	$ 32,631	$ 32,884
Operations	12,227	93,065	7,466	88,655	88,257	88,004
Debt Service	-	-	-	-	-	-
Capital Outlay	-	134,143	-	134,848	134,848	135,206
Transfers Out	-	-	-	-	-	-
Total	**$ 29,598**	**$ 259,047**	**$ 26,358**	**$ 255,736**	**$ 255,736**	**$ 256,094**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	29,598	124,904	26,358	120,888	120,888	120,888
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	134,143	-	134,848	134,848	135,206
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 29,598**	**$ 259,047**	**$ 26,358**	**$ 255,736**	**$ 255,736**	**$ 256,094**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	57,027	14,138	13,508	101,995	90,159	24,228
Cash Reappropriated	(27,429)	244,909	12,850	153,741	165,577	231,866
Total	**$ 29,598**	**$ 259,047**	**$ 26,358**	**$ 255,736**	**$ 255,736**	**$ 256,094**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Part-Time	Junk Vehicle Director	0.10	0.25	0.25
1	Full-Time	Equipment Operator	0.10	0.10	0.10
1	Part-Time	Office Manager	0.10	0.10	0.10
		Total Program	0.30	0.45	0.45

Rural Improvement Districts (RID)

Department Overview

Rural Improvement Maintenance Districts are normally created when a majority of the residents of an area band together and request the creation of a Rural Improvement District (RID) by the County Commission. RID's are usually for the construction or improvement of roads, water or sewer systems in their area. When the RID is created, the County becomes responsible under state statute to maintain the improvements. The Maintenance District is the County's method of collecting fees from the benefiting property to maintain the improvements.

RID's that have been created include roads, parks, water, sewer and parking areas. The County contracts with an engineering firm to administer the districts and to estimate the cost of maintaining and replacing the improvements, as required by state law.

On a yearly basis, the engineer prepares a report showing the activities for the prior year, the projects for the coming year and projects improvements up to 20 years into the future. The engineer recommends a square foot fee for each of the 60 Maintenance Districts.

The County Clerk & Recorder, upon commission approval of the engineer's recommendation, publishes a notice and mails notices to each owner of record, plus those parties known to have an interest in the property, showing the amount of the fee for each district. After a public hearing the Commission reviews and amends the districts' fees and boundaries. The Commission then approves through resolution the fees and area for each district.

Department Goals

- Adhere to state law in creation, management and revisions to districts.
- Remain cognizant and sensitive to public's perception of our activities while performing daily tasks.
- Work as a team in an efficient manner.
- Organize maintenance activities, planning and capital improvement to meet the goals set forth by the resolution creating the district.

Recent Accomplishments

- Creation of 4 Maintenance only RIDs.
- Creation of 2 Bond and Maintenance RID's.

Rural Improvement Districts (RID)

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	823,531	6,514,321	2,280,012	7,469,001	7,469,001	7,602,926
Debt Service	874,131	2,272,258	1,931,419	2,185,383	2,185,383	2,373,314
Capital Outlay	250,752	250,752	105,700	1,000,000	1,000,000	920,539
Transfers Out	-	-	-	-	-	-
Total	**$ 1,948,414**	**$ 9,037,331**	**$ 4,317,132**	**$ 10,654,383**	**$ 10,654,383**	**$ 10,896,779**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	823,531	6,514,321	2,280,012	7,469,001	7,469,001	7,602,926
Debt Service Funds	874,131	2,272,258	1,931,419	2,185,383	2,185,383	2,373,314
Capital Project Funds	250,752	250,752	105,700	1,000,000	1,000,000	920,539
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,948,414**	**$ 9,037,331**	**$ 4,317,132**	**$ 10,654,383**	**$ 10,654,383**	**$ 10,896,779**
Funding Sources						
Tax Revenues	$ 2,088,682	$ 2,193,568	$ 2,171,633	$ 2,496,570	$ 2,496,570	$ 2,552,591
Non-Tax Revenues	15,750	-	920,539	-	-	-
Cash Reappropriated	(156,019)	6,843,763	1,224,960	8,157,814	8,157,814	8,344,188
Total	**$ 1,948,414**	**$ 9,037,331**	**$ 4,317,132**	**$ 10,654,383**	**$ 10,654,383**	**$ 10,896,779**

Department Personnel

No. of Positions	FT/PT	Title	FTE
		Contracted with outside engineering firm	
		Total Program	0

Solid Waste Disposal

Department Overview

Solid Waste Management in Gallatin County is handled through two separate and distinct districts. They are the Gallatin Solid Waste Management District and the Hebgen/West Yellowstone Refuse District. In addition, the Districts and County participate in recycling collection, information and educational programs. The Gallatin Solid Waste Management District offers a Household Hazardous Waste Event once a month at the Bozeman Convenience Site.

The Gallatin Solid Waste Management District is under the direction of the County Commission which appoints an Advisory Board. The Board meets monthly with the District Manager and staff at a public meeting held the fourth Wednesday of every month. The Manager operates the landfill under a Montana Department of Environmental Quality (DEQ) permit with the policies and procedures adopted by the County Commission and its Advisory Board, and County, State, and Federal regulations. The Manager supervises recycling and educational outreach, household hazardous waste, the disposal of municipal solid waste, light construction waste and heavy construction waste, bio-solids, woody waste and compost received at Logan Landfill and the Bozeman Convenience Site. The District is an Enterprise fund, funded through the collection of fees on the waste received. Tipping fees for FY 2016 are $27 per ton for municipal solid waste, $48 per ton for light construction and $58 per ton for heavy construction waste.

The Hebgen / West Yellowstone Refuse District is managed by an appointed board. The Board has hired a professional compost and transfer station manager to oversee the day to day operations. The district operates the first in-vessel compost facility in the State. This facility is made possible by the support of the National Park Service and its dedication to use the compost facility. The facility composts waste received from Yellowstone National Park during the summer. All waste not processed through composting is transported to the County's Logan Landfill. The District operates through a contract with the National Park Service and tipping fees charged to users of the transfer station.

An estimated 115,000 tons of solid waste will be disposed of at the Logan Landfill in FY 2016. The District receives waste from Gallatin, Madison, Broadwater, Jefferson Counties and Yellowstone National Park.

Department Goals

- Always provide safe, efficient, and integrated solid waste management programs at the Logan Landfill, the Bozeman Convenience site, and all of the District's operations.
- Continue to expand the Recycling program and Electronics Waste (E-waste) collection through our Environmental Educational Outreach program.
- Expand Household Hazardous Waste (HHW) program at the Bozeman Convenience Site and continue to educate the public on HHW.
- Continue to work with the DNRC on a Land Exchange for Section 6 on the east perimeter of the landfill in exchange for Section 1 of the Logan Springs Ranch.
- Contingent on the Logan Springs Land Exchange, begin the process of developing a master plan for the long range planning and expansion of the Logan Landfill.
- Continue to work with Montana DEQ for a permit to expand the Compost operation at the Logan Landfill.
- Contingent on the License Expansion Approval from MDEQ, construct a new compost facility along the west boundary of the landfill.
- Pending the Land Exchange and License Boundary Expansion for compost, update the current Logan Landfill Master Plan.
- Update Logan Landfill's Operation and Maintenance Manual and Operations Process and Policy Manual.
- Work on drafting a Debris Management Plan for the Gallatin Solid Waste Management District.
- Replace CAT 826H Compactor for a new trash compactor to maintain efficiency standards.

Solid Waste Disposal

Recent Accomplishments

- The site achieved a compacted waste density of 1,670 pounds per cubic yard over the last period. The industry standard for compacted waste density at landfills which operate 826-equivalent compactors is 1,200 pound per cubic yard. The District staff is far exceeding that metric with the operation. This high compaction is due to dedicated and consistent application of compaction techniques in conjunction with quality equipment and operators. The overall waste-to-soil ratio for the time period was 5.02:1. This is 10.4% increase in soil usage over the previous period. However, this remains a high waste to soil ratio which demonstrates the effectiveness of the alternative daily cover. In summary, the industry standard for landfills this size is a compacted waste density of 1,200 pound per cubic yard and a 3:1 waste to soil ratio which results in an overall volume per ton performance of 2.22 cubic yards per ton. The overall performance measured by GPS over this last period was 35% better than standard landfill performance metrics. The landfill staff are commended for obtaining this outstanding waste density and overall landfill performance which insures the landfill's life estimates are maintained, and in this case, actually extended via excellent performance criteria.
- Purchased a John Deer Crawler Dozer and completed a Wash Bay at the Logan Landfill shop.
- The preliminary application to the Montana Department of Natural Resources for a proposed land exchange was approved by the Land Board.
- Awarded a 3 year recycling contract for processing and hauling of recyclable commodities to Four Corners Recycling.
- MDEQ received the License Boundary Expansion Application for review and development of a draft Environmental Assessment for the proposed composting facility.
- Finished the Freeway Spring Rehabilitation Plan with Fish Wildlife and Parks and Great West Engineering.
- Completed Phase I of the Soil Vapor Gas Extraction Pilot program well (3) drilling project.
- The first grain harvest on the Logan Springs Ranch property yielded 2,966 bushels. The District received $18,433.01 for the crop.
- Site improvements for roads, slopes, ditches, litter control, seeding, and cover soil. Improved erosion and dust control using compost developed from the diversion of animals, bio-solids and chipped wood waste.
- Great West Engineering will be developing the final Cell 4 excavation, construction and design plan.
- The final design for Cell 4 will be submitted for review and approval to MDEQ.
- Awarded a five-year contract to Mark's Lumber for grinding and processing green clean wood waste at the Logan landfill and the Bozeman Convenience Site.
- The Recycling Outreach Educational program had new opportunities for outreach this fiscal year at the Bozeman Home Show, the Southwest Montana Builders Industry Association (SWMBIA), and the Sustainable Series session: Recycling and Waste: In the Loop
- Held a successful free e-waste collection event for Earth Day.
- Had a successful Customer and Board Appreciation lunch and dinner

Gallatin Solid Waste Management District
(Logan Landfill – Bozeman Convenience Site)

Solid Waste Disposal

Gallatin County Solid Waste District Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 843,178	$ 976,425	$ 869,072	$ 1,013,707	$ 982,537	$ 1,015,858
Operations	1,949,371	1,985,076	1,536,330	2,204,377	2,235,547	2,228,547
Debt Service	130,573	132,810	129,788	133,200	133,200	133,200
Capital Outlay	398,474	6,798,761	733,950	8,180,933	8,180,933	7,286,054
Transfers Out	-	-	-	-	-	-
Total	**$ 3,321,596**	**$ 9,893,072**	**$ 3,269,140**	**$ 11,532,217**	**$ 11,532,217**	**$ 10,663,659**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	3,321,596	9,893,072	3,269,140	11,532,217	11,532,217	10,663,659
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 3,321,596**	**$ 9,893,072**	**$ 3,269,140**	**$ 11,532,217**	**$ 11,532,217**	**$ 10,663,659**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	729,668	3,864,367	3,818,562	3,864,367	3,867,070	3,859,831
Cash Reappropriated	2,591,928	6,028,705	(549,422)	7,667,850	7,665,147	6,803,828
Total	**$ 3,321,596**	**$ 9,893,072**	**$ 3,269,140**	**$ 11,532,217**	**$ 11,532,217**	**$ 10,663,659**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	District Manager	1.00	1.00	1.00
1	Full-Time	Office Manager	1.00	1.00	1.00
1	Full-Time	Accountant	1.00	1.00	1.00
1	Full-Time	Site Foreman/Shop Foreman	1.00	1.00	1.00
2	Full-Time	Scale Operator – Logan Landfill	2.00	2.00	2.00
4	Full-Time	Equipment Operator	4.00	4.00	4.00
2	Full-Time	Mechanic	2.00	2.00	2.00
1	Full-Time	Site Maintenance Technician	1.00	1.00	1.00
1	Full-Time	Scale Operator (Bozeman Convenience Site)	1.00	1.00	1.00
1	Full-Time	Environmental Outreach Educator/Scale Operator	1.00	1.00	1.00
1	Full-Time	Seasonal Scalehouse Attendant/Operations Support	0.00	0.00	0.75
16		Total Program	15.00	15.00	15.75

Solid Waste Disposal

Hebgen / West Yellowstone Refuse District Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 203,600	$ 228,599	$ 190,132	$ 231,185	$ 233,572	$ 237,723
Operations	607,454	624,588	575,503	868,532	865,345	865,345
Debt Service	-	200	-	200	200	200
Capital Outlay	-	1,507,868	438,600	1,924,198	1,924,998	1,358,130
Transfers Out	-	-	-	-	-	-
Total	**$ 811,054**	**$ 2,361,255**	**$ 1,204,235**	**$ 3,024,115**	**$ 3,024,115**	**$ 2,461,398**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	811,054	2,361,255	1,204,235	3,024,115	3,024,115	2,461,398
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 811,054**	**$ 2,361,255**	**$ 1,204,235**	**$ 3,024,115**	**$ 3,024,115**	**$ 2,461,398**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ -	$ -	$ -
Non-Tax Revenues	729,668	824,200	607,785	778,100	778,100	778,100
Cash Reappropriated	81,386	1,537,055	596,450	2,246,015	2,246,015	1,683,298
Total	**$ 811,054**	**$ 2,361,255**	**$ 1,204,235**	**$ 3,024,115**	**$ 3,024,115**	**$ 2,461,398**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Operations Manager-Transfer Station	1.00	1.00	1.00
1	Full-Time	Facility Lead Operator	1.00	1.00	1.00
1	Part-Time	Operator	1.00	1.00	1.00
1	Part-Time	Seasonal worker	0.50	0.50	0.50
4		Total Program	3.50	3.50	3.50

Hebgen/West Yellowstone Refuse District Transfer Station/Compost

RECREATION AND OTHER

Overview of Recreation and Other

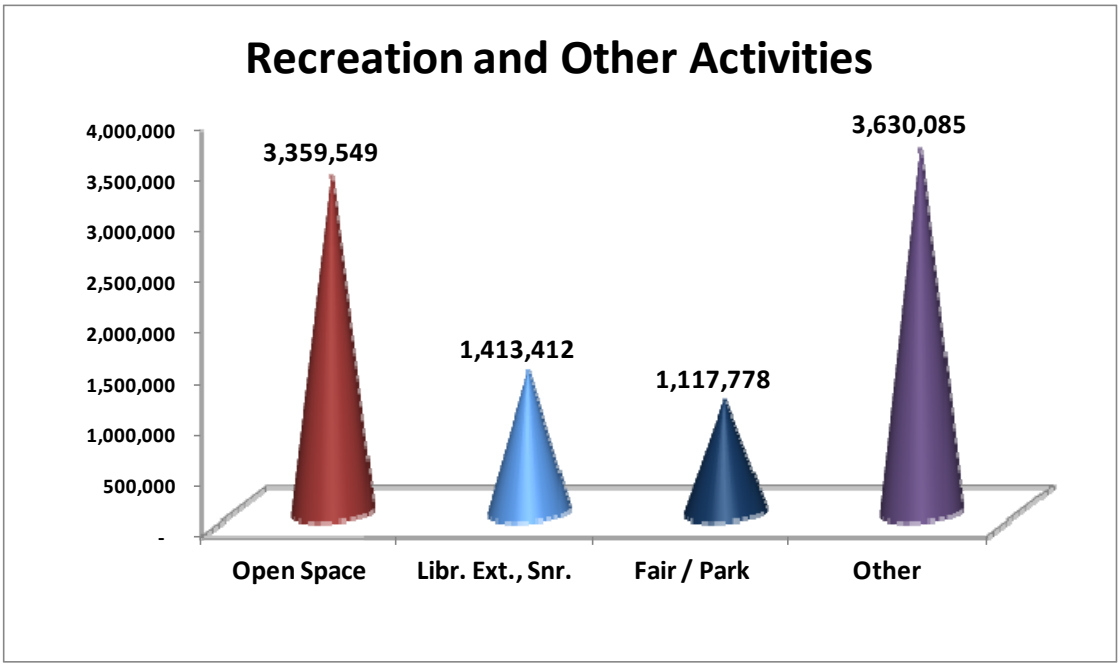
Summary of Recreation and Other Activity

The Recreation & Other section of the budget includes Economic Development, Extension Services, Fair Services, Copier Revolving, Liability Insurance, Library Contracts, Open Land Services, Park Activity and small minor services.

The largest component of the activity is the combination Open Land Administration and Open Land Capital Account. The County Fair Fund is the second largest component in this area.

The Working Capital/Fund Balance (Cash) funds $4,103,737 in expenses. Revenues are projected to be $5,987,023 and expenses are set at $10,090,759. Capital costs account for $2,089,602 of the uses of working capital, with $1.5 million coming from Open Space Acquisition. Open Space and Economic Development account for $0.9 million with Special Districts and Interdepartmental representing $0.4 million.

Haynes Pavilion



Overview of Recreation and Other

RECREATION AND OTHER ACTIVITIES						
			FY 2016 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 - Miscellaneou	-	232,517	665,220	897,737	-
1000	General Fund - Extension	-	40,028	129,785	169,813	-
1000	General Fund - Senior	-	59,041	191,432	250,473	-
2160	Fair	189,974	155,456	1,197,835	1,203,291	150,000
2210	Park	17,236	13,650	53,598	67,248	-
2220	Library	315,878	374,591	970,352	1,059,943	285,000
2255	Open Space Lands Board	485,561	510,112	88,000	598,112	-
2361	Historic Preservation	5,166	3,589	8,500	12,089	-
2395	Economic Development	366,643	365,564	-	365,564	-
2372	Permissive Medical Levy	5,963	3,672	56,809	58,064	2,417
2900	P.I.L.T.	425,626	1,047,790	-	1,047,790	-
2940	CDBG - Grant	-	23,831	36,517	60,348	-
3040	Open Land Bond	150,679	148,681	1,196,193	1,244,874	100,000
3205	Intercap Loan Revolving	25,357	-	512,285	512,285	-
4010	County Buildings Cap Prjts.	40,000	30,000	411,876	441,876	-
4140	Open Space Acquisition	1,663,544	1,328,178	75,500	1,403,678	-
4990	Stimulus Activity	748	748	-	748	-
6050	Employee Health Insurance	69,684	72,075	163,260	182,469	52,866
6110	Copier Revolving Fund	17,350	28,348	9,000	32,000	5,348
6120	Liability Insurance Fund	22,421	51,936	8,464	49,820	10,580
7350	Conservation Districts	144,268	216,069	210,396	426,465	-
7990	County Incentive Fund	15,681	4,071	2,000	6,071	-
		-	-	-	-	-
	ACTIVTITY TOTAL	3,961,779	4,709,948	5,987,023	10,090,759	606,211

Recreation and Other Activities as a percentage of the approved budget makes up 7.36% of the total budget. Taxes required to support the budget account for 9.77% of all taxes charged by Gallatin County in the Final FY 2016 Budget.

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Approved Budget	7.99%	10.89%	8.04%	9.10%	7.02%	7.14%	7.36%
Cash Available	55.45%	9.84%	12.31%	12.18%	8.38%	7.44%	7.75%
Non-Tax Revenue	4.45%	13.16%	3.61%	7.07%	3.16%	4.59%	5.29%
Taxes	9.78%	9.24%	8.47%	5.53%	8.65%	8.64%	8.96%

Overview of Recreation and Other

Activity Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 830,228	$ 910,427	$ 818,020	$ 915,254	$ 924,535	$ 946,037
Operations	2,183,824	4,270,049	2,958,401	4,123,038	4,070,704	4,989,736
Debt Service	1,416,234	1,876,412	1,620,894	1,553,099	1,553,099	2,065,384
Capital Outlay	288,912	2,058,500	251,775	2,433,165	2,972,486	2,089,602
Transfers Out	-	-	-	-	-	-
Total	**$ 4,719,198**	**$ 9,115,388**	**$ 5,649,090**	**$ 9,024,556**	**$ 9,520,824**	**$ 10,090,760**
Budget by Fund Group						
General Fund	$ 898,960	$ 1,193,799	$ 843,680	$ 1,281,175	$ 1,279,924	$ 1,067,550
Special Revenue Funds	2,265,838	3,745,360	3,745,360	3,745,360	3,745,360	5,204,239
Debt Service Funds	1,238,735	1,248,987	1,248,987	1,244,874	1,244,874	1,244,874
Capital Project Funds	183,138	1,848,796	251,125	2,265,565	2,835,164	1,846,302
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	132,527	239,124	159,416	258,184	258,184	295,258
Trust & Agency Funds	-	838,575	637,876	368,439	368,439	432,536
Total	**$ 4,719,198**	**$ 9,114,640**	**$ 6,886,444**	**$ 9,163,597**	**$ 9,731,945**	**$ 10,090,760**
Funding Sources						
Tax Revenues	$ 3,387,859	$ 4,024,125	$ 4,016,839	$ 3,257,541	$ 3,259,670	$ 3,731,167
Non-Tax Revenues	1,129,513	1,512,899	1,437,712	1,810,655	1,857,299	2,255,856
Cash Reappropriated	201,826	3,577,616	1,431,892	4,095,401	4,614,976	4,103,737
Total	**$ 4,719,198**	**$ 9,114,640**	**$ 6,886,444**	**$ 9,163,597**	**$ 9,731,945**	**$ 10,090,760**

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Department Head	1.00	1.00	1.00
2	Full-Time	Contract Extension Agents	2.00	2.00	2.00
1	Full-Time	Board Managers	1.00	1.00	1.00
4	Full-Time	Professional Staff	4.50	3.50	3.50
5	Full-Time	Administrative Support	5.50	5.50	5.00
13		Total Program	14.00	13.00	12.50

Extension Services

Department Overview

The Gallatin County Extension office consists of three full time Extension agents, two funded by County, state and federal funds and one fully funded by state and federal grants held at Montana State University (MSU). The part-time Youth Outreach Program Coordinator is funded by a federal grant held at MSU. The office also has one full time Administrative Assistant.

The 4-H Agent oversees the 4-H youth development program which reaches over 570 youth, has 150 volunteer leaders and offers more than 100 projects. Through projects and club activities, youth learn to make wise decisions, take responsibility for their choices, become respectable citizens, gain leadership skills and acquire a concern for their community locally and globally. The Youth Outreach Program Coordinator works in mentoring partnership programs (Big Brothers Big Sisters, After-school programs – United Way, Gallatin County Food Bank, and CAP/Thrive) to share the 4-H club and project experience with 714 Bozeman City youth.

The Agricultural Agent works with farmers, ranchers, and researchers utilizing field trials, workshops, and individual visits to help producers remain productive and profitable. The Agent provides program coordination for the Gallatin Master Gardener program and a Plant Clinic held in the Extension office. She also assists landowners with small acreage management issues. The Agriculture agent works with a variety of agencies and organizations to strengthen agricultural education and outreach efforts.

The Natural Resource Agent works with landowners in Gallatin, Park, and Meagher Counties on forest health and wildfire safety and provides program coordination and collaboration with the Big Sky Natural Resource Council, Gallatin/Big Sky Noxious Weed Council, and the Gallatin County Weed District.

Department Goals

- Increase productivity of pasture and rangeland through a variety of methods including assisting with noxious weed control and grazing management to increase the forage base.
- Improve crop and livestock production through individual consultation and educational workshops to farmers and ranchers to help productivity and profitability.
- Offer a yearly Level 1 & 2 Master Gardener Program.
- Provide assistance for small acreage and horticulture questions.
- Address natural resource issues including forest health, stream quality, noxious weeds, aquatic invasive species, forest insects, and wildlife conflict through public education, site visits, and community awareness.
- Assist landowners in the wildland urban interface with wildland fire preparedness and safety.
- Increase teen retention through the 4-H Teen Leadership Program, retreats, and camps.
- Promote Science, Engineering and Technology (SET) into 4-H project areas.

Recent Accomplishments

- Grants Received: $10,000 for noxious weed control on 26,000 acres of private land (with Gallatin County Weed District); $4,500 grant received for aquatic invasive species survey along portions of Gallatin, Madison, and Jefferson Rivers; $5,000 renewed for increase funding for continuation of 4-H after school programming, Science development, Engineering & Technology (SET) programs, and leadership & life skills development; $3,000 grant for private property insect mitigation in alpine forest surrounding Big Sky, MT; $38,500 grant awarded (4th Year) from National 4-H and Office of Juvenile Justice and Delinquency Prevention for the Montana 4-H Mentoring Partnership Program.
- $30,000 is available to Gallatin and Park County landowners to improve forest health and wildfire safety on their property to increase human safety and structure protection in the event of a wildfire.
- $43,000 is available for forest health activities including forestry, noxious weed eradication, water quality improvements, and forest stewardship plans, in the Bozeman Watershed.

Extension Services

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 41,559	$ 45,232	$ 45,318	$ 45,742	$ 46,991	$ 46,991
Operations	93,700	113,031	111,567	117,822	117,822	117,822
Debt Service	-	-	-	-	-	-
Capital Outlay	12,525	2,500	-	310,000	307,500	305,000
Transfers Out	-	-	-	-	-	-
Total	**$ 147,784**	**$ 160,763**	**$ 156,885**	**$ 473,564**	**$ 472,313**	**$ 469,813**
Budget by Fund Group						
General Fund	$ 147,784	$ 160,763	$ 156,885	$ 173,564	$ 172,313	$ 169,813
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	300,000	300,000	300,000
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 147,784**	**$ 160,763**	**$ 156,885**	**$ 473,564**	**$ 472,313**	**$ 469,813**
Funding Sources						
Tax Revenues	$ 88,333	$ 82,338	$ 81,194	$ 88,573	$ 89,093	$ 80,298
Non-Tax Revenues	46,989	48,775	78,134	353,571	351,751	49,487
Cash Reappropriated	12,462	29,650	(2,443)	31,420	31,469	340,028
Total	**$ 147,784**	**$ 160,763**	**$ 156,885**	**$ 473,564**	**$ 472,313**	**$ 469,813**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
2	Full-Time	Extension Agents (contracted)	2.00	1.60	1.60
1	Full-Time	Natural Resource Agent –Grant funded	1.00	1.00	1.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
1	Part-Time	4-H Youth Outreach Program Coordinator – Grant Funded	0.60	0.60	0.60
1	Part-Time	4H Program Assistant	0	0.40	0.40
6		Total Program	4.60	4.60	4.60

The 6 positions shown include a fully funded grant position paid through MSU plus a 0.60 position funded by MSU. The County is responsible for 2 Agents and 1 Administrative Assistant (the two agents include the 0.4 4H program assistant).

Fair Activity

Department Overview

The Fairgrounds budget was created to track expenses associated with the administration, operations, improvements, events and maintenance of facilities and equipment at the Gallatin County Fairgrounds. The budget also includes administration that records expenses and revenues associated with utilization of facilities including the Gallatin County Fair. The Gallatin County Fair is the economic engine generating additional non-tax revenue for the operation the Fairgrounds.

The Fairgrounds had the first one mile horse racing track in the State of Montana and hosted its first Fair in 1903. It was known for the long-running Winter Fair until its sale to Lewistown. The Gallatin County Fair, launched in 1985, attracts more than 40,000 guests annually making it the largest community event in the County. Night Shows, motor sports, livestock competitions, open class exhibits, a carnival, 4-H and FFA activities make up this exciting seven day event in mid-July.

The Fairgrounds is open 7 days a week, from 7:00 am to 10:00 pm. The Fairgrounds attracts a large variety of private, community, state and regional events bringing visitors to Gallatin County. The Fairgrounds has nearly 450,000 visitors each year.

Department Goals

- Clean up our processes over the next 18-24 months to include pricing structure, food and beverage program, cash handling and operational issues.
- Institute logistical changes including dirt berm removal, introduction of storm water drainage systems and retention ponds, landscape quality and fencing conditions, and the incorporation of a new entrance off of Oak Street.
- Move the Gallatin County Fair from a local event to a regional event increasing guest volume, improving programming and improving Fair aesthetics.
- Provide year round, multi-use venue for community, state, regional, and national events driving economic impact to the community.
- Work from the December 2014 Master Plan approved by the Fair Board and County Commissioners.
- Work with the Gallatin Fairgrounds Foundation for philanthropic funding.
- Organize and produce the annual Gallatin County Fair.
- Provide clean, safe functional facilities for events.
- Generate a modern sponsorship sales program.
- Include public input in the decision making process for the Fairgrounds.
- Provide sustainable, safe and top quality entertainment options for the region.

Recent Accomplishments

- 12,000 cubic yards of dirt berms removed, facilitating additional real estate for equestrian, motor sports and park events.
- Cleaned up refuse from berms including concrete, pipe and other materials.
- Installed carpet and cleaned up Ag Center conference room and hallway.
- Fair Board finalized Master Plan that was approved by the County Commissioners in December, 2014.
- New general manager hired per Sue Shockley's retirement.
- Reduced the number of office personnel.

Fair Activity

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 570,946	$ 542,357	$ 504,141	$ 536,213	$ 542,013	$ 550,980
Operations	407,956	471,189	422,671	488,757	443,043	489,260
Debt Service	93,669	82,690	82,690	84,000	84,000	84,000
Capital Outlay	14,539	119,666	75,951	84,000	73,722	110,020
Transfers Out	-	-	-	-	-	-
Total	**$ 1,087,110**	**$ 1,215,902**	**$ 1,085,453**	**$ 1,192,970**	**$ 1,142,778**	**$ 1,234,260**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	1,087,110	1,195,902	1,085,453	1,167,970	1,117,778	1,203,291
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	20,000	-	25,000	25,000	30,969
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,087,110**	**$ 1,215,902**	**$ 1,085,453**	**$ 1,192,970**	**$ 1,142,778**	**$ 1,234,260**
Funding Sources						
Tax Revenues	$ 371,624	$ 414,961	$ 408,748	$ 470,239	$ 414,961	$ 434,579
Non-Tax Revenues	668,517	740,967	629,435	710,330	710,330	763,256
Cash Reappropriated	46,969	59,974	47,271	12,401	17,487	36,425
Total	**$ 1,087,110**	**$ 1,215,902**	**$ 1,085,453**	**$ 1,192,970**	**$ 1,142,778**	**$ 1,234,260**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Fairgrounds Manager	1.00	1.00	1.00
1	Full-Time	Administrative Clerk	1.00	1.00	1.00
1	Full-Time	Administrative Assistant	1.00	1.00	1.00
3	Full-Time	Maintenance Worker	3.00	3.00	3.00
1	Full-Time	Facility Operations Foreman	1.00	1.00	1.00
1	Full-Time	Finance Coordinator	0.00	0.00	1.00
0	Part-Time	Accounting Clerk	0.50	0.50	0.00
1	Part-Time	Mechanic	0.50	0.50	0.50
0	Full-Time	Administrative Clerk	1.00	0.50	0.00
0	Full-Time	Sponsorship	1.00	0.50	0.00
9		Total Program	10.00	9.00	8.50

Library Fund

Department Overview

The County Library Fund was created in response to the residents of the County requesting access to the libraries operated by the Cities of Belgrade, Bozeman, Manhattan, Three Forks and West Yellowstone. In 1996, citizens approved an increase from 1.5 mills to 5 mills in taxes on all rural property.

The County Commission appoints a Library Advisory Committee, with a member from each of the libraries to recommend the method for distribution of revenues received into the Library Fund. The County makes quarterly payments to the small libraries and it was agreed that the payment to Bozeman Library will stay on a bi-yearly schedule.

For FY2016, the Libraries requested that any dollars over the allocation be set aside into a capital reserve account.

Department Goals

- Belgrade Community Library – Consider a community garden for implementation summer of 2015; Complete outside landscape project; Replace original sidewalk; Address standing water issues; Replace parking bumpers; Reconfigure ADA entrance; Consider additional handicap parking.
- Manhattan Community Library – Transition patron search engine to "Enterprise"; Increase outreach programs; Replace entrance sign; Increase social media presence; Post policies on library and high school websites; Increase technology services awareness; Provide more after-school programs.
- Three Forks Community Library – Increase participants in Summer Reading Program; Sponsor after fall school programs; Update Strategic Plan; Earn "ELSA" from Montana State Library.
- West Yellowstone Public Library – Receive funding for Early Learning Center; Develop three levels of English classes; Create Oral History project (Tall Fish Tales – with fishing old timers).
- Bozeman Public Library –Children's Garden and Learning Space; Begin Bookmobile design process with Library Board and patrons; Review and update policies with Library Board of Trustees; Complete pedestrian walkway project; Create and implement a Landscape Master Plan for Library grounds.

Recent Accomplishments

- Belgrade Community Library – Awarded *2015 Best Small Library in America* including $25,000 award from Bill & Melinda Gates Foundation; Purchased two Children's educational AWE computers designed for children 2-8 that does not require internet access making them safe; Purchased new laptop and five iPads for teaching, proctoring exams, and library programming.
- Manhattan Community School Library –Increased services by 1 hour/week; Revised library website to be more user-friendly and easier access to information; Increased the library audiobook/DVD sections to meet increasing demands; Replaced 2 patron computers; Continue to increase attendance at story time; Record attendance at 2014's summer reading program.
- Three Forks Community Library – "Excellent Library Service Award"; Friends group donated flat screen TV and $500 for children's programs; Received used shelving from Bozeman Public Library; Began inventory; Purchased 10 audio books (memorial donation), used riding mower and cigarette receptacles; New Library Board trustee; Created several new library policies.
- Bozeman Public Library – Early literacy program for area daycares and Pre-K programs with volunteer readers; Fundraising for Children's Garden/outdoor learning space; Increased community partnerships; Fundraising/public campaign for Library bookmobile; Hired half-time Computer & Technology Trainer.
- West Yellowstone Public Library – Upgraded computer systems; gave all WY school kids library cards; graduated 24 pre-kindergarteners; purchased Rosetta Stone language programs; hosted Gallatin College pilot course, developed plans for media-friendly outdoor patio.

Library Fund

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ -	$ -	$ -	$ -	$ -	$ -
Operations	802,575	823,647	823,647	863,335	880,835	902,280
Debt Service	83,830	83,830	83,830	-	-	-
Capital Outlay	31,760	83,399	45,000	127,291	109,791	157,664
Transfers Out	-	-	-	-	-	-
Total	**$ 918,165**	**$ 990,876**	**$ 952,477**	**$ 990,626**	**$ 990,626**	**$ 1,059,944**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	918,165	990,876	952,477	990,626	990,626	1,059,944
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 918,165**	**$ 990,876**	**$ 952,477**	**$ 990,626**	**$ 990,626**	**$ 1,059,944**
Funding Sources						
Tax Revenues	$ 847,513	$ 878,998	$ 877,240	$ 878,998	$ 878,998	$ 904,852
Non-Tax Revenues	57,200	56,000	54,475	65,500	65,500	65,500
Cash Reappropriated	13,452	55,878	20,762	46,128	46,128	89,592
Total	**$ 918,165**	**$ 990,876**	**$ 952,477**	**$ 990,626**	**$ 990,626**	**$ 1,059,944**

EXPENSE SUMMARIES
FY 2016 FINAL OPERATING BUDGET

Gallatin County Library Fund	FY 2014 Actual	FY 2015 BUDGET	FY 2015 ACTUAL	FY 2016 Start-Up	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 BUDGET
Bozeman	533,568	**547,764**	547,764	572,413	**572,413**	**572,413**	**603,164**
W. Yellowstone	47,781	**49,052**	49,052	51,260	**51,260**	**51,260**	**54,020**
Belgrade	121,227	**124,450**	124,450	130,050	**130,050**	**130,050**	**137,056**
Manhattan	47,781	**49,052**	49,052	51,260	**51,260**	**51,260**	**54,020**
Three Forks	47,781	**49,052**	49,052	51,260	**51,260**	**51,260**	**54,020**
TOTAL	798,139	**819,371**	819,370	**856,243**	**856,243**	**856,243**	**902,280**

Open Space Land Activity

Department Overview

The Open Lands Program was created by the County Commission to meet the desire of the community to conserve agricultural and natural resource lands and provide for increased access to public recreation.

In 2000, the voters of Gallatin County passed the first $10 million Open Space Bond to fund Conservation and Parks programs in the County. In FY 2000, the Commission appointed the Open Lands Board to make recommendations on the granting of funds from the Open Space Bond Fund.

Absent from the 2000 Bond approval was any funding for the administration of the Conservation and Parks programs. To address this issue, the Open Lands Board created the "Open Land" license plate of which the sales go to fund the administrative portion of the Conservation and Parks programs. Twenty-Five ($25) dollars from the sale of each license plate goes to Gallatin County. The Administrative portion of the Conservation and Parks programs are entirely funded through private contributions from license plates, not tax dollars.

In 2004, the voters of Gallatin County approved a second Open Space Bond authorizing the County to fund an additional $10 million in projects, for conservation of agricultural and natural resource lands, the conservation of water quality and quantity, and to provide recreational opportunities. The Voters overwhelmingly approved the 2 requests for a total of $20 million.

The Gallatin County Open Lands Board serves in an advisory capacity to the County Commission by reviewing and making recommendations as to the expenditure of the Open Space Bond funds. The County has sold four bond issues for Open Lands. The first in 2002 was for $3.8 million. The second sold in 2003 was for $4.0 million. The sale of $4.0 million occurred in FY 06 and $5.0 million in FY 08 leaves a balance of $2.8 million in bonding authority still remaining.

The Board's goals are to preserve open spaces, agriculture lands, riparian areas, water quality, recreational parks, trails and wildlife corridors. The Board was composed of 15 members appointed by the County Commission, however, in 2014 the bylaws were changed to 9 members to make for a more manageable board and resolve quorum issues.

To date, the Open Lands Program has funded the purchase of conservation easements equaling 50 square miles and purchased three parks and two public access easements.

Additional expenditures from the license plate funds have been used for the operation and maintenance of the Gallatin County Regional Park and activities related to the Gallatin County Board of Park Commissioners.

Department Goals

- To conserve farm and ranch land.
- To conserve wildlife habitat.
- To protect and preserve the quality and quantity of water resources.
- To preserve scenic resources.
- To manage growth and development.
- To maximize the potential for recreation.

Recent Accomplishments

- Programmed two new conservation easement projects.
- Finalized two new conservation easements.
- Over 56 square miles under conservation easement through our program and three parks.

Open Space Land Activity

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 90,016	$ 98,529	$ 93,339	$ 94,924	$ 97,156	$ 95,703
Operations	11,517	485,032	34,353	540,166	516,046	502,409
Debt Service	1,238,735	1,248,987	1,248,987	1,244,874	1,244,874	1,244,874
Capital Outlay	183,138	1,549,004	175,915	931,874	1,501,473	1,403,678
Transfers Out	-	-	-	-	-	-
Total	**$ 1,523,406**	**$ 3,381,552**	**$ 1,552,594**	**$ 2,811,838**	**$ 3,359,549**	**$ 3,246,664**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	101,533	583,561	127,692	635,090	613,202	597,364
Debt Service Funds	1,238,735	1,248,987	1,248,987	1,244,874	1,244,874	1,244,874
Capital Project Funds	183,138	1,549,004	175,915	931,874	1,501,473	1,404,426
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 1,523,406**	**$ 3,381,552**	**$ 1,552,594**	**$ 2,811,838**	**$ 3,359,549**	**$ 3,246,664**
Funding Sources						
Tax Revenues	$ 1,175,533	$ 1,232,394	$ 1,220,070	$ 1,238,074	$ 1,242,293	$ 1,181,193
Non-Tax Revenues	162,496	113,000	98,152	103,000	178,500	178,500
Cash Reappropriated	185,377	2,036,158	234,372	1,470,764	1,938,756	1,886,971
Total	**$ 1,523,406**	**$ 3,381,552**	**$ 1,552,594**	**$ 2,811,838**	**$ 3,359,549**	**$ 3,246,664**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
1	Full-Time	Open Lands Coordinator	1.00	1.00	1.00
0	Part-Time	Administrative Support	0.07	0.00	0.00
1		Total Program	1.07	1.00	1.00

Other Activities

Department Overview

The other activities listed here are those that do not specifically fall under the direct authority of a department listed in the proceeding areas of the Budget Document: Conservation District, Special Districts, Historic Preservation Fund, Economic Development activities and similar expenses, Administrative Assistance to various boards and committees including CIP, Public Transit, two Refuse Districts, Mental Health LAC, Big Sky Youth Facility, Hebgen Lake Estate Wastewater Project, Conservation Districts and Historic Preservation Board.

Department Goals

- Provide grants and contractual assistance and continue public outreach.
- Be responsive to changing needs of project planning and administration as directed by the Commission.

Other Activities

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 126,957	$ 224,309	$ 178,222	$ 230,914	$ 230,914	$ 252,363
Operations	839,424	2,323,459	1,518,276	2,010,425	2,010,425	2,733,462
Debt Service	-	460,905	205,387	224,225	224,225	736,510
Capital Outlay	38,700	357,622	8,600	1,033,691	1,033,691	1,841,918
Transfers Out	-	-	-	-	-	-
Total	**$ 1,005,081**	**$ 3,366,295**	**$ 1,910,486**	**$ 3,499,256**	**$ 3,499,256**	**$ 5,564,253**
Budget by Fund Group						
General Fund	$ 751,176	$ 1,033,036	$ 686,795	$ 1,107,611	$ 1,107,611	$ 897,737
Special Revenue Funds	121,378	975,769	351,189	756,331	756,331	3,827,814
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	299,792	75,210	1,033,691	1,033,691	141,876
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	132,527	219,124	159,416	233,184	233,184	264,289
Trust & Agency Funds	-	838,575	637,876	368,439	368,439	432,536
Total	**$ 1,005,081**	**$ 3,366,295**	**$ 1,910,486**	**$ 3,499,256**	**$ 3,499,256**	**$ 5,564,253**
Funding Sources						
Tax Revenues	$ 904,856	$ 1,415,433	$ 1,429,588	$ 508,118	$ 597,786	$ 703,278
Non-Tax Revenues	183,811	544,357	555,244	567,754	540,718	514,970
Cash Reappropriated	(83,587)	1,406,505	(74,346)	2,423,383	2,360,751	4,346,005
Total	**$ 1,005,081**	**$ 3,366,295**	**$ 1,910,486**	**$ 3,499,256**	**$ 3,499,256**	**$ 5,564,253**

Department Personnel

No. of Positions	FT/PT	Title	FTE
This area of the budget does not employ personnel. The Personnel amount is for health insurance costs associated with the number of employees within the Recreation/Other budgeted area.			
		Total Program	0

Park Activity

Department Overview

The Park Activity is overseen by the Conservation and Parks Director. The parks and recreation activities of the County Parks Program is administered through the Board of Park Commissioners. Primary funding is from grants, private contributions, and subsidies from the Open Lands License Plate funds and the County Commission. The Board of Park Commissioners oversees all park and recreation projects within unincorporated Gallatin County and is responsible for the administration of the Park Fund. The Park Commission is an administrative board with the authority to make ordinances and enforce rules with one member from each of the five municipalities and two at large members for a total of 7 members.

