

# LEWIS & CLARK COUNTY



## APPROVED OPERATING AND CAPITAL BUDGET



**FISCAL YEAR 2008-2009**

**Artwork: County Living by Ellie Tinsley, Age 9**  
**Muskies R Us by Sam Tinsley, Age 8**

# Lewis & Clark County, Montana

**APPROVED  
OPERATING AND CAPITAL BUDGET  
Fiscal Year 2008 - 2009**

**COUNTY COMMISSION**



Andy Hunthausen [D], (Member)



Ed Tinsley, [D] Chairman



Mike A. Murray [D], (Member)

**CHIEF ADMINISTRATIVE OFFICER**

Ron Alles

**COUNTY TREASURER / CLERK & RECORDER**

Paulette DeHart

**FINANCE DIRECTOR**

Nancy Everson



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## EXECUTIVE SUMMARY



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# Lewis and Clark County

## Administrative Services and Financial Department

### Budget Message

October 17, 2008

Lewis & Clark County Commission & Residents of Lewis & Clark County:

This document is the Approved Operating and Capital Budget for Lewis & Clark County, Montana for the fiscal year ending June 30, 2009 (FY 09). A summary of the Final Budget follows.

### Overview of Budgeted Resources

The following table depicts the projected beginning cash balances, estimated revenues, budgeted expenditures, and projected ending cash balances for FY 09. All county funds are included in the foregoing budget. The table reflects estimated revenues of \$67.6 million, budgeted expenditures of \$71.3 million, resulting in projected ending cash balances of \$15.3 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, 2008 through June 30, 2009 (FY 09)

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning Cash Balances	\$ 1,935,305	\$ 6,335,784	\$ 806,024	\$ 4,562,441	\$ 2,299,050	\$ 3,020,187	\$ 18,958,791
Total Estimated Revenues	7,821,650	24,550,519	475,673	14,040,770	12,323,109	8,444,715	67,656,436
Budgeted Expenditures	8,779,756	26,885,388	523,225	14,362,866	11,904,146	8,857,613	71,312,994
Projected Ending Cash Balances	\$ 977,199	\$ 4,000,915	\$ 758,472	\$ 4,240,345	\$ 2,718,013	\$ 2,607,289	\$ 15,302,233

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

#### **General Fund**

- The financial summary on the preceding page reflects a beginning general fund cash balance of \$1.9 million, estimated revenues of \$7.8 million, budgeted expenditures of \$8.7 million, resulting in a projected ending general fund cash balance of \$1.0 million. Budgeted expenditures of \$.9 million more than estimated revenues are due to the County intentionally budgeting to spend excess cash reserves. Because of the use of excess cash reserves, the imbalance will not continue into FY 10. The county will continue to maintain a safe operating reserve.

#### **Special Revenue Funds**

- Special revenue funds reflect a beginning cash balance of \$6.3 million, estimated revenues of \$24.5 million, budgeted expenditures of \$26.8 million, resulting in a projected ending cash balance in the special revenue funds of \$4.0 million. Budgeted expenditures exceed estimated revenues by \$2.3 million, due largely to the County intentionally budgeting to spend excess cash reserves. Again, because of the budgeting of excess reserves, this imbalance will not continue into FY 10. The county will continue to maintain a safe operating reserve.

#### **Debt Service Funds**

- Debt Service funds show a beginning balance of \$806,000, estimated revenues of \$475,000, budgeted expenditures of \$523,000, and a projected ending cash balance in the debt service funds of \$758,000. Cash balances in the debt service funds are expected to decrease by \$48,000 due to extra principal payments being made in FY09.

#### **Capital Project Funds**

- Capital project funds reflect beginning cash balances of \$4.5 million, estimate revenues of \$14.0 million, budgeted expenditures of \$14.3 million, resulting in projected ending cash balances of \$4.2 million. Budgeted expenditures exceed estimated revenues by \$.3 million due to the purchase of capital assets from reserves established for this purpose and also due to the construction of capital projects from reserves established in prior years for these purposes.

#### **Enterprise Funds**

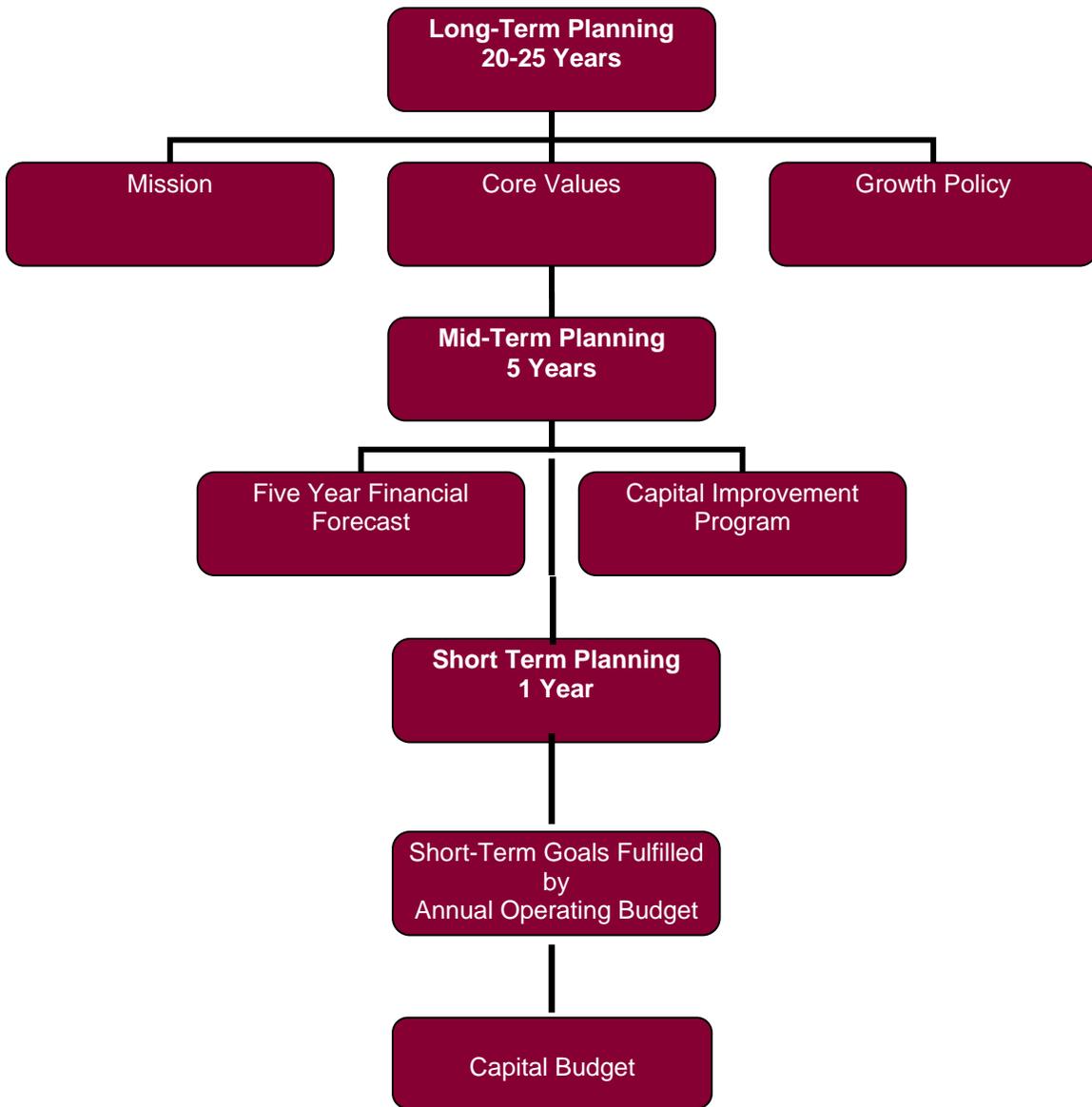
- Enterprise funds reflect beginning cash balances of \$2.3 million, estimated revenues of \$12.3 million, budgeted expenditures of \$11.9 million, and projected ending cash balances of \$2.7 million in the enterprise funds. The projected changes in cash balances are due to capital reserves established for future equipment purchases and projects.

## Planning Processes

Lewis & Clark 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 Growth Policy for land use, and the Lewis & Clark County Transportation Plan.

**Lewis & Clark 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 that help guide the development of this budget.

- Create the FY2009 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.
- Continued focus on managing and planning the significant growth in Lewis and Clark County, including regular updates of the growth policy and subdivision regulations.
- Continue to pursue efforts to establish zoning districts in the County.
- An analysis of the feasibility of establishing impact fees will be completed and recommendations to establish impact fees will be considered.
- Pursue the extension of City water and sewer services into the Helena Valley to mitigate failing septic systems and water quality issues.
- Continue to fully fund the market based pay plan. The plan and related benefits allows the County to remain competitive in recruiting and retaining quality employees.
- The five-year Capital Improvement Plan (CIP) is a top priority every year. Each department is required to fund a capital asset schedule. In addition, future asset needs and projects are identified and funded from department budgets to the extent possible.

### **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 09 Operating Budget is included in the budget on page K-5.

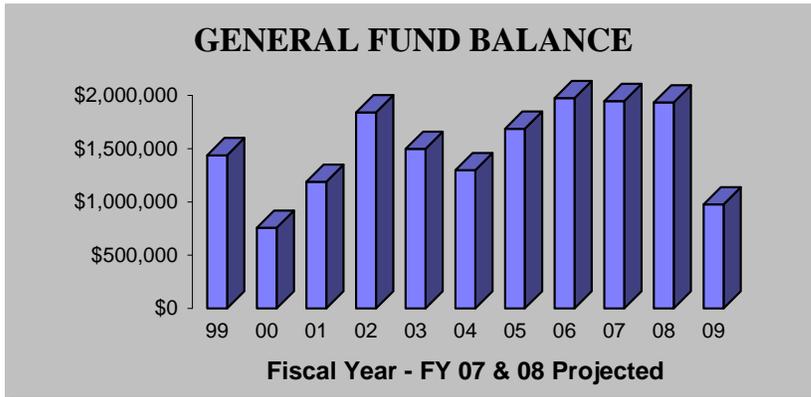
## **STAFFING CHANGES**

The final budget includes a net overall increase of 5.85 full-time equivalent employees (FTE). The chart below shows the change in FTE for the budget year for each department. Also included in the appendix on page M-1, is a chart showing all of the shows the county's FTE for all departments.

<b>Staffing Changes (FTE)</b>	
<b>DEPARTMENT/DIVISION</b>	<b>Net Increase (Decrease)</b>
Administration	(1.00)
County Attorney	1.00
Community Health Center- Helena	1.50
Community Health Center-Lincoln	1.85
Clerk of Court	
Public health- Community Health Promotion	
Public Health-Environmental Health	
Public Safety-Sheriff	1.50
Fairgrounds	1.00
9-1-1	
Weeds	
Solid Waste	
Mosquito	
Animal Control	
Health	
Public Health Grants	
Social & Economic Service Grants	
Fair	
Parks	
Library	
<b>TOTAL CHANGE</b>	<b>5.85</b>

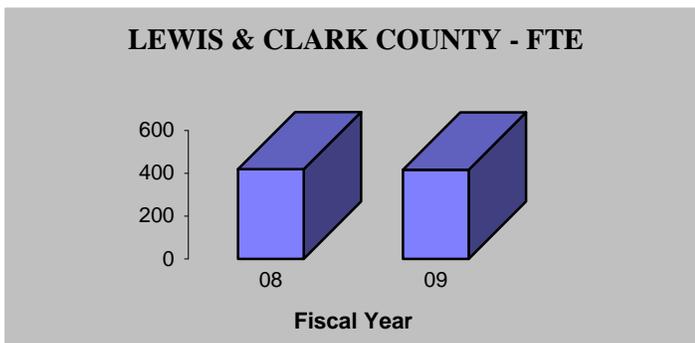
## BUDGETARY TRENDS

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

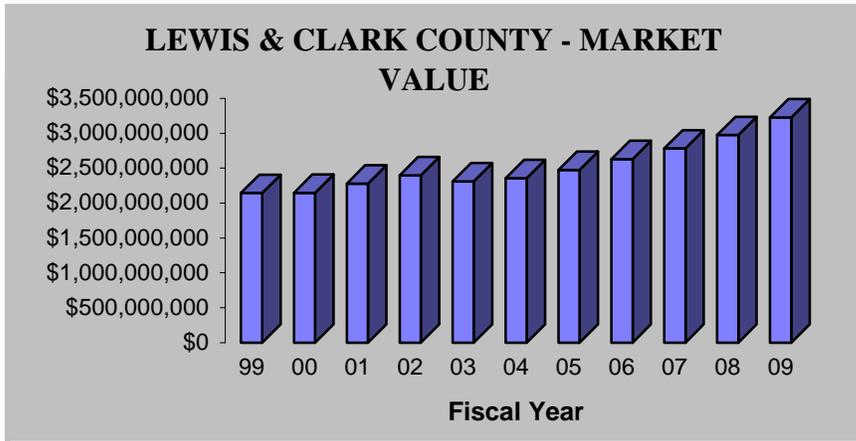
measures the net financial resources available to finance expenditures of future periods. Rating agencies examine fund balance when considering the credit quality of the County. The general fund balance represents the best indicator of the county's overall financial health. Shown by the graph on the left is the county's actual general fund balance from FY 98 – FY 07. Fund balances for FY 08 are projected. 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.



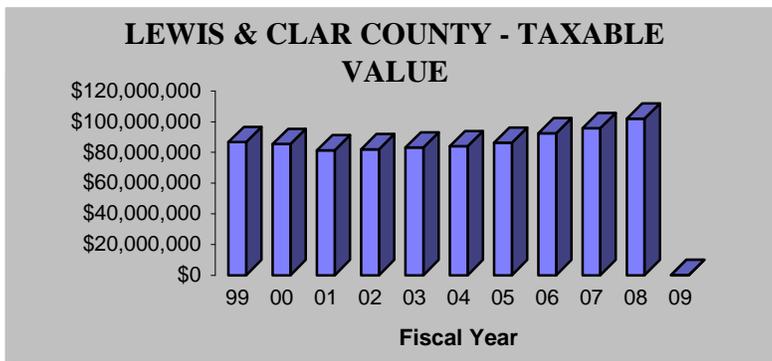
Full-time equivalent employees (FTE) are a key indicator mirroring the growth of the Lewis & Clark County. As shown by the graph on the right, total FTE decreased from 418.07 in fiscal year 2008 to 416.50 in 2009. Historical FTE information will begin to be accumulated from this point forward. One of 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 Lewis & Clark 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 1<sup>st</sup> Monday in August. The trend of the Lewis & Clark County market value is shown by the graph on the left. As shown by the graph, the county's market value has increased from \$1.8 billion in fiscal year 1998 to \$2.97 billion in fiscal year 2008, for a 65% 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 1998. 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 Lewis & Clark County are restated below.

Helena is a government town, and state and federal governments combine for about two-thirds of the economic base in Lewis and Clark County. Between 2001 and 2004, both state and federal government contributed to growth. The increases in state government were mostly before and after the wage freeze enacted by the 2003 Legislature. The increases in the federal government occurred in both the civilian and military components (including Ft. Harrison and other reserve facilities), and both may be associated with homeland security activities.

The Bureau projects that Lewis & Clark County's population will average 1% per year through 2010, as shown by the graphic below.

**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 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 Lewis & Clark 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 Nancy Everson who worked long hours to make this new budget document a reality.

Respectfully

Ron Alles, Chief Administrative Officer

The National Advisory Commission on State and Local Budgeting (NACSLB) promulgated a set of recommended practices for governments to follow. Lewis & Clark 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

Lewis & Clark 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.

Lewis & Clark 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.

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 Chief Administrative Officer. 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

Lewis & Clark 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 work session. 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 as outlined in the Final Budget Resolution adopted by the County Commission each year at a duly noticed public meeting. The Final Budget Resolution authorizes the Chief Administrative Officer to approve budget amendments, after notifying the Commission at a work session of his intent to do so. The Resolution outlines the specific process that must be followed to amending the budget and the situations in which the budget may be amended.

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 Department prepares mid year report with estimated year-end cash balances, estimates revenue for the coming year, and adjusts current year's budget to project next year's needs - information presented to County Commission.

**February**

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

**March**

Budget meeting held- Personnel numbers, budget estimates, budget timeline and forms are presented to Elected Officials and Department Heads.

**April**

Individual budget meeting with each department are held with the County Commission. Each department presents their budget with cash flows. All new budget requests are presented and discussed.

**May**

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 approves preliminary budget and sets hearing dates for Public, Elected Officials and Departments to present requested changes to the Preliminary Budget. Public Hearings scheduled.

**June**

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

**July**

Final Budget Resolution is adopted by the County Commission. Per Resolution, approved budget carryovers are included in the budget after year end numbers are final.

**August**

Certified Taxable Values are received from the Department of Revenue and mill levies are calculated. Mill levy resolution is adopted by the County Commission. Estimates of new growth are reviewed and adjusted in the final budget if needed.

**September**

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

**October**

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

**November**

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

**December**

On-going review and monitoring of current year budget.

Preparations being made for the coming year.

## 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 Lewis & Clark County's overall fiscal planning and management.

These financial policies:

1. Demonstrate to the citizens of Lewis & Clark 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.** Lewis & Clark 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.

#### Scope.

**1) Comprehensive Budget.** A comprehensive annual budget will be prepared for all funds expended by the county, with the exception of Trust & Agency funds & Component Units. 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." Please review this for accuracy-Miral- this is accurate... Since Trust & Agency funds and Component Units are not considered county funds, these have been excluded from the budget. Inclusion of all county 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 Lewis & Clark 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 Lewis & Clark 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 cash balances 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 cash balances 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.

## FINANCIAL POLICIES

- Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

### EXPENDITURE POLICIES

#### Maintenance of Capital Assets.

**1) Capital Assets.** The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement. All governments experience prosperous times as well as periods of economic decline. In periods of economic decline, proper maintenance and replacement of capital, plant, and equipment is generally postponed or eliminated as a first means of balancing the budget. Recognition of the need for adequate maintenance and replacement of capital, plant, and equipment, regardless of the economic conditions, will assist in maintaining the 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 \$5,000 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. Refinancing will be considered (within federal tax law constraints) under the following conditions:

- There is a net economic benefit.
- It is needed to modernize covenants that are adversely affecting the County's financial position or operations.
- The County wants to reduce the principal outstanding in order to achieve future working capital to do so from other sources.

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

**3) Net Present Value Savings.** Refinancing that 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. Refinancing

with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

**ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

**1) GAAP.** The County will manage and account for its financial activity in accordance with Generally Accepted Accounting Principles (GAAP), as set forth by the Governmental Accounting Standards Board (GASB). GASB is recognized as the authority with respect to governmental accounting. Managing the county's finances in accordance with GAAP and in accordance with the rules set forth by GASB, provides the citizens of Lewis & Clark 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 budget report is prepared on a cash basis, meaning that year end accrual adjustments made to the financial statements are not accounted for in the budget process. The County intends to work toward the establishment of the same basis of accounting for the budget and the financial statements.

**3) Financial Report.** Lewis & Clark County will prepare an Comprehensive Annual Financial Report (CAFR) 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 Comprehensive Annual Financial Report (CAFR). 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

Lewis & Clark 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, and proprietary funds. 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: Road, District Court, Public Safety, County Planning, 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 Development Fund, Grant Funded Capital Projects, Road/Bridge Infrastructure Projects, and Fairground Improvements.

**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. The following proprietary funds are used by the county.

## FINANCIAL STRUCTURE

**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: Cooney Convalescent, Fair Enterprise, Augusta Landfill District, Lincoln Landfill District, Scratch Gravel Landfill, and Lewis & Clark Co Landfill.

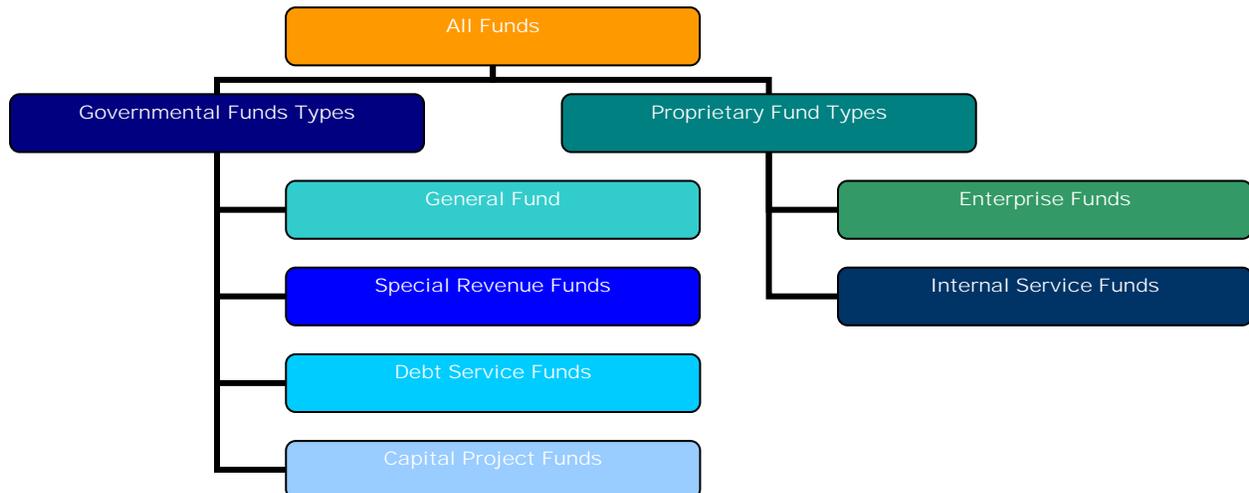
**Internal Service Funds** – account for the financing of goods or services provided by one department to other departments of the County,

or to other governmental units, on a cost-reimbursement basis. Examples include: Building Maintenance, Health Care Facilities, County Shop, Information Technology & Service, Liability Insurance, and County Health Insurance.

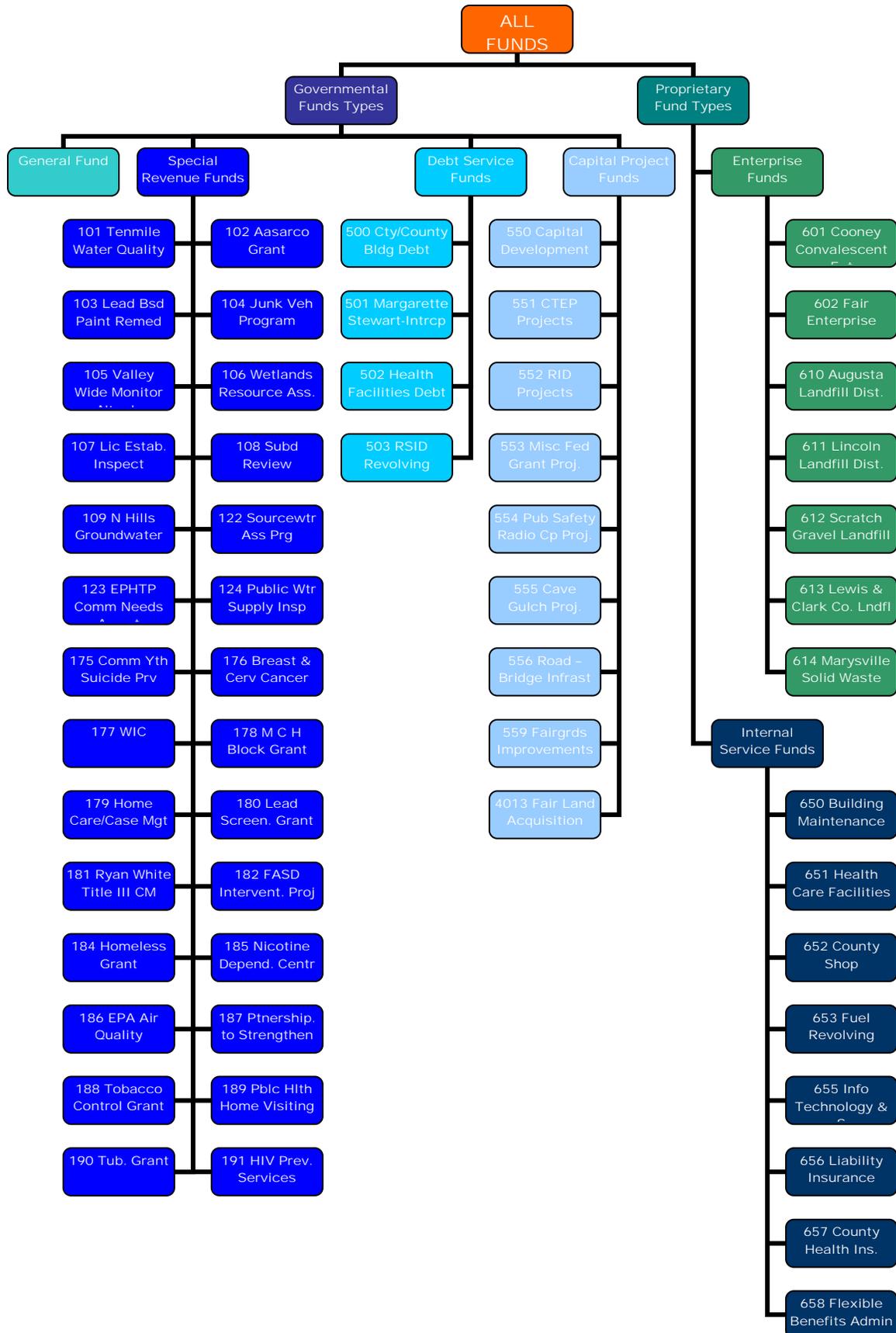
### CONSISTENCY WITH AUDITED FINANCIAL STATEMENTS

Lewis & Clark County's budgeted funds are presented on a cash basis, while the county's audited financial statements are presented in accordance with Generally Accepted Accounting Principles. (GAAP)

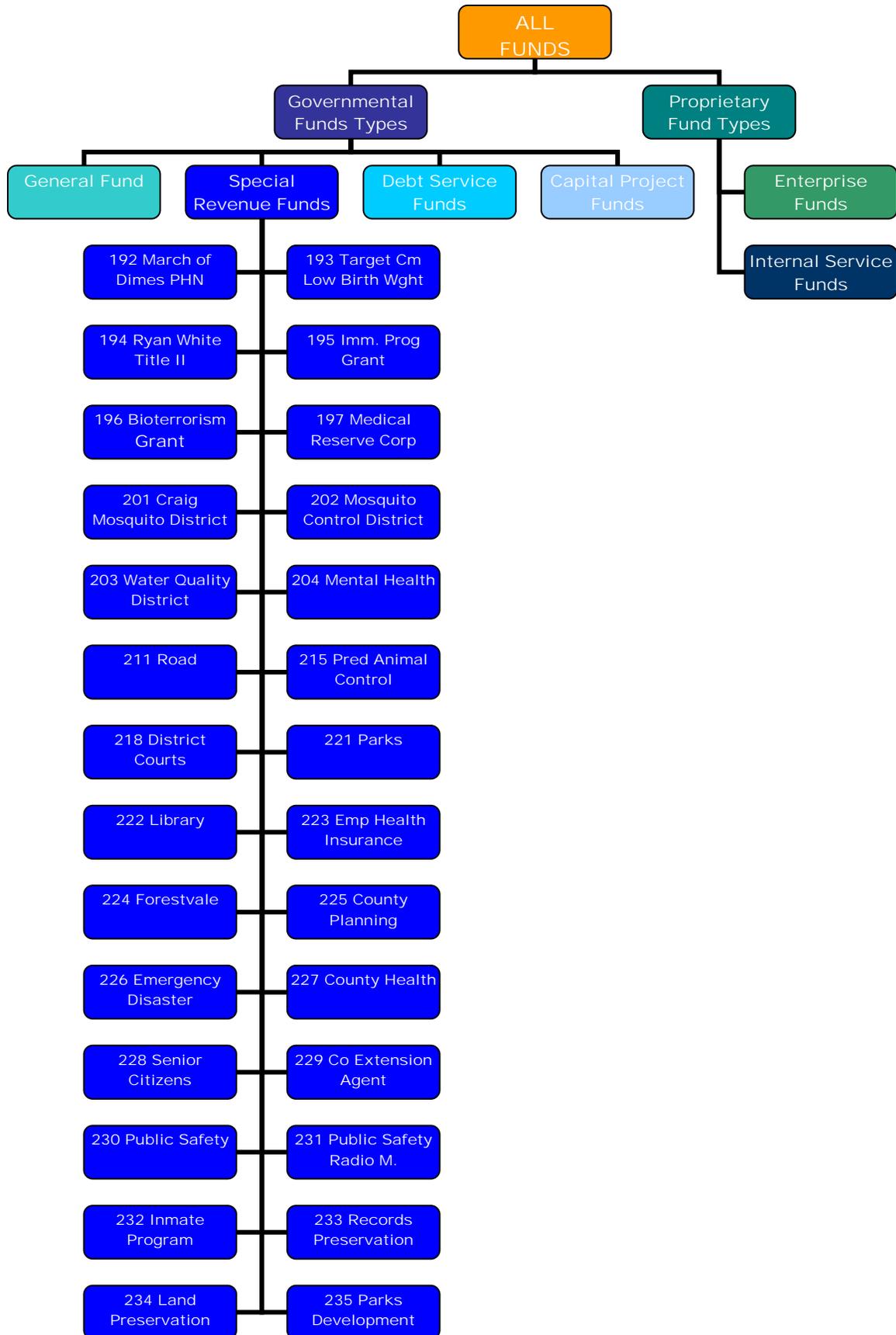
Shown below is a graphic summary of the County's fund Structure. The following three pages provide a detailed organizational graphic presentation of each of the County's funds.



