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FINAL BUDGET FY 2026-2027

Yellowstone County

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August 14, 2026

YELLOWSTONE COUNTY
FISCAL YEAR 2027
FINAL BUDGET SUMMARY

The fiscal year 2027 (FY27) budget is herein presented to the Board of Yellowstone County Commissioners and the citizens of Yellowstone County for their consideration.

The budget has been compiled by the Finance Department with budget requests originating from various County departments, as well as outside entities. The budget requests were presented at budget hearings held June 22nd through June 24th, 2026. The final budget must be adopted by the Board of County Commissioners by the later of the first Thursday following the first Tuesday in September or 30 days after the State of Montana provides certified taxable values. Taxable values are statutorily due to counties no later than the first Monday in August.

The final budget for Fiscal Year 2027 is scheduled for adoption on September 1, 2026.

The final budget includes changes from the preliminary budget resulting from salary and benefit changes, evaluation of capital, personnel, and operating needs, taxable valuation changes, and FY26 year-end cash positions.

OVERVIEW

Overall, Yellowstone County continues to maintain reasonable reserves across the majority of funds thanks to disciplined budget management and higher-than-expected interest collections. The notable exception is the Public Safety – Sheriff Fund, which continues to rely on support from the General fund in order to carry out operations resulting from overcrowding at the Detention Facility.

The Board of County Commissioners is committed to public safety and therefore continues to allow Finance the capacity to re-allocate discretionary mills to address those needs, as well as the needs of other County funds. For fiscal year 2027, mills were reallocated to provide mental health services and weed eradication services, as well as allowing continued operational support of public safety.

The major renovation of the County Courthouse began July 1, 2026, in order to house new judges allocated to Yellowstone County by the State of Montana. It will also include expanded services for the Justice of the Peace, Clerk of District Court and the County Attorney's Office. The renovation is expected to be completed in Fiscal Year 2028 without any debt obligation or operational levy request from the taxpayers of Yellowstone County.

As mentioned above, the Public Safety- Sheriff's Fund is no longer able to support the current level of operations without significant support from the General Fund. Costs have exponentially outpaced the ability to levy property taxes under State law. That combined with high inflationary impacts on various large contracts and purchases over the last several fiscal years, and costly expenditures related to overcapacity at the Detention Facility have all contributed to the decline in reserves for this fund and the need for additional support.

Several steps have been taken over the past couple of fiscal years to address this concern. The process began with an in-depth review of our adult and juvenile criminal justice system that began in 2023 and was completed in 2025. The study determined that an expansion of our Detention Facility was imminent. Following completion of the assessment, the County also conducted public polling to better understand community priorities and preferences related to detention capacity and potential solutions. Over the course of the year, Yellowstone County implemented a number of operational efficiencies. These included construction of the Short-Term Detention Facility, the addition of two District Court judges with specialized dockets and the creation of the Criminal Justice Coordination Council that improved processes for revocations and intake. All efforts were aimed at reducing pressure on the Detention Facility. The final step will be asking the voters to approve a $175 million bond and the associated operational levy to be presented on the November ballot. Yellowstone County remains one of the few counties in the State of Montana that does not have a voter-approved operational levy dedicated to their Sheriff's fund.

MetraPark is on pace for another outstanding year of events this fiscal year. The newly constructed outdoor arena has proven to be especially popular with the rodeo community, drawing high attendance at each competition. Combined with sporting events, concerts, other competitions, and exhibitor shows, this strong activity provides optimism that the year will conclude successfully.

Several major capital improvement projects are also slated to begin during the fiscal year. All projects are projected to be completed without incurring additional debt obligations.

REVENUE BUDGETS

Pursuant to SB117 that was effective beginning this fiscal year, counties received a smaller percentage of newly taxable properties, or growth, than in prior fiscal years. The new bill allows for a reserve fund to be created based on the county-wide levy to be utilized in the event that a large taxpayer experiences a significant decline in taxable value.

Fiscal year 2027 revenues from all sources (including internal transfers) are budgeted at $167 million, of which $79.8 million is derived exclusively from property taxes. This is $5.3 million more than was levied in FY26, however $1.6 million of this property tax revenue is due to carryover mills from the State of Montana recertifying values in March 2026. The county opted to carry over those mills to this fiscal year instead of rebilling property owners last spring. Without those carried over mills that should have been levied in November 2025, the county's revenue would have decreases some over the previous fiscal year. New properties assessed for the first time amounted to slightly over $1.1 million of that increase, $2 million was based upon the inflationary allowance under State law on existing homes, and the balance is attributed to levy authority not utilized last year but now necessary in order to continue providing existing services and benefits. To compare, this is approximately $400,000 less than the same statutory allowance last fiscal year.

This year will not be a reappraisal year by the Montana Department of Revenue. The State is estimating that valuations should remain mostly steady. That said, 142.17 mills will be levied to generate $79.8 million of property tax revenue, and of those, 5.18 are being carried over from the recertification in March by DOR. Last year, 140.95 mills generated approximately $74.5 million in property tax revenue. There were no new voter-approved mills implemented this fiscal year.

The State of Montana's entitlement funding came in 3.44% higher than last fiscal year or $207,320. This was substantially less than the previous year increase of 6.18%.

The permissive medical levy was increased this year by .36 mills which equates to approximately $500,000 in additional levied revenue. Yellowstone County again engaged with a consulting firm to aid in evaluating the plan, with the goal of reducing prescription claims, high-cost medical claims, analyzing participation decisions, and increasing employee premiums. This was necessary as the fund continues to experience the high inflationary trend in medical claims. The State of Montana authorizes Yellowstone County to levy 17.65 mills in fiscal year 2027, which is 4.68 mills more than Yellowstone County will levy. This reduction is predicted to save Yellowstone County taxpayers approximately $2,203,795 this fiscal year.

The mill levy for Big Sky Economic Development was deemed to be part of the general government's discretionary mills last fiscal year. The Board of County Commissioners reallocated those mills to operationally support public safety, particularly the Sheriff Fund. In lieu of the mill levy, Big Sky Economic Development will receive $1.3 million under a Memorandum of Understanding with Yellowstone County.

Over the last couple fiscal years, Yellowstone County was able to benefit from higher than anticipated interest earnings on its pooled investments. Interest rates are expected to remain somewhat stable through most of the fiscal year; however, interest revenue will continue to be conservatively budgeted.

EXPENDITURE BUDGETS

Yellowstone County's fiscal year 2027 budget continues to result in a balanced operational budget. Base appropriations, excluding the Emergency and Capital Improvement Projects funds, are projected to increase 8.17% over the same base appropriations last fiscal year. This percentage assumes everything budgeted will actually be spent, which is unlikely.

Two significant funds experiencing sizeable, budgeted appropriation increases are the Capital Improvement Fund for the remodel of the courthouse due to public safety expansion and the Sheriff's fund for public safety operations. The General Fund is projected to contribute $6 million this fiscal year to those operations. Over the last four previous fiscal years, total support from the General Fund amounts to $10,250,000. At the close of FY27, that total is now expected to rise to $16,250,000. This is unstainable for either fund.

As previously mentioned, Yellowstone County residents will be asked to approve a $175 million bond for the expansion of the Detention Facility and an associated operational levy in November. Yellowstone County remains one of the few counties in the State of Montana that does not have a voter-approved operational levy dedicated to their Sheriff's fund.

Changes to the preliminary budget were made to the final FY27 budget based upon year-end activity and reserve levels last fiscal year, certified values received from the State of Montana, and input resulting from the June 2026 budget hearings. These are outlined on pages 17-18 of the final budget document.

Staffing levels are budgeted to increase a little less than 1% over last fiscal year. These include: (3) Patrol Deputies; (1) Facilities Supervisor; (1) Code Enforcer/MS4 Inspector; (1) Booking Clerk; (1) Data Analyst for Detectives and (.50) Program Therapist for Youth Services. Three (3) FTEs were eliminated from other departments in order to reduce the financial impact of these new positions. A recap is available for review on the Personnel Recap page of the budget document. In addition to staffing level increases, the Board of County Commissioners approved a modest annual cost of living compensation increase for most current positions.

To account for property tax funding that may not be received in FY27, contingency expenditure budgets have been included in many of the tax-levied funds. This year protested taxes are again estimated at 3.25% for the majority of County funds based on information provided by DOR. These estimates are based upon the possibility of protests due implementation of SB117 and any corrections related to this new property tax law completed by the Montana Department of Revenue. The Road Fund, Library Fund, County and Laurel Planning Funds and Lockwood Pedestrian Safety District are estimated at 3.75% due to expected higher levels of protested valuation affecting only these segregated funds.

I would like to take a moment to thank all the County departments for their assistance with building this budget. Finance's collaboration with others allowed for a financial plan that demonstrates our sound financial position and our continued commitment to address those County needs into the future. I would also like to thank our Senior Accountant, Anna Ullom, for her hard work in assembling this budget herein presented.

Respectfully submitted,

Jennifer Jones

Jennifer Jones, Director of Finance & Budget

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
FY 2026 - 2027

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Estimated Tax Revenue FY 27	Non-tax Revenues FY 27	Total Revenues FY 27	Use/(Source) of Reserves to Balance Budget for FY 27	Total Resources Utilized FY 27	Base Appropriations FY 27	Transfers & Contingency Appropriations FY 27	Contingency Protest Taxes FY 27	Total Appropriations FY 27	Estimated Unobligated Reserve @ 7/1/26	Budget Source/(Use) of Reserves FY 27	Estimated Unobligated Reserve @ 6/30/27
GENERAL	22,937,053	6,998,239	29,935,292	4,083,687	34,018,979	20,215,979	13,058,000	745,000	34,018,979	14,748,927	(4,083,687)	10,665,240
SPECIAL REVENUE FUNDS:												
ROAD	10,135,605	3,758,462	13,894,067	4,491,649	18,385,716	12,232,472	5,773,245	380,000	18,385,716	10,058,410	(4,491,649)	5,566,761
BRIDGE	2,098,060	67,331	2,165,391	153,109	2,318,500	750,500	1,500,000	68,000	2,318,500	849,551	(153,109)	696,442
WEED CONTROL	410,245	89,054	499,299	13,338	512,637	494,637	5,000	13,000	512,637	168,266	(13,338)	154,928
PREDATORY ANIMAL	1,000	40	1,040	-	1,040	1,040	-	-	1,040	-	-	-
LIABILITY INSURANCE	980,992	1,299,633	2,280,625	644,727	2,925,352	2,443,352	450,000	32,000	2,925,352	1,349,195	(644,727)	704,468
COUNTY PARK	-	120,000	120,000	210,313	330,313	325,313	5,000	-	330,313	746,015	(210,313)	535,702
LIBRARY	1,557,748	190,148	1,747,896	-	1,747,896	1,747,896	-	-	1,747,896	-	-	-
COUNTY PLANNING	622,047	107,854	729,901	-	729,901	636,594	93,307	-	729,901	-	-	-
LAUREL PLANNING	140,983	12,468	153,451	-	153,451	153,451	-	-	153,451	-	-	-
BLIGHT ABATEMENT	-	103,708	103,708	17,195	120,903	120,903	-	-	120,903	256,151	(17,195)	238,956
EMERGENCY/INSURANCE FUND	-	480,000	480,000	-	480,000	480,000	-	-	480,000	-	-	-
PUBLIC HEALTH	3,833,572	118,737	3,952,309	-	3,952,309	3,952,309	-	-	3,952,309	-	-	-
MENTAL HEALTH	438,518	9,351	447,869	11,709	459,578	420,578	25,000	14,000	459,578	144,648	(11,709)	132,939
PUBLIC SAFETY -MENTAL HEALTH	1,715,800	48,004	1,763,804	992,196	2,756,000	2,700,000	-	56,000	2,756,000	1,601,053	(992,196)	608,857
LOCKWOOD PED. SAFETY	342,575	14,000	356,575	303,801	660,376	647,376	-	13,000	660,376	521,389	(303,801)	217,588
SENIOR CITIZENS	2,164,318	39,276	2,203,594	-	2,203,594	2,203,594	-	-	2,203,594	-	-	-
EXTENSION	374,760	24,823	399,583	54,016	453,599	391,399	50,000	12,200	453,599	192,482	(54,016)	138,466
PUBLIC SAFETY - SHERIFF	15,111,379	21,459,507	36,570,886	5,583,675	42,154,561	38,786,660	2,876,802	491,100	42,154,561	17,520,577	(5,583,675)	11,936,902
PUBLIC SAFETY - ATTORNEY	6,445,545	947,620	7,393,165	1,482,529	8,875,694	7,818,847	847,848	209,000	8,875,694	4,424,366	(1,482,529)	2,941,837
TEDD	195,000	49,000	244,000	456,000	700,000	700,000	-	-	700,000	673,548	(456,000)	217,548
MUSEUM	758,945	14,963	773,908	236,806	1,010,714	860,714	150,000	-	1,010,714	548,507	(236,806)	311,701
PERMISSIVE MEDICAL LEVY	6,171,665	97,879	6,269,544	-	6,269,544	-	6,269,544	-	6,269,544	-	-	-
SOIL CONSERVATION	156,593	4,364	160,957	-	160,957	160,957	-	-	160,957	-	-	-
LARGE TAXPAYER/SB117	-	31,000	31,000	-	31,000	-	31,000	-	31,000	-	-	-
FEDERAL DRUG FORFEITURE	-	31,000	31,000	66,000	97,000	97,000	-	-	97,000	331,415	(66,000)	265,415
LOCAL DRUG FORFEITURE	-	30,200	30,200	44,104	74,304	74,304	-	-	74,304	55,425	(44,104)	11,321
RECORDS PRESERVATION	-	231,000	231,000	(9,728)	221,272	42,692	178,580	-	221,272	447,419	9,728	457,147
YOUTH SERVICES	-	3,554,983	3,554,983	522,529	4,077,513	4,047,513	30,000	-	4,077,513	1,442,644	(522,529)	920,115
RSID MAINTENANCE	-	2,300,000	2,300,000	(200,000)	2,100,000	2,100,000	-	-	2,100,000	8,755,963	200,000	8,955,963
ALCOHOL REHAB	-	500,000	500,000	-	500,000	500,000	-	-	500,000	-	-	-
JUNK VEHICLE	-	216,000	216,000	37,277	253,277	248,277	5,000	-	253,277	143,054	(37,277)	105,777
PILT	-	275,000	275,000	155,000	430,000	210,000	220,000	-	430,000	800,456	(155,000)	645,456
DUI TASK FORCE	-	106,000	106,000	(5,091)	100,909	100,909	-	-	100,909	49,301	5,091	54,392
Total Special Revenue Funds	53,655,350	36,331,405	89,986,755	15,261,155	105,247,910	85,449,286	18,510,324	1,288,300	105,247,910	51,079,835	(15,261,155)	35,818,680
									105,247,910			
Subtotals to Page 2 of 2	76,592,403	43,329,645	119,922,048	19,344,842	139,266,890	105,665,265	31,568,324	2,033,300	139,266,890	65,828,762	(19,344,842)	46,483,920

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
FY 2026 - 2027
Page 2 of 2

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Tax Revenue FY 27	Non-tax Revenues FY 27	Total Revenues FY 27	Use/(Source) of Reserves to Balance Budget for FY 27	Total Resources Utilized FY 27	Base Appropriations FY 27	Transfers & Contingency Appropriations FY 27	Contingency Protest Taxes FY 27	Total Appropriations FY 27	Estimated Unobligated Reserve @ 7/1/26	Budget Source/(Use) of Reserves FY 27	Estimated Unobligated Reserve @ 6/30/27
Subtotals from Page 1 of 2	76,592,403	43,329,645	119,922,048	19,344,842	139,266,890	105,665,265	31,568,324	2,033,300	139,266,890	**65,828,762**	(19,344,842)	**46,483,920**
DEBT SERVICE FUNDS:												
LIMITED G.O. DEBT SERVICE	-	679,326	**679,326**	-	**679,326**	679,326	-	-	**679,326**	**-**	-	**-**
RSID REVOLVING	-	10,000	**10,000**	15,000	**25,000**	-	25,000	-	**25,000**	**56,800**	(15,000)	**41,800**
RSID BOND	-	2,000	**2,000**	8,000	**10,000**	10,000	-	-	**10,000**	**38,148**	(8,000)	**30,148**
Total Debt Service Funds	-	691,326	**691,326**	23,000	**714,326**	689,326	25,000	-	**714,326**	**94,948**	(23,000)	**71,948**
CAPITAL PROJECTS FUNDS:												
CAPITAL PROJECTS	-	14,455,000	**14,455,000**	13,253,750	**27,708,750**	27,708,750	-	-	**27,708,750**	**45,474,041**	(13,253,750)	**32,220,291**
RSID CONSTRUCTION	-	750,000	**750,000**	-	**750,000**	750,000	-	-	**750,000**	**-**	-	**-**
Total Capital Projects Funds	-	15,205,000	**15,205,000**	13,253,750	**28,458,750**	28,458,750	-	-	**28,458,750**	**45,474,041**	(13,253,750)	**32,220,291**
ENTERPRISE FUNDS:												
COUNTY SOLID WASTE DISPOSAL	-	626,500	**626,500**	22,500	**649,000**	645,000	2,000	2,000	**649,000**	**313,661**	(22,500)	**291,161**
METRA	4,594,351	7,397,051	**11,991,402**	433,172	**12,424,574**	9,625,574	2,650,000	149,000	**12,424,574**	**3,571,609**	(433,172)	**3,138,437**
METRA CAPITAL IMPROVEMENT	-	2,738,000	**2,738,000**	1,511,000	**4,249,000**	4,249,000	-	-	**4,249,000**	**6,633,495**	(1,511,000)	**5,122,495**
Total Enterprise Funds	4,594,351	10,761,551	**15,355,902**	1,966,672	**17,322,574**	14,519,574	2,652,000	151,000	**17,322,574**	**10,518,765**	(1,966,672)	**8,552,093**
INTERNAL SERVICE FUNDS:												
HEALTH INSURANCE	-	14,179,720	**14,179,720**	1,167,280	**15,347,000**	14,347,000	1,000,000	-	**15,347,000**	**14,108,493**	(1,167,280)	**12,941,213**
TECHNOLOGY	-	1,314,830	**1,314,830**	318,170	**1,633,000**	1,533,000	100,000	-	**1,633,000**	**695,009**	(318,170)	**376,839**
Total Internal Service Funds	-	15,494,550	**15,494,550**	1,485,450	**16,980,000**	15,880,000	1,100,000	-	**16,980,000**	**14,803,502**	(1,485,450)	**13,318,052**
TOTALS	81,186,754	85,482,072	**166,668,826**	36,073,714	**202,742,539**	165,212,915	35,345,324	2,184,300	**202,742,539**	**136,720,018**	(36,073,714)	**100,646,304**

YELLOWSTONE COUNTY
Mill Levy Comparison - FY27 Final Budget
As of August, 2026

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2026 LEVY	TAX YEAR 2025 LEVY	2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	COMMENTS
COUNTY-WIDE FUNDS:									
Bridge	(1.12%)	(0.05)	**4.41**	**4.46**	**3.81**	**3.48**	**3.45**	**3.97**	
Elderly Activities (Seniors)	(1.73%)	(0.08)	**4.54**	**4.62**	**3.97**	**3.81**	**4.31**	**4.24**	
Extension	(1.25%)	(0.01)	**0.79**	**0.80**	**0.71**	**0.71**	**0.73**	**0.71**	
General	3.72%	1.70	**47.35**	**45.65**	**34.57**	**33.07**	**38.36**	**37.15**	Re-allocated in $50,000 and out $200,000 of discretionary mills. Carryover mills
Public Health	(1.23%)	(0.10)	**8.04**	**8.14**	**6.96**	**6.63**	**7.43**	**7.26**	
Permissive Medical Levy	2.85%	0.36	**12.97**	**12.61**	**10.35**	**9.44**	**11.16**	**11.56**	
Liability and Property Insurance	(0.97%)	(0.02)	**2.05**	**2.07**	**2.28**	**2.10**	**1.90**	**1.86**	
Mental Health	27.78%	0.20	**0.92**	**0.72**	**0.92**	**0.90**	**0.67**	**0.53**	Re-allocated in $150,000 of discretionary mills from General Fund cover needs.
Metra & Fair Operations	(1.22%)	(0.12)	**9.75**	**9.87**	**8.44**	**8.04**	**9.01**	**5.31**	
Metra Capital Replacement	N/A	-	-	-	-	-	-	**3.49**	
Museum	(7.51%)	(0.13)	**1.60**	**1.73**	**1.86**	**1.77**	**1.98**	**1.93**	Re-allocated out $50,000 of discretionary mills to General Fund to support Public Safety.
Public Safety - Sheriff	(1.18%)	(0.38)	**31.74**	**32.12**	**27.46**	**26.18**	**29.33**	**28.64**	
Public Safety - Attorney	(1.17%)	(0.16)	**13.53**	**13.69**	**11.70**	**11.15**	**12.49**	**12.19**	
Public Safety - Mental Health	(1.09%)	(0.04)	**3.62**	**3.66**	**3.13**	**2.98**	**3.34**	**3.26**	
Veteran's Cemetery	N/A	-	-	-	-	-	-	**0.21**	
Weed	6.17%	0.05	**0.86**	**0.81**	**0.76**	**0.78**	**0.87**	**0.68**	Re-allocated in $50,000 of discretionary mills from General Fund cover needs.
County-wide Less Debt Service	0.87%	**1.22**	**142.17**	**140.95**	**116.92**	**111.04**	**125.03**	**122.99**	
TOTAL COUNTYWIDE MILLS	0.87%	**1.22**	**142.17**	**140.95**	**116.92**	**111.04**	**125.03**	**122.99**	

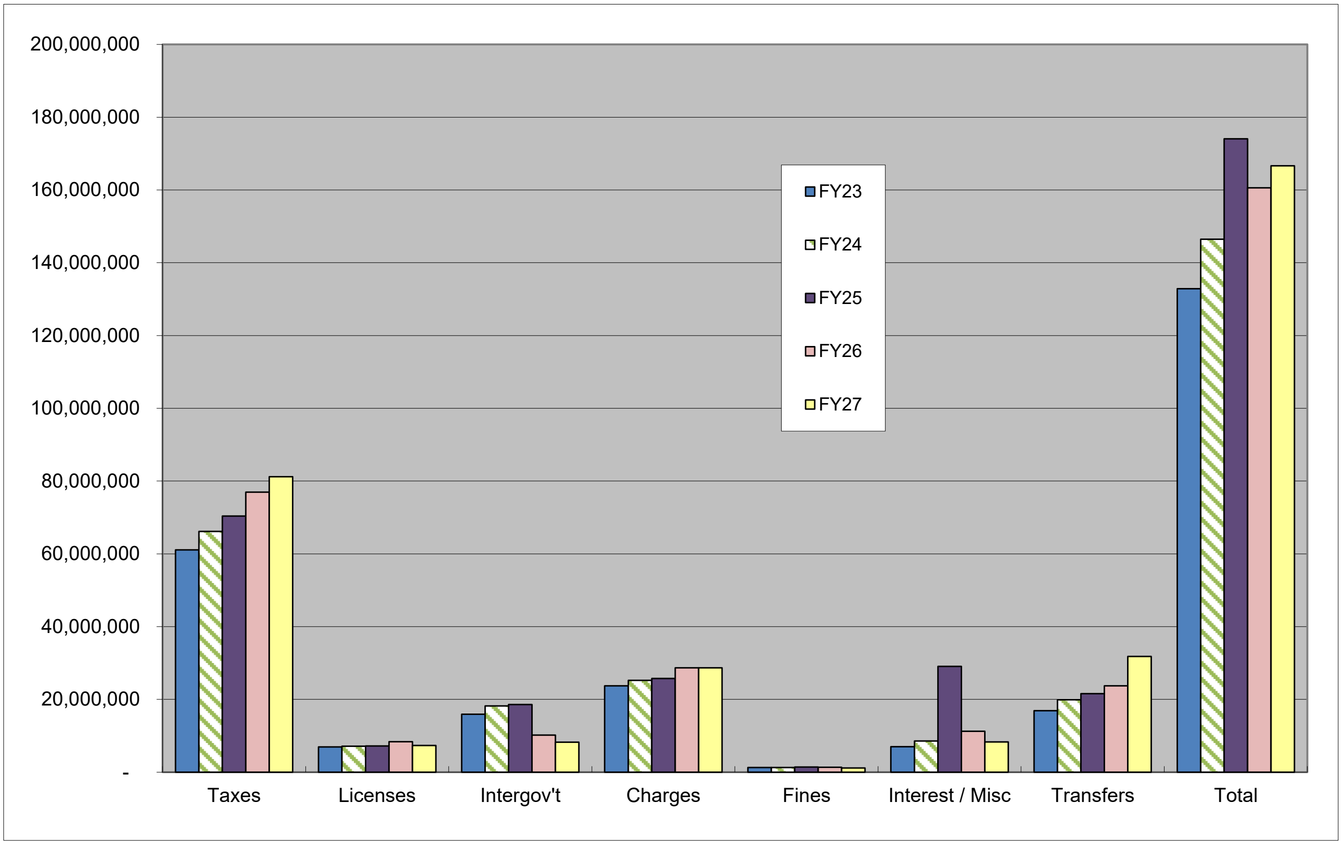
Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
2026	$ 107.12	$ 321.37	$ 735.76
Projected 2027	$ 108.05	$ 324.15	$ 692.48
Increase/(Decrease) on CW mills	$ 0.93	$ 2.78	$ (43.28)

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2026 LEVY	TAX YEAR 2025 LEVY	2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	COMMENTS
OTHER COUNTY SPECIAL DISTRICTS:									
Library	6.05%	0.41	**7.19**	**6.78**	**6.19**	**5.83**	**6.18**	**6.01**	Carryover mills
Road	5.32%	2.40	**47.48**	**45.08**	**41.16**	**37.59**	**41.14**	**40.47**	Carryover mills
Billings County Planning	(2.00%)	(0.03)	**1.47**	**1.50**	**1.26**	**1.21**	**1.36**	**1.33**	Carryover mills
Laurel Planning	14.73%	0.33	**2.57**	**2.24**	**2.08**	**1.88**	**1.90**	**1.88**	Carryover mills
Soil Conservation	2.00%	0.01	**0.51**	**0.50**	**0.40**	**0.37**	**0.42**	**0.43**	
Lockwood Pedestrian Safety	9.58%	1.05	**12.01**	**10.96**	**10.00**	**10.00**	**10.00**	**10.00**	Carryover mills
Big Sky Economic Development	-	-	-	-	**3.16**	**3.01**	**3.37**	**3.29**	Re-allocated all mills from BSEDA to General Fund to support Public Safety. GF to pay BSEDA directly beginning FY26.
	6.22%	**4.17**	**71.23**	**67.06**	**64.25**	**59.89**	**64.37**	**63.41**	

FOR STATE CERTIFIED TAXABLE VALUATION AND RELATED INFORMATION, PLEASE SEE https://svc.mt.gov/dor/property/cov#/203

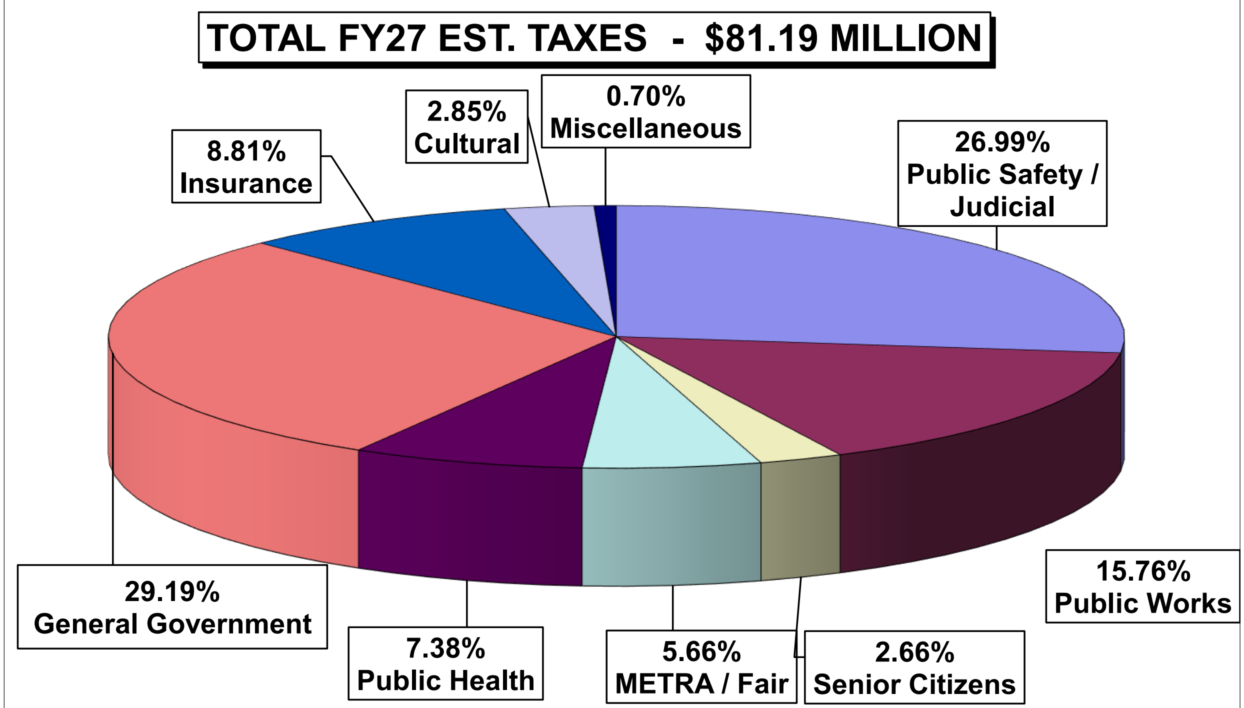
FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TOTAL COUNTY REVENUES

"Taxes" category comprised of taxes on real estate, mobile homes, business equipment and other taxable personal property.
"Licenses" category comprised mainly of revenue generated from vehicle licensing.
"Intergovernmental" category comprised mainly of revenues distributed from the State as replacement for previous revenue sources.
Assessments for RSID bond and maintenance districts and debt proceeds are included in the "Misc" category.
Transfer growth mainly the result of health insurance funding and capital funding.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	61,099,809	66,137,417	70,410,641	76,991,003	81,186,754
Licenses	6,933,069	7,172,405	7,191,526	8,351,163	7,327,900
Intergov't	15,928,587	18,216,931	18,617,212	10,229,319	8,273,867
Charges	23,714,069	25,211,328	25,722,499	28,695,777	28,663,660
Fines	1,274,149	1,296,533	1,429,836	1,354,540	1,135,050
Interest / Misc	6,990,563	8,563,220	29,086,374	11,263,900	8,290,784
Transfers	16,902,614	19,882,904	21,601,893	23,732,654	31,790,810
Total	132,842,860	146,480,738	174,059,981	160,618,356	166,668,826

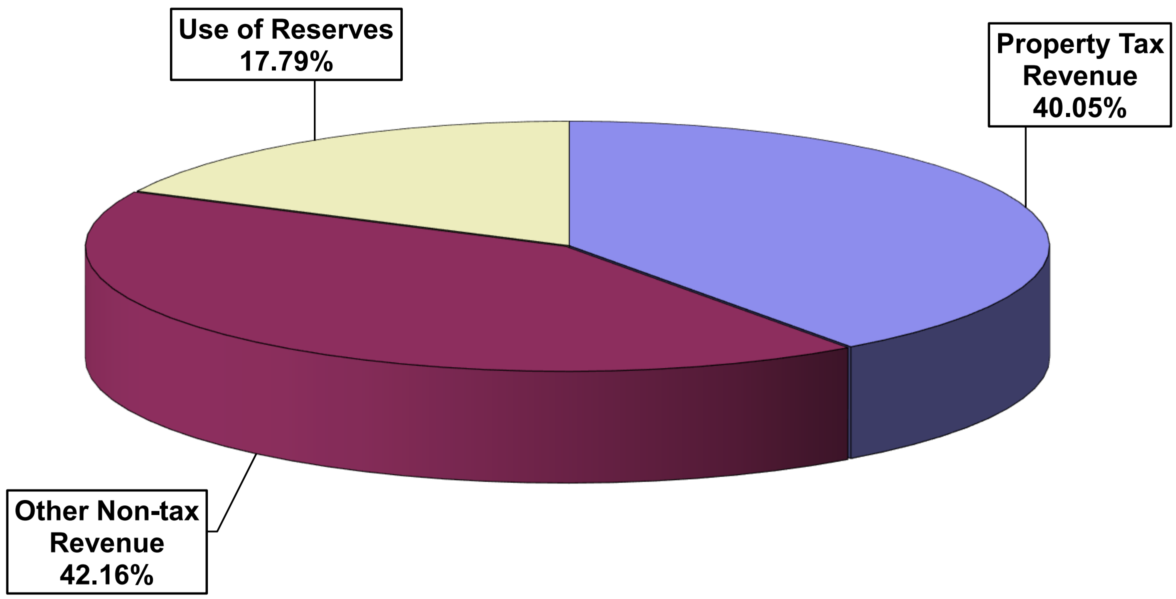
YELLOWSTONE COUNTY FY27 FINAL BUDGET
ESTIMATED TAX USES



Public Safety / Judicial	21,899,499	26.99%
Public Works	12,800,503	15.76%
Senior Citizens	2,164,318	2.66%
METRA / Fair	4,594,351	5.66%
Public Health	5,988,890	7.38%
General Government	23,700,083	29.19%
Insurance	7,152,657	8.81%
Cultural	2,316,693	2.85%
Miscellaneous	569,760	0.70%
	81,186,754	**100.00%**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY27
FINAL BUDGET
SOURCE OF RESOURCES FOR APPROPRIATIONS

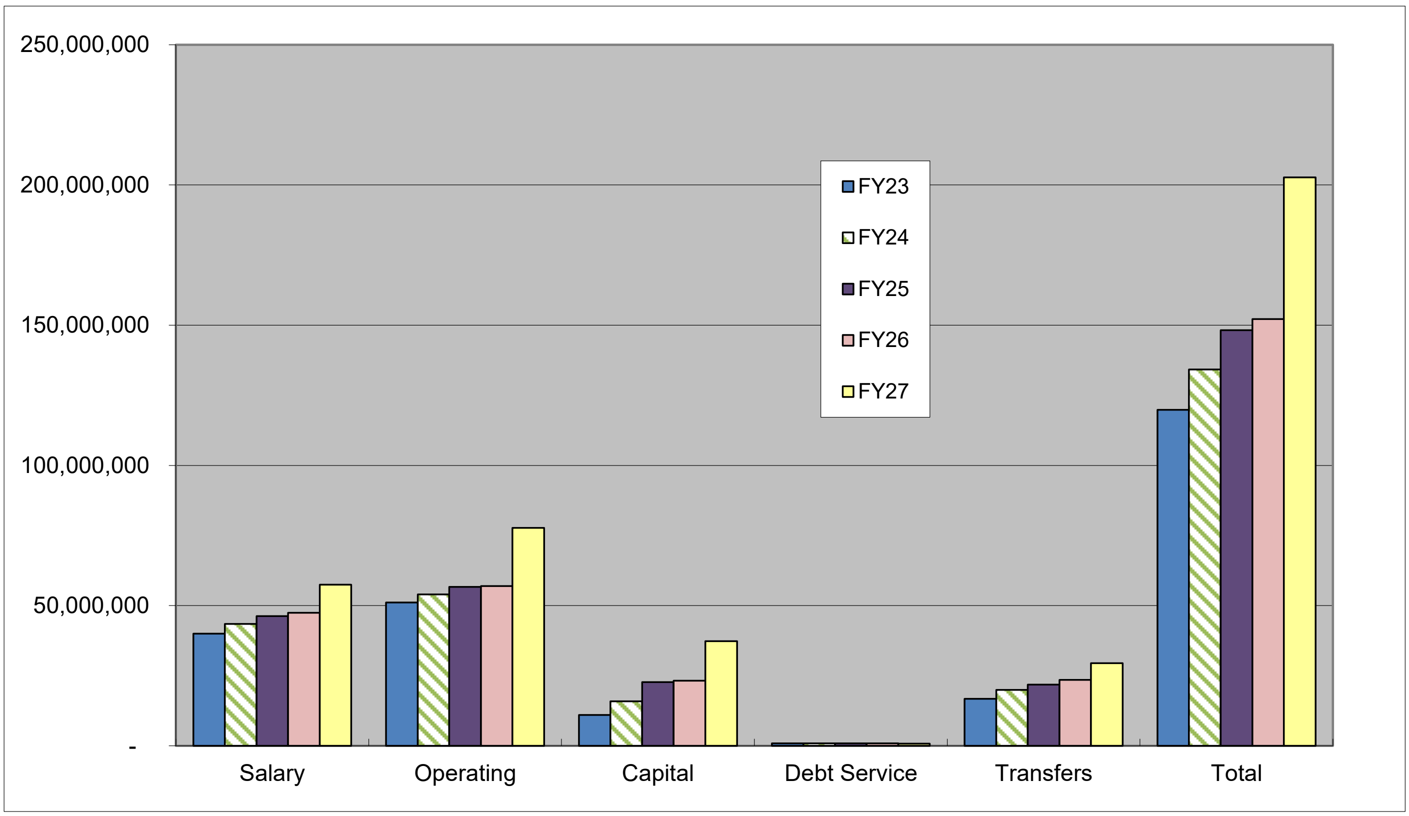


TOTAL RESOURCES - $202.74 MILLION

Property Tax Revenue	81,186,754	40.05%
Other Non-tax Revenue	85,482,072	42.16%
Use of Reserves	36,073,714	17.79%
	202,742,539	100.00%

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

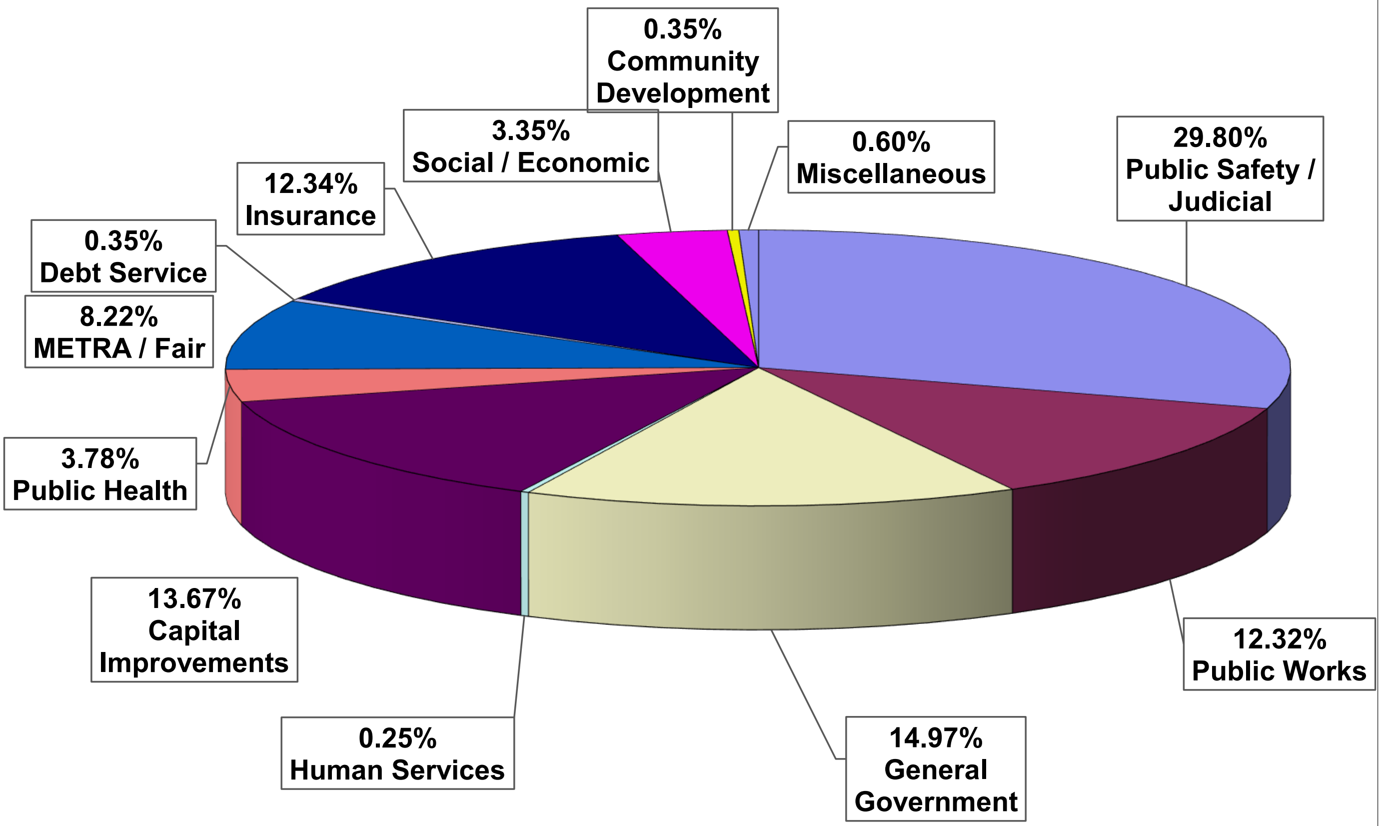
TOTAL COUNTY EXPENDITURES



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	40,010,023	43,499,721	46,195,973	47,482,221	57,479,751
Operating	51,082,826	53,956,265	56,702,077	57,010,874	77,755,222
Capital	11,039,459	15,902,619	22,719,655	23,233,192	37,329,051
Debt Service	898,738	889,865	838,513	878,869	739,202
Transfers	16,804,700	19,912,436	21,795,540	23,552,746	29,439,314
Total	119,835,746	134,160,906	148,251,758	152,157,902	202,742,539

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY27
FINAL BUDGET
MAJOR EXPENDITURE USES



TOTAL EXPENDITURE BUDGET $202.74 MILLION

Public Safety / Judicial	60,418,401	29.80%
Public Works	24,969,130	12.32%
General Government	30,354,613	14.97%
Human Services	511,219	0.25%
Capital Improvements	27,708,750	13.67%
Public Health	7,667,887	3.78%
METRA / Fair	16,673,574	8.22%
Debt Service	714,326	0.35%
Insurance	25,021,896	12.34%
Social / Economic	6,791,465	3.35%
Community Development	700,000	0.35%
Miscellaneous	1,211,279	0.60%
	202,742,539	100.00%

YELLOWSTONE COUNTY
FINAL FY27 BUDGET
PERSONNEL RECAP

FUND	FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	Compensation	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.270% PERS RETIRE-MENT	13.315% Sheriff's RETIRE-MENT	TOTAL SALARY & BENEFITS
GENERAL FUND	132.66	132.31	130.01	128.01	8,366,391	10,930	31,930	1,751,112	632,379	22,232	27,422	742,633		11,585,029
PUBLIC SAFETY - SHERIFF	224.50	219.75	208.75	198.75	18,147,391	26,774	289,435	2,963,400	1,383,303	49,344	56,647	255,035	2,030,673	25,202,302
ROAD	37.50	37.10	37.10	37.00	2,927,058	4,361	93,739	495,000	222,390	6,778	9,062	262,995	-	4,021,383
WEED	2.00	2.00	2.00	2.00	177,978	267	4,789	26,400	13,615	360	465	14,830	-	238,704
PROPERTY & LIAB. INSURANCE	7.00	7.00	7.00	6.00	736,806	1,105	2,575	92,400	56,366	1,262	2,397	65,984	-	958,896
PARKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BLIGHT ABATEMENT	1.00	0.50	0.50	0.50	79,444	119	772	13,200	6,077	286	272	7,364	-	107,536
EXTENSION	1.75	1.75	1.75	1.75	130,062	195	143	23,100	9,950	351	386	12,057	-	176,244
CO. ATTORNEY - PUBLIC SAFETY	59.00	59.00	59.00	58.00	5,117,877	7,355	17,668	778,800	387,310	10,605	16,611	450,789	-	6,787,014
AIR QUALITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MUSEUM	-	-	-	-	-	-	-	24,000	-	-	-	-	-	24,000
YOUTH SERVICES	35.50	35.00	35.50	33.50	2,507,313	3,756	8,634	468,600	191,580	6,424	7,595	213,610	-	3,407,513
JUNK VEHICLE	2.00	2.00	2.00	2.00	125,667	189	3,212	26,400	9,614	394	431	11,649	-	177,555
METRA	41.00	41.75	40.75	41.00	3,584,630	5,377	88,244	541,200	274,224	7,379	9,404	283,118	-	4,793,576
TECHNOLOGY SYSTEM	-	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-
	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------
	543.91	539.16	525.36	509.51	41,900,616	60,428	541,141	7,203,612	3,186,808	105,415	130,693	2,320,065	2,030,673	57,479,751
	=======	=======	=======	=======	============	=======	========	=========	=========	========	=========	=========	=========	==========

NOTE: Compensation column includes permanent salary, temporary salary, overtime, contingency salary, and other compensation pay.

CHANGE IN FTEs		
FTEs FY26	539.16	
Add new Patrol Deputies	3.00	
Add addtl Facility Supervisor	1.00	
Add Code Enforcer/MS4 Insp. split Road/Blight 50/50	1.00	
Add Data Analyst to Detectives	1.00	
Add Booking Clerk to Detention	1.00	
Add Program Therapist to Youth Services	0.50	
Increase Metra Admin Coordinator to Full Time	0.25	
Move 0.2 FTE from CS to CoC	-	
Move GIS Manager into General Fund (DES)	-	
Move GIS Project Coord. into Gen Fund (DES)	-	
Move Catering Coordinator to Food Service Asst	-	
Move GIS Enterprise Syst. Admin. into Gen Fund (DES)	-	
Move Senior Secretary position from Facility to Finance	-	
Move 0.1 FTE Admin Assist. from Road back to BOCC	-	
Move Senior Support Spec from Tech to IT	-	
Move Facility Super from Jail to Gen Fund	-	
Remove Senior Secretary at Metra	(1.00)	
Remove Emergency Services Coordinator	(1.00)	
Remove GIS Enterprise System Admin	(1.00)	
FTEs FY27	**543.91**	-
Net Change	**4.75**	

YELLOWSTONE COUNTY FUND RESERVE HISTORY
FOR FY23 - FY27

Fund #	Fund Name	Projected Reserve @ 6/30/27	Reserve @ 6/30/26	Reserve @ 6/30/25	Reserve @ 6/30/24	Reserve @ 6/30/23	COMMENTS
1000	**GENERAL**	**10,665,240**	**14,748,927**	**12,918,302**	**12,213,784**	**11,153,899**	Public Safety support.
2110	**ROAD**	**5,566,761**	**10,058,410**	**7,740,281**	**5,053,387**	**5,106,510**	Transfer to CIP for upcoming large projects.
2130	**BRIDGE**	**696,442**	**849,551**	**1,341,453**	**1,735,498**	**1,574,164**	Transfer to CIP for upcoming bridge projects/Duck Creek.
2140	**WEED CONTROL**	**154,928**	**168,266**	**172,940**	**217,391**	**203,648**	Will continue to need support due to lack of grants.
2150	**PREDATORY ANIMAL**	**-**	**-**	**-**	**174**	**181**	
2190	**LIABILITY INSURANCE**	**704,468**	**1,349,195**	**1,377,614**	**1,200,955**	**621,437**	Estimated litigation. Will review at midyear.
2210	**COUNTY PARK**	**535,702**	**746,015**	**691,225**	**475,712**	**287,092**	
2256	**BLIGHT ABATEMENT**	**238,956**	**256,151**	**247,770**	**221,680**	**211,496**	
2260	**EMERGENCY / INSURANCE**	**-**	**-**	**-**	**12,228,400**	**20,886,755**	Previously used for ARPA activity.
2270	**PUBLIC HEALTH**	**-**	**-**	**114,474**	**-**	**-**	
2271	**MENTAL HEALTH**	**132,939**	**144,648**	**245,068**	**227,825**	**106,117**	
2272	**MENTAL HEALTH -PUBLIC SAFETY**	**608,857**	**1,601,053**	**688,170**	**168,433**	**562,897**	
2275	**LOCKWOOD PED. SAFETY**	**217,588**	**521,389**	**449,953**	**348,024**	**475,386**	Large sidewalk projects.
2290	**EXTENSION**	**138,466**	**192,482**	**219,429**	**212,516**	**172,794**	
2300	**PUBLIC SAFETY - SHERIFF**	**11,936,902**	**17,520,577**	**12,897,863**	**11,038,019**	**10,030,151**	Inmate population and operational increases.
2301	**PUBLIC SAFETY - ATTORNEY**	**2,941,837**	**4,424,366**	**4,410,418**	**3,972,353**	**3,625,925**	
2310	**TEDD**	**217,548**	**673,548**	**443,764**	**670,107**	**369,547**	Lockwood Water/Sewer projects.
2360	**MUSEUM**	**311,701**	**548,507**	**505,225**	**494,277**	**421,932**	
2390	**FEDERAL DRUG FORFEITURE**	**265,415**	**331,415**	**313,293**	**292,505**	**245,013**	
2391	**LOCAL DRUG FORFEITURE**	**11,321**	**55,425**	**48,481**	**28,908**	**20,370**	
2393	**RECORDS PRESERVATION**	**457,147**	**447,419**	**254,732**	**189,250**	**258,701**	
2399	**YOUTH SERVICES**	**920,115**	**1,442,644**	**1,591,711**	**1,097,213**	**1,164,060**	General fund support.
2500	**RSID MAINTENANCE**	**8,955,963**	**8,755,963**	**7,733,115**	**7,860,029**	**6,728,269**	
2830	**JUNK VEHICLE**	**105,777**	**143,054**	**115,235**	**79,849**	**108,387**	Revenue is based on registrations and operations.
2900	**PILT**	**645,456**	**800,456**	**721,987**	**849,621**	**664,765**	
2950	**DUI TASK FORCE**	**54,392**	**49,301**	**38,527**	**22,541**	**51,695**	
3400	**RSID REVOLVING**	**41,800**	**56,800**	**56,800**	**56,800**	**359,516**	
3500	**RSID BOND**	**30,148**	**38,148**	**77,760**	**93,031**	**77,823**	
4050	**CAPITAL PROJECTS**	**32,220,291**	**45,474,041**	**50,485,286**	**49,530,193**	**42,889,614**	Courthouse remodel.
5410	**COUNTY SOLID WASTE DISPOSAL**	**291,161**	**313,661**	**428,703**	**479,440**	**496,766**	Landfill agreement with COB.
5810	**METRA**	**3,138,437**	**3,571,609**	**5,550,297**	**5,561,787**	**4,487,204**	
5811	**METRA CAPITAL IMPROVEMENT**	**5,122,495**	**6,633,495**	**5,415,289**	**5,789,386**	**4,596,463**	Many large projects requested.
6050	**HEALTH INSURANCE**	**12,941,213**	**14,108,493**	**14,853,613**	**15,181,035**	**14,955,045**	High claims/plan changes.
6060	**TECHNOLOGY FUND**	**376,839**	**695,009**	**757,784**	**647,801**	**761,238**	Bulk purchase of equipment and depreciation (noncash).
		100,646,304	**136,720,018**	**132,906,562**	**138,237,924**	**133,674,860**	

CHANGES FROM PRELIMINARY BUDGET
FINAL FY27 BUDGET

Department	Description	Line Item	Revenue	Personnel	Operating	Capital	FUND TOTAL
Gen - Treasurer	Removed 2 Requested FTE ($0 effect) & Increased contract services	398		-	31,000		
Gen - Elections	Reduced travel/moving to prior year level	370			(6,500)		
Gen - JC	Increased for partitions that arrived after 6/30/26	210			6,500		
Gen - Misc	Moved growth policy from PILT per BOCC	397			200,000		
Gen - Misc	Increased transfer to CIP due to 2nd floor flood/quicker timeline	829			500,000		
						TOTAL GENERAL	**731,000**
Bridge	Decreased transfer to CIP due to majority Duck Creek Bridge completion	829			(400,000)		
						TOTAL BRIDGE	**(400,000)**
Weed	Decreased contingency to keep reserve level adequate	850			(5,000)		
						TOTAL WEED	**(5,000)**
Liability & Prop Ins.	Decreased estimated litigation budget	741			(100,000)		
						TOTAL LIABILITY & PROPERTY INS.	**(100,000)**
Emergency/Ins	Courthouse Flood		480,000		380,000	100,000	
						TOTAL EMERGENCY/INSURANCE FUND	**-**
PS/MH	Moved new programs (New Day/VNN) from PILT	397			200,000		
						TOTAL PUBLIC SAFETY/MENTAL HEALTH	**200,000**
Museums-Maint	Increased contingency	850			50,000		
Museums-Maint	Increased capital projects due to age of buildings and increased costs	920				25,000	
						TOTAL MUSEUM	**75,000**
Sheriff - Admin	Added travel/training for new deputies	370			5,000		
Sheriff - Patrol	Added reserve deputy stipend	398			40,000		
Sheriff - Patrol	Moved fleet replacement from CIP per BOCC request	940				500,000	
Sheriff - Misc	Increased contingency for unexpected inmate costs	850			250,000		
Sheriff - Misc	Increased CIP transfer for infrastructure needs	820			500,000		
						TOTAL PUBLIC SAFETY-SHERIFF	**1,295,000**
Lockwood Ped	Increased budget for engineering projects requested	398			50,000		
Lockwood Ped	Increase budget for match on construction projects	791			5,000		
						TOTAL LOCKWOOD PEDESTRIAN SAFETY	**55,000**
Extension	Decreased contingency budget due to reserve level	850			(15,000)		
						TOTAL EXTENSION	**(15,000)**
YSC	Increased variable contract for occasional boarding	398			15,000		
						TOTAL YOUTH SERVICES	**15,000**
Junk vehicle	Added to CIP transfer to keep at allowed $200k (DEQ)	829			5,000		
						TOTAL JUNK VEHICLE	**5,000**

CHANGES FROM PRELIMINARY BUDGET							
FINAL FY27 BUDGET							
Department	Description	Line Item	Revenue	Personnel	Operating	Capital	FUND TOTAL
CIP - Road	Added carryover for 48th/Central project	930				500,000	
CIP - Bridge	Added carryover for Duck Creek Bridge project	932				500,000	
						TOTAL CIP	1,000,000
Metra - Facilities	Decreased transfer to CIP to keep reserves at a safe level (revisiting at midyear)	820			(500,000)		
						TOTAL METRA	(500,000)
Health Ins.	Increased BCBS plan fees	331			1,000		
Health Ins.	Increased budget for additional/high claims	351			1,000,000		
Health Ins.	Decreased budget for wellness screenings	356			(5,000)		
Health Ins.	Increased contingency	850			200,000		
						TOTAL HEALTH INSURANCE	1,196,000
Technology	Increased budget for depreciation (noncash)	830			25,000		
						TOTAL TECHNOLOGY	25,000
						GRAND TOTAL	3,577,000

FY27 FINAL BUDGET
PROTESTED TAX ESTIMATES

	PROJECTED TAXES LEVIED	EST. TAX PROTEST	ESTIMATED PROTEST %
GENERAL	22,937,053	745,000	3.25%
ROAD	10,135,605	380,000	3.75%
BRIDGE	2,098,060	68,000	3.25%
WEED CONTROL	410,245	13,000	3.25%
PREDATORY ANIMAL	1,000	-	3.25%
LIABILITY INSURANCE	980,992	32,000	3.25%
LIBRARY	1,557,748	58,000	3.75%
COUNTY PLANNING	622,047	23,300	3.75%
LAUREL PLANNING	140,983	5,300	3.75%
PUBLIC HEALTH	3,833,572	125,000	3.25%
MENTAL HEALTH	438,518	14,000	3.25%
PUBLIC SAFETY - MENTAL HEALTH	1,715,800	56,000	3.25%
LOCKWOOD PED SAFETY	342,575	13,000	3.75%
SENIOR CITIZENS	2,164,318	70,000	3.25%
EXTENSION	374,760	12,200	3.25%
PUBLIC SAFETY - SHERIFF	15,111,379	491,100	3.25%
PUBLIC SAFETY - ATTORNEY	6,445,545	209,000	3.25%
MUSEUM	758,945	25,000	3.25%
PERMISSIVE MEDICAL LEVY	6,171,665	201,000	3.25%
SOIL CONSERVATION	156,593	-	-
METRA	4,594,351	149,000	3.25%
	80,991,754	2,689,900	

Highlighted funds do not have this estimated protest tax included in their individual budgets. These funds are designated to outside entities. Often, the County's conservative estimate on protest volume requires us to adjust budgets at the end of the year to allow us to pay out all funds collected in the July 1st to June 30th period. We will continue to provide these estimates to the entities for their own budgeting use.

YELLOWSTONE COUNTY
PROJECTED FY27 BUDGET PROCESS TIMELINE

Event	Completion Date, 2026
Forms to departments for developing preliminary budgets	April 13
Preliminary budget requests received	May 15
Compile & review preliminary budget	May 15 - June 19
Advertise notice of preliminary budget hearings	June 12 & June 19
Hold preliminary budget hearings Notice pursuant to 7-6-4021, 4024 MCA	June 22 - 24
Commissioners make revisions	June 25 – Aug 13
Follow-up budget discussions	to be determined
Receive certified taxable values from State per 15-10-202(1) MCA	August 3
Prepare final budget	August 4– 13
Advertise notice of final budget hearings	Aug. 14 & Aug. 21
Hold final budget hearings (regular board meetings) Notice pursuant to 7-6-4021, 4030 MCA	Aug. 25 & Sept. 1
Adopt final budget & set County mill levies per 7-6-4024 MCA	September 1
Copy of final budget to Dept. of Administration per 7-6-4003 MCA	October 1

NOTE: Normal budget adoption needs to occur by the later of the first Thursday following the first Tuesday in September, or within 30 days of submission of certified taxable values by the State of Montana. Budget must be submitted to State by the later of October 1, or 60 days after receipt of taxable values from the Montana Department of Revenue.