State statute authorizes local governments to require developers to dedicate park-land or make a payment in lieu of parks that equals the value of a land being developed. In the last five years the roll of the Parks Department has expanded into the construction, operation and maintenance of the County Regional Park and other smaller park and trail projects around the County.

Within the Park Fund there are separate accounts for the money received from Payment in Lieu of Parkland Dedication from Subdivisions; the Regional Park operations account which is where all grants, donations and funds are expended from; and general park administration account for all other park and recreation related activities. The Park Fund will receive a transfer of up to $10,500 from the Open Space Administrative Fund for the activities of the Park Commission. Other grants, donations, fees, and rents are deposited there as well.

A majority of park activity occurs on the Gallatin Regional Park which receives the greatest number of visitors. Through the use of an ocular reconnaissance survey it was established that an average of 20 cars per hour visit the park over an eight hour period. Users are at the park 365 days a year with times varying from dawn to after dark. It is estimated that 58,400 cars per year visit the park and that each vehicle visit equals two people and one dog equating to roughly 116,000 visitors and 58,400 dogs each year. The Regional Park users, like most County parks, are passive recreation and therefore cost the users and taxpayers very little since they do not have to pay entry fees or user fees. The Regional Park construction, operation and maintenance is supplied almost entirely by private contributions and not by the General Fund therefore equating to a high level of service for the taxpayer dollar.

Mission Statement

To provide a system of interconnected parks and trails for a wide range of recreational opportunities.

Department Goals

- Address safety and liability on County owned and Subdivision parks.
- Address long term funding initiatives required to meet the recreational needs of the public.

Recent Accomplishments

- Awarded Land and Water Conservation Grant for improvements to Regional Park.
- Completed Master Plan and approved cooperative use agreements with the Gallatin Valley YMCA.
- Applied for grants from the State of Montana for the completion of a bridge to finish the Dog Park.
- Completed design and contracts for improvements to the Regional Park.

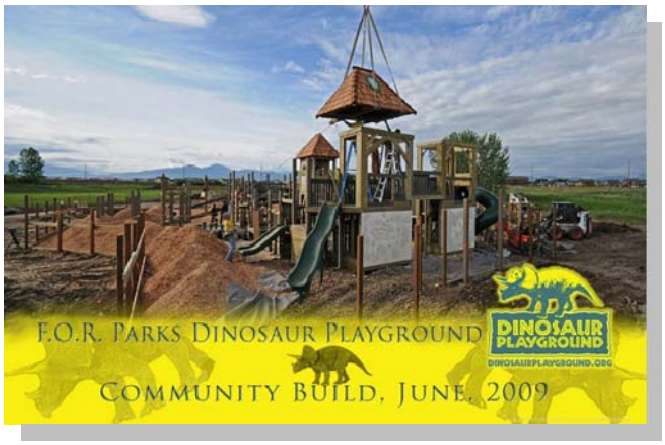
Park Activity

Department Budget

Object of Expenditure	Actual FY 2014	Final FY 2015	Actual FY 2015	Request FY 2016	Preliminary FY 2016	Final FY 2016
Personnel	$ 750	$ 3,000	$ -	$ 10,461	$ 10,461	$ 10,987
Operations	28,653	19,736	13,931	68,578	68,578	88,261
Debt Service	-	-	-	-	-	-
Capital Outlay	8,250	5,000	5,000	5,000	5,000	5,000
Transfers Out	-	-	-	-	-	-
Total	**$ 37,653**	**$ 27,736**	**$ 18,931**	**$ 84,039**	**$ 84,039**	**$ 104,248**
Budget by Fund Group						
General Fund	$ -	$ -	$ -	$ -	$ -	$ -
Special Revenue Funds	37,653	27,736	18,931	84,039	84,039	104,248
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	**$ 37,653**	**$ 27,736**	**$ 18,931**	**$ 84,039**	**$ 84,039**	**$ 104,248**
Funding Sources						
Tax Revenues	$ -	$ -	$ -	$ 73,539	$ 36,539	$ 36,539
Non-Tax Revenues	10,500	9,800	22,272	10,500	10,500	10,500
Cash Reappropriated	27,153	17,936	(3,341)	-	37,000	57,209
Total	**$ 37,653**	**$ 27,736**	**$ 18,931**	**$ 84,039**	**$ 84,039**	**$ 104,248**

Department Personnel

No. of Positions	FT/PT	Title	FTE 2014	FTE 2015	FTE 2016
0	Part-Time	Temporary staff	0.00	0.00	0.25
		Total Program	0.00	0.00	0.25



Senior Citizen Activity

Department Overview

Gallatin County supports activities of 15 Senior Programs operated throughout the County. The Gallatin County support is used by the various agencies to leverage state and federal funds through identified local commitment and local support in their ongoing grant applications.

The County levies mills for Senior Programs as part of the County General Fund. Taxes of $191,423 are to be levied for these activities in FY 2016.

The information on the next page shows the County's allocation to the various agencies.

Department Goals

- Enhance the lives of Gallatin County's senior population.
- Support organizations that provide services to seniors in Gallatin County.

Recent Accomplishments

- Provided funding to 15 senior programs throughout Gallatin County.

Senior Citizen Activity

Department Budget

DEPARTMENT ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Year End	FY 2016 BUDGET
SENIOR PROGRAMS				
Gallatin Council	2,000	2,000	2,000	2,000
Befrienders	9,500	9,500	9,500	9,500
Area IV Council on Aging	12,000	12,000	12,000	12,000
Gallatin Valley Food Bank	9,150	9,150	9,150	10,500
West Yellowstone Foundation Bus	16,000	18,000	18,000	18,000
Belgrade Friendship Center	19,000	19,000	19,000	21,500
Three Rivers Senior Citizens	11,000	11,000	11,000	11,000
Manhattan Senior Program	6,500	6,500	6,500	6,500
GALAVAN	60,000	60,000	60,000	65,000
RSVP	11,000	11,000	11,000	11,000
Bozeman Senior Center	18,500	18,500	18,500	18,500
Bozeman Meals- Nutrition	24,000	25,000	25,000	25,000
Meals on Wheels of Gallatin County	27,000	26,000	26,000	26,000
Help Center Telecare	2,000	2,000	2,000	2,000
Insurance	1,158	1,173	1,173	1,173
West Senior Center	9,300	9,300	9,300	10,800
HRDC - Senior Programs	-	-	-	-
Streamline - for capital				-
Big Sky Transportation	-	-	-	-
TOTAL	238,108	240,123	240,123	250,473

Department Personnel

No. of Positions	FT/PT	Title	FTE
No county employees associated with this program			
		Total Program	0

CAPITAL PROJECTS

Overview of Capital Improvement Program (CIP) and Capital Budget

FY 2016 Final Capital Budget Summary

The Gallatin County Final Capital Budget for FY 2016 includes funding of projects put forward by Elected Officials and Department Heads, reviewed and recommended by the Capital Improvement Program Committee, and approved by the County Commission. The FY 2016 Final Capital Budget identifies those items that will be funded during the current budget year. The following table gives a brief description of the project, estimated project cost, and the FY 2016 Capital Budget for projects and capital outlay.

CAPITAL OUTLAY / CAPITAL PROJECTS

Summary of 2016 Capital Projects & Outlay

Description	Project	Expended	FY 2016 Final
Open Space Acquisition	20,000,000	18,596,322	1,403,678
Judicial/Law Enforcement Buildings	22,500,000	28,400	381,600
Year-Round Ice Facility/Parking	4,500,000	1,500,000	-
Fairgrounds Paving	145,747	130,000	15,747
Noxious Weed Complex	750,000	-	-
Office Bldg at Fairgrounds	300,000	-	300,000
Storage Facility	1,000,000		1,000,000
Pogreba Airport - Upgrades	3,228,400	-	-
Core Equipment (Rolling Stock)	27,578,000	Yearly Allocation	1,558,700
County Facilities ($0.95 set aside)	920,186	Yearly Allocation	920,186
Capital Equipment (County Funds)	4,252,047	Yearly Allocation	4,252,047
Detention Center (Reserve/Expansion)	9,423,311		2,643,836
Capital - Bridge Replacement	25,000,000	Yearly Allocation	1,200,000
Capital (Grants, misc.)	2,530,300	Yearly Allocation	2,530,300
Capital Projects	1,902,969	Yearly Allocation	1,902,969
Capital (Enterprise / Intergovernmental)	9,892,504	Yearly Allocation	9,892,504
Captial Equipment (Special Districts)	4,829,079	Yearly Allocation	4,829,079
TOTAL	138,752,543		32,830,646

Capital Budget Process Overview

The Gallatin County Capital Budget is prepared through the efforts of the County Commissioners, Capital Improvement Program Committee, County Administrator, and County Staff. Through this joint effort, capital expenditures are managed in a structured process designed to maintain the County's infrastructure for today's needs as well as meeting long range growth projections.

In 2002, Gallatin County adopted an initiative designed to improve management of the County's capital expenditures[1]. The goal of the initiative is to provide County Commissioners with decision-making tools that identify, prioritize, finance and implement projects throughout the County.

To accomplish this goal, the County created the Capital Improvement Program Committee (CIPC). Comprised of both County staff and citizen volunteers, this Committee provides capital investment recommendations to County Commissioners and is charged with:

- Acting as the central planning body for review and recommendation on capital projects over $50,000
- Identifying deficiencies and recommending individual capital projects to the County Commission
- Raising public awareness
- Implementing appropriate evaluation to assess success and shortcomings

[1] Gallatin County Resolution 2002-031, and MCA 7-6-616

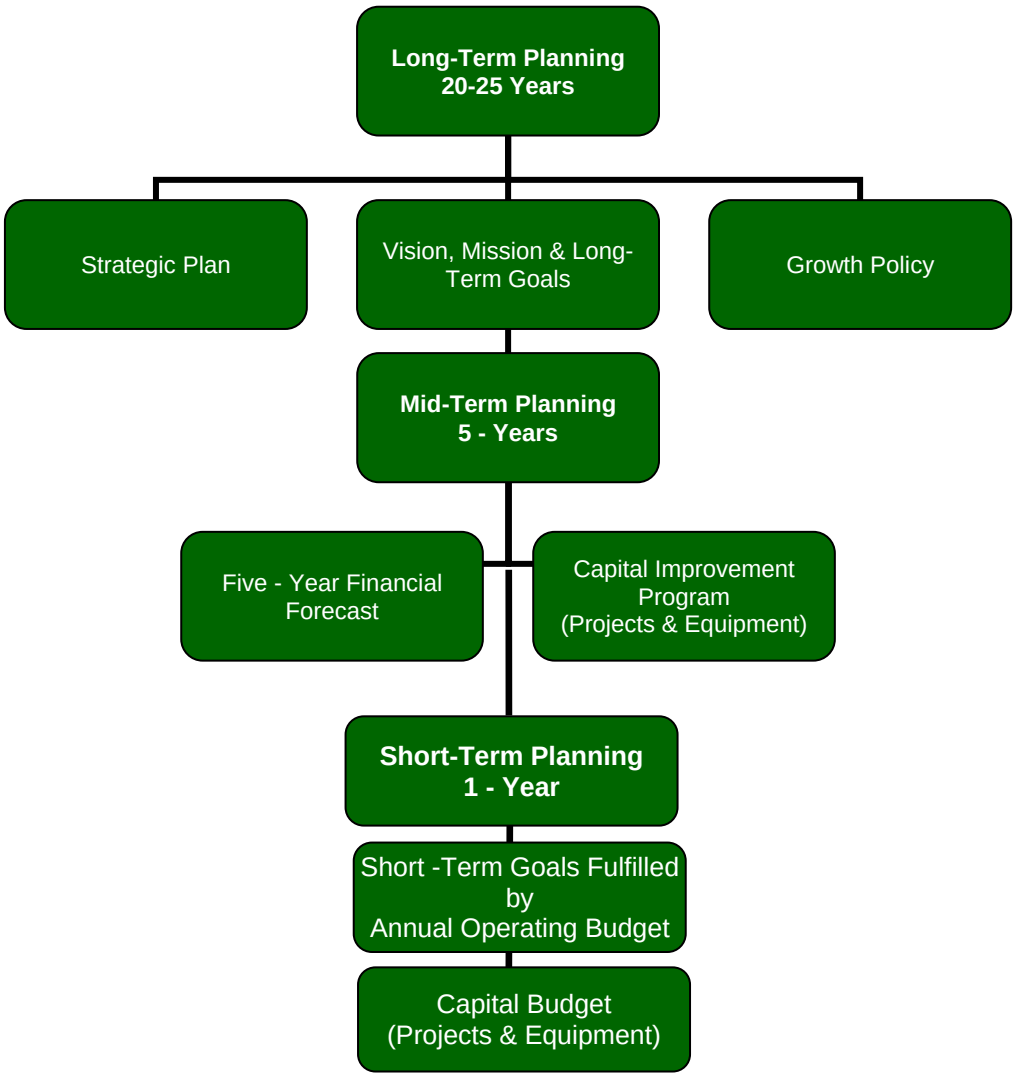
Overview of Capital Improvement Program (CIP) and Capital Budget

The capital budget is separate and distinct from the County's operating budget for several reasons:

1) Capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from nonrecurring funding sources such as cash, debt proceeds and grants; these one-time revenues are not appropriate funding sources for recurring operating expenses.
2) Capital projects tend to be of high cost (greater than $50,000), requiring more stringent control and accountability, except for Core Rolling Stock which has a value greater than $25,000.

Hierarchy of Capital Process

To provide direction for the capital program, the County Commission has adopted policies relating to the Capital Improvement Program and the Capital Budget, which are discussed later in this section. The following chart shows the hierarchy of the County's layered planning processes, which support one another and are designed with a common goal. The chart depicts how the Capital Improvement Program, the Annual Operating Budget, and the Capital Budget fit within the County's planning process hierarchy.



Overview of Capital Improvement Program (CIP) and Capital Budget

Capital Planning and Capital Improvement Planning Committee (CIPC) Process

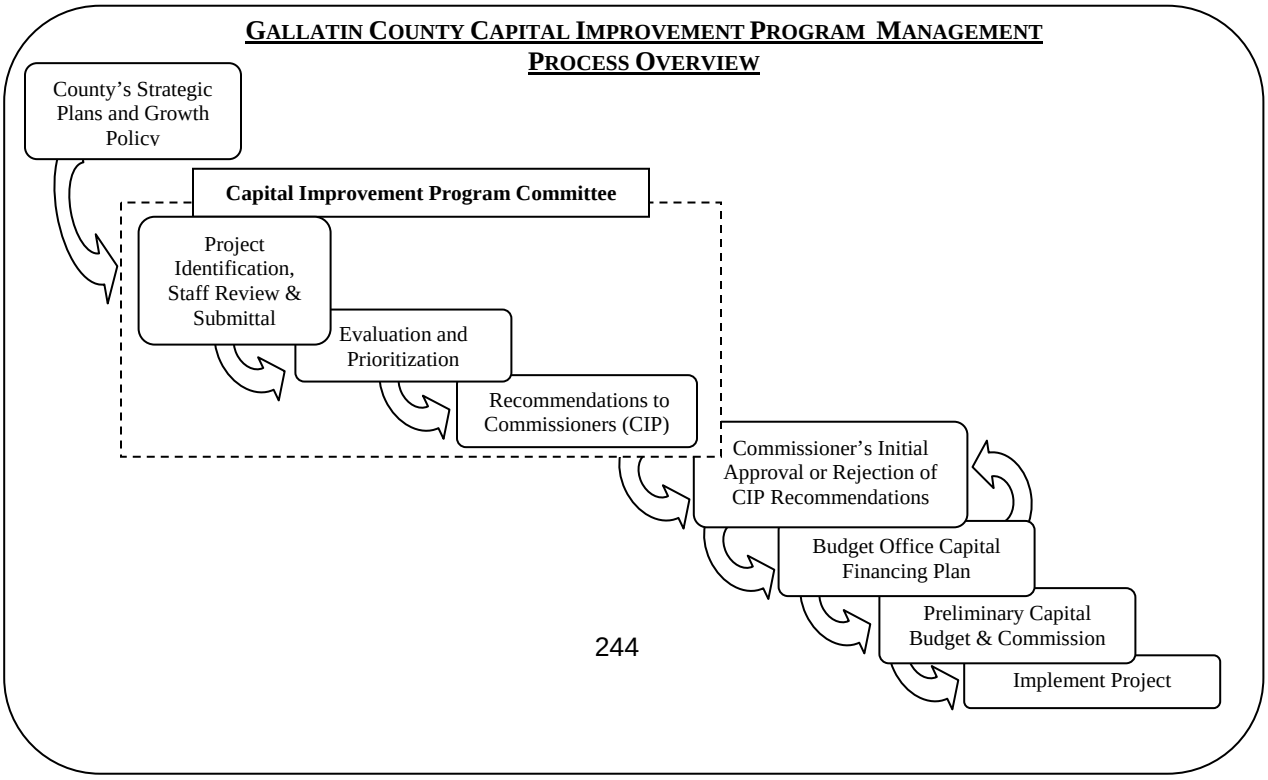
Capital Planning refers to the process of identifying and prioritizing County capital needs for determining which capital projects should be funded in the capital budget as resources become available. Countywide planning is guided by the Gallatin County Strategic Plan and the Growth Policy. These plans provide long term direction for the growth and development of the County.

To support the County's short and long term objectives, the Capital Improvement Planning Committee (CIPC) addresses all capital expenditures to systematically plan, schedule, and finance projects to ensure cost-effectiveness and conformance with established policies. The CIPC creates a Capital Improvement Plan (CIP), a five-year plan organized into the same functional groupings used for the operating programs. The CIP reflects a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure and capital facility projects that significantly expand or add to existing fixed assets.

The CIPC's plan projects the County's capital projects and capital equipment needs over the course of current year's budget plus the next five years. Even though each year's plan addresses a six year forecast, the Committee views the long term needs of the County's infrastructure based largely on population growth forecasts. Once approved by the County Commissioners, the first year's CIP projects become part of the Capital Budget**.** These capital projects represent one year of the five-year CIP and it is a component of the Annual Operating Budget. Unlike the CIP, the Capital Budget represents the approved capital items contained in the current year Annual Operating Budget.

The CIPC is comprised of 9 voting members, including one elected official, one department head and a non-voting County Commissioner. The balance of the CIPC members are Gallatin County citizens represented by geographical diversity and/or representatives from business, construction and finance industries. The CIP is prepared under the direction of the County Administrator (CA).

The CIP update begins in late fall when the CIPC prepares packets for distribution to Elected Officials, Department Heads and agencies. These packets explain the goals of the CIPC, describe the overall process, and provide pertinent information for submittal. Included are the capital budget calendar, forms, instructions, written documentation, and definitions to be used in preparing capital project budgets, including revising current project estimates and the method to add new capital projects.



Overview of Capital Improvement Program (CIP) and Capital Budget

Each application is required to meet certain minimum standards, including:

- Minimum estimated cost of $50,000
- A life expectancy of at least 5 years
- Creates or revitalizes a fixed asset
- And fall within the following classifications:
  - Construction of new facility
  - Remodeling, expansion or leasing of existing facilities
  - Purchase, improvement and development of land
  - Operating equipment and machinery for new or expanded facilities
  - Planning and engineering costs related to specific capital improvements
  - Street construction, reconstruction, resurfacing or renovation

To gain uniformity and clarity in capital requests, each submittal is reviewed by County Staff to assure that all pertinent information is provided including:

- reason for the project,
- proposed project location and scope,
- project cost estimate and the nature of the estimate (conceptual or definitive)
- project funding requirements by fiscal year,
- proposed project schedule and completion dates,
- anticipated operating cost impacts and management approvals.

Another tool, employed by the County Staff and the CIPC, is to identify needed infrastructure improvement through a Facility Condition Index (FCI). The goal of the FCI is to systematically and routinely identify deferred maintenance items that exist and to assign a relative cost to these items[2]. At this time all facilities that have had an FCI study. The FCI prioritizes the building condition using the following criteria:

- Safety
- Damage / Wear Out
- Codes / Standards
- Environmental Improvements
- Energy Conservation
- Aesthetics
- Other (non-FCI), Renovation, Adaptive

Once the submittals are completed by the requesting party, and prior to submittal to the CIPC, they are reviewed and evaluated by the County Administrator, Project Manager, Facilities Manager and the Finance Director for completeness and accuracy. To support CIPC review of requested projects, the County review team meets with each of the departments to determine that the proposed capital request is in accordance with the County's Comprehensive Strategic Plan and Growth Policy and contains adequate definition, cost and schedule information. Once this initial review is completed, the Preliminary capital requests are then submitted to the CIPC for review and prioritization. Throughout the development process, the County Administrator, Finance Director and the Grants and Projects Administrator hold regular meetings with the CIPC to keep them up-to-date, provide them with revenue projection updates, and to obtain overall policy guidance.

[2] Report from Comma-Q to Ed Blackman, April 20, 2006 for the Law & Justice Building and August 28, 2006 for the Detention Center.

Overview of Capital Improvement Program (CIP) and Capital Budget

The purpose of the CIP evaluation process is to establish an objective ranking, or priority, to the capital expenditures based on a set of criteria. These criteria and relative weighting are prepared by the CIP and included in the submittal request.

CIP Project Evaluative Criteria and Rating Range for 2016 Budget

Criteria	Score Rating Range
1. Health and safety	3 - 9
2. Commission goals	2 - 6
3. Implication of deferment	2 - 6
4. Annual recurring costs	1 - 3
5. Environmental Improvement	1 - 3
6. Community benefit	1 - 3

Upon completing their review, in consultation with the CIPC, the County review team meets with the appropriate program directors and representatives to resolve outstanding issues and ensure that all are in agreement with the current information. When projects are considered complicated, or exceed $100,000, a Project Engineering Study may be requested by the CIPC, or staff. The intent of these selected studies is to establish a clear scope, cost and schedule for a project prior to its prioritization and inclusion into the annual budget.

After the CIP process is reviewed and agreement among the CIPC is reached, the information is forwarded as a recommendation to the County Commission. The Commission is free to modify the recommendation as they deem necessary. The Commission holds a public hearing as part of the budget process in June, to hear comments on the recommended CIP. After the public hearing, the Commission meets and incorporates their decisions on Capital Projects into the Preliminary Budget. The County Commission then holds work sessions and public hearings to obtain public comment. The Capital Budget is approved as part of the Annual Operating Budget in late August of each year. The Final Budget document reflects the adopted budget and the CIP which are distributed, via hardcopy and electronic format.

Positive results of the Capital Improvement Program and Capital Budget include:

- Translation of the County's Strategic Plan, growth policy, individual department's functional plans, and other programs and policies into tangible projects.
- Coordination of the capital projects of all County departments so they further the implementation of long-term plans.
- Encouragement of private development in areas that conform with the County's long-term growth policy.
- Providing for an objective assessment of capital budget requests, incorporating structured evaluation criteria applied on a consistent basis.
- Enabling the County Commission to plan the financing of capital and operating activities.
- Protecting the County's investment in existing facilities, where appropriate, to avoid the higher cost of rehabilitation and/or replacement associated with deferment.
- Fostering economies of scale through inter-jurisdictional cooperation.
- Promoting of economic development and its inherent contributions.

Overview of Capital Improvement Program (CIP) and Capital Budget

Capital Budget Impact on Future Operating Budgets

Whenever the County commits to a CIP plan, there is an associated long-range commitment of operating funds. For this reason, it is important to evaluate capital commitments in the context of their long-range operating impact. Most capital projects affect future operating budgets either positively or negatively due to an increase or decrease in maintenance costs, debt obligation or by providing capacity for new programs to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility. The five-year financial forecast also provides an opportunity to review the operating impact of growth-related future capital projects.

The operating impact of capital projects is analyzed and taken into consideration during the extensive CIP prioritization process. Estimated new revenues and/or operational efficiency savings associated with projects are also taken into consideration (net operating costs). Departmental staff plan and budget for significant start-up costs, as well as operation and maintenance cost of each new facility. The cost of operating new or expanded facilities or infrastructure is included in the operating budget in the fiscal year the asset becomes operational. Debt service payments on any debt issued for capital projects is also included in the operating budget.

Linkage

Gallatin County conducts various planning processes (long-term, mid-term and short-term) to help guide the government and to insure that decisions are made in the context of the organization as a whole and with a long-term perspective. Diligent efforts are made to insure each of these component planning processes coordinate with one another. This so called “linkage” is paramount to insure short-term decisions are consistent with the overriding values embodied in the mid-term and long-term planning processes adopted by the County Commission. This required linkage dictates that the CIP be developed within the context of, and consistent with, the County’s long-term and mid-term plans.

Each element of the County’s planning process has a different purpose and timeframe. The Strategic Plan, Vision, Mission, Long-term Goals and Growth Policy are the most far-reaching in nature — 20 to 25 years. The Capital Improvement Program and the Five-Year Financial Forecast are mid-term in nature — 5 years. The Annual Operating Budget and the Capital Budget are short-term — covering a one (1) year timeframe. The most important aspect is that they are coordinated and correspond with one another.

Funding Sources for CIP and Capital Budget

A variety of funding sources are available to finance the Capital Improvement Program and Capital Budget. As noted before, capital projects, unlike operating expenses that recur annually, only require one-time allocations for a given project. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects.

In general capital investments can be divided into two categories, minor and major expenditures. The following descriptions outline the importance of this distinction:

> **Minor Capital Projects.** Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues. Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.

Overview of Capital Improvement Program (CIP) and Capital Budget

Major Capital Projects. Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing). Major capital projects represent large expenditures of a non-recurring nature which primarily benefit future residents. Debt financing provides a means of generating sufficient funds to pay for the costs of major projects. Debt financing also enables the costs of the project to be supported by those who benefit from the project, since debt service payments will be funded through charges to future residents.

All potential capital funding resources are evaluated to ensure equity of funding for the CIP. Equity is achieved if the beneficiaries of a project or service make payment. For example, general tax revenues and/or General Obligation Bonds appropriately pay for projects that benefit the general public as a whole. User fees, development fees, and/or contributions pay for projects that benefit specific users. The following summarizes the funding sources for the CIP.

Project Financing Sources

General Fund:	The County's general fund is available for use for any expenditure deemed to be in the public interest by the Gallatin County Commission.
State Revenues:	The County receives various payments from the State of Montana for different purposes. A portion of Gas Tax revenues is earmarked for material costs of road projects.
Grants/Donations:	This funding source consists of Federal grants, State grants, and donations by citizens and businesses where the money is passed through the County.
CTEP:	Federal grants primarily directed towards improving or expanding non-motorized transportation.
General Obligations Bonds:	Bonds for which the full faith and credit of the County is pledged. G.O. Bonds require voter approval.
Loans:	Received through Local Financing or Board of Investments Bond Program.
Special Assessments & Other Debt:	Special Assessments are charges against certain properties to defray the cost of infrastructure improvements deemed primarily to benefit those properties. Also included are Revenue bonds where the debt service payments are paid for exclusively from the project earnings and assessments.
User Fees:	User fees are charges for County services where the benefits received from such services can be directly and equitably applied to those who receive the benefits.
Park Acquisition & Development Fund:	This funding is set up to account for funding that developers pay to the County instead of donating park-land when they are subdividing bare land.
Other & Private:	This funding source represents other miscellaneous categories.

Listing Capital Outlay / Capital Projects

Capital Projects / Budget Listing

Listed below are the capital items included in this year's Annual Budget, together with projected impacts on future operating budgets.

FY 2016 - DEPARTMENT APPROVED CAPITAL OUTLAY / CAPITAL PROJECT LISTING		
DEPARTMENT	**DESCRIPTION**	**FINAL**
Three Forks Airport	Reserve	76,931
County Attorney	Computer for new staff	2,000
Bridge	Bridge Reserve	137,271
Bridge	Side Dump Truck	80,000
Capital Projects	Rest Home	100,000
Capital Projects	Building Upgrade	825,319
Capital Projects	L & J Palking Lot Pole Lights	34,539
Capital Projects	Storage Facility	1,000,000
Capital Projects	Office Bldg at Fairgrounds	300,000
Capital Projects	Additional Backup Boiler - Annex	22,000
Capital Projects	Courthouse - Treasurer Remodel	150,000
Capital Projects	Courthouse Generator	38,328
Capital Projects	Reserve	745,912
Capital Projects	Core - Road	281,708
Capital Projects	Core - Bridge - Bedliner for 1343	6,500
Capital Projects	Core - Bridge - Excavator	140,000
Capital Projects	Core - Road - Mower Tractor	50,000
Capital Projects	Core - Road - Bed Liner for Belly Dump Tra	8,500
Capital Projects	Core - Motor Pool	31,500
Capital Projects	Core - Road etc. prior years	697,747
Capital Projects	Core - Wildland Unit	14,657
Capital Projects	Core - Sheriff -Vehicles	253,088
Capital Projects	Core - Noxious Weed	25,000
Capital Projects	Core - Park / Recreation	50,000
Capital Projects	Court Services	80,000
Capital Projects	Law & Justice Master Plan	381,600
Capital Projects	Detention Expansion	2,643,836
Capital Projects	Bridge Replacement Program	1,200,000
Dispatch & Records	Radio Tech Equipment	37,739
Emergency Services	Reserves	7,500
Emergency Services	Building Upkeep	7,500
Emergency Services	Mobile Traffic Sign (grant)	20,000
Extension	Vehicle Reserve	5,000
Fair	Reserve - Security & Other	36,298
Fair - AG Center Reserve	Reserve - Building	2,000
Fair	Buildings	922
Fair	Landscaping, Infrastructure Imp.	31,500
Fair	Equipment	14,300
Finance	Computer / Printer Reserve	2,000
Finance	Software Replacement	22,500
Finance - Accounting	Reserve	2,813
Fire	Capital Reserves	10,000
GIS	Equipment Reserve	6,783

Listing Capital Outlay / Capital Projects

FY 2016 - DEPARTMENT APPROVED CAPITAL OUTLAY / CAPITAL PROJECT LISTING		
DEPARTMENT	DESCRIPTION	FINAL
Health - Mental Health	Reserve	2,197
Health - Human Services	Kellogg	75,065
Health - Human Services	Reserves	25,778
Health - Human Services	Laptop/Docking Station & Monitor	3,000
Health - Environmental	Reserve	23,767
Health - Environmental	Laptop/Docking Station & Monitor (2)	6,750
Health - Administration	Reserve	209,567
Health - Administration	Laptop/Docking Station & Monitor (4)	12,000
ITS	Computer for new desktop employee	4,500
Justice Court	Scanner Reserve	5,000
Library Fund	Capital Reserves	157,664
Noxious Weed	Enforcement account	6,979
Noxious Weed	Weed Portion of Core Vehicle	16,457
Noxious Weed	Hoist	4,600
Planning	Equipment for Staff in April	2,000
Rest Home - Administration	Reserves	195,569
Rest Home - Administration	Building Updates	50,000
Rest Home - Administration	Property Updates	50,000
Rest Home - Dietary	Food Service Reserve	50,000
Road - Operations	Gravel Pit Purchase Reserve	250,000
Road - Operations	Logan Yard Shop Reserve	100,000
Road - Operations	Large Excavator Reserve	180,000
Road - Operations	Restricted Cash	58,109
Road - Operations	Specific Road Projects	42,358
Road - Operations	Right of Way	50,000
Road - Operations	Paint Sprayer	8,500
Road - Operations	Extend Power in Gravel Pit	30,000
Road - Operations	(2) Electric Pumps for Gravel Pit	90,000
Road - Operations	(2) Used Pickups	40,000
Road - Operations	Three Wheel Packers (3)	57,000
Road - Operations	Sander Unit	8,500
Sheriff - Law Enforcement	Vehicles & Build Packages	270,590
Sheriff - Law Enforcement	Vehicles Packages	11,151
Sheriff - Law Enforcement	Digital Microscope	1,300
Sheriff - Law Enforcement	Mobile Data Terminal (MDT) & Software	5,719
Sheriff - Law Enforcement	Computer Tablets (2)	8,374
Sheriff - Law Enforcement	Automated External Defibrillator (AED)	1,500
Sheriff - Law Enforcement	Portable Breath Test (PBT)	1,000
Sheriff - Law Enforcement	Rifles, Pistols & Shotguns (3)	11,000
Sheriff - Law Enforcement	Motorola Radios (3)	13,500
Sheriff - Search & Rescue	Reserve	120,723
Sheriff - Search & Rescue	Building updates	5,300
Sheriff - Search & Rescue	Orion Rescue Sled - Carryover	3,600

Listing Capital Outlay / Capital Projects

FY 2016 - DEPARTMENT APPROVED CAPITAL OUTLAY / CAPITAL PROJECT LISTING		
DEPARTMENT	**DESCRIPTION**	**FINAL**
Sheriff - Search & Rescue	Snowmobile (2) - Carryover	24,000
Sheriff - Search & Rescue	4-Wheeler - Carryover	10,000
Sheriff - Big Sky	Big Sky Vehicle Reserve	18,166
Sheriff - Big Sky	Vehicle Replacement	59,000
Sheriff - Big Sky	Vehicle (Carryover FY 2015)	488
Sheriff - Detention Center	Medical Cart	4,500
Sheriff - Detention Center	Autoclave	2,500
Sheriff - Detention Center	EMS Bags (4)	4,000
Sheriff - Detention Center	Power Washer	3,500
Sheriff - Detention Center	Electronic Restraint	1,500
Sheriff - Detention Center	Jumper Barrier	18,500
Sheriff - Detention Center	Misc.	6,933
Sheriff - Detention Center	Capital Reserves	100,000
Sheriff - Detention Center	Tilting Skiller - Carryover	17,000
Sheriff - Detention Center	Cameras - Carryover	12,000
Sheriff - Detention Center	Transport Van - Carryover	80,000
Sheriff - Three Forks	Three Forks Vehicle Reserve	56,121
Supt. Of Schools	Laptop Computer	1,500
Subtotal - Tax Supported		**12,272,116**
Special Revenue, Enterprise, Interdepartments and Districts		
Mosquito District - Three Rivers		25,600
Mosquito District - Three Rivers		20,000
Parks - Reserved Cash-In-Lieu		14,000
Clerk & Recorder - Records Preservation		18,400
Clerk & Recorder - Records Preservation	Tyler Self Service & Autoindexing	20,000
Clerk & Recorder - Records Preservation	Computers	12,000
Clerk & Recorder - Records Preservation	Printer	5,000
Clerk & Recorder - Records Preservation	Scanner	5,000
Local Water Quality	Reserve	115,775
Local Water Quality	Computer	2,800
Noxious Weed - Grant	Side-By-Side UTV	13,000
Joint Dispatch - State 911	Reserve	426,319
Joint Dispatch - State 911	CAD Upgrade	75,000
Joint Dispatch - State 911	911 Call Taking Equipment	325,000
Joint Dispatch - State 911	Matrox Video Cards	17,500
Joint Dispatch - State 911	Backup 911 Work Stations	8,000
Joint Dispatch - State 911	VMWare Software Update	5,000
Joint Dispatch - State 911	911 Computer Monitors	5,400
Joint Dispatch - State 911	Radio Upgrade Project	75,000
PILT - Copier	County Attorney Copier	3,000
PILT - ITS	Office License Upgrades	135,000
PILT - ITS	Intangibles - Software, etc	50,000
PILT - ITS	Computer Replacement	77,872

Listing Capital Outlay / Capital Projects

FY 2016 - DEPARTMENT APPROVED CAPITAL OUTLAY / CAPITAL PROJECT LISTING		
DEPARTMENT	**DESCRIPTION**	**FINAL**
PILT - ITS	SANs Additional Shelves	150,000
PILT - ITS	Ongoing Virtualization	79,825
PILT - ITS	Routers, Servers, etc.	53,777
DUI Task Force	Reserve	73,114
Victim Witness	Equipment	4,000
Homeland Security	Microwave Link Replacement	94,610
Health - Cancer Prevention	Breast & Cervical Cancer	208,716
Health - Cancer Prevention	Laptop/Docking Station & Monitor (2)	6,000
Health - Preparedness	Health Preparedness	141,818
Health - WIC	Laptop/Docking Station & Monitor	3,000
Health - Communicable Disease	Reserve	200,263
Health - Communicable Disease	Laptop/Docking Station & Monitor	2,500
Missouri River Drug Task Force	Vehicle/Equip/Improvement Reserves	15,000
Other Special Revenue Funds		43,011
Open Space Bond		1,403,678
RID Construction		920,539
CTEP	Anderson Phase II	123,681
CTEP	Manhattan Trail	63,899
CTEP	Three Forks Depot & Trail	208,896
Road - Junk Vehicle Program	Vehicle/Equip/Improvement Reserves	135,206
CDBG/Stimulous/Other		450,748
Solid Waste District - GCSWD	Closure/ Post Closure Reserve	2,149,735
Solid Waste District - GCSWD	Expansion Reserve	3,250,000
Solid Waste District - GCSWD	Equipment Reserve	781,818
Solid Waste District - GCSWD - Operations	Litter Fence	25,000
Solid Waste District - GCSWD - Operations	Land Swap Expenses	110,000
Solid Waste District - GCSWD - Operations	Compost Expansion Area	130,000
Solid Waste District - GCSWD - Operations	Entrance Road Repair	80,000
Solid Waste District - GCSWD - Operations	Soil Vapor Extraction	75,000
Solid Waste District - GCSWD - Operations	Compactor	600,000
Solid Waste District - GCSWD - Operations	Excavator Ripper Teeth	9,000
Solid Waste District - GCSWD - Operations	IT Compost Bucket	13,500
Solid Waste District - Cell 3	Expansion Expenses	47,000
Solid Waste District	Waste Oil/Antifreeze Containers	15,000
Solid Waste District - WY Compost	Reserve - Compost Facility	550,384
Solid Waste District - WY Compost	Reserve - Transfer Station	672,746
Solid Waste District - WY Compost	New Office, Scale House, Changing	125,000
Solid Waste District - WY Compost	Repair Concrete Tip Floor	10,000
Motor Pool - Sheriff		15,000
Motor Pool	Used Vehicle	18,962
Facility	FCI Reserve	612,397
Communications	Reserve	106,521
Communications	UPS battery replacement JGMC	25,000

Listing Capital Outlay / Capital Projects

FY 2016 - DEPARTMENT APPROVED CAPITAL OUTLAY / CAPITAL PROJECT LISTING		
DEPARTMENT	**DESCRIPTION**	**FINAL**
Communications	MT-Drive - Secure Cloud Drive	6,000
Communications	Hardware, Servers, Routers Switches etc.	72,500
Communications	Network Security	173,480
Communications	Call Manager Upgrade	35,000
Communications	Hardware Servers Routers	51,810
Copier Revolving	Copier - Commission	8,700
Copier Revolving	Copier - Treasurer	6,200
Copier Revolving	Copier - Sheriff	5,000
Copier Revolving	Copier - Justice Court	2,000
Copier Revolving	Copier - HR	14,000
Copier Revolving	Copier - Health HHS	18,000
Copier Revolving	Copier - Health ENV	14,000
Copier Revolving	Copier - GIS	(2,750)
Copier Revolving	Copier - Court Services	6,000
Copier Revolving	Copier - Clerk of Court	7,500
Copier Revolving	Copier - Planning	25,000
Copier Revolving	Copier - Fair	25,000
Copier Revolving	LWQD	3,000
Central Valley Fire District	Reserve	3,141,697
Big Sky Fire District		60,000
Gallatin River Ranch		5,000
Sourdough Fire District		959,365
Hebgen Fire District		280,000
Fire Districts/Fire Service Areas		250,000
Other districts		133,017
subtotal Non-Tax Supported Funds		**20,558,530**
TOTAL ALL CAPITAL		**32,830,646**

Listing Capital Outlay / Capital Projects

Review Process

In the spring, prior to the start of year-end activity, the Finance Director and designated Project Manager conduct reviews of each project contained in the current year's Capital Budget. The review allows the County:

- To identify projects with excess appropriations that might be subject to reallocation.
- To identify projects with total expenditures and encumbrances exceeding the current appropriation that might require additional appropriations.