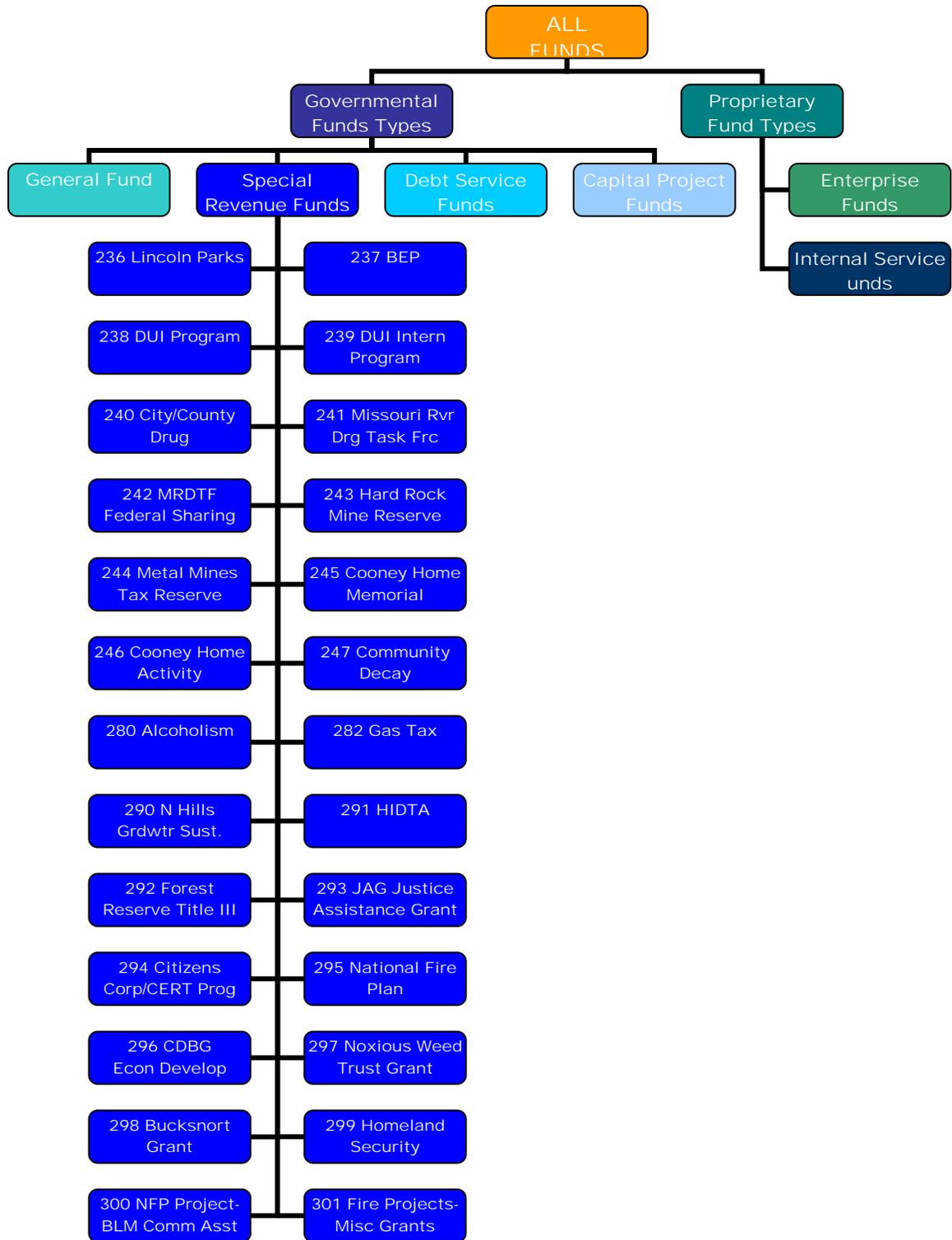
# FINANCIAL STRUCTURE



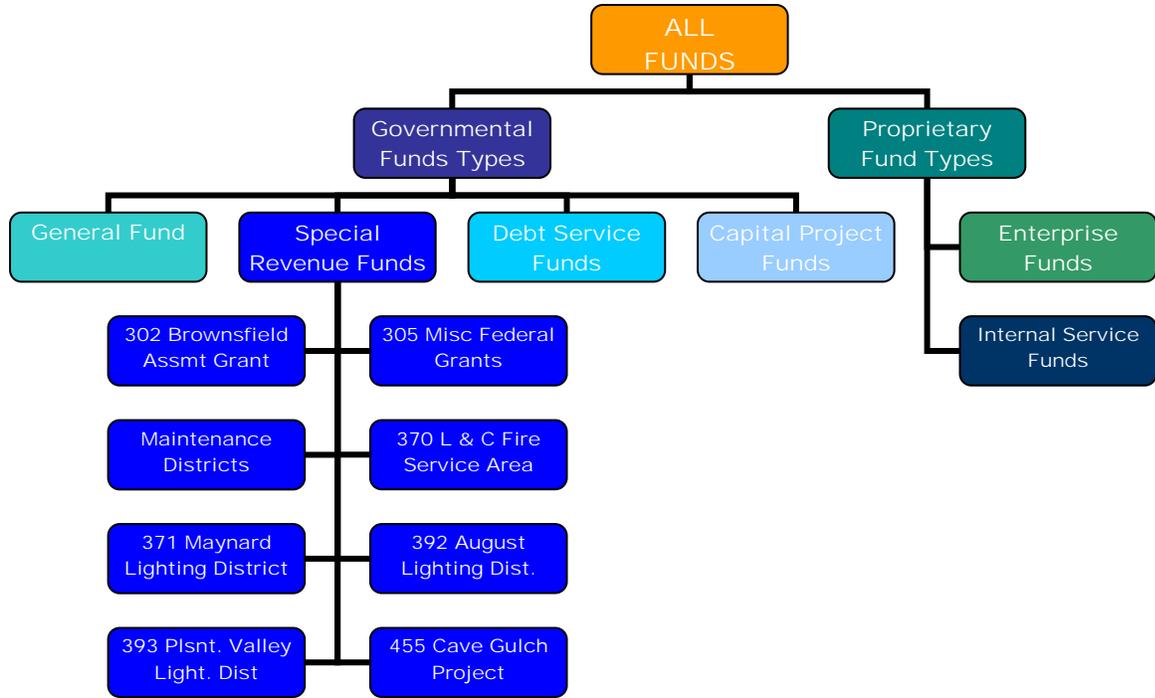
# FINANCIAL STRUCTURE



# 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
- Economic Development
- Debt Service
- Internal Service

### 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

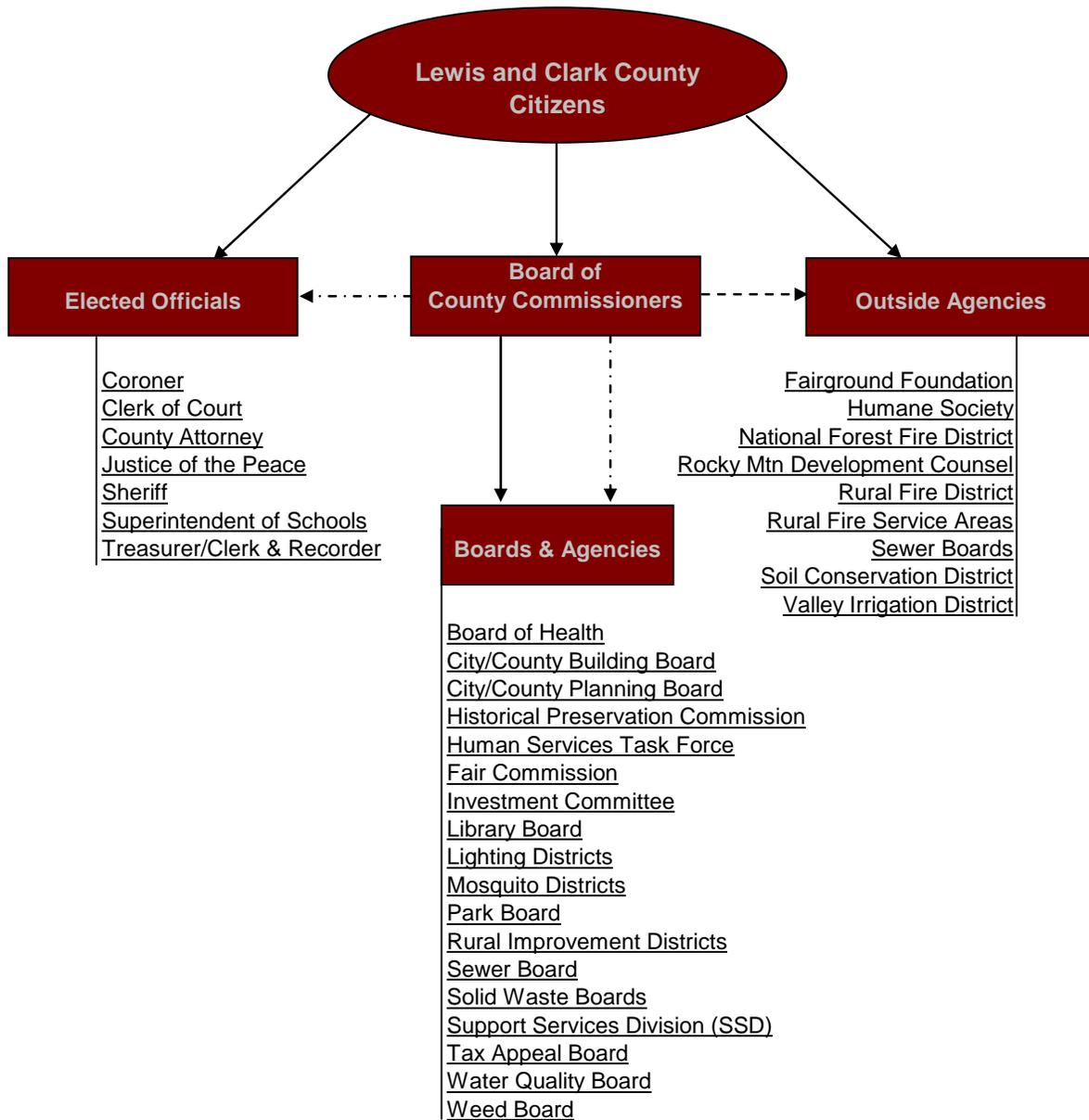
Programs/Activities of a Department are the specific services and task performed in the pursuit of its objectives and goals.

### 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:

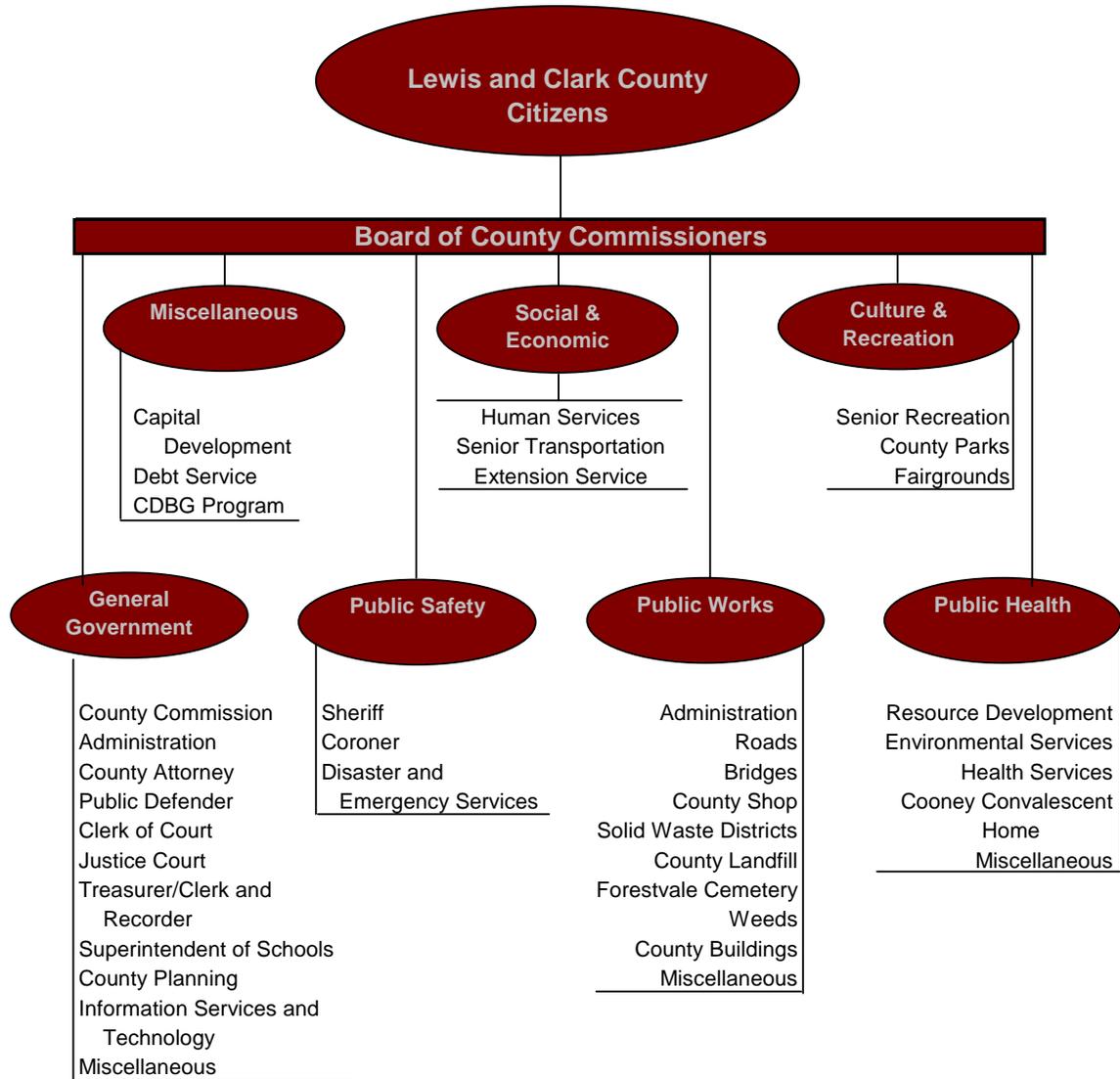
- Program Description
- Goals & Objectives
- Department Budget
- Department Personnel
- Performance Measures
- Workload Indicators

**Lewis and Clark County, Montana  
ORGANIZATIONAL CHART**



- > Direct Authority
- - - - -> Coordination
- . . . .> Budget Management

**Lewis and Clark County, Montana  
ORGANIZATIONAL CHART  
By Function**



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## FINANCIAL SUMMARY

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**OVERVIEW OF BUDGETED RESOURCES**

**SUMMARY OF MAJOR REVENUES, EXPENDITURES  
AND OTHER FINANCING SOURCES/USES  
July 1, 2008 through June 30, 2009 (FY 09)**

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning Cash Balances	\$ 1,935,305	\$ 6,335,784	\$ 806,024	\$ 4,562,441	\$ 2,299,050	\$ 3,020,187	\$ 18,958,791
Total Estimated Revenues	7,821,650	24,550,519	475,673	14,040,770	12,323,109	8,444,715	67,656,436
Budgeted Expenditures	8,779,756	26,885,388	523,225	14,362,866	11,904,146	8,857,613	71,312,994
Projected Ending Cash Balances	\$ 977,199	\$ 4,000,915	\$ 758,472	\$ 4,240,345	\$ 2,718,013	\$ 2,607,289	\$ 15,302,233

**OVERVIEW OF BUDGETED RESOURCES**

**SUMMARY OF MAJOR REVENUES, EXPENDITURES  
AND OTHER FINANCING SOURCES/USES  
July 1, 2008 through June 30, 2009 (FY 09)**

	Governmental Fund Types				Proprietary Fund Types		Total All Funds
	General	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	
Projected Beginning							
Cash Balances	\$ 1,935,305	\$ 6,335,784	\$ 806,024	\$ 4,562,441	\$ 2,299,050	\$ 3,020,187	\$ 18,958,791
<u>Estimated Revenues</u>							
Taxes & Assessments	4,411,837	15,338,536	158,143	-	1,256,600		21,165,116
Licenses & Permits	171,350	850					172,200
Intergovernmental	1,527,754	4,588,799	27,122	8,433,913	50	30,880	14,608,518
Charges for Services	1,141,209	1,502,272			6,899,612	-	9,543,093
Fines & Forfeitures	94,500	440,448					534,948
Miscellaneous	16,000	1,602,218	262,473	2,565,030	1,784,572	500	6,230,793
Investment Earnings	310,000	82,964	17,935	190,000	122,637	127,108	850,644
Transfers/loan proceeds	149,000	994,423	10,000	2,851,877	2,259,638	143,180	6,408,118
Internal Service						8,143,047	8,143,047
Total Estimated Revenues	7,821,650	24,550,510	475,673	14,040,820	12,323,109	8,444,715	67,656,477
<u>Budgeted Expenditures</u>							
General Government	6,267,073	3,628,740	-	2,756,890	-	6,148,380	18,801,083
Public Safety	323,193	9,561,702	-	505,880	-	-	10,390,775
Public Works	1,492,180	5,557,091	-	8,526,165	3,023,582	2,709,233	21,308,251
Public Health	157,771	4,322,053	-	6,500	6,102,821	-	10,589,145
Social and Economic Services	539,539	765,009	-	-	-	-	1,304,548
Culture and Recreation	-	3,050,793	-	2,567,431	2,777,743	-	8,395,967
Economic Development	-	-	-	-	-	-	-
Debt Service	-	-	523,225	-	-	-	523,225
Internal Service	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-
Total Budgeted Expenditures	8,779,756	26,885,388	523,225	14,362,866	11,904,146	8,857,613	71,312,994
Projected Change in							
Cash Balances	(958,106)	(2,334,878)	(47,552)	(322,046)	418,963	(412,898)	(3,656,517)
Projected Ending							
Cash Balances	\$ 977,199	\$ 4,000,906	\$ 758,472	\$ 4,240,395	\$ 2,718,013	\$ 2,607,289	\$ 15,302,274

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	
<u>Actual Revenues</u>							
Taxes & Assessments	4,202,910	14,460,666	158,901	-	1,161,725		19,984,202
Licenses & Permits	175,912	875					176,787
Intergovernmental	1,556,346	4,552,613	26,552	1,399,738	70,452	-	7,605,701
Charges for Services	1,132,120	1,331,819			5,965,766	-	8,429,705
Fines & Forfeitures	92,098	436,986					529,084
Miscellaneous	61,579	1,717,565	251,472	61,213	1,675,079	11,407	3,778,315
Investment Earnings	398,943	189,244	20,115	194,192	180,470	102,585	1,085,549
Transfers/loan proceeds	181,086	1,017,639	63,097	2,760,894	4,311,843	129,930	8,464,489
Internal Service						8,281,871	8,281,871
Total Revenues	7,800,994	23,707,407	520,137	4,416,037	13,365,335	8,525,793	58,335,703
<u>Expenditures</u>							
General Government	5,492,295	3,113,097	-	1,571,418	-	6,023,611	16,200,421
Public Safety	282,250	8,517,446	-	395,379	-	-	9,195,075
Public Works	1,408,746	3,697,485	-	1,970,311	2,556,027	2,336,420	11,968,989
Public Health	146,238	3,767,393	-	32,054	5,434,845	-	9,380,530
Social and Economic Services	503,977	808,844	-	-	-	-	1,312,821
Culture and Recreation	-	2,462,908	-	-	7,488,564	-	9,951,472
Economic Development	-	473,389	-	-	-	-	473,389
Debt Service	-	-	764,181	-	-	-	764,181
Internal Service	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-
Total Expenditures	7,833,506	22,840,562	764,181	3,969,162	15,479,436	8,360,031	59,246,878

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	
<u>Revenues</u>							
Taxes & Assessments	3,714,332	12,686,630	171,828	-	1,082,473	-	17,655,263
Licenses & Permits	163,560	980	-	-	-	-	164,540
Intergovernmental	1,523,274	4,526,191	26,056	875,477	177	-	6,951,175
Charges for Services	1,086,279	1,409,386	-	-	5,862,516	-	8,358,181
Fines & Forfeitures	93,073	475,767	-	-	-	-	568,840
Miscellaneous	22,198	1,441,123	175,162	12,024	1,727,620	28,689	3,406,816
Investment Earnings	463,403	71,730	20,724	188,171	183,722	113,490	1,041,240
Transfers/loan proceeds	136,884	1,042,838	11,091	2,163,478	269,048	146,748	3,770,087
Internal Service	-	-	-	-	-	7,581,856	7,581,856
<b>Total Revenues</b>	<b>7,203,003</b>	<b>21,654,645</b>	<b>404,861</b>	<b>3,239,150</b>	<b>9,125,556</b>	<b>7,870,783</b>	<b>49,497,998</b>
<u>Expenditures</u>							
General Government	5,154,737	3,019,174	-	165,374	-	5,798,513	14,137,798
Public Safety	271,672	8,702,346	-	1,524,176	-	-	10,498,194
Public Works	1,177,348	3,324,491	-	899,545	1,989,074	2,055,935	9,446,393
Public Health	135,302	3,529,794	-	27,089	5,328,577	-	9,020,762
Social and Economic Services	491,477	624,956	-	-	-	-	1,116,433
Culture and Recreation	-	2,213,252	-	-	1,256,137	-	3,469,389
Economic Development	-	622,117	-	-	-	-	622,117
Debt Service	-	-	473,936	-	-	-	473,936
Internal Service	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,230,536</b>	<b>22,036,130</b>	<b>473,936</b>	<b>2,616,184</b>	<b>8,573,788</b>	<b>7,854,448</b>	<b>48,785,022</b>

# OVERVIEW OF BUDGETED RESOURCES

## PROJECTED CHANGES IN CASH BALANCES DETAIL OF ALL FUNDS Fiscal Year 2008-2009

Fund #	Fund Name	Projected	FY - 09		Projected
		Beginning Balances 7-1-08	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-09
<b>001</b>	<b>General Fund</b>	<b>1,935,305</b>	<b>\$ 7,821,650</b>	<b>\$ 8,779,756</b>	<b>\$ 977,199</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
101	Tenmile Water Quality	(20,692)	42,558	22,191	(325)
102	Aasarco Grant	31,284	164,162	174,342	21,104
103	Lead Based Paint Remed	-	-	-	-
104	Junk Vehicle Program	-	85,588	89,044	(3,456)
105	Valley Wide Monitor Ntwrk	-	-	-	-
106	Wetlands Resource Assess	-	-	-	-
107	Lic Establishment Inspect	-	203,093	203,093	-
108	Subdivision Review	4,231	22,000	33,398	(7,167)
109	N HILLS GROUNDWTR SUSTAIN	1	-	-	1
122	Sourcewater Assessmnt Prg	-	-	-	-
123	EPHTP Comm Needs Assmt	-	-	-	-
124	Public Water Supply Insp	(998)	5,575	3,922	655
125	Lake Helena Water Project	(1,675)	11,218	11,218	(1,675)
126	Targeted Watershed Grant	(1,324)	269,769	269,433	(988)
174	Comp Cancer Control Program	11,242	43,750	45,988	9,004
175	Community Yth Suicide Prv	14,487	37,404	52,380	(489)
176	Breast & Cervical Cancer	14,562	92,512	87,436	19,638
177	WIC	(31,934)	245,678	200,867	12,877
178	M C H Block Grant	233	120,167	116,647	3,753
179	Home Care/Case Management	79,438	329,113	342,294	66,257
180	Lead Screening Grant	-	-	-	-
181	Ryan White Title III CM	2	4,000	4,676	(674)
182	FASD Interventions Proj	(5,686)	35,602	42,293	(12,377)
184	Homeless Grant	(63,622)	270,374	269,373	(62,621)
185	Nicotine Dependency Centr	2,756	-	-	2,756
186	EPA Air Quality	(9,000)	44,360	37,033	(1,673)
187	Partnership to Strengthen	(10,096)	85,607	87,335	(11,824)
188	Tobacco Control Grant	1,787	130,305	115,485	16,607
189	Pblc Hlth Home Visiting	3,269	54,751	54,751	3,269
190	Tuberculosis Grant	(3,832)	8,793	5,516	(555)
191	HIV Prevention Services	(34,253)	108,913	75,940	(1,280)
192	March of Dimes PHN	-	-	-	-
193	Target Cm Low Birth Wght	53,108	71,891	84,618	40,381
194	Ryan White Title II	(186)	3,891	2,969	736
195	Immunization Prog Grant	(7,517)	28,512	21,602	(607)
196	Bioterrorism Grant	(156)	98,041	100,265	(2,380)
197	Medical Reserve Corp	1	-	-	1
201	Craig Mosquito District	10,228	445	7,150	3,523
202	Mosquito Control District	68,998	142,596	163,735	47,859
203	Water Quality District	38,735	273,487	262,833	49,389
204	Mental Health	39,951	79,968	64,360	55,559
211	Road	1,028,256	2,927,637	3,106,355	849,538
215	Pred Animal Control	17	2,000	2,000	17
218	District Courts	422,610	1,097,392	1,196,231	323,771
221	Parks	14,640	54,653	53,584	15,709

# OVERVIEW OF BUDGETED RESOURCES

## PROJECTED CHANGES IN CASH BALANCES DETAIL OF ALL FUNDS Fiscal Year 2008-2009

Fund #	Fund Name	Projected	FY - 09		Projected
		Beginning Balances 7-1-08	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-09
222	Library	-	2,788,934	2,788,934	-
223	Employer Health Insurance	767	900,000	900,000	767
224	Forestvale	74,339	298,964	289,252	84,051
225	County Planning	424,586	994,053	1,300,616	118,023
226	Emergency Disaster	3,346	-	-	3,346
227	County Health	380,595	1,371,702	1,452,666	299,631
228	Senior Citizens	32,141	122,610	122,040	32,711
229	Co Extension Agent	78,845	157,281	170,776	65,350
230	Public Safety	1,658,453	8,286,768	8,628,297	1,316,924
231	Public Sfty Radio Maint.	27,432	264,306	263,092	28,646
232	Inmate Programs	48,376	67,600	76,400	39,576
233	Records Preservation	63,516	120,000	116,104	67,412
234	Land Preservation	-	-	-	-
235	Parks Development	360,156	75,000	200,000	235,156
236	Lincoln Parks	13,515	7,600	8,275	12,840
237	BEP	14,300	25,850	26,605	13,545
238	DUI Program	25,412	85,582	95,108	15,886
239	DUI Intern Program	5,002	6,000	6,770	4,232
240	City/County Drug	18,729	4,000	750	21,979
241	Missouri Rvr Drg Task Frc	88,830	101,238	173,790	16,278
242	MRDTF Federal Sharing	29,500	16,336	17,700	28,136
243	Hard Rock Mine Reserve	8,703	-	-	8,703
244	Metal Mines Tax Reserve	4,142	-	-	4,142
245	Cooney Home Memorial	8,484	-	-	8,484
246	Cooney Home Activity	651	-	-	651
247	Community Decay	-	-	-	-
280	Alcoholism	2	96,000	96,000	2
282	Gas Tax	334,660	277,242	380,349	231,553
290	N Hills Groundwater Susta	-	-	-	-
291	HIDTA	(5,598)	111,053	108,091	(2,636)
292	Forest Reserve Title III	30,203	-	25,000	5,203
293	JAG-Justice Assist Grant	5,630	16,122	10,577	11,175
294	Citizens Corp/CERT Progr	499	-	-	499
295	National Fire Plan	(22,844)	151,000	149,885	(21,729)
296	CDBG-Economic Development	-	-	-	-
297	Noxious Weed Trust Grant	5,373	105,922	105,922	5,373
298	Bucksnot Grant	-	-	-	-
299	Homeland Security	-	-	-	-
300	NFP Project-BLM Comm Asst	(118,019)	82,600	82,453	(117,872)
301	Fire Projects-Misc Grants	(82)	-	-	(82)
302	Brownsfield Assmt Grant	(14,201)	160,645	160,645	(14,201)
305	Misc Federal Grants	-	-	-	-
0	Maintenance Districts	1,076,354	596,506	1,650,213	22,647
370	L&C Fire Service Area	25,122	63,800	68,721	20,201
<b>Total Special Revenue Funds</b>		<b>6,335,784</b>	<b>24,550,519</b>	<b>26,885,388</b>	<b>4,000,915</b>

# OVERVIEW OF BUDGETED RESOURCES

## PROJECTED CHANGES IN CASH BALANCES DETAIL OF ALL FUNDS Fiscal Year 2008-2009

Fund #	Fund Name	Projected	FY - 09		Projected
		Beginning Balances 7-1-08	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-09
<b>DEBT SERVICE FUNDS:</b>					
500	City/County Bldg Debt	-	-	-	-
501	Margarette Stewart-Intrcp	-	-	-	-
502	Health Facilities Debt	39,112	189,765	204,980	23,897
503	RSID Revolving	279,697	18,300	-	297,997
504-516	Debt Service Districts	487,215	267,608	318,245	436,578
<b>Total Debt Service Funds</b>		<b>806,024</b>	<b>475,673</b>	<b>523,225</b>	<b>758,472</b>
<b>CAPITAL PROJECT FUNDS</b>					
550	Capital Development	4,644,478	1,543,349	2,087,873	4,099,954
551	CTEP Projects	-	-	-	-
552	RID Projects	38,202	116,500	73,000	81,702
553	Misc Federal Grant Prjcts	(355,085)	1,815,235	1,569,690	(109,540)
554	Pub Safety-Radio Cap Prjt	245,647	-	200,000	45,647
555	Cave Gulch Project	-	-	-	-
556	Road/Bridge Infrast Proj	(10,801)	8,005,680	7,864,872	130,007
559	Fairgrounds Improv	-	2,560,006	2,567,431	(7,425)
<b>Total Capital Project Funds</b>		<b>4,562,441</b>	<b>14,040,770</b>	<b>14,362,866</b>	<b>4,240,345</b>
<b>ENTERPRISE FUNDS:</b>					
601	Cooney Convalescent Ent	446,127	6,190,801	6,102,821	534,107
602	Fair Enterprise	(39,230)	2,815,491	2,777,743	(1,482)
610	Augusta Landfill Dist	77,006	52,370	65,925	63,451
611	Lincoln Landfill District	122,695	113,026	198,413	37,308
612	Scratch Gravel Landfill	781,554	1,171,852	1,099,499	853,907
613	Lewis & Clark Co Landfill	869,407	1,951,632	1,628,875	1,192,164
614	Marysville Solid Waste	41,491	27,937	30,870	38,558
<b>Total Enterprise Funds</b>		<b>2,299,050</b>	<b>12,323,109</b>	<b>11,904,146</b>	<b>2,718,013</b>

# OVERVIEW OF BUDGETED RESOURCES

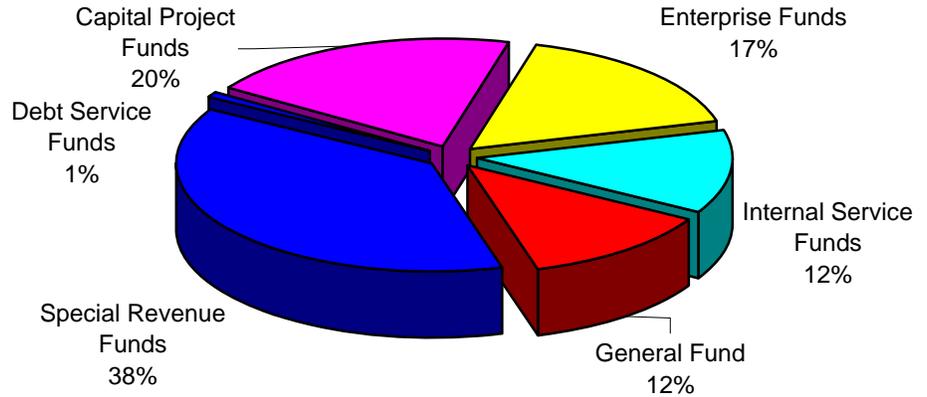
## PROJECTED CHANGES IN CASH BALANCES DETAIL OF ALL FUNDS Fiscal Year 2008-2009

Fund #	Fund Name	Projected	FY - 09		Projected
		Beginning Balances 7-1-08	Estimated Revenues	Budgeted Expenditures	Ending Balances 6-30-09
<b><u>INTERNAL SERVICE FUNDS</u></b>					
650	Building Maintenance	323,195	1,327,587	1,311,980	338,802
651	Health Care Facilities	169,535	327,589	297,108	200,016
652	County Shop	256,004	559,667	599,192	216,479
653	Fuel Revolving	(2,348)	509,100	500,953	5,799
655	Info Technology & Service	1,238,977	1,857,927	2,331,825	765,079
656	Liability Insurance	219,465	600,100	520,000	299,565
657	County Health Insurance	815,359	3,262,745	3,296,555	781,549
658	Flexible Benefits Admin	-	-	-	-
<b>Total Internal Service Funds</b>		<b>3,020,187</b>	<b>8,444,715</b>	<b>8,857,613</b>	<b>2,607,289</b>
<b>Total All Funds</b>		<b>\$ 18,958,791</b>	<b>\$ 67,656,436</b>	<b>\$ 71,312,994</b>	<b>\$ 15,302,233</b>

# OVERVIEW OF BUDGETED RESOURCES

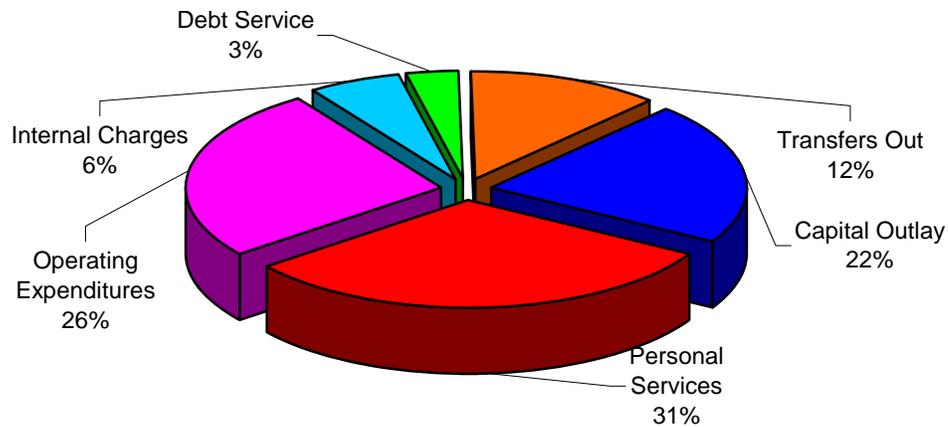
## APPROPRIATED EXPENDITURES BY MAJOR FUND GROUP

FY 09



## APPROPRIATED EXPENDITURES BY OBJECT CATEGORY

FY 09



# MILL VALUE & LEVY ANALYSIS

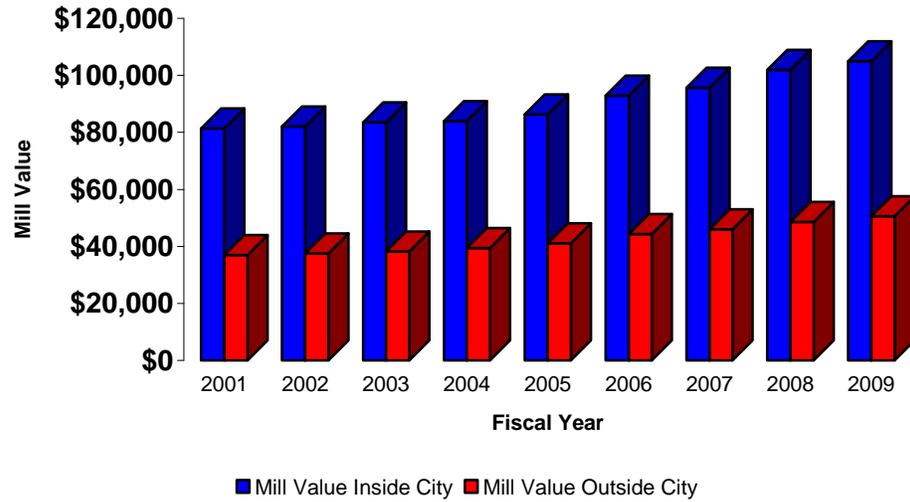
## LEWIS AND CLARK COUNTY ANALYSIS OF COUNTY MILL VALUES & LEVIES FISCAL YEARS 2001 TO 2009

