



APPENDIX C

AMENDMENT #2 TO THE GRANITE COUNTY GROWTH POLICY

Adopted By:

Granite County on September 2010 – Resolution #2010-17

GRANITE COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

Fiscal Years 2011 – 2015

COUNTY COMMISSION

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Suzanne Browning
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August 15, 2010

Granite County Commission:

Cliff Nelson, Chairman
Suzanne Browning
Maureen Connor

County Commissioners:

I am pleased to present you with the first-ever, fully-funded Capital Improvements Plan, for Granite County. This plan reflects contributions from all county departments and especially, the County Commission itself.

Like most Montana counties, Granite County will have an increasingly difficult time balancing the county's general fund budget. The projections contained in this report show declines in the county's general fund balance. An alternative revenue source, such as a Public Safety voted mill levy or other voted levies, should be explored in order to prevent the county's general fund balance from dropping below 17% of the general fund expenditure level, which is the minimum recommended balance suggested by the Government Finance Officers' Association.

While the County Commissioners obviously know a substantial amount of the County's Payments in Lieu of Taxes (PILT) is being used to balance the General Fund budget, one could argue that the practice of utilizing unreliable revenues to balance the county's General Fund budget, is in essence artificially holding down the financial obligation of the citizens.

As more fully described later in this report, most revenue sources have been projected to increase by 3% each year. As this report was being prepared, the County was informed that its mill value for the current year increased by 5.5%, which was a pleasant surprise. No adjustment to the revenue projections were made because the projected 3% increase in revenues was based on an average. There will likely be years in which the mill value will be less than 3%. The County can take comfort in the higher than expected mill value this year and may chose to begin reducing its reliance on PILT revenues or could use this opportunity to increase its projected General Fund balance.

The Road fund also reflects declines in its reserve levels. Unlike the County's General Fund, however, the Road Fund has a substantially larger percentage of its expenditures devoted to capital expenditures. Thus, it is much easier to manage declines in the Road Fund financial position, than it is for the General Fund. As the reserve levels begin to decline below acceptable levels, the County has the option of simply delaying or eliminating capital purchases. Furthermore, the Road Fund is largely dependent upon Forest Reserve Act

revenues. These revenues have been projected to decline substantially in coming years. If the declines are not as steep as projected, the financial position of the Road Fund will be better than projected.

It was a pleasure working with each of you as well as the staff members from all of the county departments.

Sincerely,

Miral Gamradt

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OVERVIEW

This Plan represents the first-ever, fully-funded five-year Capital Improvement Plan (CIP) for Granite County. Most Capital Improvement Plans focus only on facilities, construction projects and infrastructure needs, which are either beyond the government's ability to pay or are dependent upon politically-charged voter approved bond issues, special districts, loans, or grants. As a result, most Capital Improvement Plans simply review the government's "wish lists" and end up on the shelf gathering dust.

In contrast, this Capital Improvement Plan includes all capital purchases of \$5,000 or more. Thus, this CIP is operational in nature. The intention of this CIP is to provide a "blueprint" of the county's capital spending for the next five years. This CIP includes a 5-year historical financial analysis as well as a 5-year financial forecast for all funds which have capital expenditure implications. **The historical financial analysis and financial projections enabled the capital needs of the county to be reconciled with the county's financial capabilities.**

The CIP development process is discussed in detail in the following section. Nevertheless, it is important to highlight some of the elements of this process, which differentiate this CIP development process from nearly all others. A collaborative team approach was used to create this Capital Improvements Plan. The team consisted of the County Commission, the County Administrative Assistant, department managers and their staff, and the consultant. A 5-year historical analysis was prepared for each county fund that had capital expenditure implications. A 5-year financial forecast, which included department's capital requests, was also prepared. Both of these analyses were incorporated into a computer model and were shown on a computer screen to the County Commission and the Administrative Assistant. This computer model allowed the Commission to make changes to the plan and instantly see the results. In the event a department's fund did not have the financial ability to accommodate their capital requests, the Commission could literally see and understand this dilemma. Commissioners recognized that something had to change. Either revenues had to increase or expenditures had to decrease—there was no other option.

Granite County will no longer find itself simply reacting to capital requests on a year by year basis, but will actually find itself being proactive in its annual budgeting process for its capital expenditure needs. This CIP will have an added benefit of providing a "jump start" to the annual budgeting process, as financial projections have already been made. These projections will obviously have to be updated and refined as years progress. However, the CIP projections will provide a yard-stick by which to gauge the development of future annual budgets. Finally, the CIP will result in all of the players in the budget process to begin looking long-term with respect not only to their capital needs, but to the overall financial health and condition of all county funds.

The development of this CIP occurred at an ideal time, as the county is on the verge of adopting a Growth Policy. The Growth Policy provides a written statement or "blueprint" of how the citizens think the county should develop in the future. The CIP provides a "blueprint" of how capital improvements will be accomplished and paid for. **The CIP will be an important tool to assist the County in implementing its Growth Policy.**

From the outset, every effort was made to make this Capital Improvement Plan a standard for all Capital Improvement Plans that will follow. A key ingredient to the process was the broad-based involvement and active participation from all levels. Every department of the county, that had capital improvement needs, was included in the process. No constraints were

placed on the departments, other than the fact that they were encouraged to be reasonable in their requests. County Commissioners were kept informed and were provided an opportunity to participate in all phases of the development process. Department managers were allowed and encouraged to include their support staff. Public meetings were held to enable the public and the media the opportunity to hear and review the requests of the various departments and to participate, should they choose. The development of this CIP created an appreciation by departments for each others' needs, as well as recognition by the departments of the constraints the County Commission and the administration face when it comes to balancing the county's budget.

THE CIP - ALL FUNDS

The CIP includes \$1,004,980 of scheduled capital improvements over the course of the next five years.

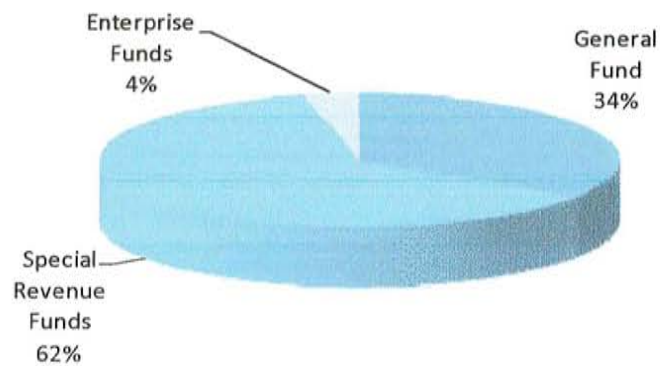
Listed below is a schedule depicting the county's equipment and projects capital improvements, by department, over the course of the next five years.

| CAPITAL IMPROVEMENT PLAN | | | | | | |
|---|------------|------------|------------|-----------|---------|--------------|
| Fiscal Years 2011 - 2015 | | | | | | |
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
| | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | |
| General Fund | \$ 275,480 | \$ 16,000 | \$ 16,000 | \$ 36,000 | \$ - | \$ 343,480 |
| <u>Special Revenue & Enterprise Funds</u> | | | | | | |
| Road | 316,500 | 65,000 | 205,000 | 40,000 | - | 626,500 |
| Bridge | - | - | - | - | - | - |
| Solid Waste | - | 35,000 | - | - | - | 35,000 |
| Total Special Revenue Funds | 316,500 | 100,000 | 205,000 | 40,000 | - | 661,500 |
| Total All Funds | \$ 591,980 | \$ 116,000 | \$ 221,000 | \$ 76,000 | \$ - | \$ 1,004,980 |

Following sections of this plan include schedules detailing each specific capital item included in the summary shown above. Project write-up sheets, prepared by each department, provide the written justification for capital items included in the plan.

The following three charts provide a conceptual overview of the 5-year CIP. This information provides a "Big Picture" look at the CIP. An understanding of this Big Picture assists in the understanding of the details that will follow.

CIP 5-YEAR PLAN BY FUND GROUP



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THE CIP DEVELOPMENT PROCESS

The CIP development process consisted of the following steps and phases:

- **“The Kickoff”**

An informational meeting was held with the County Commissioners, county department managers and their staff, and the County Administrative Assistant. The purpose of the meeting was to explain the CIP and associated timelines, the CIP criteria, roles and responsibilities of each team member, and public involvement.

It was explained that the CIP will identify the county's future capital improvement needs, help set priorities, assess available funding, and determine which capital improvements will be able to be funded over the course of the next five years. The recommended CIP will be presented to the County Commission for their approval at a public hearing.

- **The Needs Assessment Phase**

Department managers and their staff are best able to determine their own needs. Thus, departments were asked to assess their future capital improvement needs and prepare a Project Description Request Form for each capital item they are requesting. The Project Descriptions were brief; nevertheless, they contained the necessary information that would allow for an objective prioritization of the capital equipment and projects.

Departments were asked to involve their constituency, customers, boards, advisory committees and citizens in their needs assessment. The needs assessment was all done electronically and prepared in such a manner that would allow for easy update of the information in future years.

- **The Financial Analysis Phase**

Concurrent with the completion of the department's needs assessment, the consultant worked with the Clerk & Recorder and Treasurer to prepare a 5-year historical financial analysis of each county fund that had capital improvement plan implications. The historical analysis provided a clear picture of the county's finances and capabilities.