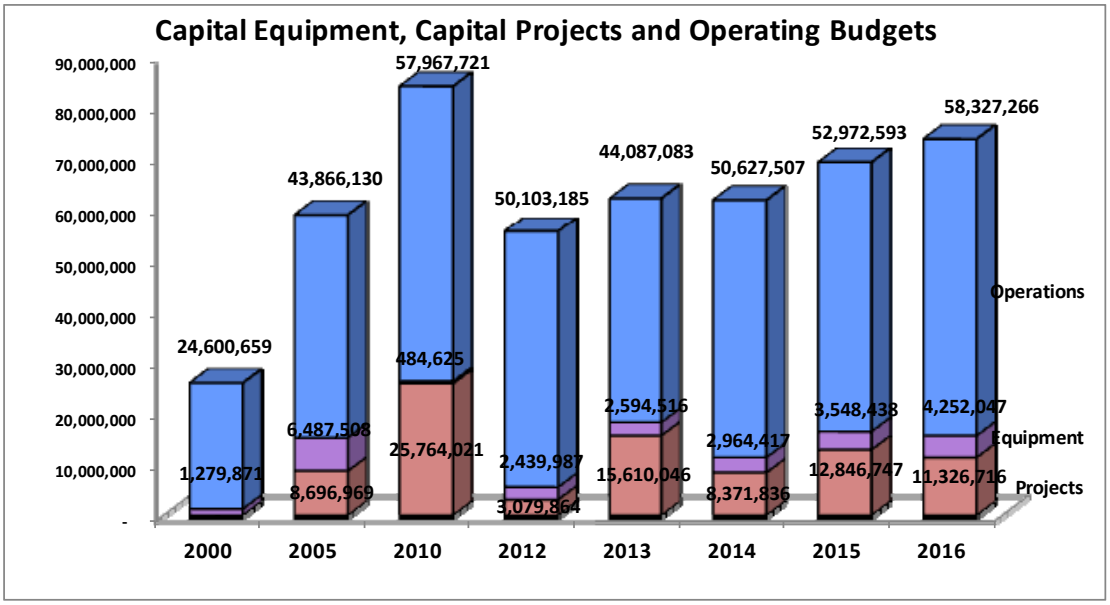
Relevant findings are forwarded to each of the project managers to provide an opportunity for feedback. This layer of review provides timely and quantitative information regarding each department's capital projects and the foresight necessary for the planning process for the upcoming fiscal year.

Capital Expenditures Contrasted With Total County Operating Expenditures

The investment by the County in its capital and infrastructure is of primary importance to insure the long-term viability of service levels. The amount of capital expenditures in relation to the total County budget is a reflection of the County's commitment to this goal.

Gallatin County strives to provide adequate maintenance of capital, plant, and equipment and for their orderly replacement. All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, facilities, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, facilities, and equipment, regardless of the economic conditions, will assist in maintaining the government's equipment and infrastructure.

The graph below illustrates Gallatin County's historical investment in capital. The graph depicts actual capital expenditures over the last five years as compared to the County's operating budget. Obligating resources to capital investment is appropriate for a growing community as Gallatin County strives to meet level of service standards identified in the Strategic Plan and community outcomes identified in the Growth Management Plan.

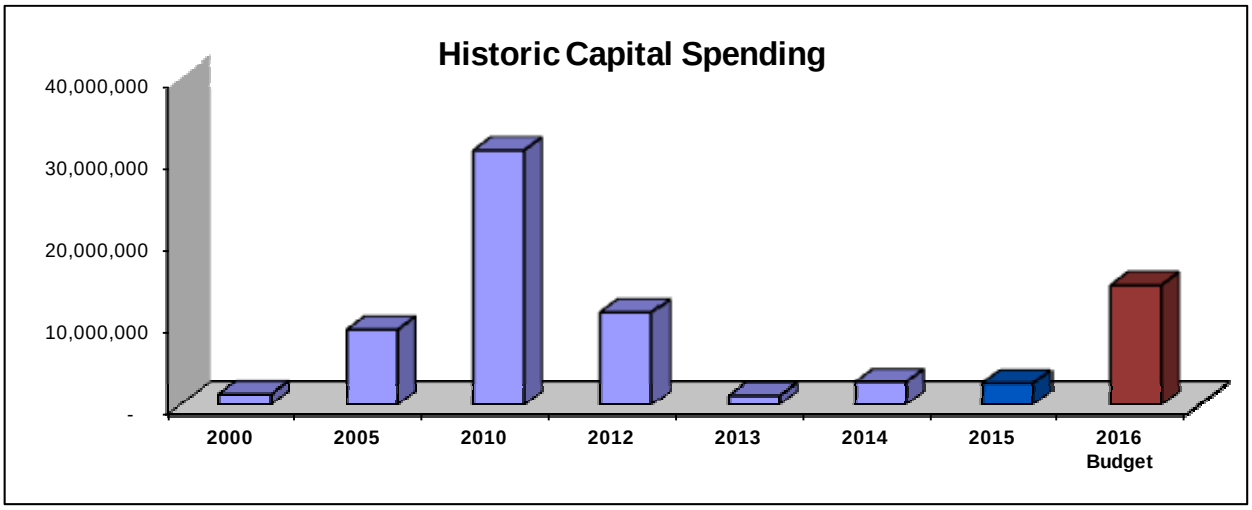


Listing Capital Outlay / Capital Projects

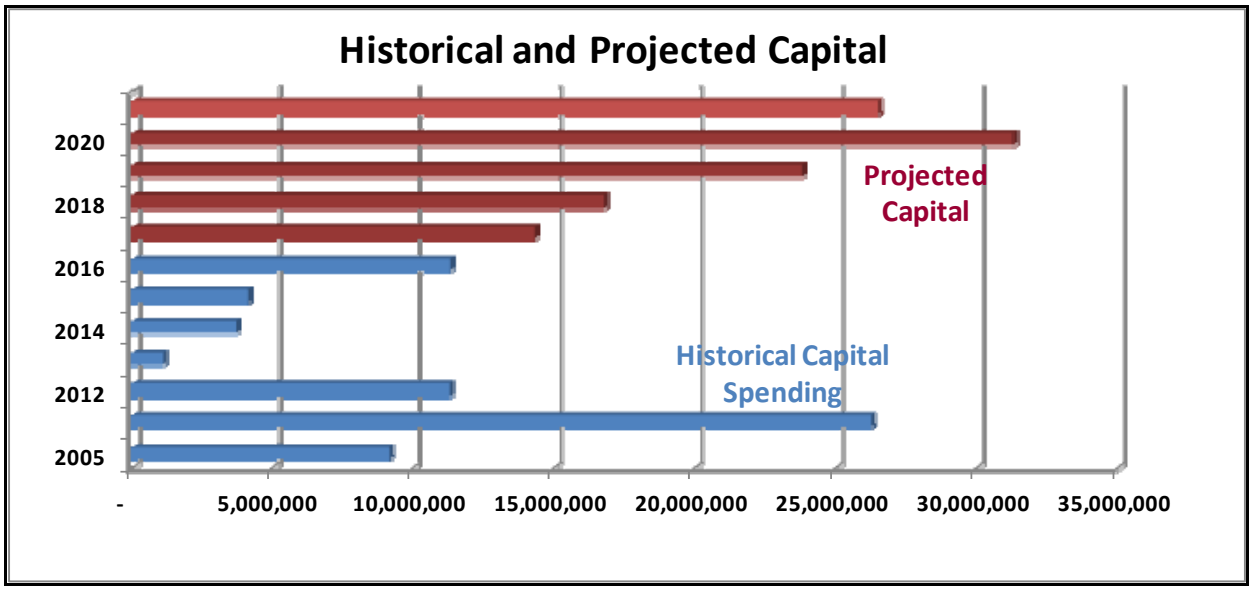
Capital Improvement Program (Next Five Years) Contrasted With Historical Capital Spending (Previous Five Years)

Another indicator of Gallatin County's commitment to providing for the adequate maintenance of capital, facilities, and equipment and for their orderly replacement is the level of projected capital spending over the next five years as compared to the previous five-year period. This information is useful to the County Commission in their deliberations when determining which items will be included in the Capital Budget. This information also helps the County Commission make decisions with a long-term perspective.

Shown below is a graph which shows historical capital spending (last five years plus 2000, 2005 and 2010).



The County's Capital Projects are estimated at $138,752,543 as identified in the Capital Improvement Plan.



Listing Capital Outlay / Capital Projects

Capital Improvement Policies

Gallatin County has developed a set of financial management policies that cover all aspects of its financial operations. These and other policies are reviewed periodically by the County Administrative Office, the Finance Director and the County Commissioners and are detailed in the Executive Summary section of this document. Policies on capital improvements are one component of those financial policies. Listed below are excerpts from those policies, which relate specifically to capital improvements.

Capital Improvement Program (CIP) Formulation

1) **CIP Purpose.** The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the County's existing fixed assets.

2) **CIP Criteria.** Construction projects and capital purchases of $50,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than $50,000 will be included in the regular operating budget. The Capital Improvement Plan (CIP) differentiates the financing of high cost long-lived physical improvements from low cost "consumable" equipment items contained in the operating budget. CIP items may be funded through debt financing or current revenues, while operating budget items are annual or routine in nature and should only be financed from current revenues.

3) **Deteriorating Infrastructure.** The capital improvement plan will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.

Project Financing

1) **Minor Capital Projects.** Minor capital projects or recurring capital projects, which primarily benefit current residents, will be financed from current revenues. Minor capital projects or recurring capital projects represent relatively small costs of an on-going nature, and therefore, should be financed with current revenues rather than utilizing debt financing. This policy also reflects the view that those who benefit from a capital project should pay for the project.

2) **Major Capital Projects.** Major capital projects, which benefit future residents, will be financed with other financing sources (e.g. debt financing). Major capital projects represent large expenditures of a non-recurring nature which primarily benefit future residents. Debt financing provides a means of generating sufficient funds to pay for the costs of major projects. Debt financing also enables the costs of the project to be supported by those who benefit from the project, since debt service payments will be funded through charges to future residents.

Listing Capital Outlay / Capital Projects

2016 Capital Projects

Bridge Replacement Program

Estimated Project Costs

Program Costs: **$22,412,930**

Time Frame	Number	Feet	Cost
Next 5 years	18	1,714	$7,817,260
Next 10 years	51	921	2,597,220
Next 15 years	13	148	513,240
Next 20 years	14	253	713,460
Over 20 years	98	2,928	10,771,750
	TOTAL		**22,412,930**

Description

The Bridge Replacement Program was implemented in FY 2013 with the goal of replacing bridge infrastructure in a systematic manner. The County is levying $400,000 in Newly Taxable Property (NTP) taxes in FY 2016, with additional taxes increasing the yearly allocation to $500,000 / year at a future time. The County will continue to levy a minimum of 3.00 mills for the Bridge department with $100,000 being earmarked for replacement of bridges of less than 50 feet. The County will use the new funds to support the Bridge department's need to update large bridges that cannot be done through the current bridge revenues. The Program will expand on the County's ability to replace bridges, not only by increasing the County revenue but also by using the new revenue to leverage bridge replacement funding from the state, federal, local and private sources.

Current Status

The program is in the implementation phase with the first through third year of funding starting the design on replacement of a major bridge in the Willow Creek Area. Future years will depend on availability of funds and the needs of the Department being dealt with in a systematic manner.

Future Budget Impact

Future budgets will see an increase in funding for inflationary increases. It is anticipated that ongoing costs will decrease for maintenance of older bridges and an increase in efficiency will be seen associated with replacement of bridges in a systematic manner.

Listing Capital Outlay / Capital Projects

Core Equipment (Rolling Stock)

Estimated Project Costs

Budget:	$7,300,000	
Type:		
Vehicles	57	
Heavy Equipment	58	
Other	11	
Core Costs:		
Activity	Replacement Cost	Yearly Need
General Government	175,000	35,000
Public Safety	1,902,112	275,490
Public Works	5,138,000	622,714
Public Health	0	0
Recreation / Other	280,000	22,467
Subtotal	7,320,112	955,671
Revenue Source:		
Historic Allocations (less)		
PILT - Grader Loan	153,000	
Road	125,000	
Bridge	45,000	
Weed	5,000	
Fair – Parks	5,300	
Public Safety	58,333	
Subtotal		(383,300)
FY 2016 Capital Fund (4010)		(636,000)
Core Equipment Need (For future years)		63,629

Description

The County did not include replacement of core equipment as part of the ongoing budget considerations prior to FY 2011. Replacement of equipment depended on yearly allocation from current operating budgets that were already strained. The 'Core Equipment' program requires departments to set aside a small portion of each tax dollar for replacement and dedicates a portion of the growth in taxes associated with 'Newly Taxable Property' to the program. The Commission fully funded the program in FY 2014 with $600,000 of ongoing tax revenues. A slight increase was made to this amount for FY 2016 for inflation.

Current Status

The program is in the implementation phase with the continued purchase of equipment on either a formal replacement schedule, as is the case for Law Enforcement Vehicles, or on an as needed bases for Road, Bridge, Fire, Recreation, Motor Pool and Noxious Weed. Future years will depend on availability of funds and the needs of the departments being dealt with in a systematic manner.

Future Budget Impact

Future budgets will see an increase in funding for inflationary increases and for new equipment placed into 'Core' by the Commission. It is anticipated that ongoing costs will decrease for maintenance of older vehicles and an increase in efficiency associated with replacement of equipment in a systematic manner will be realized.

Listing Capital Outlay / Capital Projects

Open Space Acquisition

Estimated Project Costs

Budget:	$20,000,000 (Plus interest earnings)
Spent to date	18,596,322
FY 2016 Appropriation	1,403,678

Revenue Sources

Bond Proceeds	$16,800,000
Available Bonds	3,200,000
Interest Earnings	765,574
Sale of Land	300,000
Total Budget	$21,065,574

Status – Active

Description

Open Space Bond Fund was approved through two ballot measures by the voters in 2000 and 2004. It authorizes the County to expend up to $20,000,000 on the purchase of land and conservation easements and the administration and maintenance thereof.

Current Status

With the Open Space Bond fund, the County has purchased three community parks and 23 conservation easements that equate to roughly 45 square miles of land conserved. We have leveraged all the funds expended to date at approximately 21% of the total value of all land interests acquired.

Future Budget Impact

There is approximately $1.5 million in authorization spending remaining in the Open Space Bond Fund. The County anticipates completing two projects in 2016 which will expend approximately $1.6 million of the balance. The last increment of Bond debt will be issued by the end of calendar year 2015, if projects are brought forward that call for additional debt. If bonds are not sold, taxes will not increase in FY 2016. No ongoing costs are foreseen for the Open Space project.

Listing Capital Outlay / Capital Projects

Law and Justice Center (Replacement)

Estimated Project Costs

	Source	Amount	Subtotals
REVENUE	FY 2013 allocation	$ 81,600	
	FY 2015 allocation	100,000	
	FY 2016 allocation	200,000	
	FY 2017 allocation (if approved)	300,000	
	FY 2018 allocation (if approved)	400,000	
	FY 2019 allocation (if approved)	500,000	
	G. O. Bond (if approved)	25,100,000	26,581,600
EXPENSES	Up to 85% Architectural Designs	1,500,000	
	Bond Issuance Cost, Risk Mngr.	450,000	
	Balance of Arch. Eng., etc	500,000	
	Construction	20,400,000	
	Infrastructure, equipment	3,060,000	25,910,000
	BALANCE (inflation)		671,600

Description

The total project budget is $25,910,000, without inflation. This is based on a $300 square foot cost and a 68,000 square foot building. The estimated bond is for $25,000,000 with additional revenue coming from utilization of $100,000 in newly taxable property being earmarked through FY 2019 (total of $1,500,000).

Current Status

The Commission approved $100,000 in taxes from newly taxable property in FY 2015 and FY 2016. This will be added to the $81,600 carried over from FY 2012. The goal is to select an architect with the City of Bozeman, have cost estimates prepared for bond election in November, 2016. If voters approve the bond construction would commence in the spring of 2017.

Future Budget Impact

The County will see an increase in costs associated with the doubling of the current building space that will include one additional employee for facilities, two to three security staff and a 75% increase in operating costs.

Listing Capital Outlay / Capital Projects

Detention Center Update, Expansion or Repair

Estimated Project Costs

	Source	Amount	Subtotals
REVENUE	FY 2015 Balance	2,643,836	
	FY 2016 Revenue	667,300	
	FY 2017 Revenue	660,500	
	FY 2018 Revenue	653,840	
	FY 2019 Revenue	647,110	
	FY 2020 Revenue	540,380	
	FY 2020 Revenue	433,650	
	FY 2021 Loan	2,000,000	
	FY 2021 Revenue	426,920	
	FY 2022 Revenue	320,190	
	subtotal		**8,993,726**
EXPENSES	FY 2020 Design	1,000,000	
	FY 2021 Construction	6,500,000	
	FY 2022 Infr. Equipment	1,125,000	
	subtotal		**8,625,000**

Description

The total project budget is $8,625,000, based on a very preliminary architectural estimate. The project would expand the current facility by 60 to 90 beds and allow for one more expansion of a similar size in the future. Revenue is generated by 75% of the estimated inmate bed revenue, reduced by 10% per year until expansion completed. The change in amount the state allocated for payment reducing the per day charge from $95 to $69 may delay the start of construction. The $2,000,000 loan would allow the construction of the facility 5-6 years earlier. Repayment of the loan would come from the inmate bed revenue and the public safety fund.

Current Status

The Commission has approved $2,643,836 for the FY 2016 budget. This will be added to over time through dedication of 75% of inmate revenues after costs are taken into consideration.

Future Budget Impact

The County will see an increase in costs associated with the expansion of the current detention center that will include one additional employee for facilities and an increase of 10-12 detention officers. Operational costs will increase associated with additional capacity for meals, medical and utilities. All costs will be further estimated during the facility design.

Listing Capital Outlay / Capital Projects

FY 2016 Capital Projects / Outlay

FY 2016 CAPITAL PROJECTS / OUTLAY - FINAL BUDGET

Projects by Department / Project Name

CAPITAL PROJECT AND OUTLAY / RESERVES									
					Revenue Sources				Amount
DESCRIPTION	YEAR	CIPC Priority	FY 2016 Budget	Estimated Project	County	Department	Other	TOTAL	Needed
Core Rolling Stock	2013		1,558,700	27,578,000	1,558,700	628,907	-	2,187,607	25,390,393
Bridge Replacement Program	2014		1,200,000	23,948,640	1,200,000	-	-	1,200,000	22,748,640
Building Reserve ($0.95/sq. ft.)	2000		615,186	615,186	615,186	-	-	615,186	-
Judicial / Law Enforcement Building	2010	1	381,600	22,500,000	381,600	-	-	381,600	22,118,400
Extension - Office Facility	2015	2	305,000	305,000	305,000	-	-	305,000	-
Storage Facilitye	2015	7	1,000,000	1,000,000	750,000	250,000	-	1,000,000	-
Pogreba Airport - Upgrades	2014	3	-	3,228,400	-	76,931	-	76,931	3,151,469
Detention Center (Reserve / Expansion)	2013		2,643,836	9,423,311	-	2,643,836	-	2,643,836	6,779,475
Office Bldg at Fairgrounds	2016		300,000	300,000	300,000	-		300,000	-
Storage Facility	2016		1,000,000	1,000,000	1,000,000	-	-	1,000,000	-
CTEP Projects	2015		396,476	396,476	-	-	396,476	396,476	-
Subtotal Budgeted Projects			9,400,798	90,295,013	6,110,486	3,599,674	396,476	10,106,636	80,188,377
Capital Reserves	2016		7,577,579						
Machinery & Equipment	2016		15,852,268						
CIP - Long Term					**Estimates Only**				
Sheriff - Remodel of L & J	2016			250,000					250,000
DES - Storage Facility	2018	2		540,000					540,000
Belgrade Senior Center	2016+			1,200,000					1,200,000
Communications - Dispatch	2017			29,000,000					29,000,000
GIS Pictometry	2018+			443,887					443,887
Fair - Exhibit Building Remodel	2016	5		55,000					55,000
Fair - Remodel Midway Facility	2019	4		62,000					62,000
Fair - Sale Pavilion	2015	8		60,000					60,000
Fair - Green Space, Sod, Trees, Shrubs	2019	7		60,000					60,000
Fair - Signage at Entrances	2015+			60,000					60,000
Fair - New Animal Wash Rack	2015			50,000					50,000
Fair - Indoor Swim Center	2015			7,195,000					7,195,000
Fair - Indoor Arena	2016			1,500,000					1,500,000
Fair - Storm Water Management	2016			60,000					60,000
Fair - Concourse Building	2018+			2,500,000					2,500,000
Fair - Event Center	2018+			4,500,000					4,500,000
Fair - Outdoor Lazy River Water Park	2018+			2,700,000					2,700,000
Fair - Model Train Building	2018+			150,000					150,000
Subtotal CIP - Long Term			-	50,385,887	-	-	-	-	50,385,887
TOTAL CAPITAL PROJECTS			**32,830,646**	**140,680,900**	**6,110,486**	**3,599,674**	**396,476**	**10,106,636**	**130,574,264**

DEBT MANAGEMENT

Overview of Debt Management

Gallatin County Debt Management

Debt, in a governmental entity, is an effective financial management tool. Active debt management provides fiscal advantages to the County and its citizens. Debt can serve several different purposes. It is useful in matching costs to benefits of public assets. It is useful as an economic development tool. It allows governments to build and acquire assets that would not otherwise be built or acquired. Debt eliminates the need for governments to build up large reserve balances to build or acquire assets. In other words, debt is not something that should be avoided or eliminated. Rather, debt is something that should be used and managed effectively. The incurrence of debt can be mismanaged, however. Overuse of debt places a burden on the financial resources of the County and its taxpayers. Thus, it is important to create policies and follow practices to insure debt is used responsibly.

Debt management is a critical component of Gallatin County's financial operations. The County's debt rating is AA+ from Standard and Poor's. The County takes an active role in managing its debt. This is done through a variety of means including: debt management policies, bond ratings, comprehensive planning for future bond issues, management of existing and proposed debt levels and debt service payments. This section of the budget provides an analysis of each of these factors in addition to providing a detailed schedule of future debt service obligations of the County.

Approved Bond Issues

Listed below is a brief description of the County's major outstanding bond issues, followed by a graphic overview of all outstanding debt of the County, by purpose.

A. **Open Space Land Bond Issue – Voted.** The bond issue was approved by the voters on November 7, 2000 in the original principal amount of $10,000,000. The purpose of the bond issues was to maintain open space in the County through purchase, easement or other means of property acquisition. The first $3.8 Million in bonds were sold on 10/01/2001 – these bonds were refunded on 4/12/2011. The 2nd $4.0 Million were issued on 4/1/2003 – these were refunded 11/01/2012. The last $2.2 million in bonds were sold on June 28, 2005 with a net interest cost of 3.83%. All these bonds were financed over 20 years. The bonds will be repaid with property tax revenue specifically dedicated for that purpose. When the bonds have been repaid, the property tax levy will be discontinued. The County received an A+ rating on these bonds from Standard and Poor's.

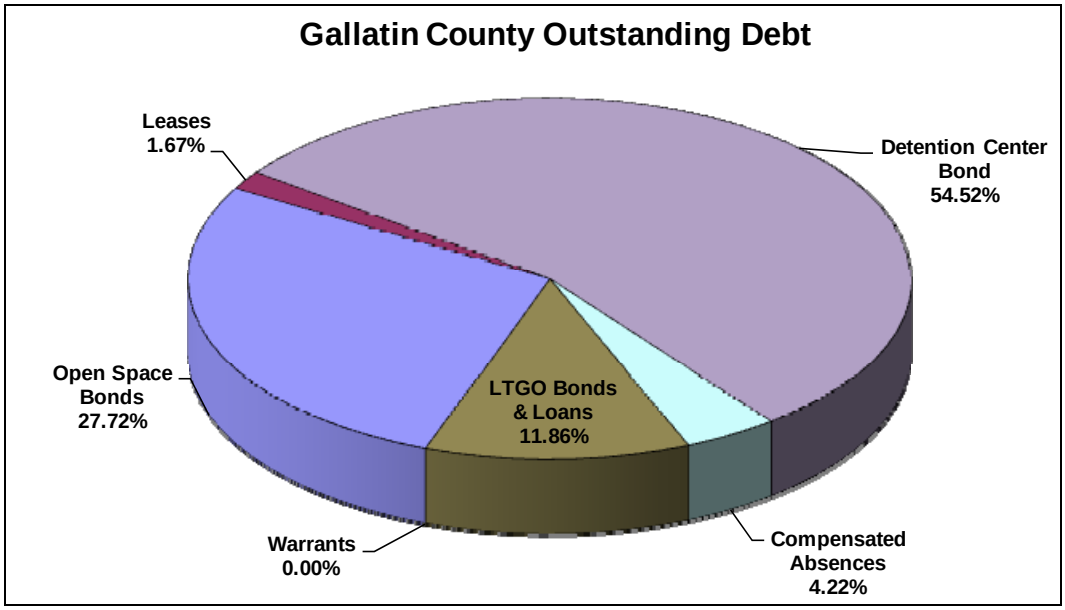
B. **Open Space Land Bond Issue 2004 – Voted.** The voters approved this bond issue on November 2, 2004 in the original principal amount of $10,000,000. The purpose of the bond issues was to maintain open space in the County through purchase, easement or other means of property acquisition. The bonds are sold as needed in increments of up to $5 Million. The first bonds totaling $2.8 Million were sold on June 28, 2005 with a net interest cost of 3.904%. The bonds were financed over 20 years. The last bond issue of $4.0 Million was issued on December 15, 2008. The bonds will be repaid with property tax revenue specifically dedicated for that purpose. When the bonds have been repaid, the property tax levy will be discontinued. The County received an A+ rating on these bonds from Standard and Poor's. The County has the ability to issue $3.2 Million in additional bonds to reach the $10,000,000 amount approved by the voters in 2004. All bonds, except the 2008 issue, have been refunded resulting in a significant savings to the County taxpayers.

C. **Detention Center Bond Issue – Voted**. The bond issue was approved by the voters on November 4, 2008 in the amount of $32,000,000. The bond was authorized for the construction of a Detention Center at the Law & Justice Center. The bonds were sold in February, 2009 for a 20 year term at an average interest rate of 4.33%. The County received an AA- rating on these bonds.

Overview of Debt Management

Outstanding Debt

Shown below is a pie chart depicting the County's current outstanding indebtedness by purpose. As shown by the graph, the new Detention Center represents a majority of the County's debt and this reflects the priorities of the public and County Commission.



Despite having several categories of outstanding debt, Gallatin County actually has a relatively low level of outstanding debt. The County's outstanding debt equals 11.19% of the statutory maximum amount of debt the County can have. The debt amount of $44.7 million is less than 1% of the Market value for County property and 17.68% of Taxable Value.

Proposed Debt Issues

Listed below is a brief description of the County's proposed debt issuance over the course of the next five-year period. Following this narrative description is a graph depicting the relative affects of these proposed debt issuances in relation to the County's current debt and its remaining debt capacity.

A. **Court / Law Enforcement Complex.** Based on the 2004 Carter Goble Lee study, the County needs to build a Court / Law Enforcement Complex with security and adequate space for additional courts. The County's space need consultants have identified a need to expand space for the County Sheriff. The City of Bozeman has indicated an interest in ending the joint location of Courts and Law Enforcement facilities.

B. **Expansion of Detention Center -** The County has anticipated the need to expand the Detention Center by 60-90 beds in the next 5-8 years. The County anticipates issuing up to $2,000,000 for construction of the expansion if needed. The Loan would allow the County to proceed 6-8 years before the expansion could occur with inmate bed revenues.

C. **Transportation System –** The County may have to issue debt through Rural Improvement District Bonds or other instruments to enhance the transportation system throughout the County. Individual projects will be reviewed and debt issued if it is in the best interest of the County.

Overview of Debt Management

Debt Capacity

The following table shows the maximum debt and outstanding debt for Gallatin County. The State of Montana limits local government (City and County's) debt to 2.5% of the entities Certified Market Value. That calculation allows Gallatin County to have a maximum debt for FY 16 of $375,763,746. Actual debt is estimated at $44,772,411 or 11.92% of the County's debt capacity.

The Commission has set a policy of not exceeding 1% (unless in an emergency) of the Certified Market Value. The 1% would limit debt to 150,030,549 or over triple the current debt amount.

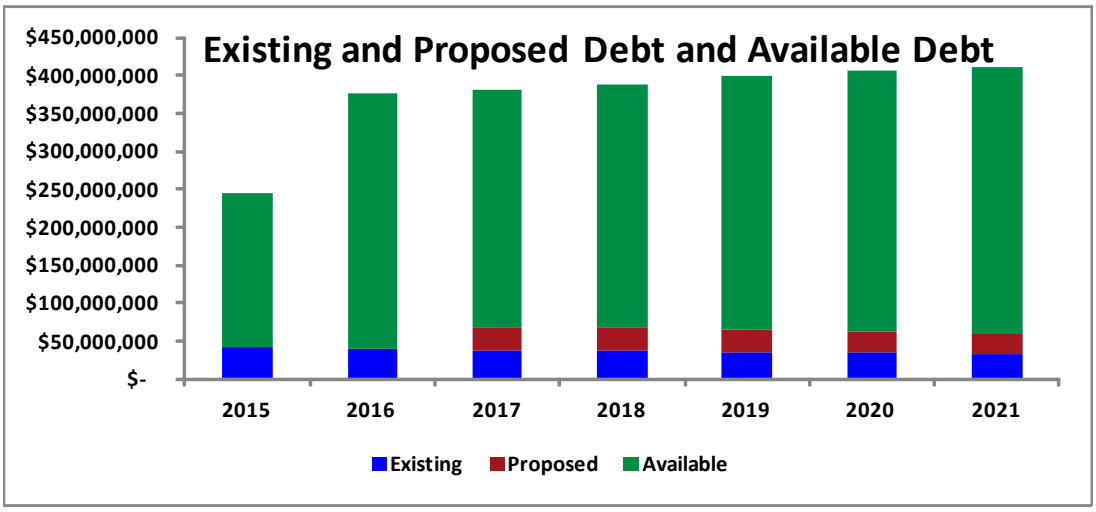
Maximum Allowed Gallatin County, Montana
DOR Market Value August, 2014

Assessed Valuation:	**FY 2015 Certified Market Value**	**15,030,549,843**	D.O.R. Ceritification	
	Factor allowed for indebtedness	**2.50%**		
Total Indebtness Allowed:				**375,763,746**
Less:		**Estimated**		
	Open Land Bond - Available	$ 3,200,000		**not issued**
	Open Land Bond 2013	3,315,000	**Mill**	**7/1/2026**
	Open Land Bond 2012	1,950,000		**7/1/2023**
	Open Land Bond 2011	1,470,000		**7/1/2021**
	Open Land Bond 2008	3,015,000		**7/1/2026**
	Open Space Bond 2006	240,000	**Levy**	**2/1/2026**
	Detention Center 2008 Voted Bond	25,940,000		**7/1/2029**
	Pogreba Field Loan	4,600		**2/28/2018**
	Capital Leases (7 graders, 1 loader)	795,534	**NO**	
	Road Shop	418,388		**8/15/2018**
	Re-entry	90,996	**Mill**	**2/15/2016**
	Annex Remodel	292,911		**8/15/2017**
	Dispatch Loan	434,719		**2/15/2019**
	Mental Health - Hope House Building	810,000		**7/1/2030**
	Fair - Ice Arena Bond	1,055,000		**7/1/2033**
	Belgrade East - I-90 Interchange (Airport)	1,610,000		**1/15/2023**
	Search & Rescue (West Yellowstone)	130,262		**7/1/2026**
		-		
	11.92%			**$ 44,772,411**
ESTIMATED Maximum Indebtness Available (6-30-2015)				**$330,991,335**
	Possible:	**-**		
	Detention Center Expansion	**2,000,000**		
	Justice Building Replacement	**30,000,000**		
		-		
	8.52%			**$ 32,000,000**
Amount Available				**$298,991,335**

Overview of Debt Management

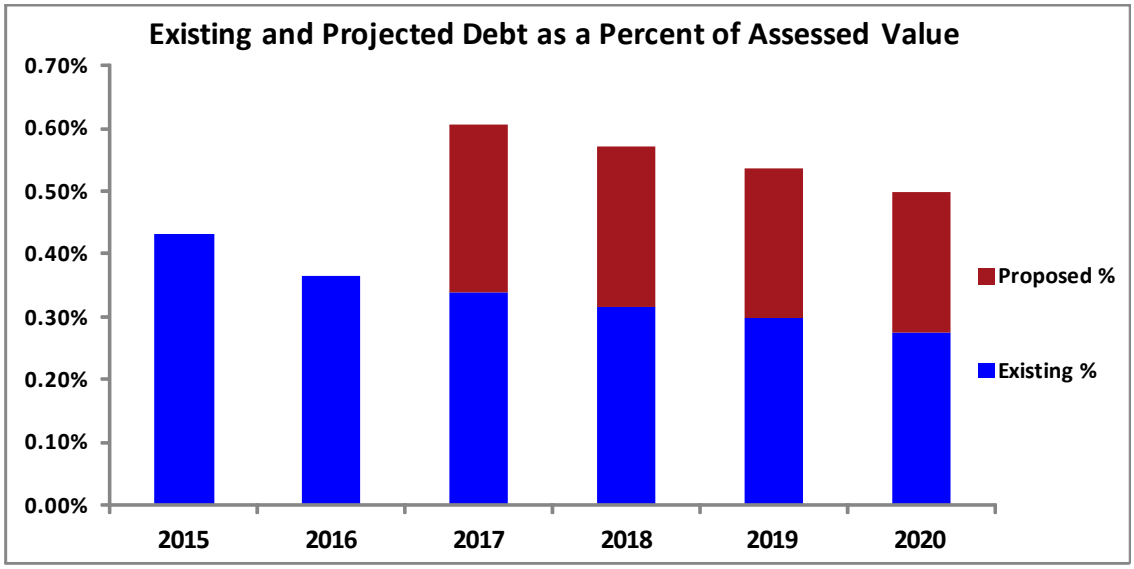
Existing and Proposed Debt to Capacity

The bar chart below shows a graphic presentation of the County's existing debt, proposed debt, and a projection of the County's debt capacity (legal debt margin) for the budget year and five years beyond. As shown by the graph, even if all of the proposed bond issues materialize, the County will still have a substantial amount of debt capacity remaining. This reflects the philosophy of the County Commission to hold down debt levels on the taxpayers, despite the County's rapid development and growing population.



Debt as a Percentage of Assessed Value

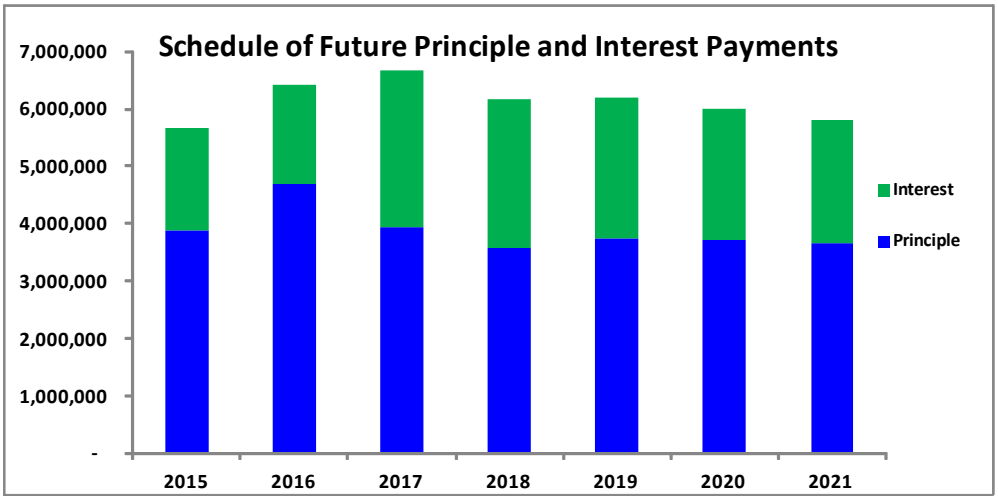
The graph below illustrates the County's debt as a percentage of assessed valuation. In essence, this reflects the County's debt as compared to the wealth of the County. Gallatin County has been successful in maintaining its debt levels at a relatively small percentage of the County's assessed valuation. Additionally, the proposed debt over the course of the next five years is also depicted. This shows the proposed new debt in relation to the outstanding debt—both in relation to the wealth of the County.



Overview of Debt Management

Debt Service

The graph below shows the County's principal and interest payments in the current budget year and five years beyond. The information shows principle and interest payments increasing from 2015 but then gradually decreasing through 2017, based on current debt.



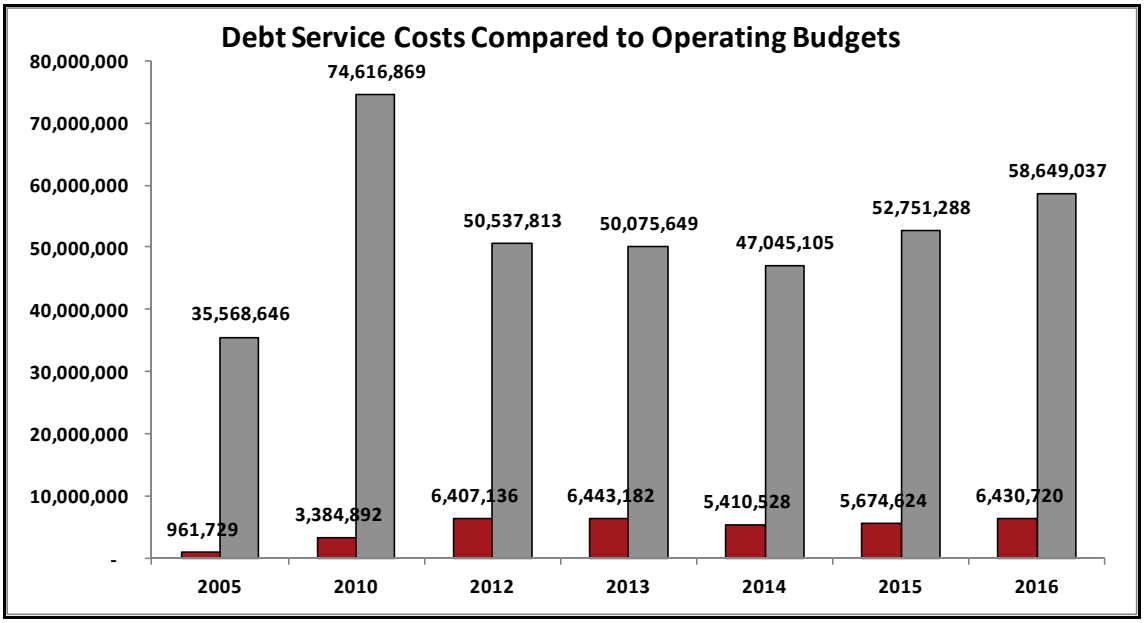
Most major debt obligations for the County are typically structured with declining interest payments and increasing principal payments — this results in relatively level debt service payments over the life of the bonds. However, the refinancing of the 2003 and 2006 Open Space Bond issues allows the County to realize decrease in payments in 2014 forward.

Overview of Debt Management

Debt Service to Operating Budget

The following graph illustrates the County's debt in relation to its operating budget. The amount of required debt service relative to the size of the annual budget is an important indicator of fiscal obligations. Since debt service expenditures restrict the amount of funds available for other operating or capital uses, it is important that the ratio of debt service to the total operating budget remain low and at a prudent level.

As shown below, debt payments by the County are a small fraction of its operating budget. This reflects the County's efforts to keep debt service payments at a manageable level.



Bond Rating

Bond ratings reflect the relative strength of the County's financial management and planning capabilities and the quality of its elected and administrative leadership, as well as its wealth and social characteristics. Bond ratings serve as a statement of a locality's economic, financial and managerial condition and represent the business community's assessment of the investment quality of a local government. Highly rated bonds are more attractive and are more competitive in the market and thereby help lower interest costs paid by County residents. High-grade ratings reduce the cost of raising capital for County projects and produce a substantial savings for County taxpayers.

Gallatin County continues to seek ways to maintain and improve these ratings so as to provide the finest quality service at the lowest cost. Concentrated efforts have been made to maintain and improve the County's "high-grade" ratings for its general obligation bonds through innovations in financial and debt administration.

Overview of Debt Management

In February 2014, Standard and Poor's of New York upgraded Gallatin County's bond rating to AA+ from AA. This is the third time the County has been upgraded in the last 5 years.

STANDARD & POOR'S PUBLIC FINANCE

AA+

Gallatin County's AA+ Bond Rating saves county residents thousands of dollars annually.

Quoted below are excerpts from the Standard & Poor's February 2014 rating.

> *"Standard & Poor's Ratings Services raised its long-term rating and underlying rating (SPUR) on Gallatin County, Montana's general obligation (GO) bonds to 'AA+' from 'AA'. The outlook is stable.*
>
> *"The raised ratings are based on the implementation of our **local GO criteria** released September 12, 2013," said Standard & Poor's credit analyst Misty Newland.*
>
> *The ratings reflect our assessment of the following factors for the county:*
>
> - *Adequate economy,*
> - *Very strong budgetary flexibility,*
> - *Strong overall budgetary performance,*
> - *Very strong liquidity,*
> - *Very strong management conditions, and*
> - *Strong debt and contingent liabilities profile.*
>
> *Outlook*
>
> *The stable outlook reflects our view of the county's strong financial management practices, including a quarterly review of budget-to-actual performance by the county commission and our expectation that reserve goals will be maintained. We do not expect to change the ratings during the current two-year outlook period. We could consider raising the ratings if the county consistently achieves and maintains a structural balance in its major operating funds, and maintains its currently very strong reserves in the general fund, over the medium term, which extends beyond the two-year outlook period.*

The County's high ratings are an objective indication of sound financial management, recognition that its overall debt profile is characterized by good debt service coverage from pledged revenues and by sound legal provisions ensuring full and timely payment of its debt service obligations. Overall net debt is estimated at a moderate $459.68 per capita.

Overview of Debt Management

Debt Management Policies

Gallatin County has developed a set of Financial Management Policies that cover all aspects of its financial operations. Policies on Debt Management are one component of those financial policies. All of the County's Financial Management Policies are included in the Executive Summary. Listed below are excerpts from those policies, which relate specifically to debt management.

