Finance Officer
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CASCADE COUNTY

August 24, 2011

To the Board of County Commissioners and the Citizens of Cascade County;

This document is a summary of the County's budget. It focuses on the funds that your taxes are levied for.

Below is the County's total expected revenue:

	Governmental Funds	Proprietary Funds	Total
Taxes	20,929,586	-	20,929,586
Licenses and Permits	107,450	-	107,450
Intergovernmental	7,806,970	-	7,806,970
Charges for Services	6,793,046	1,860,727	8,653,773
Fines and Forfeitures	431,500	-	431,500
Miscellaneous	855,149	1,605,599	2,460,748
Other Financing Sources	3,719,201	835,839	4,555,040
Internal Service	564,521	3,996,213	4,560,734
Total Estimated Revenues	41,207,423	8,298,378	49,505,801

Below is the County's total budgeted Expenditure:

	Governmental Funds	Proprietary Funds	Total
Personal Services	21,923,296	1,177,010	23,100,306
Supplies	3,158,176	1,284,776	4,442,952
Purchased Services	7,578,999	2,398,304	9,977,303
Building Materials	1,040,929	199,000	1,239,929
Fixed Charges	1,006,780	4,241,565	5,248,345
Debt Service	1,959,840	28,306	1,988,146
Grants, Contributions	183,500	52,841	236,341
Intergovernmental Support	5,516,128	37,609	5,553,737
Capital Outlay	1,985,059	8,500	1,993,559
Total	44,352,707	9,427,911	53,780,618

Budgeted expenditures exceed estimated revenues by $4,274,817. This money will come from the reserves of the County. Our estimated ending reserves are as follows:

	Beginning Reserves	Estimated Revenues	Budgeted Expenditures	Estimated Ending Reserves
Governmental Funds	6,723,342	41,207,423	44,352,707	3,578,058
Proprietary Funds	10,262,175	8,298,378	9,427,911	9,132,642
Total	16,985,517	49,505,801	53,780,618	12,710,700

Summarized information is included in this document that pertains to funds that property taxes are assessed for and the County's proprietary funds.

Sincerely,

Randall R. Hand
Cascade County Finance Officer

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

This document is designed to be a summary of the budget. The full budget is available upon request. This document shows both historical data, the fiscal year 2012 budget and forecasts for the next four years. If a department is no longer in use in the Fund individual department information is not shown, therefore, department history will not equal fund history. The forecasts are strictly for the County's planning of the future and do not represent actual budgets for those years. This summary will address tax levied funds and proprietary funds individually; and non-taxed levy funds and internal service funds by fund type.

In Fiscal Year 2010 the County passed a reserve policy mandating levels required to be held in reserve for future years. The 2012 budget brings all tax levied funds, except Public Safety to the required reserve level and the forecasts maintains those reserve levels.

The County collects three types of mill levies. They are:

1. County wide – levied on all properties in the County.
2. Rural – levied on all properties outside of the City of Great Falls. The planning, health and library funds are funded through this levy.
3. Road – levied on all properties outside of incorporated municipalities. This levy is used to fund the Road Department.

GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The County has no permanent funds.

The budget for the County's governmental funds is as follows:

Beginning Reserves	$ 6,724,254
Estimated Revenues	42,967,860
Budgeted Expenditures	46,000,724
Estimated Ending Reserves	$ 3,691,390
Reserve percentage of expenditures	8.02%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

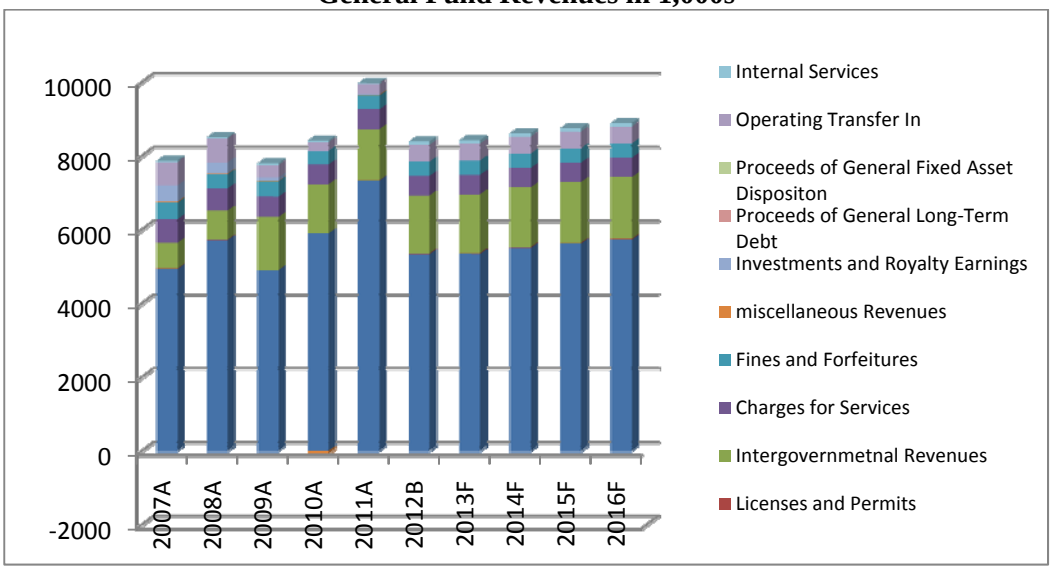
GENERAL FUND

The General Fund accounts for all financial transactions not properly accounted for in another fund. This fund is presented in whole and by department.

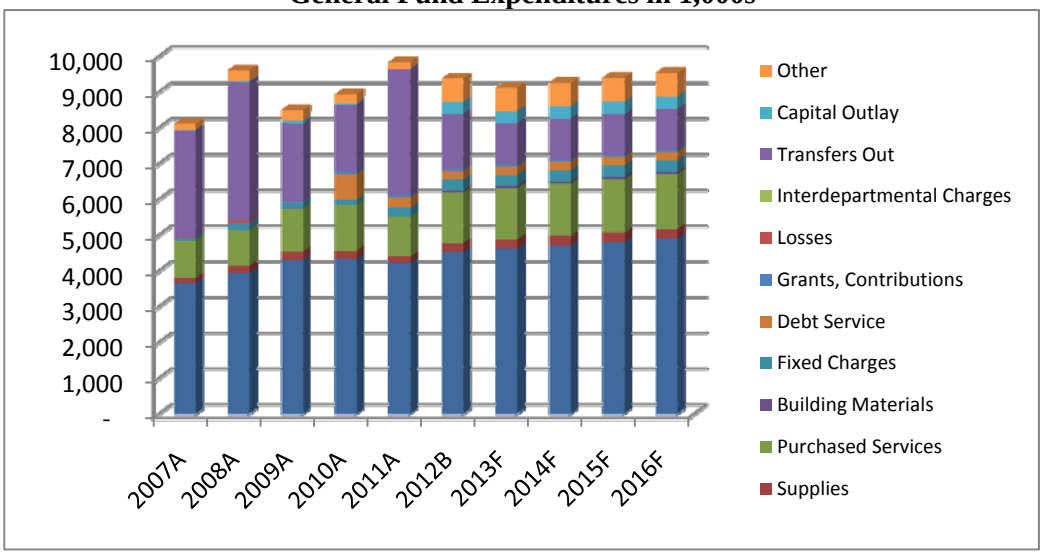
The 2012 Budget for the general fund is as follows:

Beginning Reserves	$ 1,645,285
Estimated Revenues	8,390,522
Budgeted Expenditures	8,727,427
Estimated Ending Reserves	$ 1,308,380
Reserve percentage of expenditures	14.99%

General Fund Revenues in 1,000s



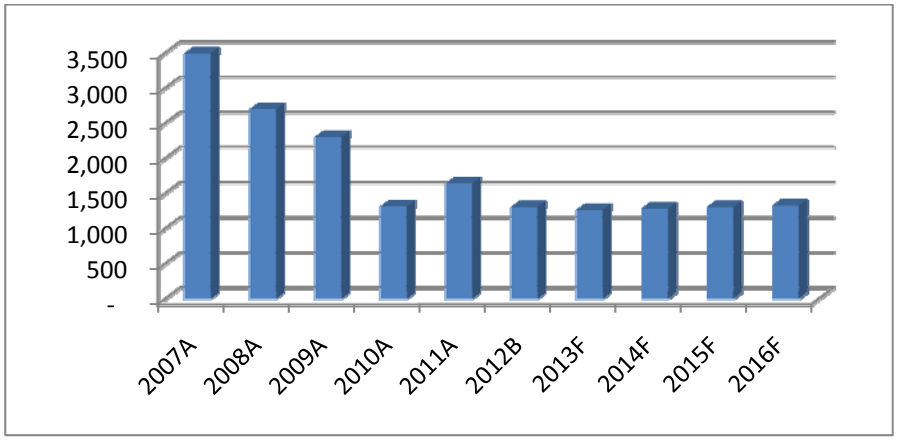
General Fund Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

The major cost of the General fund is Personnel Services. No increase in employee level was requested for fiscal year 2012.

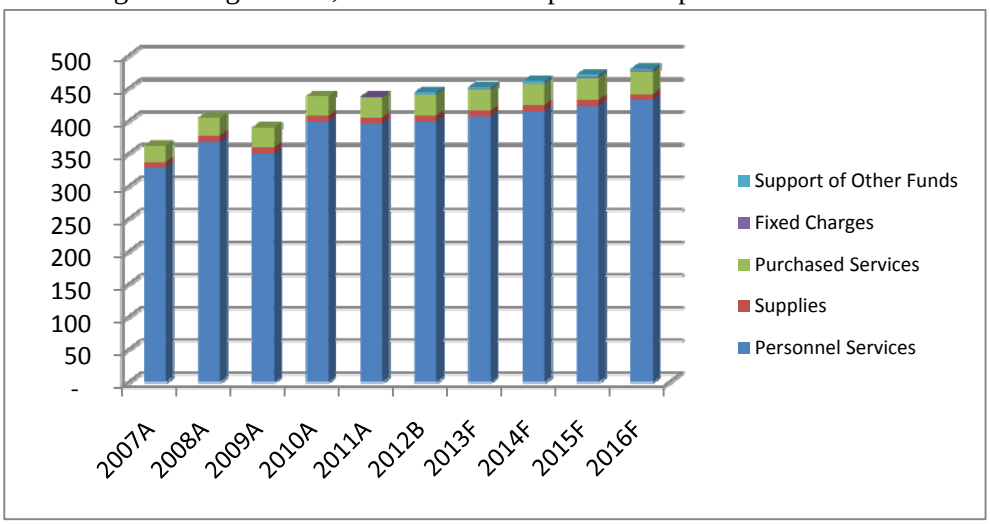
General Fund Ending Reserves in 1,000s



State law allows the County to budget reserves at 1/3 of total expenditures. The County has budgeted reserves for fiscal year 2012 and the forecasted years at 15%. This is in accordance with the County's reserve policy.

All department graphs are shown in 1,000s. The individual General Fund departments are as follows:

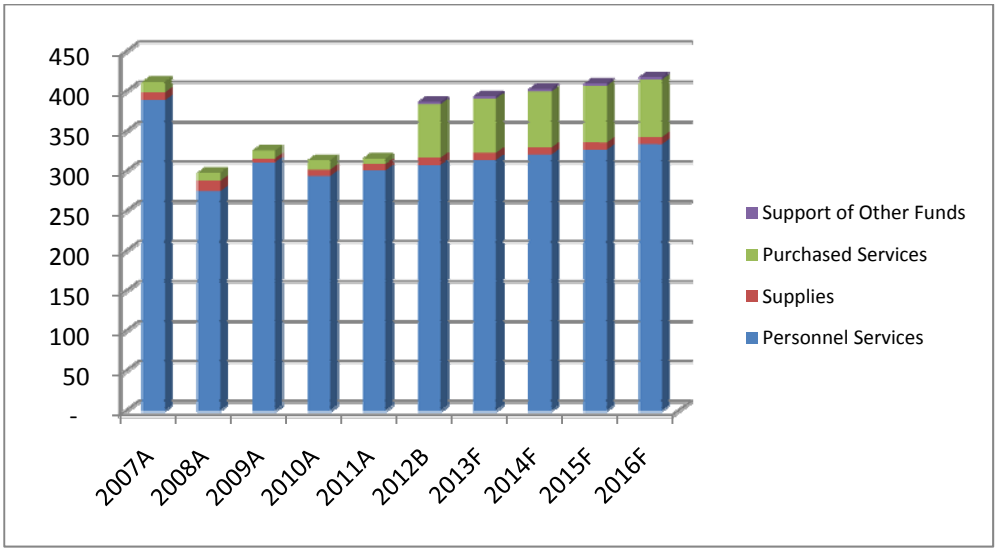
County Commissioners:
Governs and guides the operations of the Cascade County and the eleven departments and offices in the Administrator's span of control. Holds public hearings for official County business; considers applications for funding from community agencies, County departments and elected officials; represents the people of Cascade County on other boards and governing bodies; and establishes personnel policies.



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

Clerk & Recorder:

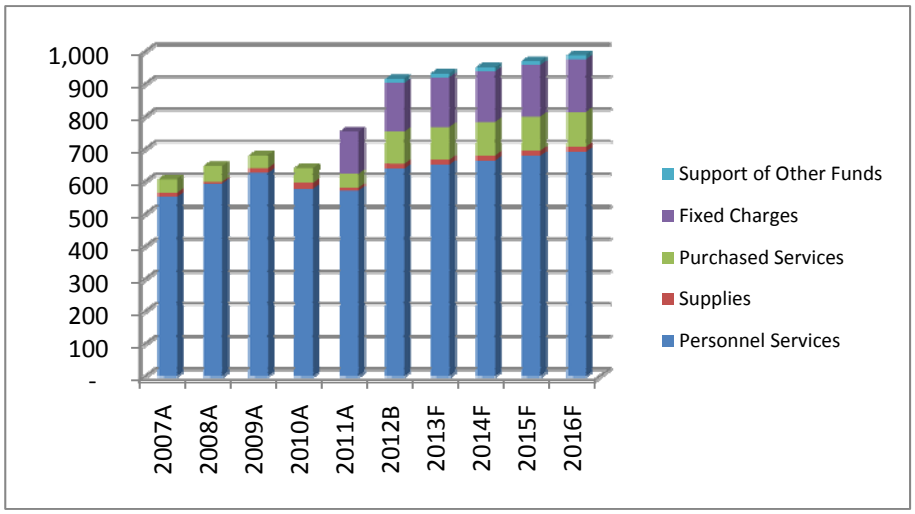
Records real estate and personal property documents, plats, surveys, birth and death certificates; maintains county wide accounting and financial reporting system, accounts payable, budgets and fixed asset control; administers District Court Reimbursement and Missile Snow Removal programs; issues burn permits.



The Clerk & Recorder is purchasing an e-recording program and software maintenance agreements are increasing.

Treasurer:

Under strict statutory regulations, the Treasurer has custody of the County's funds; controls the flow of money to and from the County and invests money daily for both County funds and funds of various taxing districts; prepares and mails annual tax notices and delinquent tax notices; processes tax lien sale redemptions and issuance of Treasurer's deeds; manages the operations of the Motor Vehicle Department and Superintendent of Schools.

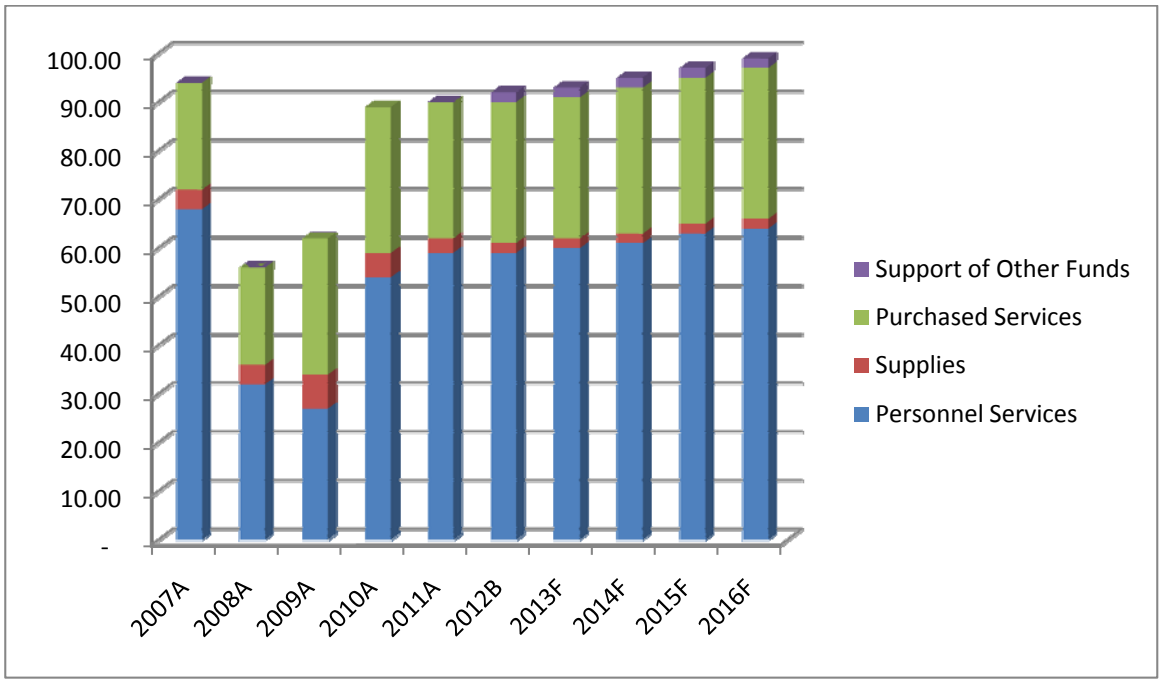


In FY2011 the County started recording all bank charges to the appropriate areas. The majority of these charges are paid out of the Treasurers budget. In addition, in FY2012 the County will start paying maintenance charges for its new tax software.

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

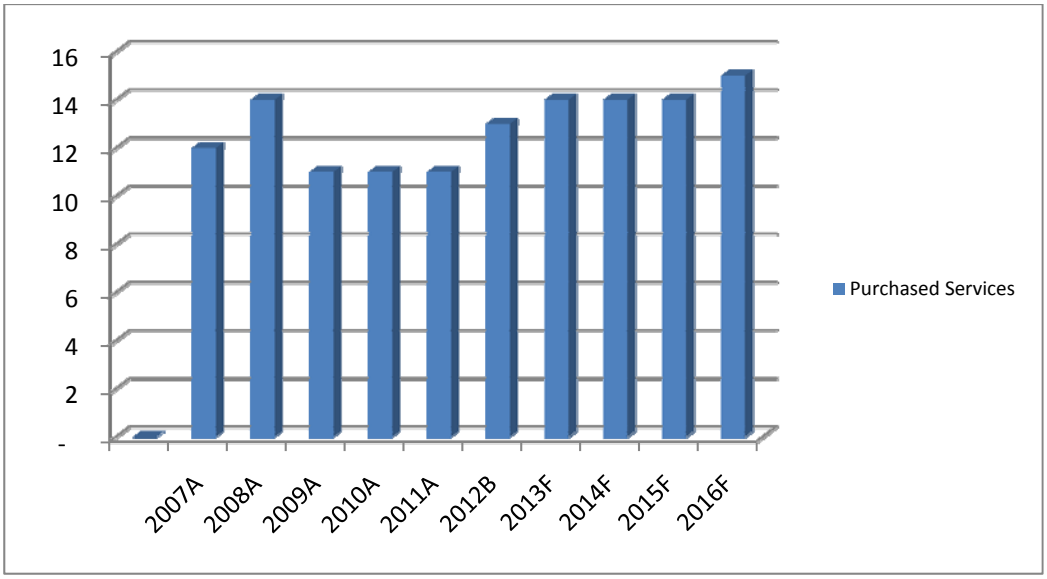
Auditor:

Audits and approves Cascade County's accounts payable claims. The Clerk and Recorder is the elected official in charge of this department.