MILL VALUES	Fiscal Year								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Mill Value Inside City	\$ 81,417	\$ 81,998	\$ 83,524	\$ 83,917	\$ 86,296	\$ 92,867	\$ 95,719	\$ 101,888	\$ 104,921
Mill Value Outside City	36,943	37,469	38,151	39,367	41,027	44,263	46,029	48,547	50,586
<b>MILL LEVIES INSIDE INCORPORATED CITIES:</b>									
ALL-PURPOSE	28.11	28.57	29.31	30.76	31.91	33.19	34.21	34.01	34.68
CITY COUNTY HEALTH	5.91	6.00	6.15	6.44	6.67	6.93	7.13	7.08	7.22
DISTRICT COURT	6.97	2.58	2.66	2.81	2.93	3.06	3.17	3.16	3.22
PARKS	0.08	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.10
LIBRARY	5.49	5.58	5.40	6.00	6.22	6.46	6.65	6.60	6.73
MENTAL HEALTH	0.54	0.55	0.56	0.59	0.61	0.63	0.65	0.65	0.66
SENIOR CITIZENS	0.84	0.85	0.87	0.91	0.94	0.98	1.01	1.00	1.02
COUNTY EXTENSION	1.05	1.06	1.09	1.14	1.18	1.23	1.27	1.26	1.28
PUBLIC SAFETY	23.87	24.15	24.69	25.82	26.70	27.69	28.46	28.22	28.77
HEALTH FACILITIES	3.07	3.00	3.00	2.07	1.80	1.75	1.55	1.15	1.10
PERMISSIVE MEDICAL LEVY		9.00	9.00	8.55	8.55	7.94	7.67	8.20	7.97
ENTITLEMENT LEVY		4.49	4.59	4.80	4.96	5.14	5.28	5.23	5.33
	-	-	-	-	-	-	-	-	-
<b>TOTAL LEVIES INSIDE CITIES NOT VOTED</b>	<b>75.93</b>	<b>85.91</b>	<b>87.40</b>	<b>89.98</b>	<b>92.56</b>	<b>95.10</b>	<b>97.15</b>	<b>96.66</b>	<b>98.08</b>
<b>VOTED MILL LEVIES:</b>									
PUBLIC SAFETY	21.41	21.93	22.42	23.44	24.23	25.12	25.82	25.60	26.10
LIBRARY(NET OF EMERGENCY LEVY)	6.60	14.50	14.82	15.50	16.02	16.61	17.07	16.92	13.52
FAIRGROUNDS	-	-	-	-	11.09	11.50	11.82	11.71	11.94
	-	-	-	-	-	-	-	-	-
<b>TOTAL VOTED LEVY</b>	<b>28.01</b>	<b>36.43</b>	<b>37.24</b>	<b>38.94</b>	<b>51.34</b>	<b>53.23</b>	<b>54.71</b>	<b>54.23</b>	<b>51.56</b>
<b>RECLASSIFICATION OF LEVY</b>									
ENTITLEMENT LEVY(FROM STATE)	0.00	9.29	9.50	9.93	10.26	10.64	10.94	10.85	11.06
	-	-	-	-	-	-	-	-	-
<b>Total Inside Incorporated Cities</b>	<b>103.94</b>	<b>131.63</b>	<b>134.14</b>	<b>138.85</b>	<b>154.16</b>	<b>158.97</b>	<b>162.80</b>	<b>161.74</b>	<b>160.70</b>
<b>LEVIES OUTSIDE INCORPORATED CITIES</b>									
ROAD	18.28	18.19	18.47	19.05	19.60	19.96	20.44	20.14	20.43
PLANNING	2.47	2.45	2.49	2.57	2.64	2.69	2.76	2.72	2.76
EMERGENCY DISASTER	2.00	-	-	2.00	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>TOTAL LEVIES OUTSIDE NOT VOTED</b>	<b>22.75</b>	<b>20.64</b>	<b>20.96</b>	<b>23.62</b>	<b>22.24</b>	<b>22.65</b>	<b>23.20</b>	<b>22.86</b>	<b>23.19</b>
<b>VOTED MILL LEVIES OUTSIDE CITY:</b>									
ROAD								10.30	10.45
<b>TOTAL MILL LEVIES OUTSIDE CITY</b>	<b>22.75</b>	<b>20.64</b>	<b>20.96</b>	<b>23.62</b>	<b>22.24</b>	<b>22.65</b>	<b>23.20</b>	<b>33.16</b>	<b>33.64</b>
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL COUNTY MILLS</b>	<b>126.69</b>	<b>152.27</b>	<b>155.10</b>	<b>162.47</b>	<b>176.40</b>	<b>181.62</b>	<b>186.00</b>	<b>194.90</b>	<b>194.34</b>

# MILL VALUE & LEVY ANALYSIS

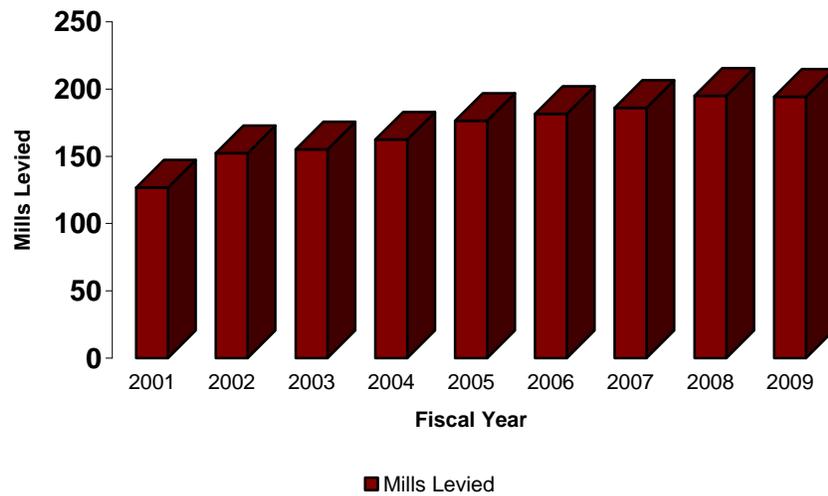
## MILL VALUE TRENDS

Fiscal Year 2009 (FY 09) \_\_\_\_\_



## MILL LEVY TRENDS

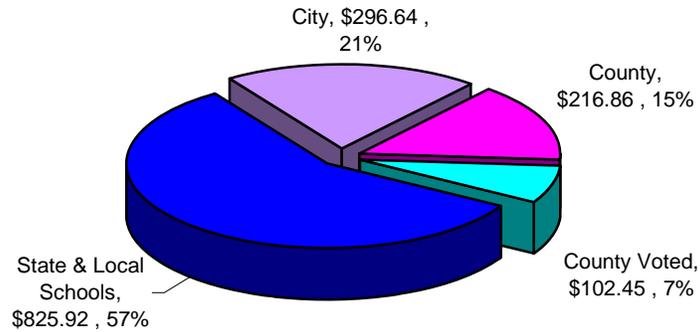
Fiscal Year 2009 (FY 09) \_\_\_\_\_



# PROPERTY TAXES BY JURISDICTION

## PROPERTY TAXES BY JURISDICTION – INSIDE CITY

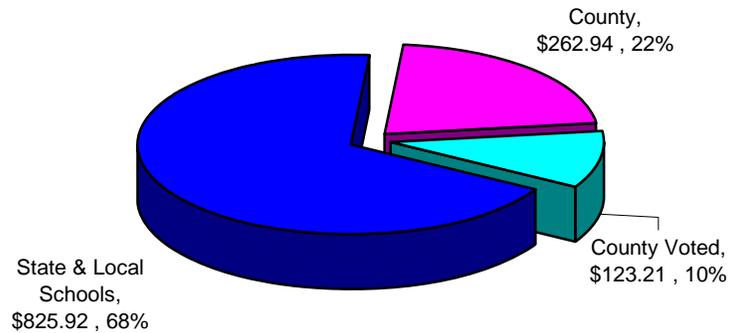
Fiscal Year 2009 (FY 09) \_\_\_\_\_  
(Example based on a residential property with a market value of \$100,000)



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## PROPERTY TAXES BY JURISDICTION – OUTSIDE CITY

Fiscal Year 2009 (FY 09) \_\_\_\_\_  
(Example based on a residential property with a market value of \$100,000)



### Overview

Funding for services provided to Lewis & Clark 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. Lewis & Clark 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.

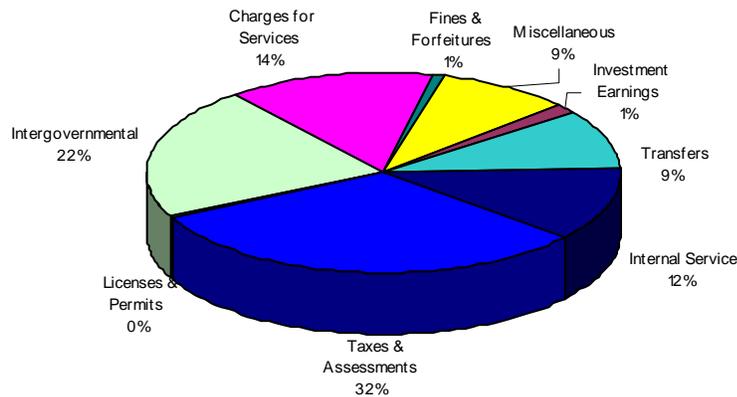
Shown on the following page are two pie charts which give a graphic overview of total county revenues—one by type described above and the other by major fund group.

# MAJOR REVENUE SOURCES

## Assumptions, Estimates, & Trends

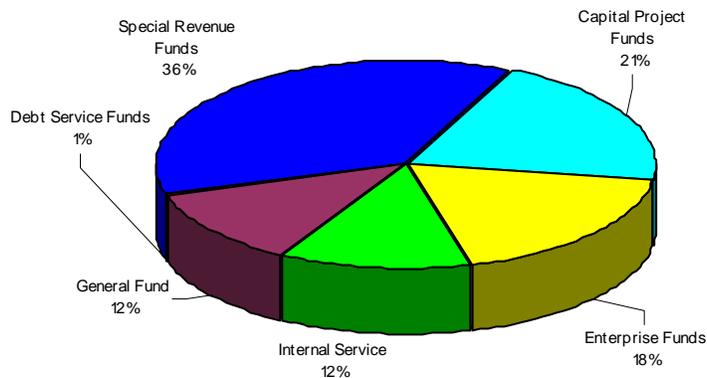
### Estimated Revenues by Type – All Funds – Fiscal year 2008- 09

As depicted by the graph of revenues by type below, taxes and assessments and intergovernmental make up the two largest categories of county revenues for FY 09 (54%). Charges for services revenues make up the next largest category (14%). Finally, internal charges account for 12% of the total. These four revenue categories make up 80% of county revenues.



### Estimated Revenues by Fund – All Funds – Fiscal year 2008- 09

Revenues by fund also help give the reader an understanding of the source of Lewis & Clark County revenues. As shown by the graph below, the general fund (12%), Enterprise (18%), Special Revenue Funds (36%), and Capital Projects (21%), make up 87% 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 Lewis & Clark 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.

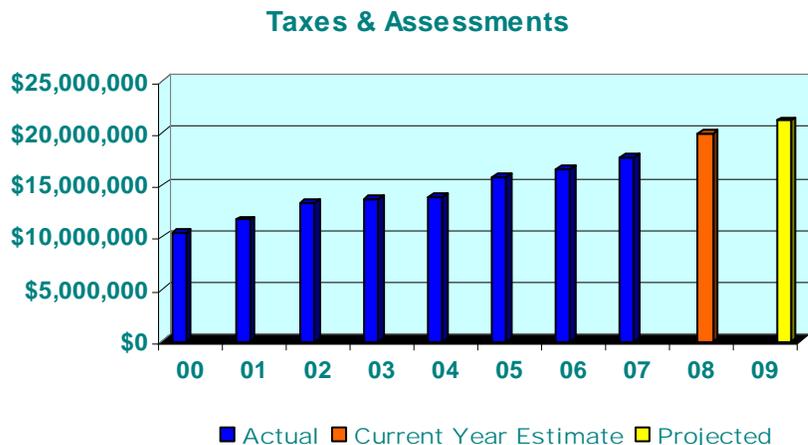
Overall, the County's practice is to budget revenues conservatively and to use as much information as possible in order to enhance the accuracy of revenue estimates. By identifying and utilizing as many revenue-related variables as possible in forecasting, we hope to minimize the risks of overstating 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.

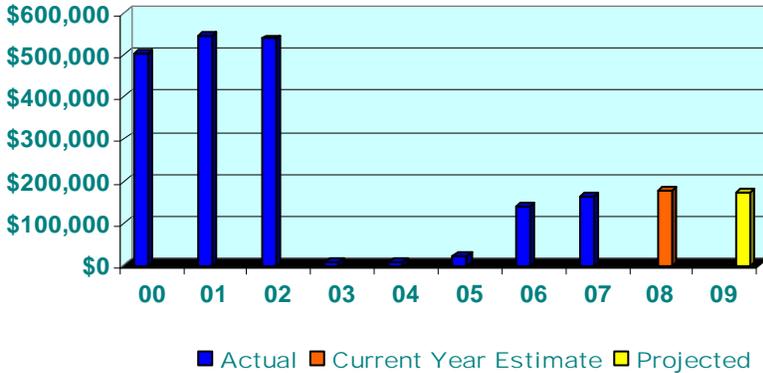
Shown by the graph on the right, are the county's Tax & Assessment revenues. This revenue is derived from the levy of taxes on real property and personal tangible property. Examples of taxes are real property taxes, personal property taxes, and motor vehicle taxes. The taxes have increased each year due to voted mill levies and also as a result of significant growth in the County.



# MAJOR REVENUE SOURCES

## Assumptions, Estimates, & Trends

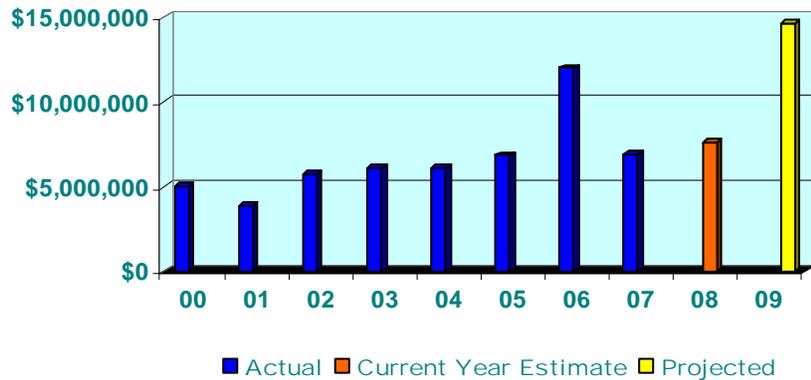
### Licenses & Permits



Shown by the graph on the left are the county's License & Permit revenues. Licenses & permits include Franchise 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 half million dollar decrease. Franchise fees started in FY05.

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. The increase in FY05 was due to a very large grant for a county wide radio project. In FY09 federal monies for the reconstruction of the Marysville Road are budgeted.

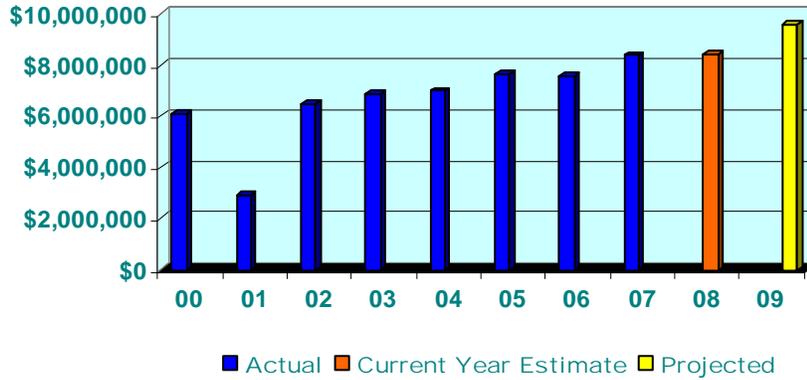
### Intergovernmental Revenue



# MAJOR REVENUE SOURCES

## Assumptions, Estimates, & Trends

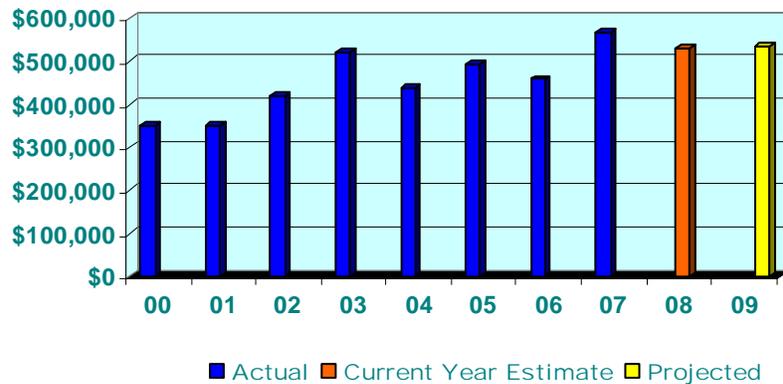
### Charges for Services



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 2009 rate increases reflect the increased growth in the County.

Shown by the graph on the right are the county's Fine & Forfeiture revenues. Fine & forfeiture revenues include .... Justice Court fines and Civil fines. Steady growth in these fees is the result of growth in the County.

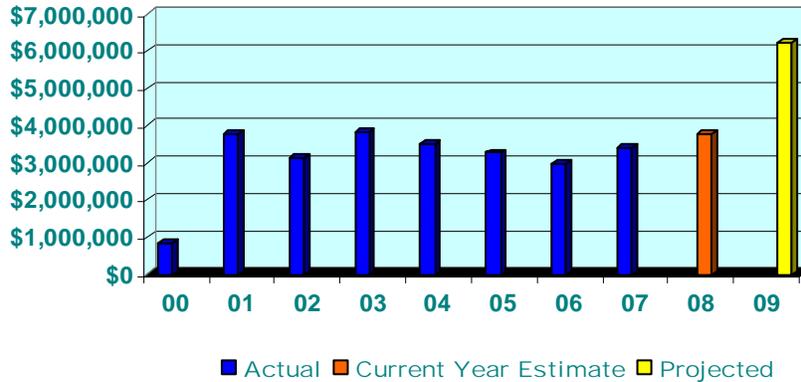
### Fines & Forfeitures



# MAJOR REVENUE SOURCES

## Assumptions, Estimates, & Trends

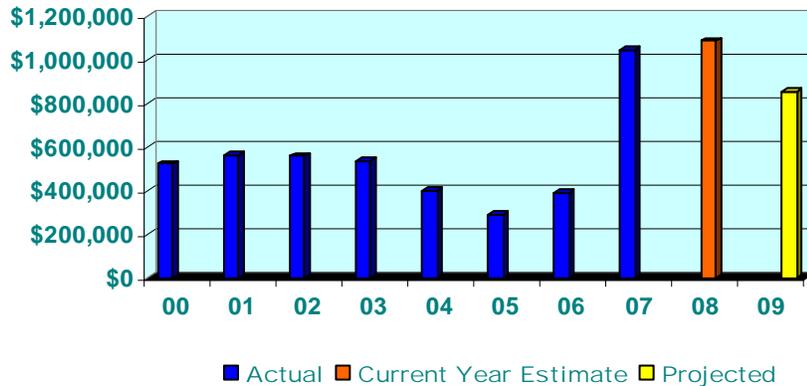
### Miscellaneous Revenues



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. The increase in FY09 is due to loan proceeds for the purchase of a scraper and other capital projects.

### Investment Earnings

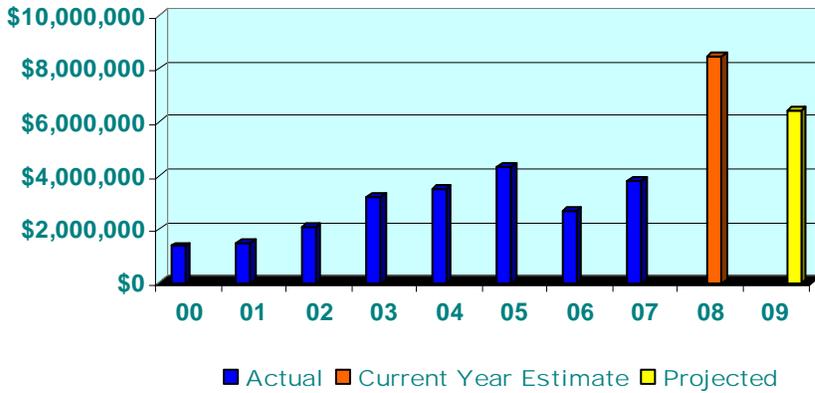
Shown by the graph on the right are the county's Investment Earnings Revenues. Investment earnings revenues decreased significantly in 2003, 2004, and 2005 as the interest rate on investments decreased nationwide. A combination of higher cash balances and increasing interest rates reflect the jump from \$600,000 plus in 2006 to \$1,100,000 in 2007 and 2008. Economic conditions for 2009 are reflected in interest earnings projected.



# MAJOR REVENUE SOURCES

## Assumptions, Estimates, & Trends

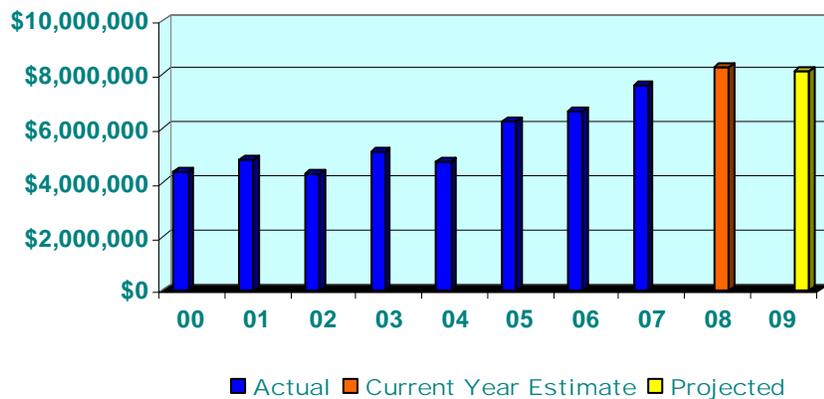
### Interfund Transfers



Shown by the graph on the left are the county's Inter-fund Transfer Revenues. Inter-fund transfers include transfers from one fund to another fund for operational costs as well as transfer to a capital projects fund. The increases are due to County making capital project funding a priority over the past seven years.

Shown by the graph on the right are the county's Internal Service Revenues. The revenues account for building maintenance, IT&S, and liability and health insurance. The increases are due in large part to the rising cost of health insurance.

### Internal Service





GENERAL GOVERNMENT



## Program Description

The County Commission is the Executive as well as the Legislative branch for Lewis and Clark 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.

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## Goals & Objectives

- To ensure that all decisions of the Commission protect the health, safety and general welfare of the citizens of Lewis and Clark County.
- To improve and enhance the efficiency, effectiveness and productivity of every County function through budget administration and performance management.
- To improve and maintain County infrastructure and public facilities.
- To continue the commitment to our employees through funding of the market based pay plan.
- To continue funding department and county- wide Capital Improvement Plans to ensure that capital needs are adequately funded.
- To continue efforts to plan for and effectively manage growth projections in the County.



2009 Budget Highlights

**Personnel Services**

- The FY09 Budget includes a 2.8% COLA and market adjustments.

**Operating Expenditures**

- Inflationary increases only.

**Capital Outlay**

- Purchase of new Copier.

**Transfers**

- Transfers are to the Capital Improvements Fund for future capital purchases.

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Staffing Summary

Title	Actual FY2008	Adopted FY 2009
County Commissioners	3.00	3.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>

## Workload Indicators

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Resolutions Passed		154	140	150
2 . Commission Meetings Held		98	94	95
3 . Public Hearings Held		n/a	25	30

## Program Description

The Administrative Services department is directed by a Chief Administrative Officer. The Chief Administrative Officer provides overall leadership, direction, coordination, and support of the activities of the County's workforce. The Administrative Officer 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 Administrative Officer provides information to the Commissioners that support their ability to make informed policy decisions. The Administrative Officer is the supervisor of all department heads in the County.

The Administrative Services Department includes the finance, personnel, grants administration departments and support personnel for the Board of County Commissioners. The Finance department administers all financial matters for the County, including development and maintenance of the budget, processing of invoices, debt management and long-term capital planning. The Personnel department oversees all personnel functions, including the administration of bargaining agreements, establishment and maintenance of the salary structure, recruitment and selection, processing of payroll, and maintenance of personnel files. The Grants administration office applies for and administers county-wide grants. The primary focus of this department is infrastructure and environmental based grants. In addition, the department provides assistance to county departments for grant related activities.

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## Goals & Objectives

### Chief Administrative Officer

- To provide the County Commission with timely, accurate, unbiased information to allow them to make informed decisions.
- To provide County staff with clear direction on implementing policies and procedures adopted by the Board of County Commissioners.
- To assist department heads in managing workloads to ensure that Commission objectives are met.
- To ensure that staff has training and development opportunities to achieve professional goals.
- To ensure that the County continues to be a leader among other Local Governments.

### Finance

- To provide the County Commission with timely and accurate information to allow them to make informed decisions.
- To provide departments with clear financial direction and implement financial policies and procedures adopted by the Board of County Commissioners.
- To assist departments in financial analysis and development of accurate budgets and financial projections

- To maintain a long range capital improvement plan to ensure that the County is able to meet future capital needs.

**Personnel**

- To provide assistance in recruitment and selection.
- To develop and implement personnel policies and procedures as approved by the Board of County Commissioners.
- To administer pay plans and labor agreements.
- To assist departments to address personnel issues.

**Grants Administration**

- To apply for and administer grants not specific to departmental operating grants.
- To develop and implement county wide grant policies and procedures.
- To assist departments and special districts/non profit organizations in applying for and administering grants.
- To provide information about grant opportunities to departments, other entities and the public.
- To research funding opportunities for proposed projects.



## 2009 Budget Highlights

### Personnel Services

- The FY09 Budget includes a 1.0 decrease in FTE for one Administrative Float. Also included is a 2.8% COLA and market adjustments.

### Operating Expenditures

- Contracted services increase by \$15,000 for a lobbyist contract for the upcoming legislative session and \$30,000 for miscellaneous contracts as needed.

### Capital Outlay

- None budgeted for FY09.

### Transfers

- Transfers are from the levied health insurance fund to reimburse departments for a portion of health care premiums.

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## Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Chief Administrative Officer	1.00	1.00
Director of Finance	1.00	1.00
Budget Coordinator	1.00	1.00
Director of Human Resources	1.00	0.95
Human Resource Analyst II	-	0.70
Human Resources Analyst	1.70	0.70
Human Resources-specialist	0.90	0.90
Grants Coordinator	1.00	1.00
Executive Secretary	1.00	1.00
Administrative Assistant	1.00	0.82
Administrative Clerk	1.00	1.00
Administrative Float	2.00	1.00
<b>Total</b>	<b>12.60</b>	<b>11.07</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . The Administrative Department will provide policy & procedural support for Board of County Commission decisions.	100%	100%	100%	100%
2 . Provide guidance to county departments on finance and personnel issues	100%	100%	100%	100%
3 . Develop and maintain timelines for administrative processes, such as annual budgets, CIP, classification requests, new positions, and grant deadlines.	100%	100%	100%	100%
4 . Provide information on funding opportunities for proposed projects	100%	100%	100%	100%

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Collective Bargaining Agreements Negotiated		3	3	4
2 . Number of Grievances Received		5	8	6
3 . Number of Workers Compensation Claims Filed		60	66	65
4 . Number of Warrants Issued		7,600	8,117	8,500
5 . Amount of Compensatory Time Hours Accrued (County-wide)		5,000		5,200
6 . Number of Grant Applications Submitted		6	7	10

## Program Description

The Treasurer-Clerk and Recorder's Office has six departments – Elections, Records, Tax, Accounting, Motor Vehicle and Records Preservation.

**Treasurer-Clerk and Recorder/Elections Department** – is responsible for the administration of federal, state, county, city and special district elections in Lewis and Clark County according to federal and state election laws. The Department also assists in elections for school districts. Additional activities include training for deputy registrars and election judges, signature verification on petition drives, processing absentee votes and registering voters. This department maintains the voter registration files for approximately 36,500 voters in 54 precincts in Lewis and Clark County. Maps of the boundaries are available in the Clerk and Recorder's Office. Approximately 350 temporary election judges are needed to work each election.

**Treasurer-Clerk and Recorder/Records Department** - is responsible for the recording and microfilming of documents including warranty deeds, mortgages, contracts, leases, military discharges, mining claim locations, annual representatives, county resolutions and minute actions. The Department also files birth and death certificates, federal tax liens, and notices of action, attachments, judgments, executions and other miscellaneous documents. In addition, the Department processes realty transfer certificates, which are used by the Department of Revenue to determine the market value of real property. This Department processes approximately 21,500 documents annually, including approximately 200 certificates of surveys

**Treasurer-Clerk and Recorder/Tax Department** - is responsible for the collection of approximately \$67.5 million in real and personal property taxes. Approximately 33,500 real estate, 3,300 mobile homes, and 1,000 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-Clerk and Recorder/Accounting Department** - acts as a bank for all county entities, including fire districts, school districts, etc. Records all transactions relating to the operations and functions of Lewis and Clark County and its component units. Provides random audits to satellite departments. They also ensure compliance with auditors and produce the comprehensive annual financial report. They track and pay school bonds, Rural Special Improvement District bonds, and investments.

**Treasurer-Clerk and Recorder/Motor Vehicle Department** - is responsible for the registration and titling of all motor vehicles including mobile homes. The department processed 88,000 transactions last year with a total amount received of approximately \$9.5 million.

**Treasurer-Clerk and Recorder/Records Preservation** – this fund was established to reflect activities resulting from House Bill 813 passed by the legislature in 1991. This bill authorized a filing fee of \$1 per page to be assessed by the Clerk and Recorder to cover costs in preserving records. This fund averages \$85,000 per year on the \$1 per page fee.

## Goals & Objectives

### **Treasurer-Clerk and Recorder/Elections Department**

- To successfully implement the statewide voter registration database..
- To successfully implement the Americans with Disability Act in our polling places.
- To successfully implement the Help America Vote Act.
- To provide for a Presidential General Election incorporating all state and federal requirements.

### **Treasurer-Clerk and Recorder/Records Department**

- To continue to process increased workloads with existing staff and today's technology.
- To make older, existing, files available electronically.
- To continue to improve customer service and providing information electronically.
- To successfully implement new federal and state requirements pertaining to vital records.

### **Treasurer-Clerk and Recorder/Tax Department**

- To send out 2<sup>nd</sup> installment postcard reminders in May of the taxing year.
- To successfully implement new tax billing and receipting software.
- To maintain a low balance of delinquent taxes.

### **Treasurer-Clerk and Recorder/Accounting Department**

- To make our comprehensive annual financial report available electronically.
- To publish our comprehensive annual financial report on our website.
- To successfully train financial personnel in satellite offices on grant accounting.
- To continue to provide random audits of satellite offices.
- To keep abreast of the ever changing technology in the banking field.

### **Treasurer-Clerk and Recorder/Motor Vehicle**

- To have a smooth transition to the "Merlin" system
- To implement online registrations
- To continue to improve customer service.

### **Treasurer-Clerk and Recorder/Records Preservation**

- To continue to preserve the records of Lewis and Clark County through book refurbishing and technology.



## 2009 Budget Highlights

**Personnel Services**

- The FY09 Budget includes a 2.8% COLA and market adjustments.

**Operating Expenditures**

- Increase in election judge fees and increase in ballot programming costs and automark maintenance.

**Capital Outlay**

- Completion of implementation of new tax software, replacement of copier.

**Transfers**

- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment.

## Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Treasurer/Clerk and Recorder/Auditor	1.00	1.00
Accounting Manager	1.00	1.00
Accounting Analyst	1.00	1.00
Accounting Clerk III	1.00	1.00
Accounting Clerk	1.00	1.00
Elections Administrator	1.00	1.00
Elections Clerk	2.00	2.00
Delinquent Tax Specialist	1.00	1.00
Property Tax Specialist II	1.00	1.00
Property Tax Specialist	1.00	1.00
Records Manager	1.00	1.00
Records Clerk	3.00	3.00
Motor Vehicle Supervisor	1.00	1.00
Motor Vehicle Specialist II	2.00	2.00
Motor Vehicle Specialist	5.00	5.00
<b>Total</b>	<b>23.00</b>	<b>23.00</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Average amount of interest distributed monthly	\$ 127,465	\$ 218,047	\$ 197,632	\$ 150,200
2 . Personal Property Delinquency Figures	\$ 378,761	\$ 278,966	\$ 5,332	\$ 280,000
<p>FY2006 saw an increase in personal delinquencies due to the fact that the sheriff's office was recruiting and hiring a new writ processor.</p> <p>FY2008 Personal Property Delinquency amount decreased due to the billing being done in July of FY2009.</p>				

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Total amount receipted through Motor Vehicles	\$ 10,350,766	\$ 10,904,727	\$ 11,128,943	\$ 113,515
2 . Total number of tax bills mailed	36,411	36,930	33,471	36,950
3 . Interest Earnings (General Fund)	\$ 258,050	\$ 384,905	\$ 327,621	\$ 250,000
Interest Earnings (All Funds)	\$ 1,529,574	\$ 2,616,570	\$ 2,371,584	\$ 1,802,404
4 . Number of moving declarations issued	136	136	133	125
5 . Treasurers collection fees	\$ 9,060	\$ 14,849	\$ 17,282	\$ 15,500
6 . Average cash balance per month	\$ 39,498,228	\$ 52,466,963	\$ 54,695,373	\$ 54,722,720

Number of tax bill mailed has decreased due to the Mobile Home and Personal Bills being mailed out in July of FY2009.

## Program Description

The Office of County Attorney/Public Administrator prosecutes adult and juvenile offenders, commits the mentally ill and represents the state in child or elder abuse and neglect cases as well as guardianships for the disabled. The Office represents county government and most of its agencies and boards in civil matters. The County Attorney Office is consolidated with the Public Administrator to administer funds for some incapacitated persons and the estates of those who die without heirs or someone capable of distributing their property. The Office oversees various court service functions such as the Restitution Officer who collects and monitors financial obligations imposed upon offenders and the Court Services Officer who monitors community service and mental health counseling for misdemeanor offenders. The County Attorney is the Treasurer of the Missouri River Drug Task Force and heads the Lewis and Clark County High Intensity Drug Task Force (HIDTA), a federally funded drug interdiction and prosecution program that coordinates drug enforcement efforts by numerous state, local and federal law enforcement agencies. The Office oversees the work of the County Enforcement Officer in pursuing actions that enforce county resolutions and policies. The Office manages civil law suits filed by or against the County including coordinating some cases with MACO's JPIA. The Office jointly sponsors the County Child Advocacy Center, a Multi-Disciplinary Team with partners from the Sheriff's Office, the Lewis and Clark County Division of Child and Family Services, the Helena Police Department, The Friendship Center, two pediatricians, A.W.A.R.E., Inc., St. Peter's Hospital, and the Lewis and Clark County Health Department. The Office also works with the Rocky Mountain Development Center and the Community Mental Health Center, to coordinate the work of the Crisis Response Team (CRT) to serve the needs of the mentally ill so that they can receive treatment in the community, and, if necessary, to provide expert testimony and support during involuntary commitment proceedings.

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## Goals & Objectives

The goal and objectives of the Office is to do justice in the criminal justice system, to humanly treat those who cannot help themselves and to provide competent representation to the state and county in civil matters. The Office strives to work hard in an atmosphere of collegiality that values the professionalism of its staff who understands the obligation to the taxpayer to operate frugally.



2009 Budget Highlights

**Personnel Services**

- The FY09 Budget includes an additional deputy county attorney to assist with the case load in the office, as well as a 2.8% COLA and market adjustments.

**Operating Expenditures**

- Decrease in federal drug funding results in little increase in the operating budget.

**Capital Outlay**

- Purchase of new server and upgrade for case management software program.

**Transfers**

- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment and to other participating agencies in the Missouri River Drug Task Force.

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Staffing Summary

Title	Actual FY2009	Adopted FY 2008
County Attorney	1.00	1.00
Senior Deputy County Attorney	2.00	2.00
Deputy County Attorney II	2.00	2.00
Deputy County Attorney	3.00	4.00
Legal Assistant	1.00	0.88
Victim Assistance Coordinator	1.00	1.00
Legal Secretary II	2.00	2.00
Legal Secretary I	2.00	2.00
Administrative Assistant	2.00	2.50
Legal Secretary/Receptionist	1.00	1.00
Court Service Officer	1.00	1.00
<b>Total</b>	<b>18.00</b>	<b>19.38</b>

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual CY 2005	Actual CY 2006	Actual CY 2007	Adopted CY 2008
1 . Felony Informations	394	329	421	430%
2 . Felony PTR	380	174	210	220
3 . Mental Commitments	72	75	94	100
4 . Abuse - Neglect	22	32	42	45
5 . Justice Court Formal Complaints	808	838	610	650
Citations	5,230	4,700	6291	6,500

Workload Indicators

Indicator	Actual CY 2005	Actual CY 2006	Actual CY 2007	Adopted CY 2008
1 . Civil Cases			186+	190
2 . Youth Court Petitions			61	65
3 . Restitution Transfers			\$96,131.89	\$100,000

## Program Description

The primary mission of the clerk of district court's office is to provide access to district court, to maintain and preserve the records and set the schedules for the district court in Lewis and Clark County. The office keeps a record of all district court sessions, receipts and disburses child support, maintenance and other trust accounts, issues all processes and required notices, issues and records marriage licenses and serves as jury commissioner.

The clerk of court's office continues to support and explore alternative dispute resolution. The Children First Parenting Orientation is a mandatory class to help mitigate the effect of dissolution or separation on minor children. The two-hour presentation provides parents with information on establishment of a parenting plan and alternative methods of dispute resolution. Lewis and Clark county also is the only county to have a small claim division of the district court. A small claims judge presides over property disputes, which are not in excess of \$3,000.

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## Goals & Objectives

- Maintain accurate, efficient and courteous service to the public and other agencies.
- Actively advocate for web-based access to district court record through the Montana Supreme Court Commission on Technology.
- Maintaining all filed documents in a digital format.
- Implement the Full Court new case management system, provided by the Montana Supreme Court.
- Obtain additional training on the use of court technology to assist implementation of the Montana Supreme Court Rules on Access and Privacy.
- Recruit and train additional volunteer mediators and counselors for the Children First Parenting Orientation.
- Provide quality services to the district court jurors.



## 2009 Budget Highlights

**Personnel Services**

- The FY09 Budget includes a 2.8% COLA and market based increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Purchase of a new copier.

**Transfers**

- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment.

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 Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Clerk of Court	1.00	1.00
Senior Administrative Assistant	1.00	1.00
Small Claims Judge	1.00	0.44
Legal Clerk/Bailiff	3.00	3.00
Legal Clerk Lead	1.00	1.00
Legal Clerk	5.00	5.00
<b>Total</b>	<b>12.00</b>	<b>11.44</b>

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Satisfactory or Above Service - Main Office	98%	99%		
Promptness	100	100		
Courtesy of Help	98	99		
Efficiency	100	100		
*Out of 100 responses				
2 . Satisfactory or Above Access to District Court	99%	100%		
Promptness	99	99		
Courtesy of Help	100	100		
Ease of Scheduling Hearings	99	99		
3 . Documents filed in Digital Format/Imaged	75%	90%		
4 . Satisfactory or Above Experience on Jury Duty	99%	100%		

Performance measures and workload indicators not updated for FY08. Will be completed for FY10 budget

Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Marriage Licenses Issued	454	481		
2 . Number of Small Claims Cases Filed	207	167		
3 . Number of All Other Cases Filed	3,231	3,275		
4 . Number of Cases Reopened	959	1,057		
5 . Number of Cases Disposed	3,299	3,474		
6 . Jury Trial Information:				
Number of Jurors Serving	630	1,080		
Number of Days of Criminal Trial	27	37		
Number of Days of Civil Trials	13	36		
Criminal Juror Costs	\$ 14,079	\$ 21,477		
Civil Juror Costs	\$ 6,612	\$ 17,923		
TOTAL DAYS	40	73		
TOTAL COSTS	\$ 20,690	\$ 39,400		

Performance measures and workload indicators not updated for FY08. Will be completed for FY10 budget

## Program Description

Justice Court is located on the first floor of the Lewis and Clark County Courthouse at 228 Broadway in Helena, Montana. Justice Court is an extremely busy place. As of the 2000 census there were 55,716 citizens in our county ranking us sixth in population for the state. When one considers the seven most populous counties in the state, Lewis and Clark County is the only one with only one justice of the peace.

There are currently four full-time clerks in justice court. There were nearly 9000 cases filed in 2006 in Lewis and Clark County Justice Court. The types of cases that are filed in the court range from small claims cases; a type of hopefully simple civil case that does not exceed \$3000 in amount; civil cases, those civil cases that generally are more complex and do not exceed \$7000 in amount; citations issued by the Montana Highway Patrol; citations issued by the Lewis and Clark County Sheriff's Office; citations issued by the Montana Department of Fish Wildlife and Parks; citations issued by the Montana Department of Transportation; search warrants and orders of protection. In addition the justice court is the court wherein nearly all felony cases brought by the Office of the Lewis and Clark County Attorney are filed and where defendant's charged with felonies makes their initial appearance.

In June of 2004 Lewis and Clark County Justice Court became a court of record. As a court of record the court electronically records important pre-trial hearings and all trials. Should someone appeal a decision of the court the electronic recording is transferred to a DVD and forwarded to the district court, along with the entire case file. The district court then sits as a court of appeal and determines if any errors of law were made in the justice court. There are no longer any trials de novo on appeal from Lewis and Clark County Justice Court.

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## Goals & Objectives

- To maintain an effective and efficient court that is easily accessible to the public.
- To strictly adhere to the rules of criminal and civil procedure governing the courts of Montana.
- To ensure that the employees of the court are well-trained, helpful, friendly and accurate in their dealings with the public.
- To maintain accurate, orderly and complete case files in all matters that come before the court.
- To ensure that all financial transactions are correctly recorded and above reproach.



2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Purchase of color copier.

**Transfers**

- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment.

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Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Justice of the Peace	1.00	1.00
Justice Court Coordinator	1.00	1.00
Justice Court Clerk	3.00	3.00
<b>Total</b>	5.00	5.00

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Satisfactory or Above Rating, Main Office Promptness Courtesy of Assistance Efficiency Knowledge	99%	99%	100%	100%
2 . Documents filed in Digital Format/Imaged	0%	0%	0%	0%

We have estimated the above figures as we do not assess the level of satisfaction from the citizens of Lewis and Clark County.

## Workload Indicators

Indicator	Actual FY2006	Actual FY 2007	Actual FY 2008	Adopted FY2009
1 . Complaints filed by citation	4,671	6,159	5,979	6,200
2 . Criminal Complaints filed by the County Attorney	1,084	783	819	820
3 . Civil Complaints	2,194	2,161	2,404	2,300
4 . Orders of Protection	137	134	95	100
5 . Small Claims	2	1	1	2
6 . Search Warrants	33	43	26	30
7 . Disposed Cases	7,020	7,298	7,351	7,500
8 . Assessed Fines/Restitution/Fees	491,814	506,274	513,145	525,000

## Program Description

The Office of the Lewis and Clark County Superintendent of Schools performs administrative, financial, legal, record keeping, and transportation-supervisory services for all schools in the county. 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.

The Superintendent's office is a central source of information and a distribution center. Official acts are kept on record such as school census information, 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, etc.

There are seven operating school districts and one non-operating school district in Lewis and Clark County with a total of 28 schools. Student population is comprised of 9,415 public school students and 617 private school and home school students.

The County Superintendent supervises and evaluates teachers in three rural schools without an administrator assisting them with curriculum, instruction and assessment. The Superintendent also completes all grant applications, program reports, student data and assessment reports and data collection requirements prescribed by the Office of Public Instruction for these schools.

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. The Superintendent serves as the chairperson of the County Transportation Committee that reviews and approves all transportation contracts, sets bus routes, and monitors driver certificates and bus inspections.

## Goals & Objectives

### Administrative

- Provide support and guidance to local school boards and districts
- Supervise curriculum and instruction in schools without administrators
- Oversee district reporting requirements to the Office of Public Instruction
- Attend school board meetings as requested
- Advise, assist, and inform parents of home schooling requirements
- Oversee home school student participation in state assessment

### Financial

- Maintain oversight of school districts' budgets
- Calculate mills, set county school levies, and distribute funds for elementary and high school retirement and county transportation
- Compile and publish annual financial report of all school district funds

### Legal

- Serve as hearing officer in school controversies
- Stay current on school law, case studies and OPI policies and procedures
- Review school boundaries, classify school districts, order territory transfers and school abandonment/annexation/consolidation

### Record Keeping/Preservation

- Record all official acts, such as distribution of funds, school controversies, teacher supervision and evaluation
- Preserve records on timeline as prescribed by the Montana Local Government Records Committee
- Maintain current school district legal description of boundaries and maps
- Register educator licenses, bus driver and bus inspection certificates, trustee certificates of election, and home school notifications

### Transportation

- Oversee safe and efficient bus routes approved by the L&C Transportation Committee
- Distribute the county portion of funds to districts as prescribed by OPI



2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- None.

**Transfers**

- None.

Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Superintendent of Schools	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . The Superintendent of Schools will perform responsibilities outlined in MCA within the mandated time frames.	100%	100%	100%	100%
2 . The Superintendent of Schools will provide support & assistance to educators, students, parents, and taxpayers.	100%	100%	100%	100%
3 . The Superintendent of Schools will oversee school district budgets and distribute county funds for retirement and transportation.	100%	100%	100%	100%
4 . The Superintendent of Schools will supervise and evaluate teachers in the county's small rural schools.	100%	100%	100%	100%
5 . The Superintendent of Schools will advise, assist and register home school students in the county.	100%	100%	100%	100%
6 . The Superintendent of Schools will oversee an efficient and safe system of bus routes.	100%	100%	100%	100%
7 . The Superintendent of Schools will maintain cooperative relationships with all schools and county offices.	100%	100%	100%	100%

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
3 . Total school district budgets.	\$68,287,799	\$64,726,231	\$77,426,129	\$80,000,000
4 . County funds distributed for retirement.	\$5,646,434	\$5,425,741	\$7,132,134	\$7,200,000
5 . County funds distributed for transportation.	\$638,779	\$707,779	\$742,914	\$750,000
6 . Home school registrations.	279	245	287	290
7 . Bus routes approved.	93	78		

## Program Description

The Community Development and Planning Department is responsible for the coordination and guidance of all aspects of growth and development, including long range and current planning, zoning, subdivision review and transportation in Lewis & Clark County.

Current planning activities include administration of the interim zoning regulations, special zoning districts, subdivision review and regulation, permit coordination, survey review and historical preservation expertise. Long range planning duties include the development and implementation of the County Growth Policy, neighborhood plans and other special projects as requested by the Board of County Commissioners.

The Department also maintains socioeconomic data relating to Lewis & Clark County and its cities and unincorporated towns. The Department provides technical support to other County agencies and the public on a wide range subjects relating to land management and service provisions. It is the lead agency in the development and creation of special districts relating to roads, fire protection and other services or facilities. The Department also provides assistance to other agencies in research and development for public facilities and services.

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## Goals & Objectives

### Provide office management, guidance and operations

- Assure efficient office administration that meets budgetary allocations
- Update and maintain the County website
- Maintain efficient daily processing and fiscal accountability for permitting functions
- Update and maintain written standard operating procedures

### Provide high customer and governmental service standards

- Provide prompt technical support and reporting to the County Commission
- Maintain good working relationships with members of the public and development community
- Provide technical support and guidance to other agencies
- Develop and maintain professional guidance to the City/County Planning Board, the Board of Adjustment and the Planning and Zoning Commission

### Maintain a professional staff

- Provide constant level of training for all employees
- Encourage membership in professional organizations pertinent to departmental responsibilities
- Complete staff performance appraisals
- Assure safe working conditions for all employees



2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases. Increase from prior year due to unfilled positions in FY08.

**Operating Expenditures**

- Includes Phase II of an impact fee feasibility study-\$150,000.

**Capital Outlay**

- None.

**Transfers**

- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment.

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Staffing Summary

Title	Actual FY2008	Adopted FY2009
Director of Planning	1.00	1.00
Associate Planner	5.00	5.00
Special Districts Coordinator	1.00	1.00
Historic Preservation Officer	1.00	1.00
Permit Coordinator	1.00	1.00
Planning Technician	1.00	1.00
Administrative Assistant	1.00	1.00
Enforcement Officer	1.00	1.00
<b>Total</b>	<b>12.00</b>	<b>12.00</b>

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 Number of Preliminary Plat Applications Received	57	48	20	15
2 Number of Zoning related Applications for Board of Adjustment and Planning and Zoning Commission Received	8	1	15	20
3 Number of Pre-Application Conferences Conducted	286	189	142	130
4 Total Number of Permit Applications Received for Approaches, Addresses and Address Placques, Weed Management Plans, Floodplain and Road Abandonments			428	430

Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 Number of Final Plat Lots Created	444	345	384	250
Number of Preliminary Plat Lots Created	1,000	252	178	150
Number of Modification of Conditions of Approval Applications			4	-
2 Preliminary Plat Applications Approved				
Majors	20	18	3	1
Minors	25	5	8	5
Subsequent Minors			0	
3 Number of Survey Plats Reviewed and Approved	144	163	159	140
4 Number of Permit Applications Approved:				
Encroachments			11	10
Addresses and Address Plaques			237	235
Weed Management Plans			14	15
Floodplain			4	3
Road Abandonments			4	3
Approaches			158	125

## Program Description

The Information Technology and Services (IT&S) Department provides a broad spectrum of technology related services to both the City of Helena and Lewis & Clark County (IT Enterprise).

### Network

IT&S provides a reliable and secure network infrastructure to support data and telephone system. This Department maintains the IT Enterprise network equipment including file servers, switches, routers, fiber optic links, and wireless wide area network equipment throughout all City and County buildings.

### Customer Support

IT&S provides support for desktop computers, telephones, laptops, printers, scanners and Internet services. The staff provides technical support to all Departments including 24/7 support to critical Departments such as the Law Enforcement Dispatch Center. This Department provides system and programming services and implements technologies that allow supported Departments to function efficiently, while providing for the security and integrity of systems and data.

### Administrative Services

IT&S provides oversight and guidance through the use of enterprise-wide policies and procedures that are created through the governance structure. Training services are delivered to all City and County employees for common systems through the use of a full-time trainer and dedicated training facility.

### Geographic Information Systems (GIS)

IT&S 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 enterprise related functions.

### Addressing Services

This Department provides centralized addressing services for the City and County. Address standardization, creation, maintenance, and corrections are coordinated through the addressing center.

## 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.

### ❖ **Project Specific – Interactive Mapping Website**

Provide Users with the most up-to-date, requested and useful GIS information through our web services in a manner that meets business needs without requiring data consumers to have specialized software.

### ❖ **Project Specific – Voice Over Internet Protocol (VOIP)**

Provide Phase I and II project participants with a stable and secure VOIP environment which provides basic telephone services while promoting efficient operations.

### ❖ **Project Specific – Desktop Productivity Suite Upgrade**

Provide City and County users with a stable desktop suite product that is under support and minimizes operational impact to the enterprise.

**DESCRIPTION: 81 Administration**

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 144,792	\$ 152,334	\$ 233,763	\$ 81,429	53%
Operating Expenditures	13,952	11,070	76,268	65,198	589%
Internal Charges	15,306	17,825	22,518	4,693	26%
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	9,000	9,000	
<b>Total</b>	<b>\$ 174,050</b>	<b>\$ 181,229</b>	<b>\$ 341,549</b>	<b>\$ 160,320</b>	<b>88%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
655 Info Technology & Service	174,049	181,229	341,549	160,320	88%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
<b>Total</b>	<b>\$ 174,049</b>	<b>\$ 181,229</b>	<b>\$ 341,549</b>	<b>\$ 160,320</b>	<b>88%</b>

**DESCRIPTION: 82 Business Application Center**

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 235,463	\$ 195,290	\$ -	\$ (195,290)	-100%
Operating Expenditures	129,070	103,841	60	(103,781)	-100%
Internal Charges	8,486	7,559	-	(7,559)	-100%
Debt Service	43,195	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 416,214</b>	<b>\$ 306,690</b>	<b>\$ 60</b>	<b>\$ (306,630)</b>	<b>-100%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
655 Info Technology & Service	416,214	306,690	60	(306,630)	-100%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 416,214</b>	<b>\$ 306,690</b>	<b>\$ 60</b>	<b>\$ (306,630)</b>	<b>-100%</b>







**DESCRIPTION: 87 Addressing Center**

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 59,579	\$ 59,860	\$ 61,811	\$ 1,951	3%
Operating Expenditures	10,897	10,974	6,506	(4,468)	-41%
Internal Charges	2,500	2,871	3,341	470	16%
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 72,976</b>	<b>\$ 73,705</b>	<b>\$ 71,658</b>	<b>\$ (2,047)</b>	<b>-3%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
655 Info Technology & Service	72,976	73,705	71,658	(2,047)	-3%
-	-	-	-	-	
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<b>Total</b>	<b>\$ 72,976</b>	<b>\$ 73,705</b>	<b>\$ 71,658</b>	<b>\$ (2,047)</b>	<b>-3%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Assumption of the county-wide telephone program.

**Capital Outlay**

- Replacement of copier.
- Capital savings for future replacement of capital assets.

**Transfers**

- None.

## Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Director of Information Services	1.00	1.00
Operations Manager/Deputy Director	1.00	1.00
Addressing Coordinator	1.00	1.00
Procurement Specialist	1.00	1.00
Programmer/Analyst	1.00	1.00
AS/400 Systems Administrator	1.00	1.00
Web Developer	1.00	1.00
Software Specialist/Trainer	1.00	1.00
Information Systems Administrator	3.00	3.00
Network Manager	2.00	2.00
GIS Center Manager	1.00	1.00
GIS Programmer	1.00	1.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Overall customer satisfaction rating based on customer Survey. Percent rating of good to excellent. 1a. Administrative Systems - iSeries Support 1b. Helpdesk Services - Computers/Telephones 1c. GIS Services 1d. Addressing Services 1e. Web / Internet Services 1f. Training Services	n/a	n/a	TBD	80%
2 . Helpdesk response time 3 hours or less - percent of calls responded to in 3 hours or less	n/a	n/a	90%	95%
3 . First call resolution percentage - percent of calls resolved on first call	n/a	n/a	60%	65%
4 . Enterprise Communications Network availability based on unscheduled outage hours compared to total hours in fiscal year available	n/a	n/a	100%	95%
5 . Percentage of IT&S projects within 10% of estimated schedule and budget.	n/a	n/a	100%	100%
6 . GIS Map Requests processed within 1 week that have no custom development requirements	n/a	n/a	70%	70%
7 . Addressing requests processed within 1 week	n/a	n/a	99%	90%
8 . Percentage of website customer visits completed per quarter based on total customer departments	n/a	n/a	100%	100%

Surveys are typically completed in December of each year, so the first numbers will be forthcoming in December of 2008

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Users supported	n/a	570	600	630
2 . Computers and servers supported	n/a	445	455	477
3 . Printers, scanners and other peripherals supported	n/a	130	220	231
4 . Other network equipment supported	n/a	60	100	105
5 . Phones supported	n/a	0	125	250
6 . Email accounts supported	n/a	560	565	590
7 . Number of pieces of spam blocked (in millions)	n/a	5	8	10
8 . Average number of Helpdesk requests per month	n/a	300	771	600
10 . Average number of Website hits per month	n/a	500000	690000	725000
11 . Number of unique Website visitors per month	n/a	13000	n/a	n/a
12 . Number of users trained	n/a	500	305	500
13 . Number of classes provided to employees	n/a	175	94	125
14 . New addresses assigned	n/a	1500	740	650
15 . Reassignment of address	n/a	300	153	200
16 . Map and map products created	n/a		77	80
17 . New published ArcGIS Server services	n/a	2	0	1

Due to logging volume we can no longer capture unique website visitors without additional hardware and software

## Program Description

The Miscellaneous function includes the miscellaneous department in the General Fund, miscellaneous capital expenditures in the Capital Improvement Fund, Miscellaneous Federal Grant projects and the County-wide Liability Insurance expenditures and internal cost allocation of insurance to individual funds. These departments/funds are for County-wide expenditures and not easily allocated to specific functions.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	751,160	950,952	849,572	(101,380)	-11%
Internal Charges	436,300	459,826	497,923	38,097	8%
Debt Service	96,357	96,212	93,298	(2,914)	-3%
Transfers Out	362,646	430,416	1,509,000	1,078,584	251%
Capital Outlay	77,001	1,278,672	1,661,125	382,453	30%
<b>Total</b>	<b>\$ 1,723,464</b>	<b>\$ 3,216,078</b>	<b>\$ 4,610,918</b>	<b>\$ 1,394,840</b>	<b>43%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ 1,138,029	\$ 1,166,753	\$ 1,334,028	\$ 167,275	14%
550 Capital Development	104,506	290,584	1,187,200	896,616	309%
553 Misc Federal Grant Prjcts	60,868	1,280,834	1,569,690	288,856	23%
656 Liability Insurance	420,062	477,906	520,000	42,094	9%
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<b>Total</b>	<b>\$ 1,723,465</b>	<b>\$ 3,216,077</b>	<b>\$ 4,610,918</b>	<b>\$ 1,394,841</b>	<b>43%</b>

## 2009 Budget Highlights

**Personnel Services**

- None.

**Operating Expenditures**

- Inflationary increases in misc. contracts and in the county-wide liability insurance premium.
- 

**Capital Outlay**

- Planned equipment purchases through the capital replacement program.
- \$1,569,690 for city sewer and water services at the Fairgrounds and Woodlawn subdivision.

**Transfers**

- \$1,000,000 is a transfer to the fairgrounds fund for capital improvements at the fairgrounds.
- Transfers are to the Capital Development Fund to fund future purchases and replacement of capital equipment.

## Program Description

The Health Insurance Fund accounts for the County's self-insured health insurance plan. Each employee receives a health insurance benefit. The benefit amount is transferred from individual funds to the Health Insurance Fund. The County contracts with a third party claims payor to process claims for health, dental and vision for County employees.

Financial Summary

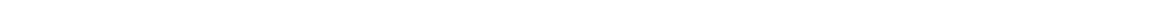
Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 28,191	\$ 33,491	\$ 45,788	\$ 12,297	37%
Operating Expenditures	3,406,371	3,391,174	2,905,000	(486,174)	-14%
Internal Charges	308,199	303,602	345,767	42,165	14%
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 3,742,761</b>	<b>\$ 3,728,267</b>	<b>\$ 3,296,555</b>	<b>\$ (431,712)</b>	<b>-12%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
657 County Health Insurance	3,742,762	3,728,266	3,296,555	(431,711)	-12%
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
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	-	-	-	-	
<b>Total</b>	<b>\$ 3,742,762</b>	<b>\$ 3,728,266</b>	<b>\$ 3,296,555</b>	<b>\$ (431,711)</b>	<b>-12%</b>



PUBLIC SAFETY



## Program Description

The mission of the Disaster and Emergency Services Department is to protect lives, property and the environment through the four phases of emergency management: preparedness, response, recovery and mitigation.

The department manages four programs:

1. Emergency management.
2. Wildfire mitigation.
3. Floodplain administration.
4. Safety.

The department director is the Disaster and Emergency Services Coordinator, who serves the Emergency Operations Center (EOC) Manager; chairman of the Local Emergency Planning Committee, which coordinates all-hazards planning and public information between local and state government agencies, and the public and private sectors. The coordinator also serves on the St. Peter's Hospital and Department of Health and Human Services Emergency Planning Committees; the city/county health department's medical surge committee and the Health Emergency Assistance Team.

The Citizen Corps and Community Emergency Response Team (CERT) programs are coordinated by an unpaid volunteer. Both programs assist citizens to prepare for disasters and to assist them to become self-sufficient in times of emergency. The DES Coordinator relies heavily on volunteers to staff the EOC when it is activated, perform Citizen Corps and CERT duties, such as teaching CERT classes.

The DES Coordinator also serves as the county floodplain administrator and manages development in the nine mapped flood plains in the county through a permit system and an education program to alert the public about flood hazards. The county enjoys a FEMA Community Rating system of 8, which means the floodplain program exceeds FEMA's program standards, which translates into a ten per cent discount for flood insurance premiums for county residents.

The wildfire mitigation program is managed by an FTE who is funded through DNRC and BLM grants. The program provides grants to the public to mitigate fuels around homes to develop survivable space. The program manager also serves as the president of Montana Fire Safe, which is a statewide coalition of the public and private sector to promote Fire Safe programs across Montana.

The safety program seeks to make the workplace safer for employees and the public through training, accident investigations and safety inspections. The DES Coordinator serves as the county safety coordinator and the county safety committee chairman.

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## Goals & Objectives

### **DISASTER & EMERGENCY SERVICES**

1. Build an Exercise Design Team to begin the development of Vigilant Guard '09, a full-scale exercise based upon a major earthquake in the Helena area in September, 2009.
2. Coordinate with the Montana National Guard and the exercise design contractor, NEST, to develop a realistic exercise.
3. Recruit state and local government agencies and the private sector to participate in the exercise.
4. Continue to promote compliance with the National Incident Management System (NIMS) through training classes offered to the appropriate personnel.

5. Assist St. Peter's Hospital with developing a hospital CERT team, which would serve as a model for the state.
6. Initiate the Map Your Neighborhood program to interested neighborhoods to help neighbors help one another and become self-reliant during disasters and emergencies.
7. Organize and host the annual Preparedness Fair during September, National Preparedness Month. The fair usually gets about 27 public and private agencies to participate to promote public preparedness.
8. Continue to hold monthly classes for CERT graduates to reinforce what they learned in class or to teach new skills.

#### **WILDFIRE MITIGATION**

1. Develop a strategic plan that crosses jurisdiction boundaries; i.e., between city, county, state and federal lands.
2. Propose and implement mitigation projects that protect communities from wildfire.
3. Develop and propose protection measures for municipal watersheds.
4. Ensure that escape routes are made defensible through fuel modification.
5. Educate the public about defensible space, fire wise building and landscaping design.
6. Give the first priority to communities in the Wildland Urban Interface (WUI).
7. Treat a minimum of 20 per cent of the general forested areas outside of the WUI by using fire modeling to locate the best places to disperse fuel treatments.

#### **FLOODPLAIN MANAGEMENT**

1. Assist FEMA and PBS&J Engineering, Inc. with the Digitized Flood Insurance Map (DFIRM) project, which is scheduled to be completed by 2009. This would digitize all county flood plain maps to facilitate electronic access by the public and government agencies.
2. Maintain the CRS 8 rating for the county.
3. Continue to educate the public and realtors through the media and public presentations about the flood plain program.

#### **SAFETY**

1. Facilitate implementation of the Montana Association of Counties Montana On Track Safety Program by developing department safety committees, safety training, personal protective equipment, safety inspections and accident investigations to prevent recurrence.
2. Work closely with department heads and elected officials to assist them to develop their department safety committees to promote safety standards throughout the workplace.



## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Decrease in federal funding for Fire Mitigation services.

**Capital Outlay**

- None.

**Transfers**

- Transfers to Capital Development Fund for future replacement of capital assets.

## Staffing Summary

Title	Actual FY2008	Adopted FY 2009
DES Coordinator	1.00	1.00
Project Coordinator	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Have a full scale earthquake exercise for the Helena area in 9/09.	100%	100%	100%	100%
2 . Initiate the May Your Neighborhood Citizen Corps program by 6/08.	100%	100%	100%	100%
3 . Hold a preparedness fair with over 20 agencies in 9/08.	100%	100%	0%	0%
4 . Complete the Digitized Flood Insurance Rate Map process with FEMA by 12/09.	100%	100%	100%	100%

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
<b><u>Disaster &amp; Emergency Services</u></b>				
1 . EOC Activities	2	1	6	5
2 . Exercises	4	3	3	4
3 . Preparedness Presentations	12	11	13	14
4 . CERT Classes (30 Students Each)	3	3	2	1
<b><u>Flood Plain Administration:</u></b>				
1 . Permits Granted	7	8	9	10
2 . Community Rating System (Class 9 = 5% Flood Insurance Premium Discount) (Class 8 = 10% Discount)	Class 9	Class 8	Class 8	Class 8
3 . Questions answered from the public & realtors	90	97	95	100
<b><u>Wildfire Mitigation</u></b>				
1 . Projects	40	50	61	94
2 . Acres Treated	164	173	194	190

## Program Description

The mission of the Lewis and Clark County Sheriff's Office is to preserve peace, and enforce the laws of the State of Montana and the U.S. Constitution. The Sheriff's Office cannot function without community support and dedication to the prevention of criminal activities and lawlessness. Interagency cooperation is also essential to provide the most effective public safety services. Therefore, peacekeeping is a joint effort from the Sheriff's Office, community, and multi-agencies.