Restrictions on Debt Issuance

1) **Repayment of Borrowed Funds.** The County will repay borrowed funds, used for capital projects, within a period not to exceed the expected useful life of the project. This policy reflects the view that those residents who benefit from a project should pay for the project. Adherence to this policy will also help prevent the government from over-extending itself with regard to the incurrence of future debt.

Limitations on Outstanding Debt

1) **Reliance on Long-Term Debt.** The County will limit long-term debt to capital improvements, which cannot be financed from current revenues. Incurring long-term debt serves to obligate future taxpayers. Excess reliance on long-term can cause debt levels to reach or exceed the government's ability to pay. Therefore, conscientious use of long-term debt will provide assurance that future residents will be able to support the debt obligations left by former residents.

2) **Debt Not Used for Current Operations.** The County will not use long-term debt for financing current operations. This policy reflects the view that those residents who benefit from a service should pay for the service. Utilization of long-term debt to support current operations would result in future residents supporting services provided to current residents.

Debt Refinancing

1) **General Refinancing Guidelines.** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinances will be considered (within federal tax law constraints) under the following conditions:
   - There is a net economic benefit.
   - It is needed to modernize covenants that are adversely affecting the County's financial position or operations.
   - The County wants to reduce the principal outstanding in order to achieve future working capital to do so from other sources.

2) **Standards for Economic Savings.** In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

3) **Net Present Value Savings.** Refinancing that produces net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt. Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

Investment Policy

The investment of capital funds is incorporated into the County's Cash Management Program. All unexpended bond proceeds are deposited into a consolidated Treasurer's account and invested with other funds in order to obtain maximum earnings. The segregation of each project's equity is preserved and reported separately.

Interest earned on capital funds during the construction period is credited to the respective project funds or enterprise fund wherein the debt service is paid.

Overview of Debt Management

Management of Debt and Equity Funding of Capital Needs

An integral part of Gallatin County's financial strength has been to take advantage of the marketplace and refund outstanding debt, thereby reducing interest expense while using excess surpluses wisely to fund (pay with cash) capital project expenses and to fund depreciation of capital assets. This actively managed debt program allows Gallatin County to pass along savings from the refunding of outstanding debt along to the taxpayers through reductions in millage rates.

Debt Service Schedules of Major Outstanding Bonds

The following information provides detailed debt service schedules for each of the County's major debt issues.

FINAL

$2,300,000

Gallatin County, Montana

Open Space General Obligation Refunding Bond, Series 2011

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
1/1/2012	-	-	46,660.59	46,660.59	-
7/1/2012	185,000.00	3.000%	33,595.63	218,595.63	265,256.22
1/1/2013	-	-	30,820.63	30,820.63	-
7/1/2013	205,000.00	3.000%	30,820.63	235,820.63	266,641.26
1/1/2014	-	-	27,745.63	27,745.63	-
7/1/2014	215,000.00	3.000%	27,745.63	242,745.63	270,491.26
1/1/2015	-	-	24,520.63	24,520.63	-
7/1/2015	225,000.00	3.000%	24,520.63	249,520.63	274,041.26
1/1/2016	-	-	21,145.63	21,145.63	-
7/1/2016	230,000.00	3.000%	21,145.63	251,145.63	272,291.26
1/1/2017	-	-	17,695.63	17,695.63	-
7/1/2017	235,000.00	2.300%	17,695.63	252,695.63	270,391.26
1/1/2018	-	-	14,993.13	14,993.13	-
7/1/2018	240,000.00	2.625%	14,993.13	254,993.13	269,986.26
1/1/2019	-	-	11,843.13	11,843.13	-
7/1/2019	245,000.00	2.900%	11,843.13	256,843.13	268,686.26
1/1/2020	-	-	8,290.63	8,290.63	-
7/1/2020	255,000.00	3.125%	8,290.63	263,290.63	271,581.26
1/1/2021	-	-	4,306.25	4,306.25	-
7/1/2021	265,000.00	3.250%	4,306.25	269,306.25	273,612.50
Total	**$2,300,000.00**	**-**	**$402,978.80**	**$2,702,978.80**	**-**

Overview of Debt Management

FINAL

$4,000,000

Gallatin County, Montana

Open Space General Obligation Bonds, Series 2008

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/23/2008	-	-	-	-	-
01/01/2010	-	-	174,286.44	174,286.44	-
07/01/2010	60,000.00	3.500%	83,435.00	143,435.00	317,721.44
01/01/2011	-	-	82,385.00	82,385.00	-
07/01/2011	165,000.00	3.500%	82,385.00	247,385.00	329,770.00
01/01/2012	-	-	79,497.50	79,497.50	-
07/01/2012	175,000.00	3.500%	79,497.50	254,497.50	333,995.00
01/01/2013	-	-	76,435.00	76,435.00	-
07/01/2013	185,000.00	3.500%	76,435.00	261,435.00	337,870.00
01/01/2014	-	-	73,197.50	73,197.50	-
07/01/2014	195,000.00	3.500%	73,197.50	268,197.50	341,395.00
01/01/2015	-	-	69,785.00	69,785.00	-
07/01/2015	205,000.00	3.750%	69,785.00	274,785.00	344,570.00
01/01/2016	-	-	65,941.25	65,941.25	-
07/01/2016	215,000.00	4.000%	65,941.25	280,941.25	346,882.50
01/01/2017	-	-	61,641.25	61,641.25	-
07/01/2017	225,000.00	4.000%	61,641.25	286,641.25	348,282.50
01/01/2018	-	-	57,141.25	57,141.25	-
07/01/2018	235,000.00	4.000%	57,141.25	292,141.25	349,282.50
01/01/2019	-	-	52,441.25	52,441.25	-
07/01/2019	245,000.00	4.100%	52,441.25	297,441.25	349,882.50
01/01/2020	-	-	47,418.75	47,418.75	-
07/01/2020	260,000.00	4.200%	47,418.75	307,418.75	354,837.50
01/01/2021	-	-	41,958.75	41,958.75	-
07/01/2021	270,000.00	4.300%	41,958.75	311,958.75	353,917.50
01/01/2022	-	-	36,153.75	36,153.75	-
07/01/2022	285,000.00	4.400%	36,153.75	321,153.75	357,307.50
01/01/2023	-	-	29,883.75	29,883.75	-
07/01/2023	300,000.00	4.500%	29,883.75	329,883.75	359,767.50
01/01/2024	-	-	23,133.75	23,133.75	-
07/01/2024	310,000.00	4.600%	23,133.75	333,133.75	356,267.50
01/01/2025	-	-	16,003.75	16,003.75	-
07/01/2025	325,000.00	4.700%	16,003.75	341,003.75	357,007.50
01/01/2026	-	-	8,366.25	8,366.25	-
07/01/2026	345,000.00	4.850%	8,366.25	353,366.25	361,732.50
Total	**$4,000,000.00**	**-**	**$1,900,488.94**	**$5,900,488.94**	**-**

Overview of Debt Management

BOND DEBT SERVICE

GALLATIN COUNTY, MONTANA
OPEN SPACE GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013
Advance Refunding of 2006 Bonds (2017-2026 Maturities)
'AA' Rated S&P, BQ, Level Savings, Callable 7/1/2020
FINAL PRICING

Dated Date	06/19/2013
Delivery Date	06/19/2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
01/01/2014			38,586.67	38,586.67	
07/01/2014	35,000	1.000%	36,175.00	71,175.00	109,761.67
01/01/2015			36,000.00	36,000.00	
07/01/2015	40,000	1.000%	36,000.00	76,000.00	112,000.00
01/01/2016			35,800.00	35,800.00	
07/01/2016	40,000	1.000%	35,800.00	75,800.00	111,600.00
01/01/2017			35,600.00	35,600.00	
07/01/2017	290,000	1.000%	35,600.00	325,600.00	361,200.00
01/01/2018			34,150.00	34,150.00	
07/01/2018	300,000	2.000%	34,150.00	334,150.00	368,300.00
01/01/2019			31,150.00	31,150.00	
07/01/2019	305,000	2.000%	31,150.00	336,150.00	367,300.00
01/01/2020			28,100.00	28,100.00	
07/01/2020	310,000	2.000%	28,100.00	338,100.00	366,200.00
01/01/2021			25,000.00	25,000.00	
07/01/2021	320,000	2.000%	25,000.00	345,000.00	370,000.00
01/01/2022			21,800.00	21,800.00	
07/01/2022	330,000	2.000%	21,800.00	351,800.00	373,600.00
01/01/2023			18,500.00	18,500.00	
07/01/2023	340,000	2.125%	18,500.00	358,500.00	377,000.00
01/01/2024			14,887.50	14,887.50	
07/01/2024	350,000	2.250%	14,887.50	364,887.50	379,775.00
01/01/2025			10,950.00	10,950.00	
07/01/2025	360,000	3.000%	10,950.00	370,950.00	381,900.00
01/01/2026			5,550.00	5,550.00	
07/01/2026	370,000	3.000%	5,550.00	375,550.00	381,100.00
	3,390,000		669,736.67	4,059,736.67	4,059,736.67

UNREFUNDED BOND DEBT SERVICE

GALLATIN COUNTY, MONTANA
OPEN SPACE GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013
Advance Refunding of 2006 Bonds (2017-2026 Maturities)
'AA' Rated S&P, BQ, Level Savings, Callable 7/1/2020
FINAL PRICING

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
07/01/2013	215,000	4.250%	18,587.50	233,587.50	233,587.50
01/01/2014			14,018.75	14,018.75	
07/01/2014	225,000	4.250%	14,018.75	239,018.75	253,037.50
01/01/2015			9,237.50	9,237.50	
07/01/2015	230,000	4.250%	9,237.50	239,237.50	248,475.00
01/01/2016			4,350.00	4,350.00	
07/01/2016	240,000	3.625%	4,350.00	244,350.00	248,700.00
	910,000		73,800.00	983,800.00	983,800.00

Overview of Debt Management

Gallatin County, Montana
General Obligation Bonds, Series 2009

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/05/2009	-	-	-	-	-
01/01/2010	-	-	1,178,738.23	1,178,738.23	-
07/01/2010	330,000.00	3.500%	642,948.13	972,948.13	2,151,686.36
01/01/2011	-	-	637,173.13	637,173.13	-
07/01/2011	1,035,000.00	3.500%	637,173.13	1,672,173.13	2,309,346.26
01/01/2012	-	-	619,060.63	619,060.63	-
07/01/2012	1,090,000.00	3.500%	619,060.63	1,709,060.63	2,328,121.26
01/01/2013	-	-	599,985.63	599,985.63	-
07/01/2013	1,145,000.00	3.500%	599,985.63	1,744,985.63	2,344,971.26
01/01/2014	-	-	579,948.13	579,948.13	-
07/01/2014	1,200,000.00	3.500%	579,948.13	1,779,948.13	2,359,896.26
01/01/2015	-	-	558,948.13	558,948.13	-
07/01/2015	1,260,000.00	3.500%	558,948.13	1,818,948.13	2,377,896.26
01/01/2016	-	-	536,898.13	536,898.13	-
07/01/2016	1,325,000.00	3.500%	536,898.13	1,861,898.13	2,398,796.26
01/01/2017	-	-	513,710.63	513,710.63	-
07/01/2017	1,390,000.00	3.500%	513,710.63	1,903,710.63	2,417,421.26
01/01/2018	-	-	489,385.63	489,385.63	-
07/01/2018	1,460,000.00	3.500%	489,385.63	1,949,385.63	2,438,771.26
01/01/2019	-	-	463,835.63	463,835.63	-
07/01/2019	1,530,000.00	3.250%	463,835.63	1,993,835.63	2,457,671.26
01/01/2020	-	-	438,973.13	438,973.13	-
07/01/2020	1,610,000.00	3.500%	438,973.13	2,048,973.13	2,487,946.26
01/01/2021	-	-	410,798.13	410,798.13	-
07/01/2021	1,690,000.00	3.750%	410,798.13	2,100,798.13	2,511,596.26
01/01/2022	-	-	379,110.63	379,110.63	-
07/01/2022	1,775,000.00	4.000%	379,110.63	2,154,110.63	2,533,221.26
01/01/2023	-	-	343,610.63	343,610.63	-
07/01/2023	1,860,000.00	4.125%	343,610.63	2,203,610.63	2,547,221.26
01/01/2024	-	-	305,248.13	305,248.13	-
07/01/2024	1,955,000.00	4.375%	305,248.13	2,260,248.13	2,565,496.26
01/01/2025	-	-	262,482.50	262,482.50	-
07/01/2025	2,055,000.00	4.500%	262,482.50	2,317,482.50	2,579,965.00
01/01/2026	-	-	216,245.00	216,245.00	-
07/01/2026	2,155,000.00	4.500%	216,245.00	2,371,245.00	2,587,490.00
01/01/2027	-	-	167,757.50	167,757.50	-
07/01/2027	2,265,000.00	4.600%	167,757.50	2,432,757.50	2,600,515.00
01/01/2028	-	-	115,662.50	115,662.50	-
07/01/2028	2,375,000.00	4.750%	115,662.50	2,490,662.50	2,606,325.00
01/01/2029	-	-	59,256.25	59,256.25	-
07/01/2029	2,495,000.00	4.750%	59,256.25	2,554,256.25	2,613,512.50
Total	**$32,000,000.00**	**-**	**$17,217,866.50**	**$49,217,866.50**	**-**

Detention Center 2009 -Ci | SINGLE PURPOSE | 1/30/2009 | 3:29 PM

Overview of Debt Management

FINAL

$32,000,000

Gallatin County, Montana

General Obligation Bonds, Series 2009

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
02/05/2009	-	-	-	-	-
01/01/2010	-	-	1,178,738.23	1,178,738.23	-
07/01/2010	330,000.00	3.500%	642,948.13	972,948.13	2,151,686.36
01/01/2011	-	-	637,173.13	637,173.13	-
07/01/2011	1,035,000.00	3.500%	637,173.13	1,672,173.13	2,309,346.26
01/01/2012	-	-	619,060.63	619,060.63	-
07/01/2012	1,090,000.00	3.500%	619,060.63	1,709,060.63	2,328,121.26
01/01/2013	-	-	599,985.63	599,985.63	-
07/01/2013	1,145,000.00	3.500%	599,985.63	1,744,985.63	2,344,971.26
01/01/2014	-	-	579,948.13	579,948.13	-
07/01/2014	1,200,000.00	3.500%	579,948.13	1,779,948.13	2,359,896.26
01/01/2015	-	-	558,948.13	558,948.13	-
07/01/2015	1,260,000.00	3.500%	558,948.13	1,818,948.13	2,377,896.26
01/01/2016	-	-	536,898.13	536,898.13	-
07/01/2016	1,325,000.00	3.500%	536,898.13	1,861,898.13	2,398,796.26
01/01/2017	-	-	513,710.63	513,710.63	-
07/01/2017	1,390,000.00	3.500%	513,710.63	1,903,710.63	2,417,421.26
01/01/2018	-	-	489,385.63	489,385.63	-
07/01/2018	1,460,000.00	3.500%	489,385.63	1,949,385.63	2,438,771.26
01/01/2019	-	-	463,835.63	463,835.63	-
07/01/2019	1,530,000.00	3.250%	463,835.63	1,993,835.63	2,457,671.26
01/01/2020	-	-	438,973.13	438,973.13	-
07/01/2020	1,610,000.00	3.500%	438,973.13	2,048,973.13	2,487,946.26
01/01/2021	-	-	410,798.13	410,798.13	-
07/01/2021	1,690,000.00	3.750%	410,798.13	2,100,798.13	2,511,596.26
01/01/2022	-	-	379,110.63	379,110.63	-
07/01/2022	1,775,000.00	4.000%	379,110.63	2,154,110.63	2,533,221.26
01/01/2023	-	-	343,610.63	343,610.63	-
07/01/2023	1,860,000.00	4.125%	343,610.63	2,203,610.63	2,547,221.26
01/01/2024	-	-	305,248.13	305,248.13	-
07/01/2024	1,955,000.00	4.375%	305,248.13	2,260,248.13	2,565,496.26
01/01/2025	-	-	262,482.50	262,482.50	-
07/01/2025	2,055,000.00	4.500%	262,482.50	2,317,482.50	2,579,965.00
01/01/2026	-	-	216,245.00	216,245.00	-
07/01/2026	2,155,000.00	4.500%	216,245.00	2,371,245.00	2,587,490.00
01/01/2027	-	-	167,757.50	167,757.50	-
07/01/2027	2,265,000.00	4.600%	167,757.50	2,432,757.50	2,600,515.00
01/01/2028	-	-	115,662.50	115,662.50	-
07/01/2028	2,375,000.00	4.750%	115,662.50	2,490,662.50	2,606,325.00
01/01/2029	-	-	59,256.25	59,256.25	-
07/01/2029	2,495,000.00	4.750%	59,256.25	2,554,256.25	2,613,512.50
Total	**$32,000,000.00**	**-**	**$17,217,866.50**	**$49,217,866.50**	**-**

APPENDIX

Resolution Adopting Final Budget

RESOLUTION NO. 2015- 096

A RESOLUTION ADOPTING THE FINAL GALLATIN COUNTY FY 2016 OPERATING AND CAPITAL BUDGET AS DETERMINED BY THE COUNTY COMMISSION.

WHEREAS, this Resolution was introduced by Edward G. Blackman, Finance Director, moved by Commissioner Skinner and seconded by Commissioner Seifert; with 3 voting in favor and 0 voting in Opposition of the Resolution.

WHEREAS, all Elected Officials and Department Heads were requested to submit budget estimates for Revenues and Expenditures for FY 2016 as required by 7-6-4020 MCA; and,

WHEREAS, the Finance Office prepared a tabulation showing a complete program of expenditures and the sources of revenue, as required by 7-6-4020 MCA; and,

WHEREAS, the Finance Office did submit the tabulation to the County Commission as required in 7-6-4020 MCA; and,

WHEREAS, the County Commission does have authority to regulate, establish and charge fees, rates, charges and classifications that are imposed for services to residents and persons served by the local government, these fees that include, but are not limited to Rest Home, Court Services, Planning, City/County Health, Indirect Cost Allocation, Refuse District and RID Maintenance District Fees; and,

WHEREAS, the Capital Improvement Program Committee comprised of seven lay persons, one department head and one elected official did recommend to the Commission the Capital Improvement Program FY 2016 Capital Projects Budget; and,

WHEREAS, the budget includes the rates associated with the County Rest Home, Gallatin County Solid Waste District, West Yellowstone Refuse District, Planning Department, Road Department and Board Fees, Fire Service Area Fees, Law Enforcement fees and fines and other fees associated with Gallatin County operations, and are included in this Resolution by reference (7-6-4013 MCA); and,

WHEREAS, the Salary Compensation Committee recommended wage adjustment of up to 1.5% for all elected officials as required by state statute, but the County Commission approved a 1% plus longevity where authorized by state law; and,

WHEREAS, the attached 'Department Summary Listings' spreadsheets show Personnel, Operations, Debt and Capital by department for all county activities; and,

WHEREAS, the FY 2016 Final Budget is based on the final Certified taxable values from the Department of Revenue, with New Taxable Property Revenue along with up to $135,351 in inflationary taxes for the County Operating Funds; and,

WHEREAS, state law (7-6-4036 MCA) requires the County Commission to adopt the final operating budget and final mill levies by the later of the second Monday in August or within 30 calendar days after receiving certified taxable values; and,

Resolution Adopting Final Budget

WHEREAS, the County Commission held Public Hearings on the Preliminary FY 2016 Budget on Tuesday July 07th, 2015, July 28th, 2014 and August 4th in the Courthouse Community Room, 311 West Main, Bozeman Montana, where all residents, elected officials, department heads and interested parties were encouraged to voice their opinion on the budget; and,

WHEREAS, the County Commission had a "Notice of Budget Increase from Property Taxes" published calling for concerned persons to attend a public hearing on August 25h, 2015, where interested persons could make public comment on budgeting an increase in property tax revenue as required by 15-10-203 MCA; and,

WHEREAS, notice was given of the intent to increase taxes associated with the Permissive Medical Levy for FY 2016 as required by state statute; and,

WHEREAS, Resolutions for approving the Final Budget and Setting Mill levies were noticed for consideration on August 25th, 2015; and,

WHEREAS, public testimony and written comments were accepted through the beginning of the public meeting on August 25th, 2015.

NOW THEREFORE BE IT RESOLVED, by the Gallatin County Commissioners that the tabulation referred to above with the revisions reductions, additions, or changes as summarized by the attached pages, which are made a part of this resolution by reference, is hereby adopted as the Final FY 2016 Operating Budget for Gallatin County; and,

BE IT FURTHER RESOLVED, that the County Commission has approved the Gallatin County Capital Projects Budget as submitted and modified.

DATED this 25th day of August, 2015

GALLATIN COUNTY
BOARD OF COUNTY COMMISSIONERS

R. Stephen White, Chairman

ATTEST:

Charlotte Mills, Clerk & Recorder

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
ADMINISTRATOR	Personnel	145,130	181,933	182,529	184,140	189,273	189,418	7,485
	Operations	25,580	19,300	12,993	18,468	18,468	18,468	(832)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	170,710	201,233	195,522	202,608	207,741	207,886	6,653
ATTORNEY	Personnel	1,127,745	1,225,839	1,173,899	1,322,621	1,250,234	1,333,233	107,394
	Operations	218,516	233,452	214,685	271,013	271,013	274,863	41,411
	Debt Service	1,791	-	-	-	-	-	-
	Capital Outlay	-	-	-	5,000	3,000	5,000	5,000
	TOTAL	1,348,052	1,459,291	1,388,584	1,598,634	1,524,247	1,613,096	153,805
ATTORNEY - MENTAL EVALS.	Personnel	-	-	-	-	-	-	-
	Operations	128,623	120,408	113,533	121,121	121,121	121,121	713
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	128,623	120,408	113,533	121,121	121,121	121,121	713
AUDITOR	Personnel	159,630	168,868	162,173	175,680	174,012	174,191	5,323
	Operations	10,985	11,743	12,042	15,751	13,751	13,751	2,008
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	170,615	180,611	174,215	191,431	187,763	187,942	7,331
BRIDGE	Personnel	500,960	535,661	448,375	519,828	527,463	529,425	(6,236)
	Operations	286,120	586,925	392,736	462,699	462,699	506,740	(80,185)
	Debt Service	67,341	67,341	67,341	67,341	67,341	67,341	-
	Capital Outlay	35,948	219,658	46,604	217,271	217,271	217,271	(2,387)
	TOTAL	890,369	1,409,585	955,056	1,267,139	1,274,774	1,320,777	(88,808)
CAPTIAL PROJECTS	Personnel	-	-	-	-	-	-	-
	Operations	76,971	89,200	89,200	91,000	91,000	91,000	1,800
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	1,432,991	6,129,794	1,513,023	7,758,660	7,389,660	9,080,234	2,950,440
	TOTAL	1,509,962	6,218,994	1,602,223	7,849,660	7,480,660	9,171,234	2,952,240
CLERK AND RECORDER	Personnel	651,115	732,435	679,944	745,774	761,672	763,684	31,249
	Operations	338,571	318,941	314,066	348,896	369,896	369,896	50,955
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	45,000	-	-	-
	TOTAL	989,686	1,051,376	994,010	1,139,670	1,131,568	1,133,580	82,204
CLERK OF DISTRICT COURT	Personnel	620,198	670,143	655,908	674,980	695,911	696,009	25,866
	Operations	75,580	83,812	71,663	85,149	85,149	85,149	1,337
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	695,778	753,955	727,571	760,129	781,060	781,158	27,203
COMMISSION	Personnel	313,784	328,348	325,693	356,173	361,174	361,236	32,888
	Operations	66,126	74,270	63,912	71,527	71,527	71,527	(2,743)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	1,500	-	-	-
	TOTAL	379,910	402,618	389,605	429,200	432,701	432,763	30,145
COMPLIANCE SPECIALIST	Personnel	76,061	82,286	82,371	83,793	85,599	85,164	2,878
	Operations	6,411	8,507	7,093	8,556	8,556	8,556	49
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	82,472	90,793	89,464	92,349	94,155	93,720	2,927
CORONER	Personnel	4,162,111	58,107	58,426	58,107	57,572	57,405	(702)
	Operations	2,041,602	53,024	30,346	51,605	51,605	51,605	(1,419)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	6,203,713	111,131	88,772	109,712	109,177	109,010	(2,121)

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
COURT SERVICES	Personnel	587,463	633,351	626,622	667,974	655,697	682,843	49,492
	Operations	484,640	433,615	449,652	461,357	449,357	449,357	15,742
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	1,072,103	1,066,966	1,076,274	1,129,331	1,105,054	1,132,200	65,234
ADULT DETENTION SERVICES	Personnel	178,469	3,311,920	3,294,235	3,432,096	3,415,095	3,464,427	152,507
	Operations	31,340	2,043,043	2,697,670	2,076,603	2,076,605	2,102,105	59,062
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	8,372	296,273	14,715	209,000	209,000	250,433	(45,840)
	TOTAL	218,181	5,651,236	6,006,620	5,717,699	5,700,700	5,816,965	165,729
DISASTER AND EMERGENCY SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	114,779	110,278	111,806	114,191	116,691	116,691	6,413
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	70,000	5,000	-	17,500	15,000	35,000	30,000
	TOTAL	184,779	115,278	111,806	131,691	131,691	151,691	36,413
DISPATCH AND L. E. RECORDS	Personnel	3,020,196	2,048,591	1,924,517	2,049,114	2,074,842	2,093,981	45,390
	Operations	1,970,869	406,531	419,300	427,344	427,344	427,344	20,813
	Debt Service	-	109,731	102,104	109,731	109,731	109,731	-
	Capital Outlay	13,453	52,350	33,077	31,965	31,965	37,739	(14,611)
	TOTAL	5,004,518	2,617,203	2,478,998	2,618,154	2,643,882	2,668,795	51,592
DISTRICT COURT Non-State Assumed	Personnel	-	-	-	-	-	-	-
	Operations	129	-	1,126	-	-	-	-
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	129	-	1,126	-	-	-	-
EMERGENCY & MISCELLANEOUS	Personnel	-	-	-	-	-	-	-
	Operations	-	6,545	-	6,325	6,545	6,325	(220)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	-	6,545	-	6,325	6,545	6,325	(220)
EXTENSION SERVICES	Personnel	41,559	45,232	45,318	45,742	46,991	46,991	1,759
	Operations	93,700	113,031	111,567	117,822	117,822	117,822	4,791
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	12,525	2,500	-	10,000	7,500	5,000	2,500
	TOTAL	147,784	160,763	156,885	173,564	172,313	169,813	9,050
FAIR	Personnel	570,946	542,357	504,141	536,213	542,013	550,980	8,623
	Operations	407,956	469,533	422,671	488,757	443,043	483,291	13,758
	Debt Service	93,669	82,690	82,690	84,000	84,000	84,000	1,310
	Capital Outlay	14,539	106,322	75,951	59,000	48,722	85,020	(21,302)
	TOTAL	1,087,110	1,200,902	1,085,453	1,167,970	1,117,778	1,203,291	2,389
FIRE MARSHAL	Personnel	-	-	-	-	-	-	-
	Operations	13,646	35,361	12,749	34,685	34,685	34,685	(676)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	15,000	19,321	19,321	10,000	10,000	10,000	(9,321)
	TOTAL	28,646	54,682	32,070	44,685	44,685	44,685	(9,997)
FINANCE	Personnel	330,660	370,465	356,904	376,575	387,814	387,561	17,096
	Operations	35,345	49,503	37,708	49,353	49,353	51,354	1,851
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	27,313	-	27,313	27,313	27,313	-
	TOTAL	366,005	447,281	394,612	453,241	464,480	466,228	18,947

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
GEOGRAPHIC INFORMATION SERVICES (GIS)	Personnel	210,434	221,578	213,589	209,051	124,924	174,817	(46,761)
	Operations	82,782	70,142	58,178	44,950	44,950	44,950	(25,192)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	9,862	4,253	-	6,783	6,783	6,783	2,530
	TOTAL	303,078	295,973	271,767	260,784	176,657	226,550	(69,423)
GRANT AND PROJECT ADMINISTRATION	Personnel	153,718	167,521	153,616	140,445	143,549	143,526	(23,995)
	Operations	14,049	16,004	24,880	16,008	16,008	16,008	4
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	167,767	183,525	178,496	156,453	159,557	159,534	(23,991)
HAZARD MATERIAL SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	407,480	11,950	10,238	8,998	8,998	8,998	(2,952)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	407,480	11,950	10,238	8,998	8,998	8,998	(2,952)
HEALTH HUMAN SERVICES	Personnel	449,562	547,819	500,585	564,341	602,886	601,214	53,395
	Operations	86,256	120,027	71,081	227,439	227,439	227,439	107,412
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	1,955	40,778	13,500	103,843	103,843	103,843	63,065
	TOTAL	537,773	708,624	585,166	895,623	934,168	932,496	223,872
HEALTH ENVIRONMENTAL SERVICES	Personnel	449,562	693,912	654,981	735,585	756,406	753,420	59,508
	Operations	86,256	107,940	95,518	136,035	136,035	136,035	28,095
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	1,955	55,300	11,145	30,517	30,517	30,517	(24,783)
	TOTAL	537,773	857,152	761,644	902,137	922,958	919,972	62,820
HEALTH AMINISTRATION	Personnel	233,509	226,868	221,424	252,196	235,221	234,548	7,680
	Operations	35,862	74,495	76,785	54,042	54,042	54,042	(20,453)
	Debt Service	15,316	69,314	56,875	69,314	69,314	69,314	-
	Capital Outlay	291	170,920	4,000	161,881	148,643	221,567	50,647
	TOTAL	284,978	541,597	359,084	537,433	507,220	579,471	37,874
HEALTH - MENTAL HEALTH SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	185,270	186,261	186,261	187,941	187,941	187,941	1,680
	Debt Service	50,781	50,781	50,781	49,101	49,101	71,762	20,981
	Capital Outlay	-	2,197	-	2,197	2,197	2,197	-
	TOTAL	236,051	239,239	237,042	239,239	239,239	261,900	22,661
HUMAN RESOURCES	Personnel	284,863	326,434	297,207	356,960	366,272	366,467	40,033
	Operations	34,289	45,296	38,726	63,704	45,704	45,704	408
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	319,152	371,730	335,933	420,664	411,976	412,171	40,441
INFORMATION TECHNOLOGY SERVICES	Personnel	536,879	575,618	536,858	594,716	607,831	611,372	35,754
	Operations	99,387	113,139	99,592	233,344	116,856	127,364	14,225
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	4,500	-	4,500	4,500	4,500	-
	TOTAL	636,266	693,257	636,450	832,560	729,187	743,236	49,979
JUSTICE COURTS	Personnel	567,721	650,751	620,100	654,035	668,101	662,162	11,411
	Operations	140,276	132,152	119,472	136,633	134,982	134,982	2,830
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	7,516	7,500	1,761	5,000	5,000	5,000	(2,500)
	TOTAL	715,513	790,403	741,333	795,668	808,083	802,144	11,741

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
LIBRARY SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	802,575	823,647	823,647	863,335	880,835	902,280	78,633
	Debt Service	83,830	83,830	83,830	-	-	-	(83,830)
	Capital Outlay	31,760	83,399	45,000	127,291	109,791	157,664	74,265
	TOTAL	918,165	990,876	952,477	990,626	990,626	1,059,944	69,067
MISCELLANEOUS GENERAL FUND	Personnel	-	113,840	89,847	100,000	150,000	150,000	36,160
	Operations	373,777	457,073	391,561	555,848	482,913	523,512	66,439
	Debt Service	216,388	222,000	205,387	224,225	224,225	224,225	2,225
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	590,165	792,913	686,795	880,073	857,138	897,737	104,824
NOXIOUS WEED CONTROL SERVICES	Personnel	187,300	191,305	185,898	192,948	197,134	197,134	5,829
	Operations	111,213	157,768	115,366	153,727	153,727	152,312	(5,456)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	22,025	26,939	7,849	19,981	28,036	28,036	1,097
	TOTAL	320,538	376,012	309,113	366,656	378,897	377,482	1,470
PERMISSIVE MEDICAL LEVY	Personnel	-	-	-	-	-	-	-
	Operations	1,222,449	1,652,899	1,466,939	1,801,899	1,801,899	1,801,899	149,000
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	1,222,449	1,652,899	1,466,939	1,801,899	1,801,899	1,801,899	149,000
PLANNING SERVICES	Personnel	464,472	573,559	558,841	634,466	649,287	646,941	73,382
	Operations	81,191	106,269	68,326	104,916	104,916	104,916	(1,353)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	2,000	-	2,000	2,000	2,000	-
	TOTAL	545,663	681,828	627,167	741,382	756,203	753,857	72,029
RECRUIT AND RETAIN	Personnel	-	-	-	-	-	-	-
	Operations	-	-	27	-	-	-	-
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	-	-	27	-	-	-	-
REST HOME	Personnel	4,028,647	4,902,360	4,030,336	5,127,372	5,154,253	4,727,465	(174,895)
	Operations	1,843,940	1,907,420	1,917,373	2,072,444	2,072,444	1,994,444	87,024
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	18,129	650,564	31,909	430,000	401,846	345,569	(304,995)
	TOTAL	5,890,716	7,460,344	5,979,618	7,629,816	7,628,543	7,067,478	(392,866)
ROAD CONSTRUCTION & MAINTENANCE	Personnel	1,774,012	1,893,814	1,837,951	1,906,328	1,914,162	1,925,130	31,316
	Operations	1,549,479	2,678,360	1,699,270	2,557,946	2,802,680	3,013,509	335,149
	Debt Service	54,621	94,743	67,341	94,743	94,743	94,743	0
	Capital Outlay	120,450	975,000	128,700	859,700	872,109	914,467	(60,533)
	TOTAL	3,498,562	5,641,917	3,733,262	5,418,717	5,683,694	5,947,849	305,932
SEARCH AND RESCUE	Personnel	-	18,967	33,405	20,500	20,508	20,508	1,541
	Operations	-	189,929	151,300	196,477	196,477	196,477	6,548
	Debt Service	-	60,000	60,000	60,000	60,000	50,000	(10,000)
	Capital Outlay	-	126,016	19,928	135,962	135,962	163,623	37,607
	TOTAL	-	394,912	264,633	412,939	412,947	430,608	35,696
SENIOR CITIZEN SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	238,068	240,123	240,123	316,724	250,473	250,473	10,350
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	66,800	-	-	-
	TOTAL	238,068	240,123	240,123	383,524	250,473	250,473	10,350

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
SHERIFF - CIT	Personnel	-	51,372	43,104	91,162	91,541	91,541	40,169
	Operations	-	2,075	3,299	21,686	21,307	27,403	25,328
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	-	53,447	46,403	112,848	112,848	118,944	65,497
SHERIFF	Personnel	-	4,526,687	4,471,487	4,826,284	4,666,493	4,659,633	132,946
	Operations	-	2,071,164	1,447,510	1,821,951	1,820,167	1,969,459	(101,705)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	382,961	329,897	347,205	321,218	401,788	18,827
	TOTAL	-	6,980,812	6,248,894	6,995,440	6,807,878	7,030,880	50,068
SHERIFF - THREE FORKS LAW ENFORCEMENT	Personnel	-	244,361	275,814	260,814	253,653	253,653	9,292
	Operations	-	54,948	44,583	51,686	51,686	51,686	(3,262)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	252	20,960	-	56,121	56,121	56,121	35,161
	TOTAL	252	320,269	320,397	368,621	361,460	361,460	41,191
SUPERINTENDENT OF SCHOOLS	Personnel	123,893	128,667	127,024	130,186	132,806	132,900	4,233
	Operations	19,422	22,520	19,918	23,264	23,264	23,264	744
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	1,500	1,052	1,500	1,500	1,500	-
	TOTAL	143,315	152,687	147,994	154,950	157,570	157,664	4,977
THREE FORKS AIRPORT	Personnel	4,799	6,703	3,305	5,475	5,565	5,565	(1,138)
	Operations	34,243	59,666	22,114	32,810	32,810	32,810	(26,856)
	Debt Service	2,285	2,316	2,244	2,253	2,253	2,253	(63)
	Capital Outlay	-	25,456	17,738	250,456	250,456	76,931	51,475
	TOTAL	41,327	94,141	45,401	290,994	291,084	117,559	23,418
TREASURER	Personnel	850,399	918,867	910,862	960,043	954,897	993,779	74,912
	Operations	170,240	162,455	178,747	176,042	176,042	176,042	13,587
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	1,020,639	1,081,322	1,089,609	1,136,085	1,130,939	1,169,821	88,499
TOTAL COUNTY OPERATING FUND WITH TAX REVENUE	Personnel	22,805,797	27,916,539	26,287,289	28,991,717	28,920,851	28,768,322	851,784
	Operations	14,045,993	16,730,744	14,957,352	17,182,071	17,130,825	17,605,599	874,855
	Debt Service	586,022	842,746	778,593	760,708	760,708	773,369	(69,377)
	Capital Outlay	1,817,023	9,438,774	2,315,170	11,003,946	10,439,953	12,275,116	2,836,342
	TOTAL	39,254,835	54,928,803	44,338,404	57,938,442	57,252,337	59,422,406	4,493,604
BOND FUND	RID Revolving	26,193	1,021,977	1,021,977	1,002,994	1,002,994	1,045,759	23,782
	Open Space	1,238,735	1,248,987	1,248,987	1,244,874	1,244,874	1,244,874	(4,113)
	Detention Cntr.	2,360,246	2,378,247	2,378,247	2,399,146	2,399,146	2,399,146	20,899
	TOTAL	3,625,174	4,649,211	4,649,211	4,647,014	4,647,014	4,689,779	40,568
TOTAL COUNTY FUND SUPPORTED BY TAX REVENUES	Personnel	22,805,797	27,916,539	26,287,289	28,991,717	28,920,851	28,768,322	851,784
	Operations	14,045,993	16,730,744	14,957,352	17,182,071	17,130,825	17,605,599	874,855
	Debt Service	4,211,196	5,491,957	5,427,804	5,407,722	5,407,722	5,463,148	(28,809)
	Capital Outlay	1,817,023	9,438,774	2,315,170	11,003,946	10,439,953	12,275,116	2,836,342
	TOTAL	42,880,009	59,578,014	48,987,615	62,585,456	61,899,351	64,112,185	4,534,172
OPEN SPACE ADMIN	Personnel	90,016	98,529	93,339	94,924	97,156	95,703	(2,826)
	Operations	11,517	485,032	34,353	540,166	516,046	502,409	17,377
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	101,533	583,561	127,692	635,090	613,202	598,112	14,551
LOCAL WATER QUALITY DISTRICT	Personnel	170,247	194,181	160,189	195,053	199,242	197,981	3,800
	Operations	97,782	75,372	39,016	71,242	71,242	118,545	43,173
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	1,140	103,575	2,800	118,575	118,575	118,575	15,000
	TOTAL	269,169	373,128	202,005	384,870	389,059	435,101	61,973

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
JUNK VEHICLE SERVICE	Personnel	17,371	31,839	18,892	32,233	32,631	32,884	1,045
	Operations	12,227	93,065	7,466	88,655	88,257	88,004	(5,061)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	29,598	124,904	26,358	120,888	120,888	120,888	(4,016)
STATE ENHANCED 9-1-1 SERVICES	Personnel	-	-	-	-	-	-	-
	Operations	392,060	699,613	434,000	648,426	774,613	774,613	75,000
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	326,525	961,621	171,591	692,372	703,853	937,219	(24,402)
	TOTAL	718,585	1,661,234	605,591	1,340,798	1,478,466	1,711,832	50,598
PAYMENT IN LIEU of TAXES (PILT)	Personnel	7,572	7,572	-	7,572	7,572	7,572	-
	Operations	1,039,447	1,473,525	1,138,746	1,731,431	1,585,949	1,706,317	232,792
	Debt Service	152,274	967,739	136,855	669,211	669,211	669,211	(298,528)
	Capital Outlay	70,853	499,962	182,418	396,474	546,474	546,474	46,512
	TOTAL	1,270,146	2,948,798	1,458,019	2,804,688	2,809,206	2,929,574	(19,224)
PUBLIC HEALTH - MTUPP	Personnel		54,422	13,606	45,573	47,345	70,889	16,467
	Operations		35,191	31,672	43,942	42,170	42,170	6,979
	Capital Outlay		-	-	-	-	-	-
	TOTAL		89,613	45,277	89,515	89,515	113,059	23,446
FREEDOM FROM FEAR	Personnel	82,129	87,099	85,747	87,813	86,778	86,778	(321)
	Operations	10,162	10,019	6,576	9,880	10,018	10,018	(1)
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	92,291	97,118	92,323	97,693	96,796	96,796	(322)
COPS GRANT	Personnel	190,038	67,453	64,915	-	-	-	(67,453)
	Operations	11,050	8,014	2,317	-	-	-	(8,014)
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	201,088	75,467	67,232	-	-	-	(75,467)
VICTIM WITNESS	Personnel	225,340	236,685	234,619	226,192	230,859	229,609	(7,076)
	Operations	50,481	42,470	31,797	49,948	45,281	47,781	5,311
	Capital Outlay	1,596	-	-	4,000	4,000	4,000	4,000
	TOTAL	277,417	279,155	266,416	280,140	280,140	281,390	2,235
DUI TASK FORCE	Personnel	26,470	26,875	21,237	25,132	25,685	25,557	(1,318)
	Operations	31,955	50,089	8,889	47,868	47,868	47,868	(2,221)
	Capital Outlay	-	50,621	1,145	49,072	48,519	73,114	22,493
	TOTAL	58,425	127,585	31,271	122,072	122,072	146,539	18,954
CANCER PREVENTION SERVICES	Personnel	88,814	103,821	88,025	97,904	106,904	101,375	(2,446)
	Operations	22,091	79,717	23,239	43,295	43,295	43,295	(36,422)
	Capital Outlay	-	108,899	-	104,649	95,649	214,716	105,817
	TOTAL	110,905	292,437	111,264	245,848	245,848	359,386	66,949
HEALTH PERPAREDNESS GRANT	Personnel	69,197	74,518	66,167	76,900	78,910	78,472	3,954
	Operations	30,136	74,162	23,817	37,558	37,558	37,558	(36,604)
	Capital Outlay	-	133,760	11,325	133,760	131,750	141,818	8,058
	TOTAL	99,333	282,440	101,309	248,218	248,218	257,848	(24,592)
WOMEN, INFANT AND CHILDREN (WIC)	Personnel	204,960	230,620	257,734	273,624	275,665	274,301	43,681
	Operations	64,527	81,390	32,070	82,324	80,283	80,283	(1,107)
	Capital Outlay	13,722	-	-	3,000	3,000	3,000	3,000
	TOTAL	283,209	312,010	289,804	358,948	358,948	357,584	45,574
MATERNAL & CHILD HEALTH (MCH)	Personnel	130,433	257,528	263,760	262,720	294,507	309,015	51,487
	Operations	114,598	203,495	104,405	140,410	140,410	140,410	(63,085)
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	245,031	461,023	368,165	403,130	434,917	449,425	(11,598)
COMMUNICABLE DISEASE SERVICES	Personnel	162,774	145,202	157,976	131,823	148,461	149,480	4,278
	Operations	363,104	417,113	324,803	417,816	401,178	401,178	(15,935)
	Capital Outlay	-	100,000	-	100,000	100,000	200,263	100,263
	TOTAL	525,878	662,315	482,779	649,639	649,639	750,921	88,606

