RESOLUTION No. 26-48

A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

WHEREAS, Section 7-6-4030, MCA, provides that the governing body shall adopt the final budget by resolution. The resolution must:

(a) Authorize appropriations to defray the expenses or liabilities for the fiscal year;
(b) Establish legal spending limits at the level of detail in the resolution; and
(c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at $100,000, $300,000 and $600,000.

WHEREAS, Section 7-6-4020 requires that a preliminary annual operating budget must be prepared for the local government; and

WHEREAS, Section 7-6-4021 requires that the governing body shall cause a notice of public hearing on the preliminary or amended budget to be published, and

WHEREAS, Section 7-6-4024, provides that the governing body must hold a public hearing in accordance with the notice given pursuant to 7-6-4021; 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 Board of County Commissioners opened a public hearing on June 22, 2026 to remain open until September 1, 2026. Residents of the County are allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearings and from input by elected officials and department heads, and computed the estimated taxes, fees and assessments needed to fund the fiscal year 2027 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Yellowstone County that;

The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

This resolution authorizes;

(a) Appropriations to defray the expenses or liabilities for the fiscal year
(b) It sets the legal spending limits at the county fund level. Fund level detail is stated in the formal budget document and established in the County's accounting system.
(c) An increase in countywide mills (1.22 due to carryover mills from recertification by DOR March 2026) on property taxes based on 15-10-420. Permissive health levy increase of .36 mills. Countywide mills estimated to increase $.93, $2.78 and decrease $43.28, for a home valued at $100,000, $300,000 and $600,000, respectively.

(d) Voted/other county district mills increased (4.17 due to carryover mills from recertification by DOR March 2026) on property taxes based on 15-10-420.

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.

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 remainder of the resolution will not be impacted nor invalidated by any such conflict.

The effective date of this resolution is July 1, 2026, even if the resolution is adopted after that date.

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana this 1st day of September 2026.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA (SEAL)
ATTEST:

__________________________ ______________________________
Mark Morse, Chairman Jeff Martin, Clerk and Recorder

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Michael J. Waters, Member

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Chris White, Member

ATTACHMENT A

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

SPECIAL DISTRICTS - FY26 FINAL

Fund #	7303 Shepherd Cemetery	7302 Huntley Cemetery	7301 Custer Cemetery	7300 Broadview Cemetery	7203 Broadview Fire #3	7204 Worden Fire #4	7205 Laurel Fire #5	7207 Laurel Fire #7	7208 Lockwood Fire #8
ACTUAL PROPERTY TAXES ASSESSED prior yr	17,715	33,374	3,874	0	4,527	18,472	17,315	157,989	2,540,189
Add: Current year inflation adjustment @ 2.97%	526	991	115	0	134	549	514	4,692	75,444
Adjusted Property Tax Revenue Assessed	18,241	34,365	3,989	0	4,661	19,021	17,829	162,681	2,615,633
CURRENT YEAR LEVY COMPUTATION:									
Taxable value per mill	8,122	11,154	2,192	9,011	8,053	860	525	14,167	16,216
Less: Newly taxable property per mill value, (enter as negative number)	(76)	(222)	(35)	(386)	0	0	0	0	(169)
Adjusted Taxable value per mill	8,045	10,932	2,157	8,625	8,053	860	525	14,167	16,047
NEW VOTER APPROVED LEVY AMOUNT	0	10,462	0	0	0	0	0	0	0
NEW VOTER APPROVED LEVY	0	0	0	0	0	0	0	0	0
Carryover mills from prior year	0.00	0.00	0.15	4.00	0.00	5.66	0.00	0.00	82.55
Authorized mill levy under Section 15-10-420, MCA (includes floating mills)	**2.27**	**4.10**	**2.00**	**4.00**	**0.58**	**27.78**	**33.93**	**11.48**	**245.55**
Current property tax revenue limitation	18,414	45,738	4,382	36,042	4,661	23,887	17,829	162,681	3,981,834
Current year auth from special district tab	18,436	35,023	4,384	36,042	4,671	23,883	17,827	162,634	3,981,828
RECAPITULATION:									
Adjusted Property Tax Revenue Assessed w/ inflation allowance	18,262	34,325	4,314	0	4,671	21,493	17,827	162,634	3,940,289
New voter approved levy amount	0	10,462	0	0	0	0	0	0	0
Amount attributable to newly taxable property	174	698	70	0	0	0	0	0	41,539
Maximum property tax revenue - FY27	**18,436**	**45,485**	**4,384**	**0**	**4,671**	**21,493**	**17,827**	**162,634**	**3,981,828**
State Entitlement - FY27	3,117	18,080	2,494	1,247	623	29,925	6,234	92	358,477
TOTAL MAXIMUM REVENUE FROM COUNTY	**21,553**	**63,565**	**6,878**	**1,247**	**5,294**	**51,418**	**24,061**	**162,726**	**4,340,305**
FY23 MAX LEVY	2.00	2.97	2.00	4.00	0.57	25.17	30.00	15.79	230.77
FY24 MAX LEVY	2.00	2.99	2.00	4.00	0.65	30.69	30.30	11.93	209.08
FY25 MAX LEVY	2.04	3.05	2.00	4.00	0.65	29.89	39.61	12.05	219.40
FY26 MAX LEVY	2.56	4.66	2.15	4.04	0.64	30.83	39.61	12.05	255.55
FY27 MAX LEVY	2.27	4.10	2.00	4.00	0.58	27.78	33.93	11.48	245.55
% change from FY26	-11.4%	-12.0%	-7.0%	N/A	-9.6%	-9.9%	-14.3%	-4.7%	-3.9%
TAX REVENUE @ FY27 REQUESTED	18,436	45,730	4,384	0	4,671	21,493	17,827	162,634	2,805,361
APPROVED TOTAL FY27 REVENUE WITH ENTITLEMENT	21,553	63,810	6,878	1,247	5,294	51,418	24,061	162,726	3,163,838
FY26 REVENUES WITH ENTITLEMENT & PROPERTY TAXES	20,728	61,352	6,284	1,205	5,129	47,401	23,342	158,077	2,886,744
CHANGE IN REVENUE FROM FY26 TO FY27	825	2,458	594	42	165	4,017	719	4,649	277,094
% CHANGE IN REVENUE FY26 TO FY27	4.0%	4.0%	9.5%	N/A	3.2%	8.5%	3.1%	2.9%	9.6%
LEVY REQUESTED BY DISTRICT BOARD	2.27	4.10	2.00	0.00	0.58	25.00	33.93	11.48	173.00
MAXIMUM LEVY AMT - FY27	2.27	4.10	2.00	4.00	0.58	27.78	33.93	11.48	245.55
	Email	Email	Email	Email	Email	Email	Email	MCA 7-33-2109	Email