

**FY 08-09 FINAL REVENUE BUDGET**  
**and 5 YEAR REVENUE HISTORY**

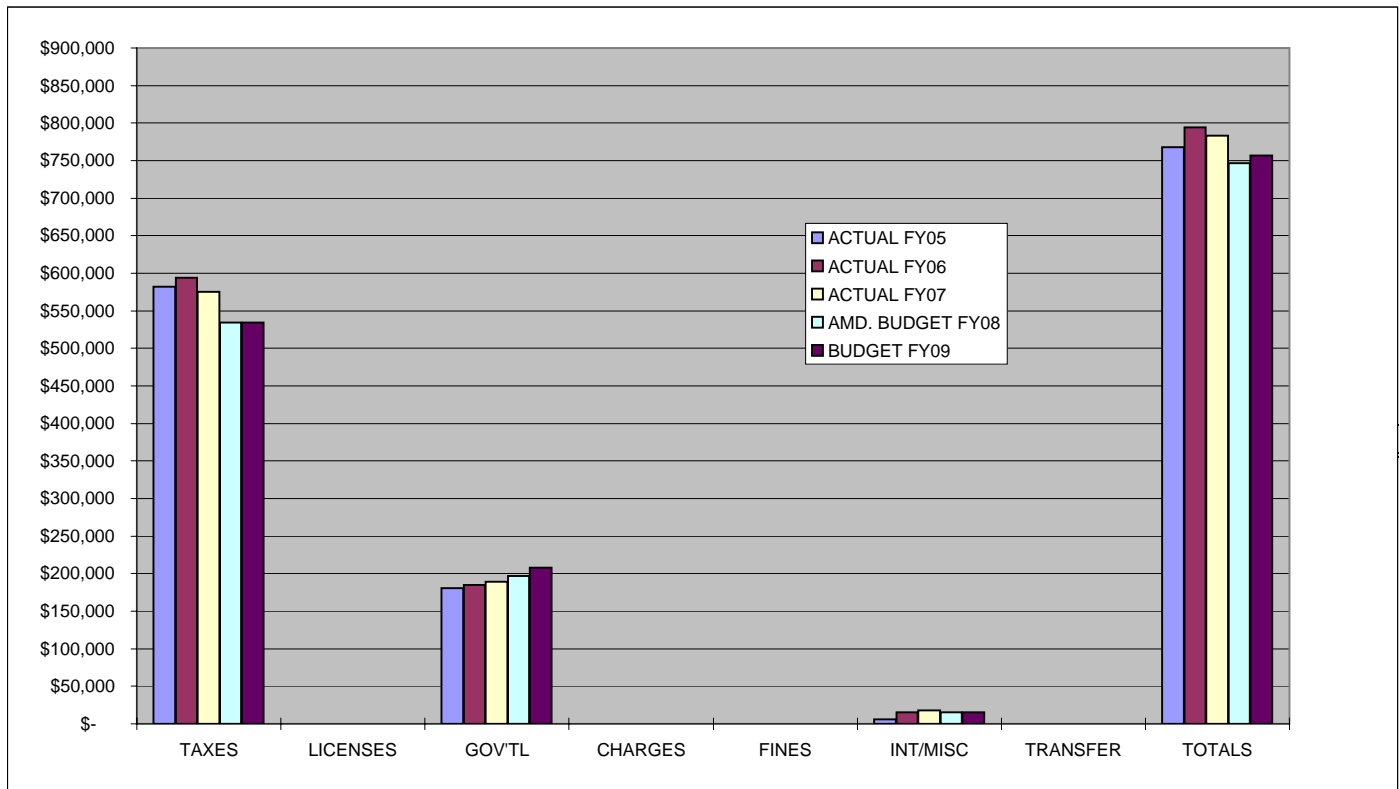
**METRA EXPANSION DEBT SERVICE**

TAX REVENUE	\$	534,003
NON-TAX REVENUE		222,799
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>756,802</b>
Use / (Source) of Reserves		29,531
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>786,333</b>

FY 08 MILLS	<b>2.16</b>
FY 09 MILLS	<b>2.01</b>
Millage Change	<b>(0.15)</b>

BASE APPROPRIATIONS	\$	786,333
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>786,333</b>

Est. Reserves 7/1/08	\$	206,940
Use of Reserves		(29,531)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>177,409</b>



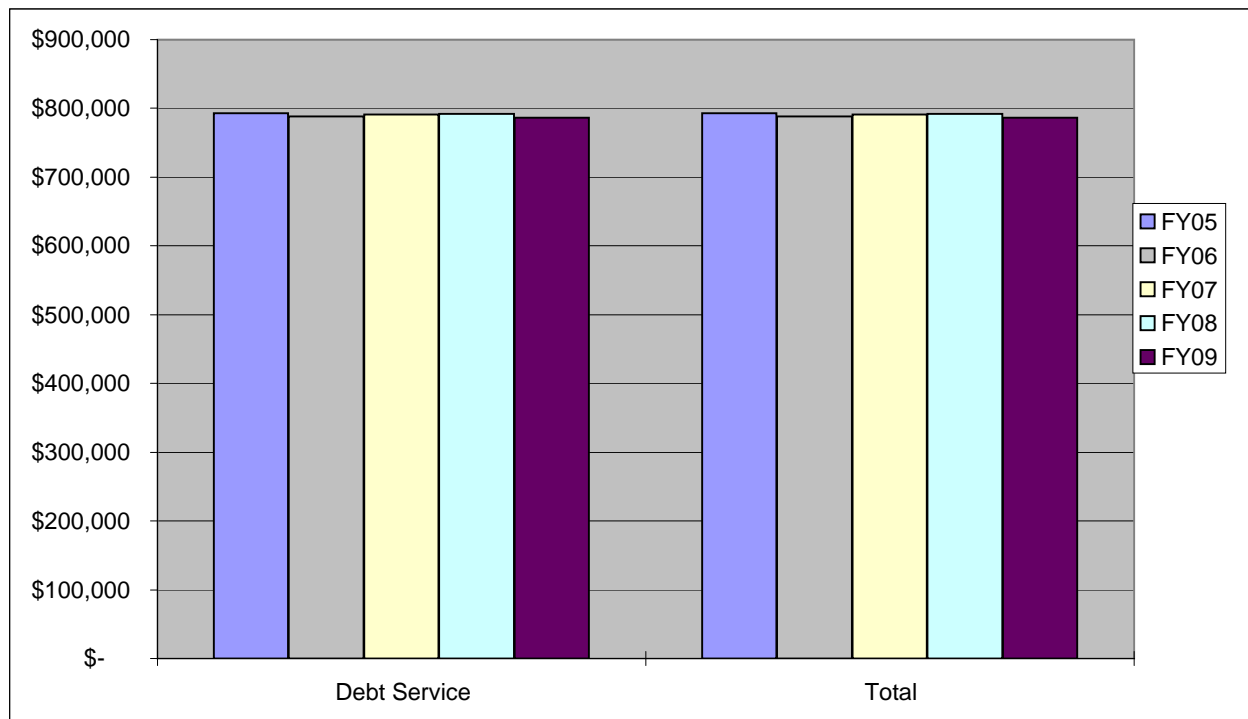
		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	581,740	\$	593,852	\$	575,260	\$	534,112	\$	534,003
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	180,363	\$	184,764	\$	189,388	\$	197,193	\$	207,799
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	6,000	\$	15,420	\$	18,261	\$	15,000	\$	15,000
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>768,103</b>	<b>\$</b>	<b>794,036</b>	<b>\$</b>	<b>782,909</b>	<b>\$</b>	<b>746,305</b>	<b>\$</b>	<b>756,802</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## METRA EXPANSION DEBT SERVICE

Voter approved mill levy to pay the debt service of the \$9.85 million METRA expansion in FY96.  
Last payment for 2001 refunding bond debt service is June 1, 2014.

Mill levy legally must be set at a level which is adequate to fund the debt service.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Debt Service	\$ 792,858	\$ 788,108	\$ 791,058	\$ 792,379	\$ 786,333
<b>Total</b>	<b>\$ 792,858</b>	<b>\$ 788,108</b>	<b>\$ 791,058</b>	<b>\$ 792,379</b>	<b>\$ 786,333</b>

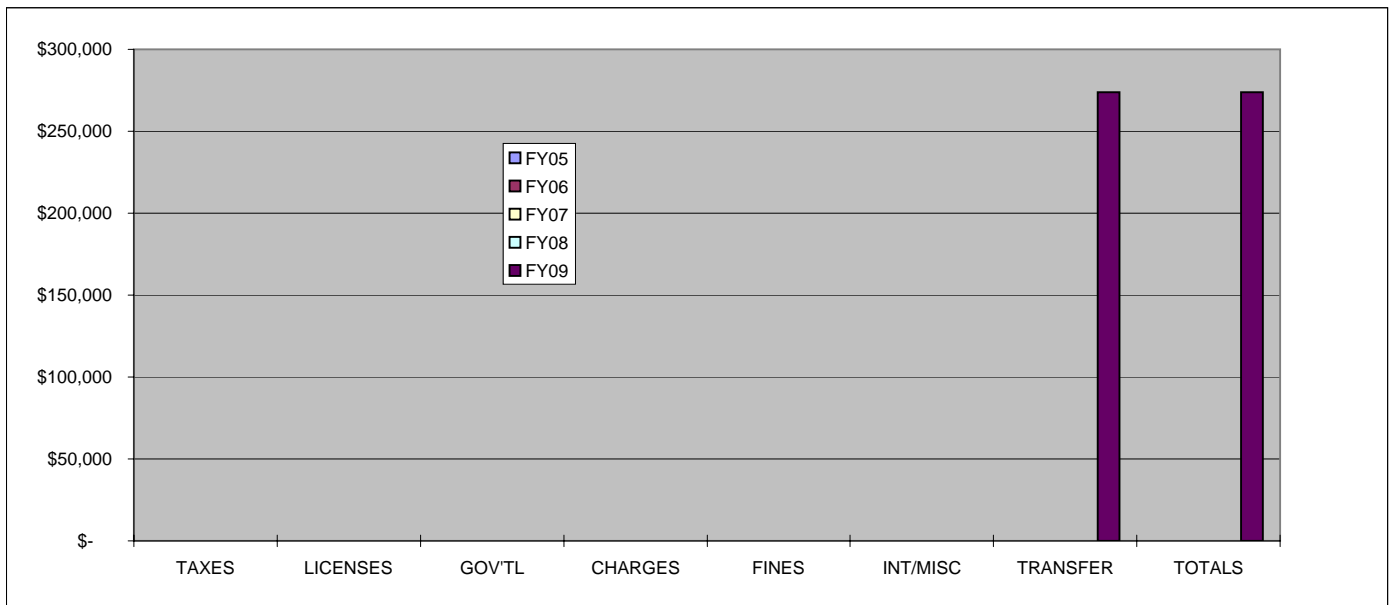
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY \$3 Million G.O. Bond Debt Service

Fund established to fund debt service for bond

TAX REVENUE	\$	-
NON-TAX REVENUE		273,863
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>273,863</b>
Use / (Source) of Reserves		-
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>273,863</b>

BASE APPROPRIATIONS	\$	274,363
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>274,363</b>

Est. Reserves 7/1/08	\$	907
Use of Reserves		(500)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>407</b>

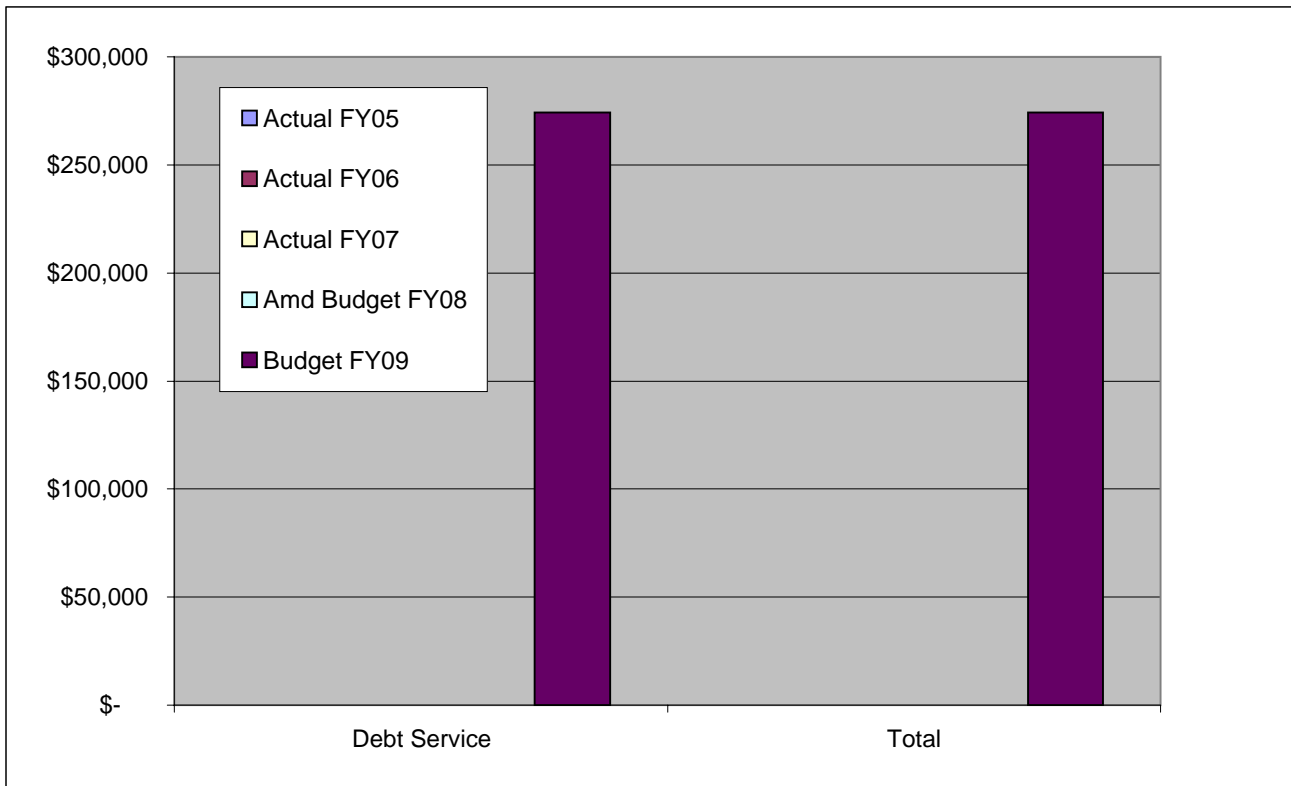


		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	273,863
<b>TOTALS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>273,863</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## \$3 MILLION G.O. DEBT SERVICE