Independent Audit:

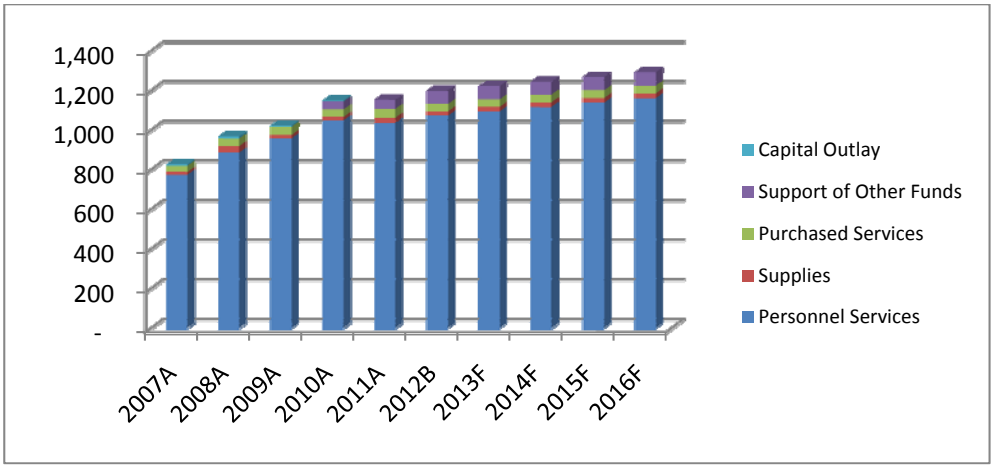
This department is utilized to track costs associated with the yearly audit of the County's financial statements. After all costs have been accounted for the costs are allocated to all funds of the County based on the actual expenditures for the year that was audited. The portion remaining in this department represents the General Fund's portion of audit cost. The current audit contract is not to exceed $48,000 per year. The Comprehensive Annual Financial Report is produced in-house and costs of producing the report are charged to this department.



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

County Attorney:

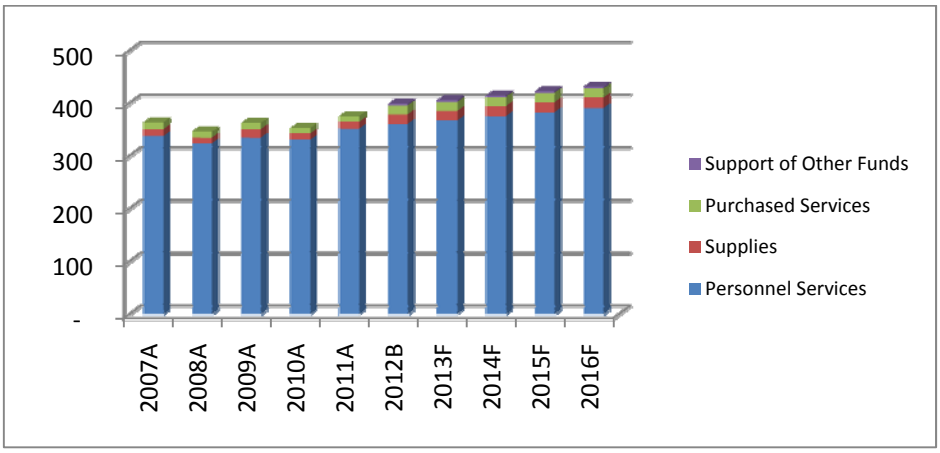
The Criminal Division of the County Attorney's Office is responsible for prosecuting all felony offenses which occur anywhere within Cascade County and all misdemeanor offenses which occur outside the city limits of the City of Great Falls. Primarily these referrals are from the Great Falls Police Department, Cascade County Sheriff's Office and the Montana Highway Patrol, but also includes numerous other law enforcement agencies. In addition the division handles the prosecution of all persons under the age of 18 in Youth Court and Youth In Need of Care cases. Included in the Criminal Division is the Bad Check Department which handles non-sufficient funds (NSF) and closed account checks.



The support of other funds is mainly a portion of the salary of an attorney which the County has received a federal grant for the remainder of the salary

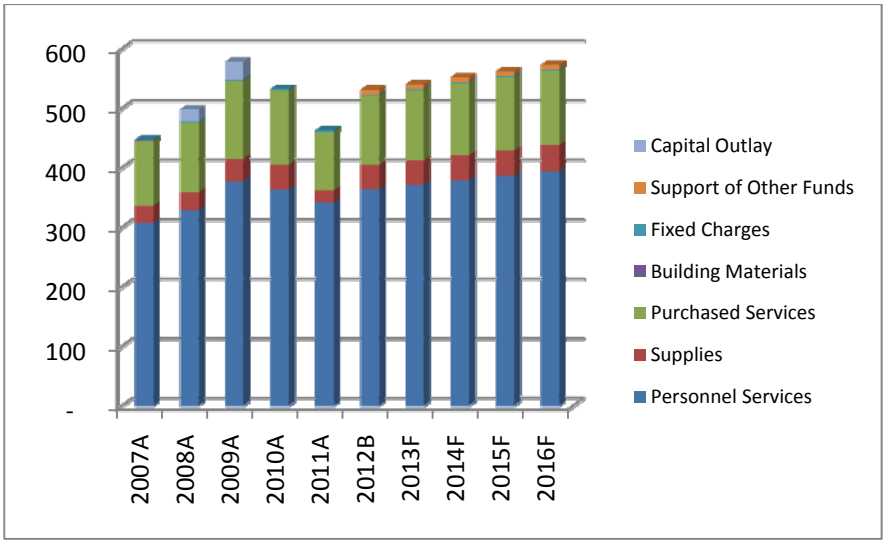
Justice Court:

Justice Court handles traffic offenses*, misdemeanor offenses, small claims and civil cases. The maximum amount for civil matters in controversy is $7,000. *Traffic and misdemeanor citations issued by the Cascade County Sheriff's Office, Montana Highway Patrol, or Fish, Wildlife and Parks can be handled at this location. Misdemeanor citations issued by the Great Falls Police Department must be processed at the Great Falls Civic Center.



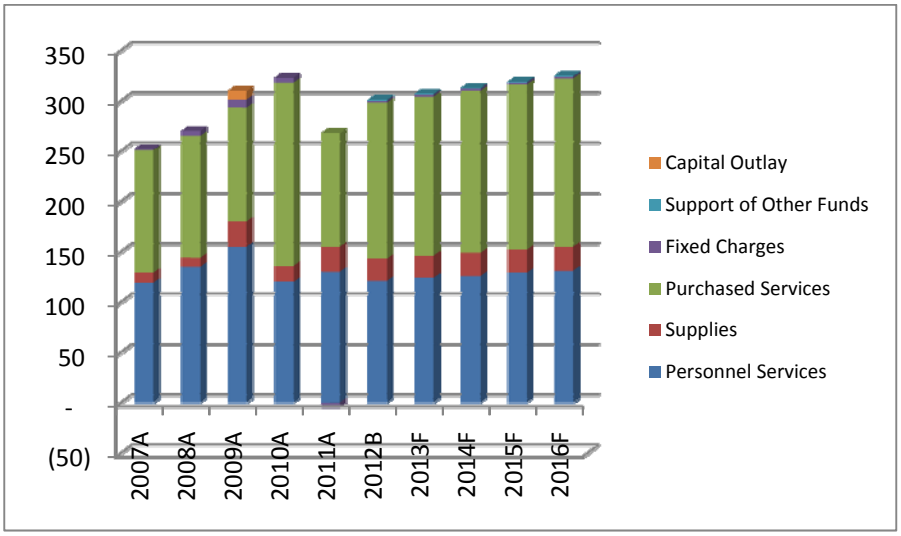
Building Maintenance:

Provides custodial services, grounds keeping, snow removal and facility maintenance for the Courthouse, Annex, Regional Youth Services Center and other County buildings. The public water stations are also maintained by this department.



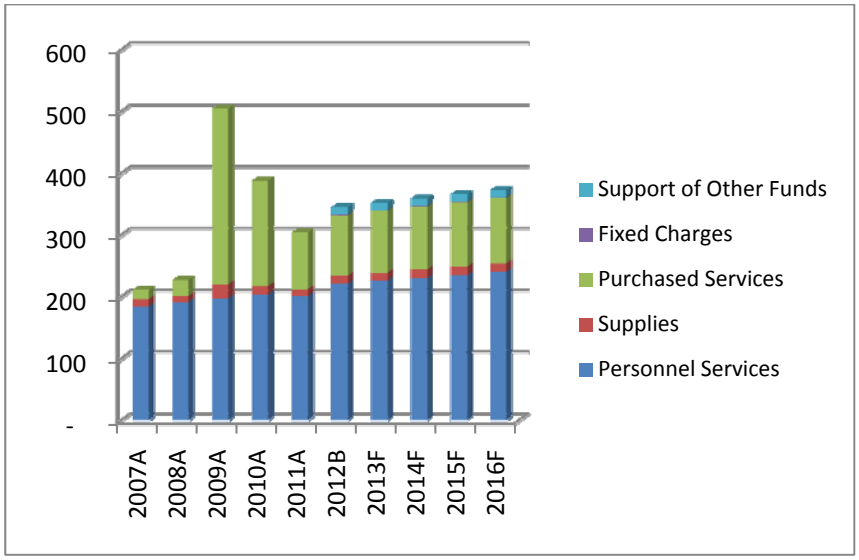
Elections:

Accepts voter registrations for eligible individuals and maintains a current residential address of all registered voters. Keeps a record of the number of eligible voters in all districts (Senate, House, schools districts and any other special districts located within the county) and administers all elections such as school district, special political subdivisions, cities, towns and the Federal primary and general elections.



Information Services:

The Computer Center is responsible for the development, maintenance, and support of Cascade County's departmental computing needs; provides system and programming services, technical support of a wide range of operating systems, and daily operational functions for County departments. The Computer Center does not provide direct services to private citizens.



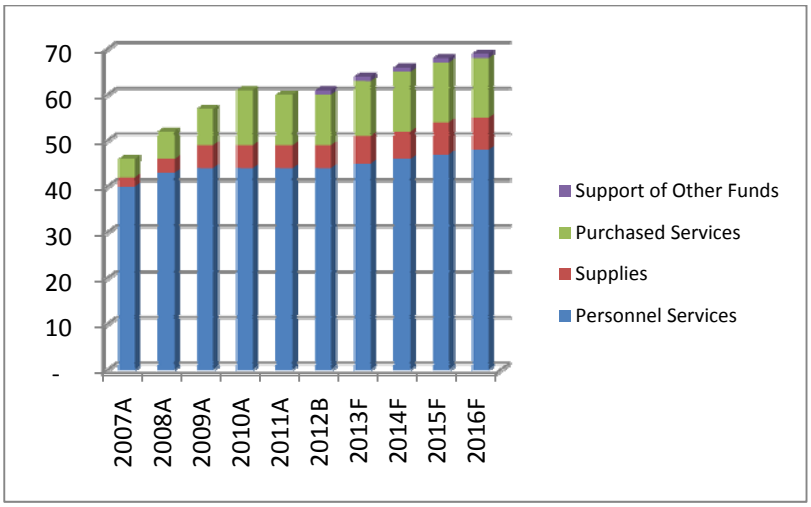
In FY 2009 and FY2010 the County completed an upgrade to the accounting and human resource software.

Telephone:

This department is used to pay all telephone costs and is billed out to the individual departments. Although a small budget is created so bills may be paid, no monies are spent at year end.

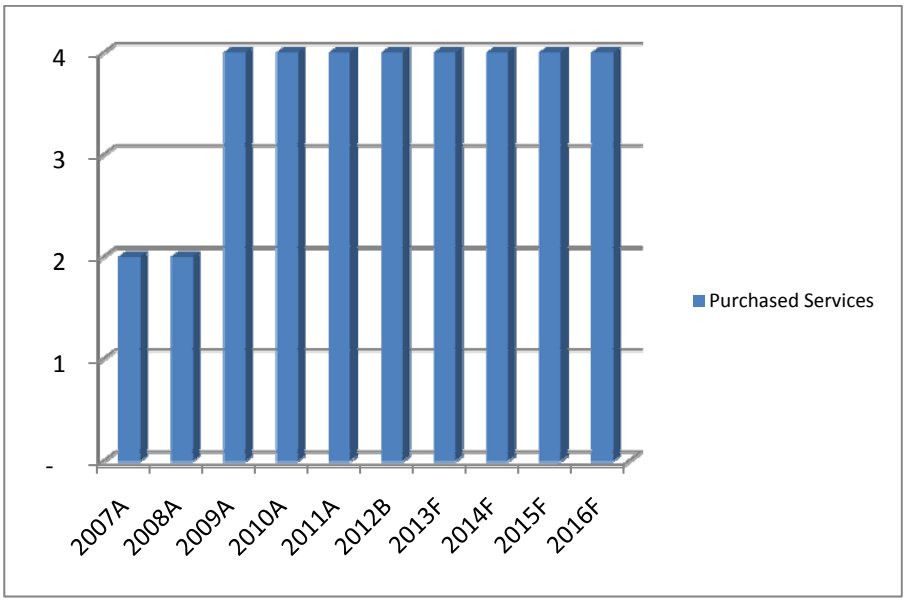
Superintendent of Schools:

The Cascade County Superintendent of Schools' office provides services to home schoolers, who are required to register every year; teachers, who are required to register when they accept a job in a Cascade County public school; and maintains the school census records for all the schools that were at one time operating in Cascade County. These records are available for research into genealogy and they also serve as proof of birth in lieu of birth certificates.



Public Administrator:

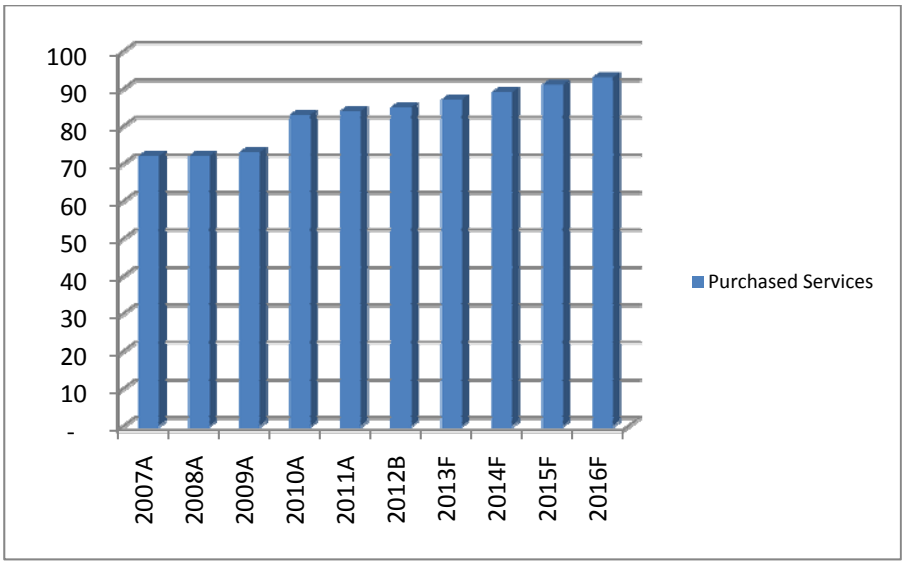
This department settles estates when a will is not left. This is an elected position and the administrator is paid from the estate.



Soldier / Indigent Burial:

This department assists in the burial costs of veterans and indigent residents of the County.

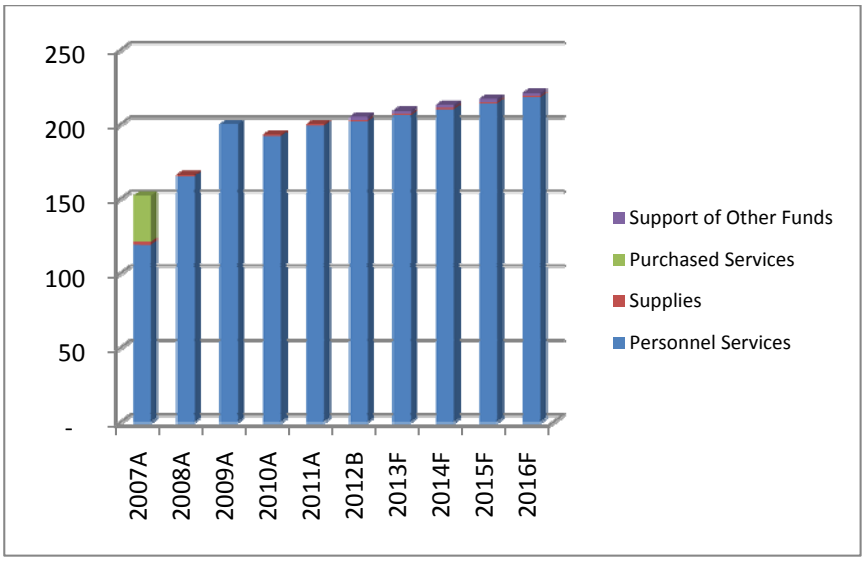
CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

Civil Attorney:

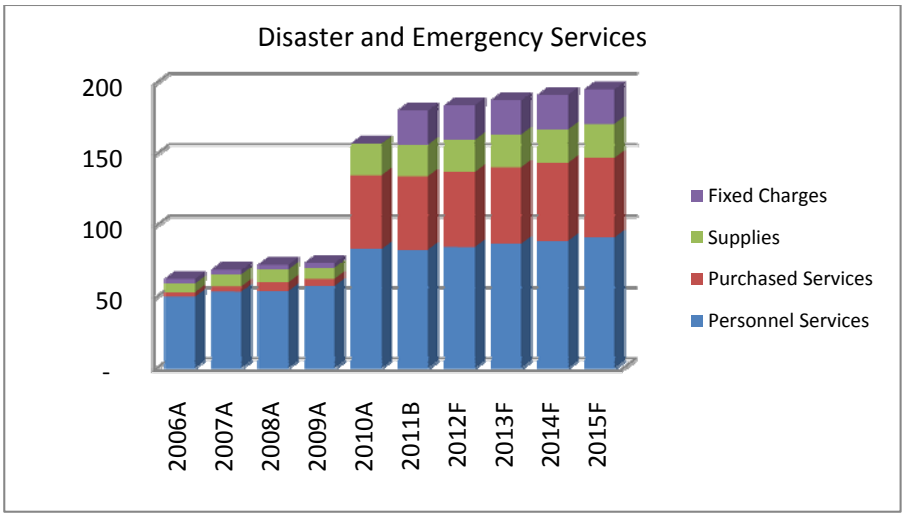
The Cascade County Attorney Office, Civil Division is responsible for providing legal advice to the County Commissioner's, all County Departments, and to many sub-jurisdictions (such as school, fire, conservation and weed districts) within Cascade County. In that regard, the division does a substantial amount of work on public health, land and zoning issues for both the City/County Health Department and the County Planning Department.



Disaster & Emergency Services:

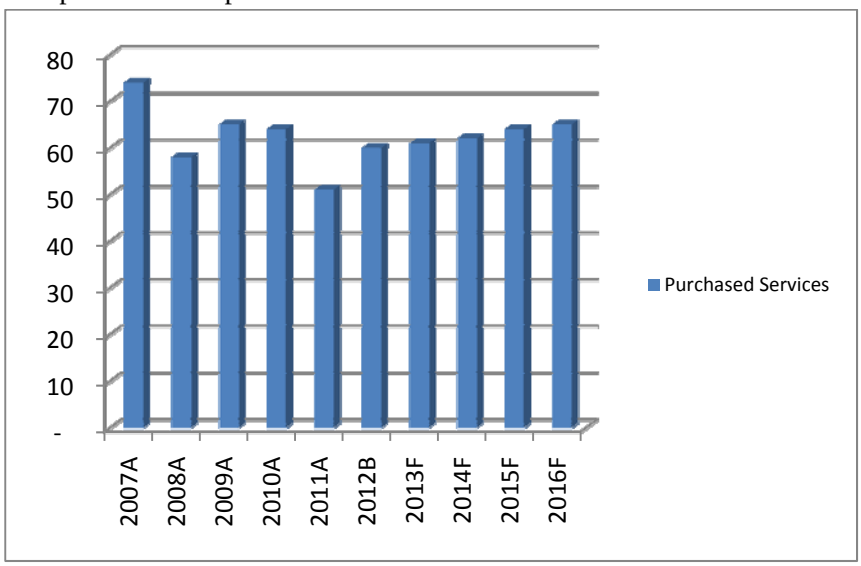
The mission of DES is to save lives, reduce property damage, and protect the environment; Coordinates the efforts of all response agencies and departments in preparations for coping with all emergencies or disasters. Satisfies the requirements for mitigation, preparedness, and response and recovery programs.

DES also works closely with the County Rural Emergency Medical Services (EMS) and Rural Volunteer Fire Districts in the surrounding towns.



