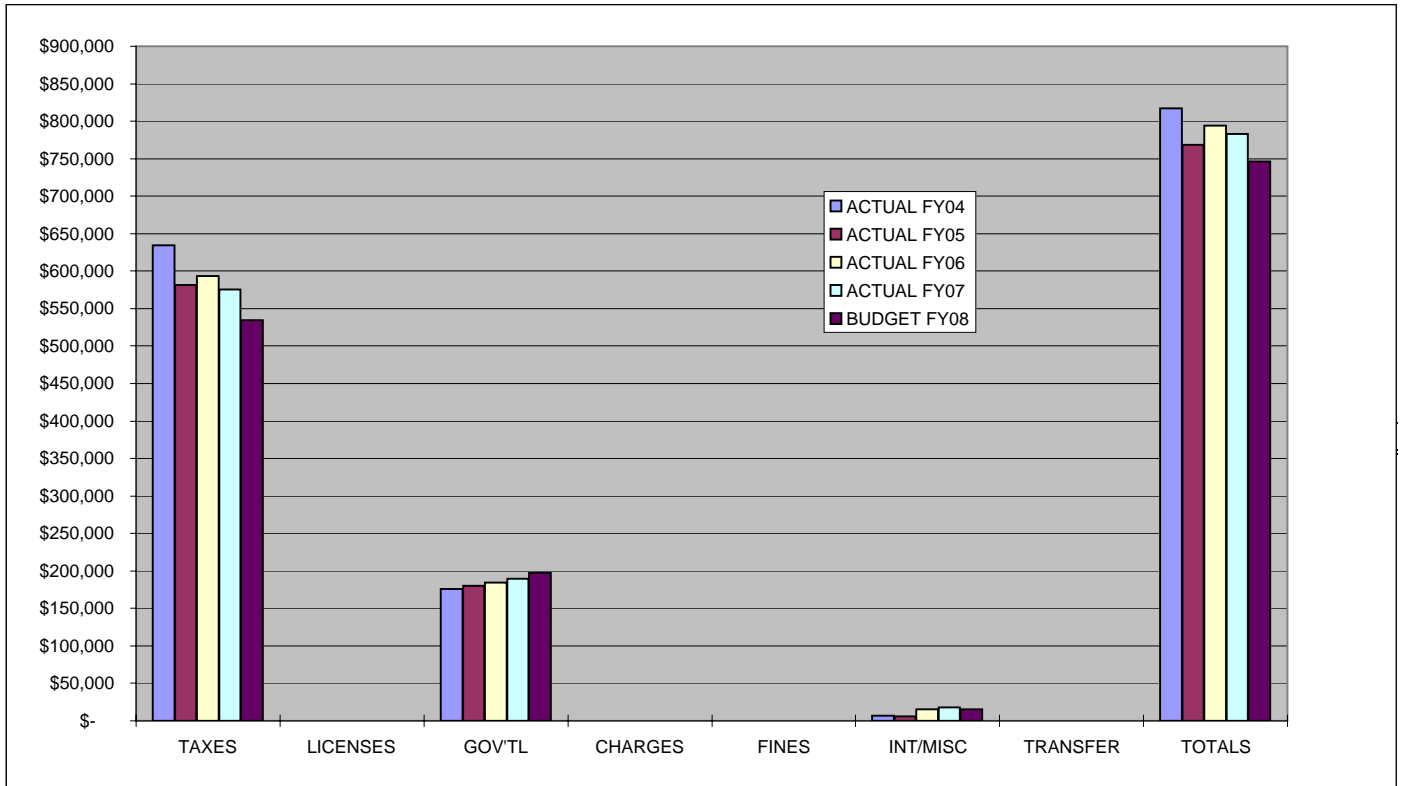


# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## METRA EXPANSION DEBT SERVICE

Debt service refunded in FY02 resulting in lower funding requirement. Levy reduction due to transfer of funds from unspent Metra roof repair levy

TAX REVENUE	\$	534,112	FY 07 MILLS	2.51
NON-TAX REVENUE		212,193	FY 08 MILLS	2.13
<b>TOTAL REVENUES</b>		<b>\$ 746,305</b>	Millage Change	<b>(0.38)</b>
Use / (Source) of Reserves		46,074		
<b>TOTAL RESOURCES USED</b>		<b>\$ 792,379</b>		
BASE APPROPRIATIONS	\$	792,379	Est. Reserves 7/1/07	\$ 240,842
Conting, One-time, Bldg trans		-	Use of Reserves	(46,074)
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 792,379</b>	<b>Proj. Res. 6/30/08</b>	<b>\$ 194,768</b>



		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	634,067	\$	581,740	\$	593,852	\$	575,260	\$	534,112
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	175,692	\$	180,363	\$	184,764	\$	189,388	\$	197,193
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	7,254	\$	6,000	\$	15,420	\$	18,261	\$	15,000
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>817,013</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>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Debt Service	\$ 790,133	\$ 792,858	\$ 788,108	\$ 791,058	\$ 792,379
<b>Total</b>	<b>\$ 790,133</b>	<b>\$ 792,858</b>	<b>\$ 788,108</b>	<b>\$ 791,058</b>	<b>\$ 792,379</b>

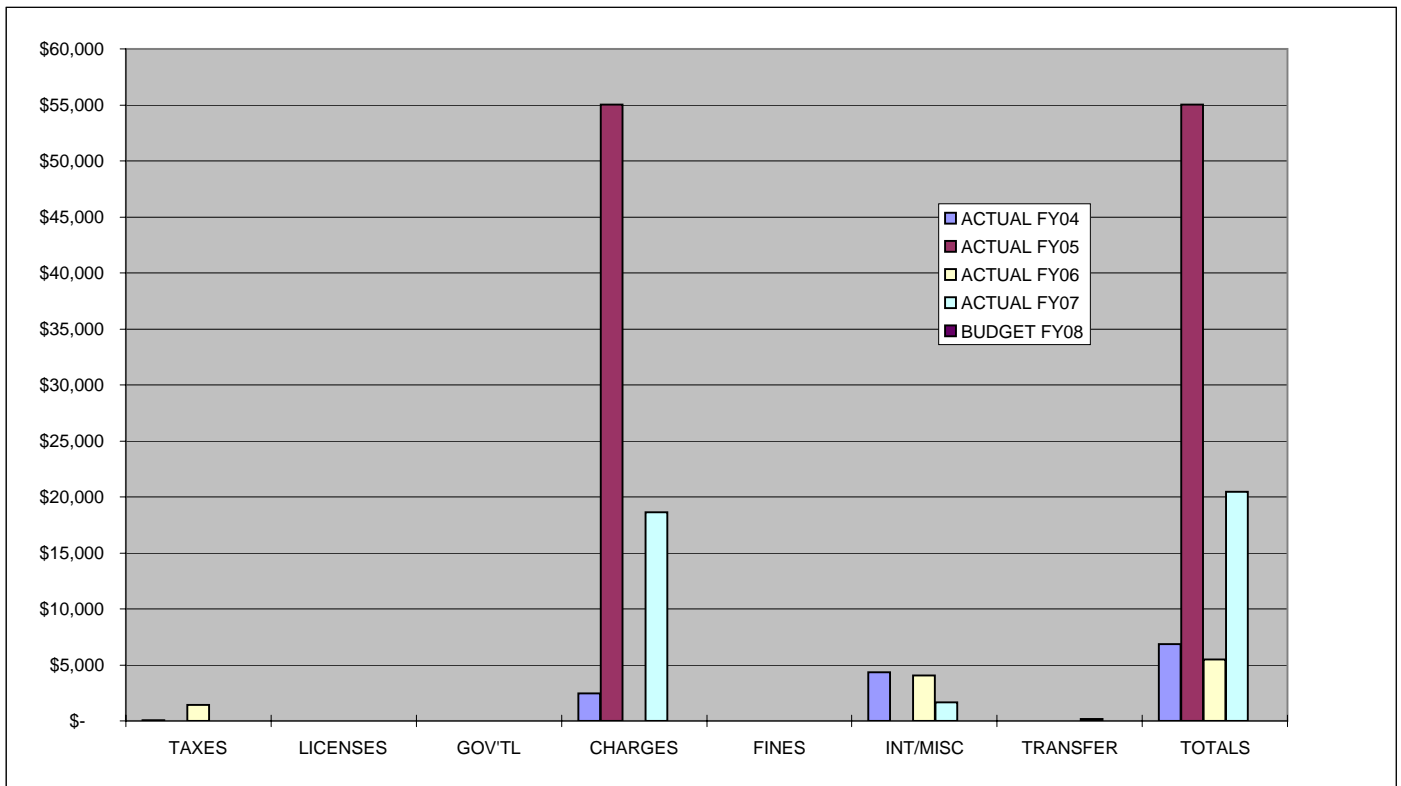
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## 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 7/1/07	\$	261,951
Use of Reserves		(25,000)
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>236,951</b>

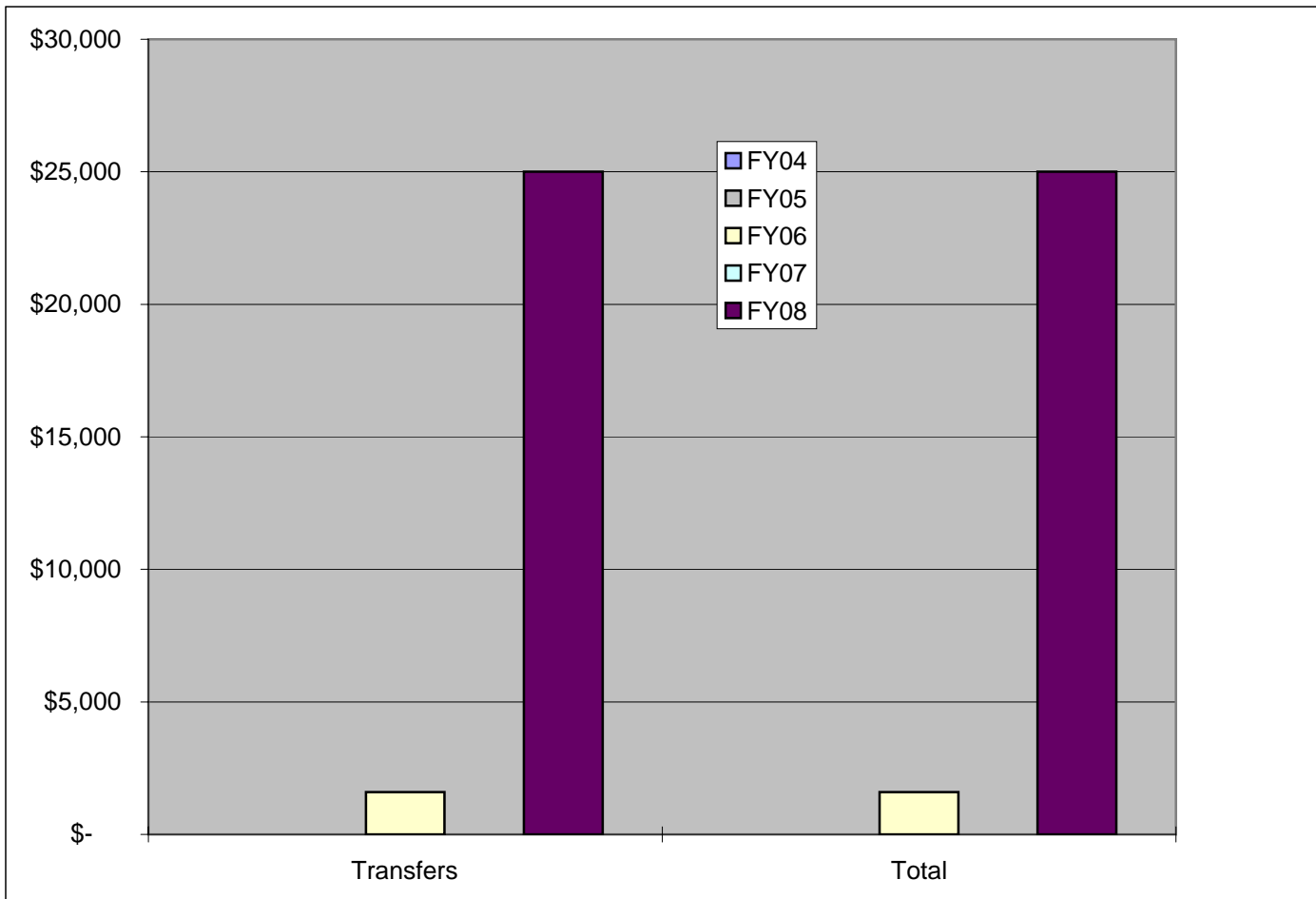


		<u>ACTUAL</u> <u>FY04</u>		<u>ACTUAL</u> <u>FY05</u>		<u>ACTUAL</u> <u>FY06</u>		<u>ACTUAL</u> <u>FY07</u>		<u>BUDGET</u> <u>FY08</u>
TAXES	\$	84	\$	-	\$	1,457	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	2,450	\$	55,000	\$	-	\$	18,650	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	4,330	\$	-	\$	4,033	\$	1,641	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	150	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>6,864</b>	<b>\$</b>	<b>55,000</b>	<b>\$</b>	<b>5,490</b>	<b>\$</b>	<b>20,441</b>	<b>\$</b>	<b>-</b>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Transfers	\$ -	\$ -	\$ 1,592	\$ -	\$ 25,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,592</b>	<b>\$ -</b>	<b>\$ 25,000</b>

