

FLATHEAD COUNTY

APPROVED BUDGET

FISCAL YEAR
2007-2008

Flathead County, Montana

APPROVED
OPERATING AND CAPITAL BUDGET
Fiscal Year 2007 - 2008

COUNTY COMMISSION

Joe Brenneman, Chairman

Dale Lauman

Gary D. Hall

COUNTY ADMINISTRATOR

Mike Pence

CLERK & RECORDER

Paula Robinson

FINANCE DIRECTOR

Laurel Raymond



FLATHEAD COUNTY MONTANA

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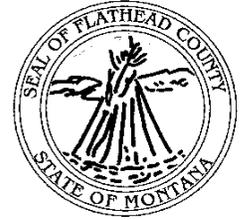
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Budget Message

September 19, 2007

Flathead County Commission & Residents of Flathead County:

This document is the Approved Operating and Capital Budget for the Flathead County, Montana for the fiscal year ending June 30, 2008 (FY 08). A summary of the Final Budget follows.

Overview of Budgeted Resources

The following table depicts the projected beginning balances, estimated revenues, recommended budgeted expenditures, and projected ending balances for FY 08. All county funds are included in the foregoing budget. The table reflects estimated revenues of \$61.0 million, budgeted expenditures of \$59.9 million, resulting in a projected ending balance of \$40.1 million, for all funds. An explanation of the significant changes in fund and cash balances (those greater than 10%) is provided on the following page.

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2007 through June 30, 2008 (FY 08)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning							
Fund/Working Capital Balance	\$ 2,387,989	\$ 14,868,910	\$ 578,672	\$ 4,526,553	\$ 15,281,507	\$ 1,374,055	\$ 39,017,686
Total Estimated Revenues							
	8,605,988	38,362,821	724,511	1,495,137	7,991,936	3,893,973	61,074,366
Budgeted Expenditures							
	8,410,532	40,867,593	717,134	1,110,000	6,157,563	2,682,411	59,945,233
Projected Ending							
Fund/Working Capital Balance	\$ 2,583,445	\$ 12,364,138	\$ 586,049	\$ 4,911,690	\$ 17,115,880	\$ 2,585,617	\$ 40,146,819

Listed below are explanations of the significant changes in fund balance/cash, for each of the major fund groups.

General Fund

- The projected change in Fund balance is projected to be an increase of 8% or about \$195,456. An increase of \$1.4 million in Taxes and Assessments was offset by a \$600,000 transfer to the County Building Capital Projects fund and Personal Services increased by \$457,132.



Special Revenue Funds

- Special Revenue Funds are projected to decrease 16.8% overall. In the Road Fund capital outlay increased \$427,238 over fiscal year 2007. The Bridge Fund estimates an increase in capital outlay of \$112,084 along with increase appropriations for salaries and materials reflected a projected \$204,709 decrease in this fund. These two funds show the most significant changes of the 93 special revenue funds in the County.

Debt Service Funds

- Debt Service Funds show a projected increase of 2% or \$10,377. Most of the six existing Special Improvement Districts which compose all of the funds in this group will decrease each year as this debt is paid off. With the increase in home sales many of the assessments are paid off early which is used to pay the debt down. However, four new SIDs were added to the rolls for fiscal year 2008.

Capital Project Funds

- The County plans to have a put a bond levy on the ballot for a new detention center, and so anticipates spending \$195,000 of the balance in the Detention Center capital projects fund. The other large project on the horizon is a consolidated 911 Center. Appropriations for this project total \$550,000 from the 911 Emergency System capital projects fund. The County Building projects fund is projected to increase \$640,000. The net increase to the Capital Projects Funds totals 8.5% or \$385,137.

Enterprise Funds

- Increased solid waste fees and a budgeted \$1,590,000 decrease in capital asset purchases comprise the 12% increase, or \$1,834,373 in the Enterprise Funds.

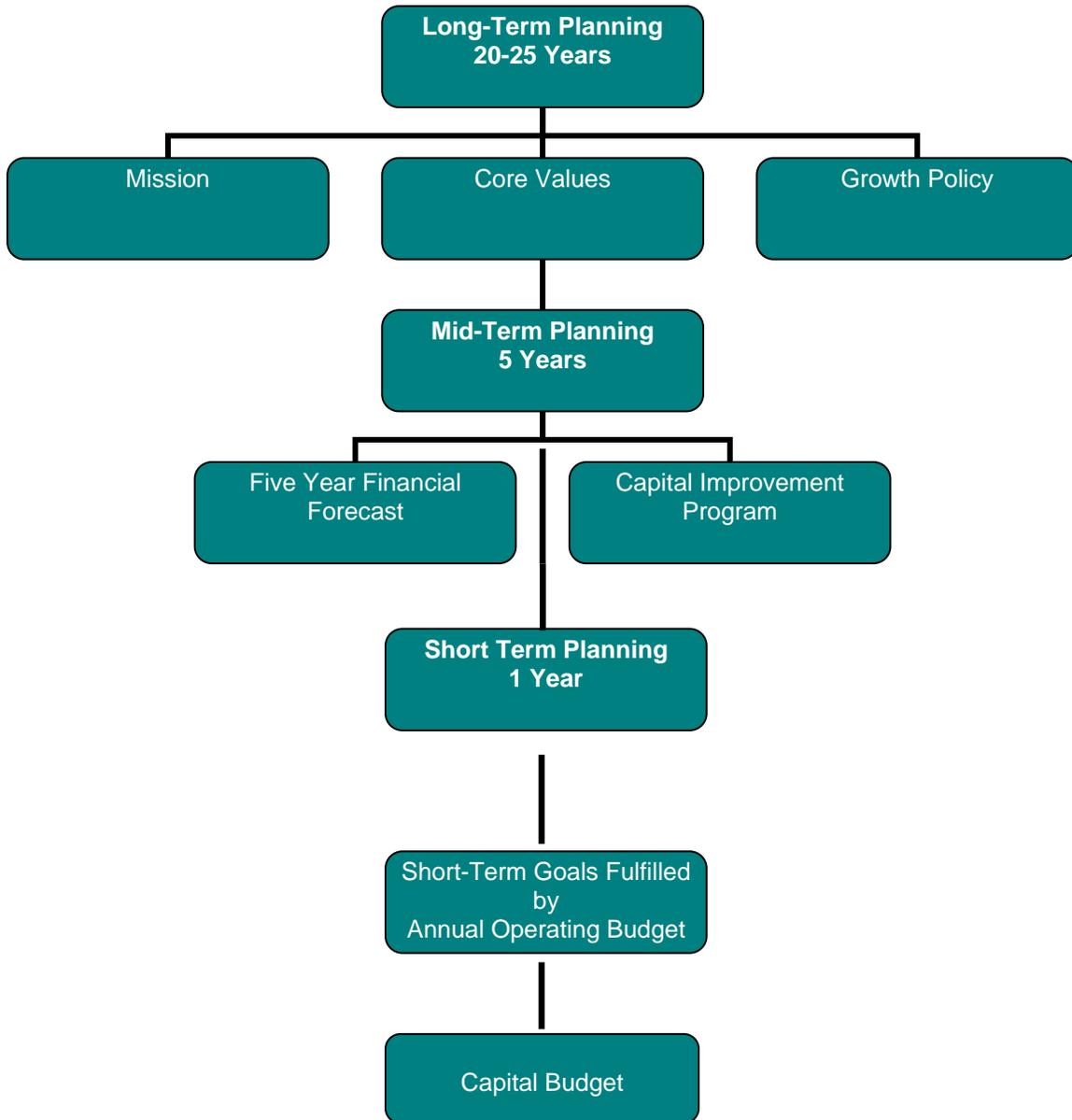
Planning Processes

Flathead 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 are in concert 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.



Each element of the County’s planning process has a different purpose and timeframe. The County’s Mission, Core Values Statement 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 Budget and the Capital Budget are short-term—covering a 1 year timeframe. The most important requisite is that they are coordinated efforts.

Shown on the following page is a hierarchy of the County’s layered planning processes, all which support one another and are designed with a common goal. The chart depicts how the Annual Operating Budget and the Capital Budget fit within the County’s planning process hierarchy.



Strategic Plan

Strategic planning suggests ways (strategies) to identify and to move toward desired future states. It consists of the process 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 and rate-setting and functional plans such as the County's Comprehensive Plan for land use, and the Flathead County transportation plan.

The Strategic Plan is an ongoing dynamic process that will give residents, taxpayers and interested persons a greater understanding of county government. The strategic plan focuses on performance. It provides for measurable goals and objectives the County intends to achieve.

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 below are the results of these planning processes.

Flathead County Strategic Direction

Mission Statement

We provide responsive and accountable services to protect and enhance the Flathead community.

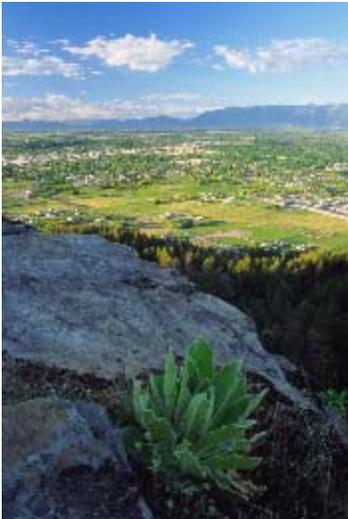
Our Core Values

- **Accountable stewardship of taxpayer resources**
- **Respectful and responsive communication**
- **Professional service with quality and integrity**
- **Proactive and innovative leadership at all levels**
- **Creating a positive team culture that values all people**
- **Safety and security throughout the County**
- **Equal treatment for all**

A Statement of Core Values is an important tool for an organization. The core values:

- Reflects the shared priorities of the organization's people
- States the operating principles or rules of a group of people
- Serves as a training and orientation tool for new employees
- Gives the "customer" an idea about what to expect
- Reinforces the priorities of the organizational culture

Flathead County Goals – Short-Term Initiatives – Principal Issues – Proposed Action



The county also created a set of short-term goals. The short-term goals are those that guide the development of the budget for the coming year.

Listed below are the county's goals, contained in its most recent "**Business Plan**", that help guide the development of this budget.

Performance Budgeting and Management Project

- Create the FY 2008 Budget as a "business plan" including goals and objectives from each department/office along with funding requests.
- Create a management system that will allow the Commissioners to measure performance in each department/office relating to the approved goals and objectives as documented as part of the annual budget process.
- A new budget format will be completed during the creation of the FY 2008 Budget that will become both a management tool and user friendly document for the benefit of the public we serve.
- The newly created Capital Improvement Plan will be incorporated into the FY 2008 budget document.
- Each Commissioner will receive a large three ring binder that will include the budget, business plan, goals and objectives, and other documents of value to assist in measuring progress in each department/office during the fiscal year.
- As members of the management team provide monthly, bi-monthly or quarterly reports to the Commissioners, they will be encouraged to provide hard copy summary reports to include activities, data, statistics, and accomplishments. This report information will be placed in the binders at each report session to give the Commissioner's a great tool to review/measure performance and progress in achieving each business plan presented with the budget. The reporting will be focused on the real purpose and performance of each department/office.
- The Commissioners will encourage creativity and innovation in finding ways to meet our service requirements. Albert Einstein said "the problems of today will not be solved at the same level of consciousness that got us into them." Our Management Team must become solution oriented. We all know of the serious challenges and need creative solutions that fit within budgetary constraints.

- As part of our effort to pursue the Performance Budgeting and Management Project, we fully support the efforts of the Finance Group to create a county audit committee and retain a professional CPA to conduct regular internal audits to assure proper financial controls are in place and to assist in eliminating redundancy in our bookkeeping and accounting systems and other areas. With an organization of our size and diversity, this will be a new program that could assist in finding ways to reduce work-load to free up current personnel to perform other tasks.
- The Commissioners will request an annual report from each member of the management team. This will be the main piece of an annual evaluation for each department/office that will tie directly into the budget process for the next fiscal year period.
- This project will be a very large undertaking, but we are probably spending about the same amount of time doing what we are presently and have no real effective measurement of results or a system to encourage performance.

Management Team Contracts

- Create a new contract form that provides for performance based expectations that are tied to the annual budgeting process.
- The contract will also provide for performance related to safety issues/programs and full compliance with County policies and procedures.
- The contracts will also provide a level of security for the management team members.

Personnel Management Improvement

- Management Team members need to properly educate and reinforce the importance of full compliance with all applicable County policies and procedures.
- Management Team members must consistently communicate and brainstorm with staff members to find ways to build more efficiency and effectiveness in our varied operations. The statement “we have always done it this way” does not necessarily meet current standards or demand for services.
- Redundancy needs to be eliminated.
- Management Team members need to work with their staff to utilize goal setting and an effective evaluation process that has meaning and produces positive results.
- The County will continue to monitor our compensation plans to attempt as much as possible to maintain a competitive position in the market place.

Safety Programs

- The Safety and Executive Committees will continue to meet regularly to provide ongoing support and training for the safety needs in the County and make recommendations to improve our safety programs.
- The departmental/office representatives will continue to attend the monthly training sessions and take the information and make sure proper training is conducted in their individual departments/offices.
- We will continue to provide training opportunities for the Management Team members as they lead the safety effort within their department/office.
- We need continued training and improvement in timely and accurate reporting of incidents or accidents to allow us to properly address our safety needs and minimize our financial liability.
- We will continue to fine tune the early return to work program that is a major component of our workers compensation program.

- We must become totally proactive in our efforts to address the safety of our employees and customers.

Capital Improvement Plan Program

- We will budget for the capital improvement needs outlined in the CIP annually.
- The Commissioners and Management Team understand that the CIP expenditures are the first dollars funded with the annual budget. If there are difficulties balancing the budget, adjustments in the operational budget will need to be made by the departments/offices.
- Adjustments may need to be made, but typically the CIP needs will be automatically budgeted as per the CIP.
- We will annually update the CIP to consistently have a five (5) year plan in place.

Financial Reports

- Create needed budget detail or summary reports to assist management in evaluating our financial position.
- Specifically create a year end Budget Summary Report that will, by fund and department/office, illustrate the budgeted and actual revenues and expenditures for the fiscal year to provide over/under amounts and related percentages. This report will be of great value in making budget decisions for the next fiscal year.
- Specifically create a monthly and annual Cash Balance Comparison Report that will assist us in monitoring the financial health of the County.
- We fully support the formation of an official County Audit Committee and contracting for CPA internal audit services. The independent contract auditor will provide assistance in addressing audit findings. The contract auditor will also conduct departmental/office audits that will include efficiency and operational studies that will be documented in report form to the Commissioners.

Building Facility Needs

- We will continue an ongoing process to evaluate needs and identify options to solve these facility needs.
- We will give serious consideration to purchase and renovation of existing commercial facilities for our administrative, library and Agency on Aging service needs. Our goal will be to move all our basic administrative offices to one facility for one stop public service in an accessible and safe location.
- We will assist the Sheriff and other offices involved with the Justice Center in evaluating options to solve their facility needs for law enforcement, detention and courts services. Options will likely include expansion of the existing facility or building new facilities on another site.
- We will work with the Library Board to consider facility solutions to include purchase and renovation of existing commercial space or new construction at the various locations.
- If the vacated Army Reserve building on Meridian Road is not surplus to the County for Agency on Aging needs, we will explore other existing building options or a new facility.
- We will work with the Park Board on exploring the concept of a community gymnasium facility.
- We will evaluate financing options for all of these facilities. The Commissioners presently do not plan to consider a voted bond issue for an administration building or Agency on Aging facility. These two facilities will need to be funded within our current budget process. The library facilities

and detention/justice center will both require a successful voted bond issue to move forward. It is possible that some surplus park property could be sold to assist in funding a gymnasium.

- We will consider using energy performance contracting as a financing mechanism for potential improvement projects such as the needed HVAC system replacement in the Justice Center building.

Surplus Property

- The County will pursue the concept of selling surplus land parcels to provide funding for various building facility needs.

Energy Performance Contracting

- Retain an energy performance contractor to assist in replacing the HVAC at the Justice Center. This contract will provide for evaluation of the energy related systems, design solutions, preparation of specifications and bid documents, and over-seeing the replacement project.
- Use the energy performance contractor to evaluate and make recommendation on potential improvement projects for other county facilities and proceed if findings determine it is feasible.

Information Technology

- We will pursue request for proposals (RFP) for our financial and emergency communications software and evaluate those options in comparison to continuing with in-house developed software.
- Upon receipt of proposals we will complete a selection/evaluation process to determine the best solution to our short and long term software needs to best serve our citizens.

Infrastructure Funding Options

- We need to initiate an aggressive public information program to educate the taxpayers on our infrastructure funding dilemmas.
- We will continue our program to promote formation of rural special improvement districts (RSID's) to provide a means for our residents to improve their roads and quality of life.
- The Impact Fee Advisory Committee will complete its analysis of the potential of establishing impact fees for the county infrastructure (roads in particular).
- We will continue to explore the potential of (1) rural maintenance district funding for roads, (2) an optional voted gas tax for roads and (3) fee increases where allowed and justified for other purposes.

Forest Service and PILT Funding

- We will continue to do what we can to encourage our congressional delegation to support and make sure legislation is passed to protect our needed funding sources.
- We will try to prepare for reductions if we are not successful in maintaining our current funding levels.

Legislative Session Involvement and Planning

- Continue the weekly Friday work sessions with the Management Team to monitor and discuss strategy in regard to support or opposition to bills being considered this session.
- Support staff trips to Helena to testify as needed for various bills.

- We will make sure we report our lobbying efforts and related costs to comply with state lobbying laws.
- Meet after the close of the session and start to strategize and develop a legislative program to work with MACo and various groups to become more actively involved in seeing good legislation passed for the benefit of counties and the citizens we represent.
- Meet with our legislators in the off-year and prior to the next legislative session and present our legislative agenda and hopefully garner their support. Consider scheduling a legislative meeting with our delegation. Consider putting together a professional presentation with a bound document that details all our proposed legislation that would have been approved by a Board of Commissioners Resolution and ask for support.

Grant Writing

- Our grant writer will submit as many applications as possible over the next few months. We hope to obtain some significant funding from this effort.
- We will evaluate the effectiveness of this program. If we receive enough grant funding from this effort, we hope to expand the position to fulltime in the near future.

E-911 Consolidation Project

- We support the current efforts of our staff working with the three cities and a rural fire service representative to create a plan to fully consolidate our E-911 and emergency service communications into a single operation and a separate legal operating entity.
- We will make every effort to see that this consolidation comes to fruition to be able to provide the state of the art emergency communications service our citizens expect and deserve.
- We support the concept of including the radio trunk system for the county area to be the responsibility of the consolidated communications center. The county, cities, rural fire districts, ambulance services and other emergency service providers will continue to be responsible for providing their own radio and associated equipment needs.

Growth Policy Follow-up

- Six months following adoption of the Growth Policy, the Commissioners, Planning Board and staff will initiate a review process to determine if there are needed changes to the document. Amendments will likely be discussed and considered to make this a more workable and effective planning tool for the County and its citizens.
- As with the original work and process, this review (with possible amendments) will be fully open to the public.
- The Commissioners will determine if and what amendments need to be considered and will present those to the public prior to adoption of any amendments.
- The Commissioners will support moving forward with the additional planning efforts recommended in the Growth Policy. Grant funding will be pursued to fund a portion of these planning costs.

Upgrade County Website

- We will prepare a Request for Proposals (RFP) and advertise locally and regionally for responses. We will also encourage a proposal from our Information Technology Department to accomplish this task in-house.

- The RFP will require a cost proposal to initially set up the new website and to provide ongoing maintenance.
- We will review the proposals received and invite individuals or firms we are interested in to an interview/selection session. We will form a selection committee from our staff to conduct these interviews and determine the best approach to enhancement of our website.
- The committee will recommend the best alternative to the Commissioners and we will proceed with the enhancement project.
- We will complete website enhancements to allow the public to conduct business with the County online (i.e. payment of property taxes and license plates).
- We will complete this project no later than March 2008.

Cell Phone System Review

- Prepare a “request for proposals” (RFP) to be advertised locally to address our cellular phone needs. The RFP will ask each vendor to review the current contracts and service billing reports and provide a proposal on an approach that best fits our needs.
- The RFP will require a cost proposal that will be presented as a comparison to the costs for our multiple contract plans.
- The RFP will require the vendors to work closely with members of our Management Team and assure that their needs and requirements are met.
- Upon receipt of proposals, evaluate and select qualified vendors to invite to participate in a selection interview process.
- On completion of the interview process, determine if there is justification to make changes in vendors and contractual arrangements currently in force. If so, initiate those changes as soon as reasonable.

Board Training

- County Attorney’s Office will again conduct two or three training sessions in 2007.
- Notices of the training sessions will be provided to each board with enough lead time for their members to be properly notified.
- Each board will be provided copies for each individual member to be distributed at a scheduled board meeting or arrange to have mailed if the member is not in attendance.
- We will document the number of board members participating in the training sessions.

Expand Volunteerism

- Seek appropriate ways and means to express appreciation to all our volunteers.
- Work with departments/offices to explore potential for additional volunteer opportunities to allow us to maintain or improve levels of service to the public with our limited revenues and increasing costs.

Public Relations

- We will continue the County Corner program as long as there is funding being provided by private business.
- We will work to continue to participate in various media programs to provide public information on projects, issues and public meetings.

Natural Resource Issues

- The County Commissioners and staff will continue to maintain good communications and an open relationship with our government partners such as Montana DNRC and the Flathead National Forest Service.
- We will continue to work actively with the Coalition of Forest Counties in lobbying efforts in Washington, DC to retain the vital federal funding relating to federal lands and forests (PILT and Secure Schools Funds).
- The County Commission will continue to provide support to efforts to educate the community in regard to impacts of forest related activities in Flathead County such as the Family Forestry Expo.

Annual Operations Report (Website)

- Each department/office will provide an annual summary report to the Board of Commissioners describing progress or achievement of goals and activities as per their individual business plans. This will need to be in a very concise format.
- The individual department/office reports will be edited as necessary and consolidated in to a single document that will be distributed as directed by the Board of Commissioners.
- At a minimum, the report will be available on the county's website and provided to all of the county libraries.

Capital Improvement Plan

The county prepares a 5-year Capital Improvement Program (CIP) which is summarized within the Annual Operating Budget. The CIP is a multi-year capital improvement plan that forecasts, but does not obligate, future spending for all anticipated capital projects. The CIP is developed and updated annually. The proposed five-year CIP uses conservative financial forecasts and reflects only those projects with the highest priority and most realistic expectation for completion during the next five years. This approach avoids raising expectations for projects that are not well defined or that the operating budget will not support.

The Annual Budget Process includes a re-evaluation of the capital projects included in the CIP for the coming year as well as the anticipated funding sources for the projects. If approved in the Annual Budget Process, the capital items appear in the Annual Operating Budget, which constitutes the formal spending authority. The capital items included in the Annual Operating Budget, represent the "Capital Budget".

A summary of the significant capital projects included in the FY 08 Operating Budget is included in the Appendix of the budget on page M-1.

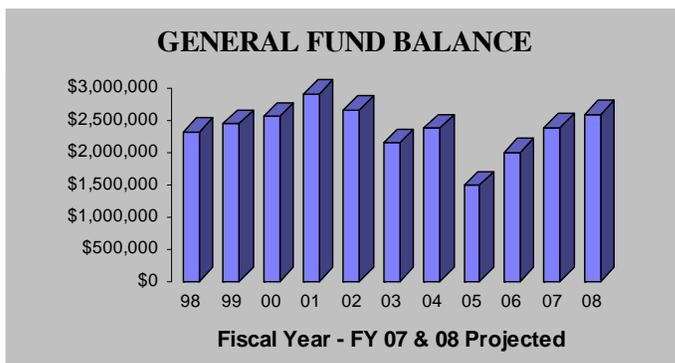
STAFFING CHANGES

The final budget includes a net overall increase of 14.05 full-time equivalent employees (FTE). The chart on the following page shows the change in FTE for the budget year for each department. Also included in the appendix on page O-1, is a chart that shows the county's FTE over the last four years.

Staffing Changes (FTE)	
DEPARTMENT/DIVISION	Net Increase (Decrease)
Commissioners	0.50
Clerk & Recorder	1.15
GIS	1.00
County Attorney	1.00
Justice Court	0.50
Maintenance	0.17
Elections	(0.50)
Information Technology	0.30
Clerk of Court	1.00
Office of Emergency Services	1.00
Sheriff	9.38
9-1-1	(0.20)
Weeds	0.02
Solid Waste	0.50
Mosquito	0.15
Animal Control	(5.00)
Health	1.23
Public Health Grants	0.07
Social & Economic Service Grants	1.95
Fair	0.05
Parks	(0.33)
Library	0.12
TOTAL CHANGE	14.05

BUDGETARY TRENDS

Shown below 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.

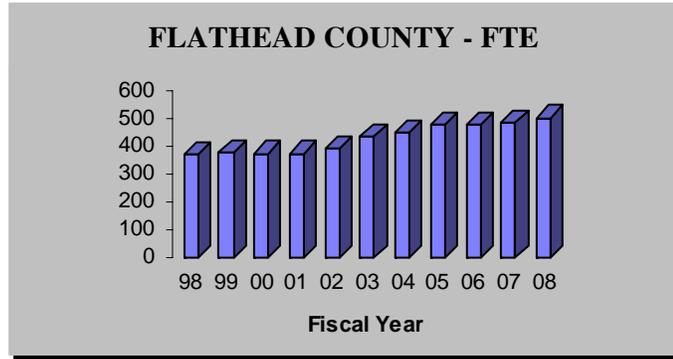


Fund balance measures the net financial resources available to finance expenditures of future periods. Rating agencies examine fund balance when considering the credit quality of the County. The general fund balance represents the best indicator of the county's overall financial health. Shown by the graph on the left is the county's

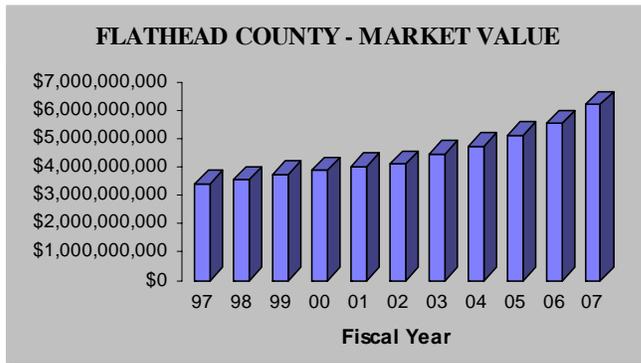
actual general fund balance from FY 98 – FY 07. Fund balances for FY 08 are projected. After the

reduction in FY 05 the general fund balance has returned to historical levels. We ended FY 07 with an ending general fund balance of \$2,387,989. The county's 2008 budget continues to be structurally balanced and the county will maintain a safe general fund reserve at the end of FY 08.

Full-time equivalent employees (FTE) is a key indicator mirroring the growth of the Flathead County. As shown by the graph on the right, total FTE grew from 373 in fiscal year 1998 to 504.12 in 2008, for a 35 percent increase over this period. One of the principal challenges continually facing the county is the on-going financial obligation of new employees necessary to meet the service demand that accompanies the rapid growth of the county. All indications are that the growth in Flathead County has experienced in the past will continue for the foreseeable future.



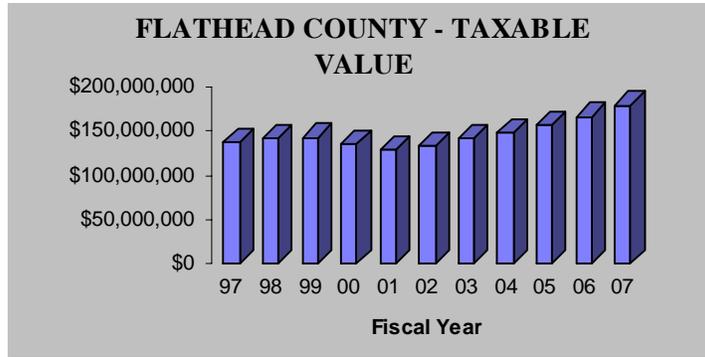
As a general rule, all real and personal property in the State of Montana is subject to taxation by the State and its counties, municipalities and other political subdivisions. This rule is subject to exceptions in the case of specified classes of exempt property. Property is classified according to its use and character, and the different classes of property are taxed at different percentages of their market valuation.



Property valuations are based on comprehensive appraisals of all taxable property performed by the Department of Revenue each year. The Department of Revenue certifies market and taxable values to each county on or before the 1st Monday in August. The trend of the Flathead County market value is shown by the graph on the left. As shown by the graph, the county's market value has increased from \$3.4 billion in fiscal year

1997 to \$6.2 billion in fiscal year 2007, for a 82% increase over this period. The market value of property in the County reflects the rapid growth the County is experiencing. The graph of taxable values that follows, reflects the county's ability to raise general tax revenue necessary to support the growing demand for government services.

The taxable value for property is determined by applying a statutorily established percentage ratio to the market value of the property, according to its property classification. The applicable ratio for most commercial and residential real properties is currently 3.22%. Shown on the right is a history of the county's actual taxable value since 1997. The increase in taxable values does not coincide with the increase in market values because of adjustments to the percentage ratio by the Montana



Legislature and by changes in tax policy implemented through property tax amendments. The adjustments by the Legislature were designed to prevent local taxes from increasing at the same rate as property values. The taxable values (as opposed to market values) more accurately reflect the ability of the county to increase tax revenues.

ECONOMIC FACTORS

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 Spring 2007 issue of the Montana Business Quarterly relating to Flathead County are restated below.

Flathead County has been one of the consistently fast-growing counties in the state. It has a diverse economic base, which includes manufacturing (primary metals, wood products, and high-tech), transportation (railroads), nonresident travel, and the federal government (including the USDA Forest Service and the National Park Service). Kalispell is now a second order trade and service center, and this sector was one of the major contributors to 2001-2004 growth. Flathead County was one of the few areas in Montana to feel major impacts of the last recession, primarily in high-tech manufacturing. The Columbia Falls Aluminum Company remains open and operating, but at lower levels than earlier. After the trade center industries, the largest contributors to growth between 2001 and 2004 were the federal government and nonresident travel. Newly released Census Bureau data show the 2005 Flathead County median home price was \$183,000. The construction and real estate industries remain very strong in Flathead County, and there could be sizable impacts if they slow.

The Bureau projects that the increase in Flathead County's population will double the population increase of the state as a whole through 2010, as shown by the graphic on the following page.

**Table 3
 Population, Montana and Regions, 1990-2010**

	Thousands of Persons				Average Annual Percent Change		
	Actual		Projected		1990-2000	2000-2005	2005-2010
	1990	2000	2005	2010			
Montana	800	902	936	974	1.2%	0.7%	0.8%
West	335	400	416	445	1.8%	0.8%	1.4%
Missoula	79	95	100	106	1.9%	1.0%	1.2%
Flathead	60	75	83	90	2.3%	2.0%	1.6%
Silver Bow	34	35	33	37	0.3%	-1.2%	2.3%
Lewis and Clark	48	56	58	61	1.5%	0.7%	1.0%
Ravalli	25	36	40	43	3.7%	2.1%	1.5%
Rest of West	89	103	102	108	1.5%	-0.2%	1.1%
North-Central	181	183	183	184	0.1%	0.0%	0.1%
Cascade	78	80	80	82	0.3%	0.0%	0.5%
Hill	18	17	16	17	-0.6%	-1.2%	1.2%
Fergus	12	12	12	13	0.0%	0.0%	1.6%
Rest of North-Central	73	74	75	72	0.1%	0.3%	-0.8%
Southeast	284	319	337	345	1.2%	1.1%	0.5%
Yellowstone	114	128	137	145	1.2%	1.4%	1.1%
Gallatin	51	68	78	86	2.9%	2.8%	2.0%
Richland	11	10	9	11	-0.9%	-2.1%	4.1%
Custer	12	12	11	12	0.0%	-1.7%	1.8%
Rest of Southeast	96	101	102	91	0.5%	0.2%	-2.2%

Sources: Bureau of the Census, U.S. Department of Commerce; Bureau of Business and Economic Research, The University of Montana-Missoula.

Closing

We had many goals in mind when we decided to create this new performance budget—the most important of which were improved financial planning and the improvement of county services through Performance Budgeting. It takes most governments several years to develop a true Performance Budget. Thanks to the efforts of our department managers, we created a very good Performance Budget in one year. Department managers did an outstanding job of describing their programs, laying out goals and objectives for their departments, establishing quantifiable performance measures and identifying quantifying workload indicators. The focus of this budget is not the traditional approach of describing of how the county intends to spend taxpayer dollars, but rather the more progressive approach using a Performance Budget which describes what the county departments intend to accomplish and what services will be provided to Flathead County citizens. Furthermore, our focus will be on continual improvement and efficiency in the provision of these public services. There are obvious improvements we can make in this document and we are challenging ourselves to do just that as it continues to develop in future years.

I would like to personally thank all of the department managers who provided the excellent information for this budget document and especially Laurel Raymond who worked long hours to make this new budget document a reality.

Respectfully

Mike Pence, County Administrator

THE BUDGET PROCESS

The National Advisory Commission on State and Local Budgeting (NACSLB) promulgated a set of recommended practices for governments to follow. Flathead County is striving to incorporate these recommended practices into its budget process.

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.

Following are excerpts of the NACSLB's budget practice recommendations.

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.

- Incorporates a long-term perspective
- Establishes linkages to broad goals
- Focuses budgeting decisions on results and outcomes
- Involves and promotes effective communication with stakeholders
- Provides 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.

PERFORMANCE BUDGETING

Flathead County is moving to a Performance Budgeting approach for the development of its annual operating budget. Performance budgets emphasize the accomplishment of program objectives as opposed to a description of what is going to be purchased by the government.

Performance budgeting involves a shift away from a debate by the County Commission of what is going to be purchased toward a debate regarding what is going to be accomplished.

Flathead County is in the early stages of its Performance Budgeting efforts. Each department is in the process of identifying performance objectives, identifying and tracking workload indicators, and establishing quantifiable performance measurers. It is anticipated that it will take 3 – 5 years to fully implement the performance budgeting system.

FINANCIAL TREND ANALYSIS

The budget process begins in the winter with a financial trend analysis for the County's funds.

THE BUDGET PROCESS

Using the latest fiscal, operational, and legislative information, the Finance Director works collaboratively with county 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.

NEEDS ASSESSMENT PHASE

Late Winter – Early Spring

Departments have an opportunity to assess current conditions, programs, and needs. Examination of current departmental programs or positions for possible trade-offs, reduction, or elimination is strongly suggested. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their value and priority to the citizens. At the same time, departments are asked to submit requests for new or expanded programs. These are called modified level budget requests.

From this process, they prepare their preliminary departmental budgets.

BUDGET DEVELOPMENT AND PRIORITIZATION PHASE

The Finance Department compiles and tabulates the budgetary information submitted by the individual departments and begins the preparation of the preliminary budget in cooperation with the County Administrator. The needs of the county departments are weighed against projected funds available and a determination must be made as to which services will be included in the final budget. The operating budget includes proposed expenditures and the means of financing them.

Within the framework of the County's financial capacity, County Commission priorities and departmental needs assessments, budget requests are reviewed and a preliminary County operating budget takes shape. Modified budget

level requests are evaluated for possible funding.

The purpose of the preliminary budget is to enable the community, stakeholders and the County Commission to comment on a balanced budget well before it is adopted.

CAPITAL IMPROVEMENTS PROGRAM (CIP) AND ITS RELATIONSHIP TO THE OPERATING BUDGET

Flathead County prepares a Capital Improvement Plan (CIP) document separate and apart from 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 all anticipated capital projects.

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

ADOPTION/IMPLEMENTATION PHASE

Public hearings are conducted to enable citizens and other interested parties to comment on the proposed budget. Following the public hearings, the County Commission may modify the proposed 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 45 days of receipt of the Certified Taxable Valuations from the State of Montana, Department of Revenue (DOR).

Management control of the budget is maintained by quarterly revenue and expenditure reports, whereby departments are able to compare actual results to the budget throughout the fiscal year. In addition, the Finance Director prepares mid-year and third-quarter budget reviews on a county-wide basis, with presentations to the County Commission at a public meeting. These budget reviews are aimed at examining expenditure patterns, and recommending corrective action to be taken during the year.

AMENDING THE BUDGET

The county's budget may be amended during the course of the year, following public notice, a public hearing, and a majority vote of the County Commission. The Finance Director presents a Resolution to the County Commission at a duly noticed public meeting. The Commission considers the Resolution. 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.

The County Commission exercises budgetary control at the summary object of expenditure level (salaries, operations, and capital). Within those areas departments, can spend as needed for individual line items.

OPERATING BUDGET CALENDAR

January – Finance Director works with county departments to update County’s most recent financial trend analysis.

February – Departments begin working on budgets for next fiscal year.

March – Finance Office creates Salary Projection worksheet for upcoming year and distributes to departments. Departments continue to develop budgets for upcoming year.

April – Departments review year to date and upcoming year budget to Finance Director and Administrative Officer in series of meetings.

May – Elected Officials and Department Heads submit budget requests.

June – County Commission meets on requests and develops proposed budget. Finance Office prepares preliminary budget information for elected officials and department heads. Commission reviews, amends and sets hearing date to approve 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 Commissioners.

August – Certified Tax Valuations received, Mill Levies calculated and Budget revenues updated. Finance Office updates proposed budget for final changes and adjustments approved by County Commission. Public hearing notices set and Final budget Document made available to all interested parties.

September – Final Public Meeting held on budget.

October/December – Ongoing review and monitoring of current year budget. Preparations being made for the subsequent year.

FINANCIAL POLICIES

The overall goal of the county's fiscal policy is to establish and maintain effective management of the county's 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 the major objectives to be accomplished.

Financial policies are guidelines for operational and strategic decision making 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, endorsed by the County Commission through this budget document, establish the framework for Flathead County's overall fiscal planning and management.

These financial policies:

1. Demonstrate to the citizens of Flathead County, the investment community, and the credit rating industry that the county is committed to a strong financial management and fiscal integrity;
2. Set forth guidelines against which current budgetary performance can be measured;
3. Provide precedents for future policy makers and financial managers for financial goals and strategies;
4. Improve the County's fiscal stability by helping County officials plan fiscal strategy with a consistent approach;
5. Encourage the fair presentation and full disclosure of the financial position and results of operations of the county in conformity with Generally Accepted Accounting Principles.