An integrated computer model was also prepared which included 5-year financial projections. The computer model allowed for the incorporation of the department's capital requests to determine whether or not the department's fund had the projected financial capability to support the requested capital items.

- **County Commission Meeting**

A meeting was held with the County Commission, the Administrative Assistant, and the consultant. The department's capital requests were discussed as well as each respective fund's ability to support the requested capital items. The integrated computer model, which was projected on a screen, allowed members to make changes to the plan and instantly see the results. **In essence, this process involved a reconciliation of the department's capital needs with the county's financial constraints.**

- **Draft CIP**

Following the County Commission meeting, a revised draft CIP was prepared and submitted to the County Commission, the Administrative Assistant, and all departments. The draft CIP was also provided to the media and the public through the County's internet site.

- **Public Meeting**

The amended CIP was presented to the County Commission. All of the steps in the CIP process were again explained. The integrated computer model was again projected on a computer screen to enable the County Commission and the audience to see instantly see the results of the changes.

- **Final CIP Distribution**

The Final CIP was presented to the County Commission, Administrative Officer, and departments. The Final CIP was also placed on the County's internet site for the benefit of the public. Finally, the entire CIP document was available in PDF format in order to e-mail it to any requesting party.

- **Public Hearing**

A public hearing was scheduled for additional public comment and final approval by the County Commission.

GENERAL FUND FINANCIAL ANALYSIS

FUND DESCRIPTION

The general fund is used to account for all financial resources of the county, except for those required to be accounted for in another fund. The general fund supports such basic services as the County Commission, Clerk and Recorder, Treasurer, Building Maintenance, Elections, and Clerk of Court.

Major revenue sources to the general fund include: property taxes, video gaming fees, state entitlement, clerk and recorder fees, fines and forfeitures, and investment earnings.

KEY REVENUE ASSUMPTIONS:

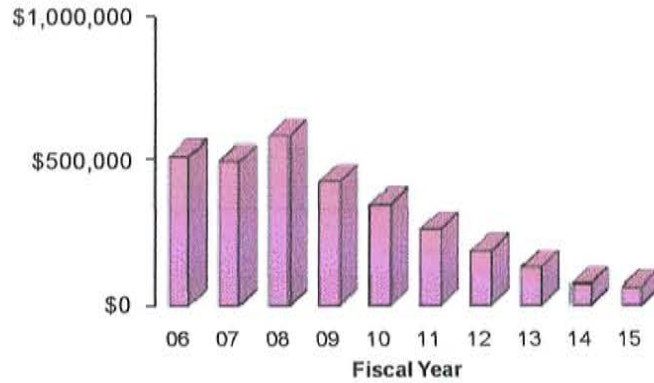
Revenues are estimated to increase 3% per year.

KEY EXPENDITURE ASSUMPTIONS:

- Personnel Costs have been increased by an average of 2% per year.
- Operating costs have been increased by an average of 2% per year.

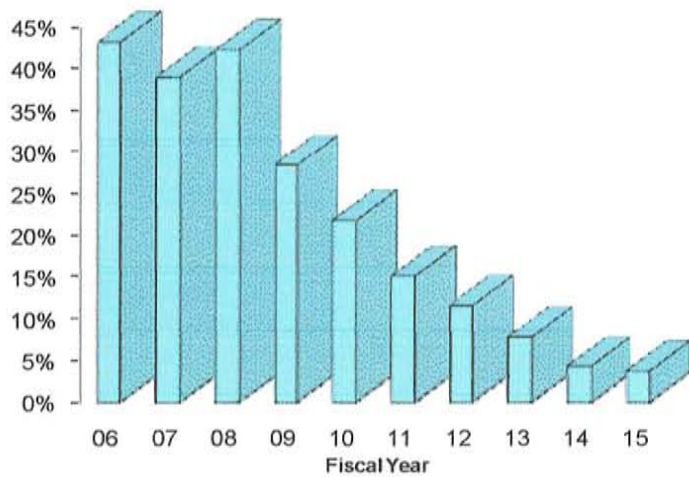
GENERAL FUND - FUND BALANCE

FY 06 – 09 Actual – Current year FY 10 Estimated – FY 11 – 15 Projected



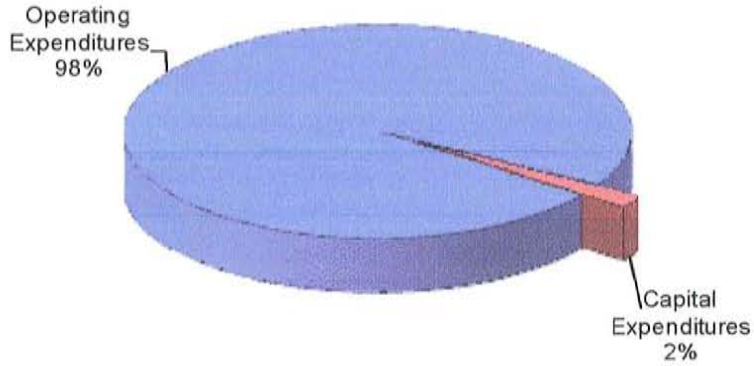
GENERAL FUND BALANCE AS % OF EXPENDITURES

FY 06 – 09 Actual – Current year FY 10 Estimated – FY 11 – 15 Projected



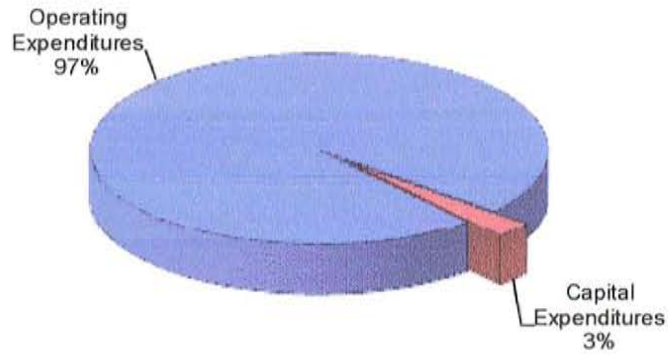
GENERAL FUND - OPERATING & CAPITAL EXPENDITURES

Last five years (FY 06 – FY 10)



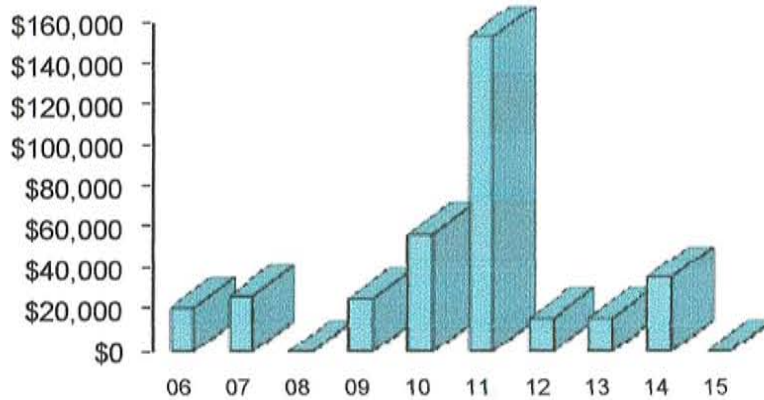
GENERAL FUND - OPERATING & CAPITAL EXPENDITURES

Next five years – C I P (FY 11 – FY 15)



GENERAL FUND - CAPITAL EXPENDITURES

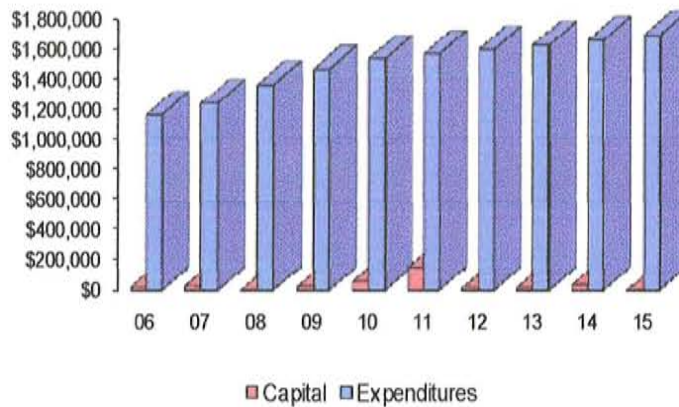
FY 06 – 09 Actual – Current year FY 10 Estimated – FY 11 – 15 Projected



The spike in capital spending in FY 11 includes \$137,500 for restoration of the exterior of the county courthouse.