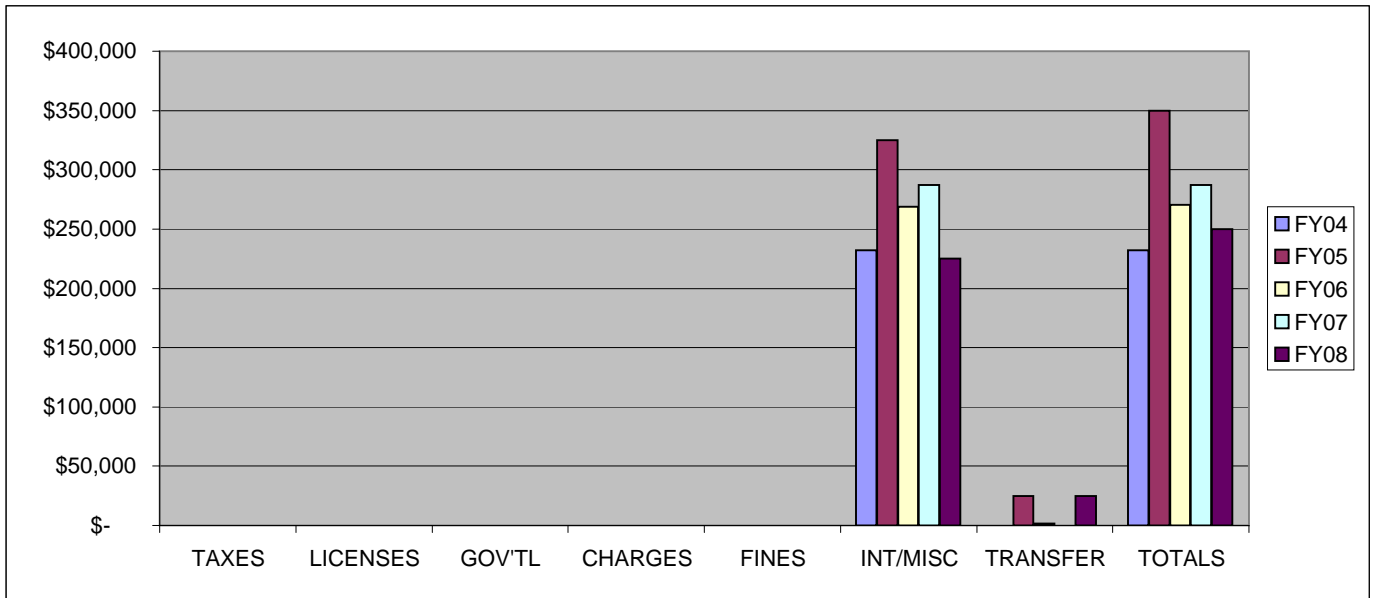
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## RSID BOND

TAX REVENUE	\$	-
NON-TAX REVENUE		250,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>250,000</b>
Use / (Source) of Reserves		125,000
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>375,000</b>

BASE APPROPRIATIONS	\$	375,000
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>375,000</b>

Est. Reserves 7/1/07	\$	190,000
Use of Reserves		(125,000)
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>65,000</b>

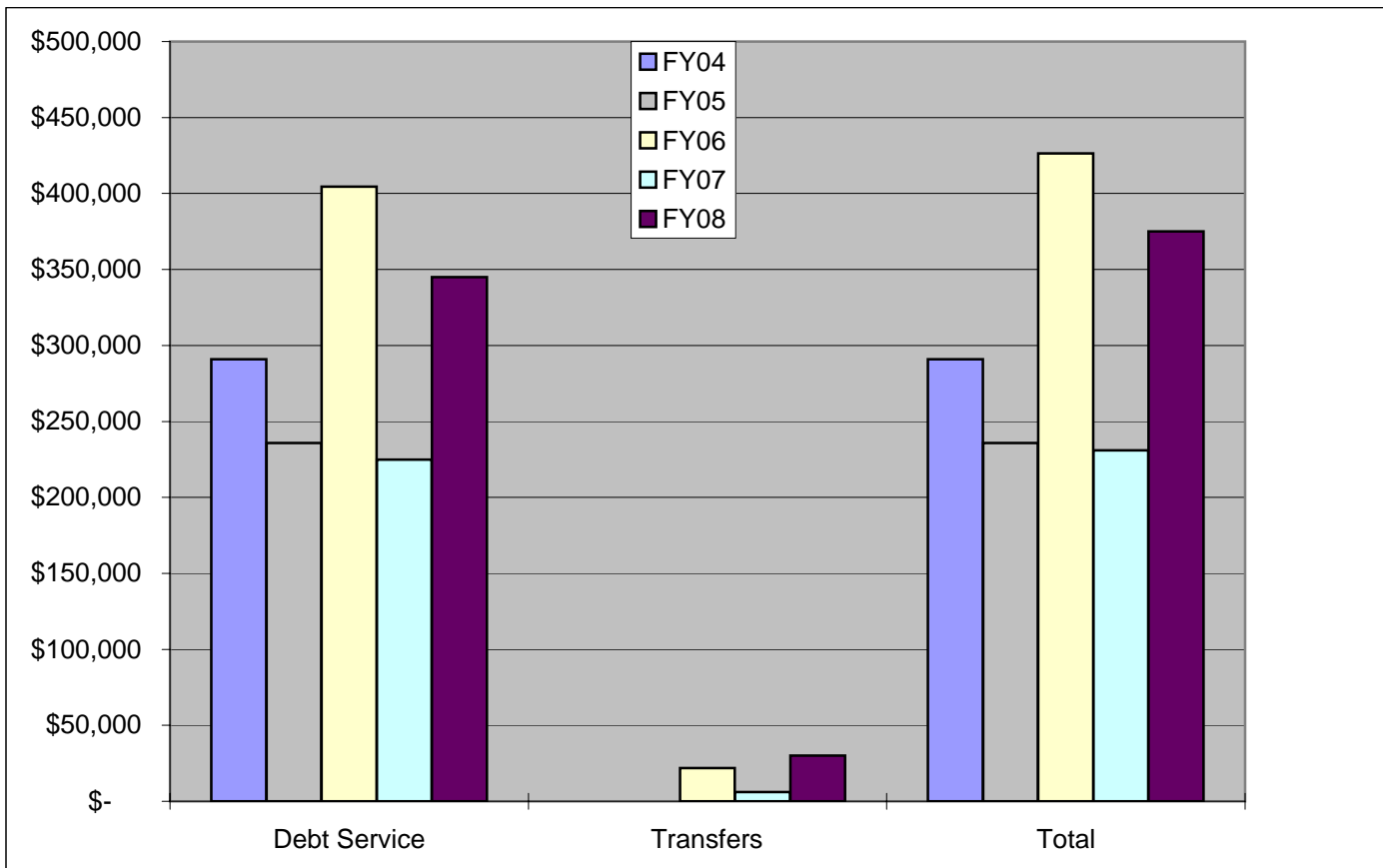


		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	232,351	\$	325,000	\$	268,855	\$	287,201	\$	225,000
TRANSFER	\$	-	\$	25,000	\$	1,592	\$	-	\$	25,000
<b>TOTALS</b>	<b>\$</b>	<b>232,351</b>	<b>\$</b>	<b>350,000</b>	<b>\$</b>	<b>270,447</b>	<b>\$</b>	<b>287,201</b>	<b>\$</b>	<b>250,000</b>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Debt Service	\$ 290,913	\$ 235,767	\$ 404,548	\$ 224,864	\$ 345,000
Transfers	\$ -	\$ -	\$ 21,779	\$ 6,188	\$ 30,000
<b>Total</b>	<b>\$ 290,913</b>	<b>\$ 235,767</b>	<b>\$ 426,327</b>	<b>\$ 231,052</b>	<b>\$ 375,000</b>

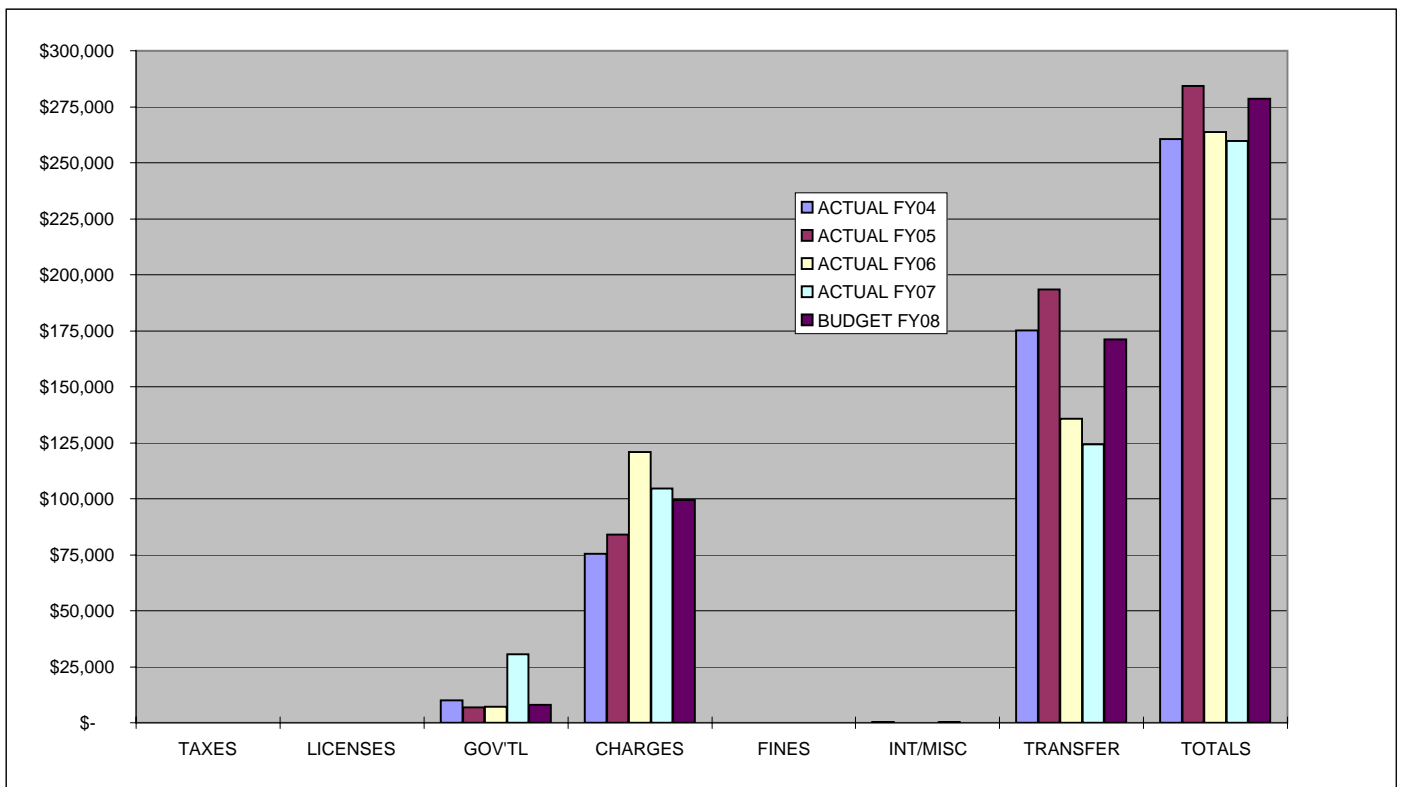
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## GIS

TAX REVENUE	\$	-
NON-TAX REVENUE		278,506
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>278,506</b>
Use / (Source) of Reserves		(3,294)
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>275,211</b>

BASE APPROPRIATIONS	\$	275,211
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>275,211</b>

Est. Reserves 7/1/07	\$	146,087
Use of Reserves		3,294
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>149,381</b>