The following financial policies are reviewed by the Finance Department every two years for possible modifications. The County is in compliance with the comprehensive financial policies in this budget.

OPERATING BUDGET POLICIES

Links to Financial Plans

- 1) **Five-Year Plan.** Flathead County's annual budget will be developed in accordance with the policies and priorities set forth in the five year strategic financial plan, 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. This plan will be implemented within the next two years.

Scope.

- 1) **Comprehensive Budget.** A comprehensive annual budget will be prepared for all funds expended by the county. State law (7-6-4005 MCA), states that "Local government officials may not make a disbursement or an expenditure or incur an obligation in excess of the total appropriations for a fund." Inclusion of all funds in the budget enables the commission, the administration, and the public to consider all financial aspects of county government when preparing, modifying, and monitoring the budget, rather than deal with the county's finances on a "piece meal" basis.

The County Commission has appropriation control over all departments, including other elected officials.

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

3) Understandable. The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials. One of the stated purposes of the budget is to present a picture of the county government operations and intentions for the year to the citizens of Flathead County. Presenting a budget document that is understandable to the citizens furthers the goal of effectively communicating local government finance issues to both elected officials and the public.

4) Budgetary Emphasis. Budgetary emphasis will focus on providing those basic government services which provide the maximum level of services, to the most citizens, in the most cost effective manner, with due consideration being given to all costs--economic, fiscal, and social. Adherence to this basic philosophy provides the citizens of Flathead County assurance that its government and elected officials are responsive to the basic needs of the citizens and that its government is operated in an economical and efficient manner.

Budgeting Control System.

1) Budgetary Control. The County will exercise budgetary control (maximum spending authority) through County 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 will be prepared quarterly. Quarterly reports comparing actual revenues and expenditures to budget amounts provide the mechanism for the Commission and the 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 must fully cover operating 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 total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan 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.

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 will help to insure the county's revenue estimates are met, all taxpayers are treated fairly and consistently, and delinquencies are kept to a minimum.

3) Grant Opportunities. The county will aggressively pursue opportunities for Federal or State grant funding. An aggressive policy of pursuing opportunities for 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 the "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 will estimate revenues in a realistic and conservative manner. Aggressive revenue estimates significantly increase the chances of budgetary shortfalls occurring during the year--resulting in either deficit spending or required spending reductions. Realistic and conservative revenue estimates, on the other hand, will serve to minimize the adverse impact of revenue shortfalls and will also reduce the need for mid-year spending reductions.

8) One-Time Revenues. The county will give highest 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 may result in incurring annual expenditure obligations which may be unfunded in future years. Using one-time revenues to fund capital assets or other non-recurring expenditures better enables future administrations and commissions to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated.

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 times costly to administer. Prior to establishing user fees, the costs to establish and administer the fees will be 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 which assist in determining what services to offer, their quantity, and their quality. User charges are also more equitable, since only those who use the service must pay--thereby eliminating the subsidy provided by nonusers to users, which is inherent in general tax financing.

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 user fees are appropriate for services that are of special benefit to identified individuals or groups.

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.

FINANCIAL POLICIES

- 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 government's equipment and infrastructure in good operating condition.

RESERVE POLICIES

Unreserved Fund Balance.

- 1) General Fund.** An undesignated general fund reserve will be maintained by the county. The undesignated reserve will be used for: cash flow purposes, equipment acquisition and replacement, and to enable the county to meet unexpected expenditure demands or revenue shortfalls.
- 2) Enterprise Funds.** Enterprise Fund Reserves will be maintained to meet three objectives: (1) ensure adequate funding for operations; (2) to ensure infrastructure repair and replacement; and, (3) to provide working capital to provide level rate change for customers.
- 3) 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.
- 4) Required Reserves.** Reserves will be established for funds which are not available for

expenditure or are legally segregated for a specific use, in accordance with Governmental Accounting and Financial Reporting Standards (GAFR). The County's policy is to 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). This policy is consistent with GASB requirements.

Utilizing Unreserved Fund Balances.

1) Spending Reserves. On-going expenditures will be limited to levels which can be supported by current revenues. Utilization of reserves to fund on-going expenditures will produce a balanced budget, however, this practice will eventually cause severe financial problems. Once reserve levels are depleted, the county would face elimination of on-going costs in order to balance the budget. Therefore, the funding of on-going expenditures will be limited to current revenues.

CAPITAL IMPROVEMENT POLICIES

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 of \$15,000 or more and equipment of \$10,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays 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.

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 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 service 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. Refinancings 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, refinancings 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. Refinancings that produce 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. Refinancings 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 Flathead 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 to 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. Flathead 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.

FUND ACCOUNTING

Flathead County maintains accounts in accordance to the principle of fund accounting to ensure that limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into funds or 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 are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Account groups are reporting mechanisms used to compile certain assets and liabilities of the governmental funds that are not directly recorded in those 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 establishing a fund is to separately account for a restricted-use 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 exists.

An **ACCOUNT** is an organizational or budgetary breakdown which is 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 conform to generally accepted accounting principles. The 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). Examples include: Public Safety Fund, Bridge Fund, District Court, and County Health.

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.) Examples include: Capital Improvement Plan Funds, Library Depreciation Reserve, Micro-computer Replacement Fund, and 9-1-1 Emergency System.

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

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.

FINANCIAL STRUCTURE

The following proprietary funds are used by the county.

Enterprise Funds — account for operations that are financed and operated in a manner similar to private business enterprises, 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. Funds include: Solid Waste, Refuse Closure & Post-Closure, and Lined Cell Trust.

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: Group Insurance.

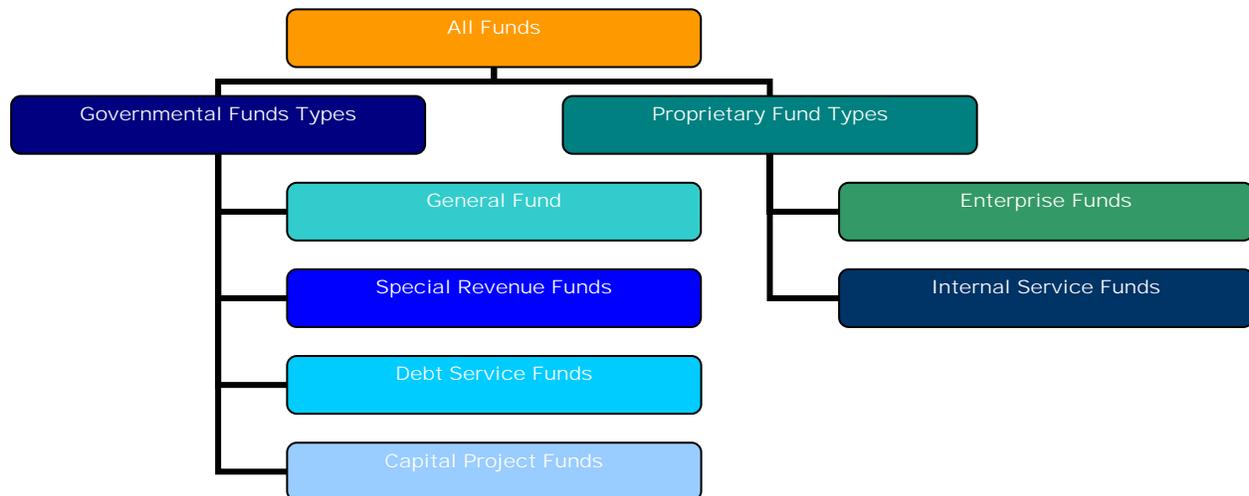
FIDUCIARY FUND TYPES

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, water districts and school districts.

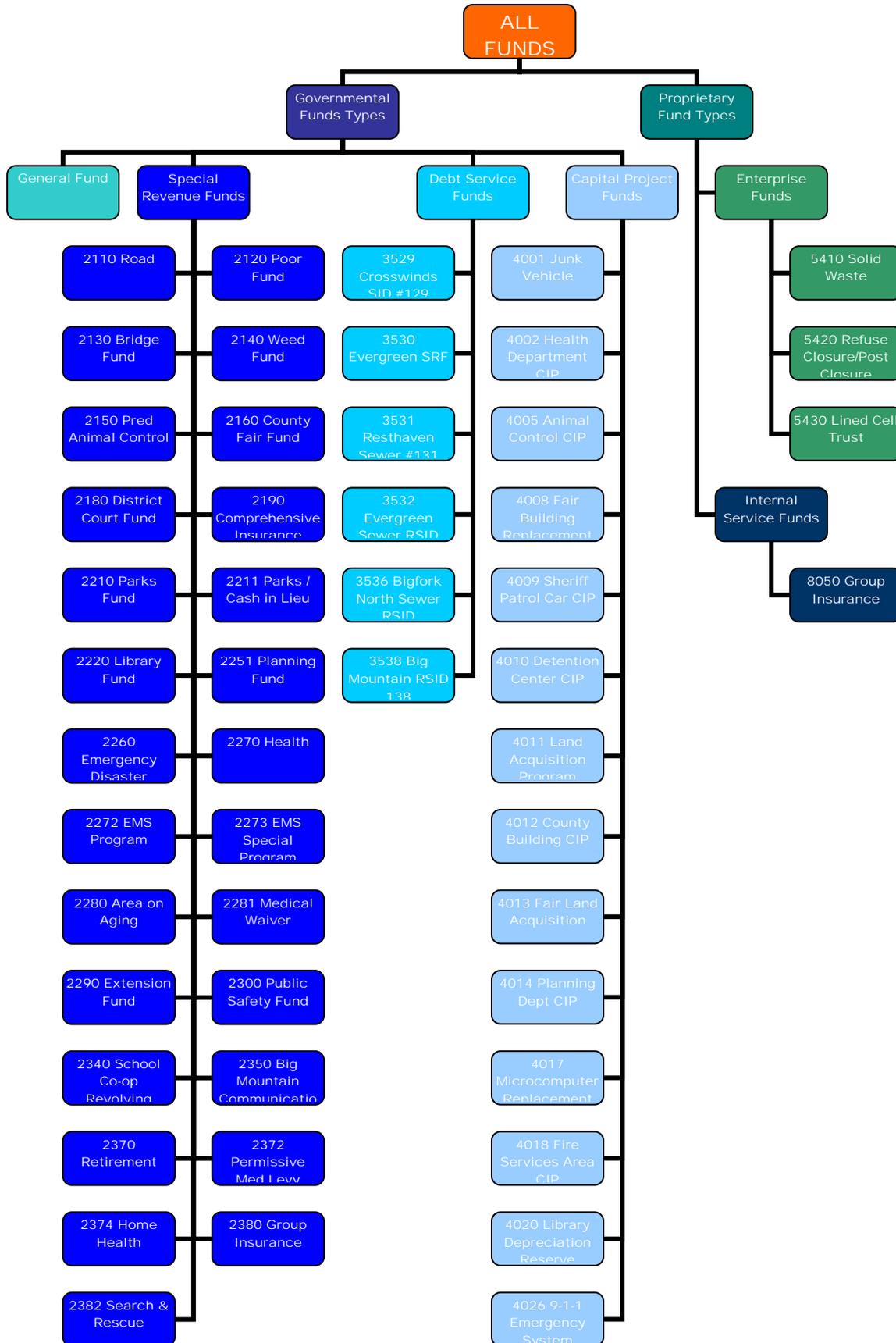
CONSISTENCY WITH AUDITED FINANCIAL STATEMENTS

Flathead County's budgeted funds are consistent with the County's audited financial statements.

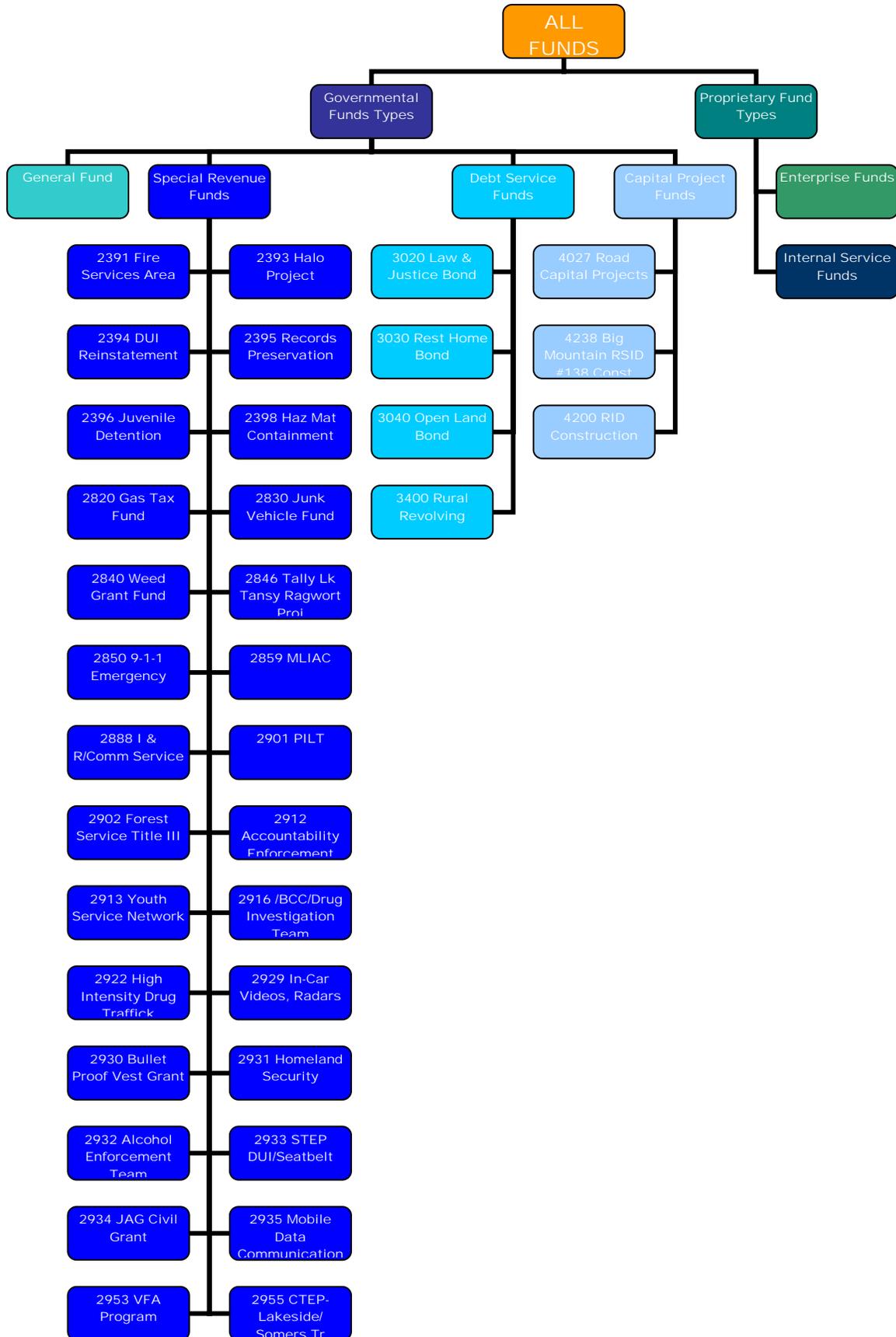
Shown below is a graphic summary of the County's fund Structure. The following three pages provide a detailed organizational graphic presentation of each of the County's funds.



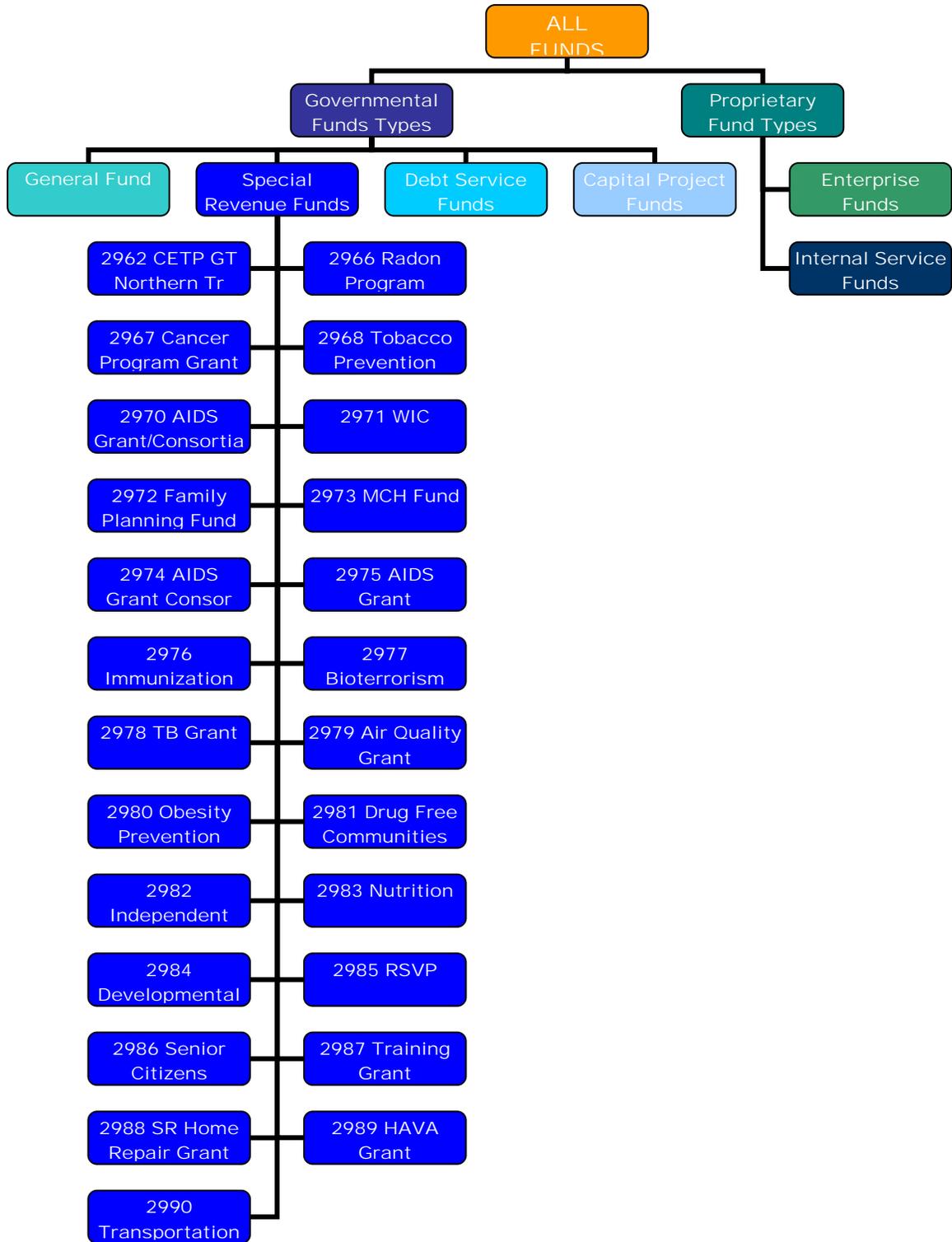
FINANCIAL STRUCTURE



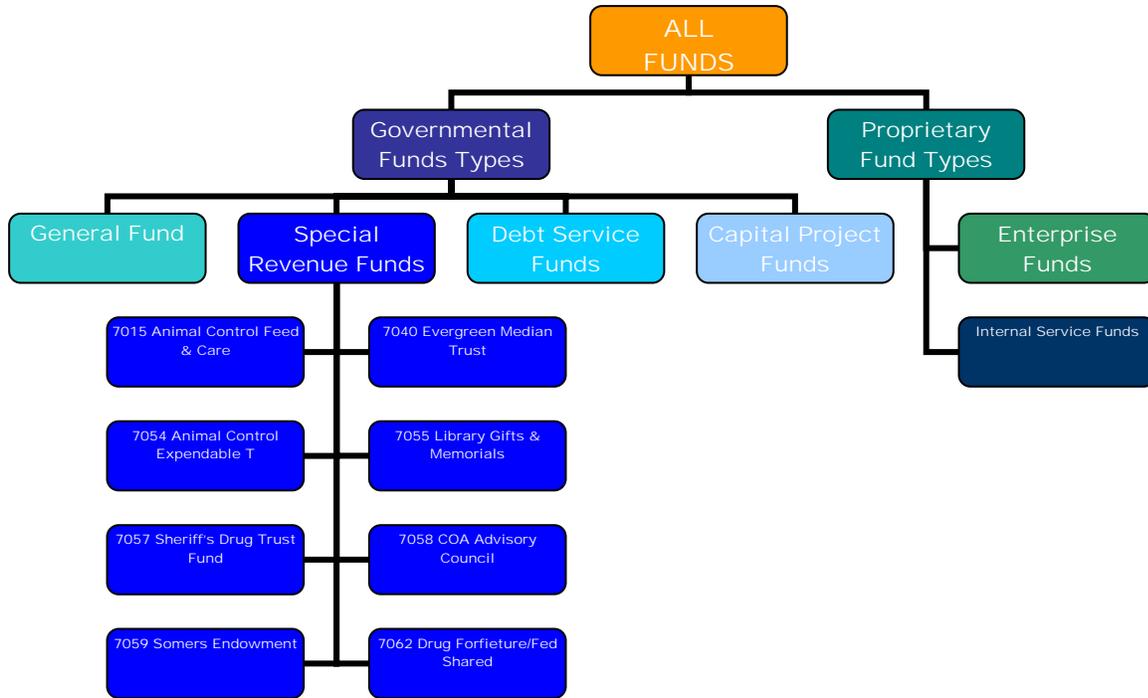
FINANCIAL STRUCTURE



FINANCIAL STRUCTURE



FINANCIAL STRUCTURE



ORGANIZATIONAL UNITS

FUNCTIONS, DEPARTMENTS, PROGRAMS/ACTIVITIES

PURPOSE

The organizational units set forth in this section of the Budget represent the County's system of delivery of services 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.

ORGANIZATION

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

- Function
- Department
- Program/Activity

FUNCTION

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

- General Government
- Public Safety
- Public Works
- Public Health
- Social and economic services
- Culture and recreation
- Business-type

DEPARTMENTS

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

PROGRAM/ACTIVITY

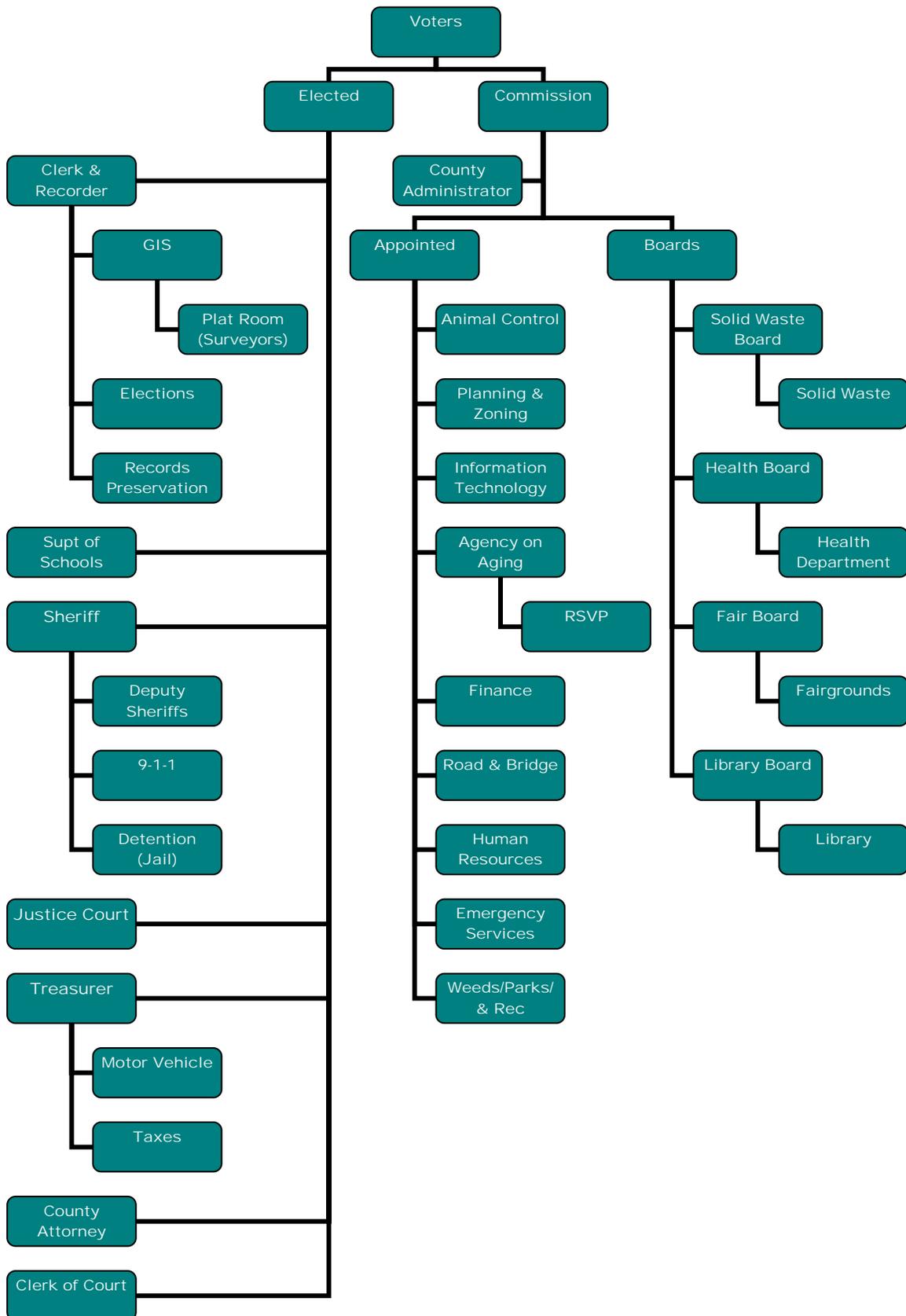
Programs/Activities of a Department are the specific services and task performed in the pursuit of its objectives and goals.

PROGRAM/ACTIVITY BUDGET DESCRIPTORS

A separate section is included in this budget for each program/division. The following information is included for each program/activity:

- Program Description
- Goals & Objectives
- Department Budget
- Department Personnel
- Performance Measures
- Workload Indicators

ORGANIZATION CHART



OVERVIEW OF BUDGETED RESOURCES

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2007 through June 30, 2008 (FY 08)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning							
Fund/Working Capital Balance	\$ 2,387,989	\$ 14,868,910	\$ 578,672	\$ 4,526,553	\$ 15,281,507	\$ 1,374,055	\$ 39,017,686
Total Estimated Revenues	8,605,988	38,362,821	724,511	1,495,137	7,991,936	3,893,973	61,074,366
Budgeted Expenditures	8,410,532	40,867,593	717,134	1,110,000	6,157,563	2,682,411	59,945,233
Projected Ending							
Fund/Working Capital Balance	\$ 2,583,445	\$ 12,364,138	\$ 586,049	\$ 4,911,690	\$ 17,115,880	\$ 2,585,617	\$ 40,146,819

OVERVIEW OF BUDGETED RESOURCES

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2007 through June 30, 2008 (FY 08)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning							
Fund/Working Capital Balance	\$ 2,387,989	\$ 14,868,910	\$ 578,672	\$ 4,526,553	\$ 15,281,507	\$ 1,374,055	\$ 39,017,686
<u>Estimated Revenues</u>							
Taxes & Assessments	4,666,511	21,191,208	714,011	-	-	-	26,571,730
Licenses & Permits	110,690	200,000	-	-	-	-	310,690
Intergovernmental	1,046,467	8,769,191	-	-	-	-	9,815,658
Charges for Services	1,349,787	5,496,875	-	-	5,940,609	3,827,923	16,615,194
Fines & Forfeitures	511,905	308,420	-	-	-	-	820,325
Miscellaneous	63,078	541,773	-	10,000	115,000	-	729,851
Investment Earnings	800,050	31,440	10,500	101,550	300,000	66,050	1,309,590
Transfers	57,500	1,823,914	-	1,383,587	1,636,327	-	4,901,328
Total Estimated Revenues	8,605,988	38,362,821	724,511	1,495,137	7,991,936	3,893,973	61,074,366
<u>Budgeted Expenditures</u>							
General Government	7,989,027	6,763,556	-	226,000	-	-	14,978,583
Public Safety	219,001	11,432,697	-	550,000	-	-	12,201,698
Public Works	-	9,481,472	-	30,000	6,157,563	-	15,669,035
Public Health	193,204	5,822,952	-	54,000	-	-	6,070,156
Social and Economic Services	-	4,021,484	-	-	-	-	4,021,484
Culture and Recreation	-	3,345,432	-	200,000	-	-	3,545,432
Debt Service	-	-	717,134	50,000	-	-	767,134
Internal Service	9,300	-	-	-	-	2,682,411	2,691,711
Miscellaneous	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Budgeted Expenditures	8,410,532	40,867,593	717,134	1,110,000	6,157,563	2,682,411	59,945,233
Projected Change in							
Fund/Working Capital	195,456	(2,504,772)	7,377	385,137	1,834,373	1,211,562	1,129,133
Projected Ending							
Fund/Working Capital Balance	\$ 2,583,445	\$ 12,364,138	\$ 586,049	\$ 4,911,690	\$ 17,115,880	\$ 2,585,617	\$ 40,146,819

OVERVIEW OF BUDGETED RESOURCES

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2006 through June 30, 2007 (FY 07)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Actual Beginning							
Fund/Working Capital Balance	\$ 1,996,186	\$ 13,723,176	\$ 619,854	\$ 3,147,663	\$ 15,296,866	\$ 890,448	\$ 35,674,193
<u>Estimated Revenues</u>							
Taxes & Assessments	3,266,011	19,397,478	709,450				23,372,939
Licenses & Permits	118,715	198,554					317,269
Intergovernmental	1,066,114	8,843,078					9,909,192
Charges for Services	1,466,298	4,416,841			5,652,478	3,903,136	15,438,753
Fines & Forfeitures	428,600	448,311					876,911
Miscellaneous	105,962	658,171		544,454	127,950	15,416	1,451,953
Investment Earnings	1,062,671	39,672	13,779	138,376	343,090	34,000	1,631,588
Transfers	65,897	1,646,810		1,445,829	2,997,218		6,155,754
Total Estimated Revenues	7,580,268	35,648,915	723,229	2,128,659	9,120,736	3,952,552	59,154,359
<u>Budgeted Expenditures</u>							
General Government	6,436,659	6,649,634		73,871			13,160,164
Public Safety	218,882	9,471,040		262,699			9,952,621
Public Works	-	7,828,515		164,836	9,136,095		17,129,446
Public Health	475,349	5,090,580		93,675			5,659,604
Social and Economic Services	48,110	2,524,020		-			2,572,130
Culture and Recreation		2,854,660		104,688			2,959,348
Debt Service		84,732	764,411	50,000			899,143
Internal Service	9,465					3,468,945	3,478,410
Total Budgeted Expenditures	7,188,465	34,503,181	764,411	749,769	9,136,095	3,468,945	55,810,866
Projected Change in							
Fund Balance/Cash	391,803	1,145,734	(41,182)	1,378,890	(15,359)	483,607	3,343,493
Projected Ending							
Fund/Working Capital Balance	\$ 2,387,989	\$ 14,868,910	\$ 578,672	\$ 4,526,553	\$ 15,281,507	\$ 1,374,055	\$ 39,017,686

OVERVIEW OF BUDGETED RESOURCES

SUMMARY OF MAJOR REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES July 1, 2005 through June 30, 2006 (FY 06)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
<u>Revenues</u>							
Taxes & Assessments	3,105,898	17,726,994	763,966				21,596,858
Licenses & Permits	106,077	247,130					353,207
Intergovernmental	1,027,653	9,099,591					10,127,244
Charges for Services	1,451,001	4,333,289			5,617,104	3,398,988	14,800,382
Fines & Forfeitures	322,133	23,599					345,732
Miscellaneous	130,166	749,924		1,984	86,492	48,384	1,016,950
Investment Earnings	663,581	34,096	13,396	110,487	247,438	37,156	1,106,154
Total Revenues	6,806,509	32,214,623	777,362	112,471	5,951,034	3,484,528	49,346,527
<u>Expenditures</u>							
General Government	5,498,067	3,574,127		47,073			9,119,267
Public Safety	133,262	8,528,124		7,344			8,668,730
Public Works	-	6,431,956	645,353	292,611	3,968,752		11,338,672
Public Health	427,604	4,379,314		4,929			4,811,847
Social and Economic Services	49,500	1,934,849		-			1,984,349
Culture and Recreation		2,693,600		78,789			2,772,389
Capital Outlay	194,093	2,103,840		447,981			2,745,914
Internal Service						3,222,937	3,222,937
Total Expenditures	6,302,526	29,645,810	645,353	878,727	3,968,752	3,222,937	44,664,105
<u>Other Financing Sources (Uses)</u>							
Transfers In	52,712	1,320,419		415,262	2,681,023		4,469,416
Transfers Out	(70,793)	(1,713,600)			(2,685,023)		(4,469,416)
Proceeds from LT Debt							-
Sale of Fixed Assets	17,000	1,200					18,200
Property Taxes							-
Investment & Royalty Earnings					\$ -	\$ -	-
Debt Service Interest	\$ -	\$ (44,864)	\$ (223,804)				(268,668)
Total Other Financing Sources (Uses)	(1,081)	(436,845)	(223,804)	415,262	(4,000)	-	(250,468)

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN FUND AND WORKING CAPITAL BALANCES DETAIL OF ALL FUNDS Fiscal Year 2007-2008

Fund #	Fund Name	Projected Beginning Balances 7-1-07	FY - 08		Projected Ending Balances 6-30-08
			Estimated Revenues	Budgeted Expenditures	
1000	General Fund	\$ 2,387,989	\$ 8,605,988	\$ 8,410,532	\$ 2,583,445
<u>SPECIAL REVENUE FUNDS</u>					
2110	Road Fund	2,019,389	5,551,092	6,160,893	1,409,588
2120	Poor Fund	(3,220)	390,182	311,083	75,879
2130	Bridge Fund	499,856	923,655	1,128,364	295,147
2140	Weed Fund	328,990	527,448	635,845	220,593
2150	Predatory Animal Control	535	275	500	310
2160	County Fair Fund	239,213	874,833	959,816	154,230
2180	District Court Fund	223,193	588,456	639,929	171,720
2190	Comprehensive Insurance	325,019	380,213	563,526	141,706
2210	Parks Fund	220,646	447,516	529,876	138,286
2211	Parks/Cash in Lieu	254,091	-	-	254,091
2220	Library Fund	324,495	1,342,399	1,388,362	278,532
2251	Planning Fund	156,881	589,663	718,810	27,734
2260	Emergency/Disaster Fund	256,320	14,413	269,950	783
2270	Health Fund	645,463	2,100,526	2,129,576	616,413
2272	EMS Program Fund	62,292	132,628	152,506	42,414
2273	EMS Special Program Fund	119,681	288,957	383,740	24,898
2280	Area On Aging	48,801	238,437	224,280	62,958
2281	Medicaid Waiver	-	21,000	21,000	-
2290	Extension Fund	37,994	113,113	120,477	30,630
2300	Sheriff	1,572,337	7,122,306	7,082,049	1,612,594
2340	School Co-op Revolving Fund	31,241	48,200	50,650	28,791
2350	Big Mountain Communications Site	660	6,900	6,900	660
2370	Retirement	923,530	2,207,832	2,466,837	664,525
2372	Permissive Medical Levy	-	962,042	962,042	-
2374	Home Health	322,902	1,109,152	1,117,926	314,128
2380	Group Insurance	946,912	2,450,126	2,514,260	882,778
2382	Search & Rescue Fund	48,183	199,506	204,833	42,856
2391	FC Fire Service Area	119,597	133,120	27,000	225,717
2393	Halo Project	17,326	1,000	18,000	326
2394	DUI Reinstatement	88,935	20,000	6,680	102,255
2395	Records Preservation	310,115	235,000	196,177	348,938
2396	Juvenile Detention	230,075	533,348	613,116	150,307
2398	HazMat Containment (LEPC)	18,443	20,000	20,000	18,443
2820	Gax Tax Fund	239,097	460,000	500,000	199,097
2830	Junk Vehicle Fund	10,558	137,080	137,080	10,558
2840	Weed Grant Fund	-	6,200	6,200	-
2846	Tally Lk Tansy Ragwort Project	-	-	-	-
2850	911 Emergency	124,705	498,960	499,033	124,632
2859	MLIAC	43,187	30,000	46,327	26,860
2888	I & R/Comm Service	15,701	138,848	146,302	8,247
2901	PILT Fund	1,447,244	1,354,704	1,553,030	1,248,918
2902	Forest Service Title III Projects	128,805	-	65,647	63,158

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN FUND AND WORKING CAPITAL BALANCES DETAIL OF ALL FUNDS Fiscal Year 2007-2008