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
FEDERAL HEALTH GRANTS (Launch / MAP)	Personnel	-	61,166	58,108	119,757	80,123	79,616	18,450
	Operations	-	121,788	115,699	417,340	456,974	435,813	314,025
	Capital Outlay	-	2,113	2,113	2,500	2,500	2,500	387
	TOTAL	-	185,067	175,919	539,597	539,597	517,929	332,862
MISSOURI RIVER DRUG TASK FORCE (MRDTF)	Personnel	143,921	150,148	164,085	153,512	154,463	154,463	4,315
	Operations	236,940	232,069	224,052	240,156	239,205	240,977	8,908
	Capital Outlay	-	-	-	-	-	15,000	15,000
	TOTAL	380,861	382,217	388,137	393,668	393,668	410,440	28,223
OTHER GRANTS AND MISCELLANEOUS FUNDS	Personnel	-	3,009	-	4,500	13,988	13,988	10,979
	Operations	3,180,304	5,479,514	1,947,989	3,324,822	2,759,768	3,352,657	(2,126,857)
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	159,815	137,621	-	145,900	137,621	137,621	-
	TOTAL	3,340,119	5,620,144	1,947,989	3,475,222	2,911,377	3,504,266	(2,115,878)
TOTAL - GRANT, SPECIAL REVENUE AND OTHER FUNDS	Personnel	1,609,282	1,830,667	1,748,398	1,669,902	1,880,289	1,907,683	42,099
	Operations	5,657,331	9,661,638	4,530,906	7,473,997	7,490,115	8,069,896	(1,904,732)
	Debt Service	152,274	967,739	136,855	669,211	669,211	669,211	(298,528)
	Capital Outlay	573,651	2,098,172	371,392	1,747,802	1,741,941	2,394,300	295,741
	TOTAL	7,992,538	14,558,216	6,787,551	11,560,912	11,781,556	13,041,090	(1,865,420)
GALLATIN COUNTY SOLID WASTE DISTRICT	Personnel	843,178	976,425	869,072	1,013,707	982,537	1,015,858	39,433
	Operations	1,949,371	1,985,076	1,536,330	2,204,377	2,235,547	2,228,547	243,471
	Debt Service	130,573	132,810	129,788	133,200	133,200	133,200	390
	Capital Outlay	398,474	6,798,761	733,950	8,180,933	8,180,933	7,286,054	487,293
	TOTAL	3,321,596	9,893,072	3,269,140	11,532,217	11,532,217	10,663,659	770,587
WEST YELLOWSTON HEBGEN REFUSE DISTRICT	Personnel	203,600	228,599	190,132	231,185	233,572	237,723	9,124
	Operations	607,454	624,588	575,503	868,532	865,345	865,345	240,757
	Debt Service	-	200	-	200	200	200	-
	Capital Outlay	-	1,507,868	438,600	1,924,198	1,924,998	1,358,130	(149,738)
	TOTAL	811,054	2,361,255	1,204,235	3,024,115	3,024,115	2,461,398	100,143
FACILITIES	Personnel	424,512	446,730	444,851	438,054	462,452	458,345	11,615
	Operations	995,431	1,206,713	1,010,021	1,181,317	1,181,317	1,083,840	(122,873)
	Capital Outlay	-	639,640	150,000	591,795	567,397	832,790	193,150
	TOTAL	1,419,943	2,293,083	1,604,872	2,211,166	2,211,166	2,374,975	81,892
OTHER INTRDPTMNT FUNDS	Personnel	43,736	66,034	39,470	65,000	73,512	73,550	7,516
	Operations	6,286,872	7,150,635	5,785,902	7,138,513	7,283,090	7,405,268	254,633
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	699,834	607,800	-	750,889	607,800	635,923	28,123
	TOTAL	7,030,442	7,824,469	5,825,372	7,954,402	7,964,402	8,114,741	290,272
ENTERPRISE AND INTERDEPARTMENTAL FUNeg	Personnel	1,515,026	1,717,788	1,543,525	1,747,946	1,752,073	1,785,476	67,688
	Operations	9,839,128	10,967,012	8,907,756	11,392,739	11,565,299	11,583,000	615,988
	Debt Service	130,573	133,010	129,788	133,400	133,400	133,400	390
	Capital Outlay	1,098,308	9,554,069	1,322,550	11,447,815	11,281,128	10,112,897	558,828
	TOTAL	12,583,035	22,371,879	11,903,619	24,721,900	24,731,900	23,614,773	1,242,894
FIRE DISTRICTS / FIRE SERVICE AREAS								
CENTRAL VALLEY	Personnel	370,968	1,700,590	997,736	1,692,318	1,692,318	1,692,318	(8,272)
	Operations	1,361,358	1,007,271	1,245,864	1,177,791	1,177,791	1,149,366	142,095
	Debt Service	-	252,484	125,000	252,484	252,484	252,484	-
	Capital Outlay	-	2,721,206	75,000	3,053,688	3,053,688	3,141,697	420,491
	TOTAL	1,732,326	5,681,551	2,443,600	6,176,281	6,176,281	6,235,865	554,314
SOURDOUGH FIRE	Personnel	153,000	157,300	108,018	160,000	160,000	160,000	2,700
	Operations	1,095,439	254,500	528,444	400,000	400,000	400,000	145,500
	Debt Service	-	245,725	-	246,000	246,000	246,000	275
	Capital Outlay	1,107,375	1,802,599	590,000	372,594	372,594	959,365	(843,234)
	TOTAL	2,355,814	2,460,124	1,226,462	1,178,594	1,178,594	1,765,365	(694,759)

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
BIG SKY	Personnel	1,366,286	1,710,970	1,020,936	1,862,431	1,862,431	1,862,431	151,461
	Operations	501,009	543,684	947,025	451,542	451,542	1,095,465	551,781
	Debt Service	-	60,000	-	75,000	75,000	75,000	15,000
	Capital Outlay	-	-	-	60,000	60,000	60,000	60,000
	TOTAL	1,867,295	2,314,654	1,967,961	2,448,973	2,448,973	3,092,896	778,242
GALLATIN RIVER RANCH	Personnel	38,330	42,589	26,691	47,367	47,367	47,367	4,778
	Operations	73,271	57,567	88,542	50,449	50,449	44,061	(13,506)
	Debt Service	16,944	19,934	-	19,306	19,306	19,306	(628)
	Capital Outlay	-	-	-	5,000	5,000	5,000	5,000
	TOTAL	128,545	120,090	115,233	122,122	122,122	115,734	(4,356)
HEBGEN BASIN	Personnel	845,500	849,600	566,428	926,500	926,500	926,500	76,900
	Operations	335,862	553,399	555,977	652,158	652,158	757,087	203,688
	Debt Service	-	-	-	14,234	14,234	14,234	14,234
	Capital Outlay	306,919	360,000	50,000	280,000	280,000	280,000	(80,000)
	TOTAL	1,488,281	1,762,999	1,172,405	1,872,892	1,872,892	1,977,821	214,822
OTHER FIRE DISTRICT AND FIRE SERVICE AREAS	Personnel	122,400	5,000	3,334	5,000	5,000	5,000	-
	Operations	1,026,929	2,285,429	1,272,261	3,336,210	3,361,260	4,565,461	2,280,032
	Debt Service	382,000	-	-	-	-	-	-
	Capital Outlay	216,000	1,506,778	-	250,000	250,000	250,000	(1,256,778)
	TOTAL	1,747,329	3,797,207	1,275,594	3,591,210	3,616,260	4,820,461	1,023,254
TOTAL - FIRE DISTRICTS AND FIRE SERVICE AREA	Personnel	2,896,484	4,466,049	2,723,142	4,693,616	4,693,616	4,693,616	227,567
	Operations	4,393,868	4,701,850	4,638,113	6,068,150	6,093,200	8,011,440	3,309,590
	Debt Service	398,944	578,143	125,000	607,024	607,024	607,024	28,881
	Capital Outlay	1,630,294	6,390,583	715,000	4,021,282	4,021,282	4,696,062	(1,694,521)
	TOTAL	9,319,590	16,136,625	8,201,255	15,390,072	15,415,122	18,008,142	1,871,517
MOSQUITO CONTRO SERVICES	Personnel	23,403	37,956	19,370	37,956	37,465	37,464	(492)
	Operations	31,182	133,235	59,956	108,597	109,088	142,748	9,513
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	67,930	16,983	45,600	45,600	45,600	(22,330)
	TOTAL	54,585	239,121	96,308	192,153	192,153	225,812	(13,309)
CONSERVATION DISTRICTS	Personnel	44,435	110,469	88,375	88,375	88,375	88,375	(22,094)
	Operations	71,147	342,133	260,021	280,064	280,063	338,090	(4,043)
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	115,582	452,602	348,396	368,439	368,439	426,465	(26,137)
CEMETERY DISTRICTS	Personnel	-	57,000	37,050	57,000	37,050	37,050	(19,950)
	Operations	109,798	170,550	122,796	102,000	121,950	239,520	68,970
	Debt Service	-	-	-	-	-	-	-
	Capital Outlay	-	30,500	30,500	-	-	-	(30,500)
	TOTAL	109,798	258,050	190,346	159,000	159,000	276,570	18,520
WATER & SEWER DISTRICTS	Personnel	-	-	-	-	-	-	-
	Operations	1,663,687	1,899,091	1,503,007	1,386,260	1,386,260	2,445,787	546,697
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	1,663,687	1,899,091	1,503,007	1,386,260	1,386,260	2,445,787	546,697
OTHER DISTRICTS	Personnel	-	-	-	-	-	-	-
	Operations	1,350,543	2,232,662	1,674,496	132,175	2,470,279	2,431,008	198,346
	Debt Service	-	-	-	-	-	512,285	512,285
	Capital Outlay	-	-	-	-	-	-	-
	TOTAL	1,350,543	2,232,662	1,674,496	132,175	2,470,279	2,943,293	710,631

Resolution Adopting Final Budget

DEPARTMENT SUMMARY LISTING FY 2016 FINAL OPERATING AND CAPITAL BUDGET								
DEPARTMENT	ACTIVITY	FY 2014 Actual	FY 2015 BUDGET	FY 2015 Est Yr End	FY 2016 REQUEST	FY 2016 PRELIMINARY	FY 2016 FINAL	Change FY 15 to 16
TOTAL - OTHER DISTRICTS	Personnel	67,838	205,425	144,795	205,425	162,890	162,889	(42,536)
	Operations	3,226,357	4,777,670	3,620,276	1,987,002	4,367,640	5,454,405	819,483
	Debt Service	-	-	-	-	-	512,285	512,285
	Capital Outlay	-	98,430	47,483	45,600	45,600	45,600	(52,830)
	TOTAL	3,294,195	5,081,525	3,812,553	2,238,027	4,576,131	6,175,179	1,236,402
CAPITAL PROJECTS	Capital Outlay	1,297,433	2,894,085	1,447,043	3,718,839	3,997,180	3,306,671	412,586
RID MAINTENANCE	Operations	823,531	6,514,321	840,002	6,502,001	7,469,001	7,602,926	1,088,605
RID BOND	Debt Service	826,065	1,250,281	1,250,281	931,874	1,185,000	1,327,555	77,274
	TOTAL	2,947,029	10,658,687	3,537,325	11,152,714	12,651,180	12,237,152	1,578,465
Personnel		28,871,024	36,136,468	32,447,149	37,308,606	37,409,719	37,317,986	1,146,602
Operations		37,955,027	53,353,235	37,494,404	50,605,960	54,116,080	58,327,266	4,803,788
Debt Service		5,719,052	8,421,130	7,069,728	7,749,231	8,002,357	8,712,623	291,493
Capital Outlay		6,416,709	29,973,427	6,218,637	31,985,284	31,527,084	32,830,646	2,356,146
TOTAL EXPENSES		78,961,811	127,884,260	83,229,918	127,649,081	131,055,240	137,188,521	8,598,029

Resolution Setting Mill Levies

RESOLUTION NO. 2015 - 097

A RESOLUTION FIXING THE TAX LEVY AND FEES PURSUANT TO THE FY 2016 FINAL BUDGET, PURSUANT TO 7-6-4034 AND 7-6-4036 MCA FOR COUNTY WIDE MILLED FUNDS, RURAL COUNTY FUNDS (ROAD/LIBRARY), BOND FUNDS, GRANT/SPECIAL REVENUE FUNDS, FIRE DISTRICT AND FIRE SERVICE AREA FUNDS, SPECIAL DISTRICTS AND OTHER FUNDS AND DESIGNATING GALLATIN COUNTY A FIRST CLASS COUNTY PER 7-1-2111,

WHEREAS, this Resolution was introduced by Edward G. Blackman, Finance Director moved by Commissioner Seifert and seconded by Commissioner Skinner; with 3 voting in favor and 0 voting in Opposition of the Resolution.

WHEREAS, the Gallatin County Commission approved a resolution adopting the Final County Budget showing expenses for all departments and activities; and,

WHEREAS, the Gallatin County Commission are approving an increase in taxes above the amount coming from Newly Taxable property after a public hearing with the adoption of this resolution authorizing the increase in taxes; and,

WHEREAS, State Law 7-6-4034 and 7-6-4036 MCA requires the County Commission to fix the tax levy for all funds as required to meet the needs shown in the Final Budget Documents; and,

WHEREAS, the County Commission held public hearings on the Preliminary Gallatin County Budget on July 07th, July 28th and August 4th on the Preliminary Budget and on August 25th on the final budget decisions; and,

WHEREAS, the County Commission in the Preliminary Budget anticipated no increase in millage for County Operating Funds, .33 increase in mills for Road, an increase of .21 mills for Debt Service payments and an increase of 0.65 for Permissive Medical Levy resulting in a net increase of 1.08 mills; and,

WHEREAS, after receipt of the certified taxable values the Commission determined that taxes will increase for Newly Taxable Property (NTP) along with Inflationary taxes by $893,919 for County Operations, Road/Library taxes increase by $182,221, Taxes for Bond payments decreased by ($135,836) and the Permissive Medical Levy increases by $44,990 resulting in a net increase in taxes of $1,205,570 plus increases for Special Districts (Fire, Conservation, Water Quality, Cemetery, etc.); and

WHEREAS, the Montana Department of Revenue did certify the taxable value for FY 2015 at $252,964 but for FY 2016 the Certified Taxable Value is $237,836 per mill, a decrease of $15,128 (5.98%), inclusive of $9,593 in Newly Taxable Property (NTP). However local governments are allowed to adjust the number of mills to maintain the same amount of taxes received in previous years, plus taxes for newly taxable property and inflationary taxes; and,

WHEREAS, the County Commission after discussion and receipt of the certified taxable valuations did decide to use 0.56 mills ($135,315) in inflationary taxes for a Motor Vehicle Clerk, Deputy County Attorney and Pre-Trial Officer within County Operating funds and 0.19 mills ($25,362) for Road / Library support. In addition the Commission approved maintaining the same amount of taxes as levied in the previous year plus taxes from newly taxable property. The Permissive Medical levy increased by 1.27 mills along with requests from trustees of 8 of 13 fire districts, 2 of 3 cemetery districts, the conservation district, and the dike districts, with no fee increased requested by fire service areas, water quality district or television district; and,

WHEREAS, Resolutions for approving the Final Budget and Setting Mill levies were noticed for consideration on August 25th, 2015; and,

Resolution Setting Mill Levies

WHEREAS, Resolutions have been approved to:

- Use some of the Inflationary Millage (Floating Millage) for County Operating and special districts as authorized by 15-10-420, and use of the taxes associated with Newly Taxable Property (NTP) along with the Permissive Medical Levy; and,
- Adoption of the Final Budget in summary.

Written comments were accepted through the beginning of the public meeting on August 25th, 2015

WHEREAS, the State of Montana, Department of Revenue has certified the taxable valuation for Gallatin County at greater than $50,000, with Gallatin County thereby being a first class county according to 7-1-2111 MCA; and,

WHEREAS, the attached spreadsheet which is made a part of this resolution by reference, lists millage and fees by fund for all taxing jurisdictions in Gallatin County, as required by 7-6-2321 (1), MCA.

NOW THEREFORE BE IT RESOLVED, by the Gallatin County Board of County Commissioners that:

1. Gallatin County is designated a first class county pursuant to 7-1-2111 MCA; and
2. The mill levies shown on the attached spreadsheets are approved and fixed for the current fiscal year.

DATED this 25th day of August, 2015

GALLATIN COUNTY
BOARD OF COUNTY COMMISSIONERS

R. Stephen White, Chairman

ATTEST:

Charlotte Mills, Clerk & Recorder

Resolution Setting Mill Levies

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
	County-Wide Operating Funds											
1000	General	13,351,030	1,737,042	13.01%	15,088,072	4,256,859	5,776,334	5,054,879	237,836	21.25		21.03
2140	Noxious Weed	377,482	92,442	24.49%	469,924	156,676	313,248	-	237,836	-		-
2160	Fair	1,203,291	150,000	12.47%	1,353,291	155,456	763,256	434,579	237,836	1.83		1.64
2270	City/County Health	2,693,839	500,000	18.56%	3,193,839	1,200,917	680,699	1,312,223	237,836	5.52		5.52
2300	Public Safety	16,742,036	2,100,000	12.54%	18,842,036	4,843,849	4,034,634	9,963,553	237,836	41.89		40.01
4010	County Capital Projects	9,171,234	920,000	10.03%	10,091,234	6,792,685	361,000	2,937,549	237,836	12.35		6.15
5120	Rest Home	7,067,478	2,200,000	31.13%	9,267,478	3,392,830	5,874,648	-	237,836	-	-	-
	subtotal Operating Funds	**50,606,390**	**7,699,484**	15.21%	**58,305,874**	**20,799,272**	**17,803,819**	**19,702,783**	70	**82.84**	**89.11**	**74.35**
	County Rural Operating Funds											
2110	Road	5,947,849	900,000	15.13%	6,847,849	2,784,148	1,023,562	3,040,139	131,332	23.15		20.15
2220	Library	1,059,943	285,000	26.89%	1,344,943	374,591	65,500	904,852	131,332	6.89		6.14
2260	County Emergency	6,325	-	0.00%	6,325	6,325	-	-	131,332	-		-
	subtotal Rural Operating Funds	**7,014,117**	**1,185,000**	16.89%	**8,199,117**	**3,165,064**	**1,089,062**	**3,944,991**		**30.04**	**30.04**	**26.29**
	SUBTOTAL MILLED FUNDS	**57,620,507**	**8,884,484**		**66,504,991**	**23,964,336**	**18,892,881**	**23,647,774**		**112.88**	**119.15**	**100.64**
	Permissive / Bond - Exempt Funds											
2372	Permissive Medical Levy	1,801,899	75,000	4.16%	1,876,899	113,947	20,000	1,742,952	237,836	7.33	10.90	6.06
3400	Rural Revolving	1,045,759	80,000	7.65%	1,125,759	1,110,759	15,000	-	237,836	-	-	-
3040	Open Space Bonds	1,244,874	100,000	8.03%	1,344,874	148,681	15,000	1,181,193	234,986	5.03	5.03	4.95
3050	Detention Center Bond	2,399,146	200,000	8.34%	2,599,146	291,434	25,000	2,282,712	237,836	9.60	9.60	9.14
	subtotal Exempt Funds	**6,491,678**	**455,000**	7.01%	**6,946,678**	**1,664,821**	**75,000**	**5,206,857**		**21.96**	**25.53**	**20.15**
	SUBTOTAL TAX FUNDS	**64,112,185**	**9,339,484**	14.57%	**73,451,669**	**25,629,157**	**18,967,881**	**28,854,631**		**134.84**	**144.68**	**120.79**
	FY 2015 BUDGET	59,077,328	8,484,704	14.36%	67,562,032	21,964,540	17,948,440	27,649,052		120.79		
	Change from FY 2015	5,034,857	854,780		5,889,637	3,664,617	1,019,441	1,205,579	4.36%	14.05		
							County Taxable Valuation		237,836	-5.98%		252,964
							Rural Taxable Valuation		131,332	-8.23%		143,113
							Open Space Taxable Valuation		234,986	-5.65%		249,047

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
	Grant, Districts and Miscellaneous Funds											
2111	Road Impact Fee	76,198	5,627	0.00%	81,825	66,675	15,150	-				
	Predatory Animal Control	15,436	1,000	0.00%	16,436	(3,454)	6,593	13,297				
	Mosquito Control Districts	225,812	-	N/A	225,812	136,125	5,400	84,287				
2210	Parks	67,248	-	N/A	67,248	13,650	53,598	-				
2250	County Planning	391,090	100,000	25.57%	491,090	322,458	11,000	157,632	65,884	2.39	2.92	2.39
	Zoning Districts	44,394	-	N/A	44,394	533	-	43,861				
2255	Open Space Opeations	598,112	-	N/A	598,112	510,112	88,000	-				
2361	Historic Preservation	12,089	-	N/A	12,089	3,589	8,500	-				
2390	Drug Forfeiture	24,047	-	N/A	24,047	14,047	10,000	-				
2393	Records Preservation	242,257	-	N/A	242,257	112,257	130,000	-				
2395	Economic Development	365,564	-	N/A	365,564	365,564	-	-				
2398	County Fire Permit	54,548	-	N/A	54,548	39,548	15,000	-				
	Lighting Districts	36,700	10,890	29.67%	47,590	27,936	-	19,654				
	RID Maintenance	7,602,926	-	N/A	7,602,926	6,033,796	-	1,569,131				
2790	Local Water Quality	435,101	134,863	31.00%	569,964	259,410	62,015	248,539	37,656	$ 6.60		$ 6.60
2800	Alcohol Rehabilitation	125,000	-	N/A	125,000	-	125,000	-				
2820	Gas Tax	905,551	-	N/A	905,551	589,951	315,600	-				
2830	Junk Vehicle	120,888	-	N/A	120,888	96,660	24,228	-				
2836	MTUPP	113,059	-	N/A	113,059	(710)	113,769	-				
2840	Noxious Weed Grants	15,833	-	N/A	15,833	8,333	7,500	-				
2850	9-1-1 Dispatch Grant	1,711,832	-	0.00%	1,711,832	1,061,832	650,000	-				
2859	Land Information	38,858	-	N/A	38,858	13,858	25,000	-				
2870	Crime Control	89,272	-	0.00%	89,272	45,935	43,337	-				
2871	Youth Detention Grant	256,064	-	N/A	256,064	4,487	251,577	-				
2900	P.I.L.T.	2,929,574	500,000	17.07%	3,429,574	3,429,474	100	-				
2902	Forest Receipts	1,620	-	0.00%	1,620	1,620	-	-				
2915	Freedom From Fear Grant	96,796	-	N/A	96,796	7,985	88,811	-				
2917	Victim Witness	281,390	22,664	8.05%	304,054	22,154	281,900	-				
2918	Law Enforcement Blk Grnt	15,876	-	N/A	15,876	-	15,876	-				
2927	Homeland Security	132,417	-	N/A	132,417	2,716	129,701	-				
2940	CDBG - Grants	60,348	-	N/A	60,348	23,831	36,517	-				
2950	D.U.I. Task Force	146,539	43,000	29.34%	189,539	116,539	73,000	-				
2968	Cancer Prevention Grant	359,386	119,332	33.20%	478,718	331,518	147,200	-				
2969	Health Preparedness Grant	257,848	76,841	29.80%	334,689	220,231	114,458	-				
2971	W.I.C. Grant	357,584	44,196	12.36%	401,780	42,626	359,154	-				
2973	Maternal Child Hlth Grant	449,425	69,267	15.41%	518,692	92,656	426,036	-				
2976	Communicable Disease	750,921	114,509	15.25%	865,430	315,792	549,638	-				
2979	Federal Health Grants	517,929	24,192	4.67%	542,121	2,524	539,597	-				
2987	TIGER Grant	308,044	-	N/A	308,044	308,044	-	-				
2990	MRDTF Grant	410,440	-	N/A	410,440	1,772	408,668	-				
subtotal Grants, Districts, Misc.		20,644,016	1,266,381	6.13%	21,910,397	14,642,075	5,131,923	2,136,400				

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mils
	Capital Project Funds											
3205	Intercap Loan Revolving	512,285	-	N/A	512,285	-	512,285	-				
3500	Summary RID Bonds	1,327,555	-	N/A	1,327,555	344,094	-	983,461				
4140	Open Space Acquisition	1,403,678	-	N/A	1,403,678	1,328,178	75,500	-				
4200	RID Construction	920,539	-	N/A	920,539	920,539	-	-				
4310	CTEP Projects	396,476	-	N/A	396,476	-	396,476	-				
4320	Infrastructure Grant	24	-	N/A	24	24	-	-				
4331	Junk Vehicl Capital	135,206	-	N/A	135,206	135,206	-	-				
4430	CDBG - Projects	450,000	-	N/A	450,000	9,292	440,708	-				
4990	Stimulus Activity	748	-	N/A	748	748	-	-				
subtotal Capital Projects		**5,146,511**	-	N/A	5,146,511	2,738,091	1,424,969	983,461				
	Enterprise and Interdepartmental Funds											
5411	Solid Waste District	10,663,659	2,800,000	26.26%	13,463,659	9,603,828	3,859,831	-				
5412	West/Heben Refuse Dist.	2,461,398	400,000	16.25%	2,861,398	2,083,298	778,100	-				
6010	Motor Pool	73,828	10,000	13.54%	83,828	46,828	37,000	-				
6050	Employee Health Insurance	6,261,088	1,813,994	28.97%	8,075,082	2,473,119	5,601,963	-				
6070	County Facilities	2,374,975	50,874	2.14%	2,425,849	1,004,507	1,421,342	-				
6090	Central Communications	1,011,379	-	N/A	1,011,379	627,079	384,300	-				
6110	Copier Revolving Fund	179,850	38,835	21.59%	218,685	164,485	54,200	-				
6120	Liability Insurance Fund	588,596	125,000	21.24%	713,596	613,596	100,000	-				
subtotal Ent/Interdepartmental		**23,614,773**	**5,238,703**	22.18%	**28,853,476**	**16,616,739**	**12,236,736**	**-**				
TOTAL COUNTY FUNDS		**113,517,485**	**15,844,568**	13.96%	**129,362,053**	**59,626,052**	**37,761,509**	**31,974,492**				
	Fire Districts & Fire Service Area Funds - Trust & Agency Funds											
7200	Central Valley Fire	6,235,865	1,420,842	22.79%	7,656,707	4,530,345	627,943	2,498,419	41,559	**60.12**	60.12	52.16
7202	Rae Fire Service Area	1,080,340	125,000	11.57%	1,205,340	702,083	-	503,257	2,147	$ 234.36		$ 234.36
7204	Fort Ellis Fire Service Area	539,544	-	N/A	539,544	2,594	350,835	186,115	1,253	$ 148.00		$ 148.00
7205	Sourdough Fire	1,765,365	-	0.00%	1,765,365	1,062,324	839	702,202	10,241	**68.57**	68.57	81.38
7206	Manhattan Fire	772,856	-	N/A	772,856	622,503	17,700	132,653	1,484	89.37	101.13	72.21
7207	Sedar Fire	10,823	-	N/A	10,823	7,443	-	3,380	290	11.66	12.29	10.84
7208	Three Forks Fire	261,147	-	N/A	261,147	180,896	25,885	54,366	2,815	19.29	20.62	16.91
7209	Willow Creek Fire	128,043	-	N/A	128,043	83,840	17,618	26,585	759	35.00	69.07	36.86
7210	Story Mill Fire	26,000	-	0.00%	26,000	470	-	25,530	371	**68.90**	68.90	49.01
7213	Big Sky Fire	3,092,896	-	0.00%	3,092,896	1,389,415	930,700	772,781	16,345	**47.28**	47.28	32.10
7214	Hebgen Basin Fire	1,977,821	-	0.00%	1,977,821	478,421	899,400	600,000	10,848	55.32	57.76	61.52
7215	Gallatin Gateway Fire	757,711	-	N/A	757,711	280,793	27,800	449,118	9,932	45.22	45.25	41.62
7216	Bridger Fire	499,978	-	N/A	499,978	290,151	18,755	191,062	3,397	**56.24**	56.24	41.56
7217	Amsterdam Fire	678,883	-	N/A	678,883	416,059	18,300	244,524	3,975	**61.51**	61.51	57.60
7218	Clarkston Fire Service Area	61,388	-	0.00%	61,388	2,807	-	58,581	321	$ 182.50		$ 182.50
7219	Galltin River Ranch Fire	115,734	-	N/A	115,734	(9,240)	28,000	96,974	675	**143.50**	143.50	130.03
subtotal Fire Activity		**18,004,394**	**1,545,842**		**19,550,236**	**10,040,915**	**2,963,775**	**6,545,547**				

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
	Other Trust and Agency Funds											
7250	Madison Dyke	63,756	-	N/A	63,756	47,954	1,150	14,652	272	54.21	54.21	48.15
7251	Three Forks Dyke	60,255	-	N/A	60,255	50,857	-	9,398	1,750	5.37	5.37	4.81
7301	Mount Green Cemetery	24,770	-	N/A	24,770	15,359	-	9,411	1,009	9.33	9.33	12.10
7302	Meadowview Cemetery	147,291	-	N/A	147,291	107,151	2,500	37,640	9,093	4.14	6.50	3.88
7303	Fairview Cemetery	108,678	-	N/A	108,678	54,854	11,500	42,324	4,373	9.68	9.68	7.88
7350	Park Co. Conservation Dist.	252	-	N/A	252	24	-	228	-	1.50		1.50
7351	Conservation District	426,213	-	N/A	426,213	216,045	19,000	191,168	182,561	1.05	1.05	0.95
7354	Big Sky Transit	1,882,645	-	0.00%	1,882,645	20,883	1,861,762	-	-			
7361	Yellowstone/Holiday Sewer	57,924	7,780	13.43%	65,704	25,774	3,930	36,000	1,275,001	0.028		0.002
7362	4 Dot Meadows Sewer	1,058	-	0.00%	1,058	1,058	-	-	Fees			
7363	Big Sky Water/Sewer	1,354,110	12,772	0.94%	1,366,882	12,772	-	1,354,110	7,783,313	Water -23.93, Sewer 38.59		
7364	Four Corners Water/Sewer	770,870	19,678	2.55%	790,548	19,678	-	770,870	1,141			
7390	West Yellowstone TV	128,770	-	N/A	128,770	109,345	-	19,425	3,885	5.00		$ 5.00
7371	River Rock Water & Sewer	261,825	-	N/A	261,825	-	-	261,825	2,624	99.78		$ 5.00
7849	Gallatin College	366,950	-	N/A	366,950	10,196	-	356,754	237,838	1.50	1.50	1.50
7855	Manhattan(Rural) Planning	5,625	-	N/A	5,625	-	-	5,625	2,234	2.52	2.52	-
7990	County Incentive Fund	6,071	-	N/A	6,071	4,071	2,000	-				
	subtotal Other Trust / Agency	**5,667,063**	**40,230**		**5,707,293**	**696,021**	**1,901,842**	**3,109,430**				
	TOTAL ALL FUNDS	**137,188,942**	**17,430,640**	**12.71%**	**154,619,582**	**70,362,988**	**42,627,126**	**41,629,469**				
	FY 2016 Preliminary Budget	131,055,240	16,427,760	12.53%	147,483,000	64,182,512	44,271,253	39,029,234				
	Changes to Final	6,133,702	1,002,880		7,136,582	6,180,476	(1,644,127)	2,600,235				
	% Change from Preliminary	4.47%						6.25%				
	FY 2015 Total All Funds	127,601,566	15,095,375	11.83%	142,696,941	60,254,519	43,297,603	39,344,602				
	Change FY 15 to FY 16	9,587,376	2,335,265		11,922,641	10,108,469	(670,477)	2,284,867				
	% Change from FY 15	7.51%	Increase in Budget					5.81%	Increase in Taxes			

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
	DETAIL LISTING OF COUNTY DISTRICTS											
2153	Pred. Animal Control - Sheep	3,136	1,000	31.89%	4,136	3,024	-	1,112	1,845	0.60		$ 0.60
2155	Pred. Animal Control - Cattle	12,300	-	0.00%	12,300	(6,478)	6,593	12,185	24,420	0.50		$ 0.50
subtotal Predatory Animal Control		**15,436**	1,000	6.48%	16,436	(3,454)	6,593	13,297				
2200	Three Rivers Mosquito	176,291	-	0.00%	176,291	100,503	5,400	70,388	5,623	12.52	17.58	12.56
2201	Gallatin Drive Mosquito	49,521	-	0.00%	49,521	35,622	-	13,899	475	29.28	29.28	19.10
subtotal Mosquito Control		**225,012**	-	0.00%	**225,012**	**136,125**	**5,400**	**84,287**				
2251	River Rock Zoning	3,005	-	0.00%	3,005	1	-	3,004	1,565	1.92	2.33	1.56
2252	So Gallatin Zoning	1,281	-	0.00%	1,281	-	-	1,281	33	38.73	54.86	4.86
2253	Hebgen Lake Zoning	2,982		0.00%	2,982	7		2,975	2,460	1.21	3.11	0.95
2254	Bridger Canyon Zoning	5,154	-	0.00%	5,154	54	-	5,100	3,948	1.29	1.55	1.15
2256	Hyalite Zoning	2,877	-	0.00%	2,877	79	-	2,798	2,570	1.09	1.16	0.99
2257	Sypes Canyon #1 Zoning	220		0.00%	220	5		215	190	1.13	1.41	1.04
2258	Sypes Canyon #2 Zoning	87	-	0.00%	87	-	-	87	73	1.19	1.34	0.97
2259	Wheatland Hills Zoning	226	-	0.00%	226	5	-	221	141	1.57	1.69	1.55
2680	Zoning District #6	550	-	0.00%	550	36	-	514	104	4.95	6.19	1.31
2681	Bear Canyon Zoning	402	-	0.00%	402	2	-	400	207	1.93	2.15	1.73
2682	Springhill Zoning	890	-	0.00%	890	36	-	854	475	1.80	1.90	1.79
2683	Trail Creek Zoning	970	-	0.00%	970	4	-	966	817	1.18	1.38	0.93
2684	Big Sky Zoning	22,370	-	0.00%	22,370	304	-	22,066	16,856	1.31	1.35	0.92
2689	Zoning District #1	3,380	-	0.00%	3,380	-	-	3,380	422	8.01	8.00	5.30
subtotal Zoning Districts		**44,394**		0.00%	**44,394**	**533**		**43,861**				
2420	Churchill Lighting	7,800	2,340	30.00%	10,140	3,804	-	6,336	202	31.31	35.35	24.57
2421	Logan Lighting	5,400	1,700	31.48%	7,100	5,977	-	1,123	31	36.31	145.07	33.13
2422	Riverside Lighting	15,500	4,650	30.00%	20,150	9,655	-	10,495	136	77.03	113.34	50.39
2423	Willow Creek Lighting	8,000	2,200	27.50%	10,200	8,499	-	1,701	32	53.11	86.00	40.13
subtotal Lighting Districts		**36,700**	**10,890**		**47,590**	**27,936**	-	**19,654**				
subtotal Other Districts		**322,342**	**11,890**	3.69%	**334,232**	**161,140**	11,993	**161,099**				
	RID Maintenance Districts											
2502	Western Drive - North	32,225	-	0.00%	32,225	22,043	-	10,182	1,454,977	0.0070		
2508	Riverside	176,108	-	0.00%	176,108	151,531	-	24,577	1,241,243	0.0198		
2509	Hitching Post	44,460	-	0.00%	44,460	33,354	-	11,106	2,061,611	0.0038		
2510	Riverside S/W	20,766	-	0.00%	20,766	367	-	20,399	-	-		
2514	Middle Creek #3	55,438	-	0.00%	55,438	45,135	-	10,303	853,568	0.0120		
2515	Hyalite Heights	232,105	-	0.00%	232,105	210,911	-	21,194	5,351,912	0.0040		
2516	Hebgen Lake Estates	120,129	-	0.00%	120,129	95,990	-	24,139	2,463,229	0.0098		
2517	Gardner Park Subdivision	104,267	-	0.00%	104,267	81,393	-	22,874	4,091,974	0.00559		
2518	Big Sky Meadow Village	374,573	-	0.00%	374,573	302,793	-	71,780	5,724,196	0.0125		
2521	El Dorado	77,599	-	0.00%	77,599	62,211	-	15,388	3,997,066	0.0039		
2523	Middle Creek #2	44,235	-	0.00%	44,235	36,053	-	8,182	1,113,486	0.0074		
2524	Glacier Condo Parking Lot	41,642	-	0.00%	41,642	38,018	-	3,624	193,610	0.0187		
2526	Sourdough Creek	170,647	-	0.00%	170,647	148,703	-	21,944	2,743,107	0.0080		
2527	Silverbow Condo #1	25,216	-	0.00%	25,216	21,805	-	3,411	215,695	0.0158		
2528	Silverbow Condo #2	12,397	-	0.00%	12,397	10,681	-	1,716	87,599	0.0196		

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
2531	Middle Creek	135,831	-	0.00%	135,831	101,095	-	34,736	857,696	0.0405		
2532	Rae Subdivision	89,173	-	0.00%	89,173	76,966	-	12,207	435,985	0.0230		
2536	Sunset Heights	38,188	-	0.00%	38,188	29,824	-	8,364	714,937	0.0117		
2538	Mountain View 338	96,080	-	0.00%	96,080	86,357	-	9,723	1,104,895	0.0088		
2539	Mountain View 339	361,634	-	0.00%	361,634	326,085	-	35,550	6,025,344	0.0059		
2540	Sourdough Ridge	182,777	-	0.00%	182,777	144,828	-	37,949	2,874,960	0.0132		
2541	Rocky Creek	23,349	-	0.00%	23,349	18,974	-	4,375	1,067,040	0.0041		
2542	Wheatland Hills	290,140	-	0.00%	290,140	248,793	-	41,347	3,659,040	0.0113		
2543	Pineview Subdivision	133,351	-	0.00%	133,351	113,191	-	20,160	2,265,120	0.0089		
2544	Clover Meadows	161,012	-	0.00%	161,012	133,099	-	27,913	3,136,320	0.0089		
2546	Riverside Water Tower	143,466	-	0.00%	143,466	119,545	-	23,921	1,208,151	0.0198		
2549	Mount View Thorpe Road	106,655	-	0.00%	106,655	93,322	-	13,333	1,084,000	0.0123		
2550	Mystic Heights	37,271	-	0.00%	37,271	30,631	-	6,640	800,000	0.0083		
2551	Baxter Creek #2	85,411	-	0.00%	85,411	62,727	-	22,684	2,140,000	0.0106		
2552	Baxter Creek #1	76,168	-	0.00%	76,168	63,901	-	12,267	1,916,640	0.0064		
2553	Sweetgrass Hills	316,105	-	0.00%	316,105	284,425	-	31,680	2,670,000	0.012		
2554	Buckskin Williams Park	21,772	-	0.00%	21,772	16,652	-	5,120	1,280,000	0.0040		
2556	Springvale	42,935	-	0.00%	42,935	33,297	-	9,638	1,220,000	0.0079		
2557	Hyalite Foothills	419,506	-	0.00%	419,506	312,906	-	106,600	7,013,160	0.0152		
2558	Sypes Canyon	8,341	-	0.00%	8,341	8,341	-	-	-			
2559	Wildflower	41,700	-	0.00%	41,700	30,697	-	11,003	1,306,800	0.0084		
2560	Mystic Heights 2 & 3	91,354	-	0.00%	91,354	70,876	-	20,478	3,179,680	0.0064		
2561	Ranch	120,440	-	0.00%	120,440	100,620	-	19,820	2,831,400	0.0070		
2562	Arrowleaf	76,022	-	0.00%	76,022	58,249	-	17,772	1,107,315	0.01605		
2565	Cimmaron	82,570	-	0.00%	82,570	69,201	-	13,369	1,350,360	0.0099		
2566	Middle Creek 1 & 3	130,107	-	0.00%	130,107	110,103	-	20,005	2,395,800	0.00835		
2567	Royal / Thorpe Road	30,213	-	0.00%	30,213	30,213	-	-	-			
2568	Godfrey Canyon	92,721	-	0.00%	92,721	77,314	-	15,407	477,000	0.0323		
2570	Outlaw South	85,950	-	0.00%	85,950	72,166	-	13,784	6,153,679	0.00224		
2571	Wheatland Hills	49,979	-	0.00%	49,979	42,247	-	7,732	1,089,000	0.0071		
2572	Harvest Hills	131,226	-	0.00%	131,226	109,437	-	21,789	2,657,160	0.0082		
2575	Blue Grass Meadows	94,820	-	0.00%	94,820	81,119	-	13,701	1,449,855	0.00945		
2576	Painted Hills	311,977	-	0.00%	311,977	275,635	-	36,342	4,486,680	0.0081		
2578	Meadows Subdivision	153,696	-	0.00%	153,696	139,489	-	14,207	123,537	0.1150		
2579	Wildhorse Subdivision	110,202	-	0.00%	110,202	94,501	-	15,701	2,907,543	0.0054		
2580	Looking Glass Subdivision	53,944	-	0.00%	53,944	46,630	-	7,313	348,254	0.0210		
2582	Canary Road	127,165	-	0.00%	127,165	111,775	-	15,391	3,179,680	0.00484		
2583	Hyalite Meadows	75,389	-	0.00%	75,389	63,314	-	12,075	1,219,680	0.0099		
2584	Lake Sudbivision	69,923	-	0.00%	69,923	58,711	-	11,212	1,132,560	0.0099		
2587	Andesite Road	43,279	-	0.00%	43,279	37,555	-	5,724	477,000	0.0120		
2588	Evergreen Way	39,718	-	0.00%	39,718	34,329	-	5,390	261,000	0.02065		
2589	Triple Tree	584,433	-	0.00%	584,433	495,885	-	88,549	4,878,720	0.01815		
2591	Bear Creek	118,926	-	0.00%	118,926	99,716	-	19,210	2,722,280	0.0071		
2592	Alder Court	12,228	-	0.00%	12,228	10,014	-	2,214	199,138	0.01112		
2595	Ousal Falls (Schedule 2)	128,187	-	0.00%	128,187	52,442	-	75,745	134,300	0.5640		
2595	Ousal Falls (Schedule 3)	121,493	-	0.00%	121,493	-	-	121,493	83,500	1.4550		

