RESOLUTION ADOPTING FISCAL YEAR 2022-2023 BUDGET

RESOLUTION # 22-66

WHEREAS, the county has advertised public notice and conducted public hearings on its preliminary fiscal year 2022-2023 (FY23) budget; and

WHEREAS, the Board of County Commissioners has heard testimony from department heads, elected officials, and taxpayers or residents; and

WHEREAS, the FY23 budget has been prepared in accordance with state statutes; and

WHEREAS, Board of County Commissioners has received levy requests from its County Cemetery and Fire districts’ trustees requesting mill levies to fund their operations, and

WHEREAS, the final budget is balanced so that the appropriations do not exceed the projected beginning balance plus the estimated revenue of each fund.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Yellowstone County, Montana that the final County budget for fiscal year 2022-2023 be adopted and appropriations be authorized to defray the expenses or liabilities of the County, and

IT IS FURTHER RESOLVED by the Board of County Commissioners of Yellowstone County, Montana that the mill levies as shown in Attachment A for the County Fire districts as required by MCA 7-33-2109 and Cemetery districts as required by MCA 7-35-2131 are established.

IT IS FURTHER RESOLVED that the legal spending limit is set at the fund level.

All such provisions of this Resolution shall be controlled and limited by Montana state law. Should any provisions of this resolution conflict with Montana state law, the applicable law shall control. The effective date of this resolution is July 1, 2022.
RESOLUTION ADOPTING FISCAL YEAR 2022-2023 BUDGET

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana this 6th day of September 2022.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA
ATTEST:

Donald W. Jones, Chairman

Jeff Martin, Clerk and Recorder

John Ostlund, Member

Denis Pitman, Member
## DETERMINATION OF TAX REVENUE AND MILL LEVY LIMITATIONS UNDER SECTION 15-10-420, MCA

### SPECIAL DISTRICTS - FY23 FINAL

<table>
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<tr>
<th>Fund #</th>
<th>7301 Shepherd Cemetery</th>
<th>7302 Huntley Cemetery</th>
<th>7301 Custer Cemetery</th>
<th>7400 Broadview Cemetery</th>
<th>7203 Broadview Fire #3</th>
<th>7204 Worden Cemetery</th>
<th>7205 Laurel Fire #5</th>
<th>7207 Laurel Fire #8</th>
<th>7208 Lockwood Fire #8</th>
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<td>207</td>
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**Actual Property Taxes Assessed prior yr**

**Add: Current year inflation adjustment @ 1.77%**

**Subtract: Entitlement Share Class 8 Business Equipment Personal Property Tax Reimbursement (15-1-123 MCA) New for FY2023 (enter as negative)**

Adjusted Property Tax Revenue Assessed

**Current Year Levy Computation:**

- **Taxable value per mill**
  - Shepherd Cemetery: 7,015
  - Huntley Cemetery: 9,391
  - Custer Cemetery: 2,048
  - Broadview Cemetery: 8,081
  - Broadview Fire #3: 7,301
  - Worden Cemetery: 609
  - Laurel Fire #5: 487
  - Laurel Fire #8: 9,302
  - Lockwood Fire #8: 13,928

- **Less: Newly taxable property per mill value, (enter as negative number)**
  - Shepherd Cemetery: -207
  - Huntley Cemetery: -535
  - Custer Cemetery: -30
  - Broadview Cemetery: -301
  - Broadview Fire #3: -376

Adjusted Taxable value per mill

NEW VOTER APPROVED LEVY

Authorized mill levy under Section 15-10-420, MCA (includes floating mills)

Current property tax revenue limitation

Verifier from special district tab

Recapitulation:

- **Adjusted Property Tax Revenue Assessed with inflation allowance**
  - Shepherd Cemetery: 15,588
  - Huntley Cemetery: 84,714
  - Custer Cemetery: 12,342
  - Broadview Cemetery: 27,718
  - Broadview Fire #3: 4,193
  - Worden Cemetery: 20,395
  - Laurel Fire #5: 15,957
  - Laurel Fire #8: 146,853
  - Lockwood Fire #8: 3,214,126

- **New voter approved levy amount**

Amount attributable to newly taxable property

Maximum property tax revenue - FY23

State Entitlement - FY23

Total maximum revenue from county

FY15 LEVY

FY16 LEVY

FY17 LEVY

FY18 LEVY

FY19 LEVY

FY20 LEVY

FY21 LEVY

FY22 LEVY

FY23 LEVY

% change from FY22

TAX REVENUE @ APPROVED LEVY

Approved total FY23 revenue with entitlement

FY22 revenues with entitlement & property taxes

Change in revenue from FY22 to FY23

% change in revenue FY22 to FY23

Levy requested by district board

Maximum levy amt - FY23

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<tr>
<th></th>
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<td>0.00</td>
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<td>19.17</td>
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<tr>
<td>FY22 LEVY</td>
<td>2.22</td>
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16.817 55,525 14,461 1,026 4,675 50,955 15,751 146,956 2,565,352
Kevan Bryan, CPA  
Director of Finance & Budget  
Yellowstone County  
P.O. Box 35003  
Billings, MT  59107-5003

Dear Mr. Bryan,

The Shepherd Cemetery District Board has unanimously voted to accept the maximum of 2.22 mils for FY23.