Debt service established to fund debt payments for bond issued to fund \$1.6 million of improvements for veteran's cemetery and \$1.4 million of improvements for Metra arena.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Debt Service					\$ 274,363
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 274,363

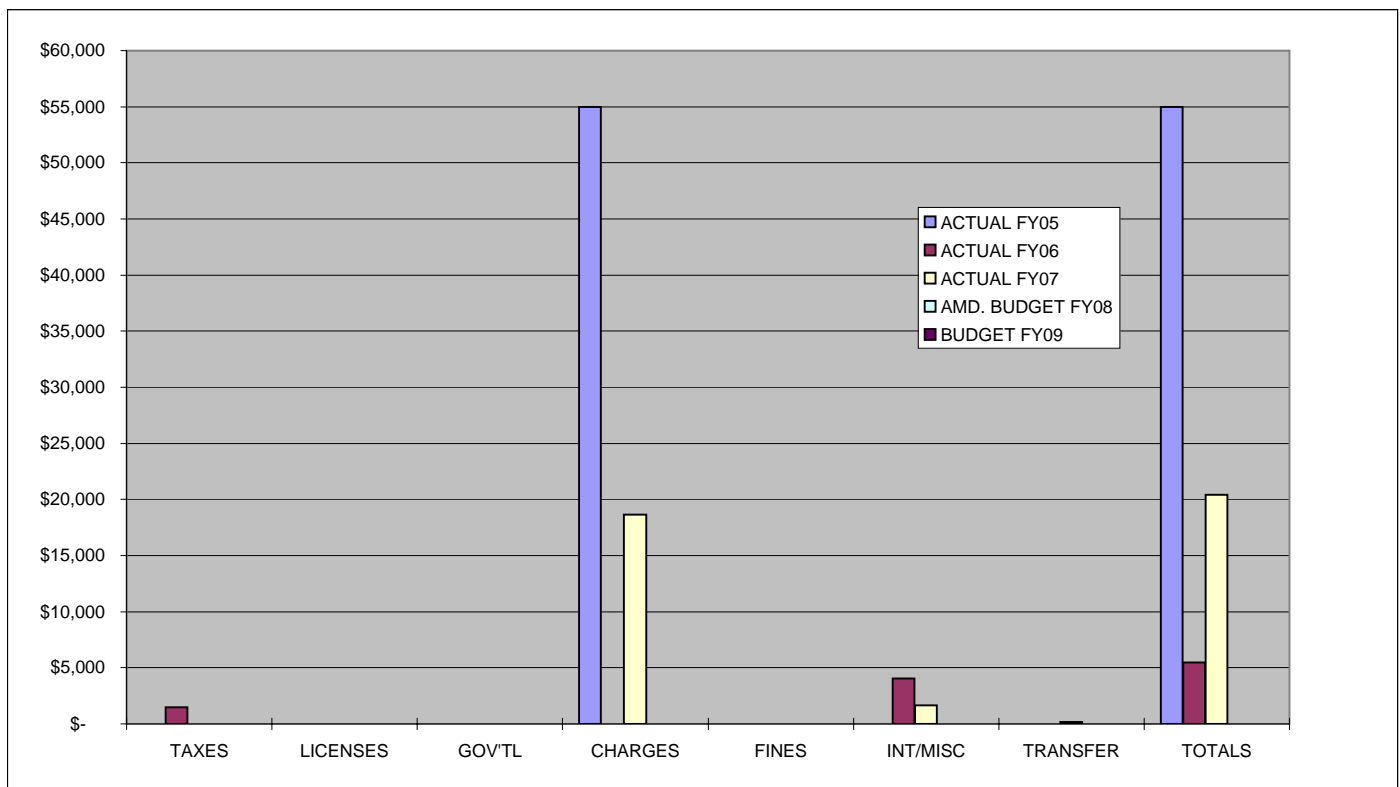
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## RSID REVOLVING

TAX REVENUE	\$	-
NON-TAX REVENUE		-
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>-</b>
Use / (Source) of Reserves		25,000
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>25,000</b>

BASE APPROPRIATIONS	\$	-
Conting, One-time, Bldg trans		25,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>25,000</b>

Est. Reserves 7/1/08	\$	261,951
Use of Reserves		(25,000)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>236,951</b>

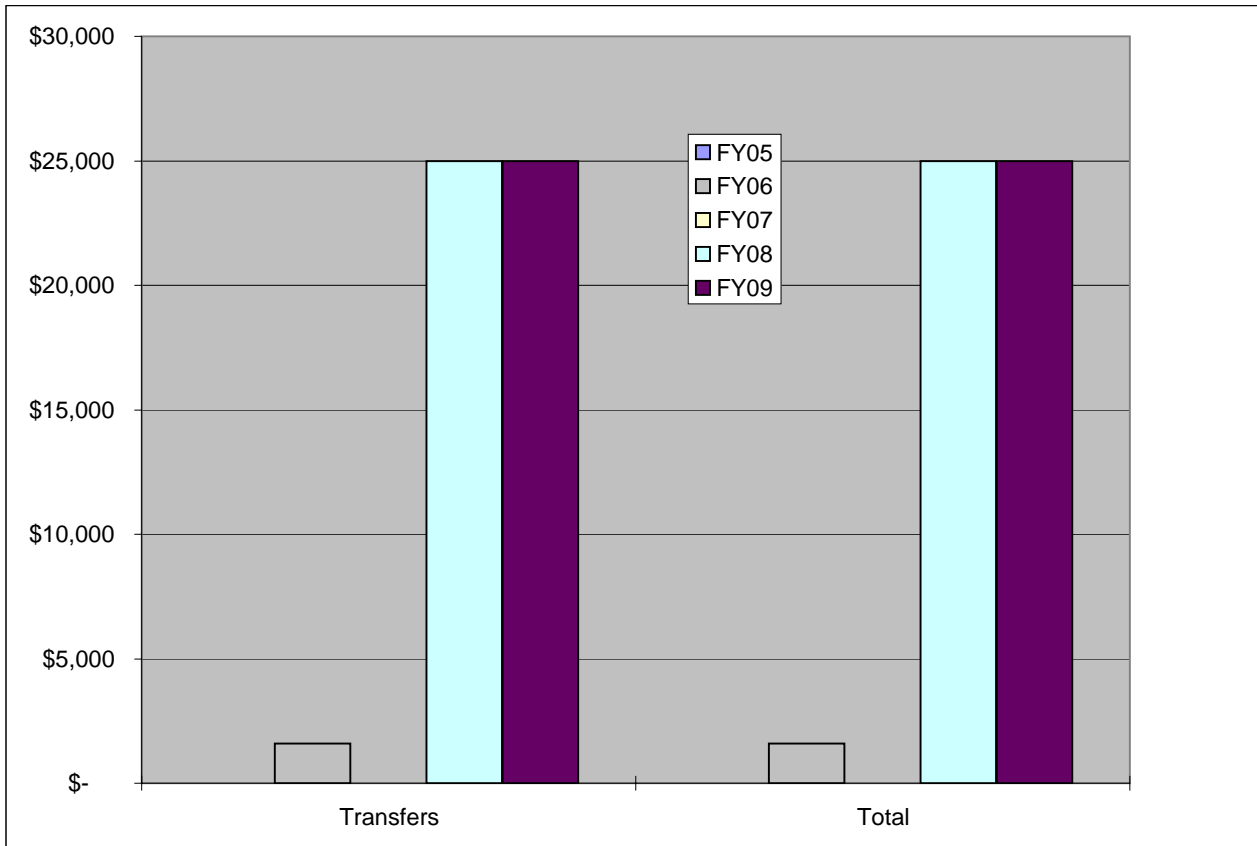


		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	1,457	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	55,000	\$	-	\$	18,650	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	4,033	\$	1,641	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	150	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>55,000</b>	<b>\$</b>	<b>5,490</b>	<b>\$</b>	<b>20,441</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## RSID REVOLVING

This fund is utilized for collateralizing RSID bond debt and as a loan fund for emergency repairs to RSID maintenance districts. Expenditures from the fund represent losses on amounts transferred to RSID bond districts to replace funding on unpaid special assessments on properties taken for tax deed. Revenues for the fund are generated by fees on new bond districts and tax revenue if reserves fall below 5% of outstanding RSID debt.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Transfers	\$ -	\$ 1,592	\$ -	\$ 25,000	\$ 25,000
<b>Total</b>	\$ -	\$ 1,592	\$ -	\$ 25,000	\$ 25,000

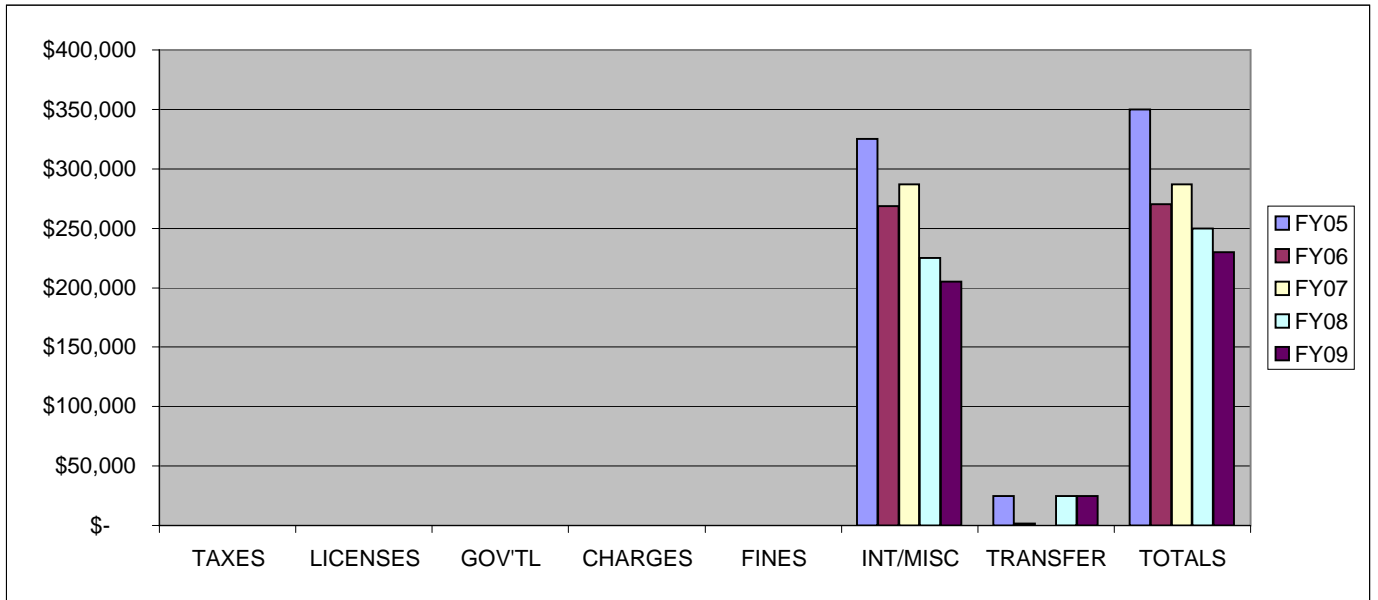
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## RSID BOND

TAX REVENUE	\$	-
NON-TAX REVENUE		230,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>230,000</b>
Use / (Source) of Reserves		85,000
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>315,000</b>

BASE APPROPRIATIONS	\$	315,000
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>315,000</b>

Est. Reserves 7/1/08	\$	166,403
Use of Reserves		(85,000)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>81,403</b>

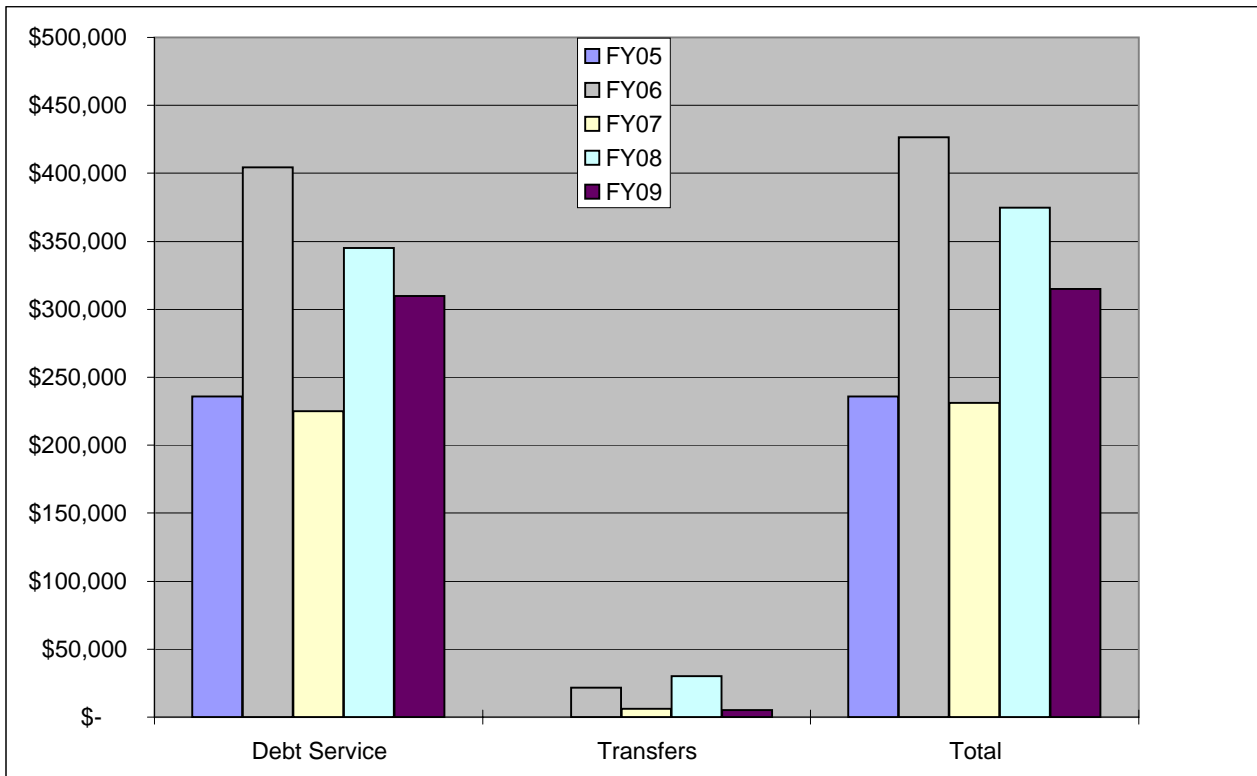


		ACTUAL		ACTUAL		AMD. BUDGET		BUDGET
		FY05		FY06		FY08		FY09
TAXES	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	325,000	\$	268,855	\$	225,000	\$	205,000
TRANSFER	\$	25,000	\$	1,592	\$	25,000	\$	25,000
<b>TOTALS</b>	<b>\$</b>	<b>350,000</b>	<b>\$</b>	<b>270,447</b>	<b>\$</b>	<b>250,000</b>	<b>\$</b>	<b>230,000</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## RSID BOND