County of Gallatin, Montana
Fund Balance Sheet - Millage Requirements
FY 2016 FINAL OPERATING AND CAPITAL BUDGET

Fund No.	Description	Approved Budget	Cash Reserved	Res. %	Total	Cash	Non-Tax Revenue	Taxes	Mill Value	FY 2016 Mills	MAX MILLS	FY 2015 Mills
2597	Firelight Park	73,986	-	0.00%	73,986	70,686	-	3,300	1,089,000	0.00303		
2597	Firelight Road	33,193	-	0.00%	33,193	-	-	33,193	1,305,800	0.0254		
2598	Hyalite Canyon Estates	38,451	-	0.00%	38,451	24,926	-	13,525	1,001,880	0.0135		
2602	Garden Center	25,700	-	0.00%	25,700	-	-	25,700	435,600	0.0590		
2603	Skywood	15,400	-	0.00%	15,400	-	-	15,400	560,000	0.0275		
2604	Silverado (Aspen/Andesite)	113,420	-	0.00%	113,420	-	-	113,420	2,660,000	variable		
2605	Firelight Meadows	20,056	-	0.00%	20,056	-	-	20,056	34,816	$62.00/unit		
2606	Franklin Hills	4,085	-	0.00%	4,085	-	-	4,085	742,698	0.0055		
subtotal RID Mntnnc. Dist.		**7,602,926**	-		**7,602,926**	**6,033,796**	-	**1,569,131**				
	RID Bond Districts											
3570	Outlaw South	12,559		0.00%	12,559	-		12,559	-	per Treasurer Is:		
3571	Wheatland Hills #2	10,312		0.00%	10,312	5,008		5,304	-	per Treasurer Is:		
3576	Painted Hills	66,230		0.00%	66,230	6,277		59,953	-	per Treasurer Is:		
3578	Meadows Subdivision	171,963		0.00%	171,963	45,529		126,434	-	per Treasurer Is:		
3582	Canary Road	19,880	-	0.00%	19,880	3,468		16,412	-	per Treasurer Is:		
3583	Hyalite Meadows	18,463		0.00%	18,463	4,478		13,985	-	per Treasurer Is:		
3584	Lake Subdivision	627		0.00%	627	627		-	-	per Treasurer Is:		
3586	Amsterdam	55,890	-	0.00%	55,890	31,215		24,675	-	per Treasurer Is:		
3587	Andesite Road	21,825	-	0.00%	21,825	6,945		14,880	-	per Treasurer Is:		
3588	Evergreen Way	21,985		0.00%	21,985	8,175		13,810	-	per Treasurer Is:		
3591	Bear Creek	36,006	-	0.00%	36,006	7,169		28,837	-	per Treasurer Is:		
3592	Alder Court	8,551	-	0.00%	8,551	3,051		5,500	-	per Treasurer Is:		
3593	Trail Creek	102,750	-	0.00%	102,750	24,950		77,800	-	per Treasurer Is:		
3595	Ousal Falls	267,761	-	0.00%	267,761	116,496		151,265	-	per Treasurer Is:		
3596	Clarkston	456,732	-	0.00%	456,732	80,707		376,025	-	per Treasurer Is:		
3605	Firelight Meadows	44,671	-	0.00%	44,671	-		44,671	-	per Treasurer Is:		
3606	Franklin Hills	11,351	-	0.00%	11,351	-		11,351	-	per Treasurer Is:		
subtotal RID Bond Districts		**1,327,555**	-		**1,327,555**	**344,094**	-	**983,461**				

Maximum Tax Levy (Mills) Summary

Comparison - Millage / Taxes										
Jurisdiction	FY 2015 FINAL		FY 2016 MAXIMUM		FY 2016 FINAL		New Prop. (NTP) Revenue	Increase (Dec.) from FY 2015	Taxes Over NTP	Amount (over) Under Maximum
	Mills	Taxes	Mills	Taxes	Mills	Taxes				
COUNTY										
County Wide	74.35	18,808,855	89.11	21,192,545	82.84	19,702,783	794,707	893,928	99,221	1,489,762
Road/Library	26.29	3,762,770	30.04	3,945,139	30.04	3,944,991	127,187	182,221	55,034	148
Permissive/Bonds	20.15	5,077,427	21.96	5,206,857	21.96	5,206,857	-	129,430	129,430	-
subtotal	120.79	27,649,052	141.11	30,344,541	134.84	28,854,631	921,894	1,205,579	283,685	1,489,910
FIRE										
Central Valley Fire	52.16	2,436,789	40.08	2,498,467	60.12	2,498,419	78,061	61,630	(16,431)	48
Sourdough	61.36	697,994	42.91	702,202	68.57	702,202	2,126	4,208	2,082	-
Manhattan	72.21	132,377	101.13	150,115	89.37	132,653	4,908	9,288	4,380	17,462
Sedan	10.84	3,388	12.29	3,562	11.66	3,380	143	14	(129)	182
Three Forks	16.91	54,866	20.62	58,126	20.62	58,114	2,892	1,598	(1,294)	12
Willow Creek	36.86	34,601	69.07	52,455	35.00	26,585	368	7,474	7,106	25,870
Story Mill	49.01	25,037	68.90	25,531	68.90	25,530	327	835	508	1
Big Sky	32.10	751,067	47.28	772,791	47.28	772,781	16,692	13,581	(3,111)	10
Hebgen Basin	61.52	588,492	57.76	626,513	55.32	600,000	32,635	30,454	(2,181)	26,513
Gallatin Gateway	41.62	429,736	45.25	449,458	45.22	449,118	16,828	12,464	(4,364)	340
Bridger	41.56	181,298	56.24	191,062	56.24	191,062	8,550	4,557	(3,993)	-
Gallatin River Ranch	130.03	94,122	143.50	96,974	143.50	96,974	2,221	2,325	104	-
Amsterdam	57.60	236,266	61.51	244,525	61.51	244,524	6,706	25,327	18,621	1
subtotal		5,666,033		5,871,780		5,801,342	172,458	173,755	1,297	70,439
PLANNING/ZONING										
County Wide Planning	2.35	168,454	2.92	192,974	2.39	157,632	4,420	220	(4,200)	35,342
River Rock Zoning	1.56	2,972	2.33	3,647	1.92	3,004	84	32	(52)	643
So. Gallatin Zoning	4.86	1,267	54.86	1,814	38.73	1,281	214	14	(200)	533
Hebgen Zoning	0.95	2,945	3.11	7,671	1.21	2,975	343	30	(313)	4,696
Bridger Canyon Zng	1.15	5,045	1.55	6,120	1.29	5,100	176	55	(121)	1,020
Zoning Dist. #1	6.30	3,345	9.00	3,795	8.01	3,380	252	35	(217)	415
Hyalite Zoning	0.99	2,785	1.16	2,982	1.09	2,798	155	13	(142)	184
Sypes #1	1.04	213	1.41	268	1.13	215	2	2	0	53
Sypes #2	0.97	86	1.34	98	1.19	87	6	1	(5)	11
Wheatland Hills	1.55	217	1.69	238	1.57	221	18	4	(14)	17
Zoning Dist. #6	4.31	508	5.18	538	4.95	514	14	6	(8)	24
Bear Canyon	1.73	394	2.15	444	1.93	400	7	6	(1)	44
Springhill	1.79	845	1.90	900	1.80	854	4	9	5	46
Trail Creek	0.93	955	1.36	1,113	1.18	966	28	11	(17)	147
Big Sky Zoning	0.92	21,848	1.35	22,836	1.31	22,066	674	218	(456)	770
4 Corners Zoning	0.00	-	-	-	0.00	-	-	-	-	-
subtotal		211,880		245,439		201,493	6,396	655	(5,741)	43,945
OTHER DISTRICTS										
Churchill Lighting	24.57	6,316	35.35	7,153	31.31	6,336	146	20	(126)	818
Logan Lighting	33.13	1,213	145.07	4,486	36.31	1,123	24	(90)	(115)	3,363
Riverside Lighting	59.39	10,890	113.34	15,442	77.03	10,495	59	(395)	(454)	4,947
Willow Creek Lighting	40.13	1,682	86.00	2,754	53.11	1,701	14	19	5	1,053
Madison Dike	48.15	13,901	54.21	14,652	54.21	14,652	658	751	93	-
Three Forks Dike	4.61	9,052	5.37	9,398	5.37	9,398	286	346	60	-
Mount Green Cemtry	12.10	16,048	9.33	14,596	9.33	9,411	194	(6,637)	(6,831)	5,185
Meadowview Cmtry	3.68	37,640	6.50	59,127	3.68	33,471	987	(4,169)	(5,156)	25,656
Fairview Cemetery	7.88	40,807	9.68	42,324	9.68	42,324	1,555	1,517	(38)	-
Conservation Dist.	0.95	184,842	1.05	191,168	1.05	191,168	5,080	6,326	1,246	-
Three Forks Msgt.	12.56	78,746	17.58	98,839	12.52	70,388	2,284	(8,358)	(10,642)	28,451
Gallatin Dr. Msqt.	18.10	9,754	29.28	13,900	29.28	13,899	425	4,145	3,720	1
subtotal		410,891		473,839		404,365	11,712	(6,526)	11,712	69,474
TOTAL		**33,937,856**		**36,935,598**		**35,261,831**	**1,112,460**	**1,373,463**	**929,162**	**1,673,768**

Maximum Tax Levy (Mills) Summary

Jurisdiction	FY 2015 FINAL Mills	FY 2015 FINAL Taxes	FY 2016 MAXIMUM Mills	FY 2016 MAXIMUM Taxes	FY 2016 FINAL Mills	FY 2016 FINAL Taxes	Taxes Not Levied
County Wide Mill Value		**252,964**		**237,836**		**237,836**	
Rural Mill Value		**143,113**		**131,332**		**131,332**	
County Wide Mill Value			**89.11**	**21,192,544**	**82.84**	**19,702,783**	**1,489,761**
Fair	1.64	414,861	1.83	435,240	1.83	435,240	
Health	5.52	1,396,361	5.52	1,312,854	5.52	1,312,854	
Dispatch / Records	9.00	2,276,676	10.04	2,387,873	10.04	2,387,873	
SAR	1.00	252,964	1.12	266,376	1.12	266,376	
Airport - Three Forks	0.17	43,004	0.19	45,189	0.19	45,189	
Rural Mill Value	**26.29**	**3,762,441**	**30.04**	**3,945,139**	**30.04**	**3,944,991**	**148**
Road	20.15	2,883,727	23.15	3,040,263	23.15	3,040,139	
Library	6.14	878,714	6.89	904,877	6.89	904,852	
Permissive Med. Levy	**6.06**	**1,532,962**	**10.90**	**2,592,798**	**7.33**	**1,743,338**	**849,460**
Fire Districts		**5,666,033**		**5,871,780**		**5,801,342**	**70,438**
Planning / Zoning		**211,880**		**245,439**		**201,493**	**43,946**
Other Districts		**410,891**		**473,839**		**404,365**	**69,474**
							2,523,227

Maximum Tax Levy (Mills) Summary

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ALL COUNTY WIDE FUNDS

FYE JUNE 30, 2016

COUNTY/CITY/TOWN OF GALLATIN

Max Mills	79.86
CERT VALUE	252,964

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)		
Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		20,201,705
Add: FISCAL YEAR 2016 INFLATION ADJUSMENT @ 0.67% (Section 15-10-420(1a)(1c), MCA)	135,351	135,351
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative number))	(20,843)	(20,843)
Adjusted ad valorem tax revenue		20,316,213
CURRENT YEAR LEVY COMPUTATION:		
Taxable value per mill		242,060
Less per mill incremental value of tax increment financing district (TIF) (enter as negative)	(4,224)	
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		237,836
Less: Newly taxable property per mill value, (enter as negative)	(9,593)	
Taxable value per mill of net and gross proceeds (county only) (enter as negative)	(241)	(9,835)
Adjusted Taxable value per mill		228,001
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		89.11
Adjusted taxable value per mill		228,001
Add: Newly taxable property per mill value	9,593	
Taxable value per mill of net and gross proceeds (county only)	241	9,835
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		237,836
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		89.11
Current property tax revenue authorized limitation		21,192,545
RECAPITULATION:		
Adjusted ad valorem tax revenue		20,316,213
Amount attributable to newly taxable property and net/gross proceeds		876,332
Current property tax revenue authorized limitation		21,192,545

Maximum Tax Levy (Mills) Summary

DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

AGGREGATE OF ROAD AND LIBRARY FUNDS

FYE JUNE 30, 2016

COUNTY/CITY/TOWN OF Gallatin County

Max Mills	26.45
CERT VALUE	143,113

The form has the formulas which are contained in	SALMON SHADED CELLS
Enter amounts in	YELLOW SHADED CELLS

The tax revenue and mill levy limitations will be computed automatically.

NOTE: WHEN ENTERING A NUMBER TO BE SUBTRACTED ENTER AS A NEGATIVE NUMBER
WHERE FORMULAS EXIST, NO ENTRY IS NECESSARY

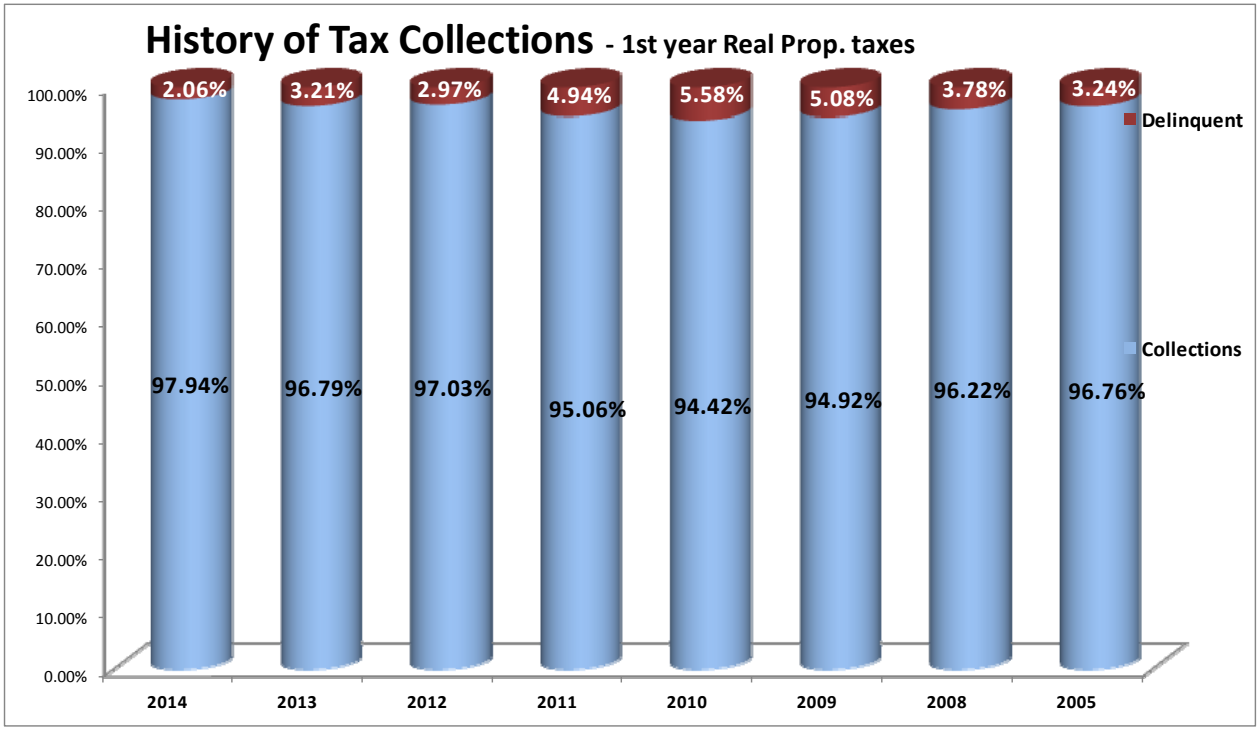
MAXIMUM PROPERTY TAXES AUTHORIZED: (Note that appropriate statutes are referenced)		
Ad valorem tax revenue authorized to be assessed prior year (from prior year's determination form - (8a))		3,785,339
Add: FISCAL YEAR 2016 INFLATION ADJUSMENT @ 0.67% (Section 15-10-420(1a)(1c), M	25,362	25,362
Less: Property taxes authorized to be assessed in the prior year for Class 1 and 2 property (net and gross proceeds, county only) (Section 15-10-420(6), MCA (enter as negative n	0	0
Adjusted ad valorem tax revenue		3,810,701
CURRENT YEAR LEVY COMPUTATION:		
Taxable value per mill		131,332
Less per mill incremental value of tax increment financing district (TIF) (enter as negati	0	
Adjusted taxable value (adjusted for removal of TIF per mill incremental district value)		131,332
Less: Newly taxable property per mill value, (enter as negative)	(4,234)	
Taxable value per mill of net and gross proceeds (county only) (enter as negati	(241)	(4,475)
Adjusted Taxable value per mill		126,856
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		30.04
Adjusted taxable value per mill		126,856
Add: Newly taxable property per mill value	4,234	
Taxable value per mill of net and gross proceeds (county only)	241	4,475
Taxable value per mill (including newly taxable property but excluding TIF per mill incremental value)		131,332
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)		30.04
Current property tax revenue authorized limitation		3,945,139
RECAPITULATION:		
Adjusted ad valorem tax revenue		3,810,701
Amount attributable to newly taxable property and net/gross proceeds		134,438
Current property tax revenue authorized limitation		3,945,139
Current property tax revenue authorized limitation		4,079,577

History of Real Property Tax Collection

Gallatin County, Montana
Real Property Tax Charges to Collections
Fiscal Years - County Funds Only

Based on County Mill Levies (County Wide and Rural)

Tax Year	Current Tax Levy	Current Tax Collections	Percent of Current Collections	Delinquent Tax Collections	Total Tax Collections	Ratio of Actual Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
2014	27,212,974	26,652,121	97.94%	862,873	27,514,993	101.11%	59,429	0.22%
2013	25,997,048	25,163,044	96.79%	760,631	25,923,675	99.72%	326,146	1.25%
2012	25,103,215	24,357,848	97.03%	1,191,274	25,549,122	101.78%	195,768	0.78%
2011	25,058,721	23,822,021	95.06%	1,417,728	25,239,749	100.72%	292,580	1.17%
2010	24,479,020	23,112,451	94.42%	1,104,396	24,216,847	98.93%	428,697	1.75%
2009	19,915,058	18,904,174	94.92%	671,601	19,575,775	98.30%	125,558	0.63%
2008	18,587,687	17,884,756	96.22%	476,783	18,361,539	98.78%	798,954	4.30%
2005	12,881,447	12,463,947	96.76%	541,201	13,005,148	100.96%	181,728	1.41%
Avg.	**19,788,670**	**18,993,121**	**95.98%**	**790,770**	**19,783,891**	**99.98%**	**530,894**	**2.68%**



History of Real Property Tax Collection

Tax History - Billed and Collected

County Funds Only

TAX YEAR	2014	2013	2012	2011	2010	2005
Real Property Billed Taxes						
1000 General	5,233,972	5,174,667	4,817,553	4,675,911	3,609,203	1,863,054
2110 Road	2,841,332	2,760,043	2,682,190	2,490,211	2,423,448	1,475,904
2130 Bridge	-	-	-	-	698,896	704,768
2140 Weed	-	-	-	244,603	272,408	182,244
2160 Fair	408,159	362,924	353,819	344,555	366,192	244,984
2170 Airport	-	-	-	-	17,864	22,407
2220 Library	865,797	834,812	815,278	790,585	772,987	505,355
2270 Health	1,373,809	1,326,719	1,293,427	1,259,571	1,058,104	748,395
2271 Mntl. Hlth	-	-	-	-	-	191,207
2280 Senior	-	-	-	-	225,521	128,467
2290 Extentions	-	-	-	-	129,508	122,492
2300 Pub Sfty	9,957,615	9,873,443	9,609,322	9,528,897	8,733,537	4,263,312
2372 Perm Med	1,508,206	1,204,139	1,148,152	1,136,352	1,181,196	507,893
2382 S & R	-	-	-	-	192,030	79,172
3030 Rest Bond	-	-	-	-	-	98,591
3040 Open Bond	1,218,730	1,160,334	1,126,480	1,341,006	1,341,621	561,634
3050 Det. Bond	2,274,747	2,216,002	2,343,160	2,530,542	2,556,654	-
4010 Capital	1,530,607	1,083,965	913,835	716,488	899,851	222,577
5120 Rest Home	-	-	-	-	-	107,555
Total	**27,212,974**	**25,997,048**	**25,103,215**	**25,058,721**	**24,479,020**	**12,881,447**
% increase	4.47%	3.44%	0.18%	2.31%	18.64%	8.65%
Taxes Collected in First Year						
1000 General	5,128,537	5,012,342	4,675,911	4,292,953	3,376,714	1,799,106
2110 Road	2,776,752	2,659,081	2,597,657	2,375,757	2,294,748	1,423,953
2130 Bridge	-	-	-	-	620,506	680,792
2140 Weed	-	-	-	234,347	258,773	175,967
2160 Fair	399,937	351,535	343,819	330,397	347,795	236,546
2170 Airport	-	-	-	-	15,861	21,635
2220 Library	846,118	804,275	789,584	754,248	731,937	487,566
2270 Health	1,346,134	1,285,085	1,255,398	1,207,807	994,613	722,620
2271 Mntl. Hlth	-	-	-	-	-	184,622
2280 Senior	-	-	-	-	200,226	124,043
2290 Extention	-	-	-	-	114,984	118,273
2300 Pub Sfty	9,757,022	9,563,606	9,326,797	9,137,296	8,285,614	4,116,483
2372 Perm Med	1,477,824	1,166,352	1,114,395	1,089,652	1,121,854	490,401
2382 S & R	-	-	-	-	192,030	76,445
3050 Det. Bond	2,228,922	2,146,462	2,274,269	2,426,547	2,428,212	-
3030 Rest Bond	-	-	-	-	-	95,195
3040 Open Bond	1,191,101	1,124,357	1,093,050	1,285,974	1,273,940	542,396
4010 Capital	1,499,774	1,049,949	886,968	687,043	854,644	214,911
5120 Rest Home	-	-	-	-	-	130,850
Total	**26,652,121**	**25,163,044**	**24,357,848**	**23,822,021**	**23,112,451**	**12,463,947**
	97.94%	96.79%	97.03%	95.06%	94.42%	96.76%

History of Real Property Tax Collection

County Funds Only							
TAX YEAR	2014	2013	2012	2011	2010	2005	2000
Delinquent Taxes Collected							
1000 General	148,172	174,038	226,862	283,508	136,758	49,965	135,041
2110 Road	79,601	81,569	119,431	124,824	120,826	67,602	35,769
2140 Weed	1,830	275	12,291	16,702	15,663	7,169	4,877
2160 Fair	10,899	10,121	16,710	21,687	17,855	9,390	6,421
2220 Library	24,327	24,855	37,958	39,964	38,476	23,264	12,544
2270 Health	39,872	36,963	60,546	76,495	51,369	32,243	20,627
2300 Pub Sfty	391,371	274,511	445,819	512,185	384,701	148,911	81
2372 Perm Med	36,172	32,848	54,878	70,252	58,077	14,186	-
3050 Det. Bond	59,181	67,230	116,565	120,740	64,151	265	4,038
3040 Open Bond	35,010	32,216	59,645	73,978	60,508	22,638	-
4010 Capital	35,893	26,005	40,569	76,642	77,770	54,442	-
5120 Rest Home	545	-	-	-	2,876	163	1,409
Total	**862,873**	**760,631**	**1,191,274**	**1,417,728**	**1,104,396**	**541,201**	**288,965**
	3.17%	2.93%	4.75%	5.66%	4.51%	4.20%	3.76%
Delinquent Taxes Outstanding - Excludes current year							
1000 General	11,102	55,269	34,467	53,303	77,885	18,633	87,307
2110 Road	7,980	39,293	28,231	32,463	39,486	20,075	30,909
2140 Weed	263	9,580	2,010	3,390	5,816	2,051	3,949
2160 Fair	833	5,246	2,630	4,375	6,913	2,621	4,953
2220 Library	2,479	12,520	8,814	10,391	12,658	6,864	10,085
2270 Health	3,055	19,130	9,470	15,409	25,284	9,216	15,866
2300 Pub Sfty	21,269	128,534	67,706	103,298	155,284	40,425	419
2372 Perm Med	2,730	17,296	8,592	14,168	22,636	3,053	-
3050 Det. Bond	4,164	21,483	16,876	24,663	21,717	187	1,535
3040 Open Bond	2,693	17,795	9,966	15,793	22,929	5,722	-
4010 Capital	2,794	-	7,006	15,056	37,265	11,763	-
5120 Rest Home	67	-	-	159	304	150	542
Total	**59,429**	**326,146**	**195,768**	**292,580**	**428,697**	**181,728**	**255,805**
	0.22%	1.25%	0.78%	1.17%	1.75%	1.41%	3.33%

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
COMMISSION					
COUNTY COMMISSIONER	100%	$ 67,473	20,342	299	88,114
COUNTY COMMISSIONER	100%	67,473	20,342	299	88,114
COUNTY COMMISSIONER	100%	67,473	20,342	299	88,114
GRANTS & PROJECT ACCT. COOR.	50%	19,440	7,924	78	27,442
LEAD EXECUTIVE ASSISTANT	100%	51,226	17,832	205	69,263
Performance Set Aside		162	26	1	189
TOTAL		**$ 273,247**	**86,808**	**1,180**	**361,236**
CLERK & RECORDER ELECTIONS					
CLERK AND RECORDER	100%	$ 69,408	20,650	410	90,468
ADMINISTRATIVE CLERK	100%	26,682	13,888	107	40,677
ADMINISTRATIVE CLERK	100%	26,368	13,837	105	40,310
ELECTION SUPERVISOR	100%	36,104	15,402	144	51,650
Performance Set Aside		1,313	211	5	1,530
Subtotal		**$ 159,875**	**63,988**	**771**	**224,635**
Overtime (120)		10,000	1,607	40	11,647
Temporary(112)		55,000	4,290	325	59,615
Election Judges		35,000	-	207	207
TOTAL		**$ 224,875**	**69,885**	**1,342**	**296,104**
CLERK & RECORDER RECORDINGS					
ADMINISTRATIVE CLERK	100%	$ 28,422	14,167	114	42,703
ADMIN CLK/ASSISTANT TO CC	100%	27,730	14,056	111	41,897
LEAD ADMINISTRATIVE CLERK	100%	36,680	15,494	147	52,321
ADMIN CLK/ASSISTANT TO CC	100%	31,021	14,585	124	45,730
ADMIN CLK/LEAD ASSISTANT TO CC	100%	36,680	15,494	147	52,321
ADMINISTRATIVE CLERK	75%	26,724	11,495	107	38,326
GIS TECHNICIAN - C&R	100%	40,704	16,141	163	57,008
ADMINISTRATIVE CLERK	100%	36,680	15,494	147	52,321
RECORDING SUPERVISOR	100%	56,760	18,721	335	75,816
ADMINISTRATIVE CLERK	0%	-	-	-	-
Performance Set Aside		2,841	456	17	3,313
Subtotal		**$ 324,242**	**136,103**	**1,410**	**461,756**
Overtime (120)		5,000	804	20	5,824
TOTAL		**$ 329,242**	**136,907**	**1,430**	**467,580**
TREASURER					
TREASURER	100%	$ 69,408	20,650	410	90,468
ADMINISTRATIVE CLERK	100%	26,368	13,837	105	40,310
ACCOUNTING TECHNICIAN	100%	38,881	15,848	156	54,885
ADMINISTRATIVE CLERK/MV CLERK	50%	13,530	6,974	54	20,558
ACCOUNTING CLERK	100%	33,075	14,915	132	48,122
ACCOUNTANT	100%	50,912	17,782	204	68,898
Performance Set Aside		1,613	259	6	1,878
TOTAL		**$ 233,787**	**90,265**	**1,067**	**325,119**
TREASURER - MOTOR VEHICLE					
ADMINISTRATIVE CLERK	100%	$ 26,368	13,837	105	40,310
ADMINISTRATIVE CLERK	100%	34,940	15,215	140	50,295
LEAD ADMINISTRATIVE CLERK	100%	36,680	15,494	147	52,321
ADMINISTRATIVE CLERK	100%	32,928	14,892	132	47,952
ADMINISTRATIVE CLERK	100%	35,632	15,326	143	51,101
LEAD ADMINISTRATIVE CLERK	100%	36,680	15,494	147	52,321
ADMINISTRATIVE CLERK	100%	26,368	13,837	105	40,310
MOTOR VEHICLE SUPERVISOR	100%	51,163	17,822	205	69,190
ADMINISTRATIVE CLERK	100%	26,682	13,888	107	40,677
ADMINISTRATIVE CLERK	100%	27,038	13,945	108	41,091
ADMINISTRATIVE CLERK	100%	34,249	15,104	137	49,490
ADMINISTRATIVE CLERK	100%	27,038	13,945	108	41,091
ADMINISTRATIVE CLERK	83%	21,885	11,485	88	33,458
Performance Set Aside		3,050	490	12	3,553
Subtotal		**$ 420,701**	**190,774**	**1,683**	**613,160**
Overtime (120)		8,500	1,366	34	9,900
TOTAL		**$ 429,201**	**192,140**	**1,717**	**623,060**
TREASURER - DELINQUENT TAX COLLECTION					
DELINQUENT TAX COLLECTOR	100%	$ 30,203	14,454	178	44,835
Performance Set Aside		657	106	4	767
TOTAL		**$ 30,860**	**14,560**	**182**	**45,602**

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
AUDITOR					
AUDITOR	100%	$ 65,473	20,023	386	85,882
AUDIT ASSISTANT	55%	18,191	8,203	107	26,501
LEAD AUDIT TECHNICIAN	100%	44,603	16,768	263	61,634
Performance Set Aside		149	24	1	174
TOTAL		**$ 128,416**	**45,018**	**758**	**174,191**
ITS					
ITS DIRECTOR	100%	$ 83,190	22,969	491	106,650
ADMINISTRATIVE ASSISTANT	75%	28,060	11,709	112	39,881
SOFTWARE SPECIALIST/TRAINER	100%	45,840	16,966	270	63,076
DESKTOP PC SUPPORT SPECIALIST	100%	51,226	17,832	302	69,360
DESKTOP PC SUPPORT SPECIALIST	100%	47,328	17,206	279	64,813
SENIOR NETWORK ADMINISTRATOR	100%	74,974	21,648	442	97,064
NETWORK ADMINISTRATOR	100%	53,176	18,145	314	71,635
NETWORK ADMINISTRATOR	35%	22,397	6,959	132	29,488
DESKTOP PC SUPPORT SPECIALIST	100%	36,282	15,431	214	51,927
Performance Set Aside		4,417	710	26	5,153
Subtotal		**$ 446,890**	**149,575**	**2,583**	**599,047**
On-Call pay (112)		5,564	894	33	6,491
Overtime (120)		5,000	804	30	5,834
TOTAL		**$ 457,454**	**151,273**	**2,645**	**611,372**
COUNTY ATTORNEY					
COUNTY ATTORNEY	100%	$ 104,361	26,214	616	131,191
DEPUTY ATTORNEY - CIVIL	100%	57,766	18,883	341	76,990
LEGAL ASSISTANT	100%	39,698	15,979	159	55,836
DEPUTY ATTORNEY - CRIMINAL	100%	55,523	18,523	328	74,374
DEPUTY ATTORNEY - CIVIL	100%	55,523	18,523	328	74,374
PROPERTY WITNESS ASSISTANT	100%	37,980	15,703	224	53,907
CHIEF DEPUTY ATTORNEY - CIVIL	100%	94,500	24,786	558	119,844
DEPUTY ATTORNEY - CRIMINAL	100%	56,634	18,701	334	75,669
DEPUTY ATTORNEY - CRIMINAL	100%	55,311	18,488	326	74,125
LEGAL ASSISTANT	100%	32,362	14,801	129	47,292
CHIEF DEPUTY ATTORNEY - CRIMINAL	100%	94,500	24,786	558	119,844
DEPUTY ATTORNEY - CRIMINAL	100%	74,243	21,531	438	96,212
LEGAL ASSISTANT	100%	31,629	14,683	127	46,439
DEPUTY ATTORNEY - CRIMINAL	100%	61,474	19,479	363	81,316
ADMINISTRATIVE ASSISTANT	100%	35,946	15,377	144	51,467
ADMIN ASSIST/RECEPTIONIST	100%	26,368	13,837	105	40,310
ADMIN ASSIST/RECEPTIONIST	100%	31,021	14,585	124	45,730
DEPUTY ATTORNEY - CRIMINAL	83%	46,084	15,374	272	61,730
Attorney Performance Set Aside		3,283	528	19	3,830
Performance Set Aside		2,360	379	14	2,753
TOTAL		**$ 996,566**	**331,160**	**5,505**	**1,333,233**
JUSTICE COURT					
JUSTICE OF THE PEACE	100%	$ 67,473	20,342	398	88,213
JUSTICE OF THE PEACE	100%	67,473	20,342	398	88,213
JUSTICE COURT JURY PREPARATION/RECORDS	100%	26,368	13,837	105	40,310
JUSTICE COURT CLERK	100%	30,203	14,454	121	44,778
JUSTICE COURT CLERK	100%	31,629	14,683	127	46,439
JUSTICE COURT CLERK	100%	30,916	14,568	124	45,608
JUSTICE COURT CLERK	100%	33,075	14,915	132	48,122
EXECUTIVE ASSISTANT	100%	40,809	16,158	163	57,130
JUSTICE COURT COURTROOM CLERK	100%	30,916	14,568	124	45,608
CLERK OF JUSTICE COURT	100%	36,973	15,542	148	52,663
JUSTICE COURT COURTROOM CLERK	100%	30,916	14,568	124	45,608
JUSTICE COURT CLERK	100%	30,203	14,454	121	44,778
Performance Set Aside		3,102	498	12	3,612
subtotal		**$ 460,056**	**188,929**	**2,097**	**651,082**
Temporary (112)		8,000	1,286	47	9,333
Overtime (120)		1,500	241	6	1,747
TOTAL		**$ 469,556**	**190,456**	**2,150**	**662,162**
HUMAN RESOURCES					
HR DIRECTOR	100%	$ 93,691	24,656	553	118,900
HR SPECIALIST	100%	41,752	16,310	246	58,308
HR/PAYROLL ACCT. COOR.	100%	45,965	16,987	184	63,136
ADMINISTRATIVE ASSISTANT	100%	41,312	16,239	165	57,716
HR ASSISTANT	100%	46,867	17,132	187	64,186
Performance Set Aside		3,618	581	21	4,220
TOTAL		**$ 273,205**	**91,905**	**1,357**	**366,466**

Personnel Information

Listing of Positions for FY 2016					
Position	**FTE**	**Annul Total**	**Fringe**	**W.Comp**	**TOTAL**
FINANCE					
FINANCE DIRECTOR	100%	$ 95,578	24,959	564	121,101
FINANCE COORDINATOR	100%	37,980	15,703	152	53,835
Performance Set Aside		2,005	322	12	2,339
TOTAL		**$ 135,563**	**40,984**	**728**	**177,275**
FINANCE ACCOUNTING					
ACCOUNTING CLERK	100%	$ 37,414	15,612	150	53,176
ACCOUNTANT	50%	23,444	8,567	94	32,105
ACCOUNTING CLERK	100%	31,629	14,683	127	46,439
LEAD ACCOUNTANT	100%	58,332	18,974	233	77,539
Performance Set Aside		881	142	4	1,027
TOTAL		**$ 151,700**	**57,978**	**607**	**210,286**
GRANTS					
GRANTS ADMINISTRATOR	100%	$ 90,065	24,073	531	114,669
GRANTS & PROJECT ACCT. COOR.	50%	19,440	7,924	78	27,442
Performance Set Aside		1,213	195	7	1,415
TOTAL		**$ 110,718**	**32,192**	**616**	**143,526**
GIS					
GIS ANALYST	75%	$ 34,364	12,722	203	47,289
GIS PROGRAM ASSISTANT	100%	38,881	15,848	156	54,885
LEAD GIS ANALYST	100%	53,050	18,125	313	71,488
Performance Set Aside		990	159	6	1,155
subtotal		**$ 127,285**	**46,854**	**677**	**174,817**
Temporary (112)		-	-	-	-
TOTAL		**$ 127,285**	**46,854**	**677**	**174,817**
COMPLIANCE OFFICER					
LEAD PROGRAM ASSISTANT	10%	$ 3,628	1,543	15	5,186
COMPLIANCE OFFICER	100%	59,694	19,193	352	79,239
Performance Set Aside		633	102	4	739
TOTAL		**$ 63,955**	**20,838**	**370**	**85,164**
SUPERINTENDENT OF SCHOOLS					
SUPERINTENDENT OF SCHOOLS	100%	$ 67,473	20,612	398	88,483
ADMINISTRATIVE ASSISTANT	75%	30,371	12,081	121	42,573
Performance Set Aside		607	98	2	708
County vehicle fringe		-	54	-	54
subtotal		**$ 98,451**	**32,845**	**522**	**131,818**
Temporary (112)		1,000	78	4	1,082
TOTAL		**$ 99,451**	**32,923**	**526**	**132,900**
EXTENSION					
AGENT - MSU Contract		$ 29,000			
AGENT - MSU Contract		29,000			
ADMINISTRATIVE ASSISTANT	100%	31,629	14,683	127	46,439
Performance Set Aside		474	76	2	552
Subtotal		**$ 32,103**	**14,759**	**128**	**46,991**
Temporary-grant supported (112)		-	-	-	-
TOTAL		**$ 32,103**	**14,759**	**128**	**46,991**
COURT SERVICES					
COURT SERVICES DIRECTOR	100%	$ 79,040	22,302	466	101,808
PRETRIAL OFFICER	100%	37,959	15,700	224	53,883
PRETRIAL OFFICER	100%	46,343	17,047	273	63,663
PRETRIAL OFFICER	100%	38,881	15,848	229	54,958
PRETRIAL OFFICER SUPERVISOR	100%	49,570	17,566	292	67,428
ADMINISTRATIVE TECHNICIAN	100%	28,422	14,167	114	42,703
MIS. PROB./COMM. CORR. SUPERVISOR	100%	41,815	16,320	247	58,382
PROJECT COORDINATOR	100%	43,303	16,559	173	60,035
PRETRIAL OFFICER	100%	41,794	16,316	247	58,357
MIS. PROB./COMM. CORR. OFFICER	100%	40,809	16,158	241	57,208
PRETRIAL OFFICER	50%	18,675	7,801	110	26,586
Workers Comp-Community Service		-	-	9,000	9,000
Performance Set Aside		5,214	838	31	6,083
Subtotal		**$ 471,825**	**176,622**	**11,647**	**660,094**
On Call Pay (112)		19,500	3,134	115	22,749
TOTAL		**$ 491,325**	**179,756**	**11,762**	**682,843**