Fund #	Fund Name	Projected Beginning Balances 7-1-07	FY - 08		Projected Ending Balances 6-30-08
			Estimated Revenues	Budgeted Expenditures	
2912	Accountability Enforcement Grant	5,036	34,000	11,000	28,036
2913	Youth Service Network	5,049	-	-	5,049
2916	BCC/Drug Investigation Team	-	545,935	540,048	5,887
2922	High Intensity Drug Trafficking Area	250,037	209,454	213,415	246,076
2927	War Supplemental Grant	(0)	-	-	(0)
2930	Bullet Proof Vest Grant	25,101	9,600	9,600	25,101
2931	HOMELAND SECURITY	-	-	-	-
2932	Alcohol Enforcement Team	310	67,000	67,000	310
2933	STEP DUI/SEATBELT	(4,498)	21,925	15,885	1,542
2934	JAG Civil Grant	-	13,500	13,500	-
2935	Mobile Data Communications	-	-	-	-
2951	WMD Equipment	0	-	-	0
2953	VFA Program	5,328	22,000	22,000	5,328
2954	LEPC/USDOT	0	-	-	0
2955	CTEP-Lakeside/Somers Trail	(14,266)	-	-	(14,266)
2962	CTEP-GT Northern TR STPE	-	-	-	-
2964	Community Youth	8,799	30,000	30,000	8,799
2965	Abstinence Education	-	-	-	-
2966	Radon Program	(28)	1,978	1,978	(28)
2967	Cancer Program Grant #93.283	177,937	105,883	131,869	151,951
2968	Tobacco Prevention Program	62,866	80,000	80,000	62,866
2970	AIDS Grant/Consortia II	(353)	10,000	10,001	(354)
2971	WIC	2,843	265,101	265,352	2,592
2972	Family Planning Fund	433,705	588,241	600,629	421,317
2973	MCH Fund	50,844	165,374	185,877	30,341
2974	AIDS Grant/Consortia III	603	9,000	9,000	603
2975	AIDS Grant	56,660	57,983	58,036	56,607
2976	Immunization Grant	300	23,120	23,142	278
2977	Bioterrorism Grant	151,968	99,832	141,479	110,321
2978	TB Grant	667	7,006	7,006	667
2979	Air Quality Grant	17,221	56,611	56,659	17,173
2980	Obesity Prevention	14,440	25,000	25,000	14,440
2981	Drug Free Communities	89	-	-	89
2982	Independent Living	36,556	70,628	87,227	19,957
2983	Nutrition	188,921	344,395	357,932	175,384
2984	Developmentally Disabled	0	-	-	0
2985	R S V P	3,382	111,063	110,679	3,766
2986	Senior Citizens	130	18,962	18,962	130
2987	Training Grant	1,600	3,706	3,706	1,600
2988	SR Home Repair Grant	66,658	71,630	87,365	50,923
2989	HAVA Grant	1,655	-	-	1,655
2990	Transportation (Eagle Transit)	374,448	2,712,780	2,736,347	350,881
7015	Animal Control Feed/Care Expendable Trust	133,648	4,000	52,000	85,648
7040	Evergreen Median Trust	39,356	2,000	7,200	34,156
7054	Animal Control Expendable Trust	27,283	1,200	17,000	11,483
7055	Library Gifts and Memorials	43,424	21,500	30,850	34,074

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN FUND AND WORKING CAPITAL BALANCES DETAIL OF ALL FUNDS Fiscal Year 2007-2008

Fund #	Fund Name	Projected Beginning Balances 7-1-07	FY - 08		Projected Ending Balances 6-30-08
			Estimated Revenues	Budgeted Expenditures	
7057	Sheriff's Drug Trust Fund	113,335	274,420	107,600	280,155
7058	COA/Advisory Council Special Projects	8,892	400	-	9,292
7059	Somers Endowment	1,037	40	1,000	77
7062	Drug Forfeiture/Fed Shared	178,733	4,000	90,000	92,733
2200	Mosquito District	-	74,424	62,627	11,797
Total Special Revenue Funds		14,868,910	38,362,821	40,867,593	12,364,138
DEBT SERVICE FUNDS:					
3529	Crosswinds SWR SID # 129	26,086	-	-	26,086
3530	Evergreen SRF	220,585	226,470	249,040	198,015
3531	Resthaven Sewer # 131	26,782	25,940	36,500	16,222
3532	Evergreen Sewer RSID 132/DNRC	234,511	315,250	326,482	223,279
3536	Bigfork North Sewer RSID 136	28,037	27,488	43,780	11,745
3538	Big Mountain RSID 138	42,672	41,044	47,014	36,702
3539-3542	New RSID	-	88,319	14,318	14,318
Total Debt Service Funds		578,672	724,511	717,134	586,049
CAPITAL PROJECT FUNDS:					
4001	Capital Improvement-Junk Vehicle	54,261	29,026	30,000	53,287
4002	Health Dept. CIP	722,408	326,600	54,000	995,008
4005	Animal Control Truck CIP	9,080	19,000	-	28,080
4008	FC Fair Building Replacement CIP	288,771	-	200,000	88,771
4009	Sheriff Patrol Car CIP	12,681	95,500	-	108,181
4010	FC Detention Center CIP	198,601	1,200	-	199,801
4011	FC Land Acquisition Program	86,691	3,000	-	89,691
4012	County Building CIP	1,617,860	640,000	-	2,257,860
4013	Fair Land Acquisition	24,944	50,000	50,000	24,944
4014	Planning Dept CIP	46,427	140,000	183,000	3,427
4017	Micro Computer Replacement CIP	45,596	85,650	43,000	88,246
4018	FC Fire Service Area CIP	38,774	250	-	39,024
4020	Library Depreciation Reserve Fund	267,264	27,000	-	294,264
4026	911 Emergency System	520,096	77,911	550,000	48,007
4027	Road Capital Projects	192,500	-	-	192,500
4030	Flathead County CIP	-	-	-	-
4238	Big Mtn - RSID #138 Construction	156	-	-	156
4239-4241	New RSID	400,443	-	-	400,443
Total Capital Project Funds		4,526,553	1,495,137	1,110,000	4,911,690
ENTERPRISE FUNDS:					
5410	Solid waste	7,357,608	6,240,609	6,047,563	7,550,654
5420	Refuse/Closure/ Post Closure Trust	4,563,922	725,000	-	5,288,922
5430	Lined Cell Trust	3,359,977	1,026,327	110,000	4,276,304
			-	-	-

OVERVIEW OF BUDGETED RESOURCES

PROJECTED CHANGES IN FUND AND WORKING CAPITAL BALANCES DETAIL OF ALL FUNDS Fiscal Year 2007-2008

Fund #	Fund Name	Projected Beginning Balances 7-1-07	FY - 08		Projected Ending Balances 6-30-08
			Estimated Revenues	Budgeted Expenditures	
Total Enterprise Funds		15,281,507	7,991,936	6,157,563	17,115,880
<u>INTERNAL SERVICE FUNDS</u>					
8050	Group Insurance Trust	1,374,055	3,893,973	2,682,411	2,585,617
Total Internal Service Funds		1,374,055	3,893,973	2,682,411	2,585,617
Total All Funds		\$ 39,017,686	\$ 61,074,366	\$ 59,945,233	\$ 40,146,819

Overview

Funding for services provided to Flathead County residents come from a variety of 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. Flathead County is heavily reliant upon property tax levy for its general fund, public safety fund (Sheriff), health fund, and road & bridge funds, 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 the county. An example is the County's enterprise fund, in which revenues are generated through direct fees for service.

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: This revenue is derived from the levy of taxes on real property and personal tangible property. Examples of taxes are real property taxes, personal property taxes, and motor vehicle taxes.

Licenses and Permits: Revenues derived from the issuance of local licenses and permits. Licenses & permits include video gaming fees, business licenses, and liquor licenses.

Intergovernmental Revenue: Revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. State entitlement, grants, and PILT are examples of Intergovernmental Revenue.

Charges for Services: All revenues stemming from charges for current services—primarily revenues of Enterprise Funds. Examples of charges for services are refuse disposal and refuse collection fees.

Fines and Forfeitures: Revenues received from 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, wedding fees, victim witness fines and forfeited bonds.

Miscellaneous Revenue: Revenue from sources not otherwise provided in other categories. Rents are examples of miscellaneous revenues.

Investment Earnings: Revenue derived from the investment of available cash balances. Interest income is allocated proportionately, based on each fund's respective cash balances.

Interfund Transfers: Transfers between individual funds of a governmental unit that are not repayable and are not considered charges for goods or services. An example is money transferred from a Governmental Fund to a Capital Project Funds to support the County's Capital Improvement Plan.

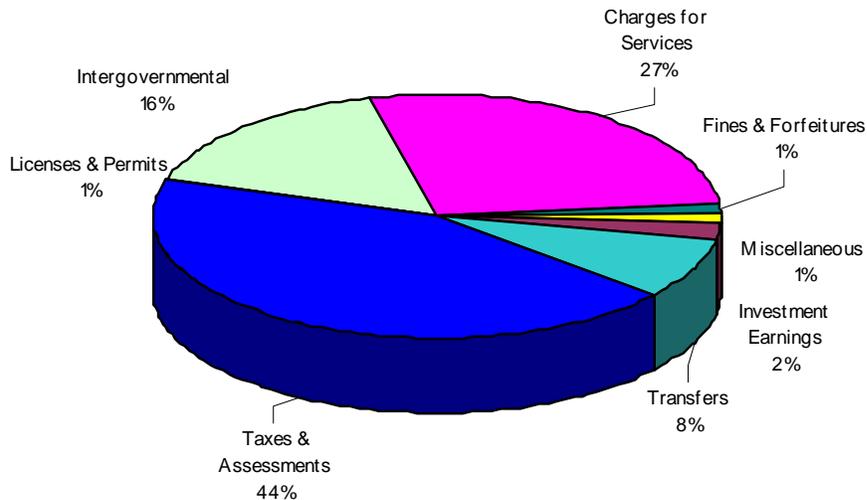
Shown on the following page are two pie charts which give a graphic overview of total county revenues—one by type described above and the other by major fund group.

MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

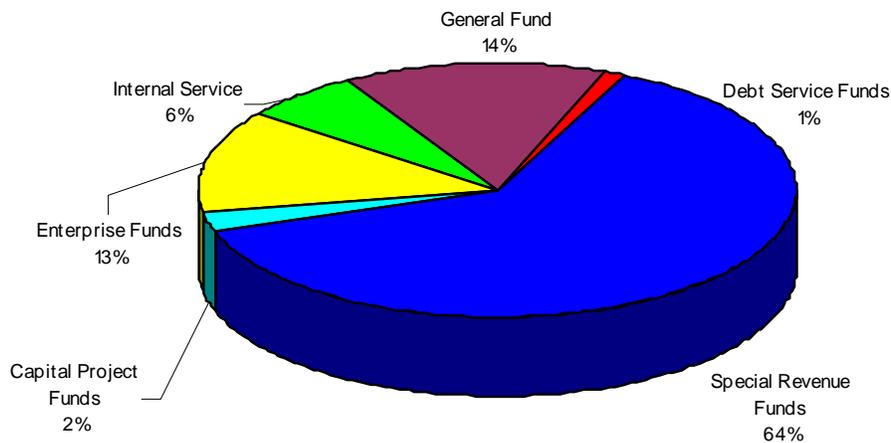
Estimated Revenues by Type – All Funds – Fiscal year 2007- 08

As depicted by the graph of revenues by type below, taxes and assessments and charges for services make up the two largest categories of county revenues for FY 08 (71%). Intergovernmental revenues make up the next largest category (16%). Finally, transfers account for 8% of the total. These four revenue categories make up 95% of county revenues.



Estimated Revenues by Fund – All Funds – Fiscal year 2007- 08

Revenues by fund also help give the reader an understanding of the source of Flathead County revenues. As shown by the graph below, the general fund (14%), Enterprise (13%), Special Revenue Funds (64%), and Internal Services (6%), make up 97% of the county's revenues.



Revenue Forecasts Assumptions & Methodology

Forecasting as used in the budget refers to estimating the future changes in revenues. It provides an estimate of how much revenue will be available and the resources required to meet 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/or 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 the 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, we seek to match revenue sources with the economic and/ or demographic variables that most directly affect year-to-year changes in those revenues.

Methods to project the revenues suggested 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, have revealed consistent patterns in the 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 affect 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 Flathead 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 of the key analytical tools, to assist in the development of revenue estimates, is the five-year financial forecast. This forecast considered key revenue and expenditure projection factors such as population, increases in the consumer price index (CPI) and other growth factors. The trending of these key factors and their affect on revenues and expenditures for the past ten years provided a historical

MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

basis for the five year financial forecast. The forecast is updated annually during the mid-year budget review process.

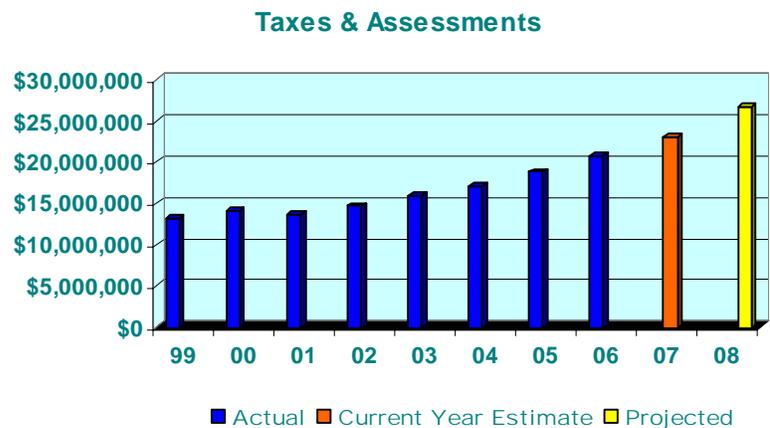
Overall, the County's practice is to budget revenues conservatively and to use as much information as possible in order to enhance the accuracy of revenue estimates. By identifying and utilizing as many revenue-related variables as possible in forecasting, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables. Our approach to forecasting, in general, is to apply a conservative philosophy that will produce 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 reexamined based on actual results as well as for emerging trends at the mid-point of the year.

Individual revenue categories, their trends, and estimates follow.

Key Revenue Estimates & Trends

This section provides a 10-year trend analysis of each of the eight revenue categories described previously. The 10-year trend analysis includes 8 years of actual revenue history, the current year budgeted revenues, and next year's projected revenues—together making up the 10-year analysis. Following this presentation of the 8 major revenue categories is a similar graphic presentation of selected individual revenue sources.

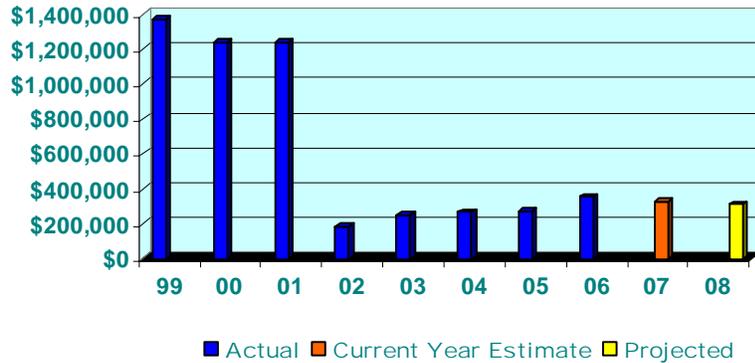
Shown by the graph on the right, are the county's Tax & Assessment revenues. This revenue is derived from the levy of taxes on real property and personal tangible property. Examples of taxes are real property taxes, personal property taxes, and motor vehicle taxes. The taxes have increased each year as the number of mills allowed increases but it is primarily a result of the increasing property values.



MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

Licenses & Permits

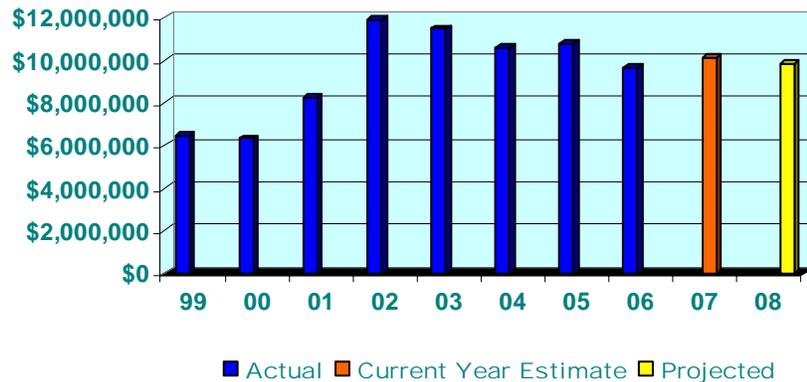


Shown by the graph on the left are the county's License & Permit revenues. Licenses & permits include video gaming fees, business licenses, and liquor licenses. Beginning in 2002 the motor vehicle license revenue no longer stayed in the County, rather it was remitted to the State and is returned in the form of Entitlement Share revenue. This accounts for the million dollar decrease.

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Intergovernmental Revenue

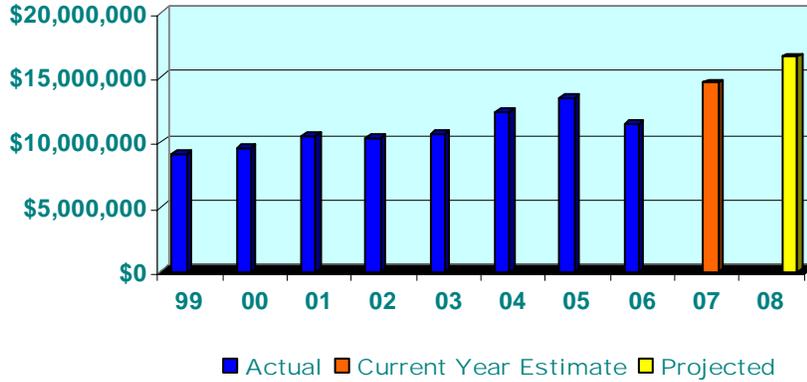
Shown by the graph on the right are the county's Intergovernmental Revenues. Intergovernmental revenues include entitlement money received from the state, Payment in Lieu of Tax revenue from the Federal government. Grants comprise the largest share of this revenue. Homeland security grants which were only three and four years grants account for the increase in 2002, and then the gradual decline until 2006. The County's grants have now leveled off.



MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

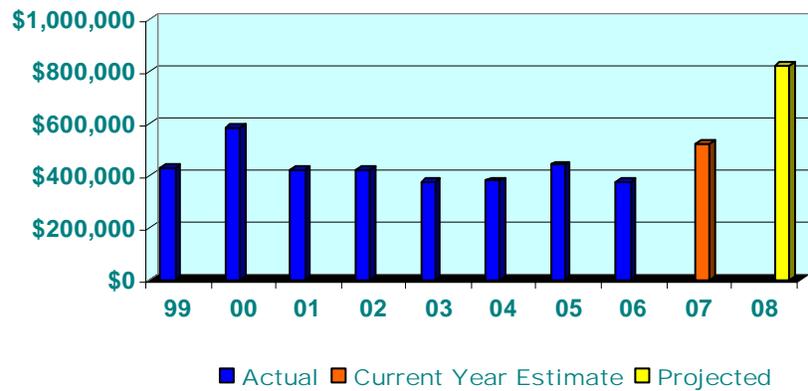
Charges for Services



Shown by the graph on the left are the county's Charges for Service Revenues. Charges for Service revenues include Clerk and Recorder Fees, Treasurer's Collections, and Solid Waste fees to name a few. The increase from 2004 to 2006 was due largely to the number of refinanced homes which increased the Clerk and Recorder fees. For 2008 the Solid Waste department increased its garbage collection rates.

Shown by the graph on the right are the county's Fine & Forfeiture revenues. Fine & forfeiture revenues include ... Justice Court fines and Civil fines. Justice Court now has two full time judges and a new computer software system which enables them to assess and collect more fines accounting for \$175,000 of the \$200,000 increase in 2008.

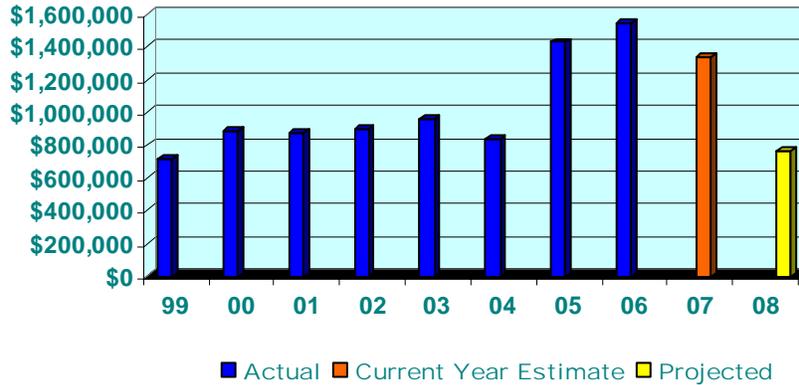
Fines & Forfeitures



MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

Miscellaneous Revenues

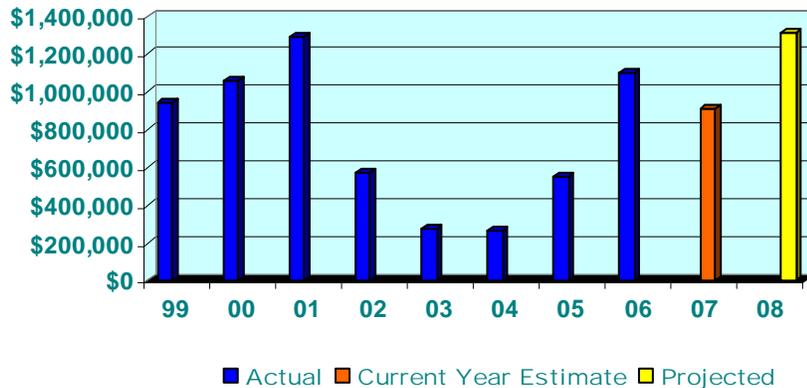


Shown by the graph on the left are the county's Miscellaneous Revenues. Miscellaneous revenues include donations, SID assessments and revenues which are typically received once or a limited number of years. In 2005 donations totaling \$147,394 were received for the construction of bike paths. In 2006, donations of \$161,430 were received for bike path construction, in addition to an

\$85,968 donation to the Nutrition Fund and \$27,000 to Animal Control for care and feeding of animals.

Investment Earnings

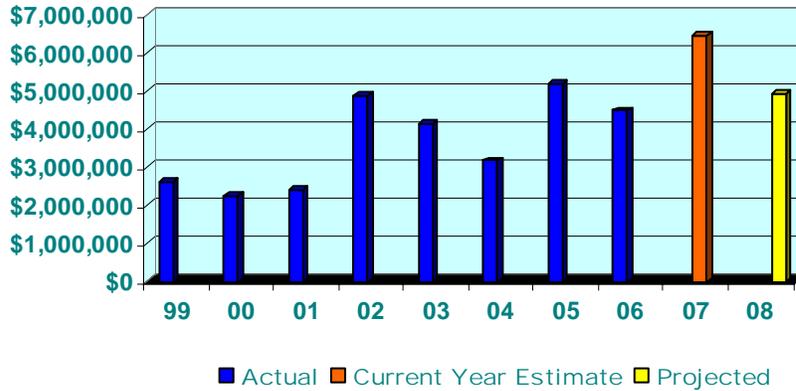
Shown by the graph on the right are the county's Investment Earnings Revenues. Investment earnings revenues decreased significantly in 2002, 2003, and 2004 as the interest rate on investments decreased nationwide. A combination of higher cash balances, increasing interest rates and a new investment strategy reflect the jump from \$200,000 plus in 2004 to \$1,400,000 in 2005. The biggest factor was switching to Glacier Bank in 2005. Glacier Bank pays a daily interest rate on checking and the County's prior bank did not.



MAJOR REVENUE SOURCES

Assumptions, Estimates, & Trends

Interfund Transfers



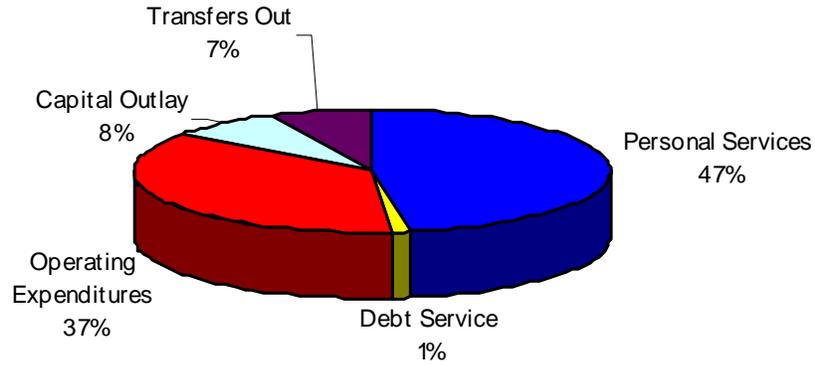
Shown by the graph on the left are the county's Interfund Transfer Revenues. Interfund transfers include transfers from one fund to another fund for operational costs as well as transfer to a capital projects fund. The large increase from 2006 to 2007 and then the decrease to 2008 is due in large to a one time \$450,000 transfer from General Fund to the county Capital Projects

fund and a \$192,500 transfer from the Road Fund to the Road Capital Projects Fund.

EXPENDITURE GRAPHS

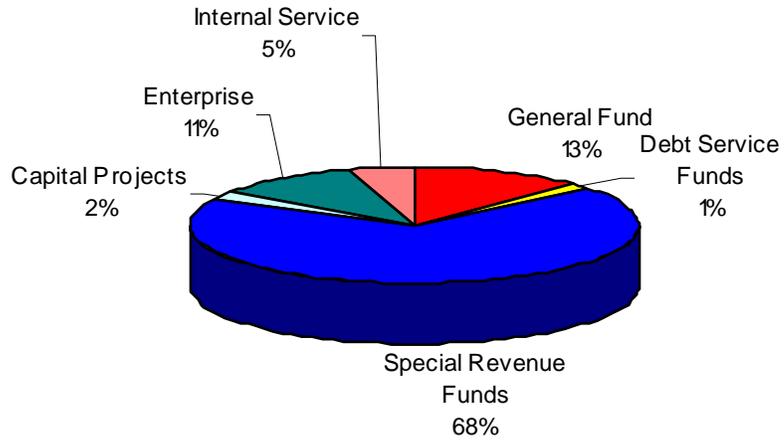
APPROPRIATIONS BY CATEGORY

FY 2007-08



APPROPRIATIONS BY FUND

Fiscal Year 2007-08





GENERAL GOVERNMENT



Program Description

The County Commission is the Executive as well as the Legislative branch for Flathead County. The Commission consists of three elected commissioners. A commissioner is required to live within a commission district, but all commissioners are elected 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, passing resolutions and ordinances, zoning, setting appropriations, setting levies for County funds, fire districts, setting of fees, rural improvement districts, special districts, and appointing residents to boards and commissions.

The County Commission employs a County Administrator. The County Administrator provides overall leadership, direction, coordination, and support of the activities of the County's workforce. The County Administrator also ensures that quality, effective, and efficient services are provided within the law, the policies of the County Commission are carried out, and the resources of the County are used in an efficient manner. The County Administrator provides information to the Commissioners that supports their ability to make informed policy decisions.

Goals & Objectives

County Commission

- To work closely with the administration and other government officials to lobby for state legislation beneficial to counties.
- To develop broad-based county-wide support for economic development and to foster coordination of public and private resources as a means of enhancing economic prosperity and environmental quality.
- To improve public facilities and the quality of services delivered to the public in order to meet the needs of the citizenry.
- To cooperate with other governmental entities in order to provide services efficiently and effectively and in a manner resulting in the most equitable distribution of the tax burden.
- To ensure that all decisions are protective of the health, safety and general welfare of the citizens of Flathead County.

County Administrator

- To provide the County Commission with timely, accurate, unbiased information to allow them to make informed decisions.
- To improve and enhance the efficiency, effectiveness and productivity of every County function through budget administration and performance management.
- To keep the budget structurally balanced.
- To provide continuing professional education opportunities to staff members.
- To acknowledge our limited resources in our growth situation and constantly develop, implement, and review plans to address needs through efficiency in assignments, cross training and other means to maximize available resources.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 404,854	\$ 397,132	\$ 509,969	\$ 434,424	\$ (75,545)	-15%
Operating Expenditures	1,043,380	810,902	1,261,346	1,237,253	(24,093)	-2%
Debt Service					-	
Capital Outlay	320,000	148,171	537,000	316,000	(221,000)	-41%
Transfers Out	972,036	1,106,240	1,768,495	2,251,042	482,547	27%
Total	\$ 2,740,270	\$ 2,462,445	\$ 4,076,810	\$ 4,238,719	\$ 161,909	7%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 718,895	\$ 543,082	\$ 1,183,906	\$ 1,326,443	\$ 142,537	12%
2370 RETIREMENT	39,845	42,506	47,630	45,612	(2,018)	-4%
2380 GROUP INSURANCE	55,091	49,955	68,879	38,009	(30,870)	-45%
2901 P I L T	843,586	1,023,727	1,601,000	1,553,030	(47,970)	-3%
4011 FLATHEAD COUNTY LAND					-	
4012 COUNTY BUILDING CAPIT/	426,588		100,000		(100,000)	-100%
2150 PREDATORY ANIMAL	200	250	500	500	-	0%
2120 POOR FUND	194,388	203,785	272,500	311,083	38,583	14%
2372 PERMISSIVE MEDICAL LEV	411,820	592,140	800,395	962,042	161,647	20%
2391 FC FIRE SERVICE AREA	40,350	7,000	2,000	2,000	-	0%
2961 CTEP-SMITH VAL RAIL/TR/	9,507				-	
Total	\$ 2,740,270	\$ 2,462,445	\$ 4,076,810	\$ 4,238,719	\$ 161,909	4%

2008 Budget Highlights

Personnel Services

- The Budget includes an increase of .5 FTE for a new grant writer.

Operating Expenditures

- Included in the budget are \$4,000 consulting services to complete the new budget document and \$10,000 for anticipated special project activities.

Capital Outlay

- The budget includes Capital Outlay of \$16,000 for a new Commissioner vehicle.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Commissioners	3.00	3.00	3.00	3.00
County Administrative Officer	1.00	1.00	1.00	1.00
Office Assistant II	0.50	0.50	0.50	0.50
Office Assistant III	1.00	0.28	0.28	0.28
Grant Administrator	-	-	-	0.50
Central Service Wkr II/Mail Room	1.14	0.64	0.50	0.50
Total	6.64	5.42	5.28	5.78

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
1 . Citizens will be assured an open and accessible local government through established, maintained, and published agendas and public meetings. Public records and other information will be made available via the internet.	100%	100%	100%	100%
2 . The County Commission will be supported in their decision process by always receiving unbiased, accurate research and data from staff a minimum of two days prior to the introduction of an agenda item.	100%	100%	100%	100%
3 . The County Commission will be supported in their policy direction decisions by receiving, with regular frequency, current operations status reports, state and federal legislative activity reports, regular financial reports, and staff research reports.	100%	100%	100%	100%
4 . Public resources will be allocated effectively and lawfully. Qualified independent auditors will perform annual audits; the budgeting process will be a public process; and the budget will emphasize outcomes.	100%	100%	100%	100%

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
1 . Resolutions Passed	50	55	60	65
2 . Ordinances Passed	14	15	16	17
3 . Commission Meetings Held	60	62	62	65
4 . Public Hearings Held	45	42	43	50
5 . Number of Bargaining Units Administered	5	5	5	5

Program Description

The Clerk & Recorder's Office has six departments - Recording, Auditor, Election, GIS, Plat Room/Surveyor, and Records Preservation. The office consists of 1 elected official – Clerk & Recorder/Surveyor/Auditor, and 30.75 employees. The Clerk and Recorder's Recording Office is, by statute, the official records center for Flathead County. It is the responsibility of this office, according to law, to maintain records at a maximum level of efficiency for the benefit of public accessibility. The indexes to recorded/filed documents (694,611) are the primary directive to all the permanent records on file, and it is important that they be accurate and current. The importance of records is seen clearly on a daily basis as private individuals, companies, government agencies, and lending institutions use the office as a research center. The Recording Office in conjunction with the Plat Room polices land transfer documents, certificate of survey and subdivision plats to enforce statutory requirements and subdivision regulations. The vital statistics records for Flathead County are another important resource in recording. The Flathead County Clerk and Recorder serves as both the recording secretary of the Board of County Commissioners and as the principal officer responsible for the assembly of the annual budget for commission approval, this office is often seen as the administrative center of the courthouse. In Flathead County the Clerk & Recorder is also the County Auditor. The Flathead County Auditor's Office independently serves the citizens of Flathead County by promoting accountability, fiscal integrity and openness in county governments. The Office ensures the proper use of public resources by following laws, regulations and by working with local government and its citizens. In general, the Auditor's responsibilities include but are not limited to the following: to audit all claims against the county for compliance with county policies, state law and generally accepted accounting principles. Based on this review the Auditor makes a recommendation to the Board of County Commissioners to approve or deny payment of each claim presented; to examine the books and accounts of county and township offices on a quarterly basis; and, other duties assigned by the County Commissioners. The objective of the Internal Auditor is to work within the above-defined role to assist the Board of County Commissioners in the realization of their specific goals and objectives for Flathead County. Of primary importance is the safeguarding of the County's resources and assets. To this end, the IA will provide testing and reporting on the effectiveness of the internal control systems and processes, examination of financial and other data, and review of management systems and programs that are currently in place within the various offices and departments and make recommendations based on findings regarding improvements that should be made.

FINANCE

The mission of the Finance department is to ensure that the County's financial resources are protected through sound financial management, including allocation of resources consistent with community goals and State statute, and to provide timely, accurate, and reliable information that will assist in making informed decisions.

The Finance department provides a variety of financial services to the Commissioners, County staff and the public. Services include accounting and financial reporting, budgeting, payroll, accounts payable, special improvement district file maintenance, project accounting, fixed asset management, grant management, and facilitates annual external audits.

Goals & Objectives

Clerk & Recorder Recording

- ❖ Implement CSA's (recording software vendor) Document Pro System to streamline operations for faster, user friendly and more cost efficient services for the receipting, indexing and imaging processes.

- ❖ Enhance public records accessibility by, working with CSA and the county web designer to redesign and implement enhancements to our website for increased efficiency and public accessibility.
- ❖ Provide prompt and reliable service to the public by, encouraging public response, input and feedback for our services by, developing customer comment cards, which the Clerk & Recorder will diligently monitor and analyze the feedback regarding the quality of our service.
- ❖ Develop a plan for implementation of E-recording for "FY09" by, working with CSA and project "FY09" budget for hardware/software enhancements.
- ❖ Continue training and education programs for staff by, requiring staff to participate in development workshops, working with FVCC to further develop/enhance "Connect the Dots" training and cross training staff in the Recording, Plat Room, GIS and Election Departments.
- ❖ Develop a County Finance Disaster and Emergency Plan. Continue to participate in county, city, and agency disaster and emergency tabletop exercises. Participate in training for the development of County Type III Incident Management Team.
- ❖ Continue the transition of the Finance Department from under the direction of the Elected Clerk & Recorder to the Board of Commissioners, while ensuring the Elected Clerk & Recorder's statutory mandates are fulfilled.

Clerk & Recorder/Auditor

- ❖ 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.
- ❖ Effect change when needed and support existing good practices with technical assistance, advocacy, special studies and audits.

Finance

- ❖ To prepare a comprehensive budget which encompasses all County Funds on an annual basis.
- ❖ Maintain the general ledger, establishing control and accuracy of all funds.
- ❖ Pay all the County's claims in a prompt and efficient manner.
- ❖ Maintain fixed assets, monthly reporting system and budget compliance monitoring.
- ❖ Prepare and administer bi-weekly payroll and related reporting requirements.
- ❖ Assist other departments with accounting and compliance matters.
- ❖ A clean (unqualified) audit opinion, free of any audit findings.
- ❖ Prepare an accurate, informative and easily understood budget.
- ❖ Produce an accurate and timely financial report for review by the County Auditors and a Comprehensive Annual Report (CAFR) for review by the Government Finance Officers Association (GFOA) in the Certificate of Achievement program.
- ❖ Complete and maintain records for compliance with GAAP and GASB 34.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 604,835	\$ 625,512	\$ 703,081	\$ 751,783	\$ 48,702	7%
Operating Expenditures	765,473	766,922	956,163	820,147	(136,016)	-14%
Debt Service					-	
Capital Outlay			150,000	19,200	(130,800)	-87%
Transfers Out	5,400	6,000	6,000	8,925	2,925	49%
Total	\$ 1,375,708	\$ 1,398,434	\$ 1,815,244	\$ 1,600,055	\$ (215,189)	-15%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 623,926	\$ 618,824	\$ 686,743	\$ 725,917	\$ 39,174	6%
2370 RETIREMENT	64,821	61,709	70,174	73,558	3,384	5%
2380 GROUP INSURANCE	65,707	64,109	79,927	92,697	12,770	16%
2395 RECORDS PRESERVATION	90,920	93,161	253,196	137,677	(115,519)	-46%
2394 DUI REINSTATEMENT		16,383	57,200	6,680	(50,520)	-88%
2190 COMP INSURANCE	530,334	544,248	668,004	563,526	(104,478)	-16%
Total	\$ 1,375,708	\$ 1,398,434	\$ 1,815,244	\$ 1,600,055	\$ (215,189)	-12%

2008 Budget Highlights

Personnel Services

- The total FTE increased .25 FTE overall, however the Chief Deputy position was eliminated (a higher paying position) which resulted in only a 4% increase to Personal Services.

Operating Expenditures

- Operating Expenditures were held to approximately the same level as the prior year.

Capital Outlay

- In FY 2007 a new recordation software system was budgeted and purchased. Budgeted Capital Outlay for 2008 includes some additional software and a vehicle.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Clerk & Recorder	1.00	1.00	1.00	1.00
Chief Deputy (90% Of CR Base)	1.00	1.00	1.00	-
Finance Director	-	1.00	1.00	1.00
Financial Supervisor	2.00	1.00	1.00	1.00
Financial Technician - Auditor	1.40	1.40	1.40	2.00
Financial Tech - Payroll	1.00	1.00	1.00	1.00
Office Assistant II	6.75	5.65	5.25	7.00
Office Assistant III	1.00	2.00	2.00	1.00
Election Officer	-	-	-	0.50
Records Preservation:				
Records Management Specialist	1.00	1.00	1.00	1.00
Archivist - Records Building	-	0.50	0.50	0.80
Total	15.15	15.55	15.15	16.30

CLERK & RECORDER

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Birth certificates issued same day as request	100%	100%	100%	100%
2 . Death Certificates issued same day as request	100%	100%	100%	100%
3 . Documents recorded/filed same day as received	85%	90%	98%	100%
4 . Documents scanned same day as received	85%	90%	98%	100%
5 . Documents indexed/proofed same day as received	70%	82%	100%	100%
6 . Docs processed & mailed back 2 weeks of receipt	75%	80%	91%	100%
8 . Minutes completed for County Commission Meetings	100%	100%	100%	100%
9 . Resolutions typed/scanned/post to web	100%	100%	100%	100%
10 . SID/RSID's setup/completed	0%	100%	100%	100%

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Documents recorded/filed (incl deed/plat/survey/other)	41,124	43,429	44,000	42,000
2 . Number of certified birth certificates issued	1,107	1,171	916	100%
3 . Number of certified death certificates issued	715	692	573	100%
4 . Total receipts written	17,697	14,090	14,200	14,200
5 . Images scanned	179,574	196,914	200,254	198,000
6 . Documents indexed/proofed	41,124	43,492	44,000	42,000
7 . Mail processed	38,079	42,101	42,000	40,000
8 . Minutes completed for County Commission Meetings	156	156	156	156
9 . Resolutions typed/scanned/post to web	43	79	166	170
10 . SID/RSID's setup/completed		1	3	3

AUDITOR

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Audit all accounts on a quarterly basis	100%	100%	100%	100%
2 . Unqualified Audit (External Auditors) - Countywide	100%	100%	100%	100%
3 . Audit all claims on a bi-weekly basis	100%	100%	100%	100%
4 . Completed internal audits by the contract Internal Auditor grants, protested taxes, tax rec balances, fair, horse racing, daily trial balance, budget receivables, credit receipts, revenue distributions	100%	100%	100%	100%

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Number of claims processed	18,133	18,764	19,000	19,300
2 . Number of 1099's processed	181	187	200	200
3 . Internal audits completed by the contract Internal Auditor grants, protested taxes, tax rec balances, fair, horse racing, daily trial balance, budget receivables, credit receipts, revenue distributions	10	10	7	10

FINANCE

Performance Measures & Workload Indicators

FINANCE

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . The Finance Department will produce a financial report that receives an unqualified (clean) audit opinion	80%	80%	80%	100%
2 . Receive Distinguished Budget Presentation Award from the Government Finance Officers' Association	No	No	No	Applied
3 . Deliver the preliminary and final budget to the Commissioners by agreed dates.	100%	100%	100%	100%
4 . Produce annual financial statement (CAFR) and file prior to December 31st.	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Accounts payable - Total Claims Processed				20,000
2 . Payroll - Number of checks processed				13,000
3 . Accounting - Journal Entries Posted				1,000
4 . Grants Administered				62

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

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Program Description

The Treasurer's Office has three departments – Tax, Accounting, and the Motor Vehicle. The office consists of 1 elected official – Treasurer/Public Admin/Assessor, and 20 employees.