RESOLUTION No. 25-48

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

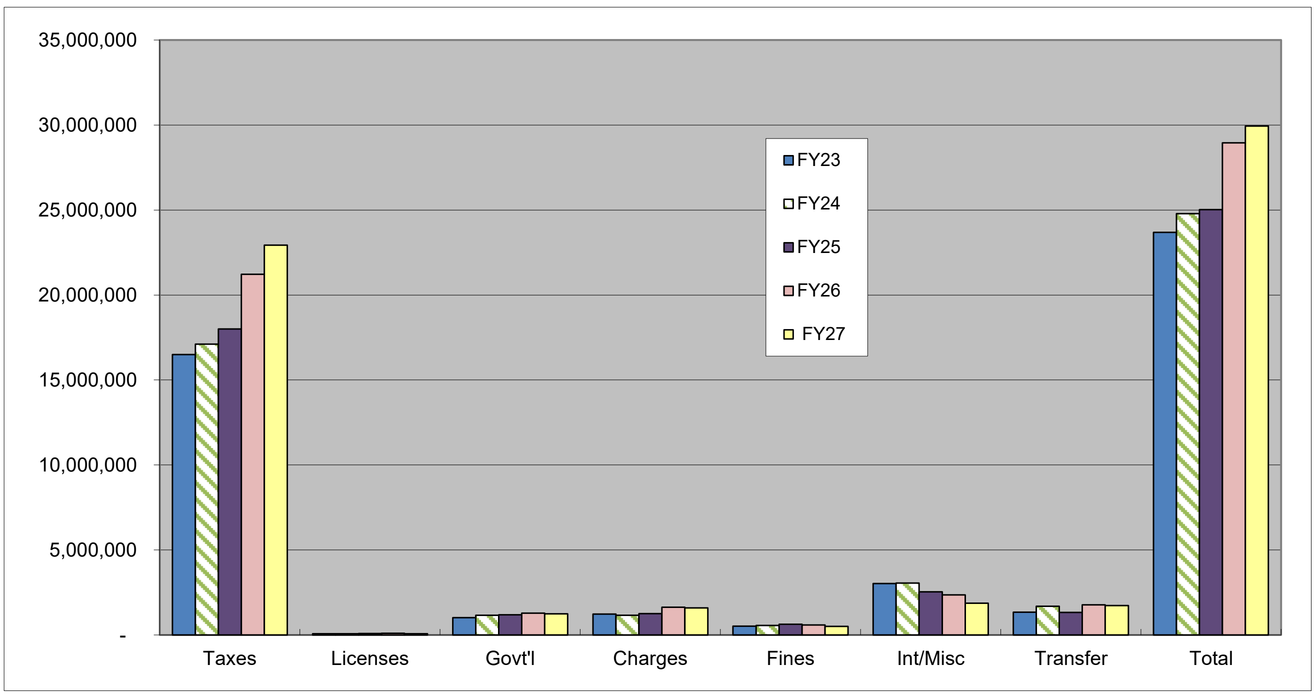
____
Michael J. Waters, Member

____
Chris White, Member

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GENERAL FUND

TAX REVENUE	22,937,053		FY 26 MILLS	**45.65**
NON-TAX REVENUE	6,998,239		FY 27 MILLS	**47.35**
TOTAL REVENUES	**29,935,292**		Change	**1.70**
Use / (Source) of Reserves	4,083,687			
TOTAL RESOURCES USED	**34,018,979**			

BASE APPROPRIATIONS	20,215,979		**Est. Reserves 7/1/26**	14,748,927
TRANSFERS & CONTINGENCY	13,803,000		(Use)/Source of Reserves	(4,083,687)
TOTAL APPROPRIATIONS	**34,018,979**		**Proj. Res. 6/30/27**	**10,665,240**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	16,490,856	17,103,938	18,004,693	21,215,071	22,937,053
Licenses	68,218	68,819	83,291	102,988	65,500
Govt'l	1,013,275	1,152,823	1,190,237	1,283,570	1,240,949
Charges	1,221,558	1,164,705	1,249,797	1,629,784	1,593,746
Fines	519,461	553,122	626,887	585,304	500,000
Int/Misc	3,025,575	3,050,208	2,543,578	2,357,485	1,871,794
Transfer	1,345,993	1,691,393	1,323,129	1,771,804	1,726,250
Total	23,684,936	24,785,008	25,021,612	28,946,006	29,935,292

FY27 FINAL BUDGET

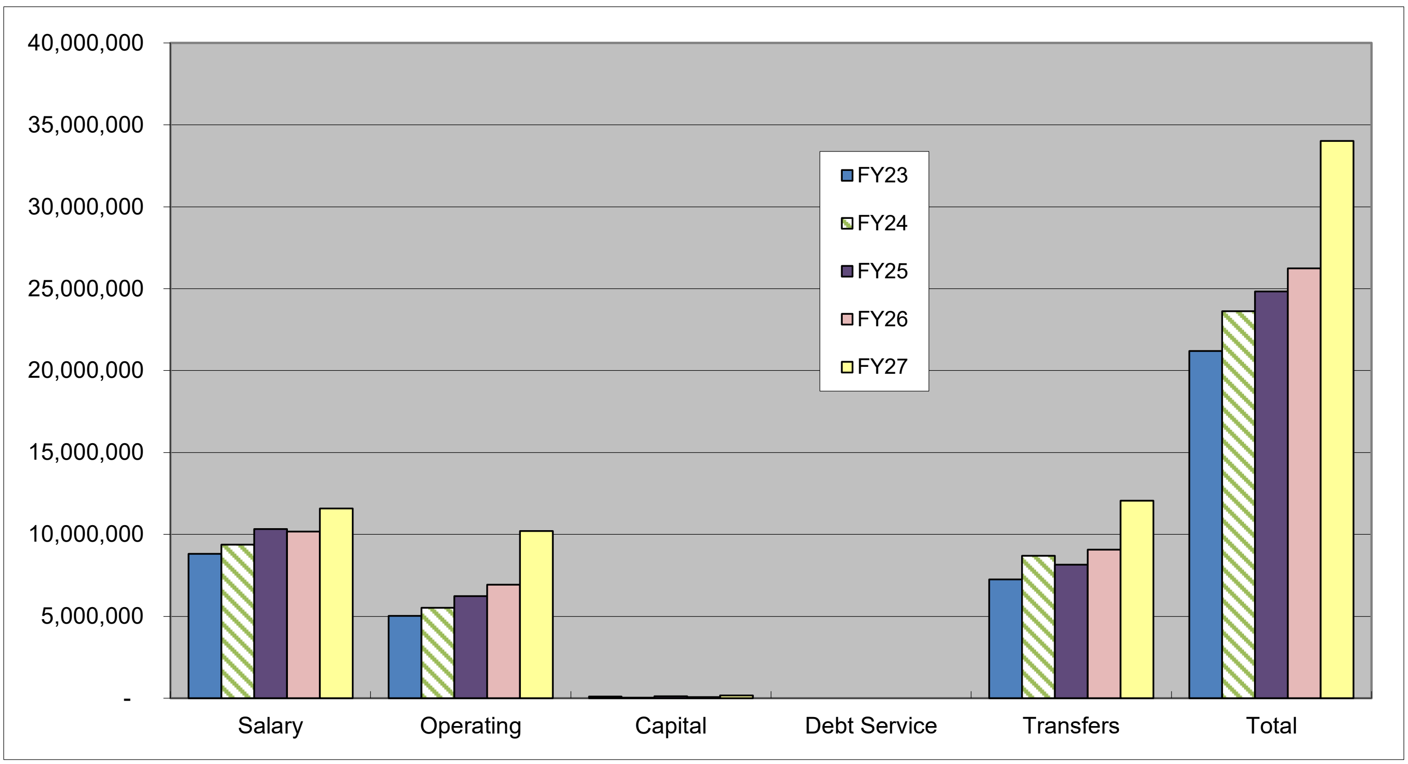
General Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
1000.000.000.311010.000	REAL PROPERTY TAXES	16,759,935	16,179,588	20,006,605	20,006,605	19,520,513	22,032,053
1000.000.000.311020.000	PERSONAL PROPERTY TAXES	225,000	252,975	225,000	225,000	507,701	200,000
1000.000.000.311021.000	MOBILE HOME TAXES	65,000	63,025	65,000	65,000	118,519	60,000
1000.000.000.311040.000	NET PROCEEDS TAX	50,000	620,012	100,000	100,000	437,164	125,000
1000.000.000.312000.000	P & I DELINQUENT TAXES	17,000	18,933	17,000	17,000	28,526	20,000
1000.000.000.313000.000	TAX TITLE & PROPERTY SALE	-	6,250	-	-	3,650	-
1000.000.000.314000.000	MARIJUANA LOCAL OPTION TAX	750,000	863,910	500,000	500,000	598,998	500,000
1000.000.000.322030.000	BUSINESS LICENSE	1,200	1,575	1,200	1,200	2,025	1,000
1000.000.000.323050.000	GENERIC PLATE/ FERTILIZER	50,000	74,912	50,000	50,000	94,144	60,000
1000.000.000.323051.000	BURN PERMITS	4,500	6,804	4,500	4,500	6,819	4,500
1000.000.000.331190.000	CIVIL DEF GRTS - EMPG FUNDING	130,000	130,000	120,000	120,000	-	-
1000.000.000.334015.000	PSA - JAIL DIVERSION	210,000	208,940	-	210,000	155,730	75,000
1000.000.000.335065.000	LOCAL GOVMT SEVERANCE TAX	7,000	7,800	7,000	7,000	4,906	5,000
1000.000.000.335240.000	STATE ENTITLEMENT	842,830	842,830	1,122,150	1,122,150	1,122,149	1,160,749
1000.000.000.337012.000	RRS/TAYLOR GRAZING	300	667	300	300	785	200
1000.000.000.341010.000	SALE OF MAPS	10,000	1,035	2,000	2,000	1,240	2,000
1000.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	110,000	110,076	110,000	110,000	138,300	120,000
1000.000.000.341040.000	CLERK & RECORDER FEES	782,000	856,138	1,000,000	1,000,000	1,185,154	1,200,000
1000.000.000.341042.000	ELECTION FEES	1,500	5,985	1,500	1,500	6,110	4,000
1000.000.000.341050.000	CLERK OF COURT FEES	75,000	74,549	75,000	75,000	96,267	80,000
1000.000.000.341061.000	TAX TITLE PROCESSING FEE	100	75	100	100	150	150
1000.000.000.341062.000	MIN. TREAS TAX STMT FEE	1,800	1,938	1,800	1,800	1,762	1,500
1000.000.000.341063.000	DUPLICATE REG. STMT.	100	-	100	100	-	-
1000.000.000.341076.000	CONTRACT - CITY BILLINGS	27,000	40,000	40,000	40,000	41,200	42,436
1000.000.000.341078.000	CONTRACT- CITY LAUREL	2,000	2,000	4,000	4,000	4,000	4,160
1000.000.000.341092.000	MISC CHARGES/ MV POSTAGE	100,000	83,602	100,000	100,000	72,449	85,000
1000.000.000.341093.000	CENTRAL SERVICES CHARGES	2,000	2,000	2,000	2,000	2,000	2,000
1000.000.000.342048.000	E911-ADDRESSING AGREEMENT	27,500	27,500	27,500	27,500	27,500	27,500
1000.000.000.346025.000	GENERAL FUND - ELEC. TRANSACTION FEE	25,000	44,899	25,000	25,000	53,652	25,000
1000.000.000.351010.000	JUSTICE COURT FEES	500,000	626,887	500,000	500,000	585,304	500,000
1000.000.000.362020.000	RENT/LEASE REVENUE	227,901	275,718	50,000	50,000	232,310	158,794
1000.000.000.366040.000	CASH OVER / (SHORT)	-	(6,030)	-	-	(1,134)	-
1000.000.000.369000.000	OTHER INCOME	15,000	70,856	15,000	15,000	65,593	35,000
1000.000.000.371010.000	INTEREST REVENUE	2,029,000	2,202,242	1,660,000	1,660,000	2,060,216	1,673,000
1000.000.000.372010.000	OIL ROYALTIES	15,000	792	5,000	5,000	-	5,000
1000.000.000.382030.000	GENERAL SALE FIXED/ASSETS	-	-	-	-	500	-
1000.000.000.383002.000	TRANSFER - REVOLVING RSID FUND	25,000	-	25,000	25,000	-	25,000
1000.000.000.383006.000	TRANSFER - METRA	86,709	86,709	89,310	89,310	89,310	91,989
1000.000.000.383009.000	TRANSFER - PLANNING	83,807	83,290	89,056	89,056	90,458	93,307
1000.000.000.383019.000	TRANSFER - SHERIFF	162,575	162,575	167,452	167,452	167,452	172,476
1000.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	60,599	60,599	62,417	62,417	62,417	128,580
1000.000.000.383027.000	TRANSFER - COUNTY ATTY	148,786	148,786	153,250	153,250	153,250	157,848
1000.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	822,593	714,735	860,106	860,106	781,674	983,807
1000.000.000.383040.000	TRANSFER - GIS	-		279,184	279,184	357,486	-
1000.000.000.383096.000	TRANSFER - ROAD AND WEED	66,435	66,435	69,757	69,757	69,757	73,245
TOTAL		**24,520,170**	**25,021,612**	**27,633,287**	**27,843,287**	**28,946,006**	**29,935,292**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

GENERAL FUND - TOTALS

	FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
Commissioners	5.00	4.90	5.00	5.00
Clerk & Recorder	8.50	8.50	8.50	8.50
Election	5.00	5.00	4.00	4.00
Finance	8.00	7.20	7.80	7.80
Treasurer	27.66	27.66	27.66	27.66
Auditor	1.50	1.50	1.50	1.50
Info Technology	13.00	12.00	12.00	12.00
Justice Court	24.00	24.00	23.00	21.00
Disaster & Emerg	4.00	6.00	6.00	6.00
Personnel	6.00	6.00	6.00	6.00
Facilities	5.00	4.75	3.75	3.75
Clerk of Court	25.00	24.80	24.80	24.80
TOTAL	**132.66**	**132.31**	**130.01**	**128.01**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	8,812,425	9,372,183	10,317,003	10,180,354	11,585,029
Operating	5,026,455	5,511,790	6,237,792	6,920,601	10,199,751
Capital	104,335	34,218	125,855	62,060	176,200
Debt Service	-	-	-	-	-
Transfers	7,250,000	8,700,000	8,150,000	9,076,576	12,058,000
Total	21,193,215	23,618,191	24,830,650	26,239,591	34,018,979

FINAL FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

GENERAL FUND - PERSONNEL RECAP

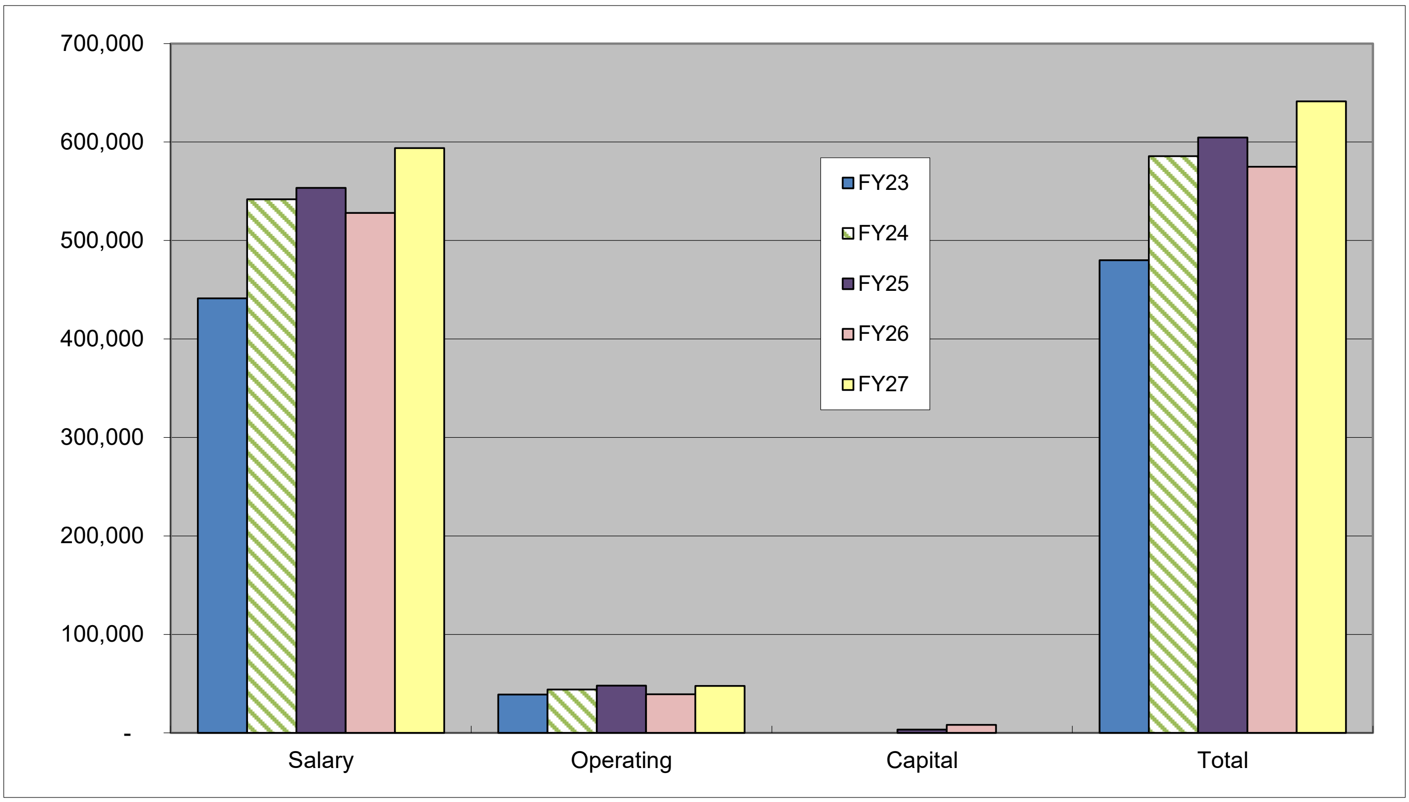
Dept		FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY27 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.270% RETIRE-MENT	TOTAL SALARY & BENEFITS
100	COMMISSIONERS	5.00	4.90	5.00	5.00	448,053	189	1,265	66,000	34,276	900	1,537	41,535	593,755
102	CLERK & RECORDER	8.50	8.50	8.50	8.50	492,774	531	873	112,200	37,697	1,352	1,690	45,680	692,798
104	ELECTIONS	5.00	5.00	4.00	4.00	436,124	654	1,354	66,000	33,363	907	1,187	32,086	571,675
111	FINANCE	8.00	7.20	7.80	7.80	613,532	920	882	105,600	46,935	1,403	2,104	56,874	828,251
113	TREASURER	27.66	27.66	27.66	27.66	1,354,762	1,865	1,755	365,112	103,639	4,441	4,647	125,586	1,961,809
114	AUDITOR	1.50	1.50	1.50	1.50	106,036	159	115	19,800	8,112	302	364	9,829	144,716
115	INFORMATION TECHNOLOGY	13.00	12.00	12.00	12.00	1,008,511	1,513	3,516	171,600	77,151	2,340	3,418	93,489	1,361,538
121	JUSTICE COURT	24.00	24.00	23.00	21.00	1,446,069	1,738	3,361	316,800	110,624	4,026	4,680	126,486	2,013,785
124	DES / GIS	4.00	6.00	6.00	6.00	326,383	490	1,142	52,800	24,968	720	1,119	30,256	437,878
144	HUMAN RESOURCES	6.00	6.00	6.00	6.00	501,572	752	547	79,200	38,370	1,112	1,720	46,496	669,769
145	FACILITIES	5.00	4.75	3.75	3.75	272,066	408	6,219	66,000	20,813	823	933	25,220	392,482
221	CLERK OF COURT	25.00	24.80	24.80	24.80	1,260,509	1,710	2,901	330,000	96,429	3,907	4,022	109,095	1,808,572
199	MISC - CONTINGENCY					100,000	-	-	-	-	-	-	-	100,000
TOTAL GENERAL FUND		132.66	132.31	130.01	128.01	8,366,391	10,930	23,930	1,751,112	632,379	22,232	27,422	742,633	11,577,029

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COMMISSIONERS

A three member Board of County Commissioners is the governing body of Yellowstone County. The County Commission form of government serves as both the executive and legislative body for County government. County Commissioners are full-time officials and are elected by a county-wide vote from one of three commissioner districts.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
5.00	4.90	5.00	5.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	441,190	541,946	553,572	527,981	593,755
Operating	38,884	43,861	47,837	39,091	47,695
Capital	-	-	3,324	8,000	-
Total	480,074	585,807	604,733	575,072	641,450

FINAL FY27 BUDGET

General Fund - Commissioners - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.100.410100.111	SALARIES/PERM	442,389	425,349	407,937	407,937	401,522	448,053	
1000.000.100.410100.120	OVERTIME	-	220	-	-	-	-	-
1000.000.100.410100.141	UNEMPLOYMENT COMPENSATION	170	175	292	292	288	189	
1000.000.100.410100.142	WORKER'S COMPENSATION	1,519	1,139	1,270	1,270	943	1,265	
1000.000.100.410100.143	GROUP HEALTH INSURANCE	57,120	55,146	58,212	58,212	56,653	66,000	
1000.000.100.410100.144	SOCIAL SECURITY	33,843	30,805	31,207	31,207	29,981	34,276	
1000.000.100.410100.147	LONG TERM DISABILITY	1,517	1,382	1,399	1,399	1,332	1,537	
1000.000.100.410100.149	I.C.M.A.	10,481	10,225	8,237	8,237	-	-	
1000.000.100.410100.153	LIFE INSURANCE	900	747	900	900	800	900	
1000.000.100.410100.156	PUBLIC EMPLOYEE RETIRE	29,644	28,384	29,171	29,171	36,462	41,535	
	PERSONNEL TOTAL	**577,583**	**553,572**	**538,625**	**538,625**	**527,981**	**593,755**	
OPERATING								
1000.000.100.410100.210	OFFICE SUPPLIES	13,950	10,207	18,950	18,950	7,146	10,000	(8,950)
1000.000.100.410100.330	MEMBERSHIP & DUES	4,000	1,925	3,000	3,000	-	-	(3,000)
1000.000.100.410100.332	PUBLICATIONS	600	506	600	600	614	600	-
1000.000.100.410100.345	TECHNOLOGY	17,060	17,543	19,000	19,000	17,967	17,795	(1,205)
1000.000.100.410100.362	MAINTENANCE & REPAIRS	2,000	2,184	2,500	2,500	1,037	2,500	-
1000.000.100.410100.368	SOFTWARE/HARDWARE MAINTENANCE	1,150	556	1,000	1,000	535	1,000	-
1000.000.100.410100.371	TRAVEL - MORSE	7,500	4,407	6,000	6,000	4,860	5,000	(1,000)
1000.000.100.410100.372	TRAVEL - WHITE	7,500	5,500	6,000	6,000	4,309	5,000	(1,000)
1000.000.100.410100.373	TRAVEL - WATERS	7,500	4,799	6,000	6,000	2,186	5,000	(1,000)
1000.000.100.410100.380	TRAINING	1,000	210	800	800	437	800	-
	OPERATING TOTAL	**62,260**	**47,837**	**63,850**	**63,850**	**39,091**	**47,695**	
CAPITAL								
1000.000.100.410100.940	CAPITAL OUTLAY-EQUIPMENT	**7,000**	**3,324**	**8,000**	**8,000**	**8,000**	**-**	
	TOTAL	**646,843**	**604,733**	**610,475**	**610,475**	**575,072**	**641,450**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

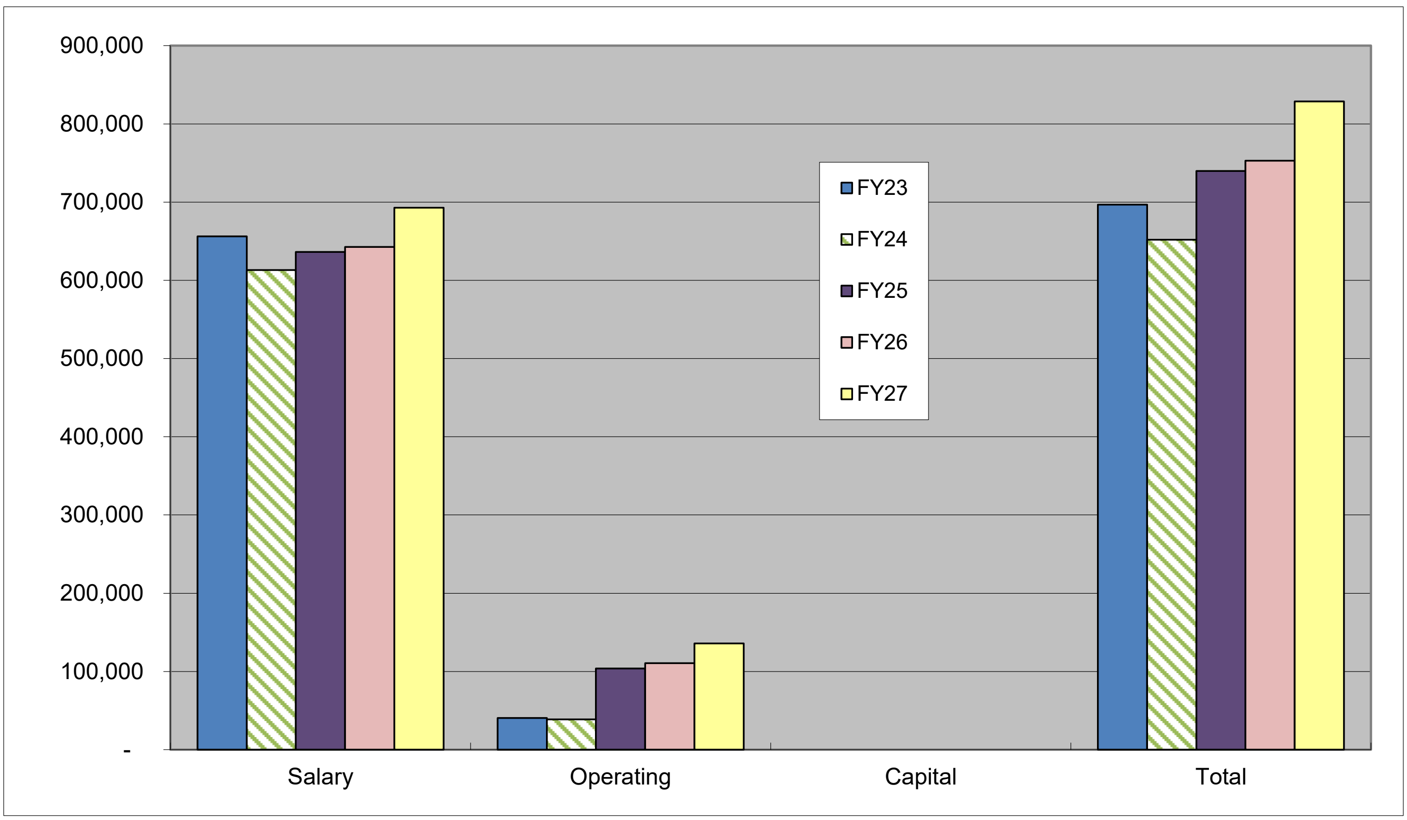
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CLERK AND RECORDER / SURVEYOR

The Clerk & Recorder's office is the official records repository for the County. This department is responsible for the tax deed process, clerking the Board of County Commissioners' proceedings, maintaining real property ownership records, and birth/death records.

In June of 2003, the County Surveyor duties consolidated with the County Clerk and Recorder.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
8.50	8.50	8.50	8.50



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	656,330	613,144	636,213	642,610	692,798
Operating	40,480	38,784	103,647	110,420	135,838
Capital	-	-	-	-	-
Total	696,810	651,928	739,860	753,030	828,636

FINAL FY27 BUDGET

General Fund - Clerk & Recorder - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.102.410940.111	SALARIES/PERM	478,720	461,595	493,584	493,584	467,277	489,274	
1000.000.102.410940.120	OVERTIME	3,500	2,017	3,500	3,500	2,761	3,500	-
1000.000.102.410940.141	UNEMPLOYMENT COMPENSATION	527	513	906	906	820	531	
1000.000.102.410940.142	WORKER'S COMPENSATION	1,061	751	1,017	1,017	780	873	
1000.000.102.410940.143	GROUP HEALTH INSURANCE	97,104	91,280	100,980	100,980	89,938	112,200	
1000.000.102.410940.144	SOCIAL SECURITY	36,890	35,331	38,027	38,027	35,795	37,697	
1000.000.102.410940.147	LONG TERM DISABILITY	1,654	1,515	1,705	1,705	1,512	1,690	
1000.000.102.410940.153	LIFE INSURANCE	1,359	1,182	1,390	1,390	1,109	1,352	
1000.000.102.410940.156	PUBLIC EMPLOYEE RETIRE	43,737	42,029	45,583	45,583	42,618	45,680	
	PERSONNEL TOTAL	**664,552**	**636,213**	**686,692**	**686,692**	**642,610**	**692,798**	
OPERATING								
1000.000.102.410940.210	OFFICE SUPPLIES	17,100	15,873	27,000	27,000	17,202	27,000	-
1000.000.102.410940.332	PUBLICATIONS	350	-	350	350	376	100	(250)
1000.000.102.410940.334	TAX/LAW/SUBSCRIPTIONS	400	-	400	400	-	400	-
1000.000.102.410940.335	MEMBERSHIP & DUES	1,100	750	1,100	1,100	675	700	(400)
1000.000.102.410940.345	TECHNOLOGY	25,839	25,838	27,770	27,770	27,769	26,538	(1,232)
1000.000.102.410940.350	PROFESSIONAL SERVICES	600	38	600	600	654	600	-
1000.000.102.410940.362	MAINTENANCE & REPAIRS	2,000	1,009	2,000	2,000	852	2,000	-
1000.000.102.410940.368	SOFTWARE/HARDWARE MAINTENANCE	70,000	55,232	70,000	70,000	57,938	72,000	2,000
1000.000.102.410940.370	TRAVEL/MOVING	1,750	-	1,000	1,000	-	1,000	-
1000.000.102.410940.398	VARIABLE CONTRACT SERVICES	5,500	4,907	5,500	5,500	4,954	5,500	-
1000.000.102.410940.537	LEGAL RESEARCH SERVICE	200	-	-	-	-	-	-
	OPERATING TOTAL	**124,839**	**103,647**	**135,720**	**135,720**	**110,420**	**135,838**	
	TOTAL	**789,391**	**739,860**	**822,412**	**822,412**	**753,030**	**828,636**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.102.410940.368	Tyler Tech/Eagle increase	2,000
		2,000

REQUESTS FOR CHANGES IN PERSONNEL

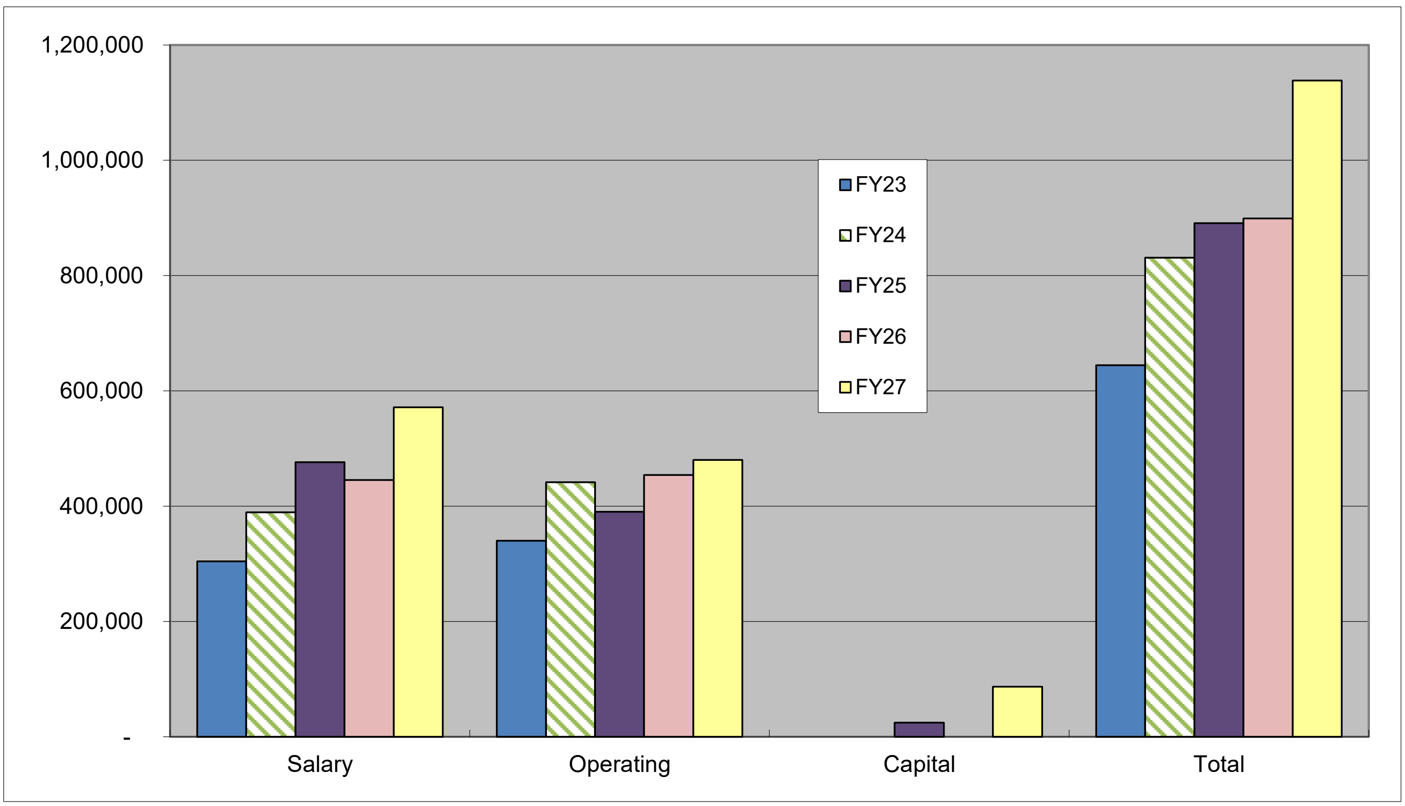
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ELECTIONS

The Election department is responsible for administering and holding official elections for all levels of governments, including Federal, State, and Local. They also maintain voter registration.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
5.00	5.00	4.00	4.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	304,317	389,303	476,205	445,153	571,675
Operating	340,023	441,758	390,222	454,039	480,171
Capital	-	-	24,368	-	86,700
Total	644,340	831,061	890,795	899,192	1,138,546

FINAL FY27 BUDGET
General Fund - Elections - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.104.410600.111	SALARIES/PERM	265,695	239,782	270,058	300,058	250,212	326,124	
1000.000.104.410600.112	SALARIES/TEMP	90,000	126,618	90,000	90,000	82,658	90,000	-
1000.000.104.410600.120	OVERTIME	20,000	13,498	15,000	15,000	9,658	20,000	5,000
1000.000.104.410600.141	UNEMPLOYMENT COMPENSATION	564	632	938	938	923	654	
1000.000.104.410600.142	WORKER'S COMPENSATION	1,327	1,036	1,243	1,243	886	1,354	
1000.000.104.410600.143	GROUP HEALTH INSURANCE	45,696	36,496	47,520	47,520	45,978	66,000	
1000.000.104.410600.144	SOCIAL SECURITY	28,741	30,868	28,692	28,692	28,317	33,363	
1000.000.104.410600.147	LONG TERM DISABILITY	980	741	978	978	827	1,187	
1000.000.104.410600.153	LIFE INSURANCE	759	515	718	718	636	907	
1000.000.104.410600.156	PUBLIC EMPLOYEE RETIRE	25,913	26,019	26,140	26,140	25,058	32,086	
	PERSONNEL TOTAL	**479,675**	**476,205**	**481,287**	**511,287**	**445,153**	**571,675**	
OPERATING								
1000.000.104.410600.210	OFFICE SUPPLIES	9,000	9,326	44,500	44,500	20,505	-	(44,500)
1000.000.104.410600.220	OPERATING SUPPLIES	75,000	75,362	75,000	75,000	66,972	115,000	40,000
1000.000.104.410600.321	PRINTING/PUBLISHING	148,000	71,556	120,000	120,000	177,912	120,000	-
1000.000.104.410600.331	MAILINGS	35,000	43,642	35,000	35,000	25,153	37,000	2,000
1000.000.104.410600.335	MEMBERSHIP & DUES	1,000	675	1,000	1,000	1,045	2,500	1,500
1000.000.104.410600.345	TECHNOLOGY	16,312	13,866	14,312	14,312	15,701	16,571	2,259
1000.000.104.410600.362	MAINTENANCE & REPAIRS	-	-	-	-	-	3,000	3,000
1000.000.104.410600.367	JANITORIAL SERVICES	-	-	-	-	-	10,000	10,000
1000.000.104.410600.368	SOFTWARE/HARDWARE MAINTENANCE	45,600	35,118	45,600	45,600	39,988	45,600	
1000.000.104.410600.370	TRAVEL/MOVING	7,000	3,756	4,000	4,000	2,390	4,000	-
1000.000.104.410600.380	TRAINING	3,000	2,057	1,500	1,500	723	1,500	-
1000.000.104.410600.393	ELECTION / OTHER JUDGES	55,000	54,976	55,000	55,000	76,652	90,000	35,000
1000.000.104.410600.398	VARIABLE CONTRACT SERVICES	50,000	47,025	50,000	50,000	3,100	5,000	(45,000)
1000.000.104.410600.530	RENT/LEASE	40,000	32,863	31,000	31,000	23,898	30,000	(1,000)
	OPERATING TOTAL	**484,912**	**390,222**	**476,912**	**476,912**	**454,039**	**480,171**	
CAPITAL								
1000.000.104.410600.940	CAPITAL OUTLAY-EQUIPMENT	**26,025**	**24,368**	**-**	**-**	**-**	**86,700**	
	TOTAL	**990,612**	**890,795**	**958,199**	**988,199**	**899,192**	**1,138,546**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.104.410600.120	General Election	5,000
1000.000.104.410600.331	Printing increase	2,000
1000.000.104.410600.335	New memberships- PLEJ, ILGL	1,500
1000.000.104.410600.362	New Building	3,000
1000.000.104.410600.367	Janitor services in new building	10,000
1000.000.104.410600.940	New ADA ballot devices	86,700
		108,200

REQUESTS FOR CHANGES IN PERSONNEL

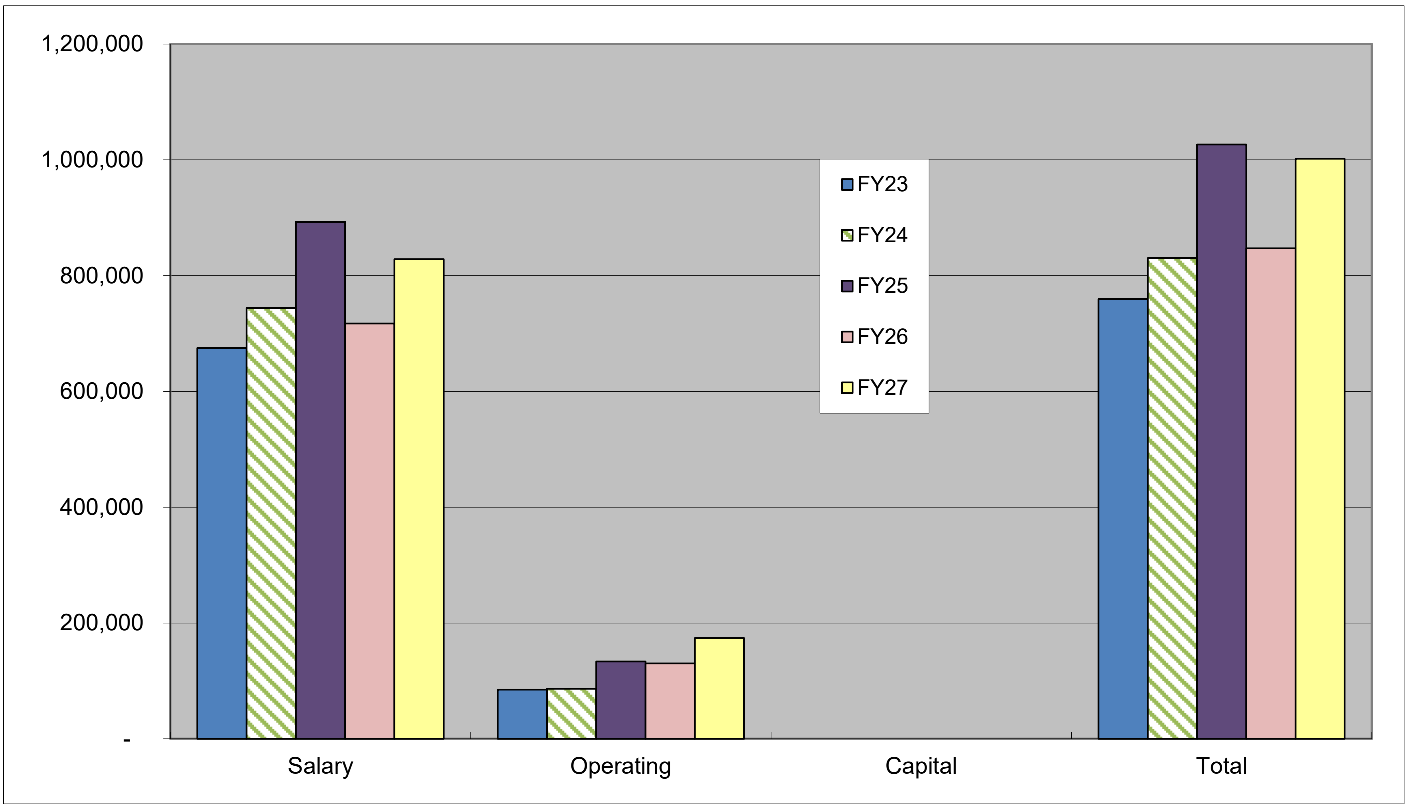
ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

FINANCE

The Finance department consists of three divisions: finance, purchasing, and central services. The finance division is responsible for budget preparation, financial and grant reporting, treasury & debt management, and other financial functions. Purchasing assists departments in acquiring and paying for needed supplies and capital items. Central services provides in-house support for office supplies, mail, and other departmental assistance.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
8.00	7.20	7.80	7.80



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	674,830	743,983	892,783	717,169	828,251
Operating	84,973	86,134	133,591	130,088	173,787
Capital	-	-	-	-	-
Total	759,803	830,117	1,026,374	847,257	1,002,038

FINAL FY27 BUDGET

General Fund - Finance - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.111.410510.111	SALARIES/PERM	657,017	690,059	581,356	581,356	545,288	613,032	
1000.000.111.410510.120	OVERTIME	500	871	500	500	382	500	
1000.000.111.410510.141	UNEMPLOYMENT COMPENSATION	986	1,062	1,455	1,455	1,339	920	
1000.000.111.410510.142	WORKER'S COMPENSATION	1,213	1,015	1,014	1,014	724	882	
1000.000.111.410510.143	GROUP HEALTH INSURANCE	89,107	83,825	85,536	85,536	77,974	105,600	
1000.000.111.410510.144	SOCIAL SECURITY	50,300	49,834	44,512	44,512	39,102	46,935	
1000.000.111.410510.147	LONG TERM DISABILITY	2,255	2,146	1,996	1,996	1,739	2,104	
1000.000.111.410510.153	LIFE INSURANCE	1,367	1,318	1,263	1,263	1,141	1,403	
1000.000.111.410510.156	PUBLIC EMPLOYEE RETIRE	59,637	62,653	53,356	53,356	49,480	56,874	
	PERSONNEL TOTAL	**862,382**	**892,783**	**770,988**	**770,988**	**717,169**	**828,251**	
OPERATING								
1000.000.111.410510.210	OFFICE SUPPLIES	11,000	9,503	16,000	16,000	6,299	15,000	(1,000)
1000.000.111.410510.330	MEMBERSHIP & DUES	1,100	840	1,100	1,100	1,124	1,300	200
1000.000.111.410510.345	TECHNOLOGY	24,242	24,394	26,521	26,521	26,416	26,562	41
1000.000.111.410510.353	AUDIT & ACCOUNTING	119,000	86,800	120,000	120,000	88,450	120,000	-
1000.000.111.410510.363	MACHINE MAINTENANCE	2,650	2,978	2,775	2,775	1,103	2,775	-
1000.000.111.410510.368	SOFTWARE/HARDWARE MAINTENANCE	3,150	3,719	3,150	3,150	3,030	3,150	-
1000.000.111.410510.370	TRAVEL/MOVING	4,200	3,314	2,500	2,500	1,783	2,500	-
1000.000.111.410510.380	TRAINING	2,700	2,043	2,500	2,500	1,883	2,500	-
	OPERATING TOTAL	**168,042**	**133,591**	**174,546**	**174,546**	**130,088**	**173,787**	
CAPITAL								
1000.000.111.410510.940	CAPITAL OUTLAY-EQUIPMENT	**2,500**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**1,032,924**	**1,026,374**	**945,534**	**945,534**	**847,257**	**1,002,038**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.111.410510.330	GFOA dues	200
		200

REQUESTS FOR CHANGES IN PERSONNEL

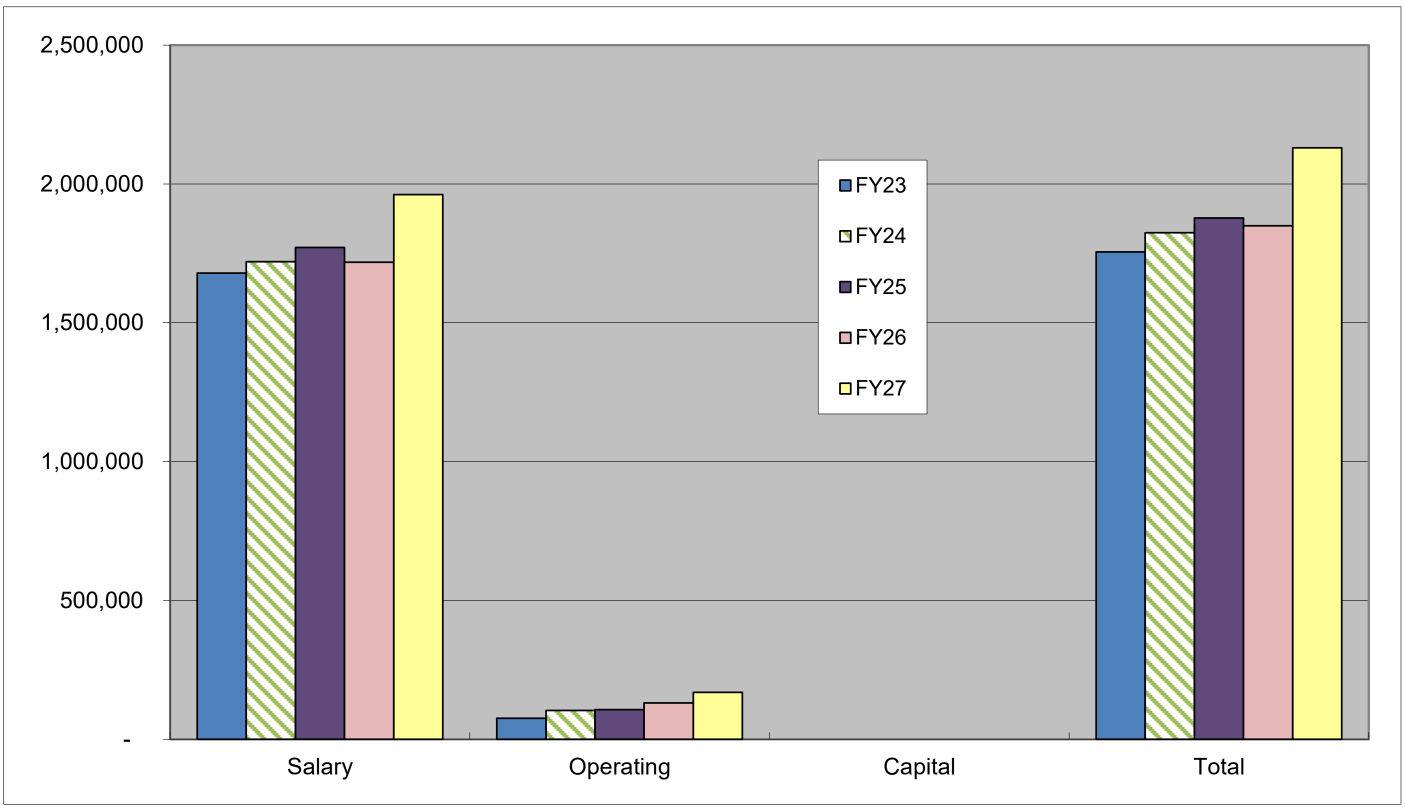
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY TREASURER / ASSESSOR / SUPT. OF SCHOOLS

The County Treasurer receives and disburses all monies. It processes real & personal property tax billing and collections, collects motor vehicle taxes, and processes delinquent and protested taxes.
In June 2003, the assessor's office was consolidated with this office. The County Superintendent of Schools office was consolidated with the County Treasurer's office effective January 1, 2011.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
27.66	27.66	27.66	27.66



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	1,679,462	1,720,031	1,771,019	1,718,105	1,961,809
Operating	76,063	104,145	106,957	131,237	168,776
Capital	-	-	-	-	-
Total	1,755,525	1,824,176	1,877,976	1,849,342	2,130,585

FINAL FY27 BUDGET

General Fund - Treasurer & Supt. of Schools - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.113.410540.111	SALARIES/PERM	1,261,562	1,244,045	1,287,800	1,287,800	1,200,842	1,348,762	
1000.000.113.410540.112	SALARIES/TEMP	-	3,750	-	-	-	-	-
1000.000.113.410540.120	OVERTIME	6,000	8,151	6,000	14,000	7,324	6,000	-
1000.000.113.410540.141	UNEMPLOYMENT COMPENSATION	1,750	1,783	2,983	2,983	2,721	1,865	
1000.000.113.410540.142	WORKER'S COMPENSATION	2,160	1,588	2,050	2,050	1,485	1,755	
1000.000.113.410540.143	GROUP HEALTH INSURANCE	315,988	299,019	328,601	328,601	301,489	365,112	
1000.000.113.410540.144	SOCIAL SECURITY	96,968	90,866	98,976	98,976	86,879	103,639	
1000.000.113.410540.147	LONG TERM DISABILITY	4,348	4,030	4,438	4,438	4,044	4,647	
1000.000.113.410540.153	LIFE INSURANCE	4,230	3,895	4,306	4,306	3,771	4,441	
1000.000.113.410540.156	PUBLIC EMPLOYEE RETIRE	114,968	113,892	118,641	118,641	109,550	125,586	
	PERSONNEL TOTAL	**1,807,974**	**1,771,019**	**1,853,795**	**1,861,795**	**1,718,105**	**1,961,809**	
OPERATING								
1000.000.113.410540.210	OFFICE SUPPLIES	40,450	36,703	40,000	40,000	35,874	27,000	(13,000)
1000.000.113.410540.220	OPERATING SUPPLIES	25,000	5,239	8,500	8,500	7,984	8,000	(500)
1000.000.113.410540.330	MEMBERSHIP & DUES	1,320	1,600	1,800	1,800	1,540	1,800	-
1000.000.113.410540.332	PUBLICATIONS	3,200	857	2,000	2,000	536	1,750	(250)
1000.000.113.410540.345	TECHNOLOGY	24,797	24,430	42,571	42,571	42,594	40,726	(1,845)
1000.000.113.410540.362	MAINTENANCE & REPAIRS	2,000	789	2,000	2,000	894	1,500	(500)
1000.000.113.410540.368	SOFTWARE / HARDWARE MAINTENANCE	1,000	-	500	500	-	500	-
1000.000.113.410540.370	TRAVEL/MOVING	6,000	2,368	3,000	3,000	2,390	3,000	-
1000.000.113.410540.380	TRAINING	3,330	820	2,250	2,250	674	2,250	-
1000.000.113.410540.398	VARIABLE CONTRACT SERVICES	34,000	34,151	39,000	40,500	38,751	72,250	33,250
1000.000.113.410540.399	TAX DEED COSTS	-	-	-	-	-	10,000	10,000
1000.000.113.410540.530	RENT/LEASE	2,100	-	1,000	1,000	-	-	(1,000)
	OPERATING TOTAL	**143,197**	**106,957**	**142,621**	**144,121**	**131,237**	**168,776**	
CAPITAL								
1000.000.113.410540.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**1,951,171**	**1,877,976**	**1,996,416**	**2,005,916**	**1,849,342**	**2,130,585**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.113.410540.398	Coin delivery, Matt Henry, CI and contracted help	33,250
1000.000.113.410540.399	Costs for liens	10,000
		43,250

REQUESTS FOR CHANGES IN PERSONNEL

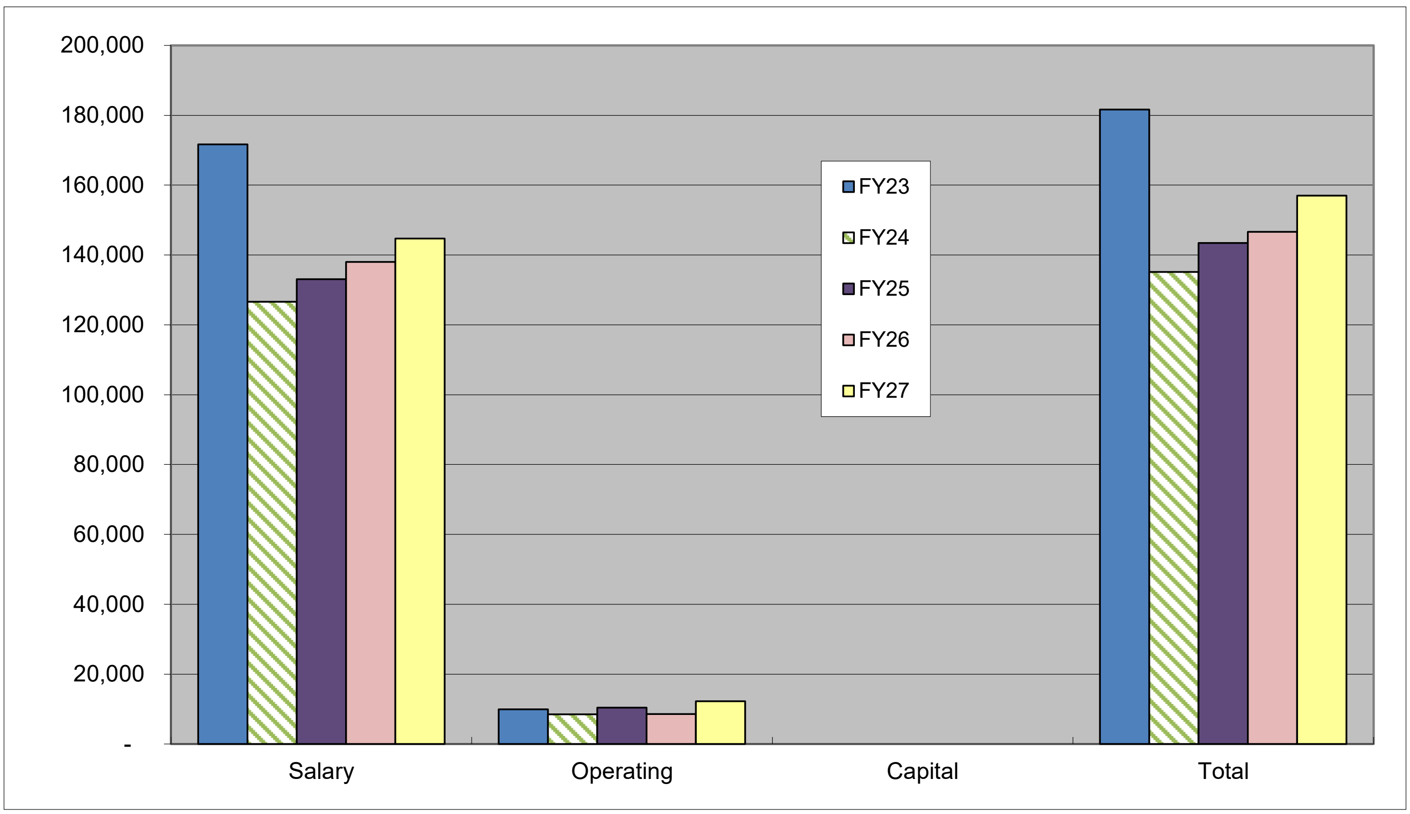
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

AUDITOR

The County Auditor monitors and reviews the operations of the County to assure compliance with statutes, policies, and regulations. It examines all claims presented for payment and submits reports to the Board of County Commissioners and citizens. This office was placed under the elected Clerk & Recorder, effective January 1, 2023.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
1.50	1.50	1.50	1.50



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	171,677	126,632	133,062	138,037	144,716
Operating	9,920	8,493	10,397	8,593	12,245
Capital	-	-	-	-	-
Total	181,597	135,125	143,459	146,630	156,961

FINAL FY27 BUDGET

General Fund - Auditor - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.114.410531.111	SALARIES/PERM	92,891	94,739	95,862	95,862	98,279	102,136	
1000.000.114.410531.120	OVERTIME	3,000	4,962	3,000	5,500	4,949	3,900	900
1000.000.114.410531.141	UNEMPLOYMENT COMPENSATION	144	154	247	247	254	159	
1000.000.114.410531.142	WORKER'S COMPENSATION	142	11	137	137	144	115	
1000.000.114.410531.143	GROUP HEALTH INSURANCE	17,136	17,115	17,820	17,820	17,803	19,800	
1000.000.114.410531.144	SOCIAL SECURITY	7,336	6,466	7,563	7,563	6,670	8,112	
1000.000.114.410531.147	LONG TERM DISABILITY	329	304	339	339	315	364	
1000.000.114.410531.153	LIFE INSURANCE	281	270	283	283	272	302	
1000.000.114.410531.156	PUBLIC EMPLOYEE RETIRE	8,697	9,041	9,066	9,066	9,351	9,829	
	PERSONNEL TOTAL	**129,956**	**133,062**	**134,317**	**136,817**	**138,037**	**144,716**	
OPERATING								
1000.000.114.410531.210	OFFICE SUPPLIES	7,100	4,128	5,000	5,000	1,866	5,000	-
1000.000.114.410531.345	TECHNOLOGY	6,080	6,080	6,534	6,534	6,534	6,245	(289)
1000.000.114.410531.362	MAINTENANCE & REPAIRS	500	189	500	500	189	500	-
1000.000.114.410531.370	TRAVEL/MOVING	1,500	-	1,000	1,000	4	-	(1,000)
1000.000.114.410531.380	TRAINING	1,500	-	500	500	-	500	-
	OPERATING TOTAL	**16,680**	**10,397**	**13,534**	**13,534**	**8,593**	**12,245**	
CAPITAL								
1000.000.114.410531.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**146,636**	**143,459**	**147,851**	**150,351**	**146,630**	**156,961**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.114.410531.120	Payroll week coverage	900
		900

REQUESTS FOR CHANGES IN PERSONNEL

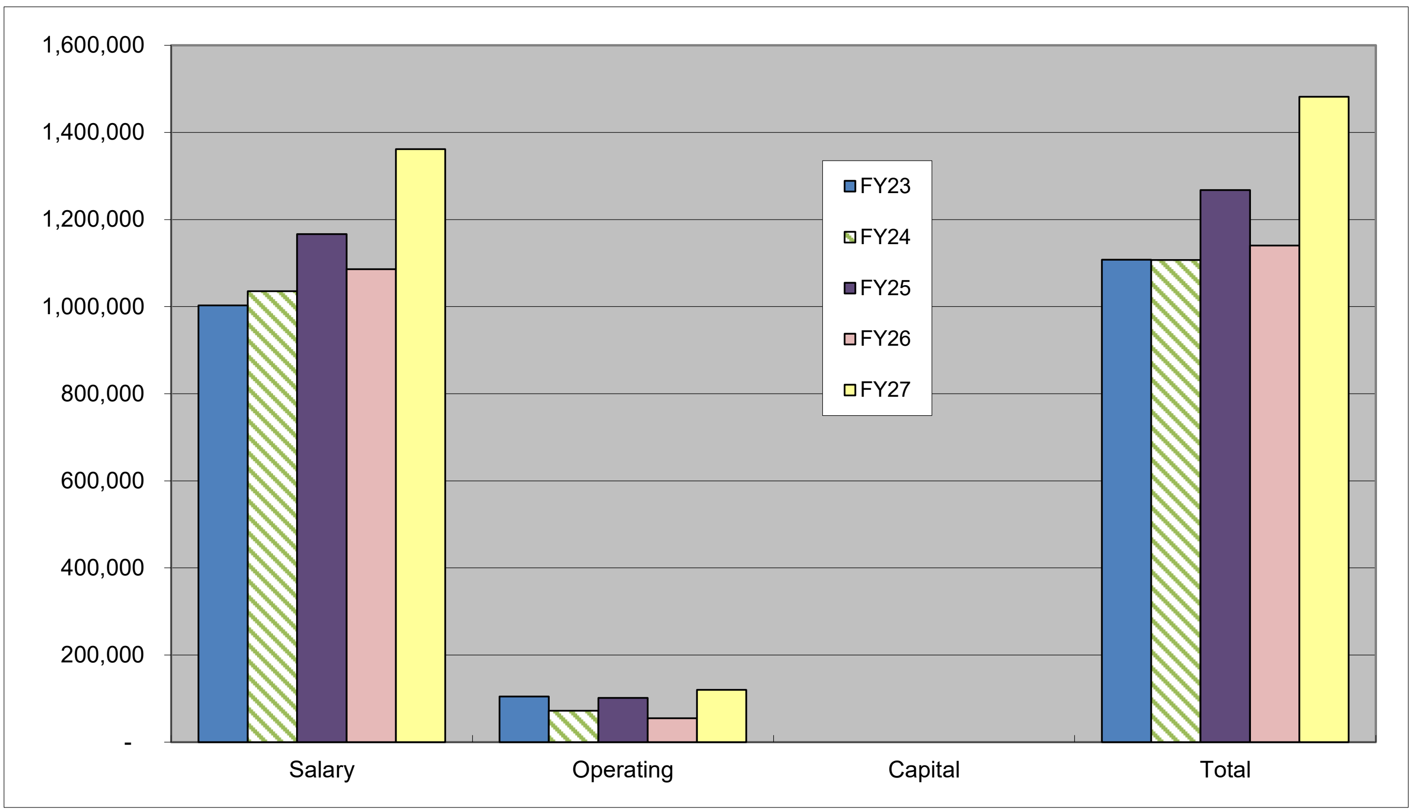
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

INFORMATION TECHNOLOGY

The Information Technology department coordinates the digital hardware, software, and communication needs of the County. It supports the computer needs of most County departments and administers the County's networks, personal computers, geographical information system, internet, and general ledger / tax systems.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
13.00	12.00	12.00	12.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	1,002,468	1,035,176	1,166,245	1,085,860	1,361,538
Operating	104,956	72,082	101,304	54,602	120,059
Capital	-	-	-	-	-
Total	1,107,424	1,107,258	1,267,549	1,140,462	1,481,597

FINAL FY27 BUDGET

General Fund - Information Technology - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.115.410580.111	SALARIES/PERM	899,168	882,998	924,722	924,722	809,051	996,511	
1000.000.115.410580.120	OVERTIME	10,000	13,204	15,000	15,000	11,071	12,000	(3,000)
1000.000.115.410580.141	UNEMPLOYMENT COMPENSATION	1,364	1,376	2,349	2,349	2,009	1,513	
1000.000.115.410580.142	WORKER'S COMPENSATION	3,714	2,925	3,552	3,552	2,451	3,516	
1000.000.115.410580.143	GROUP HEALTH INSURANCE	137,088	114,100	142,560	142,560	121,580	171,600	
1000.000.115.410580.144	SOCIAL SECURITY	69,551	66,179	71,889	71,889	60,890	77,151	
1000.000.115.410580.147	LONG TERM DISABILITY	3,084	2,564	3,172	3,172	2,640	3,418	
1000.000.115.410580.153	LIFE INSURANCE	2,131	1,745	2,160	2,160	1,791	2,340	
1000.000.115.410580.156	PUBLIC EMPLOYEE RETIRE	82,462	81,154	86,173	86,173	74,377	93,489	
	PERSONNEL TOTAL	**1,208,562**	**1,166,245**	**1,251,577**	**1,251,577**	**1,085,860**	**1,361,538**	
OPERATING								
1000.000.115.410580.210	OFFICE SUPPLIES	500	234	500	500	502	500	-
1000.000.115.410580.220	OPERATING SUPPLIES	24,000	10,773	24,000	24,000	657	15,000	(9,000)
1000.000.115.410580.345	TECHNOLOGY	41,002	42,751	44,210	44,210	44,396	44,559	349
1000.000.115.410580.362	MAINTENANCE & REPAIRS	700	-	-	-	-	-	-
1000.000.115.410580.368	SOFTWARE/HARDWARE MAINTENANCE	45,000	39,667	45,000	45,000	8,776	45,000	-
1000.000.115.410580.370	TRAVEL/MOVING	7,000	-	5,000	5,000	41	5,000	-
1000.000.115.410580.380	TRAINING	26,000	2,280	15,000	15,000	230	10,000	(5,000)
1000.000.115.410580.397	FIXED CONTRACT SERVICES	45,000	5,599	45,000	45,000	-	-	(45,000)
	OPERATING TOTAL	**189,202**	**101,304**	**178,710**	**178,710**	**54,602**	**120,059**	
CAPITAL								
1000.000.115.410580.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**1,397,764**	**1,267,549**	**1,430,287**	**1,430,287**	**1,140,462**	**1,481,597**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

REQUESTS FOR CHANGES IN PERSONNEL

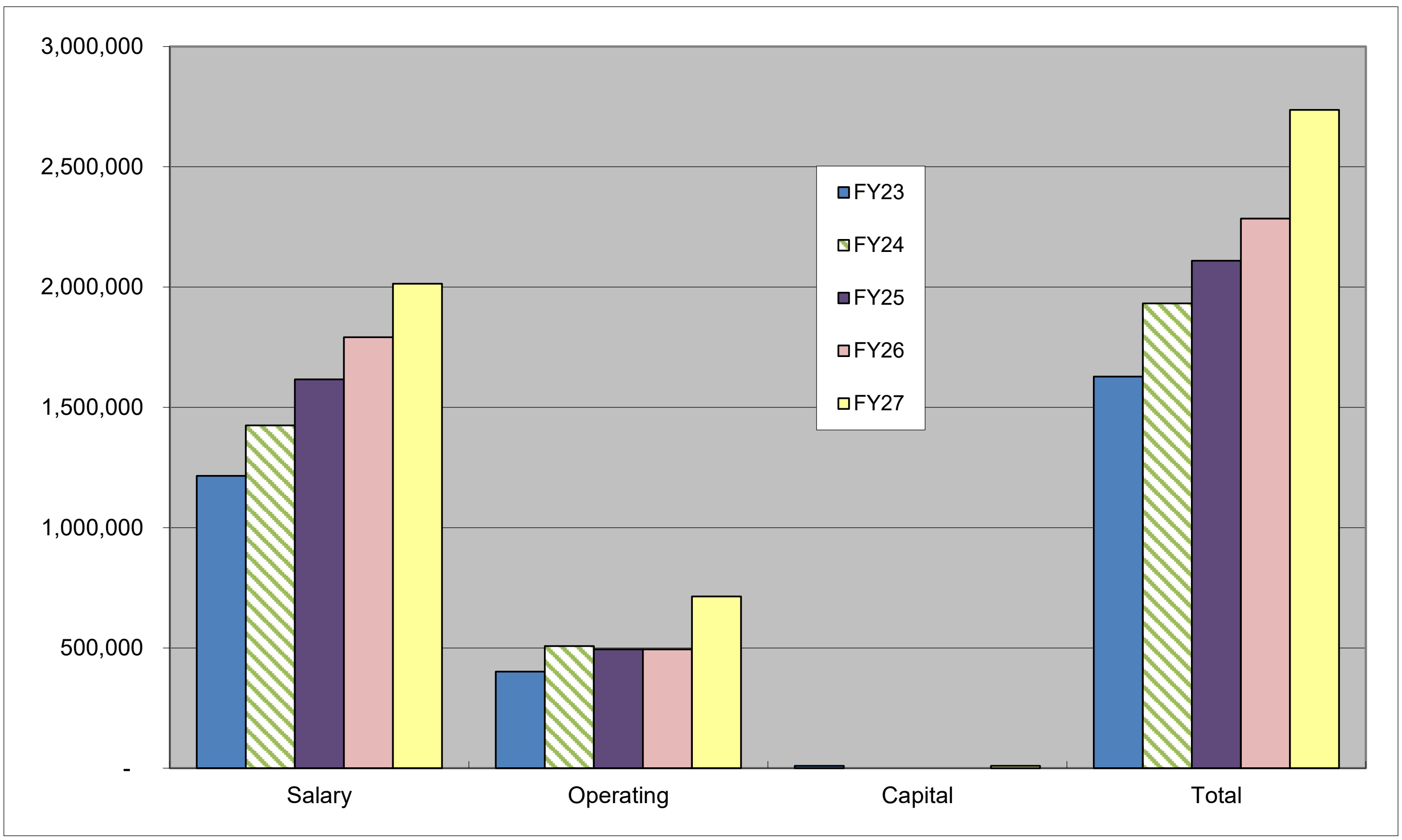
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

JUSTICE COURT

Two elected Justices of the Peace preside over this court of limited jurisdiction. Trials, jury or non-jury, are held on a daily basis throughout the day. The Justice Court handles cases involving civil actions of less than $15,000, small claims less than $7,000, temporary / permanent orders of protection, criminal misdemeanor cases filed by the County Attorney, initial appearances on felony complaints, citations issued by MT Highway Patrol and Yellowstone County Sheriff's office, and violations issued by Fish & Game, Public Service Commission, and the MT Dept. of Transportation.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
24.00	24.00	23.00	21.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	1,215,557	1,424,613	1,616,500	1,791,415	2,013,785
Operating	401,925	507,663	493,200	493,175	713,411
Capital	10,000	-	-	-	10,000
Total	1,627,482	1,932,276	2,109,700	2,284,590	2,737,196

FINAL FY27 BUDGET

General Fund - Justice Court - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.121.410340.111	SALARIES/PERM	1,183,521	1,115,905	1,293,884	1,293,884	1,249,074	1,334,469	
1000.000.121.410340.112	SALARIES/TEMP	40,000	43,851	60,000	60,000	32,466	81,600	21,600
1000.000.121.410340.120	OVERTIME	30,000	15,659	15,000	15,000	18,675	30,000	15,000
1000.000.121.410340.141	UNEMPLOYMENT COMPENSATION	1,478	1,401	2,703	2,703	2,487	1,738	
1000.000.121.410340.142	WORKER'S COMPENSATION	3,503	2,732	3,650	3,650	2,899	3,361	
1000.000.121.410340.143	GROUP HEALTH INSURANCE	262,752	242,238	285,120	285,120	270,366	316,800	
1000.000.121.410340.144	SOCIAL SECURITY	95,894	84,906	104,720	104,720	92,748	110,624	
1000.000.121.410340.147	LONG TERM DISABILITY	4,162	3,699	4,489	4,489	4,160	4,680	
1000.000.121.410340.153	LIFE INSURANCE	3,652	3,276	3,868	3,868	3,613	4,026	
1000.000.121.410340.156	PUBLIC EMPLOYEE RETIRE	110,066	102,833	120,025	120,025	114,927	126,486	
	PERSONNEL TOTAL	**1,735,028**	**1,616,500**	**1,893,459**	**1,893,459**	**1,791,415**	**2,013,785**	
OPERATING								
1000.000.121.410340.210	OFFICE SUPPLIES	84,000	33,740	70,000	70,000	38,272	61,500	(8,500)
1000.000.121.410340.335	MEMBERSHIP & DUES	4,200	2,705	3,500	3,500	3,376	3,500	-
1000.000.121.410340.345	TECHNOLOGY	70,435	70,415	75,660	75,660	75,607	75,411	(249)
1000.000.121.410340.357	OTHER PROF SERVICES	17,800	13,702	17,800	17,800	16,771	25,000	7,200
1000.000.121.410340.363	MACHINE MAINTENANCE	5,500	1,456	4,000	4,000	1,529	4,000	-
1000.000.121.410340.368	SOFTWARE/HARDWARE MAINTENANCE	6,500	4,131	6,500	6,500	3,622	6,500	-
1000.000.121.410340.370	TRAVEL/MOVING	7,500	13,761	7,500	7,500	12,864	7,500	-
1000.000.121.410340.380	TRAINING	17,500	6,012	15,000	15,000	9,855	15,000	-
1000.000.121.410340.394	WITNESS & JURY FEES	18,000	7,524	15,000	15,000	6,013	15,000	-
1000.000.121.410340.398	FELONY SUBSIDIES	368,500	280,799	500,000	500,000	325,266	500,000	-
1000.000.121.410340.399	MISD SUBSIDIES	106,932	58,955	-	-	-	-	-
	OPERATING TOTAL	**706,867**	**493,200**	**714,960**	**714,960**	**493,175**	**713,411**	
CAPITAL								
1000.000.121.410340.940	CAPITAL OUTLAY-EQUIPMENT	**15,000**	-	-	-	-	10,000	
	TOTAL	**2,456,895**	**2,109,700**	**2,608,419**	**2,608,419**	**2,284,590**	**2,737,196**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.121.410340.112	Hal at Courthouse	21,600
1000.000.121.410340.120	Reallocation from temps to OT	15,000
1000.000.121.410340.357	Pro-tem pay increase	7,200
1000.000.121.410340.940	Kyocera	10,000
		32,200

REQUESTS FOR CHANGES IN PERSONNEL

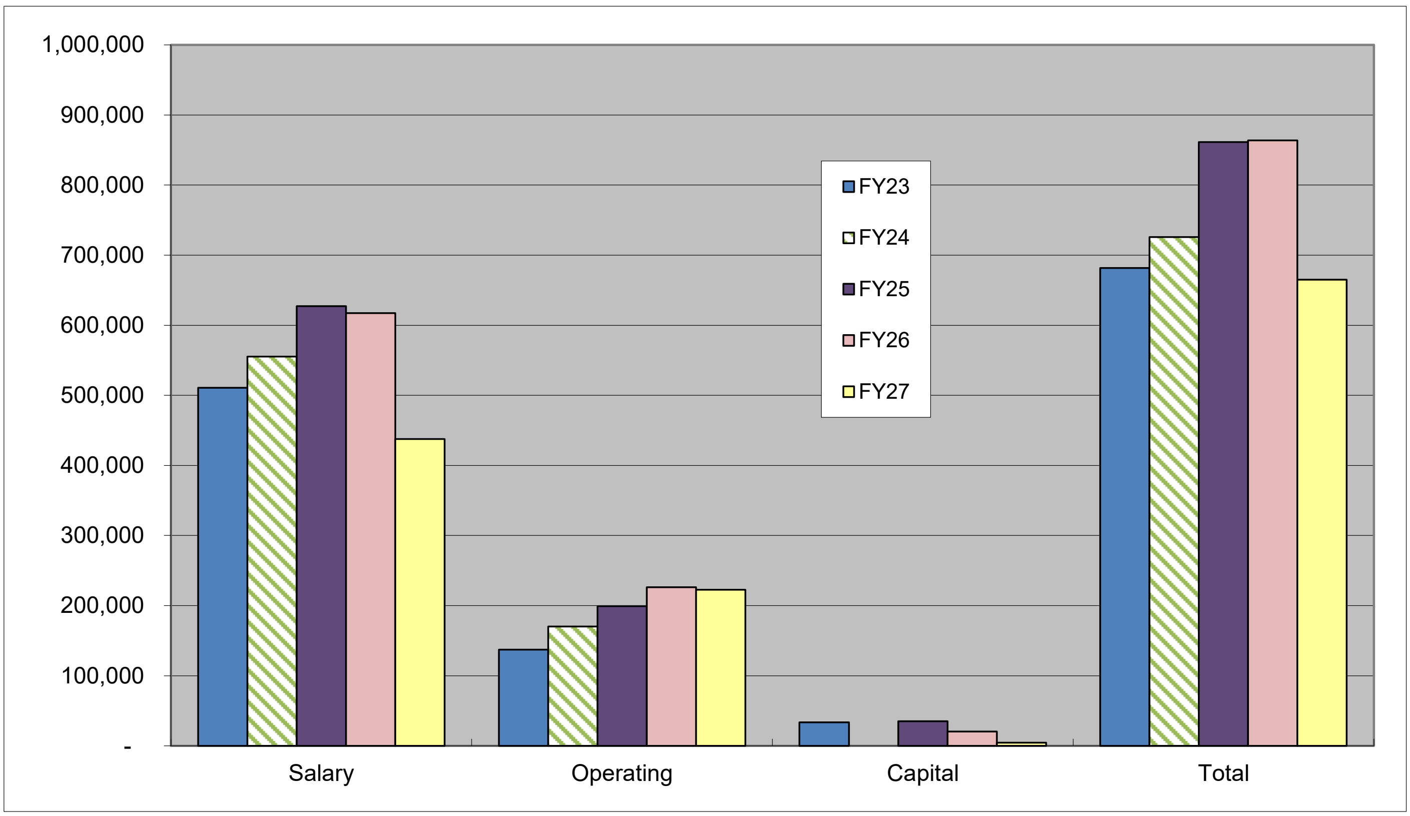
EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DISASTER AND EMERGENCY / GIS