CAPITAL EXPENDITURES VS OPERATING EXPENDITURES

FY 06 – 09 Actual – Current year FY 10 Estimated – FY 11 – 15 Projected



GENERAL FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| General Fund 1000 | | | | | |
| Fiscal Years 2006 - 2010 | | | | | |
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
| Beginning Fund Balance | \$ 383,512 | \$ 515,966 | \$ 498,922 | \$ 586,460 | \$ 427,768 |
| Add: | | | | | |
| Operating Revenues | 1,041,144 | 981,917 | 1,011,989 | 1,007,459 | 1,131,240 |
| Transfers In | 284,314 | 276,991 | 355,150 | 331,671 | 389,768 |
| Total Revenues | <u>1,325,458</u> | <u>1,258,908</u> | <u>1,367,139</u> | <u>1,339,130</u> | <u>1,521,008</u> |
| Subtract: | | | | | |
| Operating Expenditures | 1,171,805 | 1,249,023 | 1,353,872 | 1,472,163 | 1,541,740 |
| Capital Expenditures | 21,199 | 26,929 | 16,296 | 25,659 | 57,500 |
| Transfers Out | - | | 15,000 | | |
| Total Expenditures | <u>1,193,004</u> | <u>1,275,952</u> | <u>1,385,168</u> | <u>1,497,822</u> | <u>1,599,240</u> |
| Reconciliation to F/S | | | 105,567 | | |
| Estimated Ending Balance | \$ <u>515,966</u> | \$ <u>498,922</u> | \$ <u>586,460</u> | \$ <u>427,768</u> | \$ <u>349,536</u> |

GENERAL FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN General Fund 1000 Fiscal Years 2011 - 2015 | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |
| Estimated Beginning Fund Balance | \$ 349,536 | \$ 241,131 | \$ 168,292 | \$ 110,030 | \$ 52,101 |
| Add: | | | | | |
| Operating Revenues | 1,402,941 | 1,200,133 | 1,236,136 | 1,278,221 | 1,311,417 |
| Transfers In | 336,461 | 346,555 | 356,952 | 367,660 | 378,690 |
| Total Revenues | <u>1,739,402</u> | <u>1,546,687</u> | <u>1,593,088</u> | <u>1,645,881</u> | <u>1,690,107</u> |
| Subtract: | | | | | |
| Operating Expenditures | 1,572,327 | 1,603,527 | 1,635,350 | 1,667,809 | 1,700,918 |
| Capital Expenditures | 275,480 | 16,000 | 16,000 | 36,000 | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>1,847,807</u> | <u>1,619,527</u> | <u>1,651,350</u> | <u>1,703,809</u> | <u>1,700,918</u> |
| Estimated Ending Balance | \$ 241,131 | \$ 168,292 | \$ 110,030 | \$ 52,101 | \$ 41,290 |

Note: The 2010 budget contained five transfers in: Health \$168,000, PERS \$56,400, PILT \$100,000, Debt Service \$45,632 & Stimulus \$19,736. The last two transfers (Debt Service & Stimulus) are non-recurring. Hence, these revenue sources will not be able to be projected forward in future years.

The elimination of these revenues will make it increasingly difficult to balance the general fund budget in future years. In order to prevent cut backs in the county's general fund operations, alternative revenue sources should be considered, including a voted Public Safety Levy. The County should make a concerted effort to prevent the general fund balance from dropping below 17% of the general fund expenditure level, consistent with the minimum balance recommended by the Government Finance Officers' Association.

GENERAL FUND FINANCIAL ANALYSIS

CAPITAL IMPROVEMENT PLAN
General Fund Revenues 1000
Fiscal Years 2006 - 2010

| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Taxes: | | | | | |
| Property Taxes | \$ 546,302 | \$ 568,579 | \$ 590,542 | \$ 678,942 | \$ 684,331 |
| Licenses & Permits: | | | | | |
| Intergovernmental Revenues: | | | | | |
| Federal Grants | 7,542 | 10,472 | 11,078 | 12,345 | 12,000 |
| Federal Shared Revenues | 1,319 | 1,076 | 975 | 1,501 | 1,000 |
| State Grants | 663 | 669 | 667 | 668 | 600 |
| State Shared Revenues | 138,984 | 138,001 | 139,618 | 145,469 | 128,250 |
| Charges for Services: | | | | | |
| General Government | 43,784 | 51,793 | 101,100 | 96,623 | 92,700 |
| Public Safety | 104,316 | 73,294 | 106,234 | 86,900 | 107,259 |
| Public Health | | | | 4,613 | 2,000 |
| pllt | | | | | |
| Fines & Forfeitures: | | | | | |
| Justice Court | 54,150 | 51,765 | 43,720 | 31,462 | 31,000 |
| District Court | 175 | 546 | 338 | 121 | |
| Other Fines & Forfeitures | | 140 | 405 | 49 | 100 |
| Miscellaneous: | 2,317 | 5,068 | 3,239 | 1,952 | 2,000 |
| Weed & Extension Budget Transfer | | | | | |
| Invest & Royalty Earnings: | 141,592 | 61,918 | 14,073 | (53,186) | 70,000 |
| Estimated Ending Balance | \$ 1,041,144 | \$ 963,321 | \$ 1,011,989 | \$ 1,007,459 | \$ 1,131,240 |

GENERAL FUND FINANCIAL ANALYSIS

CAPITAL IMPROVEMENT PLAN
Projected General Fund Revenues 1000
Fiscal Years 2011 - 2015

| | Year 1 FY 2011 | Year 2 FY 2012 | Year 3 FY 2013 | Year 4 FY 2014 | Year 5 FY 2015 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|--|-------------------|-------------------|-------------------|-------------------|-------------------|

Taxes:

| | | | | | |
|----------------|------------|------------|------------|------------|------------|
| Property Taxes | \$ 704,861 | \$ 726,007 | \$ 747,787 | \$ 770,221 | \$ 793,327 |
|----------------|------------|------------|------------|------------|------------|

Licenses & Permits:

Intergovernmental Revenues:

| | | | | | |
|------------------------------|---------|---------|---------|---------|---------|
| Federal Grants | 12,360 | 12,731 | 13,113 | 13,506 | 13,911 |
| Federal Shared Revenues | 1,030 | 1,061 | 1,093 | 1,126 | 1,159 |
| State Grants | 618 | 637 | 656 | 675 | 696 |
| State Shared Revenues | 132,098 | 136,060 | 140,142 | 144,347 | 148,677 |
| Restoration Funding: | | | | | |
| Historic Preservation Grant | 90,264 | | | | |
| Add'n Grant for ADA Bathroom | 10,000 | | | | |
| CTEP | 93,000 | | | | |
| Transfer from PILT | 44,500 | | | | |

Charges for Services:

| | | | | | |
|--------------------|---------|---------|---------|---------|---------|
| General Government | 95,481 | 98,345 | 101,296 | 104,335 | 107,465 |
| Public Safety | 110,477 | 113,791 | 117,205 | 120,721 | 124,343 |
| Public Health | 2,060 | 2,122 | 2,185 | 2,251 | 2,319 |

Fines & Forfeitures:

| | | | | | |
|---------------------------|--------|--------|--------|--------|--------|
| Justice Court | 31,930 | 32,888 | 33,875 | 34,891 | 35,937 |
| District Court | - | - | - | - | - |
| Other Fines & Forfeitures | 103 | 106 | 109 | 113 | 116 |

Miscellaneous:

| | | | | | |
|----------------------------------|-------|-------|-------|-------|-------|
| Weed & Extension Budget Transfer | 2,060 | 2,122 | 2,185 | 2,251 | 2,319 |
|----------------------------------|-------|-------|-------|-------|-------|

| | | | | | |
|--|--------|--------|--------|--------|--------|
| <u>Invest & Royalty Earnings:</u> | 72,100 | 74,263 | 76,491 | 78,786 | 81,149 |
|--|--------|--------|--------|--------|--------|

| | | | | | |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Estimated Ending Balance | \$ 1,402,941 | \$ 1,200,133 | \$ 1,236,136 | \$ 1,278,221 | \$ 1,311,417 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|

GENERAL FUND FINANCIAL ANALYSIS

CAPITAL IMPROVEMENT PLAN General Fund 1000 Fiscal Years 2008 - 2010

| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Legislative Services | | | | | |
| Personal Services | \$ 93,328 | \$ 98,518 | \$ 111,628 | \$ 115,980 | \$ 120,950 |
| Supplies/services/materials, etc. | 10,691 | 16,620 | 19,721 | 13,935 | 19,300 |
| Capital Outlay | | 229 | | | |
| Executive Services | | | | | |
| Judicial Services | | | | | |
| Personal Services | 116,819 | 119,455 | 205,233 | 212,743 | 187,540 |
| Supplies/services/materials, etc. | 31,895 | 35,640 | 25,706 | 27,167 | 26,700 |
| Capital Outlay | 503 | 219 | | | |
| Financial Services | | | | | |
| Personal Services | 241,955 | 248,708 | 266,086 | 275,502 | 243,560 |
| Supplies/services/materials, etc. | 25,980 | 37,975 | 35,231 | 64,475 | 56,000 |
| Elections | | | | | |
| Personal Services | 2,231 | 2,395 | 2,319 | 2,527 | 3,550 |
| Supplies/services/materials, etc. | 7,846 | 9,295 | 13,985 | 8,601 | 19,700 |
| Capital Outlay | | 6,230 | | | |
| Facilities Administration | | | | | |
| Personal Services | 42,908 | 45,211 | 47,835 | 54,482 | 45,690 |
| Supplies/services/materials, etc. | 76,819 | 90,699 | 71,270 | 108,967 | 152,100 |
| Capital Outlay | 3,054 | 400 | | 9,897 | 39,000 |
| Public School Administration | | | | | |
| Personal Services | 24,210 | 25,149 | 27,609 | 28,569 | 30,330 |
| Supplies/services/materials, etc. | 1,150 | 799 | 1,046 | 999 | 1,500 |
| Capital Outlay | | | | | |
| Law Enforcement Services | | | | | |
| Personal Services | 371,305 | 399,677 | 419,700 | 444,047 | 468,000 |
| Supplies/services/materials, etc. | 47,595 | 47,866 | 52,613 | 64,076 | 68,000 |
| Capital Outlay | 17,642 | 19,851 | 16,296 | 15,762 | 18,500 |
| Detention & Correction | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 31,353 | 19,805 | 15,055 | 5,069 | 20,000 |
| Capital Outlay | | | | | |