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
CLERK OF COURT					
CLERK OF DISTRICT COURT	100%	$ 69,408	20,650	410	90,468
DISTRICT COURT CLERK	100%	30,916	14,568	124	45,608
DISTRICT COURT CLERK	100%	32,362	14,801	129	47,292
DISTRICT COURTROOM CLERK	90%	34,332	14,157	137	48,626
DISTRICT COURTROOM CLERK	100%	35,946	15,377	144	51,467
DISTRICT COURTROOM CLERK	100%	33,075	14,915	132	48,122
ACCOUNTING TECHNICIAN/DISTRICT COURT O	100%	36,659	15,491	147	52,297
DISTRICT COURT CLERK	100%	32,341	14,797	129	47,267
TRAINING SUPER. / ASST. PUB. ADMIN.	100%	40,432	16,097	162	56,691
MANAGEMENT SUPERVISOR	100%	47,265	17,195	189	64,649
DISTRICT COURTROOM CLERK/JURY CLERK	100%	33,788	15,030	135	48,953
DISTRICT COURTROOM CLERK	100%	35,946	15,377	144	51,467
RECORDS CLERK	100%	23,936	13,447	96	37,479
Performance Set Aside		4,828	776	19	5,623
TOTAL		**$ 491,234**	**202,678**	**2,097**	**696,009**
PLANNING					
PLANNING DIRECTOR	100%	$ 81,115	22,635	479	104,229
LEAD PROGRAM ASSISTANT	90%	32,654	13,887	131	46,672
ASSISTANT PLANNER	100%	42,468	16,425	251	59,144
ASSISTANT PLANNER	100%	37,768	15,669	223	53,660
LEAD SENIOR PLANNER	100%	71,264	21,052	420	92,736
SENIOR PLANNER	100%	61,245	19,442	361	81,048
ASSOCIATE PLANNER	100%	47,747	17,273	282	65,302
SENIOR PLANNER	100%	58,562	19,011	346	77,919
ASSISTANT PLANNER	25%	9,778	3,971	58	13,807
PROGRAM ASSISTANT	92%	29,754	13,613	119	43,486
Performance Set Aside		7,363	1,183	43	8,589
subtotal		**$ 479,718**	**164,161**	**2,712**	**646,592**
Temporary (112)		-	-	-	-
Overtime (120)		300	48	2	350
TOTAL		**$ 480,018**	**164,209**	**2,714**	**646,942**
COUNTY ADMISTRATOR					
COUNTY ADMINISTRATOR	100%	$ 100,880	25,811	595	127,286
EXECUTIVE ASSISTANT	100%	42,444	16,421	170	59,035
Performance Set Aside		2,654	427	16	3,097
TOTAL		**$ 145,978**	**42,659**	**781**	**189,418**
BRIDGE					
INTERIM ROAD & BRIDGE SUPERINTENDENT	30%	$ 23,712	6,691	311	30,714
BRIDGE EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
R&B BRIDGE FOREMAN	100%	63,069	19,735	3,917	86,721
LEAD BRIDGE EQUIPMENT OPERATOR	100%	49,591	17,569	3,080	70,240
MECHANIC - R&B	35%	15,589	5,865	968	22,422
CIVIL ENGINEER	30%	19,329	5,986	253	25,568
R&B SHOP FOREMAN	21%	12,483	4,022	775	17,280
LEAD ADMIN ASSISTANT - R&B	25%	12,309	4,378	49	16,736
BRIDGE EQUIPMENT OPERATOR	100%	42,716	16,464	2,653	61,833
BRIDGE EQUIPMENT OPERATOR	100%	40,809	16,158	2,534	59,501
BRIDGE EQUIPMENT OPERATOR	100%	40,809	16,158	2,534	59,501
Performance Set Aside		2,487	400	154	3,041
Subtotal		**$ 372,096**	**130,931**	**20,283**	**523,310**
Overtime (120)		5,000	804	311	6,115
TOTAL		**$ 377,096**	**131,735**	**20,594**	**529,425**
THREE FORKS AIRPORT					
THREE FORKS/GROUNDSKEEPER MAIN.		$ 5,000	390	66	5,456
Performance Set Aside		100	8	1	109
TOTAL		**$ 5,100**	**398**	**67**	**5,565**
MISCELLANEOUS moved to PILT					
RETIREMENTS/MERIT POOL	50%	$ 129,700	18,601	1,699	150,000
TOTAL		**129,700**	**18,601**	**1,699**	**150,000**
ROAD					
INTERIM ROAD & BRIDGE SUPERINTENDENT	70%	$ 55,328	15,611	725	71,664
ROAD EQUIPMENT OPERATOR	100%	50,178	17,664	3,116	70,958
JUNK VEHICLE SPECIALIST	75%	37,634	13,248	2,337	53,219
ROAD EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
ROAD EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
MECHANIC - R&B	100%	45,441	16,902	2,822	65,165
ROAD EQUIPMENT OPERATOR	100%	51,163	17,822	3,177	72,162
CIVIL ENGINEER	70%	45,102	13,968	591	59,661
MECHANIC - R&B	65%	28,951	10,892	1,798	41,641
LEAD CRUSHER OPERATOR	100%	52,652	18,061	3,270	73,983
ROAD EQUIPMENT OPERATOR	100%	48,229	17,350	2,995	68,574
PARTS TECHNICIAN	100%	37,791	15,673	2,347	55,811

Personnel Information

Listing of Positions for FY 2016					
Position	**FTE**	**Annul Total**	**Fringe**	**W.Comp**	**TOTAL**
CRUSHER OPERATOR	100%	48,229	17,350	2,995	68,574
LEAD ADMIN ASSISTANT - R&B	65%	32,003	11,383	128	43,514
LEAD MECHANIC - R&B	100%	46,741	17,111	2,903	66,755
ROAD EQUIPMENT OPERATOR	100%	47,265	17,195	2,935	67,395
ROAD EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
ROAD EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
R&B SHOP FOREMAN	69%	41,015	13,215	2,547	56,777
ROAD EQUIPMENT OPERATOR	100%	48,229	17,350	2,995	68,574
ADMINISTRATIVE ASSISTANT R&B	100%	33,578	14,996	134	48,708
ROAD EQUIPMENT OPERATOR	100%	51,163	17,822	3,177	72,162
INTERIM R&B ROAD FOREMAN	100%	58,269	18,964	3,619	80,852
LEAD ROAD EQUIPMENT OPERATOR	100%	51,604	17,893	3,205	72,702
ROAD EQUIPMENT OPERATOR	100%	46,343	17,047	2,878	66,268
CRUSHER OPERATOR	100%	51,163	17,822	3,177	72,162
ROAD EQUIPMENT OPERATOR	100%	49,193	17,505	3,055	69,753
ROAD EQUIPMENT OPERATOR	100%	51,163	17,822	3,177	72,162
Performance Set Aside		12,627	2,029	784	15,440
County vehicle fringe		-	278	-	278
Subtotal		**$ 1,317,826**	**462,993**	**73,106**	**1,853,926**
Overtime (120)		50,000	8,035	3,105	61,140
Temporary (112)		8,828	689	548	10,065
TOTAL		**$ 1,376,654**	**471,717**	**76,759**	**1,925,131**
WEEDS					
WEED DISTRICT COORDINATOR	100%	$ 61,413	19,469	805	81,687
ASSISTANT COORDINATOR/FOREMAN	100%	42,800	16,478	2,658	61,936
PROGRAM ASSISTANT	75%	23,721	11,012	95	34,828
Performance Set Aside		734	118	46	897
Subtotal		**$ 128,668**	**47,077**	**3,603**	**179,348**
Lead worker (112)		7,500	585	466	8,551
Temporary (112)		8,100	632	503	9,235
TOTAL		**$ 144,268**	**48,294**	**4,572**	**197,134**
FAIR					
FAIRGROUNDS MANAGER	100%	$ 69,818	20,820	412	91,050
ADMINISTRATIVE CLERK	100%	31,629	14,683	127	46,439
MAINTENANCE WORKER	100%	32,111	14,760	421	47,292
MAINTENANCE WORKER	100%	43,429	16,579	569	60,577
ADMINISTRATIVE ASSISTANT	100%	41,710	16,303	167	58,180
MAINTENANCE WORKER	100%	32,509	14,824	426	47,759
SPONSORSHIP & MARKETING COORDINATOR	0%	-	-	-	-
MECHANIC	50%	24,114	8,675	1,497	34,286
FINANCIAL COORDINATOR	100%	40,704	16,141	240	57,085
ADMINISTRATIVE CLERK	0%	-	-	-	-
FACILITIES OPERATIONS FOREMAN	100%	46,720	17,108	612	64,440
Performance Set Aside		3,407	548	45	4,000
Subtotal		**$ 366,151**	**140,441**	**4,515**	**511,108**
Overtime (120)		-	-	-	-
Temporary (112)		2,000	156	26	2,182
TOTAL		**$ 368,151**	**140,597**	**4,541**	**513,290**
FAIR PRODUCTION					
Overtime (120)		$ 8,500	1,366	111	9,977
Temporary (112)		25,400	1,981	333	27,714
TOTAL		**$ 33,900**	**3,347**	**444**	**37,691**
THREE RIVERS MOSQUITO CONTROL DISTRICT					
CLERK THREE RIVERS MOSQUITO		$ 900	145	4	1,049
Temporary		5,520	431	343	6,294
Temporary		11,040	861	686	12,587
Temporary		15,380	1,200	955	17,535
TOTAL		**$ 32,840**	**2,637**	**1,987**	**37,465**
PARKS					
TEMPORARY	100%	$ 9,360	1,504	123	10,987
TOTAL		**$ 9,360**	**1,504**	**123**	**10,987**
PLANNING BOARD					
Overtime	100%	$ 2,557	411	33	3,001
TOTAL		**$ 2,557**	**411**	**33**	**3,001**

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
OPEN SPACE LANDS					
CONSERVATION AND PARKS COORDINATOR	100%	$ 72,060	21,180	944	94,184
Performance Set Aside		1,201	193	16	1,410
Subtotal		**$ 73,261**	**21,373**	**960**	**95,594**
TEMPORARY (112)	10%	100	8	1	109
TOTAL		**$ 73,361**	**21,381**	**961**	**95,703**
HEALTH NURSING					
ADMINISTRATIVE ASSISTANT	100%	$ 29,260	14,302	117	43,679
GRANTS ACCOUNTING COORDINATOR	100%	37,246	15,585	149	52,980
CHRONIC DISEASE PROGRAM MANAGER	14%	6,388	2,371	38	8,797
BILLING ADMINISTRATIVE SUPPORT	80%	24,884	11,679	100	36,663
CD PROGRAM MANAGER	30%	14,179	5,159	84	19,422
MCH PROGRAM MANAGER	57%	32,701	10,745	193	43,639
PUBLIC HEALTH NURSE	63%	32,069	11,153	189	43,411
HUMAN SERVICES DIRECTOR	100%	71,075	21,022	419	92,516
EXECUTIVE ADMINISTRATIVE ASSISTANT	100%	43,785	16,636	175	60,596
ADMINISTRATIVE TEAM COORDINATOR	100%	43,953	16,663	176	60,792
SOCIAL WORKER	25%	11,224	4,204	66	15,494
MATERNAL CHILD HOME HEALTH VISITOR	50%	21,924	8,323	129	30,376
COMMUNICATIONS SPECIALIST/WEB DEVELOPI	50%	17,617	7,631	104	25,352
Performance Set Aside		5,043	810	30	5,883
LACTATION EDUCATION PROGRAM COORDINAT	100%	$ 35,234	15,262	208	50,704
WIC ADMINISTRATIVE AIDE	25%	6,870	3,504	27	10,401
Performance Set Aside		437	70	3	509
TOTAL		**$ 42,541**	**18,836**	**238**	**61,614**
ENVIRON HEALTH					
ENVIRONMENTAL HEALTH SPEC	100%	$ 45,420	16,899	268	62,587
ENVIRONMENTAL HEALTH SPEC	100%	41,794	16,316	247	58,357
EHS PROGRAM LEAD	100%	63,173	19,752	373	83,298
EHS PROGRAM LEAD	100%	64,431	19,954	380	84,765
ENVIRONMENTAL HEALTH SPEC	100%	41,794	16,316	247	58,357
PROGRAM ASSISTANT	100%	41,312	16,239	165	57,716
EHS DIRECTOR	100%	81,639	22,719	482	104,840
SANITARIAN IN TRAINING	100%	39,866	16,006	235	56,107
EHS PROGRAM LEAD	100%	48,355	17,371	285	66,011
PROGRAM TECHNICAL ASSISTANT	100%	47,307	17,202	189	64,698
SANITARIAN	92%	36,677	14,726	216	51,619
Performance Set Aside		4,341	698	26	5,065
TOTAL		**$ 556,109**	**194,198**	**3,113**	**753,420**
HEALTH ADMIN					
HEALTH OFFICER	100%	$ 91,826	24,356	542	116,724
ACCREDITATION COORDINATOR./QAS	100%	38,336	15,761	153	54,250
ACCOUNTANT	100%	44,561	16,761	178	61,500
Performance Set Aside		1,777	286	10	2,073
TOTAL		**$ 176,500**	**57,164**	**884**	**234,547**
SHERIFF MENTAL HEALTH TRUST GRANT					
DEPUTY SHERIFF SERGEANT	100%	$ 60,429	20,426	1,819	82,674
Holiday Pay		2,500	448	75	3,023
Subtotal		**$ 62,929**	**20,874**	**1,894**	**85,697**
Overtime (120)		4,533	812	136	5,481
Meals (104), collateral pay in Sheriff's budget		300	54	9	363
TOTAL		**$ 67,762**	**21,740**	**2,039**	**91,541**
SHERIFF - CIVILIAN NON-SWORN					
CIVIL CLERK	100%	38,776	15,831	1,167	55,774
SUPPORT SERVICES TECHNICIAN	100%	30,811	14,551	182	45,544
ANIMAL CONTROL OFFICER	100%	35,745	15,344	2,220	53,309
CIVILIAN SUPPORT DETECTIVES	100%	42,629	16,450	171	59,250
CIVILIAN SUPPORT DETECTIVES	100%	29,763	14,383	119	44,265
Union Negotiations		1,300	209	81	1,590
TOTAL		**$ 179,024**	**76,768**	**3,939**	**259,732**
SHERIFF					
DEPUTY SHERIFF	100%	$ 51,447	18,817	1,549	71,813
DEPUTY SHERIFF	100%	63,322	20,944	1,906	86,172
DEPUTY SHERIFF	100%	55,860	19,607	1,681	77,148
DEPUTY SHERIFF	100%	48,609	18,308	1,463	68,380
DEPUTY SHERIFF	100%	49,692	18,502	1,496	69,690
DETECTIVE	100%	57,459	19,894	1,730	79,083
DEPUTY SHERIFF	100%	50,310	18,613	1,514	70,437
DEPUTY SHERIFF	0%	-	-	-	-
DEPUTY SHERIFF - WY	100%	51,779	18,876	1,559	72,214
DEPUTY SHERIFF	100%	61,856	20,682	1,862	84,400
DEPUTY SHERIFF	100%	60,967	20,522	1,835	83,324

Personnel Information

Listing of Positions for FY 2016						
	Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
	DEPUTY SHERIFF	100%	59,057	20,180	1,778	81,015
	DEPUTY SHERIFF SERGEANT	100%	63,870	21,042	1,922	86,834
	DEPUTY SHERIFF SERGEANT	100%	57,909	19,974	1,743	79,626
	DEPUTY SHERIFF	100%	62,433	20,785	1,879	85,097
	DETECTIVE SERGEANT	100%	65,410	21,318	1,969	88,697
	DEPUTY SHERIFF	100%	60,256	20,395	1,814	82,465
	DEPUTY SHERIFF	100%	57,814	19,957	1,740	79,511
	DETECTIVE - MRDTF	100%	52,670	19,036	1,585	73,291
	DEPUTY SHERIFF	100%	57,948	19,981	1,744	79,673
	DEPUTY SHERIFF SERGEANT	100%	60,836	20,499	1,831	83,166
	DETECTIVE	100%	59,503	20,260	1,791	81,554
	DEPUTY SHERIFF	100%	49,537	18,475	1,491	69,503
	DEPUTY SHERIFF	100%	49,537	18,475	1,491	69,503
	DEPUTY SHERIFF	100%	52,670	19,036	1,585	73,291
	DEPUTY SHERIFF	100%	51,821	18,884	1,560	72,265
	DEPUTY SHERIFF SERGEANT	100%	58,702	20,116	1,767	80,585
	DEPUTY SHERIFF	100%	59,680	20,292	1,796	81,768
	DEPUTY SHERIFF	100%	57,946	19,981	1,744	79,671
	DEPUTY SHERIFF	100%	50,310	18,613	1,514	70,437
	DEPUTY SHERIFF - WY	100%	51,916	18,901	1,563	72,380
	DEPUTY SHERIFF	100%	52,288	18,967	1,574	72,829
	DEPUTY SHERIFF	100%	58,303	20,045	1,755	80,103
	DEPUTY SHERIFF	100%	52,542	19,013	1,582	73,137
	DEPUTY SHERIFF	100%	57,769	19,949	1,739	79,457
	DEPUTY SHERIFF	0%	-	-	-	-
	Holiday pay		99,262	17,783	2,988	120,033
	Subtotal		**$ 2,011,290**	**686,722**	**60,540**	**2,758,552**
104	Union add-ons, includes Freedom from Fear collateral duty		19,499	3,493	587	23,579
	Living Allowance (104)		21,600	3,870	650	26,120
	Detective on-call pay (104)		6,344	1,137	191	7,672
	Overtime (120)		133,002	23,827	4,003	160,832
	Temporary (112)		45,000	8,062	1,355	54,417
	TOTAL		**$ 2,191,735**	**719,049**	**65,971**	**2,976,755**
SHERIFF ADMIN						
	SHERIFF/CORONER	100%	$ 80,412	23,885	2,420	106,717
	ACCOUNTING TECHNICIAN	100%	34,500	15,144	138	49,782
	TRAINING LIEUTENANT	100%	72,864	22,654	2,193	97,711
	DETECTIVE LIEUTENANT	100%	66,579	21,528	2,004	90,111
	ADMINISTRATIVE ASSISTANT	50%	20,247	8,054	81	28,382
	ADMINISTRATIVE ASSISTANT	100%	41,312	16,239	165	57,716
	UNDERSHERIFF	100%	74,881	23,015	2,254	100,150
	PATROL LIEUTENANT	100%	66,581	21,528	2,004	90,113
	SUPPORT SERVICES LIEUTENANT	100%	74,054	22,867	2,229	99,150
	Lieutenant on-call pay		24,000	4,300	722	29,022
	Performance Set Aside		777	125	3	906
	TOTAL		**$ 556,207**	**179,339**	**14,214**	**749,760**
SHERIFF BIG SKY						
	DEPUTY SHERIFF	100%	$ 56,348	19,695	1,696	77,739
	DEPUTY SHERIFF	100%	52,224	18,956	1,572	72,752
	DEPUTY SHERIFF	100%	50,001	18,558	1,505	70,064
	DEPUTY SHERIFF	100%	52,456	18,997	1,579	73,032
	DEPUTY SHERIFF SERGEANT	100%	62,423	20,783	1,879	85,085
	DEPUTY SHERIFF	100%	57,991	19,989	1,746	79,726
	Holiday Pay		18,246	3,269	549	22,064
	Promotion Set Aside		-	-	-	-
	Subtotal		**$ 349,689**	**120,247**	**10,526**	**480,462**
	Union add-ons (104)		4,643	832	140	5,615
	Living Allowance (104)		64,800	11,609	1,950	78,359
	Overtime (120)		45,096	8,079	1,357	54,532
	TOTAL		**$ 464,228**	**140,767**	**13,974**	**618,968**
CORONER						
	CORONER		$ 4,080	725	123	4,928
	DEPUTY CORONER		800	143	24	967
	LEAD DEPUTY CORONER		8,400	1,505	253	10,158
	DEPUTY CORONER		6,000	1,075	181	7,256
	DEPUTY CORONER		6,000	1,075	181	7,256
	DEPUTY CORONER		6,000	1,075	181	7,256
	DEPUTY CORONER		3,600	645	108	4,353
	DEPUTY CORONER		6,000	1,075	181	7,256
	Subtotal		**$ 40,880**	**7,318**	**1,230**	**49,430**
	TEMP DEPUTY CORONER (112)		6,000	1,075	35	7,110
	TEMP DEPUTY CORONER (112)		800	62	5	867
	TOTAL		**$ 47,680**	**8,455**	**1,270**	**57,407**

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
DISPATCH					
911 COMMUNICATIONS DIRECTOR	100%	$ 79,040	22,302	1,035	102,377
COMMUNICATIONS OFFICER	100%	46,615	17,091	186	63,892
COMMUNICATIONS OFFICER	100%	36,408	15,451	146	52,005
COMMUNICATIONS OFFICER	100%	46,999	17,153	188	64,340
911 CAD ADMINISTRATOR	100%	70,027	20,853	413	91,293
911 SHIFT SUPERVISOR	100%	39,468	15,943	158	55,569
COMMUNICATIONS OFFICER	100%	32,579	14,835	130	47,544
911 SHIFT SUPERVISOR	100%	49,508	17,556	198	67,262
COMMUNICATIONS OFFICER	100%	36,408	15,451	146	52,005
COMMUNICATIONS OFFICER	100%	36,408	15,451	146	52,005
COMMUNICATIONS OFFICER	100%	48,685	17,424	195	66,304
911 SHIFT SUPERVISOR	100%	48,425	17,382	194	66,001
911 TRAINING MANAGER	100%	53,448	18,189	214	71,851
RADIO COMMUNICATION MANAGER	100%	54,370	18,337	321	73,028
RADIO TECHNICIAN	100%	50,262	17,677	297	68,236
911 SHIFT SUPERVISOR	100%	32,579	14,835	130	47,544
COMMUNICATIONS OFFICER	100%	48,910	17,460	196	66,566
COMMUNICATIONS OFFICER	100%	48,685	17,424	195	66,304
COMMUNICATIONS OFFICER	100%	47,537	17,239	190	64,966
COMMUNICATIONS OFFICER	100%	39,468	15,943	158	55,569
COMMUNICATIONS OFFICER	100%	32,229	14,779	129	47,137
911 SHIFT SUPERVISOR	100%	47,831	17,286	191	65,308
COMMUNICATIONS OFFICER	100%	46,615	17,091	186	63,892
EXECUTIVE SECRETARY II	50%	13,173	6,917	53	20,143
Shift Diff.		17,810	2,862	71	20,743
Holiday		28,000	4,500	112	32,612
Union Negotiations		13,516	2,172	54	15,742
Performance Set Aside		2,153	346	28	2,527
County vehicle fringe		-	168	-	168
Subtotal		**$ 1,147,156**	**410,117**	**5,659**	**1,562,933**
Overlap Funding (112)		19,714	3,168	79	22,961
On Call Pay (112)		4,000	643	16	4,659
Overtime (120)		40,000	6,428	160	46,588
TOTAL		**$ 1,210,870**	**420,356**	**5,914**	**1,637,141**
RECORDS 911					
WARRANTS/RECORDS CUSTODIAN	0%	-	-	-	-
FRONT WINDOW ASST./ RECORDS CUSTODIAN	100%	$ 33,788	15,030	135	48,953
RECORDS CUSTODIAN	100%	37,414	15,612	150	53,176
RECORDS CUSTODIAN SUPERVISOR	100%	40,914	16,175	241	57,330
RECORDS CUSTODIAN	100%	31,629	14,683	127	46,439
MICROGRAPHIC CLERK - dependent on funding	100%	27,730	14,056	111	41,897
RECORDS CUSTODIAN	100%	39,698	15,979	159	55,836
RECORDS CUSTODIAN	100%	32,362	14,801	129	47,292
RECORDS CUSTODIAN	100%	32,362	14,801	129	47,292
WARRANTS/RECORDS CUSTODIAN	100%	38,147	15,730	153	54,030
Performance Set Aside		3,939	633	23	4,595
TOTAL		**$ 317,983**	**137,500**	**1,357**	**456,840**
SEARCH AND RESCUE					
Overtime & Workers Comp (120)		$ 14,000	2,508	4,000	20,508
TOTAL		**$ 14,000**	**2,508**	**4,000**	**20,508**
SHERIFF THREE FORKS					
DEPUTY SHERIFF	100%	$ 51,738	18,869	1,557	72,164
DEPUTY SHERIFF	100%	50,881	18,715	1,532	71,128
DEPUTY SHERIFF - SERGEANT	100%	63,696	21,011	1,917	86,624
Holiday Pay		8,274	1,482	249	10,005
Promotion Set Aside		-	-	-	-
Subtotal		**$ 174,589**	**60,077**	**5,255**	**239,921**
Meals (104)		2,056	368	62	2,486
Overtime (120)		9,300	1,666	280	11,246
TOTAL		**$ 185,945**	**$ 62,111**	**$ 5,597**	**253,653**
DETENTION CENTER - SHERIFF					
DETENTION OFFICER	100%	$ 34,060	15,702	1,025	50,787
DETENTION OFFICER	100%	43,841	17,454	1,320	62,615
DETENTION OFFICER	100%	42,003	17,125	1,264	60,392
DETENTION OFFICER - Wrk Prgrm	100%	48,227	18,240	1,452	67,919
DETENTION OFFICER	100%	38,207	16,445	1,150	55,802
DETENTION OFFICER	100%	34,060	15,702	1,025	50,787
DETENTION OFFICER	100%	34,060	15,702	1,025	50,787
DETENTION OFFICER	100%	35,632	15,983	1,073	52,688
DETENTION OFFICER	100%	43,643	17,419	1,314	62,376
DETENTION OFFICER - CORPORAL	100%	38,207	16,445	1,150	55,802

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
DETENTION OFFICER - SGT	100%	37,246	16,273	1,121	54,640
DETENTION OFFICER	100%	38,207	16,445	1,150	55,802
DETENTION OFFICER	100%	34,060	15,702	1,025	50,787
DETENTION OFFICER	100%	37,811	16,374	1,138	55,323
DETENTION OFFICER - SGT	100%	39,054	16,597	1,176	56,827
DETENTION OFFICER	100%	35,108	15,890	1,057	52,055
DETENTION OFFICER	100%	35,821	16,017	1,078	52,916
DETENTION OFFICER	100%	34,060	15,702	1,025	50,787
DETENTION OFFICER	100%	47,124	18,042	1,418	66,584
DETENTION OFFICER	100%	35,108	15,890	1,057	52,055
DETENTION OFFICER	100%	35,108	15,890	1,057	52,055
DETENTION OFFICER	100%	43,869	17,459	1,320	62,648
DETENTION OFFICER - CORPORAL	100%	37,640	16,343	1,133	55,116
DETENTION OFFICER - SGT	100%	50,433	18,635	1,518	70,586
DETENTION OFFICER	100%	38,263	16,455	1,152	55,870
DETENTION OFFICER	100%	38,940	16,576	1,172	56,688
DETENTION OFFICER - MEDICAL OFFICER	100%	47,888	18,179	1,441	67,508
DETENTION OFFICER	100%	35,108	15,890	1,057	52,055
DETENTION OFFICER	100%	46,389	17,911	1,396	65,696
DETENTION OFFICER - SGT	100%	46,644	17,956	1,404	66,004
DETENTION OFFICER	100%	38,207	16,445	1,150	55,802
DETENTION OFFICER	100%	43,813	17,449	1,319	62,581
DETENTION OFFICER	100%	35,632	15,983	1,073	52,688
DETENTION OFFICER	100%	38,940	16,576	1,172	56,688
DETENTION OFFICER	100%	35,821	16,017	1,078	52,916
DETENTION OFFICER	100%	35,821	16,017	1,078	52,916
DETENTION OFFICER	100%	38,940	16,576	1,172	56,688
DETENTION OFFICER	100%	38,207	16,445	1,150	55,802
DETENTION OFFICER	100%	36,345	16,111	1,094	53,550
DETENTION OFFICER	100%	35,108	15,890	1,057	52,055
DETENTION OFFICER	100%	35,821	16,017	1,078	52,916
DETENTION OFFICER - SGT	100%	43,926	17,469	1,322	62,717
DETENTION OFFICER	100%	40,925	16,932	1,232	59,089
DETENTION OFFICER	100%	43,756	17,439	1,317	62,512
DETENTION OFFICER - SGT	100%	38,940	16,576	1,172	56,688
DETENTION OFFICER	100%	35,632	15,983	1,073	52,688
DETENTION OFFICER - CORPORAL	100%	34,060	15,702	1,025	50,787
DETENTION OFFICER	83%	28,270	13,033	851	42,154
Shift Diff.		12,245	2,194	369	14,808
Holiday Pay		84,721	15,178	2,550	102,449
Leadworker		30,000	5,375	903	36,278
Union Negotiations		51,818	9,283	1,560	62,661
Workers Comp - work program		-	-	3,500	3,500
Subtotal		**$ 2,042,769**	**825,133**	**64,987**	**2,932,890**
Overlap funding (112)		11,197	2,006	337	13,540
Overtime (120)		30,000	5,375	903	36,278
TOTAL		**$ 2,083,966**	**832,514**	**66,227**	**2,982,708**
DETENTION CENTER ADMINISTRATION - SHERIFF					
LIEUTENANT/JAIL ADMINISTRATOR	100%	$ 69,944	22,130	2,105	94,179
ADMINISTRATIVE ASSISTANT	100%	32,509	14,824	130	47,463
ACCOUNTING TECHNICIAN	100%	37,959	15,700	152	53,811
RECEPTIONIST	100%	28,024	14,103	112	42,239
RECEPTIONIST	100%	28,401	14,164	114	42,679
PROGRAM DIRECTOR	100%	42,800	16,478	171	59,449
DETENTION STAFF SERGEANT	100%	55,628	19,566	1,674	76,868
Lieutenant on-call pay		4,800	860	144	5,804
Performance Set Aside		3,643	653	110	4,406
TOTAL		**$ 303,708**	**118,478**	**4,713**	**426,898**
DETENTION CENTER RE-ENTRY - SHERIFF					
RE-ENTRY COORDINATOR	100%	$ 37,414	15,612	1,126	54,152
Performance Set Aside		561	90	17	668
TOTAL		**$ 37,975**	**15,702**	**1,143**	**54,820**

Personnel Information

Listing of Positions for FY 2016					
Position	**FTE**	**Annul Total**	**Fringe**	**W.Comp**	**TOTAL**
LWQD					
LWQD MANAGER	100%	$ 60,008	19,243	354	79,605
WATER QUALITY TECH SPECIALIST - dependent	100%	36,722	15,501	217	52,440
WATER QUALITY SPECIALIST/ HYDRO GEOLOG	100%	44,561	16,761	263	61,585
Performance Set Aside		1,407	226	8	1,641
Subtotal		**$ 142,698**	**51,731**	**842**	**195,271**
110 WATER QUALITY TECH SPECIALIST - dependent	0%	-	-	-	-
Intern (Temporary) (112)		2,500	195	15	2,710
TOTAL		**$ 145,198**	**51,926**	**857**	**197,981**
JUNK VEHICLE					
JUNK VEHICLE SPECIALIST	25%	$ 12,545	4,416	779	17,740
LEAD ADMIN ASSISTANT - R&B	10%	4,924	1,751	20	6,695
R&B SHOP FOREMAN	10%	5,944	1,915	369	8,228
Performance Set Aside		181	29	11	222
TOTAL		**$ 23,594**	**8,111**	**1,179**	**32,885**
HEALTH MTUPP					
TOBACCO PREVENTION COORDINATOR	100%	$ 31,629	14,683	187	46,499
Performance Set Aside		527	85	3	615
TOTAL		**$ 32,156**	**14,768**	**190**	**47,114**
MAP GRANT					
MAP NURSE	33.33%	$ 17,640	6,034	101	23,775
TOTAL		**$ 17,640**	**6,034**	**101**	**23,775**
SHERIFF FREEDOM FROM FEAR					
DETECTIVE	100%	56,791	19,774	1,709	78,274
Collateral Pay, on-call pay - in sheriff's budget		-	-	-	-
Holiday Pay		2,500	448	75	3,023
Subtotal		**$ 59,291**	**20,222**	**1,785**	**81,297**
Overtime (120)		4,533	812	136	5,481
TOTAL		**$ 63,824**	**21,034**	**1,921**	**86,778**
VICTIM WITNESS					
VICTIM WITNESS					
VICTIM WITNESS PROGRAM ADVOCATE	100%	$ 40,704	16,141	240	57,085
VICTIM WITNESS PROGRAM COORDINATOR	100%	35,234	15,262	208	50,704
VICTIM WITNESS PROGRAM ADVOCATE	100%	51,310	17,846	303	69,459
Performance Set Aside		1,010	162	6	1,178
TOTAL		**$ 128,258**	**49,411**	**757**	**178,426**
VICTIM WITNESS - CITY					
VICTIM WITNESS PROGRAM ADVOCATE	100%	35,234	15,262	208	50,704
Performance Set Aside		411	66	2	479
TOTAL		**$ 35,645**	**15,328**	**210**	**51,183**
VICTIM WITNESS TOTAL		**$ 163,903**	**64,739**	**967**	**229,609**
DUI TASK FORCE					
DUI COORDINATOR	50%	$ 17,617	7,631	104	25,352
Performance Set Aside		176	28	1	205
TOTAL		**$ 17,793**	**7,659**	**105**	**25,557**
HEALTH CANCER PREVENTION					
CHRONIC DISEASE PROGRAM MANAGER	86%	$ 39,242	14,562	232	54,036
HEALTH PROMOTION SPECIALIST	100%	31,629	14,683	187	46,499
Performance Set Aside		719	116	4	840
TOTAL		**$ 71,590**	**29,361**	**422**	**101,375**
HEALTH PHEP/BT					
PUBLIC HEALTH EMERGENCY COOR.	80%	$ 47,252	15,273	279	62,804
Performance Set Aside		866	139	5	1,010
Subtotal		**$ 48,118**	**15,412**	**284**	**63,814**
Pager (112)		10,601	1,704	63	12,368
TOTAL		**$ 58,719**	**17,116**	**347**	**76,182**
HEALTH WIC					
WIC ADMINISTRATIVE AIDE	75%	$ 20,609	10,512	82	31,203
NUTRITION TECHNICIAN	82%	25,815	12,020	152	37,987
WIC PROGRAM REGISTERED DIETITIAN	37%	17,271	6,327	102	23,700
WIC PROGRAM MANAGER	100%	49,466	17,549	292	67,307
NUTRITION TECHNICIAN	100%	43,366	16,569	256	60,191
WIC CPA	92%	28,616	13,431	169	42,216
Performance Set Aside		2,045	329	12	2,386
Total		**$ 187,188**	**$ 76,737**	**$ 1,065**	**$ 264,990**

Personnel Information

Listing of Positions for FY 2016					
Position	**FTE**	**Annul Total**	**Fringe**	**W.Comp**	**TOTAL**
LACTATION EDUCATION PROGRAM COORDINAT	25%	$ 5,848	3,340	35	9,223
Performance Set Aside		75	12	0	88
Total		**$ 5,923**	**$ 3,352**	**$ 35**	**$ 9,311**
HEALTH MCH					
FATHER ENGAGEMENT SPECIALIST	10%	$ 4,385	1,665	26	6,076
MCH MANAGER	19%	$ 10,898	3,581	64	14,543
PUBLIC HEALTH NURSE	50%	22,075	8,323	130	30,528
PUBLIC HEALTH NURSE	18%	9,405	3,271	55	12,731
MATERNAL CHILD HOME HEALTH VISITOR	50%	21,924	8,323	129	30,376
PUBLIC HEALTH NURSE	66%	31,521	11,353	186	43,060
Performance Set Aside		1,140	183	7	1,330
TOTAL		**$ 101,348**	**36,699**	**598**	**138,644**
HEALTH MIECHV EXPANSION SERVICE DELIVERY					
FATHER ENGAGEMENT SPECIALIST	90%	$ 39,463	14,982	233	54,678
MCH MANAGER	24%	13,580	4,462	80	18,122
PUBLIC HEALTH NURSE	28%	14,110	4,907	83	19,100
PUBLIC HEALTH NURSE	44%	19,302	7,278	114	26,694
PUBLIC HEALTH NURSE	28%	13,234	4,767	78	18,079
Performance Set Aside		1,777	286	10	2,073
TOTAL		**$ 101,466**	**36,682**	**599**	**138,746**
HEALTH PREGNANT & PARENTING TEEN					
PUBLIC HEALTH NURSE	10%	$ 5,131	1,785	30	6,946
SOCIAL WORKER	25%	11,224	4,204	66	15,494
PUBLIC HEALTH NURSE	7%	2,995	1,129	18	4,142
PUBLIC HEALTH NURSE	7%	3,369	1,213	20	4,602
Performance Set Aside		378	61	2	441
TOTAL		**$ 23,097**	**8,392**	**136**	**31,625**
HEALTH COMMUNICABLE DISEASE					
COMMUNICABLE DISEASE SPECIALIST	80%	$ 36,789	13,592	217	50,598
PUBLIC HEALTH NURSE	100%	44,372	16,731	262	61,365
CD PROGRAM MANAGER	50%	24,177	8,685	143	33,005
Performance Set Aside		848	136	5	989
Subtotal		**$ 106,186**	**39,144**	**626**	**145,957**
Temporary (112)		3,250	254	19	3,523
TOTAL		**$ 109,436**	**39,398**	**645**	**149,480**
HEALTH LAUNCH					
MCH MANAGER	24%	$ 13,580	4,462	80	18,122
MATERNAL CHILD HOME HEALTH VISITOR	100%	43,848	16,646	259	60,753
Performance Set Aside		635	102	4	741
TOTAL		**$ 58,063**	**21,210**	**343**	**79,616**
MRDTF DRUG ENFORCEMENT					
ADMIN ASSIST - SHERIFF MRDTF	100%	$ 38,587	15,801	154	54,542
MRDTF LIEUTENANT	100%	69,699	22,087	2,098	93,884
Lieutenant on-call pay (110)		4,800	860	144	5,804
Union Negotions (110)		200	32	1	233
Subtotal		**$ 113,286**	**38,780**	**2,398**	**154,463**
TOTAL HEALTH GRANTS		**$ 809,167**	**$ 308,585**	**$ 4,719**	**$ 1,122,472**
TOTAL PUBLIC SAFETY GRANTS		**$ 282,847**	**$ 97,256**	**$ 7,501**	**$ 387,602**
REST HOME					
Rest Home Office					
ACCTG TECH/HEALTH & SAFETY COOR.	100%	$ 49,235	17,512	197	66,944
PAYROLL CLERK/MEDICAL RECORDS CLERK	100%	29,092	14,275	116	43,483
ACCOUNTANT	100%	46,867	17,132	277	64,276
ADMINISTRATIVE CLERK - RH	100%	35,632	15,326	143	51,101
Performance Set Aside (ALL AREAS)		21,764	3,497	921	26,181
TOTAL		**$ 182,590**	**67,742**	**1,653**	**251,985**
Rest Home Administrator					
REST HOME ADMINISTRATOR	100%	$ 90,065	24,073	2,090	116,228
Medicaid Bonuses		-	-	-	-
TOTAL		**$ 90,065**	**24,073**	**2,090**	**116,228**

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
Rest Home Maintenance					
MAINTENANCE WORKER	100%	$ 35,527	15,309	824	51,660
TOTAL		**$ 35,527**	**15,309**	**824**	**51,660**
Rest Home Nursing Services Director					
DIRECTOR OF NURSING	100%	$ 82,436	22,847	3,487	108,770
TOTAL		**$ 82,436**	**22,847**	**3,487**	**108,770**
Rest Home RN'S					
LEAD RESIDENT CARE COORDINATOR	100%	$ 58,332	18,974	2,467	79,773
RESIDENT CARE COORDINATOR	100%	55,628	18,539	2,353	76,520
REGISTERED NURSE	100%	48,770	17,437	2,063	68,270
REGISTERED NURSE	100%	43,550	16,598	1,842	61,990
REGISTERED NURSE	100%	52,903	18,102	2,238	73,243
REGISTERED NURSE	100%	48,302	17,362	2,043	67,707
REGISTERED NURSE	100%	56,885	18,741	2,406	78,032
REGISTERED NURSE	100%	45,965	16,987	1,944	64,896
REGISTERED NURSE	100%	45,965	16,987	1,944	64,896
REGISTERED NURSE	100%	45,965	16,987	1,944	64,896
REGISTERED NURSE	0%	-	-	-	-
REGISTERED NURSE	0%	-	-	-	-
REGISTERED NURSE	0%	-	-	-	-
Night Pay		8,760	1,408	371	10,539
Union Negotiations		-	-	-	-
TOTAL		**$ 511,025**	**178,122**	**21,616**	**710,762**
Rest Home LPN'S					
LICENSED PRACTICAL NURSE	100%	$ 38,598	15,803	1,633	56,034
LICENSED PRACTICAL NURSE	100%	39,772	15,991	1,682	57,445
LICENSED PRACTICAL NURSE	100%	41,022	16,192	1,735	58,949
LICENSED PRACTICAL NURSE	100%	39,854	16,005	1,686	57,545
LICENSED PRACTICAL NURSE	100%	44,435	16,741	1,880	63,056
LICENSED PRACTICAL NURSE	100%	46,217	17,027	1,955	65,199
LICENSED PRACTICAL NURSE	100%	38,598	15,803	1,633	56,034
LICENSED PRACTICAL NURSE	100%	39,656	15,973	1,677	57,306
LICENSED PRACTICAL NURSE	100%	50,388	17,697	2,131	70,216
LICENSED PRACTICAL NURSE	100%	46,783	17,118	1,979	65,880
LICENSED PRACTICAL NURSE	100%	44,561	16,761	1,885	63,207
LICENSED PRACTICAL NURSE	100%	38,598	15,803	1,633	56,034
LICENSED PRACTICAL NURSE	45%	17,369	7,111	735	25,215
Night Pay		5,840	938	247	7,025
Union Negotiations		-	-	-	-
TOTAL		**$ 531,691**	**204,963**	**22,491**	**759,145**
Rest Home CNA'S					
CERTIFIED NURSE AIDE	100%	$ 30,602	14,518	1,294	46,414
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	31,377	14,642	1,327	47,346
CERTIFIED NURSE AIDE	100%	28,422	14,167	1,202	43,791
CERTIFIED NURSE AIDE	100%	29,009	14,262	1,227	44,498
CERTIFIED NURSE AIDE	100%	29,009	14,262	1,227	44,498
CERTIFIED NURSE AIDE	100%	29,009	14,262	1,227	44,498
CERTIFIED NURSE AIDE	100%	31,377	14,642	1,327	47,346
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	29,616	14,359	1,253	45,228
CERTIFIED NURSE AIDE	100%	29,009	14,262	1,227	44,498
CERTIFIED NURSE AIDE	100%	32,656	14,848	1,381	48,885
CERTIFIED NURSE AIDE	100%	28,422	14,167	1,202	43,791
CERTIFIED NURSE AIDE	100%	28,422	14,167	1,202	43,791
CERTIFIED NURSE AIDE	100%	31,377	14,642	1,327	47,346
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	32,656	14,848	1,381	48,885
CERTIFIED NURSE AIDE	100%	29,616	14,359	1,253	45,228
CERTIFIED NURSE AIDE	100%	29,616	14,359	1,253	45,228
CERTIFIED NURSE AIDE	100%	32,656	14,848	1,381	48,885
CERTIFIED NURSE AIDE	100%	29,616	14,359	1,253	45,228
CERTIFIED NURSE AIDE	100%	31,377	14,642	1,327	47,346