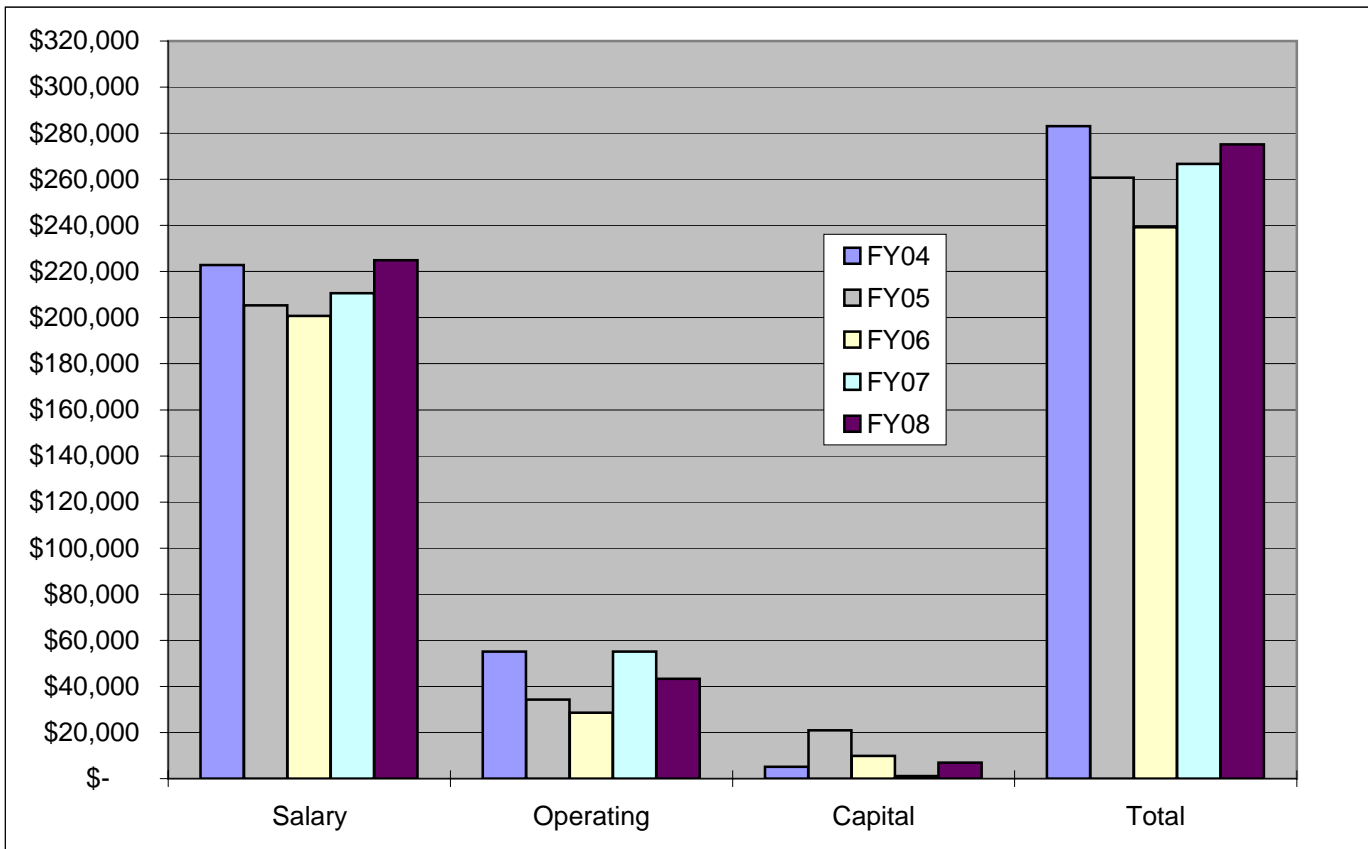
		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	10,014	\$	6,900	\$	7,174	\$	30,663	\$	7,869
CHARGES	\$	75,297	\$	83,900	\$	120,819	\$	104,641	\$	99,500
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	200	\$	-	\$	-	\$	289	\$	-
TRANSFER	\$	175,196	\$	193,569	\$	135,639	\$	124,162	\$	171,137
<b>TOTALS</b>	<b>\$</b>	<b>260,707</b>	<b>\$</b>	<b>284,369</b>	<b>\$</b>	<b>263,632</b>	<b>\$</b>	<b>259,755</b>	<b>\$</b>	<b>278,506</b>

# FY 07-08 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.

<b><u>FY08 FTEs</u></b>	<b><u>FY07 FTEs</u></b>	<b><u>FY06 FTEs</u></b>	<b><u>FY05 FTEs</u></b>	<b><u>FY04 FTEs</u></b>
4.00	4.00	4.00	4.50	6.00



	<b>Actual FY04</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Budget FY08</b>
Salary	\$ 222,754	\$ 205,339	\$ 200,778	\$ 210,585	\$ 224,861
Operating	\$ 55,146	\$ 34,357	\$ 28,552	\$ 55,065	\$ 43,350
Capital	\$ 5,135	\$ 21,004	\$ 9,918	\$ 1,065	\$ 7,000
<b>Total</b>	<b>\$ 283,035</b>	<b>\$ 260,700</b>	<b>\$ 239,248</b>	<b>\$ 266,715</b>	<b>\$ 275,211</b>



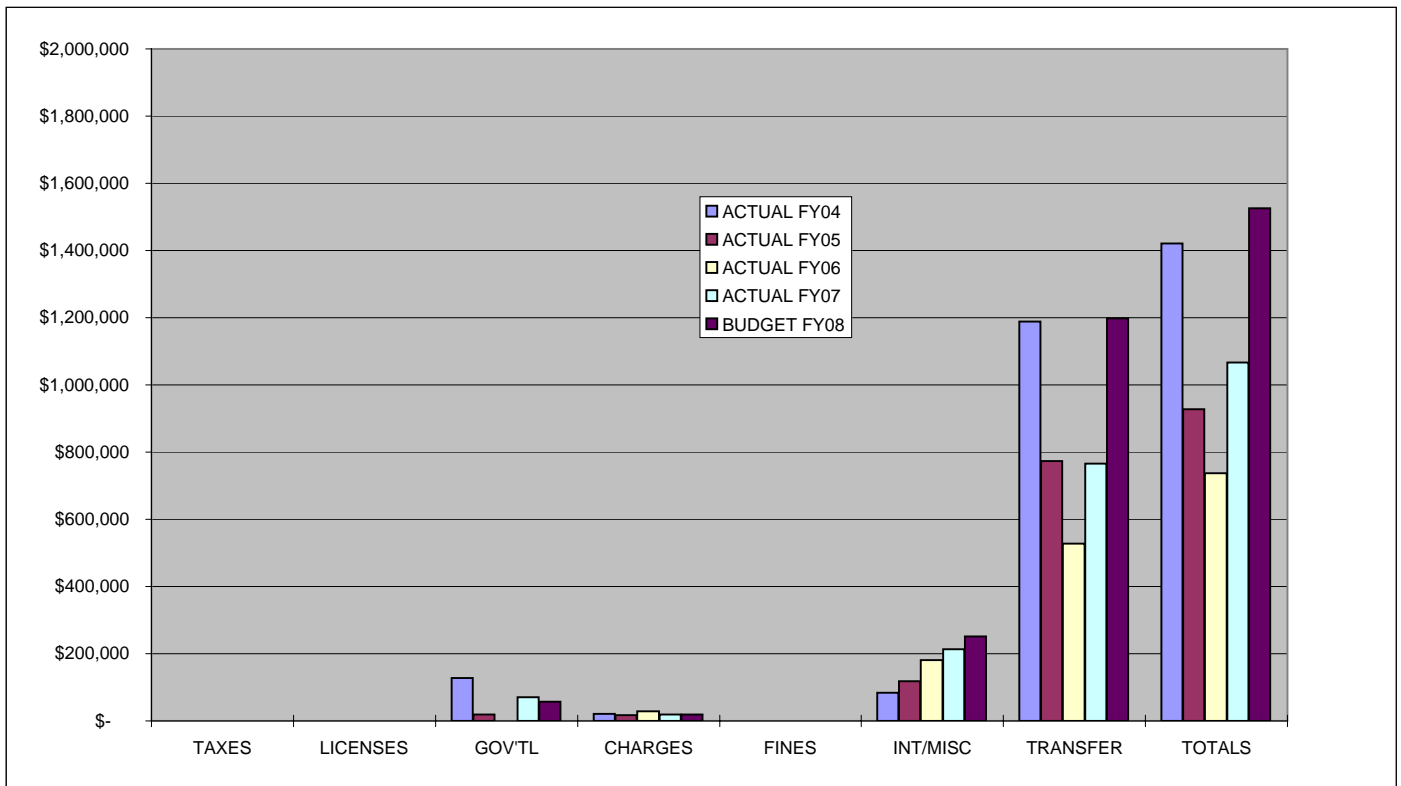
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## CAPITAL PROJECTS

TAX REVENUE	\$	-
NON-TAX REVENUE		1,526,413
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,526,413</b>
Use / (Source) of Reserves		4,159,628
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>5,686,041</b>

BASE APPROPRIATIONS	\$	-
Conting, One-time, Bldg trans		5,686,041
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>5,686,041</b>

Est. Reserves 7/1/07	\$	4,186,222
Use of Reserves		(4,159,628)
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>26,594</b>



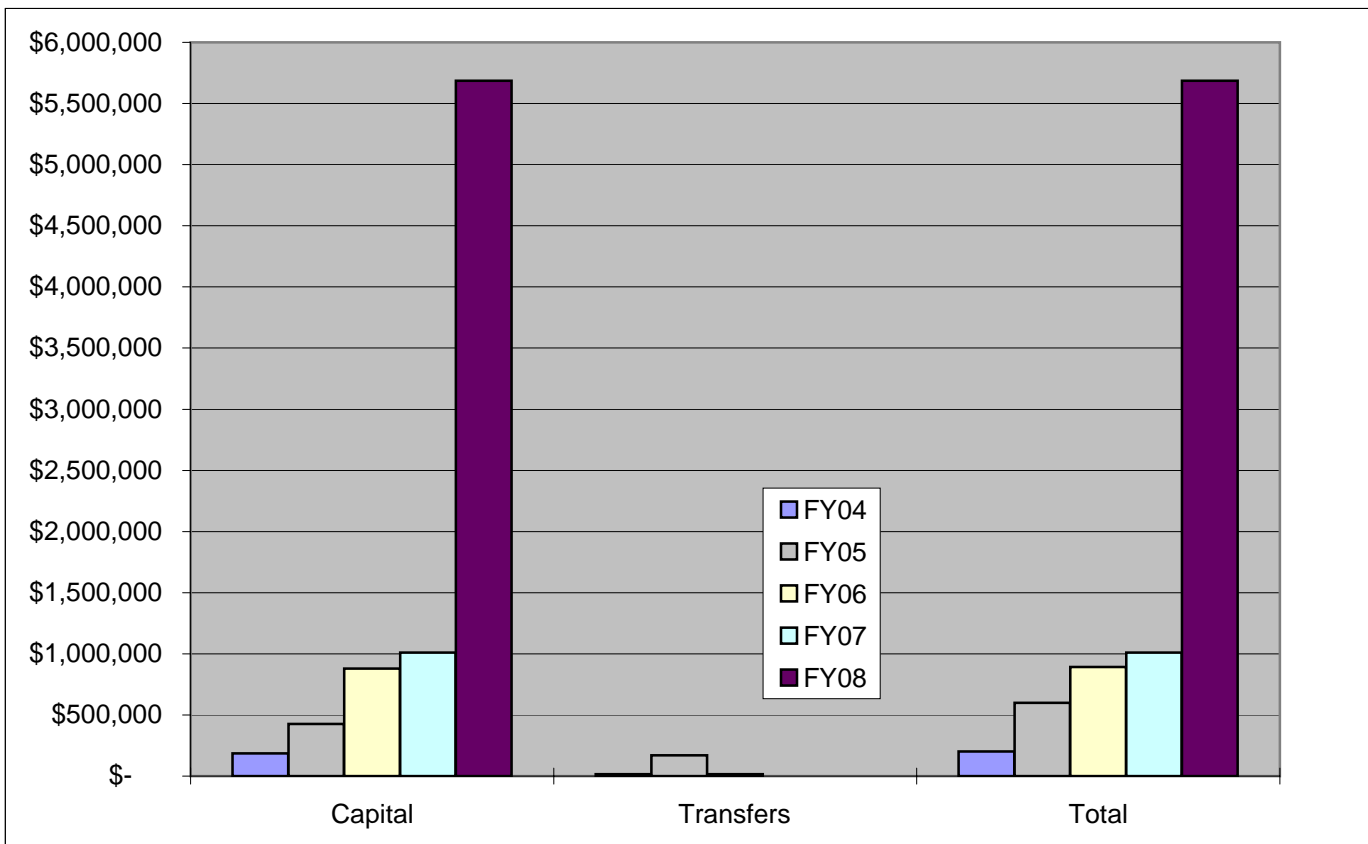
	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	BUDGET FY08
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -
GOV'TL	\$ 127,000	\$ 20,000	\$ -	\$ 70,000	\$ 58,000
CHARGES	\$ 20,501	\$ 17,000	\$ 27,876	\$ 18,883	\$ 20,000
FINES	\$ -	\$ -	\$ -	\$ -	\$ -
INT/MISC	\$ 83,077	\$ 118,446	\$ 180,841	\$ 213,283	\$ 250,913
TRANSFER	\$ 1,189,462	\$ 772,413	\$ 528,238	\$ 765,000	\$ 1,197,500
<b>TOTALS</b>	<b>\$ 1,420,040</b>	<b>\$ 927,859</b>	<b>\$ 736,955</b>	<b>\$ 1,067,166</b>	<b>\$ 1,526,413</b>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Capital	\$ 185,242	\$ 427,395	\$ 877,916	\$ 1,011,261	\$ 5,686,041
Transfers	\$ 15,000	\$ 170,700	\$ 15,000	\$ -	\$ -
<b>Total</b>	<b>\$ 200,242</b>	<b>\$ 598,096</b>	<b>\$ 892,916</b>	<b>\$ 1,011,261</b>	<b>\$ 5,686,041</b>