This fund is utilized for assessing and paying RSID bond debt for individual Rural Special Improvement Districts. Debt service fluctuates based on assessment collections, payoffs, and new debt. All RSID bond debt is currently collateralized by the RSID Revolving Fund. Debt is issued to pay for property improvements.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Debt Service	\$ 235,767	\$ 404,548	\$ 224,864	\$ 345,000	\$ 310,000
Transfers	\$ -	\$ 21,779	\$ 6,188	\$ 30,000	\$ 5,000
<b>Total</b>	<b>\$ 235,767</b>	<b>\$ 426,327</b>	<b>\$ 231,052</b>	<b>\$ 375,000</b>	<b>\$ 315,000</b>



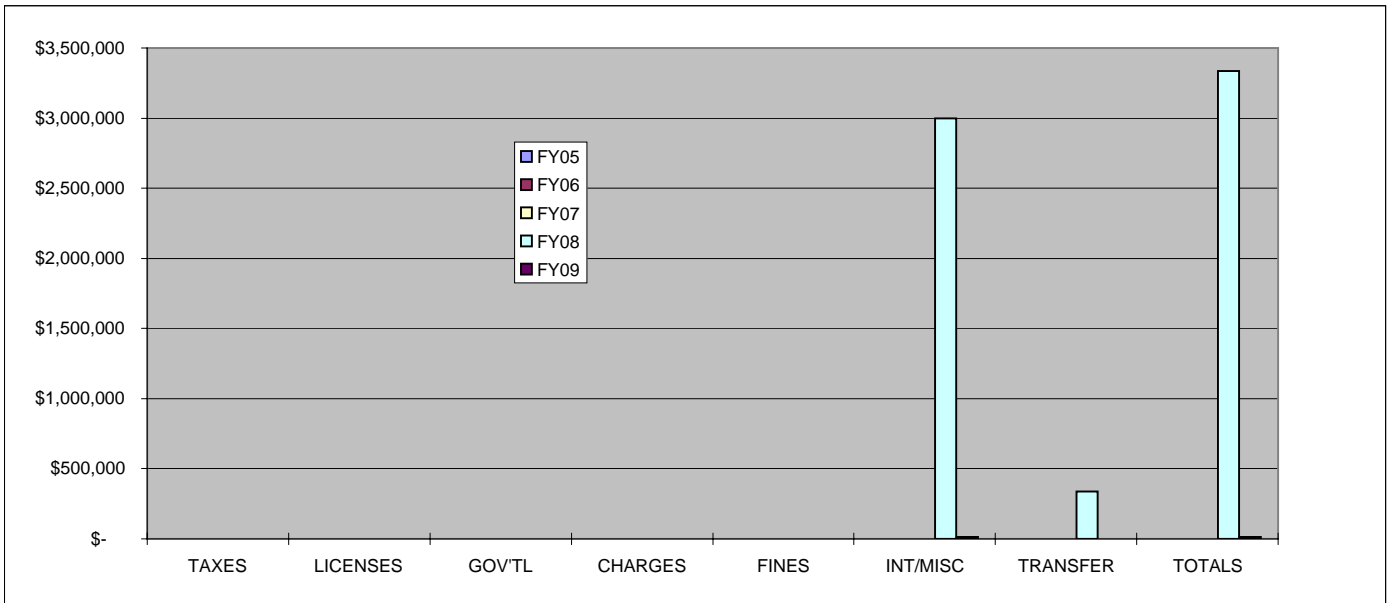
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY \$3 Million G.O. Bond Construction

Fund established to utilize bond proceeds for construction costs

TAX REVENUE	\$	-
NON-TAX REVENUE		15,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>15,000</b>
Use / (Source) of Reserves		2,780,752
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>2,795,752</b>

BASE APPROPRIATIONS	\$	-
Conting, One-time, Bldg trans		2,795,752
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,795,752</b>

<b>Est. Reserves 7/1/08</b>	<b>\$</b>	<b>2,780,752</b>
<b>Use of Reserves</b>		<b>(2,780,752)</b>
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>-</b>

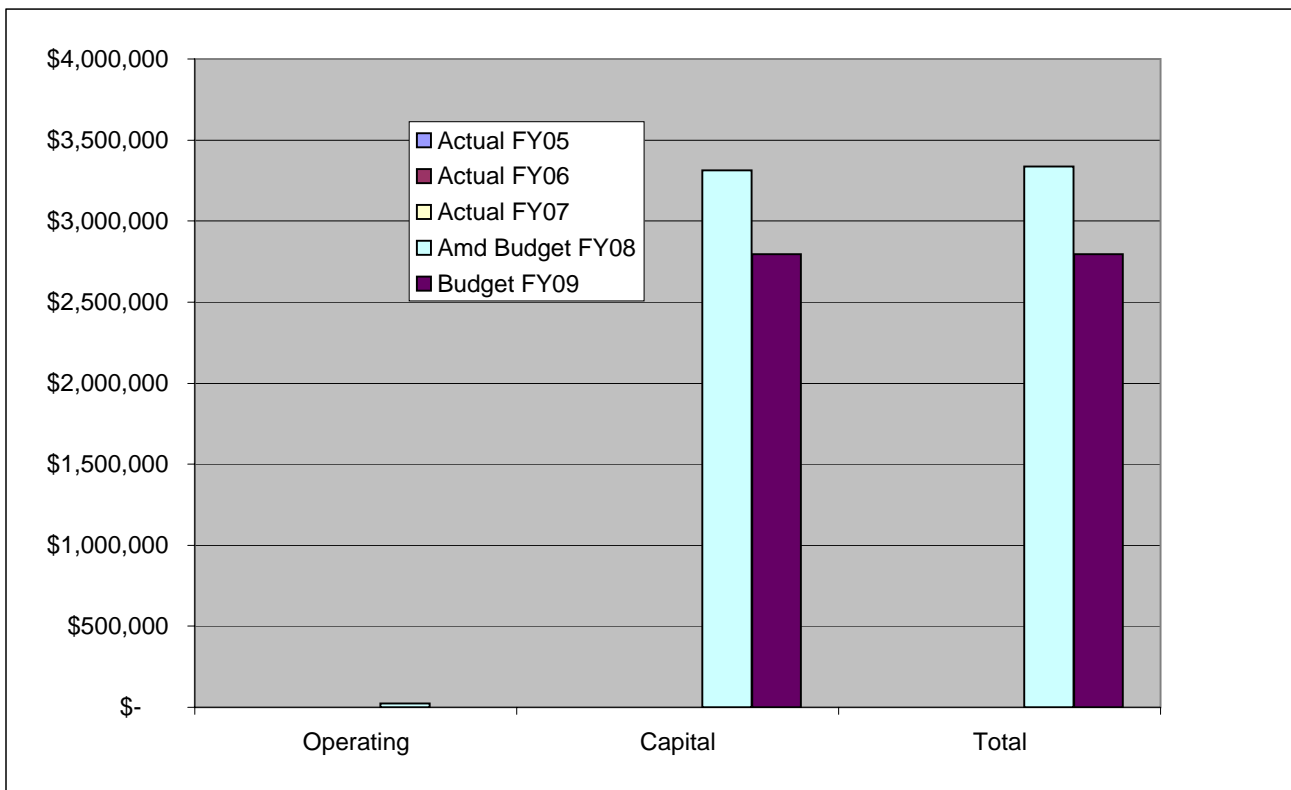


		ACTUAL		ACTUAL		AMD. BUDGET		BUDGET
		FY05		FY06		FY08		FY09
TAXES	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	3,000,000	\$	15,000
TRANSFER	\$	-	\$	-	\$	338,000	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,338,000</b>	<b>\$</b>	<b>15,000</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## \$3 MILLION G.O. CONSTRUCTION

Construction fund established for tracking costs of \$3 million bond issue.  
\$1.6 million of improvements for veteran's cemetery and \$1.4 million of improvements for Metra arena.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Operating				\$ 25,500	\$ -
Capital				\$ 3,312,500	\$ 2,795,752
<b>Total</b>	\$ -	\$ -	\$ -	\$ 3,338,000	\$ 2,795,752

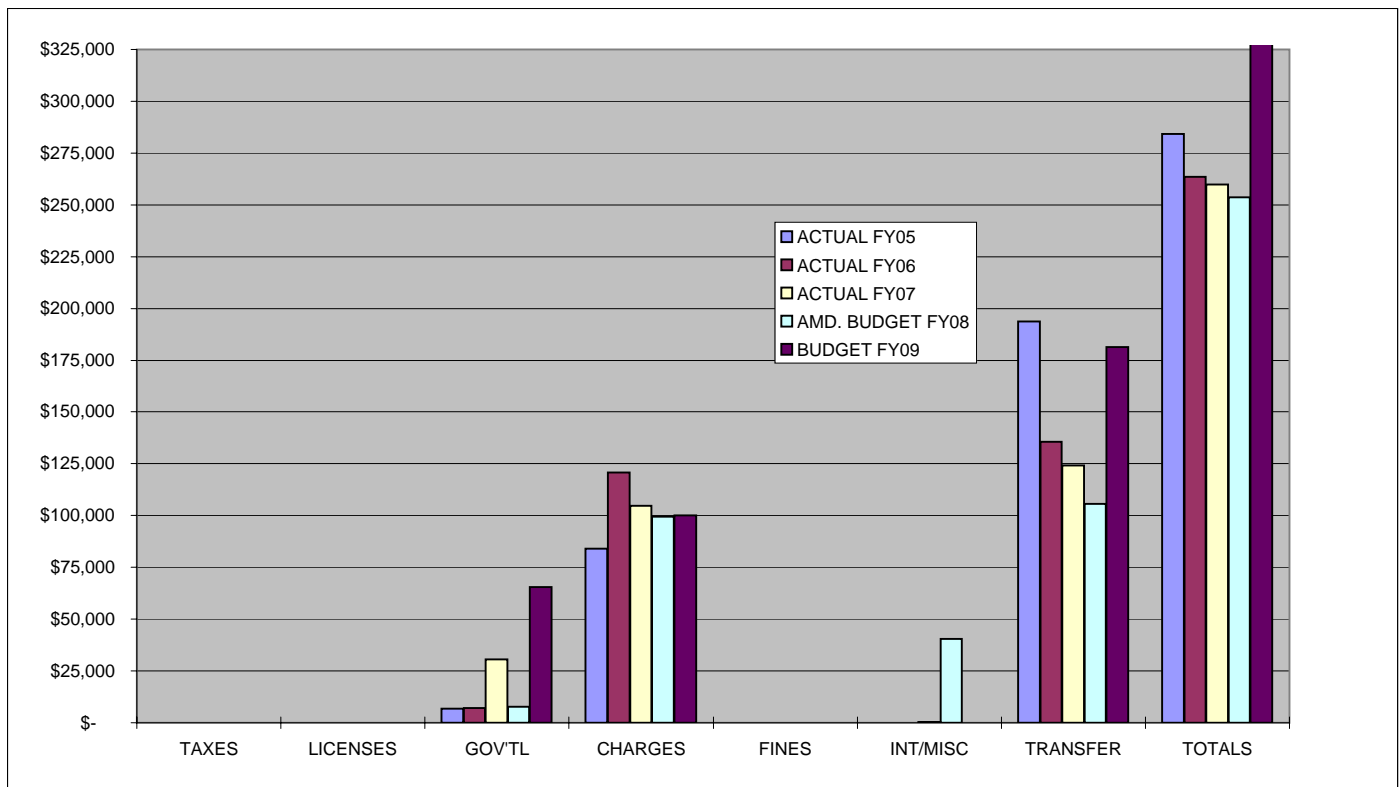
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## GIS

TAX REVENUE	\$	-
NON-TAX REVENUE		347,068
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>347,068</b>
Use / (Source) of Reserves		7,105
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>354,173</b>

BASE APPROPRIATIONS	\$	354,173
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>354,173</b>

Est. Reserves 7/1/08	\$	159,442
Use of Reserves		(7,105)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>152,337</b>