Postage:

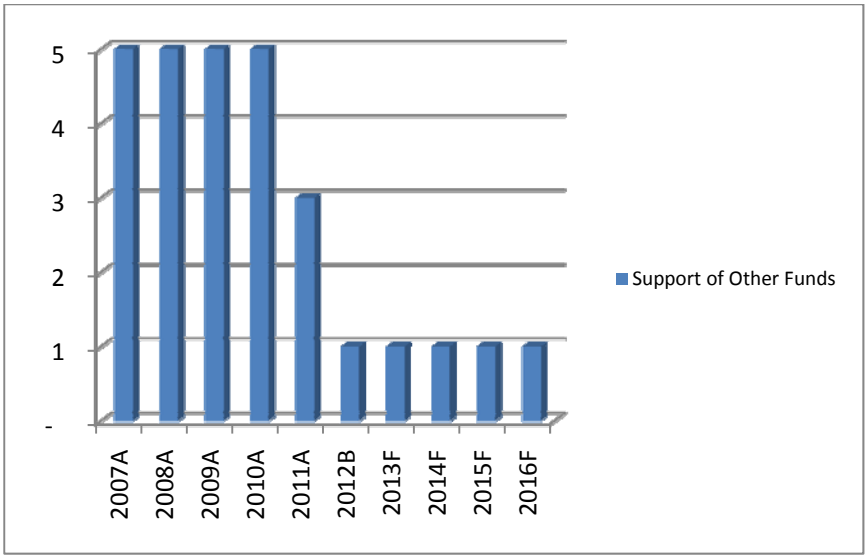
This department is used to track the cost of postage which then is billed out to the different Funds that used the postage. General Fund's postage cost is paid in this department.



In FY2011 a review was completed on which departments were being paid from this department. Non-General Fund departments were then charged to the appropriate fund.

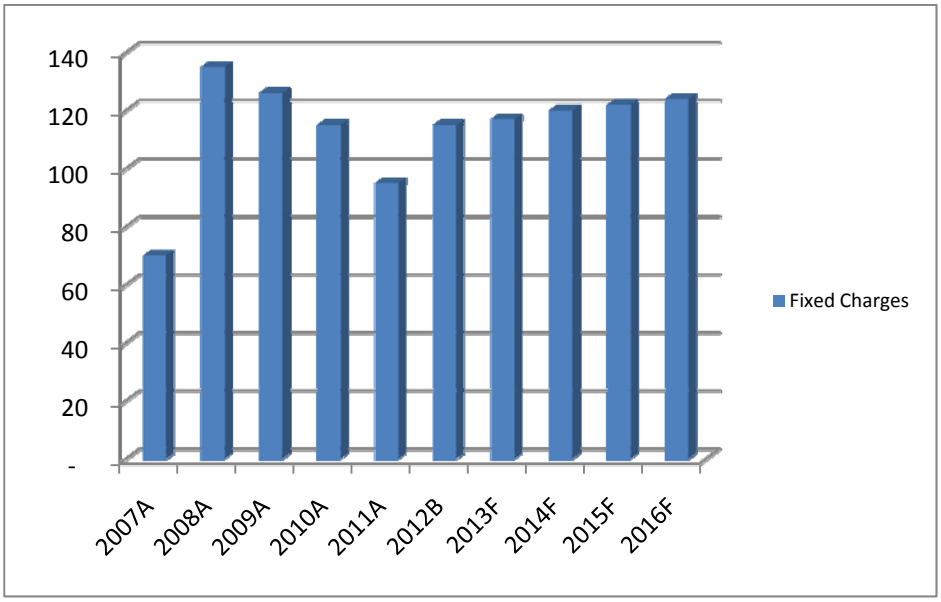
Air Pollution:

This department is for the General Fund's contribution to the Air Quality monitoring program.



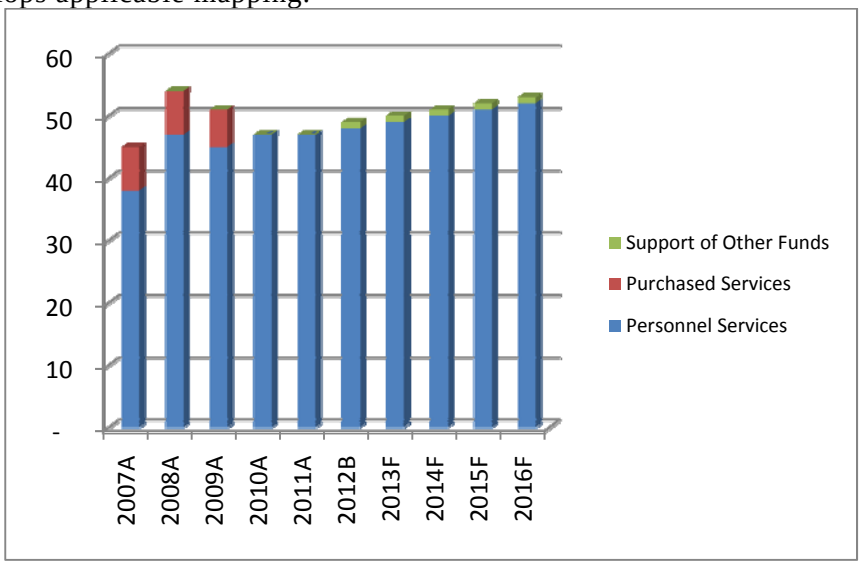
Special Assessments:

This department pays City Assessments and the Condo Association Assessment on the Executive Plaza.



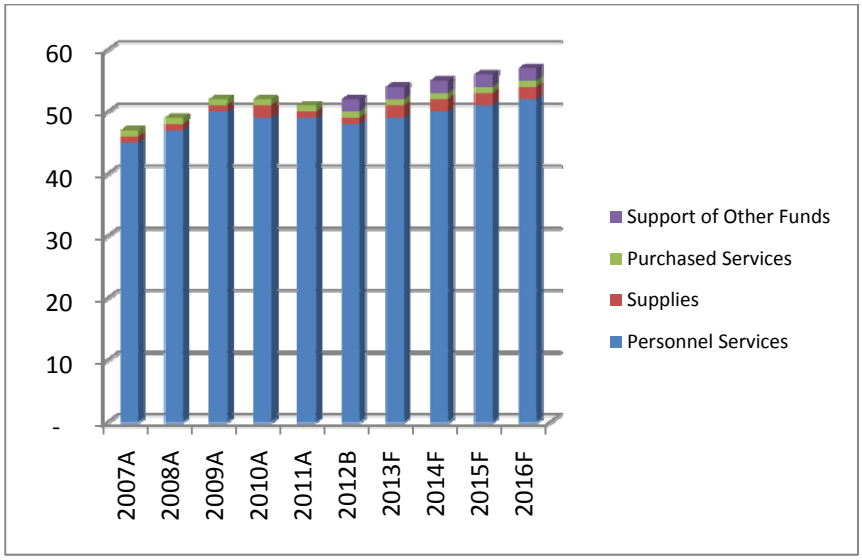
Geographic Information System (GIS):

Provides the Geographic Information System (GIS) tools necessary to aid county government in providing its essential services to the residents of the county in the most effective and efficient manner; assists with departmental needs analysis and develops applicable mapping.



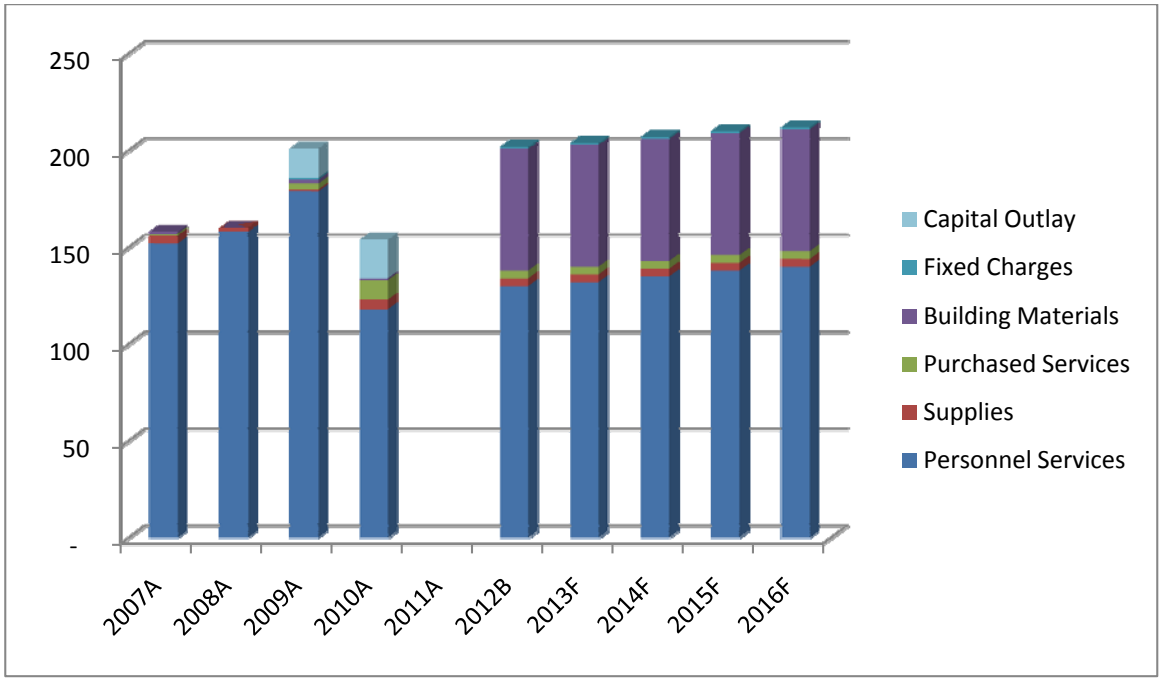
Constable:

Responsible for the service and execution of court orders issued by a judge of Cascade County to execute writs and orders related to Justice Court. These may include small claims, subpoenas, summons and complaints, executions, notices of eviction and evictions.



Superintendent of County Buildings (SOCB)

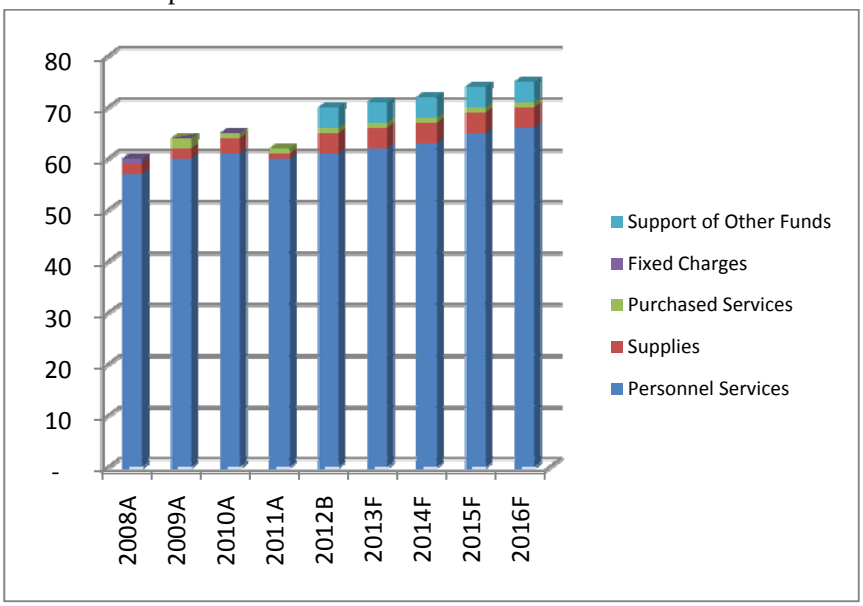
SOCB accounts for the activities for the County painter and carpenter. Departments are not charged for the time but are charged a 117% of material costs to help offset tools that are needed for the department. In FY2011 this department was in an internal service fund.



To properly bill out material in FY2012 building materials were added into this department.

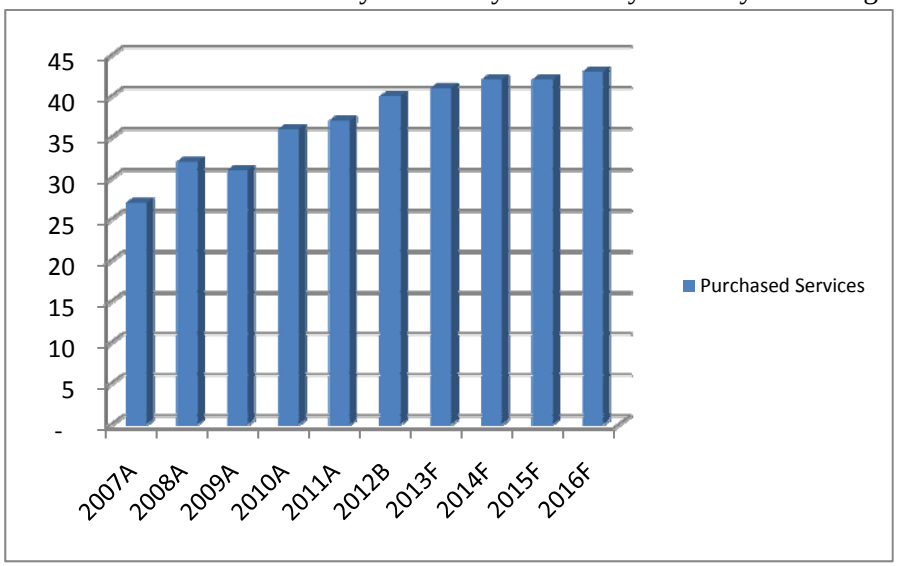
Radio Communication:

This department is to maintain the County's telephone system, radios, and repeaters. The department was moved into the general fund in fiscal year 2008. The department is under Public Works which is under the Board of County Commissioners.



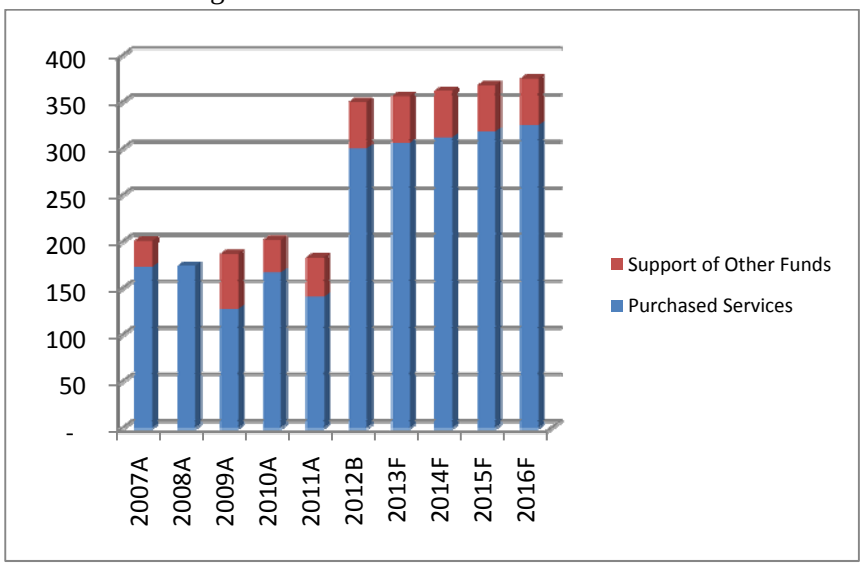
Law Library:

This department pays the costs for an on-line law library utilized by the County Attorneys and Judges.



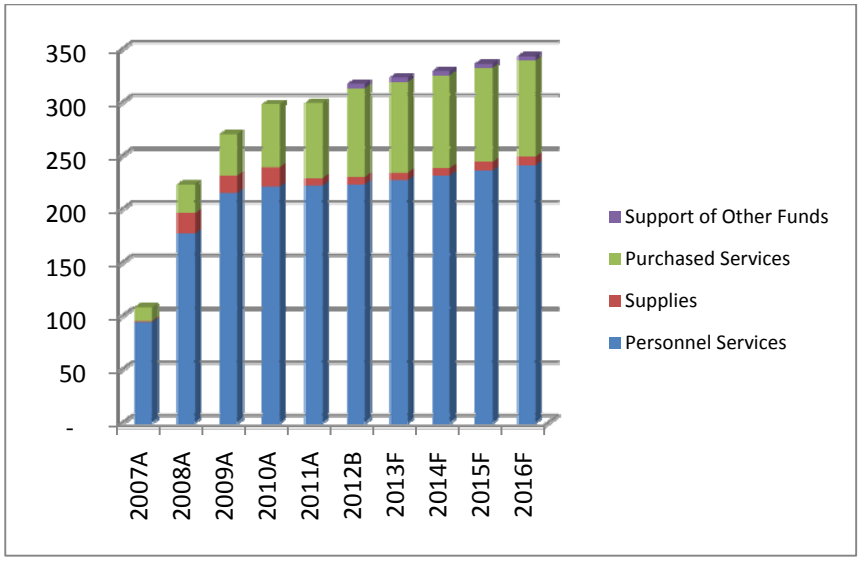
Emergency Snow Removal:

The nine missile counties receive funding from the Air Force to help defer the cost of clearing roads to the silos during winter storms. The county is paid a fee for handling the distribution of funds.



Personnel Services:

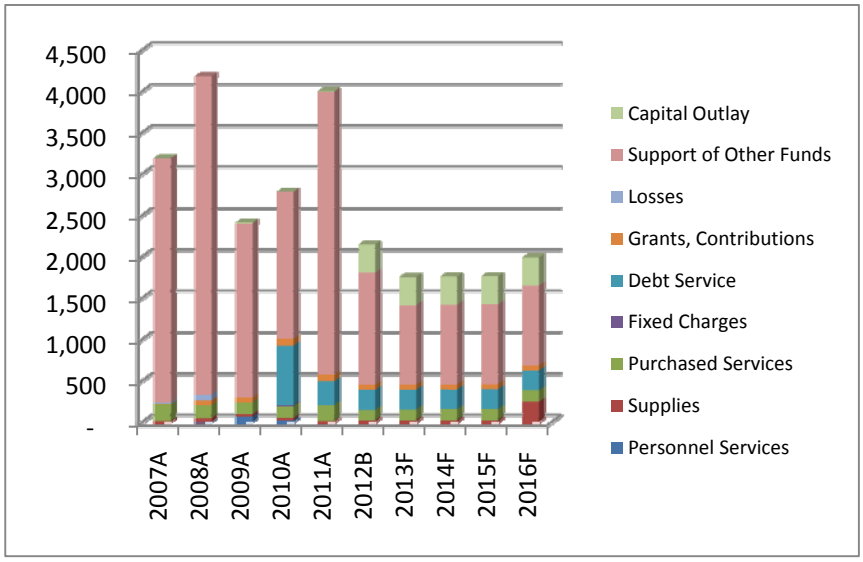
The Human Resource Department directs and administers resource management services for Cascade County. The department also works with managers, supervisors, department heads, elected officials, and other county employees on a wide variety of employment-related issues. The department has responsibility for developing, revising, and administering personnel policies, which are adopted by the Board of County Commissioners.



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

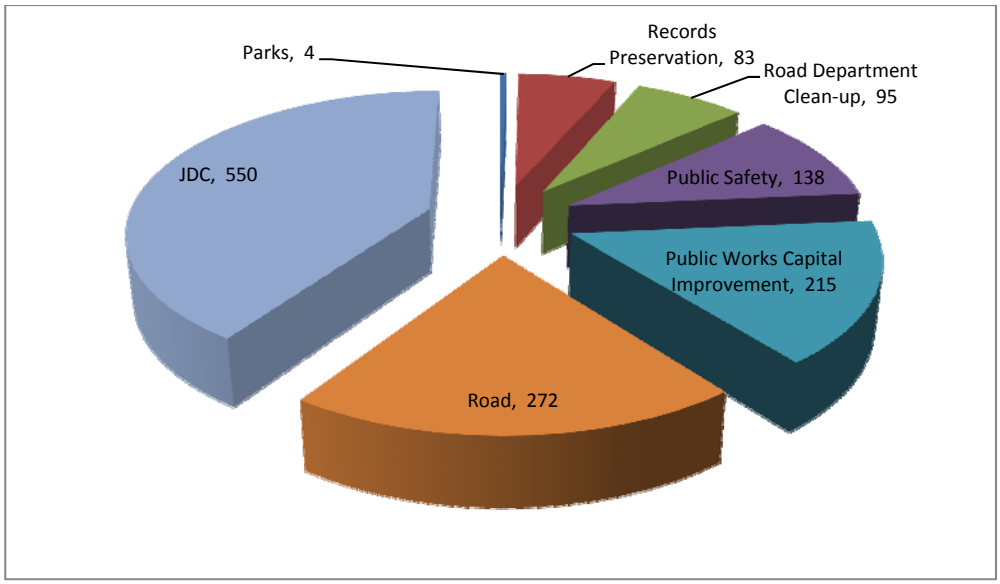
Central Services:

This department is utilized to track costs from the general fund that are not tracked separately in another department.



In Fiscal Year 2010 the Board of County Commissioners dedicated ½ of the fines collected by Justice Court to help fund Public Safety. In FY2012 instead of transferring additional funding from the General Fund the Board of County Commissioners budgeted additional mills for Public Safety. These mills are not restricted to Public Safety after the FY2012.