Sincerely,

Brenda Emerick  
Shepherd Cemetery District Board President  
b_emerick@live.com
From: Samsons <jlsamson@nemont.net>
Sent: Friday, August 12, 2022 11:06 AM
To: Kevan Bryan
Subject: RE : FY23 Mill Levy

The Huntley Public Cemetery District is requesting 4.0 mills for FY23. Thanks.

From: Kevan Bryan <kbryan@yellowstonecountymt.gov>
Sent: Saturday, August 6, 2022 12:57 PM
To: jlsamson@nemont.net
Subject: RE: FY23 Mill Levy

My apologies for sending the draft letter in error. Please see attached.

Kevan

From: Kevan Bryan
Sent: Saturday, August 6, 2022 12:42 PM
To: jlsamson@nemont.net
Cc: Jennifer Jones <jjones@yellowstonecountymt.gov>
Subject: FY23 Mill Levy

Greetings,

Attached you will find a letter regarding your district’s mill levy authority options for FY23.

Please send your written recommendation for next year’s levy no later than August 15, 2022.

Thank you for your help.

Kevan Bryan, CPA
Director of Finance & Budget
P.O. Box 35003
Billings, MT 59107-5003
Phone: 406.256.2793

Our Email Addresses Have Changed! Please use kbryan@yellowstonecountymt.gov as my new email address.
From: Anna Ullom
Sent: Wednesday, August 17, 2022 3:01 PM
To: Marion Perrin
Cc: Kevan Bryan
Subject: RE: Custer Cemetery Mills
Attachments: Custer Cem FY23.pdf; ATT00001.htm

Excellent – thank you for the response!

Anna Ullom

From: Marion Perrin <perrininc70@gmail.com>
Sent: Wednesday, August 17, 2022 2:46 PM
To: Anna Ullom <aullom@yellowstonecountymt.gov>
Subject: Re: Custer Cemetery Mills

The mill levy can stay the same.

Sent from my iPhone

On Aug 17, 2022, at 11:23 AM, Anna Ullom <aullom@yellowstonecountymt.gov> wrote:

Good morning Marion!

We spoke on the phone just a bit ago. I just want to make sure you have an email with the letter that was sent out. If you could give us a response regarding the number of mills to be levied for Custer Cemetery for the coming year, that would be great!

Please reply to this email, or give me a call at the number either below or to Kevan (number in the letter), as soon as possible.

Thanks!

Anna Ullom
Senior Accountant
Yellowstone County, Finance Department
406-256-2783
The Broadview Cemetery Board members have decided not to request an increase in the levy for the 2023 year.

On Saturday, August 6, 2022 at 12:45:40 PM MDT, Kevan Bryan <kbryan@yellowstonecountymt.gov> wrote:

Greetings,

Attached you will find a letter regarding your district’s mill levy authority options for FY23.

Please send your written recommendation for next year’s levy no later than August 15, 2022.

Thank you for your help.

Kevan Bryan, CPA
Director of Finance & Budget
P.O. Box 35003
Billings, MT 59107-5003
Phone: 406.256.2793

Our Email Addresses Have Changed! Please use kbryan@yellowstonecountymt.gov as my new email address.
I got a voicemail from Scott Swartz, he said to go ahead and just levy the maximum allowed for them. His number is 406-371-6191 if you want to call him back at all.

Anna Ullom
Senior Accountant
Yellowstone County, Finance Department
406-256-2783
Dear Kevan: The Fire District Board voted to raise our mill levy to 25.17 mills. This was done due to the Fire Dept. requesting more funds for their operating account.

Daniel Krum, President
Worden, Fire District #4
406-967-3281
danmar@nemont.net
Hello,
The Laurel Fire District #5 has decided to leave our mills at 30, the same as last year. Thank you.

On Sat, Aug 6, 2022 at 12:52 PM Kevan Bryan <kbryan@yellowstonecountymt.gov> wrote:

Greetings,

Attached you will find a letter regarding your district’s mill levy authority options for FY23.

Please send your written recommendation for next year’s levy no later than August 15, 2022.

Thank you for your help.

Kevan Bryan, CPA
Director of Finance & Budget
P.O. Box 35003
Billings, MT 59107-5003
Phone: 406.256.2793
Yes, that is correct. 163 mils for 2022/2023

John