Lewis and Clark County Sheriff's Office budget for fiscal year 2009 has been organized according to the sheriff's priorities. Each priority is briefly addressed in order of importance. As always, the first and most important priority is to ensure that basic law enforcement services are adequately maintained. These services primarily consist of ensuring adequate patrol shift staffing for both officer and public safety.

### Priorities

- First and most important priority is to ensure that basic law enforcement services are adequately maintained to meet the statutory duties of the Sheriff. The Sheriff's Office is currently operating with forty-one (41) sworn officers, inclusive of the Sheriff. Provision of patrol services primarily consist of ensuring adequate staffing for both the officer and public safety and include the costs of additional funding for advanced officer training. The substations of Wolf Creek, Augusta, and Lincoln continue to operate as satellite offices.
- Looking toward the future, the Sheriff continues to make a strong commitment to the expansion of the detention center and/or construction of a new detention center capable of handling the rising population. The sheriff directed \$300,000 of the FY06 budget into the Capital Improvements Plan, with an additional \$100,000 added in FY07 and \$40,000 in FY09. The sheriff plans to add another \$100,000 in FY10. This funding is specifically earmarked for the future design and construction costs of a new or expanded detention center facility.  
Looking toward the future, the Sheriff continues to make a strong commitment to the expansion of the detention center and/or construction of a new detention center capable of handling the rising population. The Sheriff directed \$300,000 of her FY06 budget into the Capital Improvements Plan, with an additional \$100,000 added in FY07. Another \$100,000 is planned FY09. This funding is specifically earmarked for the future design and construction costs of a new or expanded detention center facility.
- The third priority is to complete the Lewis and Clark County Interoperable Radio Project, a project that came to fruition as a result of successfully obtaining an Interoperable Communications Grant from FEMA/Homeland Security. County funds that had been set aside from the Public Safety Mill Levy funding have been utilized as matching funds for this grant. Phase one is complete, and Phase two, which focuses on the northern portion of Lewis and Clark County and on building interconnectivity with a Statewide System, is close to being complete.
- The fourth priority is to maintain the vehicle fleet program of marked and unmarked vehicles. Included in this overall program are the initial purchase, maintenance, and effective re-sale of Sheriff's Office vehicles. The Lewis and Clark County Sheriff's Office has developed a fleet management program that has proven to be both efficient and cost effective. The number of vehicles to be purchased from this budget is the minimum number needed to keep the fleet in fair working order. Also included are the projected increases in the cost of fuel for the next fiscal year.
- The fifth priority is to continue, and complete, the on-going programs and projects that are funded under the Public Safety Fund. These projects include: 1) funding the Support Services Division (Dispatch and Records), with a five percent (5%) increase; 2) financing the on-going maintenance costs of the new computer system; 3) funding the City/County DARE Program; and 4) funding for Search and Rescue capital improvement projects.

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The Sheriff's Office has distinct activities that are divided into departments within each fund of the Sheriff's Budget.

**Fund 230**

**Administration** (Department 2510) is the executive arm of the Sheriff's Office, providing leadership, direction, public relations, and administrative support to the functional areas of the Sheriff's Office and to the community. This area is responsible for policy development and implementation, as well as the development and enforcement of professional standards for the Sheriff's Office and for executive oversight of large, multi-agency projects such as the Interoperable Communications Project. Professional standards include recruitment, training, personnel management, handling citizen complaints, and conducting thorough, professional, internal investigations.

The Sheriff has placed an emphasis on pre-hiring investigations for personnel. In-depth background and character investigations, psychological testing, and changes in both the written and physical testing are being implemented as part of a statewide testing consortium, with Lewis and Clark County being a demonstration project. Both written and physical testing will be work standards based rather than the existing P.O.S.T. tests which are outdated and non-work related.

**Fleet Management** (Department 2520) is managed by a committee of Sheriff's Office staff members who are trained in vehicle maintenance and who are familiar with the use of law enforcement vehicles. The GOAL of the vehicle program is to *"keep repair costs down, replace vehicles before they become a maintenance burden, and maximize the monetary return on used cars through a resale program, all with the overall objective of officer safety always in mind."* A three-year planning cycle is utilized in developing vehicle replacement needs, which is funded through the Sheriff's Office Capital Improvement Plan-Fund 550.

**Detention Center** (Department 2530) is required by law for the temporary detention of adults and is operated in accordance with Montana Jail Standards, National Jail Standards, and State and Federal law. Operations include the photographing, fingerprinting, and booking of arrested persons; providing blood alcohol content testing through the use of an Intoxilyzer; providing continuous supervision of inmates and providing them with adequate meals and sanitary facilities. The Detention Center also provides medical care; ensures that inmate's rights are maintained; provides a safe and secure environment for employees, inmates, and visitors; and provides court-mandated programs for inmates. The Detention Center houses prisoners for the US Department of Justice, US Department of Immigration, the State of Montana, City of Helena, City of East Helena, and Lewis and Clark County. The Detention Center is responsible for transporting prisoners to other facilities as well as prisoner extraditions.

**Sheriff Investigations** (Department 2541) is the investigative arm of the Sheriff's Office and is charged with conducting comprehensive investigation of felony crimes including all homicides and questionable deaths. Other types of cases investigated involve arson/explosives, forgery/fraud, burglary, vehicle theft and other major felony, conspiracy and white-collar crimes. Investigations consist of three (3) full-time detectives and one rotating deputy to assist detectives with investigations, which allows the deputies to gain experience in this field.

**Missouri River Drug Task Force (MRDTF)** (Department 2545) was formed to disrupt illicit drug trafficking within the participating jurisdictions through the use of undercover operations and other traditional methods of investigation. Seven (7) counties with thirty-one cities comprise the Missouri River Drug Task Force's jurisdiction, serving an area of approximately 17,650 square miles and a total population of 166,685. With increasing use and sale of Methamphetamine in Montana, and its' ancillary criminal activity, the work of the investigators assigned to the Missouri River Drug Task Force is absolutely essential to public safety efforts in Lewis and Clark County.

The Byrnes Grant was drastically reduced this fiscal year, leaving the local agencies to financially support their staff and continue the efforts of the Drug Task Force. However, funding is expected to return in October of 2009.

As a result of MRDTF being designated a High Intensity Drug Trafficking Area (HIDTA), Task Force investigators have been very effectively working together with drug enforcement agencies at the state and federal levels, resulting in major drug arrests and seizures.

**Patrol Division** - (Department 2550) is responsible for the protection of citizens and their property; patrolling 24 hours per day, 7 days per week; with substations in Lincoln, Augusta and Wolf Creek; responding to citizen complaints and emergencies; initial investigation of crimes; court testimony; warrant service; and assisting with civil process services and prisoner transports. The Patrol Division Captain coordinates various Public Safety programs including: the Sheriff's Reserve, the D.A.R.E. program, Search & Rescue, the Missouri River Drug Task Force, the Explosives Disposal Team, and the Canyon Ferry Cooperative Law Enforcement Contract.

**Canyon Ferry Contract** (Department 2556) is a highly successful, jointly funded law enforcement effort between the Bureau of Reclamation and Lewis and Clark County, designed to provide the Canyon Ferry Lake area with one (1) to three (3) deputies during the peak tourist season from Memorial Day through Labor Day. The contract then provides

75% of the funding for the project year round, thus enabling a year round law enforcement presence in that area to provide security to the public in the area and to the high risk security structures in that area.

**Fire Fighting** (Department 2560) In fiscal year 2004, the Commission revised several fire district boundaries and established a formal Lewis and Clark County Fire Service Area, thus creating a fee-based funding mechanism for the Lewis and Clark County Fire Department (see Fund 370). A transfer of \$20,000 to the Capital Improvement Plan Fund 550 from the Sheriff's budget has been set aside for FY09 for a new substation in the Unionville area. The balance in this fund for the new structure was \$120,271 at the beginning of FY09.

**Civil Division** (Department 2570) provides specific logistical support and staffing to ensure the Sheriff's statutory requirements of civil, legal, and criminal paper service and tax collections are completed in a timely and professional manner. Civil process docketing and service includes the service of criminal warrants, executing mandated orders of the courts by serving criminal and civil process documents including writs of execution, civil summons, and subpoenas, collection of money and seizing property per court order.

**Search and Rescue** (Department 2580) operates under the command and authority of the Sheriff as specified in the Montana Codes Annotated. Search and rescue services are provided to the County primarily through the use of Lewis and Clark Search and Rescue, Inc. Under the voted Public Safety Levy, Search and Rescue receives annual earmarked funding of \$50,000, primarily designed to establish a capital improvements budget specific to Lewis and Clark Search and Rescue Inc., and to provide a permanent funding source for general search and rescue equipment and operations. The Lewis and Clark Search and Rescue Board of Directors do an annual transfer of \$25,000 to the Capital Improvements Plan (CIP) Fund 550. The remaining balance will be used for operational costs of conducting search and rescue missions. Prior to passage of the Public Safety Mill Levy, worker's compensation insurance for Search and Rescue members was the only funding provided by the Sheriff's budget to the Search and Rescue unit, with the balance of operating funds coming from donations.

**Drug Abuse Resistance Education (DARE)** (Department 2590) is a consolidated, established prevention program designed to prepare elementary and high school age students with the life skills necessary to combat the peer pressure, stress, and self-esteem problems associated with the use of drugs and violent behavior. The ultimate goal of the DARE program is to educate children on the problems associated with drugs and violence through education at an early age, thus lowering the demand for drugs/alcohol in the community and reduce the associated acts of lawlessness. The DARE curriculum is taught as a joint program between Lewis and Clark County Sheriff's Office and the Helena Police Department. One (1) deputy is assigned to teach and supervise the program full-time, assisted by two (2) deputies and two (2) Helena police officers teaching part-time. Full costs of the joint City/County program are paid from the Public Safety Fund.

### Fund 231

**Communication Management** (Departments 2510-2990) is a high priority for the Sheriff's Office. The voted Public Safety Mill Levy provides a total of \$250,000 annually, of which \$125,000 was dedicated to upgrade the public safety computer system and \$125,000 was dedicated to upgrading the radio communications system. The computer project has been completed, with only small adjustments being made to the system at this time. The radio project initially consisted of basic repairs and minor upgrades to the current outdated radio system and to begin planning for the implementation of a new system, until additional funding could be obtained. This funding became available in September of 2003, when the Sheriff's Office became the successful recipient of an Interoperable Communications Grant from FEMA, totaling nearly \$6 million dollars. This grant has received a no cost extension with expected completion by September 30, 2006. The annual \$125,000 in public safety levy monies is currently being utilized as part of a local match for this grant. The grant will fund Phase I of Lewis and Clark County's project, with planning efforts already in progress for Phase II. Phase I will provide the infrastructure for a fully trunked, P-25, digital, interoperable radio system that will significantly improve radio coverage and expand communications capabilities to cover the vast majority of Lewis and Clark County's populated areas. This system was designed to be "backward compatible", enabling the "phase in" of new radio equipment for the public safety providers in the field to be completed in stages and to ensure continued communications ability with neighboring jurisdictions. Phase I provides funding for the infrastructure, as well as more than 500 new mobile and portable radios for issuance to the providers. During Phase II of the project, we hope to bring the fully trunked microwave system to the northern part of Lewis and Clark County, increasing the radio capacity and technology in these areas, thus providing interoperability with most Federal and state agencies that have already made the transition to the new technology. Phase II will also include purchase of more than 164 additional mobile and portable radios to continue to ensure key public safety providers in Lewis and Clark County receive the upgraded radio equipment. Applications for additional federal grant monies have been submitted for Phase II and are in various stages of processing at this time. A full-time Communications System Administrator has been hired, with the responsibility of ensuring the new system is well operated and maintained.

A plan is in the works for spreading maintenance costs out to the various system users. This plan is part of an overall Interoperability Montana state project plan and is projected to be in place for FY09.

#### Fund 232

Provides services for prisoners and utilizes revenue received from the Inmate Phone system, Home Arrest Program and the Public Safety Fund to fund these services. The Mission of Inmate Programs is to provide for the additional needs of the inmate population, as required by Law, and National and State jail standards. These needs are similar to those of the residents of the community and include health care, religious services, library services, recreational services, and indigent inmate commissary. Meeting these needs assists in the smoother, safer, non-violent or riotous operation of the Lewis and Clark County Detention Center, with a minimal impact on taxpayers.

**Inmate Programs** (Department 2530) provides indigent prisoners with personal necessities and postage. Recreational equipment (TV's and exercise equipment) for inmate use is purchased with this fund, which is comprised of revenues collected from the inmate phone system.

**Home Arrest** (Department 2532) was established to provide an alternative to incarceration in the Detention Center with the goal of alleviating overcrowding. The program is operated in conjunction with the County Attorney, District Court, Justice of the Peace Court, and City Court. Fees are collected from persons participating in the program and are used to pay for the costs of the Home Arrest machines and monitoring. Fees collected are then used to offset some inmate medical care costs.

**Inmate Medical Services** (Department 2537) is the department in which the medical costs of inmates arrested in the City of Helena, East Helena, and Lewis and Clark County are budgeted. Revenue sources are from the inmate phone system, the Home Arrest program and the public safety fund. Increases in the money from the Public Safety Fund are needed due to the lessened usage of the Home Arrest program as explained above.

The county, by Supreme Court decision, is responsible for inmate medical costs including catastrophic care for heart attacks, injuries received during the commission of crimes or arrests, pre-existing conditions such as AIDS, Hepatitis B, and so forth. Predicting annual inmate medical costs is difficult at best. Efforts are underway to hold inmates accountable for some medical expenses as a result of changes to the Montana Statute.

#### Fund 370

**Fire Service Area** (Department 2560) In fiscal year 2004, the Commission revised several fire district boundaries and established a formal Lewis and Clark County Fire Service Area, thus creating a fee-based funding mechanism for the Lewis and Clark County Fire Department (see Fund 370). This fire protection is for buildings and wild land areas not protected by a rural fire district or under state/federal fire protection. County protection areas include businesses, residences, and thousands of acres of wild land. The mission of the Fire Department was expanded by the adoption of the County Action Plan, which mandated that fire departments handle hazardous material spills. Lewis and Clark County Fire is also now working in conjunction with West Valley Fire, with both Departments being simultaneously paged out to fire and medical calls in both jurisdictions. The Lewis and Clark County Fire Department currently use three (3) locations to store their equipment. These include Station I, the county shop location (rent \$1,545), Station III temporary space at West Valley (free), and Station II space in the old state surplus building next to the fairgrounds-hereafter (rent \$600 plus utilities). Work is in progress on the design and land acquisition for a new fire substation in the Unionville area. Funding for this building is found in the Capital Improvement Plan Fund 550.

#### Fund 550

**Capital Improvement Plan** (Department 2510) The Sheriff's Office strongly supports the use of a County Capital Improvements Plan as an important and useful goal-oriented planning and budgeting tool. We will be working toward this goal during fiscal year 2008.

- **Vehicle Fleet Program** - This program includes the initial purchase, on-going maintenance and effective re-sale of vehicles within the fleet. The Lewis and Clark County Sheriff's office has developed a fleet management program that is highly efficient as well as cost effective. The Capital Improvement Plan Fund will be funded for future purchases in fiscal years 2008 thru 2010.
- **Building Project for Search and Rescue/Lewis and Clark County Fire Department** - During fiscal year 2007, Search and Rescue researched the possibility of constructing a new building, possibly at the Helena Airport center. The Fire Department is researching the feasibility of constructing a fire station in South Hills. Funds are being set aside for these future projects in the Capital

**Improvement Fund.**

- Detention Center - Looking toward the future, the Sheriff has also made a strong commitment to the expansion of the detention center and/or construction of a new detention center capable of handling the rising population. The Sheriff committed one hundred thousand (\$100,000) dollars in the fiscal year 2007 budget to be directed into the Capital Improvements Plan, and will commit another \$40,000 in FY09, and \$100,000 in FY10 to continue saving for design and construction costs of a new or expanded detention center facility.
- Civil Division - The Sheriff's Office has replaced the outdated, Civil Process specific software to more efficiently process warrants, writs of execution, civil summons, collection of money, and accounting/recording activities performed by the Civil Division. The cost of the new software package was \$45,000, which was funded by utilizing the Capital Improvements Fund. The maintenance for the system will cost \$5,500 annually through FY10.

**Cash Flow – Fund 230**

Approximately 1.6 million dollars must be transferred from the Public Safety fund in FY08 to other Funds and/or Agencies - i.e. S.S.D., Search and Rescue, City of Helena, Building Rent, Information Technology Charges, Administrative Fees, Loan Payments, and Insurance. Since the bulk of tax revenue is received in November, December, May and June, the timing of these transfers may cause the public safety fund to operate, for short periods, in the red. An ending fund balance of at least \$1,400,000 is required to operate in the black.

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## Goals & Objectives

- Continue to provide all aspects of law enforcement to the citizens of Lewis and Clark County
- Increase training opportunities for officers by researching and obtaining grants or other sources of funding
- Increase manpower through statistical data showing the need, while exploring funding sources for additional deputies
- Continue to save annually towards the expansion of the existing detention facility, which is currently running at full capacity
- Complete the Lewis and Clark County Interoperable Radio Project
- Maintain the vehicle fleet program of marked and unmarked vehicles



## Sheriff 2009 Budget Highlights

### Personnel Services

- One additional deputy, COLA and market based salary increases.

### Operating Expenditures

- Inflationary increases.

### Capital Outlay

- Replacement of patrol vehicles, transport van.
- Mobile data transmitters, security monitor

### Transfers

- Transfers to Capital Development Fund for future replacement of capital assets. Transfers to City of Helena for SSD services.



Youth Services  
2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- None.

**Transfers**

- None.



Coroner  
2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- None.

**Transfers**

- Transfers to the Capital Development Fund to fund future replacement of capital assets.

Mental Health Evaluations

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	-	
Internal Charges	1,167	1,301	1,360	59	5%
Debt Service	-	-	-	-	
Transfers Out	57,972	59,302	63,000	3,698	6%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 59,139</b>	<b>\$ 60,603</b>	<b>\$ 64,360</b>	<b>\$ 3,757</b>	<b>6%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
204 Mental Health	59,139	60,603	64,360	3,757	6%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 59,139</b>	<b>\$ 60,603</b>	<b>\$ 64,360</b>	<b>\$ 3,757</b>	<b>6%</b>

Radio Project

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 76,214	\$ 96,572	\$ 92,548	\$ (4,024)	-4%
Operating Expenditures	1,153,645	364,547	323,055	(41,492)	-11%
Internal Charges	3,742	5,560	6,489	929	17%
Debt Service	-	-	-	-	
Transfers Out	190	-	-	-	
Capital Outlay	10,354	1,302	41,000	39,698	3049%
<b>Total</b>	<b>\$ 1,244,145</b>	<b>\$ 467,981</b>	<b>\$ 463,092</b>	<b>\$ (4,889)</b>	<b>-1%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
231 Public Sfty Radio Maint.	154,336	236,067	263,092	27,025	11%
554 Pub Safety-Radio Cap Prjt	1,089,809	231,915	200,000	(31,915)	-14%
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
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	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
<b>Total</b>	<b>\$ 1,244,145</b>	<b>\$ 467,982</b>	<b>\$ 463,092</b>	<b>\$ (4,890)</b>	<b>-1%</b>

## Radio Project 2009 Budget Highlights

### **Personnel Services**

- COLA and market based salary increases.

### **Operating Expenditures**

- Inflationary increases.

### **Capital Outlay**

- Completion of County wide integrated radio communication system.

### **Transfers**

- None.



## Sheriff

## Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Sheriff	1.00	1.00
Undersheriff	1.00	1.00
Finance Coordinator	1.00	1.00
Communications System Manager	1.00	1.00
Administrative Assistant	2.50	1.00
Accounting Technician	1.00	1.00
Secretary/Receptionist	1.00	1.00
Captain	2.00	2.00
Sworn Sergeants	4.00	4.00
Investigator	2.00	3.00
Civil Office Manager	1.00	1.00
Accounting Clerk	1.00	1.00
Evidence Tech/Dui Program Manager	1.00	1.00
Non Sworn Sergeants	3.00	2.00
Non Sworn Corporals	4.00	4.00
Detention Officer	16.00	17.00
Registered Nurse	1.00	
Licensed Practical Nurse	1.00	2.00
Patrolman III		13.00
Patrolman II	29.00	6.00
Patrolman I		9.00
<b>Total</b>	<b>73.50</b>	<b>72.00</b>

Youth Services

Staffing Summary

Title	Actual FY2008	Adopted FY2009
Youth Services Supervisor	1.00	0.00
<b>Total</b>	<b>1.00</b>	<b>-</b>

Coroner

Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Coroner	1.00	1.00
Administrative Assistant	1.00	1.00
<b>Total</b>	-	2.00

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . To provide fair and impartial law enforcement services to the citizens of Lewis and Clark County.	100%	100%	10%	100%
2 . To continue to maintain a well run, clean, and efficient detention center.	100%	100%	100%	100%
3 . 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%
4 . To continue to work with the Lewis and Clark County Search and Rescue team to ensure operations are efficiently carried out in the county.	100%	100%	100%	100%

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Calls for law enforcement	14,698	12,556		
2 . Inmate Bookings	1,716	3,450		
3 . Inmate Medical Expense	69,326	61,666		
4 . Civil Process Received	1,296	2,231		

## Performance Measures &amp; Workload Indicators

## FLEET MANAGEMENT

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Vehicles in Fleet	58	53	57	58
2 . Annual Fleet Miles Traveled	1,063,720	1,461,894	1,713,666	1,486,817
3 . Annual Fuel Consumption (gallons)	53,925	39,368	47,395	46,867

## DETENTION CENTER

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Average Daily Population	71	64	66	71
2 . Average Federal Population	2	1	-	1
3 . Average State Population	19	17	8	14
4 . Number of Meals Served	66,613	62,215	61,292	63,136
5 . Total Bookings	1,716	3,452	2,865	2,791

## SHERIFF INVESTIGATIONS

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Homicide & Attempted	1	1	-	1
2 . Rape & Sex Crimes	48	38	49	58
3 . Burglary	72	98	83	82
4 . Assault	201	203	246	219
5 . Other	2,991	2,812	2,825	2,854

## Performance Measures &amp; Workload Indicators

## MISSOURI RIVER DRUG TASK FORCE

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . New Cases Opened in FY	71	67	104	80
2 . Old Cases Worked in FY	21	39	58	37
3 . New Criminal Subjects Identified in FY	60	104	151	125
4 . Cases Closed in FY	48	46	84	54
5 . Cases Worked Outside Jurisdiction in FY	*	*	*	
6 . Non-drug Cases Worked in FY	18	14	14	16
7 . Non-drug Arrests Made in FY	13	8	5	9
8 . Talks/Classes Given in FY	9	18	26	20
9 . Total Arrests in FY	67	81	133	90

## PATROL DIVISION

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Call for Service (Incidents) *(Changed reporting software)	14,698	13,697	13,195	
2 . Case Reports	2,844	3,152	2,701	
3 . Arrests	559	917	622	
4 . Sheriff's Reserve Program				
5 . Training Hours	608	602	392	
6 . Total Hours (Volunteer)	798	812	591	
7 . Total Hours (Paid)	258	616	1,068	

## CIVIL DIVISION

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Civil Process Received	1,296	1,596	1,394	1,522
2 . Criminal Subpoenas, etc.	520	846	893	800
3 . Tax Collection	111	94	105	97
4 . Prisoner Transports	420	466	435	450
5 . Warrants (Served)	548	492	503	514
6 . Warrants on File	N/A	1,097	936	1,016
7 . Jury Summons	911	411	429	586

## Performance Measures &amp; Workload Indicators

## SEARCH &amp; RESCUE

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Searches	23	32	16	22
2 . Meetings/trainings	24	33	46	40
3 . Members	38	46	59	60

## Drug Abuse Resistance Education (DARE)

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Schools Receiving DARE	19	19	17	17
2 . Number of K-4 Classes	148	148	160	160
3 . Number of K-4 Students	3,145	3,220	3,505	3,550
4 . Number of 5th Grade Classes	34	34	35	35
5 . Number of 5th Grade Students	710	720	704	715
6 . Number of 6th-8th Grade Classes	2	-		
7 . Number of 6th-8th Grade Students	24	-		
8 . Number of 9th-12th Grade Classes	6	6		
9 . Number of 9th - 12th Grade Students	180	90		
10 . Number of 9th Grade Students (2)	-	-		
11 . School Functions/Adult Programs Taught	16	8	9	9
12 . Number of 7th-8th Grade Classes (3)	2	2		
13 . Number of 7th-8th Grade Students (3)	24	36		
14 . Number of 10th Grade Students (4)	180	90		

1 Number reflects East Valley Middle School with a total of 243 students and 10 classes.

2 Ninth grade students and classes combined in 2003 with 9th-12th.

3 Number of 7th-8th grade students and classes combined with 6th-8th.

4 2004 Asked by School District #1, Health Teachers to teach Methamphetamine Presentations to sophomore's spring semester.

## HOME ARREST

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Average Machines in Use Per Month	2	2		-

## Performance Measures &amp; Workload Indicators

## INMATE MEDICAL SERVICES

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Annual Inmate Medical Expense	\$ 69,326	61,676	47,146	52,200
2 . Number of Inmates per day Follow-up Exams	5	2	1	1
3 . Number of Inmates per day on Medication	17	20	19	18
4 . Number of Health Appraisals per Day	3	3	1	2
5 . Number of Doctor Visits per Week	2	2	1	1

## FIRE SERVICE AREA

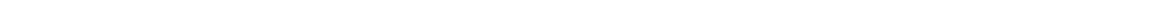
## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Volunteers		10	-	12
2 . Volunteer Hours		1,658	2,379	1,800
3 . Mission		722	569	675
4 . Training		656	1,026	500
5 . Maintenance	**	-	-	-
6 . Other (Meetings, etc.)	**	280	283	125
7 . Fire Incidents				
8 . Wild land Fire		2	74	7
9 . Structure Fire		5	22	10
10 . Vehicle Fire		8	9	6
11 . Mutual Aid Fires		-	-	-
12 . Controlled Burns		31	-	10
13 . Flood Related Calls		-	-	-
14 . Illegal Campfires		-	-	1
15 . Suspicious Fires		-	6	4
16 . Public Safety Response		-	-	-
17 . False Alarms		11	4	5
18 . Chimney Fires		2	-	1
19 . Haz/Mat Incidents		1	-	1
20 . Medical Calls		346	317	325
21 . Total Fire Calls:		406	4,689	3,482

\*\* Training hours include hours for Maintenance and Meetings.  
2006 information unavailable



## PUBLIC WORKS



## Program Description

Public Works Administration oversees the administration and financial operations of all programs, services, and projects of the Lewis and Clark County Public Works Department. Administrative staff support is provided for the following programs: 1) Bridge; 2) Road, Sign, Shop and Fuel Revolving; 3) the Scratch Gravel Solid Waste District and County landfill; and 4) Building Maintenance. Administrative duties performed by the Public Works Administration Office include: 1) processing of accounts payable invoices; 2) billing and collections for accounts receivable; 3) issuing permits; 4) establishment of department standards, policies, and procedures; 5) budget preparation and monitoring; 6) contract negotiations and administration; 7) development of capital improvement plans and new funding sources; 8) the design, bid, award, and construction of capital improvements; 9) risk management; 10) public relations and assistance; and 11) legislative lobbying.

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ 237,493	\$ 256,855	\$ 321,582	\$ 64,727	25%
Operating Expenditures	105,297	90,621	78,908	(11,713)	-13%
Internal Charges	15,301	16,353	18,187	1,834	11%
Debt Service				-	
Transfers Out	32,819	36,769	-	(36,769)	-100%
Capital Outlay				-	
<b>Total</b>	<b>\$ 390,910</b>	<b>\$ 400,598</b>	<b>\$ 418,677</b>	<b>\$ 18,079</b>	<b>5%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
001 General Fund	\$ 324,761	\$ 350,700	\$ 393,677	\$ 42,977	12%
292 Forest Reserve Title III	66,149	49,899	25,000	(24,899)	-50%
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				-	
				-	
				-	
				-	
<b>Total</b>	<b>\$ 390,910</b>	<b>\$ 400,599</b>	<b>\$ 418,677</b>	<b>\$ 18,078</b>	<b>5%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Replacement Truck for Public Works Director

**Transfers**

- Transfers to Capital Development Fund to fund future replacement of capital assets.

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 Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Director of Public Works	1.00	1.00
Assistant Director of Public Works	1.00	1.00
Finance Coordinator	1.00	1.00
Construction Project Coordinator	0.50	0.50
Accounting Technician	0.50	0.50
Maintenance Worker	0.02	-
<b>Total</b>	<b>4.02</b>	<b>4.00</b>

## Program Description

The Lewis and Clark County Bridge Department is responsible for the construction, repair and maintenance of approximately 110 bridges, numerous culverts, guardrails, and helps the Road Department with plowing and sanding during winter months. The Bridge Department operates primarily out of Helena, where resources are dispatched to different job locations throughout the county.

Bridge activities and services are funded with an All-Purpose mill levy. The County has received three Treasure State Endowment Program Grants, which were used to replace 12 bridges. The Montana Department of Transportation, United States Forest Service, Federal Highway Administration, and Trout Unlimited also have been funding partners for the replacement of county bridges.

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## Goals & Objectives

- To ensure safety of the motoring public by providing the best quality roads possible with available funding.
- Bridge preservation and longevity through routine maintenance and inspection.
- 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.
- Provide training opportunities for staff development including LTAP safety and certification in forklift, equipment training, 1st Aid, flagging, BMP storm water mitigation, and software programs.
- Attend professional conferences, workshops, and trainings to network and learn more about how other agencies approach similar projects and issues.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 265,107	\$ 281,544	\$ 282,478	\$ 934	0%
Operating Expenditures	171,381	239,975	206,670	(33,305)	-14%
Internal Charges	12,432	15,116	18,255	3,139	21%
Debt Service	54,916	55,099	54,234	(865)	-2%
Transfers Out	81,018	181,327	174,618	(6,709)	-4%
Capital Outlay	24,129	249,412	170,000	(79,412)	-32%
<b>Total</b>	<b>\$ 608,983</b>	<b>\$ 1,022,473</b>	<b>\$ 906,255</b>	<b>\$ (116,218)</b>	<b>-11%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ 584,853	\$ 773,061	\$ 736,255	\$ (36,806)	-5%
556 Road/Bridge Infrast Proj	24,129	249,412	-	(249,412)	-100%
550 Capital Improvements	-	-	170,000	170,000	
				-	
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				-	
<b>Total</b>	<b>\$ 608,982</b>	<b>\$ 1,022,473</b>	<b>\$ 906,255</b>	<b>\$ (116,218)</b>	<b>-11%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Replacement of dump truck and pup trailer.

**Transfers**

- Transfers to Capital Development Fund to fund future replacement of capital assets. Transfer to infrastructure capital fund to fund bridge replacement program- match for TSEP funding.

### Staffing Summary

Title	Actual FY2008	Adopted FY2009
Road/Bridge Supervisor	0.50	0.50
Lead Equipment Operator	1.00	1.00
Equipment Operator	3.00	3.00
<b>Total</b>	<b>4.50</b>	<b>4.50</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . New Bridge Installation (Hours)	259	153		
2 . Bridge Maintenance & Repair (Hours)	341	325		
3 . New Culvert Installation (Hours)	282	438		
4 . Culvert Maintenance & Repair (Hours)	908	522		
5 . Drainage Work (Hours)	332	338		

Measures will be updated for the FY10 budget

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Bridges		110		
2 . Number of Bridges Replaced		3		
3 . Number of New Culverts Installed				
4 . Number of BMP Devices Used				

Measures will be updated for the FY10 budget

## Program Description

The Lewis and Clark County Road Department maintains approximately 539 miles of paved, chip sealed, and gravel roads. The geographical range of the county-maintained road system is as follows: south of Helena to the border of Jefferson County, north of Augusta to Flathead County, east of Canyon Ferry Lake to Broadwater County, and west of Lincoln to Powell County.

Equipment is strategically located in Augusta, Helena, Lincoln and Wolf Creek in order to more efficiently accomplish road maintenance tasks. The county is divided into 10 maintenance districts. Augusta, Lincoln and Wolf Creek have one road grader in each district. Helena has a total of four graders for the seven remaining maintenance districts. Other equipment used to perform road maintenance activities includes snowplows with sanders, dump trucks, pup trailers, loaders, a dozer, patch truck, and tractor mower. During peak maintenance seasons or for large projects, employees and equipment may be dispatched and mobilized to one particular district to complete a large amount of work in a short period of time.