The following graph shows the approved transfers for fiscal year 2012 from the Central Services department.



Instead of putting on the Road & Bridge Emergency Mill Levy the Board of County Commissioners transferred the monies from the General Fund to the Road Department. The amount of this support is $107,267 which is equal to 2 road mills. To allow the Road Department to purchase new Road Graders the general fund is transferring $215,000 for the purchase. It is believed that this will put our capital improvement program back on track for buying two new road graders per year. Both of these transfers are one time transfers.

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

SPECIAL REVENUE FUNDS

The funds are established to account for resources allocated by law, contractual agreement, or administrative regulations for specific purposes or activities. A special revenue fund normally derives its revenue from local property taxes, assessments, grants or shared revenue from another government.

The budget for all special revenue funds is as follows:

Beginning Reserves	$ 3,455,774
Estimated Revenues	29,285,423
Budgeted Expenditures	30,641,910
Estimated Ending Reserves	$ 2,099,287
Reserve percentage of expenditures	6.85%

Non-Levied Special Revenue Funds

A non-levied special revenue fund normally derives its revenue from assessments, grants or shared revenue from another government. No forecast has been done for these funds since funding is not a sure thing for the funds. Normally throughout the year new funding is received and budget modifications are made.

The budget in total for non-levied special revenue funds is as follows:

Beginning Reserves	1,300,409
Estimated Revenues	8,203,021
Budgeted Expenditures	9,217,120
Estimated Ending Reserves	286,310
Reserve Percentage of Expenditures	3.11%

Unused Levied Special Revenue Funds

These are Funds that the County deemed unnecessary and no longer levies for. The amount of delinquent taxes brought in the prior year is transferred to funds as additional support. The Rural Fire fund was determined to continue funding costs until the monies are gone. The following is a chart of the use of this:

Fund Name	Amount Available	Use of Funding
Poor Fund	984	Transferred to the General Fund
Four Season Arena	1,839	Transferred to the Montana ExpoPark
Rural Fire	6,638	Will continue budgetting remaining amount for support
Medical Services	1,366	Transferred to Public Safety
PERS	1,864	Transferred to Road Department

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

Levied Special Revenue Funds

Levied special revenues fund mainly receive their funding from taxes. These funds are presented individually with a four year projection beyond the fiscal year 2012 budget. All graphs are shown in 1,000s.

Total levied special revenue funds budget is as follows:

Beginning Reserves	$ 2,142,674
Estimated Revenues	21,082,402
Budgeted Expenditures	21,412,099
Estimated Ending Reserves	$ 1,812,977
Reserve Percentage of Expenditures	8.47%

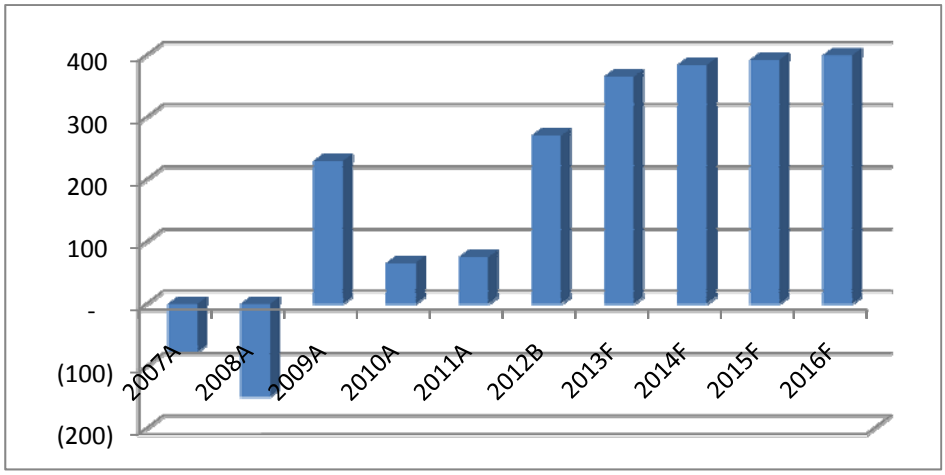
ROAD FUND

This office is responsible for maintenance and repair of roads and bridges in Cascade County. It regularly conducts road inspections and, when necessary, directs the County Road and Bridge employees to respond to emergency situations, including emergency snow removal, water on roadways, and fallen trees.

The budget for fiscal year 2012 is as follows:

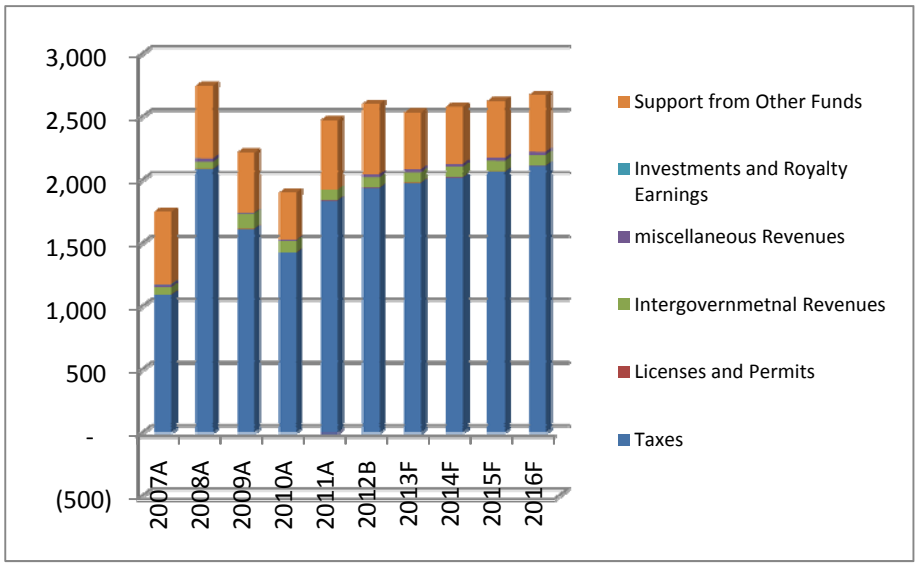
Beginning Reserves	$ 75,411
Estimated Revenues	2,600,925
Budgeted Expenditures	2,405,694
Estimated Ending Reserves	$ 270,642
Reserve percentage of expenditures	11.25%

Road Fund Ending Reserves in 1,000s

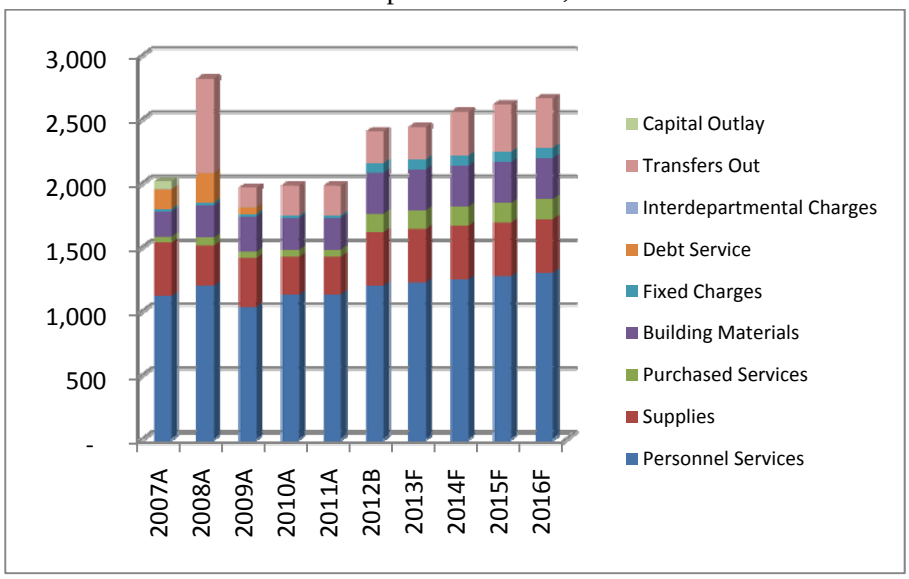


CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

Road Revenues in 1,000s



Road Expenditures In 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

BRIDGE

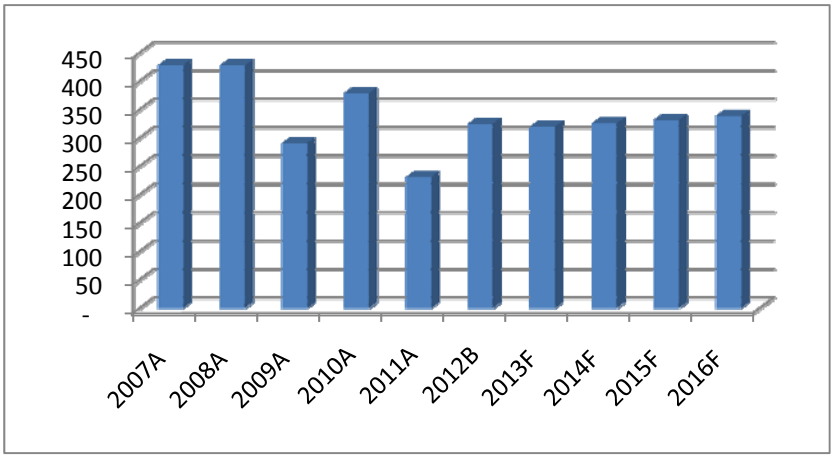
This office is responsible for maintenance and repair of roads and bridges in Cascade County. It regularly conducts road inspections and, when necessary, directs the County Road and Bridge employees to respond to emergency situations, including emergency snow removal, water on roadways, and fallen trees.

In fiscal years 2009 and 2010 bridge also included the road and bridge departments' shop crew. In Fiscal Year 2011 bridge did not included the road and bridge departments' shop crew. Starting in FY2012 non Public Works departments' will be charged $26 per hour for labor and all will be charged 117% of cost for materials.

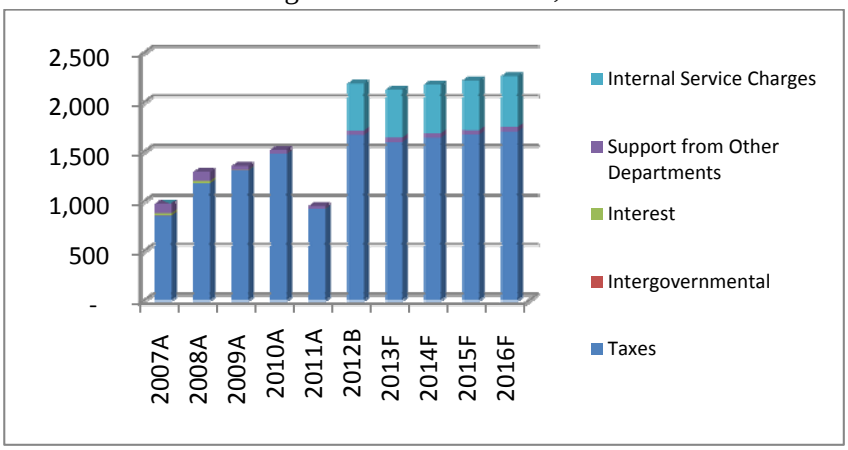
Bridge's Budget for fiscal year 2012 is as follows:

Beginning Reserves	$ 230,636
Estimated Revenues	2,187,083
Budgeted Expenditures	2,101,364
Estimated Ending Reserves	$ 316,355
Reserve percentage of expenditures	15.05%

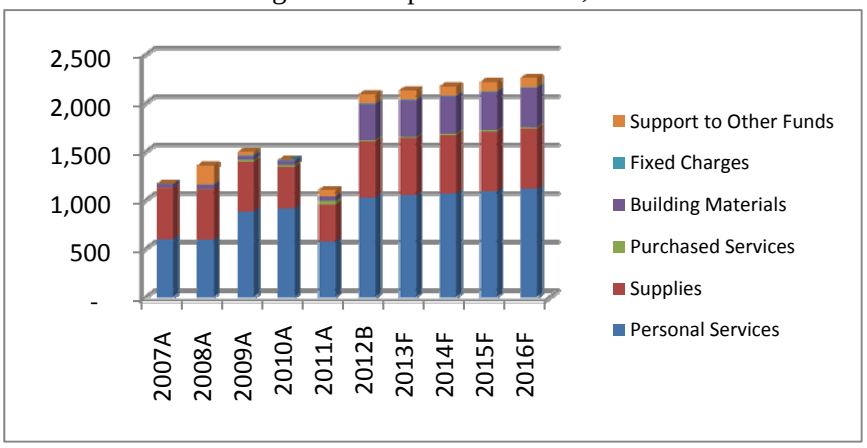
Bridge Fund Ending Reserves in 1,000s



Bridge Fund Revenues in 1,000s



Bridge Fund Expenditures in 1,000s



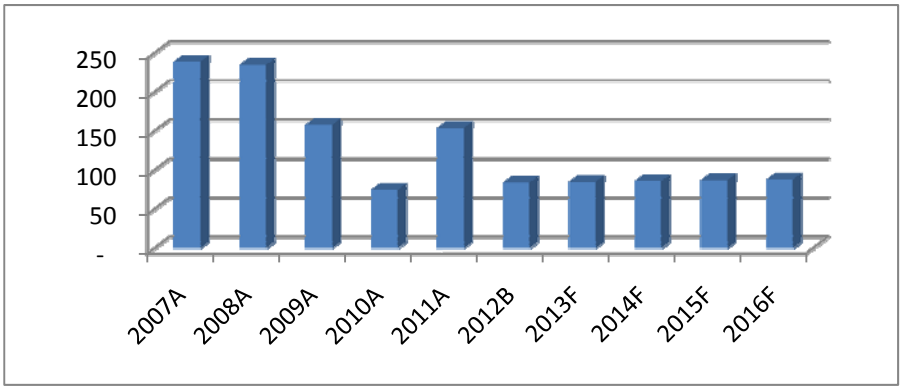
WEED FUND

The District's primary functions are the management of noxious weeds throughout Cascade County. These functions are facilitated through integrated management techniques involving the use of herbicides, biological control agents, promotion of land use practices that prevent or mitigate problem development, and provision of education and public awareness programs. The District works with and assists landowners in the areas of problem identification and mapping, management plan development, grant application, and the acquisition and distribution of biological control agents. The District also has portable sprayers available for county residents to use for noxious weed control.

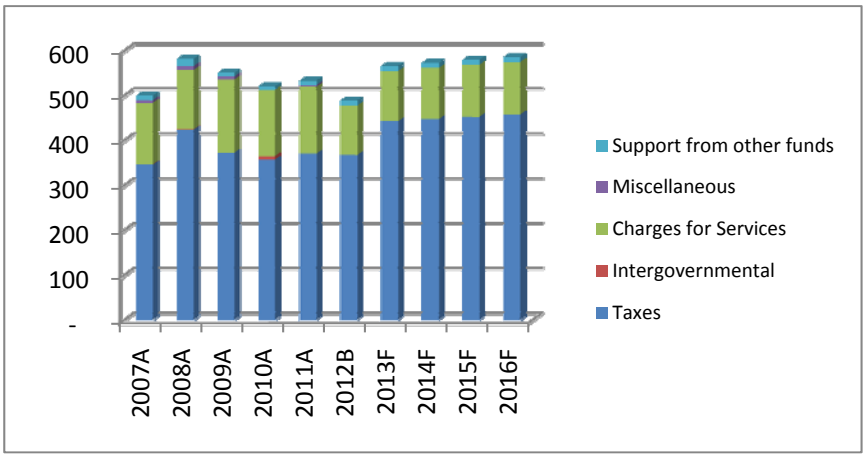
Budget for fiscal year 2012 is as follows:

Beginning Reserves	$ 153,626
Estimated Revenues	489,752
Budgeted Expenditures	559,296
Estimated Ending Reserves	$ 84,082
Reserve percentage of expenditures	15.03%

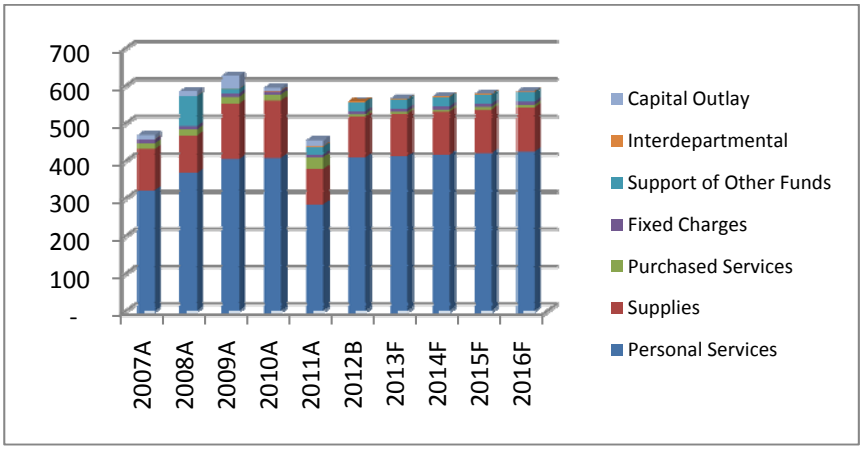
Weed Fund Ending Reserves in 1,000s



Weed Fund Revenues in 1,000s



Weed Fund Expenditures in 1,000s



STATE FAIR

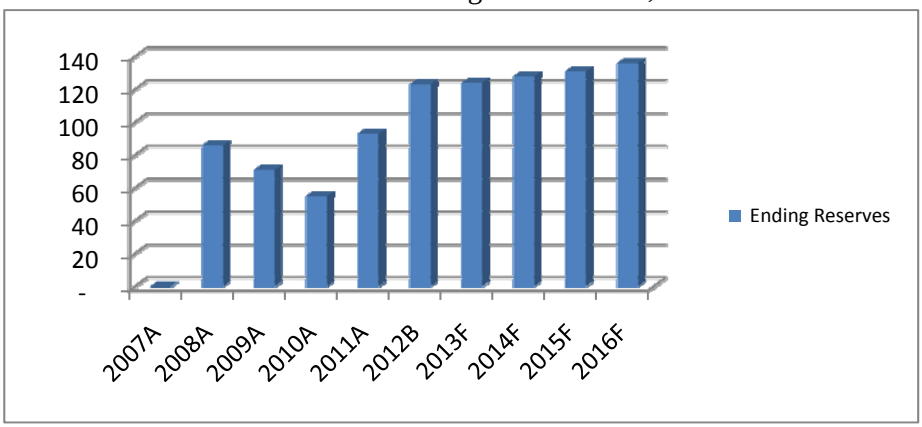
This fund is utilized to collect tax collections that are used to help support the Montana ExpoPark. Collected revenue is transferred to the Montana ExpoPark fund up to the amount of the budget. In FY2009 State Fair and 4 Seasons Arena mill levies were combined.