GENERAL FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN General Fund 1000 Fiscal Years 2006 - 2010 | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
| Probation & Parole | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 5,460 | 7,940 | | 157 | 14,500 |
| Capital Outlay | | | | | |
| Civil Defense | | | | | |
| Personal Services | 3,856 | 6,228 | 7,400 | 7,754 | 12,050 |
| Supplies/services/materials, etc. | 1,385 | 2,432 | 2,514 | 1,423 | 2,500 |
| Capital Outlay | | | | | |
| Other Public Safety Services | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 4,334 | 1,245 | 3,035 | 2,278 | 4,550 |
| Capital Outlay | | | | | |
| Public Works Administration | | | | | |
| Personal Services | 5,089 | 5,677 | 3,049 | | |
| Supplies/services/materials, etc. | 5,540 | 2,500 | 878 | 6,241 | 9,100 |
| Capital Outlay | | | | | |
| Burial of Veterans | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 1,960 | 2,380 | 960 | 3,105 | 4,000 |
| Capital Outlay | | | | | |
| Public Health Services | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 23 | 22 | 19 | 27 | 1,000 |
| Capital Outlay | | | | | |
| Mental Health Center | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | | 7,153 | 5,406 | 7,884 | 8,750 |
| Capital Outlay | | | | | |
| Welfare | | | | | |
| Personal Services | | | | | |
| Supplies/services/materials, etc. | 5,709 | 2,641 | 2,695 | 3,808 | 10,000 |
| Capital Outlay | | | | | |
| Debt Service | | | | | |
| Principal | 9,156 | 9,419 | 9,689 | 9,967 | 9,990 |
| Interest | 3,209 | 3,574 | 3,189 | 2,380 | 2,380 |
| Estimated Ending Balance | \$ 1,193,004 | \$ 1,275,953 | \$ 1,370,168 | \$ 1,497,823 | \$ 1,599,241 |

GENERAL FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN General Fund 1000 Fiscal Years 2011 - 2015 | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |
| Legislative Services | | | | | |
| Personal Services | \$ 123,369 | \$ 125,836 | \$ 128,353 | \$ 130,920 | \$ 133,539 |
| Supplies/services/materials, etc. | 19,686 | 20,080 | 20,481 | 20,891 | 21,309 |
| Capital Outlay | | | | | |
| Executive Services | | | | | |
| Judicial Services | | | | | |
| Personal Services | 191,291 | 195,117 | 199,019 | 202,999 | 207,059 |
| Supplies/services/materials, etc. | 27,234 | 27,779 | 28,334 | 28,901 | 29,479 |
| Capital Outlay | | | | | |
| Financial Services | | | | | |
| Personal Services | 248,431 | 253,400 | 258,468 | 263,637 | 268,910 |
| Supplies/services/materials, etc. | 57,120 | 58,262 | 59,428 | 60,616 | 61,829 |
| Elections | | | | | |
| Personal Services | 3,621 | 3,693 | 3,767 | 3,843 | 3,919 |
| Supplies/services/materials, etc. | 20,094 | 20,496 | 20,906 | 21,324 | 21,750 |
| Capital Outlay | | | | | |
| Facilities Administration | | | | | |
| Personal Services | 46,604 | 47,536 | 48,487 | 49,456 | 50,445 |
| Supplies/services/materials, etc. | 155,142 | 158,245 | 161,410 | 164,638 | 167,931 |
| Capital Outlay | | | | | |
| Public School Administration | | | | | |
| Personal Services | 30,937 | 31,555 | 32,186 | 32,830 | 33,487 |
| Supplies/services/materials, etc. | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 |
| Capital Outlay | | | | | |
| Law Enforcement Services | | | | | |
| Personal Services | 477,360 | 486,907 | 496,645 | 506,578 | 516,710 |
| Supplies/services/materials, etc. | 69,360 | 70,747 | 72,162 | 73,605 | 75,077 |
| Capital Outlay | | | | | |
| Detention & Correction | | | | | |
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 20,400 | 20,808 | 21,224 | 21,649 | 22,082 |
| Capital Outlay | | | | | |

GENERAL FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund 1000 | | | | | |
| Fiscal Years 2011 - 2015 | | | | | |
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |

Probation & Parole

| | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 14,790 | 15,086 | 15,388 | 15,695 | 16,009 |
| Capital Outlay | | | | | |

Civil Defense

| | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|
| Personal Services | 12,291 | 12,537 | 12,788 | 13,043 | 13,304 |
| Supplies/services/materials, etc. | 2,550 | 2,601 | 2,653 | 2,706 | 2,760 |
| Capital Outlay | | | | | |

Other Public Safety Services

| | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 4,641 | 4,734 | 4,828 | 4,925 | 5,024 |
| Capital Outlay | | | | | |

Public Works Administration

| | | | | | |
|-----------------------------------|-------|-------|-------|-------|--------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 9,282 | 9,468 | 9,657 | 9,850 | 10,047 |
| Capital Outlay | - | - | - | - | - |

Burial of Veterans

| | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 4,080 | 4,162 | 4,245 | 4,330 | 4,416 |
| Capital Outlay | | | | | |

Public Health Services

| | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 1,020 | 1,040 | 1,061 | 1,082 | 1,104 |
| Capital Outlay | | | | | |

Mental Health Center

| | | | | | |
|-----------------------------------|-------|-------|-------|-------|-------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 8,925 | 9,104 | 9,286 | 9,471 | 9,661 |
| Capital Outlay | | | | | |

Welfare

| | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | 10,200 | 10,404 | 10,612 | 10,824 | 11,041 |
| Capital Outlay | | | | | |

Debt Service

| | | | | | |
|-----------|-------|-------|-------|-------|-------|
| Principal | 9,990 | 9,990 | 9,990 | 9,990 | 9,990 |
| Interest | 2,380 | 2,380 | 2,380 | 2,380 | 2,380 |

| | | | | | |
|--------------------------|--------------|--------------|--------------|--------------|--------------|
| Estimated Ending Balance | \$ 1,572,327 | \$ 1,603,527 | \$ 1,635,350 | \$ 1,667,809 | \$ 1,700,918 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|



Project Name

Sheriff's Patrol Vehicle Replacement – New Crown Vics

Department

Sheriff's Department

Current Year Cost Estimate

\$33,215

Source of Funding

General Fund



Project Description and Justification:

2/16/09

**PROPOSAL
Granite County Sheriffs Office
2010 Ford Crown Victoria Police Vehicle, Patrol
Specifications**

Project Not Funded

Flex Fuel OHC SEFI V8 Engine (250 HP)
 E85 ethanol/gas
 Electronic Automatic Overdrive Transmission
 Manual Transmission Oil Cooler, Engine Oil Cooler
 5/55R17 BSW Speed Rated Radial Tires, Goodyear
 Matching Full Size Spare Tire & Wheel
 Power Door Locks
 Power Windows w/Passenger Lockout Switch
 Driver and Front Passenger Air Bags
 Power Steering w/External Cooler
 Power Brakes, 4-Wheel Disc, Anti-Lock System
 CCA Battery
 AMP Alternator
 Police Pursuit Suspension Package, HD Frame
 Front Bucket Seats, Cloth W/ Weapon Cutouts
 Rear Support & 6-Way Power, Driver
 Rear Bench Seat, Cloth (TTH)
 Conditioning w/high speed cutout
 tint Tinted Glass, All Around
 Trunk, Glove Box, Dome/ High Intensity Map Lights
 Steering Wheel
 Electric Rear Window Defroster
 Flashers on Warning Buzzer
 Maximum Capacity Engine Cooling
 Oil Pan Recovery System
 Color – Dark Blue

Cruise Control
 Inside Hood Release
 Electric Trunk Release, Battery Operated
 Intermittent Wipers
 Power Heated Mirrors(61K)
 AM/FM Stereo Radio with Digital Clock, CD Player, Rear
 Window Antenna
 Certified Police Speedometer, 0-140 MPH
 Gauges, Water Temp, Fuel
 Hubcaps, Bolt on
 Body Side Moldings (Front Doors uninstalled, stored in trunk)
 (96B)
 HD Rubber Floor Covering
 Radio Interference Bonding Strap Package (53M)
 All Factory Standard Police Package Equipment including:
 Side Impact Air Bags
 Stainless Steel Dual Exhaust System
 3.27:1 Rear Axle Ratio
 Tire Pressure Monitoring System
 Auxiliary Fuse Block
 Stabilizer Bars, Front and Rear
 Engine Hour Meter
 3 year/36,000 Mile Warranty Bumper to Bumper,
 5Yr/60,000 Mile Drivetrain
 Mercury Free Vehicle
 Lead Free Steel Wheel Weights

Police Liberty Lightbar
 Police Control Head
 Police Wag Headlight System
 Amber LEDs
 Police Window Bars
 Police Seat
 Police Weapon Rack
 Police Screen
 Police PB100
 Police Plug

Police Equipment

Gooseneck Light
 Radio Co-Ax
 D & R Console w/Notepad Armrest, Cup holders
 2nd Battery in Trunk
 100 Watt Speaker
 Trunk Tray
 Park Kill
 MZL Timer
 Radio Install