Maintenance activities include, but are not limited to: sign installations, guardrail repairs, road damage repairs, clearing obstructions in roads and rights-of-way, striping of roads, improving drainage, removal of trees, sweeping, and approval of new approaches onto county roads. In addition, the Road Department deals with load limits, reviews proposed roads for new subdivisions, maintains existing or secures new gravel sources, supervises the collection of data for traffic counts and accident clusters, develops the road maintenance management plan, and provides the initial support personnel and equipment for natural disasters.

The primary funding sources for the Road Department are the road mill levy, the state entitlement tax levy and shared revenues, timber receipts, gas tax revenues, and payments in lieu of taxes.

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## Goals & 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.
- Participating in dust abatement applications in partnership with other agencies and residents to ensure air and water quality.
- 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 to maintain and keep up buildings at the Road and Bridge Department Complex and outlying areas in compliance with DEQ and Department of Labor to ensure a safe working environment for all Road and Bridge personnel.
- Provide training opportunities for staff development including LTAP safety and certification in forklift, equipment training, 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.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 773,466	\$ 840,430	\$ 919,277	\$ 78,847	9%
Operating Expenditures	1,426,575	1,233,129	2,778,991	1,545,862	125%
Internal Charges	158,882	159,274	193,822	34,548	22%
Debt Service	104,036	143,714	138,625	(5,089)	-4%
Transfers Out	312,705	807,866	958,756	150,890	19%
Capital Outlay	697,668	1,603,592	8,317,855	6,714,263	419%
<b>Total</b>	<b>\$ 3,473,332</b>	<b>\$ 4,788,005</b>	<b>\$ 13,307,326</b>	<b>\$ 8,519,321</b>	<b>178%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
211 Road	1,921,130	2,626,229	2,958,909	\$ 332,680	13%
282 Gas Tax	232,507	260,980	380,349	119,369	46%
RID Funds	568,450	264,256	1,650,213	1,385,957	524%
550 Capital Development	356,498	126,153	379,983	253,830	201%
552 RID Projects	337,089	730,450	73,000	(657,450)	-90%
553 Misc Federal Grant Prjcts	-	-	-	-	
556 Road/Bridge Infrast Proj	57,658	779,938	7,864,872	7,084,934	908%
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<b>Total</b>	<b>\$ 3,473,332</b>	<b>\$ 4,788,006</b>	<b>\$ 13,307,326</b>	<b>\$ 8,519,320</b>	<b>178%</b>

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ 62,548	\$ 68,381	\$ 66,794	\$ (1,587)	-2%
Operating Expenditures	32,524	40,890	48,356	7,466	18%
Internal Charges	19,953	20,357	25,796	5,439	27%
Debt Service	-	-	-	-	-
Transfers Out	6,500	6,500	6,500	-	0%
Capital Outlay	-	43,663	-	(43,663)	-100%
<b>Total</b>	<b>\$ 121,525</b>	<b>\$ 179,791</b>	<b>\$ 147,446</b>	<b>\$ (32,345)</b>	<b>-18%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
211 Road	121,525	136,128	147,446	\$ 11,318	8%
550 Capital Improvements	-	43,663	-	(43,663)	-100%
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				-	
<b>Total</b>	<b>\$ 121,525</b>	<b>\$ 179,791</b>	<b>\$ 147,446</b>	<b>\$ (32,345)</b>	<b>-18%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases. Termination pay for planned retirements.

**Operating Expenditures**

- Increases due to RID road projects , road mill levy projects and increase in fuel prices.

**Capital Outlay**

- Replacement of dump truck and pup trailer, pickup truck. Reconstruction of Marysville Road, funded with federal grant monies.

**Transfers**

- Transfers to Capital Development Fund to fund future replacement of capital assets. Transfer to infrastructure capital fund to fund Road reconstruction program.

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 Staffing Summary

<b>Title</b>	<b>Actual FY2008</b>	<b>Adopted FY 2009</b>
Road/Bridge Supervisor	0.50	0.50
Assistant Road/Bridge Supervisor	1.00	1.00
Lead Equipment Operator	3.00	3.00
Equipment Operator	8.00	8.00
Construction Project Coordinator	0.50	0.50
Mechanic	0.50	0.50
<b>Total</b>	<b>13.50</b>	<b>13.50</b>

Staffing Summary

Title	Actual FY2008	Adopted FY 2009
Lead Equipment Operator	1.00	1.00
<b>Total</b>	-	1.00

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . General Road Grading (Hours)	4,232	4,307		
2 . Blade Patching (Hours)	1,245	1,111		
3 . Pot Hole Patching (Hours)	779	410		
4 . Snow/Ice Removal & Sanding (Hours)	3,195	3,233		
5 . Gravel Hauling (Hours)	2,367	2,528		

Measures will be updated for the FY10 budget.

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Paved Roads Maintained (Miles)		44.29		
2 . Chip Sealed Roads Maintained (Miles)		65.98		
3 . Gravel Roads Maintained (Miles)		428.94		

Measures will be updated for the FY10 budget.

## Program Description

The Solid Waste Department is responsible for the management of the Lewis and Clark County Landfill, the Marysville Container Site, and the closed Scratch Gravel Landfill. The Lewis and Clark County Commission govern these programs through the Scratch Gravel Solid Waste District. The County Commission appoints the Scratch Gravel Solid Waste Board, which serves in an advisory capacity. The County Commission and the Lewis and Clark County Board of Health each have one member, and there are three residents of the District. The Board is responsible for recommending operational practices and the policies governing the District. The County Commissioners retain control over policy, budget approval, personnel and land use decisions.

Scratch Gravel residents are charged for waste based on a modified Pay As You Throw Program (PAYT). Residents of the District pay an annual assessment fee on their tax bill for each residential unit they own. The annual assessment does not include any collection service. Residents must self-haul their solid waste or contract with a private hauler to take it to a transfer station operated by the City of Helena. The annual assessment allows a resident to dispose of 1.5 tons of waste for each residential unit per year. If a resident exceeds the 1.5-ton limit, they are billed separately for disposal of the additional solid waste. PAYT programs provide waste management solutions that make economic sense, are fair to residents, and are good for the environment. Composting and recycling opportunities for District residents are provided through an Interlocal Agreement with the City of Helena.

The mission of the Lewis and Clark County Landfill is to dispose of Class II and Class IV solid waste in a manner which uses reasonable science at the lowest possible per capita cost while maintaining a strong stewardship of the earth through recycling, reduction and reuse.

Our operations are a major part of the environmental infrastructure of Lewis and Clark County. Long-range planning and fiscal integrity ensures decades of capacity without financial burdens in the future.

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## Goals & Objectives

- **Fiscal**
  - Maintain balanced budget by controlling expenses and through affordable solid waste assessments, PAYT fees, and landfill tipping fees
  - Continue funding level for post closure liability of the existing landfill and the closed Scratch Gravel Landfill
  - Continue funding level for capital improvements and equipment replacement
  - Achieve a landfill waste density goal of 1,300 pounds per cubic yard
  - Achieve a landfill waste to soil ratio of 4:1
  - Achieve a landfill volume per ton ratio of 1.93 cubic yards per ton
- **Service**
  - Work with the City of Helena to provide solid waste management services to Scratch Gravel District residents

- Work with the City of Helena on expanding the existing transfer station facility or locating an additional site
  - Continue effective communication with property owners surrounding the landfill site
  - Work with customers disposing of construction and demolition waste on proper use of the scale facility
  - Protecting human health and the environment through environmental controls designed to prevent contamination of ground and surface waters, as well as the control of landfill gas.
- **Education**
    - Educate Scratch Gravel residents on the importance of consolidating loads or trips to the City Transfer Station
    - Work with the City of Helena to continue or expand education about reuse, reduction, and recycling opportunities
    - Continued employee development and safety training
    - Maintain MOLO certification for the Solid Waste Manager
  - **Future**
    - Plan for expected population growth in the County
    - Meet or exceed the projected life of the landfill
    - Continue to work closely with the City of Helena to coordinate solid waste management activities



## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Increase in fuel costs. Inflationary increases.

**Capital Outlay**

- Replacement of Scraper.

**Transfers**

- Transfers to Health Department for community decay projects.

## Staffing Summary

Title	Actual FY2008	Adopted FY2009
Solid Waste Manager	1.00	1.00
Landfill Mechanic	1.00	1.00
Equipment Operator	2.75	2.75
Landfill Attendant	1.25	1.60
Accounting technician	0.50	0.50
<b>Total</b>	<b>6.50</b>	<b>6.85</b>

Performance Measures & Workload Indicators

Performance Measures

Measure	10/7/2005 - 4/19/2006	4/20/2006 - 12/18/2006	12/18/2006- 2/24/2008	Goal
1 . Landfill Waste Density (LB/CY)	1,204	951	1,392	1,300
2 . Landfill Waste-to-Soil Ratio	3.6:1	4.9:1	2.6:1	4:1
3 . Landfill Volume-Per-Ton Ratio (CY/Ton)	2.12	2.53	1.99	1.93

Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009
1 . Waste Quantity Deposited (Tons) - Class II	42,633	43,889	47,612	44,898
Waste Quantity Deposited (Tons) - Class IV	1,154	1,767	2,454	1,525
2 . Junk Vehicles Retrieved	224	215		230
3 . Scratch Gravel Permits Issued			12,641	12,700

## Program Description

The Lewis and Clark County Public Works Internal Service Funds include the building maintenance, county shop and fuel revolving funds. Lewis and Clark County's Building Maintenance Department is responsible for buildings and grounds related to the County Courthouse, Law Enforcement Center offices and detention centers in Helena, Lincoln, and Augusta, the Lewis and Clark Library, Cooney Convalescent Home, and the Cooperative Health Center. The Cooney Convalescent Home is a long-term care facility with 90 licensed beds. The primary revenue source is building rental fees. Building Maintenance activities include cleaning, repairs, building security, heating and cooling systems, fire alarm and suppression systems, elevator repairs, landscape maintenance, and development of the capital replacement program.

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

- **Regular Inspections of all Buildings** - Important to prevent malfunctions or safety mishaps.
- **Regularly Scheduled Preventative Maintenance** – Fire suppression systems and alarm systems; boilers and climate control systems; water systems; building structures and electrical and lighting.
- **Provide Service to Building's Occupants** - Provide occupants the normal activities of operation, such as snow removal, pest control, general yard work, custodial duties, and other routine building maintenance requirements plus furniture repair and moving services, office remodels and other projects.
- **Maintain Boiler Licenses** – Building Maintenance has 6 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 and proof of workers compensation is required.
- **Provide Training for Staff** -Important to lessen the need for contracted services.

The County Shop is responsible for the repair and maintenance of 109 vehicles owned by Lewis and Clark County. The department does not maintain vehicles for the Sheriff's Department, Rural Fire Districts, or the County Solid Waste Department. Work orders for vehicle repairs are charged back to other county departments. Shop charges support personnel, operations, maintenance and capital costs.

The Shop also operates a fueling site for all county-owned vehicles. Dyed diesel and unleaded fuel are available at the fuel facility. Fuel cards are issued to each vehicle and track the amount and type of fuel used. Departments using the fuel site are billed monthly for the fuel they pump. Fuel charges are used for operations and maintenance of the fuel site, capital costs, and for debt service payments on the InterCap Loan used to build the site.

## Goals & Objectives

- Provide a safe and efficient working environment for county employees within budget guidelines and authorized funding
- Provide optimum quantity and quality of maintenance service, safely, on time and within approved budget
- Work with departments and finance, capital improvement and budget committees to improve the overall safety and efficiency of county equipment and vehicles
- Provide a preventative maintenance program for the county fleet designed to reduce unscheduled repairs, downtime, costly repairs and extend useful lives of equipment
- Increase employee training and certifications within budget guidelines and authorized funding
- Comply with all insurance and safety requirements
- Ensure that requests for maintenance are completed in a timely fashion
- Facilitate building upgrades
- Maintain functional, efficient and safe county buildings
- Maintain a vehicle and equipment replacement program that will make the most efficient use of limited funds
- Become Montana Safety Culture Act compliant
- Educate building occupants on department responsibilities and abilities

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ 750,497	\$ 779,420	\$ 804,578	\$ 25,158	3%
Operating Expenditures	1,063,721	1,245,778	1,465,174	219,396	18%
Internal Charges	170,374	177,664	227,072	49,408	28%
Debt Service	85,209	83,926	81,944	(1,982)	-2%
Transfers Out	2,000	2,000	2,000	-	0%
Capital Outlay	21,538	80,405	168,641	88,236	110%
<b>Total</b>	<b>\$ 2,093,339</b>	<b>\$ 2,369,193</b>	<b>\$ 2,749,409</b>	<b>\$ 380,216</b>	<b>16%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
001 General Fund	\$ 37,400	\$ 32,775	\$ 40,176	\$ 7,401	23%
650 Building Maintenance	995,238	1,069,234	1,311,980	242,746	23%
651 Health Care Facilities	277,051	344,172	297,108	(47,064)	-14%
652 County Shop	447,302	495,807	599,192	103,385	21%
653 Fuel Revolving	336,344	427,207	500,953	73,746	17%
-	-	-	-	-	-
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-	-	-	-	-	-
-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,093,335</b>	<b>\$ 2,369,195</b>	<b>\$ 2,749,409</b>	<b>\$ 380,214</b>	<b>16%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Replacement of Pickup Truck/ Fire alarms/ cooling units/ air handlers in buildings.

**Transfers**

- None.

## Staffing Summary

Title	Actual FY2008	Adopted FY2009
Buildings Manager	1.00	1.00
Maintenance Technician	6.00	5.00
Maintenance Worker II	1.00	1.00
Maintenance Worker	4.97	4.60
Shop Manager	1.00	1.00
Mechanic	2.50	2.50
<b>Total</b>	<b>16.47</b>	<b>15.10</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009
1 . Dollar Amounts for Contracted Services Used	43,806	38,418		
2 . Square Footage Maintained Per Full-time Maintenance Worker				
3 . Liability Claims Filed	1	1		
4 . Worker's Compensation Claims Filed				

Measures will be updated for the FY10 budget.

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009
1 . Number of Work Orders Received				
Cooney Convalescent Home	560	550		
Courthouse (Currently do not track.)				
Law Enforcement Center/Jail	210	209		
Health Clinic	68	60		
2 . Number of After-hours Emergency Calls				
3 . Number of Remodels	24	2		
4 . Square Footage Maintained			142,957	
Cooney Convalescent Home			35,092	
Courthouse			41,030	
Law Enforcement Center/Jail			42,290	
Health Clinic			24,545	
Other/Miscellaneous County Buildings Net			1,261	

Measures will be updated for the FY10 budget.

## Program Description

The Noxious Weed District operates under an 8-person Board of Directors who is appointed by the County Commission. The Board hires a Noxious Weed Coordinator/Department Head who is responsible for the implementation of the Lewis and Clark County's Weed Management Plan to manage weeds that have been identified and designated as Noxious Weeds within Lewis and Clark County. Activities of department include roadside spraying, revegetation, biocontrol releases, contracts and agreements with County, State, Federal and private landowners as well as education and compliance programs for complaints, subdivisions, timber harvest and open pit mines..

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-ways;
- **Complete Contracts** - Performs management methods for county, state, federal and private agencies unable to handle projects internally, i.e., DSL, MRL, BNSF, US FW&P, MT FW&P, US FS, US BOR, US BLM, public works, aeronautics, landfills, open space etc.
- **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 and public landowners regarding uncontrolled noxious weed infestations on their property and their compliance to the state and county noxious weed laws
- **Coordinate** – Noxious weed management projects with county, state, federal and private parties
- **A Rental Program** - To ensure safe and properly maintained spray rental equipment is available to the residents of Lewis and Clark County for noxious weed management
- **Properly Trained Staff** - Limiting exposure and liability to the county
- **Leader in Safety** - Ensuring safe, well maintained equipment and workplace for employees and public
- **Prevention** - Saving the taxpayer potential expense in the future by early detection of new noxious weed invaders and infestations.

## Goals & Objectives

- Act as a coordinating agency for noxious weed management in Lewis and Clark County with Federal, State, County, City, towns local agencies and the public
- Provide quality education/compliance and assistance to the residents of Lewis and Clark County
- Manage noxious weeds on all county property by completing all spray or biological applications and mowing
- Follow state and county noxious weed laws
- Implement PROACTIVE program to increase public awareness and on the ground management of noxious weeds with large and small acreage landowners, subdivision developers, compliance/non-compliance landowners and timber harvest landowners
- Implement PROACTIVE program to increase developer's awareness of soil disturbance, it's role in creating noxious weed infestations and the need for weed management 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 with local agencies, county, state, federal and private individuals
- Enhance revegetation program to reduce noxious weed infestations or introduction of such
- Release any available biocontrol agents, evaluate and monitor existing sites
- Provide quality customer service
- Provide noxious weed education for staff and public
- Operate all functions within the budget
- Promote and inspect for noxious weed seed free forages, subdivision, timber harvests and open pit mines
- Promote grant and community project efforts to manage noxious weeds
- Comply with statewide management plan by updating County's management plan every two years



## 2009 Budget Highlights

**Personnel Services**

- Funding included for a part-time weed coordinator. COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Replacement of Copier.

**Transfers**

- Transfers to Capital Development Fund for future replacement of capital assets.

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 Staffing Summary

Title	Actual FY2008	Adopted FY2009
Administrative Clerk	0.50	0.50
Weed Coordinator	0.00	0.63
<b>Total</b>	<b>0.50</b>	<b>1.13</b>

## Performance Measures

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Subdivisions on file - Completed	44	39	22	
2 . Percentage of complaints processed within 1 month after receipt.		100%	100%	100%
3 . Acres of weed control		5431	4722	
4 . Percentage of complaints closed within 3 months.		100%	100%	100%
5 . Respond to onsite visit requests/management	100%	100%	100%	100%
6 . Develop weed management plans with county residents				
Subdivisions		39	22	
Timber Harvest		8	9	
Open Pit		3	5	
Compliance		19	29	
7 . Contracts - Supplement Income	60,000	60,000		
Federal		27,000		
State		12,000		
County		21,000		
Private		2,500		
8 . County Rights of Way Sprayed/Managed - Miles		40,000	1,558	
9 . Phone Contacts/Office Contacts		500	600	
10 . NWSFF Producers	16	17	17	
11 . State land producers on file - Completed Plans		2		
12 . Educational Programs attendance		15		
13 . Rental Equipment Use/Days		94	154	
14 . Onsite visits on noxious weed management		25	45	
15 . Grants				
Weed Trust Funds	65,000	65,000	46,571	
RAC	20,000	13,500	29,648	

## Workload Indicators

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Subdivisions Inspected	44		22	
2 . Compliance Inspections	256	303	308	
3 . Non-Compliance Inspections	256	303	308	
4 . Enforcement Letters Sent Out	256	303	308	
5 . Number of On Site Visits		25	45	
6 . Inspection of Weed Management Plans				
Subdivision	50	23	11	
Timber Harvest	6	8	13	
Open Pit	1	3	5	
Compliance		19	31	
7 . Contracts Managed/Sprayed				
Federal		10	10	
State		11	13	
County (Special)		19	13	
Private		7	7	
8 . County Acres Contracted Sprayed/Managed		5,431	4,722	
9 . Timber Harvests Inspected	5	8	13	
10 . NWSFF Acres Inspected	487	520	427	
11 . State land Leases Inspected		10	8	
12 . Compliance Inspections	256	303	308	
13 . Producers Managed	22	25	24	
14 . Facilitation of Educational programs Staff		2		

## Program Description

The Forestvale Cemetery District provides cemetery services. Property owners in School District Number 1, outside the City limits of Helena contribute to the maintenance and operations of the cemetery through a mill levy. The cemetery consists of 148.14 acres. The district is governed by a Board of Trustees appointed by the Lewis and Clark County Commissioners. The district provides for the maintenance and operation of the cemetery and for the care of its buildings and equipment.. Lot sales and burial fees are also contributed to the operation of the cemetery.

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## Goals & Objectives

- To maintain and operate a cemetery that the residents of Lewis and Clark County can be proud of.
- To continue to plan for and implement improvements.
- To maintain the historical nature of the cemetery.
- To provide professional, courteous assistance to customers of the cemetery.
- To continue to utilize resources in the most efficient manner possible.
- To provide alternative means for burials, such as above ground columbariums.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 139,257	\$ 121,086	\$ 160,196	\$ 39,110	32%
Operating Expenditures	27,150	46,049	30,450	(15,599)	-34%
Internal Charges	13,252	13,395	14,264	869	6%
Debt Service	44,472	44,585	44,342	(243)	-1%
Transfers Out	100,459	42,500	40,000	(2,500)	-6%
Capital Outlay	124,171	30,153	38,310	8,157	27%
<b>Total</b>	<b>\$ 448,761</b>	<b>\$ 297,768</b>	<b>\$ 327,562</b>	<b>\$ 29,794</b>	<b>10%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
224 Forestvale	324,590	257,072	289,252	32,180	13%
550 Capital Development	124,171	40,695	38,310	(2,385)	-6%
-	-	-	-	-	
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-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 448,761</b>	<b>\$ 297,767</b>	<b>\$ 327,562</b>	<b>\$ 29,795</b>	<b>10%</b>



## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009
1 . Burial request processed in efficient and professional manner			100%	100%
2 . Accurate burial records maintained.			100%	100%
3 . Allocate limited resources in an efficient manner.			100%	100%
4 . Maintain and improve the cemetery appearance.			100%	100%

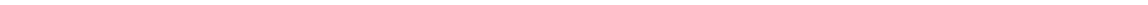
## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Budgeted FY 2009
1 . Number of burials per year.			65 751	60 N/A
2 . Number of sites available in the cemetery.				
3 . Number of spots sold in above ground columbarium.			16	15
4 . Number of sites open in Columbarium.			129	N/A

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PUBLIC HEALTH



## Program Description

Cooney Home is responsible for providing a safe, nurturing, home-like environment to the elderly in the community, when they are no longer able to stay in their home. It is the goal of the facility to provide the highest quality of health care to area residents who need special care outside of the hospital setting.

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## Goals & Objectives

- Provide a safe and nurturing home like environment.
- Provide high quality health care.
- Funds available to meet the bond payment.
- Meet census and revenue goals.
- Control expenditures.
- Fund capital needs.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 3,592,185	\$ 3,656,848	\$ 4,173,664	\$ 516,816	14%
Operating Expenditures	1,137,047	1,149,817	1,268,130	118,313	10%
Internal Charges	437,491	447,356	467,424	20,068	4%
Debt Service	139,245	141,035	142,490	1,455	1%
Transfers Out	-	-	-	-	
Capital Outlay	24,907	44,299	51,113	6,814	15%
<b>Total</b>	<b>\$ 5,330,875</b>	<b>\$ 5,439,355</b>	<b>\$ 6,102,821</b>	<b>\$ 663,466</b>	<b>12%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
245 Cooney Home Memorial	1,087	2,733	-	(2,733)	-100%
246 Cooney Home Activity	1,209	1,777	-	(1,777)	-100%
601 Cooney Convalescent Ent	5,328,577	5,434,845	6,102,821	667,976	12%
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-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
<b>Total</b>	<b>\$ 5,330,873</b>	<b>\$ 5,439,355</b>	<b>\$ 6,102,821</b>	<b>\$ 663,466</b>	<b>12%</b>

## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Software upgrade.
- Replacement of equipment.

**Transfers**

- None.

## Staffing Summary

Title	Actual FY2008	Adopted FY2009
Administrator	1.00	1.00
Finance Coordinator	1.00	1.00
Billing Coordinator	1.00	1.00
Administrative Assistant	1.00	1.00
Admin clerk IV		1.00
Driver		0.50
Certified Nursing Assistants	47.00	44.75
Registered Nurse	7.00	6.80
Licensed Practical Nurse	9.00	8.30
Director of Nursing	1.00	1.00
Dietary Manager	1.00	1.00
Dietary Aid	10.00	7.55
Cook	2.00	3.00
Laundry/Housekeeping Supervisor	1.00	1.00
Laundry Aide	3.00	4.00
Housekeeping Aide	3.00	3.00
Laundry/Housekeeping Aide	1.00	1.00
Social Services Director	1.00	1.00
Activities Supervisor	1.00	1.00
Activities Aide	2.00	2.50
<b>Total</b>	<b>93.00</b>	<b>91.40</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Income equal to or greater than 110% of bond payment.	100%	100%	16%	110%
2 . Census equal to or greater than 81 for fiscal year.	100%	100%	93%	100%
3 . Fund 5% of capital needs.	100%	100%	0%	100%
4 . CNA staffing ratio adequate to care for facility census and acuity level.	100%	100%	100%	100%

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Resident admits	168	195	165	190
2 . Resident discharges	174	196	167	165

## Program Description

Health Mill funds are levied through tax bills to promote public health in our community. Currently the Health Mill is used to support overall public health infrastructure for the operations of the Public Health Department. Specific uses include support of communicable disease control, community nursing services to underserved and rural populations, environmental health concerns related to air and water quality, and education and data collection that support the ten essential public health services. Mill Funds are essential to support administrative staffing of the Health Department.

The ten essential public health services are:

1. Monitor health status to identify community health problems.
2. Diagnose and investigate health problems and health hazards in the community.
3. Inform, educate, and empower people about health issues.
4. Mobilize community partnerships to identify and solve health problems.
5. Develop policies and plans that support individual and community health efforts.
6. Enforce laws and regulations that protect health and ensure safety.
7. Link people to needed personal health services and assure the provision of health care when otherwise unavailable.
8. Assure a competent public health and personal health care workforce.
9. Evaluate effectiveness, accessibility, and quality of personal and population-based health services.
10. Research for new insights and innovative solutions to health problems.

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## Goals & Objectives

**Strengthen the organizational capacity of the health department to address public health issues in our communities throughout Lewis & Clark County.**

- Enhance the Health Department's visibility and image in the community.
- Develop, reward and retain a highly effective, well-trained staff at the Health Department.
- Develop a multi-year community health plan.

**Prevent and reduce the prevalence of chronic and infectious diseases and injuries.**

- Address the key risk factors of chronic diseases through development and promotion of local policies and programs.
- Identify & monitor known and emerging infectious disease threats and barriers in and around Lewis and Clark County.

**Assure a healthy and safe built and natural environment for all.**

- Identify, monitor, and prevent potential routes of human exposure to toxic and/or hazardous chemicals and substances that may be found in water, air, or soils or in human-built environments, and work within existing systems/programs to remediate the problem.



## 2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- None.

**Transfers**

- None.

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 Staffing Summary

Title	Actual FY2008	Adopted FY2009
Accounting Technician	0.73	0.63
Communications and Special Projects Coordinator	1.00	1.00
Community Health Specialist	0.85	0.90
Finance Coordinator	0.41	0.41
Front Desk Coordinator	0.10	0.10
Health Officer	0.98	0.98
Secretary/Receptionist	0.35	0.35
Temporary Administrative Clerk	0.25	0.00
<b>Total</b>	<b>4.67</b>	<b>4.37</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
1 Complete and distribute public awareness plan.				Yes	Yes
2 Complete performance appraisals on 100% of health department employees.				Yes	Yes
3 Complete the Community Health Indicators report.				Yes	Yes
4 Track community health indicators related to chronic disease.				Yes	Yes
5 Work with partners to develop programs to prevent chronic disease.				Yes	Yes
6 Send monthly communicable disease reports to area medical providers, schools, and other community				Yes	Yes
7 Board of Health will complete a review and revision of On-Site Wastewater Treatment regulations.				Yes	Yes
8 Board of Health will complete a review and revision of the variance process.				Yes	Yes
9 Complete septic and permit applications within the allotted time frame.	Yes	Yes	Yes	Yes	Yes
# Enforce all violations of the On-Site Wastewater Treatment regulations in a timely manner.	Yes	Yes	High Partial	Yes	Yes

These measures are evaluated based on the following scale:

Yes: Greater than 75% of the activity described within the question is met.

High Partially: Greater than 50% but no more than 75% of the activity described within the question is met.

Low Partially: Greater than 25% but no more than 50% of the activity described within the question is met.

No: No more than 25% of the activity described within the question is met.

## Workload Indicators

Indicator	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
1 Media hits.	n/a	n/a	n/a	250	300
2 Performance appraisals completed.	n/a	n/a	n/a	50	100
3 Number of communicable disease investigations.			654	750	850
4 Site evaluation requests received.	568	974	606	185	300
5 Permits issued.	397	415	484	214	300
6 Variances requested.	4	4	9	14	15
7 Notices of violation to the ordinance.	n/a	n/a	20	36	60
8 Court cases.	n/a	n/a	n/a	1	1
9 Sites requiring groundwater monitoring.	14	20	18	15	15
# Groundwater monitoring wells.	83	66	60	43	50

## Program Description

### **Tobacco Use Prevention**

The Lewis & Clark County Tobacco Use Prevention Program is funded through grants from the Montana Department of Public Health and Human Services and the Centers for Disease Control (CDC). The program provides services to both Lewis & Clark and Broadwater Counties. The primary goals of the program are to reduce tobacco use by youth, promote cessation among adults and youth, and reduce exposure to environmental tobacco smoke. The program also works with the Youth Connections Coalition to provide media literacy education in the schools and in after school venues as part of a comprehensive prevention strategy for youth.

### **Breast & Cervical Health Program**

The Breast and Cervical Health Program is funded by the Centers for Disease Control and Prevention and administered by the State Department of Public Health and Human Services. The program's purpose is to make screening and education available for breast and cervical cancer to low-income women who lack health insurance.

### **Women, Infants, & Children (WIC) Program**

The Special Supplemental Nutrition program for Women, Infants, and Children (WIC) presently serves about 1,100 women and children up to age five each month. WIC provides nutrition and breast feeding assessment and counseling, primary prevention of nutrition related health problems, referrals to community services, and basic supplemental foods.

### **Home Visiting Program**

The Home Visiting Program has five funding sources that are all aimed at providing support services through home visits for pregnant women, children and families. Program goals include: improved pregnancy health outcomes for both mother and child; prevention of child abuse; family preservation and reunification; education and advocacy for parents of children 0-5 years, and promotion of optimal child development. The program also houses the Fetal, Infant, Child Mortality Review (FICMR), and the Fetal Alcohol Spectrum Disorder (FASD) prevention program which specifically targets women at risk of abusing alcohol during pregnancy.

### **Home & Community Based Services**

Case Management is a component of the State Home and Community Based Services Medicaid Waiver Program, which is designed to offer an option to nursing home placement for elderly and disabled people. A registered nurse/social worker team coordinates the care in order to maximize the independence of the recipient. The team can serve a maximum of 99 clients at a time. Each client must be eligible for Medicaid and need a level of care equal to that provided by a nursing facility. The Case Management Team assesses, plans, implements, and monitors an array of home care services for its clients while staying within an annual budget less than or equal to the cost of a nursing facility. There is currently a waiting list of 46.

Ryan White Title III is provided through a contract with the Partnership Health Center in Missoula for the purpose of assuring that individuals living with HIV/AIDS are receiving quality primary care regardless of ability to pay. Seven cases are currently open.

Ryan White Title II is provided through a contract with the Montana Department of Public Health and Human Services for the purpose of assuring that individuals living with HIV/AIDS are receiving comprehensive outpatient and support services regardless of their ability to pay.

## Goals & Objectives

### **Tobacco Use Prevention**

- Fulfill requirements of contracted workplan from state program.
- Work with community groups to expand media literacy education integration to elementary schools and the public library. Program integration has already occurred in middle and high schools.
- Create a strategic plan to implement smoke-free/tobacco-free parks in Lewis & Clark County.
- Seek funding to expand media literacy and prevention work.

### **Breast & Cervical Health Program**

- Increase the number of at-risk women served by the Breast and Cervical Health Program.
- Increase outreach to rural communities in the four-county service area.
- Continue to seek funding opportunities to expand the capacity of the Breast & Cervical Health Program.

### **Women, Infants, & Children (WIC) Program**

- Maintain current participant numbers and continue to add new participants to the WIC program.
- Provide quality nutrition education and client services efficiently.
- Conduct a strategic planning process to review flow and functions of WIC process and staff.
- Implement process to bill separately for additional nutritional counseling services.

### **Home Visiting Program**

- Integrate new database system to track services and outcomes
- Based on evaluation data, complete strategic planning process and implement program changes
- Increase billable time for Targeted Case Management and Partnership clients.
- Increase numbers of pregnant women served.