Budget for fiscal year 2012 is as follows:

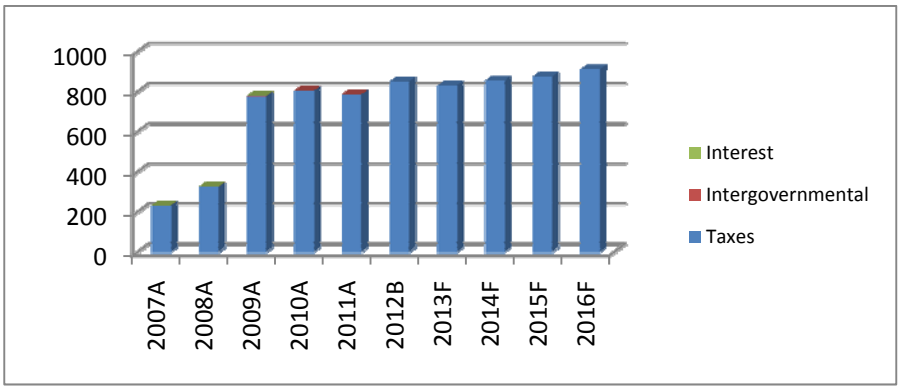
Beginning Reserves	$ 92,508
Estimated Revenues	850,608
Budgeted Expenditures	820,000
Estimated Ending Reserves	$ 123,116
Reserve percentage of expenditures	15.01%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

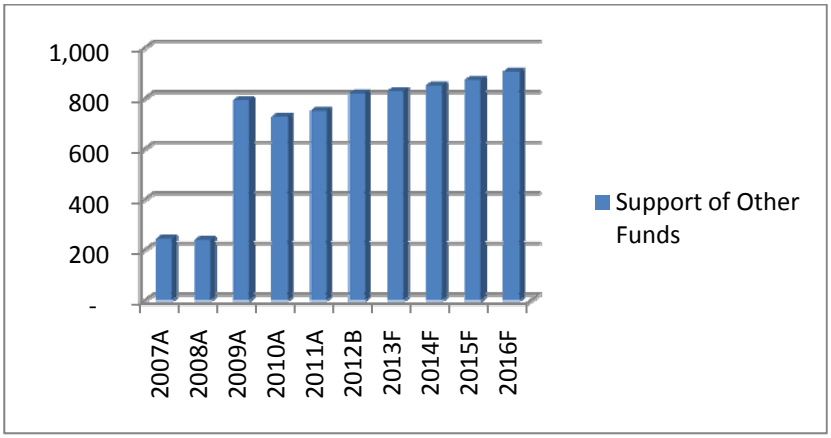
State Fair Fund Ending Reserves in 1,000s



State Fair Revenues in 1,000s



State Fair Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

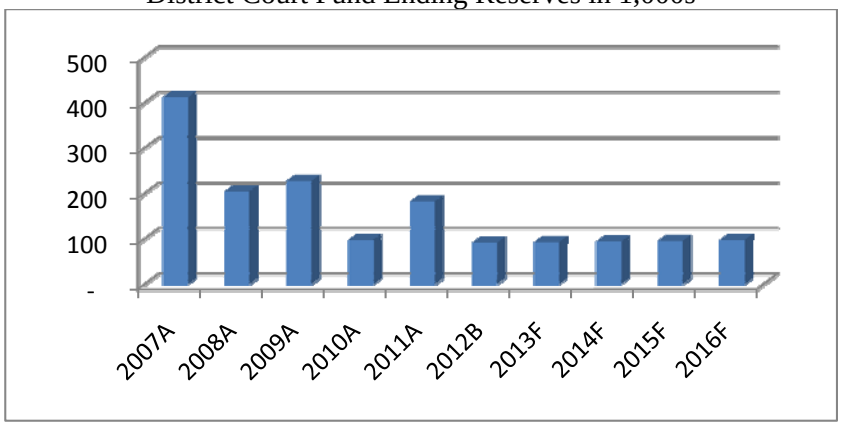
DISTRICT COURT

Provides the filing of civil lawsuits, probate and estate records, felony criminal actions, adoptions, youth and insanity records, marriage licenses and dissolution records; passports; responsible for the collection and disbursement of court ordered child support, restitution surcharges and fines. This office is also responsible for the selection and processing of citizens that are eligible to serve as a juror within the 8th District Court. For any information concerning the jury process, please contact this office at the above location.

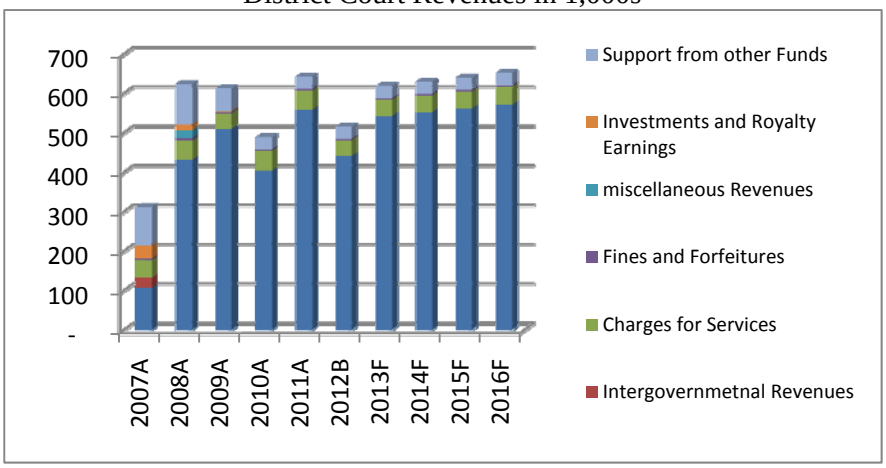
Fiscal year 2012 budget is as follows:

Beginning Reserves	$ 183,175
Estimated Revenues	516,221
Budgeted Expenditures	607,288
Estimated Ending Reserves	$ 92,108
Reserves percentage of Expenditures	15.17%

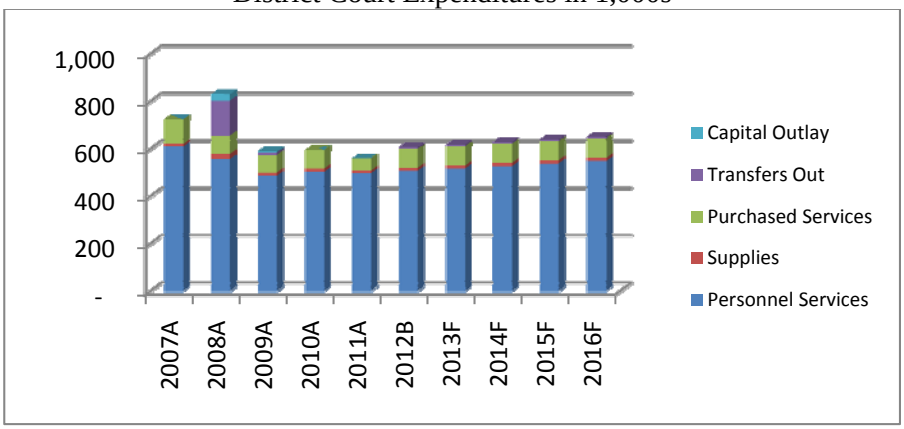
District Court Fund Ending Reserves in 1,000s



District Court Revenues in 1,000s



District Court Expenditures in 1,000s



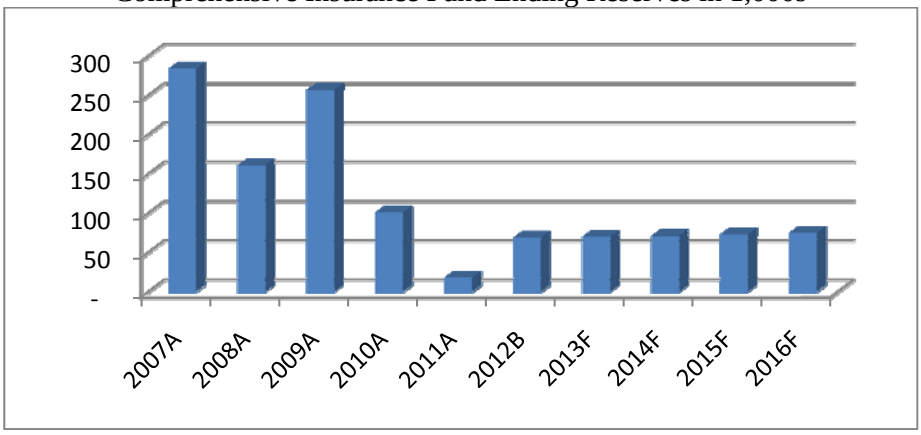
COMPREHENSIVE INSURANCE

This fund is used to pay for a portion of the County's insurance policy, and all insurance deductibles except for automotive deductible. Any insurance reimbursements for covered costs are reimbursed to this fund. The County's insurance company now requires the County to pay the deductable when it is reached or the claim is closed whichever comes first. This has caused the County to budget more for insurance claims.

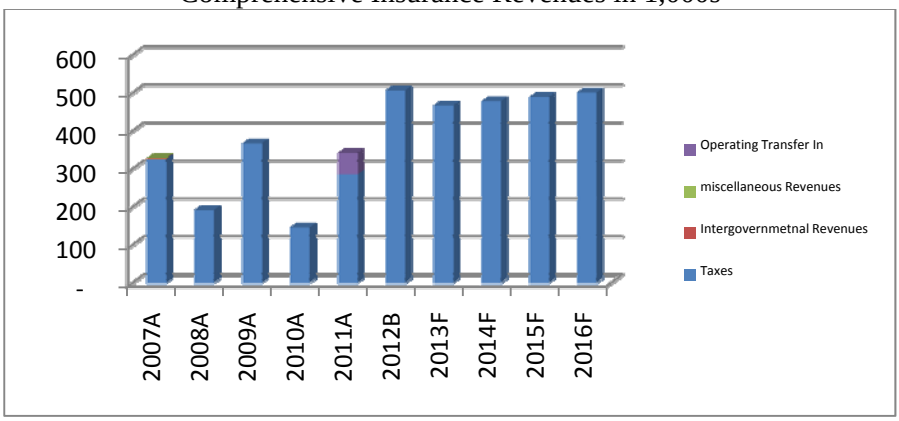
The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 17,812
Estimated Revenues	507,021
Budgeted Expenditures	455,693
Estimated Ending Reserves	$ 69,140
Reserve Percentage of Expenditures	15.17%

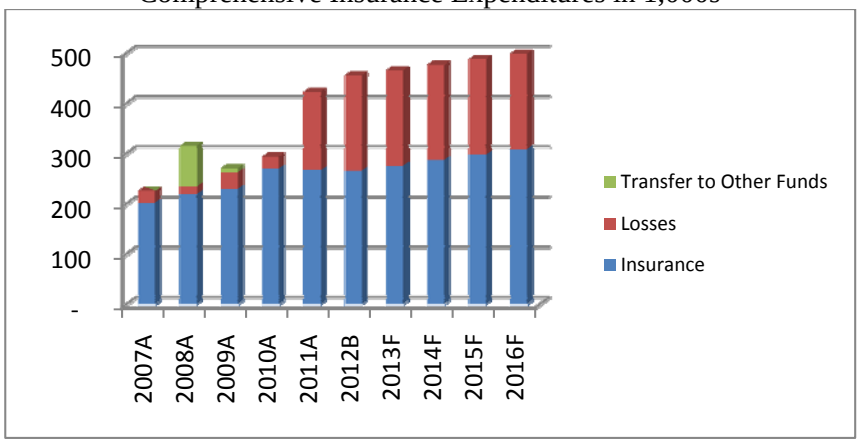
Comprehensive Insurance Fund Ending Reserves in 1,000s



Comprehensive Insurance Revenues in 1,000s



Comprehensive Insurance Expenditures in 1,000s



MOSQUITO CONTROL

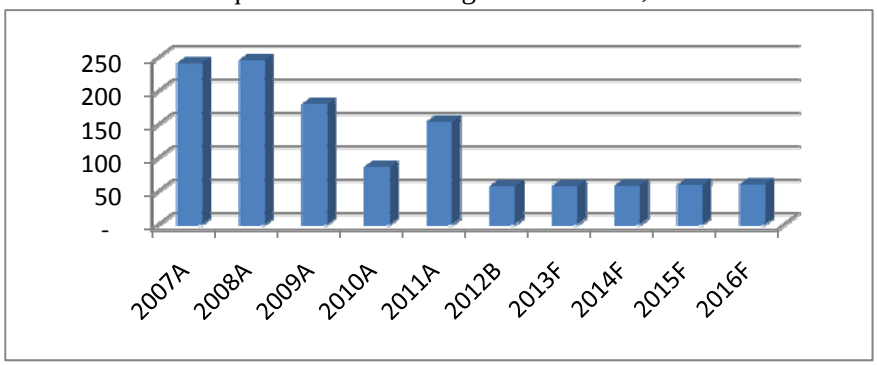
The District's primary functions are the management of mosquitoes throughout Cascade County. These functions are facilitated through integrated management techniques involving the use of insecticides, biological control agents, promotion of land use practices that prevent or mitigate problem development, and provision of education and public awareness programs.

The fiscal year 2012 budget is as follows:

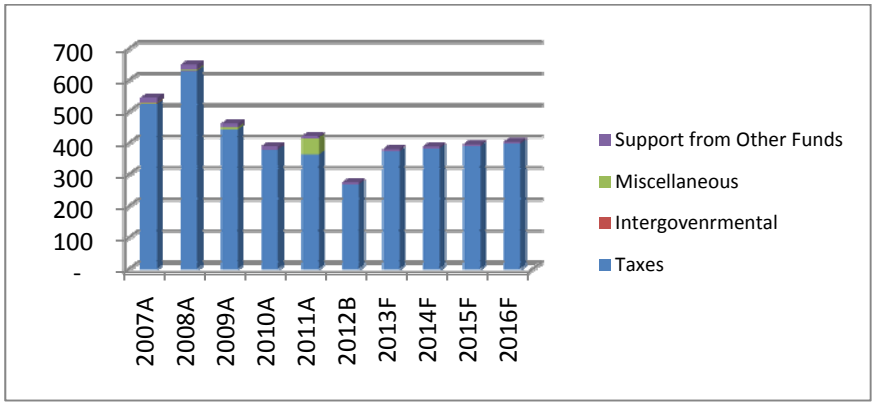
Beginning Reserves	$ 154,265
Estimated Revenues	274,830
Budgeted Expenditures	372,396
Estimated Ending Reserves	$ 56,699
Reserve Percentage of Expenditures	15.23%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

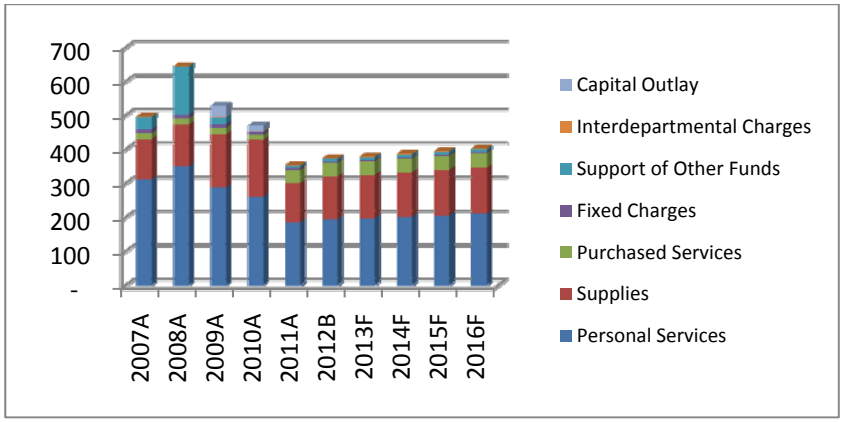
Mosquito Control Ending Reserves in 1,000s



Mosquito Control Revenues in 1,000s



Mosquito Control Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

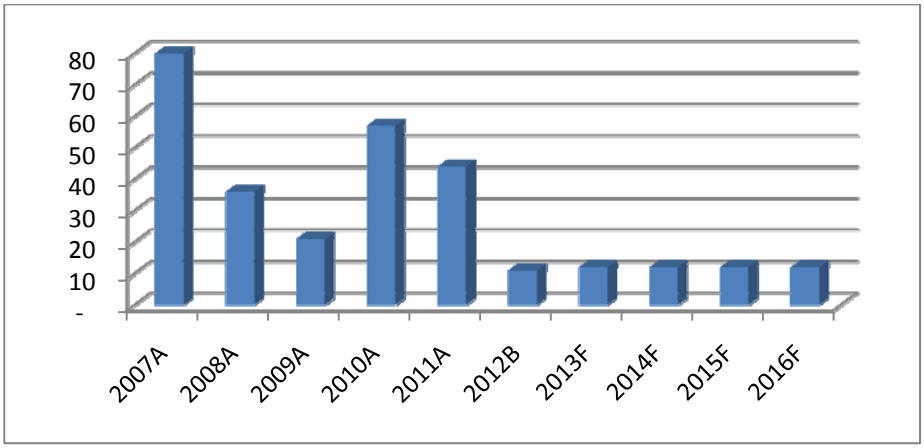
EMERGENCY MEDICAL SERVICES

This fund works closely with Disaster and Emergency Services. It helps provide training and equipment for the County's volunteer emergency medical providers.

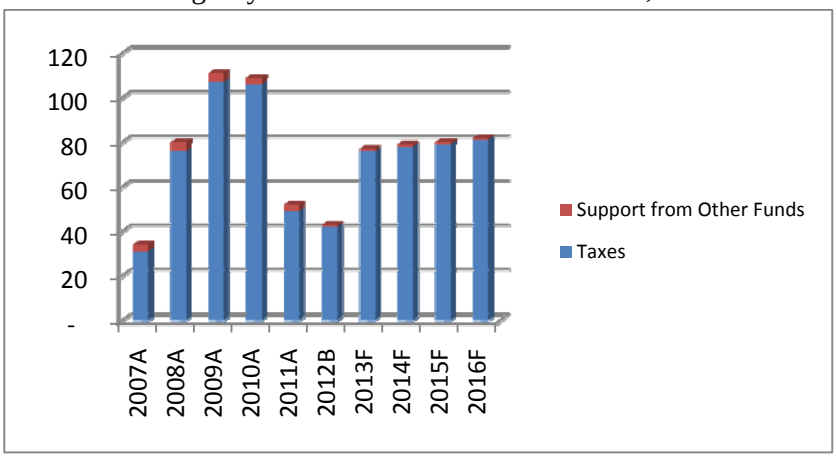
The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 44,231
Estimated Revenues	43,176
Budgeted Expenditures	76,010
Estimated Ending Reserves	$ 11,397
Reserve Percentage of Expenditures	14.99%

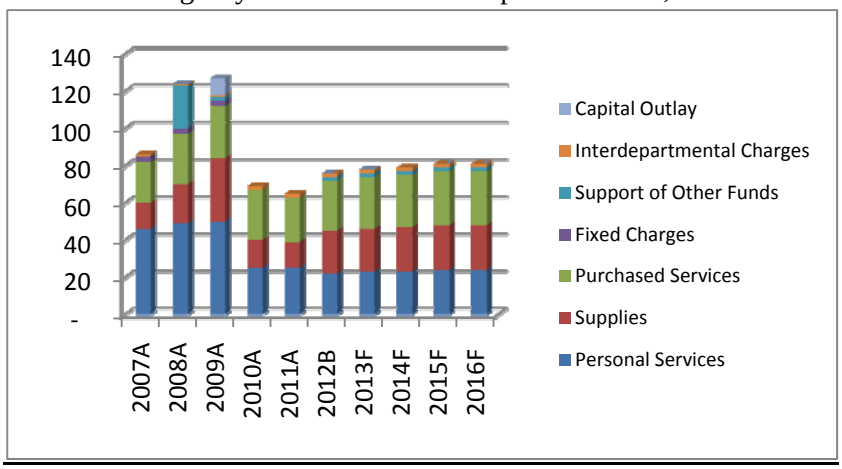
Emergency Medical Services Ending Reserves in 1,000s



Emergency Medical Services Revenues in 1,000s



Emergency Medical Services Expenditure in 1,000s



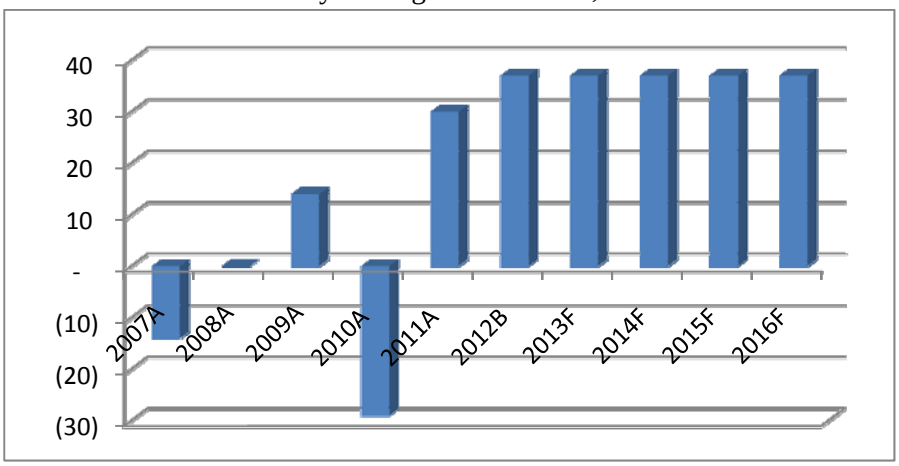
LIBRARY

This fund employs the librarians of the Belt and Cascade librarians. In addition; it provides financial support to Great Falls City Library, Belt Library and the Cascade Library.