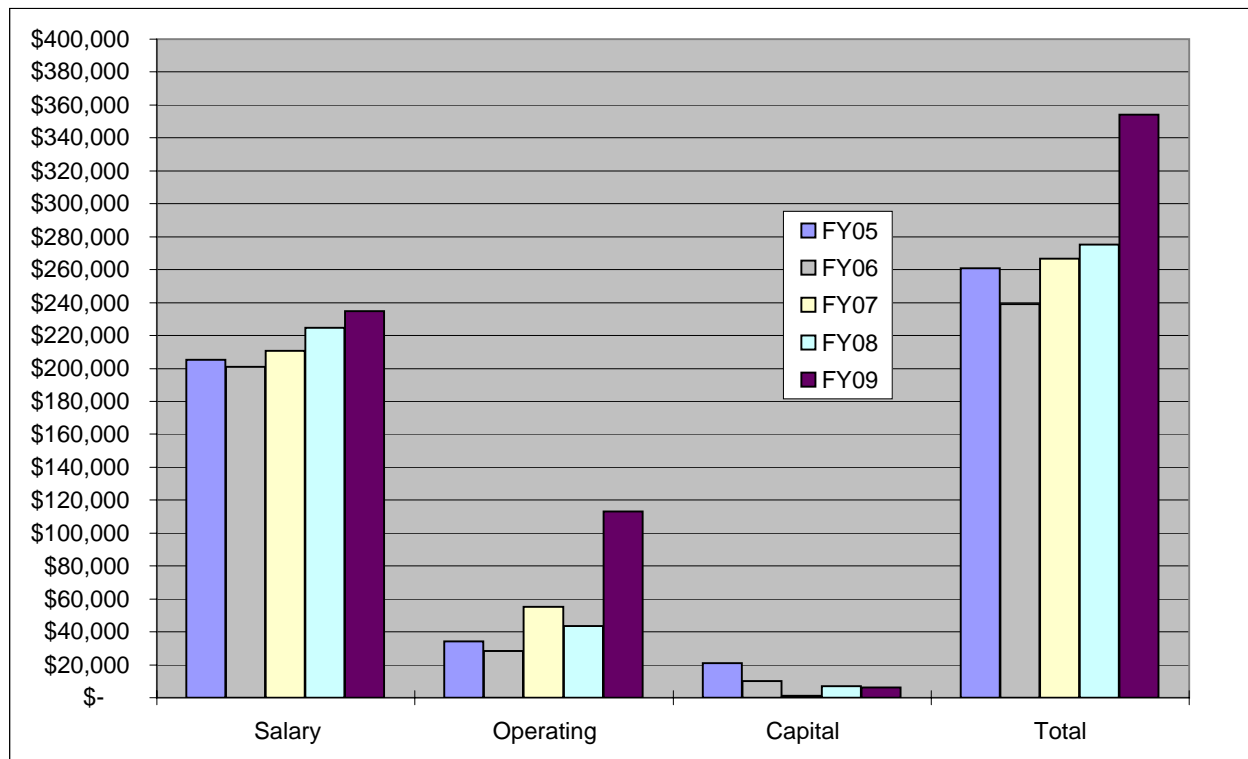
		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	6,900	\$	7,174	\$	30,663	\$	7,869	\$	65,613
CHARGES	\$	83,900	\$	120,819	\$	104,641	\$	99,500	\$	100,000
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	289	\$	40,433	\$	-
TRANSFER	\$	193,569	\$	135,639	\$	124,162	\$	105,704	\$	181,455
<b>TOTALS</b>	<b>\$</b>	<b>284,369</b>	<b>\$</b>	<b>263,632</b>	<b>\$</b>	<b>259,755</b>	<b>\$</b>	<b>253,506</b>	<b>\$</b>	<b>347,068</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## GEOGRAPHICAL INFORMATION SYSTEM (GIS)

This fund is used to account for the development of the County's GIS, which is a spatial data base and mapping system used to integrate, query, display, and analyze tabular & spatial data.

<u><b>FY09 FTEs</b></u>	<u><b>FY08 FTEs</b></u>	<u><b>FY07 FTEs</b></u>	<u><b>FY06 FTEs</b></u>
4.00	4.00	4.00	4.00



	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Amd Budget FY08</b>	<b>Budget FY09</b>
Salary	\$ 205,339	\$ 200,778	\$ 210,585	\$ 224,861	\$ 234,968
Operating	\$ 34,357	\$ 28,552	\$ 55,065	\$ 43,350	\$ 113,165
Capital	\$ 21,004	\$ 9,918	\$ 1,065	\$ 7,000	\$ 6,040
<b>Total</b>	<b>\$ 260,700</b>	<b>\$ 239,248</b>	<b>\$ 266,715</b>	<b>\$ 275,211</b>	<b>\$ 354,173</b>

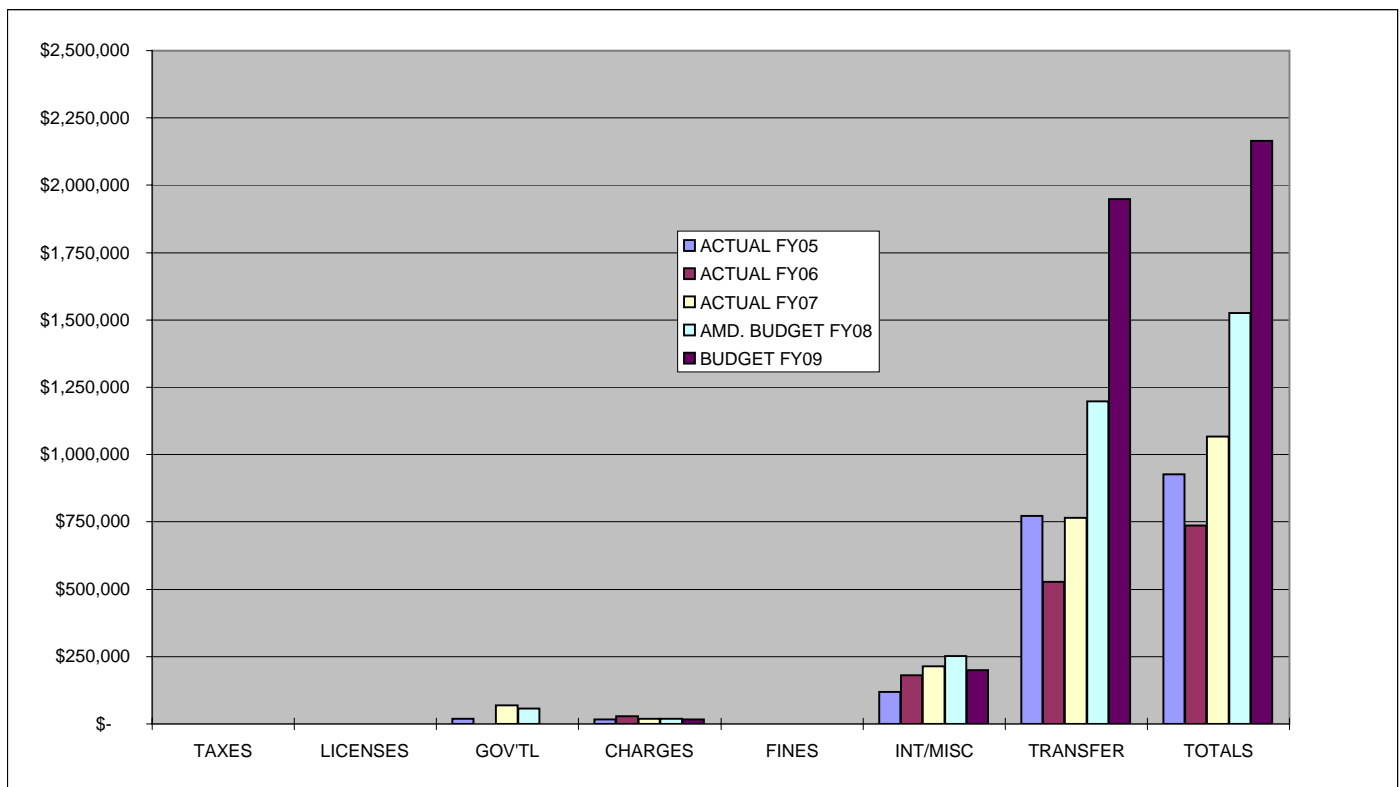
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## CAPITAL PROJECTS

TAX REVENUE	\$	-
NON-TAX REVENUE		2,164,860
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,164,860</b>
Use / (Source) of Reserves		4,103,140
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>6,268,000</b>

BASE APPROPRIATIONS	\$	-
Conting, One-time, Bldg trans		6,268,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>6,268,000</b>

Est. Reserves 7/1/08	\$	4,684,218
Use of Reserves		(4,103,140)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>581,078</b>



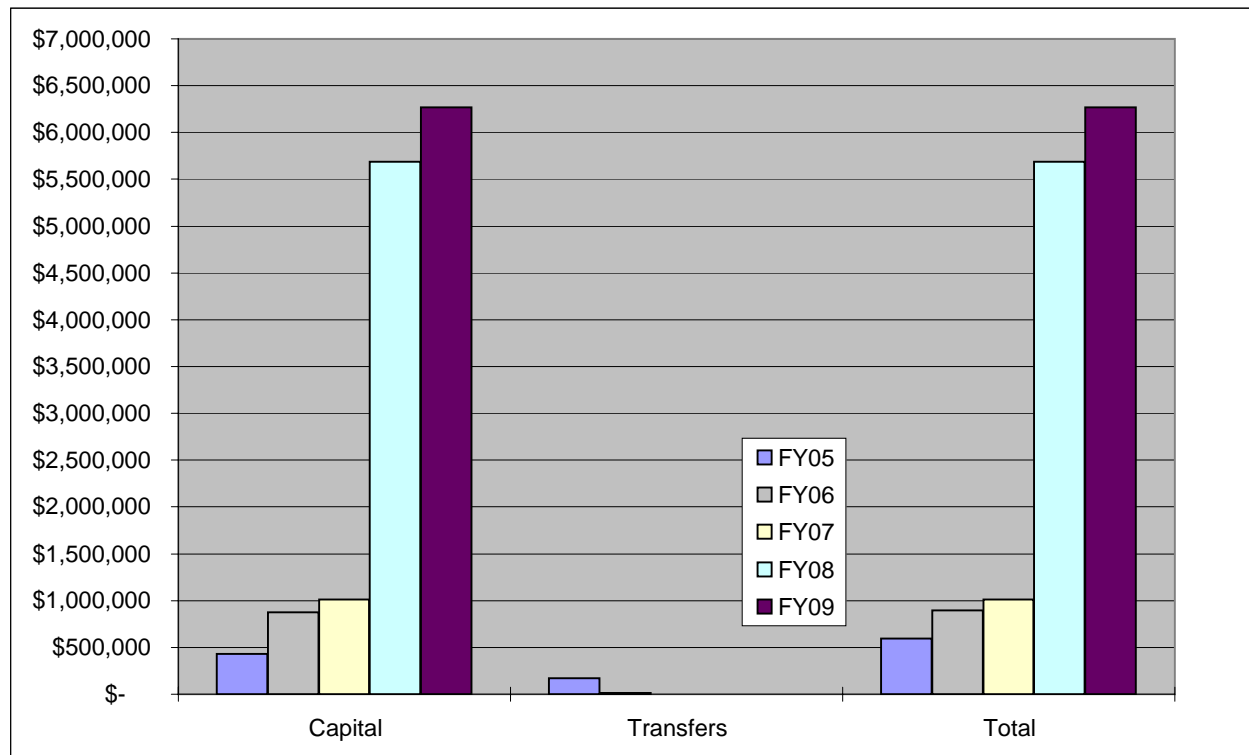
	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	AMD. BUDGET FY08	BUDGET FY09
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -
GOV'TL	\$ 20,000	\$ -	\$ 70,000	\$ 58,000	\$ -
CHARGES	\$ 17,000	\$ 27,876	\$ 18,883	\$ 20,000	\$ 16,600
FINES	\$ -	\$ -	\$ -	\$ -	\$ -
INT/MISC	\$ 118,446	\$ 180,841	\$ 213,283	\$ 250,913	\$ 199,320
TRANSFER	\$ 772,413	\$ 528,238	\$ 765,000	\$ 1,197,500	\$ 1,948,940
<b>TOTALS</b>	<b>\$ 927,859</b>	<b>\$ 736,955</b>	<b>\$ 1,067,166</b>	<b>\$ 1,526,413</b>	<b>\$ 2,164,860</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

This fund is used to account for the reserving of money to be used for major capital acquisitions. The budget is usually set at the total resources available, whether or not it is expected to be fully expended in the current fiscal year.

**SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION**



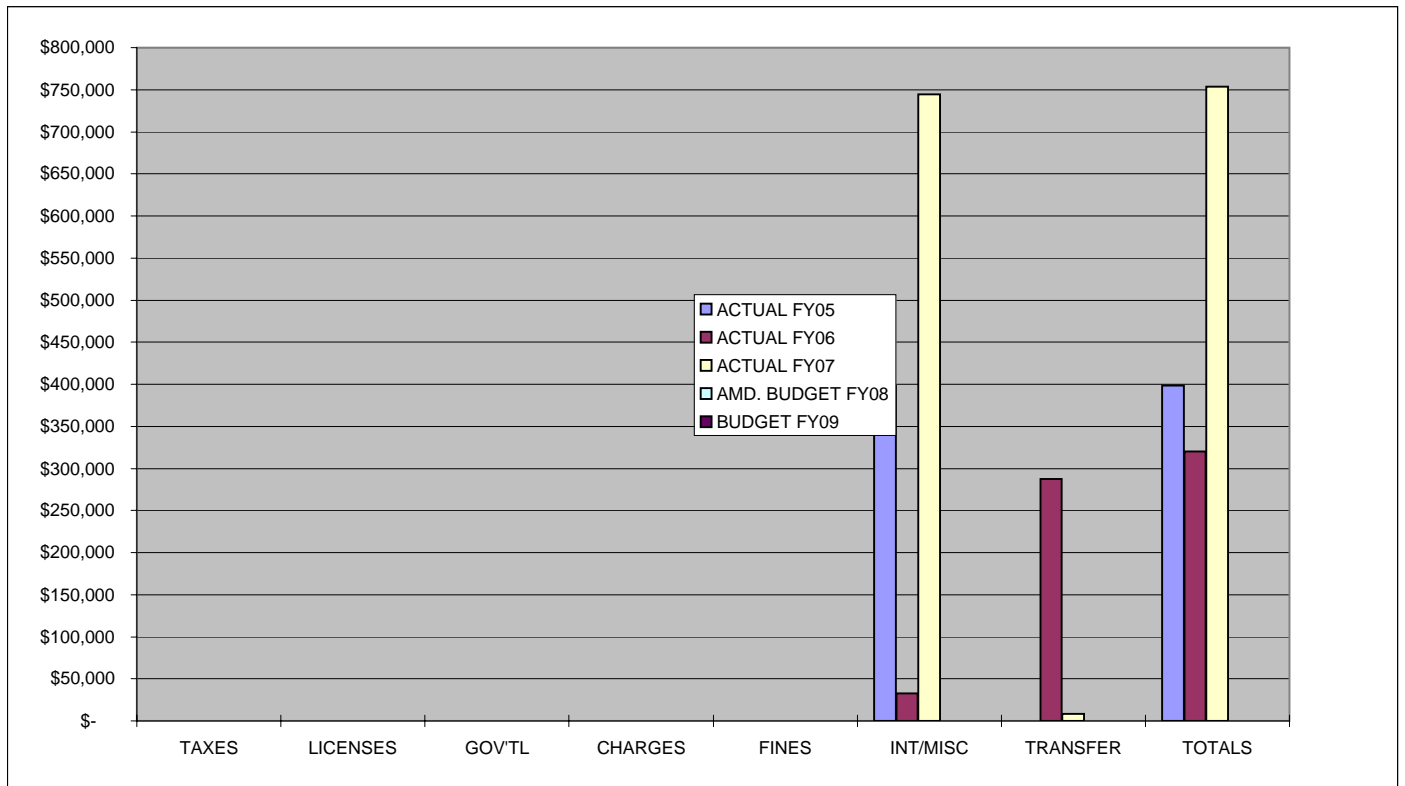
	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Capital	\$ 427,395	\$ 877,916	\$ 1,011,261	\$ 5,686,040	\$ 6,268,000
Transfers	\$ 170,700	\$ 15,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 598,096</b>	<b>\$ 892,916</b>	<b>\$ 1,011,261</b>	<b>\$ 5,686,040</b>	<b>\$ 6,268,000</b>