Treasurer/Public Administrator/Assessor – is responsible for submitting the department budget, claims, and payroll. The Treasurer also is required to follow legal publications, filings, and recordings per Montana law. The public administrator is responsible for any deceased person who has no living heirs or has living heirs that are not able or willing to act as the personal representative.

Treasurer/Tax Department - is responsible for the collection of approximately \$112.4 million in real and personal property taxes. Approximately 52,000 real estate, 5,000 mobile homes, and 2,000 personal property tax bills are processed each year. Another primary function is to issue tax lien assignments, redemptions and tax deeds. In addition, they track bankruptcy filings, issue tax paid certificates, and process all tax receivable adjustments and refunds.

Treasurer/Accounting Department - acts as a bank for all county entities, including fire districts, school districts, etc. Works in conjunction with Finance to ensure tax receivables, protest taxes, and warrants balance for month end. They also ensure compliance with auditors. They track and pay school bonds, Rural Special Improvement District bonds, and investments.

Treasurer/Motor Vehicle Department - is responsible for the registration and titling of all motor vehicles including mobile homes. The department processed 130,000 transactions last year with a total amount received of approximately \$14.5 million.

Goals & Objectives

Treasurer/Public Administrator/Assessor

- To create a workshop on governmental fund accounting for myself and my staff.
- To open up more communication opportunities for my staff and me by monthly meetings.
- To spend more time in the acting depart to understand their responsibilities in more detail.

Treasurer/Tax Department

- To send out 2nd installment postcard reminders in May of the taxing year.
- To establish web credit card payments for taxes.
- To maintain a low balance of delinquent taxes for personal property.
- Treasurer/Accounting Department
- To implement laser checks through the quicken program instead of hand typing checks.
- To make the fund information available electronically (A101's & Month End Reports).
- To work with the finance department to simplify month end closing.
- To make our pooled investment reporting procedures more efficient through importing and exporting month end fund dollar amounts

Treasurer/Motor Vehicle

- To have a smooth transition to the "Merlin" system
- To implement online registrations
- To establish a brown bag series coordinator and have monthly brown bags.
- To provide ergonomically designed work stations.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 800,020	\$ 787,867	\$ 897,644	\$ 962,794	\$ 65,150	7%
Operating Expenditures	100,985	170,043	165,000	202,550	37,550	23%
Debt Service	-	-	5,500	11,000	5,500	100%
Capital Outlay	4,800	4,800	5,100	7,200	2,100	41%
Total	\$ 905,805	\$ 962,710	\$ 1,073,244	\$ 1,183,544	\$ 110,300	11%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 730,234	\$ 783,331	\$ 854,615	\$ 948,722	\$ 94,107	11%
2370 RETIREMENT	86,996	84,368	97,151	104,905	7,754	8%
2380 GROUP INSURANCE	88,575	95,011	121,478	129,917	8,439	7%
Total	\$ 905,805	\$ 962,710	\$ 1,073,244	\$ 1,183,544	\$ 110,300	10%

2008 Budget Highlights

Personnel Services

- There was no change in total FTE for FY 2008.

Operating Expenditures

- Budgeted increases for License/Registration costs and Postage account for an increase of \$21,000 over fiscal year 2007.

Capital Outlay

- Remodel of the counter area including a protective glass shield is budgeted for \$11,000.

Transfers

- Participation in the CERF program for computer replacement is budgeted for \$7,200

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Treasurer/Public Adm.	1.00	1.00	1.00	1.00
Chief Deputy	1.00	1.00	1.00	1.00
Financial Supervisor	1.00	1.00	1.00	1.00
Public Service Supervisor	1.00	1.00	1.00	1.00
Office Assistant (Treas)	15.00	15.00	9.00	6.00
Financial Technician	1.00	0.75	0.75	1.75
Office Assistant II	-	-	7.00	9.00
Financial Assistant	0.50	1.00	-	-
Total	20.50	20.75	20.75	20.75

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Average amount of interest distributed monthly	\$136,530	\$291,857	\$318,810	\$338,000
2 . Personal Property Delinquency Figures	\$1,065,952	\$561,790	\$384,904	\$250,000
3 . Annual Point Sheets by External Auditor	2	0	0	0
4 . Rejects letters	0.60%	1.21%	2.12%	2.15%
Ranked in state for rejects	4th of 56	4th of 56	3rd of 56	3rd of 56
Ranked in state for number of transactions per year	3rd of 56	3rd of 56	3rd of 56	3rd of 56

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Total amount received through Motor Vehicle	\$13,236,685	\$13,910,241	\$14,404,494	14,900,000
2 . Total number of tax bills mailed	55,732	57,683	59,091	60,000
3 . Interest Earnings (1000-0203-371010)	\$361,560	\$663,553	\$762,764	\$800,000
4 . Number of moving declarations issued	282	252	298	305
5 . Treasurers collection fees	\$26,561	\$52,616	\$53,000	\$55,000
6 . Average Cash Balance per Month	\$95,983,526	\$130,130,201	\$139,924,068	\$140,000,000

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Flathead County Geographic Information Systems (GIS) Department operates under the Clerk and Recorder's Office and is responsible for coordinating and managing complete, timely and accurate geographic data to support users in effective decision making within local government, other agencies, and the general public. These data illustrate information graphically, revealing patterns or trends, and assist with land management and other county-related functions. This GIS library includes data "layers" of land ownership and zoning use, transportation, addresses, election information, district boundaries, hydrology, environmental, geologic, demographic information, and aerial imagery that facilitate informed decision-making and quality customer service. These layers are critical to the long-range planning, development review, and permitting functions within the county.

In addition to its role in providing data for county planning, the department's data forms the backbone of the mapping software used in the sheriff's office by the 911 dispatchers and for all forms of emergency response. To better facilitate emergency response, the GIS Department has taken the lead role in naming roads, addressing and readdressing areas of the county.

The GIS interactive web site has been the focal point of our distribution of spatial data to other agencies as well as to the public. The linking of Department of Revenue taxation information to the parcels allows all to view online data concerning their property and appraisal information. The GIS Department has truly become the center of activity in supporting all addressed based functions of our county government.

Goals & Objectives

- The primary goal of the GIS Department is to utilize GIS information technologies to increase productivity, reduce operating costs, improve services, and empower the public with better access to tools and information.
- Enhance the spatial accuracy of our Address database and improve our capability for storing address and transportation attribute information by developing and leading the State in the adoption of a standard in conjunction with the "Addresses for the Nation" plan of the National States Geographic Information Council.
- Strengthen relationships with other departments as well as private and governmental agencies through GIS services, enhanced training outreach program, and data sharing.
- Ensure a smooth transition of GIS data to a new E911 Computer Aided Dispatch (CAD) system in accordance with the desires of the E911 board and emergency services management.
- Continue enhancement of our interactive mapping website to provide users the most up-to-date, requested and useful information available.
- Ensure that our data is in a format that can be published to the National Map and added to the Geographic Data One Stop website, geodata.gov.
- Implement an interagency Addressing Committee that would include the addressing authorities in the three cities to work on regional consistency issues
- Promote and support professional development and technical training for all GIS team members so that they are knowledgeable and competent in current and emerging GIS technologies.
- Continue the auditing of the tax base to ensure accuracy in the tax base so that the county may exercise their full taxing authority without double taxation.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 332,518	\$ 333,140	\$ 416,715	\$ 438,180	\$ 21,465	5%
Operating Expenditures	114,104	118,671	137,104	109,000	(28,104)	-20%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	7,000	7,000	7,000	9,600	2,600	37%
Total	\$ 453,622	\$ 458,811	\$ 560,819	\$ 556,780	\$ (4,039)	-1%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 310,522	\$ 331,456	\$ 376,364	\$ 369,241	\$ (7,123)	-2%
2370 RETIREMENT	37,724	36,801	43,401	43,174	(227)	-1%
2380 GROUP INSURANCE	21,438	26,581	36,971	39,538	2,567	7%
2395 RECORDS PRESERVATION	83,938	55,146	57,095	58,500	1,405	2%
2859 GIS-MT LAND INFORMATIC	-	1,984	36,488	46,327	9,839	27%
4017 MICRO COMPUTER REPLA	-	6,843	10,500	-	(10,500)	-100%
Total	\$ 453,622	\$ 458,811	\$ 560,819	\$ 556,780	\$ (4,039)	-1%

2008 Budget Highlights

Personnel Services

- A temporary intern position increased budgeted FTE by one.

Operating Expenditures

- Less Contracted Services accounts for most of the operating expenditure decrease.

Capital Outlay

- None was budgeted for this year.

Transfers

- The budgeted transfer is for the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
GIS Program Manager	1.00	1.00	1.00	1.00
GIS Senior Analyst	2.50	2.00	2.00	2.00
GIS Survey Analyst	1.00	2.00	2.00	2.00
GIS Analyst	2.00	2.00	2.00	2.00
GIS Intern	1.00	-	-	1.00
MSAG Database Specialist	1.00	-	-	
Office Assistant II	-	1.00	-	
Addressing Coordinator	-	-	1.00	
MLIAC Program				
GIS Addressing Coordinator	-	-	-	1.00
Total	8.50	8.00	8.00	9.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Map Requests processed within 1 week	90%	95%	100%	100%
2 . Ownership Lists processed on time and with 100% accuracy	NA	85%	98%	100%
3 . Tax Audits of all districts completed in a timely manner	NA	50%	70%	90%
4 . Parcels, addresses, roads, and districts entered into GIS database in a timely manner	90%	95%	100%	100%
5 . Provide timely and accurate data to support E911 software	80%	90%	95%	99%
6 . Employees trained to use GIS Software to its full capability.	50%	65%	80%	90%
7 . Interactive Mapping Website available at all times and optimized for maximum utilization.	50%	65%	80%	90%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . New Parcels entered into Database	3,361	2,975	3,000	3,200
2 . New Road Segments entered into E911 road set	1,511	1,702	1,800	1,900
3 . Map and map products created	410	755	950	1,000
4 . Ownership Lists created	351	397	400	400
5 . Roads named	NA	NA	50	75
6 . New Addresses Assigned	NA	NA	375	400
7 . Reassignment of Address	NA	NA	175	200

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Plat Room is a department of the Clerk & Recorder's office. We maintain the ownership and land records for Flathead County's tax base. All documents with legal descriptions are approved thru this office before recording. We prepare and research all surveys and subdivisions submitted to 509D. The delinquent tax duties have recently been assumed by this office. We work closely with GIS supplying documentation for their base map and addressing procedure. The Plat Room is a high traffic office with both the public and private sector. We are involved and do different phases of work for every county office. With the rapid growth and development in the valley it has put great demands on this office. Proudly we have been able to rise to the occasion.

Goals & Objectives

- Continue to maintain a professional and friendly working relationship with the public and all county departments. Give high level service to both the private & public sector.
- Maintain accurate and up to date information regarding ownership and land.
- Continue to have the Land System be within THREE / FIVE DAYS of recorded conveying documents and surveys & subdivisions.
- Continue to develop and train the newer employees in the many different levels of work within the office. Retain the technically skilled and knowledgeable employees within the department. There is a very high learning curve within this department.
- Continue to have the Plat Room staff learn more of what the other employees in the Clerk & Recorder's and GIS do. This is improving communication which is beneficial to everyone.
- Maintain fiscal management of the Plat Room's operations, resources and services.
- Maintain open communication between my staff and myself.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 315,228	\$ 339,823	\$ 375,531	\$ 405,754	\$ 30,223	8%
Operating Expenditures	51,990	56,607	75,100	70,500	(4,600)	-6%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	2,700	3,000	3,000	10,250	7,250	242%
Total	\$ 369,918	\$ 399,430	\$ 453,631	\$ 486,504	\$ 32,873	8%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 298,676	\$ 321,015	\$ 358,464	\$ 383,666	\$ 25,202	7%
2370 RETIREMENT	33,488	35,617	39,833	43,654	3,821	10%
2380 GROUP INSURANCE	37,754	42,798	55,334	59,184	3,850	7%
Total	\$ 369,918	\$ 399,430	\$ 453,631	\$ 486,504	\$ 32,873	7%

2008 Budget Highlights

Personnel Services

- The FTE did not increase. Some wages were increased based on a salary survey study.

Operating Expenditures

- The maintenance contract for the scanner now includes paper. This will result in a budgeted \$3,000 decrease in operating expenditures.

Capital Outlay

- None was budgeted for this year.

Transfers

- A transfer of \$5,000 to the capital projects fund towards the future purchase of a Xerox scanner was budgeted.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Office Administrator	1.00	1.00	1.00	1.00
Office Assistant II	4.00	4.00	6.00	4.00
Office Assistant III	3.50	4.00	2.00	4.00
Total	8.50	9.00	9.00	9.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
THESE ARE CALENDAR YEARS NOT FISCAL YEARS				
1 . APPROVE DOCUMENTS FOR RECORDING/FILING FOR C & R OFFICE	100%	100%	100%	100%
2 . WORK RECORDED SURVEYS TO ESTABLISH THE TAX BASE.	100%	100%	100%	100%
3 . WORK RECORDED SUBDIVISIONS TO ESTABLISH THE TAX BASE.	100%	100%	100%	100%
4 . WORK DOCUMENTS CONVEYING OWNERSHIP FOR TAX BASE	100%	100%	100%	100%
5 . REVIEW 509 SURVEYS FOR REVIEW	100%	100%	100%	100%
6 . REVIEW 509 SUBDIVISIONS FOR REVIEW	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
THESE ARE CALENDAR YEARS NOT FISCAL YEARS				
1 . APPROVE DOCUMENTS FOR RECORDING/FILING FOR C & R OFFICE	41,124	43,429	44,000	42,000
2 . WORK RECORDED SURVEYS TO ESTABLISH THE TAX BASE.	635	540	525	530
3 . WORK RECORDED SUBDIVISIONS TO ESTABLISH THE TAX BASE.	275	245	225	230
4 . WORK DOCUMENTS CONVEYING OWNERSHIP FOR TAX BASE	10,434	9,442	9,110	9,000
5 . REVIEW 509 SURVEYS FOR REVIEW	460	400	385	365
6 . REVIEW 509 SUBDIVISIONS FOR REVIEW	APROX 200	APROX 185	175	165

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The duties of the Office of the County Attorney by statute are to prosecute all felony crimes committed within the County as well as all misdemeanor crimes committed outside of the limits of the incorporated cities and towns; prosecute juveniles; advise, defend and litigate on behalf of all elected and appointed county department heads advise and represent all boards appointed by the Commissioners; advise and represent Flathead Valley Community College and all school districts, fire districts and conservation districts within the county; advise county department heads on personnel policies and matters such as employee grievances and hiring and firing policies; petitioning for involuntary commitment of serious mentally ill persons; advocate for children who are abused or neglected by their parents or guardians; and petition on behalf of the State for appointment of guardians or conservators in cases where no funds or individuals are available for such positions. In 2006, 2477 reports were submitted for review and consideration of charges. Of those, 620 felony cases and 360 misdemeanor cases were filed and 75 juveniles were prosecuted. In addition, 93 children were protected; eight guardianships were established; and 116 petitions for mentally ill commitments were filed.

Goals & Objectives

- To open lines of communication with all Department Heads to educate and aid in meeting their needs.
- To effectively prosecute criminals while pursuing sentences which hold them accountable for their actions and address their individual needs while protecting the community.
- To promote the fair, impartial and expeditious pursuit of justice
- To ensure safer communities
- To promote integrity in the prosecution profession and coordination in the criminal justice system
- To provide quality, timely and proactive legal services to the Board of Commissioners and all county departments so as to minimize the County's exposure to legal liability and risks of litigation
- To provide proactive advice and training to law enforcement personnel to aid in the effective investigation and prosecution of criminal cases.
- To be fiscally responsible to tax payers while protecting and reducing crime in the community .
- To hire and retain quality employees to support our efforts to protect the community.
- Promote and keep a high level of morale within the department.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 861,935	\$ 859,627	\$ 951,963	\$ 1,098,848	\$ 146,885	15%
Operating Expenditures	79,655	81,022	92,869	107,178	14,309	15%
Debt Service	-	-	-	75,573	75,573	-
Capital Outlay	-	-	-	7,600	7,600	-
Transfers Out	6,600	6,600	7,050	7,600	550	8%
Total	\$ 948,190	\$ 947,249	\$ 1,051,882	\$ 1,289,199	\$ 237,317	25%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 783,694	\$ 779,082	\$ 841,161	\$ 1,052,058	\$ 210,897	25%
2370 RETIREMENT	94,487	92,863	106,161	122,062	15,901	15%
2380 GROUP INSURANCE	70,009	75,304	104,560	115,079	10,519	10%
Total	\$ 948,190	\$ 947,249	\$ 1,051,882	\$ 1,289,199	\$ 237,317	23%

2008 Budget Highlights

Personnel Services

- Substantial wage increases resulted in an increase much greater than COLA.

Operating Expenditures

- Trial expenses are budgeted to increase by 35% for fiscal year 2008.

Capital Outlay

- A copier for \$13,473 and Lobby remodel/expansion for \$62,100 are budgeted.

Transfers

- Participation in the computer replacement program is budgeted at \$7,600.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
County Attorney	1.00	1.00	1.00	1.00
Chief Deputy County Attorney	1.00	1.00	1.00	1.00
Deputy County Attorney I	6.00	6.00	6.00	7.00
Deputy County Attorney III	0.45	0.45	0.45	0.45
Office Administrator	1.00	1.00	1.00	1.00
Office Assistant II	3.25	2.00	2.00	2.00
Office Assistant III	5.00	6.00	6.00	6.00
Total	17.70	17.45	17.45	18.45

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . The community will be assured that all reports will be given full consideration for charges appropriate to the offense	100%	100%	100%	100%
2 . Department heads/elected officials are sufficiently represented in all legal matters	100%	100%	100%	100%
3 . Service deliver to victims and witnesses	100%	100%	100%	100%
4 . Promote integrity in the prosecution profession and coordination in the criminal justice system	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Bad check restitution Collected JC initiated partial restitution collection in 2006	116,091	145,332	143,079	125,000
2 . Reports Received	2,345	2,477	2,600	2,800
3 . Charges Filed	2,087	1,571	1,500	2,000
4 . Probation Violations Filed/Mentals	354	332	350	400
5 . Subdivisions/PUDs/COS Reviewed	2,263	1,549	2,000	2,500
6 . Prep/Review Contracts; Resolutions; Ordinances, Etc.	69	75	71	87

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

Located on the second floor of the Justice Center, the Justices' Court is a very busy place handling in excess of fourteen thousand civil and criminal cases a year. The court is presided over by two Justices of the Peace and a full time staff of six and one haltime clerk. As a court of limited jurisdiction, the court's jurisdiction is limited to certain types of cases. In civil disputes the court hears cases in which the amount of damages does not exceed \$7,000.00. In the small claims division, the court hears cases which are factually simple, and do not involve damages in excess of \$3,000.00. Typical civil cases include those involving contracts, landlord-tenant disputes, collections, and orders of protection.

The justices' court also has jurisdiction over misdemeanor criminal cases where no more than one year of jail can be imposed. These cases include traffic violations, Fish & Game violations, alcohol and drug offenses, as well as a host of general criminal offenses. The court also handles the initial appearance in most felony cases filed in the County.

Beginning in January of 2007 the Justices' Court became a court of record. As a court of record, the court electronically records important pre-trial proceedings and all trials. In the event of an appeal the digital recordings are used by the District Court, which sits as an appeals court, to determine if any errors of law occurred in the Justices' Court.

Goals & Objectives

- To establish an effective, efficient court that is easily accessible to the public.
- To ensure that employees are well trained, helpful, friendly and accurate in their dealings with the public.
- To strictly adhere to rules of civil and criminal procedure governing courts of record in Montana.
- To maintain accurate and orderly case files in both criminal and civil matters.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 321,473	\$ 367,958	\$ 429,058	\$ 500,125	\$ 71,067	17%
Operating Expenditures	102,527	107,245	39,500	90,907	51,407	130%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	2,400	-	-	-	-	
Total	\$ 426,400	\$ 475,203	\$ 468,558	\$ 591,032	\$ 122,474	26%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 361,875	\$ 398,317	\$ 369,060	\$ 476,311	\$ 107,251	29%
2370 RETIREMENT	34,606	39,288	47,177	55,537	8,360	18%
2380 GROUP INSURANCE	29,919	37,598	52,321	59,184	6,863	13%
Total	\$ 426,400	\$ 475,203	\$ 468,558	\$ 591,032	\$ 122,474	26%

2008 Budget Highlights

Personnel Services

- Increase in budget due to COLA and the addition of a second full-time Judge compared to 1.5 Judges in 2007.

Operating Expenditures

- Arraignment room #1 will be modified to accommodate the Civil Clerk.

Capital Outlay

- None was budgeted for this year.

Transfers

- No transfers budgeted for this year.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Justice of the Peace	1.00	1.00	1.00	1.00
Justice of the Peace	0.50	0.50	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00
Office Assistant III	4.50	4.50	5.50	6.00
Total	7.00	7.00	8.50	9.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Average fines and fees assessed per month.	\$ 65,873	\$ 79,981	\$ 78,753	\$ 85,840
2 . Average fines and fees collected per month.	\$ 50,364	\$ 62,673	\$ 63,551	\$ 69,905
3 . Monthly average percentage of fees collected per month.	76%	78%	81%	83%
4 . Monthly average number of cases entered per month.	1,270	1,049	1,035	1,118

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Average Number of Civil case filings per month	304	319	356	383
2 . Average Number of misdemeanor filings per month	*808	715	**592	705
3 . Average Number of court hearings per month	611	739	858	995
4 . Number of in custody related arraignments	1,113	1,117	***1008	1,080

*FY 05 numbers are based on the monthly average for the period 5/01/05 to 12/31/05

**FY 07 numbers are based on the monthly average for the period 1/01/07 to 3/31/07

***FY 07 Number based on monthly average for 1/01/07 to 3/31/07 multiplied by 12

Program Description

Flathead County's Building/Facilities Maintenance Department is responsible for all building/facilities and grounds related duties at the "main" county campus and other outlying county agencies. A Department Head who reports directly to the County Administrator and County Commissioners provides oversight of the program. Flathead County is unique in that it's Facilities Manager/Department Head is also the Noxious Weed Coordinator and the Parks & Recreation Department Head.

The Department is currently involved in a major facility audit with Johnson Controls, Inc. to improve efficiencies and creative funding of needed improvements with savings.

The following components are necessary for the operation of this department:

- **Regular Inspections of all Buildings** This is important in the prevention of malfunctions or safety mishaps.
- **Maintain Building's Security** Staff is regularly instructed to make sure all doors and windows are locked when leaving a building after hours.
- **Provide Service to Building's Occupants** This not only is providing the occupant the normal activities of operation, such as snow removal, custodial duties, and other building maintenance requirements, but when funding and procedure are followed we can also perform office remodels, or other projects.
- **Maintain Boiler Licenses** Flathead County has 3 employees who are properly licensed for boiler maintenance. This is designed to make the department more efficient and eliminate excessive contracted services in this area.
- **Locate and Obtain Proper Professionals When Needed** Many large projects require contracting with an outside agency. Proper liability insurance is required. Professional tradesmen can perform elevator upgrades, roofing, HVAC control, etc. more efficiently and this contributes to less down time.
- **Provide Training for Staff** This is important to lessen our need of using contracted services

Goals & Objectives

- Provide optimum quantity and quality of maintenance service, safely, on time, and at a reasonable cost
- Act as a coordinating department for Flathead County's Building/Facilities needs
- Listen and document concerns from presentation to the County Administrator and County Commissioners for possible funding
- Encourage further training of staff
- Comply with all insurance and safety requirements
- Complete approved work orders in a timely fashion
- Facilitate building upgrades while supporting Johnson Controls, Inc. report
- Enhance quality control program
- Continue safe, efficient operations
- Become MSHARP compliant
- Educate all departments on our responsibilities and abilities
- Operate all functions within budget

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 402,304	\$ 427,975	\$ 475,859	\$ 503,364	\$ 27,505	6%
Operating Expenditures	522,388	530,859	572,800	581,900	9,100	2%
Debt Service				75,664	75,664	
Capital Outlay	34,272	84,402	100,000	346,857	246,857	247%
Transfers Out	300	300	300	300	-	0%
Total	\$ 959,264	\$ 1,043,536	\$ 1,148,959	\$ 1,508,085	\$ 359,126	34%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 867,064	\$ 943,431	\$ 1,031,351	\$ 1,381,469	\$ 350,118	34%
2370 RETIREMENT	41,364	43,664	50,039	53,228	3,189	6%
2380 GROUP INSURANCE	50,836	56,441	67,569	73,388	5,819	9%
Total	\$ 959,264	\$ 1,043,536	\$ 1,148,959	\$ 1,508,085	\$ 359,126	31%

2008 Budget Highlights

Personnel Services

- Salary increases were budgeted per the salary survey study.

Operating Expenditures

- A budgeted decrease in utilities is expected to fund the increase in debt service for the major overhaul of the County's heating and lighting systems.

Capital Outlay

- Capital Outlay will include partial funding of the heating and lighting system overhaul, paving and security upgrades such as a key card system on buildings.

Transfers

- This department participates in the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Weed/Parks/Maintenance Superviso	0.33	0.33	0.33	0.33
Office Administrator	0.33	0.33	0.33	0.33
Bldg Maintenance Asst Supervisor	1.00	1.00	1.00	1.00
Building Maintenance Worker II	3.00	3.00	3.00	4.50
Custodian	6.00	4.50	5.00	5.00
Floating Custodian	0.50	1.00	1.00	-
Building Maintenance Worker I	1.00	1.00	0.33	-
Total	12.16	11.16	10.99	11.16

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Preventative maintenance conducted Daily Maintenance (hours) Boiler check (hours)	Data to be established in future years.			
2 . Custodial ability to complete tasks	100%	100%	100%	100%
3 . Snow removal (# of hours) based on 1st half of 2006)	85%	90%	90%	95%
4 . Special wood projects (hours (based on 1st half of 2006))	60%	60%	90%	10%
6 . Work orders completed	90%	90%	95%	100%
8 . Inspection of facilities and grounds	100%	100%	100%	100%
9 . Phone Contacts	n/a	21,500	22,000	22,500

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Number of work orders received through office	750	880	900	950
2 . Snow removal (# of hours) based on 1st half of 2006))	40	33	40	40
3 . Special wood projects (hours (based on 1st half of 2006))	280	393	100	10
4 . On call emergencies (# of hours based on 1st half of 2006)	25	19	17	15
5 . Preventative maintenance checks				
# of hours boiler checks	120	132	140	150
Monthly fire extinguisher checks	75	75	75	75

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Election Department is under the direction of the Clerk & Recorder/Election Administrator. The election administrator is responsible for the administration of all procedures relating to registration of electors and conduct of elections, shall keep all county records relating to elector registration and elections, and is the primary point of contact for the county with respect to the statewide voter registration list and implementation of other provisions of applicable federal law governing elections. The Department consists of 1 elected official – Clerk and Recorder/Surveyor/Auditor/Election Administrator, the Election Services Manager and 2 fulltime staff members. The Election Department is mandated by Federal and State Statutes and is funded completely by the General Fund.

Goals & Objectives

Encourage voting participation by all Flathead County Citizens.

- Continue speaking to service organizations about enhancements in voting technologies
- Continue building on impartiality and integrity of the Election Department to accept all opinions.
- Work with local schools and youth organizations to encourage participation by young people.

Enhance our ability to correspond with overseas and military voters.

- Revise our website so that accessibility to information is more complete.
- Notify our military and overseas voters of enhancements.
- Encourage communication with local armed services centers.

Further educate and enable our Election Judges to produce timely accurate election results.

- Continue to offer training sessions in smaller groups
- Equip our Election Judges with more information for serving our voters.
- Publicly recognize our judges' continued effort and service to Flathead County.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 128,329	\$ 145,473	\$ 168,002	\$ 122,517	\$ (45,485)	-27%
Operating Expenditures	128,061	295,966	163,838	188,600	24,762	15%
Debt Service					-	
Capital Outlay	-	5,000	-	6,000	6,000	
Transfers Out	52,759	900	900	2,625	1,725	192%
Total	\$ 309,149	\$ 447,339	\$ 332,740	\$ 319,742	\$ (12,998)	-3%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 223,347	\$ 236,110	\$ 267,765	\$ 289,941	\$ 22,176	8%
2370 RETIREMENT	15,257	14,861	16,492	13,361	(3,131)	-19%
2380 GROUP INSURANCE	10,833	11,258	18,445	16,440	(2,005)	-11%
2989 HAVA GRANT	59,712	185,110	30,038		(30,038)	-100%
Total	\$ 309,149	\$ 447,339	\$ 332,740	\$ 319,742	\$ (12,998)	-4%

2008 Budget Highlights

Personnel Services

- Half of the Elections services manager is now budgeted in the Clerk and Recorder's department.

Operating Expenditures

- A budgeted increase to operating expenditures will enhance the communications and efficiency of the election process.

Capital Outlay

- A heavy duty printer for \$6,000 is budgeted to increase efficiency.

Transfers

- Participation in the computer replacement program is budgeted for 2008.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Elections Services Manager	1.00	1.00	1.00	0.50
Office Assistant II	2.00	2.00	2.00	2.00
Total	3.00	3.00	3.00	2.50

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Voter registration applications processed within 5 business days.	100%	100%	100%	100%
2 . Number of absentee ballots issued within 24 hours of application	100%	100%	100%	100%
3 . Responses from Election Judges on post election survey	N/A	95%	99%	100%
4 . Meet counting/canvas/notification deadlines	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Total number of registered voters	44,878	55,730	55,478	60,188
2 . Timely process of voter registration applications	5,468	3,088	3,210	3,300
3 . Trained Election Judges		290	N/A	300
4 . Designed, ordered, and proofed ballot styles	N/A	84	61	84
5 . Provided Absentee Ballots	8,579	2,344	10,109	12,000
6 . Conduct successful Elections	N/A	6	3	6

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Human Resource Department provides consultation and leadership to department heads, elected officials and supervisors which provides fair employment practices through the development of procedures, training programs, processes and services for all County employees. The department must adhere to, and enforce pertinent federal and state laws including Human Rights, Civil Rights, Collective Bargaining Agreements, Health Benefits, Pensions and the Safety Culture Act. Activities include ensuring compliance with federal and state laws, County policies encompassing management, general employment practices and safety; manpower assessment; human resource development; employee and labor relations; workplace health and safety; drug testing; compensation and benefits; and risk management.

Goals & Objectives

- Begin updating all job descriptions within the County
- Explore rewriting the wage & salary plan and attempt to get all County employees on the same matrix
- Continue to explore wellness options to reduce our health insurance claims
- Work with Liberty Northwest to educate other supervisors and managers to reduce the number of work related injuries
- Work with the County Administrator to implement a performance based goal setting and evaluation process for all County employees
- Establish a work comp incentive program
- Continue to conduct supervisory training sessions to assist management team members in following County policy
- Explore implementing a non-Dot drug and alcohol testing program

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 107,995	\$ 107,574	\$ 116,772	\$ 126,015	\$ 9,243	8%
Operating Expenditures	12,511	13,830	16,520	19,300	2,780	17%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	600	600	600	800	200	33%
Total	\$ 121,106	\$ 122,004	\$ 133,892	\$ 146,115	\$ 12,223	10%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 99,318	\$ 98,895	\$ 108,288	\$ 118,756	\$ 10,468	10%
2370 RETIREMENT	11,836	11,545	13,308	14,207	899	7%
2380 GROUP INSURANCE	9,952	11,564	12,296	13,152	856	7%
Total	\$ 121,106	\$ 122,004	\$ 133,892	\$ 146,115	\$ 12,223	9%

2008 Budget Highlights

Personnel Services

- Salary increases consisted of a 3.2% COLA and wage adjustments of about 7%.

Operating Expenditures

- Additional training will be funded in 2008.

Capital Outlay

- There is no capital outlay budgeted for this year.

Transfers

- A transfer is budgeted for the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Human Resources Officer	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Conduct a minimum of one supervisory training session for managers and supervisors during the year.	100%	100%	100%	100%
2 . Continue to update and develop policies as needed.	100%	100%	100%	100%
3 . Educate supervisors and managers on Liberty's retro work comp plan to reduce the number of injuries.	100%	100%	100%	100%
4 . Compliance with state and federal laws.	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Positions posted	119	111	100	110
2 . Exit interviews conducted	55	40	45	45
3 . Updates to County policy (includes safety)	4	11	25	5
4 . Handled grievances	2	4	7	7
5 . Amendments to Health Plan	5	6	2	4
6 Negotiated collective bargaining agreements	3	1	2	4
7 Recordable work comp claims	37	31	45	30

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Office of the Flathead County Superintendent of Schools performs administrative, financial, legal, fingerprinting, record keeping, and transportation-supervisory services for the twenty-three school districts (37 schools) in the county. It provides the framework and is the prime fiscal agent for three county-wide education cooperatives. The office also provides a paper-purchasing cooperative for all rural schools, private schools, the county and the city of Kalispell. It maintains a small materials and equipment library for schools—public and non public. Yearly it publishes a statistic profile of all schools.

The office assists school boards, educators, students, parents, and taxpayers in general to understand and implement federal, state, and local laws applicable to education. The Superintendent is a liaison between the state and local governmental units.

The office oversees the budget preparation process for schools. This includes providing estimates of district general fund budget caps and district transportation fund revenue, calculating county retirement and county transportation mills, and compiling all for inclusion on tax notices. It reviews and approves specified state money disbursements to school districts.

The Superintendent is the hearing officer for school controversies. Oversight of school elections and administration of oaths of office for new trustees are annual responsibilities. Teacher and administrator licenses are registered and reviewed with notification sent to schools of renewal requirements. Background checks are done on all new employees of rural schools and substitute lists are provided to all schools.

The Superintendent's office is a central source of information and a distribution center. Official acts are kept on record such as school district organization, classification, and boundary adjustments. Records for preservation include attendance agreements, student enrollment, annual data collection, transportation contracts, election data (trustee, mill levy, bond), final budgets, trustee annual reports, school audits, home school notification, prescribed student records.

The Superintendent by M.C.A. is the chairperson of the County Transportation Committee that reviews and approves all transportation contracts, sets bus routes, files bus driver certificates and monitors bus inspections.

Goals & Objectives

Administrative/Executive

- Insure that the Constitution and the Laws of the State of Montana concerning education are understood and implemented at the local level
- Provide support and guidance to local school boards and districts

Financial

- Maintain oversight of schools' budget process
- Troubleshoot any related computer/accounting issues
- Assist with school audit preparation as requested & assist with internal controls
- Provide updates on Generally Accepted Accounting Principles (GAAP) as related to school finance

Legal

- Inform the taxpayers, county officials, legislators and interested citizenry of school statistics through an annual publication and website
- Stay current on school law, school-law case studies, and OPI policies and procedures
- Notify schools of elapsing staff/administrator licensure
- Classify school districts, review school boundaries
- Provide background checks in as timely a manner as is possible for requesting schools

Record Keeping/Preservation

- Approve out-of-district attendance agreements and bill schools for tuition

Transportation

- Establish safe, accommodating bus routes

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 191,398	\$ 204,919	\$ 222,290	\$ 242,263	\$ 19,973	9%
Operating Expenditures	43,660	49,616	67,587	63,000	(4,587)	-7%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	900	900	900	1,200	300	33%
Total	\$ 235,958	\$ 255,435	\$ 290,777	\$ 306,463	\$ 15,686	6%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 160,318	\$ 165,767	\$ 185,278	\$ 201,039	\$ 15,761	9%
2340 SCHOOL CO-OP REVOLVIN	38,517	46,916	54,837	50,650	(4,187)	-8%
2370 RETIREMENT	21,414	22,061	25,069	27,470	2,401	10%
2380 GROUP INSURANCE	15,687	20,691	24,593	26,304	1,711	7%
7059 SOMERS ENDOWMENT	22	-	1,000	1,000	-	0%
Total	\$ 235,958	\$ 255,435	\$ 290,777	\$ 306,463	\$ 15,686	5%

2008 Budget Highlights

Personnel Services

- The salary survey study resulted in wage adjustments accounting for increase over and above the 3.2% COLA increase.

Operating Expenditures

- The 2008 budget reflects a more realistic budget than past years based on actual amounts expended.

Capital Outlay

- There is no capital outlay budgeted for this year.