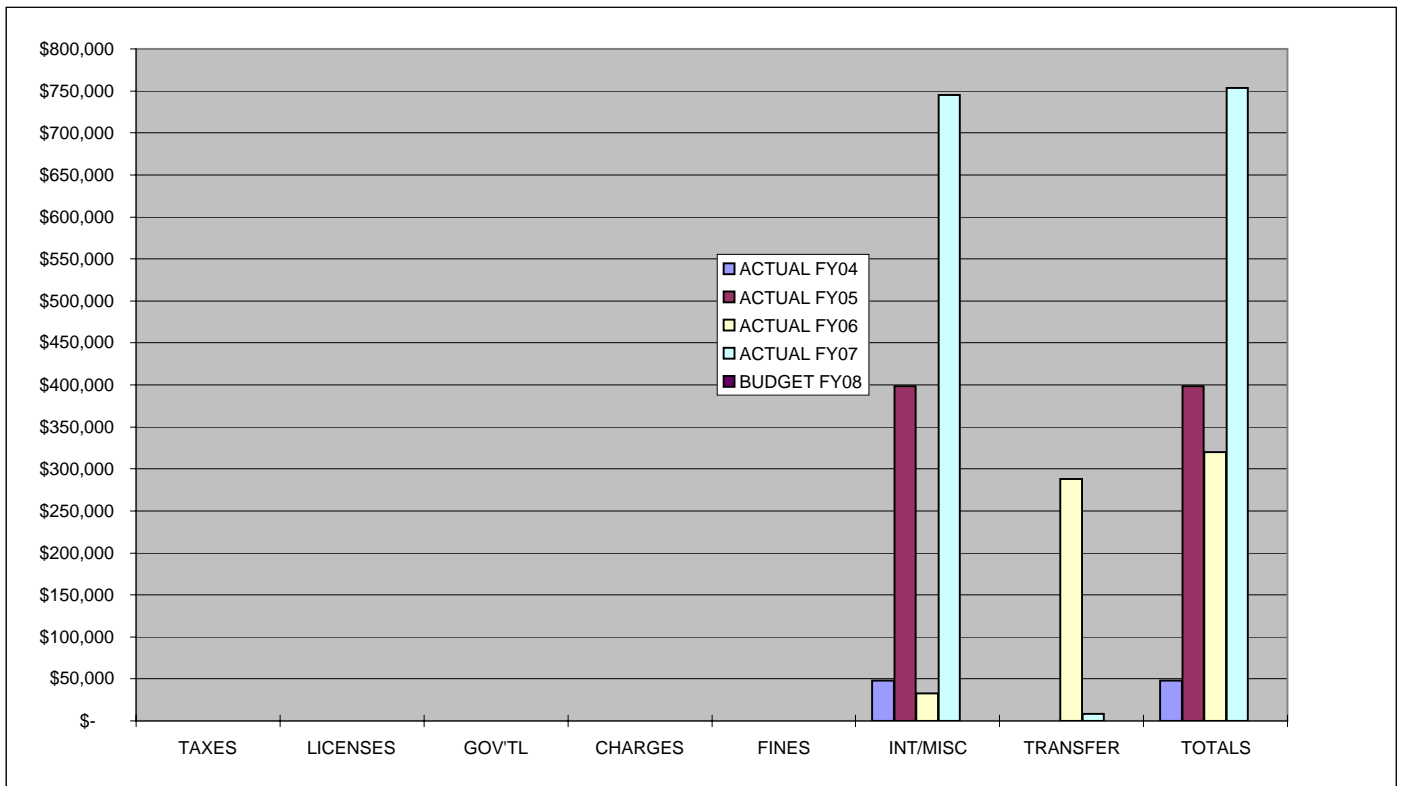
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## 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	\$	-
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>-</b>

Est. Reserves 7/1/07	\$	-
Use of Reserves		-
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>-</b>



		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	-	\$	-	\$	-	\$	-	\$	-
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	48,356	\$	398,600	\$	32,565	\$	744,788	\$	-
TRANSFER	\$	-	\$	-	\$	287,759	\$	8,464	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>48,356</b>	<b>\$</b>	<b>398,600</b>	<b>\$</b>	<b>320,324</b>	<b>\$</b>	<b>753,252</b>	<b>\$</b>	<b>-</b>

# FY 07-08 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.

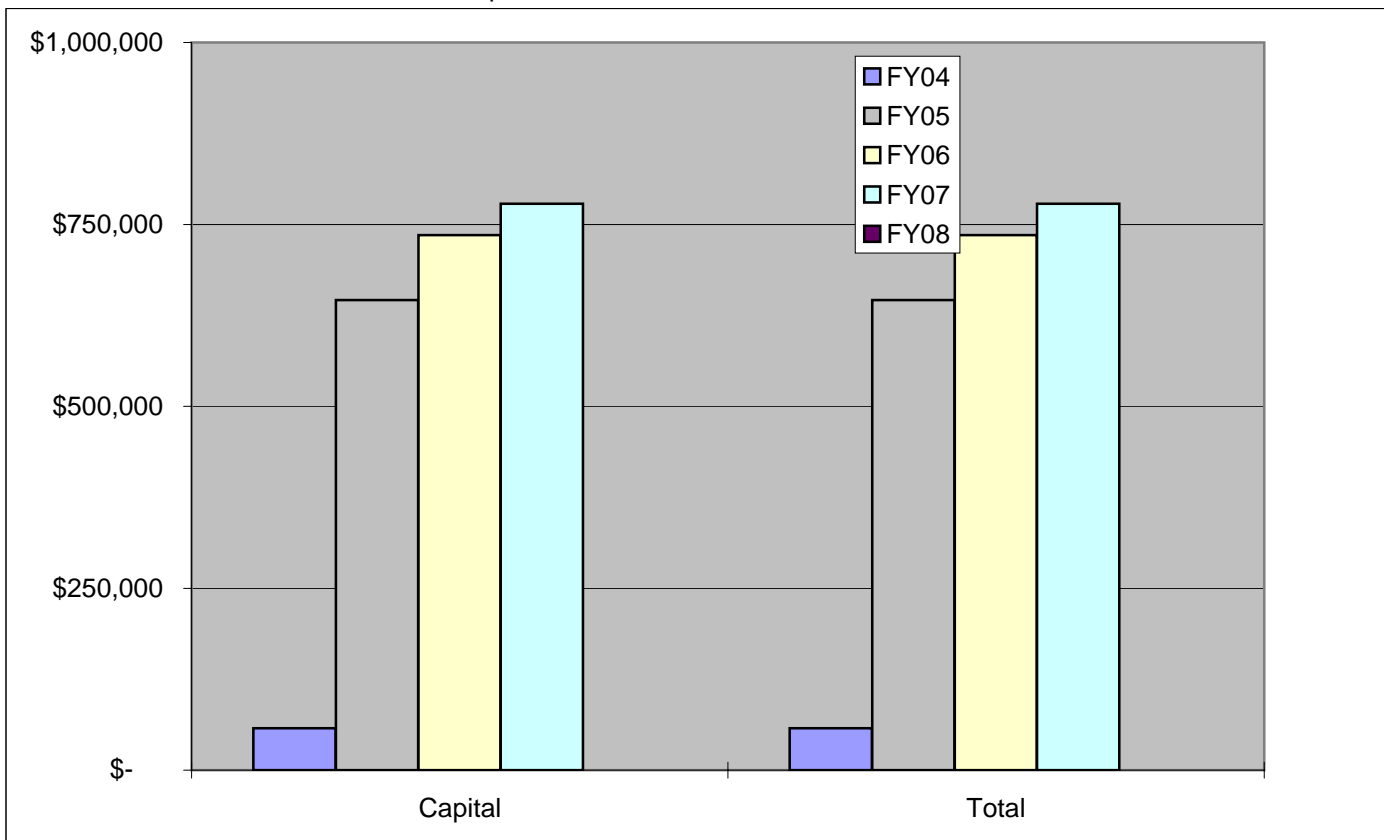
**CAPITAL REQUESTED:**

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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Capital	\$ 57,431	\$ 646,109	\$ 735,486	\$ 778,456	\$ -
<b>Total</b>	<b>\$ 57,431</b>	<b>\$ 646,109</b>	<b>\$ 735,486</b>	<b>\$ 778,456</b>	<b>\$ -</b>

# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## COUNTY REFUSE DISPOSAL

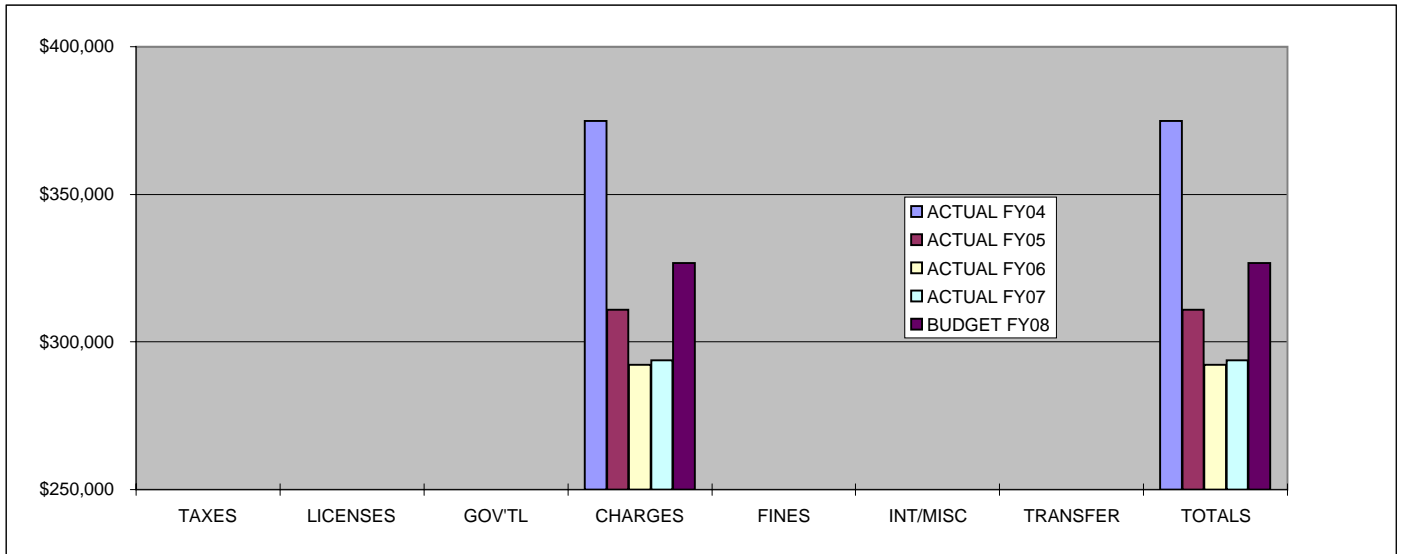
TAX REVENUE	\$	-
NON-TAX REVENUE		326,700
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>326,700</b>
Use / (Source) of Reserves		103,850
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>430,550</b>

BASE APPROPRIATIONS	\$	420,550
Conting, One-time, Bldg trans		10,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>430,550</b>

Est. Reserves 7/1/07	\$	727,365
Source of Reserves		(103,850)
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>623,515</b>