**FY 08-09 FINAL REVENUE BUDGET**  
**and 5 YEAR REVENUE HISTORY**

**RSID CONSTRUCTION**

TAX REVENUE	\$	-
NON-TAX REVENUE		-
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>-</b>
Use / (Source) of Reserves		-
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>-</b>

BASE APPROPRIATIONS	\$	-	Est. Reserves 7/1/08	\$	-
Conting, One-time, Bldg trans		-	Use of Reserves		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>-</b>	<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>-</b>



		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	398,600	\$	32,565	\$	744,788	\$	-	\$	-
TRANSFER	\$	-	\$	287,759	\$	8,464	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>398,600</b>	<b>\$</b>	<b>320,324</b>	<b>\$</b>	<b>753,252</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## RSID CONSTRUCTION

This fund is utilized for constructing improvements for individual Rural Special Improvement Districts, which is initially funded by debt financing and later assessed back to benefitted properties to pay the debt. (see RSID Bond Fund). Budgets for RSID construction are difficult to estimate because new districts can be petitioned to be created at any time.

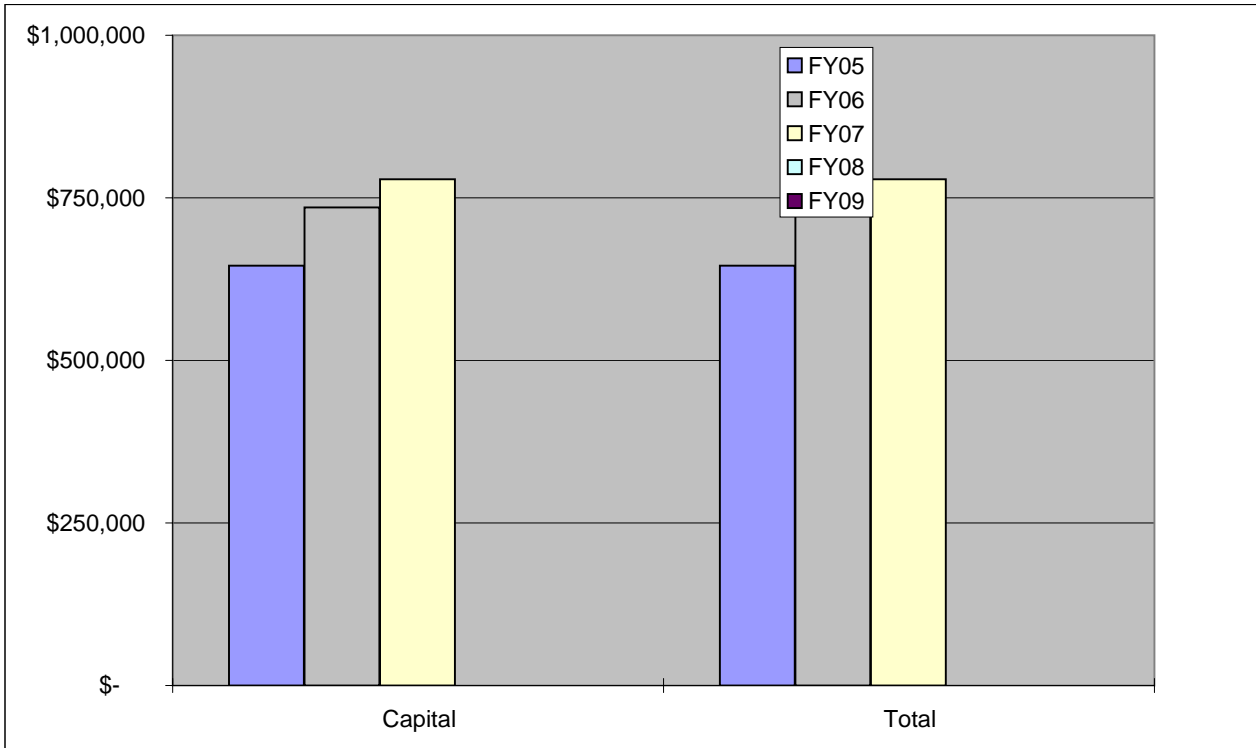
**CAPITAL REQUESTED:**

Road construction

RSID 715 Tanglewood \$410,000 completed in FY05

RSID 717 Oxbow \$738,000 completed in FY06

RSID 758 - Garden Avenue water line replacement in FY07



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Capital	\$ 646,109	\$ 735,486	\$ 778,456	\$ -	\$ -
<b>Total</b>	<b>\$ 646,109</b>	<b>\$ 735,486</b>	<b>\$ 778,456</b>	<b>\$ -</b>	<b>\$ -</b>



# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## COUNTY REFUSE DISPOSAL

TAX REVENUE	\$	-
NON-TAX REVENUE		365,700
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>365,700</b>
Use / (Source) of Reserves		91,450
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>457,150</b>

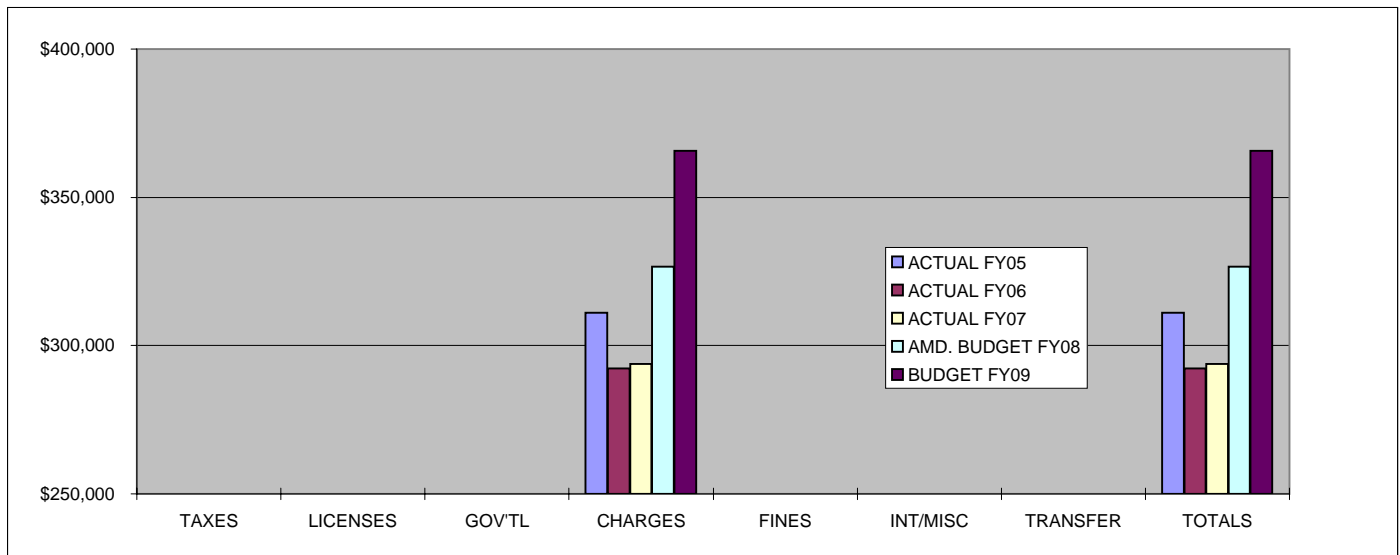
BASE APPROPRIATIONS	\$	447,150
Conting, One-time, Bldg trans		10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>457,150</b>

Est. Reserves 7/1/08	\$	640,580
Source of Reserves		(91,450)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>549,130</b>

**TARGET RESERVE** **\$250,000**

**RESIDENTIAL RATE:**

FY09	\$	22.00	Rate increase to decelerate reserve reduction rate
FY08	\$	20.00	Rate increase to decelerate reserve reduction rate
FY07	\$	18.00	
FY06	\$	18.00	
FY05	\$	18.00	
FY04	\$	18.00	
FY03	\$	23.00	
FY02	\$	30.00	
FY01	\$	30.00	

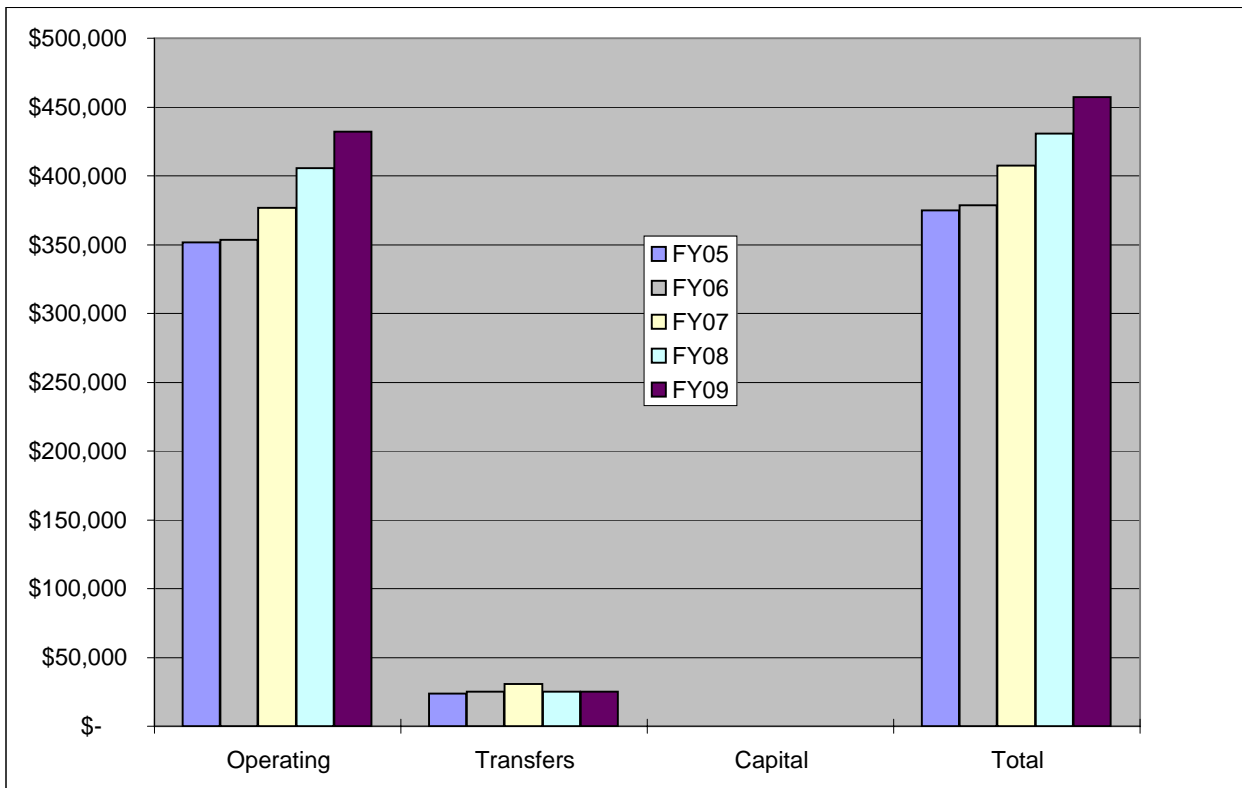


		<u>ACTUAL</u> <u>FY05</u>		<u>ACTUAL</u> <u>FY06</u>		<u>ACTUAL</u> <u>FY07</u>		<u>AMD. BUDGET</u> <u>FY08</u>		<u>BUDGET</u> <u>FY09</u>
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	311,000	\$	292,317	\$	293,875	\$	326,700	\$	365,700
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>311,000</b>	<b>\$</b>	<b>292,317</b>	<b>\$</b>	<b>293,875</b>	<b>\$</b>	<b>326,700</b>	<b>\$</b>	<b>365,700</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## COUNTY REFUSE DISPOSAL

This fund accounts for the fee assessed on County rural residents as a charge to use the City of Billings landfill.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Operating	\$ 351,469	\$ 353,421	\$ 376,562	\$ 405,550	\$ 432,150
Transfers	\$ 23,500	\$ 25,000	\$ 30,787	\$ 25,000	\$ 25,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 374,969</b>	<b>\$ 378,421</b>	<b>\$ 407,349</b>	<b>\$ 430,550</b>	<b>\$ 457,150</b>