### **Home & Community Based Services**

- Assist eligible recipients to live as independently as possible in a community setting
- Follow the principles of practice for HIV/AIDS care.
- Assist recipients in obtaining outpatient and support services utilizing a variety of funding sources.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 290,976	\$ 151,159	\$ 185,212	\$ 34,053	23%
Operating Expenditures	37,372	17,040	31,529	14,489	85%
Internal Charges	49,559	37,882	33,812	(4,070)	-11%
Debt Service				-	
Transfers Out	11,363	34,328	51,500	17,172	50%
Capital Outlay	27,089	32,054	6,500	(25,554)	-80%
<b>Total</b>	<b>\$ 416,359</b>	<b>\$ 272,463</b>	<b>\$ 308,553</b>	<b>\$ 36,090</b>	<b>13%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
174 Comp Cancer Control Prog		15,452	45,988	\$ 30,536	198%
176 Breast & Cervical Cancer	62,524	75,544	87,436	\$ 11,892	16%
227 County Health	326,747	149,412	168,629	19,217	13%
550 Capital Development	27,089	32,054	6,500	(25,554)	-80%
				-	
				-	
				-	
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				-	
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				-	
				-	
				-	
<b>Total</b>	<b>\$ 416,360</b>	<b>\$ 272,462</b>	<b>\$ 308,553</b>	<b>\$ 5,555</b>	<b>2%</b>

## 2009 Budget Highlights

- None

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 Staffing Summary

Title	Actual FY2008	Adopted FY2009
Administrative Assistant	0.13	0.14
Breast & Cervical Health Program Admin Clerk	0.25	0.08
Breast & Cervical Health Program Health Educator	0.90	1.00
Community Health Promotion Division Manager	0.98	0.98
WIC Clinic Coordinator	0.05	0.05
Public Health Nurse		0.25
Cancer Control Program Coordinator		0.50
<b>Total</b>	-	3.00

## Performance Measures

## Performance Measures

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b><u>Breast &amp; Cervical Health Program</u></b>					
1 Maintain and/or increase program enrollment numbers to maintain funding.				Yes	Yes
2 Provide outreach visits/referral development with health providers in 4-county service area: including outlying communities of Lincoln, Townsend, White Sulpher Springs, Whitehall and Augusta.				Yes	Yes
3 Increase ability to provide services to women who do not meet age eligibility criteria for enrollment in program.				Yes	Yes
4 Increase alternative funding sources for program services.				Yes	Yes
<b><u>Comprehensive Cancer Control</u></b>					
1 Develop Comprehensive Cancer Control Coalition with Breast and Cervical Health and Tobacco Prevention programs to serve 4-county region.				n/a	Yes
2 Increase number of eligible persons screened for colorectal cancer.				n/a	Yes
3 Develop and implement education campaign on colorectal cancer prevention for workplace settings.				n/a	Yes
<b><u>Tobacco Use Prevention</u></b>					
1 Meet requirements of contracted workplan for Lewis & Clark and Broadwater Counties.				Yes	Yes
2 With Youth Connections, track district level data on youth tobacco use				Yes	Yes
3 Increase calls to Montana Quit Line in service area.				Yes	Yes
4 Develop educational and policy-based interventions to be implemented at the community level.				Yes	Yes
<b><u>Home Visiting Program</u></b>					
1 All staff keep records current on a weekly basis in compliance with requirements for each funding source.				Yes	Yes
2 Track performance for caseload management, determined client outcomes, and billing.				Yes	Yes
3 Meet set productivity rate goals for billable time.				High Partial	Yes
4 Increase number of referrals from other programs and agencies.				Low Partial	Yes
5 All staff participate in and work toward implementing strategic planning goals.				Yes	Yes
<b><u>Women, Infants, &amp; Children (WIC) Program</u></b>					
1 The Lewis and Clark WIC program will comply with State and Federal regulations regarding program operations and client services.				Yes	Yes
2 Maintain or increase current level of services.				Yes	Yes
3 Maintain an efficiency rate of at least 300/clients per month per FTE.				Yes	Yes
4 Develop a Nutritional Services program to provide needed follow-up services to clients determined to be at high-risk for nutritional counseling.				Yes	Yes
<b><u>Home and Community Based Services</u></b>					
1 Contact referred participants within 5 days of referral.				Yes	Yes
2 Perform a home visit to clients on the waiting list within 60 days of placement on the waiting list. (note: goal is to increase to 100% with increased staff in FY2009)				High Partial	Yes
3 The Case management Team will have a face-to-face meeting with 100% of clients to review the client's plan of care a minimum of two times per year.				Yes	Yes
4 Increase clients served to maximum caseload allotment.				Yes	Yes
<b><u>Ryan White Title III</u></b>					
1 Assure the availability of primary medical and dental care to 100% of recipients.			Yes	Yes	Yes
<b><u>Ryan White Title II</u></b>					
1 Make appropriate referrals within five days of needs assessment of each individual.			Yes	Yes	Yes
2 Complete annual reports on each individual enrolled in the program.			Yes	n/a	n/a

## Workload Indicators

## Workload Indicators

Indicator	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b><u>Breast &amp; Cervical Health Program</u></b>					
1 Number of women enrolled into program.			250	340	400
2 Each referring provider contacted at least 2X/year; with 2 outreach visits/year to each outlying community in service area.			100%	100%	100%
3 Number of women served who don't meet age eligibility requirements for program services, paid for with community funds.			30	42	55
<b><u>Comprehensive Cancer Control</u></b>					
1 Develop Comprehensive Cancer Control Coalition with Breast and Cervical Health and Tobacco Prevention programs to serve 4-county region.	n/a	n/a	n/a	n/a	100%
2 Increase number of eligible persons screened for colorectal cancer.	n/a	n/a	n/a	n/a	100%
3 Develop and implement education campaign on colorectal cancer prevention for workplace settings.	n/a	n/a	n/a	n/a	100%
<b><u>Tobacco Use Prevention</u></b>					
1 Youth media literacy/activism events held			10	15	18
2 Number of calls to Quit Line for Lewis and Clark and Broadwater Counties				L&C 650 BW 30	L&C 750 BW 40
3 Tobacco-free parks education meetings held				8	12
4 2 media hits/month			100%	100%	100%
5 Follow up on all complaints about lack of compliance with Montana Clean Indoor Air Act			100%	100%	100%
6 Track the number of youth under 18 in the Helena school district who reported smoking in the last 30 days (YRBS data)	19.7% (grades 9-12)	n/a	23.9% (grades 7-12)	n/a	n/a
<b><u>Home Visiting Program</u></b>					
1 Average caseload of 18-24 families maintained per FTE			n/a	85%	100%
2 Number of clients served by programs Productivity (Billable time) rates of 62.5% are met by 3 all staff			n/a	200 70%	225 100%
4 Average time clients receive services is 18 months				50%	100%
5 Maintain low level (5%-10%) of reports by program staff of child abuse or neglect in clients currently served by program			100%	100%	100%
<b><u>Women, Infants, &amp; Children (WIC) Program</u></b>					
1 Maintain average monthly client load of 1,100			100%	100%	100%
2 Maintain at least 300/FTE ratio per month			exceeded	exceeded	exceeded
3 Number of hours/week of Nutrition Services appointments scheduled for high-risk clients			n/a	4	20
<b><u>Home and Community Based Services</u></b>					
1 Average monthly number of clients.			93	95	100
2 Number of referrals.			98	115	120
3 Average referrals per week.			2	3	3
4 Average monthly number on waiting list.			40	45	50
5 Contact updates to individuals on waiting list.					
6 Clients served by program.			130	140	150
<b><u>Ryan White Title III</u></b>					
1 Number of clients.				6	6
<b><u>Ryan White Title II</u></b>					
1 Grocery vouchers provided to recipients.			30	40	50
2 Clients on the program.			8	9	10
3 Hours of Case Management.			68	70	70

## Program Description

### **Junk Vehicle Program**

The Montana Department of Environmental Quality has an agreement with Lewis and Clark City-County Health Department for the administration of the Junk Vehicle Program. Sanitarians enforce the state law, which requires vehicles that are unlicensed, substantially wrecked and inoperable to be removed, shielded from public view, or licensed. Approximately 240 vehicles are hauled to the junk vehicle graveyard each year as a free service under this program. This program is also responsible for the annual inspections of the licensed vehicle wrecking facilities, as well as complaints regarding unlicensed facilities.

### **Subdivision Review**

The Montana Department of Environmental Quality has a contract with the City-County Health Department for review of all minor subdivisions proposed in the county. This review is coordinated with the on-site wastewater treatment program. The state reimburses the county for this review.

### **Outdoor Air Quality/Air Pollution Control**

The Montana Department of Environmental Quality has a contract with Lewis & Clark City-County Health Department to monitor and control air quality. Air quality monitors are located at Lincoln and Rossiter schools in Helena. Monitors run every third day through out the year. Sanitarians also enforce the Outdoor Clean Air Ordinance with this contract. This ordinance controls the types of fuels that can be burned, the opacity or density of the smoke emanating from chimneys and the restriction of burning on poor air quality days between November 1 and March 1.

### **Animal Control**

The Animal Control Program includes an Animal Control Officer who enforces the Lewis & Clark County Dog Control Ordinance and investigates animal bites for the prevention of rabies. The county also contributes to the operation of the Humane Society shelter with this fund. Some reimbursement for this program is received from the sale of dog licenses and the payment of fines for violations of the ordinance.

### **Lead Education and Abatement Program**

The East Helena Lead Education and Abatement Program are funded by an ASARCO grant. The goal of the program is to provide lead education to the community, to provide blood lead screening and to act as an advocate for local residents regarding lead related issues. ASARCO will continue to fund this program.

### **Community Decay**

The Community Decay program identifies and investigates written complaints about public nuisances created by the accumulation of debris, junk, rubble or refuse that results in conditions that are injurious to health, or obstruct the free use of property, or interfere with the comfortable enjoyment of life or property.

### **Water Quality Protection District**

The Water Quality Protection District was created in July 1992 to preserve, protect and improve water quality within district boundaries. The district includes all of Lewis and Clark County; however, the fee-assessed area includes the areas that recharge the Helena Valley alluvial aquifer, including Helena, East Helena, and the surrounding drainages within County borders.

### **Prickly Pear-Lake Helena Project**

The Project goal is to begin the implementation of the Water Quality Restoration Plan and TMDL's for the Lake Helena Watershed. The grant funding of this project will support several tasks and objectives including funding a 1/4 FTE for two years to assist the watershed groups with their activities and continue to provide coordination and project development services by the Water Quality District. The project incorporates education and outreach activities to the community including assistance with transportation costs for busing the kids for field trips to the streams for our Water Watchers Program. Also funded are efforts to begin planning and outreach necessary to implement a septic system maintenance program within the watershed.

## Goals & Objectives

### **Junk Vehicle Program**

- Maintain a fiscally responsible budget
- Continue to fund Capital Savings for future improvements.
- Increase the number of vehicles removed.
- Reduce the number of open active complaints.
- Continue to inform the public of free pickup and removal of junk vehicles through advertising in local media.
- Continued employee development and training.

### **Subdivision Review**

- Provide timely and accurate review of all subdivision applications.
- Verify information submitted in proposals to ensure accurate placement of wells and wastewater systems.

### **Outdoor Air Quality/Air Pollution Control**

- Maintain Class II airshed status by avoiding exceedance of EPA air quality standards.
- Protect public health through an updated and effective air quality ordinance.
- Provide public education of outdoor air quality.
- Provide public education on living with wildfire smoke.
- Provide continuous monitoring of air quality within the airshed.

### **Animal Control**

- Reduce the number of at-large dogs.
- Reduce the number of negative human-animal encounters and animal bites.
- Reduce the incidence of rabies exposure by encouraging consistent vaccination of all household pets.

### **Lead Education and Abatement Program**

- Provide lead education to the community.
- Provide blood lead screening.
- Act as an advocate for local residents regarding lead related issues.

### **Community Decay**

- Reduce visible solid waste in the County.
- Reduce potential habitat for vermin and vectors.

### **Water Quality Protection District**

- To protect, preserve and improve water quality within District boundaries.

### **Prickly Pear-Lake Helena Project**

- Facilitate the implementation of the Water Quality Restoration Plan and TMDL in the Lake Helena Watershed.

## Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 694,003	\$ 730,829	\$ 840,602	\$ 109,773	15%
Operating Expenditures	144,613	194,934	498,529	303,595	156%
Internal Charges	122,619	125,845	146,323	20,478	16%
Debt Service	-	-	-	-	
Transfers Out	67,908	84,722	37,363	(47,359)	-56%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 1,029,143</b>	<b>\$ 1,136,330</b>	<b>\$ 1,522,817</b>	<b>\$ 386,487</b>	<b>34%</b>

## Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
101 Tenmile Water Quality	108	29,101	22,191	\$ (6,910)	-24%
102 Aasarco Grant	138,817	140,074	174,342	34,268	24%
103 Lead Based Paint Remed	480	-	-	-	
104 Junk Vehicle Program	80,630	94,713	89,044	(5,669)	-6%
107 Lic Establishment Inspect	184,233	199,214	203,093	3,879	2%
108 Subdivision Review	27,593	31,535	33,398	1,863	6%
109 N HILLS GROUNDWTR SUS	12,153	-	-	-	
123 EPHTP Comm Needs Assmt	683	-	-	-	
124 Public Water Supply Insp	120	1,126	3,922	2,796	248%
125 Lake Helena Water		15,563	11,218	(4,345)	-28%
126 Targeted Watershed Grant		1,324	269,433	268,109	20250%
186 EPA Air Quality	35,431	36,138	37,033	895	2%
203 Water Quality District	227,557	242,451	262,833	20,382	8%
227 County Health	306,164	300,069	255,665	(44,404)	-15%
302 Brownsfield Assmt Grant	15,177	45,021	160,645	115,624	257%
				-	
				-	
				-	
<b>Total</b>	<b>\$ 1,029,146</b>	<b>\$ 1,136,329</b>	<b>\$ 1,522,817</b>	<b>\$ 386,488</b>	<b>34%</b>

## 2009 Budget Highlights

- None

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 Staffing Summary

<b>Title</b>	<b>Actual FY2008</b>	<b>Adopted FY2009</b>
Administrative Assistant	0.15	0.17
Administrative Clerk	0.45	
Administrative Secretary	0.75	0.75
Community Health Specialist	0.05	0.05
Environmental Health Specialist	6.70	7.42
Environmental Health Supervisor	1.65	1.00
Finance Coordinator	0.07	0.07
Equipment Operator	0.25	0.25
Water Quality District Coordinator	1.00	1.00
Water Quality Manager	0.88	0.88
Water Quality Outreach Coordinator	0.25	0.35
Water Quality Outreach/Watershed Coordinator	1.00	1.00
Environmental technician		0.50
Hydrologist		0.75
<b>Total</b>	<b>13.20</b>	<b>14.19</b>

## Performance Measures

## Performance Measures

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b>Junk Vehicle</b>					
1 Accurate and timely fiscal report approved by DEQ.	Low Partial	No	No	Yes	Yes
2 Increase number of vehicles removed on an annual basis.		Yes	High Partial	Yes	Yes
3 Percentage of complaints resolved.		80%	80%	100%	100%
4 Attend daylong annual employee training sessions annually.		Yes	Yes	Yes	Yes
<b>Subdivision Review</b>					
1 Average length of time taken to review individual submittals.					
2 Maintain a DEQ acceptance rate of greater than 90%.					
<b>Outdoor Air Quality/Air Pollution Control</b>					
1 DEQ acceptance rate of greater than 90% on air monitoring activities and filters submitted.					
2 Resolve air quality complaints quickly.					
<b>Animal Control</b>					
1 Resolve complaints in a timely manner		High Partial	High Partial	Yes	Yes
2 Respond to all complaints		Yes	Yes	Yes	Yes
3 Respond to bites within 3 days or less		Yes	Yes	Yes	Yes
4 Educate public about ordinance		Low Partial	Low Partial	Yes	Yes
5 Provide 1 media submission annually		Yes	Yes	Yes	Yes
6 Provide presentations as requested				Yes	Yes
<b>Lead Education &amp; Abatement Program</b>					
1 Meet goals set for public education (articles; presentations to school children, daycares, and realtors; distribute new baby packets, LEAP brochures, and screening information).		Yes	Yes	Yes	Yes
2 Conduct four lead advisory group meetings each year.		Yes	Yes	Yes	Yes
3 Attend two city council meetings per month.		Yes	Yes	Yes	Yes
4 Perform eight environmental assessments per year.			Yes	Yes	Yes
<b>Community Decay</b>					
1 Percent of identified community decay sites that are cleaned up.					
2 Percent of enforcement actions taken that are resolved.					
3 Accurate and timely accounting of activities and budget to Landfill boards.					
<b>Water Quality Protection District</b>					
1 Meet minimum number of presentations to community groups.					
2 Transfer accurate and timely groundwater data to the Montana Groundwater Information Center.					
3 Percent of complaints that are investigated.					
4 Successfully complete all contract requirements					
5 Meet goals related to miles of stream corridor restored or improved.					
<b>Prickly-Pear Lake Helena Project</b>					
1 Coordinate two watershed groups.					
2 Submit timely, complete, and accurate reports to DEQ.					
3 Generate and distribute outreach materials					
4 Update Water Quality District website regularly					
5 Hire contractor to develop framework for septic maintenance district.					
6 Conduct three public scoping meetings for septic maintenance district.					
7 Present report summarizing recommendations for septic maintenance district to decision makers.					

## Workload Indicators

## Workload Indicators

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b><u>Junk Vehicle</u></b>					
1 Total number of complaints received		99	80	27	75
2 Number of cases referred to county attorney for enforcement.				5	10
3 Number of junk vehicles transported		224	215	131	200
4 Number of media hits.		3	3	3	3
5 Number of employee training sessions attended		1	1	1	1
6 Number of releases signed		312	286	166	200
<b><u>Subdivision Review</u></b>					
1 Total number of subdivision submittals received.	67	115	64	43	40
2 Total number of lots reviewed.	429	1,160	1,580	300	300
<b><u>Outdoor Air Quality/Air Pollution Control</u></b>					
1 Number of air quality complaints received.			3	3	3
2 Number of air quality complaints resolved.			3	3	3
3 Number of air quality presentations and news articles.			2	3	4
4 Number of poor air quality days			5	8	0
<b><u>Animal Control</u></b>					
1 Animal bites investigated in the County.		56	66	32	40
2 Citations issued.		170	219	226	200
3 Bat-human interactions investigated.		8	5	1	5
4 Animals transported to the Humane Society		185	127	183	150
5 Court hearings attended.					
<b><u>Lead Education &amp; Abatement Program</u></b>					
1 Number of individuals screened		17	171	5	200
2 Number of people contacted for education			300	150	500
3 Number of environmental assessments conducted.		26	28	23	25
<b><u>Community Decay</u></b>					
1 Solid waste complaints.		17	26	3	5
2 Community decay complaints.		3	1	13	5
3 Enforcement actions		0	2	16	15
4 Court cases		0	0	0	0
<b><u>Water Quality Protection District</u></b>					
1 Comments provided to other agencies on proposals affecting water quality.		5	3	4	3
2 Grant reports generated		3	4	3	3
3 Complaints received		20	25	30	30
4 Water Watchers educated.		1,400	1,400	1,400	1,400
5 Wells sampled		5	94	0	20
6 Water level measurements taken		840	840	840	840
<b><u>Prickly-Pear Lake Helena Project</u></b>					
1 Watershed meetings held.				5	6
2 Newsletters, outreach mailings, meeting minutes distributed.				16	16
3 Public meetings attended.				23	30

## Program Descriptions

### **Tuberculosis Program**

Health department nurses manage follow-up of TB cases in the county. Nurses administer TB screening tests, refer clients with positive skin tests for medical workup, and manage preventive/curative medications for clients with infection or disease. Department nurses provide education about TB for clients, their families, and community groups.

### **HIV Prevention Services**

The department provides HIV/AIDS prevention services. Services include anonymous testing and counseling, primary prevention activities such as peer education and outreach to high risk, hard to reach target populations, an early intervention program for newly positive persons, and education presentations for organizations. Public health nurses do partner notification work for all HIV positive individuals. We work with the Lewis and Clark AIDS Project, a community based organization, to increase HIV/AIDS prevention efforts.

### **Immunization Program**

This program implements Montana's Immunization Action Plan to improve immunization levels of children less than two years of age. We promote increased levels of public immunization, maintain a tracking and recall system, perform immunization assessments for families, schools and day cares, educate the public about immunizations, ensure that the Standards for Pediatric Immunization Practice are carefully followed, and conduct events to promote immunization of children 0-2 years of age.

### **Public Health Emergency Preparedness**

The Public Health Emergency Preparedness Project funds are for Lewis & Clark County to enhance its ability to respond to threats to public health, including bioterrorism and potential communicable disease outbreaks.

### **Licensed Establishment Inspections**

State law mandates routine inspections on licensed establishments. These include food service establishments, motels, hotels, trailer courts, campgrounds, swimming pools and spas. In addition, day care centers and licensed group homes are inspected for sanitation standards.

### **Public Water Supply Inspections**

The County Sanitarians inspect seventy-six small PWS associated with licensed establishments every 3 years. These include facilities such as bars, restaurants, and trailer courts that have their own water source.

### **Youth Suicide Prevention**

The purpose of the program is to prevent suicide in the population aged 18 years and younger. The program funds are used to increase screening for potential suicides and depression in Helena-area high schools, increase community awareness of suicide, and improve local access to treatment for suicidal individuals.

## Goals & Objectives

### Tuberculosis Program

- Prevent outbreaks of Tuberculosis
- Administer TB screening tests
- Assure clients with positive skin tests receive medical evaluation.
- Manage preventive/curative medications for clients with infection or disease
- Provide Tuberculosis education

### HIV Prevention Services

- Prevent outbreaks of HIV infection.
- Provide anonymous testing and counseling for HIV.
- Provide peer education and outreach to high risk, hard to reach populations.
- Provide the early intervention program for newly positive persons.
- Provide an education and information program about HIV for organizations.
- Complete partner notification of all newly identified HIV positive individuals.

### Immunization Program

- Improve immunization levels of children less than two years of age.
- Maintain a tracking and recall system for families, schools, and daycares.
- Perform immunization assessments at schools and daycares.
- Educate the public about immunizations.
- Promote immunization to the public at health fairs, clinics, and through the media.

### Public Health Emergency Preparedness

- Enhance the ability of the health department to respond to threats to public health.
- Update the health department's Emergency Response Plans.
- Improve our ability to disseminate health information quickly to St. Peter's hospital, VA hospital, physicians, and the public.
- Improve our ability to respond quickly to control an outbreak of disease by being able to accept reports of communicable disease at all hours, and by performing active surveillance.
- Train staff to be able to respond to a public health emergency.
- Exercise our Emergency Response Plan both internally and with our community partners.

### Licensed Establishment Inspections

- Prevent disease outbreaks associated with licensed establishments.
- Inspect all licensed establishments in Lewis & Clark County as mandated by state law.
- Train food service and childcare workers in food safety.
- Promote excellent food safety practice in the restaurant business community.

### Public Water Supply Inspections

- Ensure safe water for bars, restaurants, and trailer courts that have their own water source.
- Conduct inspections on a three year schedule.

### Youth Suicide Prevention

- Reduce the incidence of suicide in the population aged 18 years and younger.
- Increase screening for potential suicides and depression in Helena high schools.
- Increase community education and awareness about suicide.
- Improve local access to treatment for suicidal individuals.

## Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 1,204,345	\$ 1,247,446	\$ 1,314,071	\$ 66,625	5%
Operating Expenditures	335,012	363,619	365,131	1,512	0%
Internal Charges	196,153	206,070	207,167	1,097	1%
Debt Service				-	
Transfers Out	271,791	185,566	168,944	(16,622)	-9%
Capital Outlay				-	
<b>Total</b>	<b>\$ 2,007,301</b>	<b>\$ 2,002,701</b>	<b>\$ 2,055,313</b>	<b>\$ 52,612</b>	<b>3%</b>

## Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ 135,302	\$ 146,238	\$ 157,771	\$ 11,533	8%
175 Community Yth Suicide Prv	18,505	44,957	52,380	7,423	17%
177 WIC	229,420	192,961	200,867	7,906	4%
178 M C H Block Grant	115,509	120,297	116,647	(3,650)	-3%
179 Home Care/Case Managemer	283,894	305,393	342,294	36,901	12%
181 Ryan White Title III CM	6,002	4,549	4,676	127	3%
182 FASD Interventions Proj	43,996	40,681	42,293	1,612	4%
189 Pblc Hlth Home Visiting	41,977	43,583	54,751	11,168	26%
190 Tuberculosis Grant	7,023	7,629	5,516	(2,113)	-28%
191 HIV Prevention Services	105,117	69,607	75,940	6,333	9%
193 Target Cm Low Birth Wght	63,898	64,523	84,618	20,095	31%
194 Ryan White Title II	1,973	3,445	2,969	(476)	-14%
195 Immunization Prog Grant	27,892	21,192	21,602	410	2%
196 Bioterrorism Grant	135,995	144,100	100,265	(43,835)	-30%
197 Medical Reserve Corp	17,833	-	-	-	
227 County Health	683,491	691,459	697,616	6,157	1%
238 DUI Program	89,474	102,085	95,108	(6,977)	-7%
				-	
				-	
<b>Total</b>	<b>\$ 2,007,301</b>	<b>\$ 2,002,699</b>	<b>\$ 2,055,313</b>	<b>\$ 52,614</b>	<b>3%</b>

## 2009 Budget Highlights

- None

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 Staffing Summary

Title	Actual FY2008	Adopted FY2009
Accounting Technician	0.02	0.12
Administrative Assistant	0.23	0.40
Administrative Clerk	0.20	
Administrative Secretary	1.25	1.25
Animal Control Officer	1.00	1.00
Community Health Promotion Division Manager	0.02	0.02
Community Health Specialist	0.10	0.05
Director of Nursing	1.00	1.00
Environmental Health Specialist	0.10	0.10
Environmental Health Supervisor	0.35	0.50
Finance Coordinator	0.02	0.02
Health Officer	0.02	0.02
Licensed Practical Nurse	1.60	1.60
Medical Reserve Corps Volunteer Coordinator	0.55	
Outreach Worker	0.50	0.50
Paraprofessional Home Visitor	0.80	0.80
PHN Team Leader	0.80	
Preparedness Planning Specialist	0.80	0.50
Public Health Nurse	9.20	7.68
Public Health Supervisor	1.93	1.93
Water Quality Manager	0.12	0.12
WIC Aide	0.50	0.50
WIC Clinic Coordinator	0.95	0.95
Youth Suicide Prevention Coordinator	0.50	0.50
Home Visiting Case Manager		0.75
Home Visiting Program Manager		0.75
<b>Total</b>	<b>22.55</b>	<b>21.06</b>

## Performance Measures

## Performance Measures

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b><u>Tuberculosis</u></b>					
1 Ensure completion of treatment for all active cases of Tuberculosis.				Yes	Yes
2 Ensure medical evaluation of all individuals with positive skin tests.				Yes	Yes
<b><u>HIV Prevention</u></b>					
1 Complete partner notification of all newly identified HIV positive individuals.				Yes	Yes
<b><u>Immunizations</u></b>					
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 disease.	77%	81%	79%	90%	Yes
<b><u>Public Health Emergency Preparedness</u></b>					
1 No more than 12 hours between diagnosis and report of communicable disease.				Yes	Yes
2 Emergency response plans updated as needed.				Yes	Yes
3 Reduce percent of health alert messages sent that are not received.				Yes	Yes
4 100% of staff have received Emergency Response training.				Yes	Yes
<b><u>Licensed Establishment Inspections</u></b>					
1 Follow up on all disease outbreaks associated with licensed establishments.				Yes	Yes
2 Reduce the number of critical-item violations and risk factors in food establishments to 10%.				Yes	Yes
<b><u>Public Water Supply Inspections</u></b>					
1 Ensure that establishments are inspected within three years of previous inspection	Yes	Low Partial	Yes	Yes	Yes
<b><u>Youth Suicide Prevention</u></b>					
1 Increase by 5% the number of 10th grade students that receive mental health screening			9%	Yes	Yes
2 Increase by 5% the number of people who complete suicide prevention training				Yes	Yes
3 Ensure that all students that screen positive for suicide risk receive follow up care.				Yes	Yes

## Workload Indicators

## Workload Indicators

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
<b><u>Tuberculosis</u></b>					
1 TB screening tests administered	800	832	619	700	700
2 Clients with TB infection or disease	3	0	3		
<b><u>HIV Prevention</u></b>					
1 HIV tests performed	213	130	133	125	125
2 New HIV infections identified	2	1	1		
3 Follow-up contacts to new cases.			14		
<b><u>Immunizations</u></b>					
1 Immunizations performed.	6,560	8,200	5,743	6,200	6,500
2 Immunization assessments performed at schools and daycares.			48		
3 Number of promotion activities.			18		
<b><u>Public Health Emergency Preparedness</u></b>					
1 Health Alert Messages sent	n/a	6	2	15	15
2 Emergency Response exercise conducted	1	1	1	1	1
3 Trainings offered to staff	2	6	65	12	15
4 Health Department staff trained in NIMS-700 & ICS-100	70	70	80	83	83
5 Number of Emergency Response Plans updated.			3	3	3
<b><u>Licensed Establishment Inspections</u></b>					
1 Inspections completed (food facilities, pools, public accommodations, trailer courts, day care facilities).	798	745	776	776	800
2 Plans reviewed	27	20	40	40	40
3 People trained	137	100	140	60	100
4 Exemplary Food Establishment Awards awarded.	n/a	n/a	n/a	1	3
<b><u>Public Water Supply Inspections</u></b>					
1 Inspections completed	15	5	16	13	18
<b><u>Youth Suicide Prevention</u></b>					
1 Suicide Prevention training classes conducted.	11	3	5	10	12
2 Students that receive mental health screening.			65	75	85
3 Suicide awareness activities conducted.	4	3	6	6	10

## Program Description

The Predatory Pest fund is funded through an assessment on the number of sheep in the County. The amount collected each year is remitted to the Department of Agriculture and used to eliminate predatory animals, namely coyotes.

The Mosquito Districts are funded by a mill levy on property owners in the districts. The County contracts with a business to aerial spray for Mosquitoes on a yearly basis.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services				\$ -	
Operating Expenditures	160,221	156,655	172,735	16,080	10%
Internal Charges	193	283	150	(133)	-47%
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 160,414</b>	<b>\$ 156,938</b>	<b>\$ 172,885</b>	<b>\$ 15,947</b>	<b>10%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
201 Craig Mosquito District	\$ 3,309	\$ 11,559	\$ 7,150	\$ (4,409)	-38%
202 Mosquito Control District	155,471	143,155	163,735	20,580	14%
215 Pred Animal Control	1,634	2,224	2,000	(224)	-10%
				-	
				-	
				-	
				-	
				-	
				-	
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				-	
				-	
<b>Total</b>	<b>\$ 160,414</b>	<b>\$ 156,938</b>	<b>\$ 172,885</b>	<b>\$ 15,947</b>	<b>10%</b>

### Program Description

Public Health – Other includes alcoholism funds received from the state.



## Program Description

The mission of the Cooperative Health Center is to work in partnership to foster personal responsibility and provide quality primary care (medical, dental, mental health, and social services) to residents of Lewis and Clark County, regardless of their ability to pay. In addition to receiving federal (42%) and county (14%) funds and revenues from billing (42%), the Health Center has established relationships with community partners who contribute time, money (2%), services, expertise, and often resources in an effort to help the Center in its mission.

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## Goals & Objectives

- Improve access for uninsured or underinsured individuals to medical, dental, and mental health services in the entire county.
- Work in partnership to reduce the burden of mental illness in the community.
- Expand oral health care services.
- Expand mental health care services.
- Improve the image of the cooperative health center in the community.

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
1 Improve patient compliance of monthly testing to 90% using Coumadin Therapy Process.			90%	90%	90%
2 Maintain or increase the number of dental patients seen over last year.		1,643	1,595	1,541	1,700
3		389	247	580	600
Increase the number of unduplicated individuals seen in the Healthcare for the Homeless program.					
4 Increase the percent of total patients who fill out the QPD measurement tool.		n/a	n/a	n/a	500
5 Increase the number of encounters in Lincoln.		1,840	0	0	2,618
6 Increase the number of patients who pay the day of service.					60%
7 Decrease days in accounts receivable.		n/a	Yes	No	Yes

These measures are evaluated based on the following scale:

Yes: Greater than 75% of the activity described within the question is met.

High Partially: Greater than 50% but no more than 75% of the activity described within the question is met.

Low Partially: Greater than 25% but no more than 50% of the activity described within the question is met.

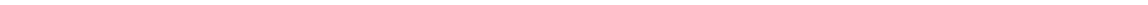
No: No more than 25% of the activity described within the question is met.