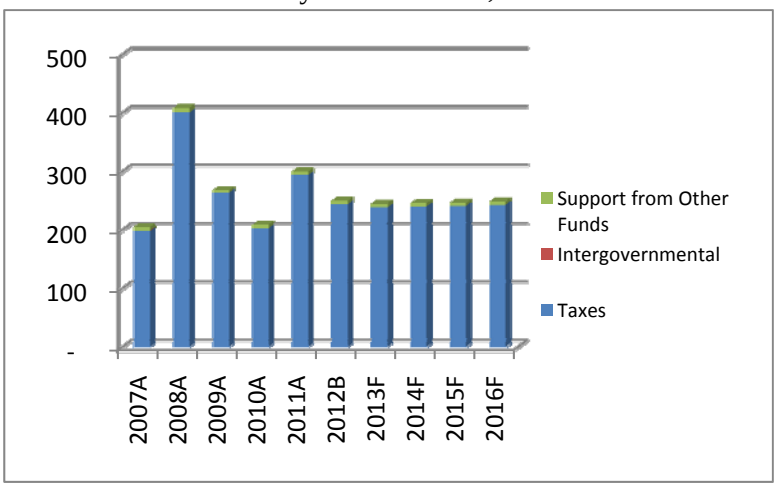
The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 30,126
Estimated Revenues	250,043
Budgeted Expenditures	243,394
Estimated Ending Reserves	$ 36,775
Reserve Percentage of Expenditures	15.11%

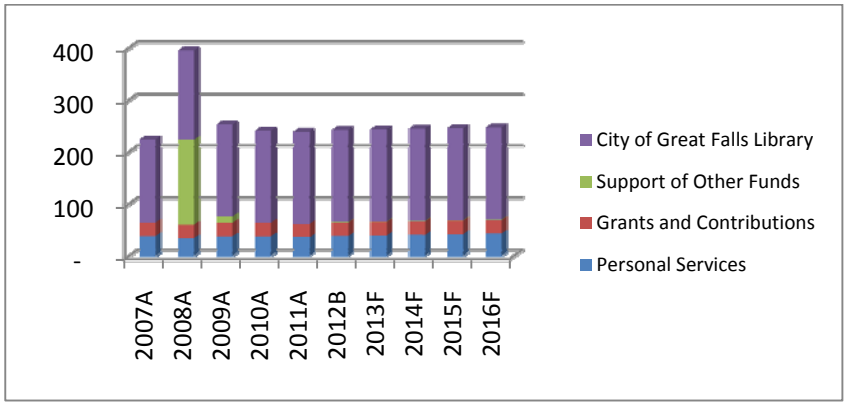
Library Ending Reserves in 1,000s



Library Revenues in 1,000s



Library Expenditures in 1,000s



PLANNING

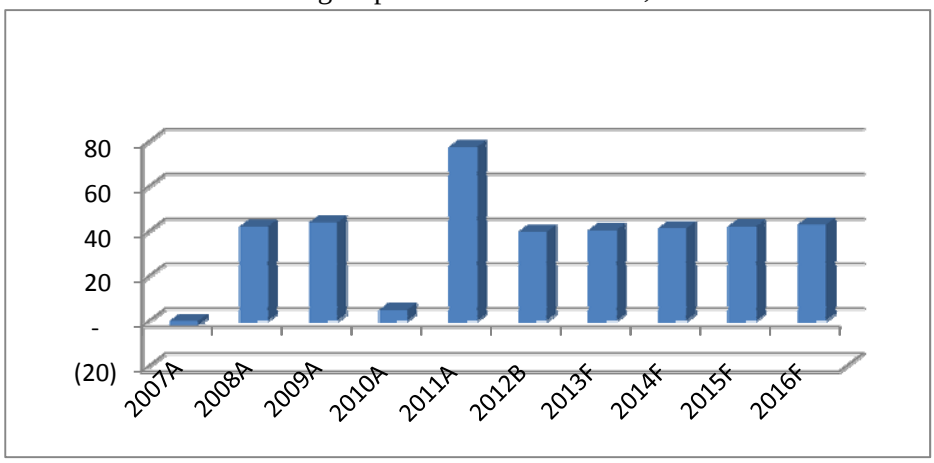
The Cascade County Planning Department is responsible for the administration and enforcement of the County's Development plan, the State of Montana Subdivision and Platting Act, Cascade County's Subdivision Regulations, Floodplain Regulations, Zoning Regulations, Commercial Development Permits, Fireworks Permits, and overall land use management for the County. In addition, the Planning Director oversees parkland administration, road abandonments, issues regarding land use and land use regulation, community decay investigation and enforcement, junk vehicle removal and disposal, as well as administration of the Planning Board, Cascade County Zoning Board of Adjustment and the Park Board.

The fiscal year 2012 budget is as follows:

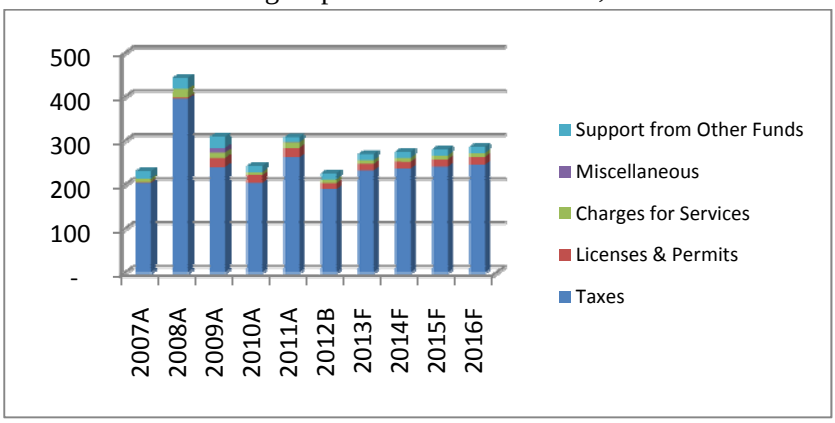
Beginning Reserves	$ 77,439
Estimated Revenues	226,287
Budgeted Expenditures	264,046
Estimated Ending Reserves	$ 39,680
Reserve Percentage of Expenditures	15.03%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

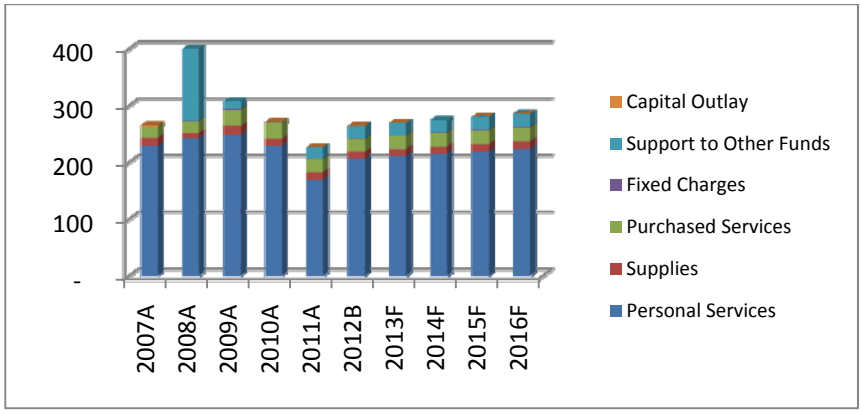
Planning Department Reserves in 1,000s



Planning Department Revenues in 1,000s



Planning Department Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

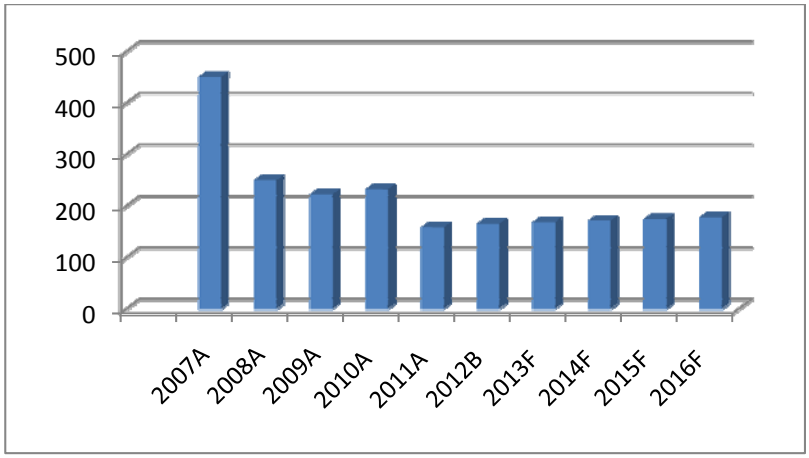
HEALTH DEPARTMENT

Plays an important role in helping county residents achieve and maintain health, safety, and self-sufficiency.

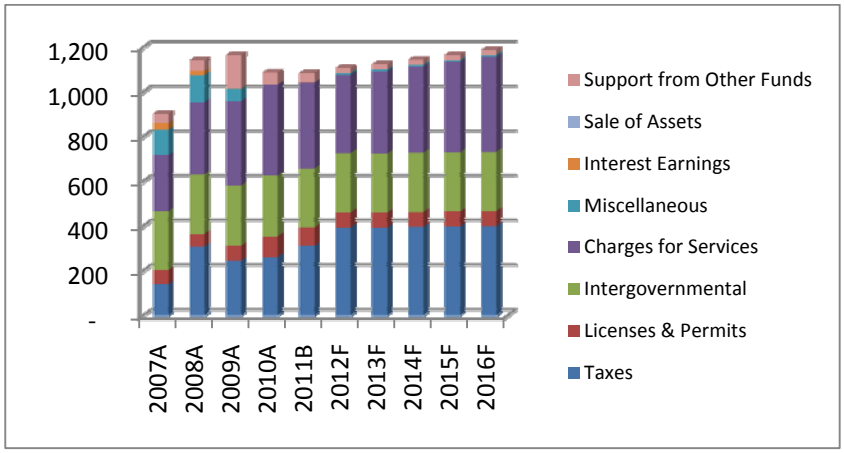
The 2012 fiscal year's budget is as follows:

Beginning Reserves	$ 158,246
Estimated Revenues	1,107,296
Budgeted Expenditures	1,100,307
Estimated Ending Reserves	$ 165,235
Reserve Percentage of Expenditures	15.02%

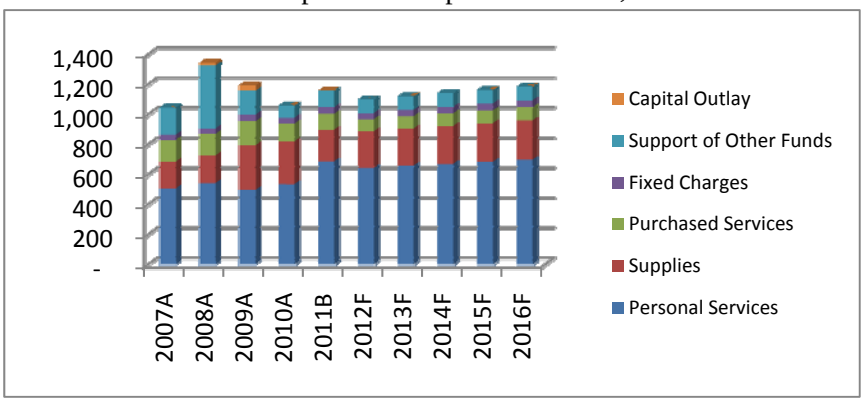
Health Department Ending Reserves in 1,000s



Health Department Revenues in 1,000s



Health Department Expenditures in 1,000s



In FY2012 the County has started charging all programs for costs associated with the program such as city assessments, janitorial labor, and utilities.

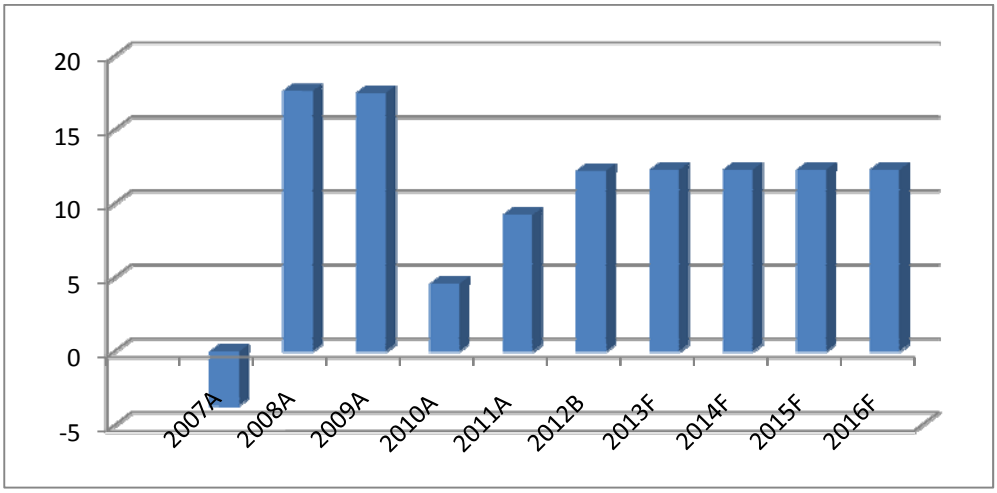
MENTAL HEALTH

State law requires the County to contribute one dollar per citizen for mental health. This is utilized as Medicaid match allowing more money available to cover these costs.

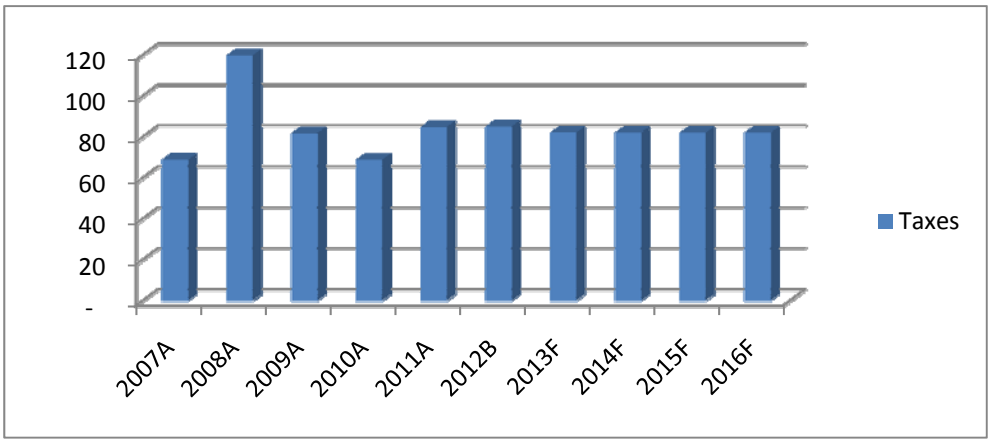
The following is the 2012 fiscal year budget:

Beginning Reserves	$ 9,249
Estimated Revenues	85,060
Budgeted Expenditures	82,079
Estimated Ending Reserves	$ 12,230
Reserve Percentage of Expenditures	14.90%

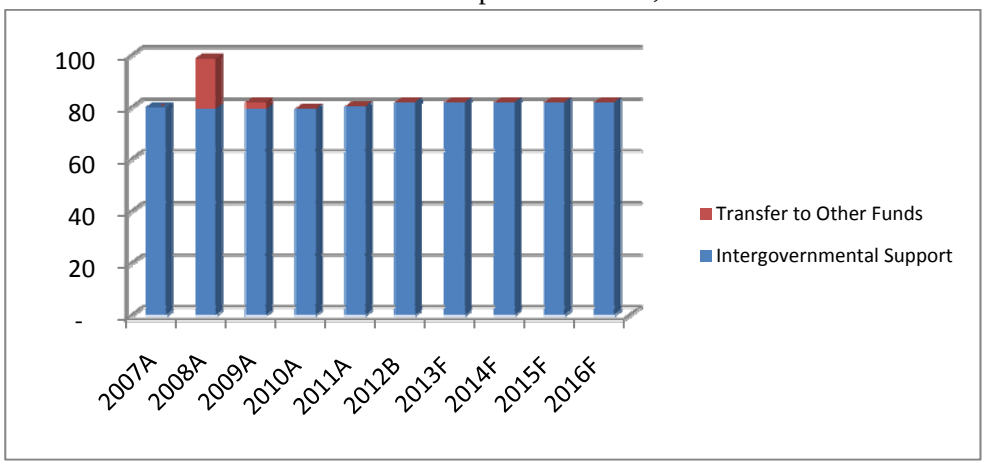
Mental Health Ending Reserves in 1,000s



Mental Health Revenues in 1,000s



Mental Health Expenditures in 1,000s



The County population has been steady for several years so budgeted expenditures are to the next thousand of population allowing for growth of the County.

SENIOR CITIZENS

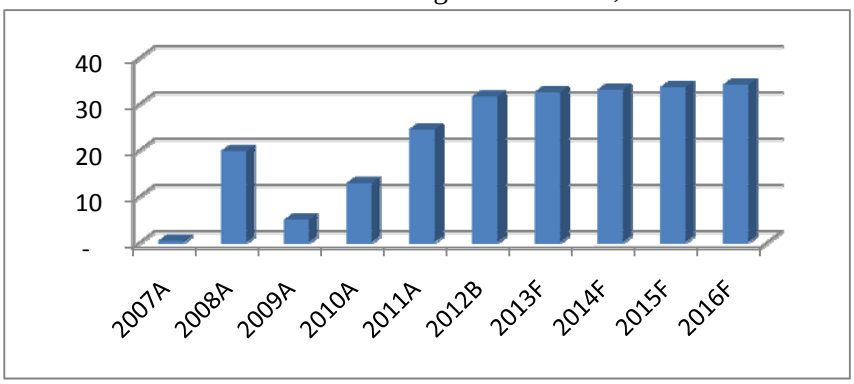
Area VIII Agency provides coordinated services to Cascade County's over 60 population to ensure freedom of choice, independence, and the ability to live their lives with dignity. Services include Meals-On-Wheels, preventive health programs, transportation, in-home help, and much more. The senior citizens fund is used to match grant funds received to run this department.

The fiscal year 2012 budget is as follows:

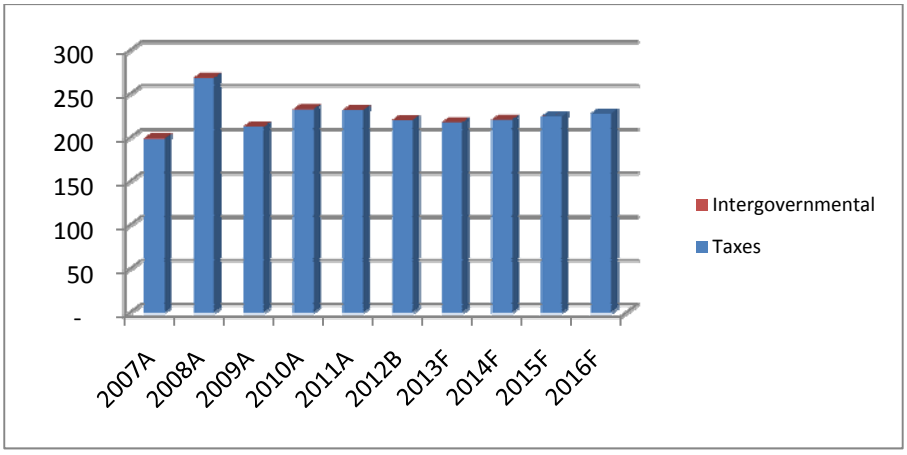
Beginning Reserves	$ 24,460
Estimated Revenues	220,365
Budgeted Expenditures	213,317
Estimated Ending Reserves	$ 31,508
Reserve Percentage of Expenditures	14.77%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

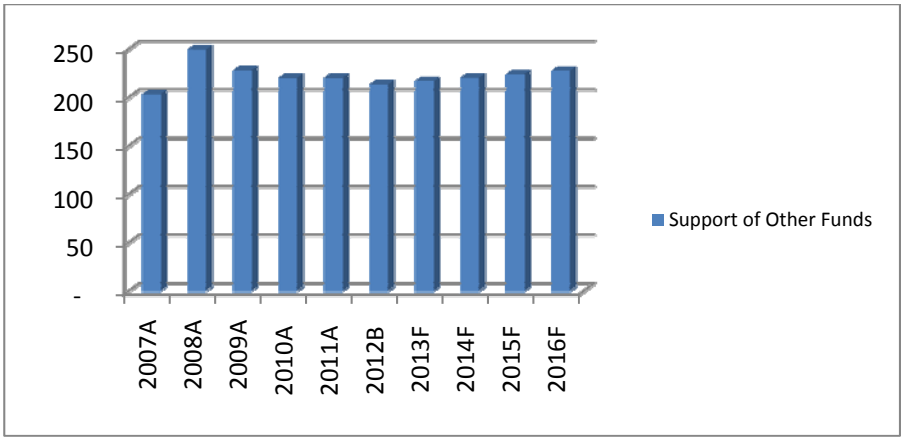
Senior Citizens Ending Reserves in 1,000s



Senior Citizens Revenues in 1,000s



Senior Citizen Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

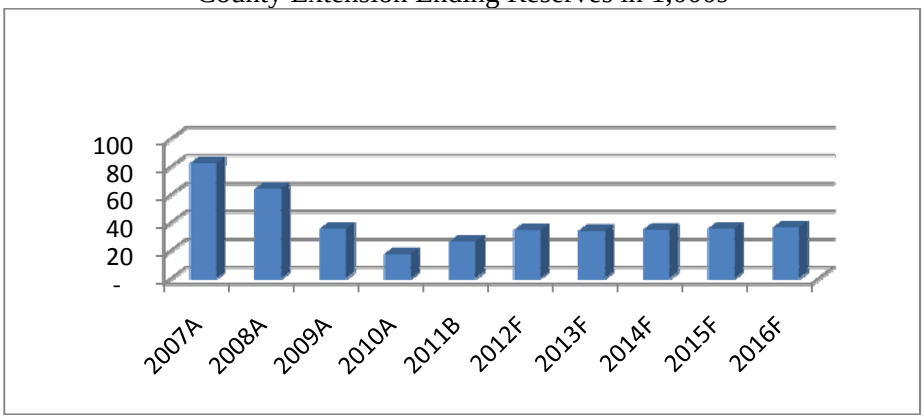
COUNTY EXTENSION

Is the off-campus education arm of Montana State University for Cascade County. They disseminate and encourage application of research-generated knowledge and leadership techniques to individuals, families and communities. Some of the major areas include agricultural production, home economics, 4-H and other youth projects and public affairs and community development.

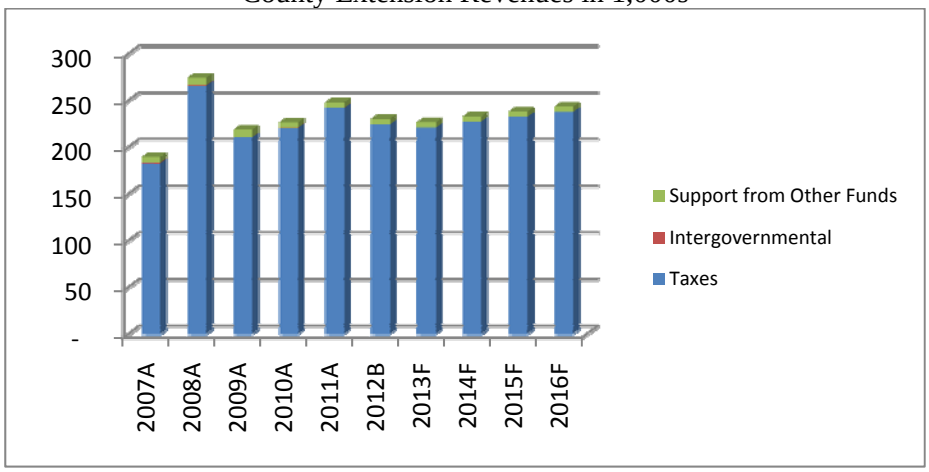
The budget for fiscal year 2012 is as follows:

Beginning Reserves	$ 26,275
Estimated Revenues	230,291
Budgeted Expenditures	222,144
Estimated Ending Reserves	$ 34,422
Reserve Percentage of Expenditures	15.50%

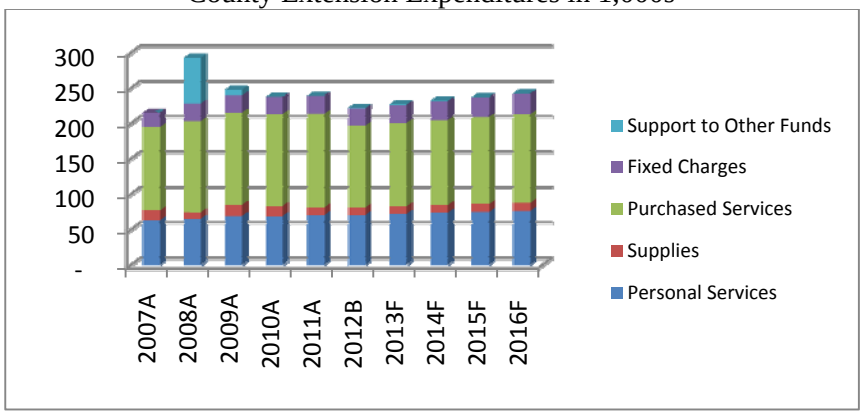
County Extension Ending Reserves in 1,000s



County Extension Revenues in 1,000s



County Extension Expenditures in 1,000s



At the end of FY2011 one of the County's four extension agents retired. It was decided to go to three extension agents in FY2012 and forward. Extension agents are employees of Montana State University and payments to the university for the agents are done in purchased services.

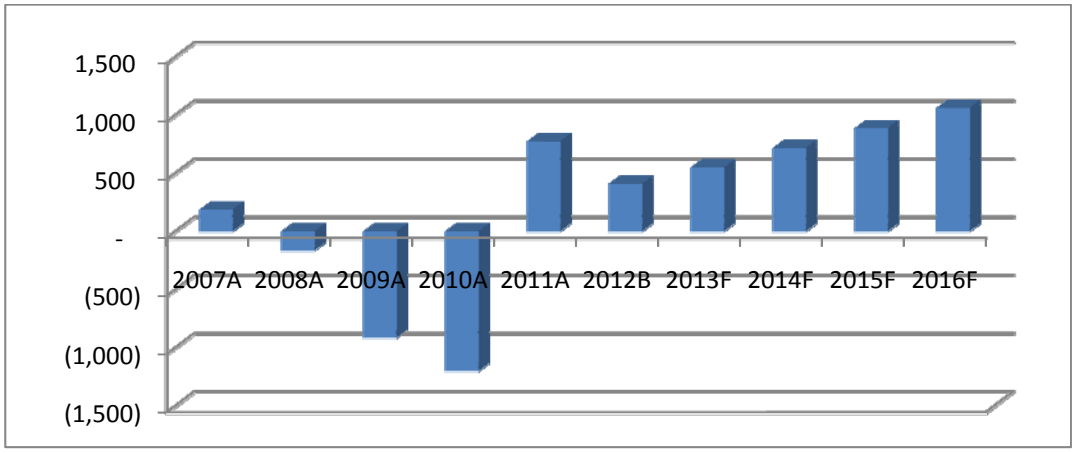
PUBLIC SAFETY

The Sheriff Office's primary concern is the safety and well-being of all persons and property in Cascade County. Responsibilities include: executing court-issued civil and criminal process; providing patrol and investigative functions; providing a secure, healthy detention facility; providing professional training for personnel; maintaining an accurate record-keeping system.

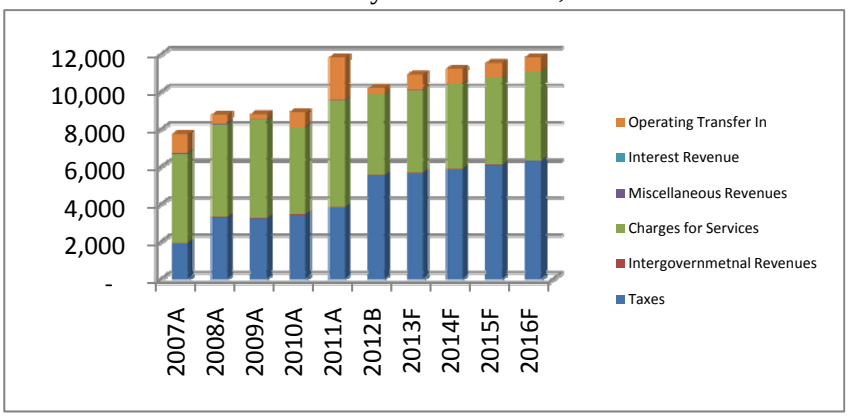
The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 749,816
Estimated Revenue	10,207,444
Budgeted Expenditures	10,582,514
Estimated Ending Reserves	$ 374,746
Reserve Percentage of Expenditures	3.54%

Public Safety Ending Reserves in 1,000s

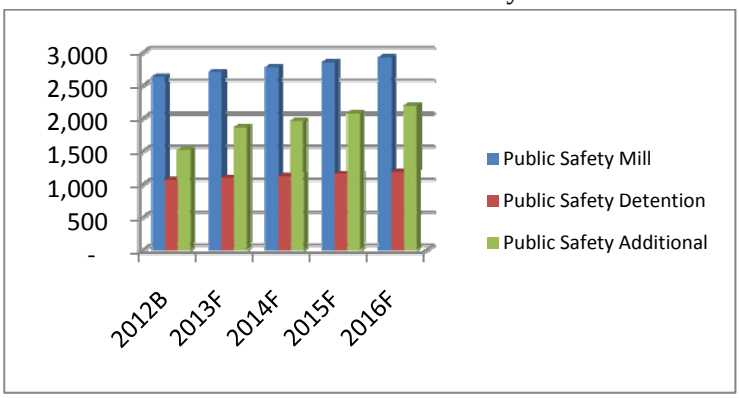


Public Safety Revenues in 1,000s

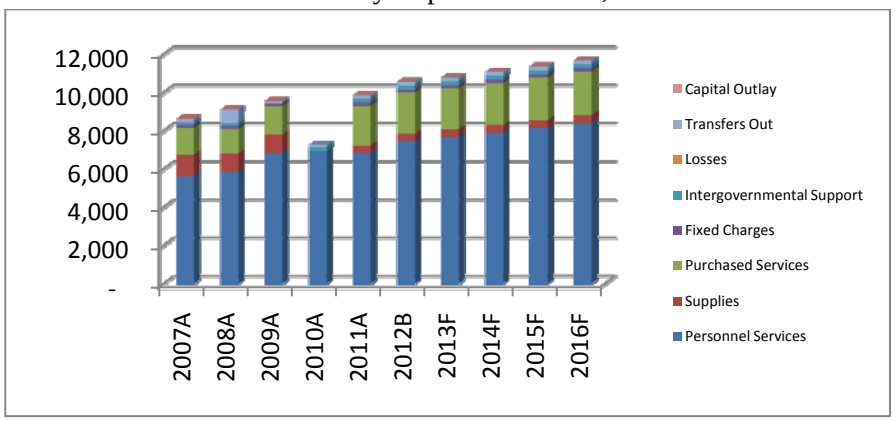


In FY2008 the County provided Public Safety with mills to replace the transfer from General Fund for detention center operations. This allowed Public Safety to receive the yearly increase in tax value instead of a flat amount being transferred. In FY2012, to show the public clearly the amount of taxes being utilized to support Public Safety the Board of County Commissioners added mills to help increase reserves instead of continuing additional transfers from the General Fund. These mills are considered discretionary and only the amount needed or available will be used for Public Safety. As reserves are built these mills are expected to be reduced. 15% reserves are expected to be reached in FY2021.

The following is the expected breakdown of tax revenues for the next five years:



Public Safety Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

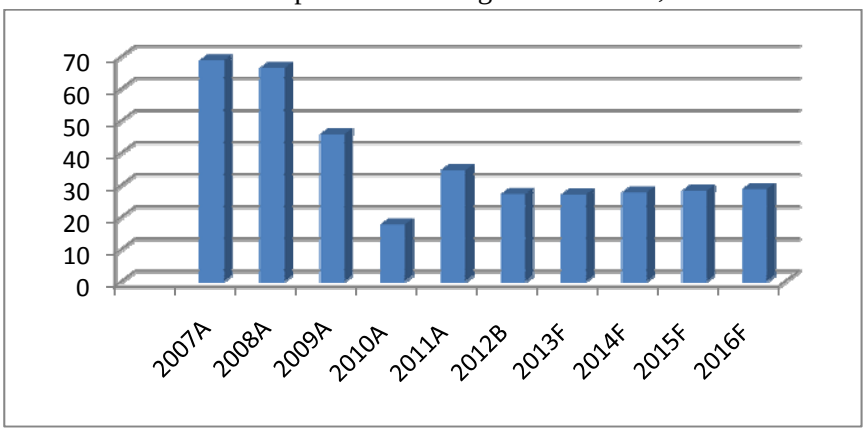
SENIOR TRANSPORTATION

Provides transportation to senior citizens of Cascade County to appointments.

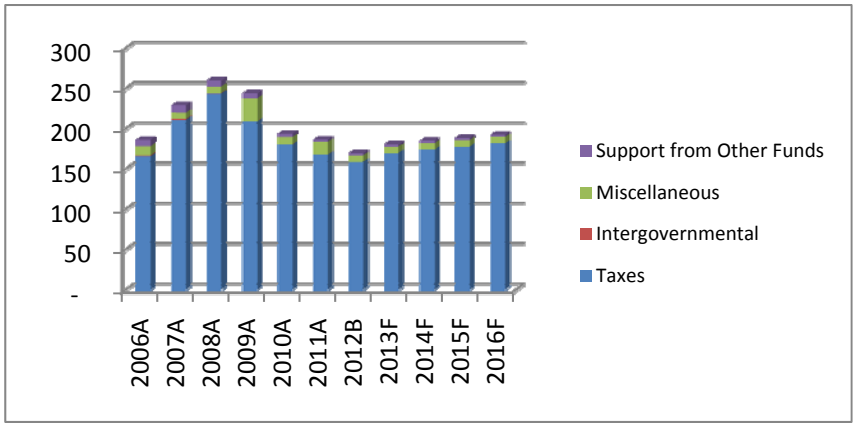
Fiscal year 2012 budget is:

Beginning Reserves	$ 34,577
Estimated Revenues	169,710
Budgeted Expenditures	177,078
Estimated Ending Reserves	$ 27,209
Reserve Percentage of Expenditures	15.37%

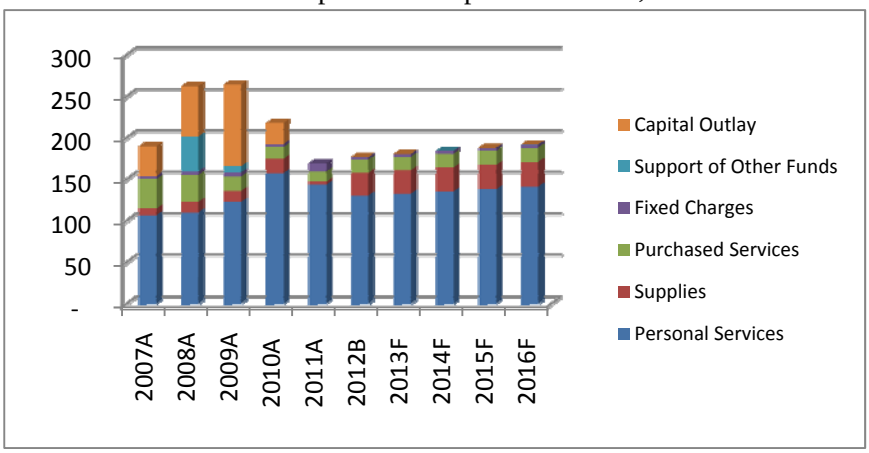
Senior Transportation Ending Reserves in 1,000s



Senior Transportation Revenues in 1,000s



Senior Transportation Expenditures in 1,000s



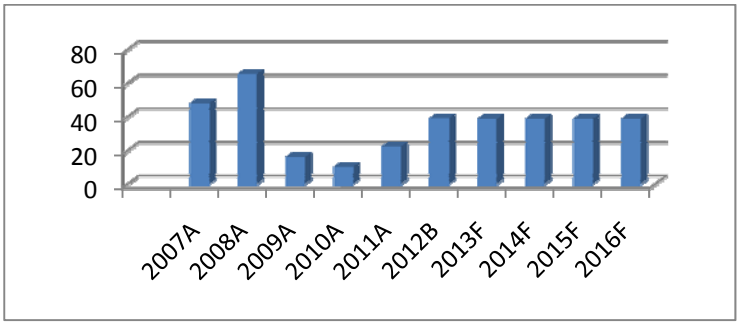
MUSEUMS

This fund is used to collect tax revenues to support the Paris-Gibson Museum and the Cascade County Historical Society.

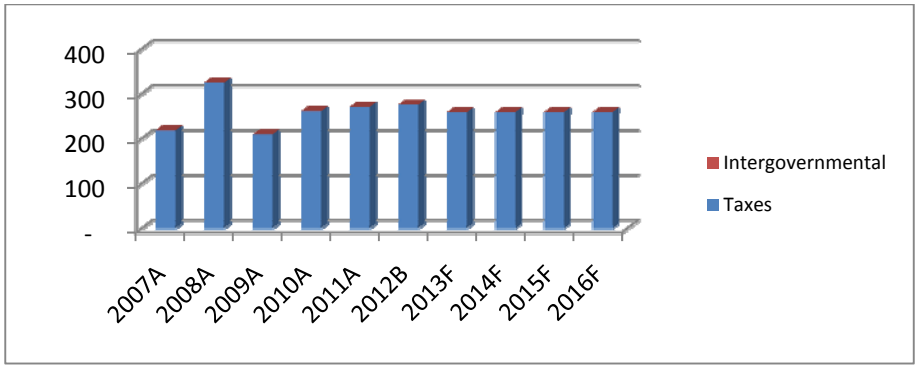
The 2012 fiscal year budget is as follows:

Beginning Reserves	$ 22,438
Estimated Revenues	275,864
Budgeted Expenditures	259,126
Estimated Ending Reserves	$ 39,176
Reserve Percentage of Expenditures	15.12%

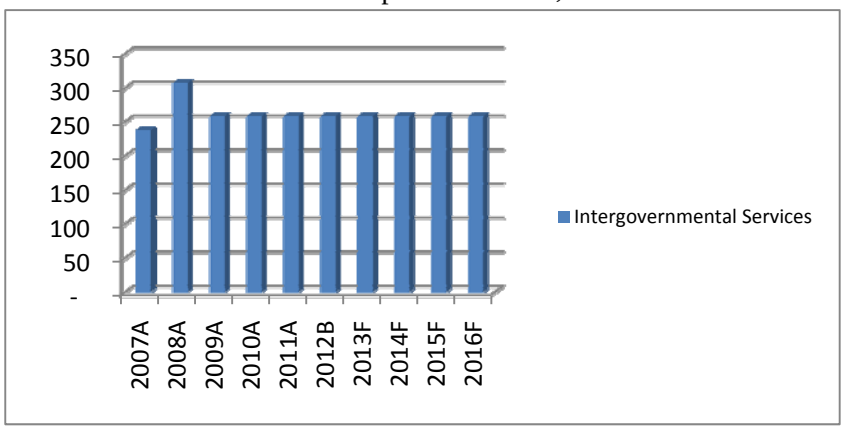
Museums Ending Reserves in 1,000s



Museums Revenues in 1,000s



Museums Expenditures in 1,000s



PERMISSIVE HEALTH INSURANCE LEVY

This levy is authorized by state law. At the beginning of the fiscal year the County looks at the number of employees that are part of the County's health insurance program. The county then levies a portion of the employer's portion of the health insurance premium. State law only allows the amount necessary for the fiscal year to be levied and distributed.

The budget for fiscal year 2012 is as follows:

Beginning Reserves	$ (3,030)
Estimated Revenues	681,815
Budgeted Expenditures	678,454
Estimated Ending Reserves	$ 331

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

DEBT SERVICE FUNDS

The purpose of Debt Service Funds is to account for the payment of interest and principal on long-term bonded debt other than revenue bonds. The County has 2 General Obligation Bonds that were approved by the taxpayers and a tax is levied on them. The other debt service funds are for special improvement districts where an assessment is put on the property benefitting from the improvement.

In FY2012 the County created a debt service fund to create a reserve for the County's compensated absences liability. The 2009 legislature passed legislation to allow this. Departments are required to contribute a portion of the debt yearly until the liability is fully funded. At year end if a department is overfunded the amount that is overfunded is refunded to the department.

The budget for all debt service funds is as follows:

Beginning Reserves	$ 518,340
Estimated Revenues	1,981,183
Budgeted Expenditures	2,330,132
Estimated Ending Reserves	$ 169,391
Reserve Percentage of Expenditures	7.27%

NON-LEVIED DEBT SERVICE FUNDS

The Compensated Absence Liability Fund (CALF) is funded by the different departments of the County. This funding is only for the employees' vacation time and ¼ of the employees' sick leave along with employer's contributions that are required to be paid. Compensation time is paid only by the department. When an employee leaves employment of Cascade County the portion available for the employee is paid from this fund. The remaining amount is paid by the department of the employee.

The 2012 budget for this fund is as follows:

Beginning reserves	$ -
Estimated Revenues	219,487
Budgeted Expenditure	219,487
Estimated Ending Reserves	$ -

The other non-levied debt service funds consist of rural improvement district bonds. The improvements are approved by the voters of the district who are charged for the yearly payment.

The 2012 budget for these funds are as follows:

Beginning Reserves	$ 358,741
Estimated Revenues	380,436
Budgeted Expenditures	739,177
Estimated Ending Reserves	$ -
Reserve Percentage of Expenditures	0.00%

CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

LEVIED DEBT SERVICE FUNDS

These bonds were approved by the voters of Cascade County for a specific project of the County. When the bonds are paid the County cannot levy these mills for operational costs, but the mills will go off of the tax roll.