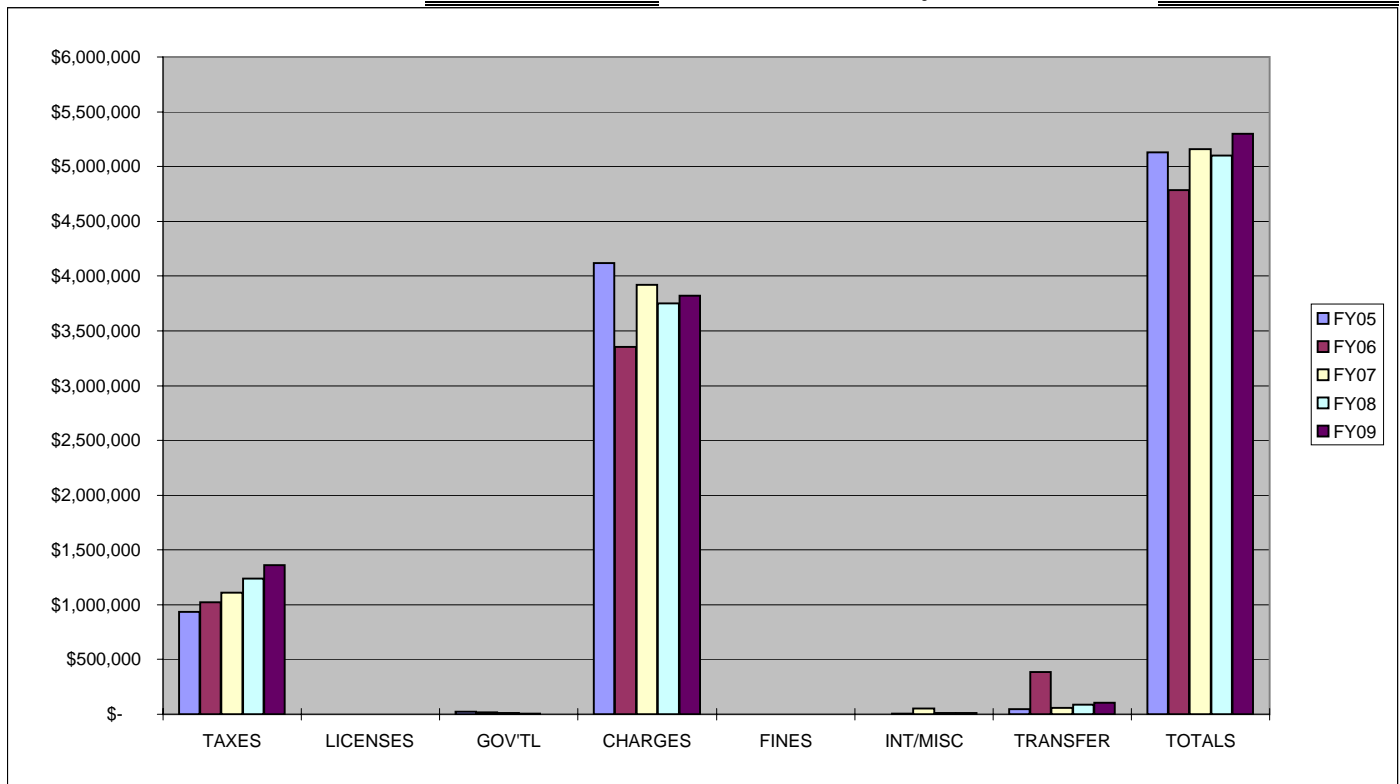
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## METRA FUND

Millage change primarily result of 1.672% inflation adjustment, and replacement of personal property revenues

TAX REVENUE	\$	1,360,246			
NON-TAX REVENUE		3,938,451		FY 08 MILLS	5.04
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>5,298,697</b>		FY 09 MILLS	<b>5.12</b>
Use / (Source) of Reserves		(75,036)		Millage Change	<b>0.08</b>
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>5,223,661</b>			

BASE APPROPRIATIONS	\$	5,223,661		Est. Reserves 7/1/08	\$ 792,424
Conting, One-time, Bldg trans		-		Use of Reserves	75,036
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>5,223,661</b>		<b>Proj. Res. 6/30/09</b>	<b>\$ 867,460</b>



		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	936,305	\$	1,024,514	\$	1,109,239	\$	1,241,247	\$	1,360,246
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	25,074	\$	18,656	\$	12,438	\$	6,220	\$	-
CHARGES	\$	4,119,278	\$	3,355,057	\$	3,921,147	\$	3,751,557	\$	3,819,823
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	1,500	\$	3,928	\$	55,208	\$	12,500	\$	12,500
TRANSFER	\$	45,360	\$	382,836	\$	60,278	\$	88,977	\$	106,128
<b>TOTALS</b>	<b>\$</b>	<b>5,127,517</b>	<b>\$</b>	<b>4,784,991</b>	<b>\$</b>	<b>5,158,310</b>	<b>\$</b>	<b>5,100,501</b>	<b>\$</b>	<b>5,298,697</b>

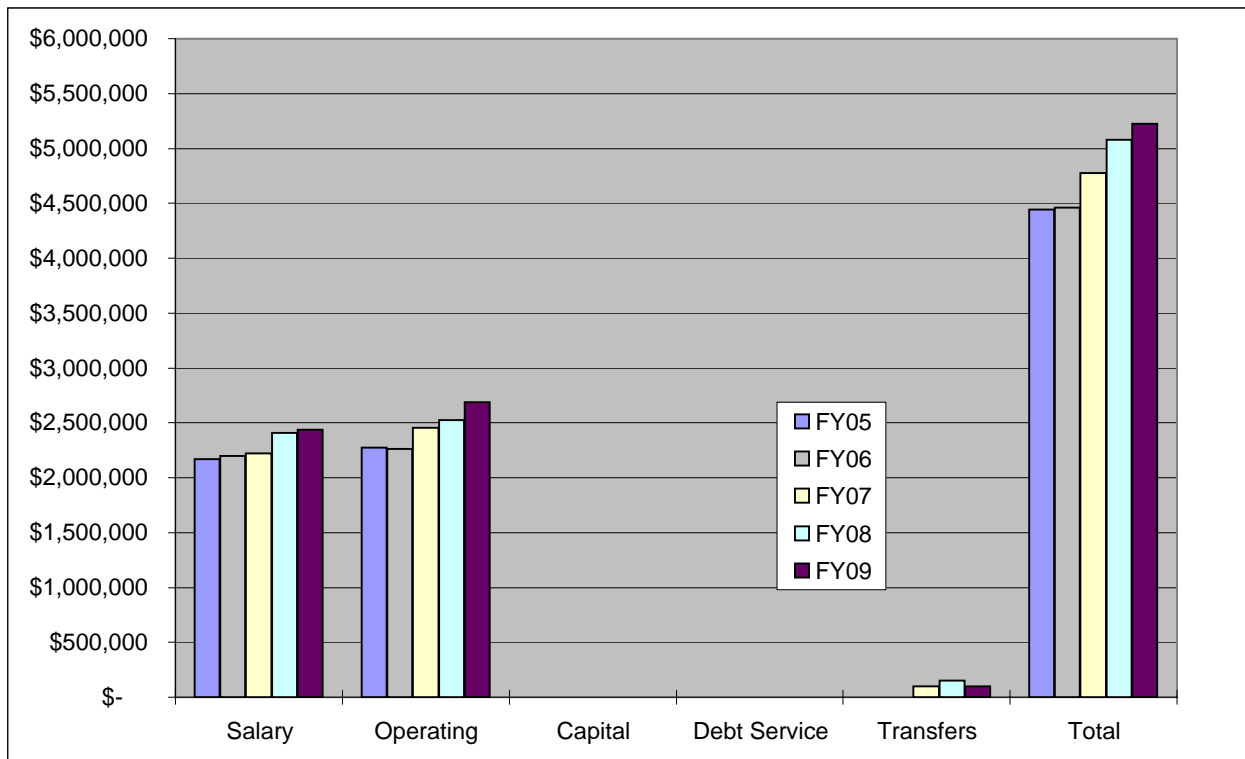
# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## METRA / FAIR FUND

This department operates the County's multi-purpose recreational facility, fairgrounds, and racetrack. Facilities include a 10,000 seat arena, 6000 seat grandstand, and two large convention halls.

<b><u>FY09 FTEs</u></b>	<b><u>FY08 FTEs</u></b>	<b><u>FY07 FTEs</u></b>	<b><u>FY06 FTEs</u></b>
33.50	33.25	30.50	33.00

Numbers below presented on a cash basis, although the audited financial statement numbers are shown on a full accrual basis (GAAP).



	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Amd Budget FY08</b>	<b>Budget FY09</b>
Salary	\$ 2,170,082	\$ 2,199,688	\$ 2,219,565	\$ 2,406,066	\$ 2,437,061
Operating	\$ 2,275,976	\$ 2,261,575	\$ 2,453,609	\$ 2,523,685	\$ 2,686,600
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 100,000
<b>Total</b>	<b>\$ 4,446,058</b>	<b>\$ 4,461,263</b>	<b>\$ 4,773,174</b>	<b>\$ 5,079,751</b>	<b>\$ 5,223,661</b>

## FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

### METRA CAPITAL REPLACEMENT & IMPROVEMENT

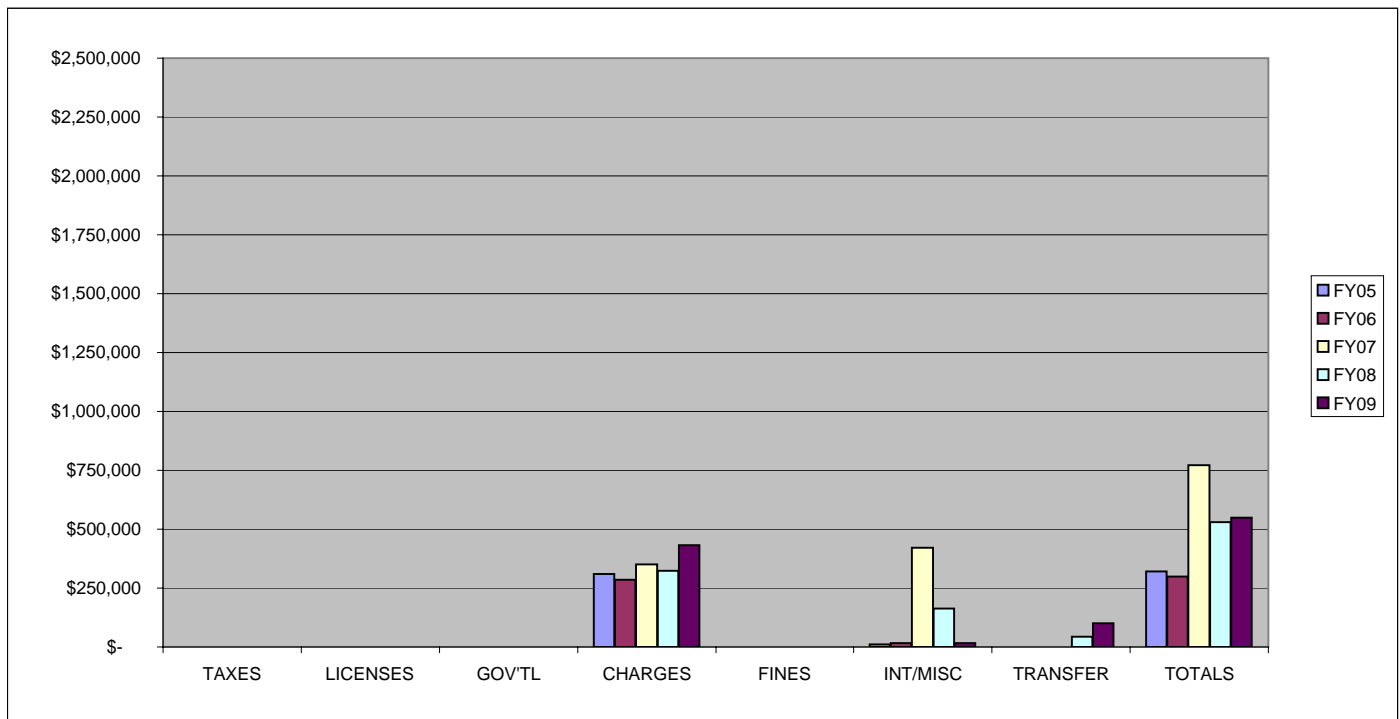
Revenues are generated from ticket charge on events.

TAX REVENUE	\$	-
NON-TAX REVENUE		548,197
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>548,197</b>
Use / (Source) of Reserves		515,033
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>1,063,230</b>

BASE APPROPRIATIONS	\$	1,063,230
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>1,063,230</b>

Est. Reserves 7/1/08	\$	792,424
Use of Reserves		(515,033)
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>277,391</b>

**MINIMUM RESERVE RECOMMENDED \$250,000 FOR EMERGENCY RESERVE**



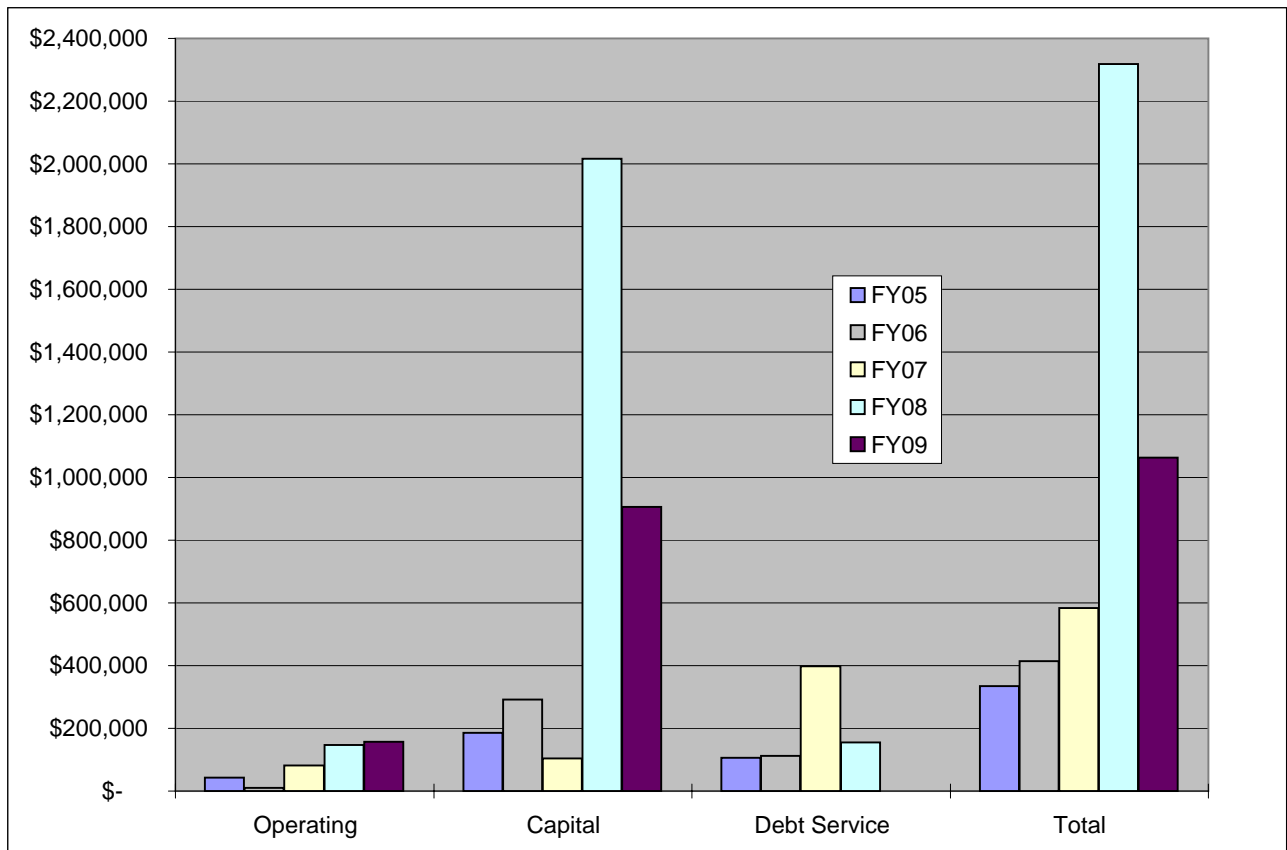
		ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	AMD. BUDGET FY08	BUDGET FY09
TAXES	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-
CHARGES	\$	310,000	\$	284,400	\$	322,964
FINES	\$	-	\$	-	\$	-
INT/MISC	\$	10,000	\$	15,868	\$	420,775
TRANSFER	\$	-	\$	-	\$	162,000
<b>TOTALS</b>	<b>\$</b>	<b>320,000</b>	<b>\$</b>	<b>300,268</b>	<b>\$</b>	<b>772,488</b>
					<b>\$</b>	<b>528,964</b>
					<b>\$</b>	<b>548,197</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## METRA CAPITAL REPLACEMENT & IMPROVEMENT

This fund is proposed to be utilized for revenues and expenses dedicated to capital replacement or improvement of the METRA facilities or grounds.