Transfers

- Participation in the County computer replacement program is budgeted.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Supt. Of Schools (appointed)	1.00	1.00	1.00	1.00
Chief Deputy/Fin Superv	1.00	1.00	1.00	1.00
Financial Supervisor	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . The Superintendent of School's administrative responsibilities (M.C.A.) will be performed and within the mandated time frames.	100%	100%	100%	100%
2 . Schools will be assured accurate, calculated amounts for the budget preparation process.	100%	100%	100%	100%
3 . School finance and accounting expertise will be available to schools.	100%	100%	100%	100%
4 . School Boards, districts, and parents will be afforded legal interpretation of school law.	100%	100%	100%	100%
5 . The Superintendent's Office will serve as a clearinghouse for school networking and a repository for school records and documents.	100%	100%	100%	100%
6 . This Office appreciates the support of the county and will provide a cooperative relationship in all endeavors.	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . School budgets analyzed & approved (+FVCC)	24	24	24	24
2 . Dollar amount of school district budgets	\$ 88,985,501	\$ 98,305,153	\$ 102,967,367	\$ 108,115,000
3 . Out-of-district attendance agreements approved	2,410	2,450	2,499	2,549
4 . Dollar amount billed for tuition (in arrears)	\$ 672,793	\$ 686,248	\$ 699,972	\$ 713,971
5 . Health Insurance members	87	97	107	117
6 . Dollar amount of health insurance	\$ 452,400	\$ 473,040	\$ 477,581	\$ 482,166
7 . County funds for school retirement	\$ 7,785,223	\$ 7,996,283	\$ 8,448,926	\$ 8,955,000
8 . County funds for school transportation	\$ 647,703	\$ 658,551	\$ 749,491	\$ 824,000
9 . Teacher/administrator certificates registered	272	222	283	316
10 . Home school students registered	559	601	557	600
11 . Paper order (schools, county, city)	\$ 46,564	\$ 54,622	\$ 55,498	\$ 61,000
12 . Bus routes reviewed & approved	105	105	107	107

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Information Technology (IT) Department provides a reliable and secure network infrastructure to support each of the County Department's data and voice systems. The IT Department provides support for desktop computers, laptops, printers, scanners and telephone and Internet services. This Department maintains the County's network equipment including file servers, switches, routers and fiber optic and copper cable links throughout the various offices and buildings. The staff takes a proactive approach to planning by making monthly visits to each County Department assessing needs and recommending solutions. This Department provides system and programming services and implements technologies that allow other County Departments to function efficiently, while providing for the security and integrity of County systems and data. The staff provides technical support to all Departments including 24/7 support to critical Departments such as Sheriff's Office Dispatch Center. This Department implements and enforces the County's Information Technology Policies.

Goals & Objectives

- ❖ **Service**
Maintain a high level of service to our users and to the public through application development, reliable network infrastructure, and timely desktop support. Develop excellent working relationships with vendors, users, and other staff members through positive and timely communication.
- ❖ **Security**
Provide a secure environment in which to work through appropriate backups, Internet firewalls and email filtering.
- ❖ **Training and Education**
Develop and retain technically skilled employees that are knowledgeable and competent in current and emerging information technology and a user community that understands and can employ modern technologies to maximize business benefits.
- ❖ **Enhanced County Website and E-Government Services**
Provide citizens access to county government services through an improved Web interface and e-government services.
- ❖ **Fiscal Responsibility**
Ensure effective technical and fiscal management of the Department's operations, resources, and technology projects.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 564,417	\$ 568,536	\$ 613,504	\$ 644,138	\$ 30,634	5%
Operating Expenditures	231,268	157,615	168,810	190,355	21,545	13%
Debt Service					-	
Capital Outlay	-	13,121	74,080	57,916	(16,164)	-22%
Transfers Out	3,600	3,600	3,600	7,825	4,225	117%
Total	\$ 799,285	\$ 742,872	\$ 859,994	\$ 900,234	\$ 40,240	5%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 649,908	\$ 586,911	\$ 684,940	\$ 715,464	\$ 30,524	4%
2370 RETIREMENT	62,768	63,217	67,004	72,393	5,389	8%
2380 GROUP INSURANCE	48,821	52,514	63,050	69,377	6,327	10%
4017 MICRO COMPUTER REPLA	37,788	40,230	45,000	43,000	(2,000)	-4%
Total	\$ 799,285	\$ 742,872	\$ 859,994	\$ 900,234	\$ 40,240	5%

2008 Budget Highlights

Personnel Services

- The increased budget is primarily based on the 3.2% COLA and wage increases based on longevity.

Operating Expenditures

- Additional licensing and training increased the 2008 budget.

Capital Outlay

- Capital outlay consists of computer and software replacement throughout the County.

Transfers

- The IT department participates in the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Computer Services Director	1.00	1.00	1.00	1.00
Programmer/Analyst	4.38	4.625	2.75	3.00
Computer Operator	1.00	1.00	1.00	1.00
Microcomputer Support Specialist	3.00	3.00	4.00	1.00
Office Assistant III	0.50	0.50	-	0.50
Network & Systems Admin	-	-	-	3.00
OA II	-	-	0.50	-
NSA II	-	-	1.00	-
System & Security Admin	-	-	-	1.05
Total	9.88	10.13	10.25	10.55

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Customer satisfaction rating based on Customer Survey. Percent rating of good to excellent.	n/a	n/a	n/a	80%
2 . Number of computers supported per technician	183	184	185	186
3 . Helpdesk response time 3 hours or less - percent of calls responded to in 3 hours or less	n/a	59%	66%	75%
4 . First call resolution percentage - percent of calls resolved on first call	n/a	0	0	0
5 . Number of servers supported per administrator	12	13	14	15
6 . Average number of server errors/warnings per month	n/a	n/a	81	75
7 . Number of in-house applications supported per programmer	10	10	13	13

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Users supported	457	459	462	465
2 . Computers and servers supported	627	640	652	665
3 . Printers, scanners and other peripherals supported	1,248	1,278	1,309	1,340
4 . Other network equipment supported	110	114	118	122
5 . Phones supported	n/a	n/a	400	415
6 . Email accounts supported	450	480	499	525
7 . Number of pieces of spam blocked (in millions)	n/a	n/a	1.80	1.84
8 . Average number of Helpdesk requests per month	n/a	60	66	75
9 . Batch jobs serviced	200	300	434	500
10 . Number of minor programming modifications	n/a	350	360	365
11 . Number of program enhancements	n/a	220	225	230
12 . Number of programmer projects over 40 hours (new applications, conversions, major enhancements)	n/a	15	15	15

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The mission of the Clerk of District Court is to provide professional judicial and administrative services to all stakeholders of the judiciary, which include the citizens of Flathead County, the District Courts and staff, the various government agencies and departments of the County, the Supreme Court, the Northwest Montana Bar Association, and the Montana Association of Clerks of District Court; to record and preserve legally significant documents in perpetuity in an accurate and efficient manner; assist the citizens with access to the judicial system to more expeditiously allow for the redress of their grievances and resolution of their disputes; provide guidance, support, and information to the Supreme Court Administrator relative to software, hardware and integration of procedure for the case management programs utilized in the Montana Courts.

As the Clerk of District Court and the Jury Commissioner for Flathead County the primary functions performed are case management of the more than 7,000 currently pending and active court cases, administration of staff, conducting meetings and training seminars, issuance of marriage licenses, passport applications and city, justice and district court jury pool lists, and implementing and abiding by the largest section of statutes governing all local and state elected officials.

Goals & Objectives

Clerk of Court

- Increase efficiency and functionality of processes currently implemented and/or yet to be designed
- Actively participate as a third-year member of the Commission on Self-Represented Litigants in the procurement of additional pleadings, forms, and instructions for pro se persons
- Assist the Supreme Court in completion of the new rules and options relative to Judicial Access and implement training sessions for the MACDC relative to the Supreme Court's new Privacy Rules as they pertain to District Court Records
- Continue to meet regularly with the District Court Administrator, the Courts, members of the NW Bar Association and the public as in the past
- Obtain additional funding and personnel resources to more adequately and appropriately meet the needs of the stakeholders in Flathead County
- Effectively implement and conduct education & training courses for the MACDC and Supreme Court to continue raising the standard for Montana's District Courts and Clerks of District Court

Jury Commissioner

- Insure and protect the integrity of the list of prospective jurors as received from the Secretary of State, and as approved by the Board of Commissioners
- Secure proper and efficient means to address permanently excused jurors as provided for in statute
- Enlist the aid of the Supreme Court in implementing enhanced design and functionality of the State's jury process through legislation and education

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 355,610	\$ 393,979	\$ 489,665	\$ 545,553	\$ 55,888	11%
Operating Expenditures	38,881	38,409	42,500	52,500	10,000	24%
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	5,000	15,000	10,000	200%
Transfers Out	3,200	(3,200)	-	-	-	-
Total	\$ 397,691	\$ 429,188	\$ 537,165	\$ 613,053	\$ 75,888	18%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2180 DISTRICT COURT LEVY	\$ 321,670	\$ 341,504	\$ 416,752	\$ 478,218	\$ 61,466	15%
2370 RETIREMENT	37,213	42,118	52,742	59,191	6,449	12%
2380 GROUP INSURANCE	38,808	45,566	67,671	75,644	7,973	12%
Total	\$ 397,691	\$ 429,188	\$ 537,165	\$ 613,053	\$ 75,888	14%

2008 Budget Highlights

Personnel Services

- Wage increases above the 3.2% COLA resulted from the salary survey study and longevity increases.

Operating Expenditures

- An increase in postal rates and supplies is reflected in this year's budget.

Capital Outlay

- A new copier will be purchased this fiscal year.

Transfers

- None for this year.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Clerk of Court	1.00	1.00	1.00	1.00
Chief Deputy	1.00	1.00	1.00	1.00
Office Assistant III	6.00	6.00	9.00	10.00
Office Assistant II	2.00	2.00	-	-
Total	10.00	10.00	11.00	12.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . District Court caseload comparison to 2004 new cases opened annually	117%	119%	120%	124%
2 . Comparison of caseload work per staff member to that of nearest court for comparison = Gallatin	150%	160%	170%	200%
3 . Increase in requests for public appearances and for conducting training seminars	120%	120%	150%	200%
4 . Increase in cases involving self-represented litigants	200%	200%	400%	500%
5 . Calls for training and assistance from Supreme Court	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . New cases opened	4,936	5,062	5,400	6,000
2 . Marriage Licenses Issued	932	961	1,000	1,100
3 . Child Support Payments Handled	5,496	5,580	5,780	6,000
4 . Training Seminars Conducted	15	5	10	12
5 . Jurors summoned / District Courts only	3,000	3,400	5,000	8,000

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Planning and Zoning Office provides support to the Commission and public and is organized into three primary functional areas. Total Office staffing consists of 13 professional planners and front office personnel. The vision of the Office is to “provide transparent quality current and long range planning services that simulate and promote a sustainable economy, protect neighborhoods from incompatible development, reduce or eliminate detrimental environmental impacts and conserve natural resources.”

Administrative Support Team – is responsible for general office support (payroll, accounting, budget development, clerical and front counter public reception and data entry and management). Staffing includes five team members.

Current Planning Team - is responsible for researching and processing land use applications (typically zoning related including conditional use permits, variances and zoning text/map amendments) and subdivision review (including minor and major subdivisions, and Family Transfer review). Current planning activities also include administering the Flood Plain and Lakeshore regulations and Code Enforcement. Staffing includes five team members.

Long Range Planning Team - is responsible for preparing and implementing the growth policy and related studies and plans (neighborhood plan development, transportation and CTEP planning, water resource and quality planning) and special studies requested by the Commission and/or other county departments. Staffing includes three team members.

Goals & Objectives

- **Promote Professional Development for staff**
 - Encourage membership in professional organizations
 - Encourage outside training opportunities for staff development
 - Provide in-house training programs for new employees
 - Promote cross-training opportunities for Office staff
 - Meet all standards in the strategic annual work plan
- **Enhance customer service**
 - Staff will conduct themselves in a professional manner
 - Provide technical support to Commission and county departments
 - Maintain courteous and professional attitude with public
 - Provide support to the Planning Board, Board of Adjustment, Impact Fee Committee and Land Use Advisory Committees
- **Continue excellent general Office management and operation**
 - Provide Office administration that meets or exceeds budget allocations
 - Continue to process daily business and provide fiscal accountability
 - Enhance and maintain County website
 - Promote a safe working environment
 - Create and maintain electronic land-use database
- **Constantly improve Office work products**
 - Incorporate GIS into normal subdivision review
 - Utilize GIS for modeling and predictive analysis
 - Conduct studies to improve quality of life
 - Continue to improve staff land use application reports
 - Implement the Growth Policy

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 439,193	\$ 551,680	\$ 723,745	\$ 775,172	\$ 51,427	7%
Operating Expenditures	79,667	107,570	147,500	91,000	(56,500)	-38%
Debt Service					-	
Capital Outlay	32,829	8,325	15,000	183,000	168,000	1120%
Transfers Out	24,800	16,200	25,400	28,175	2,775	11%
Total	\$ 576,489	\$ 683,775	\$ 911,645	\$ 1,077,347	\$ 165,702	24%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2251 PLANNING	\$ 480,303	566,029	748,702	718,810	\$ (29,892)	-4%
2370 RETIREMENT	47,631	61,143	78,619	85,314	6,695	9%
2380 GROUP INSURANCE	48,555	56,603	84,324	90,223	5,899	7%
4014 PLANNING CIP	-	-	-	183,000	183,000	
Total	\$ 576,489	\$ 683,775	\$ 911,645	\$ 1,077,347	\$ 165,702	18%

2008 Budget Highlights

Personnel Services

- As a result of the salary survey study, personnel services increased over and above COLA.

Operating Expenditures

- Contracted services are budgeted to decrease significantly this year.

Capital Outlay

- A transportation plan is budgeted to cost \$125,000 in addition to a vehicle and a rolling file system.

Transfers

- Budgeted transfers are to the capital projects fund and to the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Planning Office Director	1.00	1.00	1.00	1.00
Assistant Planning Director	1.00	1.00	1.00	1.00
Planner I	2.00	3.00	5.00	5.00
Planner II	2.00	2.00	2.00	2.00
Office Administrator II	1.00	-	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00
Office Assistant III	-	1.72	1.72	1.72
Office Administrator I	1.00	1.00		
Planning Technician	1.00	1.00		
Total	11.00	12.72	13.72	13.72

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Percent of staff subdivision recommendations upheld by Planning Board		78%	90%	100%
by County Commissioners		91%	100%	100%
2 . Number of zoning related applications FACU, FCU, FPMA, FZC, FZV, FZT	160	103	59	65
3 . Number of customer walk-ins Number of phone contacts	N/A	8,500 26,000	7,800 26,000	8,000 26,000
4 . Number of land-use related lawsuits	N/A	3	4	3
5 . Number of goals implemented in annual work program	N/A	11	12	15

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Number of Final lots created	742	562	600	650
Number of Preliminary lots created	2,109	2,125	2,100	
2 . Preliminary plat applications reviewed:				
Majors within 60 days	63	92	44	40
Minors within 35 days	78	31	30	35
3 . Number of completed mid-course correction plats	N/A	N/A	-	5
4 . Number of complaints regarding staff members	N/A	N/A	N/A	0
5 . Percent of lawsuits resolved in County favor	N/A	80%	80%	100%
6 . Percent of goals achieved in annual work plan	N/A	80%	75%	100%

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

District Court is a court of record with original jurisdiction in all felony adult and juvenile criminal cases; civil cases involving real property and amounts in excess of \$7000.00; civil cases that might result in judgment against the state for payment of money; civil cases involving domestic relations; civil cases involving issues of mental competency and all cases involving intestacy or probate of wills; special actions such as writs as well as being the appellate court for Justice Court and City Courts. Included within the 11th Judicial District Court for Flathead County are Family Court Services and Youth Court Services (Juvenile Probation). Personnel include 3 District Court Judges, one Court Administrator, Family Court Services Director, Chief Juvenile Probation Officer and 25 employees including caseworkers, deputy probation officers, law clerks and various administrative support staff. Primary funding for our District is provided by the State of Montana. Special funding for court security and building maintenance issues is provided by the county.

Family Court Services primarily investigates, mediates, and evaluates cases involving parenting disputes pursuant to District Court Order.

Juvenile Probation administers juvenile justice and safeguards the welfare of minors in a manner which protects and deters delinquency. The Department works closely with the County Attorney in preparing petitions for formal District (Youth) Court hearings against youth. Probation officers prepare sentencing reports for District Court as well as supervise youth on probation which also includes collecting restitution. A Supervised Community Work program has recently been added which provides opportunities for community service work that is beneficial to the entire county.

The Flathead County District Court Statistic Report as prepared by Peg Allison, Clerk of Court, is attached.

Goals & Objectives

The operations of District Court are governed by the Montana constitution, State statutes, and opinions and rules of the Montana Supreme Court. There are over 80 statutes that set forth requirements for prioritizing specific types of cases; complying with those requirements is a constant challenge for the court. We continually review and, if appropriate, adopt changes to our scheduling of hearings and trials to provide efficient, prompt and equal access to the justice system.

As the attached Court Statistic Report reflects, our overall caseload has increased approximately 50% in the last 6 years, and we are attempting to handle this increase with the same number of judges and a staff increase of only one law clerk. We schedule 18 multi-week terms of Court throughout each year that are devoted to conducting jury trials, either criminal or civil. In addition, we schedule non-jury trials, such as domestic relations and abuse and neglect, a very significant percentage of our workload, throughout the year. One day a week is devoted to criminal pre-and post-trial matters, and one day a week is devoted to juvenile delinquency and pretrial abuse and neglect proceedings. We remain committed to providing access to our court and its departments in a professional and timely manner.

District Court personnel participate in a monthly meeting of departments within the justice center designed to provide a cooperative atmosphere for various policies and procedures affecting the justice system. We will continue to meet to improve our inter-related policies.

As part of the State Judicial Branch, we will continue to implement the procedures and guidelines as set forth by that Department.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 28,779	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	234,537	264,249	295,000	61,500	(233,500)	-79%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	66,443	91,176	92,133	100,211	8,078	9%
Total	\$ 329,759	\$ 355,425	\$ 387,133	\$ 161,711	\$ (225,422)	-63%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2180 DISTRICT COURT LEVY	\$ 210,328	\$ 235,927	\$ 224,133	\$ 161,711	\$ (62,422)	-28%
2912 ACCOUNTABILITY ENFORC					\$ -	
2913 YOUTH SERVICE NETWORK	119,431	119,498	163,000		\$ (163,000)	-100%
Total	\$ 329,759	\$ 355,425	\$ 387,133	\$ 161,711	\$ (225,422)	-58%

2008 Budget Highlights

Personnel Services

- District Court personnel are paid by the State.

Operating Expenditures

- The State of Montana now pays for more of the District Court expenditures.

Capital Outlay

- Capital Outlay is paid for by the State.

Transfers

- Budgeted transfers from the District Court are to reimburse the Sheriff's department for Bailiff expenses.
-

Performance Measures & Workload Indicators

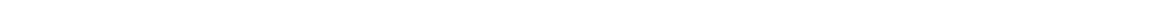
Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
Criminal				
Open	575	583		
Reopened	243	207		
Juvenile				
Open	170	75		
Reopened	25	-		
AFF's				
Dependent/Neg				
Open	56	94		
Reopened	17	76		
Guardian				
Open	97	91		
Reopened	2	3		
Probate				
Open	193	219		
Reopened	11	11		
Dissolutions				
Open	705	652		
Reopened	106	76		
Abstracts	93	117		
Civil / Warrants				
Open	975	1,034		
Reopened	13	15		
Warrants & Certificate of Lien	352	457		
Adoption				
Open	62	64		
Reopened	-	1		
Paternity				
Open	5	1		
Reopened	3	1		
Sanity				
Open	79	119		
Reopened	8	-		
Process Server				
Open	6	3		
Reopened	-	-		
Investigative Subpoea				
Open	94	123		
Reopened	1	-		
Marriage Licenses Issued				
Open	932	961		
Search Warrants				
Open	23	23		

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PUBLIC SAFETY



Program Description

The mission of the Office of Emergency Services (OES) is to provide public safety and preservation of the environment through responsible management and coordination of a comprehensive, all-hazards, emergency management program. Coordinating with city, county, tribal, state, federal and private entities the OES coordinates the four phases of emergency management...mitigation, preparedness, response and recovery. The OES identifies potential hazards, plans for mitigating their effects, prepares for responding to and managing the incident and coordinates the post-incident recovery process. The office is responsible for management and operation of the county Emergency Operations Center and development and coordination of the Local Emergency Planning Committee (LEPC).

The OES is staffed by a Director and Deputy Director who are responsible for the development, implementation and management of all emergency services activities, coordinating with 19 rural fire departments, 3 city fire departments, 3 city police departments and the Sheriff's Office, 27 EMS units, Tribal Officials, U.S. Forest Service, National Park Service, Montana Department of Natural Resources, Montana Department of Transportation, National Weather Service, and multiple private industry stakeholders.

Goals & Objectives

MITIGATION Activities that prevent, reduce the likelihood of an event occurring, or limiting the damaging effects of an event.

- Completion and federal approval of the County Pre-Disaster Mitigation Plan

PREPAREDNESS Plan development, Training, Exercises and Equipment Management

- Attain NIMS compliance
- Implementation of a county Type III Incident Management Team
- Re-implement an operations level county HAZMAT Team
- Complete Re-write of the county Emergency Operations Plan (EOP)
- Complete Fire Service Area Project and add Fire Chief FTE
- Construct an OES equipment storage/maintenance facility
- Train 80% of responders to the HAZMAT Awareness Level & 25% to Operations Level
- Establish a Flathead Lake Response Plan with Lake County and the Confederated Salish Kootenai Tribes
- Develop Emergency Operations Center protocols

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 195,332	\$ 74,353	\$ 70,469	\$ 125,200	\$ 54,731	78%
Operating Expenditures	507,381	271,121	148,770	160,850	12,080	8%
Debt Service					-	
Capital Outlay	257,713	374,496	30,000		(30,000)	-100%
Transfers Out	2,012	6,000		2,000	2,000	
Total	\$ 962,438	\$ 725,970	\$ 249,239	\$ 288,050	\$ 38,811	5%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	290,847	218,266	206,187	219,001	\$ 12,814	6%
2370 RETIREMENT	12,881	6,908	7,904	13,897	5,993	76%
2380 GROUP INSURANCE	10,080	4,820	6,148	13,152	7,004	114%
2398 HAZMAT CONTAINMENT (L	17,158	20,527	7,000	20,000	13,000	186%
2926 HOMELAND SECURITY GR	62,162				-	
2927 WAR SUPPLEMENTAL GR/	435,203				-	
2931 HOMELAND SECURITY-FYI		457,201			-	
2953 VFA PROGRAM	21,051	18,248	22,000	22,000	-	0%
2991 PDM-PREDISASTER MITIG.	13				-	
2992 ODP RESPONSE GRANT	43,046				-	
2993 ODP HAZMAT GRANT	69,997				-	
Total	\$ 962,438	\$ 725,970	\$ 249,239	\$ 288,050	\$ 38,811	16%

2008 Budget Highlights

Personnel Services

- A deputy director was hired for fiscal year 2008.

Operating Expenditures

- Operating expenditures were budgeted based on past year's actual expenditures.

Capital Outlay

- No capital outlay was budgeted for this year.

Transfers

- Beginning this year OES will participate in the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Emergency Services Coordinator	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	0.00	0.00
Deputy Emergency Manager	-	-	-	1.00
Total	2.00	2.00	1.00	2.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . The pre-disaster mitigation plan will be completed and approved by the end of the 2nd quarter	0%	0%	100%	100%
2 . The county will be compliant with National Incident Management System (NIMS) requirements by end of year.	N/A	N/A	100%	100%
3 . There will be a well coordinated and vaildated county all-hazards Emergency Operations Plan (EOP) by December 31st, 2007	N/A	N/A	100%	100%
4 . Train 80% of responder in HAZMAT Awareness and 25% in HAZMAT Operations	N/A	N/A	100%	100%
5 . The Type III Incident Management Team will be de-veloped and operational by 2nd Quarter	N/A	N/A		

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Disaster Exercises Conducted			2	3
2 . HAZMAT Awareness Level Trained Responders			20	300
3 . HAZMAT Operations Level Trained Responders			20	75
4 . NIMS Trained Personnel			20	300
5 . EOC Activations			None	1
6 . Emergency/Disaster Declarations			None	1

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Flathead County Sheriff's Office consists of 48 sworn deputies, 27 detention officers, 2 court security officers, 19 dispatchers, 1 evidence tech, 1 nurse, and 6 clerical staff. The sheriff is elected and is responsible for maintaining a detention facility and the civil process in the county. Additional duties include search and rescue operations within the county. Other duties as defined by law include but not limited to preserving the peace. Reference MCA 7-32-2121. In Flathead County the elected sheriff is the also the county coroner and is responsible for coroner calls as defined in state law. Additionally there are seven sworn deputies that are deputy coroners.

Duties for the sworn deputies include road patrol, detective work, serving civil papers, traffic control, and responding to calls for service from the public. Within the sheriff's office there are divisions such as the Drug Task Force and the Alcohol Enforcement Team, which are partially funded by federal grants. Other divisions include Snowmobile Patrol, Swat, Marine Patrol, Bike Patrol and Dive Team. These extra duties are filled by sworn deputies and funded through the sheriff's budget. Detention officers are responsible for the care and custody of the inmates, Reference MCA 44-4-302. Our 911 dispatch center is responsible for all incoming calls for law enforcement in the county and all fire and EMS calls for service.

Goals & Objectives

- Continue to provide all aspects of law enforcement to the citizens of Flathead County with an emphasis on proactive law enforcement through community policing.
- Maintain training levels, while searching for grants and other avenues of funding for increased training dollars.
- Increase manpower through statistical data showing the need, while exploring funding sources for additional deputies.
- Explore the use of volunteers for limited law enforcement duties, such as school resource deputies.
- Explore funding avenues for expansion of the existing detention facility, which is currently running at full capacity.
- Implement a work release program within our detention facility to relieve over crowding while still holding defendants accountable. This will also help clear out some of our outstanding warrants.
- Work with the local 911 board and the three other police departments within the county as well as the fire and EMS agencies to establish a consolidated 911 center to better serve the citizen of our county.
- Establish a Chaplain program within the Sheriff's Office.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$5,981,129	\$6,344,249	\$7,587,372	\$8,039,985	\$ 452,613	6%
Operating Expenditures	1,804,609	1,883,935	2,503,892	2,394,012	(109,880)	-4%
Debt Service					-	
Capital Outlay	368,744	232,593	370,000	795,600	425,600	115%
Transfers Out	389,099	248,087	355,199	323,454	(31,745)	-9%
Total	\$ 8,543,581	\$ 8,708,864	\$ 10,816,463	\$ 11,553,051	\$ 736,588	8%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2300 SHERIFF	\$ 5,262,454	\$ 5,469,267	\$ 6,499,730	\$ 6,888,635	\$ 388,905	6%
2350 BIG MT COMMUNICATIONS	4,582	3,056	6,900	6,900	-	0%
2370 RETIREMENT	667,552	712,339	933,189	902,460	(30,729)	-3%
2380 GROUP INSURANCE	509,859	574,237	747,789	820,026	72,237	10%
2382 SEARCH & RESCUE LEVY	140,661	150,471	182,511	204,833	22,322	12%
2396 JUVENILE DETENTION	478,081	495,320	538,537	613,116	74,579	14%
2850 911 EMERGENCY	393,760	397,454	407,505	499,033	91,528	22%
2922 HIGH INTENSITY DRUG TR	135,772	93,887	198,239	213,415	15,176	8%
2925 NCHIP RECORDS MANAGE	27,010				-	
2928 WAR SUPPLEMENTAL GR/	95,059				-	
2929 IN-CAR VIDEOS-RADARS	13,000	6,200			-	
2930 BULLETPROOF VEST PAR	18,944	4,529	33,682	9,600	(24,082)	-71%
2932 ALCOHOL ENFORCEMENT		52,925	52,559	67,000	14,441	27%
2933 STEP DUI/SEATBELT		17,449		15,885	15,885	
2934 JAG CIVIL GRANT		27,536	15,657	13,500	(2,157)	-14%
2935 MOBILE DATA COMMUNIC		1,828	82,362		(82,362)	-100%
4009 SHERIFF PATROL CAR CAI	240,195	142,734	180,000		(180,000)	-100%
4010 FC DETENTION CENTER A			195,000		(195,000)	-100%
4026 911 EMERGENCY SYSTEM	16,522	29,185	100,000	550,000	450,000	450%
7062 DRUG FORFEITURE/FED S	11,161		50,000	90,000	40,000	80%
7057 SHERIFF'S DRUG TRUST F	4,502	10,506	50,000	107,600	57,600	115%
2912 ACCOUNTABILITY ENFORC	32,180	47,595	50,000	11,000	(39,000)	
2916 BCC/DRUG INVESTIGATIOI	492,287	472,346	492,803	540,048	47,245	
Total	\$ 8,543,581	\$ 8,708,864	\$ 10,816,463	\$ 11,553,051	\$ 736,588	7%

2008 Budget Highlights

Personnel Services

- Four new deputies will be hired, two in July and two in January, as well as an additional coroner.

Operating Expenditures

- Additional Inmate Bracelets will be purchased to facilitate the house arrest program. Supplies such as bullets have increased in cost and this is reflected in the budget.

Capital Outlay

- New radios and a transport van are budgeted in this year's capital outlay.

Transfers

- Transfers are budgeted for the computer replacement program and to the Sheriff's capital project fund to purchase new patrol vehicles.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Sheriff	1.00	1.00	1.00	1.00
Undersheriff	1.00	1.00	1.00	1.00
Deputy Sheriff	24.25	25.00	29.00	33.00
Lieutenant	-	1.00	1.00	1.00
Commander	2.00	2.00	2.00	1.00
Corporal	9.00	8.25	7.25	7.25
Sergeant	12.00	12.00	11.00	11.00
Sheriff Financial Asst	1.00	1.00	1.00	1.00
Civil Clerk	1.00	1.00	1.00	1.00
Receptionist	2.00	1.00	1.00	1.00
Warrants Clerk	1.00	1.00	1.00	1.00
Chief of Detectives	1.00	1.00	1.00	1.00
Detective Clerk	1.00	1.00	1.00	1.00
Detention-Chief	1.00	1.00	1.00	1.00
Court Det officer	-	1.00	1.00	1.00
Detention Officer	22.00	20.00	18.50	22.00
Dispatcher	14.90	13.45	12.45	12.45
Dispatcher-Leader	3.00	1.00	2.00	2.00
Evidence Tech	1.00	1.00	1.00	1.00
Medical Officer	1.00	1.00	1.00	1.00
Animal Control Officer	-	-	-	4.00
Programmer	0.375	0.375	0.375	-
Records Clerk	1.00	1.00	1.00	1.00
Posse/Reserve	-	-	6.70	5.95
School Resource Officer	1.00	-	-	-
Total	101.53	96.08	103.28	112.65

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Detention Officer/Court Officer	1.00	1.00	1.00	1.00
Detention Sergeant/Court Officer	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

FUNCTION: 420000 PUBLIC SAFETY
DEPARTMENT: 0209 JUVENILE DETENTION

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Chief	1.00	1.00	1.00	1.00
Detention Officer	11.25	11.25	11.00	11.00
Special Education Instructor	-	0.75	0.60	0.60
Total	12.25	13.00	12.60	12.60

FUNCTION: 420000 PUBLIC SAFETY
DEPARTMENT: 0208 SEARCH & RESCUE

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Deputy Sheriff	0.75	0.75	0.75	0.75
Total	0.75	0.75	0.75	0.75

FUNCTION: 42000 SAFETY
DEPARTMENT: 9-1-1

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Dispatcher-Leader	1.00	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00	3.00
Consultant	-	-	1.00	0.80
Total	4.00	4.00	5.00	4.80

FUNCTION: 420000 PUBLIC SAFETY
DEPARTMENT: 0190 GRANTS

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
BCC Drug Investigation Team				
Sergeant	-	1.00	1.00	1.00
Deputy Sheriff	1.00	2.00	2.00	2.00
Special Invest Clerk	1.00	1.00	1.00	1.00
Corporal	2.00	-		
NCHIP Records Management				
Programmer/Analyst	0.25	-		
Total	4.25	4.00	4.00	4.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . To provide fair and impartial law enforcement services to the citizens of Flathead County.	100%	100%	100%	100%
2 . To continue to maintain a well run, clean, and efficient Detention Center.	100%	100%	100%	100%
3 . Continue to work with Flathead County's two volunteer Search and Rescue groups to ensure search and rescue operations are effectively and efficiently carried out in the county.	100%	100%	100%	100%
4 . To maintain current civil process needs for the citizens of the county and continuously improve on training, utilizing the latest modern technology to ensure efficiency.	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Calls for Law Enforcement Service	37,206	38,013	39,550	41,000
2 . Inmate Booking and Releases	3,993	5,084	6,376	6,800
3 . Search and Rescue Missions	51	48	50	55
4 . Civil Papers Processed	3,287	3,321	3,808	4,100
5 . Coroner Calls	561	688	602	630

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Function: PUBLIC SAFETY (42**)**
Department: 0201 COMMISSIONERS

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 28,656	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	49,081	21,618	310,020	315,597	5,577	2%
Debt Service					-	
Capital Outlay	35,629	48,161	7,000	45,000	38,000	543%
Transfers Out	-	-	-	-	-	
Total	\$ 113,366	\$ 69,779	\$ 317,020	\$ 360,597	\$ 43,577	62%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2260 EMERGENCY/DISASTER	\$ 27,465	\$ -	\$ 253,319	\$ 269,950	\$ 16,631	7%
2391 FC FIRE SERVICE AREA	85,901	6,373	25,925	25,000	(925)	-4%
2902 FOREST RESERVE TITLE I	-	58,306	37,776	65,647	27,871	74%
4018 FC FIRE SERVICE AREA CI	-	5,100	-	-	-	
Total	\$ 113,366	\$ 69,779	\$ 317,020	\$ 360,597	\$ 43,577	14%

2008 Budget Highlights

Personnel Services

- The fires in summer of 2007 will be reflected in a budget amendment for fiscal year 2008.

Operating Expenditures

- The equivalent of two mills is the maximum amount allowed in the Emergency Fund. Any amounts expended in fiscal year 2008 will be replenished by tax levy in fiscal year 2009.

Capital Outlay

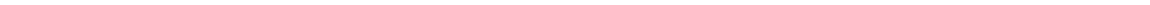
- A passenger bus (for emergency situations) and radios are budgeted from Forest Reserve title III funds.

Transfers

- There are no transfers budgeted for this year.



PUBLIC WORKS



Program Description

The Flathead County Road Department maintains approximately 1,100 miles of roads, over 5,000 signs, and approximately 400 pieces of equipment. The geographical range of the county road system is as follows: Northern Edge: North Fork to Canadian Border, Eastern Edge: Essex to Ferndale to Bigfork, Southern Edge: Bigfork to Lakeside to Nirada to Thompson River, Western Edge: Thompson River to Pleasant Valley to Olney.

In order to accomplish this task, the Road Department has strategically located equipment around the county. The county is divided into 12 maintenance districts. The road grader in each district is the focal point for operations in that district. This arrangement is complimented by the addition of a plow/sand truck in the winter months. During peak paving or gravel hauling to roads in that particular district during the spring, summer and fall months all available trucks may be dispatched to one district. During the fall and winter, the crusher produces sanding material for all 12 districts of the County. During the spring and summer months the crusher produces gravel for the county's 600+ miles of gravel roads. During peak paving months we produce the majority of our asphalt needs for our department. The Road Department also operates the County Shop maintaining county owned vehicles and pieces of equipment. All aspects of vehicle maintenance and repairs are performed by our crew.

Other operations include, but are not limited to: installation and upgrade of signs, guardrail, culverts, bridges, repairs of road damage, clearing out obstructions on roads and rights-of-way, striping of roads, crosswalks and walkways, rock raking, removal of trees that blow down, and sweeping roads. In addition our office deals with budget issues, rights-of-way issues, encroachment permits, load limits, and a variety of public issues including road reviews for subdivisions, etc. These items are easily absorbed into day to day operations with the highly qualified administrative staff.

Departmental Organization

Road Department: This department consists of thirty four (34) full time employees and six to eight (6 to 8) summer laborers. Currently there are sixteen (16) employees in the Operator's Union, and eighteen (18) employees in the Teamster's Union. The Road Department performs year round maintenance on 391.5 miles of paved, 454.9 miles of gravel, and 67.6 miles of improved dirt roads. The County Shop consists of twelve (12) employees; one parts manager, one janitor, eight mechanics, and two welders. The shop maintains approximately two hundred and fifty (250) Road and Bridge Department vehicles and equipment, including our crusher and asphalt plant. The shop also maintains over two hundred (200) vehicles for other departments within the county. The Administrative Staff consists of seven (7) employees; one Superintendent, one Shop Supervisor, one Right of Way Specialist, one Office Administrator, three Office Assistants, and the possibility of adding a Surveyor to the office staff.

Goals & Objectives

Goal: Provide maintenance services, and information regarding road and bridge programs and activities.