**RESIDENTIAL 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	



		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	374,828	\$	311,000	\$	292,317	\$	293,875	\$	326,700
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>374,828</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>

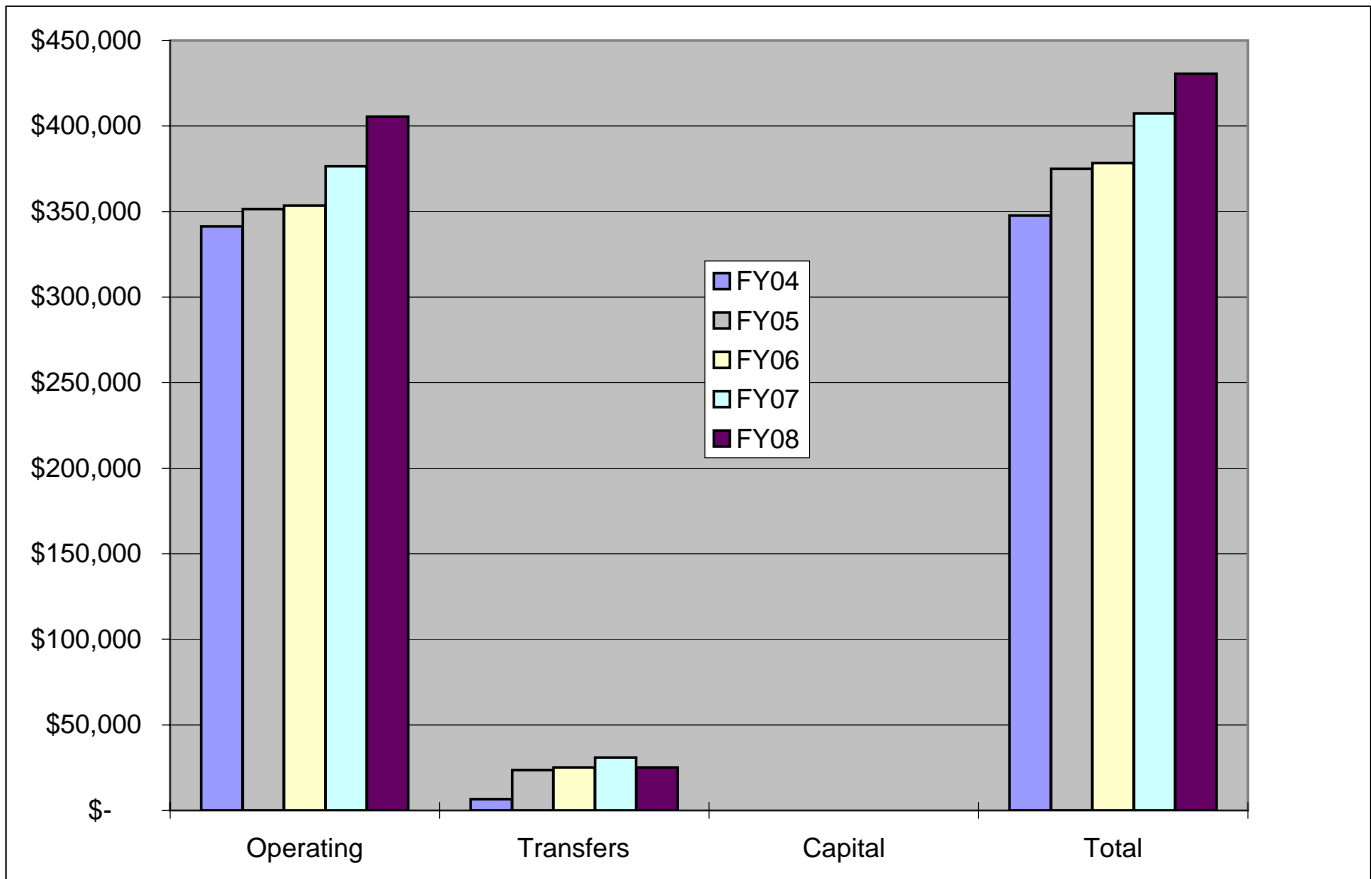
# FY 07-08 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## COUNTY REFUSE DISPOSAL

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

**REQUESTED CHANGE IN OPERATING:**

50% Funding for increase in Blight Officer from half-time to full-time in FY05



	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Operating	\$ 341,273	\$ 351,469	\$ 353,421	\$ 376,562	\$ 405,550
Transfers	\$ 6,483	\$ 23,500	\$ 25,000	\$ 30,787	\$ 25,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 347,756</b>	<b>\$ 374,969</b>	<b>\$ 378,421</b>	<b>\$ 407,349</b>	<b>\$ 430,550</b>

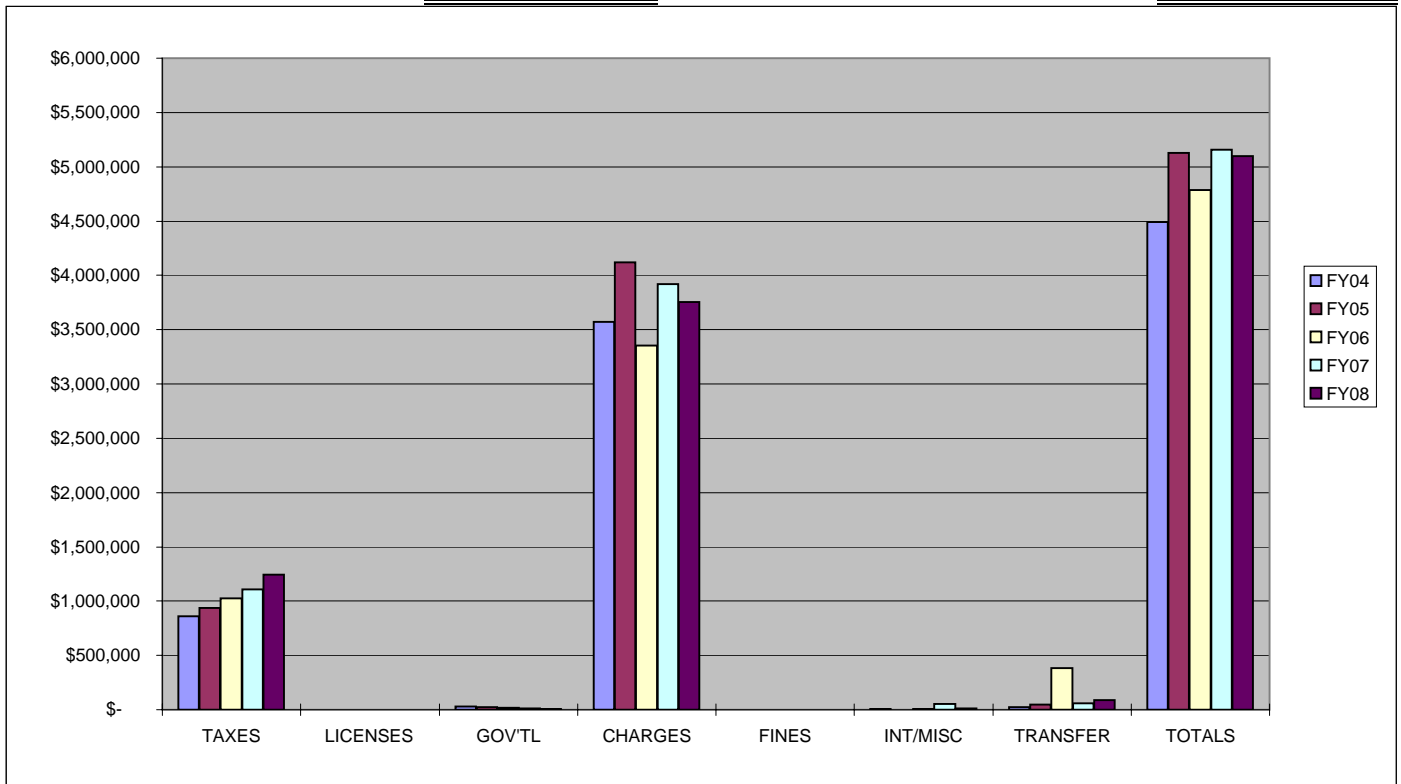
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## METRA FUND

Millage change primarily result of 1.535% inflation adjustment, and replacement of personal property revenues as well as reallocation of millage from Extension Fund for 4H.

TAX REVENUE	\$	1,241,247			
NON-TAX REVENUE		3,859,254		FY 07 MILLS	4.77
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>5,100,501</b>		FY 08 MILLS	<b>4.95</b>
Use / (Source) of Reserves		(20,751)		Millage Change	<b>0.18</b>
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>5,079,750</b>			

BASE APPROPRIATIONS	\$	5,079,750		Est. Reserves 7/1/07	\$ 588,069
Conting, One-time, Bldg trans		-		Use of Reserves	20,751
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>5,079,750</b>		<b>Proj. Res. 6/30/08</b>	<b>\$ 608,820</b>



		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	862,866	\$	936,305	\$	1,024,514	\$	1,109,239	\$	1,241,247
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	32,178	\$	25,074	\$	18,656	\$	12,438	\$	6,220
CHARGES	\$	3,569,195	\$	4,119,278	\$	3,355,057	\$	3,921,147	\$	3,751,557
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	4,348	\$	1,500	\$	3,928	\$	55,208	\$	12,500
TRANSFER	\$	23,700	\$	45,360	\$	382,836	\$	60,278	\$	88,977
<b>TOTALS</b>	<b>\$</b>	<b>4,492,287</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>

# FY 07-08 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

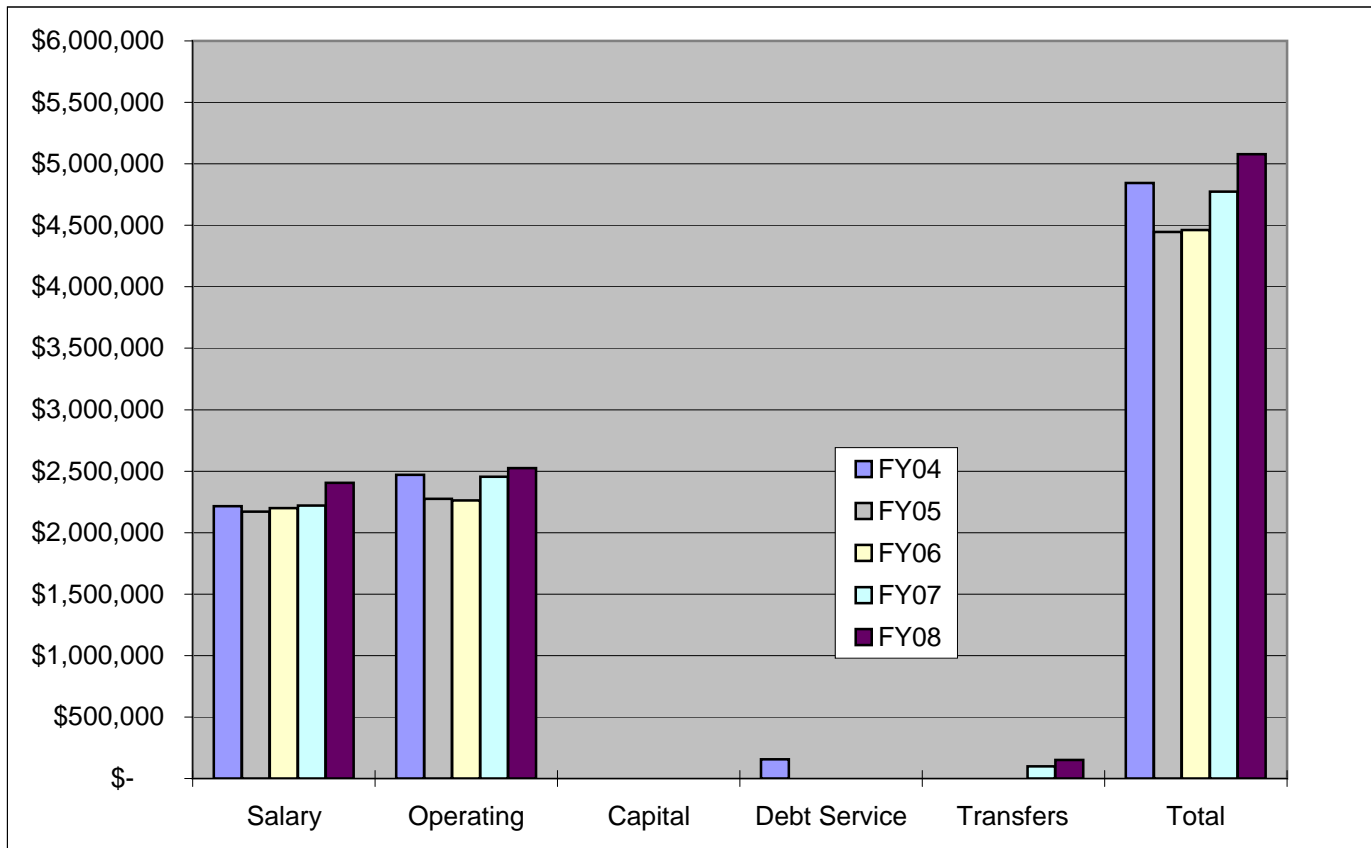
## METRA / FAIR FUND

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>FY08 FTEs</u></b>	<b><u>FY07 FTEs</u></b>	<b><u>FY06 FTEs</u></b>	<b><u>FY05 FTEs</u></b>	<b><u>FY04 FTEs</u></b>
33.25	30.50	33.00	36.25	37.25

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

**All capital moved to Metra Replacement and Improvement Fund in FY04.**



	<b>Actual FY04</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Budget FY08</b>
Salary	\$ 2,215,631	\$ 2,170,082	\$ 2,199,688	\$ 2,219,565	\$ 2,406,065
Operating	\$ 2,471,217	\$ 2,275,976	\$ 2,261,575	\$ 2,453,609	\$ 2,523,685
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 156,937	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000
<b>Total</b>	<b>\$ 4,843,785</b>	<b>\$ 4,446,058</b>	<b>\$ 4,461,263</b>	<b>\$ 4,773,174</b>	<b>\$ 5,079,750</b>



## FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

### METRA CAPITAL REPLACEMENT & IMPROVEMENT

Revenues are generated from ticket charge on events. FY08 contains \$1.4 million of anticipated debt financing.