See detail 5 year capital replacement schedule.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Operating	\$ 42,962	\$ 10,825	\$ 80,708	\$ 147,800	\$ 157,800
Capital	\$ 186,383	\$ 292,105	\$ 104,120	\$ 2,015,500	\$ 905,430
Debt Service	\$ 106,045	\$ 112,174	\$ 398,429	\$ 155,000	\$ -
<b>Total</b>	<b>\$ 335,390</b>	<b>\$ 415,104</b>	<b>\$ 583,257</b>	<b>\$ 2,318,300</b>	<b>\$ 1,063,230</b>

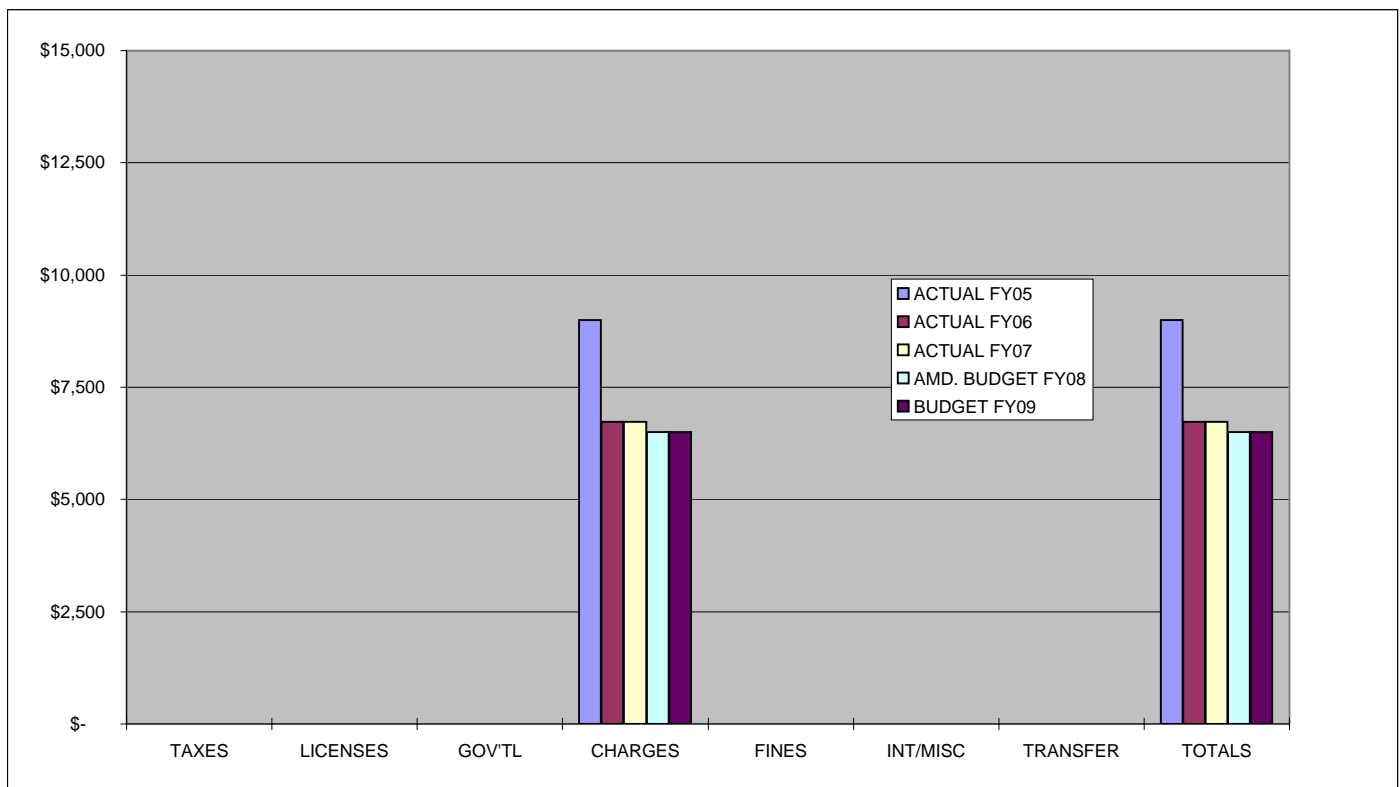
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## MOTOR POOL

TAX REVENUE	\$	-
NON-TAX REVENUE		6,500
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>6,500</b>
Use / (Source) of Reserves		(1,500)
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>5,000</b>

BASE APPROPRIATIONS	\$	5,000
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>5,000</b>

Est. Reserves 7/1/08	\$	36,077
Source of Reserves		1,500
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>37,577</b>

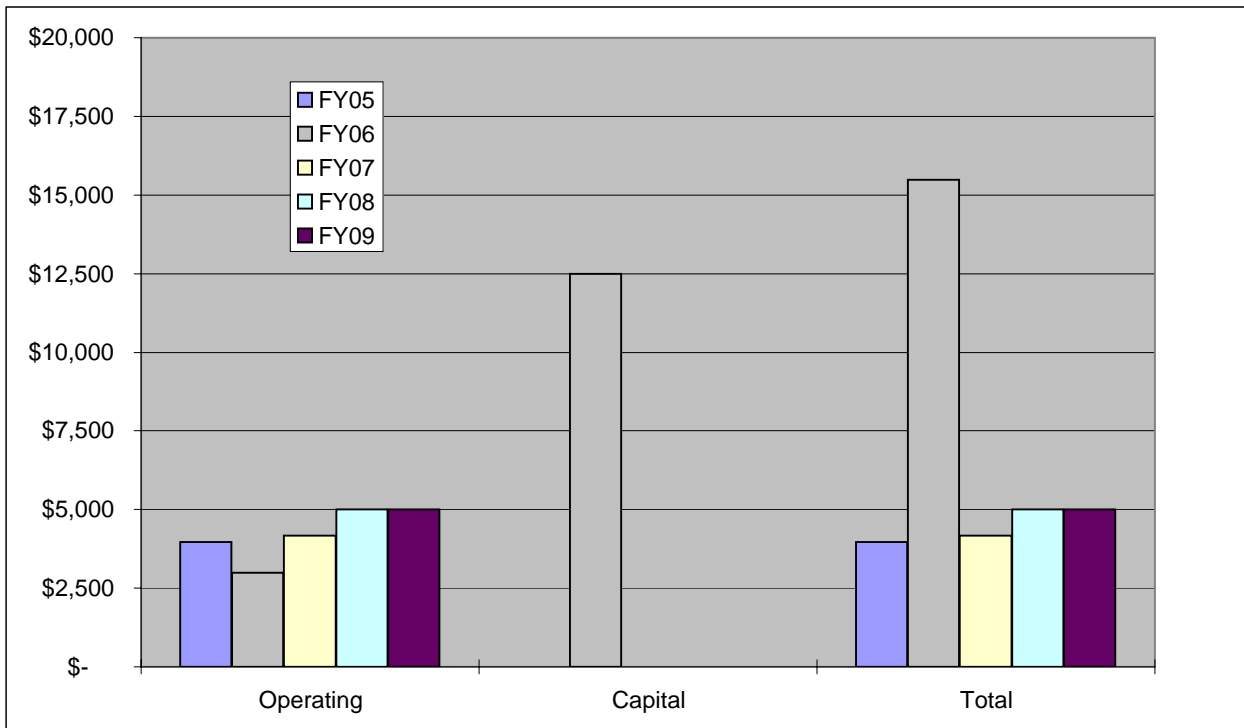


		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	9,000	\$	6,736	\$	6,736	\$	6,500	\$	6,500
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>9,000</b>	<b>\$</b>	<b>6,736</b>	<b>\$</b>	<b>6,736</b>	<b>\$</b>	<b>6,500</b>	<b>\$</b>	<b>6,500</b>

# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## MOTOR POOL

The Motor Pool funds provides vehicles available for use by County departments on a cost per mile basis.



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Operating	\$ 3,963	\$ 2,993	\$ 4,169	\$ 5,000	\$ 5,000
Capital	\$ -	\$ 12,500	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,963</b>	<b>\$ 15,493</b>	<b>\$ 4,169</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



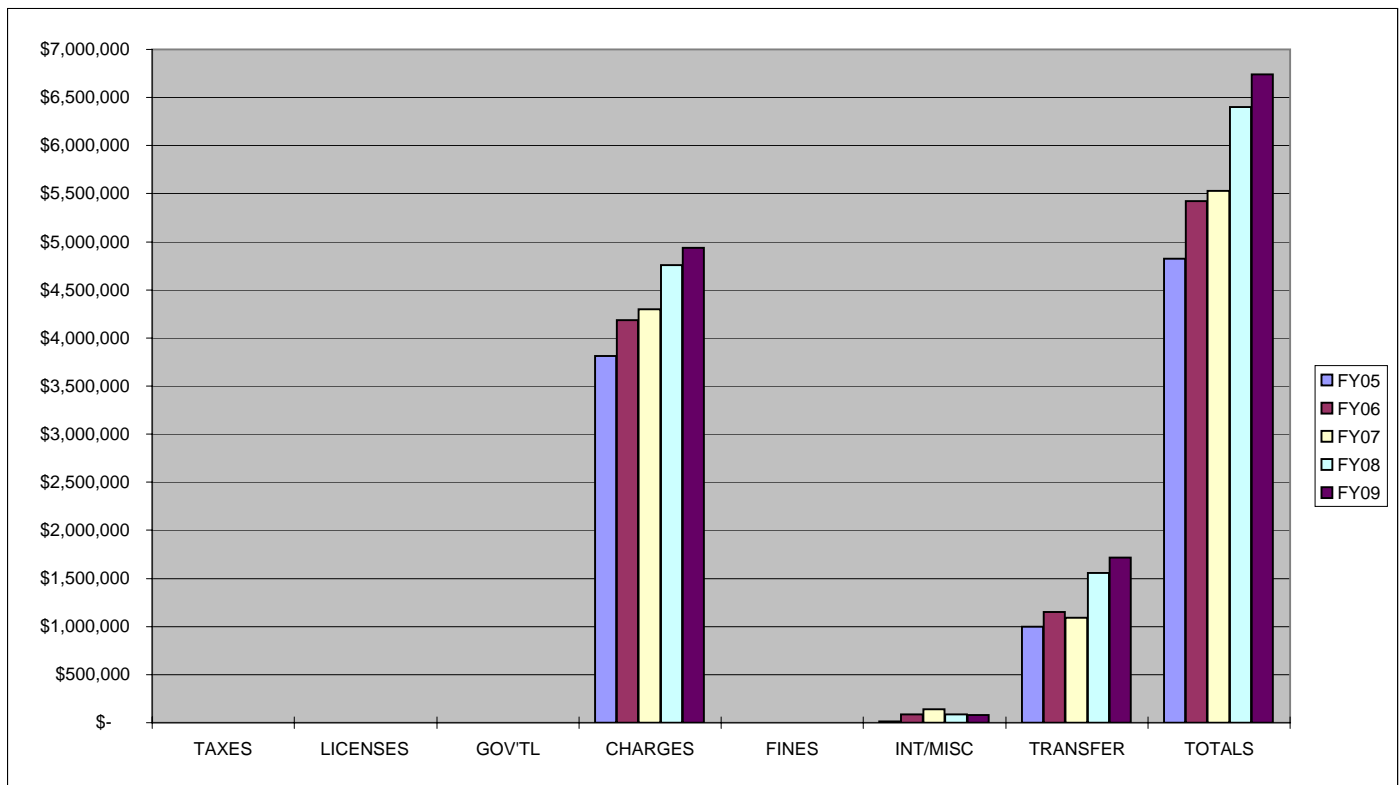
# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## HEALTH INSURANCE FUND

TAX REVENUE	\$	-
NON-TAX REVENUE		<u>6,738,700</u>
<b>TOTAL REVENUES</b>	<b>\$</b>	<b><u>6,738,700</u></b>
Use / (Source) of Reserves		511,470
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b><u>7,250,170</u></b>

BASE APPROPRIATIONS	\$	6,627,220
Conting, One-time, Bldg trans		<u>622,950</u>
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b><u>7,250,170</u></b>

Est. Reserves 7/1/08	\$	2,935,997
Use of Reserves		(511,470)
Proj. Res. 6/30/09	<b>\$</b>	<b><u>2,424,527</u></b>