The Disaster and Emergency Services department coordinates disaster planning, as well as response and recovery activities for City and County government to protect life and property. Related responsibilities of this department include rural fire, flood plain, and burn permits.
The Geographical Information Systems (GIS) fund accounts for the development of the County's GIS, which is a spatial data base and mapping system used to integrate, query, display, and analyze data.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
4.00	6.00	6.00	6.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	510,706	555,301	627,144	617,427	437,878
Operating	137,414	170,348	199,234	226,154	222,620
Capital	33,500	-	35,000	20,331	4,500
Total	681,620	725,649	861,378	863,912	664,998

FINAL FY27 BUDGET

General Fund - DES/GIS - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
DES								
1000.000.124.420600.111	SALARIES/PERM	175,698	181,464	178,491	178,491	182,514	122,831	
1000.000.124.420600.141	UNEMPLOYMENT COMPENSATION	264	280	446	446	450	184	
1000.000.124.420600.142	WORKER'S COMPENSATION	720	639	678	678	594	430	
1000.000.124.420600.143	GROUP HEALTH INSURANCE	22,848	21,406	23,760	23,760	23,722	13,200	
1000.000.124.420600.144	SOCIAL SECURITY	13,441	13,539	13,655	13,655	13,772	9,397	
1000.000.124.420600.147	LONG TERM DISABILITY	603	553	612	612	618	421	
1000.000.124.420600.153	LIFE INSURANCE	360	345	360	360	360	180	
1000.000.124.420600.156	PUBLIC EMPLOYEE RETIRE	15,936	16,458	16,368	16,368	16,554	11,386	
GIS								
1000.000.124.411060.111	SALARIES/PERM	280,827	281,135	306,178	306,178	284,610	203,552	
1000.000.124.411060.120	OVERTIME	-	-	-	-	542		-
1000.000.124.411060.130	TERMINATION PAY	-	16,972	10,000	10,000	-		
1000.000.124.411060.141	UNEMPLOYMENT COMPENSATION	421	433	790	790	703	305	
1000.000.124.411060.142	WORKER'S COMPENSATION	1,151	936	1,201	1,201	845	712	
1000.000.124.411060.143	GROUP HEALTH INSURANCE	45,696	45,640	47,520	47,520	44,507	39,600	
1000.000.124.411060.144	SOCIAL SECURITY	21,483	20,206	24,188	24,188	20,291	15,572	
1000.000.124.411060.147	LONG TERM DISABILITY	963	924	1,033	1,033	917	698	
1000.000.124.411060.153	LIFE INSURANCE	720	720	756	756	683	540	
1000.000.124.411060.156	PUBLIC EMPLOYEE RETIRE	25,471	25,494	28,994	28,994	25,745	18,869	
	PERSONNEL TOTAL	**606,602**	**627,144**	**655,030**	**655,030**	**617,427**	**437,878**	
OPERATING								
DES								
1000.000.124.420600.210	OFFICE SUPPLIES	2,000	2,176	2,000	2,000	149	2,000	-
1000.000.124.420600.220	OPERATING SUPPLIES	2,500	263	1,000	1,000	628	1,000	-
1000.000.124.420600.231	GAS-OIL-GREASE-ETC	5,000	1,042	4,000	4,000	2,377	5,000	1,000
1000.000.124.420600.316	RADIO MAINT	5,000	343	4,000	4,000	-	4,000	-
1000.000.124.420600.333	SUBSCRIPTIONS	600	194	600	600	150	600	-
1000.000.124.420600.340	UTILITIES	11,000	7,182	11,000	11,000	11,385	11,000	-
1000.000.124.420600.345	TECHNOLOGY	10,097	12,831	10,551	10,551	11,221	8,323	(2,228)
1000.000.124.420600.360	REPAIR & MAINTENANCE SERVICE	20,000	6,971	15,000	15,000	304	15,000	-
1000.000.124.420600.368	SOFTWARE/HARDWARE MAINTENANCE	27,000	17,331	20,000	20,000	15,938	20,000	-
1000.000.124.420600.370	TRAVEL/ MOVING	4,000	1,918	3,000	3,000	590	3,000	-
1000.000.124.420600.380	TRAINING	2,000	100	1,000	1,000	50	1,000	-
1000.000.124.420600.398	CONTRACT w/ BILLINGS- EOC	15,000	16,219	15,000	15,000	16,361	18,000	3,000
1000.000.124.420600.399	CONTRACT- GIS SERVICES	10,000	10,000	10,000	10,000	10,000	-	(10,000)
1000.000.124.420600.490	EMER OPERATING MATERIAL	5,000	-	2,500	2,500	-	2,500	-
1000.000.124.420600.530	RENT/LEASE- TOWERS	23,000	1,501	15,000	15,000	17,678	15,000	-

General Fund - DES/GIS - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
GIS								
1000.000.124.411060.220	OPERATING SUPPLIES	13,000	5,774	13,000	13,000	6,722	13,000	-
1000.000.124.411060.330	MEMBERSHIP & DUES	650	835	850	850	665	850	-
1000.000.124.411060.345	TECHNOLOGY	12,741	12,719	13,649	13,649	13,540	9,847	(3,802)
1000.000.124.411060.363	MACHINE MAINTENANCE	2,500	-	2,500	2,500	1,074	2,500	-
1000.000.124.411060.368	SOFTWARE/HARDWARE MAINTENANCE	87,000	85,879	87,000	87,000	90,370	60,000	(27,000)
1000.000.124.411060.370	TRAVEL/MOVING	14,000	14,096	5,000	5,000	5,957	5,000	-
1000.000.124.411060.380	TRAINING	7,000	1,860	5,000	5,000	2,245	5,000	-
1000.000.124.411060.397	FIXED CONTRACT SERVICES	-	-	20,000	20,000	18,750	20,000	-
	OPERATING TOTAL	**279,088**	**199,234**	**261,650**	**261,650**	**226,154**	**222,620**	
CAPITAL								
1000.000.124.420600.940	DES CAPITAL OUTLAY-EQUIPMENT	35,000	35,000	-	10,000	9,346	-	
1000.000.124.411060.940	GIS CAPITAL OUTLAY-EQUIPMENT	-	-	11,000	11,000	10,985	4,500	
	CAPITAL TOTAL	**35,000**	**35,000**	**11,000**	**21,000**	**20,331**	**4,500**	
	TOTAL	**920,690**	**861,378**	**927,680**	**937,680**	**863,912**	**664,998**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.124.420600.231	Fuel prices	1,000
1000.000.124.420600.398	COB 911 Agreement	3,000
1000.000.124.411060.940	Map Printer	4,500
		8,500

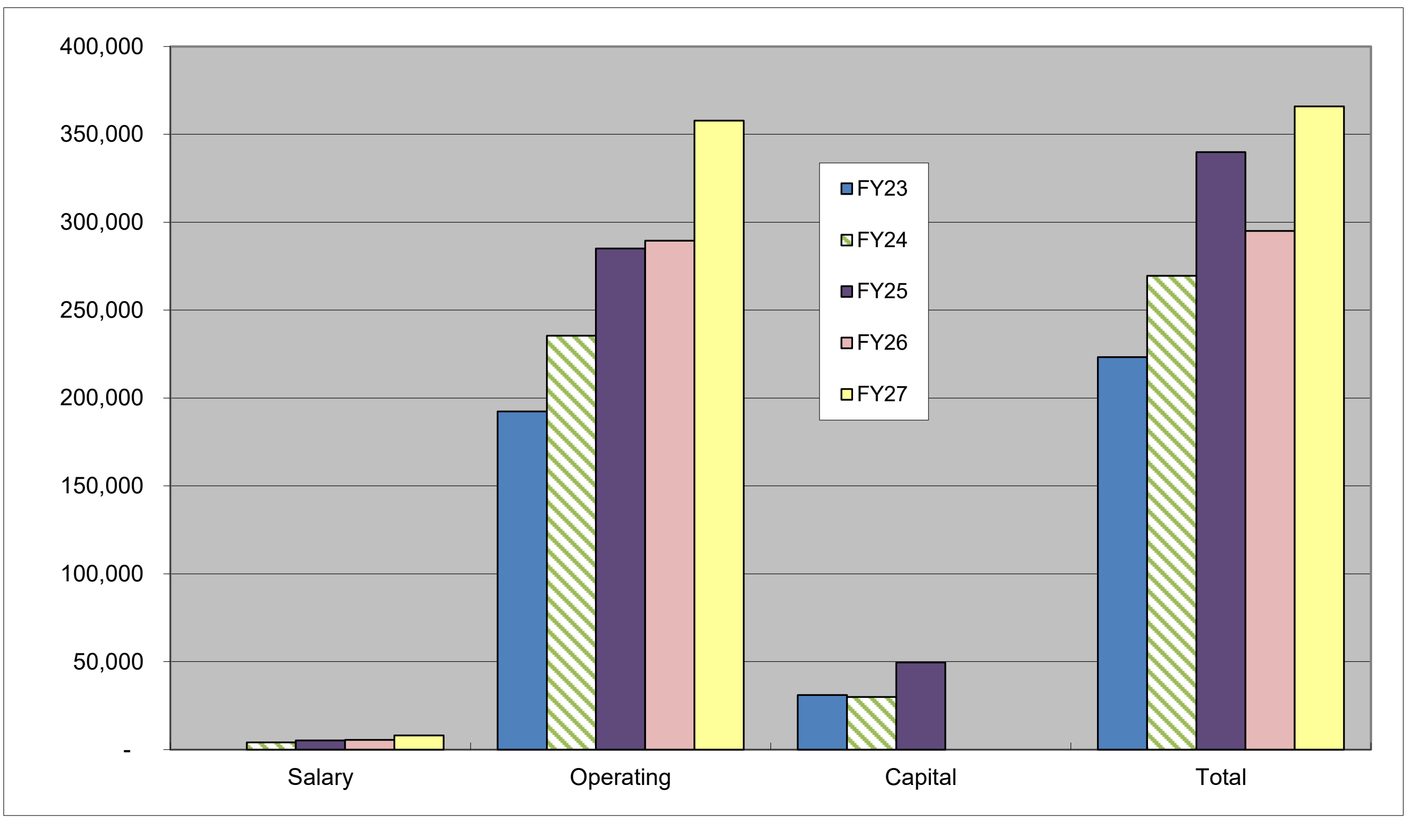
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RURAL FIRE PROTECTION

The County contracts with rural fire departments and volunteers to provide fire protection for wild grassland fires.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	4,180	5,193	5,459	8,000
Operating	192,341	235,498	285,133	289,599	357,848
Capital	31,001	29,893	49,604	-	-
Total	223,342	269,571	339,930	295,058	365,848

FINAL FY27 BUDGET

General Fund - Rural Fire Protection - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.125.420400.142	WORKER'S COMPENSATION-VOLUNTEER FIREFIGHTERS	8,000	5,193	8,000	8,000	5,459	8,000	-
	PERSONNEL TOTAL	**8,000**	**5,193**	**8,000**	**8,000**	**5,459**	**8,000**	
OPERATING								
1000.000.125.420400.210	OFFICE SUPPLIES	500	-	500	500	91	500	-
1000.000.125.420400.220	OPERATING SUPPLIES	2,500	-	5,500	5,500	1,050	5,500	-
1000.000.125.420400.316	RADIO MAINTENANCE	2,500	-	4,000	4,000	-	4,000	-
1000.000.125.420400.340	UTILITIES	-	311	500	500	720	500	-
1000.000.125.420400.360	REPAIR & MAINTENANCE SERVICE	600	-	500	500	-	500	-
1000.000.125.420400.368	SOFTWARE/HARDWARE MAINTENANCE	9,500	9,361	9,500	9,500	5,391	9,500	-
1000.000.125.420400.370	TRAVEL/MOVING	1,000	-	-	-	-	-	-
1000.000.125.420400.380	TRAINING	500	-	-	-	-	-	-
1000.000.125.420400.398	CONTRACTS - RURAL FIRE DEPTS	275,460	275,461	282,348	282,348	282,347	282,348	-
1000.000.125.420400.399	FIRE FIGHTING SERVICES	-	-	25,000	25,000	-	55,000	30,000
	OPERATING TOTAL	**292,560**	**285,133**	**327,848**	**327,848**	**289,599**	**357,848**	
CAPITAL								
1000.000.125.420400.940	CAPITAL OUTLAY-EQUIPMENT	**75,000**	**49,604**	**-**	**-**	**-**	**-**	
	TOTAL	**375,560**	**339,930**	**335,848**	**335,848**	**295,058**	**365,848**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.125.420400.399	Contract for specialized legal- MT Fire Law	30,000
		30,000

FINAL FY27 BUDGET

General Fund - Rural Fire Protection - Expend Budget

GRASS FIRE CONTRACTS

A.	**FLAT FEE:**		
	Truck Maintenance	(for one water tender and two quick attack units)	6,000
	Building Maintenance		4,000
	Firefighter Maintenance	(insurance, PPE, supplies, & equipment)	3,000
	TOTAL FLAT FEES:		13,000

B. **ACREAGE FEE:**

NAME	ACREAGE	FY26 TOTAL	Total FY27
Broadview VFD	113,176	24,926	24,926
Blue Creek VFD	181,519	31,931	31,931
Custer VFD	272,506	41,257	41,257
Fuego VFD	26,961	16,088	16,088
Haley Bench VFD	52,740	18,731	18,731
Laurel Fire	57,189	19,187	19,187
Lockwood Fire Dist.	8,126	14,158	14,158
Molt VFD	81,639	21,693	21,693
Shepherd VFD	299,008	43,974	43,974
Worden VFD	361,731	50,402	50,402
TOTAL	**1,454,595**	**282,348**	**282,348**

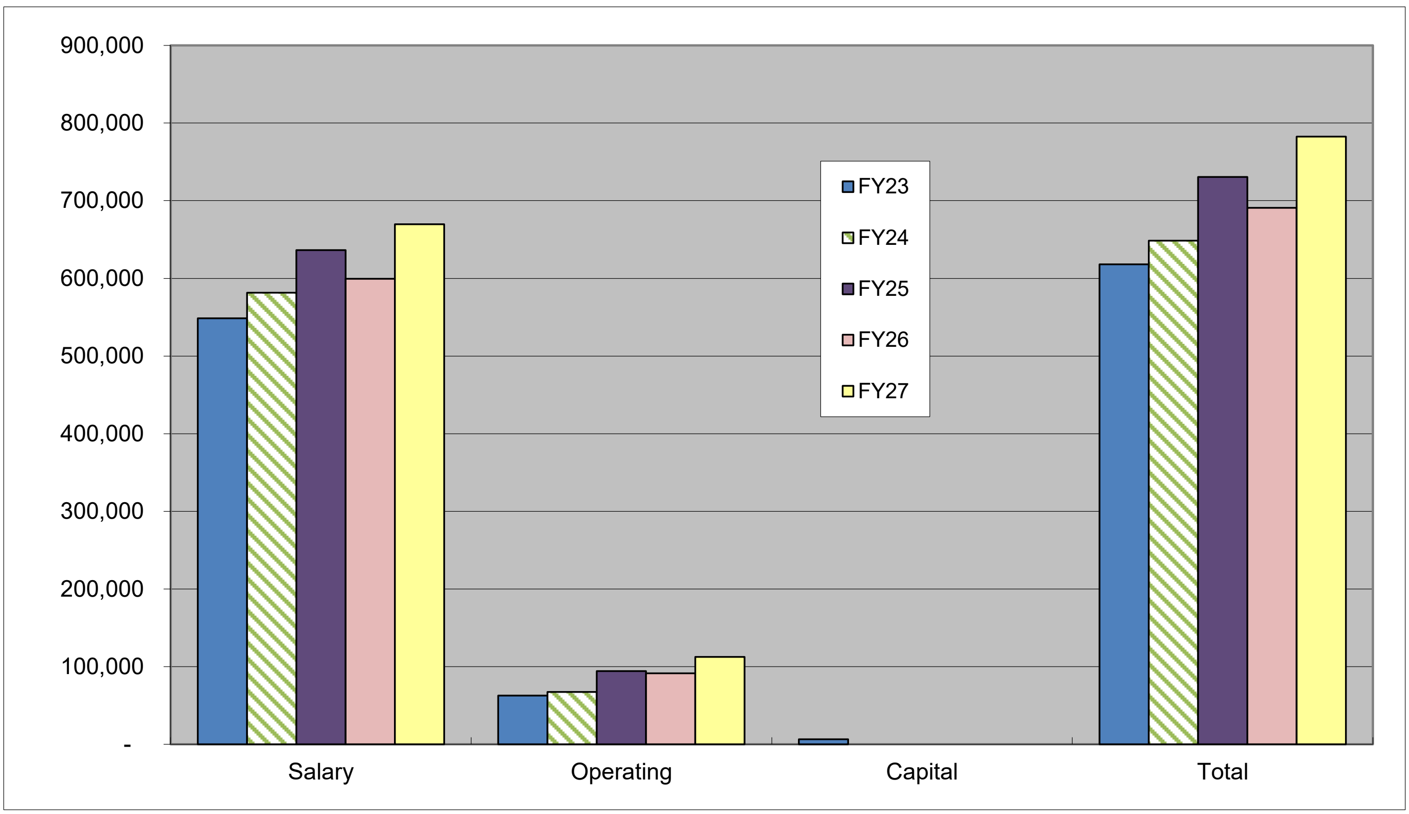
C.	**CONTRACTED EQUIPMENT (road dept, helicopter initial attack, etc.)**	25,000
	GRAND TOTAL	**307,348**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

HUMAN RESOURCES

The Human Resources department provides direction, guidance, and assistance to County officials, supervisors, and employees in the areas of labor and employee relations, compensation, benefits administration, policy and procedure development, recruitment and selection, and staff development and training. This promotes effective management of County human resources and ensures County compliance with Federal, State, and local employment regulations.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
6.00	6.00	6.00	6.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	548,601	581,458	636,316	599,366	669,769
Operating	62,712	67,269	94,182	91,356	112,633
Capital	6,608	-	-	-	-
Total	617,921	648,727	730,498	690,722	782,402

FINAL FY27 BUDGET

General Fund - Human Resources - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.144.410800.111	SALARIES/PERM	446,074	484,787	473,851	473,851	461,786	487,572	
1000.000.144.410800.112	SALARIES/TEMP	-	-	-	-	-	-	-
1000.000.144.410800.120	OVERTIME	14,000	1,266	14,000	14,000	340	14,000	-
1000.000.144.410800.141	UNEMPLOYMENT COMPENSATION	690	746	1,220	1,220	1,135	752	
1000.000.144.410800.142	WORKER'S COMPENSATION	683	517	676	676	513	547	
1000.000.144.410800.143	GROUP HEALTH INSURANCE	68,544	66,177	71,280	71,280	69,700	79,200	
1000.000.144.410800.144	SOCIAL SECURITY	35,196	36,568	37,321	37,321	34,601	38,370	
1000.000.144.410800.147	LONG TERM DISABILITY	1,578	1,437	1,673	1,673	1,515	1,720	
1000.000.144.410800.153	LIFE INSURANCE	1,101	906	1,106	1,106	835	1,112	
1000.000.144.410800.156	PUBLIC EMPLOYEE RETIRE	41,729	43,912	44,736	44,736	28,941	46,496	
	PERSONNEL TOTAL	**609,595**	**636,316**	**645,863**	**645,863**	**599,366**	**669,769**	
OPERATING								
1000.000.144.410800.210	OFFICE SUPPLIES	8,000	5,579	8,000	8,000	7,435	13,000	5,000
1000.000.144.410800.220	OPERATING SUPPLIES	5,464	3,995	5,464	5,464	4,736	-	(5,464)
1000.000.144.410800.330	MEMBERSHIP & DUES	1,300	514	1,300	1,300	585	1,300	-
1000.000.144.410800.337	PUBLICITY/ADVERTISING	800	2,948	800	800	466	800	-
1000.000.144.410800.345	TECHNOLOGY	18,239	18,239	19,602	19,602	19,714	18,733	(869)
1000.000.144.410800.362	MAINTENANCE & REPAIRS	1,600	44	1,600	1,600	-	-	(1,600)
1000.000.144.410800.368	SOFTWARE/HARDWARE MAINTENANCE	44,000	42,971	44,000	46,000	45,653	47,500	3,500
1000.000.144.410800.370	TRAVEL/MOVING	1,500	-	1,500	1,500	-	1,300	(200)
1000.000.144.410800.380	TRAINING	15,000	11,492	15,000	15,000	6,167	15,000	-
1000.000.144.410800.398	VARIABLE CONTRACT SERVICES	28,000	8,400	50,000	50,000	6,600	15,000	(35,000)
	OPERATING TOTAL	**123,903**	**94,182**	**147,266**	**149,266**	**91,356**	**112,633**	
CAPITAL								
1000.000.144.410800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**733,498**	**730,498**	**793,129**	**795,129**	**690,722**	**782,402**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.144.410800.368	Neogov contract	3,500

REQUESTS FOR CHANGES IN PERSONNEL

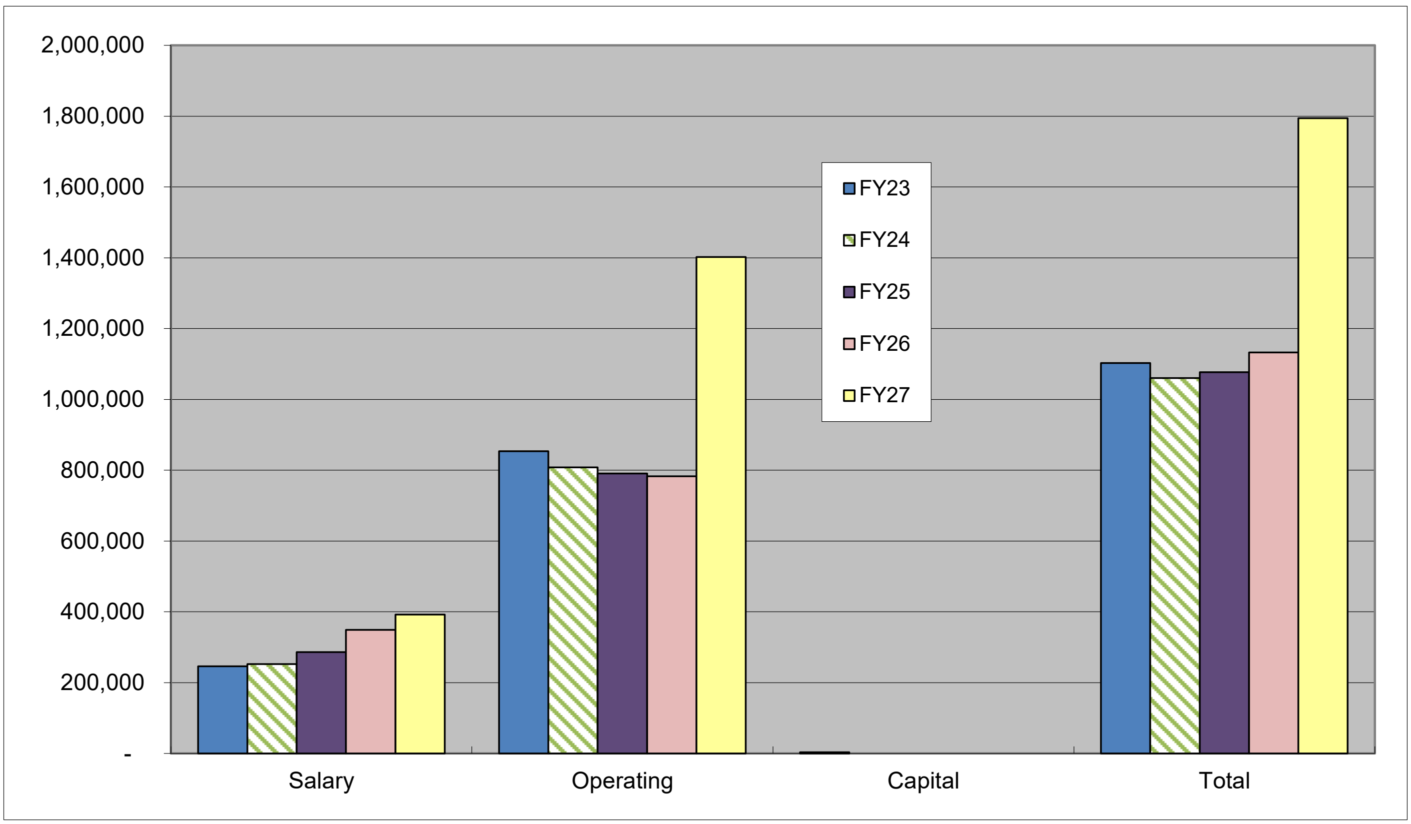
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

FACILITIES

The Facilities department oversees and assists with the maintenance and improvement of the County's buildings, including the Courthouse, Ostlund Building, Detention Facility, Youth Services Center, and Yellowstone County museums.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
5.00	4.75	3.75	3.75



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	245,861	252,520	286,160	349,396	392,482
Operating	853,149	807,667	790,465	782,918	1,401,643
Capital	3,438	-	-	-	-
Total	1,102,448	1,060,187	1,076,625	1,132,314	1,794,125

FINAL FY27 BUDGET

General Fund - Facilities Maint. - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.145.411200.111	SALARIES/PERM	217,724	203,850	281,714	281,714	248,698	266,066	
1000.000.145.411200.120	OVERTIME	4,000	1,040	6,000	6,000	4,609	6,000	-
1000.000.145.411200.141	UNEMPLOYMENT COMPENSATION	333	320	719	719	627	408	
1000.000.145.411200.142	WORKER'S COMPENSATION	4,612	3,263	5,896	5,896	4,289	6,219	
1000.000.145.411200.143	GROUP HEALTH INSURANCE	42,840	42,434	56,430	56,430	47,592	66,000	
1000.000.145.411200.144	SOCIAL SECURITY	16,962	15,313	22,010	22,010	19,122	20,813	
1000.000.145.411200.147	LONG TERM DISABILITY	761	717	987	987	808	933	
1000.000.145.411200.153	LIFE INSURANCE	705	645	896	896	682	823	
1000.000.145.411200.156	PUBLIC EMPLOYEE RETIRE	20,110	18,578	26,383	26,383	22,969	25,220	
	PERSONNEL TOTAL	**308,047**	**286,160**	**401,035**	**401,035**	**349,396**	**392,482**	
OPERATING								
1000.000.145.411200.210	OFFICE SUPPLIES	1,700	3,267	1,700	1,700	1,083	8,200	6,500
1000.000.145.411200.224	JANITORIAL SUPPLIES	30,000	26,393	30,000	30,000	22,540	30,000	-
1000.000.145.411200.231	GAS-OIL-GREASE-ETC	6,000	4,308	6,000	6,000	3,927	6,000	-
1000.000.145.411200.341	ELECTRICITY	240,000	219,480	500,000	500,000	233,568	500,000	-
1000.000.145.411200.342	WATER/LANDFILL	55,000	67,965	120,000	120,000	61,623	120,000	-
1000.000.145.411200.344	GAS	85,000	43,951	120,000	120,000	35,271	120,000	-
1000.000.145.411200.345	TECHNOLOGY	15,274	13,239	17,390	17,390	18,884	18,943	1,553
1000.000.145.411200.360	REPAIR & MAINTENANCE SERVICE	215,000	147,202	215,000	215,000	94,917	175,000	(40,000)
1000.000.145.411200.361	VEHICLE REPAIRS	2,000	403	2,000	2,000	583	2,000	-
1000.000.145.411200.365	GROUND MAINTENANCE	6,000	3,839	6,000	6,000	1,949	6,000	-
1000.000.145.411200.367	JANITORIAL SERVICES	306,100	246,947	450,000	450,000	294,476	400,000	(50,000)
1000.000.145.411200.368	SOFTWARE FMX SUB	13,000	13,471	13,000	13,000	14,097	15,500	2,500
1000.000.145.411200.370	TRAVEL/MOVING	500	-	500	500	-	-	(500)
	OPERATING TOTAL	**975,574**	**790,465**	**1,481,590**	**1,481,590**	**782,918**	**1,401,643**	
CAPITAL								
1000.000.145.411200.940	CAPITAL OUTLAY-EQUIPMENT	10,000	-	-	-	-	-	
	CAPITAL TOTAL	**10,000**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**1,293,621**	**1,076,625**	**1,882,625**	**1,882,625**	**1,132,314**	**1,794,125**	

FINAL FY27 BUDGET

General Fund - Facilities Maint. - Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.145.411200.210	New computers for both CH and OB	6,500
1000.000.145.411200.368	FMX contract	2,500
		9,000

REQUESTS FOR CHANGES IN PERSONNEL

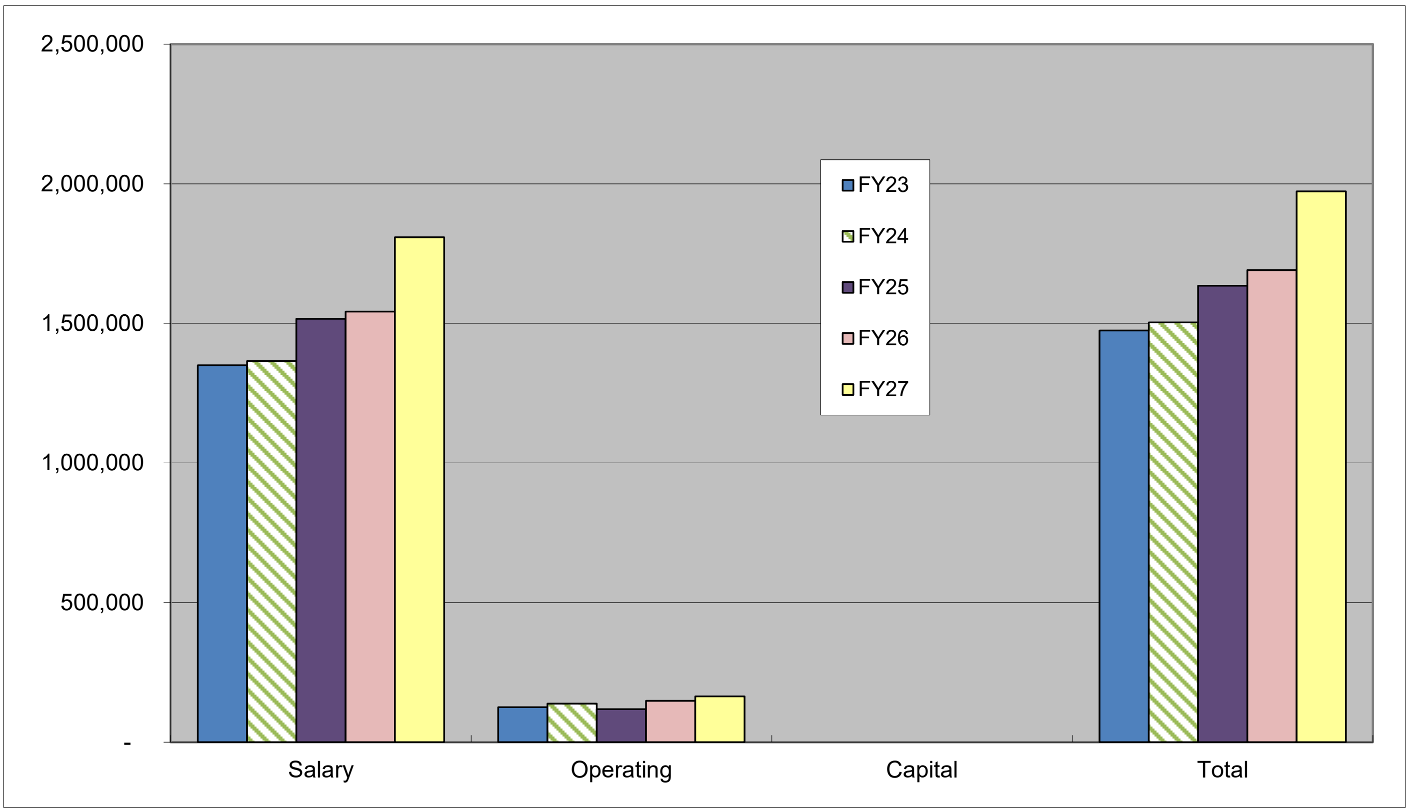
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CLERK OF DISTRICT COURT

The Clerk of District Court is the official custodian of the records of District Court. This office is responsible for the collection and distribution of filing fees, child support, restitution, fines, and other charges ordered by the Court.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
25.00	24.80	24.80	24.80



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	1,349,468	1,364,556	1,516,591	1,542,376	1,808,572
Operating	124,811	138,487	118,630	148,460	164,409
Capital	-	-	-	-	-
Total	1,474,279	1,503,043	1,635,221	1,690,836	1,972,981

FINAL FY27 BUDGET

General Fund - Clerk of District Court - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
1000.000.221.410330.111	SALARIES/PERM	1,116,933	988,674	1,198,489	1,198,489	1,017,838	1,172,509	
1000.000.221.410330.112	SALARIES/TEMP	4,000	3,608	4,000	4,000	2,860	4,000	-
1000.000.221.410330.113	SALARIES/TEMP - BAILIFFS	47,000	70,617	49,000	49,000	57,635	60,000	11,000
1000.000.221.410330.120	OVERTIME	20,000	30,930	24,000	24,000	21,823	24,000	-
1000.000.221.410330.141	UNEMPLOYMENT COMPENSATION	1,612	1,515	2,771	2,771	2,416	1,710	
1000.000.221.410330.142	WORKER'S COMPENSATION	3,250	2,714	3,277	3,277	2,397	2,901	
1000.000.221.410330.143	GROUP HEALTH INSURANCE	283,315	238,102	294,624	294,624	255,105	330,000	
1000.000.221.410330.144	SOCIAL SECURITY	90,877	81,440	97,575	97,575	81,371	96,429	
1000.000.221.410330.147	LONG TERM DISABILITY	3,831	3,241	4,111	4,111	3,354	4,022	
1000.000.221.410330.153	LIFE INSURANCE	3,702	3,100	3,782	3,782	3,179	3,907	
1000.000.221.410330.156	PUBLIC EMPLOYEE RETIRE	101,709	92,650	110,305	110,305	94,398	109,095	
	PERSONNEL TOTAL	**1,676,229**	**1,516,591**	**1,791,934**	**1,791,934**	**1,542,376**	**1,808,572**	
OPERATING								
1000.000.221.410330.210	OFFICE SUPPLIES	40,000	38,511	43,000	43,000	30,522	40,000	(3,000)
1000.000.221.410330.325	MICROFILMING / SCANNING	5,000	3,887	5,000	5,000	4,405	5,000	-
1000.000.221.410330.330	MEMBERSHIP & DUES	1,000	500	500	500	500	500	-
1000.000.221.410330.345	TECHNOLOGY	75,907	76,189	81,540	81,540	81,487	77,909	(3,631)
1000.000.221.410330.363	MACHINE MAINTENANCE	5,000	4,889	5,000	5,000	9,403	1,000	(4,000)
1000.000.221.410330.370	TRAVEL/MOVING	1,500	-	1,000	1,000	-	500	(500)
1000.000.221.410330.380	TRAINING	1,000	200	500	500	-	500	-
1000.000.221.410330.394	WITNESS & JURY FEES	32,800	(7,918)	34,000	34,000	20,738	34,000	-
1000.000.221.410330.398	VARIABLE CONTRACT SERVICES	8,200	2,372	8,200	8,200	1,405	5,000	(3,200)
	OPERATING TOTAL	**170,407**	**118,630**	**178,740**	**178,740**	**148,460**	**164,409**	
	TOTAL	**1,846,636**	**1,635,221**	**1,970,674**	**1,970,674**	**1,690,836**	**1,972,981**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.221.410330.113	Judge request increase	11,000
		11,000

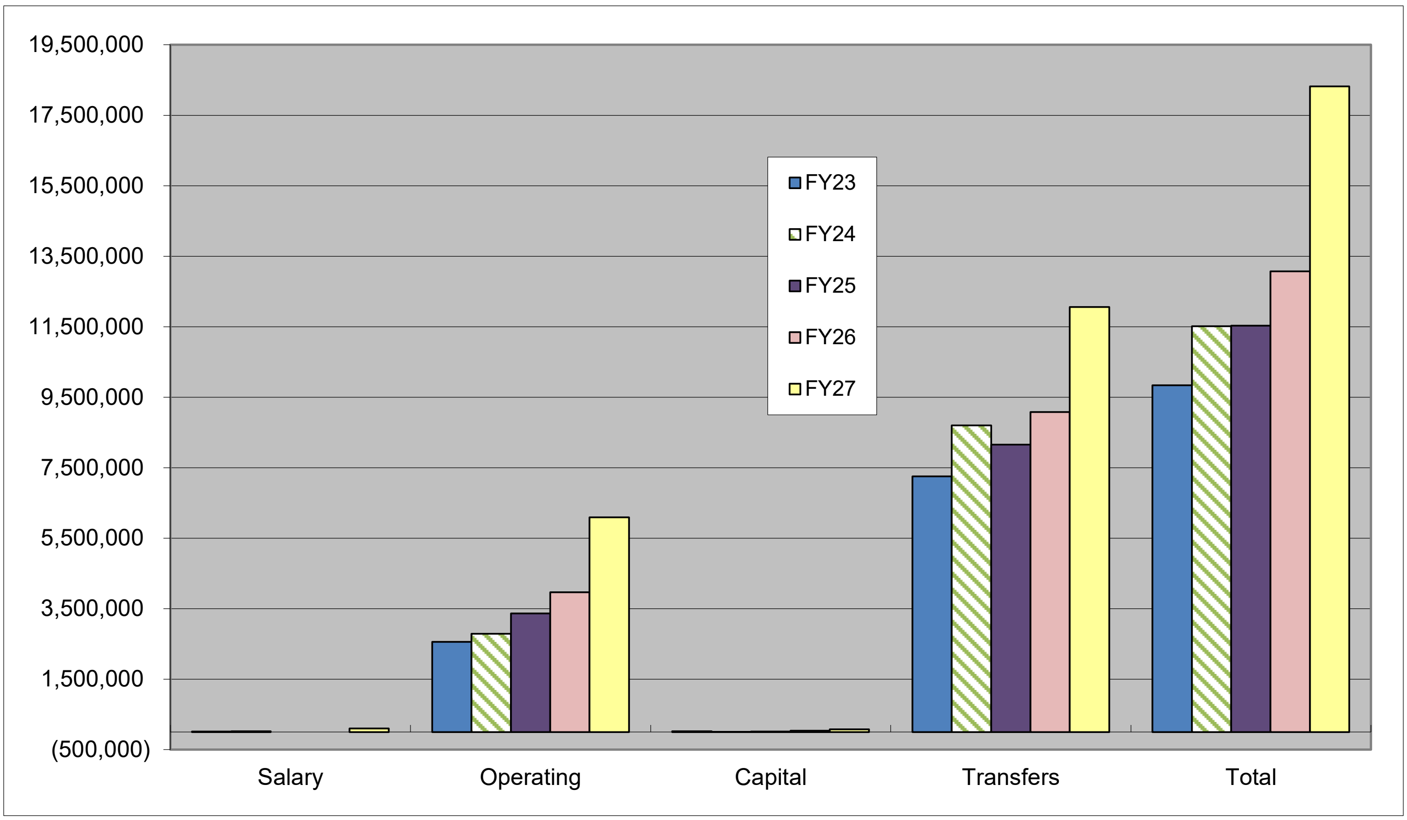
REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

GENERAL FUND - MISC.

The Miscellaneous department is used for non-departmental expenditures such as transfers to other funds, contingency budgets, veteran burial assistance, involuntary commitments, mental health assistance, funding for youth shelter care, postage charges, and other items. Salary contingency budget is for termination pay and reclassifications.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	11,958	19,340	-	-	100,000
Operating	2,558,804	2,789,601	3,362,993	3,960,869	6,088,616
Capital	19,788	4,325	13,559	33,729	75,000
Transfers	7,250,000	8,700,000	8,150,000	9,076,576	12,058,000
Total	9,840,550	11,513,266	11,526,552	13,071,174	18,321,616

FINAL FY27 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
1000.000.199.411800.130	TERMINATION PAY	75,000	-	75,000	75,000	-	75,000	
1000.000.199.411800.150	SALARY CONTINGENCY	100,000	-	100,000	100,000	-	100,000	
1000.000.199.411800.220	OPERATING SUPPLIES	45,000	6,524	35,000	35,000	13,221	30,000	(5,000)
1000.000.199.411800.231	GAS-OIL-GREASE- MOTOR POOL	4,000	272	3,500	3,500	502	1,500	(2,000)
1000.000.199.411800.311	POSTAGE	350,000	307,927	350,000	350,000	300,393	350,000	-
1000.000.199.411800.330	MEMBERSHIP & DUES - MACO / NACO / BEARTOOTH RC&D/ APR (MACO)	44,886	39,029	47,300	47,300	39,704	51,000	3,700
1000.000.199.411800.336	PUBLIC RELATIONS	4,800	4,094	4,800	4,800	4,525	5,000	200
1000.000.199.411800.337	PUBLICITY/ADVERTISING	7,500	1,402	6,000	6,000	3,063	6,000	-
1000.000.199.411800.361	VEHICLE REPAIRS- MOTOR POOL	3,600	318	5,000	5,000	100	5,000	-
1000.000.199.411800.362	MAINTENANCE & REPAIRS	20,000	1,313	20,000	20,000	-	7,500	(12,500)
1000.000.199.411800.368	SOFTWARE MAINT TYLER TECH	85,350	85,266	90,000	90,000	90,838	93,000	3,000
1000.000.199.411800.370	TRAVEL/MOVING	5,000	-	10,000	10,000	12,000	10,000	-
1000.000.199.411800.380	TRAINING	6,000	13,552	9,000	9,000	3,250	9,000	-
1000.000.199.411800.397	FIXED CONTRACT SERVICES	358,000	215,274	345,000	345,000	186,151	470,000	125,000
1000.000.199.411800.398	CONTRACT SERVICE - BSEDA	600,000	566,098	1,500,000	1,500,000	1,300,000	1,300,000	(200,000)
1000.000.199.411800.530	RENT/LEASE	419,832	426,948	369,102	384,102	313,007	212,000	(157,102)
1000.000.199.411800.740	AWARDS - EMPLOYEE INCENTIVES	20,000	12,555	20,000	20,000	12,011	20,000	-
1000.000.199.411800.850	CONTINGENCY	680,000	-	800,000	731,000	-	900,000	100,000
1000.000.199.411800.851	CONTINGENCY - PROTEST TAXES	357,000	-	680,000	680,000	-	745,000	65,000
1000.000.199.411860.540	SPECIAL ASSESSMENTS	45,000	42,648	45,000	45,000	42,385	45,000	-
1000.000.199.420050.351	INVOLUNTARY PRECOMMITTMENT EVAL.	15,000	-	-	-	-	-	-
1000.000.199.420050.372	INVOL.COMMITTMENT TRANSPORTATION	55,000	38,697	60,000	60,000	11,626	50,000	(10,000)
1000.000.199.420242.399	OTHER CONTRACT SERVICES - JAIL ALTERNATIVES	145,000	145,000	145,000	145,000	145,000	145,000	-
1000.000.199.450200.396	FUNERAL EXPENSE/BURIALS - VETERANS	70,000	29,850	50,000	50,000	26,750	50,000	-
1000.000.199.450600.397	YSC - SHELTER CARE	352,266	352,266	362,834	362,834	362,834	373,719	10,885
1000.000.199.450600.398	CASA SUPPORT	195,000	195,000	195,000	195,000	195,000	195,000	-
1000.000.199.450600.399	YSC - SECURE DETENTION	704,475	704,475	725,609	725,609	725,609	747,377	21,768
1000.000.199.480300.397	FIXED CONTRACT SERVICES-AIR QUALITY	27,020	27,020	27,020	27,020	27,020	27,020	-
	SUBTOTAL MISC	**4,794,729**	**3,215,528**	**6,080,165**	**6,026,165**	**3,814,989**	**6,023,116**	
1000.000.302.450130.347	GENERAL RELIEF ADMINISTRATION SERVICES	27,500	27,500	27,500	27,500	27,500	27,500	-
1000.000.302.450130.398	GENERAL RELIEF CONTRACT SERVICE - HRDC	110,000	110,000	110,000	110,000	110,000	110,000	-
SUBTOTAL	**GENERAL RELIEF - HOUSING ASSISTANCE**	**137,500**	**137,500**	**137,500**	**137,500**	**137,500**	**137,500**	
1000.000.728.430901.220	CEMETERY: SUPPLIES - RIVERSIDE	15,000	7,921	15,000	15,000	5,999	15,000	-
1000.000.728.430901.340	CEMETERY: UTILITIES - RIVERSIDE	1,500	755	3,000	3,000	875	3,000	-
1000.000.728.430901.398	CEMETERY: MAINTENANCE - RIVERSIDE	21,000	1,289	10,000	10,000	1,506	10,000	-
	SUBTOTAL - RIVERSIDE CEMETERY	**37,500**	**9,965**	**28,000**	**28,000**	**8,380**	**28,000**	
	OPERATING TOTAL	**4,969,729**	**3,362,993**	**6,245,665**	**6,191,665**	**3,960,869**	**6,188,616**	
TRANSFERS								

FINAL FY27 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

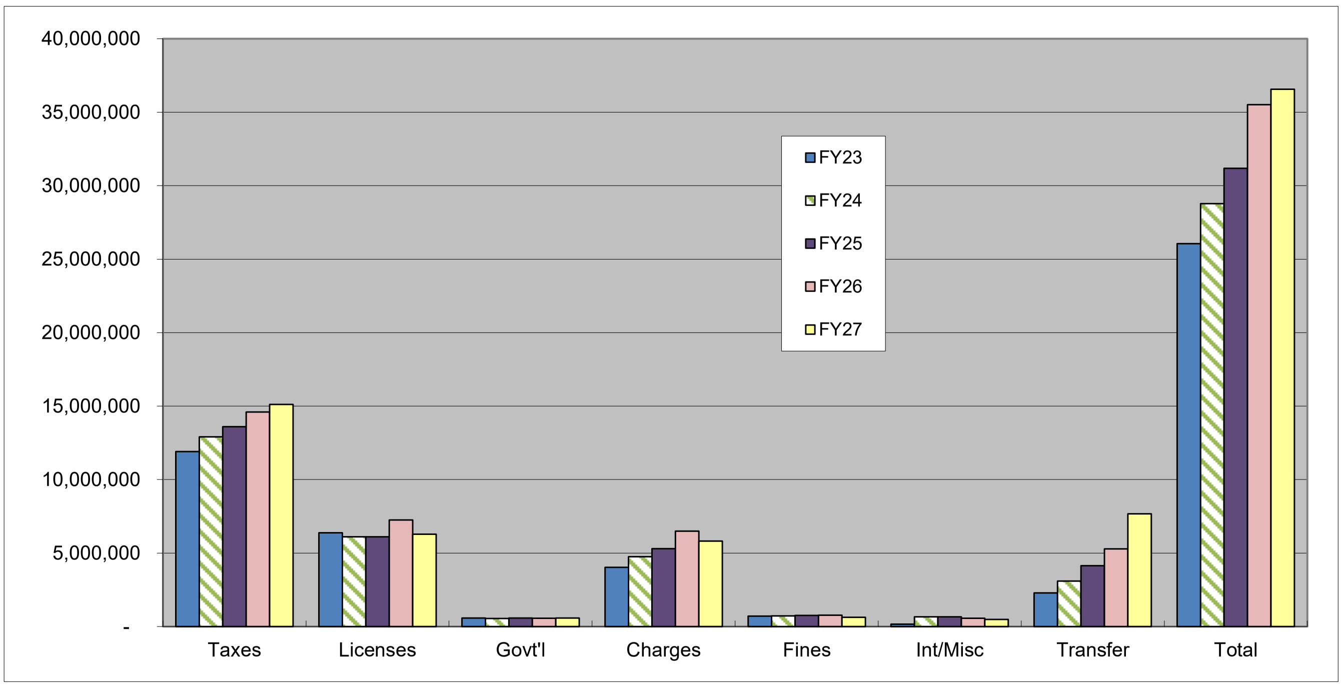
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
1000.000.199.521001.820	TRANSFER TO ROAD (RSID ADMIN)	-	-	-	26,600	26,576	28,000	28,000
1000.000.199.521001.821	TRANSFER TO MUSEUM FOR BUILDING MA	-	-	-	-	-		-
1000.000.199.521001.823	TRANSFER TO COUNTY PARKS	-	-	-	-	-	-	-
1000.000.199.521001.826	TRANSFER TO COUNTY ATTORNEY (Former	150,000	150,000	150,000	150,000	150,000	-	
1000.000.199.521001.827	TRANSFER TO SB117	-	-	-	-	-	30,000	
1000.000.199.521001.829	TRANSFER TO CIP	4,250,000	4,250,000	4,500,000	4,500,000	4,500,000	5,500,000	1,000,000
1000.000.199.521002.820	TRANSFER TO SHERIFF	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	6,000,000	2,000,000
1000.000.199.521003.820	TRANSFER TO BLIGHT	-	-	-	-	-	100,000	100,000
1000.000.199.521004.820	TRANSFER TO TECH FUND	250,000	250,000	400,000	400,000	400,000	200,000	(200,000)
1000.000.199.521007.820	TRANSFER TO YOUTH SERVICES	500,000	500,000	-	-	-	200,000	200,000
	TRANSFERS TOTAL	**8,150,000**	**8,150,000**	**9,050,000**	**9,076,600**	**9,076,576**	**12,058,000**	
CAPITAL								
1000.000.199.411800.940	CAPITAL EQUIPMENT	**107,500**	**13,559**	**200,000**	**200,000**	**33,729**	**75,000**	
TOTAL - GENERAL MISCELLANEOUS		**13,227,229**	**11,526,552**	**15,495,665**	**15,468,265**	**13,071,174**	**18,321,616**	
TOTAL - GENERAL FUND		**27,809,470**	**24,830,650**	**30,925,214**	**30,951,814**	**26,239,591**	**34,018,979**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
1000.000.199.411800.330	Various membership/dues	3,700
1000.000.199.411800.336	More advertising	200
1000.000.199.411800.368	Increase in Tyler Tech	3,000
1000.000.199.411800.397	Growth Policy	125,000
1000.000.199.450600.397	Increase in YSC shelter care costs (3%)	10,885
1000.000.199.450600.399	Increase in YSC secure detention costs (3%)	21,768
1000.000.199.521001.820	RSID admin to GF per MCA	28,000
		192,553

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - (SHERIFF) FUND

TAX REVENUE	15,111,379	FY 26 MILLS	**32.12**
NON-TAX REVENUE	21,459,507	FY 27 MILLS	**31.74**
TOTAL REVENUES	**36,570,886**	Change	**(0.38)**
Use / (Source) of Reserves	5,583,675		
TOTAL RESOURCES USED	**42,154,561**		
BASE APPROPRIATIONS	38,786,660	**Est. Reserves 7/1/26**	17,520,577
TRANSFERS & CONTINGENCY	3,367,902	(Use)/Source of Reserves	(5,583,675)
TOTAL APPROPRIATIONS	**42,154,561**	**Proj. Res. 6/30/27**	**11,936,902**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	11,910,399	12,903,789	13,607,937	14,595,531	15,111,379
Licenses	6,384,843	6,099,994	6,110,513	7,244,301	6,277,000
Govt'l	575,971	547,561	585,404	558,521	577,615
Charges	4,031,783	4,751,475	5,304,548	6,490,017	5,815,500
Fines	709,489	721,268	765,760	769,212	635,000
Int/Misc	157,192	657,153	663,628	570,704	489,500
Transfer	2,283,493	3,095,500	4,147,808	5,282,764	7,664,892
Total	26,053,170	28,776,740	31,185,598	35,511,050	36,570,886

FY27 FINAL BUDGET

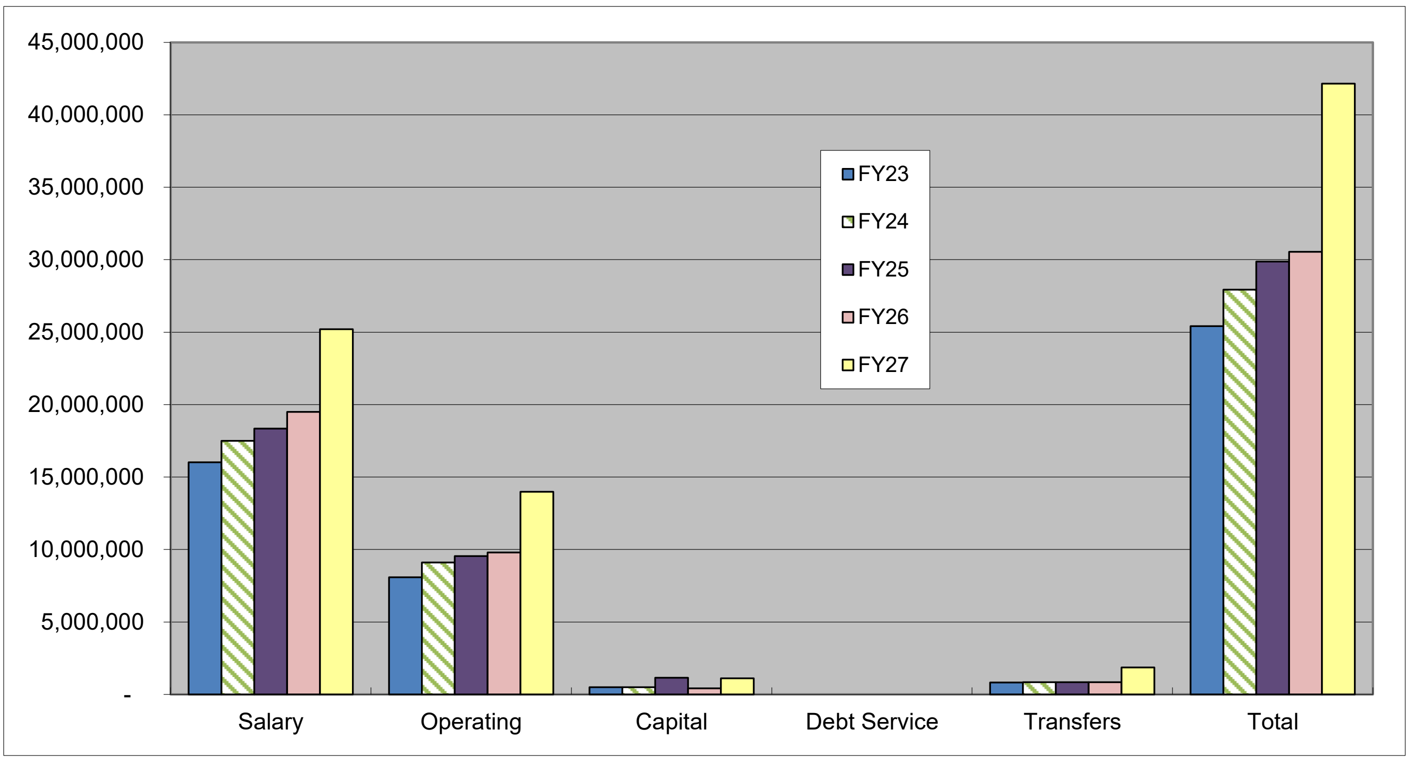
Public Safety Fund - Sheriff - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2300.000.000.311010.000	REAL PROPERTY TAXES	13,325,824	12,851,393	14,061,982	14,061,982	13,772,299	14,739,379
2300.000.000.311020.000	PERSONAL PROPERTY TAXES	175,000	200,848	175,000	175,000	367,980	165,000
2300.000.000.311021.000	MOBILE HOME TAXES	45,000	49,900	45,000	45,000	86,289	40,000
2300.000.000.311040.000	NET PROCEEDS TAX	100,000	490,835	200,000	200,000	347,253	155,000
2300.000.000.312000.000	P & I DELINQUENT TAXES	11,000	14,961	11,000	11,000	21,710	12,000
2300.000.000.321015.000	M.V. OPTION TAX	6,000,000	6,080,778	6,000,000	6,000,000	7,215,579	6,250,000
2300.000.000.322010.000	LIQUOR LICENSE	5,000	7,785	5,000	5,000	6,900	5,000
2300.000.000.322040.000	GAMBLING LICENSE	22,000	21,950	22,000	22,000	21,822	22,000
2300.000.000.331175.000	HTS HIGH VIS TRAFF ENFORC SH76	17,000	6,380	-	-	-	-
2300.000.000.335240.000	STATE ENTITLEMENT	431,908	431,908	405,620	405,620	405,621	419,573
2300.000.000.337045.000	SRO/TRUANCY OFFICER DUTY	147,113	147,116	153,000	153,000	152,900	158,042
2300.000.000.341015.000	CHARGES FOR EXTRA DUTY	112,000	143,906	120,000	120,000	148,529	125,000
2300.000.000.342010.000	SPEC SHERIFF FEES	165,000	215,096	165,000	165,000	227,815	185,000
2300.000.000.342012.000	PRISONER BOARDING	3,750,000	4,816,451	4,200,000	4,200,000	5,996,653	5,400,000
2300.000.000.342014.000	24-7 DUI TESTING PROGRAM	50,000	18,009	35,000	35,000	24,138	20,000
2300.000.000.342015.000	TRAINING RANGE FEES	15,000	12,600	15,000	15,000	12,600	15,000
2300.000.000.342017.000	LABOR DETAIL FEES	40,000	59,289	45,000	45,000	68,656	55,000
2300.000.000.342018.000	CIT TRAINING FEES	3,500	500	3,500	3,500	-	3,500
2300.000.000.342061.000	COMMITMENT TRANSPORTS	40,000	38,697	35,000	35,000	11,626	12,000
2300.000.000.346025.000	PUBLIC SAFETY - ELEC TRANSACTION	-	226	-	-	(59)	-
2300.000.000.346352.000	COMMISSARY COMMISSIONS	300,000	388,437	300,000	300,000	384,448	325,000
2300.000.000.346353.000	PHONE/TABLET COMMISSIONS	300,000	362,837	300,000	300,000	374,144	300,000
2300.000.000.351021.000	DRUG VIOLATION FINES	5,000	1,011	2,500	2,500	1,690	2,500
2300.000.000.360100.000	RESTITUTION REIMB	5,000	13,249	10,000	10,000	8,989	7,500
2300.000.000.360200.000	OPIOID SETTLEMENT	75,000	225,858	100,000	100,000	25,108	75,000
2300.000.000.365000.000	PUBLIC SAFETY DONATIONS	1,000	4,212	1,000	1,000	10,200	1,500
2300.000.000.369000.000	OTHER INCOME	5,000	9,818	5,000	5,000	1,522	5,000
2300.000.000.371010.000	INTEREST REVENUE	316,000	419,463	309,000	309,000	504,387	408,000
2300.000.000.382030.000	SALE FIXED/ASSETS	-	4,277	-	-	29,487	-
2300.000.000.383002.000	TRANSFER - GEN FUND	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	6,000,000
2300.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	1,362,720	1,147,808	1,484,631	1,484,631	1,282,764	1,664,892
TOTAL		**29,825,065**	**31,185,598**	**32,209,233**	**32,209,233**	**35,511,050**	**36,570,886**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TOTAL SHERIFF - (PUBLIC SAFETY FUND)

	FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
Coroner	2.00	2.00	2.00	2.00
Administration	4.00	4.00	3.00	3.00
Detectives	17.00	16.00	16.00	15.00
Patrol	54.00	51.00	52.00	47.00
Civil	7.00	7.00	7.00	6.00
Records	13.00	13.00	13.00	12.00
Detention	122.50	121.50	111.50	109.50
Animal Control	2.00	2.00	1.00	1.00
Detention Maint.	3.00	3.25	3.25	3.25
TOTAL	**224.50**	**219.75**	**208.75**	**198.75**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	16,016,679	17,505,843	18,344,558	19,497,249	25,202,302
Operating	8,076,674	9,095,975	9,538,126	9,797,388	13,983,458
Capital	504,157	495,499	1,156,900	409,988	1,117,000
Debt Service	-	-	-	-	-
Transfers	827,382	833,655	838,774	842,977	1,851,802
Total	25,424,892	27,930,972	29,878,358	30,547,602	42,154,561

FINAL FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

PUBLIC SAFETY FTE RECAP

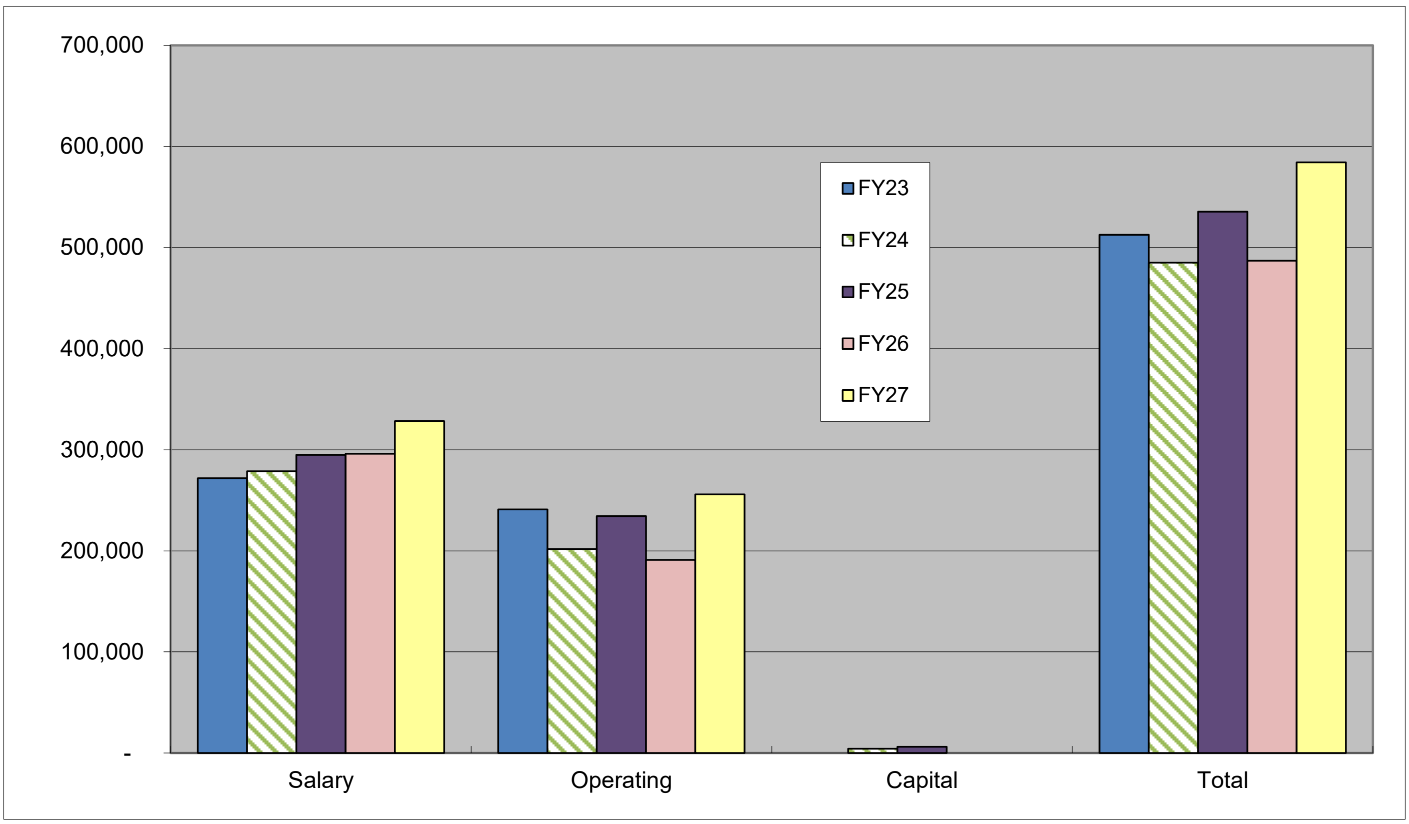
	DEPARTMENT	FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY27 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.270% PERS	13.315% SRS	TOTAL SALARY & BENEFITS
126	CORONER	2.00	2.00	2.00	2.00	245,230	368	3,958	26,400	18,760	360	684	-	32,652	328,413
130	ADMINISTRATION	4.00	4.00	3.00	3.00	504,155	500	7,826	52,800	38,568	720	1,521	-	61,270	667,361
131	DETECTIVES	17.00	16.00	16.00	15.00	1,423,126	2,135	20,844	224,400	108,869	2,961	4,471	16,219	166,193	1,969,218
132	PATROL	54.00	51.00	52.00	47.00	4,880,683	7,321	80,497	712,800	373,372	9,772	15,043	-	649,863	6,729,351
133	CIVIL	7.00	7.00	7.00	6.00	416,262	624	5,116	92,400	31,844	1,255	1,417	38,587	-	587,506
134	RECORDS	13.00	13.00	13.00	12.00	608,551	913	656	171,600	46,554	2,007	1,960	56,413	-	888,654
135	MISC / CONTINGENCY	-	-	-	-	65,000	-	-	-	-	-	-	-	-	65,000
136	DETENTION	122.50	121.50	111.50	109.50	9,780,165	14,577	161,757	1,617,000	748,183	31,498	30,811	123,031	1,120,695	13,627,716
137	ANIMAL CONTROL	2.00	2.00	1.00	1.00	100,899	151	4,261	26,400	7,719	355	344	9,353	-	149,783
146	DETENTION MAINTENANCE	3.00	3.25	3.25	3.25	123,318	185	4,519	39,600	9,434	415	396	11,432	-	189,298
	TOTAL PUBLIC SAFETY	224.50	219.75	208.75	198.75	18,147,391	26,774	289,435	2,963,400	1,383,303	49,344	56,647	255,035	2,030,673	25,202,302

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - CORONER

The Coroner's division investigates violent, suspicious, unexpected, and unattended deaths and determines the need for examinations and/or tests. The department completes and issues necessary forms and reports to insurance companies, families, government agencies, and law enforcement agencies.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
2.00	2.00	2.00	2.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	271,709	278,777	295,077	296,140	328,413
Operating	240,963	201,933	234,287	190,975	255,891
Capital	-	4,238	6,266	-	-
Total	512,672	484,948	535,630	487,115	584,304