## Workload Indicators

Indicator	Actual FY2005	Actual FY2006	Actual FY2007	Adopted FY2008	Proposed FY2009
1 Medical encounters		13,571	13,148	15,620	16,206
2 Dental encounters		4,058	3,846	3,422	5,362
3 Mental Health/Substance Abuse encounters		224	253	704	1,075
4 Other professional encounters		148	134	35	147
5 Enabling encounters		680	995	1,280	1,500
6 Individual patients.		5,458	5,004	5,590	6,404
7 Days in accounts receivable		240	183	199	120



## SOCIAL & ECONOMIC SERVICES



## Program Description

The Senior Citizens function accounts for recreation and transportation monies levied by the County for senior citizen services. The money is transferred to the Rocky Mountain Development Corporation who operates the local senior citizens center and provides senior citizen services.



## Program Description

The County allocates General Fund monies each year to fund indigent programs. The funding is allocated by a volunteer Human Services Task Force. Agencies submit budget requests to the Task Force annually for consideration for funding.



## Program Description

The Homeless grant provides health care to indigent homeless persons. A clinic is located at the County's homeless shelter.

The Tobacco Control Grant is state funding used to reduce tobacco use by youths and adults and to provide tobacco education in the schools.

The partnership to strength grant focuses on family preservation and reunification after child abuse has occurred.

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ 290,868	\$ 330,473	\$ 355,865	\$ 25,392	8%
Operating Expenditures	56,681	64,966	64,935	(31)	0%
Internal Charges	47,127	60,479	51,393	(9,086)	-15%
Debt Service	-	-	-	-	
Transfers Out	-	103,310	-	(103,310)	-100%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 394,676</b>	<b>\$ 559,228</b>	<b>\$ 472,193</b>	<b>\$ (87,035)</b>	<b>-16%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
001 General Fund	\$ -	\$ -	\$ -	\$ -	
184 Homeless Grant	237,965	327,029	269,373	(57,656)	-18%
187 Partnership to Strengthen	74,869	110,760	87,335	(23,425)	-21%
188 Tobacco Control Grant	81,843	121,440	115,485	(5,955)	-5%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 394,677</b>	<b>\$ 559,229</b>	<b>\$ 472,193</b>	<b>\$ (87,036)</b>	<b>-16%</b>

## Program Description

The Lewis & Clark 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 Lewis & Clark 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 Lewis & Clark County Extension Office consists of two full time Extension Agents and 1 FTE Administrative Assistant. The primary work focus of the two Extension Agents is: 4-H/Youth Development, Agriculture, Community Development, Horticulture, Agro-Emergency and Natural Resources.

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## Goals & Objectives

- 4-H and other Youth Development – provides and 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 19 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.
- Agriculture – research and educational programs assist the residents of Lewis & Clark County with crops, livestock and agro-emergencies (county, state and federal). Work with city county, state and federal committees (Conservation District, Forest Service, Department of Natural Resources, APHIS, and Open Space LEPC).
- Natural Resources – teaching landowners and homeowners how to use natural resources wisely and protect the environment with Extension outreach programs.
- Horticulture – lawn, garden and landscape questions by phone, home visit and/or programs.
- Community Development on environment and agricultural issues.

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ 64,678	\$ 76,165	\$ 81,369	\$ 5,204	7%
Operating Expenditures	40,558	42,417	61,636	19,219	45%
Internal Charges	23,228	25,526	27,771	2,245	9%
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 128,464</b>	<b>\$ 144,108</b>	<b>\$ 170,776</b>	<b>\$ 26,668</b>	<b>19%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
001 General Fund	\$ -	\$ -	\$ -	\$ -	
229 Co Extension Agent	128,463	144,108	170,776	26,668	19%
	-	-	-	-	
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	-	-	-	-	
	-	-	-	-	
<b>Total</b>	<b>\$ 128,463</b>	<b>\$ 144,108</b>	<b>\$ 170,776</b>	<b>\$ 26,668</b>	<b>19%</b>

2009 Budget Highlights

**Personnel Services**

- COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- None.

**Transfers**

- None.

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Staffing Summary

Title	Actual FY2008	Adopted FY2009
Extension Agent	1.00	1.00
Administrative Assistant	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>

## Performance Measures &amp; Workload Indicators

## Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Average 4-H Instructor Evaluations (1 - 5 scale)	4.63	4.78	4.87	4.87
2 . Shelterbelt/ Landscaping Participation	24	27	15	20
3 . Community Horticulture Programming		1	1	1
4 . Agro-Emergency Participation at Local, State and Regional Levels		6	8	10
5 . Farm and Ranch Programs Total County producers - 250+ Crop, Livestock and alternatives		10	15	20
6 . Biological Site Contact and Promotion for Management		182	300	350

## Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Enrollment in 4-H program	399	454	408	420
2 . Adult 4-H volunteer leaders	84	97	99	100
3 . County 4-H project enrollments (ES-237)	1,399	1,484	1,385	1,400
4 . PAT Training attendance and licensing	18	21	88	100
5 . Horticulture - Home visits, one-on-one, phone calls		300	450	500
6 . Attendance at Gardening Horticulture programs		10	-	10
7 . Shelterbelt planting numbers	8,929	9,979	10,178	10,200
8 . Farm and Ranch management efforts		10 1	15	12
9 . Community Development projects			1	1
10 . Community Committee participaton		2 15	2 35	2 45
11 . Youth Programs on agriculture participation		25	35	40
12 . Biological promotion with adults and youth		15	20	25
13 . Weed Research with producers/youth		5	4	6



CULTURE & RECREATION



## Program Description

To operate and manage a facility that provides and promotes a safe, clean, enjoyable and a comfortable environment for public use and participation. Develop an environment for individuals, families and the community that enhances partnerships and creates quality agricultural, business, recreational and educational events and activities.

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## Goals & Objectives

- 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 employees
- Provide and maintain an informative and quality web site
- Continue to upgrade Fairgrounds Facilities
- Become a more user friendly facility
- Plan and implement a business plan for the new 40,000 square foot Exhibition Hall and Covered Grandstands.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ 225,174	\$ 252,854	\$ 299,278	\$ 46,424	18%
Operating Expenditures	402,895	435,996	388,922	(47,074)	-11%
Internal Charges	33,268	33,876	34,651	775	2%
Debt Service	25,573	27,666	1,054,892	1,027,226	3713%
Transfers Out	-	136,000	-	(136,000)	-100%
Capital Outlay	569,229	6,602,171	3,567,431	(3,034,740)	-46%
<b>Total</b>	<b>\$ 1,256,139</b>	<b>\$ 7,488,563</b>	<b>\$ 5,345,174</b>	<b>\$ (2,143,389)</b>	<b>-29%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
599 Fairgrounds Improv	-	-	2,567,431	2,567,431	
602 Fair Enterprise	1,256,137	7,488,564	2,777,743	(4,710,821)	-63%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 1,256,137</b>	<b>\$ 7,488,564</b>	<b>\$ 5,345,174</b>	<b>\$ (2,143,390)</b>	<b>-29%</b>

2009 Budget Highlights

**Personnel Services**

- Increase one FTE for an Events Planner. COLA and market based salary increases.

**Operating Expenditures**

- Inflationary increases.

**Capital Outlay**

- Construction of Exhibit Hall/Grandstands.

**Transfers**

- None.

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Staffing Summary

Title	Actual FY2008	Adopted FY2009
Fairgrounds Coordinator	1.00	1.00
Administrative Assistant	1.00	1.00
Events Coordinator		1.00
Maintenance Worker II	1.00	1.00
Maintenance Worker	2.00	2.00
<b>Total</b>	<b>5.00</b>	<b>6.00</b>

Performance Measures & Workload Indicators

Performance Measures

Measure	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
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%

Workload Indicators

Indicator	Actual FY 2006	Actual FY 2007	Actual FY 2008	Adopted FY 2009
1 . Number of Fairgrounds Users	150,000	165,000	170,000	180,000
2 . Number of Public Events Held	NA	18	20	30
3 . Number of Private Events Held	NA	50+	50+	100
4 . Total Number of Event Days	NA	100+	100+	100+
5 . Revenues Generated	\$ 1,480,860	\$ 1,645,517	\$ 6,447,911	\$ 1,810,700

FY08 revenues include bond proceeds for construction of exhibit hall/grandstands

## Program Description

The Parks and Recreation Department receives money from a small mill levy and from “payment in lieu of parks” from developers of subdivisions. The money is used to improve regional parks as outlined in the Parks master plan and to maintain County parks.



## 2009 Budget Highlights

### Personnel Services

- None.

### Operating Expenditures

- Update of Park Master Plan. Inflationary increases.

### Capital Outlay

- Improvements to Ryan Park.

### Transfers

- Transfers budgeted for improvements in County parks.

## Program Description

The County receives money from a mill levy to fund the County-wide library system. Monies collected are remitted to the Lewis and Clark County Library.

Financial Summary

Budget by Object of Expenditure Category	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
Personal Services	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	-	-	-	-	
Internal Charges	-	-	9,689	9,689	
Debt Service	-	-	-	-	
Transfers Out	2,176,763	2,418,814	2,779,245	360,431	15%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 2,176,763</b>	<b>\$ 2,418,814</b>	<b>\$ 2,788,934</b>	<b>\$ 370,120</b>	<b>15%</b>

Funding Summary

Funding Sources	Actual FY2007	Actual FY2008	Budget FY2009	Increase (Decrease)	Percent Change
001 General Fund	\$ -	\$ -	\$ -	\$ -	
222 Library	2,176,763	2,418,814	2,788,934	370,120	15%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
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-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
<b>Total</b>	<b>\$ 2,176,763</b>	<b>\$ 2,418,814</b>	<b>\$ 2,788,934</b>	<b>\$ 370,120</b>	<b>15%</b>

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## ECONOMIC DEVELOPMENT

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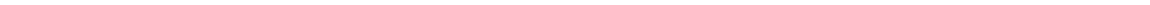
## Program Description

Economic Development accounts for CDBG Grants administered by the County to fund various development projects such as a domestic violence shelter and low income housing.





## DEBT SERVICE



## Program Description

Debt Service Funds service the debt repayment on monies borrowed to remodel/purchase County buildings and finance road improvements in Rural Improvement Districts

**Financial Summary**

<b>Budget by Object of Expenditure Category</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	
Operating Expenditures	135,545	137,170	138,490	1,320	1%
Internal Charges	-	-	-	-	
Debt Service	268,261	176,069	318,244	142,175	81%
Transfers Out	70,130	450,941	66,490	(384,451)	-85%
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$ 473,936</b>	<b>\$ 764,180</b>	<b>\$ 523,224</b>	<b>\$ (240,956)</b>	<b>-32%</b>

**Funding Summary**

<b>Funding Sources</b>	<b>Actual FY2007</b>	<b>Actual FY2008</b>	<b>Budget FY2009</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
001 General Fund	\$ -	\$ -	\$ -	\$ -	
500 City/County Bldg Debt	25,034	392,692	-	(392,692)	-100%
502 Health Facilities Debt	205,675	205,500	204,980	(520)	0%
503 RSID Revolving	-	-	-	-	
504 Debt Service Districts	19,191	16,413	28,005	11,592	71%
505 Debt Service Districts	10,357	5,118	9,491	4,373	85%
506 Debt Service Districts	12,963	11,087	9,396	(1,691)	-15%
507 Debt Service Districts	14,569	12,894	16,618	3,724	29%
508 Debt Service Districts	246	144	150	6	4%
509 Debt Service Districts	-	-	-	-	
510 Debt Service Districts	1,259	1,155	1,200	45	4%
511 Debt Service Districts	66,876	37,735	63,235	25,500	68%
512 Debt Service Districts	2,433	2,259	3,950	1,691	75%
513 Debt Service Districts	2,983	2,769	3,664	895	32%
514 Debt Service Districts	75,819	41,143	68,948	27,805	68%
515 Debt Service Districts	1,128	1,133	1,084	(49)	-4%
516 Debt Service Districts	35,403	20,031	33,569	13,538	68%
517 Debt Service Districts	-	10,988	46,163	35,175	320%
518 Debt Service Districts	-	3,120	-	(3,120)	-100%
519 Debt Service Districts	-	-	17,755	17,755	
520 Debt Service Districts	-	-	2,870	2,870	
521 Debt Service Districts	-	-	8,218	8,218	
522 Debt Service Districts	-	-	799	799	
523 Debt Service Districts	-	-	3,130	3,130	
<b>Total</b>	<b>\$ 473,936</b>	<b>\$ 764,181</b>	<b>\$ 523,225</b>	<b>\$ (240,956)</b>	<b>-32%</b>

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## CAPITAL IMPROVEMENTS

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## 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

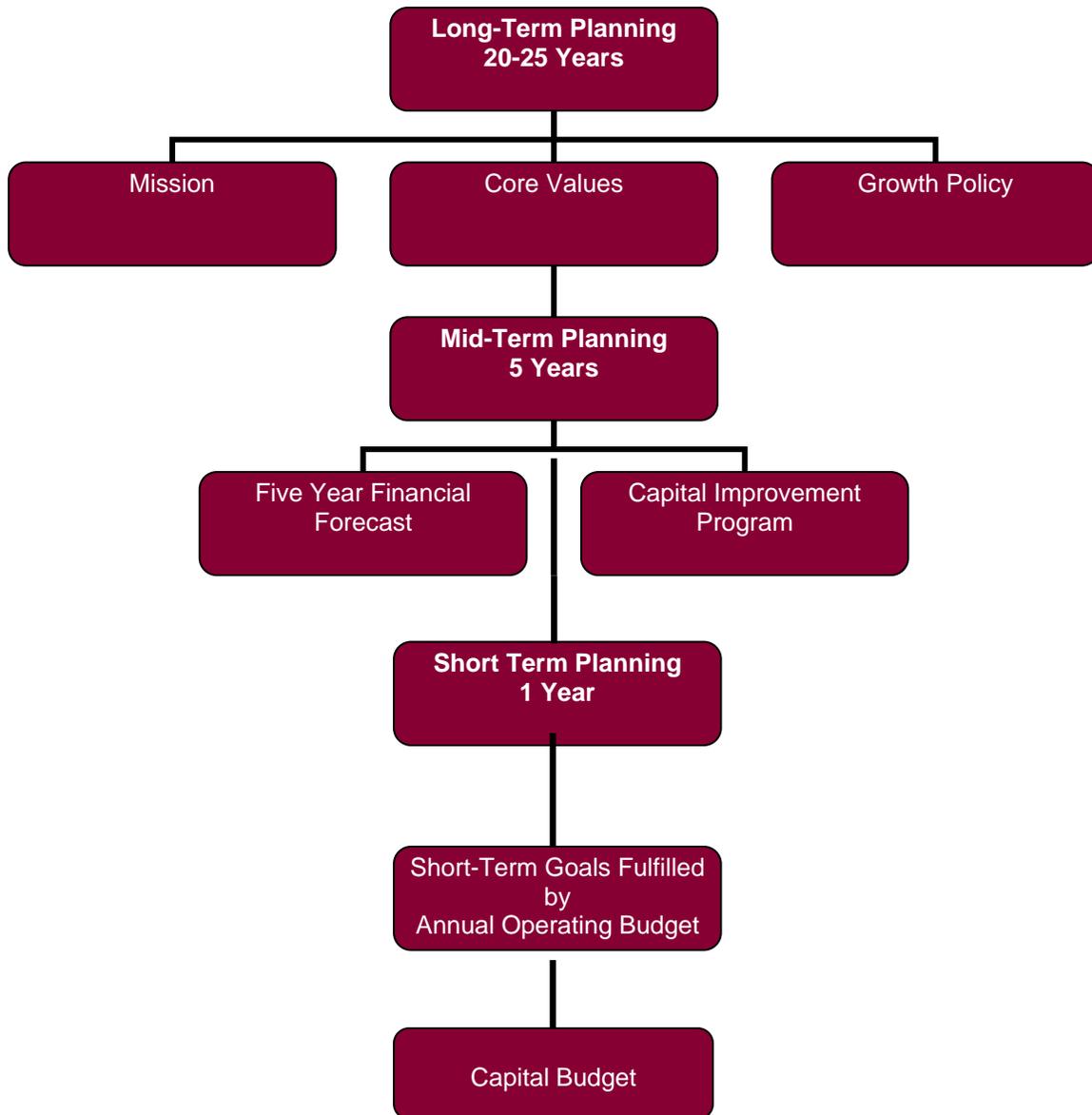
The capital budget is separate and distinct from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from nonrecurring funding sources such as debt proceeds and grants; 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

Lewis & Clark 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 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 Lewis & Clark 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

Lewis & Clark 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 Chief Administrative Officer and Finance Director. The CIP update begins in late Fall. Meetings are held 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.

The Capital Budget is finalized as part of the Annual Operating Budget in early June 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 Chief Administrative Officer 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.

## CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

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 on the following page 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.

# CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

## FY 2009 Capital Budget & Operating Budget Impacts Projects by Department/Project Name

FY 2009 Capital Budget		Annual Operating Budget Impacts			
Department/Project Title	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
<b>County Commission</b>					
Copier	\$ 7,880				\$ -
<b>Treasurer/Clerk and Recorder</b>					
Copier	\$ 7,090				\$ -
Tax Software replacement	\$ 30,000		\$ 30,200		30,200
<b>Justice Court</b>					
Color Copier	6,490				-
<b>District Clerk of Court</b>					
Copier	6,500				-
<b>Information Technology</b>					
Copier	9,000				-
<b>County Attorney</b>					
Software/Server replacement	21,380				-
<b>Miscellaneous-General</b>					
Valley Lift Station	10,500				-
Purchase of Ashley Building	80,000				-
Fairgrounds/Woodlawn water Project	1,484,425				-
<b>Public Works</b>					
Pickup Truck	40,000				-
<b>Road Fund</b>					
Dump truck with pup	170,000				-
Pickup truck	20,000				-
Snowplow	98,000				-
Sander Boxes	51,983				-
Marysville Road Reconstruction	7,435,824				-
<b>Bridge Fund</b>					
Dump Truck with Pup	170,000				-
<b>RID Construction Fund</b>					
RID Road Projects	73,000				-
<b>Weed Fund</b>					
Copier	6,860				-
<b>County Fair Fund</b>					
Exhibit hall/grandstands-new	2,538,654	80,000	75,000	850,000	1,005,000
<b>Parks Fund</b>					
<b>Planning</b>					
Copier	10,500				-
<b>Health</b>					
Copier	6,500				-
<b>Extension</b>					
<b>Sheriff</b>					
Patrol Car Replacement/Accessories	115,800				-
2 4X4 Trucks	66,200				-
Truck for EOD	33,000				-
Truck for civil	33,100				-
Mobile Data Transmitters(2)	19,622				-
Security monitor	7,780				-
Boat/snowmobiles-Search and Rescue	50,000				-

# CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

## FY 2009 Capital Budget & Operating Budget Impacts Projects by Department/Project Name

FY 2009 Capital Budget		Annual Operating Budget Impacts			
Department/Project Title	Appropriation	Personal Services Costs	Other Operating Costs	Debt Service Costs	Total
<b>Radio-Public Safety</b>					
Radio Equipment	41,000				-
<b>Coroner</b>					
					-
<b>Buildings Maintenance</b>					
Truck-replacement	20,520				-
Cooling tower/Temp control system-Cou	27,000				-
Fire Alarm/Smoke detector system-LEC	20,400				-
<b>County Shop</b>					
Service Truck	73,261				-
<b>Forestvale Cemetery</b>					
Mower	8,740				-
Dump truck-replacement	29,570				-
<b>Cooney Home</b>					
Software Upgrade	10,000				-
Arjo Lift	7,750				-
Washer	12,540				-
Floor burnisher	6,000				-
<b>Solid Waste</b>					
Apron/new containers-Lincoln	\$ 49,000			\$	-
Pickup-landfill manager	14,300				-
Scraper	674,910	50,000	25,000		75,000
Portable Litter Fence	19,210				-
<b>GRAND TOTAL</b>	<b>\$ 13,616,409</b>	<b>\$ 130,000</b>	<b>\$ 130,200</b>	<b>\$ 850,000</b>	<b>\$ 1,110,200</b>

## 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.

<b>General Fund:</b>	The County's general fund is available for use for any expenditure deemed to be in the public interest by the Lewis & Clark County Commission.
<b>State Revenues:</b>	The County receives various payments from the State of Montana for different purposes. Gas Tax revenue received by the state is one example.
<b>Grants/Donations:</b>	This fund source consists of Federal grants, State grants, and donations by citizens and businesses where the money is passed through the County.
<b>CTEP:</b>	These are Federal grants primarily directed towards improving or expanding non-motorized transportation.
<b>G.O. Bonds:</b>	These are bonds for which the full faith and credit of the County is pledged. G.O. Bonds require voter approval.
<b>Special Assessments &amp; Other Debt:</b>	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.
<b>User Fees:</b>	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.
<b>Parks Cash in Lieu Fund:</b>	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.
<b>Other &amp; Private:</b>	This fund source represents other miscellaneous categories.

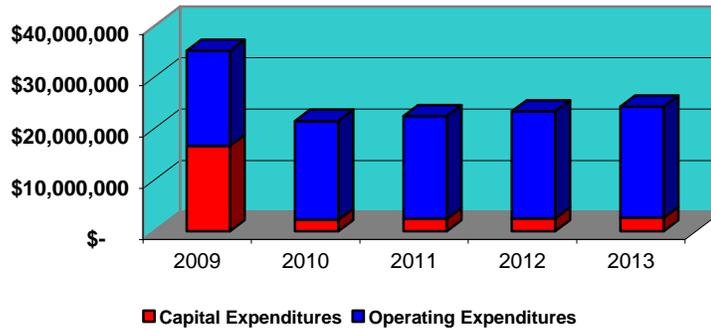
## CAPITAL EXPENDITURES CONTRASTED WITH TOTAL COUNTY OPERATING EXPENDITURES

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.

Lewis & Clark 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.

The graph on the following page illustrates Lewis & Clark County's projected investment in capital in relation to projected operating expenditures.

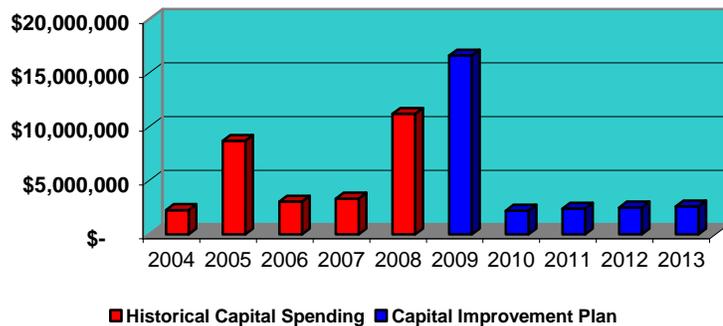
CAPITAL EXPENDITURES CONTRASTED WITH OPERATING EXPENDITURES



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

Another indicator of Lewis & Clark 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

Lewis & Clark 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 Chief Administrative Officer, 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 \$5,000 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

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## Lewis & Clark County Debt Management

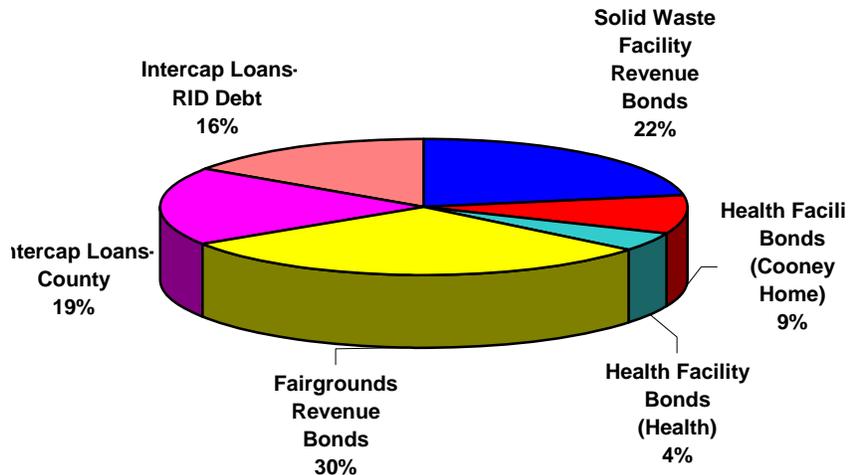
Debt in a governmental entity is an effective financial management tool. Active debt management provides fiscal advantages to county and its citizens. Debt can serve several different purposes. It is useful in matching costs to benefits of public assets. It is useful as an economic development tool. 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 Lewis & Clark 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/debt issues.

- Solid Waste Facility Revenue Bonds-\$2,638,114.
- Health Facilities Revenue Bonds (Cooney)-\$1,060,000
- Health Facilities Revenue Bonds(Health)-\$525,000
- Fairgrounds Revenue Bond-\$3,535,000
- Intercap Loans \$4,049,160



### Possible Debt in the Next Five Years

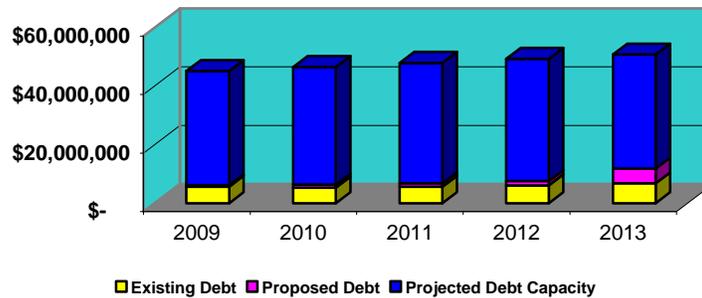
Listed below is a brief description of the county's possible debt issuances over the course of the next five year period. Following this narrative description, is a graphic depiction of the relative effects of these possible debt issuances in relation to the county's current debt and its remaining debt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

- A. **Health Facilities Expansion-\$8,000,000 million.** The Health Department is projecting outgrowing their current space within the next five years.
- B. **Detention Center-\$10,000,000 million.** The current detention center is overcrowded. A new facility will be needed based on significant growth in the County.
- C. **Open Space Bond Issue.** A bond issue on the November 2008 ballot to issue \$10,000,000 million in debt to acquire conservation easements in the County.

### 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 possible bond issues materialize, the county will still have a substantial 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

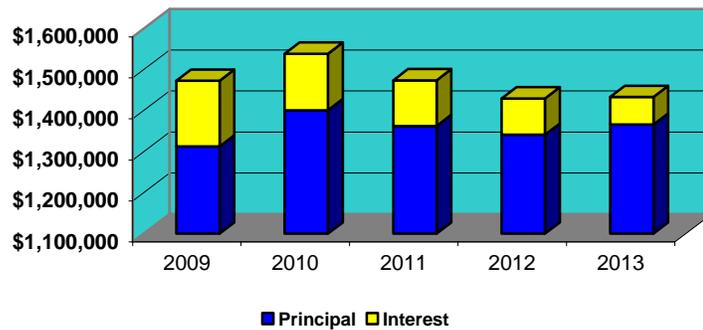


**Debt Service**

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**

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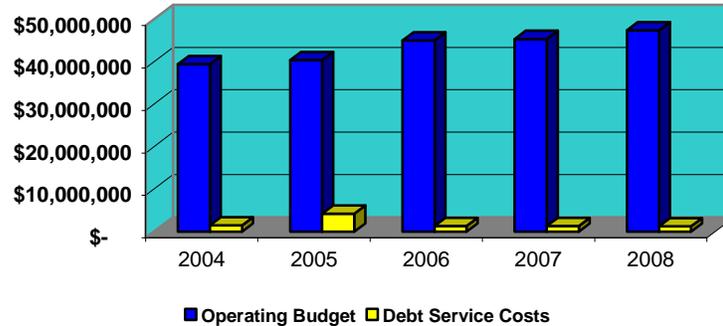
Most major debt obligations for the County are typically structured with declining interest payments and increasing principal payments—thereby resulting in relatively level debt service payments over the life of the bonds.

**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 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.

Lewis & Clark 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 Lewis & Clark 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**

Lewis & Clark County has developed a set of financial management policies that cover all aspects of its financial operations. Policies on debt management are one component of those financial policies. All of the County's financial management policies are included in the Executive Summary. Listed below are excerpts from those policies, which relate specifically to debt management.

### Restrictions on Debt Issuance.

- 1) **Repayment of 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.

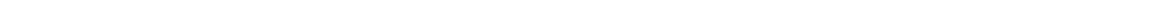
### Debt Refinancing

- 1) **General Refinancing Guidelines.** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within federal tax law constraints) under the following conditions:
  - There is a net economic benefit.
  - It is needed to modernize covenants that are adversely affecting the County's financial position or operations.
  - The County wants to reduce the principal outstanding in order to achieve future working capital to do so from other sources.
- 2) **Standards for Economic Savings.** In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.
- 3) **Net Present Value Savings.** Refinancing that 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. Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

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## APPENDIX



**FULL-TIME EQUIVALENT EMPLOYEES (FTE)**

Staffing Summary

<b>Title</b>	<b>Actual FY2008</b>	<b>Adopted FY2009</b>
<b>General Government</b>		
Legislative Services	3.00	3.00
Administrative Services	12.60	11.07
Treasurer - Clerk & Recorder	23.00	23.00
County Attorney	18.00	19.38
District Court	12.00	11.44
Justice Court	5.00	5.00
Superintendent of Schools	1.00	1.00
Planning & Community Development	12.00	12.00
Health Insurance	0.40	0.75
Information Technology	15.00	15.00
<b>Sub-Total General Government</b>	<b>102.00</b>	<b>101.64</b>
<b>Public Safety</b>		
Disaster & Emergency Services	2.00	2.00
Sheriff	73.50	72.00
Probation & Parole	-	-
Fire	-	-
Mental Health	-	-
Youth	1.00	-
Coroner	2.00	2.00
Radio Project	-	-
<b>Sub-Total Public Safety</b>	<b>78.50</b>	<b>76.00</b>
<b>Public Works</b>		
Administration	4.02	4.00
Bridge Maintenance	4.50	4.50
Road	13.50	13.50
Road Signs	1.00	1.00
Solid Waste Services	6.50	6.85
Facilities Administration	16.47	15.10
Weed Spraying	0.50	1.13
Forestvale Cemetery	3.00	2.88
<b>Sub-total Public Works</b>	<b>49.49</b>	<b>48.96</b>
<b>Public Health</b>		
Cooney Nursing Home	93.00	91.40
Public Health Administration	4.67	4.37
Community Health Promotion	2.31	3.00
Environmental Health	13.20	14.19
Disease Control & Prevention	22.55	21.06
Human Services	6.83	6.30
CHC Helena	28.30	30.03
CHC Lincoln	3.40	5.25
<b>Sub-total Public Health</b>	<b>174.25</b>	<b>175.60</b>
<b>Social &amp; Economic Services</b>		
Human Services	6.83	6.30
Senior Citizens	-	-
Extention Services	2.00	2.00
<b>Sub-Total Social &amp; Economic Services</b>	<b>8.83</b>	<b>8.30</b>
<b>Culture &amp; Recreation</b>		
Fair	5.00	6.00
<b>Sub-total Culture &amp; Recreation</b>	<b>5.00</b>	<b>6.00</b>
<b>GRAND TOTAL</b>	<b>418.07</b>	<b>416.50</b>

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GENERAL OBLIGATION BOND

Maximum Allowable Debt - Lewis & Clark County, Montana

Assessed Valuation: FY 09 Certified Market Value \$ 3,226,522,200

Factor Allowed for Indebtedness 1.4%

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Total Indebtedness Allowed \$ 45,171,311

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Less Current Indebtedness:

Intercap Loans \$ 4,049,160

Health Facilities, Series 1998B & D \$ 1,585,000

Total Current Indebtedness \$ 5,634,160

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Maximum Indebtedness Available \$ 39,537,151

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GENERAL STATISTICAL INFORMATION

Class of County.....	First
County Seat.....	Helena
Year Organized .....	March 1, 1868
Registered Voters (includes active and inactive voters).....	36,109
Area (square miles).....	3,461
Courthouse Elevation (City of Helena).....	4,100
Incorporated Cities.....	2
Population of County (2000 estimate).....	55,716
Form of Government.....	Commission

**TOP TEN TAXPAYERS**

**LEWIS & CLARK COUNTY  
TEN HIGHEST TAXPAYERS IN LEWIS & CLARK COUNTY  
2008**

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Taxpayer	Taxable Value
NORTHWESTERN CORPORATION	\$ 13,105,018
PPL MONTANA LLC	2,589,155
QWEST CORPORATION	2,358,138
VERIZON WIRELESS	2,190,619
MONTANA RAIL LINK INC	484,676
BNSF RAILWAY COMPANY	483,944
HELENA FEDERAL OFFICE COMPLEX LLC	397,479
AMERICAN CHEMET CORPORATION	355,891
COSTCO WHOLESALE	339,331
ASARCO	325,904
	\$ <u>22,630,155</u>

**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 (Lewis & Clark 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.

**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 Lewis & Clark 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).