TAX REVENUE	\$	-
NON-TAX REVENUE		2,083,964
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,083,964</b>
Use / (Source) of Reserves		84,336
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>2,168,300</b>

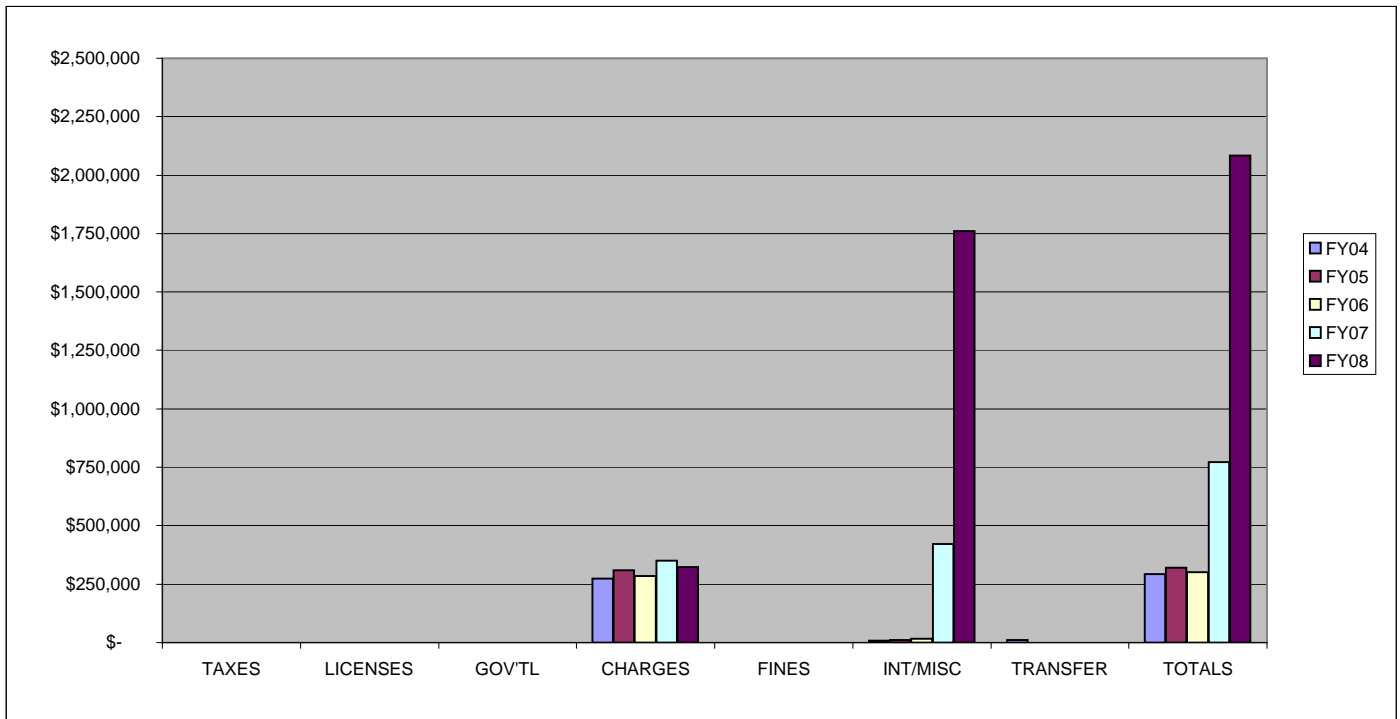
BASE APPROPRIATIONS	\$	2,168,300
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,168,300</b>

Est. Reserves 7/1/07	\$	567,476
Use of Reserves		(84,336)
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>483,140</b>

#### RESERVES RECAP

DESIGNATED FOR HVAC CONTROL SYSTEM	109,300	
UNDESIGNATED BALANCE	\$	458,176
<b>EST. RESERVE AVAILABLE AT 7/01/07</b>	<b>\$</b>	<b>567,476</b>

MINIMUM RESERVE RECOMMENDED \$250,000  
FOR EMERGENCY RESERVE & OPERATING  
FUND DEFICIT OFFSET



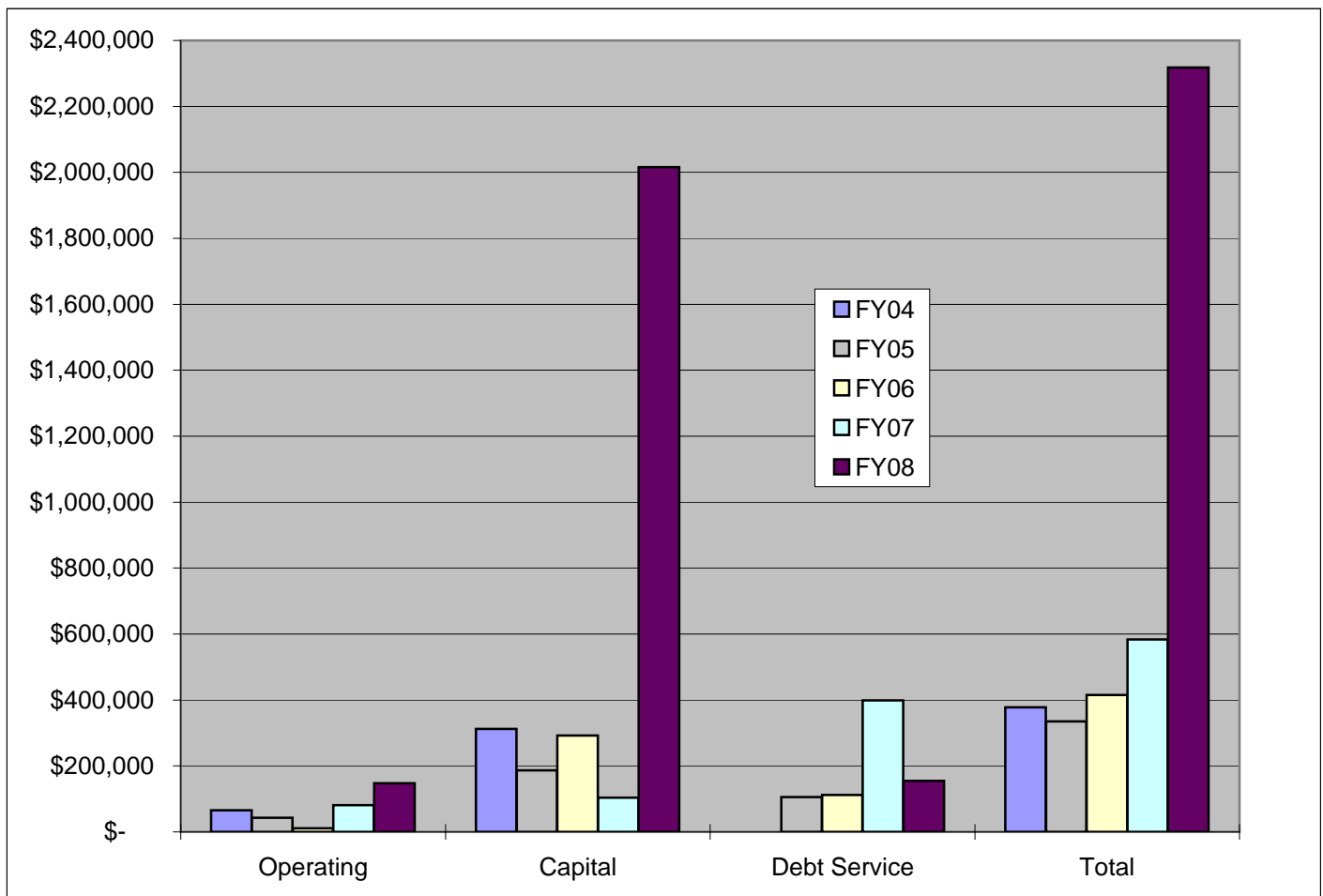
		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	274,519	\$	310,000	\$	284,400	\$	351,713	\$	322,964
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	7,839	\$	10,000	\$	15,868	\$	420,775	\$	1,761,000
TRANSFER	\$	9,706	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>292,064</b>	<b>\$</b>	<b>320,000</b>	<b>\$</b>	<b>300,268</b>	<b>\$</b>	<b>772,488</b>	<b>\$</b>	<b>2,083,964</b>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Operating	\$ 65,728	\$ 42,962	\$ 10,825	\$ 80,708	\$ 147,800
Capital	\$ 312,499	\$ 186,383	\$ 292,105	\$ 104,120	\$ 2,015,500
Debt Service	\$ -	\$ 106,045	\$ 112,174	\$ 398,429	\$ 155,000
<b>Total</b>	<b>\$ 378,227</b>	<b>\$ 335,390</b>	<b>\$ 415,104</b>	<b>\$ 583,257</b>	<b>\$ 2,318,300</b>

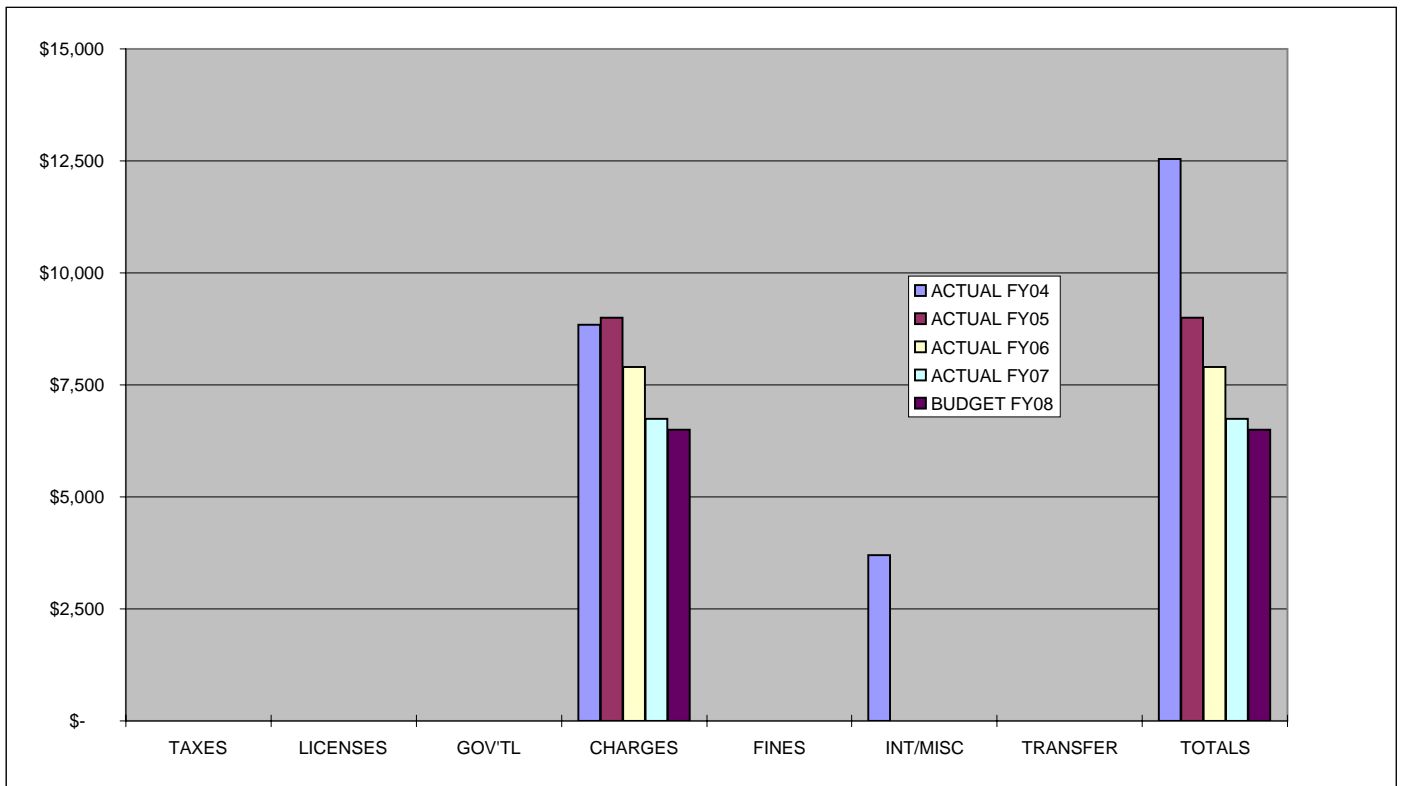
# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