FINAL FY27 BUDGET
Public Safety Fund - Coroner - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.126.420800.111	SALARIES/PERM	182,662	196,275	188,195	188,195	195,517	205,230	
2300.000.126.420800.120	OVERTIME	40,000	27,368	40,000	40,000	27,849	40,000	-
2300.000.126.420800.141	UNEMPLOYMENT COMPENSATION	334	348	570	570	547	368	
2300.000.126.420800.142	WORKER'S COMPENSATION	4,145	3,129	3,782	3,782	2,962	3,958	
2300.000.126.420800.143	GROUP HEALTH INSURANCE	22,848	23,038	23,760	23,760	23,722	26,400	
2300.000.126.420800.144	SOCIAL SECURITY	17,034	16,818	17,457	17,457	16,632	18,760	
2300.000.126.420800.146	SHERIFFS RETIREMENT	26,884	27,138	30,156	30,156	27,933	32,652	
2300.000.126.420800.147	LONG TERM DISABILITY	609	600	628	628	618	684	
2300.000.126.420800.153	LIFE INSURANCE	360	363	360	360	360	360	
	PERSONNEL TOTAL	**294,876**	**295,077**	**304,908**	**304,908**	**296,140**	**328,413**	
OPERATING								
2300.000.126.420800.202	EXPENSE OF CORONER INVEST	225,000	210,465	225,000	225,000	177,561	225,000	-
2300.000.126.420800.210	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	991	4,600	3,600
2300.000.126.420800.345	TECHNOLOGY	9,652	10,043	10,242	10,242	10,086	9,291	(951)
2300.000.126.420800.350	CORONER PROFESSIONAL SERVICES	500	-	500	500	-	500	-
2300.000.126.420800.361	VEHICLE REPAIRS	1,500	1,118	1,500	1,500	1,386	1,500	-
2300.000.126.420800.370	TRAVEL/MOVING	1,500	861	1,500	1,500	-	1,500	-
2300.000.126.420800.380	TRAINING	1,500	278	1,500	1,500	-	1,500	-
2300.000.126.420800.394	WITNESS & JURY FEES	12,000	10,522	12,000	12,000	951	12,000	-
	OPERATING TOTAL	**252,652**	**234,287**	**253,242**	**253,242**	**190,975**	**255,891**	
CAPITAL								
2300.000.126.420800.940	CAPITAL OUTLAY-EQUIPMENT	7,500	6,266	7,500	7,500	-	-	
	CAPITAL TOTAL	**7,500**	**6,266**	**7,500**	**7,500**	**-**	**-**	
	TOTAL	**555,028**	**535,630**	**565,650**	**565,650**	**487,115**	**584,304**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.126.420800.210	Computer/IT replacement	3,600
		3,600

REQUESTS FOR CHANGES IN PERSONNEL

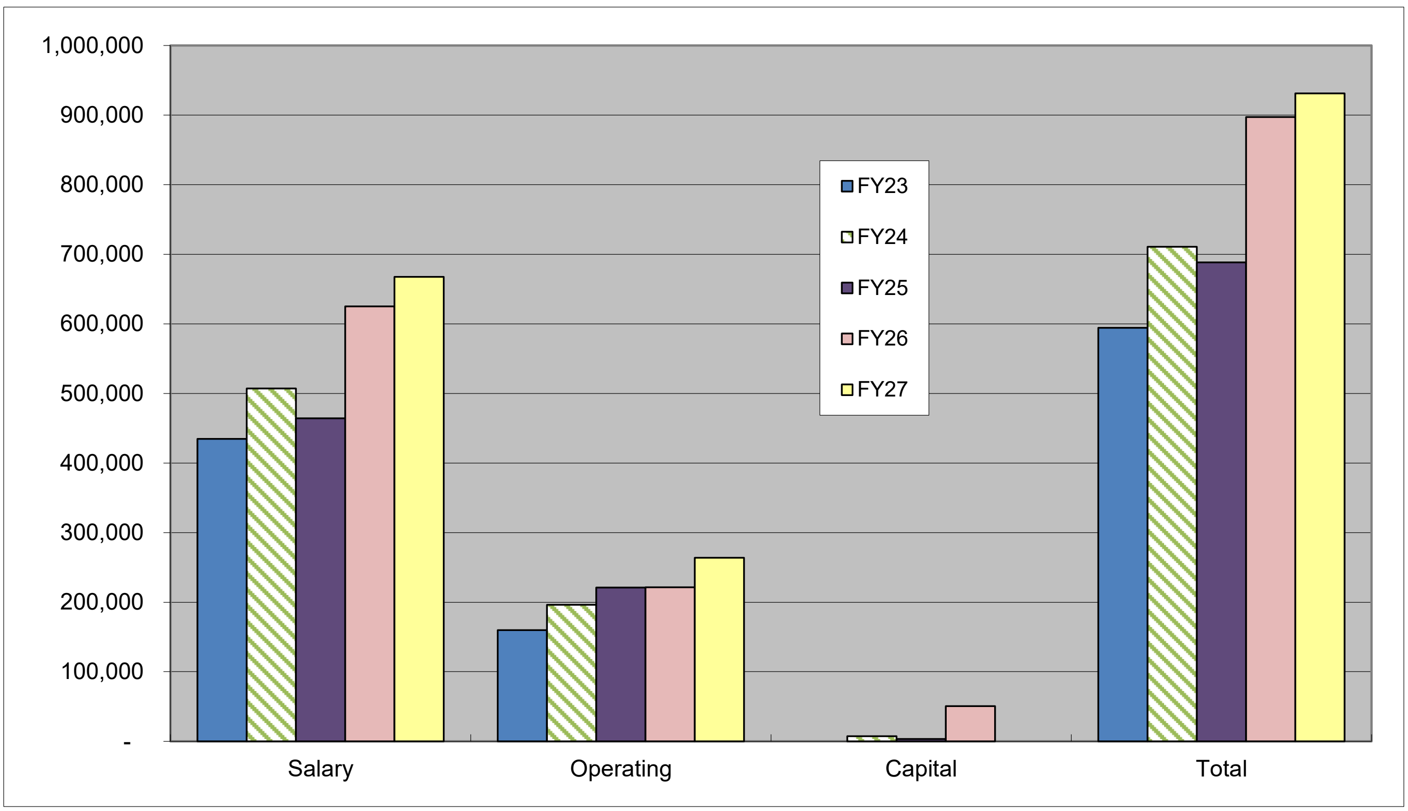
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ADMINISTRATION

The Sheriff's Administration division covers the administrative functions of the Sheriff's divisions. It includes the Sheriff, Undersheriff, and Training Officer. The Sheriff must provide sound management of the office and is responsible for the maximum utilization of budget, manpower, equipment, and other available resources.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
4.00	4.00	3.00	3.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	434,627	506,930	464,168	625,179	667,361
Operating	159,827	196,229	220,830	221,309	263,724
Capital	-	7,396	3,458	50,591	-
Total	594,454	710,555	688,456	897,079	931,085

FINAL FY27 BUDGET

Sheriff Fund - Administration - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.130.420110.111	SALARIES/PERM	311,286	309,253	424,765	424,765	430,001	455,155	
2300.000.130.420110.116	SALARY-OTHER COMPENSATION	40,600	41,800	44,000	44,000	42,400	44,000	-
2300.000.130.420110.120	OVERTIME	5,000	5,170	5,000	5,000	3,987	5,000	-
2300.000.130.420110.141	UNEMPLOYMENT COMPENSATION	296	359	765	765	866	500	
2300.000.130.420110.142	WORKER'S COMPENSATION	6,229	4,722	7,535	7,535	6,188	7,826	
2300.000.130.420110.143	GROUP HEALTH INSURANCE	34,272	34,230	47,520	47,520	47,444	52,800	
2300.000.130.420110.144	SOCIAL SECURITY	27,302	26,073	36,243	36,243	34,872	38,568	
2300.000.130.420110.146	SHERIFFS RETIREMENT	38,188	41,060	56,793	56,793	57,360	61,270	
2300.000.130.420110.147	LONG TERM DISABILITY	1,032	1,008	1,420	1,420	1,400	1,521	
2300.000.130.420110.153	LIFE INSURANCE	540	493	720	720	661	720	
	PERSONNEL TOTAL	**464,745**	**464,168**	**624,761**	**624,761**	**625,179**	**667,361**	
OPERATING								
2300.000.130.420110.210	OFFICE SUPPLIES	29,500	27,371	33,700	33,700	26,008	33,700	-
2300.000.130.420110.220	CIT TRAINING SUPPLIES	3,500	1,791	3,500	3,500	746	3,500	-
2300.000.130.420110.226	CLOTHING & UNIFORMS	40,000	48,556	45,000	45,000	49,674	62,000	17,000
2300.000.130.420110.229	OPERATING SUPPLIES - 24/7 PROGRAM	5,000	-	-	-	-	-	-
2300.000.130.420110.231	GAS-OIL-GREASE-ETC	9,000	8,480	9,000	9,000	8,385	9,000	-
2300.000.130.420110.330	MEMBERSHIP & DUES	3,500	2,311	3,500	3,500	-	2,500	(1,000)
2300.000.130.420110.336	PUBLIC RELATIONS	10,000	9,837	10,000	10,000	10,616	10,000	-
2300.000.130.420110.337	ADVERTISING	10,000	6,968	10,000	10,000	3,046	10,000	-
2300.000.130.420110.345	TECHNOLOGY	11,803	12,258	12,942	12,942	12,311	14,024	1,082
2300.000.130.420110.351	MEDICAL & PSYCH SERVICES	9,000	10,505	9,000	9,000	17,815	20,000	11,000
2300.000.130.420110.361	VEHICLE REPAIRS	3,000	3,288	3,000	3,000	1,283	3,000	-
2300.000.130.420110.363	MACHINE MAINTENANCE	4,000	4,939	5,000	5,000	6,077	5,000	-
2300.000.130.420110.370	TRAVEL/MOVING	48,000	34,232	41,000	41,000	41,634	46,000	5,000
2300.000.130.420110.380	TRAINING	42,000	50,294	45,000	45,000	43,714	45,000	-
	OPERATING TOTAL	**228,303**	**220,830**	**230,642**	**230,642**	**221,309**	**263,724**	
CAPITAL								
2300.000.130.420110.940	CAPITAL OUTLAY-EQUIPMENT	3,500	3,458	60,000	60,000	50,591	-	
	CAPITAL TOTAL	**3,500**	**3,458**	**60,000**	**60,000**	**50,591**	**-**	
	TOTAL	**696,548**	**688,456**	**915,403**	**915,403**	**897,079**	**931,085**	

FINAL FY27 BUDGET

Sheriff Fund - Administration - Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.130.420110.226	Increased cost of uniforms/honor guard	17,000
2300.000.130.420110.351	New employees	11,000
2300.000.130.420110.370	New deputies	5,000
		33,000

REQUESTS FOR CHANGES IN PERSONNEL

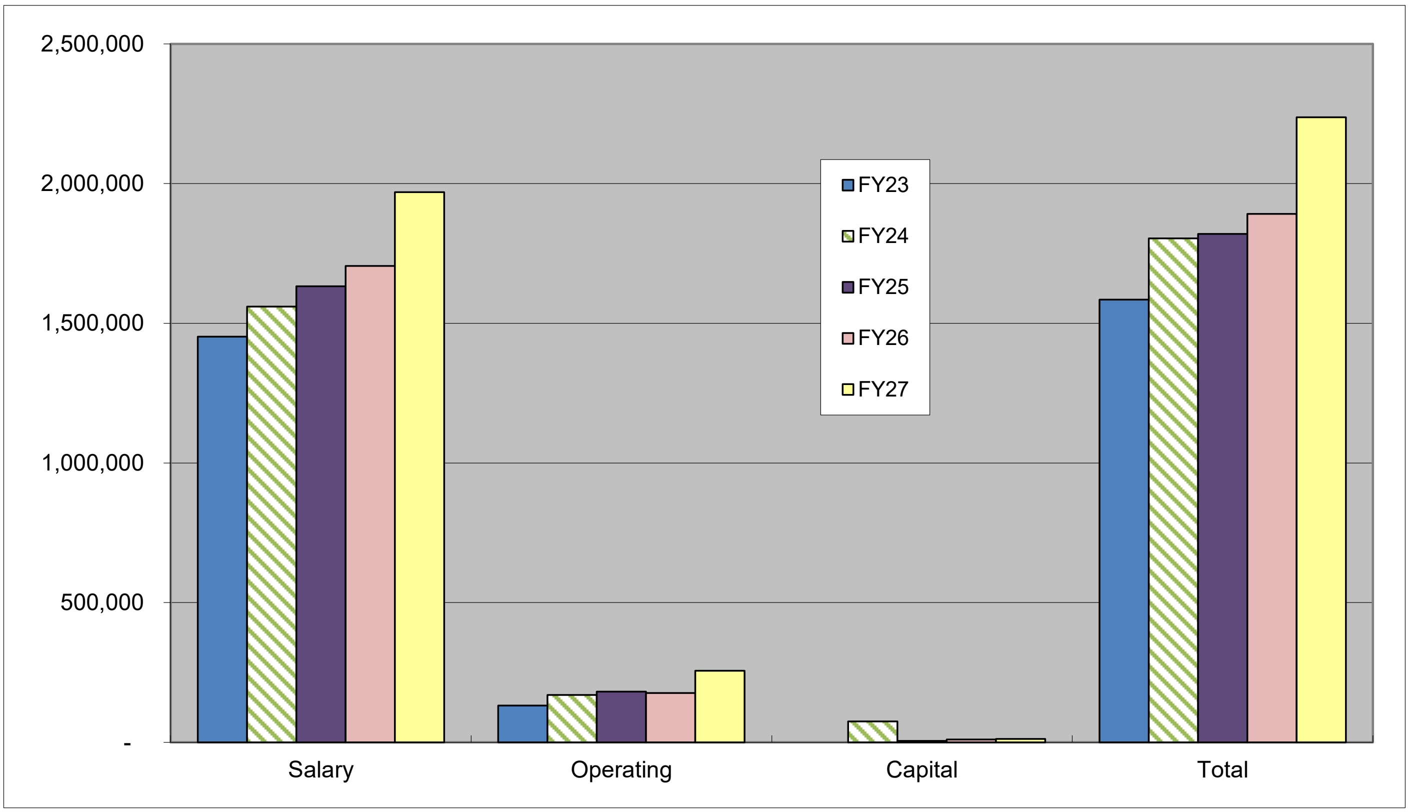
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETECTIVES

This division handles the Sheriff's investigations of criminal offenses.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
17.00	16.00	16.00	15.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	1,452,494	1,559,452	1,632,268	1,705,115	1,969,218
Operating	131,871	169,249	181,834	176,926	255,923
Capital	-	75,135	5,542	9,893	12,000
Total	1,584,365	1,803,836	1,819,644	1,891,934	2,237,141

FINAL FY27 BUDGET

Sheriff Fund - Detectives - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.131.420140.111	SALARIES/PERM	1,127,660	1,078,445	1,156,100	1,156,100	1,114,381	1,308,126	
2300.000.131.420140.120	OVERTIME	115,000	122,293	115,000	115,000	137,547	115,000	-
2300.000.131.420140.141	UNEMPLOYMENT COMPENSATION	1,864	1,850	3,178	3,178	3,080	2,135	
2300.000.131.420140.142	WORKER'S COMPENSATION	21,411	16,113	19,475	19,475	15,115	20,844	
2300.000.131.420140.143	GROUP HEALTH INSURANCE	182,784	166,432	190,080	190,080	176,322	224,400	
2300.000.131.420140.144	SOCIAL SECURITY	95,063	88,984	97,239	97,239	92,308	108,869	
2300.000.131.420140.146	SHERIFFS RETIREMENT	133,978	140,503	149,853	149,853	148,967	166,193	
2300.000.131.420140.147	LONG TERM DISABILITY	3,854	3,495	3,951	3,951	3,636	4,471	
2300.000.131.420140.153	LIFE INSURANCE	2,819	2,571	2,833	2,833	2,605	2,961	
2300.000.131.420140.156	PUBLIC EMPLOYEE RETIRE	12,065	11,582	12,575	12,575	11,154	16,219	
	PERSONNEL TOTAL	**1,696,498**	**1,632,268**	**1,750,284**	**1,750,284**	**1,705,115**	**1,969,218**	
OPERATING								
2300.000.131.420140.202	EXPENSE OF INVEST	29,000	33,361	31,000	31,000	28,147	31,000	-
2300.000.131.420140.220	OPERATING SUPPLIES	14,500	13,799	20,000	20,000	10,010	24,500	4,500
2300.000.131.420140.229	OPERATING SUPPLIES - COLDCASE UNIT	5,000	10,377	5,000	5,000	7,461	5,000	-
2300.000.131.420140.231	GAS-OIL-GREASE-ETC	21,000	17,752	21,000	21,000	18,411	21,000	-
2300.000.131.420140.341	ELECTRICITY	5,400	5,678	5,400	5,400	4,870	5,400	-
2300.000.131.420140.342	WATER/LANDFILL	660	548	660	660	982	1,000	340
2300.000.131.420140.344	NATURAL GAS	3,500	3,513	3,500	3,500	3,327	4,000	500
2300.000.131.420140.345	TECHNOLOGY	55,408	57,084	61,023	61,023	63,574	61,023	-
2300.000.131.420140.361	VEHICLE REPAIRS	6,000	4,501	6,000	6,000	5,885	6,000	-
2300.000.131.420140.368	SOFTWARE/HARDWARE MAINTENANCE	50,000	32,329	50,000	50,000	31,367	94,000	44,000
2300.000.131.420140.397	FIXED CONTRACT SERVICES - AFIS	3,000	2,892	3,000	3,000	2,892	3,000	-
	OPERATING TOTAL	**193,468**	**181,834**	**206,583**	**206,583**	**176,926**	**255,923**	
CAPITAL								
2300.000.131.420140.940	CAPITAL OUTLAY-EQUIPMENT	17,600	5,542	60,000	60,000	9,893	12,000	
	CAPITAL TOTAL	**17,600**	**5,542**	**60,000**	**60,000**	**9,893**	**12,000**	
	TOTAL	**1,907,566**	**1,819,644**	**2,016,867**	**2,016,867**	**1,891,934**	**2,237,141**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.131.420140.220	Computer/IT replacement	4,500
2300.000.131.420140.342	Utility increase	340
2300.000.131.420140.344	Utility increase	500
2300.000.131.420140.368	Graykey software and licenses	44,000
2300.000.131.420140.940	Graykey computer	12,000
		61,340

REQUESTS FOR CHANGES IN PERSONNEL

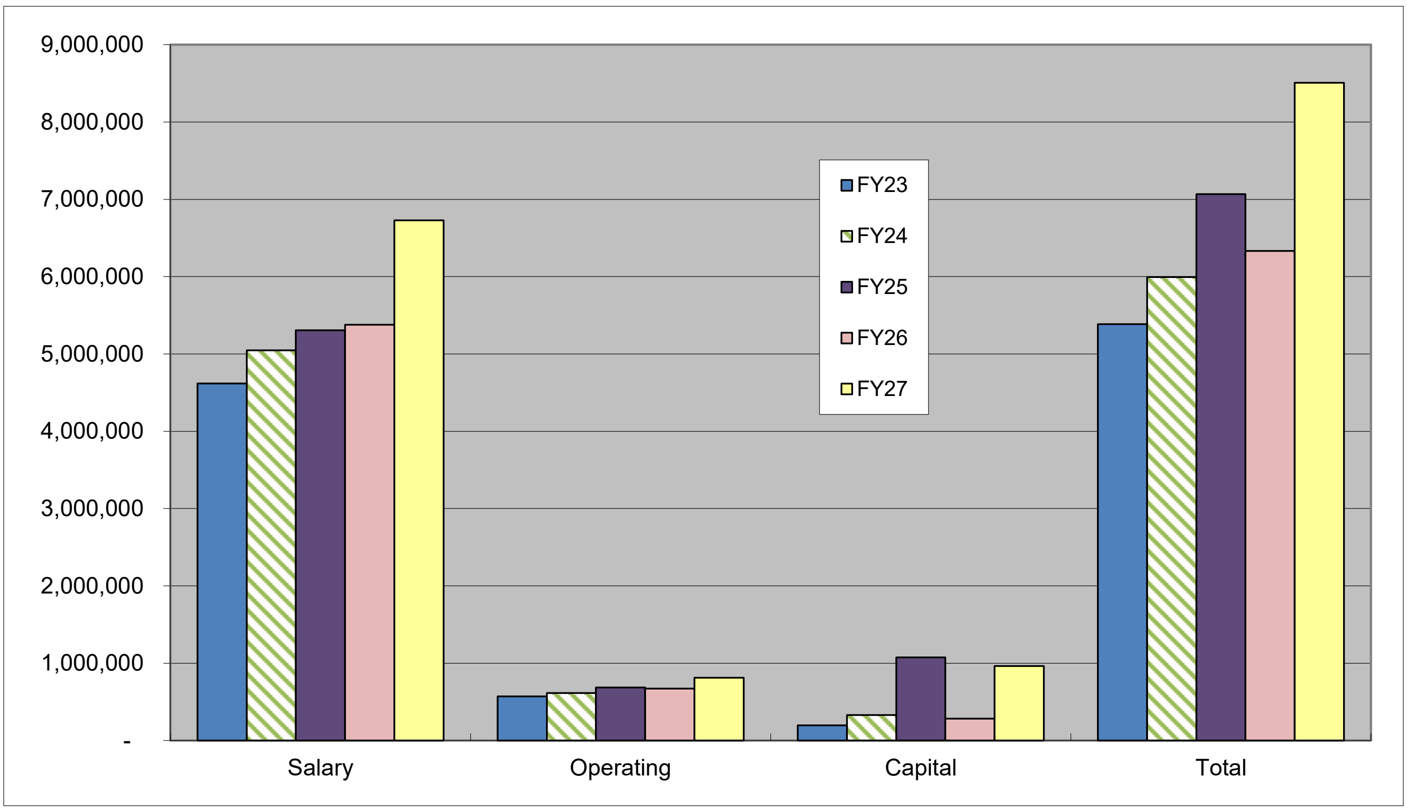
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
Data Analyst	Computer forensics data	61,730

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - PATROL

This division is responsible for patrolling the County, operating the training facility, and the tactical response team.
The division responds to both emergency and non-emergency public safety concerns.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
54.00	51.00	52.00	47.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	4,616,632	5,047,296	5,306,051	5,377,810	6,729,351
Operating	571,106	613,652	686,497	673,109	811,307
Capital	197,040	331,047	1,073,912	282,298	965,000
Total	5,384,778	5,991,995	7,066,460	6,333,217	8,505,658

FINAL FY27 BUDGET
Sheriff Fund - Patrol - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.132.420150.111	SALARIES/PERM	3,717,546	3,450,997	3,824,825	3,824,825	3,481,124	4,420,683	
2300.000.132.420150.120	OVERTIME	392,000	447,615	407,000	407,000	478,650	460,000	53,000
2300.000.132.420150.141	UNEMPLOYMENT COMPENSATION	6,139	6,006	10,580	10,580	9,731	7,321	
2300.000.132.420150.142	WORKER'S COMPENSATION	78,326	59,115	71,887	71,887	50,176	80,497	
2300.000.132.420150.143	GROUP HEALTH INSURANCE	582,624	519,307	605,880	605,880	525,783	712,800	
2300.000.132.420150.144	SOCIAL SECURITY	313,080	291,115	323,735	323,735	291,471	373,372	
2300.000.132.420150.146	SHERIFFS RETIREMENT	494,134	512,545	559,236	559,236	521,706	649,863	
2300.000.132.420150.147	LONG TERM DISABILITY	12,631	11,128	12,999	12,999	11,187	15,043	
2300.000.132.420150.153	LIFE INSURANCE	9,226	8,223	9,229	9,229	7,982	9,772	
	PERSONNEL TOTAL	**5,605,706**	**5,306,051**	**5,825,371**	**5,825,371**	**5,377,810**	**6,729,351**	
OPERATING								
PATROL								
2300.000.132.420150.210	OFFICE SUPPLIES	750	750	750	750	-	-	(750)
2300.000.132.420150.220	OPERATING SUPPLIES	40,425	41,179	52,000	52,000	31,822	45,000	(7,000)
2300.000.132.420150.227	FIREARMS SUPPLIES	58,000	58,399	30,000	30,000	42,884	30,000	-
2300.000.132.420150.229	OTHER OPERATING SUPPLIES	13,000	12,686	13,000	13,000	8,817	73,000	60,000
2300.000.132.420150.231	GAS-OIL-GREASE-ETC	250,000	197,457	250,000	250,000	203,096	250,000	-
2300.000.132.420150.240	REPAIR & MAINT SUPPLIES	4,500	4,675	4,500	4,500	4,531	4,500	-
2300.000.132.420150.345	TECHNOLOGY	165,239	166,322	180,697	180,697	178,510	162,087	(18,610)
2300.000.132.420150.361	VEHICLE REPAIRS	70,000	94,795	70,000	70,000	87,161	70,000	-
2300.000.132.420150.362	MAINTENANCE & REPAIRS	3,000	1,247	3,000	3,000	3,135	3,000	-
2300.000.132.420150.368	SOFTWARE/HARDWARE MAINTENANCE	79,600	89,255	103,600	103,600	59,255	103,600	-
TRAINING FACILITY								
2300.000.132.420155.220	OPERATING SUPPLIES	1,500	1,378	2,500	2,500	1,808	1,500	(1,000)
2300.000.132.420155.340	UTILITIES	5,000	4,636	5,000	5,000	4,589	5,000	-
2300.000.132.420155.362	MAINTENANCE & REPAIRS	1,500	526	40,000	40,000	40,361	1,500	(38,500)
2300.000.132.420155.540	SPECIAL ASSESSMENTS	120	120	120	120	120	120	-
AVIATION								
2300.000.132.420180.231	GAS-OIL-GREASE-ETC	10,000	-	10,000	10,000	-	10,000	-
2300.000.132.420180.362	MAINTENANCE & REPAIRS	6,500	10,732	6,500	6,500	2,220	6,500	-
SHERIFF RESERVE								
2300.000.132.420195.220	OPERATING SUPPLIES	500	60	500	500	-	500	-
2300.000.132.420195.398	SECURITY- STIPEND	5,000	2,280	5,000	5,000	4,800	45,000	40,000
	OPERATING TOTAL	**714,634**	**686,497**	**777,167**	**777,167**	**673,109**	**811,307**	
CAPITAL								
PATROL								
2300.000.132.420150.940	CAPITAL OUTLAY-EQUIPMENT	1,074,000	1,073,912	509,500	509,500	282,298	965,000	

FINAL FY27 BUDGET

Sheriff Fund - Patrol - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
CAPITAL										
TRAINING FACILITY										
2300.000.132.420155.940	CAPITAL OUTLAY-EQUIPMENT	-	-		-	-	-		-	
	CAPITAL TOTAL	**1,074,000**	**1,073,912**		**509,500**	**509,500**	**282,298**		**965,000**	
	TOTAL	**7,394,340**	**7,066,460**		**7,112,038**	**7,112,038**	**6,333,217**		**8,505,658**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.132.420150.120	Partially offset with revenue	53,000
2300.000.132.420195.398	Reserve Deputies	40,000
2300.000.132.420150.229	TRT vests	60,000
2300.000.132.420150.940	Patrol SUVs (12), toughbooks, Watchguard cameras	965,000
		1,118,000

REQUESTS FOR CHANGES IN PERSONNEL

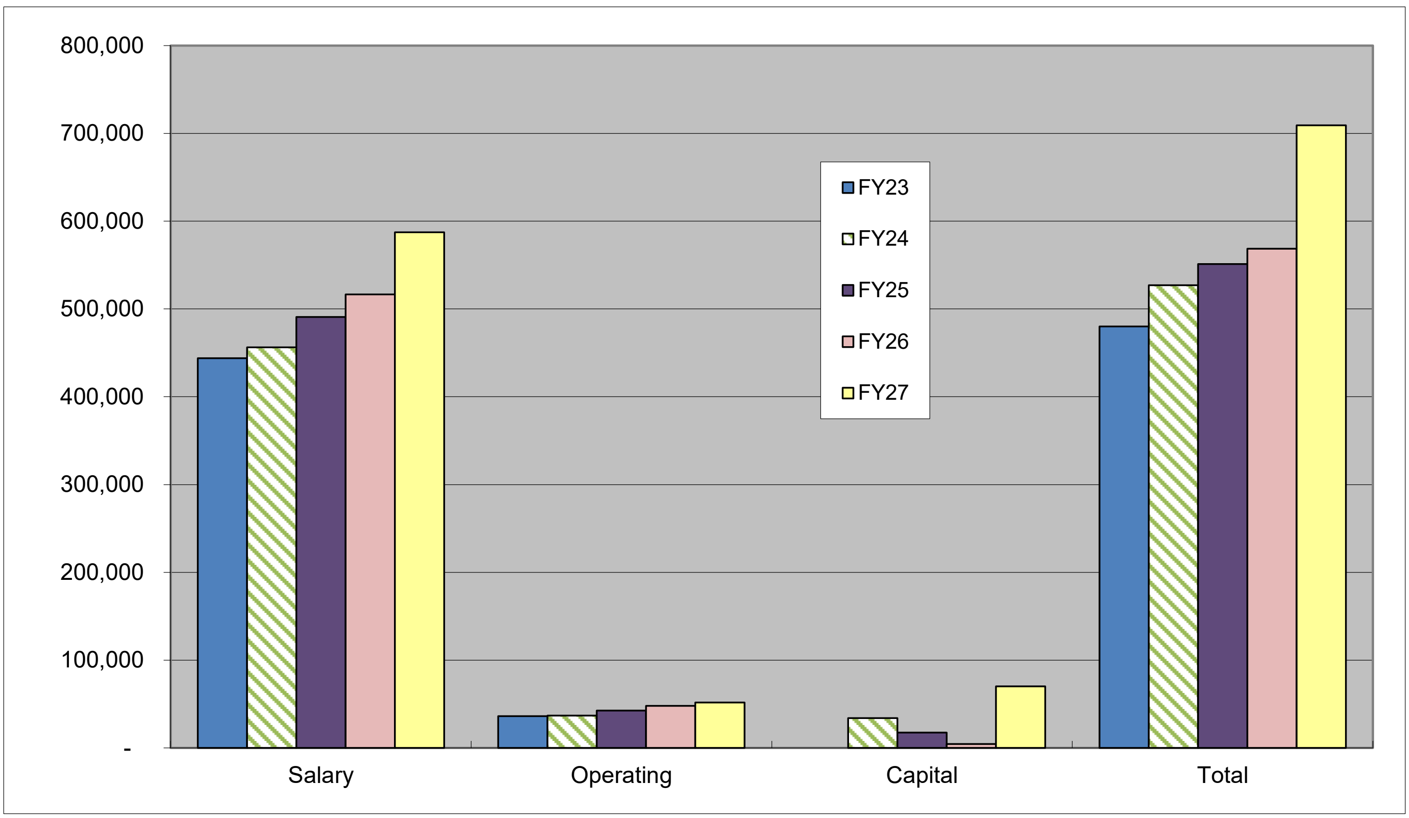
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
Three (3) Deputies	Two courthouse and One Patrol	294,915

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - CIVIL

This division is responsible for personal service of Federal; State; District, Justice, and Municipal non-criminal court documents that are presented to the Sheriff for service on businesses and persons located in Yellowstone County. Private citizens are also accommodated for service of their non-judicial documents. The civil division also handles sheriff sales on seized assets.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
7.00	7.00	7.00	6.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	443,876	456,338	491,018	516,646	587,506
Operating	36,231	36,880	42,641	47,846	51,716
Capital	-	33,819	17,431	4,288	70,000
Total	480,107	527,037	551,090	568,780	709,222

FINAL FY27 BUDGET

Sheriff Fund - Civil - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.133.420160.111	SALARIES/PERM	383,889	354,354	391,588	391,588	372,033	413,262	
2300.000.133.420160.120	OVERTIME	750	1,589	3,000	3,000	1,593	3,000	-
2300.000.133.420160.141	UNEMPLOYMENT COMPENSATION	577	551	986	986	923	624	
2300.000.133.420160.142	WORKER'S COMPENSATION	5,498	3,985	4,997	4,997	3,595	5,116	
2300.000.133.420160.143	GROUP HEALTH INSURANCE	79,968	70,364	83,160	83,160	75,621	92,400	
2300.000.133.420160.144	SOCIAL SECURITY	29,425	25,800	30,186	30,186	26,781	31,844	
2300.000.133.420160.147	LONG TERM DISABILITY	1,317	1,131	1,343	1,343	1,201	1,417	
2300.000.133.420160.153	LIFE INSURANCE	1,230	1,086	1,229	1,229	1,136	1,255	
2300.000.133.420160.156	PUBLIC EMPLOYEE RETIRE	34,887	32,158	36,184	36,184	33,763	38,587	
	PERSONNEL TOTAL	**537,541**	**491,018**	**552,673**	**552,673**	**516,646**	**587,506**	
OPERATING								
2300.000.133.420160.220	OPERATING SUPPLIES	11,000	2,531	11,000	11,000	1,467	11,000	-
2300.000.133.420160.231	GAS-OIL-GREASE-ETC	12,000	12,168	12,000	12,000	14,391	15,000	3,000
2300.000.133.420160.345	TECHNOLOGY	22,490	23,427	25,156	25,156	25,059	22,216	(2,940)
2300.000.133.420160.361	VEHICLE REPAIRS	3,500	4,515	3,500	3,500	6,929	3,500	-
	OPERATING TOTAL	**48,990**	**42,641**	**51,656**	**51,656**	**47,846**	**51,716**	
CAPITAL								
2300.000.133.420160.940	CAPITAL OUTLAY-EQUIPMENT	17,500	17,431	8,000	8,000	4,288	70,000	
	CAPITAL TOTAL	**17,500**	**17,431**	**8,000**	**8,000**	**4,288**	**70,000**	
	TOTAL	**604,031**	**551,090**	**612,329**	**612,329**	**568,780**	**709,222**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.133.420160.231	Increased fuel cost	3,000
2300.000.133.420160.940	Vehicles (2)	70,000
		73,000

REQUESTS FOR CHANGES IN PERSONNEL

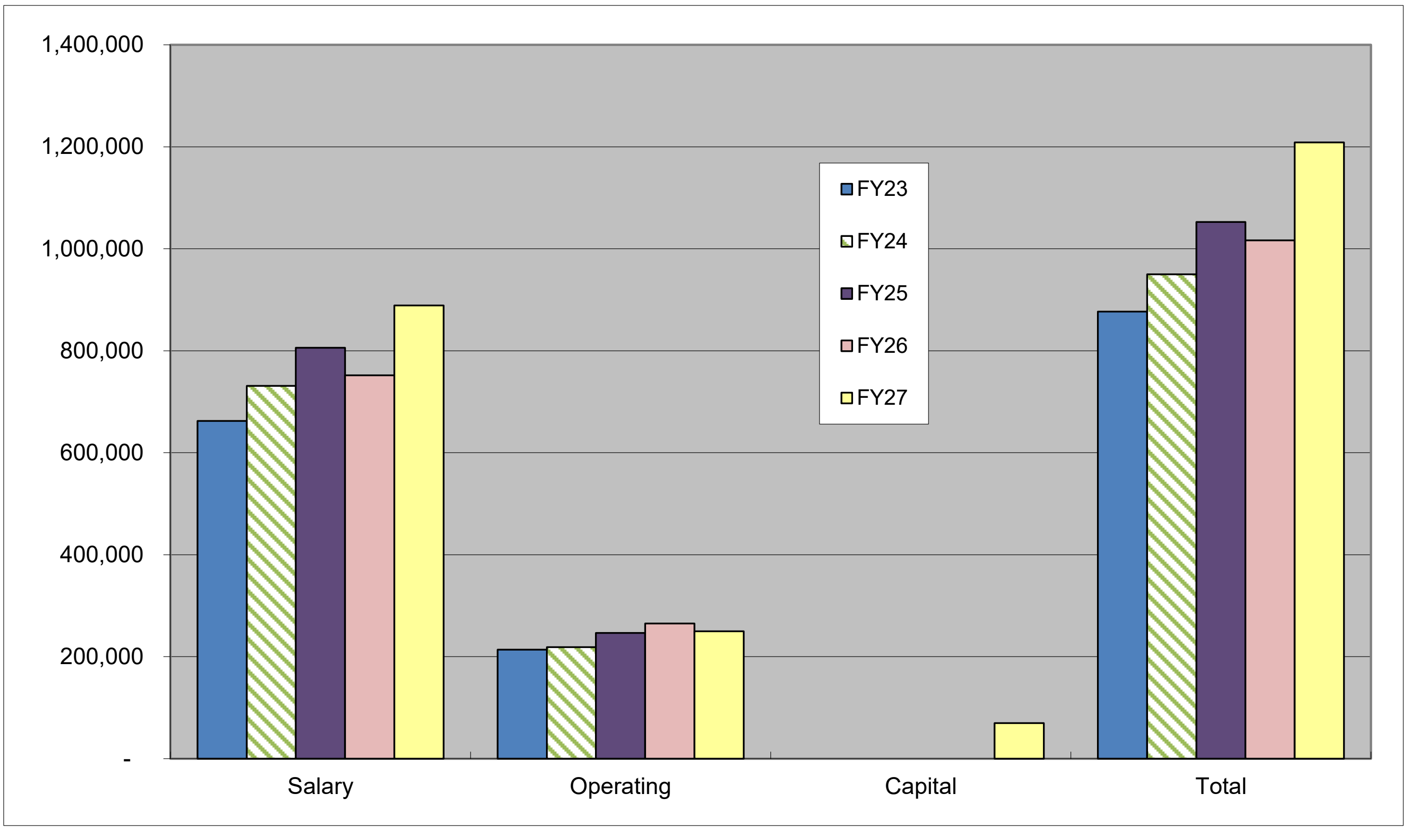
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - RECORDS

The Records division maintains and supports the record keeping, records management, and criminal justice information for the Sheriff's department.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
13.00	13.00	13.00	12.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	662,630	731,083	806,048	751,709	888,654
Operating	214,092	218,929	246,641	264,882	250,038
Capital	-	-	-	-	70,000
Total	876,722	950,012	1,052,689	1,016,591	1,208,692

FINAL FY27 BUDGET

Sheriff Fund - Records - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.134.420170.111	SALARIES/PERM	563,082	544,152	560,645	560,645	501,161	571,551	
2300.000.134.420170.112	SALARIES/TEMP	-	-	-	-	5,128	-	-
2300.000.134.420170.120	OVERTIME	27,000	28,342	37,000	37,000	24,446	37,000	-
2300.000.134.420170.141	UNEMPLOYMENT COMPENSATION	867	880	1,494	1,494	1,302	913	
2300.000.134.420170.142	WORKER'S COMPENSATION	860	631	819	819	569	656	
2300.000.134.420170.143	GROUP HEALTH INSURANCE	148,512	133,616	154,440	154,440	127,977	171,600	
2300.000.134.420170.144	SOCIAL SECURITY	44,223	43,135	45,720	45,720	39,940	46,554	
2300.000.134.420170.147	LONG TERM DISABILITY	1,931	1,688	1,923	1,923	1,562	1,960	
2300.000.134.420170.153	LIFE INSURANCE	1,967	1,713	1,959	1,959	1,612	2,007	
2300.000.134.420170.156	PUBLIC EMPLOYEE RETIRE	52,432	51,891	54,804	54,804	48,012	56,413	
	PERSONNEL TOTAL	**840,874**	**806,048**	**858,804**	**858,804**	**751,709**	**888,654**	
OPERATING								
2300.000.134.420170.220	OPERATING SUPPLIES	7,500	7,495	13,000	13,000	12,990	13,000	-
2300.000.134.420170.345	TECHNOLOGY	41,310	41,318	44,263	44,263	44,154	37,908	(6,355)
2300.000.134.420170.397	FIXED CONTRACT SERVICES - CITY COMPUTER	161,470	161,470	163,214	163,214	163,214	150,580	(12,634)
2300.000.134.420170.398	VARIABLE CONTRACT SERVICES - CJIN	30,087	36,358	38,500	44,550	44,524	48,550	4,000
	OPERATING TOTAL	**240,367**	**246,641**	**258,977**	**265,027**	**264,882**	**250,038**	
CAPITAL								
2300.000.134.420170.940	CAPITAL -EQUIPMENT	-	-	-	-	-	70,000	
	CAPITAL TOTAL	**-**	**-**	**-**	**-**	**-**	**70,000**	
	TOTAL	**1,081,241**	**1,052,689**	**1,117,781**	**1,123,831**	**1,016,591**	**1,208,692**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.134.420170.398	CJIN	4,000
2300.000.134.420170.940	File storage system	70,000
		74,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

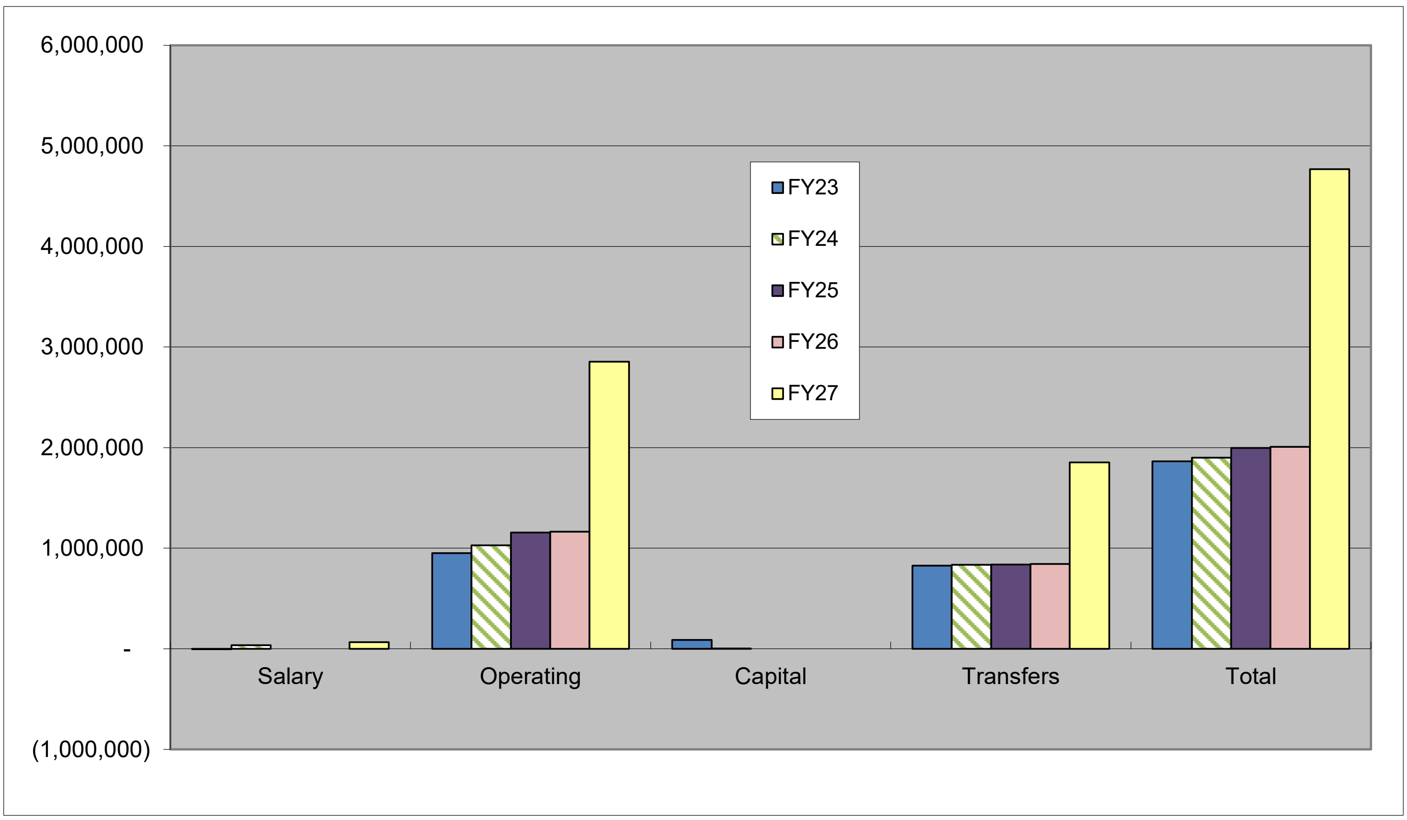
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - MISCELLANEOUS

This division accounts for non-departmental expenditures such as insurance, dispatching costs, capital transfers, and contingencies.

Transfers represent funding for capital replacement reserve and funding to general fund for dedicated Information Systems Support positions.

Salary budget represents salary contingency for termination pay, reclassifications, etc..



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	(1,573)	36,141	-	-	65,000
Operating	951,644	1,028,393	1,157,094	1,164,275	2,853,391
Capital	87,313	2,987	-	-	-
Transfers	827,382	833,655	838,774	842,977	1,851,802
Total	1,864,766	1,901,176	1,995,868	2,007,252	4,770,193

FINAL FY27 BUDGET

Sheriff Fund - Miscellaneous - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.135.420180.130	TERMINATION PAY	-	-	-	-	-	40,000	
2300.000.135.420180.150	SALARY CONTINGENCY	25,000	-	25,000	25,000	-	25,000	-
	PERSONNEL TOTAL	**25,000**	**-**	**25,000**	**25,000**	**-**	**65,000**	-
OPERATING								
2300.000.135.420180.310	PRISONER TRANSPORT	3,000	467	3,000	3,000	-	3,000	-
2300.000.135.420180.316	RADIO MAINTENANCE	17,000	14,893	17,000	17,000	13,698	17,000	-
2300.000.135.420180.341	ELECTRICITY	39,000	29,730	39,000	39,000	35,893	39,000	-
2300.000.135.420180.342	WATER	3,200	135	3,200	10,700	9,452	10,700	-
2300.000.135.420180.344	NATURAL GAS	7,500	8,202	7,500	7,500	9,930	10,000	2,500
2300.000.135.420180.345	TECHNOLOGY	1,249	1,210	1,298	1,298	1,257	1,296	(2)
2300.000.135.420180.362	MAINTENANCE & REPAIRS	13,700	2,547	13,700	13,700	1,315	10,000	(3,700)
2300.000.135.420180.367	JANITORIAL SERVICES	36,000	43,943	45,700	45,700	45,701	45,700	-
2300.000.135.420180.368	SOFTWARE/HARDWARE MAINTENANCE	67,785	60,074	67,785	67,785	44,226	176,185	108,400
2300.000.135.420180.380	TRAINING	2,000	11,599	2,000	2,000	140	2,000	-
2300.000.135.420180.398	CONTRACT SERVICE-EOC	736,000	794,713	758,080	758,080	801,675	826,000	67,920
2300.000.135.420180.399	CONTRACT SERVICE	153,500	4,415	50,000	50,000	6,507	25,000	(25,000)
2300.000.135.420180.510	MISC INSURANCE	178,810	183,200	193,410	193,410	192,067	193,410	-
2300.000.135.420180.540	SPECIAL ASSESSMENTS	3,000	1,966	3,000	3,000	2,414	3,000	-
2300.000.135.420180.850	CONTINGENCY	38,000	-	750,000	587,950	-	1,000,000	250,000
2300.000.135.420180.851	CONTINGENCY - PROTEST TAXES	273,100	-	471,000	471,000	-	491,100	20,100
	OPERATING TOTAL	**1,572,844**	**1,157,094**	**2,425,673**	**2,271,123**	**1,164,275**	**2,853,391**	
CAPITAL								
2300.000.135.420180.940	CAPITAL OUTLAY-EQUIPMENT	5,000	-	-	-	-	-	
	CAPITAL TOTAL	**5,000**	**-**	**-**	**-**	**-**	**-**	
TRANSFERS								
2300.000.135.521000.825	TRANSFER TO DEBT SERVICE 3060	676,200	676,199	675,526	675,526	675,525	679,326	3,800
2300.000.135.521000.827	TRANSFER TO GENERAL FUND - IT	162,575	162,575	167,452	167,452	167,452	172,476	5,024
2300.000.135.521000.829	TRANSFER TO CAPITAL IMP	-	-	-	-	-	1,000,000	1,000,000
	TRANSFERS TOTAL	**838,775**	**838,774**	**842,978**	**842,978**	**842,977**	**1,851,802**	
	TOTAL	**2,441,619**	**1,995,868**	**3,293,651**	**3,139,101**	**2,007,252**	**4,770,193**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

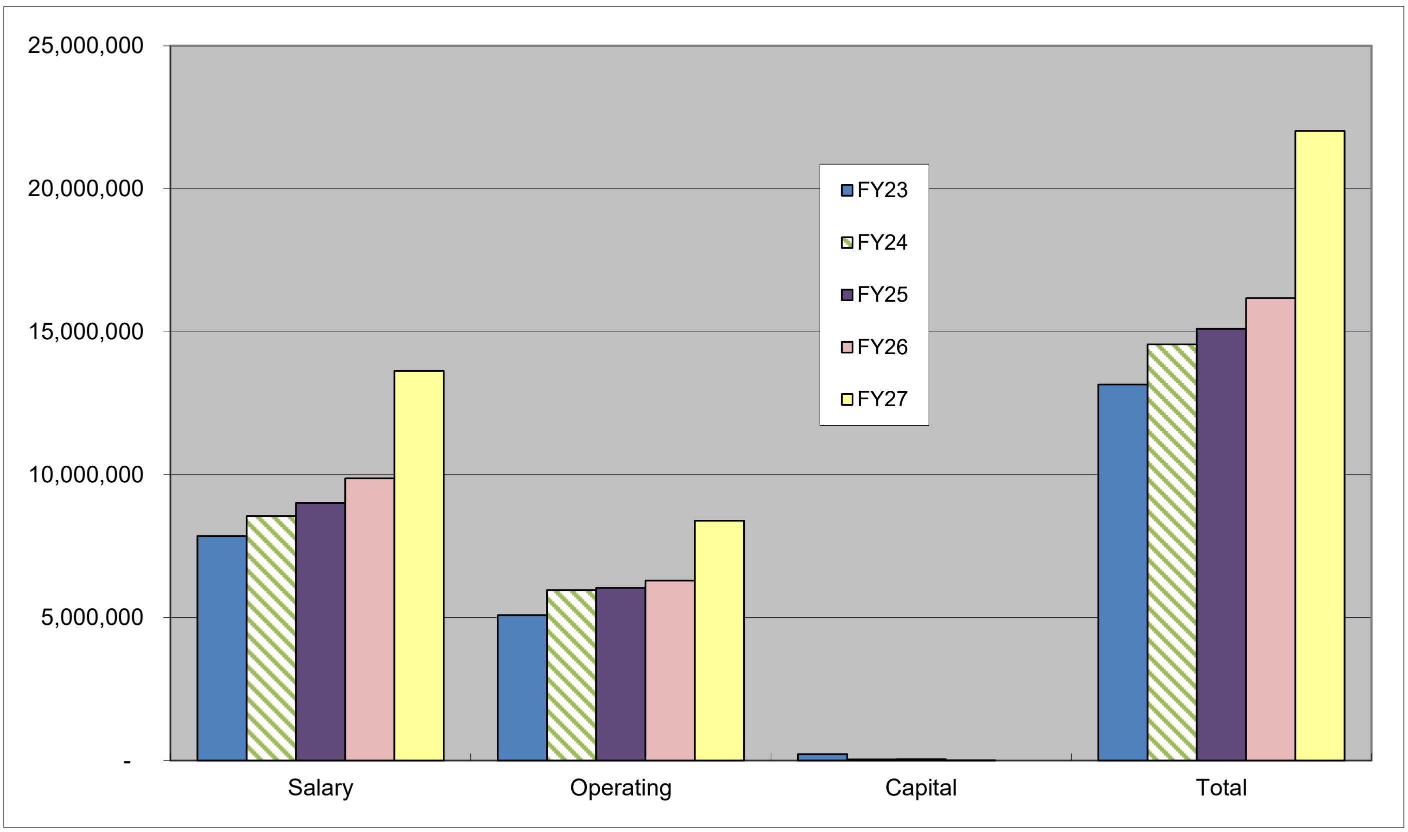
ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.135.420180.344	Utility increase	2,500
2300.000.135.420180.368	New World to cloud	108,400
2300.000.135.420180.398	COB EOC increase	67,920
		178,820

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION CENTER

The Detention Center is responsible for the custody and care of adult inmates charged with offenses. The facility often holds inmates (both men and women) for other governmental entities and charges a fee per inmate day.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
122.50	121.50	111.50	109.50



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	7,857,740	8,552,010	9,009,651	9,870,962	13,627,716
Operating	5,081,258	5,963,499	6,038,582	6,295,070	8,389,740
Capital	219,804	40,877	50,291	9,990	-
Total	13,158,802	14,556,386	15,098,524	16,176,022	22,017,456

FINAL FY27 BUDGET

Sheriff Fund - Detention Center - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.136.420200.111	SALARIES/PERM	6,086,072	5,694,697	6,913,741	6,913,741	6,359,368	8,988,095	
2300.000.136.420200.116	SALARY-OTHER COMPENSATION	38,000	25,200	38,000	38,000	33,600	62,400	24,400
2300.000.136.420200.118	SALARIES-TRAVEL STIPEND	4,670	-	4,670	4,670	-	4,670	-
2300.000.136.420200.120	OVERTIME	900,000	757,727	850,000	850,000	677,223	725,000	(125,000)
2300.000.136.420200.141	UNEMPLOYMENT COMPENSATION	10,486	9,966	19,421	19,421	17,396	14,577	
2300.000.136.420200.142	WORKER'S COMPENSATION	122,494	88,065	122,790	122,790	90,667	161,757	
2300.000.136.420200.143	GROUP HEALTH INSURANCE	1,273,776	1,107,845	1,443,420	1,443,420	1,237,253	1,617,000	
2300.000.136.420200.144	SOCIAL SECURITY	537,699	486,111	597,190	597,190	528,834	748,183	
2300.000.136.420200.146	SHERIFFS RETIREMENT	698,106	709,705	866,636	866,636	793,954	1,120,695	
2300.000.136.420200.147	LONG TERM DISABILITY	20,856	18,027	23,694	23,694	20,100	30,811	
2300.000.136.420200.153	LIFE INSURANCE	21,306	17,233	24,148	24,148	18,640	31,498	
2300.000.136.420200.156	PUBLIC EMPLOYEE RETIRE	116,609	95,075	119,568	119,568	93,927	123,031	
	PERSONNEL TOTAL	**9,830,074**	**9,009,651**	**11,023,278**	**11,023,278**	**9,870,962**	**13,627,716**	
OPERATING								
2300.000.136.420200.210	OFFICE SUPPLIES	23,000	25,720	28,000	28,000	21,663	25,000	(3,000)
2300.000.136.420200.220	OPERATING SUPPLIES	466,725	403,895	466,725	466,725	390,550	520,000	53,275
2300.000.136.420200.222	INMATE BENEFIT	15,000	3,729	10,000	10,000	7,500	10,000	-
2300.000.136.420200.223	FOOD	1,250,000	1,444,168	1,350,000	1,350,000	642,599	1,350,000	-
2300.000.136.420200.224	JANITORIAL SUPPLIES	35,000	17,122	35,000	35,000	24,036	35,000	-
2300.000.136.420200.226	CLOTHING & UNIFORMS - INMATES	55,000	54,800	64,500	64,500	64,985	64,500	-
2300.000.136.420200.229	CLOTHING & UNIFORMS - STAFF	29,000	29,234	42,000	42,000	34,779	42,000	-
2300.000.136.420200.231	GAS-OIL-GREASE-ETC	15,500	11,643	15,500	15,500	14,693	15,500	-
2300.000.136.420200.304	PRESCRIPTION DRUGS	100,000	-	150,000	150,000	165,864	165,000	15,000
2300.000.136.420200.310	PRISONER TRANSPORT	6,000	1,576	10,000	10,000	868	2,500	(7,500)
2300.000.136.420200.337	PUBLICITY/ADVERTISING	3,000	4,021	3,000	3,000	2,696	3,000	-
2300.000.136.420200.345	TECHNOLOGY	153,134	141,049	151,634	151,634	146,189	157,662	6,028
2300.000.136.420200.351	MEDICAL SERVICES - XRAY / LAB	20,000	9,200	65,000	65,000	81,480	125,000	60,000
2300.000.136.420200.356	MEDICAL - HOSPITAL	500,000	483,448	500,000	500,000	245,724	500,000	-
2300.000.136.420200.361	VEHICLE REPAIRS	6,000	5,270	6,000	6,000	5,526	6,000	-
2300.000.136.420200.362	MAINTENANCE & REPAIRS	11,500	12,305	11,500	11,500	10,664	14,500	3,000
2300.000.136.420200.363	MACHINE MAINTENANCE	5,000	4,536	5,000	5,000	6,194	5,000	-
2300.000.136.420200.368	SOFTWARE/HARDWARE MAINTENANCE	53,975	44,115	53,975	53,975	47,366	79,575	25,600
2300.000.136.420200.370	TRAVEL/MOVING	31,000	27,985	30,000	30,000	25,572	35,000	5,000
2300.000.136.420200.380	TRAINING	16,000	18,946	20,000	20,000	16,445	20,000	-
2300.000.136.420200.397	FIXED CONTRACT SERVICES - GED	65,000	64,518	67,000	67,000	66,453	67,450	450
2300.000.136.420200.398	CONTRACT SVS- DENTAL/REMOTE BREATH	228,000	262,777	30,000	155,000	189,792	182,000	27,000
2300.000.136.420200.399	MEDICAL SERVICES- IVY	2,992,600	2,826,687	4,200,000	4,200,000	3,920,029	4,800,000	600,000
2300.000.136.420200.510	INSURANCE	135,804	140,743	152,456	152,456	152,456	154,053	1,597
2300.000.136.420200.540	SPECIAL ASSESSMENTS	10,200	1,095	5,000	11,000	10,947	11,000	-
	OPERATING TOTAL	**6,226,438**	**6,038,582**	**7,472,290**	**7,603,290**	**6,295,070**	**8,389,740**	

FINAL FY27 BUDGET

Sheriff Fund - Detention Center - Expend Budget

CAPITAL										
2300.000.136.420200.920	CAPITAL OUTLAY-BUILDING	-	-		-	-	-		-	
2300.000.136.420200.940	CAPITAL OUTLAY-EQUIPMENT	229,275	50,291		40,800	40,800	9,990		-	
	CAPITAL TOTAL	**229,275**	**50,291**		**40,800**	**40,800**	**9,990**		**-**	
	TOTAL	**16,285,787**	**15,098,524**		**18,536,368**	**18,667,368**	**16,176,022**		**22,017,456**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED
2300.000.136.420200.116	Clothing per new CBA		24,400
2300.000.136.420200.220	Cameras/Tasers/Computers		53,275
2300.000.136.420200.304	Inmate population increase		15,000
2300.000.136.420200.351	Inmate population increase		60,000
2300.000.136.420200.362	Misc repairs/lawnmower		3,000
2300.000.136.420200.368	New World to cloud/COB		25,600
2300.000.136.420200.370	Increase FTO/Corporal travel to trainings		5,000
2300.000.136.420200.397	GED contract		450
2300.000.136.420200.398	Alternative remote breath/Hicks Dental		27,000
2300.000.136.420200.399	Ivy		600,000
2300.000.136.420200.510	LE insurance increase		1,597
			815,322

REQUESTS FOR CHANGES IN PERSONNEL

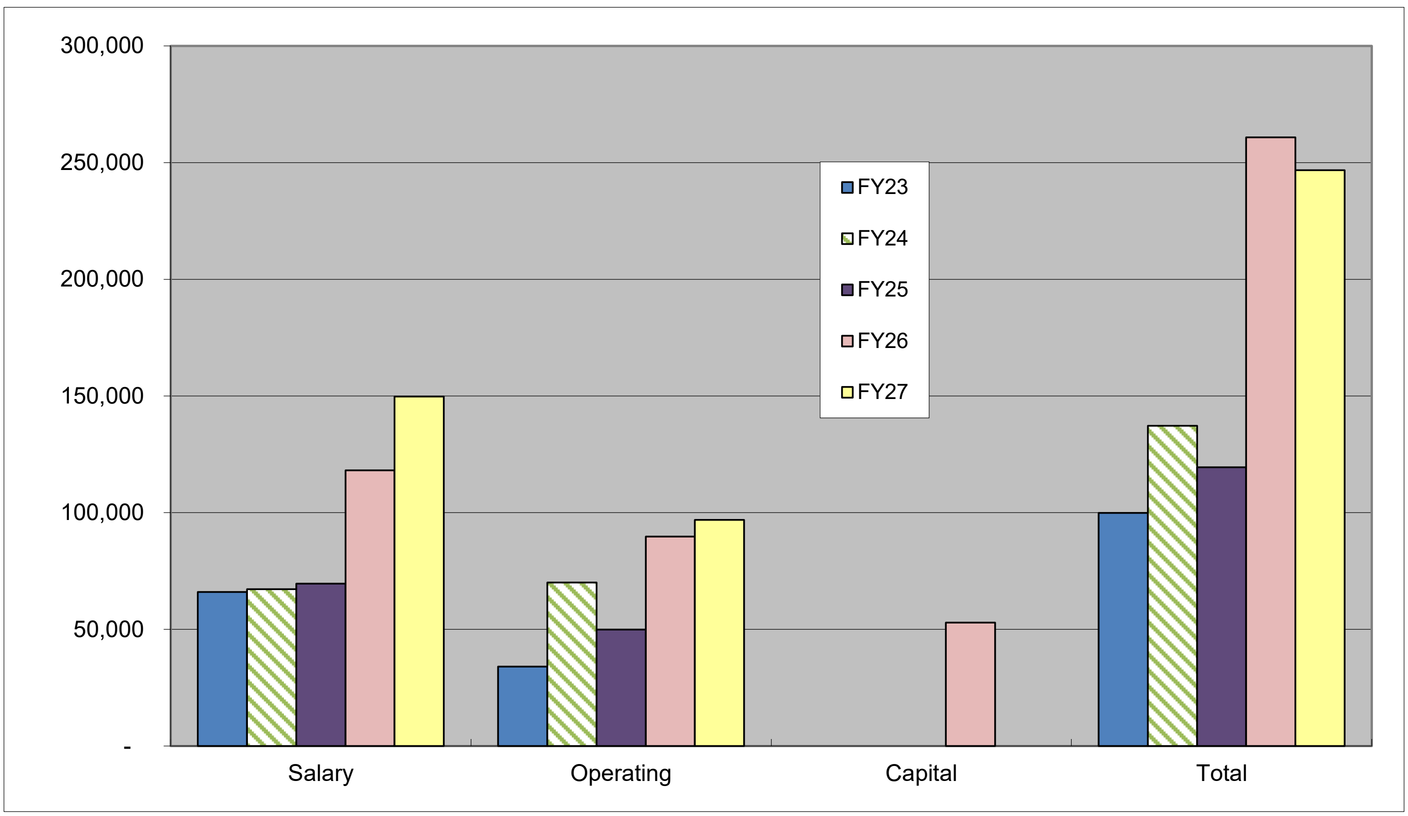
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
Booking Clerks (1)	STDF, more continuity and new process	60,000

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ANIMAL CONTROL

The Animal Control division is responsible for responding to animal control complaints, enforcing animal control laws, taking animals into custody as required, and removing dead and nuisance wild animals.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
2.00	2.00	1.00	1.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	65,953	67,197	69,560	118,185	149,783
Operating	33,978	70,038	49,913	89,700	96,943
Capital	-	-	-	52,928	-
Total	99,931	137,235	119,473	260,813	246,726

FINAL FY27 BUDGET

Sheriff Fund - Animal Control - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.137.440600.111	SALARIES/PERM	47,570	48,115	93,997	93,997	75,464	100,399	
2300.000.137.440600.116	SALARY-OTHER COMPENSATION	300	-	300	300	-	300	-
2300.000.137.440600.120	OVERTIME	500	206	500	8,500	7,918	500	-
2300.000.137.440600.141	UNEMPLOYMENT COMPENSATION	72	74	236	236	204	151	
2300.000.137.440600.142	WORKER'S COMPENSATION	1,696	1,404	3,783	3,783	2,910	4,261	
2300.000.137.440600.143	GROUP HEALTH INSURANCE	11,424	11,410	23,760	23,760	17,306	26,400	
2300.000.137.440600.144	SOCIAL SECURITY	3,677	3,663	7,229	7,229	6,354	7,719	
2300.000.137.440600.147	LONG TERM DISABILITY	163	161	322	322	239	344	
2300.000.137.440600.153	LIFE INSURANCE	171	171	338	338	254	355	
2300.000.137.440600.156	PUBLIC EMPLOYEE RETIRE	4,360	4,356	8,665	8,665	7,536	9,353	
	PERSONNEL TOTAL	**69,933**	**69,560**	**139,130**	**147,130**	**118,185**	**149,783**	
OPERATING								
2300.000.137.440600.220	OPERATING SUPPLIES	500	330	500	8,000	7,332	500	-
2300.000.137.440600.222	CHEM,LAB, & MED SUPPLIES	2,500	1,953	2,500	2,500	2,055	2,500	-
2300.000.137.440600.231	GAS-OIL-GREASE-ETC	9,000	5,372	9,000	9,000	8,025	9,000	-
2300.000.137.440600.345	TECHNOLOGY	3,559	3,601	3,836	3,836	3,865	6,543	2,707
2300.000.137.440600.361	VEHICLE REPAIRS	3,000	1,267	3,000	5,000	5,739	3,000	-
2300.000.137.440600.380	TRAINING	400	-	400	400	-	400	-
2300.000.137.440600.398	CONTRACT SERVICES-BOARD/CLINICS	60,000	37,390	75,000	75,000	62,684	75,000	-
	OPERATING TOTAL	**78,959**	**49,913**	**94,236**	**103,736**	**89,700**	**96,943**	
CAPITAL								
2300.000.137.440600.940	CAPITAL OUTLAY-EQUIPMENT	80,000	-	80,000	80,000	52,928	-	
	CAPITAL TOTAL	**80,000**	**-**	**80,000**	**80,000**	**52,928**	**-**	
	TOTAL	**228,892**	**119,473**	**313,366**	**330,866**	**260,813**	**246,726**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