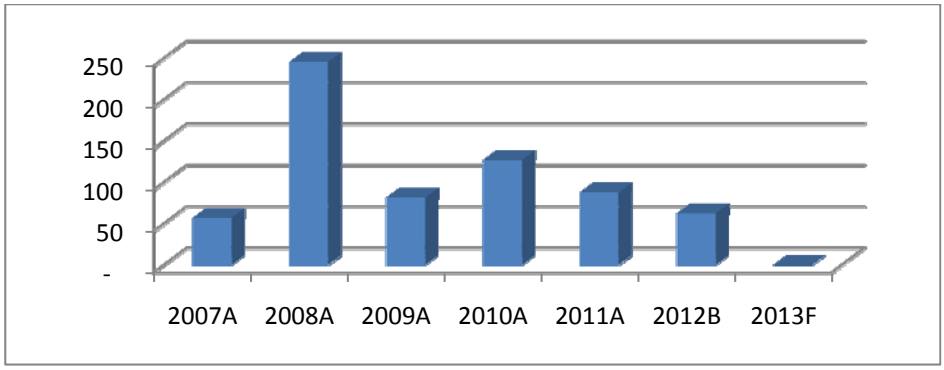
FAIR BOND

This levy was for improvements at the Montana ExpoPark. This bond will be paid off at the end of fiscal year 2013.

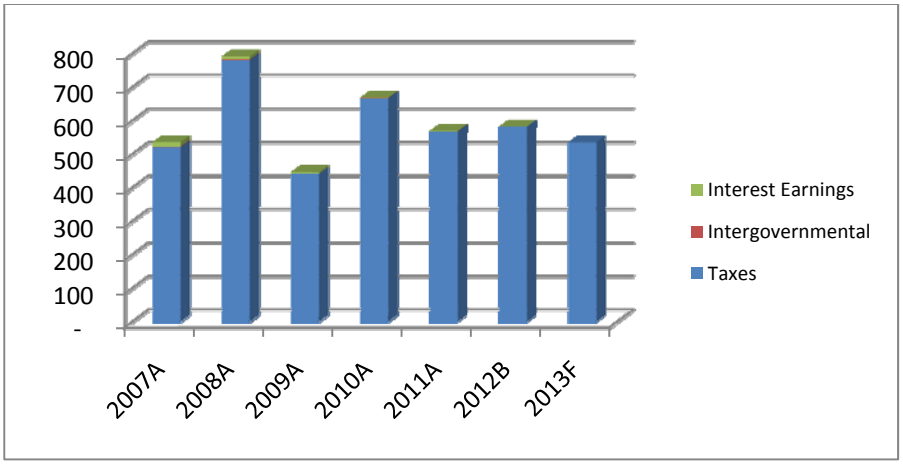
Fiscal year 2012's budget is as follows:

Beginning Reserves	$ 88,184
Estimated Revenues	582,135
Budgeted Expenditures	606,928
Estimated Ending Reserves	$ 63,391
Reserve Percentage of Expenditures	10.44%

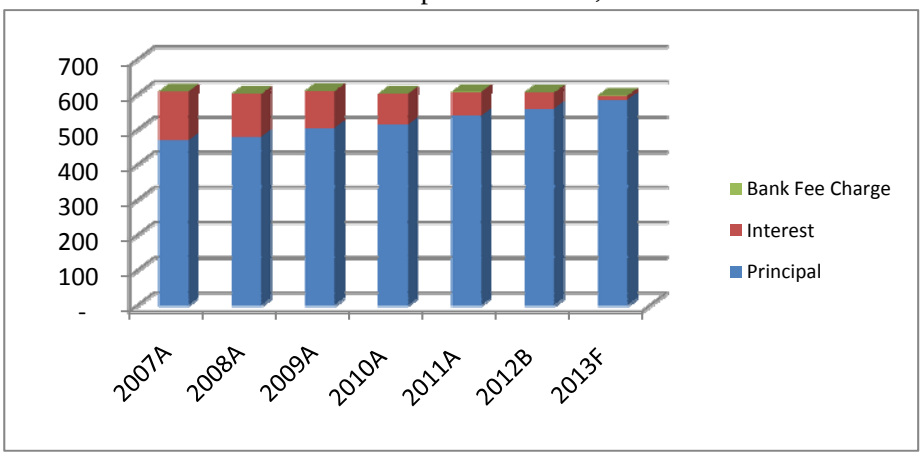
Fair Bonds Ending Reserves in 1,000s



Fair Bond Revenues in 1,000s



Fair Bond Expenditures in 1,000s



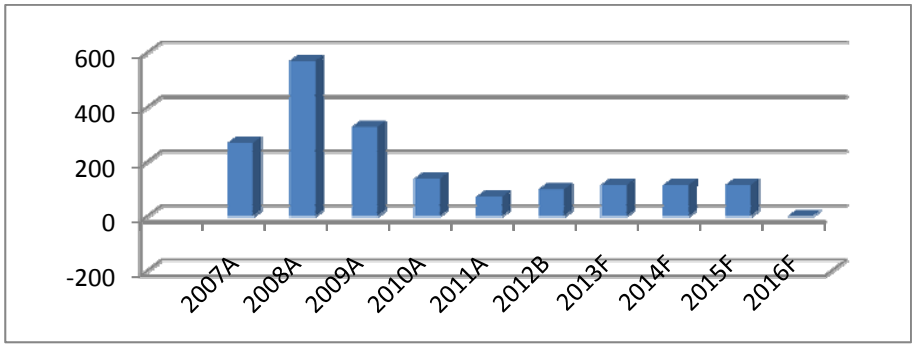
ADC BONDS

These bonds were issued to help pay for the costs of the new adult detention center. This building also houses the Sheriff's department. These bonds will be paid off in fiscal year 2016.

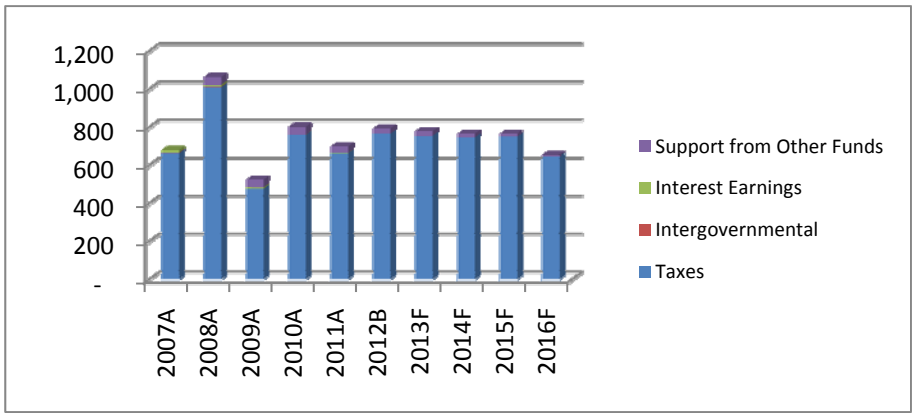
The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 71,415
Estimated Revenues	799,125
Budgeted Expenditures	764,540
Estimated Ending Reserves	$ 106,000
Reserve Percentage of Expenditures	13.86%

ADC Bonds Ending Reserves in 1,000s

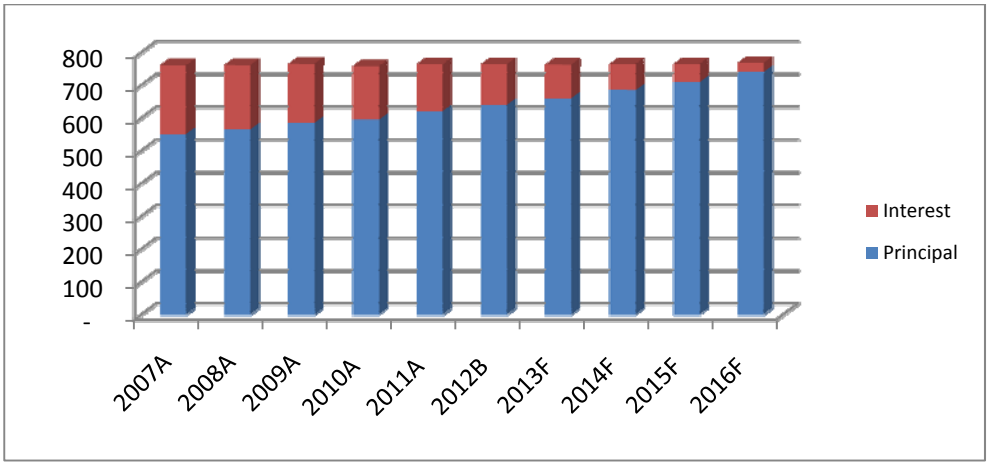


ADC Bonds Revenues in 1,000s



A portion of the interest paid on the bonds is reimbursed by the State in the per diem rate. The amount collected is transferred into this fund.

ADC Bonds Expenditures in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

CAPITAL RESERVE FUNDS

Capital reserve funds are used to account for revenues received from bond or other long term general obligation debt issues, special assessment debt issues, grants, or shared revenues from other governments, transfers from other funds or other sources, and used to acquire and / or construct major, long-lived capital facilities.

The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 1,076,755
Estimated Revenues	1,550,295
Budgeted Expenditures	2,627,050
Estimated Ending Reserves	$ -
Reserve Percentage of Expenditures	0.00%

PROPRIETARY FUNDS

These are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

ENTERPRISE FUNDS

Are used to account for self-supporting activities of the County rendering services to the public, and financed primarily from user charges. The County has three enterprise funds: Bulk Water; Solid Waste; and Montana ExpoPark.

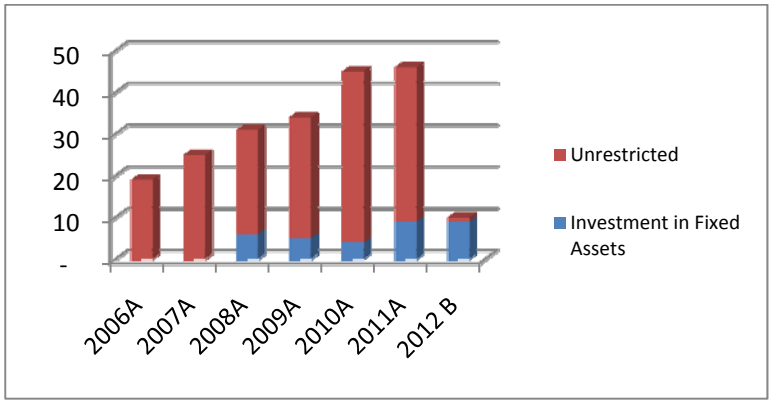
BULK WATER

This fund supplies water to residents in a bulk form. The County has various sites citizens may go to and fill water reservoirs. The water is sold in 100 gallon units.

The budget for fiscal year 2012 is as follows:

Beginning Reserves	$ 45,647
Estimated Revenues	29,302
Budgeted Expenses	65,858
Estimated Ending Reserves	$ 9,091

Bulk Water ending Reserves in 1,000s



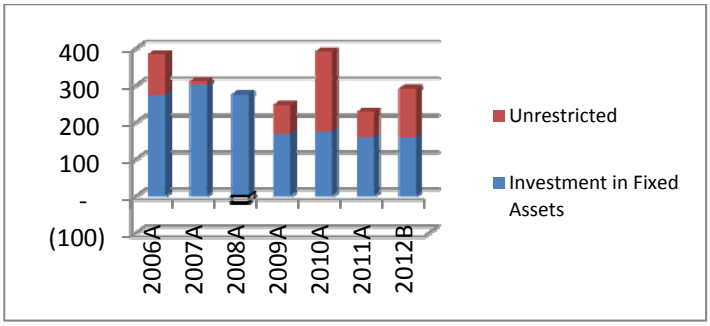
SOLID WASTE

This is a district within the County that maintains collection sites for district members to dispose of their refuge. Out of district citizens may use the sites by purchasing a permit or pay each time they use the site. This district also has a recycling program which the proceeds go to help offset the costs of operating the district.

The fiscal year 2012 budget is as follows:

Beginning Reserves	$ 227,843
Estimated Revenues	843,524
Budgeted Expenses	780,368
Estimated Ending Reserves	$ 290,999

Solid Waste Ending Reserves in 1,000s



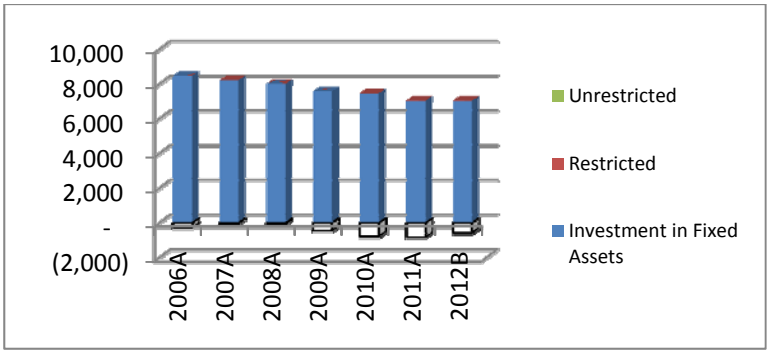
MONTANA EXPOPARK

Covering more than 130 acres, Montana ExpoPark is home to the Montana State Fair, the Montana Pro Rodeo Circuit Finals, MAGIE, weddings, trade shows, livestock shows and sales, equestrian events, craft shows, concerts and much, much more. Owned and operated by Cascade County, this facility is a tremendous blend of volunteers, staff, tradition and constant change. We are proud to be Montana's top source of entertainment in the region.

The 2012 fiscal year budget is:

Beginning Reserves	$ 6,228,755
Estimated Revenues	3,414,339
Budgeted Expenses	3,272,641
Estimated Ending Reserves	$ 6,370,453

MT ExpoPark Ending Reserves in 1,000s



CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

INTERNAL SERVICE FUNDS

These funds are established to finance and account for service and commodities furnished by a designated department or agency to other departments and agencies within the County. The County maintains four internal service funds; Intra-governmental gasoline; County Printer; Repeater; and Self Insurance.

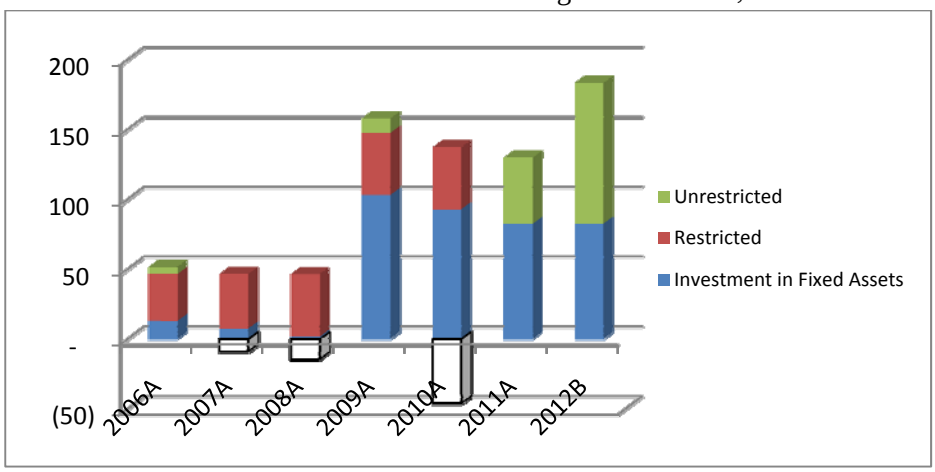
INTRA-GOVERNMENTAL GASOLINE

This fund is used to account for the County's two refueling stations. The fuel is resold to departments at cost plus an administrative fee.

The FY2012 budget is as follows:

Beginning Reserves	$ 129,437
Estimated Revenues	1,181,000
Budgeted Expenses	1,127,295
Estimated Ending Reserves	$ 183,142

Intra-Governmental Gasoline Ending Reserves in 1,000s



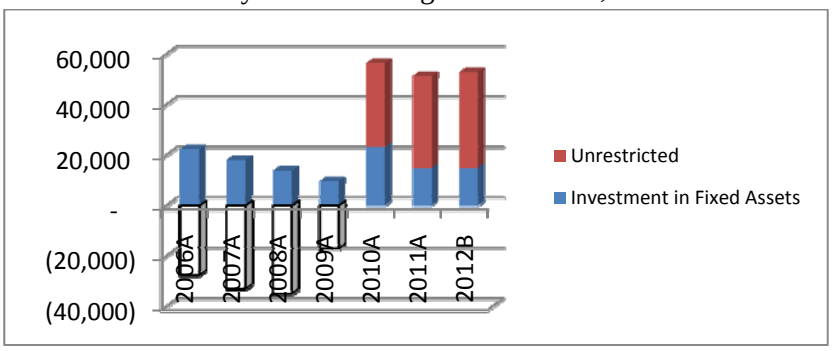
COUNTY PRINTER

The County printer accounts for costs of printing forms for the County. The main print jobs for the County printer are the ballots used for elections.

The fiscal year 2012 budget is:

Beginning Reserves	$ 43,902
Estimated Revenues	65,000
Budgeted Expenditures	63,461
Estimated Ending Reserves	$ 45,441

County Printer Ending Reserves in 1,000s



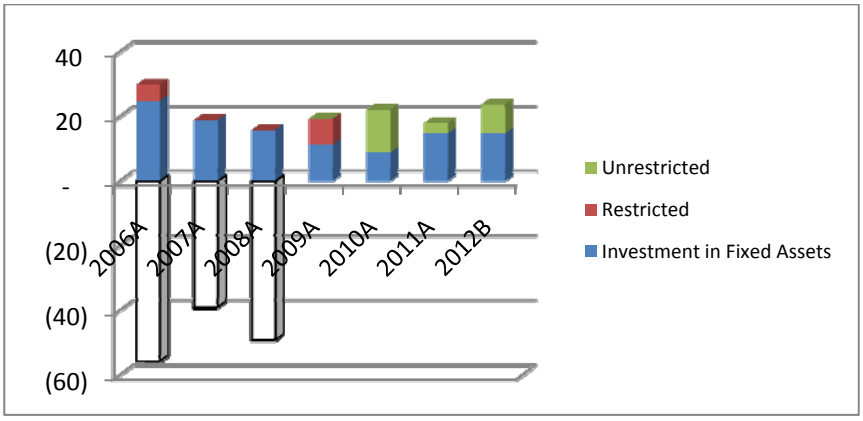
REPEATER

This fund is used to maintain the County's communication system. Departments that utilize radio communications are charged a yearly fee that is used to maintain and replace the County's repeater system.

The FY2012 budget is as follows:

Beginning Reserves	$ 17,901
Estimated Revenues	28,000
Budgeted Expenditures	30,693
Estimated Ending Reserves	$ 15,208

Repeater Ending Reserves in 1,000s

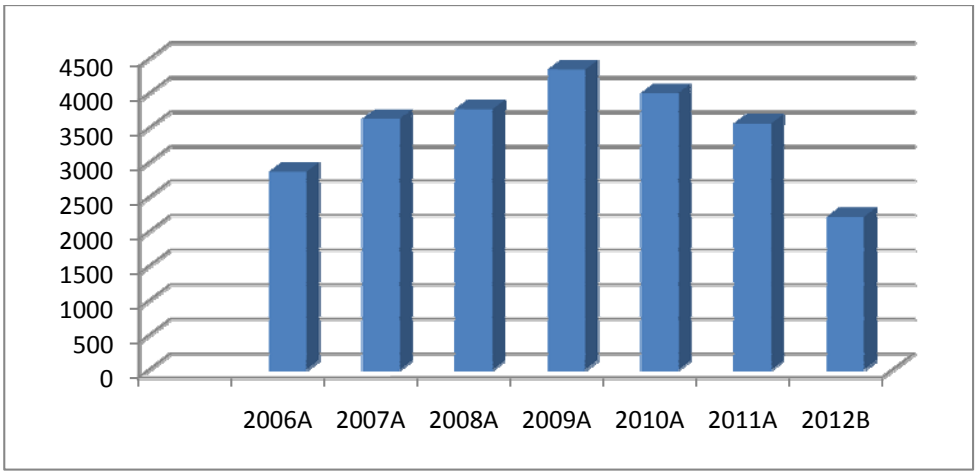


CASCADE COUNTY, MONTANA
BUDGET SUMMARY
FOR FISCAL YEAR 2012

SELF INSURANCE

This fund is used to account for the County's health insurance program. The County does purchase re-insurances to offset costs of this fund. In fiscal year 2010 the County reduced its portion of the premium since the fund is adequately funded.

The fiscal year 2012 budget is:

Beginning Reserves	$ 3,568,655
Estimated Revenues	2,736,213
Budgeted Expenditures	4,087,145
Estimated Ending Reserves	$ 2,217,723

Self Insurance Ending Reserves in 1,000s