	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	AMD. BUDGET FY08	BUDGET FY09
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -
GOV'TL	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES	\$ 3,814,900	\$ 4,183,524	\$ 4,299,232	\$ 4,759,980	\$ 4,940,200
FINES	\$ -	\$ -	\$ -	\$ -	\$ -
INT/MISC	\$ 15,000	\$ 88,188	\$ 138,635	\$ 85,000	\$ 80,000
TRANSFER	\$ 996,000	\$ 1,153,305	\$ 1,094,461	\$ 1,554,400	\$ 1,718,500
<b>TOTALS</b>	<b>\$ 4,825,900</b>	<b>\$ 5,425,017</b>	<b>\$ 5,532,328</b>	<b>\$ 6,399,380</b>	<b>\$ 6,738,700</b>

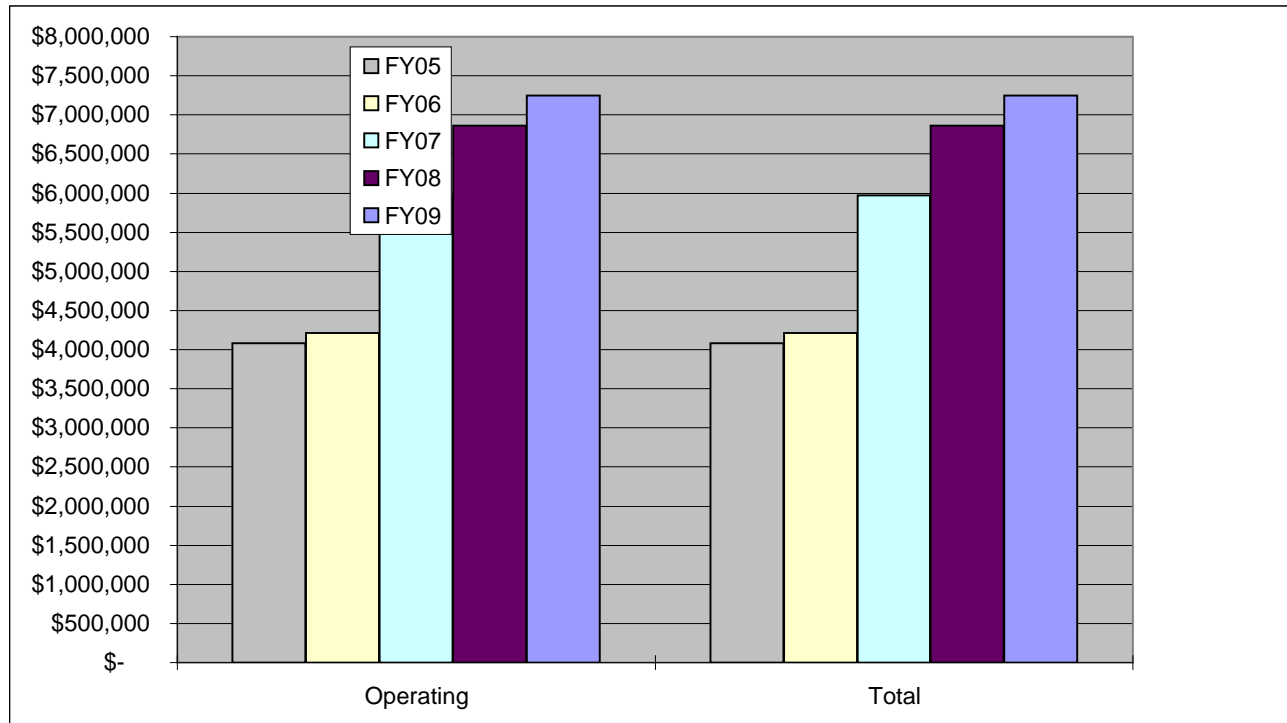
# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## HEALTH INSURANCE FUND

This fund accounts for operations of the County's self-insured health plan, which provides available coverage to County employee's and dependents, County retirees, and other eligible members. Health plan carries aggregate stop-loss coverage and administration of claims through an independent vendor.

**Expected costs estimated to increase 8.8% for FY09.**

**Budget includes contingency appropriation for exposure to costs in excess of expected costs up to aggregate stop-loss reinsurance level.**



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Operating	\$ 4,083,766	\$ 4,214,201	\$ 5,968,940	\$ 6,864,377	\$ 7,250,170
<b>Total</b>	<b>\$ 4,083,766</b>	<b>\$ 4,214,201</b>	<b>\$ 5,968,940</b>	<b>\$ 6,864,377</b>	<b>\$ 7,250,170</b>

# FY 08-09 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

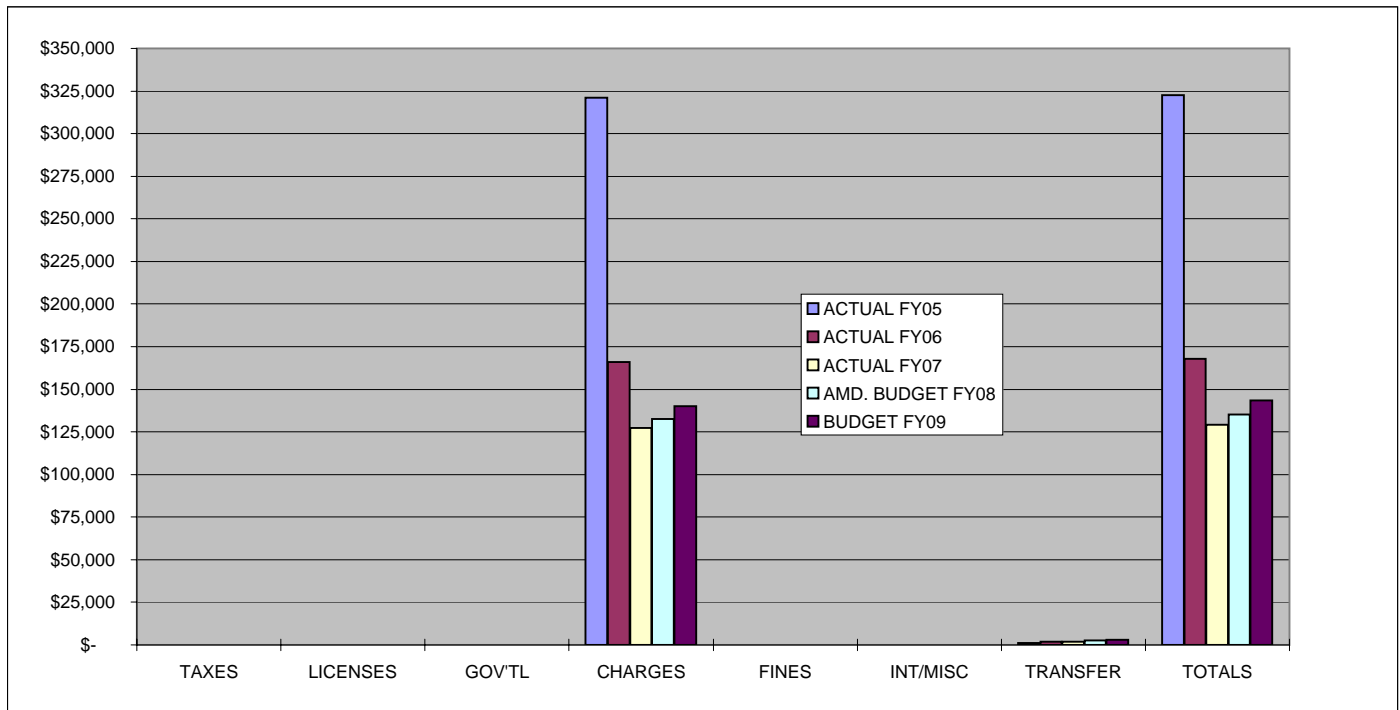
## TELEPHONE SYSTEM

TAX REVENUE	\$	-
NON-TAX REVENUE		143,368
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>143,368</b>
Use / (Source) of Reserves		(25,626)
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>117,742</b>

BASE APPROPRIATIONS	\$	117,742
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>117,742</b>

Est. Reserves 7/1/08	\$	67,125
Use of Reserves		25,626
<b>Proj. Res. 6/30/09</b>	<b>\$</b>	<b>92,751</b>

Revenues levels are anticipated to decrease significantly as many phone charges will change to direct departmental billings in FY06.



		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		AMD. BUDGET FY08		BUDGET FY09
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	321,200	\$	166,013	\$	127,141	\$	132,492	\$	140,200
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	1,260	\$	1,776	\$	2,052	\$	2,676	\$	3,168
<b>TOTALS</b>	<b>\$</b>	<b>322,460</b>	<b>\$</b>	<b>167,789</b>	<b>\$</b>	<b>129,193</b>	<b>\$</b>	<b>135,168</b>	<b>\$</b>	<b>143,368</b>

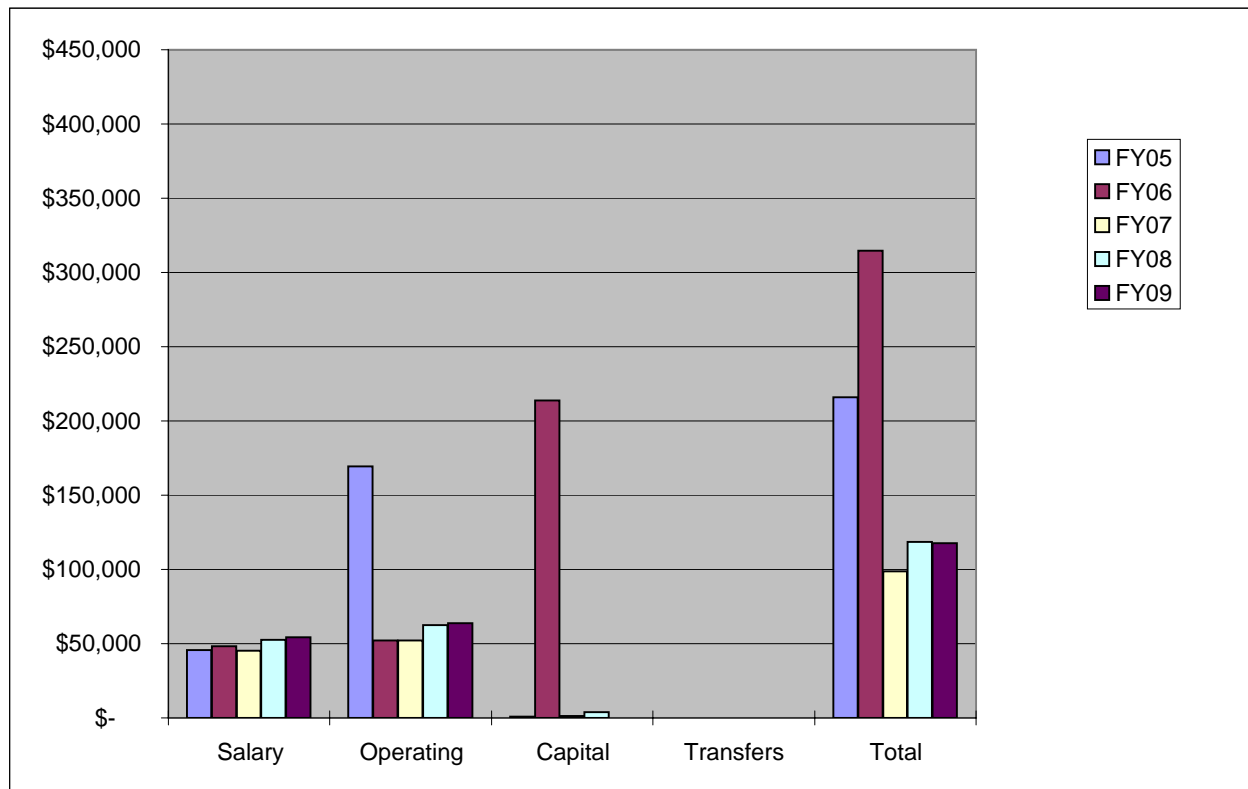
# FY08-09 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## TELEPHONE SYSTEM

This fund is used to administer and cost allocate charges back to departments for phone utilization.

Numbers below presented on a cash basis, although the audited financial statement numbers are shown on a full accrual basis (GAAP).

FY09 FTEs      FY08 FTEs      FY07 FTEs      FY06 FTEs  
 1.00              1.00              1.00              1.00



	Actual FY05	Actual FY06	Actual FY07	Amd Budget FY08	Budget FY09
Salary	\$ 45,599	\$ 48,441	\$ 45,361	\$ 52,437	\$ 54,142
Operating	\$ 169,284	\$ 52,218	\$ 52,061	\$ 62,600	\$ 63,600
Capital	\$ 872	\$ 213,804	\$ 1,482	\$ 3,675	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 215,755</b>	<b>\$ 314,463</b>	<b>\$ 98,904</b>	<b>\$ 118,712</b>	<b>\$ 117,742</b>

# BSEDA - County Tax Funding

## Big Sky Economic Development Authority (BSEDA)

Millage change primarily result of 1.672% inflation adjustment, and replacement of personal property revenues.

	<u>BSEDA</u>	<u>Levied</u>	<u>Maximum</u>	<u>Maximum</u>
	<u>Mill Levy</u>	<u>Tax Revenues</u>	<u>Mill Levy</u>	<u>Tax Revenues</u>
<b>FY09</b>	<b>3.02</b>	<b>\$ 802,332</b>	<b>3.02</b>	<b>\$ 802,332</b>
<b>FY08</b>	2.94	\$ 725,389	2.94	\$ 725,389
<b>FY07</b>	2.82	\$ 663,745	2.82	\$ 663,745
<b>FY06</b>	2.76	\$ 618,031	2.76	\$ 618,031
<b>FY05</b>	2.71	\$ 574,448	2.71	\$ 574,448
<b>FY04</b>	2.46	\$ 504,406	2.64	\$ 542,077
<b>FY03</b>	2.48	\$ 504,392	2.48	\$ 504,392
<b>FY02</b>	2.41	\$ 481,554	2.41	\$ 481,554
<b>FY01</b>	2.33	\$ 463,262	2.33	\$ 463,262
<b>FY00</b>	2.13	\$ 465,867	2.13	\$ 465,867

The above revenues only reflect the portion of their budget levied by the County. A copy of their complete budget can be obtained from BSEDA.

BSEDA will also receive \$140,327 in entitlement reimbursement and \$0 in SB417 reimbursement from the State in FY09.

The increase in tax revenue between FY04 and FY09 of \$297,926 is dedicated as matching revenue for new private economic development projects.