Cash Price: \$ 33,215.00



Project Name

Sheriff's Patrol Vehicle Replacement – Used Crown Vics

Department

Sheriff's Department

Current Year Cost Estimate

\$16,000

Source of Funding

General Fund



Project Description and Justification

2007 FORD CROWN VICTORIA POLICE VEHICLE
 SPECIFICATIONS
 RECONDITIONED

Chassis

2007 Ford Crown Victoria 4-Door Sedan - Police Pkg. Police Pursuit Suspension Package
 HD Frame Power Steering (with external oil cooler) HD Power Brakes – 4-Wheel ABS System
 Police Radial Tires - P235/55R17 BSW SR Radials Matching Full Size Spare Tire and Wheel
 PosiTrac 47,400 miles

Drive Train

4.6 Liter V/8 Gas 0HC EFI Engine Internal Transmission Fluid Cooler
 Automatic OD Transmission Electric AOD Coolant Recovery System
 External Engine Oil Cooler 130 Amp Alternator
 Maximum Capacity Engine Cooling 750 CCA Battery

Interior

Rear Window Defroster Tilt Steering Wheel/Intermittent Wipers
 AM/FM Radio with Clock Air Conditioning (CFC Free)
 Power Door Locks & Windows Tinted Glass
 Gauges - Water, Oil, Volt, Tachometer Certified Police Speedometer
 Interior Light Package/Aux. Dome Light Cloth Bucket Seats/Rear Vinyl
 Dual Air Bags/ Cigarette Lighter HD Floor Covering
 Heavy Duty Seat Frame & Cushion Construction Day/Night Inside Rear View Mirror

Inside Hood Release/Aux. Fuse Box Luggage, Under Hood, Glove Box Lights
Power Driver's Seat

Body

6" Spotlight, Left Hand Post Body Side Molding/Reinforced Roof
Color -White, New Paint Dual Remote Control Outside Rear View Mirrors
One Key Option Quartz Halogen Headlights
Center Hubcaps Radio Suppression Package

Police Equipment

Whelen Liberty LED Lightbar
100W Speaker
Corner Strobes
Havis Console w/ Swing Arm Laptop Mount
ProGard ½ Screen
Rear Dome Light
CenCom Controls
WigWags
Rear Deck LED TA
ProGard Rear Seat
Brake/BU Kill
Weapon Mount

CASH PRICE: \$16,000.00



Project Name

Sheriff's Patrol Vehicle Replacement
New Tahoes

Department

Sheriff's Department

Current Year Cost Estimate

\$44,600

Source of Funding

General Fund



Project Description and Justification:

2/23/2010

PROPOSAL
Granite County, MT
2010 Chevrolet 4WD Tahoe Police Vehicle

Specifications

Project Not Funded

2010 4WD 4-Door Tahoe Police Vehicle
 Liftgate w/liftglass, rear-door system
 6800 lbs. GVWR
 4 Wheel Anti-Lock Brakes
 Trailering Equipment - Platform Hitch
 P245/75R – 16" All Season Tires
 16" x 6.5" Steel Disc Wheels
 Off-Road Skid Plate Pkg.
 5.3 L (325) SFI V8 Vortec E-85
 4-Speed Automatic w/Overdrive
 3.42 Rear Axle Ratio
 Active Transfer Case - Automatic
 Skid Plate Package
 Locking Differential
 Engine Block Heater

Police Equipment

LED Lightbar
 LED D4, rear
 100W Speaker
 CenCom Control Head
 D&R Console w/Cupholder
 Map Light
 Tri Plug
 Spotlight

Gray Cloth Front
 Vinyl Rear Split Bench
 Reclining High Back Bucket Seats
 Rear Air Conditioning
 AM/FM Stereo ETR w/Cassette
 Power Driver's Seat & Passenger Seat
 Power Window/Door Locks
 Dual Remote Control Outside Rearview Mirrors
 Deep Tinted Glass
 6" Left Hand Spotlight
 Spare Tire Lock
 Single Key Locking System, Fleet
 Solid Paint
 Color – Choice

Corner LEDs
 Setina 10-VS Screen, Lexan, Extension Panel
 Wig Wags
 16" Push Bars
 Radio Installation
 Weapon Rack
 Setina 12-VS Cargo Screen
 Airbag Switch

CASH PRICE: \$44,600

**Project Name**

Extension/Weed Management Pick-up replacement

Department

Extension/Weed Management

Current Year Cost Estimate

\$20,000 + trade-in

Source of Funding

General Fund – Weed and Extension budgets + \$5,000 from state weed management grant

Project Description and Justification:

Budgetary planning indicates a periodic replacement of a 4-wheel drive pick-up for use by the Extension and Weed Management Departments is prudent. Exact timing varies, but is approximately on a 3-4 year interval. Based upon current market analysis, a cost estimate of \$20,000 plus the trade-in value of the current vehicle will be adequate. A reliable 4-wheel drive pick-up is required by both departments to assure professional response time and service for Granite County residents. The use of this vehicle can be hard at times while conducting weed inventories or performing ranch education programming.

Alternatives:

Pay increased repair costs, and risk forfeit professional response times and capabilities.

Advantages of Approval:

Decreased long term repair costs. Continued professional response to calls for service. Maintenance of value in vehicle preventing higher replacement costs.

Impact on Future Operating Budgets:

Periodic (every 3-4 years) cost of \$18,000 – \$22,000, and \$3,500 per year in fuel, repairs and maintenance.



Project Name

Restoration of Exterior Paint

Department

Building Maintenance

Current Year Cost Estimate

\$137,500

Source of Funding

CTEP - \$93,000
 Transfer from PILT - \$44,500

Project Description and Justification:

This project consists of the abatement of lead base paint and removal of failed paint finishes from exterior painted surfaces of the courthouse. The cost includes necessary surface preparation and priming and painting of those surfaces that include both metal and wood. Costs include building and site protection, cleanup, and access man lifts.

| | |
|--------------------|--------------|
| Construction Costs | \$126,500.00 |
| Architectural Fees | 11,000.00 |

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:



Project Name

ADA Bathroom/door Entry Compliance

Department

Building Maintenance

Current Year Cost Estimate

\$121,980

Source of Funding

| | |
|-----------------------------|----------|
| Historic Preservation Grant | \$90,264 |
| Additional Grant | 10,000 |
| General Fund | 21,716 |

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

**Project Name**

Elevator & Egress Project

Department

Building Maintenance

Current Year Cost Estimate

\$638,000

Source of Funding

General Fund –

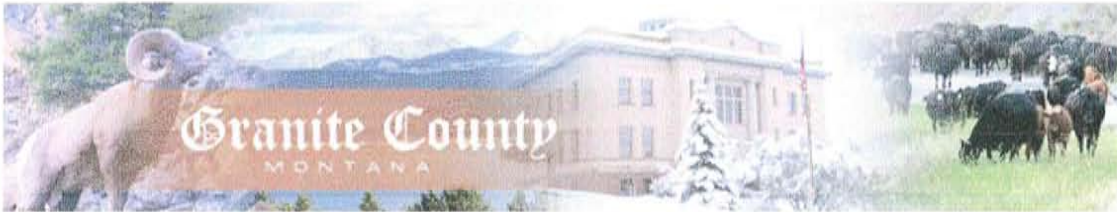
Project Description and Justification:

This project consists of an elevator on the north side of the building per the plans completed in 2003. The elevator is designed to make five stops in the building, providing access to all floors plus the reworked landing and stair at the north entrance. Included in this cost is a new egress stair connecting the first, second, and third floors located on the south side of the building adjacent the vaults. This egress stair fulfills required exiting requirements for the upper floor occupants. Costs include interior finishes, signs, and mechanical, electrical, and plumbing work.

| | |
|------------------------------------|-----------|
| Construction Costs | \$570,000 |
| Architectural and Engineering Fees | \$68,000 |

Alternatives:**Advantages of Approval:****Impact on Future Operating Budgets:**

Project Not Funded

**Project Name**

Second Floor Restrooms

Department

Building Maintenance

Current Year Cost Estimate

\$191,000

Source of Funding

General Fund & HB 645 Grant –

Project Description and Justification:

This project consists of renovating second floor restrooms to accommodate code required plumbing fixture counts and provide needed restrooms for the second floor courtroom. The scope of work includes renovating the existing men's restroom and developing a women's restroom from office space adjacent to what is now a single restroom on the west side of the second floor. Costs include sound insulation, finishes, signs, and mechanical, electrical, and plumbing requirements for the work.

| | |
|------------------------------------|--------------|
| Construction Costs | \$170,000.00 |
| Architectural and Engineering Fees | 21,000.00 |

Alternatives:**Advantages of Approval:****Impact on Future Operating Budgets:**

Project Not Funded



Project Name

ADA Parking

Department

Building Maintenance

Current Year Cost Estimate

\$49,000

Source of Funding

General Fund –

Project Description and Justification:

This project consists of establishing a designated handicap accessible parking area and accessible means of access to the north entrance and future elevator of the courthouse. Work includes site development for the asphalt parking area and new concrete sidewalks connecting a series of new ramps to the north entrance of the courthouse. Also included in this cost are new door operators to provide accessibility controls to north entrance doors of the building. Costs include parking lot graphics and signs.

| | |
|---|-------------|
| Construction Costs | \$40,000.00 |
| Architectural Fees (includes topo survey) | 9,000.00 |

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Updated Coded Review

Department

Building Maintenance

Current Year Cost Estimate

\$8,000

Source of Funding

General Fund –

Project Description and Justification:

Updated Code Review 2009 International Building Code and related Codes
The building should have a updated code review of the architectural elements and electrical, and fire systems. We would negotiate the fee but we are looking at around \$7-8,000 for an architect and electrical engineer review.

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Boiler for Jail

Department

Building Maintenance

Current Year Cost Estimate

\$5,800

Source of Funding

General Fund –

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded

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ROAD FUND FINANCIAL ANALYSIS

FUND DESCRIPTION

The Road Fund 2110 is used to account for the construction, maintenance and administration of the county road system.

KEY REVENUE ASSUMPTIONS

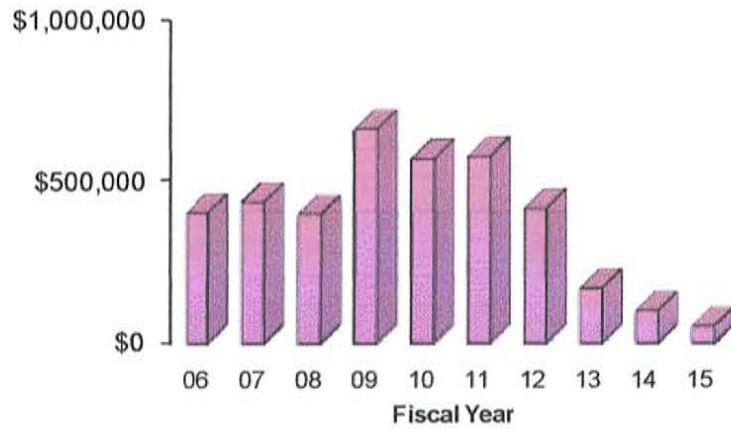
Revenues are estimated to increase 3% per year.

KEY EXPENDITURE ASSUMPTIONS

- Personnel Costs have been increased by an average of 2% per year.
- Operating costs have been increased by an average of 2% per year.

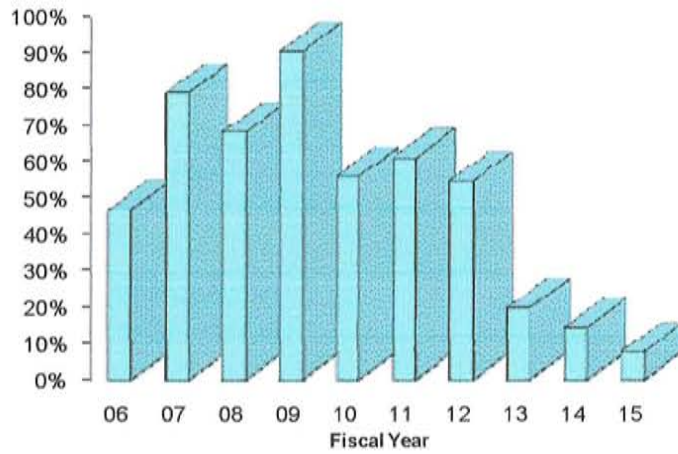
ROAD FUND - FUND BALANCE

FY 06 – 09 Actual – Current year FY 10 Estimated – FY 11 – 15 Projected



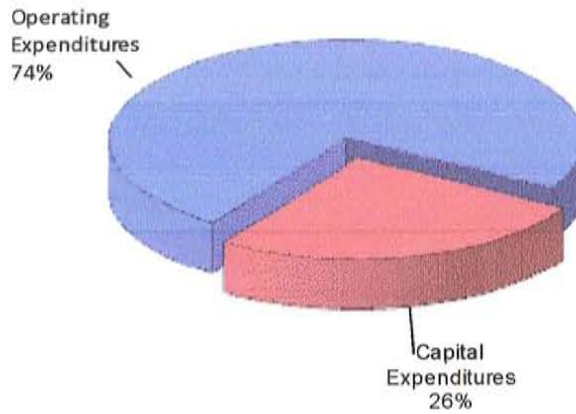
ROAD FUND BALANCE AS A % OF EXPENDITURES

FY 06 – 09 Actual – Current year FY 10 Estimated – FY 09 – 15 Projected



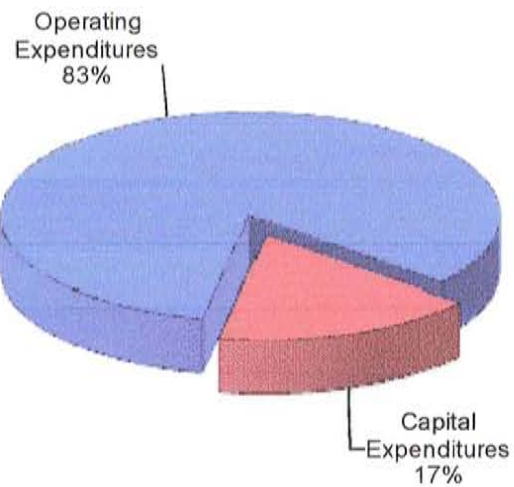
ROAD FUND - OPERATING vs CAPITAL EXPENDITURES

Last five years (FY 06 – FY 10)



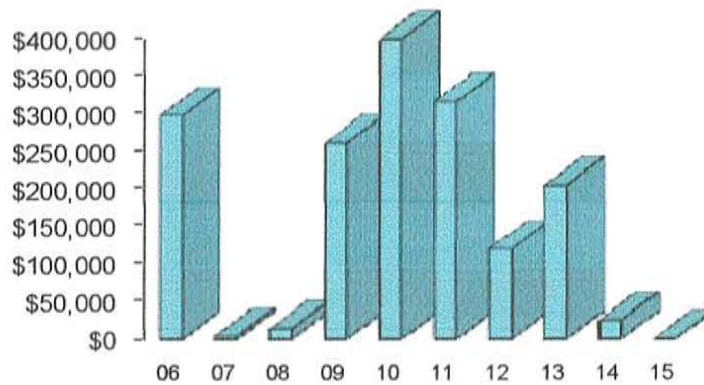
ROAD FUND - OPERATING vs CAPITAL EXPENDITURES

Next five years – C I P (FY 11 – FY 15)



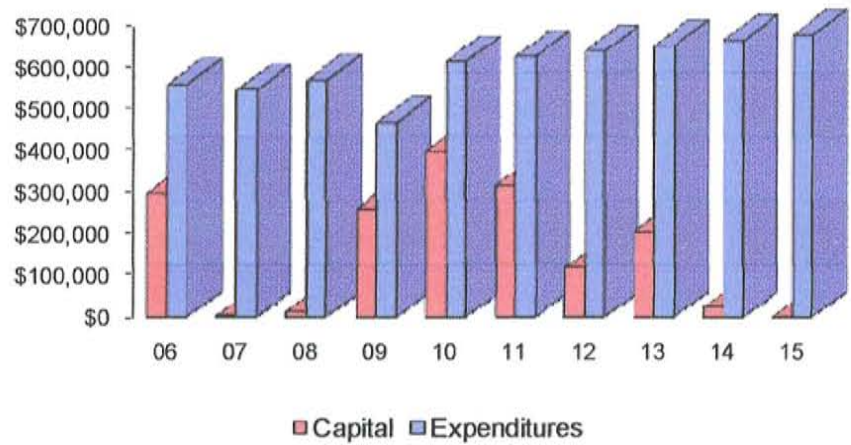
ROAD FUND - CAPITAL EXPENDITURES

FY 06 - 09 Actual - Current year FY 10 Estimated - FY 11 - 15 Projected



CAPITAL EXPENDITURES vs OPERATING EXPENDITURES

FY 03 - 06 Actual - Current year FY 07 Estimated - FY 08 - 12 Projected



ROAD & BRIDGE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Road Fund 2110 | | | | | |
| Fiscal Years 2006 - 2010 | | | | | |
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
| Beginning Fund Balance | \$ 795,149 | \$ 403,966 | \$ 437,562 | \$ 399,435 | \$ 661,855 |
| Add: | | | | | |
| Operating Revenues | 468,173 | 502,556 | 514,974 | 981,096 | 898,236 |
| Transfers In | 2,178 | 1,787 | 15,614 | 13,146 | 26,400 |
| Total Revenues | <u>470,351</u> | <u>504,343</u> | <u>530,588</u> | <u>994,242</u> | <u>924,636</u> |
| Subtract: | | | | | |
| Operating Expenditures | 562,933 | 549,354 | 571,917 | 469,851 | 617,100 |
| Capital Expenditures | 298,601 | 4,195 | 13,996 | 261,971 | 400,000 |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>861,534</u> | <u>553,549</u> | <u>585,913</u> | <u>731,822</u> | <u>1,017,100</u> |
| Reconciliation to F/S | | 82,802 | 17,198 | | |
| Estimated Ending Balance | \$ <u>403,966</u> | \$ <u>437,562</u> | \$ <u>399,435</u> | \$ <u>661,855</u> | \$ <u>569,391</u> |

ROAD & BRIDGE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Road Fund 2110 | | | | | |
| Fiscal Years 2011 - 2015 | | | | | |
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |
| Estimated Beginning Fund Balance | \$ 569,391 | \$ 577,824 | \$ 472,254 | \$ 224,388 | \$ 139,284 |
| Add: | | | | | |
| Operating Revenues | 927,183 | 573,453 | 583,157 | 593,152 | 603,446 |
| Transfers In | 27,192 | 28,008 | 28,848 | 29,713 | 30,605 |
| Total Revenues | <u>954,375</u> | <u>601,461</u> | <u>612,005</u> | <u>622,865</u> | <u>634,051</u> |
| Subtract: | | | | | |
| Operating Expenditures | 629,442 | 642,031 | 654,871 | 667,969 | 681,328 |
| Capital Expenditures | 316,500 | 65,000 | 205,000 | 40,000 | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>945,942</u> | <u>707,031</u> | <u>859,871</u> | <u>707,969</u> | <u>681,328</u> |
| Estimated Ending Balance | \$ <u>577,824</u> | \$ <u>472,254</u> | \$ <u>224,388</u> | \$ <u>139,284</u> | \$ <u>92,007</u> |

CAPITAL IMPROVEMENT PLAN
Road Fund Revenues 2110
Fiscal Years 2006 - 2010

| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| <u>Taxes:</u> | | | | | |
| Property Taxes | \$ 169,060 | \$ 187,345 | \$ 204,132 | \$ 246,324 | \$ 234,744 |
| <u>Licenses & Permits:</u> | | | | | |
| <u>Intergovernmental Revenues:</u> | | | | | |
| Federal Grants | | | | | |
| Forest Reserve Act | 232,177 | 234,499 | 234,017 | 658,473 | 595,292 |
| State Grants | | | | | |
| State Entitlement | 60,968 | 60,629 | 61,587 | 62,590 | 64,200 |
| <u>Charges for Services:</u> | | | | | |
| General Government | | | | | |
| Public Safety | | | | | |
| Public Health | | | 375 | 500 | |
| Public Works | | 125 | | | |
| <u>Fines & Forfeitures:</u> | | | | | |
| Justice Court | | | | | |
| District Court | | | | | |
| Other Fines & Forfeitures | | | | | |
| <u>Miscellaneous:</u> | 677 | 1,624 | 631 | 8,375 | |
| <u>Invest & Royalty Earnings:</u> | 5,291 | 18,334 | 14,232 | 4,834 | 4,000 |
| Estimated Ending Balance | \$ 468,173 | \$ 502,556 | \$ 514,974 | \$ 981,096 | \$ 898,236 |

CAPITAL IMPROVEMENT PLAN
Projected Road Fund Revenues 2110
Fiscal Years 2011 - 2015

| | Year 1 FY 2011 | Year 2 FY 2012 | Year 3 FY 2013 | Year 4 FY 2014 | Year 5 FY 2015 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Taxes:</u> | | | | | |
| Property Taxes | \$ 241,786 | \$ 249,040 | \$ 256,511 | \$ 264,206 | \$ 272,133 |
| <u>Licenses & Permits:</u> | | | | | |
| <u>Intergovernmental Revenues:</u> | | | | | |
| Federal Grants | - | - | - | - | - |
| Forest Reserve Act | 613,151 | 250,000 | 250,000 | 250,000 | 250,000 |
| State Grants | - | - | - | - | - |
| State Entitlement | 66,126 | 68,110 | 70,153 | 72,258 | 74,425 |
| <u>Charges for Services:</u> | | | | | |
| General Government | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Public Health | - | - | - | - | - |
| Public Works | - | - | - | - | - |
| <u>Fines & Forfeitures:</u> | | | | | |
| Justice Court | - | - | - | - | - |
| District Court | - | - | - | - | - |
| Other Fines & Forfeitures | - | - | - | - | - |
| <u>Miscellaneous:</u> | 2,000 | 2,060 | 2,122 | 2,185 | 2,251 |
| <u>Invest & Royalty Earnings:</u> | 4,120 | 4,244 | 4,371 | 4,502 | 4,637 |
| Estimated Ending Balance | \$ 927,183 | \$ 573,453 | \$ 583,157 | \$ 593,152 | \$ 603,446 |

ROAD & BRIDGE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Road Fund 2110 | | | | | |
| Fiscal Years 2006 - 2010 | | | | | |
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |

Public Works

| | | | | | | | | | | |
|-----------------------------------|----|---------|----|---------|----|---------|----|---------|----|---------|
| Personal Services | \$ | 312,637 | \$ | 303,004 | \$ | 303,111 | \$ | 302,862 | \$ | 405,600 |
| Supplies/services/materials, etc. | | 250,296 | | 246,350 | | 268,806 | | 166,989 | | 211,500 |
| Capital Outlay | | | | | | | | | | |

Burial of Veterans

| | | | | | | | | | | |
|-----------------------------------|--|--|--|--|--|--|--|--|--|--|
| Personal Services | | | | | | | | | | |
| Supplies/services/materials, etc. | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |

Public Health Services

| | | | | | | | | | | |
|-----------------------------------|--|--|--|--|--|--|--|--|--|--|
| Personal Services | | | | | | | | | | |
| Supplies/services/materials, etc. | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |

Mental Health Center

| | | | | | | | | | | |
|-----------------------------------|--|--|--|--|--|--|--|--|--|--|
| Personal Services | | | | | | | | | | |
| Supplies/services/materials, etc. | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |

Capital Expenditures

| | | | | | | | | | | |
|-----------------------------------|--|---------|--|-------|--|--------|--|---------|--|---------|
| Personal Services | | | | | | | | | | |
| Supplies/services/materials, etc. | | | | | | | | | | |
| Capital Outlay | | 298,601 | | 4,195 | | 13,996 | | 261,971 | | 650,000 |

Debt Service

| | | | | | | | | | | |
|-----------|--|--|--|--|--|--|--|--|--|--|
| Principal | | | | | | | | | | |
| Interest | | | | | | | | | | |

| | | | | | | | | | | |
|--------------------------|----|---------|----|---------|----|---------|----|---------|----|-----------|
| Estimated Ending Balance | \$ | 861,534 | \$ | 553,549 | \$ | 585,913 | \$ | 731,822 | \$ | 1,267,100 |
|--------------------------|----|---------|----|---------|----|---------|----|---------|----|-----------|

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Road Fund 2110 | | | | | |
| Fiscal Years 2011 - 2015 | | | | | |
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |

Public Works Administration

| | | | | | |
|-----------------------------------|------------|------------|------------|------------|------------|
| Personal Services | \$ 413,712 | \$ 421,986 | \$ 430,426 | \$ 439,034 | \$ 447,815 |
| Supplies/services/materials, etc. | 215,730 | 220,045 | 224,445 | 228,934 | 233,513 |
| Capital Outlay | | | | | |

Burial of Veterans

| | | | | | |
|-----------------------------------|---|---|---|---|---|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Capital Outlay | | | | | |

Public Health Services

| | | | | | |
|-----------------------------------|---|---|---|---|---|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Capital Outlay | | | | | |

Mental Health Center

| | | | | | |
|-----------------------------------|---|---|---|---|---|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Capital Outlay | | | | | |

Capital Expenditures

| | | | | | |
|-----------------------------------|---------|--------|---------|--------|---|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Capital Outlay | 316,500 | 65,000 | 205,000 | 40,000 | - |

Debt Service

| | | | | | |
|-----------|---|---|---|---|---|
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |

| | | | | | |
|--------------------------|------------|------------|------------|------------|------------|
| Estimated Ending Balance | \$ 945,942 | \$ 707,031 | \$ 859,871 | \$ 707,969 | \$ 681,328 |
|--------------------------|------------|------------|------------|------------|------------|



Project Name

| | |
|---------|-----------|
| Truck | \$120,000 |
| Pup | 25,000 |
| Trailer | 20,000 |

Department

Road Department

Current Year Cost Estimate

\$165,000

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:



Project Name

Excavator

Department

Road Department

Current Year Cost Estimate

\$65,000 (Used)

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:



Project Name

New Shop Truck

Department

Road Department

Current Year Cost Estimate

\$40,000

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:



Project Name

Grader

Department

Road Department

Current Year Cost Estimate

\$225,000

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:



Project Name

930 Loader

Department

Road Department

Current Year Cost Estimate

\$85,000 Used

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Crack Sealer

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Water Truck

Department

Road Department

Current Year Cost Estimate

\$35,000 Used

Source of Funding

Road Fund

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Chip Seal Black Pine

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund & Gas Tax

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

M Fork Gravel

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund & Gas Tax

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

G Town Lake

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund & Gas Tax

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Gravel R Creek

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund & Gas Tax

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded



Project Name

Gravel R Fork

Department

Road Department

Current Year Cost Estimate

Unspecified

Source of Funding

Road Fund & Gas Tax

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

Project Not Funded

ROAD & BRIDGE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN Bridge Fund 2130 Fiscal Years 2006 - 2010 | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
| Beginning Fund Balance | \$ 72,217 | \$ 74,036 | \$ 63,044 | \$ 54,298 | \$ 14,955 |
| Add: | | | | | |
| Operating Revenues | 9,124 | 8,661 | 9,170 | 6,257 | 70,686 |
| Transfers In | | | | 89,548 | |
| Total Revenues | <u>9,124</u> | <u>8,661</u> | <u>9,170</u> | <u>95,805</u> | <u>70,686</u> |
| Subtract: | | | | | |
| Operating Expenditures | 7,305 | 19,653 | 17,916 | 135,148 | 50,000 |
| Capital Expenditures | - | - | - | - | 20,000 |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>7,305</u> | <u>19,653</u> | <u>17,916</u> | <u>135,148</u> | <u>70,000</u> |
| Reconciliation to F/S | | | | | |
| Ending Balance | \$ <u>74,036</u> | \$ <u>63,044</u> | \$ <u>54,298</u> | \$ <u>14,955</u> | \$ <u>15,641</u> |