REQUESTS FOR CHANGES IN PERSONNEL

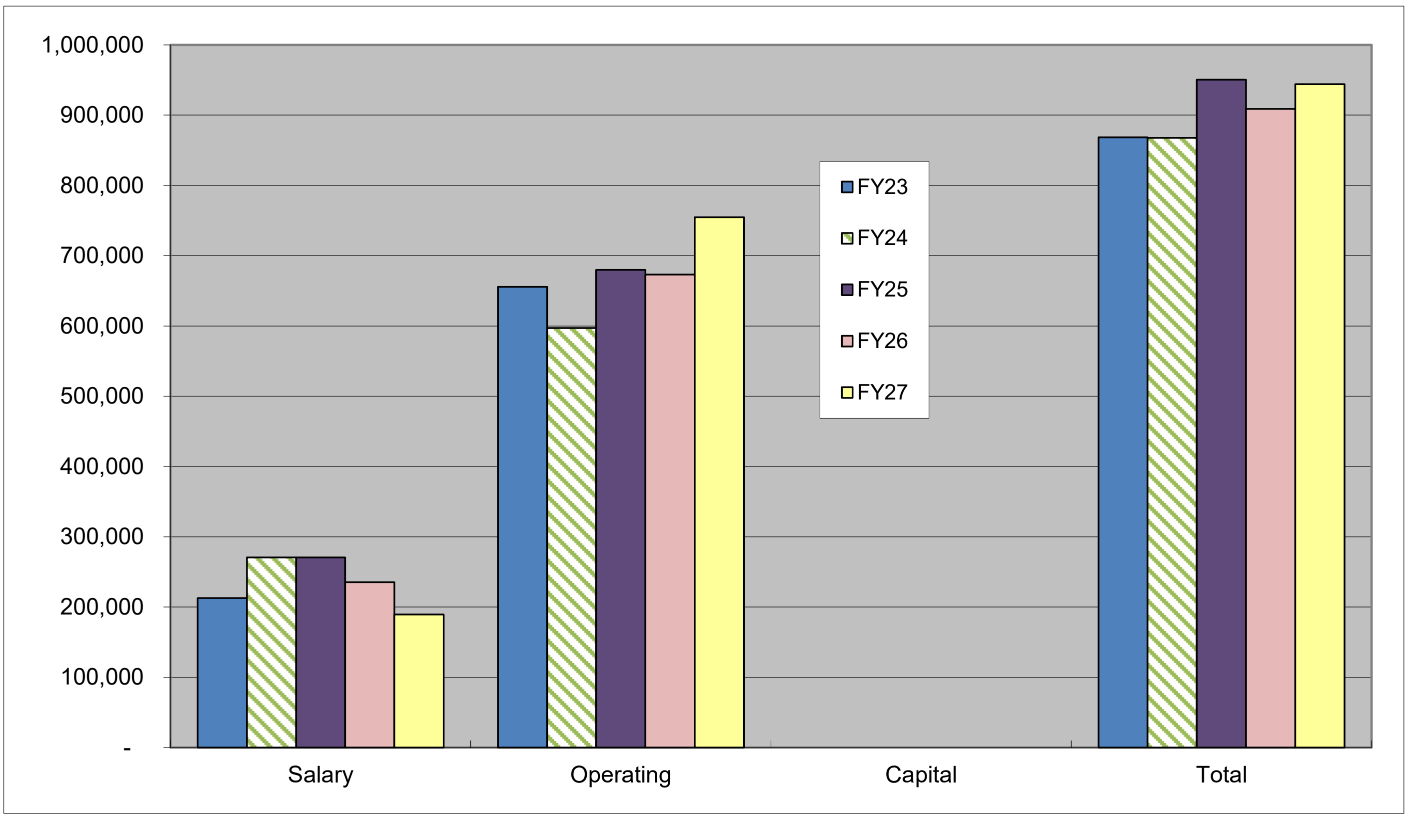
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION MAINTENANCE

This division provides for the maintenance of the detention facility.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
3.00	3.25	3.25	3.25



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	212,591	270,619	270,717	235,503	189,298
Operating	655,704	597,173	679,807	673,296	754,785
Capital	-	-	-	-	-
Total	868,295	867,792	950,524	908,799	944,083

FINAL FY27 BUDGET

Sheriff Fund - Detention Maintenance - Expend Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2300.000.146.411200.111	SALARIES/PERM	183,390	187,724	189,530	189,530	163,446	115,318	
2300.000.146.411200.120	OVERTIME	10,000	8,329	8,000	8,000	9,944	8,000	-
2300.000.146.411200.141	UNEMPLOYMENT COMPENSATION	290	301	494	494	426	185	
2300.000.146.411200.142	WORKER'S COMPENSATION	4,486	3,481	5,090	5,090	2,263	4,519	
2300.000.146.411200.143	GROUP HEALTH INSURANCE	37,128	36,960	38,610	38,610	29,546	39,600	
2300.000.146.411200.144	SOCIAL SECURITY	14,794	14,953	15,111	15,111	13,193	9,434	
2300.000.146.411200.147	LONG TERM DISABILITY	629	621	650	650	516	396	
2300.000.146.411200.153	LIFE INSURANCE	604	566	612	612	443	415	
2300.000.146.411200.156	PUBLIC EMPLOYEE RETIRE	17,540	17,782	18,113	18,113	15,726	11,432	
	PERSONNEL TOTAL	**268,861**	**270,717**	**276,210**	**276,210**	**235,503**	**189,298**	
OPERATING								
2300.000.146.411200.210	JAIL OFFICE SUPPLIES	-	1,268	-	-	-	2,500	2,500
2300.000.146.411200.231	GAS-OIL-GREASE-ETC	-	-	-	-	-	1,200	
2300.000.146.411200.341	JAIL ELECTRICITY	285,000	247,339	302,000	302,000	266,211	285,000	(17,000)
2300.000.146.411200.342	JAIL WATER / LANDFILL	160,000	216,247	168,000	168,000	212,299	185,000	17,000
2300.000.146.411200.344	JAIL GAS	98,000	71,525	98,000	98,000	77,982	98,000	-
2300.000.146.411200.345	JAIL TECHNOLOGY	-	-	3,267	3,267	3,267	2,085	(1,182)
2300.000.146.411200.360	JAIL REPAIR & MAINTENANCE SERVICE	185,000	142,261	185,000	185,000	112,046	175,000	(10,000)
2300.000.146.411200.365	JAIL GROUND MAINTENANCE	6,000	1,167	6,000	6,000	1,491	6,000	-
	OPERATING TOTAL	**734,000**	**679,807**	**762,267**	**762,267**	**673,296**	**754,785**	
	TOTAL	**1,002,861**	**950,524**	**1,038,477**	**1,038,477**	**908,799**	**944,083**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2300.000.146.411200.210	Recoding of 360	2,500
		2,500

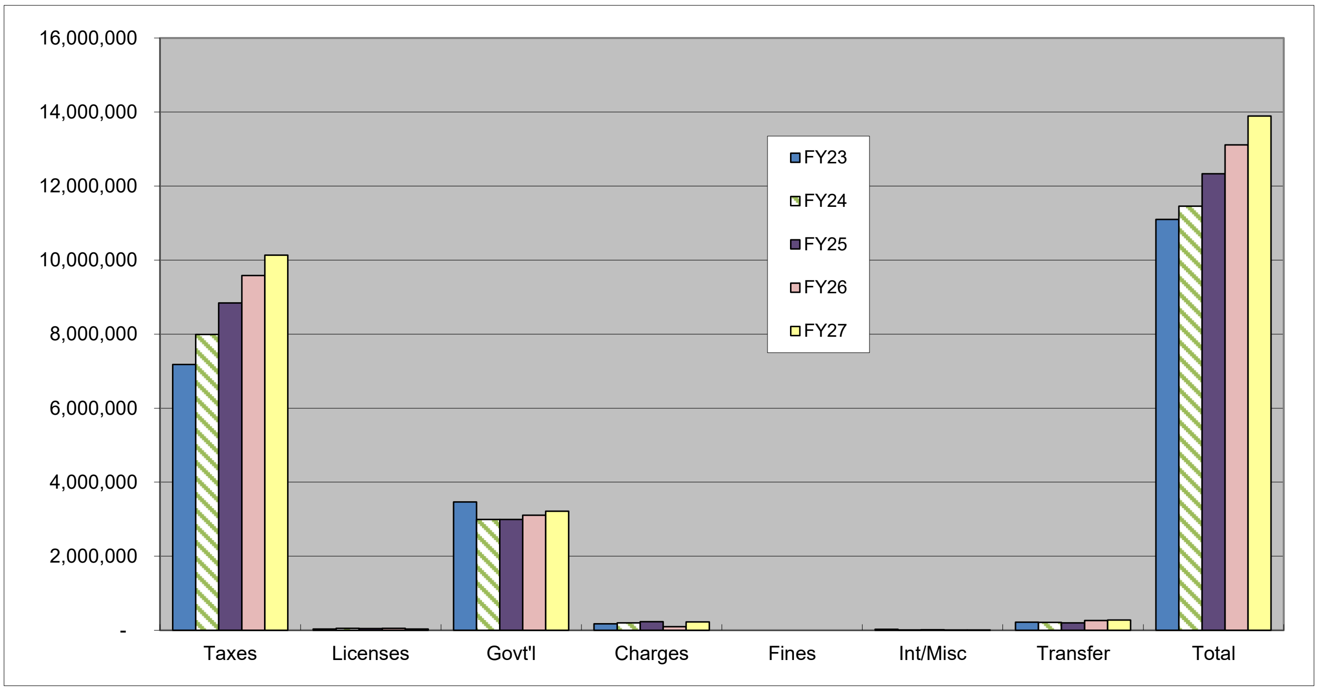
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

TAX REVENUE	10,135,605		
NON-TAX REVENUE	3,758,462	FY 26 MILLS	**45.08**
TOTAL REVENUES	**13,894,067**	FY 27 MILLS	**47.48**
Use / (Source) of Reserves	4,491,649	Change	**2.40**
TOTAL RESOURCES USED	**18,385,716**		

BASE APPROPRIATIONS	12,232,472	**Est. Reserves 7/1/26**	10,058,410
TRANSFERS & CONTINGENCY	6,153,245	(Use)/Source of Reserves	(4,491,649)
TOTAL APPROPRIATIONS	**18,385,716**	**Proj. Res. 6/30/27**	**5,566,761**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	7,178,897	7,993,942	8,840,726	9,581,757	10,135,605
Licenses	30,008	53,592	47,722	53,874	35,400
Govt'l	3,468,826	2,990,820	2,993,867	3,108,858	3,214,962
Charges	175,678	197,062	232,173	100,000	225,000
Fines	-	-	-	-	-
Int/Misc	28,242	10,571	16,391	3,861	5,000
Transfer	217,035	209,615	201,751	263,593	278,100
Total	11,098,686	11,455,602	12,332,630	13,111,943	13,894,067

FY27 FINAL BUDGET

Road Fund - Revenue Budget

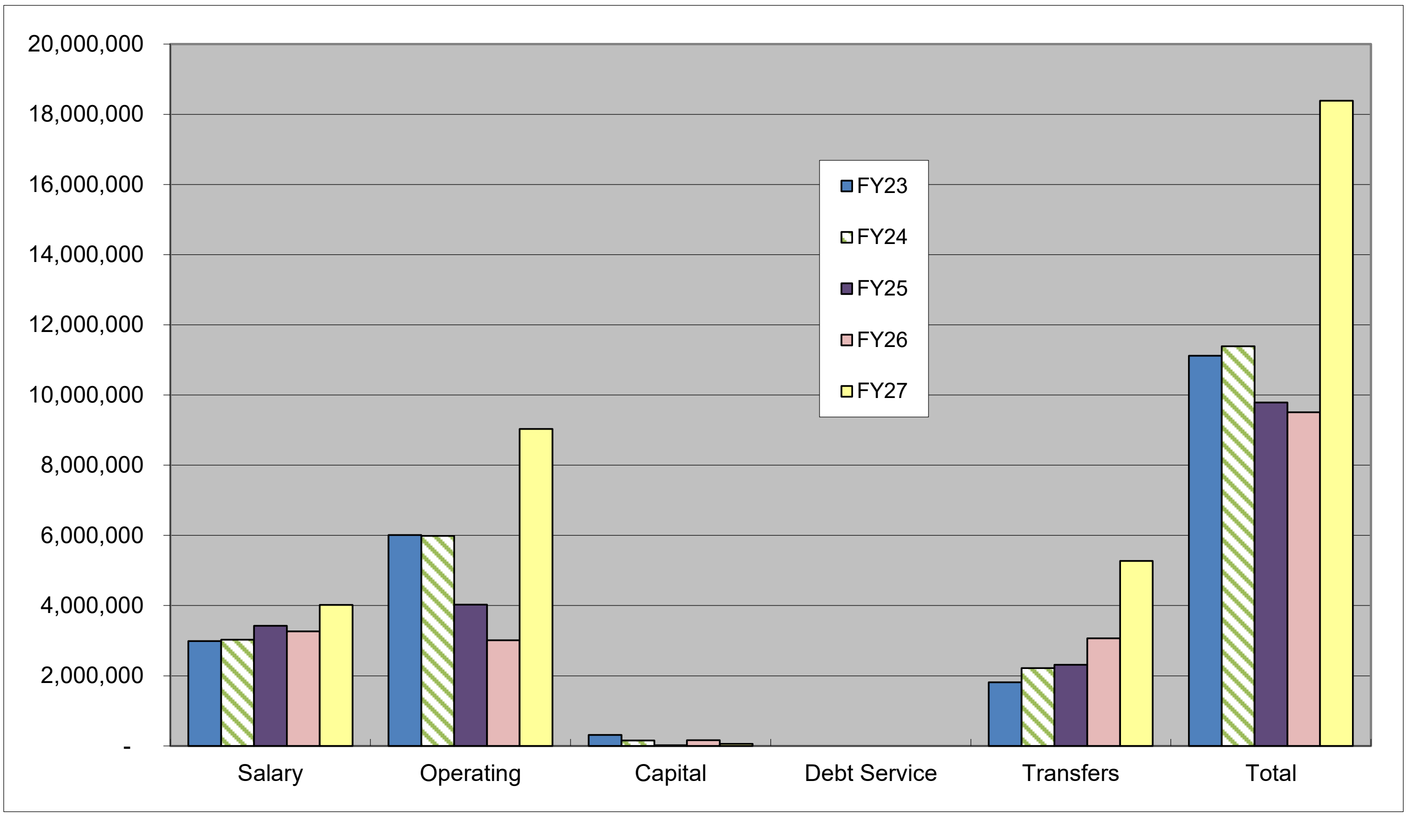
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2110.000.000.311010.000	REAL PROPERTY TAXES	8,451,758	7,932,693	9,019,859	9,019,859	8,632,500	9,857,105
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	130,000	163,033	130,000	130,000	366,389	125,000
2110.000.000.311021.000	MOBILE HOME TAXES	35,000	30,461	35,000	35,000	52,319	22,000
2110.000.000.311040.000	NET PROCEEDS TAX	40,000	704,756	100,000	100,000	520,499	125,000
2110.000.000.312000.000	P & I DELINQUENT TAXES	6,000	9,783	6,000	6,000	10,050	6,500
2110.000.000.321040.000	SINGLE PERMITS	400	450	400	400	465	400
2110.000.000.323040.000	STREET PERMITS	30,000	47,272	35,000	35,000	53,409	35,000
2110.000.000.333040.000	AID TRANSPORTATION	3,516	-	-	-	-	-
2110.000.000.335040.000	GAS TAX	727,000	704,139	728,500	728,500	715,260	739,160
2110.000.000.335240.000	STATE ENTITLEMENT	2,287,424	2,287,423	2,391,054	2,391,054	2,391,054	2,473,302
2110.000.000.337013.000	BANKHEAD JONES	2,100	2,305	2,300	2,300	2,544	2,500
2110.000.000.341015.000	ADMIN. CHARGE - RSIDs	15,000	25,706	25,000	25,000	-	25,000
2110.000.000.341096.000	BRIDGE ADMIN SERVICE	180,000	186,467	180,000	180,000	80,000	180,000
2110.000.000.343010.000	PARK ADMIN SERVICE	20,000	20,000	20,000	20,000	20,000	20,000
2110.000.000.343380.000	INSPECTION FEES	-	8,055	-	-	-	-
2110.000.000.346025.000	ROAD - ELEC. TRANSACTION FEE	-	2	-	-	(511)	-
2110.000.000.369000.000	OTHER INCOME	5,000	8,334	5,000	5,000	4,372	5,000
2110.000.000.383002.000	TRANSFER FROM GEN FUND	-	-	-	26,600	26,576	-
2110.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	241,536	201,751	250,648	250,648	237,017	278,100
TOTAL		**12,174,734**	**12,332,630**	**12,928,761**	**12,955,361**	**13,111,943**	**13,894,067**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ROAD

The Road fund administers County public roads (outside incorporated cities and towns) and provides for the maintenance, construction, and planning of these roads.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
37.50	37.10	37.00	37.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	2,985,383	3,031,350	3,421,254	3,267,979	4,021,383
Operating	6,009,574	5,986,827	4,026,590	3,014,468	9,031,089
Capital	312,829	152,574	23,961	160,387	60,000
Debt Service	-	-	-	-	-
Transfers	1,810,258	2,215,499	2,316,435	3,069,757	5,273,245
Total	11,118,044	11,386,250	9,788,240	9,512,591	18,385,716

FINAL FY27 BUDGET
Road Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2110.000.401.430200.111	SALARIES/PERM	2,475,248	2,420,887	2,528,571	2,528,571	2,221,384	2,642,058	
2110.000.401.430200.112	SALARIES/TEMP	35,000	2,890	35,000	35,000	10,022	20,000	(15,000)
2110.000.401.430200.120	OVERTIME	120,000	136,011	150,000	150,000	115,887	195,000	45,000
2110.000.401.430200.130	TERMINATION PAY	100,000	-	50,000	50,000	-	50,000	
2110.000.401.430200.141	UNEMPLOYMENT COMPENSATION	4,095	4,029	6,909	6,909	6,237	4,361	
2110.000.401.430200.142	WORKER'S COMPENSATION	75,680	53,640	85,871	85,871	67,188	93,739	
2110.000.401.430200.143	GROUP HEALTH INSURANCE	422,688	367,962	440,748	440,748	417,787	495,000	
2110.000.401.430200.144	SOCIAL SECURITY	208,864	191,386	211,413	211,413	186,626	222,390	
2110.000.401.430200.147	LONG TERM DISABILITY	8,490	7,401	8,673	8,673	8,008	9,062	
2110.000.401.430200.150	SALARY CONTINGENCY	20,000	-	20,000	20,000	-	20,000	
2110.000.401.430200.153	LIFE INSURANCE	6,615	5,588	6,651	6,651	6,212	6,778	
2110.000.401.430200.156	PUBLIC EMPLOYEE RETIRE	235,389	231,460	245,625	245,625	228,628	262,995	
	PERSONNEL TOTAL	**3,712,069**	**3,421,254**	**3,789,461**	**3,789,461**	**3,267,979**	**4,021,383**	
OPERATING								
2110.000.401.430200.210	OFFICE SUPPLIES	15,000	12,608	15,000	15,000	7,898	15,000	-
2110.000.401.430200.220	OPERATING SUPPLIES	30,000	17,080	30,000	30,000	17,409	30,000	-
2110.000.401.430200.231	GAS-OIL-GREASE-ETC	600,000	394,821	550,000	550,000	449,322	600,000	50,000
2110.000.401.430200.240	REPAIR & MAINTENANCE SUPPLIES	22,000	16,501	-	-	-	-	-
2110.000.401.430200.316	RADIO MAINTENANCE	12,000	4,633	-	-		-	-
2110.000.401.430200.337	PUBLICITY/ADVERTISING	4,000	562	2,500	2,500	2,297	3,000	500
2110.000.401.430200.340	UTILITIES	35,000	29,038	35,000	35,000	30,421	35,000	-
2110.000.401.430200.345	TECHNOLOGY	31,096	26,111	38,682	38,682	37,931	37,703	(979)
2110.000.401.430200.351	MEDICAL & PYSCH SERVICES	4,000	6,197	5,000	5,000	4,246	5,000	-
2110.000.401.430200.354	ENGINEERING / TESTING	200,000	146,746	200,000	200,000	35,096	700,000	500,000
2110.000.401.430200.361	VEHICLE REPAIRS	400,000	324,887	400,000	400,000	337,991	300,000	(100,000)
2110.000.401.430200.362	MAINTENANCE & REPAIRS- STREET SERVICES	12,000	7,309	54,000	54,000	21,485	50,000	(4,000)
2110.000.401.430200.366	REPAIR & MAINTENANCE - BUILDINGS	40,000	28,569	40,000	40,000	43,864	40,000	-
2110.000.401.430200.367	JANITORIAL SERVICES	14,400	15,186	15,000	15,000	15,600	16,000	1,000
2110.000.401.430200.368	SOFTWARE/HARDWARE MAINTENANCE	30,000	20,490	250,000	250,000	78,389	200,000	(50,000)
2110.000.401.430200.370	TRAVEL/MOVING	6,000	3,364	5,000	5,000	5,107	5,000	-
2110.000.401.430200.380	TRAINING	10,000	8,378	9,000	9,000	6,457	9,000	-
2110.000.401.430200.397	CONTRACT SERVICES-DUST CONTROL	110,000	53,408	110,000	125,000	119,388	155,000	45,000
2110.000.401.430200.399	OTHER CONTRACTS -PAVING	3,790,000	1,682,594	4,250,000	4,250,000	307,909	4,000,000	(250,000)
2110.000.401.430200.450	RAW MATERIALS - GAS TAX	2,093,500	1,101,752	1,750,000	1,721,000	1,303,815	1,750,000	-
2110.000.401.430200.510	INSURANCE	72,429	75,063	81,310	81,310	81,310	80,386	(924)
2110.000.401.430200.533	EQUIPMENT RENTAL	25,000	10,297	25,000	39,000	43,505	25,000	-
2110.000.401.430200.540	SPECIAL ASSESSMENTS	28,000	20,480	28,000	28,000	10,628	28,000	-
2110.000.401.430200.850	CONTINGENCY	500,000	-	500,000	500,000	-	500,000	-
2110.000.401.430200.851	CONTINGENCY - PROTEST TAXES	217,000	-	348,000	348,000	-	380,000	32,000
OPERATING								
2110.000.401.430260.341	ELECTRICITY- STREET SIGNS	12,000	4,429	12,000	12,000	7,832	12,000	-
2110.000.401.430260.364	SIGN MAINTENANCE	40,000	16,087	45,000	45,000	46,568	45,000	-

FINAL FY27 BUDGET

Road Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
2110.000.401.430260.740	SIGN IMPROVEMENTS - SCHOOL AREAS	5,000	-	-	-	-	10,000	10,000
	OPERATING TOTAL	**8,358,425**	**4,026,590**	**8,798,492**	**8,798,492**	**3,014,468**	**9,031,089**	
CAPITAL								
2110.000.401.430200.920	CAPITAL OUTLAY-BUILDING	9,400	-	-	-	6,480	-	
2110.000.401.430200.923	ROAD CONSTRUCTION-REPAIR	50,000	7,151	50,000	50,000	-	50,000	
2110.000.401.430200.940	CAPITAL OUTLAY-EQUIPMENT	17,000	16,810	142,000	142,000	153,907	10,000	
	CAPITAL TOTAL	**76,400**	**23,961**	**192,000**	**192,000**	**160,387**	**60,000**	
TRANSFERS								
2110.000.401.521000.820	TRANSFER TO OTHER FUNDS/COST SHARE PROGRAM	200,000	-	200,000	200,000	-	200,000	-
2110.000.401.521000.826	TRANSFER TO GIS	66,435	66,435	69,757	69,757	69,757	73,245	3,488
2110.000.401.521000.829	TRANSFER TO CIP	1,250,000	2,250,000	3,000,000	3,000,000	3,000,000	5,000,000	2,000,000
	TRANSFERS TOTAL	**1,516,435**	**2,316,435**	**3,269,757**	**3,269,757**	**3,069,757**	**5,273,245**	
	TOTAL	**13,663,329**	**9,788,240**	**16,049,710**	**16,049,710**	**9,512,591**	**18,385,716**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

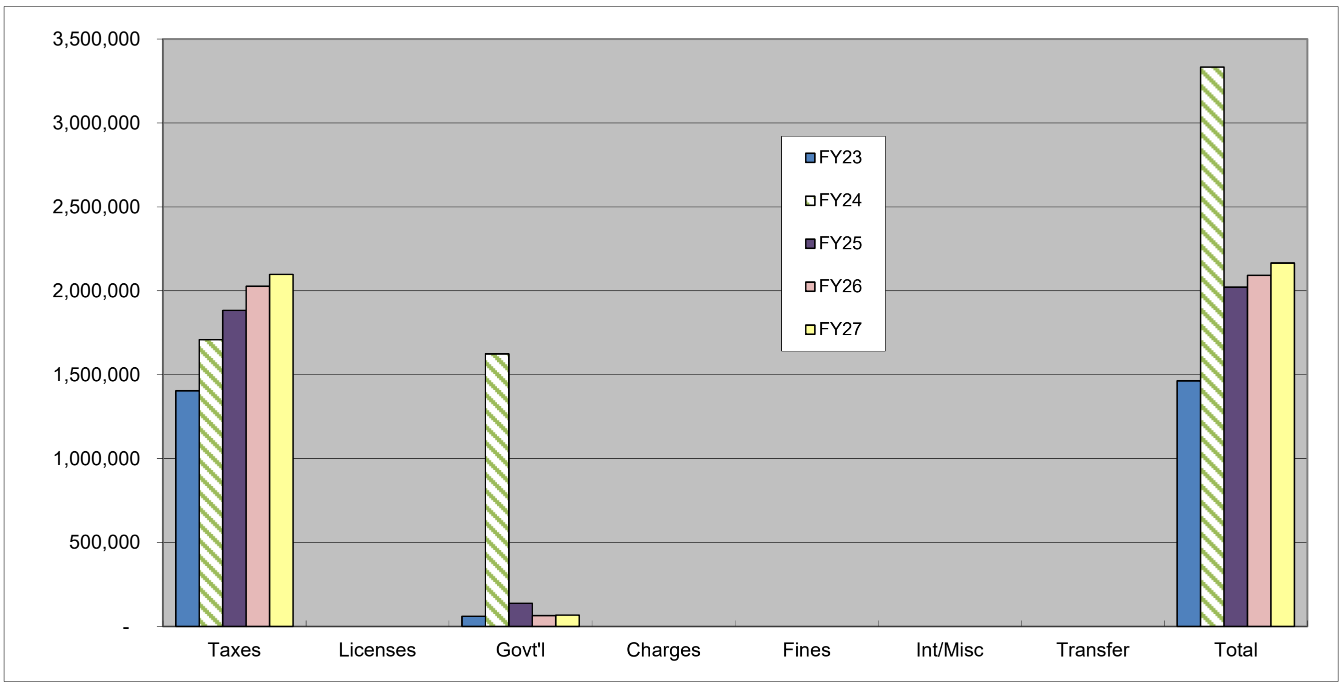
ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2110.000.401.430200.120	Anticipated call out responses	45,000
2110.000.401.430200.231	Fuel prices	50,000
2110.000.401.430200.337	MS4	500
2110.000.401.430200.354	MS4/PCI	500,000
2110.000.401.430200.397	Increased demand and stabilization	45,000
2110.000.401.430260.740	School signage	10,000
2110.000.401.430200.940	Traffic data collectors	10,000
		660,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
MS4/Code Enforcement	Shared new FTE (with Blight)	56,110

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BRIDGE FUND

TAX REVENUE	2,098,060		
NON-TAX REVENUE	67,331	FY 26 MILLS	**4.46**
TOTAL REVENUES	**2,165,391**	FY 27 MILLS	**4.41**
Use / (Source) of Reserves	153,109	Change	**(0.05)**
TOTAL RESOURCES USED	**2,318,500**		
BASE APPROPRIATIONS	750,500	**Est. Reserves 7/1/26**	849,551
TRANSFERS & CONTINGENCY	1,568,000	(Use)/Source of Reserves	(153,109)
TOTAL APPROPRIATIONS	**2,318,500**	**Proj. Res. 6/30/27**	**696,442**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	1,403,541	1,708,669	1,883,903	2,026,428	2,098,060
Licenses	-	-	-	-	-
Govt'l	59,644	1,623,749	137,874	65,092	67,331
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	1,463,185	3,332,418	2,021,777	2,091,520	2,165,391

FY27 FINAL BUDGET

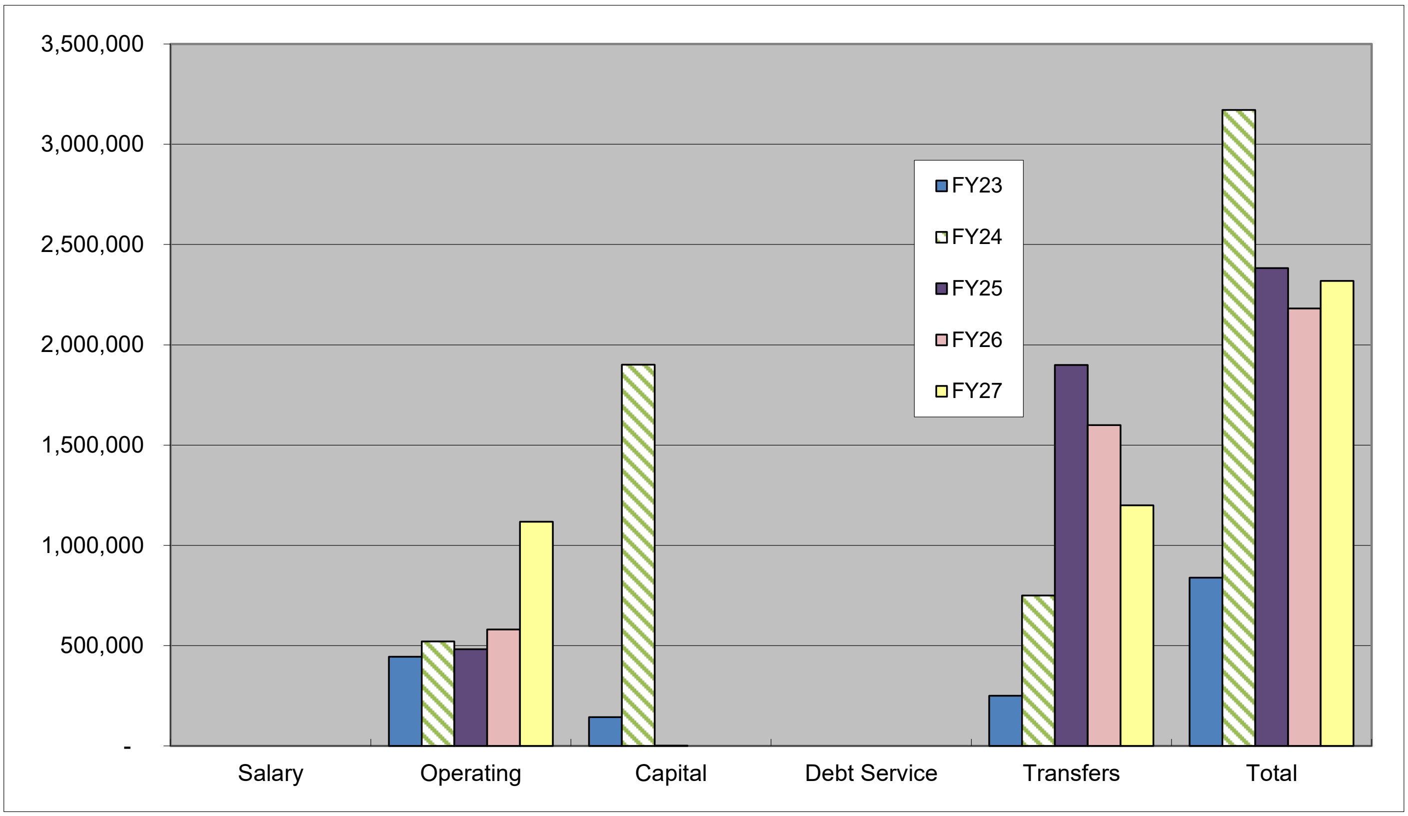
Bridge Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2130.000.000.311010.000	REAL PROPERTY TAXES	1,856,967	1,782,476	1,960,642	1,960,642	1,912,255	2,061,310
2130.000.000.311020.000	PERSONAL PROPERTY TAXES	15,000	27,390	15,000	15,000	51,067	10,000
2130.000.000.311021.000	MOBILE HOME TAXES	7,500	6,772	7,500	7,500	11,936	5,000
2130.000.000.311040.000	NET PROCEEDS TAX	10,000	65,245	20,000	20,000	48,180	20,000
2130.000.000.312000.000	P & I DELINQUENT TAXES	1,500	2,020	1,500	1,500	2,990	1,750
2130.000.000.335240.000	STATE ENTITLEMENT	68,228	68,227	65,092	65,092	65,092	67,331
2130.000.000.360100.000	MDT REIMBURSEMENT	-	69,647	-	-	-	
TOTAL		**1,959,195**	**2,021,777**	**2,069,734**	**2,069,734**	**2,091,520**	**2,165,391**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BRIDGE

The Bridge fund accounts for the construction and maintenance of all public County bridges and culverts.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	445,096	520,825	481,814	581,096	1,118,500
Capital	143,911	1,900,259	109	-	-
Debt Service	-	-	-	-	-
Transfers	250,000	750,000	1,900,000	1,600,000	1,200,000
Total	839,007	3,171,084	2,381,923	2,181,096	2,318,500

FINAL FY27 BUDGET

Bridge Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2130.000.402.430244.220	OPERATING SUPPLIES	3,625	-	2,500	2,500	-	2,500	-
2130.000.402.430244.231	GAS-OIL-GREASE-ETC	20,000	24,644	20,000	20,000	29,648	20,000	-
2130.000.402.430244.347	ADMINISTRATION SERVICES	180,000	186,467	180,000	180,000	223,069	180,000	-
2130.000.402.430244.354	ENGINEERING / TESTING	150,000	2,807	150,000	150,000	535	150,000	-
2130.000.402.430244.361	VEHICLE REPAIRS	50,000	30,042	45,000	45,000	40,518	45,000	-
2130.000.402.430244.370	TRAVEL/MOVING	1,000	2,251	2,000	2,000	1,011	2,000	-
2130.000.402.430244.380	TRAINING	2,000	700	1,000	1,000	860	1,000	-
2130.000.402.430244.398	VARIABLE CONTRACT SERVICES	40,000	6,382	40,000	40,000	2,880	40,000	-
2130.000.402.430244.400	BUILDING MATERIALS	300,000	228,521	300,000	300,000	282,575	300,000	-
2130.000.402.430244.533	EQUIPMENT RENTAL	20,000	-	10,000	10,000	-	10,000	-
2130.000.402.430244.850	CONTINGENCY	290,000	-	300,000	300,000	-	300,000	-
2130.000.402.430244.851	CONTINGENCY - PROTEST TAXES	38,000	-	65,000	65,000	-	68,000	3,000
	OPERATING TOTAL	**1,094,625**	**481,814**	**1,115,500**	**1,115,500**	**581,096**	**1,118,500**	
CAPITAL								
2130.000.402.430244.932	BRIDGE CONSTRUCTION-REPLACEMENT	140,000	109	120,000	120,000	-	-	
2130.000.402.430244.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	CAPITAL TOTAL	**140,000**	**109**	**120,000**	**120,000**	**-**	**-**	
TRANSFERS								
2130.000.402.521000.829	TRANSFER TO CIP	1,650,000	1,900,000	1,600,000	1,600,000	1,600,000	1,200,000	(400,000)
	TRANSFERS TOTAL	**1,650,000**	**1,900,000**	**1,600,000**	**1,600,000**	**1,600,000**	**1,200,000**	
	TOTAL	**2,884,625**	**2,381,923**	**2,835,500**	**2,835,500**	**2,181,096**	**2,318,500**	

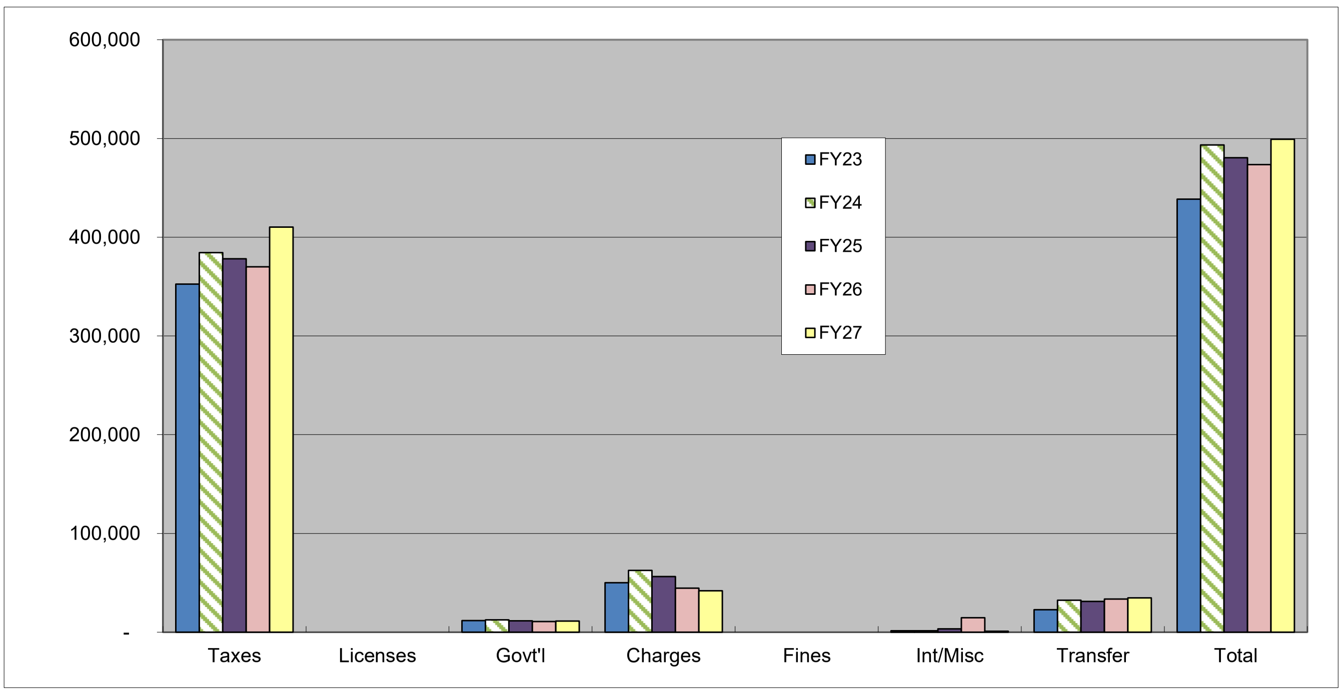
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED
			-

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
WEED FUND

TAX REVENUE	410,245		
NON-TAX REVENUE	89,054	FY 26 MILLS	**0.81**
TOTAL REVENUES	**499,299**	FY 27 MILLS	**0.86**
Use / (Source) of Reserves	13,338	Change	**0.05**
TOTAL RESOURCES USED	**512,637**		

BASE APPROPRIATIONS	494,637	**Est. Reserves 7/1/26**	168,266
TRANSFERS & CONTINGENCY	18,000	(Use)/Source of Reserves	(13,338)
TOTAL APPROPRIATIONS	**512,637**	**Proj. Res. 6/30/27**	**154,928**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	352,599	384,361	378,084	370,083	410,245
Licenses	-	-	-	-	-
Govt'l	11,812	12,567	11,412	10,849	11,222
Charges	50,115	62,615	56,417	44,571	42,000
Fines	-	-	-	-	-
Int/Misc	1,420	1,340	3,451	14,557	1,000
Transfer	22,720	32,455	31,127	33,457	34,832
Total	438,666	493,338	480,491	473,517	499,299

FY27 FINAL BUDGET

Weed Control Fund - Revenue Budget

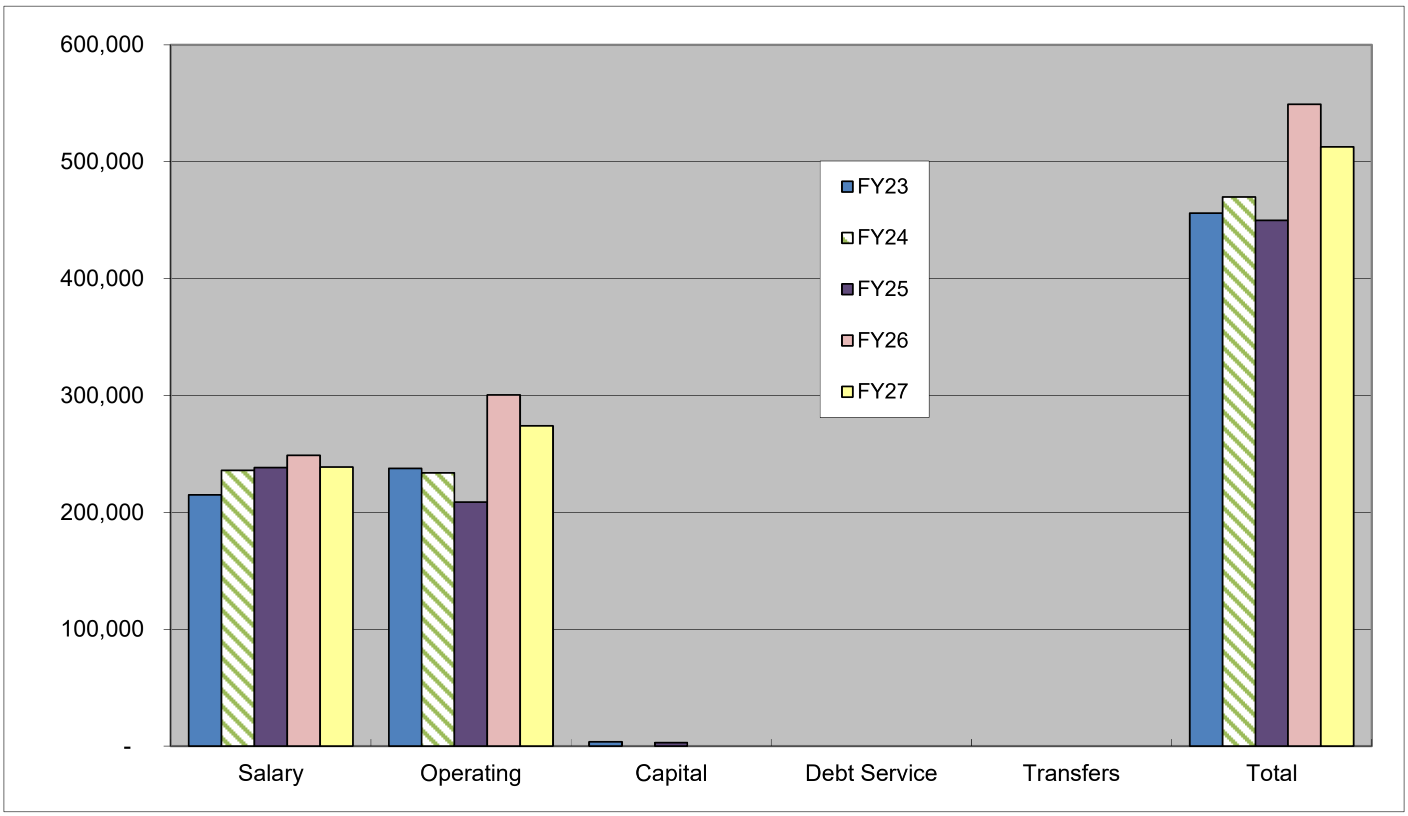
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2140.000.000.311010.000	REAL PROPERTY TAXES	368,407	355,878	353,639	353,639	348,131	401,445
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	5,000	5,740	5,000	5,000	9,516	2,500
2140.000.000.311021.000	MOBILE HOME TAXES	1,500	1,422	1,500	1,500	2,247	1,000
2140.000.000.311040.000	NET PROCEEDS TAX	1,500	14,624	5,000	5,000	9,611	5,000
2140.000.000.312000.000	P & I DELINQUENT TAXES	300	420	300	300	578	300
2140.000.000.335030.000	NONRESTRICTED HIGHWAY	1,786	-	1,000	1,000	-	-
2140.000.000.335240.000	STATE ENTITLEMENT	11,413	11,412	10,489	10,489	10,849	11,222
2140.000.000.343360.000	CONTRACT SPRAYING	50,000	56,417	45,000	45,000	44,571	42,000
2140.000.000.365000.000	DONATIONS	-	2,000	-	-	-	-
2140.000.000.369000.000	OTHER INCOME	1,500	1,451	1,500	1,500	1,281	1,000
2140.000.000.382030.000	SALE FIXED/ASSETS	-	-	-	-	13,276	-
2140.000.000.383026.000	TRANSFER - PILT	20,000	20,000	20,000	20,000	20,000	20,000
2140.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	13,056	11,127	13,512	13,512	13,457	14,832
TOTAL		**474,462**	**480,491**	**456,940**	**456,940**	**473,517**	**499,299**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

WEED

The Weed fund includes the control and management of noxious weeds.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
2.00	2.00	2.00	2.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	214,866	235,980	238,270	248,787	238,704
Operating	237,672	233,849	208,704	300,466	273,933
Capital	3,575	-	2,875	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	456,113	469,829	449,849	549,253	512,637

FINAL FY27 BUDGET

Weed Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2140.000.403.431100.111	SALARIES/PERM	126,857	121,814	131,256	131,256	131,726	135,478	
2140.000.403.431100.113	SALARIES/TEMP - SEASONAL	35,000	63,580	35,000	35,000	59,138	40,000	5,000
2140.000.403.431100.120	OVERTIME	2,900	993	2,500	2,500	351	2,500	-
2140.000.403.431100.130	TERMINATION PAY	-	-	-	-	-		
2140.000.403.431100.141	UNEMPLOYMENT COMPENSATION	247	297	422	422	473	267	
2140.000.403.431100.142	WORKER'S COMPENSATION	3,763	3,232	4,269	4,269	4,382	4,789	
2140.000.403.431100.143	GROUP HEALTH INSURANCE	22,848	20,454	23,760	23,760	23,722	26,400	
2140.000.403.431100.144	SOCIAL SECURITY	12,604	14,197	12,910	12,910	14,236	13,615	
2140.000.403.431100.147	LONG TERM DISABILITY	435	388	450	450	435	465	
2140.000.403.431100.153	LIFE INSURANCE	356	320	360	360	358	360	
2140.000.403.431100.156	PUBLIC EMPLOYEE RETIRE	11,769	12,995	12,265	12,265	13,966	14,830	
	PERSONNEL TOTAL	**216,779**	**238,270**	**223,192**	**223,192**	**248,787**	**238,704**	
OPERATING								
2140.000.403.431100.210	OFFICE SUPPLIES	5,500	3,727	5,000	5,000	2,479	5,000	-
2140.000.403.431100.220	OPERATING SUPPLIES	5,000	8,442	5,000	5,000	5,352	12,000	7,000
2140.000.403.431100.222	CHEM,LAB, & MED SUPPLIES	120,000	45,024	100,000	100,000	161,509	100,000	-
2140.000.403.431100.230	REPAIR & MAINT SUPPLIES	8,000	7,159	8,000	8,000	7,275	8,000	-
2140.000.403.431100.231	GAS-OIL-GREASE-ETC	18,400	6,323	18,000	18,000	7,191	18,000	-
2140.000.403.431100.336	PUBLIC RELATIONS & EDUCATION	3,500	3,442	3,500	3,500	2,920	3,500	-
2140.000.403.431100.337	PUBLICITY/ADVERTISING	500	-	250	250	-	250	-
2140.000.403.431100.340	UTILITIES	2,500	2,195	2,500	2,500	2,298	2,500	-
2140.000.403.431100.345	TECHNOLOGY	4,054	4,020	4,281	4,281	4,217	4,083	(198)
2140.000.403.431100.360	REPAIR & MAINTENANCE SERVICE	8,600	6,687	14,000	14,000	6,580	8,600	(5,400)
2140.000.403.431100.366	REPAIR & MAINTENANCE BUILDINGS	13,500	18,785	3,500	3,500	3,010	6,500	3,000
2140.000.403.431100.370	TRAVEL/MOVING	2,000	1,311	2,000	2,000	1,318	2,000	-
2140.000.403.431100.380	TRAINING	1,500	1,625	1,500	1,500	1,574	1,500	-
2140.000.403.431100.398	VARIABLE CONTRACT SERVICES	82,500	80,500	82,500	82,500	74,743	64,000	(18,500)
2140.000.403.431100.740	COST SHARE PROGRAM	20,000	19,464	20,000	20,000	20,000	20,000	-
2140.000.403.431100.850	CONTINGENCY	-	-	10,000	10,000	-	5,000	(5,000)
2140.000.403.431100.851	CONTINGENCY - PROTEST TAXES	8,000	-	12,000	12,000	-	13,000	1,000
	OPERATING TOTAL	**303,554**	**208,704**	**292,031**	**292,031**	**300,466**	**273,933**	
CAPITAL								
2140.000.403.431100.940	CAPITAL OUTLAY-EQUIPMENT	3,200	2,875	-	-	-	-	
	CAPITAL TOTAL	**3,200**	**2,875**	**-**	**-**	**-**	**-**	
	TOTAL	**523,533**	**449,849**	**515,223**	**515,223**	**549,253**	**512,637**	

FINAL FY27 BUDGET

Weed Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2140.000.403.431100.113	Seasonal employee COLAs	5,000
2140.000.403.431100.220	Laptop	7,000
2140.000.403.431100.366	Air compressor lines	3,000
		15,000

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PREDATORY ANIMAL

TAX REVENUE	1,000
NON-TAX REVENUE	40
TOTAL REVENUES	**1,040**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**1,040**

BASE APPROPRIATIONS	1,040	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**1,040**	**Proj. Res. 6/30/27**	**-**

	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	502	404	838	729	1,000
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	98	35	50	47	40
Transfer	-	-	-	-	-
Total	600	439	888	776	1,040

FY27 FINAL BUDGET

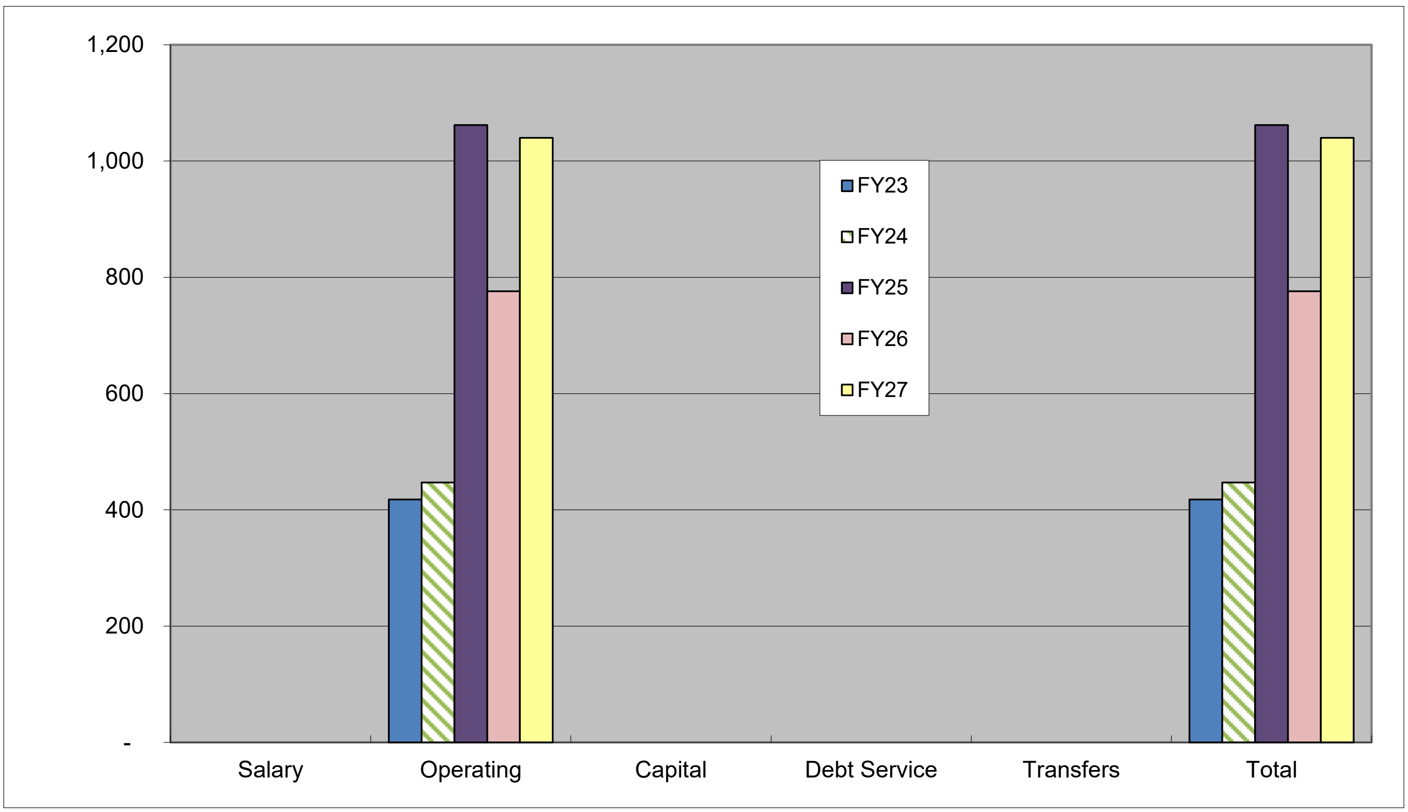
Predatory Animal Control Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2150.000.000.311020.000	PERSONAL PROPERTY	965	838	400	400	729	1,000
2150.000.000.312000.000	P & I DELINQUENT TAXES	-	5	-	-	3	-
2150.000.000.363011.000	ASSESSMENT	40	45	40	40	44	40
TOTAL		**1,005**	**888**	**440**	**440**	**776**	**1,040**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PREDATORY ANIMAL

The Predatory Animal fund accounts for a special tax on County livestock for the purpose of paying bounties on predatory animals killed in the County. Money collected is distributed to the Montana Woolgrowers' Association.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	418	447	1,062	776	1,040
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	418	447	1,062	776	1,040

FINAL FY27 BUDGET

Predatory Animal Control Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2150.000.404.440690.397	FIXED CONTRACT SERVICES	1,065	1,062	440	440	776	1,040	600
	OPERATING TOTAL	**1,065**	**1,062**	**440**	**440**	**776**	**1,040**	
	TOTAL	**1,065**	**1,062**	**440**	**440**	**776**	**1,040**	

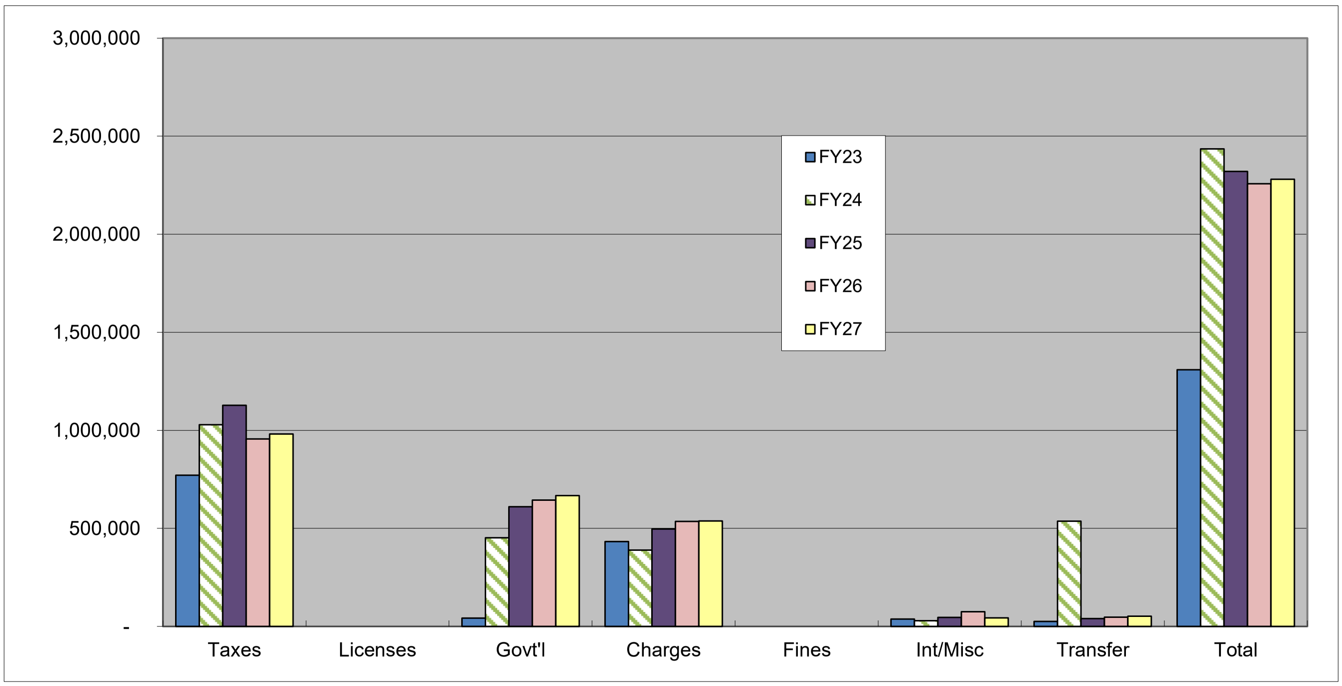
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIABILITY & PROPERTY INSURANCE FUND

TAX REVENUE	980,992		
NON-TAX REVENUE	1,299,633	FY 26 MILLS	**2.07**
TOTAL REVENUES	**2,280,625**	FY 27 MILLS	**2.05**
Use / (Source) of Reserves	644,727	Change	**(0.02)**
TOTAL RESOURCES USED	**2,925,352**		

BASE APPROPRIATIONS	2,443,352	**Est. Reserves 7/1/26**	1,349,195
TRANSFERS & CONTINGENCY	482,000	(Use)/Source of Reserves	(644,727)
TOTAL APPROPRIATIONS	**2,925,352**	**Proj. Res. 6/30/27**	**704,468**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	771,295	1,028,158	1,127,803	955,549	980,992
Licenses	-	-	-	-	-
Govt'l	42,007	452,238	610,469	644,775	666,953
Charges	432,844	389,474	497,293	535,323	537,768
Fines	-	-	-	-	-
Int/Misc	37,539	28,659	45,473	74,531	43,000
Transfer	24,963	537,100	39,869	47,101	51,912
Total	1,308,648	2,435,629	2,320,907	2,257,279	2,280,625

FY27 FINAL BUDGET

Liability & Property Insurance Fund - Revenue Budget

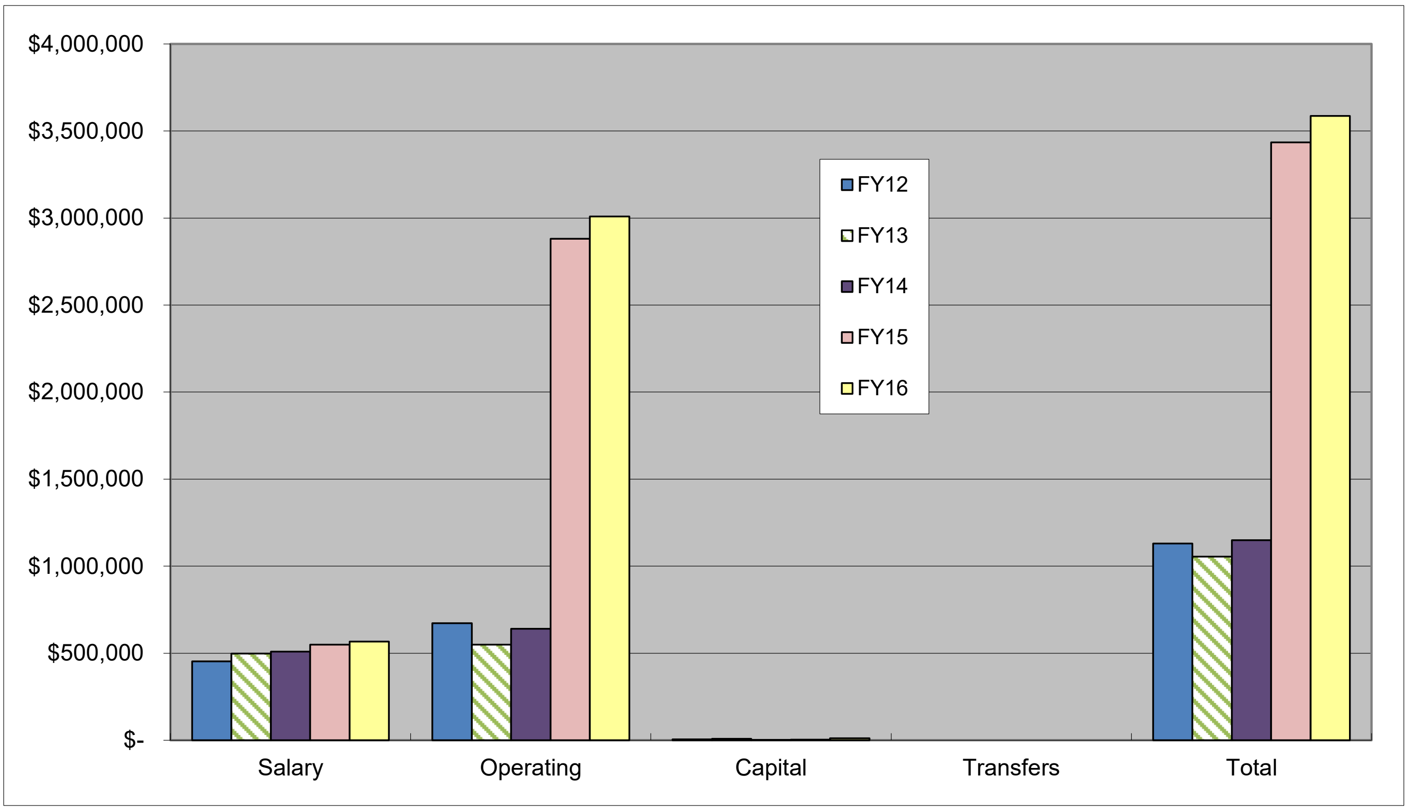
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2190.000.000.311010.000	REAL PROPERTY TAXES	1,109,121	1,066,658	904,623	904,623	893,621	954,242
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	12,000	16,537	12,000	12,000	25,455	8,500
2190.000.000.311021.000	MOBILE HOME TAXES	4,000	4,037	4,000	4,000	5,998	2,500
2190.000.000.311040.000	NET PROCEEDS TAX	5,000	39,372	15,000	15,000	28,832	15,000
2190.000.000.312000.000	P & I DELINQUENT TAXES	500	1,199	500	500	1,643	750
2190.000.000.335240.000	STATE ENTITLEMENT	610,470	610,469	644,775	644,775	644,775	666,953
2190.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	481,842	497,293	538,679	538,679	535,323	537,768
2190.000.000.369000.000	OTHER INCOME	-	-	-	-	15,726	-
2190.000.000.371010.000	INTEREST REVENUE	20,000	45,473	20,000	20,000	58,805	43,000
2190.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	45,696	39,869	47,292	47,292	47,101	51,912
TOTAL		**2,288,629**	**2,320,907**	**2,186,869**	**2,186,869**	**2,257,279**	**2,280,625**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIABILITY & PROPERTY INSURANCE

The Liability & Property Insurance fund provides for the collection of taxes and interdepartmental charges which are used for the acquisition and administration of property and liability insurance coverages for the County. The County is currently self-insured for liability on claims up to $250,000 and self-insured on property claims up to $100,000. Administration of claims below these levels are handled by County staff or contracted third parties.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
7.00	7.00	7.00	6.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	545,695	745,391	812,076	900,601	958,896
Operating	1,732,970	957,931	1,107,658	1,143,266	1,960,956
Capital	8,871	6,998	9,057	-	5,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,287,536	1,710,320	1,928,791	2,043,867	2,925,352

FINAL FY27 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2190.000.429.510333.111	SALARIES/PERM	639,779	616,468	682,535	682,535	680,427	698,806	
2190.000.429.510333.112	SALARIES/TEMP	22,800	13,090	15,600	15,600	16,233	25,000	9,400
2190.000.429.510333.120	OVERTIME	5,000	556	5,000	5,000	604	3,000	(2,000)
2190.000.429.510333.130	TERMINATION PAY	10,000	-	10,000	10,000	-	10,000	-
2190.000.429.510333.141	UNEMPLOYMENT COMPENSATION	1,016	974	1,783	1,783	1,711	1,105	
2190.000.429.510333.142	WORKER'S COMPENSATION	2,771	2,117	2,704	2,704	2,095	2,575	
2190.000.429.510333.143	GROUP HEALTH INSURANCE	79,968	73,220	83,160	83,160	83,027	92,400	
2190.000.429.510333.144	SOCIAL SECURITY	51,835	46,478	54,555	54,555	51,249	56,366	
2190.000.429.510333.147	LONG TERM DISABILITY	2,194	2,069	2,341	2,341	2,249	2,397	
2190.000.429.510333.153	LIFE INSURANCE	1,266	1,149	1,255	1,255	1,247	1,262	
2190.000.429.510333.156	PUBLIC EMPLOYEE RETIRE	59,388	55,955	63,964	63,964	61,759	65,984	
	PERSONNEL TOTAL	**876,017**	**812,076**	**922,897**	**922,897**	**900,601**	**958,896**	
OPERATING								
CLAIMS DEFENSE COSTS								
2190.000.429.510200.202	EXPENSE OF INVEST	40,000	82	25,000	25,000	1,469	75,000	50,000
2190.000.429.510200.352	LEGAL SERVICES	30,000	1,506	30,000	30,000	2,200	30,000	-
2190.000.429.510200.370	DEFENSE COSTS - TRAVEL	7,500	5,089	7,500	7,500	635	7,500	-
2190.000.429.510200.394	WITNESS & JURY FEES	15,000	299	15,000	15,000	24	15,000	-
2190.000.429.510200.398	VARIABLE CONTRACT SERVICES	100,000	27,441	75,000	75,000	76	75,000	-
2190.000.429.510200.741	LOSS CLAIMS	367,000	28,172	550,000	535,000	21,615	450,000	(100,000)
2190.000.429.510200.750	AUTO CLAIMS	130,000	63,669	130,000	130,000	25,913	130,000	-
2190.000.429.510200.851	CONTINGENCY - PROTEST TAXES	23,000	-	30,000	30,000	-	32,000	2,000
	SUBTOTAL - CLAIMS DEFENSE COSTS	**712,500**	**126,258**	**862,500**	**847,500**	**51,932**	**814,500**	
CLAIMS REINSURANCE & PREVENTION								
2190.000.429.510330.370	TRAVEL/MOVING - SAFETY OFFICER	1,500	25	1,500	1,500	1,180	1,500	-
2190.000.429.510330.398	CONTRACTS - EEO & OTHER	30,000	-	30,000	30,000	-	30,000	-
2190.000.429.510330.510	REINSURANCE	905,358	938,281	1,016,367	1,016,367	1,024,181	1,005,000	(11,367)
2190.000.429.510330.755	LIABILITY RISK PREVENTION	14,000	2,957	14,000	14,000	4,929	14,000	-
	SUBTOTAL - CLAIMS REINS & PREV.	**950,858**	**941,263**	**1,061,867**	**1,061,867**	**1,030,290**	**1,050,500**	
CLAIMS ADMINISTRATION								
2190.000.429.510333.210	OFFICE SUPPLIES	13,100	4,269	12,000	12,000	4,226	10,000	(2,000)
2190.000.429.510333.330	MEMBERSHIP & DUES	2,700	2,455	2,700	2,700	2,325	2,500	(200)
2190.000.429.510333.345	TECHNOLOGY	21,279	21,279	22,869	22,869	22,869	19,456	(3,413)
2190.000.429.510333.362	MAINTENANCE & REPAIRS	2,500	-	1,000	1,000	-	1,000	-

FINAL FY27 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

OPERATING								
CLAIMS ADMINISTRATION								
2190.000.429.510333.368	SOFTWARE / HARDWARE MAINTENANCE	3,200	2,482	3,200	18,200	20,650	20,000	1,800
2190.000.429.510333.370	TRAVEL/MOVING	10,000	312	10,000	10,000	3,174	10,000	-
2190.000.429.510333.380	TRAINING	10,000	4,034	10,000	10,000	3,211	8,000	(2,000)
2190.000.429.510333.537	LEGAL RESEARCH SERVICES	10,000	5,306	5,000	5,000	4,589	25,000	20,000
	SUBTOTAL - CLAIMS ADMINISTRATION	**72,779**	**40,137**	**66,769**	**81,769**	**61,044**	**95,956**	
	OPERATING TOTAL	**1,736,137**	**1,107,658**	**1,991,136**	**1,991,136**	**1,143,266**	**1,960,956**	
CAPITAL								
2190.000.429.510333.940	CAPITAL OUTLAY-EQUIPMENT	9,600	9,057	-	-	-	5,500	
	CAPITAL TOTAL	**9,600**	**9,057**	**-**	**-**	**-**	**5,500**	
	TOTAL	**2,621,754**	**1,928,791**	**2,914,033**	**2,914,033**	**2,043,867**	**2,925,352**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2190.000.429.510333.112	Legal interns- 2nd Year	9,400
2190.000.429.510200.202	Experts	50,000
2190.000.429.510333.368	JustFOIA/MCCI	1,800
2190.000.429.510333.537	AI Assisted Legal Research	20,000
2190.000.429.510333.940	Laptops/Docking Stations	5,500
		86,700

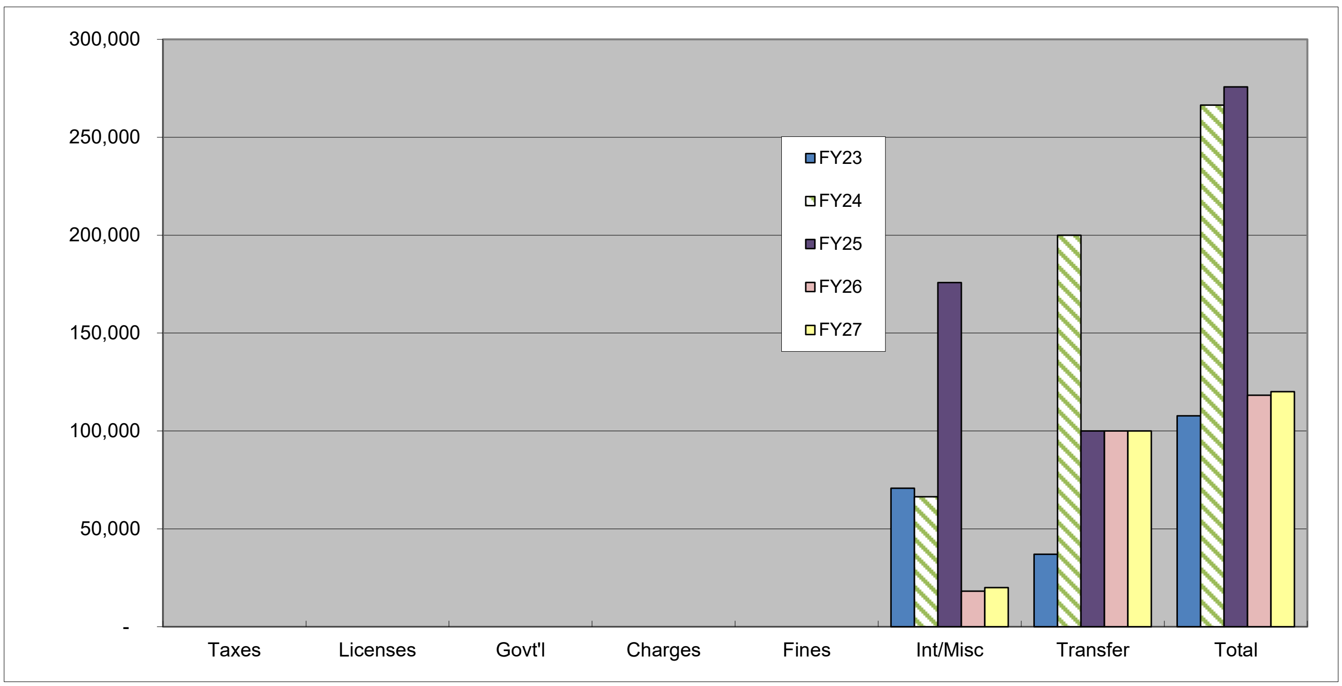
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY PARKS

TAX REVENUE	-
NON-TAX REVENUE	120,000
TOTAL REVENUES	**120,000**
Use / (Source) of Reserves	210,313
TOTAL RESOURCES USED	**330,313**

BASE APPROPRIATIONS	325,313	**Est. Reserves 7/1/26**	746,015
TRANSFERS & CONTINGENCY	5,000	(Use)/Source of Reserves	(210,313)
TOTAL APPROPRIATIONS	**330,313**	**Proj. Res. 6/30/27**	**535,702**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	70,790	66,453	175,752	18,200	20,000
Transfer	37,000	200,000	100,000	100,000	100,000
Total	107,790	266,453	275,752	118,200	120,000

FY27 FINAL BUDGET

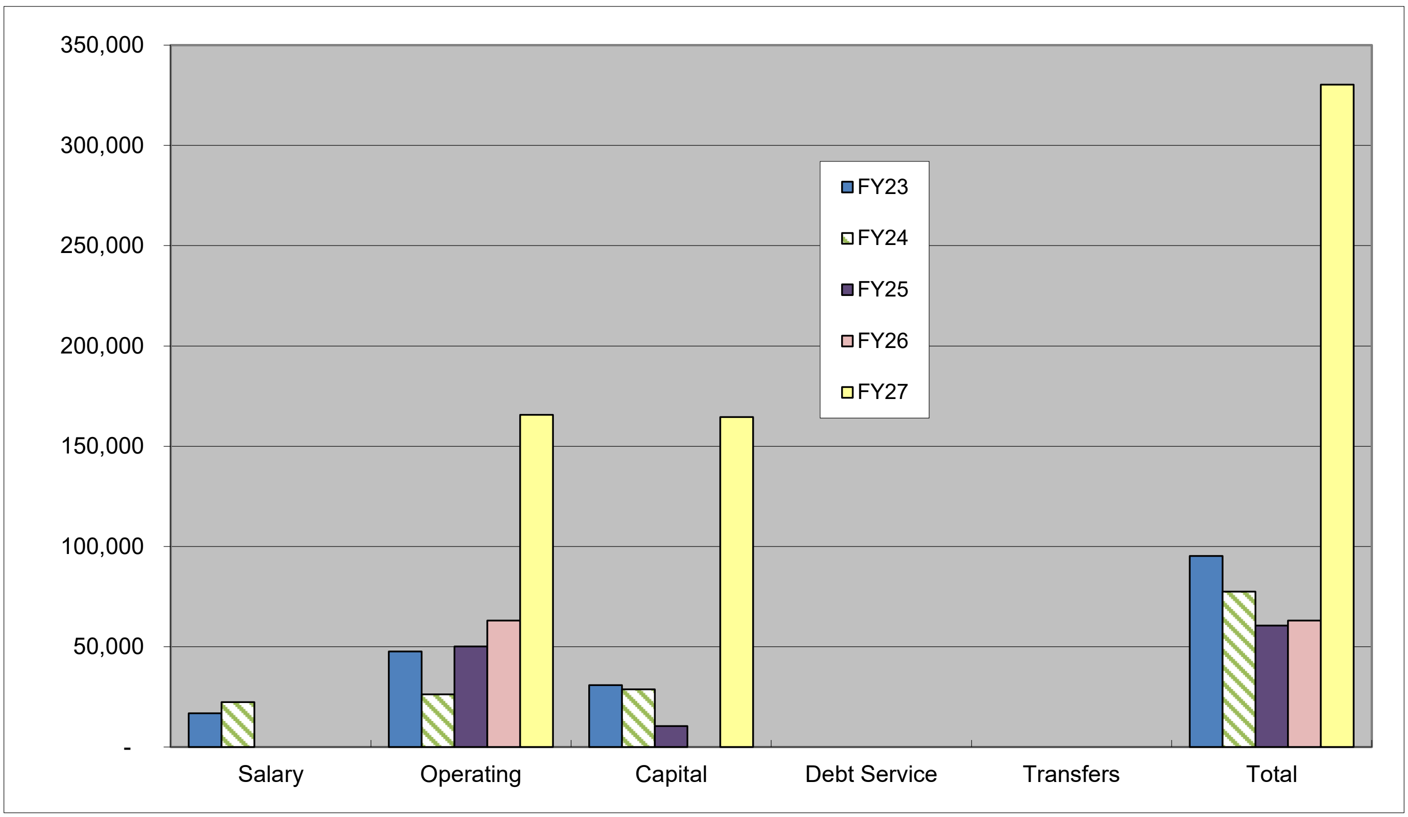
County Parks - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2210.000.000.334125.000	FWP GRANTS	-	-	-	-	-	-
2210.000.000.362010.000	RENT & ROYALTY	17,500	19,100	17,500	17,500	18,200	10,000
2210.000.000.362050.000	CASH IN LIEU OF PARKLAND	5,000	65,600	10,000	10,000	-	10,000
2210.000.000.365000.000	DONATIONS	-	90,965	-	-	-	-
2210.000.000.369000.000	OTHER INCOME	-	87	-	-	-	-
2210.000.000.383026.000	TRANSFER - PILT	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL		**122,500**	**275,752**	**127,500**	**127,500**	**118,200**	**120,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY PARKS

The County Parks department accounts for the maintenance, leasing, development, and operation of all County parks.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	16,844	22,364	-	-	-
Operating	47,578	26,330	50,088	63,064	165,712
Capital	30,798	28,764	10,500	-	164,601
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	95,220	77,458	60,588	63,064	330,313

FINAL FY27 BUDGET

County Parks Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING - GENERAL BUDGET								
2210.000.405.460430.230	REPAIR & MAINTENANCE SUPPLIES	10,000	423	10,000	10,000	3,479	10,000	-
2210.000.405.460430.340	UTILITIES	10,000	4,432	10,000	10,000	314	10,000	-
2210.000.405.460430.347	ADMINISTRATION SERVICES	20,000	20,000	20,000	20,000	20,000	20,000	-
2210.000.405.460430.370	TRAVEL/MOVING	2,500	-	-	-	-	-	-
2210.000.405.460430.399	OTHER CONTRACT SERVICES	7,500	1,336	7,500	7,500	4,187	7,500	-
2210.000.405.460430.540	PARKS SPECIAL ASSESSMENTS	2,300	1,435	500	500	-	500	-
2210.000.405.460430.740	AWARDS/CONTRIBUTIONS	-	-	7,500	7,500	5,000	7,500	-
2210.000.405.460430.850	CONTINGENCY	5,000	-	5,000	5,000	-	5,000	-
	SUBTOTAL - GENERAL BUDGET OPERATII	**57,300**	**27,626**	**60,500**	**60,500**	**32,980**	**60,500**	
PARK DISTRICT MAINTENANCE COSTS								
2210.000.405.460460.362	MAINTENANCE & REPAIRS - DISTRICT 1	84,784	11,552	84,142	84,142	9,755	90,575	6,433
2210.000.405.460462.362	MAINTENANCE & REPAIRS - DISTRICT 2	5,448	6,438	3,970	22,970	17,604	-	(3,970)
2210.000.405.460466.362	MAINTENANCE & REPAIRS - DISTRICT 3	24,035	4,472	23,745	23,745	2,725	14,637	(9,108)
	SUBTOTAL - PARK DISTRICT MAINT.	**114,267**	**22,462**	**111,857**	**130,857**	**30,084**	**105,212**	
	OPERATING TOTAL	**171,567**	**50,088**	**172,357**	**191,357**	**63,064**	**165,712**	
CAPITAL - GENERAL BUDGET								
2210.000.405.460430.940	CAPITAL OUTLAY-EQUIPMENT	10,000	391	10,000	10,000	-	10,000	
	SUBTOTAL - GENERAL BUDGET CAPITAL	**10,000**	**391**	**10,000**	**10,000**	**-**	**10,000**	
PARK DISTRICT DEVELOPMENT COSTS - (PARK DEDICATION FUNDS)								
2210.000.405.460460.940	CAPITAL DEVELOPMENT - DISTRICT 1	69,524	-	69,524	69,524	-	109,633	
2210.000.405.460462.940	CAPITAL DEVELOPMENT - DISTRICT 2	5,109	5,109	5,109	5,109	-	23,134	
2210.000.405.460466.940	CAPITAL DEVELOPMENT - DISTRICT 3	19,923	5,000	19,923	19,923	-	21,834	
	SUBTOTAL - PARK DISTRICT DEVELOP.	**94,556**	**10,109**	**94,556**	**94,556**	**-**	**154,601**	
	CAPITAL TOTAL	**104,556**	**10,500**	**104,556**	**104,556**	**-**	**164,601**	
	TOTAL	**276,123**	**60,588**	**276,913**	**295,913**	**63,064**	**330,313**	

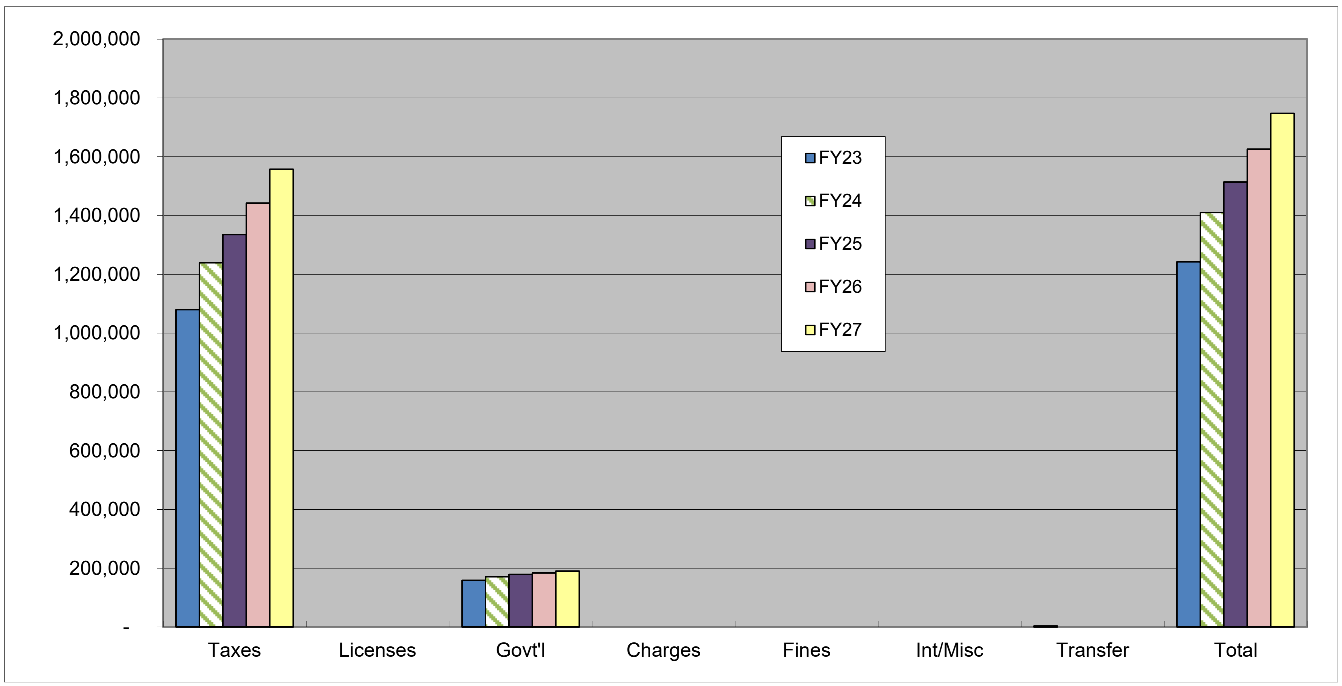
NOTE: BUDGET ALLOCATIONS IN A PARK ZONE MAINTENANCE DISTRICT MAY BE ALSO BE TRANSFERRED FOR USE IN THE SAME PARK ZONE DEVELOPMENT DISTRICT

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

All districts are funded through development and subject to spending under MCA.

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIBRARY FUND

TAX REVENUE	1,557,748		
NON-TAX REVENUE	190,148	FY 26 MILLS	**6.78**
TOTAL REVENUES	**1,747,896**	FY 27 MILLS	**7.19**
Use / (Source) of Reserves	-	Change	**0.41**
TOTAL RESOURCES USED	**1,747,896**		
BASE APPROPRIATIONS	1,747,896	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**1,747,896**	**Proj. Res. 6/30/27**	**-**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	1,079,760	1,239,140	1,335,242	1,442,519	1,557,748
Licenses	-	-	-	-	-
Govt'l	159,055	170,793	178,639	183,825	190,148
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	3,633	-	-	-	-
Total	1,242,448	1,409,933	1,513,881	1,626,344	1,747,896

FY27 FINAL BUDGET

Library Fund - Revenue Budget

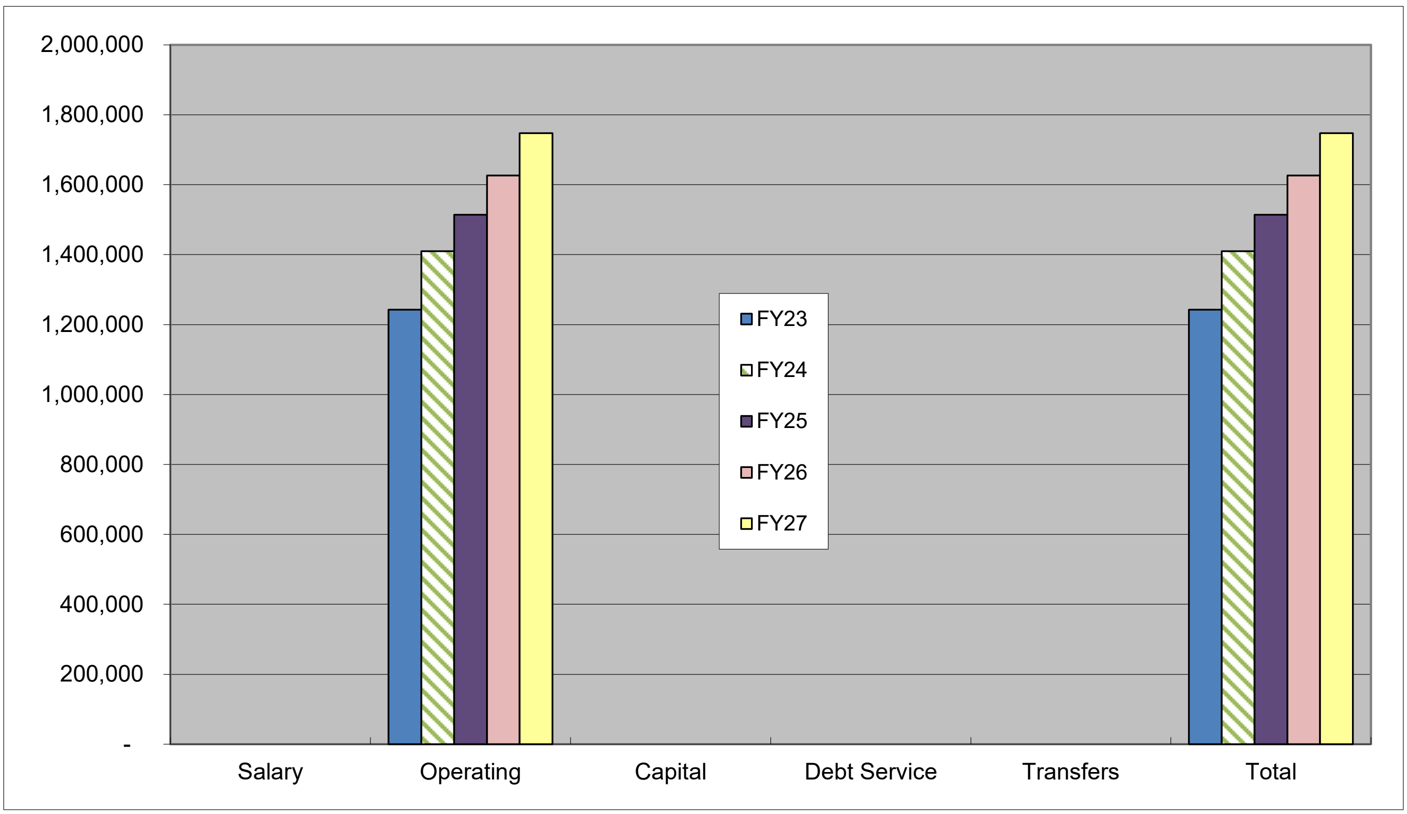
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2220.000.000.311010.000	REAL PROPERTY TAXES	1,277,704	1,194,795	1,362,934	1,362,934	1,299,700	1,499,498
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	15,000	24,994	15,000	15,000	55,115	15,000
2220.000.000.311021.000	MOBILE HOME TAXES	5,000	4,651	5,000	5,000	7,904	2,500
2220.000.000.311040.000	NET PROCEEDS TAX	67,000	109,304	50,000	50,000	78,277	40,000
2220.000.000.312000.000	P & I DELINQUENT TAXES	750	1,498	750	750	1,523	750
2220.000.000.335240.000	STATE ENTITLEMENT	178,639	178,639	183,825	183,825	183,825	190,148
TOTAL		**1,544,093**	**1,513,881**	**1,617,509**	**1,617,509**	**1,626,344**	**1,747,896**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIBRARY

The Billings Parmly Library is operated by the City of Billings. The County levies mills on all County residents outside Billings and Laurel to assist with operating costs.

$10,000 is allocated to the Sunnyside Library in Worden, MT.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,242,448	1,409,933	1,513,881	1,626,344	1,747,896
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,242,448	1,409,933	1,513,881	1,626,344	1,747,896

FINAL FY27 BUDGET
Library Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2220.000.406.460100.397	BILLINGS PARMLY LIBRARY	1,535,043	1,504,881	1,607,509	1,607,509	1,616,344	1,737,896	
2220.000.406.460100.399	SUNNYSIDE LIBRARY	9,000	9,000	10,000	10,000	10,000	10,000	-
2220.000.406.460100.540	SUNNYSIDE LIBRARY PROPERTY TAXES	50	-	-	-	-	-	-
	OPERATING TOTAL	**1,544,093**	**1,513,881**	**1,617,509**	**1,617,509**	**1,626,344**	**1,747,896**	
	TOTAL	**1,544,093**	**1,513,881**	**1,617,509**	**1,617,509**	**1,626,344**	**1,747,896**	

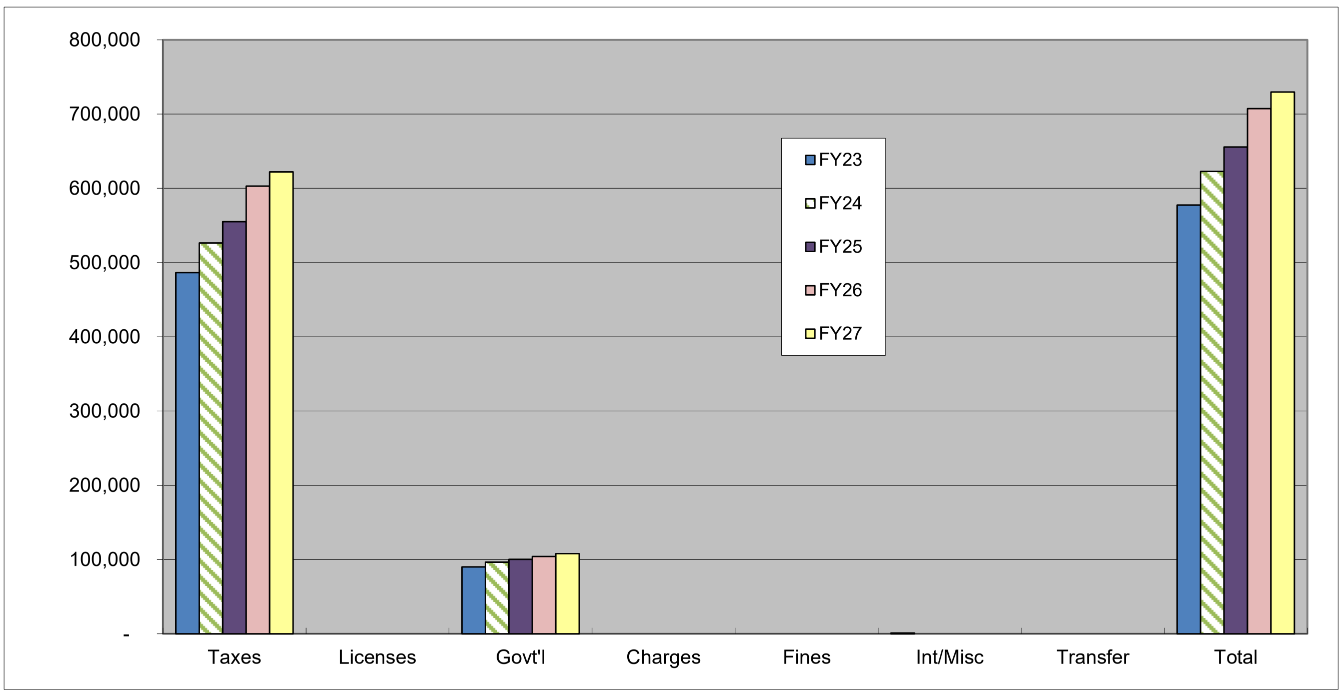
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BILLINGS / COUNTY PLANNING FUND

TAX REVENUE	622,047
NON-TAX REVENUE	107,854
TOTAL REVENUES	**729,901**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**729,901**
BASE APPROPRIATIONS	636,594
TRANSFERS & CONTINGENCY	93,307
TOTAL APPROPRIATIONS	**729,901**

FY 26 MILLS	**1.50**
FY 27 MILLS	**1.47**
Change	**(0.03)**
Est. Reserves 7/1/26	-
(Use)/Source of Reserves	-
Proj. Res. 6/30/27	-



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	486,468	526,542	555,269	603,053	622,047
Licenses	-	-	-	-	-
Govt'l	90,087	96,332	100,288	104,268	107,854
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	870	-	-	-	-
Transfer	-	-	-	-	-
Total	577,425	622,874	655,557	707,321	729,901

FY27 FINAL BUDGET

Billings County Planning Fund - Revenue Budget

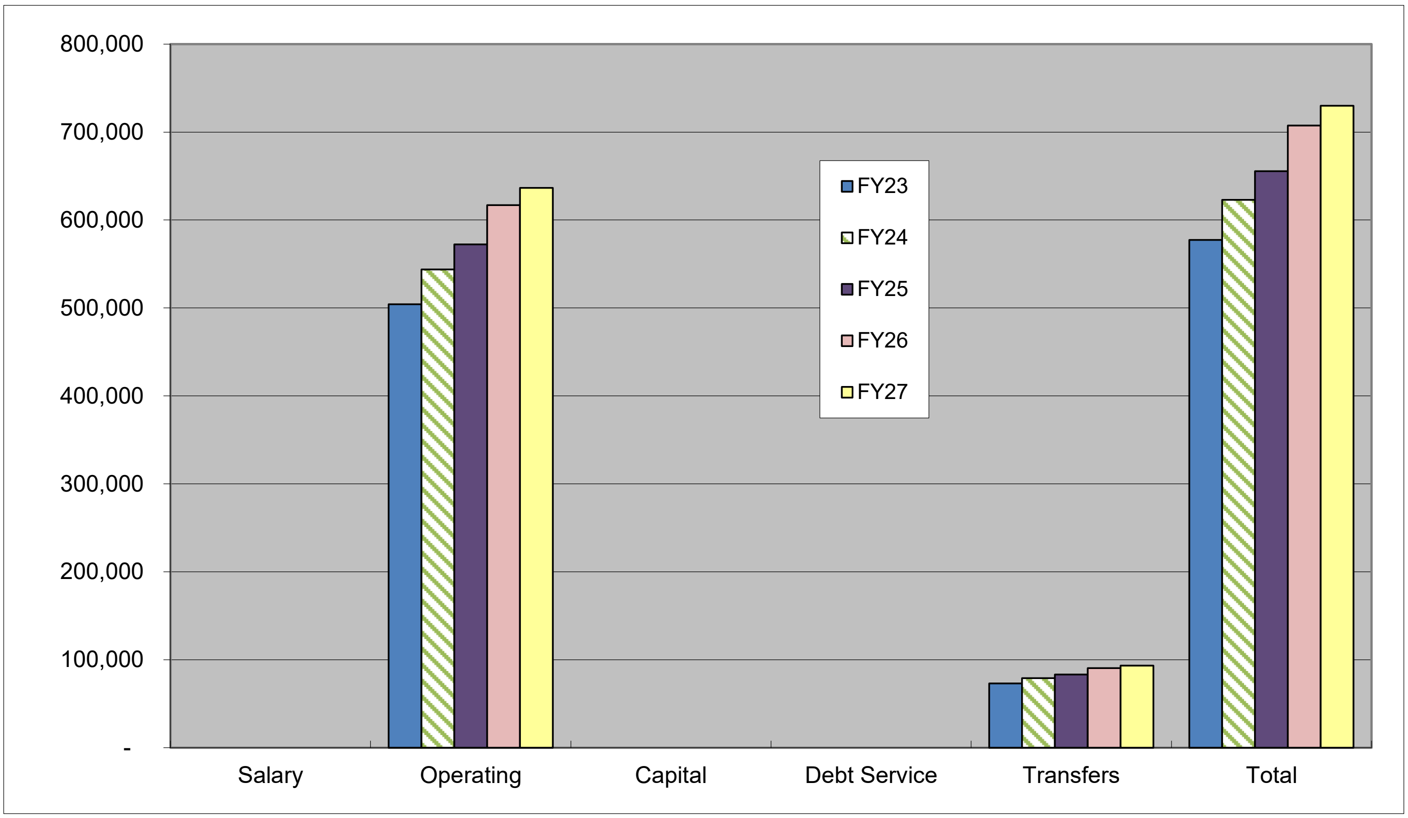
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2250.000.000.311010.000	REAL PROPERTY TAXES	539,316	520,970	571,307	571,307	565,601	605,047
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	8,000	8,852	8,000	8,000	16,853	5,500
2250.000.000.311021.000	MOBILE HOME TAXES	2,000	2,113	2,000	2,000	3,717	1,000
2250.000.000.311040.000	NET PROCEEDS TAX	14,000	22,686	12,000	12,000	15,934	10,000
2250.000.000.312000.000	P & I DELINQUENT TAXES	400	648	400	400	948	500
2250.000.000.335240.000	STATE ENTITLEMENT	100,288	100,288	104,268	104,268	104,268	107,854
TOTAL		**664,004**	**655,557**	**697,975**	**697,975**	**707,321**	**729,901**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BILLINGS / COUNTY PLANNING

Operations of the City / County Planning department were transferred to the City of Billings administration in October of 1995. The County levies on all County residents outside Laurel to assist in the funding of this operation.

The transfer budget line assists in funding the County's Geographical Info System (GIS). The transfer is 15% of tax revenue collected excluding entitlement.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	504,324	543,893	572,267	616,863	636,594
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	73,101	78,981	83,290	90,458	93,307
Total	577,425	622,874	655,557	707,321	729,901

FINAL FY27 BUDGET

Billings/County Planning Fund - Expenditure Budget

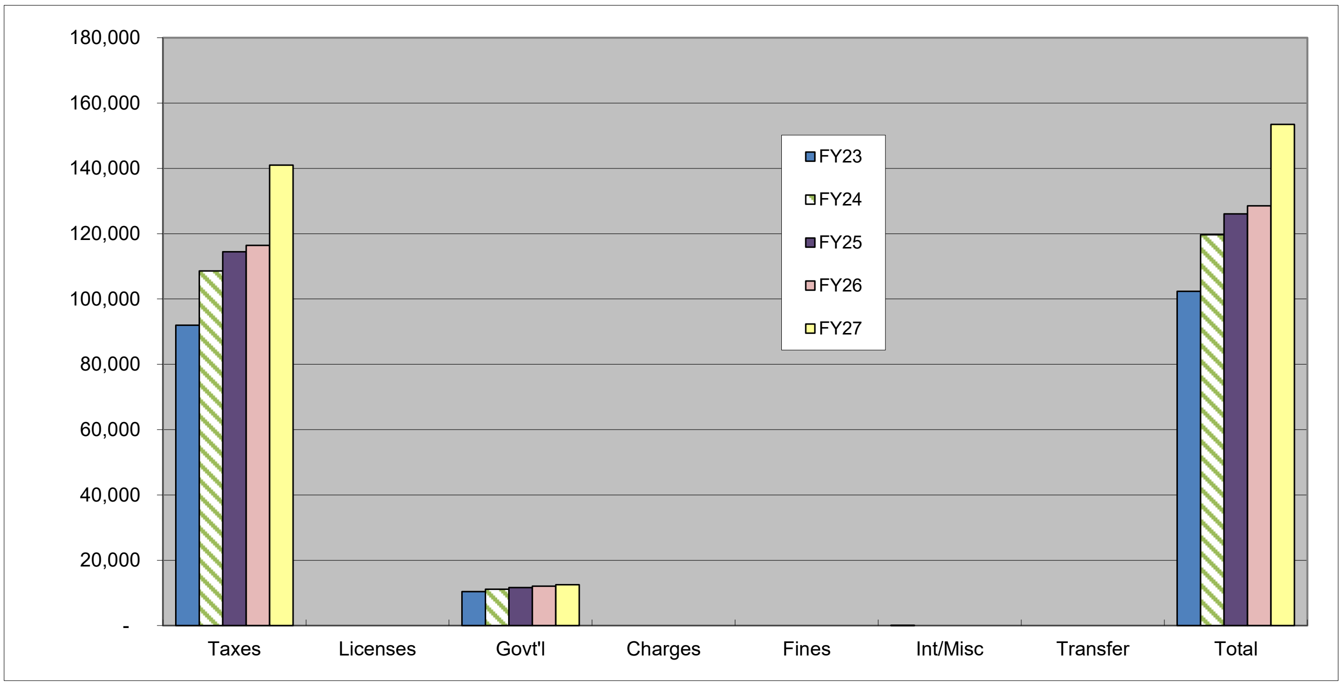
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2250.000.407.411000.398	CITY OF BILLINGS	580,197	572,267	608,919	608,919	616,863	636,594	
	OPERATING TOTAL	**580,197**	**572,267**	**608,919**	**608,919**	**616,863**	**636,594**	
TRANSFERS								
2250.000.407.521000.826	TRANSFER TO GF (for GIS)	83,807	83,290	89,056	89,056	90,458	93,307	
	TRANSFERS TOTAL	**83,807**	**83,290**	**89,056**	**89,056**	**90,458**	**93,307**	
	TOTAL	**664,004**	**655,557**	**697,975**	**697,975**	**707,321**	**729,901**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LAUREL COUNTY PLANNING

TAX REVENUE	140,983	FY 26 MILLS	**2.24**
NON-TAX REVENUE	12,468	FY 27 MILLS	**2.57**
TOTAL REVENUES	**153,451**	Change	**0.33**
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	**153,451**		
BASE APPROPRIATIONS	153,451	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**153,451**	**Proj. Res. 6/30/27**	**-**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	91,948	108,547	114,455	116,442	140,983
Licenses	-	-	-	-	-
Govt'l	10,375	11,106	11,600	12,054	12,468
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	3	-	-	-	-
Transfer	-	-	-	-	-
Total	102,326	119,653	126,055	128,496	153,451

FY27 FINAL BUDGET

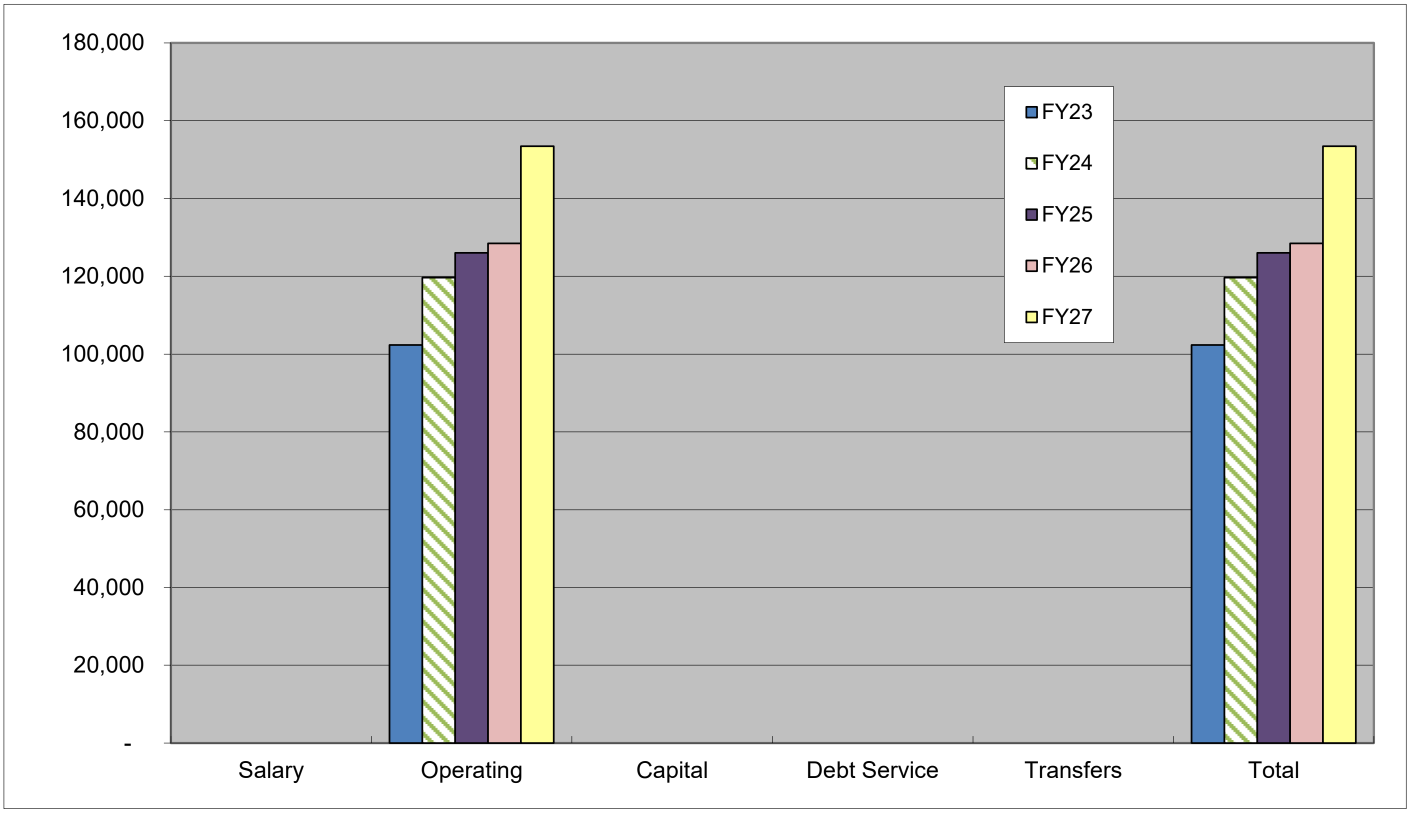
Laurel Planning - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2255.000.000.311010.000	REAL PROPERTY TAXES	118,565	113,463	127,239	127,239	115,527	140,233
2255.000.000.311020.000	PERSONAL PROPERTY TAXES	500	644	500	500	386	400
2255.000.000.311021.000	MOBILE HOME TAXES	300	293	300	300	450	300
2255.000.000.312000.000	P & I DELINQUENT TAXES	50	55	50	50	79	50
2255.000.000.335240.000	STATE ENTITLEMENT	11,600	11,600	12,054	12,054	12,054	12,468
TOTAL		**131,015**	**126,055**	**140,143**	**140,143**	**128,496**	**153,451**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LAUREL PLANNING

The Laurel Planning fund accounts for the tax levied on the properties located within Laurel and up to 4.5 miles outside the Laurel city limits. Monies collected are distributed to the City of Laurel.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	102,326	119,653	126,054	128,496	153,451
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	102,326	119,653	126,054	128,496	153,451

FINAL FY27 BUDGET

Laurel Planning Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2255.000.408.411000.397	FIXED CONTRACT SERVICES -CITY OF LAUREL	131,015	126,054	140,143	140,143	128,496	153,451	
	OPERATING TOTAL	**131,015**	**126,054**	**140,143**	**140,143**	**128,496**	**153,451**	
	TOTAL	**131,015**	**126,054**	**140,143**	**140,143**	**128,496**	**153,451**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

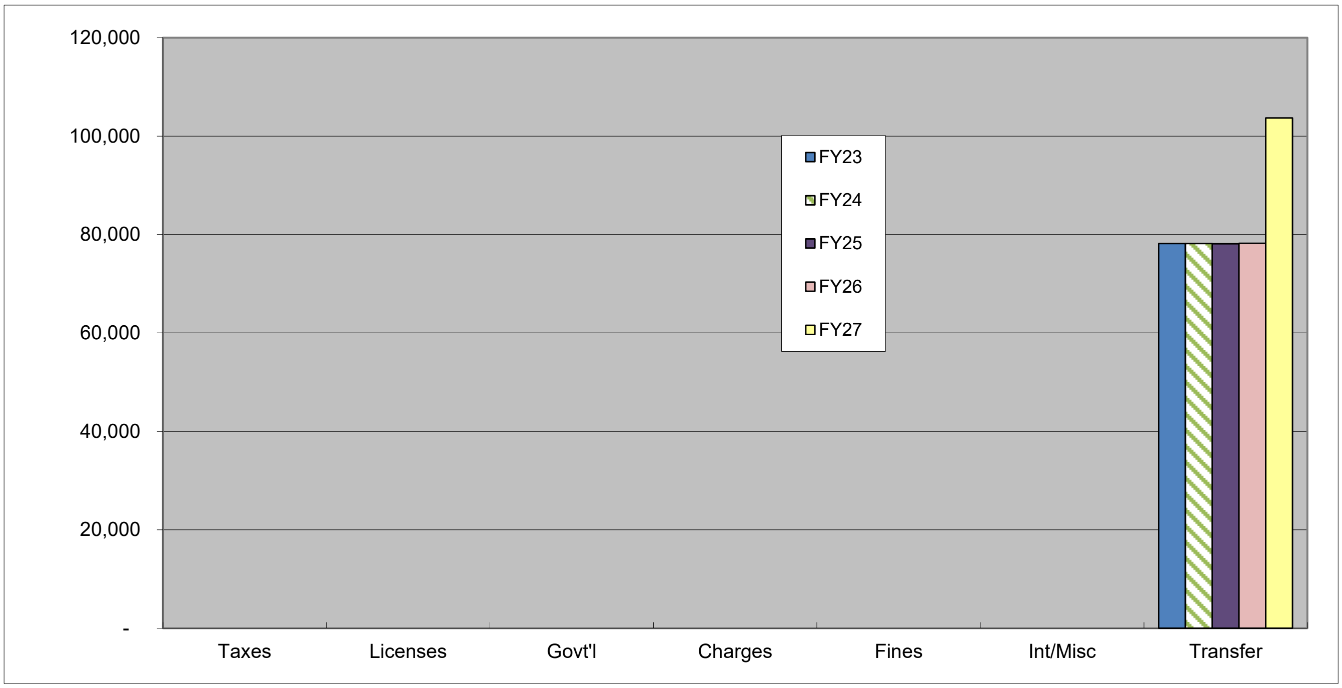
ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BLIGHT ABATEMENT

TAX REVENUE	-
NON-TAX REVENUE	103,708
TOTAL REVENUES	**103,708**
Use / (Source) of Reserves	17,195
TOTAL RESOURCES USED	**120,903**

BASE APPROPRIATIONS	120,903	**Est. Reserves 7/1/26**	256,151
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(17,195)
TOTAL APPROPRIATIONS	**120,903**	**Proj. Res. 6/30/27**	**238,956**

$100,000 BUDGETED AS TRANSFER FROM GENERAL FUND FOR PROGRAM FUNDING



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	78,180	78,180	78,118	78,224	103,708
Total	78,180	78,180	78,118	78,224	103,708

FY27 FINAL BUDGET

Blight Abatement Fund - Revenue Budget

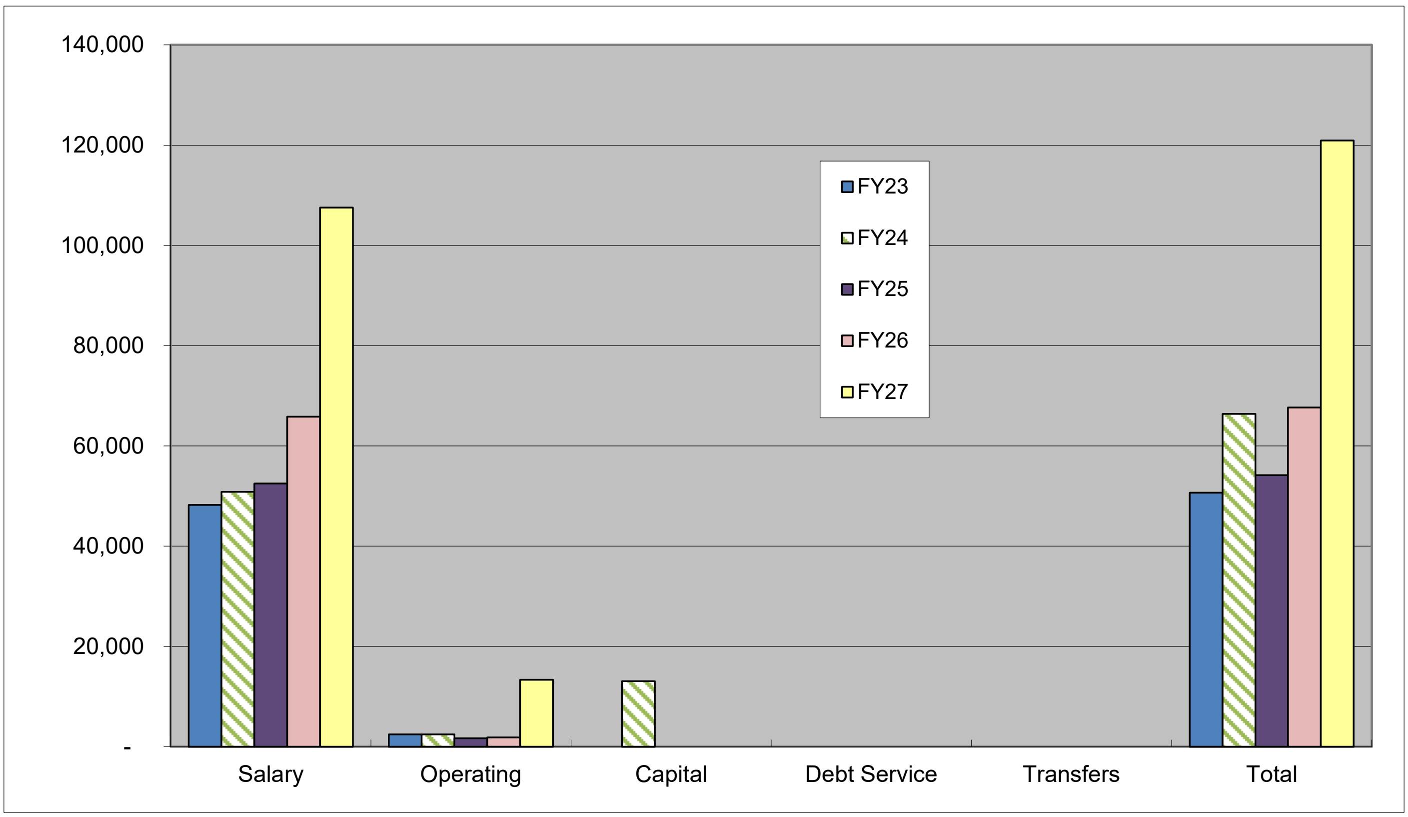
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2256.000.000.383002.000	TRANS FROM GENERAL	-	-	-	-	-	100,000
2256.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	3,264	3,118	3,378	3,378	3,224	3,708
2256.000.000.383033.000	TRANSFER - SOLID WASTE	75,000	75,000	75,000	75,000	75,000	-
TOTAL		**78,264**	**78,118**	**78,378**	**78,378**	**78,224**	**103,708**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BLIGHT ABATEMENT

The Blight Abatement fund accounts for costs associated with enforcing the County's blight abatement program, which identifies properties located outside municipalities for cleanup because of public safety or public health reasons.
A program manager was hired to manage the Junk Vehicle and Blight Abatement program effective May 1, 2007.
The cost for the program managers is split 50/50 between the Junk Vehicle and Blight Abatement program, and 50/50 between the Road and Blight Abatement program.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
1.00	0.50	0.50	0.50



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	48,215	50,843	52,507	65,811	107,536
Operating	2,446	2,445	1,690	1,872	13,367
Capital	-	13,089	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	50,661	66,377	54,197	67,683	120,903

FINAL FY27 BUDGET

Blight Abatement Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2256.000.407.420501.111	SALARIES/PERM	39,206	39,906	41,230	41,230	51,132	79,194	
2256.000.407.420501.120	OVERTIME	-	-	-	-	38	250	250
2256.000.407.420501.141	UNEMPLOYMENT COMPENSATION	59	61	103	103	116	119	
2256.000.407.420501.142	WORKER'S COMPENSATION	365	297	392	392	419	772	
2256.000.407.420501.143	GROUP HEALTH INSURANCE	5,712	5,705	5,940	5,940	5,683	13,200	
2256.000.407.420501.144	SOCIAL SECURITY	2,999	2,697	3,154	3,154	3,568	6,077	
2256.000.407.420501.147	LONG TERM DISABILITY	134	132	141	141	131	272	
2256.000.407.420501.153	LIFE INSURANCE	141	90	148	148	86	286	
2256.000.407.420501.156	PUBLIC EMPLOYEE RETIRE	3,556	3,619	3,781	3,781	4,638	7,364	
	PERSONNEL TOTAL	**52,172**	**52,507**	**54,889**	**54,889**	**65,811**	**107,536**	
OPERATING								
2256.000.407.420501.220	OPERATING SUPPLIES	500	128	500	500	82	500	-
2256.000.407.420501.231	FUEL, GAS, OIL	2,210	881	2,000	2,000	1,068	2,000	-
2256.000.407.420501.330	MEMBERSHIP & DUES	150	-	-	-	-	-	-
2256.000.407.420501.345	TECHNOLOGY	693	681	730	730	722	3,867	3,137
2256.000.407.420501.370	TRAVEL/MOVING	2,500	-	1,500	1,500	-	1,500	-
2256.000.407.420501.397	FIXED CONTRACT SERVICES	1,500	-	500	500	-	500	-
2256.000.407.420501.398	VARIABLE CONTRACT SERVICES	15,000	-	7,500	7,500	-	5,000	(2,500)
	OPERATING TOTAL	**22,553**	**1,690**	**12,730**	**12,730**	**1,872**	**13,367**	
CAPITAL								
2256.000.407.420501.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	CAPITAL TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**74,725**	**54,197**	**67,619**	**67,619**	**67,683**	**120,903**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2256.000.407.420501.120	Shared new FTE- MS4/Code Enforcement	250
		250

REQUESTS FOR CHANGES IN PERSONNEL

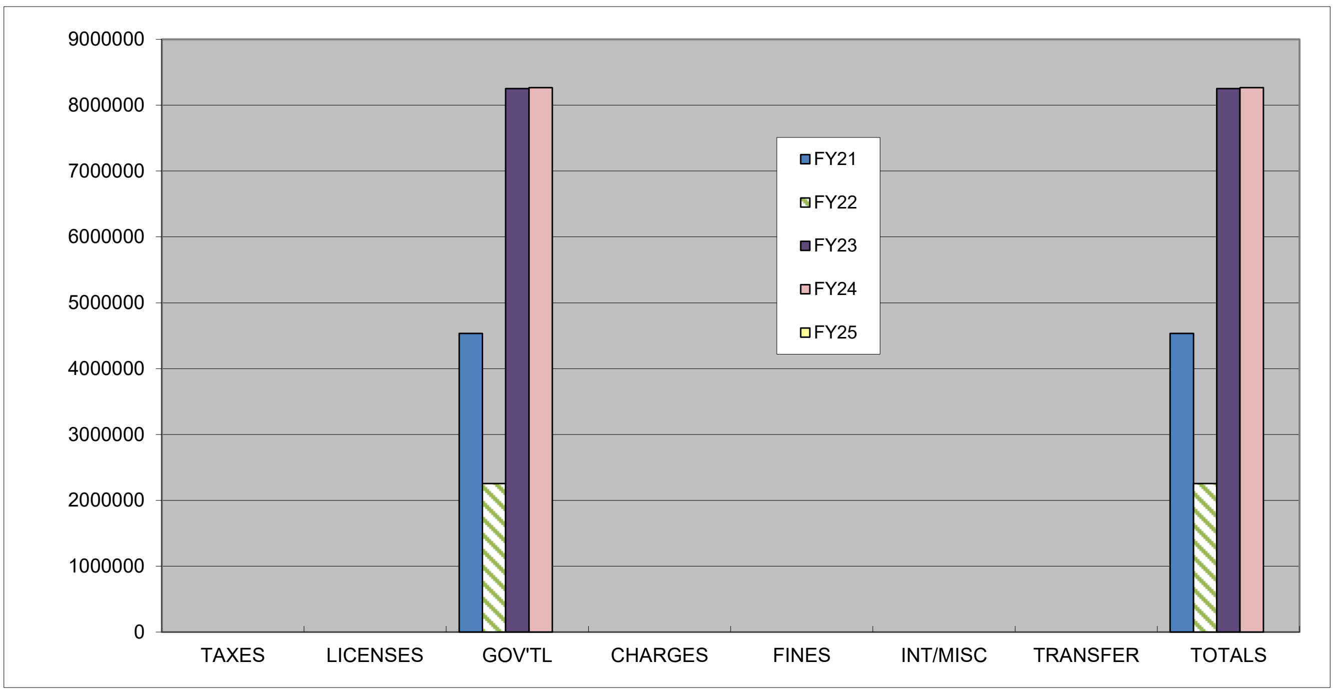
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
Code Enf	Shared new FTE- MS4/Code Enforcement	56,110

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EMERGENCY/INSURANCE FUND

This fund was utilized in FY20 - FY26 to account for COVID-19 and related activity. No emergency levy enacted by the County.
This fund is being utilized in FY27 for the Courthouse flooding.

TAX REVENUE		480,000
NON-TAX REVENUE		-
TOTAL REVENUES	**$**	**480,000**
Use / (Source) of Reserves		-
TOTAL RESOURCES USED	**$**	**480,000**
BASE APPROPRIATIONS		480,000
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**480,000**

FY 26 MILLS		-
FY 27 MILLS		-
Change		-
Est. Reserves 7/1/26	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/27	**$**	**-**



		ACTUAL FY23		ACTUAL FY24		ACTUAL FY25		Actual FY26		BUDGET FY27
TAXES	$	-	$	-	$	-	$	-	$	-
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	8,253,014	$	8,959,014	$	10,560,916	$	2,179,716	$	-
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	-	$	-	$	-	$	480,000
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	8,253,014	$	8,959,014	$	10,560,916	$	2,179,716	$	480,000

FY27 FINAL BUDGET

Emergency/Insurance Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2260.000.000.331114.000	ARPA COVID	-	10,551,884	750,000	2,180,000	2,179,716	
2260.000.000.331116.000	LATC ARPA FUNDS	-	9,032	-	-	-	
2260.000.000.334990.000	STATE CARES - COVID19	-	-	-	-	-	
2260.000.000.360100.000	REFUND /REIMBURSEMENT	-	-	-	-	-	480,000
2260.000.000.365000.000	DONATIONS	-	-	-	-	-	
TOTAL		**-**	**10,560,916**	**750,000**	**2,180,000**	**2,179,716**	**480,000**

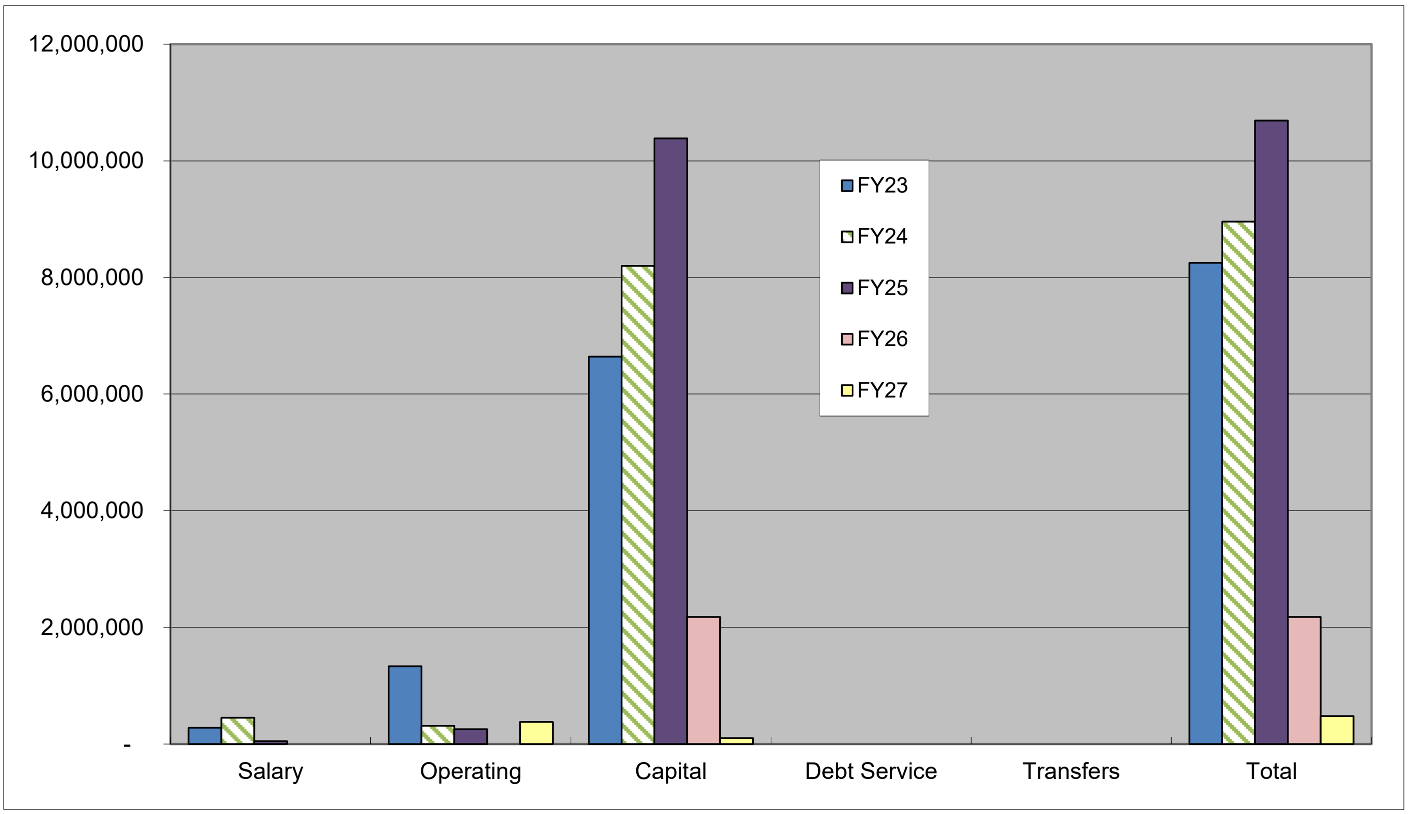
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

EMERGENCY/INSURANCE FUND

All funds beginning in FY21 were received from the Federal or State government and not levied on taxpayers.

The FY23-FY26 expenditures in the graph below are related to ARPA funding.

FY27 expenditures are related to the Courthouse flooding.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	278,223	450,000	50,000	-	-
Operating	1,333,559	310,182	255,608	-	380,000
Capital	6,641,232	8,198,832	10,383,111	2,179,716	100,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	8,253,014	8,959,014	10,688,719	2,179,716	480,000

FINAL FY27 BUDGET

Emergency/Insurance Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2260.000.199.440150.111	SALARIES/PERM	50,000	50,000	-	-	-	-	
	PERSONNEL TOTAL	**50,000**	**50,000**	**-**	**-**	**-**	**-**	
OPERATING								
2260.000.199.440150.210	OFFICE SUPPLIES	-	-	-	-	-	5,000	
2260.000.199.440150.220	OPERATING SUPPLIES	-	-	-	-	-	25,000	
2260.000.199.440150.398	VARIABLE CONTRACT SERVICES	500,000	127,804	-	-	-	100,000	
2260.000.199.440150.530	RENT/LEASE	500,000	127,804	-	-	-	250,000	
	OPERATING TOTAL	**1,000,000**	**255,608**	**-**	**-**	**-**	**380,000**	
CAPITAL								
2260.000.199.440150.920	CAPITAL OUTLAY-BUILDING	8,000,000	8,167,816	-	-	-	-	
2260.000.199.440150.930	CAPITAL OUTLAY-LAND IMPROVEMENT	3,678,400	2,215,295	-	-	-	-	
2260.000.199.440150.940	CAPITAL OUTLAY-EQUIPMENT	-	-	2,179,716	2,179,716	2,179,716	100,000	
	CAPITAL TOTAL	**11,678,400**	**10,383,111**	**2,179,716**	**2,179,716**	**2,179,716**	**100,000**	
	TOTAL	**12,728,400**	**10,688,719**	**2,179,716**	**2,179,716**	**2,179,716**	**480,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
	This fund is dedicated to the CH flood/insurance	
		-

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC HEALTH FUND

TAX REVENUE	3,833,572		
NON-TAX REVENUE	118,737	FY 26 MILLS	**8.14**
TOTAL REVENUES	**3,952,309**	FY 27 MILLS	**8.04**
Use / (Source) of Reserves	-	Change	**(0.10)**
TOTAL RESOURCES USED	**3,952,309**		
BASE APPROPRIATIONS	3,952,309	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**3,952,309**	**Proj. Res. 6/30/27**	**-**

	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	3,017,215	3,267,878	3,448,918	3,698,898	3,833,572
Licenses	-	-	-	-	-
Govt'l	93,931	101,857	107,997	101,254	104,737
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	21,835	7,398	18,290	19,620	14,000
Transfer	-	-	-	-	-
Total	3,132,981	3,377,133	3,575,205	3,819,772	3,952,309

FY27 FINAL BUDGET

Public Health (Riverstone Health) - Revenue Budget

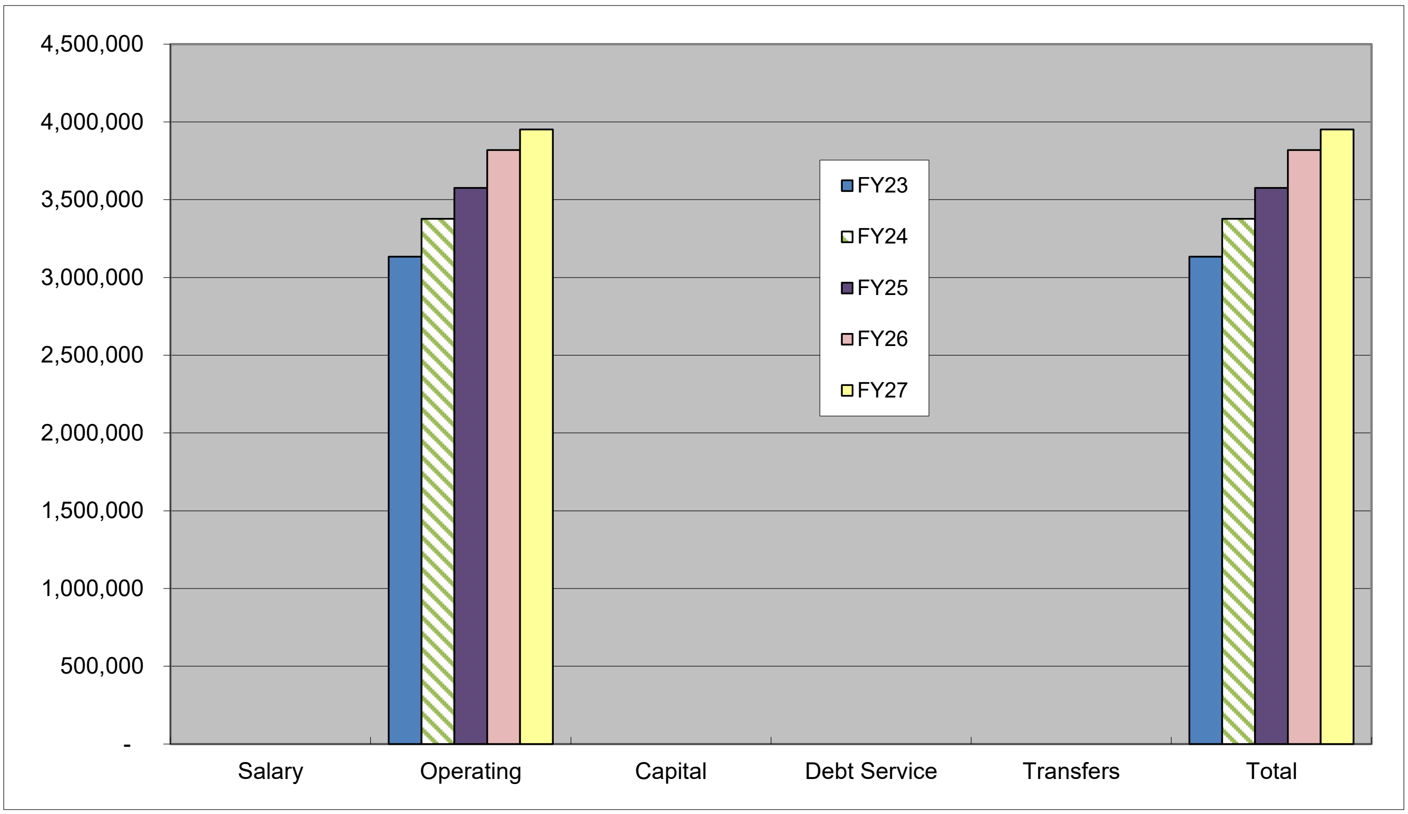
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2270.000.000.311010.000	REAL PROPERTY TAXES	3,375,607	3,257,292	3,561,694	3,561,694	3,490,254	3,736,072
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	45,000	50,888	45,000	45,000	93,258	40,000
2270.000.000.311021.000	MOBILE HOME TAXES	13,000	12,644	13,000	13,000	21,868	10,000
2270.000.000.311040.000	NET PROCEEDS TAX	76,000	124,302	50,000	50,000	88,014	45,000
2270.000.000.312000.000	P & I DELINQUENT TAXES	2,500	3,792	2,500	2,500	5,504	2,500
2270.000.000.335240.000	STATE ENTITLEMENT	107,997	107,997	101,255	101,255	101,254	104,737
2270.000.000.371010.000	INTEREST REVENUE	5,000	18,290	9,000	9,000	19,620	14,000
TOTAL		**3,625,104**	**3,575,205**	**3,782,449**	**3,782,449**	**3,819,772**	**3,952,309**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PUBLIC HEALTH - (RIVERSTONE HEALTH)

On January 1, 1998 the City/County Public Health department became an entity separate from the County changing. their name to Riverstone Health. The County levies millage on behalf of Riverstone Health and the collected tax receipts are forwarded to them for operations.

Voters approved an additional 4.75 mill levy authorization for Public Health in November 2002.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	3,132,981	3,377,134	3,575,205	3,819,772	3,952,309
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	3,132,981	3,377,134	3,575,205	3,819,772	3,952,309

FINAL FY27 BUDGET
Public Health Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2270.000.351.440110.530	PUBLIC HEALTH - ADMIN	3,625,104	3,575,205	3,782,449	3,782,449	3,819,772	3,952,309	
	OPERATING TOTAL	**3,625,104**	**3,575,205**	**3,782,449**	**3,782,449**	**3,819,772**	**3,952,309**	
	TOTAL	**3,625,104**	**3,575,205**	**3,782,449**	**3,782,449**	**3,819,772**	**3,952,309**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

PROGRAM ALLOCATION:	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Prelim FY27 Budget	
Environmental Health	810,000	840,000	850,000	850,000	972,000	972,000	
Disease Control	589,000	600,000	535,000	450,000	686,000	711,000	**Note B**
Health Promotion	670,000	650,000	590,000	677,000	725,688	863,728	**Note C**
Public Health Systems Integration (PHSI)	350,000	390,000	375,000	690,000	580,312	435,000	**Note D**
Family Health Services	125,000	210,000	415,000	546,000	630,000	501,000	**Note E**
Schools Allocation	60,000	40,000	130,000	-	-	-	
Home Care Services	260,000	280,000	300,000	112,000	-	-	
	2,864,000	**3,010,000**	**3,195,000**	**3,325,000**	**3,594,000**	**3,482,728**	
						Note A	

UNDER THE TERMS OF THE LEASE APPROPRIATION AGREEMENT FOR THE RIVERSTONE HEALTH BOND ISSUE, THE COUNTY WILL REMIT ALL TAX COLLECTIONS TO THE TRUST AGENT FOR THE BONDS. THE TRUST WILL SATISFY THE DEBT REQUIREMENTS AND REMIT THE REMAINING BALANCE TO RIVERSTONE HEALTH.

(A): Per preliminary budget information received from the County for FY27.

(B): Includes Communicable Disease ($636k) and HIV Prevention ($75k).

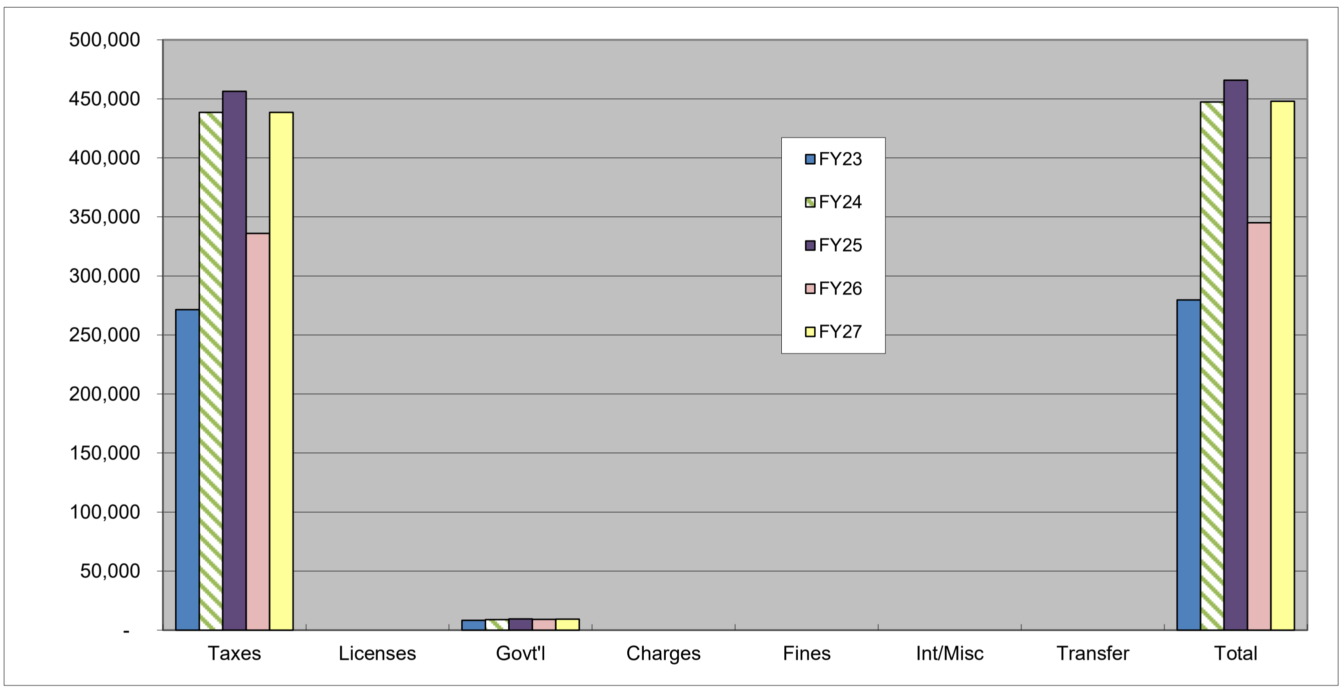
(C): Includes Community Health Improvement ($78.7k), Cancer ($30k), Tobacco ($45k), Crisis Diversion ($30k) and general Health Promotion ($680k).

(D): This cost center (PHSI) tracks costs focused on the foundational infrastructure within public health services that is needed for policy development, communication, community partnership development, innovation for continued evidence-based practice, and effective system-wide infrastructure/integration.

(E): Includes Maternal Child Health ($200k), Nurse Family Partnership/HMFP ($170k), Parents as Teachers ($15k), KidsFirst ($72k), CAC ($44k).

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MENTAL HEALTH FUND

TAX REVENUE	438,518		
NON-TAX REVENUE	9,351	FY 26 MILLS	**0.72**
TOTAL REVENUES	**447,869**	FY 27 MILLS	**0.92**
Use / (Source) of Reserves	11,709	Change	**0.20**
TOTAL RESOURCES USED	**459,578**		
BASE APPROPRIATIONS	420,578	**Est. Reserves 7/1/26**	144,648
TRANSFERS & CONTINGENCY	39,000	(Use)/Source of Reserves	(11,709)
TOTAL APPROPRIATIONS	**459,578**	**Proj. Res. 6/30/27**	**132,939**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	271,465	438,488	456,423	336,118	438,518
Licenses	-	-	-	-	-
Govt'l	8,261	8,939	9,452	9,041	9,351
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	279,726	447,427	465,875	345,159	447,869

FY27 FINAL BUDGET

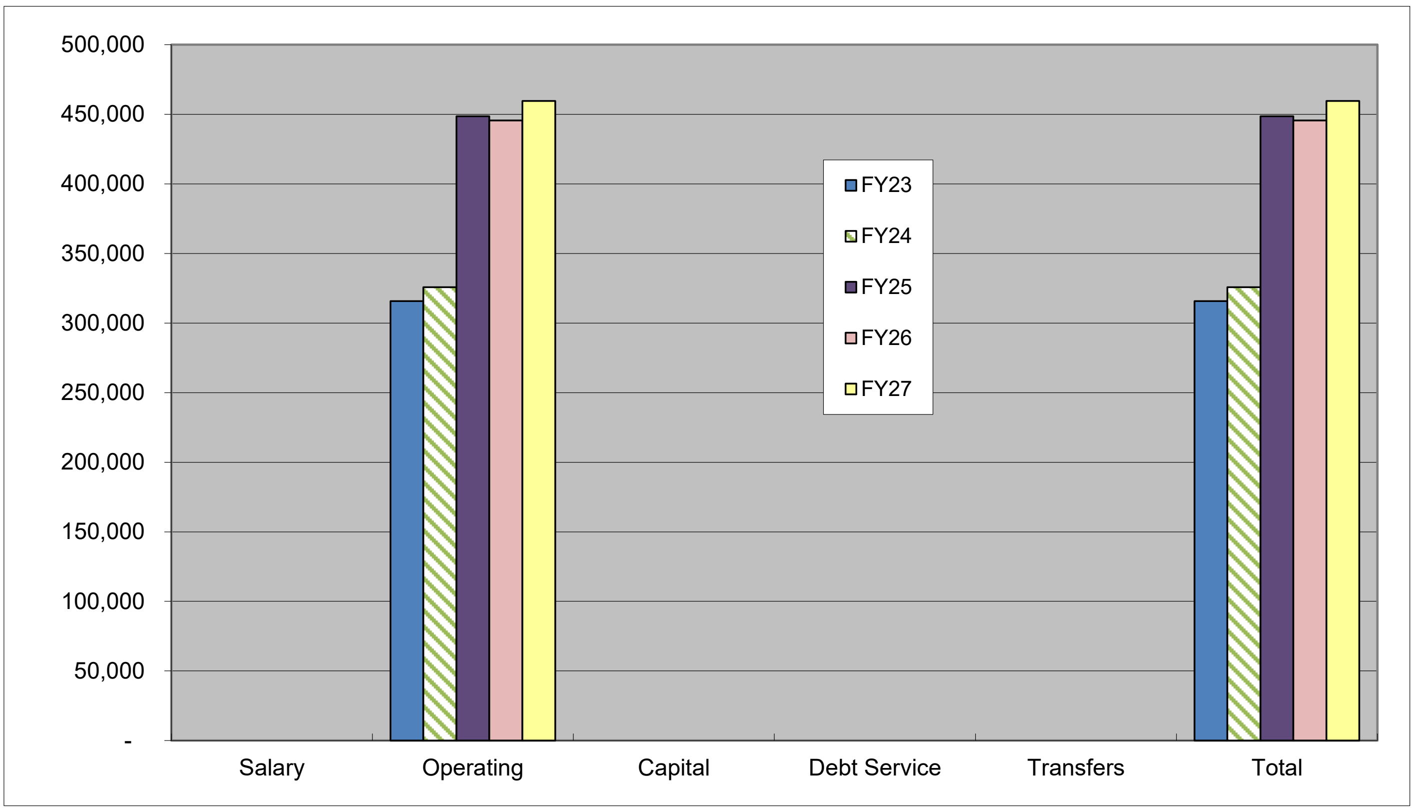
Mental Health - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2271.000.000.311010.000	REAL PROPERTY TAXES	448,498	430,575	314,691	314,691	312,354	427,818
2271.000.000.311020.000	PERSONAL PROPERTY TAXES	4,500	6,830	4,500	4,500	9,291	4,500
2271.000.000.311021.000	MOBILE HOME TAXES	1,000	1,657	1,000	1,000	2,206	1,000
2271.000.000.311040.000	NET PROCEEDS TAX	3,500	16,874	5,000	5,000	11,634	5,000
2271.000.000.312000.000	P & I DELINQUENT TAXES	200	487	200	200	633	200
2271.000.000.335240.000	STATE ENTITLEMENT	9,453	9,452	9,041	9,041	9,041	9,351
TOTAL		**467,151**	**465,875**	**334,432**	**334,432**	**345,159**	**447,869**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

MENTAL HEALTH

The Mental Health fund accounts for costs associated with mental health treatment.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	315,719	325,719	448,632	445,578	459,578
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	315,719	325,719	448,632	445,578	459,578

FINAL FY27 BUDGET

Mental Health Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2271.000.199.440400.397	CONTRACT SERVICES - BRIDGEMONT	418,632	393,632	345,578	370,578	370,578	345,578	-
2271.000.199.440400.398	CONTRACTS - DRUG COURT/MH SVS	150,000	55,000	75,000	75,000	75,000	75,000	-
2271.000.199.440400.850	CONTINGENCY	20,000	-	25,000	-	-	25,000	-
2271.000.199.440400.851	CONTINGENCY - PROTEST TAXES	9,000	-	11,000	11,000	-	14,000	3,000
	OPERATING TOTAL	**597,632**	**448,632**	**456,578**	**456,578**	**445,578**	**459,578**	
	TOTAL	**597,632**	**448,632**	**456,578**	**456,578**	**445,578**	**459,578**	

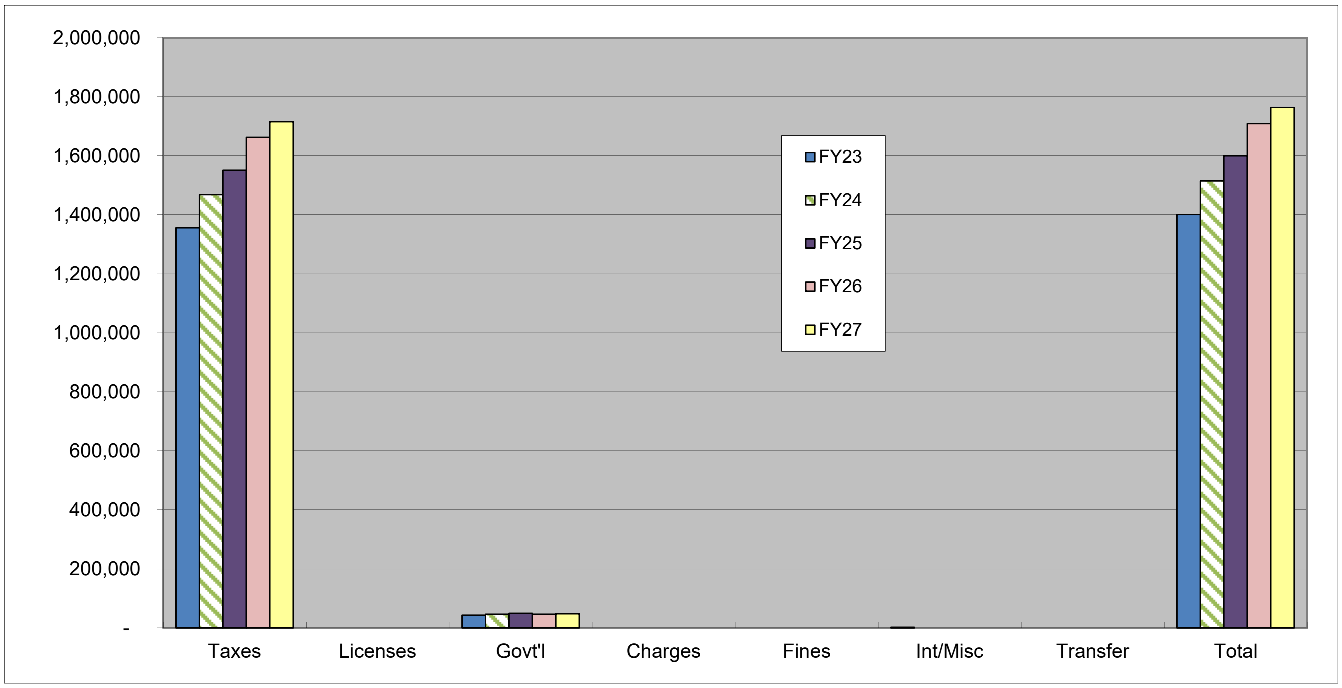
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED
			-

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY LEVY - MENTAL HEALTH FUND

TAX REVENUE	1,715,800		
NON-TAX REVENUE	48,004	FY 26 MILLS	**3.66**
TOTAL REVENUES	**1,763,804**	FY 27 MILLS	**3.62**
Use / (Source) of Reserves	992,196	Change	**(0.04)**
TOTAL RESOURCES USED	**2,756,000**		

BASE APPROPRIATIONS	2,700,000	**Est. Reserves 7/1/26**	1,601,053
TRANSFERS & CONTINGENCY	56,000	(Use)/Source of Reserves	(992,196)
TOTAL APPROPRIATIONS	**2,756,000**	**Proj. Res. 6/30/27**	**608,857**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	1,356,307	1,468,816	1,550,969	1,663,147	1,715,800
Licenses	-	-	-	-	-
Govt'l	42,981	46,597	49,387	46,409	48,004
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,137	-	-	-	-
Transfer	-	-	-	-	-
Total	1,401,425	1,515,413	1,600,356	1,709,556	1,763,804

FY27 FINAL BUDGET

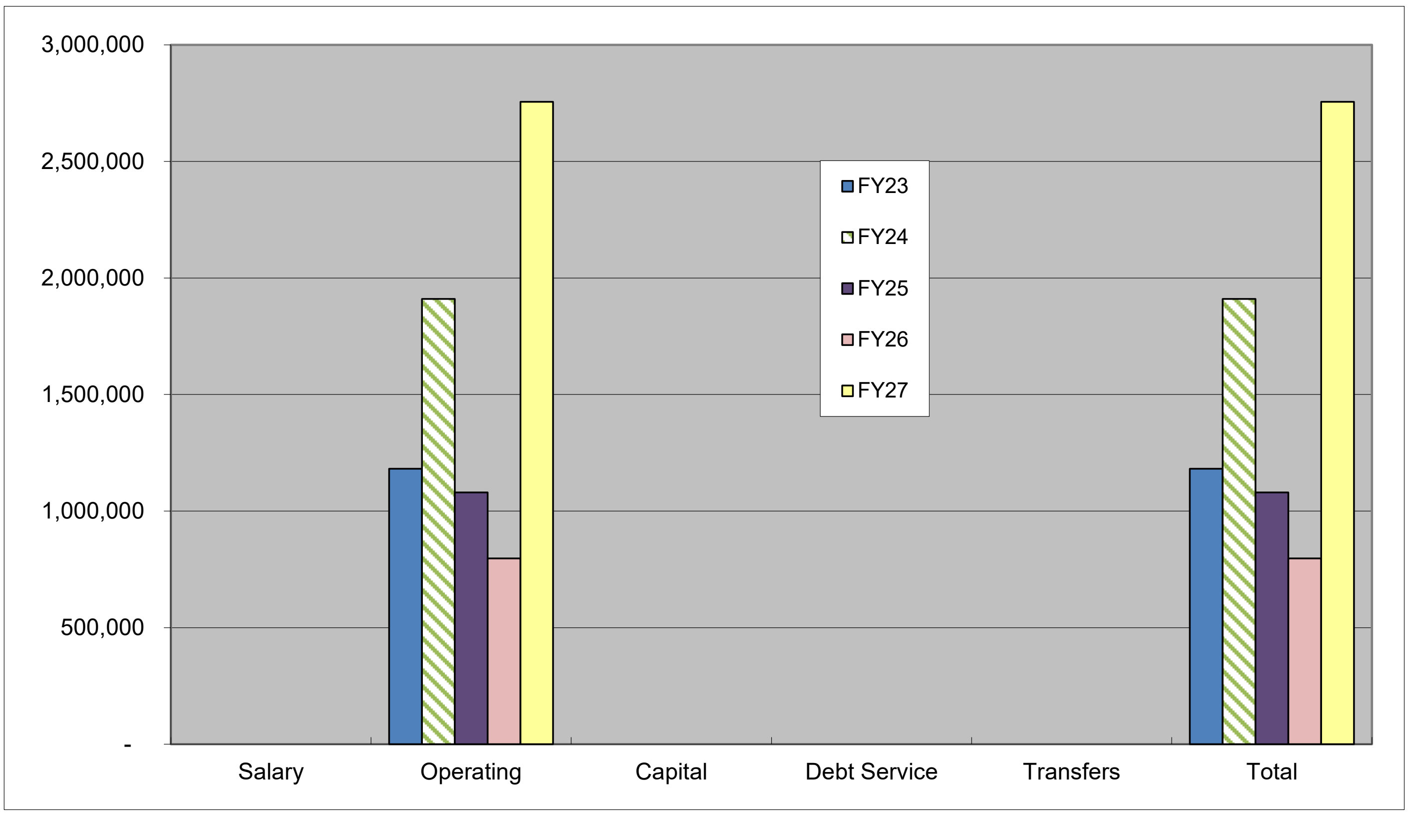
Public Safety - Mental Health - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2272.000.000.311010.000	REAL PROPERTY TAXES	1,519,261	1,464,833	1,602,652	1,602,652	1,569,330	1,683,800
2272.000.000.311020.000	PERSONAL PROPERTY TAXES	19,000	22,879	19,000	19,000	41,933	16,000
2272.000.000.311021.000	MOBILE HOME TAXES	6,000	5,684	6,000	6,000	9,833	5,000
2272.000.000.311040.000	NET PROCEEDS TAX	8,500	55,870	8,500	8,500	39,581	10,000
2272.000.000.312000.000	P & I DELINQUENT TAXES	1,000	1,703	1,000	1,000	2,470	1,000
2272.000.000.335240.000	STATE ENTITLEMENT	49,388	49,387	46,408	46,408	46,409	48,004
TOTAL		**1,603,149**	**1,600,356**	**1,683,560**	**1,683,560**	**1,709,556**	**1,763,804**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PUBLIC SAFETY LEVY - MENTAL HEALTH

The Public Safety Levy - Mental Health fund accounts for a levy approved by voters to provide various mental health services to assist law enforcement.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,181,529	1,909,876	1,080,620	796,673	2,756,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,181,529	1,909,876	1,080,620	796,673	2,756,000

FINAL FY27 BUDGET

Public Safety Levy - Mental Health Fund - Expenditure Budget

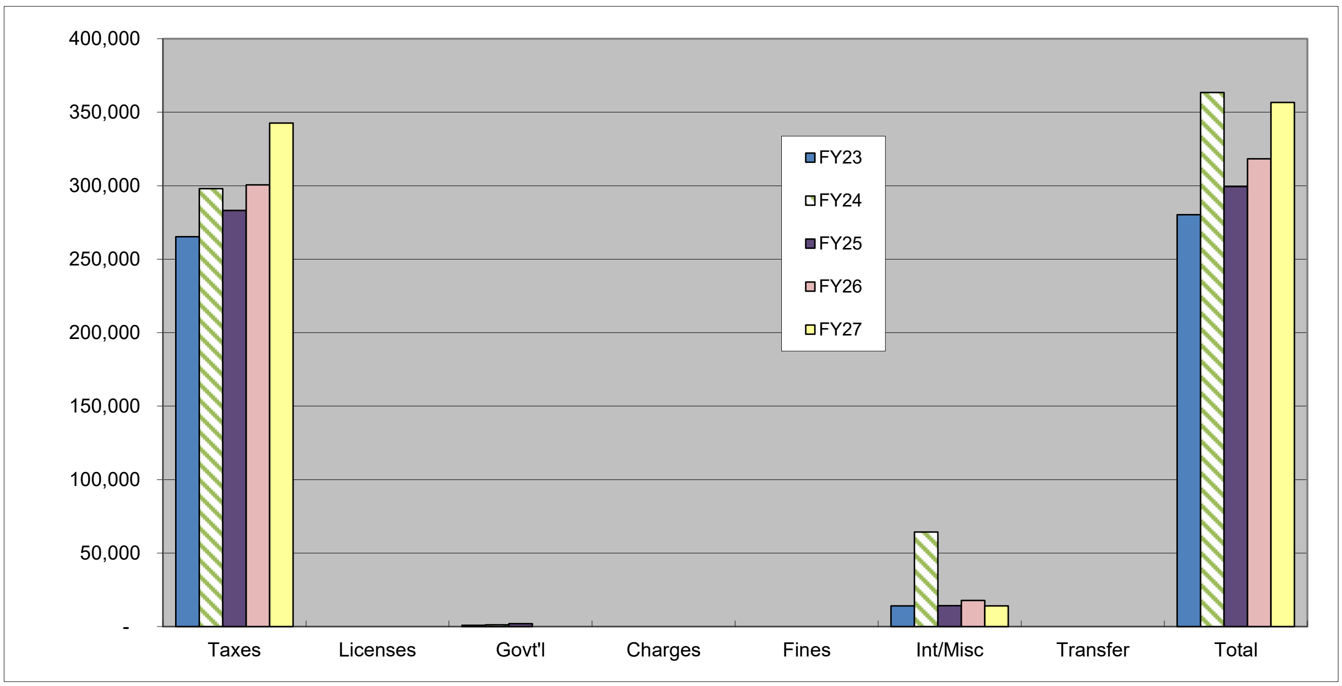
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2272.000.199.440400.397	CONTRACT SERVICES - MH SERVICES	1,000,000	675,000	1,500,000	1,500,000	721,673	2,700,000	1,200,000
2272.000.199.440400.398	CONTRACT SERVICES - MH SERVICES	50,000	-	50,000	50,000	75,000	-	(50,000)
2272.000.199.440400.399	CONTRACT SERVICES - MH SERVICES	412,270	405,620	200,000	200,000	-	-	(200,000)
2272.000.199.440400.851	CONTINGENCY - PROTEST TAXES	31,000	-	53,000	53,000	-	56,000	3,000
	OPERATING TOTAL	**1,493,270**	**1,080,620**	**1,803,000**	**1,803,000**	**796,673**	**2,756,000**	
CAPITAL								
2272.000.199.440400.920	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	
	CAPITAL TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**1,493,270**	**1,080,620**	**1,803,000**	**1,803,000**	**796,673**	**2,756,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCKWOOD PEDESTRIAN SAFETY FUND

TAX REVENUE	342,575	FY 26 MILLS	**10.96**
NON-TAX REVENUE	14,000	FY 27 MILLS	**12.01**
TOTAL REVENUES	**356,575**	Change	**1.05**
Use / (Source) of Reserves	303,801		
TOTAL RESOURCES USED	**660,376**		
BASE APPROPRIATIONS	647,376	**Est. Reserves 7/1/26**	521,389
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(303,801)
TOTAL APPROPRIATIONS	**647,376**	**Proj. Res. 6/30/27**	**217,588**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	265,344	298,037	283,137	300,504	342,575
Licenses	-	-	-	-	-
Govt'l	871	1,180	1,950	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	14,116	64,274	14,293	17,834	14,000
Transfer	-	-	-	-	-
Total	280,331	363,491	299,380	318,338	356,575

FY27 FINAL BUDGET

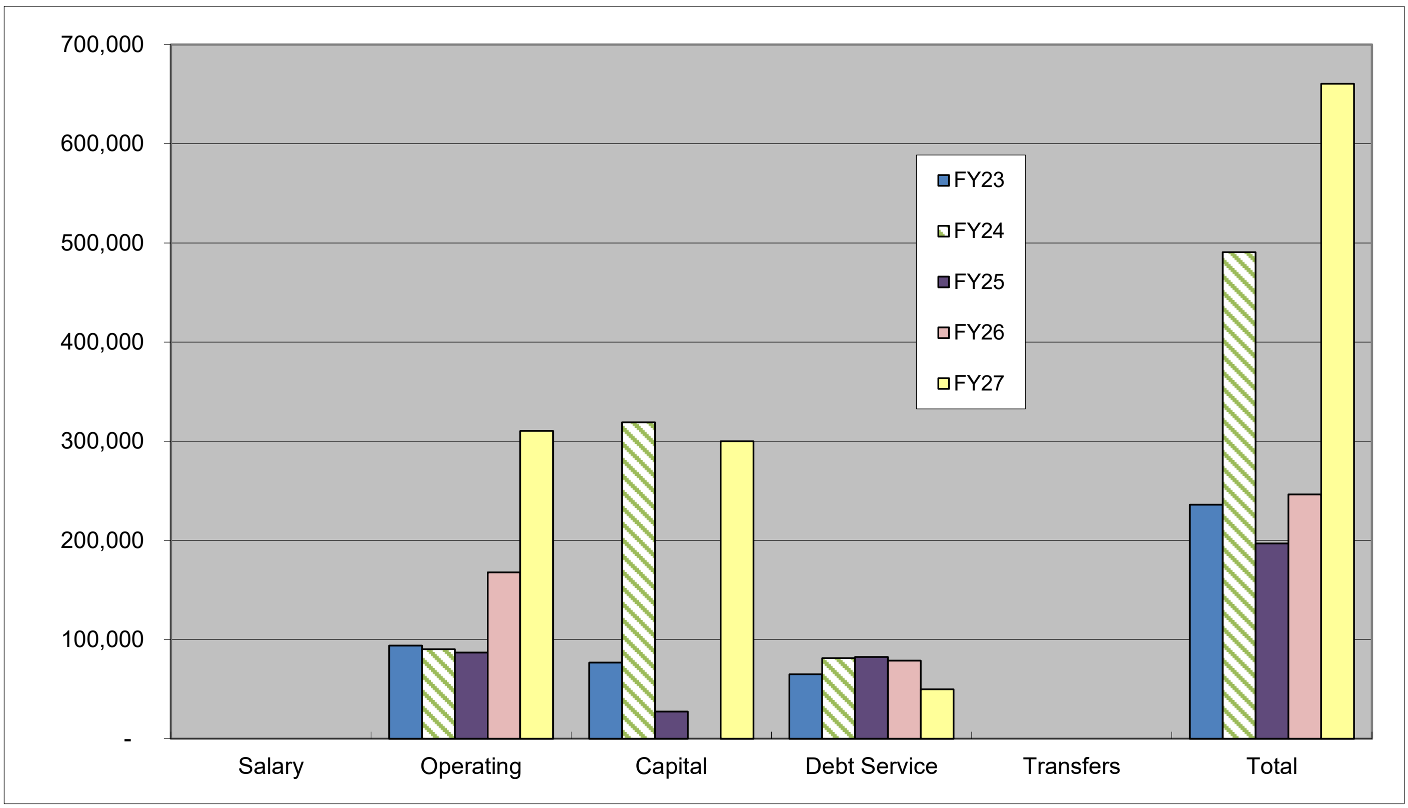
Lockwood Pedestrian Safety - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2275.000.000.311010.000	REAL PROPERTY TAXES	283,530	271,774	308,455	308,455	287,288	336,075
2275.000.000.311020.000	PERSONAL PROPERTY TAXES	4,500	8,375	4,500	4,500	8,863	4,500
2275.000.000.311021.000	MOBILE HOME TAXES	3,000	2,740	3,000	3,000	4,009	2,000
2275.000.000.312000.000	P & I DELINQUENT TAXES	-	248	-	-	344	-
2275.000.000.335240.000	STATE ENTITLEMENT	1,951	1,950	1,500	1,500	-	-
2275.000.000.369000.000	OTHER INCOME	-	20	-	-	-	
2275.000.000.371010.000	INTEREST REVENUE	11,000	14,273	8,000	8,000	17,834	14,000
2275.000.000.381061.000	INTERFUND LOAN PROCEEDS	75,000	-	-	-	-	-
TOTAL		**378,981**	**299,380**	**325,455**	**325,455**	**318,338**	**356,575**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LOCKWOOD PEDESTRIAN SAFETY FUND

The Lockwood Pedestrian Safety fund accounts for voter approved property tax funds used for the purpose of enhancing pedestrian safety in Lockwood.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	93,963	90,237	86,982	167,735	310,500
Capital	76,800	319,138	27,530	-	300,000
Debt Service	65,126	81,210	82,462	78,747	49,876
Transfers	-	-	-	-	-
Total	235,889	490,585	196,974	246,482	660,376

FINAL FY27 BUDGET

Lockwood Pedestrian Safety - Expenditure Budget

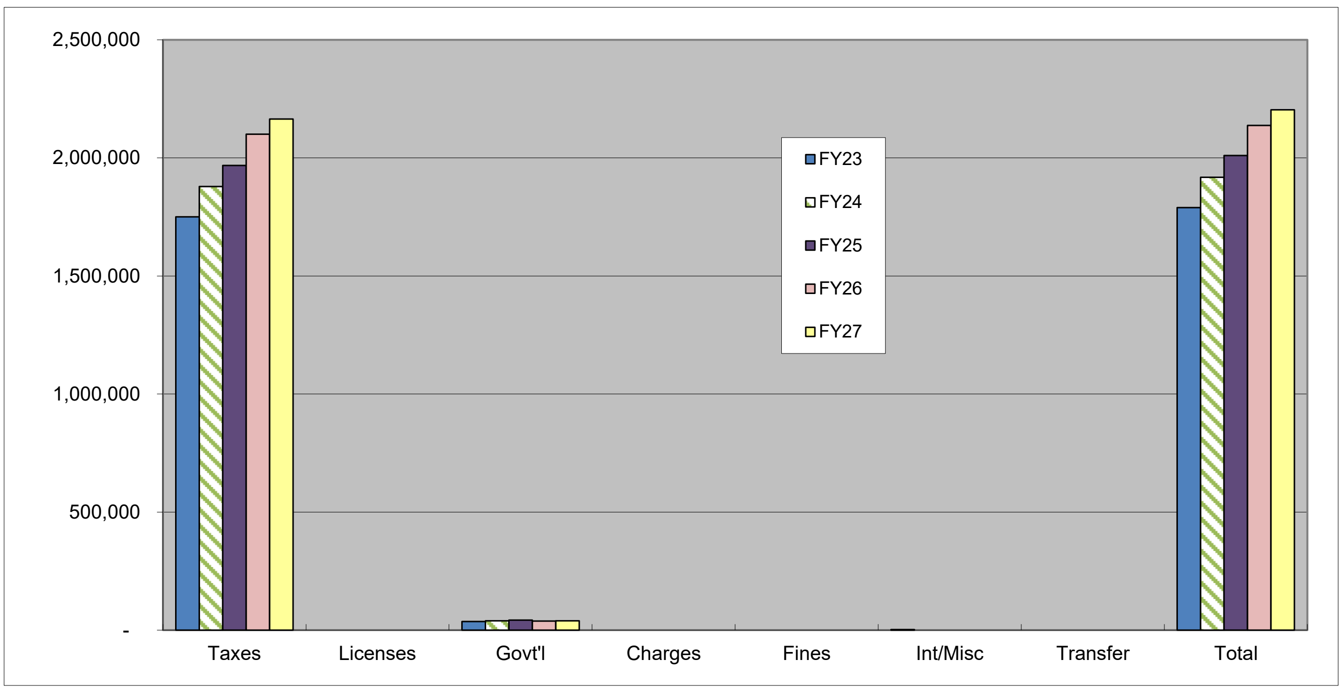
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	APPROVED FY27	Supplemental Approved
OPERATING								
2275.000.423.430264.340	UTILITIES	3,000	1,047	2,500	2,500	1,074	2,500	-
2275.000.423.430264.362	MAINTENANCE & REPAIRS	11,000	14,649	15,000	15,000	6,479	15,000	-
2275.000.423.430264.398	VARIABLE CONTRACT SERVICES	150,000	45,971	85,000	85,000	77,604	200,000	115,000
2275.000.423.430264.791	MDT MATCH SIDEWALK	161,700	25,315	190,000	190,000	82,578	80,000	(110,000)
2275.000.423.430264.851	CONTINGENCY - PROTEST TAX	7,000	-	12,000	12,000	-	13,000	1,000
	OPERATING TOTAL	**332,700**	**86,982**	**304,500**	**304,500**	**167,735**	**310,500**	
DEBT								
2275.000.423.430264.610	PRINCIPAL	66,471	66,470	68,192	68,192	68,189	43,158	(25,034)
2275.000.423.430264.620	INTEREST	15,992	15,992	10,561	10,561	10,558	6,718	(3,843)
	DEBT SERVICE TOTAL	**82,463**	**82,462**	**78,753**	**78,753**	**78,747**	**49,876**	
CAPITAL								
2275.000.423.430264.954	CONSTRUCTION	200,000	27,530	200,000	200,000	-	300,000	
	CAPITAL TOTAL	**200,000**	**27,530**	**200,000**	**200,000**	**-**	**300,000**	
	TOTAL	**615,163**	**196,974**	**583,253**	**583,253**	**246,482**	**660,376**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2275.000.423.430264.398	Sidewalk projects	115,000
2275.000.423.430264.954	Large sidewalk projects	300,000
		415,000

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SENIOR CITIZENS (ELDERLY ACTIVITIES) FUND

TAX REVENUE	2,164,318		
NON-TAX REVENUE	39,276	FY 26 MILLS	**4.62**
TOTAL REVENUES	**2,203,594**	FY 27 MILLS	**4.54**
Use / (Source) of Reserves	-	Change	**(0.08)**
TOTAL RESOURCES USED	**2,203,594**		
BASE APPROPRIATIONS	2,203,594	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**2,203,594**	**Proj. Res. 6/30/27**	**-**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	1,750,404	1,878,563	1,968,056	2,099,982	2,164,318
Licenses	-	-	-	-	-
Govt'l	36,122	39,315	41,928	37,971	39,276
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,794	-	-	-	-
Transfer	-	-	-	-	-
Total	1,789,320	1,917,878	2,009,984	2,137,953	2,203,594

FY27 FINAL BUDGET

Senior Citizens (Elderly Activities) Fund - Revenue Budget

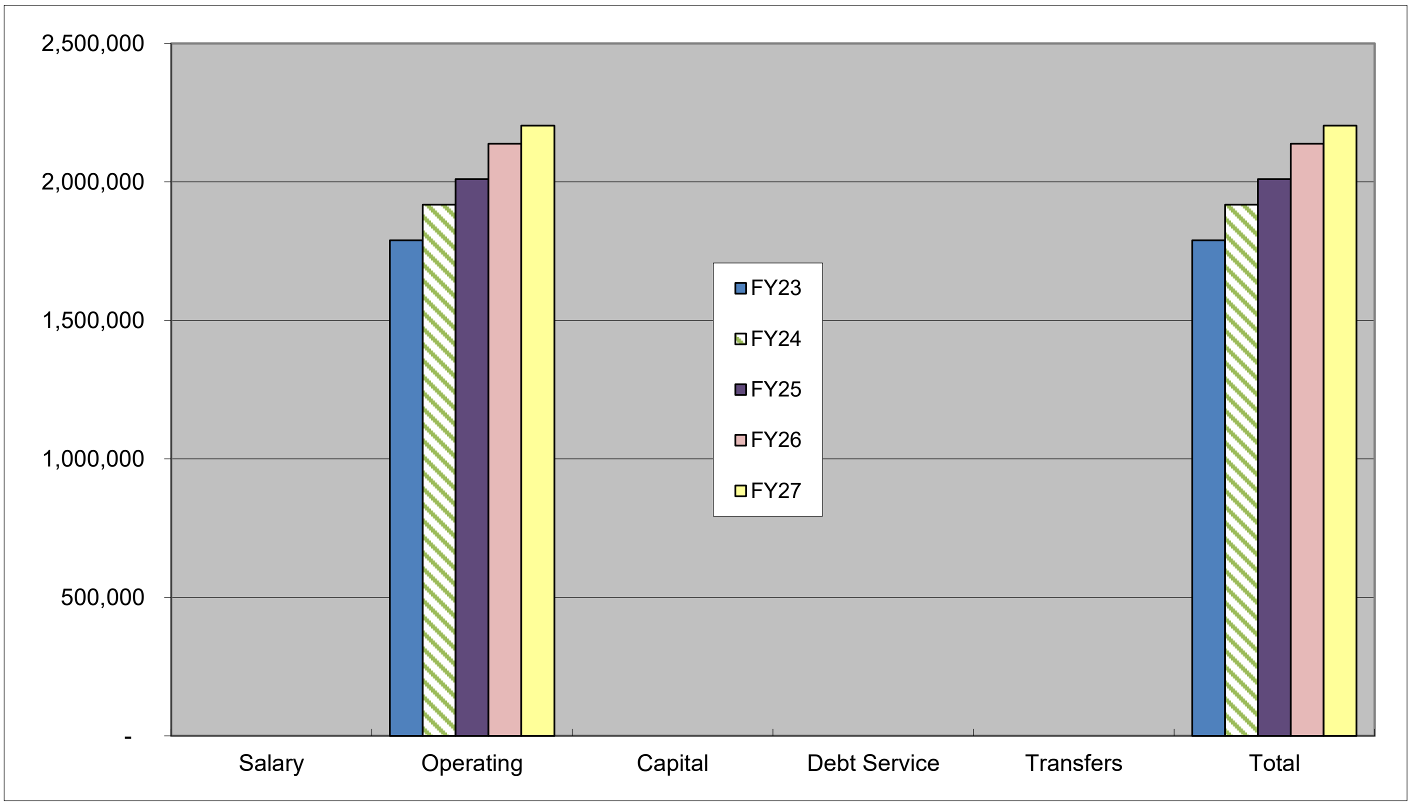
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2280.000.000.311010.000	REAL PROPERTY TAXES	1,931,163	1,858,085	2,027,039	2,027,039	1,981,199	2,112,518
2280.000.000.311020.000	PERSONAL PROPERTY TAXES	18,000	29,125	18,000	18,000	53,001	18,000
2280.000.000.311021.000	MOBILE HOME TAXES	9,000	7,239	9,000	9,000	12,437	7,000
2280.000.000.311040.000	NET PROCEEDS TAX	41,000	71,432	35,000	35,000	50,204	25,000
2280.000.000.312000.000	P & I DELINQUENT TAXES	1,800	2,175	1,800	1,800	3,141	1,800
2280.000.000.335240.000	STATE ENTITLEMENT	41,929	41,928	37,970	37,970	37,971	39,276
TOTAL		**2,042,892**	**2,009,984**	**2,128,809**	**2,128,809**	**2,137,953**	**2,203,594**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SENIOR CITIZENS (ELDERLY ACTIVITIES)

The Senior Citizens (Elderly Activities) fund accounts for appropriations sent to Yellowstone County Council on Aging for assistance in funding programs related to the recreational, educational, and other activities of the elderly.

Voters approved mill increases in FY98, FY08 ($225k) and in FY16 with a 1.73 mill increase.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,789,320	1,917,879	2,009,984	2,137,953	2,203,594
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,789,320	1,917,879	2,009,984	2,137,953	2,203,594

FINAL FY27 BUDGET

Senior Citizens Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2280.000.409.450320.397	ADULT RESOURCE ALLIANCE OF YC	2,042,892	2,009,984	2,128,809	2,128,809	2,137,953	2,203,594	
	OPERATING TOTAL	**2,042,892**	**2,009,984**	**2,128,809**	**2,128,809**	**2,137,953**	**2,203,594**	
	TOTAL	**2,042,892**	**2,009,984**	**2,128,809**	**2,128,809**	**2,137,953**	**2,203,594**	
Funds for senior programs are remitted to Adult Resource Alliance of Yellowstone County								
History and Budget Requests for Senior Centers and other Agencies								
Agency/Program		FY 21-22 Request	FY 22-23 Request	FY 23-24 Request	FY 24-25 Request	FY 25-26 Request	FY 26-27 Request	
Huntley Sr. Center		6,000	6,500	7,000	8,000	8,000	9,000	
Worden Sr. Center		7,000	7,500	7,500	6,900	8,500	8,500	
Shepherd Sr. Center		7,500	8,000	9,000	10,000	10,000	26,000	
Custer Sr. Center		6,500	7,000	7,000	7,300	7,300	8,000	
Broadview Sr. Center		4,000	4,000	4,000	4,000	4,000	4,000	
South Park Sr. Center		52,000	52,000	42,000	50,000	50,000	53,000	
Laurel Sr. Center		51,000	73,000	75,000	80,000	65,000	85,000	
Billings Community Center		40,000	40,000	40,000	50,000	50,000	60,000	
SUB TOTAL: SENIOR CENTER SUPPORT:		**174,000**	**198,000**	**191,500**	**216,200**	**202,800**	**253,500**	
Family Service Senior Commodities		27,000	30,000	35,000	50,000	50,000	55,000	
MET Special Transit		80,000	60,000	60,000	60,000	45,000	50,000	
City of Laurel Senior Transportation		-	-	-	-	-	50,000	
Billings Senior Citizen's Inc.		40,000	-	8,000	9,000	7,500	7,500	
Big Sky Senior Services		350,000	365,000	369,000	390,000	-	-	N/A now
Native American Development		10,000	10,000	-	-	-	6,200	
Area II Administrative Match		20,000	20,000	20,000	20,000	25,000	30,000	
SUB TOTAL: OTHER SUPPORT:		**527,000**	**485,000**	**492,000**	**529,000**	**127,500**	**198,700**	
Sub Total		**701,000**	**683,000**	**683,500**	**745,200**	**330,300**	**452,200**	
Billings Heights Site								
Contingency set aside/comm								
Alliance Volunteer Program	Match Support	120,000	130,000	220,996	109,858	148,614	153,072	
Resource Center/Caregiver	Match Support	180,000	220,000	152,278	152,278	205,999	212,179	
Meals on Wheels	Match Support	130,000	150,000	157,444	180,548	244,242	273,360	
Senior Dinner Program	Match Support	150,000	180,000	198,348	200,000	270,556	300,464	
Supportive Services	Match Support	100,000	110,000	89,914	221,578	299,746	308,738	

FINAL FY27 BUDGET

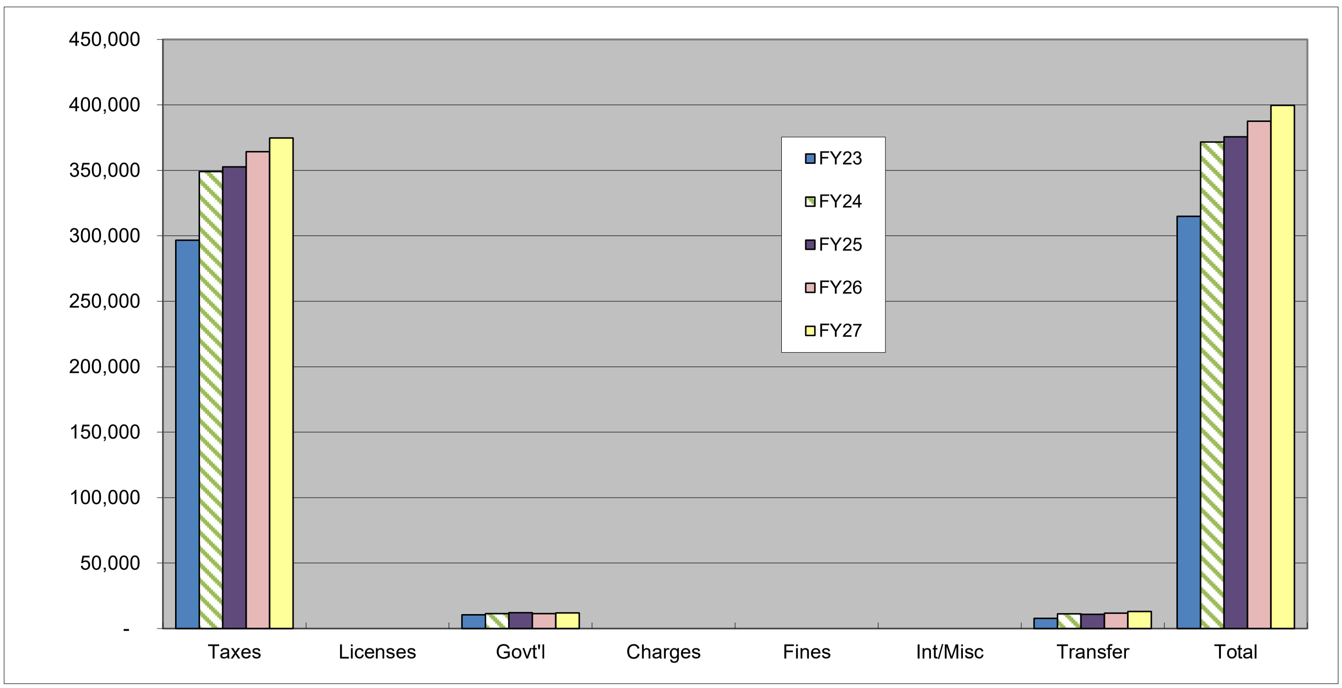
Senior Citizens Fund - Expenditure Budget

History and Budget Requests for Senior Centers and other Agencies

Agency/Program		FY 21-22 Request	FY 22-23 Request	FY 23-24 Request	FY 24-25 Request	FY 25-26 Request	FY 26-27 Request
Transport/Rural/RIDES	Match Support	40,000	40,000	29,285	86,588	117,134	120,648
The Senior News		30,000	20,000	21,050	56,500	76,432	78,725
Minor Home Repair		10,000	10,000	2,500	5,000	6,764	6,967
Web, Internet, IT		20,000	20,000	20,000	24,550	33,211	34,207
Pro/Admin Sup/Train		120,000	95,000	107,594	110,000	148,806	153,270
Insurance/Taxes/Contracts / Inspections		60,000	60,000	80,091	54,550	73,794	76,008
Audit		14,000	12,000	12,000	15,000	20,292	20,901
Misc/Marketing		30,000	30,000	30,000	40,000	54,110	55,733
Contingency		-	20,000	20,000	-	-	3,528
Sub total		**1,004,000**	**1,097,000**	**1,141,500**	**1,256,450**	**1,699,700**	**1,797,800**
TOTAL BUDGET		**1,705,000**	**1,780,000**	**1,825,000**	**2,001,650**	**2,030,000**	**2,250,000**

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EXTENSION FUND

TAX REVENUE	374,760		
NON-TAX REVENUE	24,823	FY 26 MILLS	**0.80**
TOTAL REVENUES	**399,583**	FY 27 MILLS	**0.79**
Use / (Source) of Reserves	54,016	Change	**(0.01)**
TOTAL RESOURCES USED	**453,599**		
BASE APPROPRIATIONS	391,399	**Est. Reserves 7/1/26**	192,482
TRANSFERS & CONTINGENCY	62,200	(Use)/Source of Reserves	(54,016)
TOTAL APPROPRIATIONS	**453,599**	**Proj. Res. 6/30/27**	**138,466**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	296,571	349,076	352,738	364,289	374,760
Licenses	-	-	-	-	-
Govt'l	10,505	11,372	12,022	11,451	11,845
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	7,749	11,123	10,914	11,785	12,978
Total	314,825	371,571	375,674	387,525	399,583

FY27 FINAL BUDGET

Extension Fund - Revenue Budget

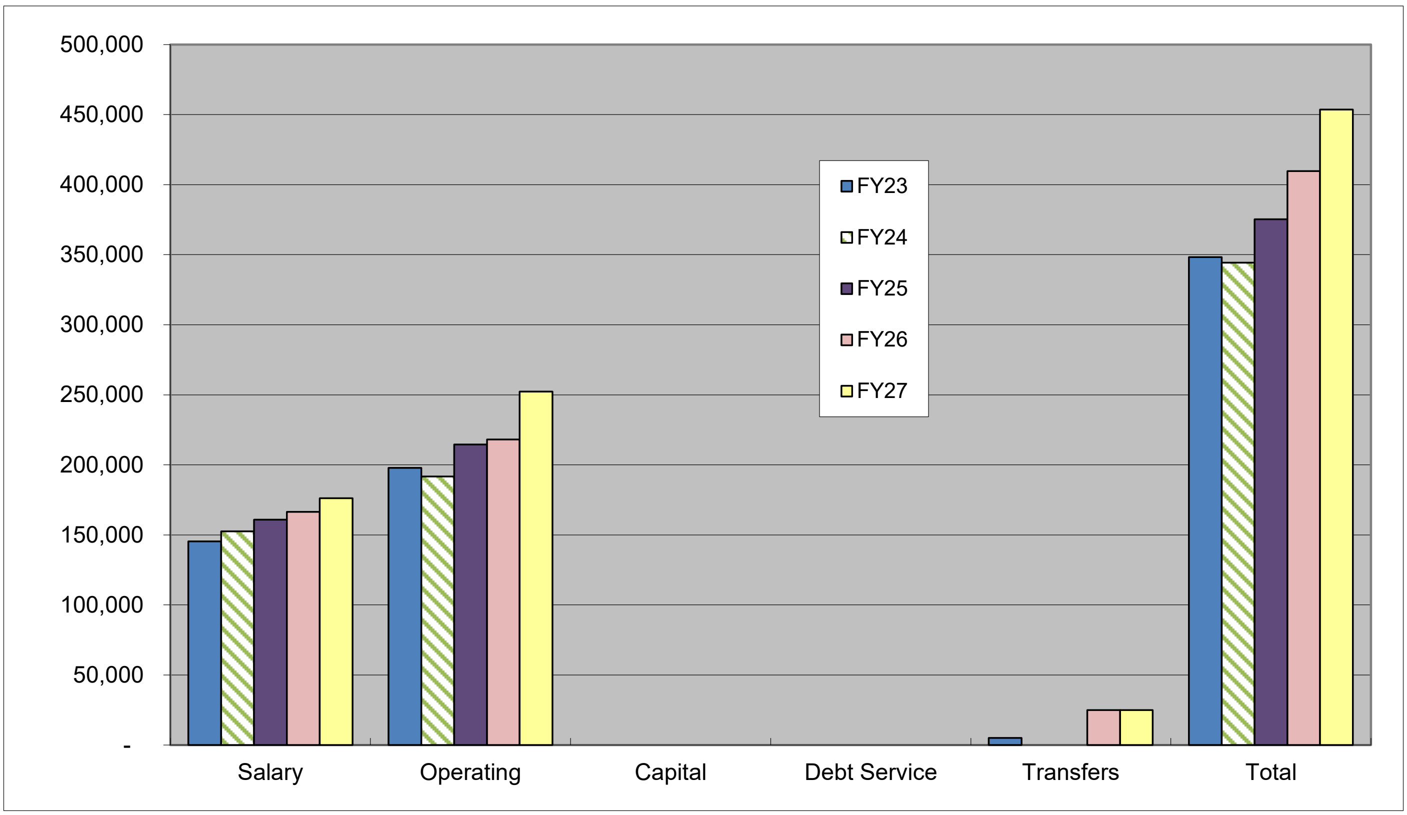
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2290.000.000.311010.000	REAL PROPERTY TAXES	345,722	332,397	351,190	351,190	343,332	368,460
2290.000.000.311020.000	PERSONAL PROPERTY TAXES	3,500	5,328	3,500	3,500	9,256	2,500
2290.000.000.311021.000	MOBILE HOME TAXES	1,000	1,315	1,000	1,000	2,177	1,000
2290.000.000.311040.000	NET PROCEEDS TAX	1,000	13,312	1,000	1,000	8,979	2,500
2290.000.000.312000.000	P & I DELINQUENT TAXES	300	386	300	300	545	300
2290.000.000.335240.000	STATE ENTITLEMENT	12,022	12,022	11,451	11,451	11,451	11,845
2290.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	11,424	10,914	11,823	11,823	11,785	12,978
TOTAL		**374,968**	**375,674**	**380,264**	**380,264**	**387,525**	**399,583**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY EXTENSION

The County Extension fund provides for work in agriculture and home economics in cooperation with Montana State University and the U.S. department of Agriculture.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
1.75	1.75	1.75	1.75



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	145,379	152,531	160,864	166,536	176,244
Operating	197,872	191,735	214,495	218,120	252,355
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	5,000	-	-	25,000	25,000
Total	348,251	344,266	375,359	409,656	453,599

FINAL FY27 BUDGET

Extension Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2290.000.410.450400.111	SALARIES/PERM	101,707	102,592	104,832	104,832	106,497	112,562	
2290.000.410.450400.112	SALARIES/TEMP	17,500	17,244	17,500	17,500	17,335	17,500	-
2290.000.410.450400.120	OVERTIME	-	137	-	-	179	-	
2290.000.410.450400.141	UNEMPLOYMENT COMPENSATION	179	185	306	306	305	195	
2290.000.410.450400.142	WORKER'S COMPENSATION	179	89	171	171	116	143	
2290.000.410.450400.143	GROUP HEALTH INSURANCE	19,992	19,967	20,790	20,790	20,774	23,100	
2290.000.410.450400.144	SOCIAL SECURITY	9,119	9,118	9,358	9,358	9,417	9,950	
2290.000.410.450400.147	LONG TERM DISABILITY	349	331	360	360	342	386	
2290.000.410.450400.153	LIFE INSURANCE	329	322	334	334	327	351	
2290.000.410.450400.156	PUBLIC EMPLOYEE RETIRE	10,812	10,879	11,218	11,218	11,244	12,057	
	PERSONNEL TOTAL	**160,166**	**160,864**	**164,869**	**164,869**	**166,536**	**176,244**	
OPERATING								
2290.000.410.450400.210	OFFICE SUPPLIES	15,000	14,551	15,000	15,000	14,494	12,000	(3,000)
2290.000.410.450400.220	OPERATING SUPPLIES	4,550	2,808	4,550	4,550	3,992	4,550	-
2290.000.410.450400.341	ELECTRICITY	-	-	-	1,000	917	1,600	1,600
2290.000.410.450400.342	WATER	-	-	-	500	1,144	1,500	1,500
2290.000.410.450400.344	GAS	-	-	-	500	853	1,500	1,500
2290.000.410.450400.345	TECHNOLOGY	5,320	5,320	6,534	6,534	6,534	6,245	(289)
2290.000.410.450400.363	MACHINE MAINTENANCE	5,500	4,775	5,500	5,500	4,806	4,500	(1,000)
2290.000.410.450400.370	TRAVEL/MOVING	13,000	12,018	11,000	11,000	11,769	11,000	-
2290.000.410.450400.380	TRAINING	3,000	2,105	2,500	2,500	1,351	2,500	-
2290.000.410.450400.398	CONTRACT SERVICES- Ext. agent match	156,000	142,138	156,000	156,000	156,000	164,000	8,000
2290.000.410.450400.399	OTHER CONTRACT SERVICES	-	-	-	3,000	3,360	5,760	5,760
2290.000.410.450400.530	RENT/LEASE	35,000	30,780	12,000	12,900	12,900	-	(12,000)
2290.000.410.450400.850	CONTINGENCY	40,000	-	40,000	34,100	-	25,000	(15,000)
2290.000.410.450400.851	CONTINGENCY - PROTEST TAXES	7,000	-	11,600	11,600	-	12,200	600
	OPERATING TOTAL	**284,370**	**214,495**	**264,684**	**264,684**	**218,120**	**252,355**	
TRANSFERS								
2290.000.410.521000.820	TRANSFER TO CIP	-	-	25,000	25,000	25,000	25,000	
	TRANSFERS TOTAL	**-**	**-**	**25,000**	**25,000**	**25,000**	**25,000**	
	TOTAL	**444,536**	**375,359**	**454,553**	**454,553**	**409,656**	**453,599**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2290.000.410.450400.341	New Building	1,600
2290.000.410.450400.342	New Building	1,500
2290.000.410.450400.344	New Building	1,500
2290.000.410.450400.398	Agent Salaries	8,000
2290.000.410.450400.399	Building cleaning	5,760
		18,360

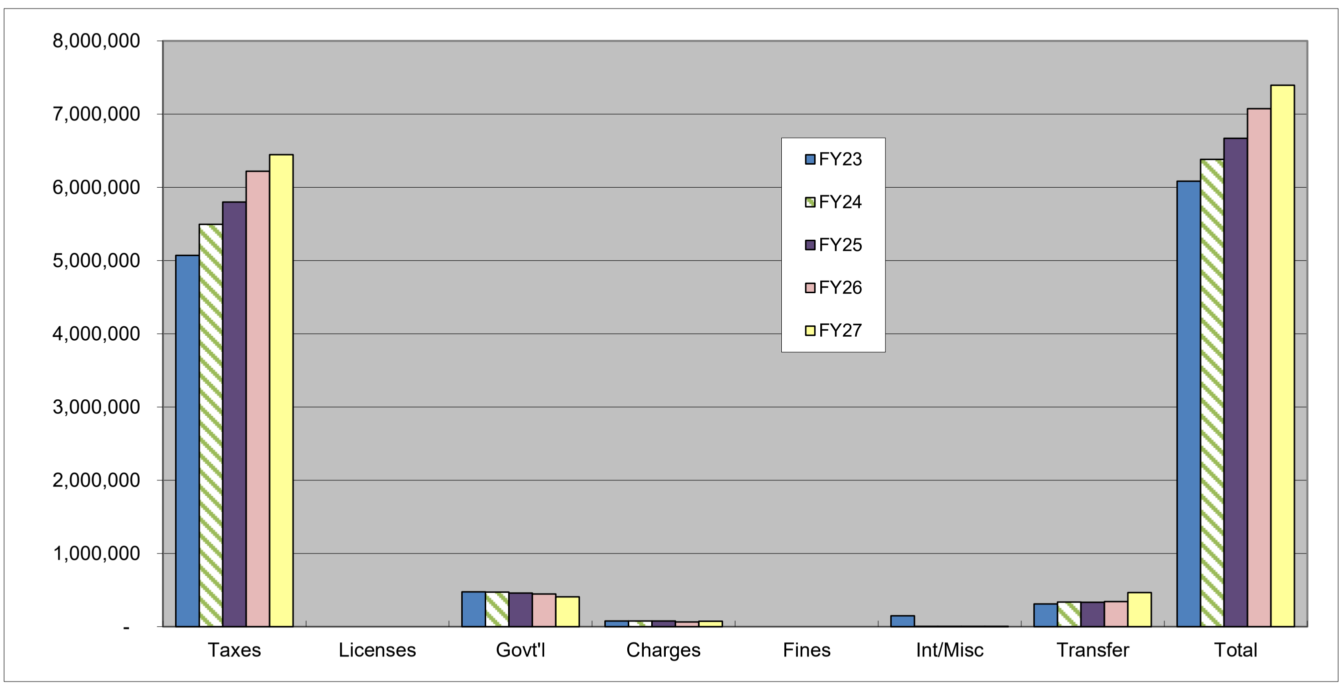
REQUESTS FOR CHANGES IN PERSONNEL

Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - ATTORNEY FUND

Transfer from General Fund	28,000
Health Insurance Levy Transfer	437,544
Transfer Revenue	465,544
TAX REVENUE	6,445,545
NON-TAX REVENUE	947,620
TOTAL REVENUES	**7,393,165**
Use / (Source) of Reserves	1,482,529
TOTAL RESOURCES USED	**8,875,694**
BASE APPROPRIATIONS	7,818,847
TRANSFERS & CONTINGENCY	1,056,848
TOTAL APPROPRIATIONS	**8,875,694**

FY 26 MILLS	**13.69**
FY 27 MILLS	**13.53**
Change	**(0.16)**
Est. Reserves 7/1/26	4,424,366
(Use)/Source of Reserves	(1,482,529)
Proj. Res. 6/30/27	**2,941,837**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	5,071,356	5,495,662	5,797,865	6,220,705	6,445,545
Licenses	-	-	-	-	-
Govt'l	474,861	470,888	459,031	445,240	408,076
Charges	78,788	77,124	77,956	62,969	73,000
Fines	-	-	-	-	-
Int/Misc	149,758	2,792	1,688	1,372	1,000
Transfer	309,997	336,285	333,814	342,561	465,544
Total	6,084,760	6,382,751	6,670,354	7,072,847	7,393,165

FY27 FINAL BUDGET

County Attorney Fund - Revenue Budget

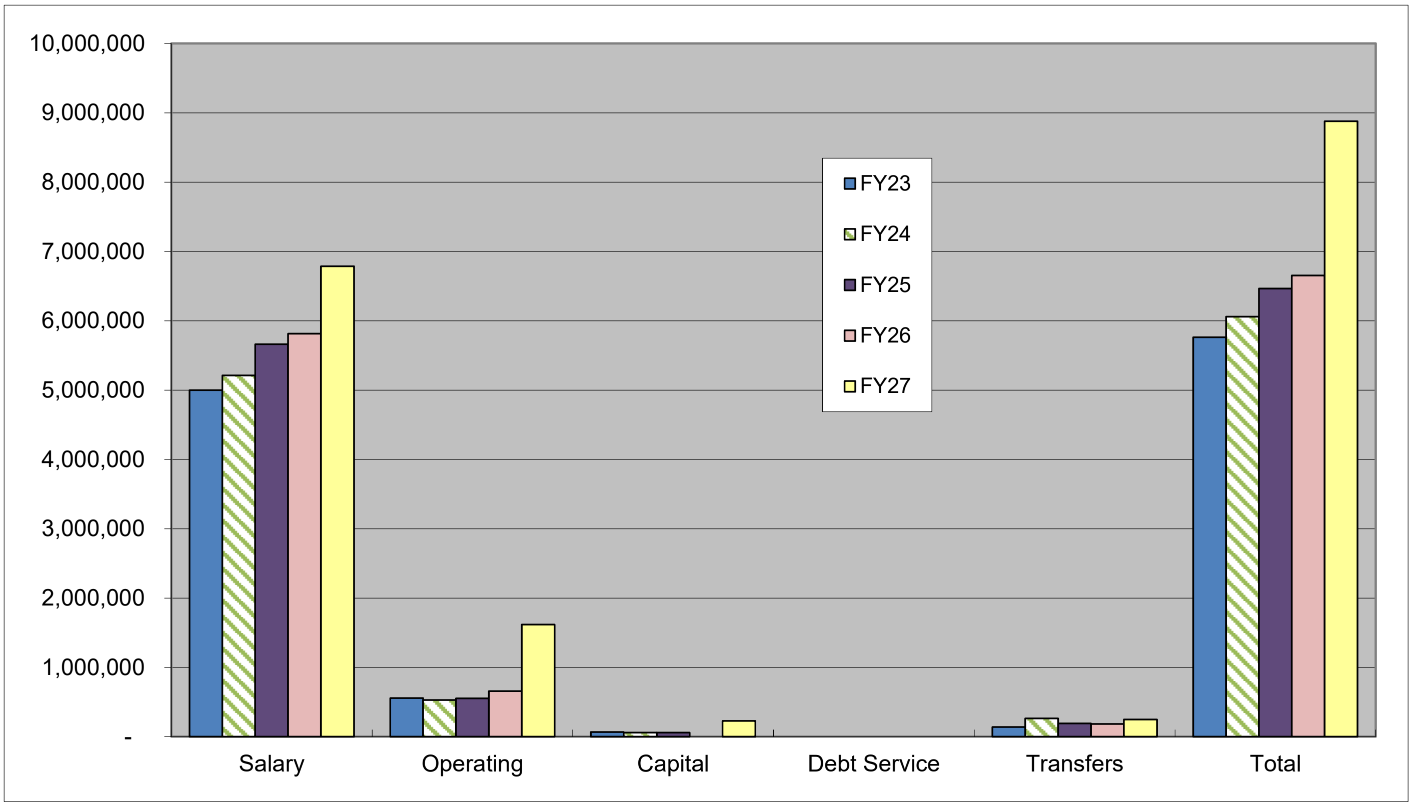
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2301.000.000.311010.000	REAL PROPERTY TAXES	5,684,414	5,475,625	6,000,072	6,000,072	5,869,899	6,306,545
2301.000.000.311020.000	PERSONAL PROPERTY TAXES	65,000	85,561	65,000	65,000	156,825	45,000
2301.000.000.311021.000	MOBILE HOME TAXES	22,000	21,257	22,000	22,000	36,774	19,000
2301.000.000.311040.000	NET PROCEEDS TAX	75,000	209,046	110,000	110,000	147,956	70,000
2301.000.000.312000.000	P & I DELINQUENT TAXES	4,800	6,376	4,800	4,800	9,251	5,000
2301.000.000.331210.000	TITLE IV-E |CHILD NEGLECT	200,000	293,462	200,000	200,000	289,707	250,000
2301.000.000.335240.000	STATE ENTITLEMENT	84,889	84,889	69,311	69,311	69,311	71,695
2301.000.000.336025.000	STATE SHARE - COUNTY ATTORNEY SAL	80,680	80,680	86,222	86,222	86,222	86,381
2301.000.000.341020.000	BAD CHECK ADMIN FEE - ATTY	-	1,405	-	-	150	-
2301.000.000.341052.000	VICTIM-WITNESS SURCHARGE	24,500	31,648	28,000	28,000	26,892	28,000
2301.000.000.341056.000	COUNTY SURCHARGE - D.C.	48,000	44,903	45,000	45,000	35,927	45,000
2301.000.000.369000.000	OTHER INCOME	1,000	1,716	1,000	1,000	1,372	1,000
2301.000.000.371010.000	INTEREST REVENUE	-	(28)	-	-	-	-
2301.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	378,624	333,814	391,848	391,848	342,561	437,544
TOTAL		**6,668,907**	**6,670,354**	**7,023,253**	**7,023,253**	**7,072,847**	**7,393,165**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY ATTORNEY

The County Attorney is the elected public prosecutor representing the State of Montana in all criminal actions for offenses within the County. The County Attorney is also the legal counsel for the County and functions as the Public Administrator. This office is responsible for court petitions for delinquent youth and youth in need of supervision, and for all court proceedings involving allegations of youth abuse and neglect. It also handles cases involving involuntary psychiatric commitments. County Attorney was established as a separate fund in FY02 after voters approved a mill levy for County Attorney's operations in November of 2000. Voters approved an 8 mill increase in November of 2017.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
59.00	59.00	58.00	58.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	4,999,367	5,210,103	5,662,022	5,812,407	6,787,014
Operating	557,418	528,808	550,744	657,853	1,615,833
Capital	66,613	56,386	59,325	-	225,000
Debt Service	-	-	-	-	-
Transfers	138,360	262,950	192,431	180,828	247,848
Total	5,761,758	6,058,247	6,464,522	6,651,088	8,875,694

FINAL FY27 BUDGET

Public Safety - County Attorney Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2301.000.122.411100.111	SALARIES/PERM	4,436,147	4,143,694	4,717,922	4,752,922	4,294,556	4,882,877	
2301.000.122.411100.112	SALARIES/TEMP	132,000	110,943	105,000	105,000	102,019	175,000	70,000
2301.000.122.411100.120	OVERTIME	50,000	47,515	45,000	45,000	40,535	45,000	-
2301.000.122.411100.130	TERMINATION PAY	15,000	-	15,000	15,000	-	15,000	-
2301.000.122.411100.141	UNEMPLOYMENT COMPENSATION	6,779	6,481	11,708	11,708	10,520	7,355	
2301.000.122.411100.142	WORKER'S COMPENSATION	19,071	13,861	18,346	18,346	12,815	17,668	
2301.000.122.411100.143	GROUP HEALTH INSURANCE	662,592	610,442	689,040	689,040	603,883	778,800	
2301.000.122.411100.144	SOCIAL SECURITY	357,113	319,054	370,484	370,484	329,671	387,310	
2301.000.122.411100.147	LONG TERM DISABILITY	15,387	13,748	16,097	16,097	13,570	16,611	
2301.000.122.411100.150	SALARY CONTINGENCY	15,000	-	15,000	15,000	-	-	
2301.000.122.411100.153	LIFE INSURANCE	10,322	9,459	10,353	10,353	9,149	10,605	
2301.000.122.411100.156	PUBLIC EMPLOYEE RETIRE	408,708	386,825	432,175	432,175	395,689	450,789	
	PERSONNEL TOTAL	**6,128,119**	**5,662,022**	**6,446,125**	**6,481,125**	**5,812,407**	**6,787,014**	
OPERATING								
2301.000.122.411100.202	EXPENSE OF INVEST	70,000	18,916	50,000	50,000	14,557	50,000	-
2301.000.122.411100.210	OFFICE SUPPLIES	93,694	53,556	87,000	87,000	76,791	93,000	6,000
2301.000.122.411100.220	OPERATING SUPPLIES	5,050	931	3,500	3,500	270	3,500	-
2301.000.122.411100.330	MEMBERSHIP & DUES	19,560	17,995	19,560	19,560	17,590	19,000	(560)
2301.000.122.411100.334	TAX/LAW/SUBSCRIPTIONS	5,000	4,307	5,000	5,000	1,584	5,000	-
2301.000.122.411100.337	PUBLICITY / ADVERTISING	4,000	3,447	4,000	4,000	5,688	6,000	2,000
2301.000.122.411100.345	TECHNOLOGY	184,886	184,981	198,515	198,515	198,462	171,463	(27,052)
2301.000.122.411100.352	LEGAL SERVICES	5,000	900	5,000	5,000	23	5,000	-
2301.000.122.411100.362	MAINTENANCE & REPAIRS	8,000	2,483	5,500	5,500	1,314	3,000	(2,500)
2301.000.122.411100.368	SOFTWARE/HARDWARE MAINTENANCE	143,275	55,842	170,000	190,000	148,779	222,370	52,370
2301.000.122.411100.370	TRAVEL/MOVING	47,000	44,664	47,000	47,000	48,853	47,000	-
2301.000.122.411100.380	TRAINING	35,000	20,880	25,000	25,000	15,083	25,000	-
2301.000.122.411100.394	WITNESS & JURY FEES	75,000	39,398	50,000	50,000	24,546	50,000	-
2301.000.122.411100.399	OTHER CONTRACT SERVICES	95,000	66,112	95,000	95,000	66,593	70,500	(24,500)
2301.000.122.411100.537	LEGAL RESEARCH SERVICES	36,450	36,332	38,000	38,000	37,720	36,000	(2,000)
2301.000.122.411100.850	CONTINGENCY	500,000	-	500,000	445,000	-	600,000	100,000
2301.000.122.411100.851	CONTINGENCY - PROTEST TAXES	117,000	-	202,000	202,000	-	209,000	7,000
	OPERATING TOTAL	**1,443,915**	**550,744**	**1,505,075**	**1,470,075**	**657,853**	**1,615,833**	110,758
CAPITAL								
2301.000.122.411100.940	CAPITAL OUTLAY-EQUIPMENT	274,690	59,325	215,000	215,000	-	225,000	
	CAPITAL TOTAL	**274,690**	**59,325**	**215,000**	**215,000**	**-**	**225,000**	
TRANSFERS								
2301.000.122.521000.820	TRANSFER TO OTHER FUNDS-GRANTS	120,000	43,645	135,000	135,000	27,578	90,000	(45,000)
2301.000.122.521000.827	TRANSFER TO GENERAL FUND - IT	148,786	148,786	153,250	153,250	153,250	157,848	4,598
	TRANSFERS TOTAL	**268,786**	**192,431**	**288,250**	**288,250**	**180,828**	**247,848**	
	TOTAL	**8,115,510**	**6,464,522**	**8,454,450**	**8,454,450**	**6,651,088**	**8,875,694**	

FINAL FY27 BUDGET

Public Safety - County Attorney Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2301.000.122.411100.112	Legal Interns to offset Attorney vacancies	70,000
2301.000.122.411100.210	Laptops/Docking Stations	6,000
2301.000.122.411100.337	Advertising for vacancies	2,000
2301.000.122.411100.368	JTI Yearly Support	52,370
2301.000.122.411100.940	JTI Implementation/Copier (DN Div)	225,000
		355,370

REQUESTS FOR CHANGES IN PERSONNEL

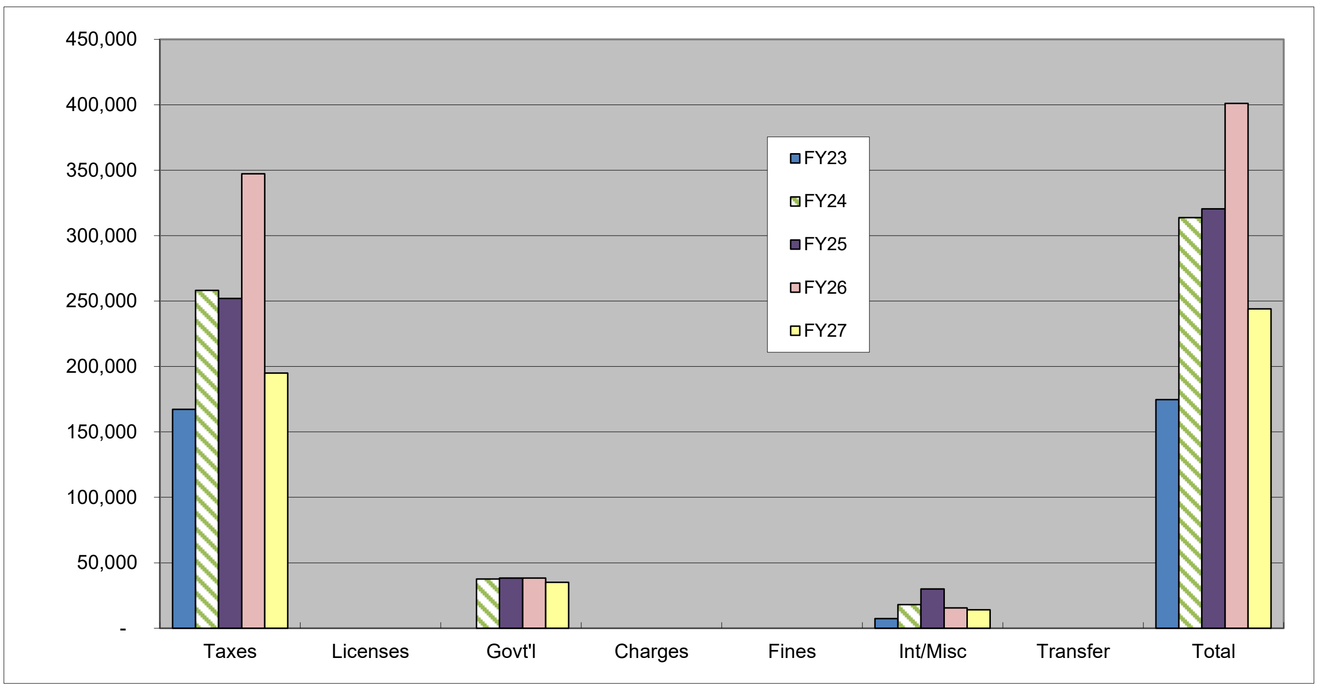
Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
		-

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TEDD FUND

The TEDD Fund district was formed to address infrastructure deficiencies and promote development in Lockwood. It was authorized by the Board of County Commissioners on December 27, 2016.