- To ensure safety of the motoring public by providing the best quality roads possible with available funding.
- Roadway Preservation and longevity through grading, hand patching, blade patching, overlay, and chip sealing.
- Participating in Dust Abatement Policies to ensure air and water quality.
- Provide public education on Dust Abatement and Rural Special Improvement Districts (RSID).
- Continue to remove old bridges and replace with new engineered bridges.
- Continue to improve drainage by reshaping ditches and installing culverts.
- Continue to maintain signs and install new ones as required by state guidelines, continue to implement the 911 Emergency Services Signage in cooperation with GIS, Clerk and Recorder, Planning and Zoning, Sheriff, and any other County, City, State or Federal agencies involved.
- Clearing Right-of-Ways of brush, trees, rockslides, and any other safety hazards.
- Continue cooperative maintenance agreement with Army Corps of Engineers for the levies throughout the valley.
- Continue to pave gravel intersections and approaches onto state highways consistent to state requests to reduce maintenance costs and reduce dust mitigation as budget allows.
- Continue to provide service, maintenance, and repairs of vehicles for other county entities.
- Continue to maintain Road and Bridge Department equipment. Strive to upgrade to newer equipment which is more cost and time efficient, and safer for Road and Bridge Department Personnel, while reducing the number and cost of aging equipment in use.
- Continue to maintain and keep up buildings at the Road and Bridge Department Complex and outlying areas in compliance with DEQ, OSHA, MSHA, and MSHARP to ensure a safe working environment for all Road and Bridge personnel.
- Provide training opportunities for staff development including MSHARP safety, certification in: forklift, equipment training, MSHA, 1st Aid, Flagging, software programs, conferences, workshops, and trainings to network and learn about how other agencies approach similar projects and issues.
- Assist with preparation of road standards and their implementation with the public.
- Add statistical data to annual reports and the web for public awareness.
- Review and comment on Major and Minor Subdivision applications.
- Create and implement gravel and paved road management systems to provide data driven priority projects

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 2,788,979	\$ 2,949,172	\$ 3,518,818	\$ 3,549,088	\$ 30,270	1%
Operating Expenditures	2,561,197	2,605,832	3,415,600	3,279,100	(136,500)	-4%
Debt Service					-	
Capital Outlay	40,369	272,088	157,500	584,738	427,238	271%
Transfers Out	6,000	6,000	192,500		(192,500)	-100%
Total	\$ 5,396,545	\$ 5,833,092	\$ 7,284,418	\$ 7,412,926	\$ 128,508	2%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2110 ROAD FUND	\$ 4,568,275	\$ 4,603,768	\$ 5,911,200	\$ 6,160,893	249,693	4%
2370 RETIREMENT	299,614	304,875	376,527	383,777	7,250	2%
2380 GROUP INSURANCE	265,084	294,464	338,191	368,256	30,065	9%
2820 GAS TAX (218)	263,572	629,985	658,500	500,000	(158,500)	-24%
Total	\$ 5,396,545	\$ 5,833,092	\$ 7,284,418	\$ 7,412,926	\$ 128,508	2%

2008 Budget Highlights

Personnel Services

- Restructuring of the road department resulted in a budget increase less than COLA.

Operating Expenditures

- Budgeted expenditures are now more in line with the actual amounts from past years.

Capital Outlay

- Several large pieces of equipment will be purchased as outlined in the County's CIP.

Transfers

- No transfers have been budgeted for this year.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Superintendent	1.00	1.00	1.00	1.00
Road Supervisor	1.00	1.00	1.00	1.00
Equipment Operator II	19.00	17.00	17.00	17.00
Truck Driver	17.00	17.00	18.00	18.00
Office Assistant II	2.00	2.00	2.00	2.00
Right of Way Specialist	1.00	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00
Fleet Mgr/Shop Supervisor	1.00	1.00	1.00	1.00
Office Assistant III	-	-	1.00	1.00
Surveyor	-	1.00	1.00	1.00
Building Maint Worker I	1.00	1.00	1.00	1.00
Night Welder	1.00	1.00	1.00	1.00
Day Welder	1.00	1.00	1.00	1.00
Night Tireman	1.00	1.00	1.00	1.00
Day Serviceman	1.00	1.00	1.00	1.00
Equipment Mechanic	5.00	5.00	4.00	4.00
Service Oiler	-	-	1.00	1.00
Equipment Mechanic Night	2.00	2.00	1.00	1.00
Parts Manager	1.00	1.00	1.00	1.00
GIS Tech	1.00	1.00		
Total	57.00	56.00	56.00	56.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Gravel Roads Graded (Hours)	4,950	5,600	5,600	5,600
2 . Roads Plowed, Bladed, Sanded, Deiced, Salted (Hours)	9,607	11,562	11,600	11,600
3 . Grade for Dust Oil (Hours)	272	250	300	350
4 . Bridges Replaced	2	-	2	2

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Gravel Roads (miles)	628.53	621.01	621.01	620.18
2 . Paved Roads (miles)	383.94	391.46	391.46	392.29
3 . Miles Paved (miles)	7.52	3.31	0.83	0.35
4 . Miles Overlayed (miles)	30.69	10.96	21.50	20.00
5 . Miles Chip Sealed (miles)	51.94	29.20	17.67	25.00
6 . Complaints (Total for the Year)		1,297	1,200	1,150

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Flathead County Bridge Department is responsible for the construction, repair and maintenance of approximately 100 bridges, 1,000 culverts, installs and maintains all guardrails, maintains several dikes within the county, and helps the Road Department with plowing and sanding during winter months. The geographical range of the county bridge system is as follows: Northern Edge: North Fork to Canadian Border, Eastern Edge: Essex to Ferndale to Bigfork, Southern Edge: Bigfork to Lakeside to Nirada to Thompson River, Western Edge: Thompson River to Pleasant Valley to Olney.

In order to accomplish this task, the Bridge Department operates primarily from our main yard in Kalispell, and from here they are dispatched to different job locations throughout the county. Other operations include, but are not limited to, such as installation of signs, guardrail, culverts, bridges, and flooding.

Departmental Organization. This department is a separate county department organized within the Road Department, but maintains a separate budget as per Montana Code. The Bridge Department consists of six (6) employees. Currently there are four (4) employees in the Operator's Union, and two (2) employees in the Teamster's Union. The Bridge Department maintains approximately one hundred (100) bridges, over one thousand (1,000) culverts, cattle passes, and cattle guards, along with guardrails, and several dikes within the county.

Goals & Objectives

Goal: Provide maintenance services - Performance Objectives:

- To ensure safety of the motoring public by providing the best quality roads possible with available funding.
- Roadway Preservation and longevity through grading, hand patching, blade patching, overlay, and chip sealing.
- Try to continue to pave gravel roads to reduce maintenance costs and provide dust mitigation as budget allows.
- Participating in Dust Abatement Policies to ensure air and water quality.
- Provide public education on Dust Abatement and Rural Special Improvement Districts (RSID).
- Continue to remove old bridges and replace with new engineered bridges.
- Continue to improve drainage by reshaping ditches and installing culverts.
- Continue to maintain signs and install new ones as required by state guidelines.
- Continue to implement the 911 Emergency Services Signage in cooperation with GIS, Clerk and Recorder, Planning and Zoning, Sheriff, and any other County, City, State or Federal agencies involved.
- Clearing Right-of-Ways of brush, trees, rockslides, and any other safety hazards.
- Continue cooperative maintenance agreement with Army Corps of Engineers for the levies throughout the valley.
- Continue to pave gravel intersections and approaches onto state highways consistent to state requests to reduce maintenance costs and reduce dust mitigation as budget allows.
- Continue to provide service, maintenance, and repairs of vehicles for other county entities.
- Continue to maintain Road and Bridge Department equipment. . Strive to upgrade to newer equipment which is more cost and time efficient, and safer for Road and Bridge Department Personnel, while reducing the number and cost of aging equipment in use.
- Continue to maintain and keep up buildings at the Road and Bridge Department Complex and outlying areas in compliance with DEQ, OSHA, MSHA, and MSHARP to ensure a safe working environment for all Road and Bridge personnel.
- Provide training opportunities for staff development including MSHARP safety, certification in: forklift, equipment training, MSHA, 1st Aid, Flagging, and software programs.
- Attend professional conferences, workshops, and trainings to network and learn more about how other agencies approach similar projects and issues.

Goal: Identify ways to provide information regarding Flathead County Road and Bridge programs and activities to the general public. Performance Objectives:

- Assist with preparation of road standards and their implementation with the public.
- Add statistical data to annual reports and the web for public awareness.
- Review and comment on Major and Minor Subdivision applications.
- Create and implement gravel and paved road management systems to provide data driven priority projects

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 303,790	\$ 331,808	\$ 426,386	\$ 463,199	\$ 36,813	9%
Operating Expenditures	445,345	382,019	592,500	593,100	600	0%
Debt Service					-	
Capital Outlay	30,000	5,402	56,000	168,084	112,084	200%
Transfers Out	-	-	-	-	-	
Total	\$ 779,135	\$ 719,229	\$ 1,074,886	\$ 1,224,383	\$ 149,497	21%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2130 BRIDGE FUND	\$ 716,376	\$ 651,572	\$ 984,253	\$ 1,128,364	\$ 144,111	15%
2370 RETIREMENT	32,362	34,279	47,596	49,987	2,391	5%
2380 GROUP INSURANCE	30,397	33,378	43,037	46,032	2,995	7%
Total	\$ 779,135	\$ 719,229	\$ 1,074,886	\$ 1,224,383	\$ 149,497	14%

2008 Budget Highlights

Personnel Services

- Salary increases are budgeted based on union contracts.

Operating Expenditures

- Operating expenditures are budgeted at about the same amount as last year.

Capital Outlay

- Per the County CIP, capital outlay for a water truck and for bridges has been budgeted.

Transfers

- No transfers have been budgeted for this year.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Equipment Operator II	5.00	5.00	5.00	5.00
Truck Driver	2.00	2.00	2.00	2.00
Total	7.00	7.00	7.00	7.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Gravel Roads Graded (Hours)	4,950	5,600	5,600	5,600
2 . Roads Plowed, Bladed, Sanded, Deiced, Salted (Hours)	9,607	11,562	11,600	11,600
3 . Grade for Dust Oil (Hours)	272	250	300	350
4 . Bridges Replaced	2	-	2	2

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Gravel Roads (miles)	628.53	621.01	621.01	620.18
2 . Paved Roads (miles)	383.94	391.46	391.46	392.29
3 . Miles Paved (miles)	7.52	3.31	0.83	0.35
4 . Miles Overlayed (miles)	30.69	10.96	21.50	20.00
5 . Miles Chip Sealed (miles)	51.94	29.20	17.67	25.00
6 . Complaints (Total for the Year)		1,297	1,200	1,150

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Noxious Weed District operates under a 5-person Board of Directors who is appointed by the County Commission. In the case of Flathead County, this Board serves a dual purpose as a County Parks & Recreation Board. The Board hires a Noxious Weed Coordinator/Department Head who is responsible for the implementation of the Flathead County's Weed Management Plan to control weeds that have been identified and adopted as Noxious Weeds within Flathead County. Activities of department include roadside mowing, revegetation, biocontrol releases as well as education and compliance programs.

The Board and its Coordinator/Department Head have identified essential components of a successful county noxious weed management department. These components are:

- **Annual Treatment** - A management program of annual noxious weed treatment on County properties and rights-of-way;
- **Annual Mowing** - A (sub) program of weed maintenance mowing all county rights-of-way;
- **Complete Contracts** - Performs management methods for state and federal agencies unable to handle projects internally, i.e. DOT, DSL, GNP, US FW&P, MT FW&P, and USFS
- **An Educational Program** - An educational program to provide information and assistance to county residents regarding noxious weed management on their property
- **A Compliance/Enforcement Program** - An enforcement program to contact private landowners regarding uncontrolled noxious weed infestations on their property and their compliance to the state and county noxious weed laws
- **A Rental Program** - To ensure safe and properly maintained equipment is available to the residents of Flathead County
- **Properly Trained Staff** - Limiting exposure and liability
- **Leader in Safety** - Ensuring safe, modern and well maintained equipment and
- **Prevention** - Saving the taxpayer potential expense in the future by early detection of new invaders

Goals & Objectives

- Act as a coordinating agency for noxious weed management in Flathead County with Federal, State, County, local agencies and the public
- Provide quality education/compliance and assistance to the residents of Flathead County
- Manage noxious weeds on all county property by completing all spray applications and mowing
- Follow state and county weed laws
- Implement PROACTIVE program to increase public awareness and on the ground management of noxious weeds with small acreage landowners
- Implement PROACTIVE program to increase developer's awareness of disturbance and its role in creating infestations and their need for action
- Implement PROACTIVE program to increase public compliance with noxious weed law
- Establish processing and funding mechanism for effective, cost efficient subdivision reviews and follow up
- Complete all contracts
- Enhance revegetation program with recently acquired hydro-seeder
- Release any available biocontrol agents
- Become MSHARP compliant
- Provide quality customer service
- Provide continuing education for staff
- Operate all functions within the budget
- Comply with statewide management plan by updating County's management plan every two years

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 225,314	\$ 217,731	\$ 277,491	\$ 302,010	\$ 24,519	9%
Operating Expenditures	233,582	212,508	270,500	255,900	(14,600)	-5%
Debt Service					-	
Capital Outlay	13,575	23,262	117,567	149,173	31,606	27%
Transfers Out	-	-	-	-	-	
Total	\$ 472,471	\$ 453,501	\$ 665,558	\$ 707,083	\$ 41,525	9%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2140 WEED	\$ 388,458	\$ 401,530	\$ 598,961	\$ 635,845	\$ 36,884	6%
2370 RETIREMENT	33,473	22,666	29,395	31,865	2,470	8%
2380 GROUP INSURANCE	14,089	16,248	31,002	33,173	2,171	7%
2840 WEED TRUCK GRANT	10,532	8,571	6,200	6,200	-	0%
2846 TALLY LK TANSY RAGWOF	25,919	4,486	-	-	-	
Total	\$ 472,471	\$ 453,501	\$ 665,558	\$ 707,083	\$ 41,525	6%

2008 Budget Highlights

Personnel Services

- The budget reflects COLA and salary increases based on the salary survey study.

Operating Expenditures

- Operating expenditures have been budgeted based on actual expenditures in past years.

Capital Outlay

- Several items are budgeted as outlined in the County CIP, including a hydro-seeder and spray truck.

Transfers

- No transfers are budgeted for this year.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Asst Supervisor/Weed & Parks	0.50	0.50	0.50	0.50
Weed/Parks/Maintenance Supervisor	0.34	0.34	0.34	0.34
Office Administrator	0.34	0.34	0.34	0.34
Office Assistant II	0.50	0.50	0.44	0.44
Bldg Maintenance Worker II/Weed	3.92	3.92	4.48	4.00
Weed Education Compliance Office	0.50	0.50	-	0.50
Weed Project				
Equipment Operator I	0.42	-	-	-
Tally Lake Project				
Equipment Operator I	0.42	-	-	-
Total	6.94	6.10	6.10	6.12

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Acres of weed control	78%	80%	85%	87%
2 . Mow rights-of-way	85%	90%	95%	97%
3 . Respond to onsite visit requests	100%	100%	100%	100%
4 . Develop weed management plans with county residents	100%	100%	100%	100%
5 . Supplement income by contracts	122,000	125,000	130,000	135,000
6 . Phone Contacts	21,225	21,500	22,000	22,500

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . County Land management spraying activities (acres)/Monitor	2,680	2,700	2,900	2,900
2 . Contracted acres sprayed	2,400	2,500	2,700	2,800
2 . County Land management mowing activities (hours)	1,390	1,400	1,480	1,480
3 . Number of rentals	225	255	260	275
4 . Number of enforcement letters sent out	450	510	520	550
5 . Number of onsite inspections	800	974	1,000	1,050
6 . Number of weed management plans received	900	1,092	1,100	1,125
7 . Outside agency contracts	5	5	6	7

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Flathead County Junk Vehicle Program is funded by a grant from the Montana Department of Environmental Quality based upon the total number of vehicles registered in the county and fluctuates annually. This program provides free pickup and removal of junk vehicles and is responsible for enforcement of the Montana Junk Vehicle Law within Flathead County. A junk vehicle is defined as meeting all of the following: discarded, wrecked, dismantled or substantially changed in form by removal of component parts; not lawfully and currently licensed; and inoperative or incapable of being driven in its present condition. If it meets these criteria and is visible from a public road, it is considered a junk vehicle and must be shielded from public view. The majority of complaints regarding possible violations of this law are received from private citizens, however, the program works in cooperation with the Planning Department (community decay).

Goals & Objectives

- **Fiscal**
 - Maintain fiscally responsible budget
 - Continue to fund CIP for future improvements
- **Service**
 - Increase number of vehicles removed
 - Reduce number of open active complaints
- **Education**
 - Continue to inform public of free pickup and removal of junk vehicles through advertising in local media
 - Continued employee development and training
- **Future**
 - With available funding, provide for proactive monitoring within the County for junk vehicle enforcement

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 50,490	\$ 53,052	\$ 55,951	\$ 59,000	\$ 3,049	5%
Operating Expenditures	28,391	35,464	45,370	50,554	5,184	11%
Debt Service					-	
Capital Outlay	-	64,382	53,000	30,000	(23,000)	-43%
Transfers Out	60,394	16,293	15,487	27,526	12,039	78%
Total	\$ 139,275	\$ 169,191	\$ 169,808	\$ 167,080	\$ (2,728)	-2%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2830 JUNK VEHICLE	\$ 139,275	\$ 104,809	\$ 116,808	\$ 137,080	\$ 20,272	17%
4001 CAP IMPROV/JUNK VEHI	-	64,382	53,000	30,000	(23,000)	-43%
Total	\$ 139,275	\$ 169,191	\$ 169,808	\$ 167,080	\$ (2,728)	-2%

2008 Budget Highlights

Personnel Services

- The budget was increased to reflect COLA and some salary increases due to longevity.

Operating Expenditures

- Operating expenditures are expected to remain about the same as fiscal year 2007.

Capital Outlay

- Fencing and a new lift have been budgeted for fiscal year 2008.

Transfers

- Transfers are to the Junk Vehicle capital project fund for future equipment purchases.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Solid Waste Director	0.03	0.03	0.03	0.03
Financial Technician	0.20	0.20	0.20	0.20
Equipment Operator I	0.70	0.70	0.70	0.70
Total	0.93	0.93	0.93	0.93

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Percentage of vehicles retrieved within 1 month of receipt of release form.	70%	70%	85%	95%
2 . Percentage of complaints processed within 1 month after receipt.	1	1	1	1
3 . Percentage of complaints closed within 3 months.	1	1	1	1

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Junk Vehicles Retrieved	458	336	340	350
2 . Junk Vehicle Complaints Received	97	87	90	95
3 . Junk Vehicle Complaints Resolved	72	57	70	75

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Flathead County Solid Waste District provides environmentally sound and cost effective refuse collection, disposal and recycling opportunities for Flathead County residents and businesses. Our facilities are a major part of the economic and environmental infrastructure of Flathead County. Long range planning and fiscal integrity ensures decades of capacity without financial burdens in the future.

The District is governed by a County Commission appointed Board of Directors. The cities of Kalispell, Whitefish and Columbia Falls are represented with one member each. The County Commission and the City/County Health Board have one member and there are two members-at-large. The Board is responsible for the operations and policies governing the District. The County Commissioners retain control of budget approval, personnel and land use decisions.

The District Board employs a Solid Waste Director to oversee operations of the District. The Director provides overall leadership, direction, coordination and support of the Solid Waste District operations. A union workforce operates the heavy equipment and refuse hauling fleet, and county matrix employees provide administrative support to the District.

Goals & Objectives

- **Fiscal**
 - Maintain balanced budget through assessment and gate revenue reviews and controlling expenses
 - Continue funding level of closure/post closure and liner trusts
- **Service**
 - Continue/expand recycling opportunities
 - Annual landfill effective density goal of 950 pounds/cubic yards
 - Route average of 7+ tons/load (summer) and 6.5+ tons/load (winter)
- **Education**
 - Continue Waste Not Grant, school tours, media releases, radio spots
 - Continued employee development and safety training
- **Future**
 - Establish reserve account for potential purchase of surrounding property Solid Waste Strategic Plan

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 1,130,448	\$ 1,305,234	\$ 1,385,629	\$ 1,397,816	\$ 12,187	1%
Operating Expenditures	1,833,765	1,974,371	2,299,300	2,457,420	158,120	7%
Debt Service					-	
Capital Outlay		2,007,013	2,968,000	662,000	(2,306,000)	-78%
Transfers Out	2,267,919	2,685,022	2,904,000	1,640,327	(1,263,673)	-44%
Total	\$ 5,232,132	\$ 7,971,640	\$ 9,556,929	\$ 6,157,563	\$ (3,399,366)	-43%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
5410 SOLID WASTE	\$ 5,232,132	\$ 6,794,086	\$ 7,856,929	\$ 6,047,563	(1,809,366)	-23%
5430 LINED CELL TRUST		1,177,554	1,700,000	110,000	(1,590,000)	-94%
Total	\$ 5,232,132	\$ 7,971,640	\$ 9,556,929	\$ 6,157,563	\$ (3,399,366)	-36%

2008 Budget Highlights

Personnel Services

- There was very little change in FTE for this fiscal year.

Operating Expenditures

- Reflected in this year's budget are increases to insurance and professional services.

Capital Outlay

- A new refuse truck is budgeted this year in addition to fencing, improvements to the shop and improvements to the Lakeside container site.

Transfers

- Transfers are to the depreciation reserve and to fund the closure/post closure costs.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Solid Waste Director	0.97	0.97	0.97	0.97
Office Assistant III	1.00	1.00	1.00	2.00
Financial Technician	0.80	0.80	0.80	0.80
Landfill Attendant I	0.40	0.40	0.40	0.40
Landfill Attendant II	1.00	1.00	1.00	1.00
Laborer	1.00	2.00	1.50	1.25
Laborer (seasonal rate)	-	-	0.50	0.50
Building Maintenance Worker I	1.00	1.00	1.00	1.00
Operator/Foreman	1.00	1.00	1.00	-
Equipment Operator I	12.30	12.30	12.30	11.80
Seasonal-Truck Driver	0.50	0.50	0.50	0.75
Educator	-	-	0.50	0.50
Lead Person	1.00	-	-	1.00
Total	20.97	20.97	21.47	21.97

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Percentage of scheduled Random Load Inspections completed	100%	100%	100%	100%
2 . Percentage of Landfill Operators Hazwoper Certified	75%	81%	100%	100%
3 . Percentage of Time Meeting State Regulations for Solid Waste Disposal	100%	100%	100%	100%
4 . Percentage of Time Meeting State Regulations for Air Quality Permit	100%	100%	100%	100%
5 . Percentage of down time of LF Gas Collection System	<1%	<1%	0%	0%
6 . Percentage of Days without a customer complaint	100%	<99%	100%	100%
7 . Percentage of scheduled Safety Meeting held	83%	75%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

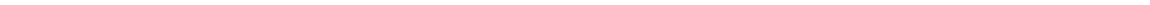
Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Total Tons Deposited in Landfill	115,779	125,318	130,330	135,340
2 . Total Tons Hauled by FCSW	29,627	31,342	33,810	36,330
3 . Junk Vehicles Retrieved	458	336	340	350
4 . Total Tons Recycles	4,813	5,620	5,810	6,000
5 . Total Gallons Household Hazardous Waste Removed	8,015	18,357	9,300	10,000

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

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PUBIC HEALTH



Program Description

Flathead County Animal Control enforces the county's dog ordinance and is responsible for housing the stray and unwanted pets of Flathead County. We provide a limited number of spay and neuter vouchers for the public each year. Animal Control Officers are available for classroom visits, public meetings (such as home owner association meetings), and public tours of the facility. Animal Control maintains lost and found pet reports to reunite owners with their lost animals. We also provide cat and dog food to those in need.

The department consists of 4 Animal Control Officers who respond to calls in the field and provide on-call service for emergencies. The shelter staff consists of a kennel attendant, a kennel keeper, a Veterinarian, a Veterinarian Technician, an Office Assistant, and an Animal Control Director/Shelter Manager. The kennel attendant and kennel keeper are responsible for the care and feeding of animals impounded at the shelter. The Veterinarian and Vet Tech are responsible for performing spay and neuter surgeries for adopted animals as well as performing routine health exams and procedures for the animals under our care. The Office Assistant is responsible for administrative duties and answers directly to the Animal Control Director/Shelter Manager. The Animal Control Director/Shelter Manager oversees the field officers, the shelter staff, and is responsible for the department budget and the implementation of programs.

Goals & Objectives

- To provide public safety through the enforcement of the county ordinance.
- To prevent injury and illness through rabies control and licensing.
- To work closely with and maintain positive relationships with the public.
- To provide public education regarding county ordinance and responsible pet ownership.
- To humanely house and care for the animals impounded at the county animal shelter.
- To receive animals and return them, when possible, to their rightful owners.
- To prevent the spread of infectious disease within the county shelter.
- To spay and neuter all animals adopted from the Flathead County animal shelter.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 299,678	\$ 323,791	\$ 414,795	\$ 368,153	\$ (46,642)	-11%
Operating Expenditures	72,917	74,743	171,500	155,200	(16,300)	-10%
Debt Service					-	
Capital Outlay		24,855	87,000		(87,000)	-100%
Transfers Out	16,200	19,500	19,500	20,400	900	5%
Total	\$ 388,795	\$ 442,889	\$ 692,795	\$ 543,753	\$ (149,042)	-34%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ 319,437	\$ 339,369	\$ 418,455	\$ 193,204	(225,251)	-54%
2370 RETIREMENT	32,124	34,048	44,019	38,774	(5,245)	-12%
2380 GROUP INSURANCE	30,939	38,918	52,321	49,361	(2,960)	-6%
4005 ANIMAL CNTRL TRUCK CIF		24,855	28,000		(28,000)	-100%
7015 ANIMAL CNTRL FEED & CA	2,508	2,953	110,000	52,000	(58,000)	-53%
7054 ANIMAL CONTROL EXPENI	3,787	2,746	40,000	17,000	(23,000)	-58%
2300 SHERIFF				193,414	193,414	
Total	\$ 388,795	\$ 442,889	\$ 692,795	\$ 543,753	\$ (149,042)	-22%

2008 Budget Highlights

Personnel Services

- The four animal control officers will now be included in the Sheriff's budget.

Operating Expenditures

- A restructure of this department has changed the amount budgeted significantly. All expenditures related to the animal control officers will now be included in the Sheriff's budget.

Capital Outlay

- Several upgrades including a new dishwasher at the Animal Shelter have been budgeted.

Transfers

- Transfers are made to the Animal Control capital projects fund for future equipment purchases.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Animal Control Director	1.00	1.00	1.00	-
Animal Shelter Attendant	1.00	1.00	1.00	1.00
Animal Control Officer	4.00	4.00	4.00	-
Animal Center Keeper	1.00	1.00	1.00	1.00
Office Assistant III	1.00	-	1.00	1.00
Vet	-	-	0.50	0.50
Vet Assistant	-	-	1.00	1.00
Office Assistant II	-	1.00	-	-
Total	8.00	8.00	9.50	4.50

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Citizens will be provided with public safety through the enforcement of county ordinance and rabies control.	100%	100%	100%	100%
2 . All field complaints will be investigated and handled in a timely and professional manner. No complaint will be left unattended.	100%	100%	100%	100%
3 . All stray and unwanted animals will be housed in a humane and cost effective manner. We will strive to reunite all stray animals with their owners when possible.	100%	100%	100%	100%
4 . Every animal adopted from the county shelter will be spayed or neutered.	16%	16%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Complaints handled.	1,807	1,851	1,900	1,950
2 . Fees Collected (Impound, License, and Board fees)	23,196	25,933	28,000	31,000
3 . Animals Impounded	2,860	2,828	2,800	2,820
4 . Animals Adopted/Rescued/Reunited w/ owners	1,650	1,813	2,000	2,400
5 . Adoption Fees Collected	29,695	31,810	35,000	55,000

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

Flathead County's health department provides a wide-range of services. These services are provided through a variety of programs, as discussed below:

Health Administration

Emergency Preparedness Program works toward upgrading and enhancing public health capacity to respond to emergent situations, through planning, assessment, and development of critical capacities in the areas of epidemiology and surveillance, information technology, communications, training and education.

Tobacco. The program goals for the year, as designated by the Montana Tobacco Use Prevention Program (MTUPP), included the following: A) Prevent Tobacco Use Initiation among Youth, B) Eliminate Exposure to Environmental Tobacco Smoke (ETS), C) Promote Quitting Among Young People and Adults, and D) Creation of Sustainable Tobacco Prevention and Control Infrastructure in local communities.

Nutrition and Physical Activity Program. The purpose of the program is to develop and implement Worksite Wellness within FCCHD and other selected county offices with nutrition and physical activity education, interventions to reduce obesity, increase staff's work productivity, reduce absenteeism and other chronic diseases.

Reproductive Program. Reproductive Health Services Division consists of four separate programs with four independent funding sources. Flathead Family Planning provides confidential reproductive health care services (including physical exams, contraceptive supplies, pregnancy testing and counseling, STD testing, treatment and follow-up) on a sliding fee scale basis to men and women. HIV Services include free and anonymous HIV testing as well as HIV prevention and outreach work. The Ryan White Program provides case management services to HIV positive individuals who reside in the northwest region of Montana. The remaining program is the Breast and Cervical Health Program (BCHP). BCHP provides free clinical breast exams, mammograms and pap smears to a target population of women 50-64 years of age who meet income eligibility requirements.

The **Environmental Health Services Division** of the Flathead City-County Health department conducts the environmental compliance programs associated with governmental public health agency activity. The program descriptions follow:

Food and Consumer Safety Program. Most of the facilities inspected with this program are licensed by the Food and Consumer Safety Section of the Montana Department of Public Health and Human Services. These include all food facilities, public accommodations (motels, hotels, Bed & Breakfast, tourist homes), trailer courts/campgrounds, and public pools and spas.

Sewage Treatment System. The powers and duties of local board of health require boards to adopt necessary regulations that are not less stringent than state standards for the control and disposal of sewage from private and public buildings and facilities that are not regulated by Title 75, chapter 6, or Title 76, chapter 4. All installation or alterations of septic systems require a permit from the health department prior to construction.

Subdivision Review. Subdivision review is done under contract with the Montana Department of Environmental Quality to verify compliance with the Sanitation in Subdivisions Act. This Act requires all parcels created in the subdivision process that are less than 20 acres to be reviewed for suitability for water supply and sewage treatment.

Outdoor Air Quality. The Flathead County Air Pollution Control Program monitors outdoor air quality at sites in Kalispell, Evergreen, Columbia Falls, and Whitefish. The monitoring equipment measures particulates less than 10 microns and 2.5 microns in size as well as carbon monoxide levels.

Open burning is allowed during the months of March through June and October and November. Permitting and enforcement are also part of the open burning program.

WIC Program. WIC saves lives and improves the health of nutritionally at-risk women, infants and children. The results of studies conducted by Food and Nutrition Services and other non-government entities prove that WIC is one of the nation's most successful and cost-effective nutrition intervention programs. Highlights of some of the findings include improved birth outcomes and savings in health care costs, improved infant feeding practices, improved diet and diet-related outcomes, improved cognitive development and increased immunization rates and regular source of medical care.

OUTREACH.

Outreach activities for 2006 included:

- Participation in local fairs (Baby Fair, Share Fair, Middle School Health Fairs, Northwestern Montana Fair).
- Distributed the quarterly WIC newsletter to local agencies and WIC recipients.
- Developed a tracking system and follow-up policy re: failed appointments.
- Designed a WIC brochure to target students at the Community College and collaborated with the Financial Aide division to distribute the brochures.
- Added WIC information to the OB discharge packets at Kalispell Regional Medical Center and North Valley Hospital.

BREASTFEDING

FARMERS' MARKET. A total of \$8,624 in coupons were distributed to WIC participants.

The **Community Health Services division** of the Flathead City-County Health Department conducts prevention through public health nursing. The program descriptions follow:

IMMUNIZATION ACTION PLAN (IAP): The projects involve immunization assessments for Nursing Homes, school immunization assessments, daycare immunization assessments and the countywide computer immunization registry.

MCH: Maternal & Child Health federal block grant funds maternal and child health programs which include school nursing, daycare visits, supplements the home visiting program.

PUBLIC HEALTH HOME VISITING PROGRAM (COMBINATION OF MIAMI AND FOLLOW ME).

MIAMI (Montana's Initiative for the Abatement of Mortality in Infants): Program expectation criteria were established at the state level with a target number of visits based on population of high-risk pregnant women.

FOLLOW ME: This program provides targeted case management to children who are at risk for developmental delays due to physical, biological, or environmental risk.

FASD PROJECT (Fetal Alcohol Spectrum Disorder). This project provides intense case management through enhanced home visiting for those clients at risk for use of alcohol during pregnancy.

TUBERCULOSIS GRANT: This program provides direct funding for medical evaluation of those persons who are high risk for disease and unable to financially afford the necessary follow-up.

SCHOOL SCREENING: School nursing is provided to county schools that do not employ their own school nurse. Training for school screening is provided each year for all area schools.

HEALTH FACILITIES INSPECTIONS: This program is conducted as a cooperative venture between Community Health and Environmental Health. Inspections are conducted to regional retirement homes, adult day care, adult foster care, and personal care homes to assure compliance for their state license.

IMMUNIZATION CLINIC**INTERNATIONAL TRAVEL CONSULTATIONS**

YOUTH SUICIDE PREVENTION PROJECT: The goal of this program is to extend and enhance youth suicide prevention activities.

WELL CHILD CLINIC:

Sick visits are limited to established clients in an attempt to avoid this clinic functioning only as a sick child clinic as happened historically with this clinic.

ADDITIONAL PROGRAMS OF THE COMMUNITY HEALTH DIVISION

- **NURSE OF THE DAY**
- **DAYCARE INSPECTIONS**
- **BIOTERRORISM/PUBLIC HEALTH PREPAREDNESS GRANT**
- **EPI TEAM**

Goals & Objectives

Emergency Preparedness Program

- Collaborative efforts with our community partners should yield a pandemic influenza plan that will help in a community response to a pandemic or any other public health emergency.
- FCCHD staff will continue to participate in staff development opportunities and planning efforts to improve our ability to respond as needed.

Tobacco

- Prevent Tobacco Use Initiation among Youth
- Eliminate Exposure to Environmental Tobacco Smoke (ETS)
- Promote Quitting Among Young People and Adults
- Creation of Sustainable Tobacco Prevention and Control Infrastructure in local communities.

Nutrition and Physical Activity Program

- Maintain Flathead City-County Health Department, Flathead County Treasurer's, and Flathead County Libraries Worksite Wellness education and programs.
- Add on another county office for the 2007-2008 year
- To increase staff's physical activity and intake of fruits and vegetables during the workday.

Home Health

- To make available to the residents of Flathead County quality health care for any homebound individual regardless of pay source
- To expand the remote health monitoring program to include fee for service arrangements
- To maintain up-to-date technology for both field staff and office use
- To continually improve quality of services delivered in accordance the Centers for Medicare and Medicaid standards
- To maintain an appropriate staffing level as patient census increases

Reproductive Health

- By 12/31/2007, conduct a cost analysis of Family Planning services to ensure that client charges are appropriate to actual costs and make fee adjustments as needed.
- Through 6/30/2008, provide Family Planning services to a minimum of 3500 unduplicated patients.
- Through 6/30/2008, conduct a minimum of five advertising/educational campaigns to promote free HIV testing, the availability of reduced cost Family Planning services and/or the availability of BChP services.
- Through 6/30/2008, enroll a minimum of 40 eligible women per month in the Breast and Cervical Health Program.

WIC

- Maintain current participants and continue to add new participants to the WIC program. Methods will include tracking attendance of new and current members, continue to collaborate with the Financial Aide Office at the Community College and the OB Departments at the local hospitals and advertise the WIC program within the community.
- Provide quality nutrition education and client services efficiently.

Community Health

- To reduce the incidence of communicable disease in Flathead County through efforts in prevention, treatment, surveillance, and epidemiology.
- Control and prevent Tuberculosis within Flathead County.
- Increase resiliency to the Maternal, Child, and Family populations of Flathead County through activities influential in a child's development and the individual needs of each child and family.
- Increase youth suicide prevention awareness and decrease the incidence of youth suicide in Flathead County.
- To assure facility compliance with minimum Montana State standards for licensure of residential health care facilities.
- Contract with county school districts to provide services to schools not having their own school nurses.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	983,163	1,035,660	1,175,253	1,262,396	\$ 87,143	7%
Operating Expenditures	598,671	800,036	1,015,495	1,113,426	97,931	10%
Debt Service					-	
Capital Outlay	57,387	29,048	85,000	84,000	(1,000)	-1%
Transfers Out	25,500	25,500	175,500	260,000	84,500	48%
Total	\$ 1,664,721	\$ 1,890,244	\$ 2,451,248	\$ 2,719,822	\$ 268,574	14%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2270 HEALTH	1,391,233	1,486,974	1,877,470	2,129,576	252,106	13%
2272 EMS PROGRAM	130,346	146,896	171,016	152,506	(18,510)	-11%
2273 SPECIAL EMS PROGRAM	111,972	222,397	314,262	383,740	69,478	22%
4002 HEALTH DEPARTMENT CA	31,170	33,977	88,500	54,000	(34,500)	-39%
Total	\$ 1,664,721	\$ 1,890,244	\$ 2,451,248	\$ 2,719,822	\$ 268,574	11%

2008 Budget Highlights

Personnel Services

- Salary increases in addition to COLA were budgeted for 2008.

Operating Expenditures

- Chemical, lab costs, and medical supplies are budgeted to increase by \$50,000.

Capital Outlay

- \$30,000 is budgeted for software upgrades.

Transfers

- Transfers are made to the Health department capital project fund for future expenditures such as vehicles and building addition.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Public Health Officer	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Public Health Educator	1.35	1.44	1.38	1.38
Service Assistant	4.67	5.16	5.16	5.67
Administrative Secretary I	1.50	2.00	1.00	1.00
Program Coordinator	-	-	1.00	1.00
Environmental Health Specialist	3.70	5.10	4.30	2.00
Advanced Professional	1.00	1.00	1.00	-
Public Health Nurse	2.83	2.95	3.12	-
Registered Nurse	0.50	0.20	0.20	-
Community Health Services Direc	0.80	0.80	0.80	0.80
Office Assistant I	0.37	0.30	0.73	0.90
Nurse Practitioner	0.50	0.50	0.40	0.20
Environmental Health Director	0.75	1.00	-	-
Environmental Technician	0.18	-	-	-
Radon Program	0.10	0.06	0.06	0.06
Billing Clerk	0.80	-	-	1.00
Health Promotion Specialist	-	-	-	1.45
HIV program Director	-	-	-	0.03
Registered Sanitarian	-	-	-	4.90
Total	21.05	22.51	21.15	22.38

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Facilities Main	-	1.00	1.00	1.00
Total	-	1.00	1.00	1.00

Function: PUBLIC HEALTH (44**)**
Department: 0224 HOME HEALTH

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 36,608	\$ 41,625	\$ 81,753	\$ 90,363	\$ 8,610	11%
Operating Expenditures	1,077,555	932,676	948,293	957,563	9,270	1%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out		70,000	70,000	70,000	-	0%
Total	\$ 1,114,163	\$ 1,044,301	\$ 1,100,046	\$ 1,117,926	\$ 17,880	2%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2374 HOME HEALTH	\$ 1,114,163	\$ 1,044,301	\$ 1,100,046	\$ 1,117,926	\$ 17,880	

Total	\$ 1,114,163	\$ 1,044,301	\$ 1,100,046	\$ 1,117,926	\$ 17,880	2%
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2008 Budget Highlights

Home Health

Personnel Services

- Salary increases in addition to COLA were budgeted for 2008.