## 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 7/1/07	\$	31,926
Source of Reserves		1,500
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>33,426</b>

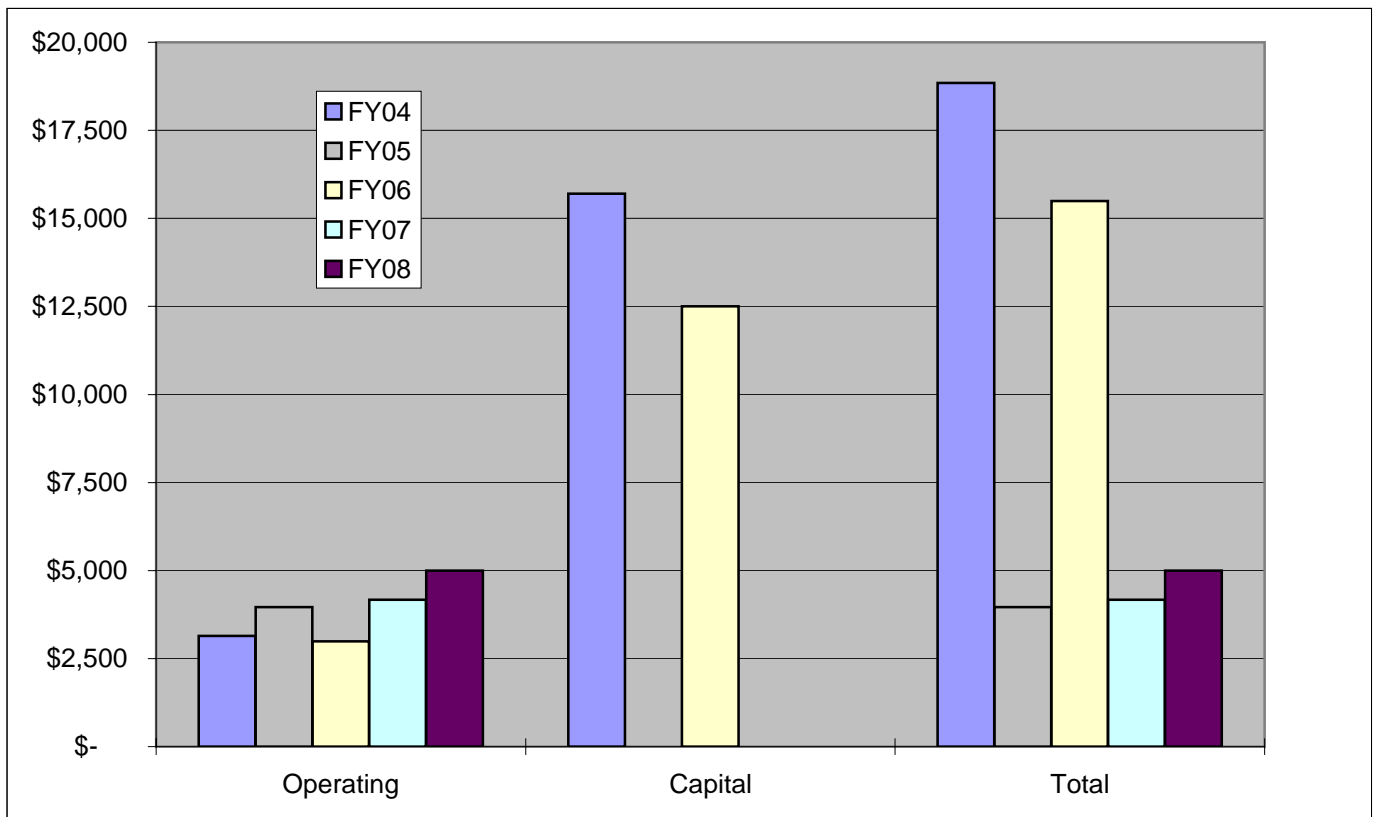


		<u>ACTUAL</u> <u>FY04</u>		<u>ACTUAL</u> <u>FY05</u>		<u>ACTUAL</u> <u>FY06</u>		<u>ACTUAL</u> <u>FY07</u>		<u>BUDGET</u> <u>FY08</u>
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	8,849	\$	9,000	\$	7,893	\$	6,736	\$	6,500
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	3,700	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	-	\$	-	\$	-	\$	-	\$	-
<b>TOTALS</b>	<b>\$</b>	<b>12,549</b>	<b>\$</b>	<b>9,000</b>	<b>\$</b>	<b>7,893</b>	<b>\$</b>	<b>6,736</b>	<b>\$</b>	<b>6,500</b>

# FY 07-08 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 FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Operating	\$ 3,144	\$ 3,963	\$ 2,993	\$ 4,169	\$ 5,000
Capital	\$ 15,699	\$ -	\$ 12,500	\$ -	\$ -
<b>Total</b>	<b>\$ 18,843</b>	<b>\$ 3,963</b>	<b>\$ 15,493</b>	<b>\$ 4,169</b>	<b>\$ 5,000</b>

# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

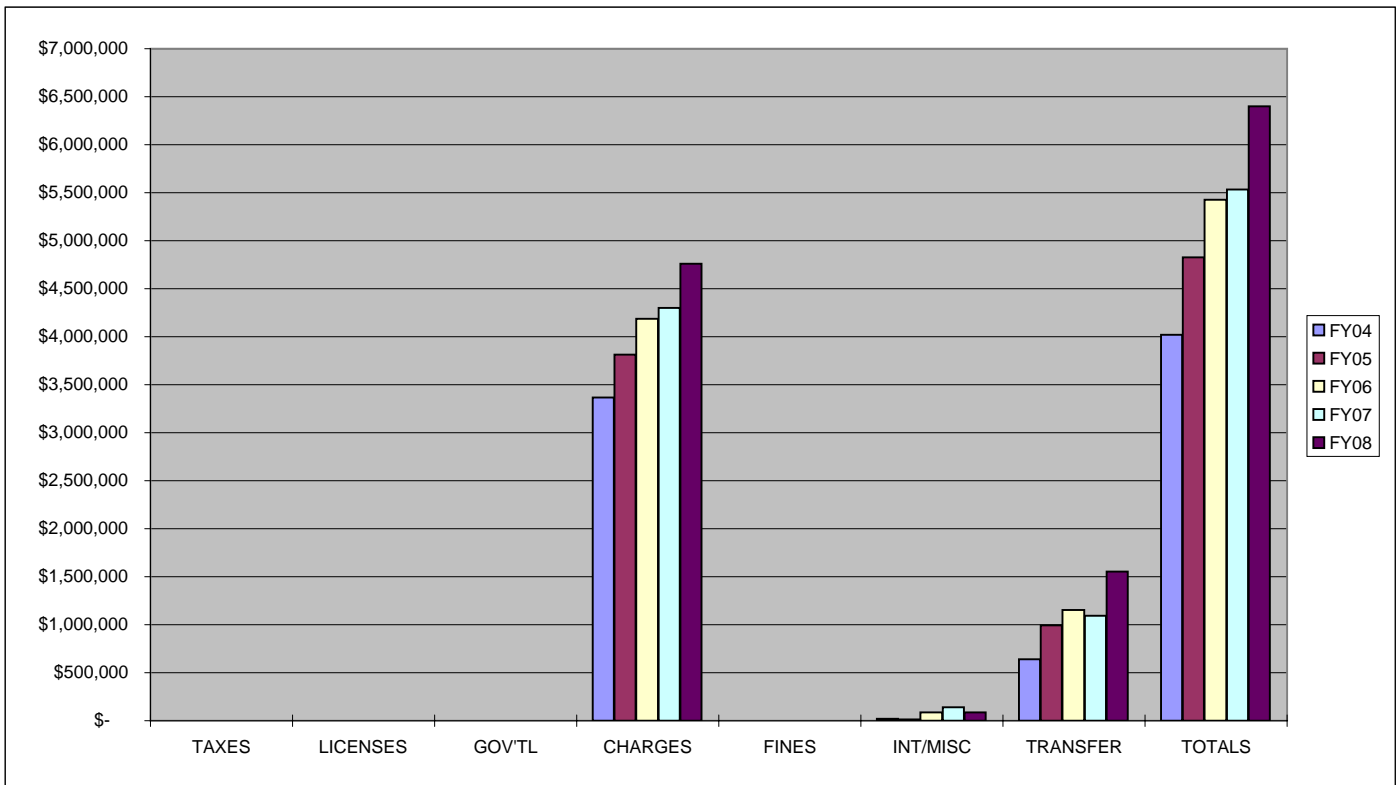
## HEALTH INSURANCE FUND

Appropriations have been set at level which reflects reserve level available above expected costs but not at maximum level of risk.

See Health Insurance Levy Fund

TAX REVENUE	\$	-
NON-TAX REVENUE		6,399,380
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>6,399,380</b>
Use / (Source) of Reserves		464,997
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>6,864,377</b>

BASE APPROPRIATIONS	\$	6,274,996	Est. Reserves 7/1/07	\$	1,839,721
Conting, One-time, Bldg trans		589,381	Use of Reserves		(464,997)
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>6,864,377</b>	Proj. Res. 6/30/08	<b>\$</b>	<b>1,374,724</b>