Personnel Information

Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
CERTIFIED NURSE AIDE	100%	30,602	14,518	1,294	46,414
CERTIFIED NURSE AIDE	100%	31,377	14,642	1,327	47,346
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	30,602	14,518	1,294	46,414
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	100%	27,877	14,080	1,179	43,136
CERTIFIED NURSE AIDE	0%	-	-	-	-
CERTIFIED NURSE AIDE	0%	-	-	-	-
Subtotal		**$ 1,140,334**	**557,653**	**48,236**	**1,746,216**
Overtime (120)		40,000	6,428	1,692	48,120
TOTAL		**$ 1,180,334**	**564,081**	**49,928**	**1,794,336**
Rest Home Social Worker					
SOCIAL WORKER - RH	100%	$ 47,747	17,273	1,108	66,128
TOTAL		**$ 47,747**	**17,273**	**1,108**	**66,128**
Rest Home Food Supervisor					
FOOD SERVICE SUPERVISOR	100%	$ 42,989	16,508	1,191	60,688
TOTAL		**$ 42,989**	**16,508**	**1,191**	**60,688**
Rest Home Cooks					
COOK	90%	$ 23,580	12,429	653	36,662
COOK	90%	26,051	12,826	722	39,599
COOK	90%	23,580	12,429	653	36,662
COOK	90%	23,580	12,429	653	36,662
COOK	0%	-	-	-	-
TOTAL		**$ 96,791**	**50,113**	**2,681**	**149,585**
Rest Home Kitchen Aides					
KITCHEN AIDE	90%	$ 20,864	11,993	578	33,435
KITCHEN AIDE	90%	23,486	12,414	651	36,551
KITCHEN AIDE	90%	20,864	11,993	578	33,435
KITCHEN AIDE	90%	23,486	12,414	651	36,551
KITCHEN AIDE	87%	21,408	11,792	593	33,793
KITCHEN AIDE	90%	20,864	11,993	578	33,435
KITCHEN AIDE	90%	20,864	11,993	578	33,435
KITCHEN AIDE	100%	23,182	13,325	642	37,149
KITCHEN AIDE	90%	20,864	11,993	578	33,435
KITCHEN AIDE	100%	23,182	13,325	642	37,149
KITCHEN AIDE	90%	20,864	11,993	578	33,435
KITCHEN AIDE	90%	20,864	11,993	578	33,435
DIETARY HOUSEKEEPER	0%	-	-	-	-
DIETARY HOUSEKEEPER	0%	-	-	-	-
DIETARY HOUSEKEEPER	0%	-	-	-	-
Subtotal		**$ 260,792**	**147,221**	**7,224**	**415,238**
Overtime (120)		1,500	241	42	1,783
TOTAL		**$ 262,292**	**147,462**	**7,266**	**417,021**
Rest Home Kitchen Aides					
KITCHEN AIDE - TEMPORARY	90%	$ 47,000	7,553	1,302	55,855
TOTAL		**$ 47,000**	**7,553**	**1,302**	**55,855**
Rest Home Laundry					
LEAD LAUNDRY WORKER	100%	$ 28,736	14,218	667	43,621
LAUNDRY WORKER	56%	12,982	7,462	301	20,745
LAUNDRY WORKER	100%	26,095	13,793	605	40,493
Subtotal		**$ 67,813**	**35,473**	**1,573**	**104,859**
Overtime (120)		200	32	5	237
TOTAL		**$ 68,013**	**35,505**	**1,578**	**105,096**

Personnel Information

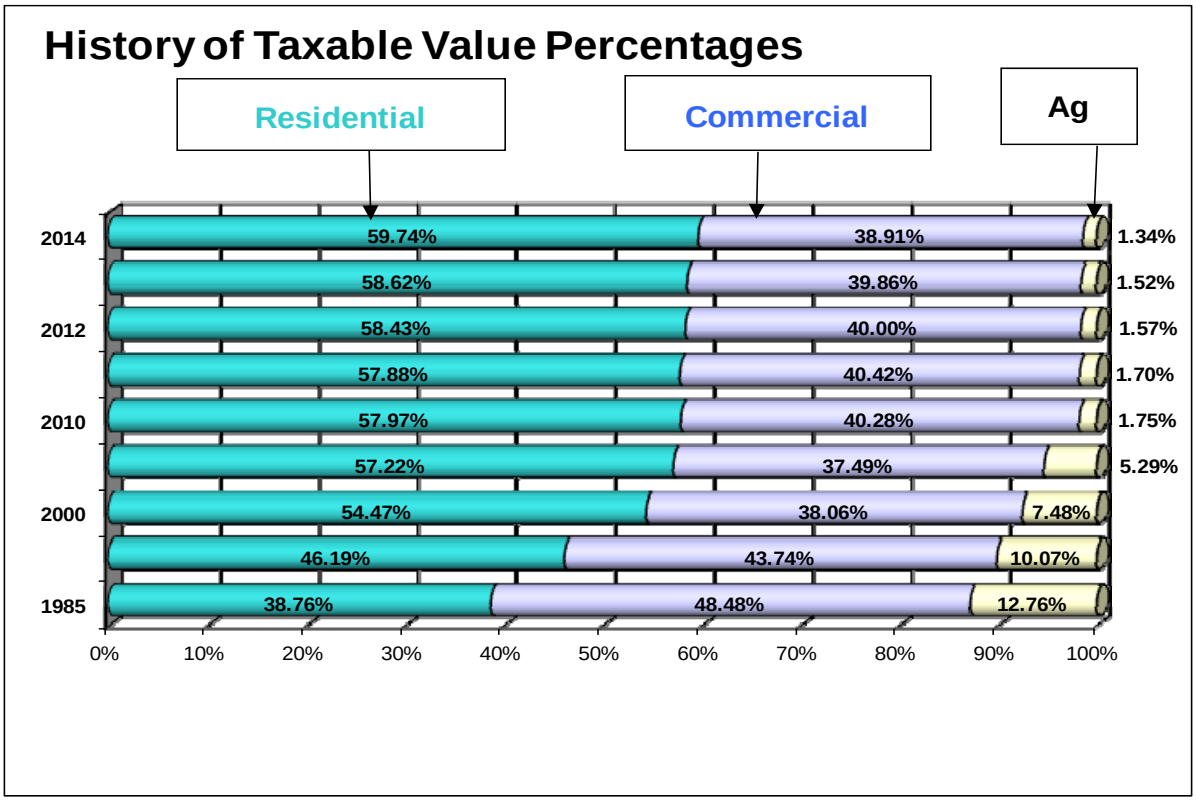
Listing of Positions for FY 2016					
Position	FTE	Annul Total	Fringe	W.Comp	TOTAL
Rest Home Housekeepers					
HOUSEKEEPER	100%	$ 26,095	13,793	605	40,493
HOUSEKEEPER	100%	29,134	14,282	676	44,092
HOUSEKEEPER	90%	21,279	12,060	494	33,833
HOUSEKEEPER	90%	22,146	12,199	514	34,859
HOUSEKEEPER	90%	21,712	12,129	504	34,345
HOUSEKEEPER	100%	23,643	13,399	549	37,591
HOUSEKEEPER	90%	20,864	11,993	484	33,341
HOUSEKEEPER	0%	-	-	-	-
subtotal		**$ 164,873**	**89,855**	**3,825**	**258,554**
Overtime (120)		500	81	12	593
TOTAL		**$ 165,373**	**89,936**	**3,837**	**259,147**
Rest Home Activities					
ACTIVITY AIDE	50%	$ 12,754	6,850	296	19,900
ACTIVITY AIDE	100%	28,170	14,127	654	42,951
ACTIVITY AIDE	90%	25,353	12,714	588	38,655
ACTIVITY AIDE	30%	8,451	4,238	196	12,885
ACTIVITY AIDE	100%	22,846	13,271	530	36,647
ACTIVITIES COORDINATOR	100%	40,055	16,037	929	57,021
ACTIVITY AIDE	0%	-	-	-	-
TOTAL		**$ 137,629**	**67,237**	**3,193**	**208,059**
LOGAN LANDFILL					
Logan Landfill Administration					
SOLID WASTE DISTRICT MANAGER	100%	$ 72,794	21,298	954	95,046
OFFICE MANAGER - LLF	100%	49,193	17,505	644	67,342
ACCOUNTANT	100%	45,965	16,987	602	63,554
Performance Set Aside (All areas)		7,429	1,194	97	8,720
County vehicle fringe		-	153	-	153
Subtotal		**$ 175,381**	**57,137**	**2,297**	**234,815**
On Call Pay (112)		430	69	-	499
Overtime (120)		16,867	2,711	221	19,799
ADMIN. TOTAL		**$ 192,678**	**59,917**	**2,518**	**255,113**
Logan Landfill Operations					
LEAD EQUIP. OPER./SITE FOREMAN	100%	$ 47,684	17,263	2,961	67,908
HHW SPECIALIST/EQUIPMENT OPERATOR	100%	47,265	17,195	2,935	67,395
LOGAN EQUIPMENT OPERATOR	100%	40,788	16,155	2,533	59,476
LOGAN EQUIPMENT OPERATOR	100%	40,788	16,155	2,533	59,476
LOGAN EQUIPMENT OPERATOR	100%	41,794	16,316	2,595	60,705
Subtotal		**$ 218,319**	**83,084**	**13,558**	**314,960**
Temporary (112)		15,789	2,537	980	19,306
Overtime (120)		9,219	1,481	572	11,272
OPERATION TOTAL		**$ 243,327**	**87,102**	**15,111**	**345,538**
Logan Landfill Shop					
MECHANIC - LLF	100%	$ 45,420	16,899	2,821	65,140
MECHANIC - LLF	100%	44,540	16,758	2,766	64,064
Subtotal		**$ 89,960**	**33,657**	**5,587**	**129,204**
Temporary (112)		8,756	683	544	9,983
Overtime (120)		8,332	1,339	517	10,188
SHOP TOTAL		**$ 107,048**	**35,679**	**6,648**	**149,375**
Logan Landfill Scalehouse					
SCALE HOUSE OPERATOR - LLF	100%	$ 27,856	14,076	365	42,297
SCALE HOUSE OPERATOR - LLF	100%	31,943	14,733	418	47,094
Subtotal		**$ 59,799**	**28,809**	**783**	**89,391**
Temporary (112)		20,169	1,573	264	22,006
Overtime (120)		7,390	1,188	97	8,675
SCALE TOTAL		**$ 87,358**	**31,570**	**1,144**	**120,072**
Logan Landfill Recycling					
SITE MAINTENANCE TECHNICIAN	100%	$ 31,733	14,699	1,971	48,403
ENVIRONMENTAL OUTREACH COORDINATOR/S	100%	35,548	15,313	466	51,327
Subtotal		**$ 67,281**	**30,012**	**2,436**	**99,730**
Overtime (120)		2,581	415	34	3,030
RECYCLING TOTAL		**$ 69,862**	**30,427**	**2,470**	**102,760**
Bozeman Convenience Site					
SCALE HOUSE OPERATOR - BOZEMAN	100%	$ 27,164	13,965	356	41,485
Subtotal		**$ 27,164**	**13,965**	**356**	**41,485**
Overtime (120)		1,291	207	17	1,515
CONV. TOTAL		**$ 28,455**	**14,172**	**373**	**43,000**

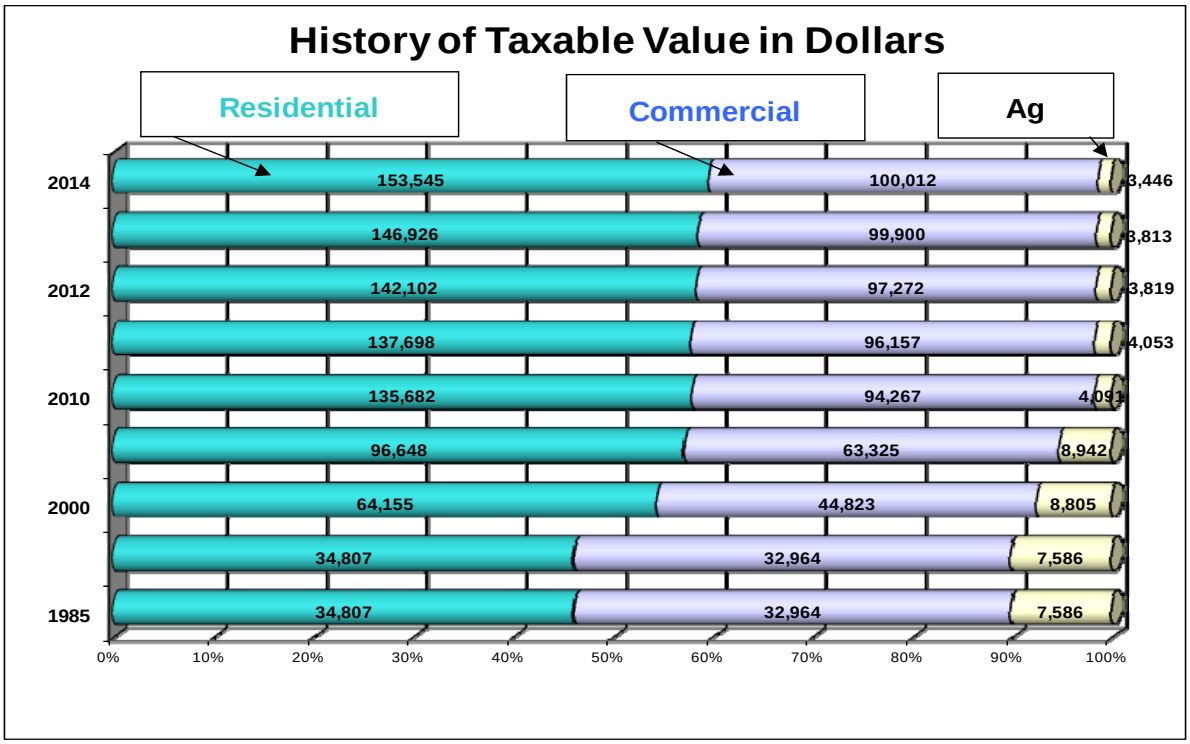
Personnel Information

Listing of Positions for FY 2016					
Position	**FTE**	**Annul Total**	**Fringe**	**W.Comp**	**TOTAL**
WY Compost Facility					
WYHB WASTE DIST OPERATIONS MGR	50%	$ 31,251	9,822	409	41,482
LEAD WASTE DIST EQUIP OPERATOR	80%	34,391	13,207	2,136	49,734
COMPOST DIST EQUIP OPERATOR	0%	-	-	-	-
Performance Set Aside		161	26	10	198
Subtotal		**$ 65,803**	**23,055**	**2,555**	**91,414**
Overtime (120)		500	80	31	611
Temporary (112)		9,500	741	590	10,831
TOTAL		**$ 75,803**	**23,876**	**3,176**	**102,856**
WY Refuse Facility					
WYHB WASTE DIST OPERATIONS MGR	50%	$ 31,251	9,822	409	41,482
LEAD WASTE DIST EQUIP OPERATOR	20%	8,598	3,302	534	12,434
COMPOST DIST EQUIP OPERATOR	100%	40,788	16,155	2,533	59,476
Performance Set Aside		186	30	12	228
Subtotal		**$ 80,823**	**29,309**	**3,488**	**113,620**
Overtime (120)		500	80	31	611
Temporary (112)		18,100	1,412	1,124	20,636
TOTAL		**$ 99,423**	**30,801**	**4,643**	**134,867**
WEST YELLOWSTONE TOTAL		**$ 175,226**	**54,677**	**7,819**	**237,723**
FACILTIES					
FACILITIES/PROCUREMENT MANAGER	100%	$ 83,190	22,969	1,090	107,249
VEHICLE & GENERAL MAINTENANCE ASST.	24%	7,817	3,560	102	11,479
DETENTION/FACILITIES MAINT	100%	38,881	15,848	509	55,238
MAINTENANCE WORKER II	100%	42,716	16,464	560	59,740
DETENTION/FACILITIES MAINT	100%	44,540	16,758	583	61,881
ADMINISTRATIVE ASSISTANT - FAC	100%	33,788	15,030	135	48,953
FACILITIES LEAD	100%	50,597	17,731	663	68,991
GENERAL MAINTENANCE ASSISTANT	50%	16,286	7,417	213	23,916
Performance Set Aside		4,100	659	54	4,813
Subtotal		**$ 321,915**	**116,436**	**3,910**	**$ 442,260**
On Call Pay (112)		5,767	927	-	6,694
Overtime (120)		8,000	1,286	105	9,391
TOTAL		**$ 335,682**	**118,649**	**4,014**	**458,345**
MOTOR POOL					
VEHICLE & GENERAL MAINTENANCE ASST.	10%	$ 3,257	1,483	43	4,783
Performance Set Aside		38	6	0	44
TOTAL		**$ 3,295**	**1,489**	**43**	**4,827**
COMMUNICATIONS - PHONE SYSTEM					
ADMINISTRATIVE ASSISTANT	25%	$ 9,353	3,903	37	13,293
NETWORK ADMINISTRATOR	65%	41,594	12,924	245	54,763
Performance Set Aside		572	92	3	667
TOTAL		**$ 51,519**	**16,919**	**286**	**68,723**
TOTAL PERSONNEL COSTS		**$ 23,626,483**	**$ 8,669,920**	**$ 525,260**	**$ 32,821,672**
		Full Time Equivalent	**500.56**		
RECAP OF PERSONNEL EXPENSES:					
County Government Costs		17,104,087	6,006,370	332,581	23,257,107
Grants / Districts		1,746,444	704,225	28,008	2,664,624
Enterprise Funds		4,385,456	1,822,268	160,328	6,368,046
Intergovernmental Funds		390,496	137,057	4,343	531,895
		23,626,483	8,669,920	525,260	32,821,672
Tax Supported		17,104,087	6,006,370	332,581	23,257,107
Non-Tax Supported		6,522,396	2,663,550	192,679	9,564,565
Change From Preliminary:					
PRELIMINARY WAGES AND FRINGE		20,916,347	7,419,069	28,335,415	28,335,415
		2,710,136	**1,250,851**	**(27,810,155)**	**(27,810,155)**
Tax Supported		2,202,651	1,099,653	(19,463,036)	(19,463,036)
Non-Tax Supported		507,485	151,198	(8,347,119)	(8,347,119)

Statistical Information

Taxable Value (Business, Residential, Agriculture)





Statistical Information

Gallatin County Population by Age

	2010	2011	2012	2013	2014	2015
Total Population	**89,587**	**91,336**	**92,665**	**94,720**	**96,989**	**99,352**
Under 5 years	5,684	5,686	5,716	5,686	5,818	6,037
5 to 9 years	5,295	5,445	5,576	5,682	5,814	5,941
10 to 14 years	4,897	5,032	4,994	5,220	5,388	5,507
15 to 19 years	6,570	6,702	6,756	6,776	6,688	6,753
20 to 24 years	10,522	10,811	11,222	11,453	11,558	11,634
25 to 29 years	8,076	7,827	7,605	7,651	7,779	7,829
30 to 34 years	7,018	7,410	7,571	7,669	7,823	7,919
35 to 39 years	5,910	5,954	6,089	6,383	6,711	7,080
40 to 44 years	5,267	5,487	5,602	5,758	5,888	5,992
45 to 49 years	5,714	5,474	5,274	5,178	5,204	5,384
50 to 54 years	6,107	6,087	5,897	5,891	5,861	5,713
55 to 59 years	5,616	5,794	5,927	5,967	6,003	6,161
60 to 64 years	4,363	4,740	4,901	5,203	5,536	5,744
65 to 69 years	2,818	2,930	3,305	3,630	3,940	4,369
70 to 74 years	1,910	2,071	2,249	2,469	2,629	2,723
75 to 79 years	1,379	1,442	1,485	1,555	1,698	1,815
80 to 84 years	1,163	1,157	1,162	1,145	1,177	1,205
85 years and over	1,278	1,287	1,334	1,404	1,474	1,546
Median Age	**32.52**	**32.68**	**32.85**	**33.14**	**33.50**	**33.77**

Source: Woods & Poole Economics, Inc.

Statistical Information

Gallatin County Personal Income

	2010	2011	2012	2013	2014	2015
Per Capita Income						
Total Personal Income Per Capita (2009 dollars)	34,900	36,542	38,330	37,891	38,857	39,488
Total Personal Income Per Capita (current dollars)	35,477	38,058	40,653	40,670	42,232	43,574
Household Income						
Mean Household Total Personal Income (2009 dollars)	82,951	85,063	88,122	86,565	88,312	89,344
Mean Household Total Personal Income (current dollars)	84,322	88,592	93,464	92,912	95,981	98,589

Education Attainment (Age 25 Year and Over)

	Gallatin County		Montana	U.S.
Total Population 25 Years and Olders	56,560		672,952	204,288,933
Less Than High School	5,181	3.80%	8.27%	14.42%
High School Graduate	10,973	19.40%	29.88%	28.50%
Some College or Associate Degree	18,826	33.29%	33.05%	28.89%
Bachelor Degree	15,951	28.20%	19.82%	17.74%
Master, Doctorate, or Professional Degree	8,659	15.31%	8.99%	10.44%

*Based on 2010 Census data

Housing Occupancy

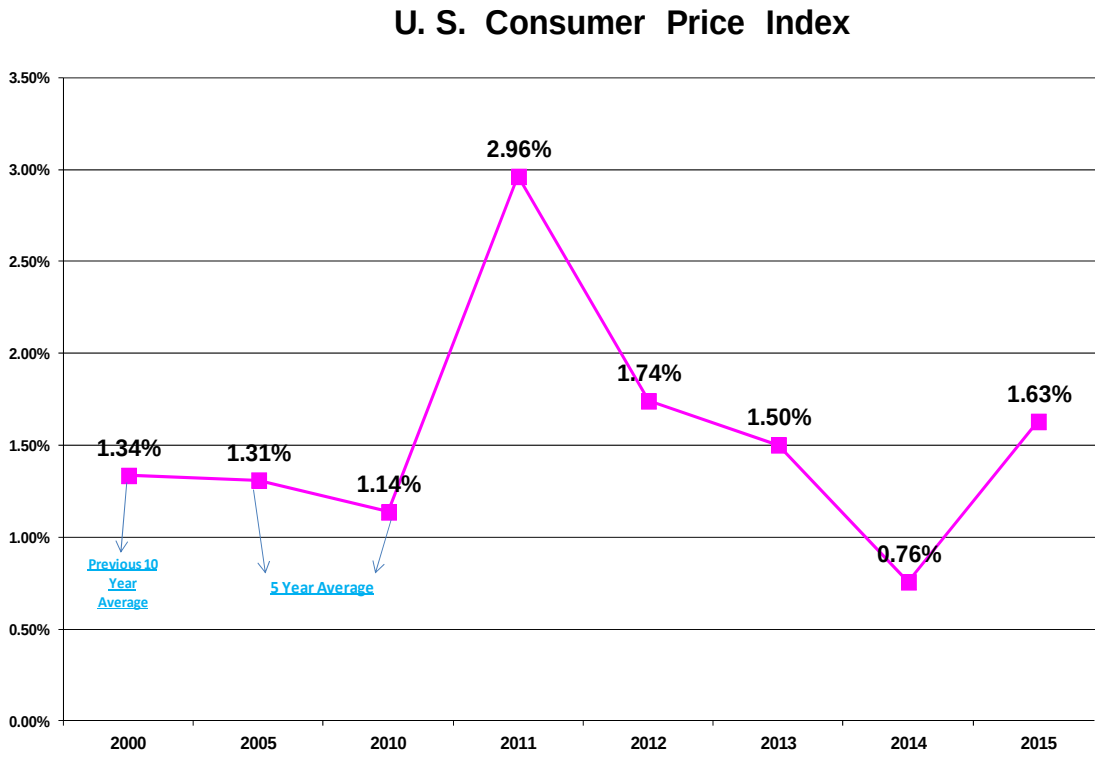
	Gallatin County		Montana	U.S.
Total Housing Units	42,289		482,825	131,704,730
Occupied Housing Units	36,550	86.43%	84.84%	88.62%
Owner Occupied	22,285	52.70%	57.66%	57.69%
Renter Occupied	14,265	33.73%	27.17%	30.93%
Vacant Housing Units	5,739	13.57%	15.16%	11.38%
For Rent	1,403	3.32%	2.09%	3.14%
For Sale Only	683	1.62%	1.24%	1.44%
Rented of Sold, Not Occupied	142	0.34%	0.44%	0.48%
For Seasonal, Recreational, of Occasional Use	2,794	6.61%	7.98%	3.53%
For Migrant Workers	23	0.05%	0.06%	0.02%
Other Vacant	694	1.64%	3.37%	2.77%

*Based on 2010 Census Data

Consumer Price Index

U. S. CONSUMER PRICE INDEX

CALENDAR YEAR	U. S. CONSUMER PRICE INDEX	PERCENT CHANGE	5 YEARS
1913	10.00		
1920	19.40	94.00%	
1930	16.10	-17.01%	
1940	14.10	-12.42%	
1950	25.00	77.30%	
1960	29.80	19.20%	
1970	39.80	33.56%	
1975	55.50	39.45%	
1980	86.30	55.50%	
1985	109.30	26.65%	
1990	133.80	22.42%	
1995	153.50	14.72%	
2000	174.00	13.36%	
2005	196.80	3.42%	13.10%
2010	219.18	1.50%	11.37%
2012	229.60	1.74%	14.21%
2013	233.05	1.50%	10.86%
2014	234.81	0.76%	8.73%
2015	238.64	1.63%	6 months



Unincorporated Districts

Cemetery Districts
Mount Green Cemetery
Meadowview Cemetery
Fairview Cemetery

Conservation Districts
Park Co. Conserv. Dist.
Conservation District

Dyke Districts
Madison Dyke District
Three Forks Dyke District

Fire Districts
Central Valley Fire
Rae Fire Service
Springhill Fire Service
Sourdough Fire
Manhattan Fire
Sedan Fire
Three Forks Fire
Willow Creek Fire
Story Mill Fire
Big Sky Fire
Hebgen Basin Fire
Gallatin Gateway Fire
Bridger Fire
Amsterdam Fire
Clarkston Fire Service
Gallatin River Ranch Fire

Lighting Districts
Churchill Lighting
Logan Lighting
Riverside Lighting
Willow Creek Lighting

Mosquito Control Districts
Three Rivers Mosquito
Gallatin Drive Mosquito

Other Districts
Local Water Quality
Solid Waste
West/Hebgen Refuse
West Yellowstone TV
County Incentive Fund
Big Sky Transit

Predatory Animal Control
Pred. Animal – Sheep
Pred. Animal – Cattle

RID Bond Districts
Riverside
RSID Refunding
Riverside Water Tower
Mount View & Thorpe
Sweetgrass Hills
RID 355-357
Sypes Canyon
Mystic Heights 2 & 3
Ranch
Meadowlark
Cimmaron
Middle Creek 1 & 3
Royal/Thorpe Road
Godfrey Canyon
Outlaw South
Wheatland Hills
Harvest Hills
Blue Grass Meadows
Painted Hills
Meadows Subd.
Amsterdam
Andesite Road
Evergreen Way
Bear Creek
Alder Court
Trail Creek
Ousal Falls
Clarkston
Firelight Condos
Franklin Hills Subd.

RID Maintenance Districts
Western Drive – North
Riverside W/S
Middle Creek #3
Hyalite Heights
Hebgen Lake Estates
Gardner Park Subd.
Big Sky Meadow Village
El Dorado
Hebgen Lake S/W
Middle Creek #2
Glacier Condo Parking
Sourdough Creek
Silverbow Condo #1
Silverbow Condo #2
Middle Creek
Rae Subdivision
Sunset Heights
Mountain View 338
Mountain View 339
Sourdough Ridge
Rocky Creek
Wheatland Hills
Pineview Subdivision
Clover Meadows
Riverside Water Tower
Mount View & Thorpe
Mystic Heights
Baxter Creek #2
Baxter Creek #1
Sweetgrass Hills
Buckskin Williams Park
Springvale
Hyalite Foothills
Sypes Canyon
Wildflower
Mystic Heights 2 & 3
Ranch
Arrowleaf
Commaron
Middle Creek 1 & 3
Royal/Thorpe Road
Godfrey Canyon
Outlaw South
Wheatland Hills
Harvest Hills
Blue Grass Meadows
Painted Hills
Meadows Subdivision
Wildhorse Subdivision
Looking Glass Subd.
Canary Road
Ousal Falls (Schedule 2)
Ousal Falls (Schedule 3)
Hyalite Canyon Estates
Hyalite Meadows
Lake Subdivision
Andesite Road
Evergreen Way
Triple Tree
Bear Creek
Alder Court
Riverside
Hitching Post
Firelight Park
Firelight Road
Firelight Condos
Franklin Hills Subd.

Water & Sewer Districts
Yellowstone/Holiday Sewer
4 Dot Meadows Sewer
Big Sky Water/Sewer
Four Corners W/S

Zoning Districts
River Rock
So Gallatin
Hebgen Lake
Bridger Canyon
Hyalite
Sypes Canyon #1
Sypes Canyon #2
Wheatland Hills
Zoning District #6
Bear Canyon
Springhill
Trail Creek
Big Sky
Zoning District #1

Acronyms

ADA – Americans with Disabilities Act

ADSCS – Alcohol and Drug Services Counseling Services

AFR – Annual Financial Report

AGAI – Association of Gallatin Agricultural Irrigators

AMDD – Addictive and Mental Disorder Division

BBER – Bureau of Business and Economic Research at the University of Montana

BCS – Bozeman Convenience Site

BFPC – Breastfeeding Peer Counselor

BLM – Bureau of Land Management

CA – County Administrator

CAFR – Consolidated Annual Financial Report

CAN – Communication Alert Network

CD – Communicable Disease

CDBG – Community Development Block Grant

CEDS – Comprehensive Economic Development Strategy

CHA – Community Health Assessment

CHIP – Community Health Improvement Plan

CHRP – COPS Hiring Recovery Program

CIP – Capital Improvement Program

CIPC – Capital Improvement Planning Committee

CIT – Crisis Intervention Team

CJCC – Criminal Justice Coordination Council

CJIN – Criminal Justice Information Network

CLC – Certified Lactation Consultants

COLA – Cost of Living Adjustment

COPS – Community Oriented Policing Services

CTEP – Community Transportation Enhancement Program

DARE – Drug Abuse Resistance Education

DEQ – Department of Environmental Quality

DES – Department of Emergency Services

DNRC – Department of Natural Resources Commission

DOR – Department of Revenue

DPHHS – Department of Public Health and Human Services

E911 – Enhanced 911 (Dispatch)

EDA – Economic Development Administration

EHS – Environmental Health Services

Acronyms

EMD – Emergency Medical Dispatch

EOC – Emergency Operations Center

FAA – Federal Aviation Administration

FCI – Facility Condition Index

FEMA – Federal Emergency Management Agency

FTE – Full-Time Equivalent

FWP – Fish, Wildlife & Parks

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GCCHD – Gallatin City – County Health Department

GIS – Geographic Information Systems

G. O. Bonds – General Obligation Bonds

GWIP – Groundwater Investigation Program

GYCC – Greater Yellowstone Coordinating Committee

HAVA – Help America Vote Act

HAZ MAT – Hazardous Material

HB123 – House Bill 123

HDIS – Health Department Information System

HHW – Household Hazardous Waste

HOA – Homeowners' Association

HR – Human Resources

HS – Human Services

IEP – Individual Education Plan

ITP – Information Technology Policy

ITS – Information Technology Services

L & J – Law and Justice

LAC – Local Advisory Council

LLF – Logan Landfill

LWQD – Local Water Quality District

MBMG – Montana Bureau of Mines and Geology

MCA – Montana Code Annotated

MCH – Maternal Child Health

MDM – Mobile Device Management

MDT – Montana Department of Transportation

MIECHV – Maternal, Infant and Early Childhood Home Visiting

Acronyms

MLA – Montana Libraries Association

MLC – Multi-state Learning Collaborative

MOU – Memorandum of Understanding

MRC – Medical Reserve Corp

MRDTF – Missouri River Drug Task Force

MSU – Montana State University

NACCHO – National Association of County and City Health Officials

NACSLB – National Advisory Council on State and Local Budgeting

NAPA – Nutrition and Physical Activity

NRMEDD – Northern Rocky Mountain Economic Development District

NTP – Newly Taxable Property

NVRA – National Voter Registration Act

NWTF – Noxious Weed Trust Fund

OPEB – Other Post-Employment Benefits

OPI – Office of Public Instruction

PHEP – Public Health Emergency Preparedness

PHN – Public Health Nurse

PILT – Payment in Lieu of Taxes

POST – Peace Officer Standards and Training

PPT – Pregnant and Parenting Teen

QAS – Quality Assurance Specialist

RAC – Resource Advisory Committee

RH – Rest Home

RID – Rural Improvement District

RRGL – Renewable Resource Grant and Loan Program

SAR – Search and Rescue

SART – Sexual Assault Response Team

SEFA – Schedule of Expenditures of Federal Awards

SO – Sheriff's Office

SRO – School Resource Officer

TBID – Tourism Business Improvement District

TSEP – Treasure State Endowment Program

U of M – University of Montana

USFS – United States Forest Service

WAN – Wide Area Network

WIC – Women, Infant and Children

Acronyms

WMA – Weed Management Association

WMMHC – Western Montana Mental Health Center

WMP – Weed Management Plan

WY – West Yellowstone

WYHB – West Yellowstone Hebgen Basin

Glossary

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation – An authorization made by the County Commission which permits the County to incur obligations to make expenditures for specific purposes.

Assessed Valuation – A value that is established for real and personal property for use as a basis for levying property taxes (DOR Market Value).

Asset – Resources owned or held by a government which have monetary value.

Available (Undesignated) Fund Balance - Refers to the funds remaining from the prior years which are available for appropriation and expenditure in the current year.

Base Budget Allowances – Funding for ongoing expenditures for personnel, commodities, contractual services and replacement of existing equipment previously authorized. The base budget allowance provides funding to continue previously authorized services and programs.

Bonds – A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Rating – An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget – A plan of financial operation for a specific time period (Gallatin County's budget is for a fiscal year July 1 - June 30). The budget contains the estimated expenditures needed to continue the County's operations for the fiscal year and revenues anticipated to finance them.

Budget Calendar – The schedule of key dates or milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Message – The opening section of the budget which provides the County Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Budgetary Basis – This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, and Modified Accrual.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Budget – See Capital Improvement Program

Capital Expenditures – The item has a unit cost over $5,000, it benefits future periods, it has a normal useful life of 1 year or more, it has an identity that does not change with use (i.e., retains its identity throughout its useful life), and it is identifiable and can be separately accounted for. Improvements to existing assets must add value and life to be included in the value of any Capital item.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant;is also referred to as infrastructure.

Capital Improvement Program (CIP) – A plan for capital expenditures needed to maintain and expand the public infrastructure (for example, roads, parks, buildings, etc). The CIP projects these infrastructure needs for a set number of years (normally 5) and is updated annually to reflect the latest priorities, cost

estimates or changing financial strategies. The first year of the adopted Capital Improvement Program becomes the Annual Capital Budget.

Capital Outlay – Items that cost more than $1,000 and have a useful life of more than one year.

Capital Project – New facility, technology system, land acquisition or equipment acquisition, or improvements to existing facilities beyond routine maintenance, with a cost of $50,000 or more, capital projects are included in the Capital Improvement Program and become fixed assets.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Expenditures for services performed by firms or individuals.

Core Equipment – Is a listing of rolling stock that has a value of $25,000 or greater, with a useful life of at least 5 years and has been determined to be necessary for sustaining county operations.

Community Transportation Enhancement Program (CTEP) – Grant from Federal Transportation System for property's along the federal highway system.

Debt Capacity – The maximum legal amount of debt issued.

Debt Limit – The maximum amount of outstanding gross or net debt legally permitted (2.5% of County's Assessed Valuation).

Debt Ratios – Ratios, which provide a measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They are also used to evaluate the County's debt position over time and against its own standards and policies.

Debt Service – Payment of principal and interest on an obligation resulting from the issuance of bonds.

Debt Service Fund – Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on County debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs.

Debt Service Fund Requirements – The amount of revenue which must be provided to a Debt Service Fund so that all principal and interest payments are made in full on schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department – A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department of Revenue (DOR) – State of Montana's agency responsible for the assessing of property in all jurisdictions.

Depreciation – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Enterprise Funds – Funds that are accounted for in a manner similar to a private business. Enterprise funds usually recover their costs (including depreciation) through user fees. The county has three such self-supporting funds: Rest Home, Landfill, and Refuse District.

Glossary

Estimate – The most recent prediction of current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue information and are prepared to consider the impact of unanticipated costs or other economic changes.

Estimated Revenue – The amount of projected revenue to be collected during the fiscal year.

Fixed Assets – Assets of a long-term character intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit – A pledge of an entity's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) – A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working for 20 hours per week would be equivalent to one-half of a full-time position or 0.5 FTE.

Fund – An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance, which record all financial transactions for specific activities of government functions.

Fund Balance – As used in the budget, the excess of resources over expenditures. The beginning fund balance is the residual funds brought forward from the previous fiscal year.

General Obligation Bonds (G.O. Bonds) – Bonds that require voter approval and finance a variety of public capital projects such as roads, buildings, parks and improvements. Bonds are backed by the "full faith and credit" of the issuing government.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.

Grant – A contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function (e.g., public safety or drug enforcement, but it is sometimes for general purposes).

Inflationary Mill Levy – Is the amount of millage determined on a yearly basis that local governments can increase taxes without a vote of the people. The increase is calculated by the state using ½ the growth in the state for the last three years.

Infrastructure – Facilities that support the daily life and growth of the County, for example, roads, public buildings, and parks.

Improvement Districts – Special assessment districts formed by property owners who desire and are willing to pay for mutually enjoyed improvements such as roads or maintenance districts.

Intergovernmental Revenue – Revenue received from federal, state and other local government sources in the form of grants, shared revenues, and payment in lieu of taxes.

Levy – See Tax Levy

Line-Item Budget - A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Mandate – Legislation passed by the state or federal government requiring action or provision of services and/or programs. Examples include the Americans with Disabilities Act, which requires actions such as physical facility improvements and provision of specialized transportation services.

Newly Taxable Value (NTP) – are determined by the State of Montana Department of Revenue on a yearly basis, when the certified taxable valuation is received. Taxes are allowed to increase from NTP without a vote of the people.

Objective – A desired output-oriented accomplishment that can be measured and achieved within a given time frame, and advances the activity and organization toward a corresponding goal.

Glossary

Operating Budget – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel; supplies, utilities, materials, travel, and fuel.

Operating Funds – Resources derived from continuing revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Ordinance – A formal legislative enactment by the County Commission. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the County.

Outstanding Bonds – Bonds not yet retired through principal and interest payments.

Overlapping Debt – The County's proportionate share of the debt of other local governmental units which either overlap it or underlie it. The debt is generally apportioned based on relative assessed value.

Pay-As-You-Go Capital Projects – Capital projects whose funding comes from day-to-day County operating revenue sources.

Payment in Lieu of Taxes (PILT) – Payment from the Federal Government based on acreage within each county.

Performance Budget – A budget that focuses on departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services.

Personal Services – All costs related to compensating County employees including employee benefits costs such as contributions for retirement, social security, and health and workers' compensation insurance. It also includes fees paid to elected officials, jurors, and election judges and clerks. It does not include fees for professional or other services.

Program Budget – A budget that focuses upon broad functions or activities of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Property Tax – A levy upon each $100 of assessed valuation of property within Gallatin County.

Resolution – A special or temporary order of a legislative body (County Commission) requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Restricted Funds – See Special Revenue Fund.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

Risk Management – An organized attempt to protect a government's assets against accidental loss in the most economical method.

Special Revenue Fund – A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures. Examples include road, road impact fees, public assistance, bridge, fair, and public safety.

State-Shared Revenues – Revenues levied and collected by the state but shared with local governments as determined by state government each year. Entitlement funds received by the County from the state are the largest of such shared revenues.

Glossary

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Treasure State Endowment Program (TSEP) – Grant fund appropriated on a bi-annual basis by the state legislature.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees or User Charges – A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

Vacancy Savings – Budget savings realized through normal employee turnover.

Working Capital – Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate un-encumbered fund balances in enterprise funds, such as Rest Home and Solid Waste Districts.

Workload Indicator – A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated).