

# FY 2020 Budget Overview



Citizens of Flathead County,

We have completed the Fiscal Year (FY) 2020 budget for Flathead County. This document is designed to give you an overview of the overall budget. The complete budget document will be available on our website.

The FY 2020 budget is projecting \$98.5 million in revenue and a total of \$99.2 million in expenditures, including a 2.4% cost of living adjustment for 543.16 full-time employees. The county continues to strive to plan for future capital needs by saving within our capital funds, budgeting \$8,229,395 in capital expenditures and \$3,846,711 in transfers to fund future capital needs.

This report consists of a comparison of the expenditures and revenues and county property taxes over the last five years, as well as a summary of where your tax dollars are going.

As you review this report, we invite you to share your comments, concerns, and questions.

## **Flathead County**

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Kalispell, MT 59901

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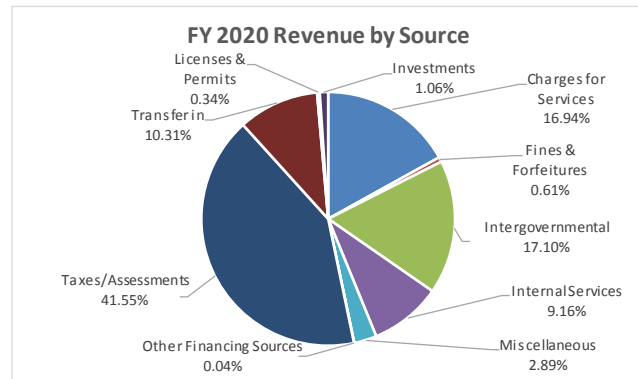
[www.flathead.mt.gov/finance/](http://www.flathead.mt.gov/finance/)

# Revenue

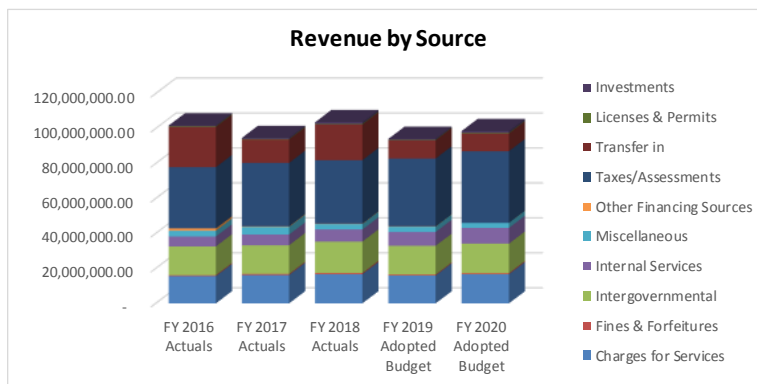
## Sources of County Funds

In FY 2020, the major sources of County Revenue include:

- 41.55% Taxes/Assessments
- 17.10% Intergovernmental (which is collected from other divisions of governments such as grants.)
- Charges for Services (16.94%)
- 10.31% Transfers to other funds; 38% of the transfers are to capital project funds for future capital needs.



## Summary of 5-Year Comparison



FY 2017 revenue decreased to \$94.6 million due to a decrease in the capital expenditure budget. The FY 2018 revenue increased due to an \$8 million loan to Flathead County Economic Development Authority (FCEDA). FY 2019 revenue has decreased to \$94.1 million due to a decrease in transfers for capital expenditures and the FCEDA loan being a one-time occurrence in FY 18. FY 2020 Revenue has increased due to Health Insurance Fund revenue (Internal Services) and increase in tax revenue.

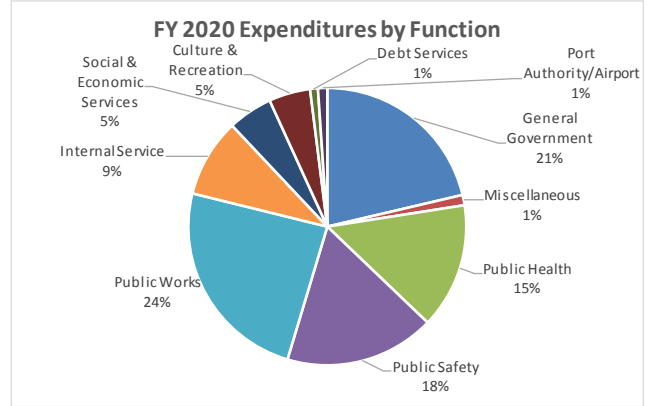
	FY 2019 Budget	FY 2020 Budget	Change
Charges for Services	15,970,378	16,696,244	725,866
Fines & Forfeitures	540,034	601,898	61,864
Intergovernmental	16,426,166	16,852,614	426,449
Internal Services	7,883,342	9,028,165	1,144,823
Miscellaneous	3,043,738	2,843,608	(200,129)
Other Financing Sources	135,000	35,000	(100,000)
Taxes/Assessments	38,847,550	40,948,225	2,100,675
Transfer in	10,405,761	10,158,625	(247,136)
Licenses & Permits	317,900	335,960	18,060
Investments	532,455	1,047,812	515,357
<b>Total</b>	<b>94,102,323</b>	<b>98,548,152</b>	<b>4,445,829</b>

# Expenditures

## Use of County Funds

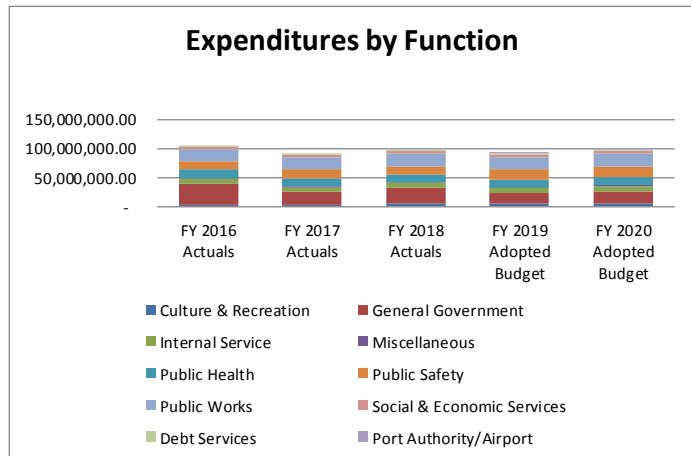
Expenditures are the funds spent to provide service to citizens.

- 24% of the expenditures for Public Works operations. Some of the departments are Roads, Bridge, Weed, and Solid Waste.
- 21% of expenditures for General Government services. Some of these departments are Commissioners, Clerk & Recorder, Finance, Human Resources and County Attorney.
- 18% of expenditures for Public Safety services. Some of these departments are Sheriff Office, Detention, Search and Rescue, and Fire Service Area.

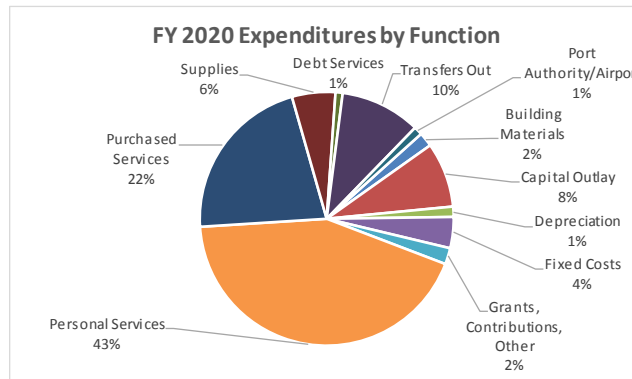


## Summary of 5-year Comparison

FY17 decreased to \$90 million due to two large construction projects being substantially completed (South Campus & Old Jail Remodel). FY 18 budget increased to \$108 million due to an \$8 million loan to FCEDA. FY19 budget decreased to \$90.5 million due to the loan to FCEDA being a one-time occurrence in FY 18 as well as a decrease in transfers to CIP. FY 20 Budget increased due to Capital Improvements at Solid Waste and increased costs in our Health Insurance Fund (Internal Service).



The biggest portion of the county budget is Personnel Services (salary and benefits) making up 43% of the budget. Purchased services makes up 22% of expenditures. Purchased Services are goods and services acquired through outside vendors.



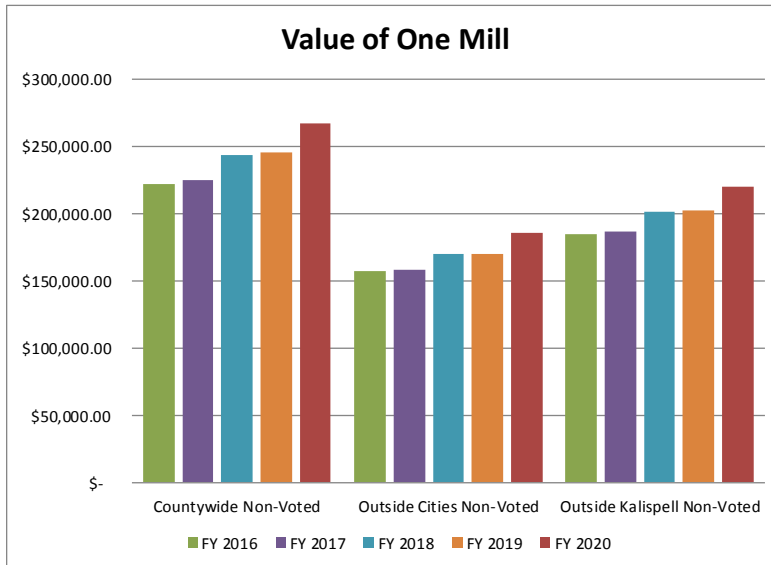
# Property Taxes

## Mill Value

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Countywide Non-Voted	\$ 222,339.00	\$ 224,852.00	\$ 243,169.00	\$ 245,447.61	\$ 267,502.12
Outside Cities Non-Voted	\$ 156,861.00	\$ 158,435.00	\$ 170,187.00	\$ 170,398.55	\$ 186,016.92
Outside Kalispell Non-Voted	\$ 184,386.00	\$ 186,834.00	\$ 201,938.00	\$ 202,579.30	\$ 220,376.30

## Number of Mills Levied

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Countywide Non-Voted	117.14	118.81	112.07	114.42	108.41
Outside Cities Non-Voted	26.31	26.81	25.53	26.14	24.71
Outside Kalispell Non-Voted	6.57	6.63	5.70	4.90	5.99



The Countywide levy is used for the operations of the “family of funds”. The “family of funds” include: General Fund, Poor Fund, Bridge, Weed, County Fair, District Court, Compensated Insurance, Park, Library, Area on Aging, 4H/Extension, Sheriff, Retirement, Group Insurance, Juvenile Detention, Airport and Port Authority. The Outside Cities levy is for the Road and Planning funds. Outside Kalispell levy is for the operations of the City-County Health Department. The county has six other tax levies that are used to collect tax dollars. These include: Mosquito, Search & Rescue, EMS Program, Special EMS, Permissive Medical Levy, Transportation, Sheriff Retirement, and General Obligation Bonds.

### Expenditures Per Capita- By Function

Based on the FY 2018 population of 100,000 divided by the total expenditures (less transfers to CIP) of \$95.4 million, the county spends \$954 per capita. The graph to the right shows approximately how much we spend on each function per citizen.