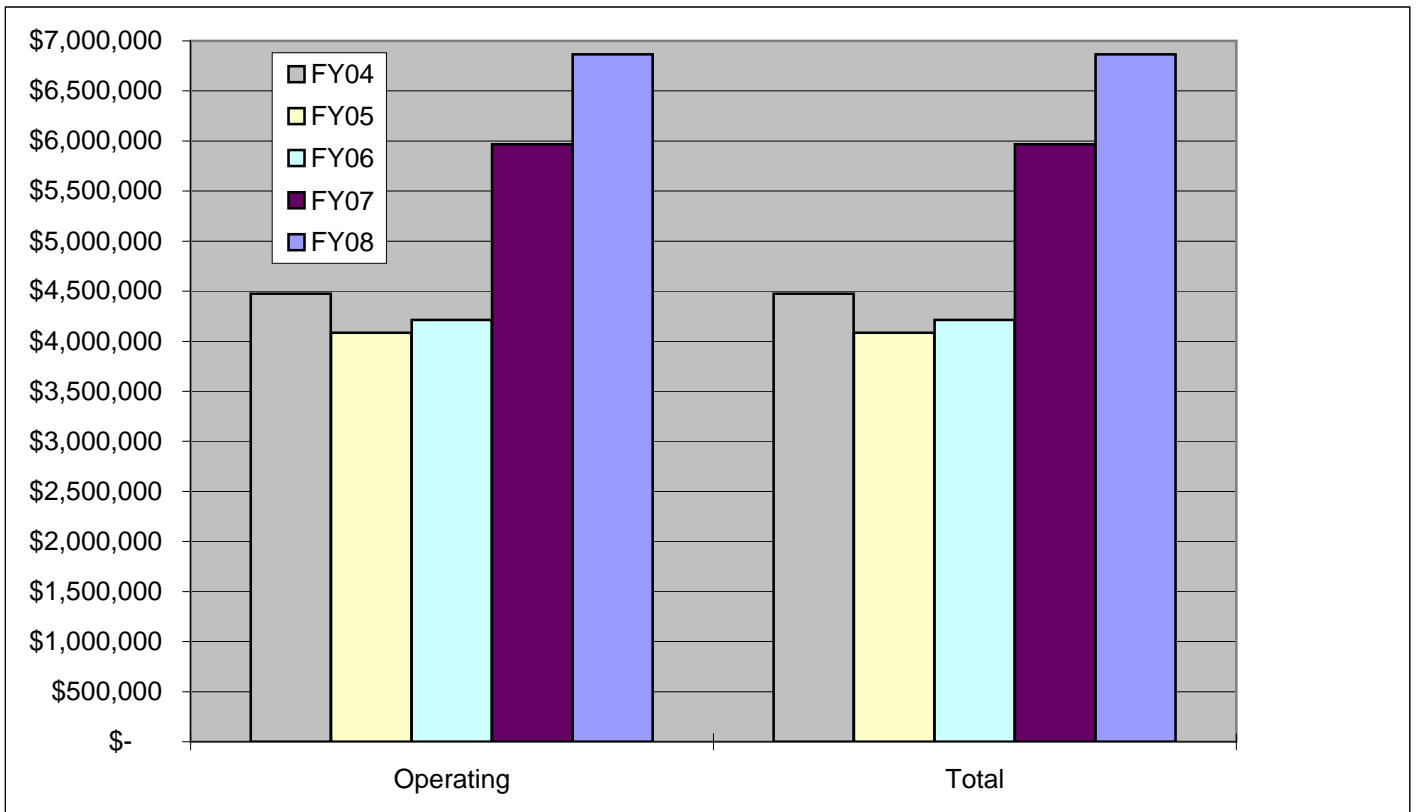
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
	FY04	FY05	FY06	FY07	FY08
TAXES	\$ -	\$ -	\$ -	\$ -	-
LICENSES	\$ -	\$ -	\$ -	\$ -	-
GOV'TL	\$ -	\$ -	\$ -	\$ -	-
CHARGES	\$ 3,364,082	\$ 3,814,900	\$ 4,183,524	\$ 4,299,232	4,759,980
FINES	\$ -	\$ -	\$ -	\$ -	-
INT/MISC	\$ 21,027	\$ 15,000	\$ 88,188	\$ 138,635	85,000
TRANSFER	\$ 637,552	\$ 996,000	\$ 1,153,305	\$ 1,094,461	1,554,400
<b>TOTALS</b>	<b>\$ 4,022,661</b>	<b>\$ 4,825,900</b>	<b>\$ 5,425,017</b>	<b>\$ 5,532,328</b>	<b>\$ 6,399,380</b>

# FY 07-08 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.

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



	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Budget FY08
Operating	\$ 4,475,164	\$ 4,083,766	\$ 4,214,201	\$ 5,968,940	\$ 6,864,377
<b>Total</b>	<b>\$ 4,475,164</b>	<b>\$ 4,083,766</b>	<b>\$ 4,214,201</b>	<b>\$ 5,968,940</b>	<b>\$ 6,864,377</b>

# FY 07-08 FINAL REVENUE BUDGET and 5 YEAR REVENUE HISTORY

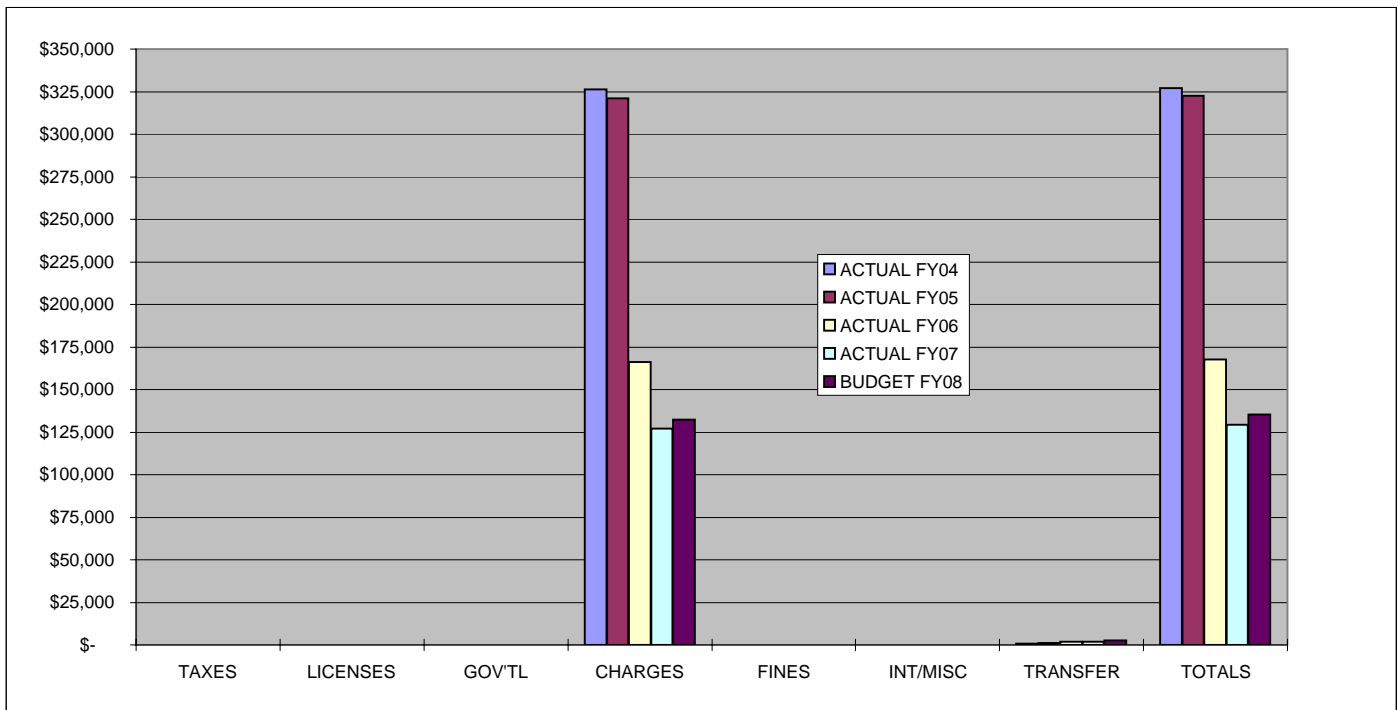
## TELEPHONE SYSTEM

TAX REVENUE	\$	-
NON-TAX REVENUE		135,168
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>135,168</b>
Use / (Source) of Reserves		(16,457)
<b>TOTAL RESOURCES USED</b>	<b>\$</b>	<b>118,711</b>

BASE APPROPRIATIONS	\$	118,711
Conting, One-time, Bldg trans		-
<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>118,711</b>

Est. Reserves 7/1/07	\$	24,519
Use of Reserves		16,457
<b>Proj. Res. 6/30/08</b>	<b>\$</b>	<b>40,976</b>

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



		ACTUAL FY04		ACTUAL FY05		ACTUAL FY06		ACTUAL FY07		BUDGET FY08
TAXES	\$	-	\$	-	\$	-	\$	-	\$	-
LICENSES	\$	-	\$	-	\$	-	\$	-	\$	-
GOV'TL	\$	-	\$	-	\$	-	\$	-	\$	-
CHARGES	\$	326,265	\$	321,200	\$	166,013	\$	127,141	\$	132,492
FINES	\$	-	\$	-	\$	-	\$	-	\$	-
INT/MISC	\$	-	\$	-	\$	-	\$	-	\$	-
TRANSFER	\$	720	\$	1,260	\$	1,776	\$	2,052	\$	2,676
<b>TOTALS</b>	<b>\$</b>	<b>326,985</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>

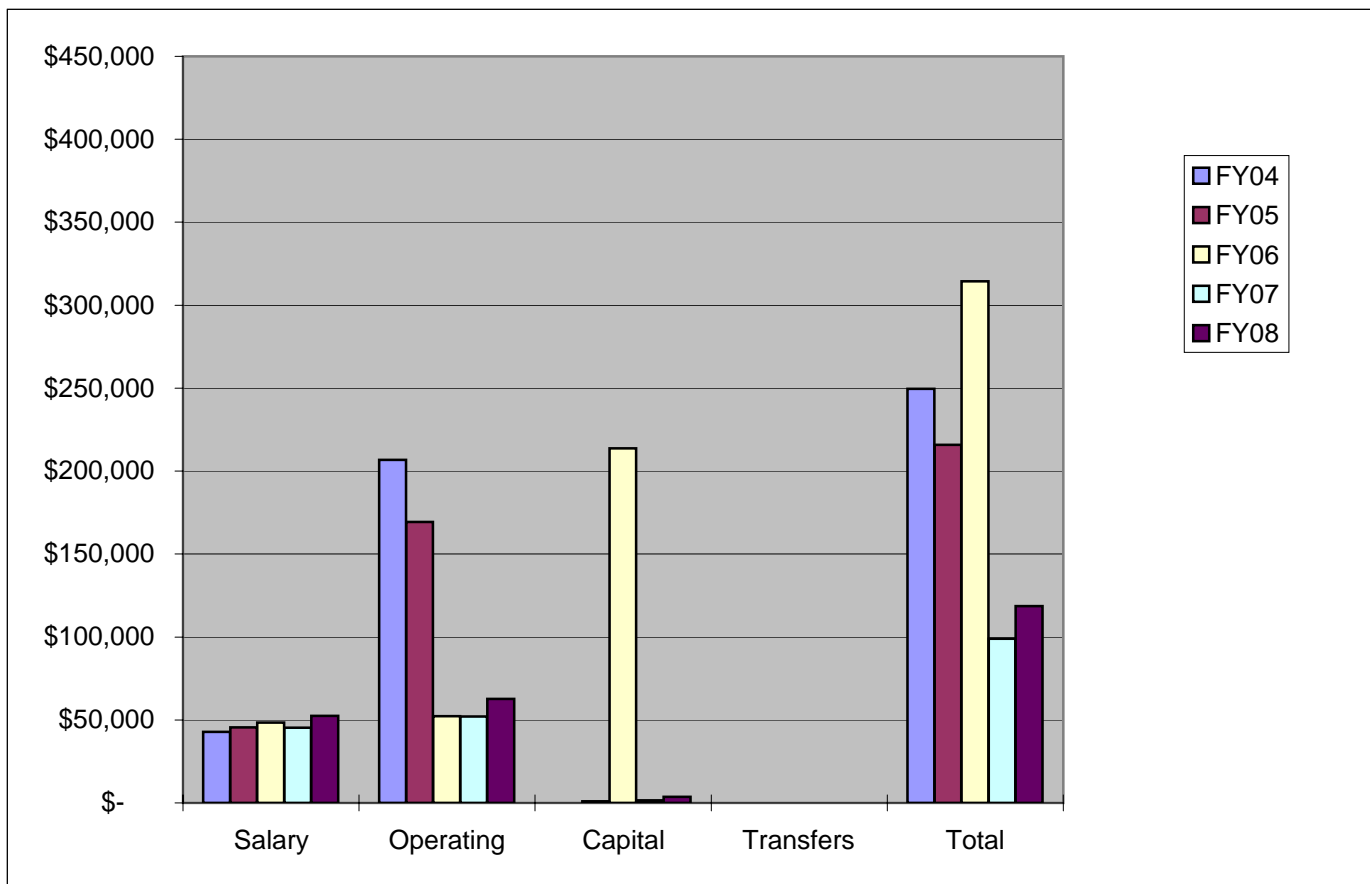
# FY 07-08 FINAL BUDGET SUMMARY and 5 YEAR HISTORY

## 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).

**FY08 FTEs**      **FY07 FTEs**      **FY06 FTEs**      **FY05 FTEs**      **FY04 FTEs**  
 1.00                      1.00                      1.00                      1.00                      1.00



	<b>Actual FY04</b>	<b>Actual FY05</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Budget FY08</b>
Salary	\$ 42,735	\$ 45,599	\$ 48,441	\$ 45,361	\$ 52,436
Operating	\$ 206,863	\$ 169,284	\$ 52,218	\$ 52,061	\$ 62,600
Capital	\$ -	\$ 872	\$ 213,804	\$ 1,482	\$ 3,675
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 249,598</b>	<b>\$ 215,755</b>	<b>\$ 314,463</b>	<b>\$ 98,904</b>	<b>\$ 118,711</b>



# BSEDA - County Tax Funding

## Big Sky Economic Development Authority (BSEDA)

Millage change primarily result of 1.535% 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>FY08</b>	<b><u>2.89</u></b>	<b><u>\$ 724,446</u></b>		<b><u>2.89</u></b>	<b><u>\$ 724,446</u></b>
<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 \$133,082 in entitlement reimbursement and \$1986 in SB417 reimbursement from the State in FY08.

The increase in tax revenue between FY04 and FY08 of \$220,040 is dedicated as matching revenue for new private economic development projects.