ROAD & BRIDGE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Bridge Fund 2130 | | | | | |
| Fiscal Years 2011 - 2016 | | | | | |
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |
| Estimated Beginning Fund Balance | \$ 15,641 | \$ 28,902 | \$ 42,712 | \$ 57,094 | \$ 72,067 |
| Add: | | | | | |
| Operating Revenues | 43,761 | 45,073 | 46,426 | 47,818 | 49,253 |
| Transfers In | - | - | - | - | - |
| Total Revenues | <u>43,761</u> | <u>45,073</u> | <u>46,426</u> | <u>47,818</u> | <u>49,253</u> |
| Subtract: | | | | | |
| Operating Expenditures | 30,500 | 31,263 | 32,044 | 32,845 | 33,666 |
| Capital Expenditures | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>30,500</u> | <u>31,263</u> | <u>32,044</u> | <u>32,845</u> | <u>33,666</u> |
| Estimated Ending Balance | \$ <u>28,902</u> | \$ <u>42,712</u> | \$ <u>57,094</u> | \$ <u>72,067</u> | \$ <u>87,654</u> |

**CAPITAL IMPROVEMENT PLAN
Bridge Fund Revenues 2130
Fiscal Years 2006 - 2010**

| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
|--|-------------------|-------------------|-------------------|-------------------|---------------------|

Taxes:

| | | | | | |
|----------------|----------|----------|----------|----------|-----------|
| Property Taxes | \$ 9,052 | \$ 8,616 | \$ 9,146 | \$ 6,257 | \$ 42,486 |
|----------------|----------|----------|----------|----------|-----------|

Licenses & Permits:

Intergovernmental Revenues:

| | | | | | |
|--------------------|----|----|----|--|--|
| Federal Grants | | | | | |
| Forest Reserve Act | | | | | |
| State Grants | 72 | 45 | 24 | | |
| State Entitlement | | | | | |

Charges for Services:

| |
|--------------------|
| General Government |
| Public Safety |
| Public Health |
| Public Works |

Proceeds from LT Debt

| | |
|-----------------------|--------|
| <u>Miscellaneous:</u> | 28,200 |
|-----------------------|--------|

Invest & Royalty Earnings:

| | | | | | |
|--------------------------|----------|----------|----------|----------|-----------|
| Estimated Ending Balance | \$ 9,124 | \$ 8,661 | \$ 9,170 | \$ 6,257 | \$ 70,686 |
|--------------------------|----------|----------|----------|----------|-----------|

CAPITAL IMPROVEMENT PLAN
Bridge Fund Revenues 2130
Fiscal Years 2011 - 2015

| | Year 1 FY 2011 | Year 2 FY 2012 | Year 3 FY 2013 | Year 4 FY 2014 | Year 5 FY 2015 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
|--|-------------------|-------------------|-------------------|-------------------|-------------------|

Taxes:

| | | | | | |
|----------------|-----------|-----------|-----------|-----------|-----------|
| Property Taxes | \$ 43,761 | \$ 45,073 | \$ 46,426 | \$ 47,818 | \$ 49,253 |
|----------------|-----------|-----------|-----------|-----------|-----------|

Licenses & Permits:**Intergovernmental Revenues:**

| | | | | | |
|--------------------|---|---|---|---|---|
| Federal Grants | - | - | - | - | - |
| Forest Reserve Act | - | - | - | - | - |
| State Grants | - | - | - | - | - |
| State Entitlement | - | - | - | - | - |

Charges for Services:

| | | | | | |
|--------------------|---|---|---|---|---|
| General Government | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Public Health | - | - | - | - | - |
| Public Works | - | - | - | - | - |

Fines & Forfeitures:

| | | | | | |
|---------------------------|---|---|---|---|---|
| Justice Court | - | - | - | - | - |
| District Court | - | - | - | - | - |
| Other Fines & Forfeitures | - | - | - | - | - |

Miscellaneous:**Invest & Royalty Earnings:**

| | | | | | |
|--|---|---|---|---|---|
| | - | - | - | - | - |
|--|---|---|---|---|---|

| | | | | | |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| Estimated Ending Balance | \$ 43,761 | \$ 45,073 | \$ 46,426 | \$ 47,818 | \$ 49,253 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Bridge Fund 2130 | | | | | |
| Fiscal Years 2006 - 2010 | | | | | |
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |

Public Works

| | | | | | |
|-----------------------------------|-------|--------|--------|--------|--------|
| Personal Services | 3,135 | 9,402 | 10,012 | 18,529 | 20,000 |
| Supplies/services/materials, etc. | 4,170 | 10,251 | 7,904 | 16,719 | 30,000 |
| Capital Outlay | | | | 99,900 | 20,000 |

Capital Expenditures

| |
|-----------------------------------|
| Personal Services |
| Supplies/services/materials, etc. |
| Capital Outlay |

Debt Service

| |
|-----------|
| Principal |
| Interest |

| | | | | | | | | | | |
|--------------------------|----|-------|----|--------|----|--------|----|---------|----|--------|
| Estimated Ending Balance | \$ | 7,305 | \$ | 19,653 | \$ | 17,916 | \$ | 135,148 | \$ | 70,000 |
|--------------------------|----|-------|----|--------|----|--------|----|---------|----|--------|

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Bridge Fund 2130 | | | | | |
| Fiscal Years 2011 - 2015 | | | | | |
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |

Public Works Administration

| | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|
| Personal Services | 20,500 | 21,013 | 21,538 | 22,076 | 22,628 |
| Supplies/services/materials, etc. | 10,000 | 10,250 | 10,506 | 10,769 | 11,038 |
| Capital Outlay | | | | | |

Capital Expenditures

| | | | | | |
|-----------------------------------|---|---|---|---|---|
| Personal Services | - | - | - | - | - |
| Supplies/services/materials, etc. | - | - | - | - | - |
| Capital Outlay | | | | | |

Debt Service

| | | | | | |
|-----------|---|---|---|---|---|
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |

| | | | | | |
|--------------------------|-----------|-----------|-----------|-----------|-----------|
| Estimated Ending Balance | \$ 30,500 | \$ 31,263 | \$ 32,044 | \$ 32,845 | \$ 33,666 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|

SOLID WASTE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Solid Waste Fund 5410 | | | | | |
| Fiscal Years 2006 - 2010 | | | | | |
| | Actual FY 2006 | Actual FY 2007 | Actual FY 2008 | Actual FY 2009 | Budgeted FY 2010 |
| Beginning Fund Balance | \$ 51,702 | \$ 57,779 | \$ 104,776 | \$ 150,192 | \$ 159,125 |
| Add: | | | | | |
| Operating Revenues | 254,365 | 308,543 | 328,474 | 313,189 | 325,392 |
| Transfers In | | | 1,808 | | |
| Total Revenues | <u>254,365</u> | <u>308,543</u> | <u>330,282</u> | <u>313,189</u> | <u>325,392</u> |
| Subtract: | | | | | |
| Operating Expenditures | 248,288 | 261,546 | 259,866 | 313,183 | 266,797 |
| Capital Expenditures | - | - | 25,000 | - | 46,383 |
| Transfers Out | - | | | | |
| Total Expenditures | <u>248,288</u> | <u>261,546</u> | <u>284,866</u> | <u>313,183</u> | <u>313,180</u> |
| Reconciliation to F/S | | | | 8,927 | |
| Ending Balance | \$ <u>57,779</u> | \$ <u>104,776</u> | \$ <u>150,192</u> | \$ <u>159,125</u> | \$ <u>171,337</u> |

SOLID WASTE FUND FINANCIAL ANALYSIS

| CAPITAL IMPROVEMENT PLAN Solid Waste Fund 5410 Fiscal Years 2011 - 2015 | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Projected FY 2011 | Projected FY 2012 | Projected FY 2013 | Projected FY 2014 | Projected FY 2015 |
| Estimated Beginning Fund Balance | \$ 171,337 | \$ 234,358 | \$ 301,991 | \$ 374,428 | \$ 451,870 |
| Add: | | | | | |
| Operating Revenues | 335,154 | 345,208 | 355,565 | 366,232 | 377,219 |
| Transfers In | - | - | - | - | - |
| Total Revenues | <u>335,154</u> | <u>345,208</u> | <u>355,565</u> | <u>366,232</u> | <u>377,219</u> |
| Subtract: | | | | | |
| Operating Expenditures | 272,133 | 242,576 | 283,127 | 288,790 | 294,565 |
| Capital Expenditures | - | 35,000 | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>272,133</u> | <u>277,576</u> | <u>283,127</u> | <u>288,790</u> | <u>294,565</u> |
| Estimated Ending Balance | \$ <u>234,358</u> | \$ <u>301,991</u> | \$ <u>374,428</u> | \$ <u>451,870</u> | \$ <u>534,523</u> |



Project Name

Backhoe

Department

Solid Waste

Current Year Cost Estimate

\$35,000

Source of Funding

Solid Waste

Project Description and Justification:

Alternatives:

Advantages of Approval:

Impact on Future Operating Budgets:

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