Operating Expenditures

- Operating expenditures are expected to remain about the same as last fiscal year.

Capital Outlay

- There is no capital outlay budgeted for this year.

Transfers

- Transfers are made to the Health department capital project fund.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Home Health Aide	1.70	1.70	1.88	1.88
Total	1.70	1.70	1.88	1.88

Function: PUBLIC HEALTH (44**)**
Department: 0227 MOSQUITO DISTRICT

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ 32,927	\$ 32,927	
Operating Expenditures	-	-	-	29,700	29,700	
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ 62,627	\$ 62,627	

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2200 MOSQUITO	\$ -	\$ -	\$ -	\$ 62,627	\$ 62,627	
Total	\$ -	\$ -	\$ -	\$ 62,627	\$ 62,627	

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Environmental Health Specialist	-	-	0.60	-
Medical Billing Clerk	-	-	-	0.75
Total	-	-	0.60	0.75

Function: PUBLIC HEALTH (44**)**
Department: 0190 GRANT

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 1,075,386	\$ 1,086,163	\$ 1,255,135	\$ 1,275,967	\$ 20,832	2%
Operating Expenditures	342,454	448,351	413,340	344,661	(68,679)	-17%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out		9,000	2,730	5,400		
Total	\$ 1,417,840	\$ 1,543,514	\$ 1,671,205	\$ 1,626,028	\$ (47,847)	-3%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2964 COMMUNITY YOUTH SUICI	\$ -	\$ 19,968	\$ -	\$ 30,000	\$ 30,000	
2966 RADON PROGRAM	3,012	2,459	2,044	1,978	(66)	-3%
2967 CANCER PROGRAM GRT	71,397	99,221	111,022	131,869	20,847	19%
2968 TOBACCO USE PREVENTI	66,734	62,466	81,202	80,000	(1,202)	-1%
2970 CONSORTIUM II	20,711	12,418	10,038	10,001	(37)	0%
2971 W I C	260,862	272,591	261,659	265,352	3,693	1%
2972 FAMILY PLANNING	442,993	466,215	576,217	600,629	24,412	4%
2973 M C H GRANT	167,901	169,838	187,843	185,877	(1,966)	-1%
2974 CONSORTIA III/RYAN WHIT	9,642	8,606	9,000	9,000	-	0%
2975 AIDS GRANT	58,278	56,610	54,006	58,036	4,030	7%
2976 IMMUNIZATION PROG	20,109	30,481	24,150	23,142	(1,008)	-4%
2977 BIOTERRORISM	119,432	172,626	176,322	141,479	(34,843)	-20%
2978 TB GRANT	7,027	13,440	7,005	7,006	1	0%
2979 AIR QUALITY GRANT	56,187	58,218	58,518	56,659	(1,859)	-3%
2980 OBESITY PREVENTION (JA	19,726	17,325	25,000	25,000	-	0%
2981 DRUG FREE COMMUNITIE	93,829	81,032	87,179		(87,179)	-100%
Total	\$ 1,417,840	\$ 1,543,514	\$ 1,671,205	\$ 1,626,028	\$ (45,177)	-3%

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Cancer Program				
BCC Coordinator	1.00	0.50	1.00	1.00
Hlth Prog Assistant	0.50	1.00	0.50	1.00
Health Education	0.20	0.20	0.20	-
HIV Program Director	-	-	-	0.20
Tobacco Program				
Health Promotion Specialist	1.50	1.50	1.00	1.40
HIV Consortium				
Health Educator/Fam Planning Dir	0.030	0.030	0.015	0.015
WIC				
Nutrition Services Director	0.90	1.00	1.00	1.00
Nutrition Tech/Human Services	1.80	2.00	1.00	-
Nutrition Tech	0.90	1.00	1.00	-
Home Economist	0.90	1.00	1.70	1.00
Nutritionist	1.00	0.60	0.10	0.10
Hlth Prog Ast I	-	-	1.00	3.63
Service Assistant	-	1.00		
Family Planning				
Nurse Practitioner	1.15	1.08	1.00	2.10
Hlth Prom Ast I	-	-	3.50	2.375
Adv Practice Nurse Practitioner	0.80	0.80	1.00	-
Human Services Tech II	0.60	0.68	0.80	-
Health Educator/Fam Planning Dir	0.57	0.67	0.655	0.655
Public Health Educator	0.36	0.14	0.11	0.81
Service Assistant	2.00	2.00	1.00	2.00
Office Assistant I	2.00	2.00		
MCH				
Office Assistant I	0.50	0.50	0.25	0.30
Public Health Nurse	0.28	2.29	2.29	2.47
Social worker	0.25	0.25	0.45	0.70
Registered Nurse	0.95	0.45	0.45	-
Consortia III				
Public Health Educator	0.24	0.17	0.20	0.19
Aids Grant				
Human Services Tech II	0.40	0.32	0.20	-
Health Educator/Family Plng	0.20	0.10	0.10	0.10
Public Health Educator	0.40	0.54	0.54	0.85
Immunization Program				
Service Assistant	0.15	0.18	0.18	0.18
Public Health Nurse	0.32	0.36	0.36	0.27
Admin Secretary	-	0.20		
Sub-Total Public Health Grants	19.90	22.56	21.60	22.34

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Subtotal from Previous Page	19.90	22.56	21.60	22.34
Bioterrorism				
Manager	0.20	0.20	0.20	-
Public Health Nurse	0.83	0.30	0.40	1.50
Admin Support Specialist	0.10	0.10	0.10	0.10
Health Promotion Specialist	0.80	0.80	1.80	-
Environmental Health Specialist	-	-	0.20	-
Registered Sanitarian	-	-	-	0.20
Community Health Services Director	-	-	-	0.20
TB Grant				
Public Health Nurse	0.08	0.10	0.05	0.08
Air Quality Grant				
Environmental Health Specialist	0.30	0.90	0.40	-
Environmental Technician	0.82	-	0.50	-
Registered Sanitarian	-	-	-	0.90
Obesity Prevention				
Health Promotion Specialist	0.08	0.31	0.40	0.30
EMS Program				
Service Assistant	0.50	0.70	0.70	0.80
Sub-Total Public Health Grants	23.61	25.97	26.35	26.42

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
Home Health				
1 . Average cost per visit will be maintained at or below:				
Nursing				\$ 135
PT				\$ 125
OT				\$ 155
ST				\$ 135
MSW				\$ 180
HHA				\$ 85
2 . Quality measures defined by Medicare will be at or above the percentages set for national standards, and will be at or above the percentages set for state of Montana standards.				100%
3 . Revenues will meet the projected 2007-2008 projected budget				100%
4 . Agency programs and policies and procedures will be maintained in accordance with Medicare Conditions of Participation for Home Health Agencies.				100%
Reproductive Health				
1 . Fee and donation revenue will continue to comprise a minimum of 60% of the total budget.				100%
2 . Review of client utilization for all Family Planning, HIV testing and BCHP will indicate stable or increasing utilization patterns.				100%
Environmental Health				
1 . Conduct 1.7 inspections for every food service establishment licensed in Flathead County		65%	70%	100%
2 . All applications for Sewage Treatment System (whether for full site evaluation or modified) will have initial sanitarian-level activity within 30 calendar days of receipt of application.		80%	80%	85%
3 . All applications for subdivisions will be acted upon within 50 days of confirmed receipt.		100%	100%	100%
WIC				
1 . The local WIC program will comply with State and Fed regulations regarding program operations and client services				100%
2 . The local WIC clinic will implement the 2007-2008 Outreach Plan to maintain/increase caseload.				
Community Health				
1 . Achieve and maintain a 90% immunization coverage rate for children by the age of two in accordance with the recommended immunization schedule for the prevention of vaccine preventable communicable diseases.				100%
2 . Ensure completion of treatment for all active cases of tuberculosis.				100%

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
3 . Provide Public Health Home Visiting services to at least 141 high risk pregnant women, each of the women's infants through their first birthday and at least 35 high risk infants identified as having special health care needs.				100%
4 . Provide public information and awareness campaign that identifies suicide as a preventable public health problem.				100%
5 . Perform 10 on-site residential health care facility insp /surveys for regional Assisted Living facilities, Adult-Day-Care and Retirement homes.				100%
6 . Contract with 16 Flathead County Schools for immuniz. record review in adherence to the Montana Immunization Law				100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
Home Health				
Billable visits per discipline will be at or above the following:				
SN				3,100
PT				4,400
OT				450
ST				90
MSW				375
HHA				1,200
Reproductive Health (Calendar Year Statistics)				
Family Planning unduplicated patients	3,151	3,415	3,625	
Breast and Cervical Health enrollment	520	595	634	
HIV Testing Data	433	178	189	
Environmental Health (Calendar Year Statistics)				
Food Services Licensed	680	687	695	
Septic Systems Inspected	844	731	740	
Subdivision Lots Approved	1,327	1,086	1,100	
WIC (Calendar Year Statistics)				
Average monthly participation	1,742	1,682	1,600	
Community Health (Calendar Year Statistics)				
Client/immunizations	11,896	11,430	12,000	
Immunizations given	16,766	15,360	15,500	
Home Visits	1,017	949	1,000	
Office Visits	4,409	3,628	4,000	
Total Visits	5,426	4,577	5,000	

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.



SOCIAL & ECONOMIC SERVICES



Program Description

Area IX Agency on Aging administers four program areas and provides or contracts 18 services to residents of Flathead County. The administrative office consists of a Director, 3 full-time support staff, and one volunteer. The staff for the Nutrition program includes a Program Manager, 1 full-time, 4 part-time, and 25-30 volunteers. The Information and Referral program and Independent Living program have a combined staff consisting of a Program Manager, 2 full-time, 1 part-time, and 2 to 5 volunteers. The Transportation program has a staff of 1 Program Manager, 2 Operation Leads, 2 full-time support staff, and 3 full-time plus 5 part-time drivers.

The Nutrition program prepares approximately 31,000 congregate meals and delivers approximately 37,000 home delivered meals annually. The Information and Referral program provides insurance counseling to approximately 1,561 people and assisted residents with their aging related issues more than 20,000 times. The Independent Living Program assisted our elders to remain in their homes by contracting slightly more than 3,400 hours of homemaker services, 824 hours of respite care, and 8,059 preventative health care opportunities. The Transportation program provided 47,000 rides to a cross section of Flathead County citizens. About 30% for seniors, 30% for persons with disabilities and 30% for the general public.

The total budget for this department is nearly \$1.8 million dollars. Flathead County's support includes about 1 mil each or \$180,000 (19% of budget) for administration and \$180,000 (23% of budget) for transportation. Voters passed a permissive levy of up to 1 mil for transportation, and the county's support for aging services comes from the general fund.

Goals & Objectives

- Implementation of strategies that meet the needs of the burgeoning senior population, placing priority on providing services to those older persons in the greatest social and/or economic need
- Upgrading the agency infrastructure, including equipment replacement and purchase
- Adjust staffing requirements to help insure uninterrupted and efficient service delivery
- Implementation of strategies that will provide an affordable alternative for public transportation needs in an explosive growth environment.
- To focus on the increased needs of the general public to get to work, school, and other activities.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 445,195	\$ 475,148	\$ 588,700	\$ 731,910	\$ 143,210	24%
Operating Expenditures	151,424	174,769	261,111	1,129,572	868,461	333%
Debt Service					-	
Capital Outlay	213,237	4,583	212,193	1,163,786	951,593	448%
Transfers Out	28,978	17,526	46,334	42,893	(3,441)	-7%
Total	\$ 838,834	\$ 672,026	\$ 1,108,338	\$ 3,068,161	\$ 1,959,823	292%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2280 AREA ON AGING	\$ 183,185	\$ 175,019	\$ 217,503	\$ 224,280	\$ 6,777	3%
2370 RETIREMENT	18,847	19,350	21,784	23,268	1,484	7%
2380 GROUP INSURANCE	20,211	22,438	24,593	26,304	1,711	7%
2393 HALO PROJECT	-	-	17,437	18,000	563	3%
2986 SENIOR CENTERS	11,762	11,762	11,762	18,962	7,200	61%
2988 SR HOME REPAIR GRT	-	-	20,000		(20,000)	-100%
2990 TRANSPORTATION	\$ 594,694	\$ 433,251	\$ 782,259	\$ 2,736,347	1,954,088	250%
2281 MEDICAID WAIVER	10,135	10,206	13,000	21,000	8,000	62%
Total	\$ 838,834	\$ 672,026	\$ 1,108,338	\$ 3,068,161	\$ 1,959,823	177%

Function: SOCIAL AND ECONOMIC SERVICES (45**)**
Department: 0190 GRANT

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 317,308	\$ 319,012	\$ 338,618	\$ 327,261	\$ (11,357)	-3%
Operating Expenditures	283,139	386,696	726,290	355,271	(371,019)	-51%
Debt Service					-	
Capital Outlay	26,302				-	
Transfers Out	11,551	5,000	8,189		(8,189)	-100%
Total	\$ 638,300	\$ 710,708	\$ 1,073,097	\$ 682,532	\$ (390,565)	-55%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2888 I&R/COMM SERVICE	117,517	119,318	135,770	146,302	\$ 10,532	8%
2982 INDEPENDENT LIVING	97,581	91,473	103,337	87,227	(16,110)	-16%
2983 NUTRITION	354,040	340,144	367,106	357,932	(9,174)	-2%
2984 DEVELOPMENTALLY DISAI	40,042	37,911	41,884		(41,884)	-100%
2987 TRAINING GRANT	7,079	3,857	5,000	3,706	(1,294)	-26%
2988 SR HOME REPAIR GRT	22,041	118,005	420,000	87,365	(332,635)	-79%
2990 TRANSPORTATION					-	
Total	\$ 638,300	\$ 710,708	\$ 1,073,097	\$ 682,532	\$ (390,565)	-36%

2008 Budget Highlights

Personnel Services

- Increases based on the salary survey study were budgeted for a full year in 2008. The effective date of these increases was reflected for only six months in fiscal year 2007.

Operating Expenditures

- The new shuttle bus service in Glacier Park through Eagle transit increased the budget significantly. This is mostly offset by revenue from Glacier Park.

Capital Outlay

- New buses for the shuttle service will be financed by MDOT.

Transfers

- Transfers are made from AOA to the senior citizens and nutrition programs.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
AOA Director	1.00	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

Program Description

The Flathead County Extension Office brings the resources of Montana State University in the form of educational outreach that applies unbiased, research-based university resources to the practical needs identified by the people of Flathead County. 56 MSU Extension Offices throughout the state illustrate the effectiveness of a voluntary cooperative partnership between local governments, MSU and the USDA. The result is a dynamic cycle of timely and relevant knowledge, resources and support to help Montanans meet new challenges, make informed decisions and take action to improve their own quality of life.

The Flathead County Extension Office consists of two full time Extension Agents, 1 FTE Administrative Assistant, one ¾ time Food Stamp Nutrition Education Assistant and one ¼ time 4-H Military Club Program Manager. The primary work focus of the two Extension Agents is; 4-H/Youth Development, Agriculture, Community Development and Natural Resources.

Goals & Objectives

- 4-H Youth Development – cultivates important life skills in youth that build character and assist them in making appropriate life and career choices. An inclusive program that is open to all youth ages 6 thru 18 years of age.
- Adult 4-H Volunteer Leadership Development – offering training to 4-H volunteers to be Club Organizational and Project Leaders. Recruitment and retention of active volunteers through training and recognition.
- 4-H Military Youth Club – using USDA 4-H Military Club Grant funds to purchase Lego Mindstorms robotics kits. The 4-H robotics project is embracing the future while teaching the challenge of technology.
- Food Stamp Nutrition Education – provides education for food stamp households and those eligible. Skill-building tips for adults and youth for choosing better foods, food handling, food storage and food safety practices.
- Agriculture – research and educational programs to assist the residents of Flathead County with crops, livestock, lawn and garden questions.
- Natural Resources – teaching landowners and homeowners how to use natural resources wisely and protect the environment with Extension outreach programs.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 35,533	\$ 36,301	\$ 39,724	\$ 44,137	\$ 4,413	11%
Operating Expenditures	64,663	49,285	59,600	62,490	2,890	5%
Debt Service					-	
Capital Outlay				23,582	23,582	
Transfers Out	900	900	900	1,575	675	75%
Total	\$ 101,096	\$ 86,486	\$ 100,224	\$ 131,784	\$ 31,560	36%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2290 4H/EXTENSION	\$ 93,146	\$ 77,107	\$ 89,874	\$ 120,477	\$ 30,603	34%
2370 RETIREMENT	3,810	3,820	4,202	4,731	529	13%
2380 GROUP INSURANCE	4,140	5,559	6,148	6,576	428	7%
Total	\$ 101,096	\$ 86,486	\$ 100,224	\$ 131,784	\$ 31,560	31%

2008 Budget Highlights

Personnel Services

- No changes are noted for FTE however the wages are budgeted to increase.

Operating Expenditures

- Expenditures remained relatively the same as last year.

Capital Outlay

- A new van is budgeted for this year.

Transfers

- This department participates in the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Office Assistant III	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
Percentage of (4-H / non-4H) youth:				
1 . ENGAGING IN RISK BEHAVIOR				
Shoplifting	4% / 9%	3% / 9%	2% / 9%	1% / 9%
Using drugs	6% / 11%	5% / 11%	4% / 11%	3% / 11%
Riding in a car with someone who has been drinking	21% / 29%	20% / 29%	19% / 29%	18% / 29%
Damaging property for the fun of it	9% / 15%	8% / 15%	7% / 15%	6% / 15%
Smoking cigarettes	11% / 16%	10% / 16%	9% / 16%	8% / 16%
Skipping or cutting class without permission	9% / 13%	8% / 13%	7% / 13%	6% / 13%
2 . HOLDING LEADERSHIP POSITIONS				
I have been elected to a leadership position	31% / 20%	32% / 20%	33% / 20%	34% / 20%
I hold a leadership position in school	26% / 21%	27% / 21%	28% / 21%	29% / 21%
I serve as a chairperson of a committee	12% / 8%	13% / 8%	14% / 8%	15% / 8%
I serve as a committee member	24% / 17%	25% / 17%	26% / 17%	27% / 17%
3 . YOUTH WHO WOULD TALK TO THEIR PARENTS ABOUT IMPORTANT THINGS IN THEIR LIVES				
About Drugs	74% / 64%	75% / 64%	76% / 64%	77% / 64%
About Alcohol	71% / 63%	72% / 63%	73% / 63%	74% / 63%
About Sex	58% / 50%	59% / 50%	60% / 50%	61% / 50%
About Other Serious Issues	76% / 66%	77% / 66%	78% / 66%	79% / 66%
4 . PERCENTAGE OF YOUTH WHO HELPED OTHERS				
Involved in a project to help others	71% / 48%	72% / 48%	73% / 48%	74% / 48%
Given money or time to charity	65% / 52%	66% / 52%	67% / 52%	68% / 52%
Helped poor, sick or others	46% / 40%	47% / 40%	48% / 40%	49% / 40%
Helped others in your school	81% / 73%	82% / 73%	83% / 73%	84% / 73%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Enrollment in 4-H Program - Youth	533	557	572	590
2 . Adult 4-H Volunteer Leaders	115	176	159	175
3 . Attendance at 4-H training sessions	325	886	710	852
4 . Food Stamp Nutrition Education program	211	-	483	531
5 . 4-H Military Club Program	-	-	25	55
6 . MSU Extension Publications sold. (reflected by income)	2,032	2,316	2,437	2,675
7 . Agriculture- Natural Resources-Community Development Extension Agent program work to begin in 2008				

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

The Retired and Senior volunteer Program is a National Program that operates under the guide lines of the Corporation for National and Community Service. Its purpose is to link the skills and experience of older adults with the needs of the community. The Volunteers enrolled in this program are matched with a volunteer opportunity that promotes an active and independent lifestyle; they receive quarterly mileage reimbursement, and supplemental liability insurance. RSVP has volunteers serving in over 60 agencies throughout Flathead County. Those sites include services to children, youth, families in need and senior citizens. The RSVP staff consists of a full time director, responsible for all fiscal aspects of the program. One full-time Volunteer Coordinator responsible for coordinating placement of volunteers and communicating the needs of work stations. One half-time Office Assistant responsible for keeping accurate records of volunteer activity and providing clerical support to office staff. Most of the funding for the program comes from federal and local Granting agencies.

Goals & Objectives

- **Assuring a high quality experience for volunteers**
 - Continually find new volunteer placements to offer a variety of activities for volunteers to pick from.
 - Recognize volunteer achievements through yearly recognition events.
 - Bi-monthly newsletter to keep volunteers connected with Organization and to keep them informed about new opportunities.
- **Recruitment and Development**
 - Increase volunteer involvement through public presentations, radio and newspaper coverage of volunteer activities available.
 - Build upon current website to make volunteer access easier and create opportunities for organizations to get involved.
- **Program Management**
 - Continue to collaborate with area organizations to ensure continuation of services in the areas of;
 - Children and Youth – Literacy
 - Children and Youth – Math
 - Children and Youth - “at Risk”
 - Independent living seniors
 - Encourage the development of new work stations with priority to those meeting the above needs.
 - Collecting pertinent data from worksite supervisors for annual Assessment, including beginning of the year data for children, youth and seniors in all programs.
 - visit workstations to verify volunteer station and supervisor records are current and accurate

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 91,429	\$ 98,765	\$ 101,821	\$ 110,882	\$ 9,061	9%
Operating Expenditures	26,370	26,991	28,588	26,925	(1,663)	-6%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	900	900	900	1,200	300	33%
Total	\$ 118,699	\$ 126,656	\$ 131,309	\$ 139,007	\$ 7,698	6%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2370 RETIREMENT	\$ 9,930	\$ 10,435	\$ 10,806	\$ 11,888	\$ 1,082	10%
2380 GROUP INSURANCE	10,380	11,248	15,391	16,440	1,049	7%
2985 R S V P	98,389	104,973	105,112	110,679	5,567	5%
Total	\$ 118,699	\$ 126,656	\$ 131,309	\$ 139,007	\$ 7,698	6%

2008 Budget Highlights

Personnel Services

- The salary survey study increased the wages significantly.

Operating Expenditures

- Expenditures are expected to be about the same as last year.

Capital Outlay

- No capital outlay has been budgeted.

Transfers

- Transfers are to the computer replacement program.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
RSVP Director	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00
Office Assistant II	0.50	0.50	0.50	0.50
Total	2.50	2.50	2.50	2.50

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Maintain volunteer enrollment through recruiting and public awareness campaigns	100%	100%	100%	100%
2 . Maintain and increas volunteer opportunities through non-profit agency involvement	100%	100%	100%	100%
3 . Continue to offer volunteer recognition events	100%	100%	100%	100%
4 . Maintain accurate volunteer records	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Volunteers enrolled	487	513	551	551
2 . Volunteer workstations involved	46	52	60	60
3 . Volunteer recognition events	1	2	5	6
4 . Volunteer records kept	487	513	551	551

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

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CULTURE & RECREATION



Program Description

The Flathead County Fair Grounds is a valuable, quality, and important resource for the area residents seeking entertainment ranging from one of the oldest fairs and rodeos in the Rocky Mountains, to numerous group events, and business shows.

The Flathead County Fair Grounds hosts the Northwest Montana Fair each year with approximately 64,000 people attending annually. The Fairgrounds themselves provide a centrally located, highly visible location for just about any show or exposition. There are choices of venues on the grounds to suit nearly any prospective exhibitor or show ranging from barns for livestock to an impressive 45,000 square foot Trade Center.

A viable, sustainable, year-around economy is a key factor in a healthy community, and for families to live here. The Fair Grounds plays a critical role in helping to facilitate a portion of this vision that includes convenient, affordable, and family-oriented entertainment, as well as commercial shows. The local economy is improved by the events held at the Fair Grounds.

Goals & Objectives

- To become self-sustaining in a 5-year time frame
- Raise revenues so as not to be dependent on tax dollars
- Maintain a high level of service to our users and safety to the public
- To maintain a clean and safe working environment for the public and all part-time and full-time employees
- Provide and maintain an informative and quality web site

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 285,295	\$ 305,825	\$ 279,315	\$ 287,130	\$ 7,815	3%
Operating Expenditures	618,080	549,634	828,304	666,800	(161,504)	-19%
Debt Service					-	
Capital Outlay	1,246,012	229,594	155,000	218,500	63,500	41%
Transfers Out	50,600	50,600	145,600	50,800	(94,800)	-65%
Total	\$ 2,199,987	\$ 1,135,653	\$ 1,408,219	\$ 1,223,230	\$ (184,989)	-16%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2160 COUNTY FAIR	\$ 908,755	\$ 921,828	\$ 1,256,821	\$ 959,816	\$ (297,005)	-24%
2370 RETIREMENT	28,643	30,513	28,251	28,531	280	1%
2380 GROUP INSURANCE	16,577	21,528	23,147	34,883	11,736	51%
4008 FC FAIR BUILDING REPLAC	853,661	161,784	100,000	200,000	100,000	100%
4013 FAIR LAND ACQUISITION	392,351				-	
Total	\$ 2,199,987	\$ 1,135,653	\$ 1,408,219	\$ 1,223,230	\$ (184,989)	-13%

2008 Budget Highlights

Personnel Services

- Restructuring of the personnel results in about the same amount as last year.

Operating Expenditures

- Expenditures have been budgeted based on actual amount in past years.

Capital Outlay

- A floor scrubber is budgeted for 2008.

Transfers

- Transfers are made to the computer replacement program and to pay debt service on the Lewis Trust contract for land purchased north of the fairgrounds.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Fair Manager	1.00	1.00	1.00	1.00
Fair Maintenance Supervisor	1.00	1.00	1.00	1.00
Office Assistant III	1.00	1.00	1.00	1.00
Office Assistant I	-	-	0.25	0.30
Fair Maintenance Worker	1.00	1.00	1.00	1.00
Laborer - Seasonal	1.75	1.75	1.75	1.75
Total	5.75	5.75	6.00	6.05

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Fair Grounds administration will perform the duties of being watchful of tax payers money and resources.	100%	100%	100%	100%
2 . Building a steady customer base of repeat customers	100%	100%	100%	100%
3 . Take care of complaints quickly and professionally	100%	100%	100%	100%
4 . Treat every customer-taxpayer- like they have a voice in what we do and charge for their fair grounds	100%	100%	100%	100%

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Maintain a balanced budget and look for sponsorship money				
2 . Track usage, repeats, new customers in area and out				
3 . Goal is to not get same complaint twice				
4 . Keep and go over correspondence monthly				
5 .				

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

In July 1997, the County Commission merged the Parks & Recreation Department with the Weed Department and its Board of Directors. This is unique to Flathead County. It's Parks & Recreation Director/Department Head, also represents the Noxious Weed Coordinator (and Facilities Manager). The Board of Directors, along with the Department Head's role is to advise staff and the County Commission on various communities needs and provides input related to parks and recreation issues, service delivery to the community and long-range planning.

To meet the components of this program the Department actively pursues:

- **Revising the Flathead County Parks' Master Plan.** In 2001 the Board and Department Head revised the Flathead County Park Management Plan. Its intent was to assist policy makers with general guidelines for administration in its purchases or its disposal criteria of surplus parks in Flathead County. The Board recognizes that further adjustments are required in the Plan in 2007.
- **Seek Donations.** Funding of some of the maintenance and upgrades of parks has been by donation.
- **Provide Public Water Access Sites.** The Board and its Department Head also work to increase the county residents' public access to water sites. Through community effort, donations and labor, several water access sites have been developed, or improved.
- **Be Good Stewards of Flathead County Parkland.** Being a good neighbor to private property near parks means the proper fencing and posting are used to define the public's area of access.
- **Seek Public Input.** The Board and its Department Head value the opinions of county residents on parks in their area. Today, we have the Bigfork Parks Advisory Committee and the Lakeside Parks Advisory Committee. It is a goal of this Board and its Department Head to have these types of committees throughout the county parks' system.
- **Keep Flathead County Residents Active.** The health and productivity of Flathead County's residents should matter to all of us. This counteracts juvenile delinquency, drug use, obesity and helps create healthier and more productive citizens. Programs provided included volleyball, basketball, t-ball, flag football and softball.
- **Continue to Conduct Background Checks.** Many recreational programs rely on volunteers. In 2006, we implemented the process of background checks to ensure the safety of our children.
- **Seek Other Funding and Work With Local Clubs For Leisure Activities.** Many times our department works in conjunction with others and has used available grants or donations to help fund programs, such as the Daybreak Rotary Volleyball, the National Flag Football Association and even the City of Columbia Falls. Our role is to strive to provide the youth with the best possible instruction, and guidance, instilling teamwork and community spirit, while encouraging the sheer enjoyment of the activity.

Goals & Objectives

The Parks & Recreation Department has an extensive list of Goals and Objectives as outlined below.

Provide a high level of service to the community through well maintained parks and recreational programs; Revise countywide Parks Master Plan; Provide facilities that meet community's requests and needs; Continue to seek and improve public water access sites; Surplus undesirable/unusable parks; Develop or upgrade current parkland facilities; Continue to seek volunteers for recreational programming; Continue to provide background checks on volunteers; Promote family participation in physical activities; Promote and obtain regional Parks' Advisory Committees; Continue with customer surveys; Conduct safety checks on all playground equipment; Review and eliminate (where possible) areas of liability in parks; Continue to promote local donations or other funding mechanisms for maintenance and upkeep of parks; Continue to seek grants for funding of recreational programs; Continue to seek grants and donations for obtaining a countywide gymnasium; Cross-train all employees to assist in all structures of the department; Continue to seek local sponsors for recreational programming; Continue to work with local school districts on use of gym space; Promote funding mechanism for maintenance of trails and bikepaths; Conduct regular safety training and become MSHARP compliant; Continue safe, efficient operation of equipment; Meet and discuss Conrad Complex lease agreement.

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 293,514	\$ 301,397	\$ 369,007	\$ 346,143	\$ (22,864)	-6%
Operating Expenditures	1,267,946	354,175	472,300	194,750	(277,550)	-59%
Debt Service					-	
Capital Outlay	20,150	220,032	29,000	75,525	46,525	160%
Transfers Out			150,000		(150,000)	-100%
Total	\$ 1,581,610	\$ 875,604	\$ 1,020,307	\$ 616,418	\$ (403,889)	-46%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2210 PARK	\$ 385,287	\$ 426,172	\$ 492,379	\$ 529,876	\$ 37,497	8%
2211 PARKS/CASH IN LIEU	3,738	20,896	235,500		(235,500)	-100%
2370 RETIREMENT	30,234	29,887	38,162	35,417	(2,745)	-7%
2380 GROUP INSURANCE	31,149	34,204	46,766	43,925	(2,841)	-6%
2901 P I L T	308,132					
2955 CTEP-LAKESIDE/SOMERS	19,930	194,922	200,000		(200,000)	-100%
2956 CTEP/FARM TO MARKET R	136,819				-	
2957 CTEP/RIVER ROAD PATH (525				-	
2958 CTEP/HELENA FLATS BIKE	375,013				-	
2961 CTEP-SMITH VAL RAIL/TR/	1,884				-	
2962 CTEP/GT NORTHERN TR S	282,004	160,960			-	
7040 EVERGREEN MEDIAN TRU	6,895	8,563	7,500	7,200	(300)	-4%
Total	\$ 1,581,610	\$ 875,604	\$ 1,020,307	\$ 616,418	\$ (403,889)	-40%

2008 Budget Highlights

Personnel Services

- FTE of .5 maintenance worker now in building maintenance.

Operating Expenditures

- The Lakeside/Somers bike path was completed in 2007 which is reflected in a significant decrease in 2008 budgeted expenditures.

Capital Outlay

- A cold storage facility and the Master Plan are included in this year's budget.

Transfers

- No transfers have been budgeted.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Weed/Parks/Maintenance Supervisor	0.33	0.33	0.33	0.33
Asst Supervisor/Weed & Parks	0.50	0.50	0.50	0.50
Office Administrator	0.33	0.33	0.33	0.33
Office Assistant II	0.50	0.50	0.44	0.44
Bldg Maintenance Worker II	3.40	3.44	3.74	3.41
Recreational Program Supervisor	1.75	1.75	1.67	1.67
Park Concession Supervisor	0.58	0.58	0.58	0.58
General Parks & Rec Worker	1.00	1.00	1.00	1.00
Volunteers - Work Comp				
Total	8.39	8.43	8.59	8.26

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Percentage of playground inspections performed together with maintenance once a month	100%	100%	100%	100%
2 . Percentage of same day playground repairs performed	40%	60%	65%	70%
3 . Percentage of garbage collection performed in all of the parks once a week.	90%	93%	95%	95%
4 . Percentage of all grounds policed weekly	80%	82%	85%	87%
5 . Percentage of building maintenance repairs performed same day as breakdown occurred	50%	60%	70%	80%
6 . Percentage of restrooms cleaned/maintained once a week	60%	65%	70%	75%
7 . Percentage of response to customer complaints within 2 days	100%	100%	100%	100%
8 . Phone contacts same day as breakdown occurred	21,225	21,500	22,000	22,500

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Park Reservations per year	71	77	80	82
2 . Number of recreation programs	14	15	15	16
3 . Number of volunteers (coaches, etc)	125	153	160	165
4 . Number of users	2,550	2,600	2,700	2,750
5 . Gym requests and use of local area gyms (# of days) 1/4 of requests in 2006)	321	314	350	350
6 . Number of background checks conducted	NA	153	165	170
7 . Adult leagues offered	12	9	10	11
8 . Youth leagues offered	7	7	7	7
9 . Approximate number of adult participants	2,003	1,469	1,700	1,800
10 . Approximate number of youth participants	1,248	1,216	1,275	1,300
11 . Softball tournaments offered	6	7	8	8
12 . Number of acres of newly acquired parks	-	2	-	-
13 . Number of area parks advisory committees	-	2	3	3

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

Program Description

Library Administration is responsible for the budget, supervision of staff, and strategic planning of services, technology, and facilities. Library Administration seeks to develop community partnerships, seeks outside funding opportunities, implements and markets library services, is responsible for staff development, and works directly with the Library Board of Trustees, the Friends of the Library, and the Library Foundation.

Library Operations is responsible for the purchasing, processing and cataloging of library materials for use by the public; updating and maintenance of the automated library system; planning, implementing, and maintaining the technological infrastructure of the ever-evolving network; overseeing the volunteer program in all library facilities.

Public Services:

The Flathead County Library provides to community members of all ages:

- materials and programs to satisfy their recreational reading, viewing, and listening appetites, as well as their interest in cultural and social trends;
- the means to find, evaluate, and use information in a variety of formats;
- a welcome environment in which to meet and interact with others in the community and to participate in public discourse.

Goals & Objectives

Library Administration:

- Develop a fiscally sound budget that addresses the needs of the community for library services.
- Develop community partnerships to increase support and address community issues.
- Provide a broad range of library services targeted to the specific needs of our citizens.
- Promote and support professional development for all staff
 - Prepare and monitor the budget for all library activities
 - Provide and encourage training opportunities for staff
 - Increase marketing efforts to increase use and attract new community partners
 - In cooperation with the Library Foundation, pursue grants, donations and fund-raising opportunities.
 - Develop building programs for a new Main Library and new Bigfork Branch as well as remodel plans for Columbia Falls branch
 - In conjunction with Library Friends, Foundation, Board, and Associations, mount a successful bond campaign for new facilities and operations levy for increase staffing and materials

Library Operations:

- Provide library materials, services, and technology on an as needed basis with convenient access.
 - Analyze collection usage by customers to ensure that adequate and appropriate materials are purchased and made available for use
 - Analyze circulation workflows, and measure the potential impact of RFID and self-service checkout
 - Gather statistics to support library levies
 - Administer an effective volunteer program

Public Services:

- Provide welcoming, accessible and dynamic spaces for citizens of all ages to meet and participate in informal gatherings.
- Provide a variety of materials and programs to children, teens, and adults.
 - Conduct weekly storytimes and Summer Reading Program at all locations
 - Promote teen services through outreach to all 7th grade classes
 - Solicit public involvement in the planning of new library spaces
 - Continue to offer public computer classes
 - Continue to participate in Partner Resource Sharing with other Montana libraries

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ 958,689	\$ 987,886	\$ 1,124,443	\$ 1,193,734	\$ 69,291	6%
Operating Expenditures	439,343	451,274	464,200	492,050	27,850	6%
Debt Service					-	
Capital Outlay	45,802	-	-		-	
Transfers Out	29,166	52,069	20,000	20,000	-	0%
Total	\$ 1,473,000	\$ 1,491,229	\$ 1,608,643	\$ 1,705,784	\$ 97,141	7%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2220 LIBRARY	\$ 1,119,517	\$ 1,204,871	\$ 1,302,556	\$ 1,388,362	\$ 85,806	7%
2370 RETIREMENT	103,229	105,550	120,887	128,576	7,689	6%
2380 GROUP INSURANCE	101,394	104,424	141,900	157,996	16,096	11%
4020 LIBRARY DEPRECIATION F	102,092	27,026	17,000		(17,000)	-100%
7055 LIBRARY GIFTS & MEMORI	46,768	49,358	26,300	30,850	4,550	17%
Total	\$ 1,473,000	\$ 1,491,229	\$ 1,608,643	\$ 1,705,784	\$ 97,141	6%

2008 Budget Highlights

Personnel Services

- A slight increase in FTE along with wage increases based on the salary survey study is reflected in this year's budget.

Operating Expenditures

- An increase in materials and an upgrade/replacement of computers

Capital Outlay

- No capital outlay has been budgeted for this year.

Transfers

- A transfer of unspent budget at the end of the fiscal year is made to the Library Depreciation Fund for future purchases.

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Recommended FY 2008
Library Director	1.00	1.00	1.00	1.00
Reference Services Librarian	1.00	1.00	1.00	1.00
Circulation Services Librarian	1.00	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00
Library Assistant	2.55	3.30	4.00	1.50
Library Technical Assistant I	5.60	4.50	4.30	5.30
Branch Library Assistant	2.68	2.975	2.98	2.60
Library Courier	-	0.50	1.00	1.00
Professional Librarian	1.50	2.50	4.50	4.50
Building Maintenance Worker I	1.00	1.00	1.00	1.00
Branch Librarian I	0.75	0.75	0.75	0.75
Branch Librarian II	2.00	2.00	2.00	1.00
Youth Services Librarian	1.00	-	-	-
Library System Administrator	1.00	1.00	-	-
Library Technical Assistant II	5.50	6.00	4.00	5.00
Assistant Library Director	-	-	-	1.00
Library Technology Assistant	-	-	-	1.00
Total	27.58	28.53	28.53	28.65

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Library Expenditures per capita Based on estimated population for each year 08 population based on a 2.4% increase over '07	\$13.70 81,061	\$14.50 83,079	\$15.27 85,314	\$15.80 87,361
2 . Library materials checked out per year	424,747	439,560	466,000	498,620
3 . Number of programs presented per year Attendance at programs	359 9,087	324 13,747	504 15,990	520 18,000
4 . People using public computers	60,832	99,371	129,177	133,000
5 . Building traffic (all branches)	239,762	256,111	295,545	330,000

This is the first year for the accumulation of Performance Measures and therefore, estimates were required for prior years.

Workload Indicators

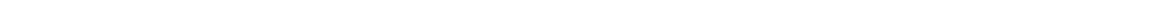
Indicator	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Projected FY 2008
1 . Library materials checked in per year	391,040	397,275	470,754	500,000
2 . New Materials cataloged and processed	8,271	8,891	9,044	9,541
3 . InterLibrary Loans (to non-FCL libraries) InterLibrary Borrowers (from non-FCL libraries)	18,591 17,889	21,066 28,259	25,797 36,108	30,521 43,958
4 . Volunteer hours utilized (actual reported plus est. 500/yr Friends' hours)	3,041	3,800	4,006	4,300

This is the first year for the accumulation of Workload Indicators and therefore, estimates were required for prior years.

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DEBT SERVICE



Function: DEBT SERVICE (49**)**
Department: 0200 INTRAFUND

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -		\$ -	
Operating Expenditures	122,396	292,611	46,542	-	(46,542)	-100%
Debt Service	341,282	869,157	719,913	717,134	(2,779)	0%
Capital Outlay	-	-	-	-	-	
Transfers Out	72,790	-	-	-	-	
Total	\$ 536,468	\$ 1,161,768	\$ 766,455	\$ 717,134	\$ (49,321)	-4%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
3529 CROSSWINDS SWR SID12	\$ 12,984	\$ 29,188	\$ 22,250	\$ -	\$ (22,250)	-100%
3530 EVERGREEN SRF	136,628	418,608	260,000	249,040	(10,960)	-4%
3531 RESTHAVEN SEWER #131	15,248	19,050	32,250	36,500	4,250	13%
3532 EVERGREEN SEWER RSIC	163,242	326,482	340,000	326,482	(13,518)	-4%
3536 BIGFORK NORTH SEWER I	13,180	45,911	25,000	43,780	18,780	75%
3538 BIG MTN WATER-PAVING f	-	29,918	40,413	47,014	6,601	16%
4238 BIG MTN-RSID#138-CONST	195,186	292,611	46,542	-	(46,542)	-100%
3539-3542 New RSID				14,318	14,318	
Total	\$ 536,468	\$ 1,161,768	\$ 766,455	\$ 717,134	\$ (49,321)	-6%

2008 Budget Highlights

Personnel Services

- There are no personnel services in this fund.

Operating Expenditures

- Debt service is paid on the bonds for RSIDs from this fund.

Capital Outlay

- None.

Transfers

- None.
-

Function: DEBT SERVICE (49**)**
Department: 0201 COMMISSIONERS

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	-	-	
Debt Service	6,318	6,318	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total	\$ 6,318	\$ 6,318	\$ -	\$ -	\$ -	0%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2901 P I L T	\$ 6,318	\$ 6,318	-	-	-	
Total	\$ 6,318	\$ 6,318	\$ -	\$ -	\$ -	

2008 Budget Highlights

Personnel Services

- N/A

Operating Expenditures

- None

Capital Outlay

- None

Transfers

- None
-

Function: DEBT SERVICE (49**)**
Department: 0222 HEALTH

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	-	-	
Debt Service	232,716	243,448	90,000	-	(90,000)	-100%
Capital Outlay	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total	\$ 232,716	\$ 243,448	\$ 90,000	\$ -	\$ (90,000)	-37%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
2270 HEALTH	\$ 232,716	\$ 243,448	\$ 90,000	\$ -	\$ (90,000)	-100%
Total	\$ 232,716	\$ 243,448	\$ 90,000	\$ -	\$ (90,000)	-100%

2008 Budget Highlights

Personnel Services

- N/A

Operating Expenditures

- The debt service was paid in full during fiscal year 2007.

Capital Outlay

- none

Transfers

- none
-

Function: DEBT SERVICE (49**)**
Department: 0238 FAIR

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	-	-	
Debt Service	-	50,000	50,000	50,000	-	0%
Capital Outlay	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
4013 FAIR LAND ACQUISITION	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%
Total	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%

2008 Budget Highlights

Personnel Services

- N/A.

Operating Expenditures

- Debt service on Fair land acquisition north of the fairgrounds.

Capital Outlay

- N/A

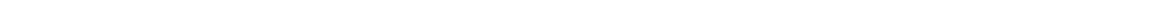
Transfers

- N/A
-

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INTERNAL SERVICE



Function: INTERNAL SERVICES (50**)**
Department: 0200 INTRAFUND

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	2,569,080	3,222,935	3,468,945	2,682,411	(786,534)	-23%
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Transfers Out	-	-	-	-	-	
Total	\$ 2,569,080	\$ 3,222,935	\$ 3,468,945	\$ 2,682,411	\$ (786,534)	-24%

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
8050 GROUP INSURANCE TRUS	\$ 2,569,080	\$ 3,222,935	\$ 3,468,945	\$ 2,682,411	\$ (786,534)	-23%
Total	\$ 2,569,080	\$ 3,222,935	\$ 3,468,945	\$ 2,682,411	\$ (786,534)	-23%

2008 Budget Highlights

Personnel Services

- N/A

Operating Expenditures

- The County has self-insured medical which is reflected in this fund.
-

Function: INTERNAL SERVICES (50**)**
Department: 0244 INFORMATION TECHNOLOGY

Financial Summary

Budget by Object of Expenditure Category	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenditures	-	-	-	2,300	2,300	
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	7,000	7,000	
Transfers Out	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ 9,300	\$ 9,300	

Funding Summary

Funding Sources	Actual FY 2005	Actual FY 2006	Budget FY 2007	Recommended FY 2008	Increase (Decrease)	Percent Change
1000 GENERAL FUND	\$ -	\$ -	\$ -	\$ 9,300	\$ 9,300.0	
Total	\$ -	\$ -	\$ -	\$ 9,300	\$ 9,300	

2008 Budget Highlights

Personnel Services

- N/A.

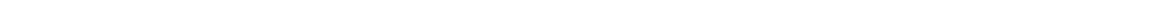
Operating Expenditures

- Phone repairs are completed by an in-house staff.
-

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CAPITAL



OVERVIEW

The **Capital Improvement Plan (CIP)** is a plan which projects the county's capital projects and capital equipment over the course of the next five years. The **Capital Budget** represents 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 appropriated capital items contained in the current year Annual Operating Budget. The County's Capital Improvement Program is produced in a separate document and is available on the county's web site.

The capital budget is separate and distinct from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from nonrecurring funding sources such as debt proceeds and grants; these one-time revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent control and accountability. To provide direction for the capital program, the County Commission has adopted policies relating to the Capital Improvement Plan and the Capital Budget, which are discussed later in this section.

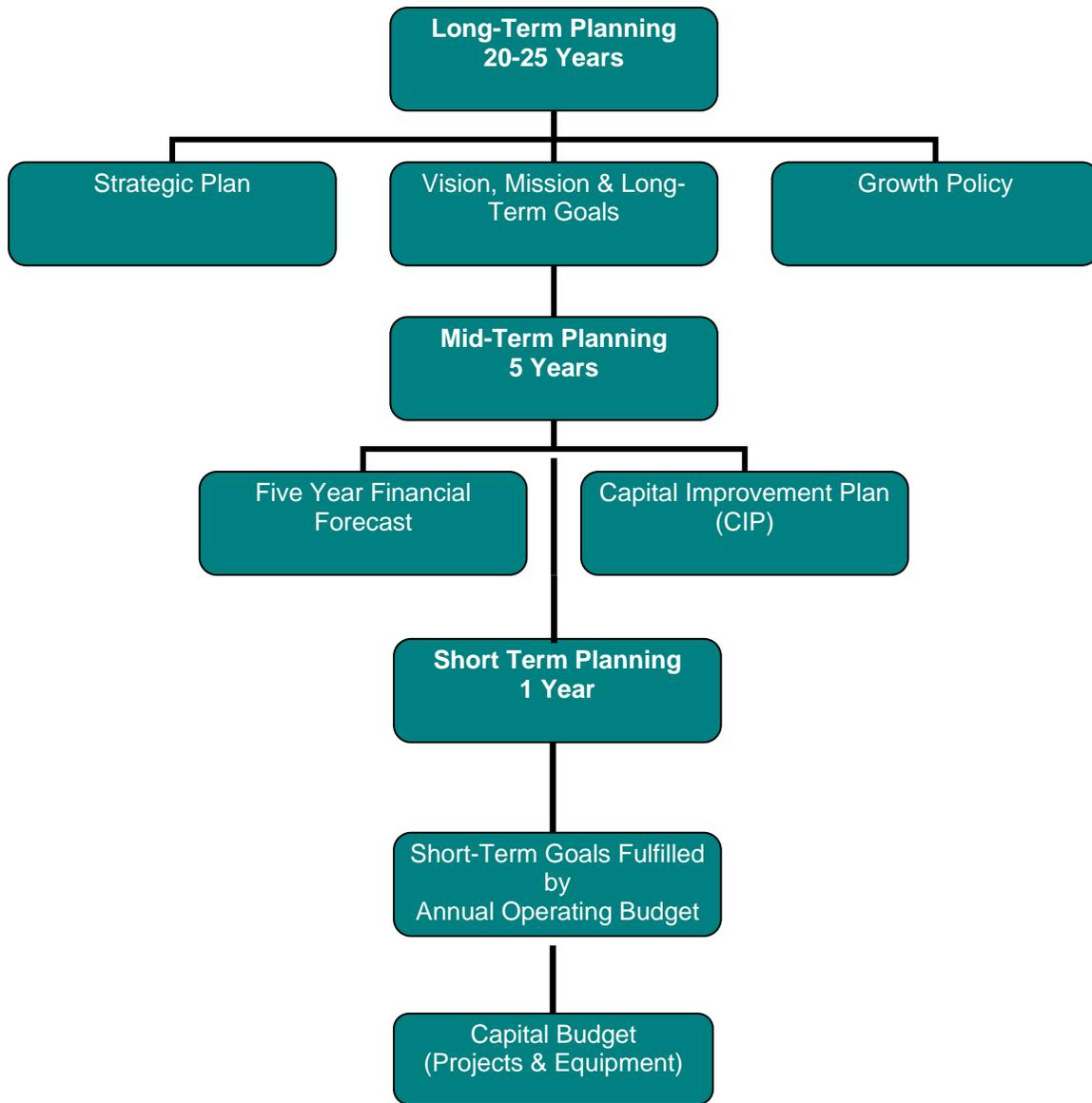
LINKAGE

Flathead 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 are in concert 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 Plan and the Five-Year Financial Forecast are mid-term in nature—5 years. The Annual Budget and the Capital Budget are short-term—covering a 1 year timeframe. The most important requisite is that they are coordinated and are in concert with one another.

Shown on the following page is a hierarchy of the County's layered planning processes, all which support one another and are designed with a common goal. The chart depicts how the Capital Improvement Plan, the Annual Operating Budget, and the Capital Budget fit within the county's planning process hierarchy.

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET



CAPITAL PLANNING

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 Flathead County Strategic Plan and the Growth Policy. These plans provide long term direction for the growth and development of the County.

Proposed capital projects are reviewed for compliance to the adopted Strategic Plan and Growth Policy as part of the budget adoption process.

THE CIP AND CAPITAL BUDGET PROCESSES DESCRIBED

Flathead County updates its CIP each year. The Capital Budget is adopted annually. The county prepares its CIP only after significant efforts to insure the public has had ample opportunity to review and comment on the proposed capital acquisition plan. Linkage with the county's long-term and mid-term plans is of utmost important to the County Commission in their deliberations and decision making process.

The CIP is prepared under the direction of the County Administrator and Finance Director. The CIP update begins in late Fall. The County Administrator and the Finance Director meet with the County's management team to explain the overall process and to provide pertinent information regarding funding and expenditure issues, budget process changes and general instructions. At this meeting the goals and direction for the new budget are outlined. As part of this training, those involved in the capital budget process are given a calendar of key budget cycle dates and written documentation including forms, instructions, and definitions to be used in preparing their capital project budgets, including revising current project estimates and submitting requests to add new capital projects.

All pertinent information is required including the justification for the project, project funding requirements by fiscal year, proposed project schedule and completion dates, and anticipated operating cost impacts. The submissions are reviewed and evaluated by the County Administrator and the Finance Director. In preparing the CIP, they confer with each of the departments to ascertain that the proposed request is in accordance with the County's Comprehensive Strategic Plan and Growth Policy. Throughout the development process, the County Administrator and Finance Director hold regular meetings with the County Commissioners to keep them up-to-date, provide them with revenue projection updates, and to obtain overall policy guidance. Upon completing their review, they meet with the appropriate program directors and representatives to resolve outstanding issues and ensure that all are in agreement with the current information.

As the process continues and the new CIP begins to take shape, the information is forwarded to and reviewed by the Finance Committee. This committee consists of the Clerk & Recorder, Treasurer, and IT Director in addition to the County Administrator and Finance Director. The committee is free to modify the proposed CIP as they deem necessary. After the projects are approved by the Finance Committee, the proposed CIP is forwarded to the County Commissioners for review in the month of December. The County Commission then holds work sessions and public hearings prior to obtain public comment. In late April, the County Commission considers and adopts a capital improvement plan. The Capital Budget is finalized as part of the Annual Operating Budget in late August of each year. Final budget documents reflecting the adopted budget and CIP are then prepared and distributed, both 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.
- The coordination of the capital projects of all County Departments so that they will further the implementation of the long-term plans.
- The possibility of guiding private development so that it occurs in a way that is in conformity with the county's long-term plans.
- Enabling the County Commission and the County Administrator to better plan the financing for both capital and operating activities.

- Protection of 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.
- Promotion of economic development and its inherent contributions.

CAPITAL BUDGET AND ITS 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 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). Department staff plan and budget for significant start-up costs, as well as operation and maintenance of new facilities. 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.

Listed below are the capital items included in this year's Annual Budget, together with projected impacts on future operating budgets resulting from significant non-routine capital expenditures. In this particular year, there were no impacts on future operating budgets resulting from significant non-routine capital expenditures.

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

FY 2008 Capital Budget & Operating Budget Impacts Projects by Department/Project Name

FY 2008 Capital Budget		Annual Operating Budget Impacts			
Department/Project Title	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
County Commission					
Vehicle	\$ 16,000				\$ -
Information Technology					
Iron Mail Spam Filter	15,500				-
Server Replacement Project	18,216				-
E-trust Antivirus Software	8,500				-
APC UPS replacement	8,200				-
Upgrade Solid Waste Phone system	7,500				-
VOIP Implementation	7,000				-
County Attorney					
Copier	13,473				-
Office/Lobby Expansion	62,100				-
Building Maintenance					
Campus Paving	56,925				-
JC Key card	22,770				-
Sheriff Lobby Remodel	6,507				-
Energy Performance upgrades	260,655				-
Road Fund					
Dump Truck	163,013				-
Pickup - Used	10,350				-
Radio Communications System	75,000				-
Paint Striper Truck & Support Truck	336,375				-
Bridge Fund					
Water Truck	41,400				-
Haskill Basin	126,684				-
Weed Fund					
Spray Truck Replacement	29,980				-
Deck Replacment	18,630				-
Road Side Mowing Tractor w Deck	75,038				-
Cold Storage/Pole Building	15,525				-
Used Hydroseeder	10,000				-

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

**FY 2008 Capital Budget & Operating Budget Impacts
Projects by Department/Project Name**

FY 2008 Capital Budget		Annual Operating Budget Impacts			
Department/Project Title	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
County Fair Fund					
Auto Floor Scrubber	18,500				-
Upgrades to Expo Bldg	200,000				-
Parks Fund					
Master Plan/Parks	\$ 60,000				-
Cold Storage/Pole Building	15,525				-
Planning					
Vehicle	25,000				-
GIS Management	25,000				-
Rolling Files	8,000				-
Transportation Plan II	125,000				-
Health					
Vehicle Replacement (2)	54,000				-
Billing Software	30,000				-
Extension					
Vehicle	23,582				-
Sheriff					
Patrol Car Replacement/Accessories	205,000				-
Transport Van	25,000				-
Shower Replacement	50,000				-
RSVP					
Eagle Transit					
Buses - GNP	472,286				-
Buses - Eagle	686,000				-
Micro Computer Replacement					
Computer Replacement Project	40,000				-

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

FY 2008 Capital Budget & Operating Budget Impacts Projects by Department/Project Name

FY 2008 Capital Budget		Annual Operating Budget Impacts			
Department/Project Title	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
Solid Waste					
Refuse Truck	\$ 215,000			\$	-
Lakeside Container Site	207,000				-
Permanent Fencing	15,000				-
CFC building completion	7,000				-
Parking Lot regrade	33,000				-
Concrete Pad - Shop	45,000				-
Mezzanine Bldg Improvements	12,000				-
Liner skin install	80,000				-
Access road berm	30,000				-
Well replacement	18,000				-
GRAND TOTAL	\$ 4,130,234	\$ -	\$ -	\$ -	\$ -

FUNDING SOURCES FOR CIP AND CAPITAL BUDGET

A variety of funding sources are available to finance the Capital Improvement Plan and Capital Budget. As noted above, capital projects, unlike operating expenses which 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.

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 pay for it. 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.

General Fund: The County's general fund is available for use for any expenditure deemed to be in the public interest by the Flathead County Commission.

State Revenues: The County receives various payments from the State of Montana for different purposes. Gas Tax revenue received by the state is one example.

Grants/Donations: This fund source consists of Federal grants, State grants, and donations by citizens and businesses where the money is passed through the County.

CTEP: These are Federal grants primarily directed towards improving or expanding non-motorized transportation.

G.O. Bonds: These are bonds for which the full faith and credit of the County is pledged. G.O. Bonds require voter approval.

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 efficiently applied to those who receive the benefits.

Parks Cash in Lieu Fund:

This fund is set up to account for funding that developer's pay to the County instead of donating park land when they are subdividing bare land.

Other & Private:

This fund source represents other miscellaneous categories.

REVIEW PROCESS

In the Spring prior to the start of year-end activity, the Finance Director conducts a review of projects contained in the previous year's Capital Budget. The reasons for this review are:

- 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 which provide an opportunity for feedback. Following the review, a project report is prepared, which is forwarded to the County Commission and the County Administrator. The report highlights each project, major milestones to be met by the project, completion dates for each milestone, a map of the site, the name of the project manager, and a narrative explaining the current project status. This layer of review provides timely and quantitative information regarding each department's capital projects and the foresight necessary for the planning process in the ensuing fiscal year.

CAPITAL EXPENDITURES CONTRASTED WITH TOTAL COUNTY OPERATING EXPENDITURES

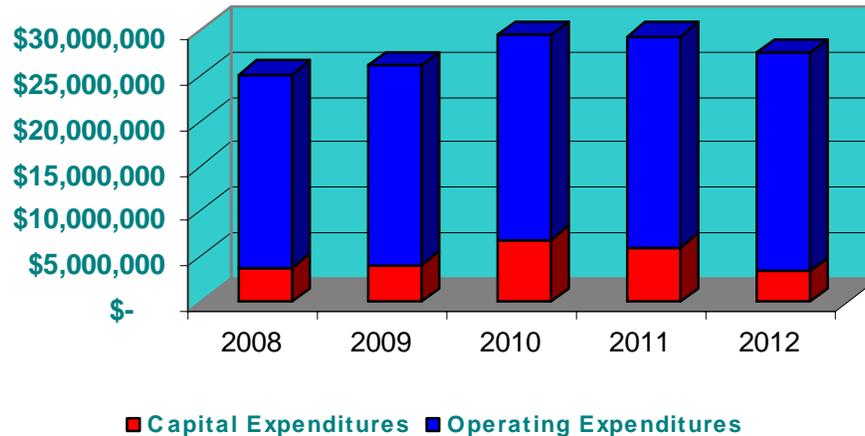
The investment by the County in its capital and infrastructure is of primary importance to insure the long-term viability of service levels. The amount of capital expenditures in relation to the total county budget is a reflection of the County's commitment to this goal.

Flathead County strives to 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 government's equipment and infrastructure in good operating condition.

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

The graph below illustrates Flathead County's projected investment in capital in relation to projected operating expenditures.

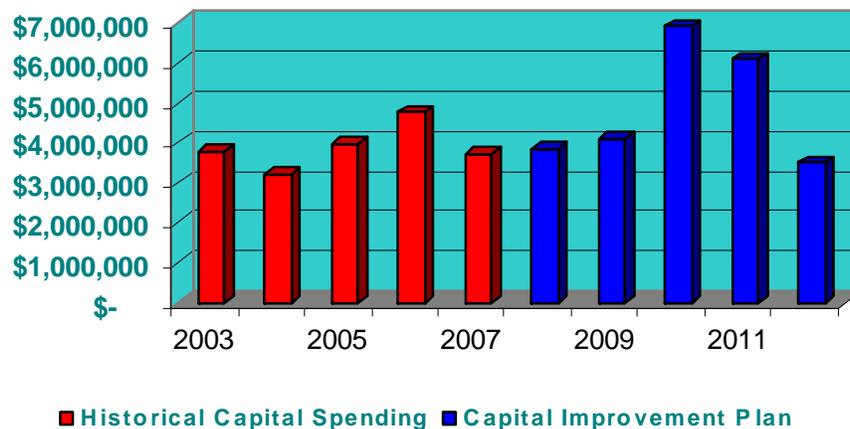
CAPITAL EXPENDITURES CONTRASTED WITH OPERATING EXPENDITURES



CAPITAL IMPROVEMENT PROGRAM (NEXT FIVE YEARS) CONTRASTED WITH HISTORICAL CAPITAL SPENDING (PREVIOUS FIVE YEARS)

Another indicator of Flathead County's commitment to providing for the adequate maintenance of capital, plant, and equipment and for their orderly replacement, is the level of projected capital spending over the course of 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 contrasts historical capital spending (last five years) with the capital spending identified in the Capital Improvement Program (the next five years).

HISTORICAL CAPITAL SPENDING CONTRASTED WITH CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT POLICIES

Flathead 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 Administrator, 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.

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 of \$15,000 or more and equipment of \$10,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays 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.

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DEBT INFORMATION



Flathead County Debt Management

Debt in a governmental entity is an effective financial management tool. Active debt management provides fiscal advantages to 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 able to 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. Debt can be mismanaged, however. Over use 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 wisely.

Debt management is a critical component of Flathead County's financial operations. 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, legal debt margins, 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.

Outstanding Debt

Listed below is a brief description of the county's major outstanding bond issues.

- Contracted debt of \$292,000 was secured to purchase the Lewis Trust Land north of the County Fairgrounds to be used for future expansion of the fairgrounds. The 9 year note originated 02/01/05 and has an interest rate of 5.25%.

Proposed Debt in the Next Five Years

Listed below is a brief description of the county's proposed debt issuances over the course of the next five year period. Following this narrative description, is a graphic depiction of the relative effects of these proposed debt issuances in relation to the county's current debt and its remaining debt capacity.

- Detention Center \$12 million.** The current detention center is not longer large enough to meet the needs of Flathead County. A bond levy is expected to be put on the November 2007 ballot for \$12 million.
- Health Building 3rd Floor - \$2 million** To facilitate expanded services in the Health Department, the current Earl Bennett building will have a 3rd floor addition constructed. Cash available plus a small loan will be used to complete this project
- Gymnasium - \$4 million** Current cash, sale of surplus County land and donations in addition to a small loan will fund this project. Increased park fees from use of the Gym will be used to pay the debt service.

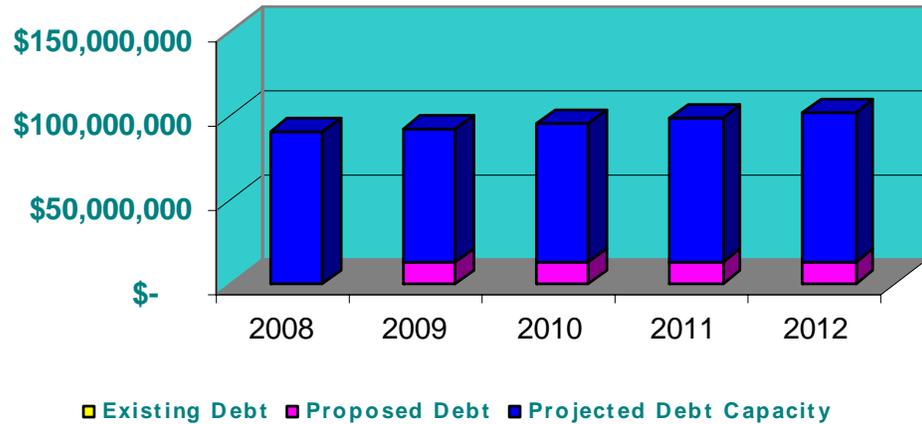
Debt Capacity

The bar chart below shows a graphic presentation of the county's existing debt, proposed debt, and a projection of the county's projected debt capacity (legal debt margin) for the next five years. As shown by the graph, even if all of the proposed bond issues materialize, the county will still have a substantial

DEBT MANAGEMENT

amount of debt capacity remaining. This reflects the philosophy of the County Commission in holding down the level of debt on the taxpayers, despite the county's rapid development and growing population.

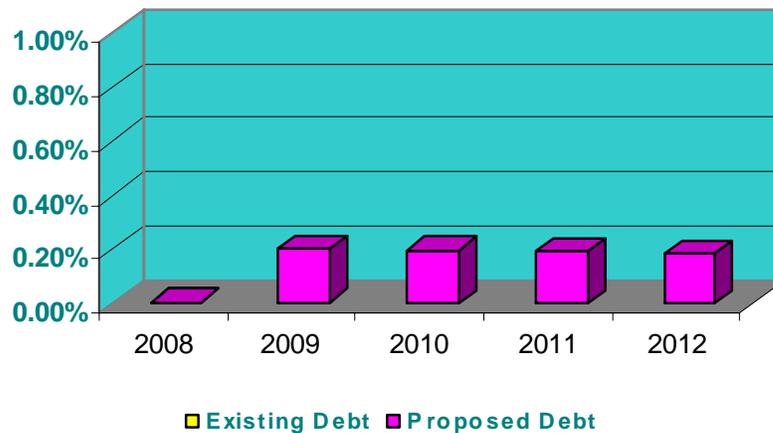
EXISTING DEBT, PROPOSED DEBT, & PROJECTED DEBT CAPACITY



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. Flathead County has been successful in maintaining its debt levels at a very 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.

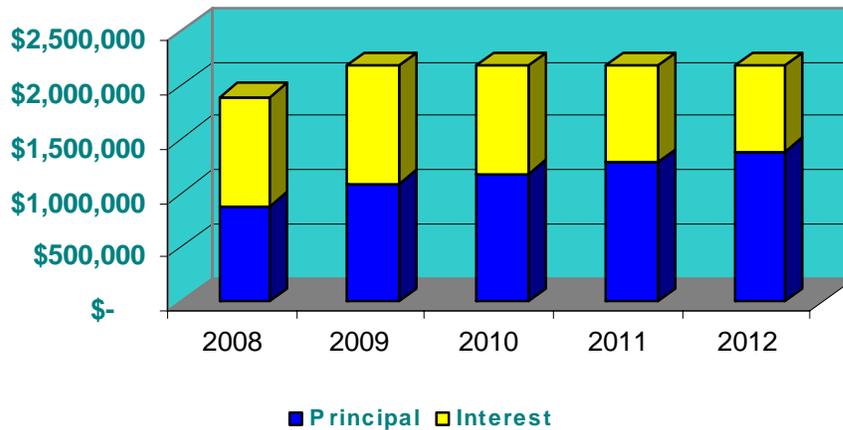
EXISTING DEBT & PROPOSED DEBT AS A % OF ASSESSED VALUE



Debt Service

The graph below shows the County's principal and interest payments in the current budget year and five years beyond. As shown by the graph, principal payments are increasing, while interest payments are decreasing. This reflects the declining debt level as the result of the scheduled payments the county will be making.

SCHEDULE OF FUTURE PRINCIPAL AND INTEREST PAYMENTS



Most major debt obligations for the County are typically structured with declining interest payments and increasing principal payments—thereby resulting in relatively level debt service payments over the life of the bonds.

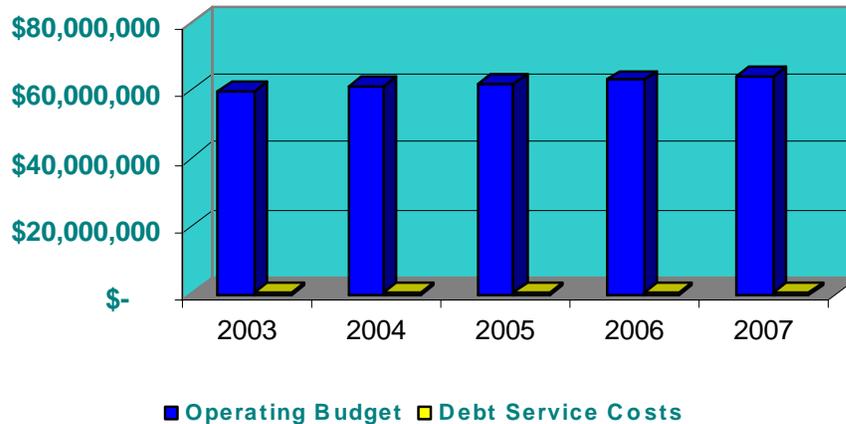
Debt Service Costs Contrasted with the County's Operating Budget

The graph below 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 on the following page, 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.

DEBT MANAGEMENT

DEBT SERVICE COSTS CONTRASTED WITH ANNUAL OPERATING BUDGET



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 a substantial savings for the County taxpayers.

Flathead County continues to seek ways to improve and maintain these ratings so as to provide the finest quality services and 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.

Since Flathead County has not incurred any debt in recent years, there has been no reason to obtain a general obligation bond rating.

Management of Debt and Equity Funding of Capital Needs

An integral part of the County's financial strength has been to aggressively take advantage of the marketplace and refund outstanding debt, thereby reducing interest expense while using excess surpluses wisely to equity fund (pay with cash) capital project expenses and to fund depreciation of capital assets. This actively managed debt program allow us to pass along savings from the refunding of outstanding debt along to the taxpayers through reductions in the millage rates.

Debt Management Policies

Flathead 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 on 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 Borrow 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

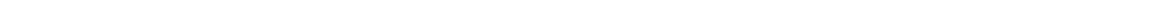
- 1) **Reliance on Long-Term Debt.** The County will limit long-term debt to capital improvements which cannot be financed from current revenues. Incurring long-term debt serves to obligate future taxpayers. Excess reliance on long-term can cause debt levels to reach or exceed the government's ability to pay. Therefore, conscientious use of long-term debt will provide assurance that future residents will be able service 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. Refinancings 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, refinancings 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.** Refinancings that produce 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. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.



APPENDIX



FULL-TIME EQUIVALENT EMPLOYEES (FTE)

Staffing Summary

Title	Actual FY 2005	Actual FY 2006	Budgeted FY 2007	Approved FY 2008
General Government				
Commissioners	6.64	5.42	5.28	5.78
Clerk & Recorder	15.15	15.55	15.15	16.30
Treasurer	20.50	20.75	20.75	20.75
GIS	8.50	8.00	8.00	9.00
Surveyor	8.50	9.00	9.00	9.00
County Attorney	17.70	17.45	17.45	18.45
Justice Court	7.00	7.00	8.50	9.00
Maintenance	12.16	11.16	10.99	11.16
Elections	3.00	3.00	3.00	2.50
Human Resources	2.00	2.00	2.00	2.00
Superintendent of Schools	4.00	4.00	4.00	4.00
Information Technology	9.88	10.13	10.25	10.55
Clerk of Court	10.00	10.00	11.00	12.00
Planning	11.00	12.72	13.72	13.72
Health - Gen Govt	-	1.00	1.00	1.00
Sheriff - Gen Govt	2.00	2.00	2.00	2.00
Sub-Total General Government	138.03	139.18	142.09	147.21
Public Safety				
Office of Emergency Services	2.00	2.00	1.00	2.00
Sheriff	101.53	96.08	103.28	112.65
Juvenile Detention	12.25	13.00	12.60	12.60
Search & Rescue	0.75	0.75	0.75	0.75
9-1-1	4.00	4.00	5.00	4.80
Public Safety Grants	4.25	4.00	4.00	4.00
Sub-Total Public Safety	124.78	119.83	126.63	136.80
Public Works				
Roads	57.00	56.00	56.00	56.00
Bridges	7.00	7.00	7.00	7.00
Weeds	6.94	6.10	6.10	6.12
Junk Vehicle	0.93	0.93	0.93	0.93
Solid Waste	20.97	20.97	21.47	21.97
Sub-total Public Works	92.84	91.00	91.50	92.02
Public Health				
Mosquito	-	-	0.60	0.75
Animal Control	8.00	8.00	9.50	4.50
Health	21.05	22.51	21.15	22.38
Home Health	1.70	1.70	1.88	1.88
Public Health Grants	23.61	25.97	26.35	26.42
Sub-total Public Health	54.36	58.18	59.48	55.93
Social & Economic Services				
AOA	4.00	4.00	4.00	4.00
Extension	1.00	1.00	1.00	1.00
RSVP	2.50	2.50	2.50	2.50
Social & Economic Service Grants	17.60	18.05	19.75	21.70
Sub-Total Social & Economic Services	25.10	25.55	27.25	29.20
Culture & Recreation				
Fair	5.75	5.75	6.00	6.05
Parks	8.39	8.43	8.59	8.26
Library	27.58	28.53	28.53	28.65
Sub-total Culture & Recreation	41.72	42.71	43.12	42.96
GRAND TOTAL	476.83	476.44	490.07	504.12

CONSUMER PRICE INDEX

U.S. CONSUMER PRICE INDEX

Calendar Year	U.S. Consumer Price Index	Percent Change
1971	40.5	
1972	41.8	3.2
1973	44.4	6.2
1974	49.3	11.0
1975	53.8	9.1
1976	56.9	5.8
1977	60.6	6.5
1978	65.2	7.6
1979	72.6	11.3
1980	82.4	13.5
1981	90.9	10.3
1982	96.5	6.2
1983	99.6	3.2
1984	103.9	4.3
1985	107.6	3.6
1986	109.6	1.9
1987	113.6	3.6
1988	118.3	4.1
1989	124.0	4.8
1990	130.7	5.4
1991	136.2	4.2
1992	140.3	3.0
1993	144.5	3.0
1994	148.2	2.6
1995	152.4	2.8
1996	156.9	3.0
1997	160.5	2.3
1998	163.0	1.6
1999	166.6	2.2
2000	172.2	3.4
2001	177.1	2.8
2002	179.9	1.6
2003	184.0	2.3
2004	188.9	2.7
2005	195.3	3.4
2006	201.6	3.2

GENERAL OBLIGATION BOND

Maximum Allowable Debt - Flathead County, Montana

Assessed Valuation: FY 07 Certified Market Value	\$	6,213,127,160
Factor Allowed for Indebtedness		1.4%
<hr/>		
Total Indebtedness Allowed	\$	86,983,780
<hr/>		
<u>Less Current Indebtedness:</u>		
Contract for Lewis Land - Fair	\$	220,737
Total Current Indebtedness		<hr/>
	\$	220,737
<hr/>		
Maximum Indebtedness Available	\$	86,763,043
<hr/>		

GENERAL STATISTCAL INFORMATION

Class of County.....	First
County Seat.....	Kalispell
Year Organized	March 1, 1883
Registered Voters (includes active and inactive voters).....	
Area (square miles).....	5,137
Courthouse Elevation (City Airport).....	3,000
Incorporated Cities.....	3
Population of County (2000 estimate).....	74,471
Form of Government.....	Commission

TOP TEN TAXPAYERS - FLATHEAD COUNTY

2007/08

TAXPAYER	TAXABLE VALUE
1 Flathead Electric	4,011,980
2 Centurytel	3,071,855
3 Northwest Energy	2,899,034
4 Plum Creek Lumber	2,456,354
5 Burlington Norther RR	1,518,884
6 CFAC	\$ 1,135,747
7 Semitool	548,591
8 Winter Sports	367,978
9 Northwest Health Care	197,897
10 West Coast Hotel	156,917
Total	\$ 16,365,237 (1)

(1) Source: Department of Revenue - Flathead County

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as apposed 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 to levy property taxes.

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 (Flathead 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; sometimes 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.

GLOSSARY

Capital Outlay – Items that cost more than \$5,000 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. 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.

CDBG – Community Development Block Grant.

CIP – See Capital Improvement Program

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Expenditures for services performed by firms, individuals or other city departments.

Debt Ratios - Ratios which provide 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 amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be 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.

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.

Division - A group of homogeneous cost centers within a department, i.e. roads, bridges, gas tax, junk vehicle, maintenance and administration make up the Transportation Division within the Public Works Department.

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.

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 long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FTE – See Full-Time Equivalent

Full Faith and Credit - A pledge of a government'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.

GLOSSARY

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.

GAAP – See Generally Accepted Accounting Principles

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. The 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.

G. O. Bonds – See General Obligation Bonds

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).

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 - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments 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.

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.

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.

Performance Budget - A budget that focuses upon 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.

GLOSSARY

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.

PILT - Payment in Lieu of Taxes from the Federal Government based on acreage within each county.

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 Flathead 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.

Salary Savings – Budget savings realized through normal employee turnover.

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, 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 is the largest of such shared revenues.

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.

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.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received or the number of burglaries to be investigated).