TAX REVENUE	195,000
NON-TAX REVENUE	49,000
TOTAL REVENUES	**244,000**
Use / (Source) of Reserves	456,000
TOTAL RESOURCES USED	**700,000**

BASE APPROPRIATIONS	700,000	**Est. Reserves 7/1/26**	673,548
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(456,000)
TOTAL APPROPRIATIONS	**700,000**	**Proj. Res. 6/30/27**	**217,548**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	167,206	258,107	252,052	347,300	195,000
Licenses	-	-	-	-	-
Govt'l	-	37,539	38,330	38,330	35,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,414	18,064	30,082	15,514	14,000
Transfer	-	-	-	-	-
Total	174,620	313,710	320,464	401,144	244,000

FY27 FINAL BUDGET

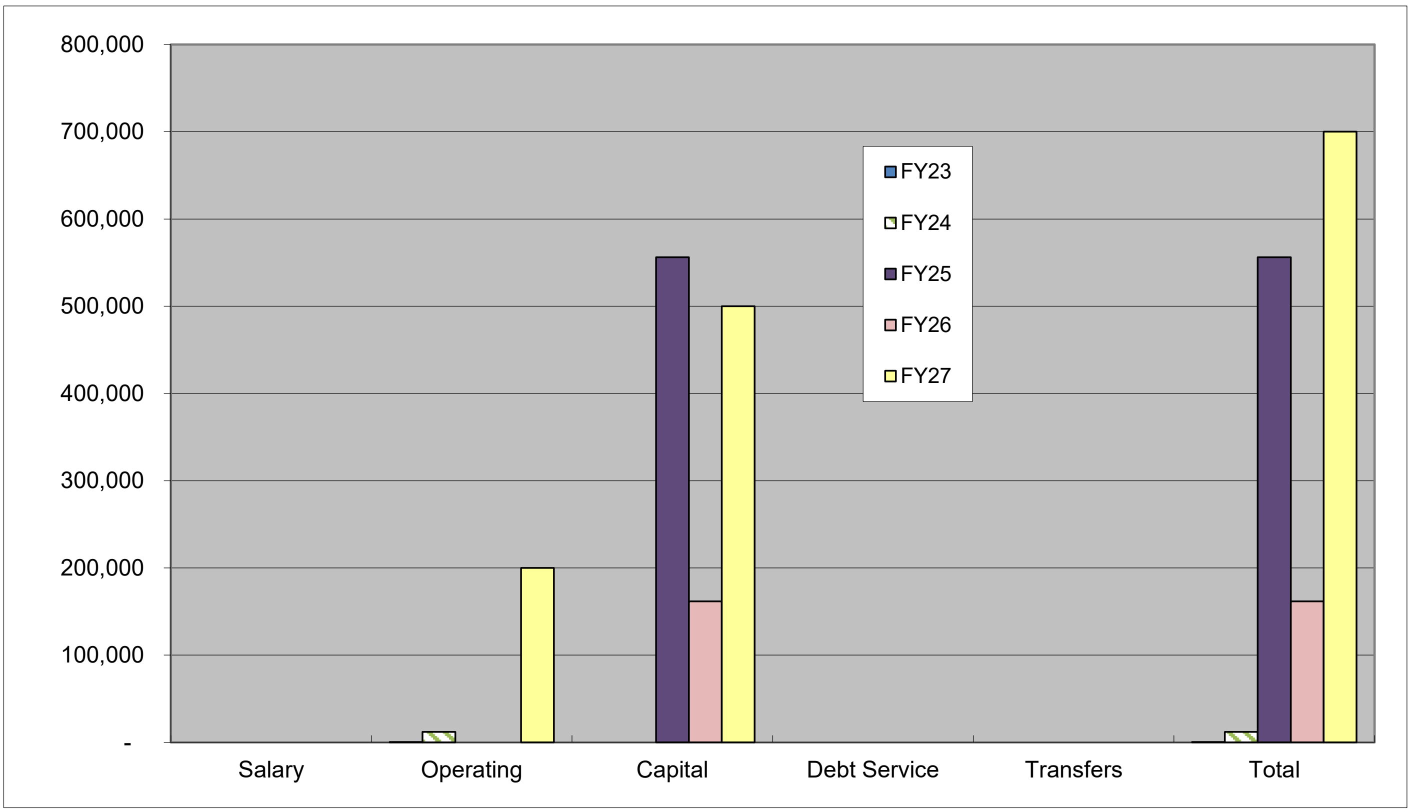
TEDD Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2310.000.000.311010.000	REAL PROPERTY TAXES	165,964	163,914	165,000	165,000	229,555	195,000
2310.000.000.311020.000	PERSONAL PROPERTY TAXES	-	87,816	50,000	50,000	117,647	-
2310.000.000.311021.000	MOBILE HOME TAXES	40	105	40	40	63	-
2310.000.000.312000.000	P & I DELINQUENT TAXES	-	217	-	-	35	-
2310.000.000.335240.000	STATE ENTITLEMENT	-	38,330	-	19,165	38,330	35,000
2310.000.000.371010.000	INTEREST REVENUE	13,000	30,082	5,000	5,000	15,514	14,000
TOTAL		**179,004**	**320,464**	**220,040**	**239,205**	**401,144**	**244,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TEDD

The TEDD fund includes the activities of the Lockwood Targeted Economic Development District, established by Resolution #16-119 and approved by the Board of County Commissioners and effective as of December 27, 2016. This district was formed to address infrastructure deficiencies in the district and allow for industrial development.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	139	11,861	-	-	200,000
Capital	-	-	556,099	161,597	500,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	139	11,861	556,099	161,597	700,000

FINAL FY27 BUDGET

TEDD Fund - Expenditure Budget

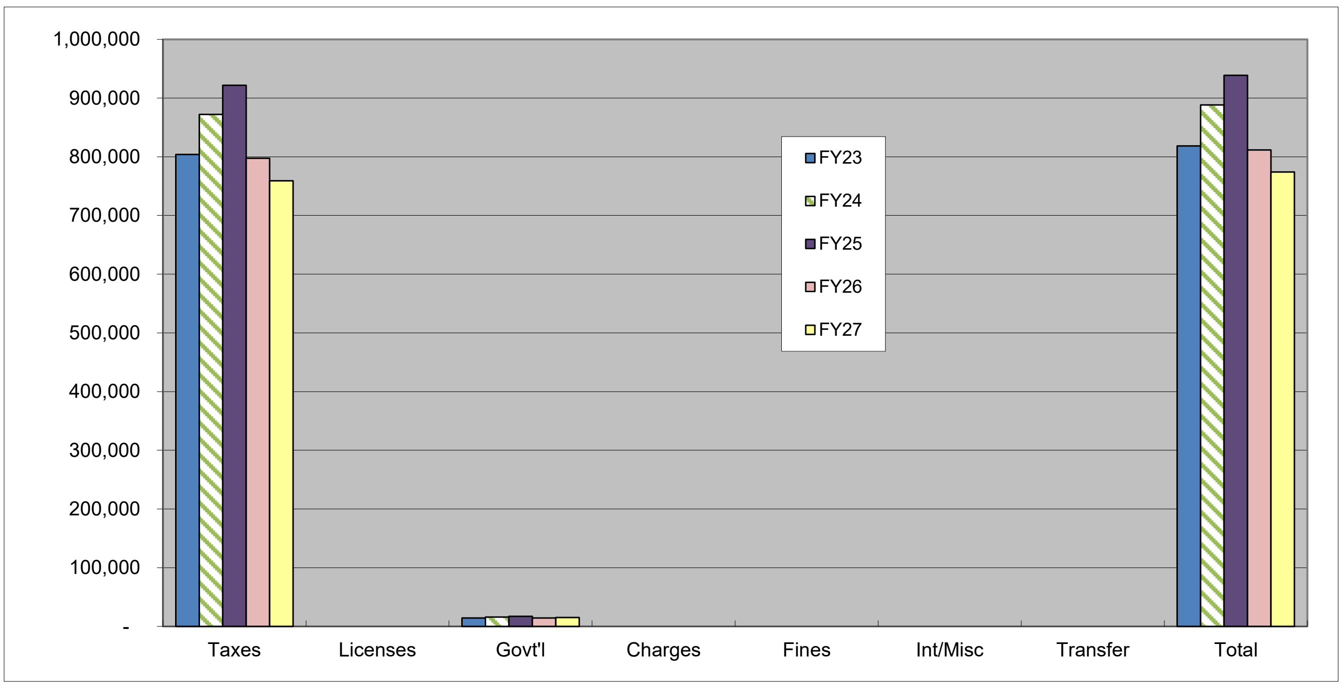
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2310.000.246.470210.398	VARIABLE CONTRACT SERVICES	61,922	-	150,000	150,000	-	200,000	50,000
	OPERATING TOTAL	**61,922**	**-**	**150,000**	**150,000**	**-**	**200,000**	**50,000**
CAPITAL								
2310.000.246.470210.938	WATER/SEWER PROJECT	650,000	556,099	400,000	400,000	161,597	500,000	
	CAPITAL TOTAL	**650,000**	**556,099**	**400,000**	**400,000**	**161,597**	**500,000**	
	TOTAL	**711,922**	**556,099**	**550,000**	**550,000**	**161,597**	**700,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2310.000.246.470210.398	Various projects	50,000
		50,000

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MUSEUM FUND

TAX REVENUE	758,945		
NON-TAX REVENUE	14,963	FY 26 MILLS	**1.73**
TOTAL REVENUES	**773,908**	FY 27 MILLS	**1.60**
Use / (Source) of Reserves	236,806	Change	**(0.13)**
TOTAL RESOURCES USED	**1,010,714**		
BASE APPROPRIATIONS	860,714	**Est. Reserves 7/1/26**	548,507
TRANSFERS & CONTINGENCY	150,000	(Use)/Source of Reserves	(236,806)
TOTAL APPROPRIATIONS	**1,010,714**	**Proj. Res. 6/30/27**	**311,701**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	804,001	872,350	921,632	797,343	758,945
Licenses	-	-	-	-	-
Govt'l	14,367	15,778	16,996	14,465	14,963
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	818,368	888,128	938,628	811,808	773,908

FY27 FINAL BUDGET

Museum Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2360.000.000.311010.000	REAL PROPERTY TAXES	905,820	870,473	757,377	757,377	746,323	747,495
2360.000.000.311020.000	PERSONAL PROPERTY TAXES	8,500	13,593	8,500	8,500	21,128	5,000
2360.000.000.311021.000	MOBILE HOME TAXES	3,500	3,377	3,500	3,500	5,007	1,000
2360.000.000.311040.000	NET PROCEEDS TAX	5,000	33,185	5,000	5,000	23,521	5,000
2360.000.000.312000.000	P & I DELINQUENT TAXES	450	1,004	450	450	1,364	450
2360.000.000.335240.000	STATE ENTITLEMENT	16,996	16,996	14,465	14,465	14,465	14,963
TOTAL		**940,266**	**938,628**	**789,292**	**789,292**	**811,808**	**773,908**

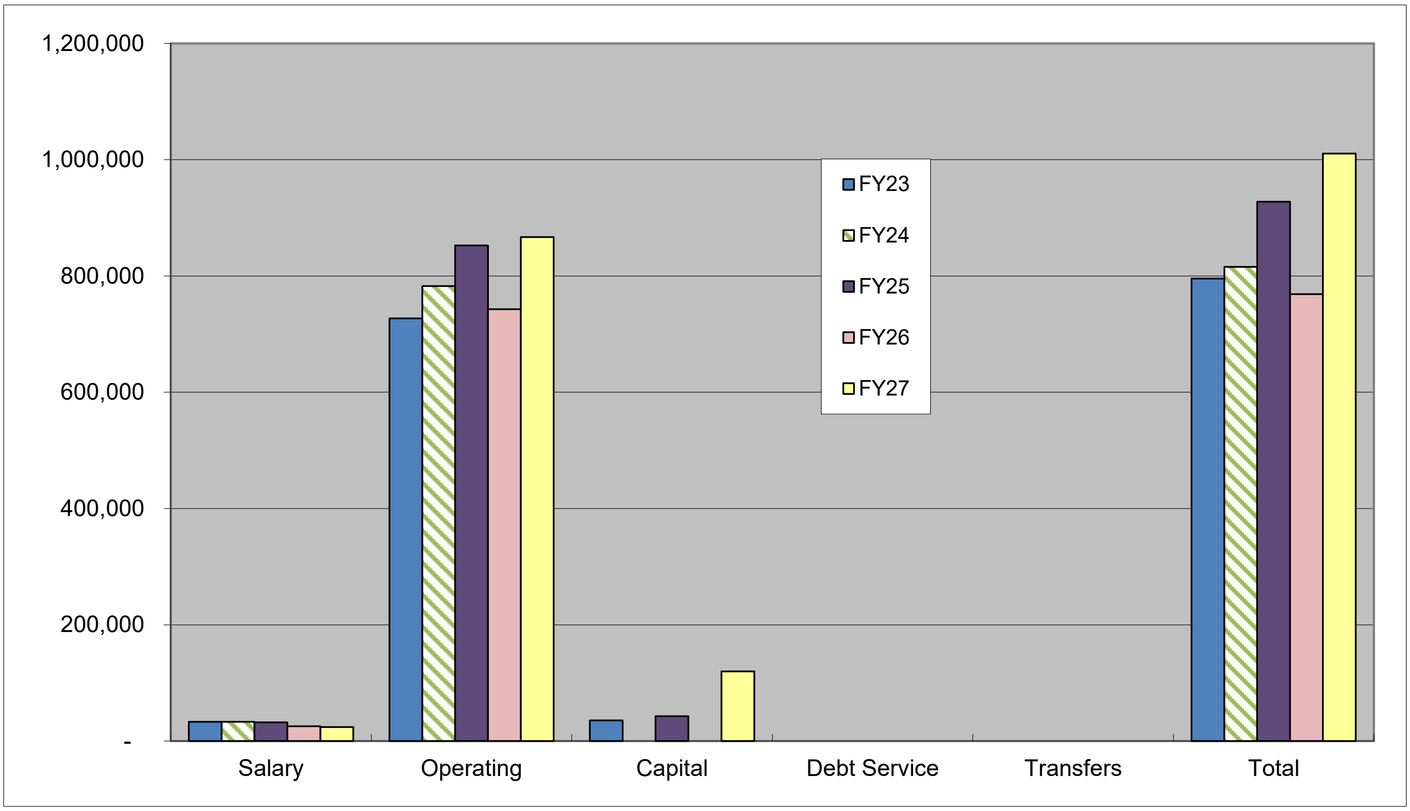
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

MUSEUM

The Museum fund accounts for the County assistance of the operations of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum.

Unspent funds carryover and are added to subsequent budget.

County building superintendent prioritizes repair projects with available budget.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	33,264	33,264	32,284	25,626	24,000
Operating	726,926	782,519	852,502	742,900	866,714
Capital	35,560	-	42,893	-	120,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	795,750	815,783	927,679	768,526	1,010,714

FINAL FY27 BUDGET

Museum Fund - Maintenance - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2360.000.145.460452.360	REPAIR AND MAINTENANCE SERVICE	27,668	7,414	76,429	76,429	8,966	125,000	48,571
2360.000.145.460452.510	INSURANCE	8,000	7,335	8,500	8,500	7,800	8,500	-
2360.000.265.460452.850	CONTINGENCY	95,000	-	13,000	13,000	-	150,000	137,000
	OPERATING TOTAL	**130,668**	**14,749**	**97,929**	**97,929**	**16,766**	**283,500**	
CAPITAL								
2360.000.145.460452.920	CAPITAL OUTLAY-BUILDING	55,000	42,893	190,000	190,000	-	120,000	
	CAPITAL TOTAL	**55,000**	**42,893**	**190,000**	**190,000**	**-**	**120,000**	
	TOTAL	**185,668**	**57,642**	**287,929**	**287,929**	**16,766**	**403,500**	

Protest/delinquencies is estimated.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
	PROJECTS NOTED ON COUNTY BUILDINGS:	
2360.000.145.460452.360	Building Repairs	48,571
2360.000.145.460452.920	WHC wall repairs	30,000
2360.000.145.460452.920	YCM log restoration project	90,000
		168,571

FINAL FY27 BUDGET

Museum Fund - Yellowstone Art Museum - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2360.000.261.460452.397	FIXED CONTRACT SERVICES	188,053	188,053	50,000	50,000	50,000	50,000	
	OPERATING TOTAL	**188,053**	**188,053**	**50,000**	**50,000**	**50,000**	**50,000**	
	TOTAL	**188,053**	**188,053**	**50,000**	**50,000**	**50,000**	**50,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

	EXPLANATION		AMOUNT APPROVED

FINAL FY27 BUDGET

Museum Fund - Western Heritage Center - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2360.000.262.460452.143	GROUP HEALTH INSURANCE	36,800	32,284	36,800	36,800	25,626	24,000	
	PERSONNEL TOTAL	**36,800**	**32,284**	**36,800**	**36,800**	**25,626**	**24,000**	
OPERATING								
2360.000.262.460452.370	TRAVEL/MOVING	700	-	500	500	-	-	
2360.000.262.460452.397	CONTRACT SERVICES -WHC OPERATIONS	244,580	244,580	199,488	199,488	199,488	184,955	
	OPERATING TOTAL	**245,280**	**244,580**	**199,988**	**199,988**	**199,488**	**184,955**	
	TOTAL	**282,080**	**276,864**	**236,788**	**236,788**	**225,114**	**208,955**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

NOTE: Group health insurance includes the cost of WHC's participating employees in Yellowstone County's health insurance plan.

FINAL FY27 BUDGET

Museum Fund - Yellowstone County Museum - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2360.000.263.460452.397	FIXED CONTRACT SERVICES	264,080	264,080	276,252	276,252	276,252	243,781	
	OPERATING TOTAL	**264,080**	**264,080**	**276,252**	**276,252**	**276,252**	**243,781**	
	TOTAL	**282,080**	**264,080**	**276,252**	**276,252**	**276,252**	**243,781**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED

FINAL FY27 BUDGET

Museum Fund - Huntley Museum - Expenditure Budget

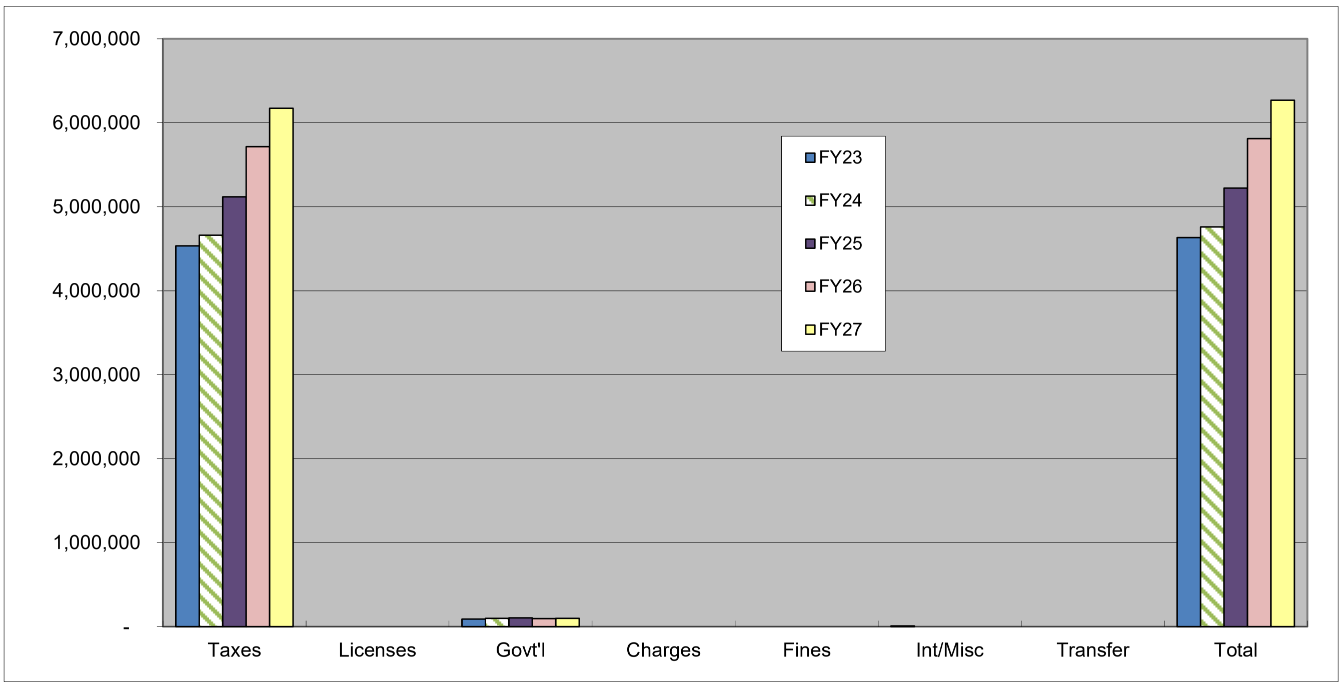
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2360.000.264.460452.397	FIXED CONTRACT SERVICES	141,040	141,040	200,394	200,394	200,394	104,478	
	OPERATING TOTAL	**141,040**	**141,040**	**200,394**	**200,394**	**200,394**	**104,478**	
	TOTAL	**141,040**	**141,040**	**200,394**	**200,394**	**200,394**	**104,478**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PERMISSIVE MEDICAL LEVY FUND

TAX REVENUE	6,171,665	FY 26 MILLS	**12.61**
NON-TAX REVENUE	97,879	FY 27 MILLS	**12.97**
TOTAL REVENUES	**6,269,544**	Change	**0.36**
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	**6,269,544**		
BASE APPROPRIATIONS	-	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	6,269,544	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**6,269,544**	**Proj. Res. 6/30/27**	**-**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	4,535,159	4,662,024	5,117,782	5,717,181	6,171,665
Licenses	-	-	-	-	-
Govt'l	91,557	98,682	104,520	94,625	97,879
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,580	-	-	-	-
Transfer	-	-	-	-	-
Total	4,634,296	4,760,706	5,222,302	5,811,806	6,269,544

FY27 FINAL BUDGET

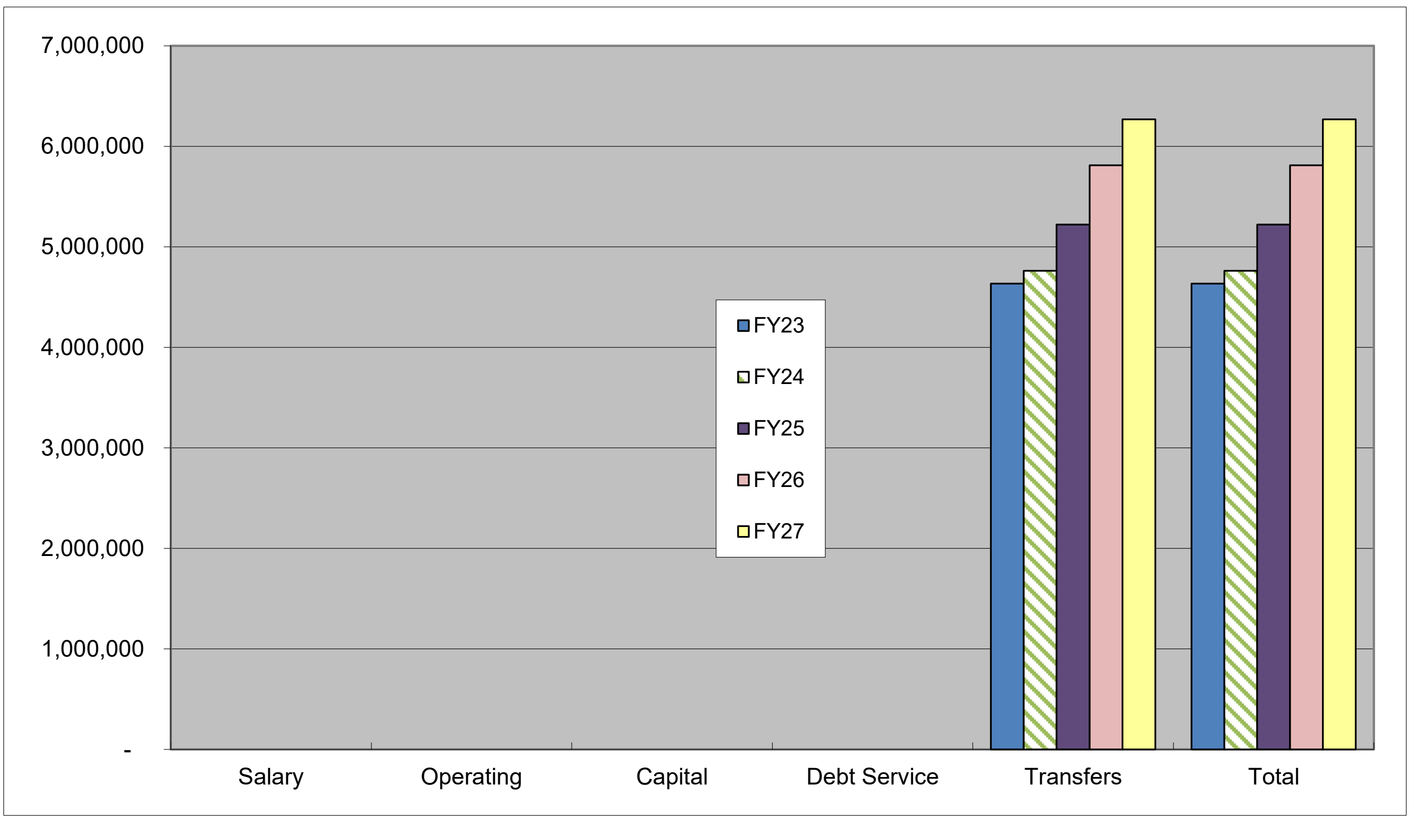
Permissive Medical Levy Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2371.000.000.311010.000	REAL PROPERTY TAXES	5,027,228	4,842,446	5,543,786	5,543,786	5,401,615	6,065,165
2371.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	74,264	45,000	45,000	142,961	30,000
2371.000.000.311021.000	MOBILE HOME TAXES	18,000	18,538	18,000	18,000	33,449	12,000
2371.000.000.311040.000	NET PROCEEDS TAX	95,000	176,986	75,000	75,000	130,883	60,000
2371.000.000.312000.000	P & I DELINQUENT TAXES	4,500	5,548	4,500	4,500	8,273	4,500
2371.000.000.335240.000	STATE ENTITLEMENT	104,520	104,520	94,624	94,624	94,625	97,879
TOTAL		**5,309,248**	**5,222,302**	**5,780,910**	**5,780,910**	**5,811,806**	**6,269,544**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PERMISSIVE MEDICAL LEVY

The Permissive Medical Levy fund was established to account for the taxes levied for funding the costs related to the County's health insurance plan. Cost increases associated with the eligible plan members are funded with transfers from this fund to the fund incurring the cost increase. Costs for funding plan shortfalls are transferred directly to the health insurance fund.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	4,634,296	4,760,706	5,222,302	5,811,806	6,269,544
Total	4,634,296	4,760,706	5,222,302	5,811,806	6,269,544

FINAL FY27 BUDGET

Permissive Medical Levy Fund - Expenditure Budget

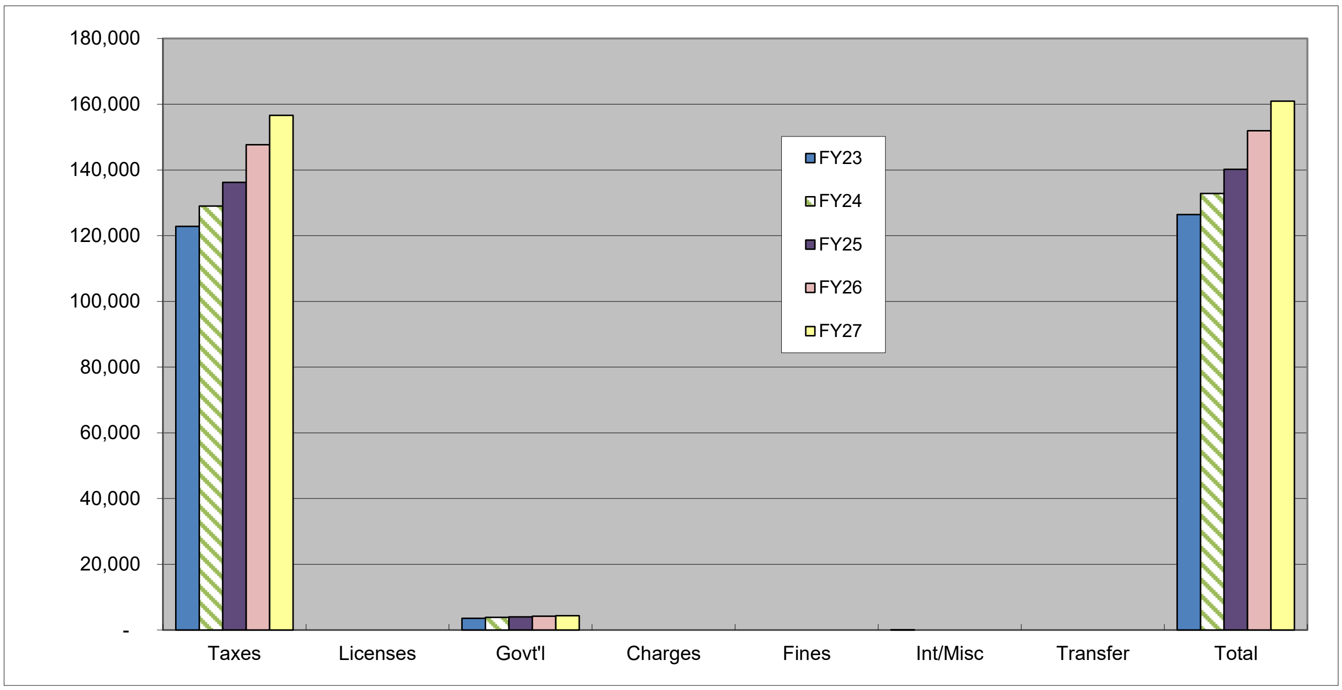
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
TRANSFERS								
2371.000.601.521000.820	TRANSFER TO OTHER FUNDS	5,309,248	5,222,302	5,780,910	5,780,910	5,811,806	6,269,544	-
2371.000.601.521000.851	CONTINGENCY - PROTEST TAXES	-	-	-	-	-	-	
	TRANSFERS TOTAL	**5,309,248**	**5,222,302**	**5,780,910**	**5,780,910**	**5,811,806**	**6,269,544**	
	TOTAL	**5,309,248**	**5,222,302**	**5,780,910**	**5,780,910**	**5,811,806**	**6,269,544**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SOIL CONSERVATION FUND

TAX REVENUE	156,593		
NON-TAX REVENUE	4,364	FY 26 MILLS	**0.50**
TOTAL REVENUES	**160,957**	FY 27 MILLS	**0.51**
Use / (Source) of Reserves	-	Change	**0.01**
TOTAL RESOURCES USED	**160,957**		
BASE APPROPRIATIONS	160,957	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**160,957**	**Proj. Res. 6/30/27**	-



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	122,792	128,990	136,237	147,708	156,593
Licenses	-	-	-	-	-
Govt'l	3,593	3,830	3,973	4,219	4,364
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	10	-	-	-	-
Transfer	-	-	-	-	-
Total	126,395	132,820	140,210	151,927	160,957

FY27 FINAL BUDGET

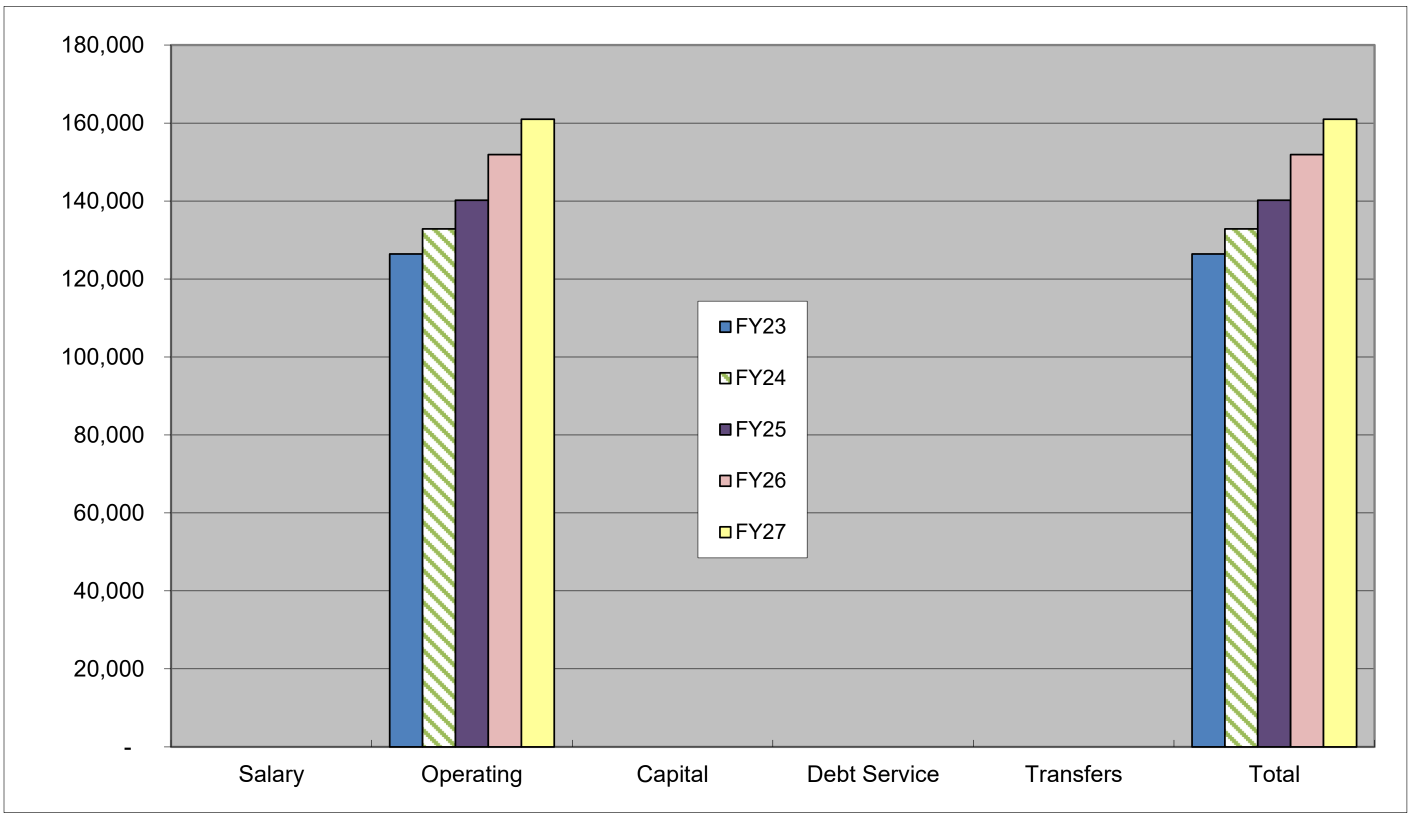
Soil Conservation Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2384.000.000.311010.000	REAL PROPERTY TAXES	139,416	136,077	147,544	147,544	147,438	156,493
2384.000.000.312000.000	P & I DELINQUENT TAXES	75	160	75	75	270	100
2384.000.000.335240.000	STATE ENTITLEMENT	3,974	3,973	4,218	4,218	4,219	4,364
TOTAL		**143,465**	**140,210**	**151,837**	**151,837**	**151,927**	**160,957**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SOIL CONSERVATION

The Soil Conservation fund accounts for the tax levied for the conservation of soil resources and prevention of soil erosion. Tax monies from the levy are distributed to the Yellowstone Conservation District.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	126,395	132,820	140,211	151,927	160,957
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	126,395	132,820	140,211	151,927	160,957

FINAL FY27 BUDGET

Soil Conservation Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
OPERATING										
2384.000.411.480100.398	SOIL CONSERVATION DISTRICT	143,465	140,211		151,837	151,837	151,927		160,957	
	OPERATING TOTAL	**143,465**	**140,211**		**151,837**	**151,837**	**151,927**		**160,957**	
	TOTAL	**143,465**	**140,211**		**151,837**	**151,837**	**151,927**		**160,957**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LARGE TAXPAYER / SB117

New fund for FY27 pursuant to SB117.

TAX REVENUE	31,000
NON-TAX REVENUE	-
TOTAL REVENUES	**31,000**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**31,000**

BASE APPROPRIATIONS	-	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	31,000	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**31,000**	**Proj. Res. 6/30/27**	**-**

	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	1,000
Transfer	-	-	-	-	30,000
Total	-	-	-	-	31,000

FY27 FINAL BUDGET

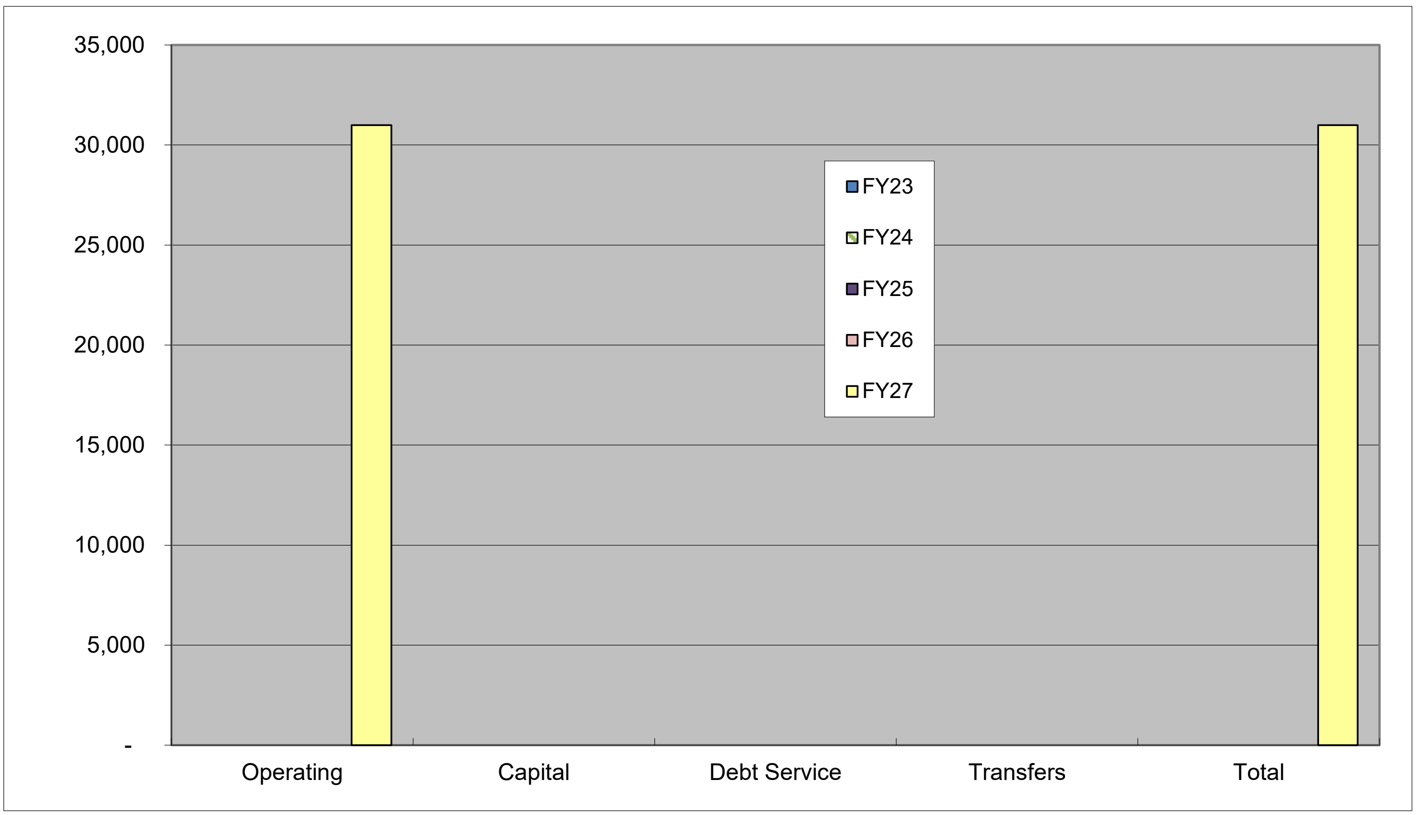
Large Taxpayer/ SB117 - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2388.000.000.371010.000	SB117 INTEREST REVENUE	-	-	-	-	-	1,000
2388.000.000.383002.000	TRANSFER - FROM GENERAL	-	-	-	-	-	30,000
TOTAL		**-**	**-**	**-**	**-**	**-**	**31,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LARGE TAXPAYER/ SB117

New fund for FY27 pursuant to SB117.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	31,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	-	-	-	-	31,000

FINAL FY27 BUDGET

Large Taxpayer/ SB117 Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2388.000.199.411800.220	OPERATING SUPPLIES	-	-				31,000	
	OPERATING TOTAL	**-**	**-**	**-**	**-**	**-**	**31,000**	
	TOTAL	**-**	**-**	**-**	**-**	**-**	**31,000**	

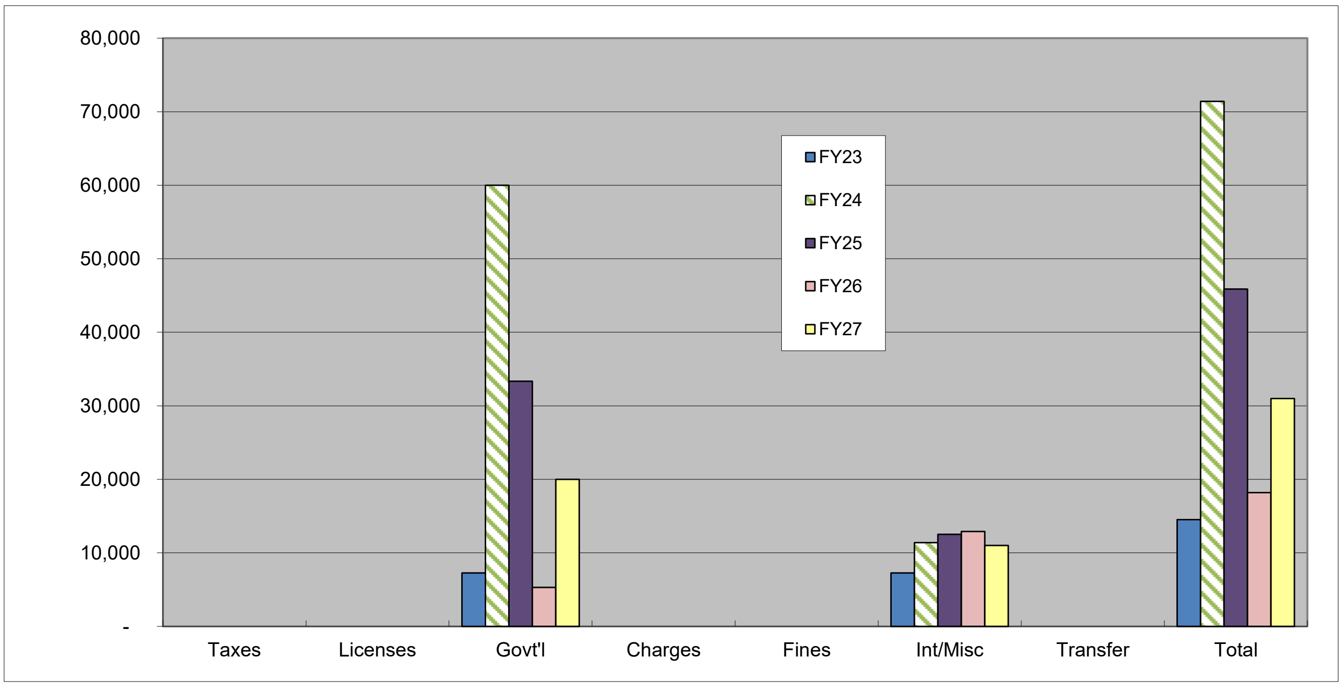
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
FEDERAL DRUG FORFEITURE

TAX REVENUE	-
NON-TAX REVENUE	31,000
TOTAL REVENUES	**31,000**
Use / (Source) of Reserves	66,000
TOTAL RESOURCES USED	**97,000**

BASE APPROPRIATIONS	97,000	**Est. Reserves 7/1/26**	331,415
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(66,000)
TOTAL APPROPRIATIONS	**97,000**	**Proj. Res. 6/30/27**	**265,415**

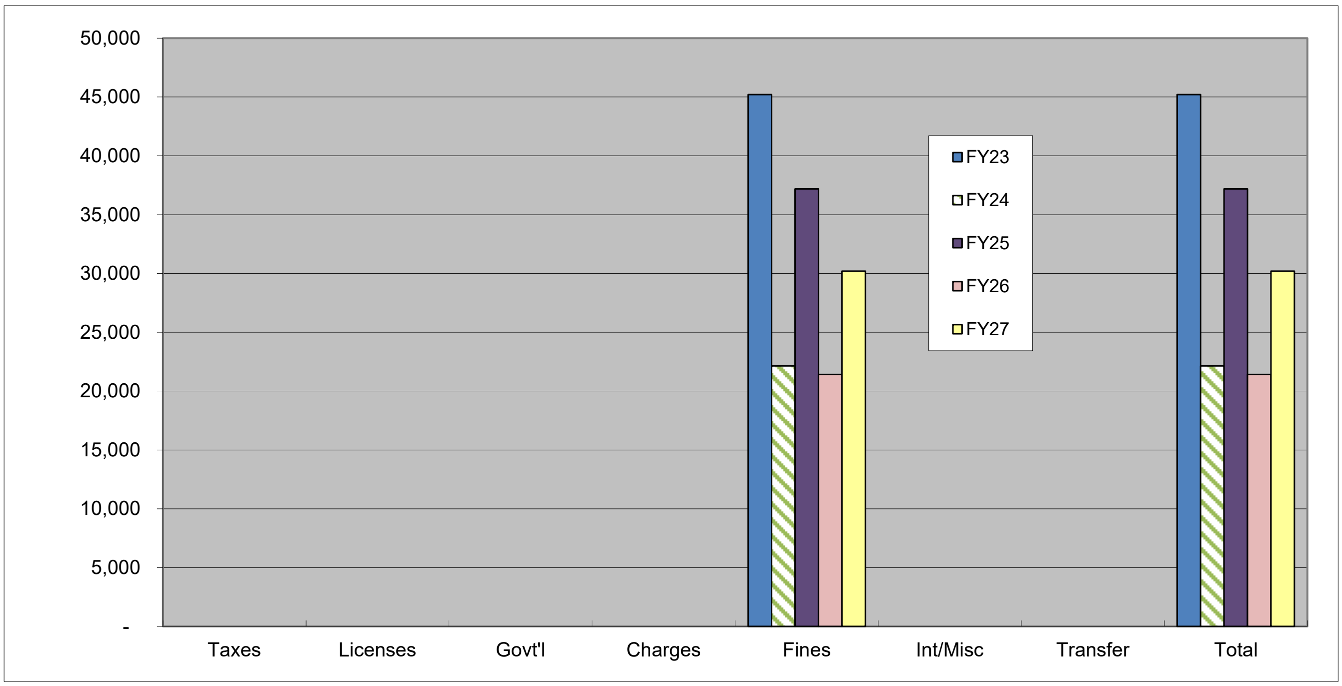


	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	7,279	60,001	33,355	5,291	20,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,259	11,396	12,515	12,899	11,000
Transfer	-	-	-	-	-
Total	14,538	71,397	45,870	18,190	31,000

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCAL DRUG FORFEITURE

TAX REVENUE	-
NON-TAX REVENUE	30,200
TOTAL REVENUES	**30,200**
Use / (Source) of Reserves	44,104
TOTAL RESOURCES USED	**74,304**

BASE APPROPRIATIONS	74,304	**Est. Reserves 7/1/26**	55,425
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(44,104)
TOTAL APPROPRIATIONS	**74,304**	**Proj. Res. 6/30/27**	**11,321**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	45,199	22,143	37,189	21,422	30,200
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	45,199	22,143	37,189	21,422	30,200

FY27 FINAL BUDGET

Drug Forfeiture Funds - Revenue Budget

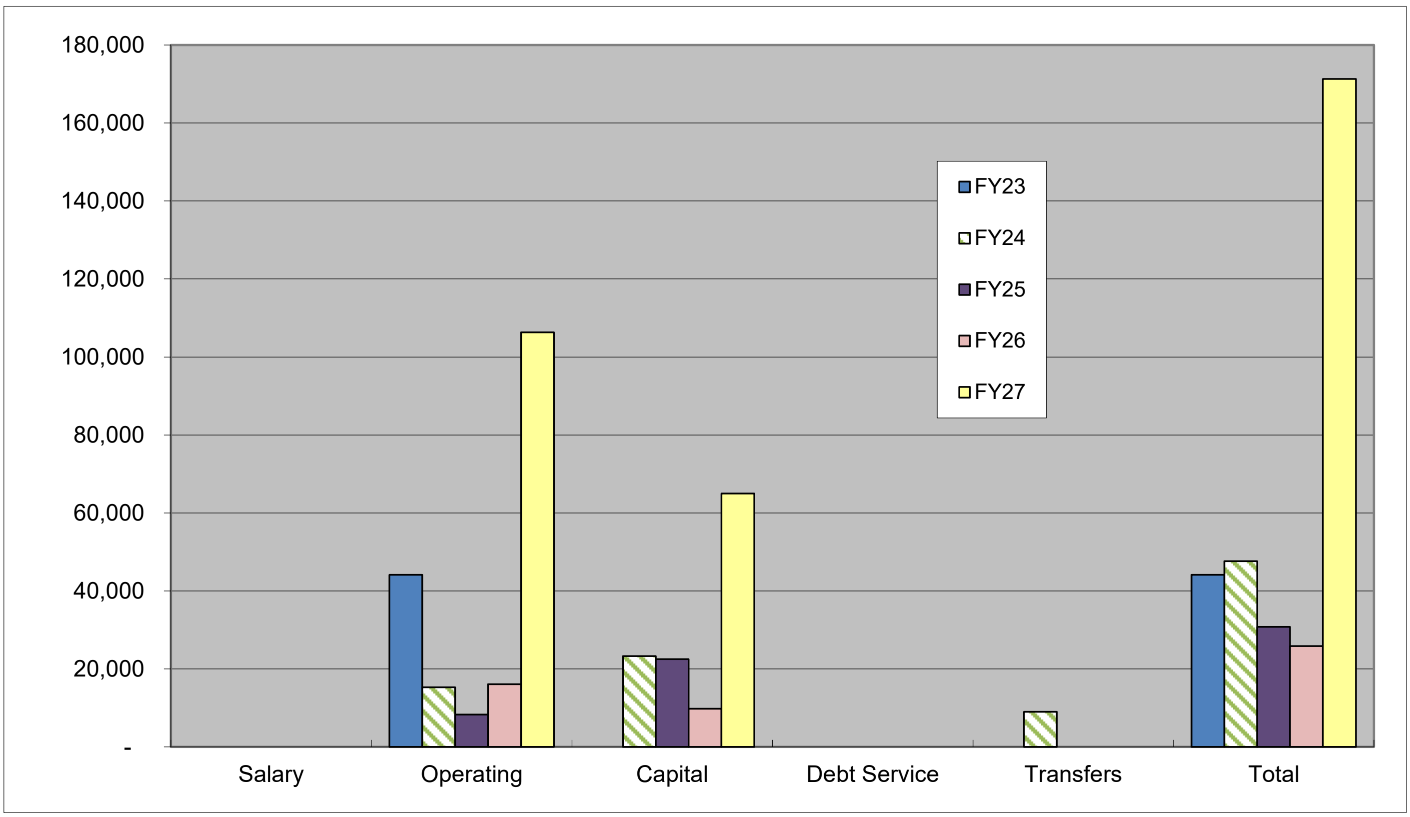
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2390.000.000.332018.000	DOJ EQUITABLE SHARING REVENUE	50,000	33,355	40,000	40,000	5,291	20,000
2390.000.000.371010.000	FED INTEREST REVENUE	8,000	12,515	8,000	8,000	12,899	11,000
TOTAL FEDERAL DRUG FORFEITURE		**58,000**	**45,870**	**48,000**	**48,000**	**18,190**	**31,000**
2391.000.000.331021.000	USPIS VEHICLE ALLOWANCE	-	12,750	10,200	10,200	10,452	10,200
2391.000.000.350000.000	LOCAL FINES & FORFEITURES	42,000	24,439	25,000	25,000	10,970	20,000
TOTAL LOCAL DRUG FORFEITURE		**42,000**	**37,189**	**35,200**	**35,200**	**21,422**	**30,200**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DRUG FORFEITURE

The Drug Forfeiture fund accounts for the forfeiture of cash and fines collected from drug-related cases. Monies are used by the Sheriff's department to fortify enforcement of prohibited substances and public education on illegal drugs.

This fund includes both Federal source and local source drug forfeiture budgets.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	44,145	15,305	8,309	16,040	106,304
Capital	-	23,298	22,500	9,814	65,000
Debt Service	-	-	-	-	-
Transfers	-	9,000	-	-	-
Total	44,145	47,603	30,809	25,854	171,304

FINAL FY27 BUDGET

Federal Drug Forfeiture Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2390.000.428.420140.202	EXPENSE OF INVEST	6,000	2,070	6,000	6,000	-	6,000	
2390.000.428.420140.362	MAINTENANCE & REPAIRS	10,000	-	10,000	10,000	-	10,000	
2390.000.428.420140.370	TRAVEL/MOVING	16,000	-	16,000	16,000	-	16,000	
2390.000.428.420140.397	FIXED CONTRACT SERVICES	24,840	-	25,000	25,000	-	25,000	
	OPERATING TOTAL	**56,840**	2,070	**57,000**	**57,000**	-	**57,000**	
CAPITAL								
2390.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	40,000	22,500	40,000	40,000	-	40,000	
	CAPITAL TOTAL	**40,000**	**22,500**	**40,000**	**40,000**	-	**40,000**	
	TOTAL	**96,840**	**24,570**	**97,000**	**97,000**	-	**97,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

Local Drug Forfeiture Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2391.000.428.420140.202	EXPENSE OF INVEST	40,000	170	40,000	34,900	10,940	40,000	-
2391.000.428.420140.220	OPERATING SUPPLIES	4,000	2,778	4,000	4,000	-	4,000	-
2391.000.428.420140.368	SOFTWARE MAINTENANCE	-	-	-	5,100	5,100	5,304	204
2391.000.428.420140.530	RENT/LEASE - VEHICLES	3,000	3,291	7,500	7,500	-	-	(7,500)
	OPERATING TOTAL	**47,000**	**6,239**	**51,500**	**51,500**	**16,040**	**49,304**	
CAPITAL								
2391.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	10,000	-	10,000	10,000	9,814	25,000	
	CAPITAL TOTAL	**10,000**	-	**10,000**	**10,000**	9,814	**25,000**	
	TOTAL	**57,000**	**6,239**	**61,500**	**61,500**	**25,854**	**74,304**	

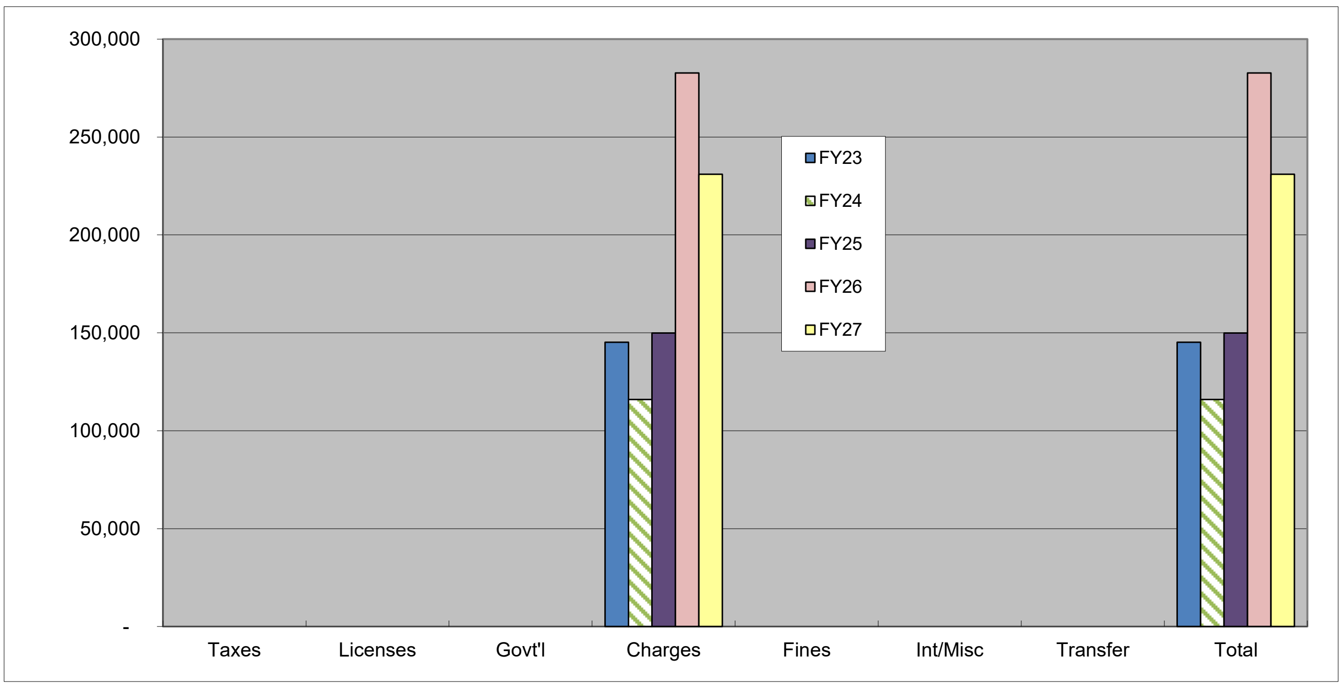
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2391.000.428.420140.368	Lexis Nexis	204
		204

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RECORDS PRESERVATION

TAX REVENUE	-
NON-TAX REVENUE	231,000
TOTAL REVENUES	**231,000**
Use / (Source) of Reserves	(9,728)
TOTAL RESOURCES USED	**221,272**

BASE APPROPRIATIONS	42,692	**Est. Reserves 7/1/26**	447,419
TRANSFERS & CONTINGENCY	178,580	(Use)/Source of Reserves	9,728
TOTAL APPROPRIATIONS	**221,272**	**Proj. Res. 6/30/27**	**457,147**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	145,217	115,971	149,930	282,653	231,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	145,217	115,971	149,930	282,653	231,000

FY27 FINAL BUDGET

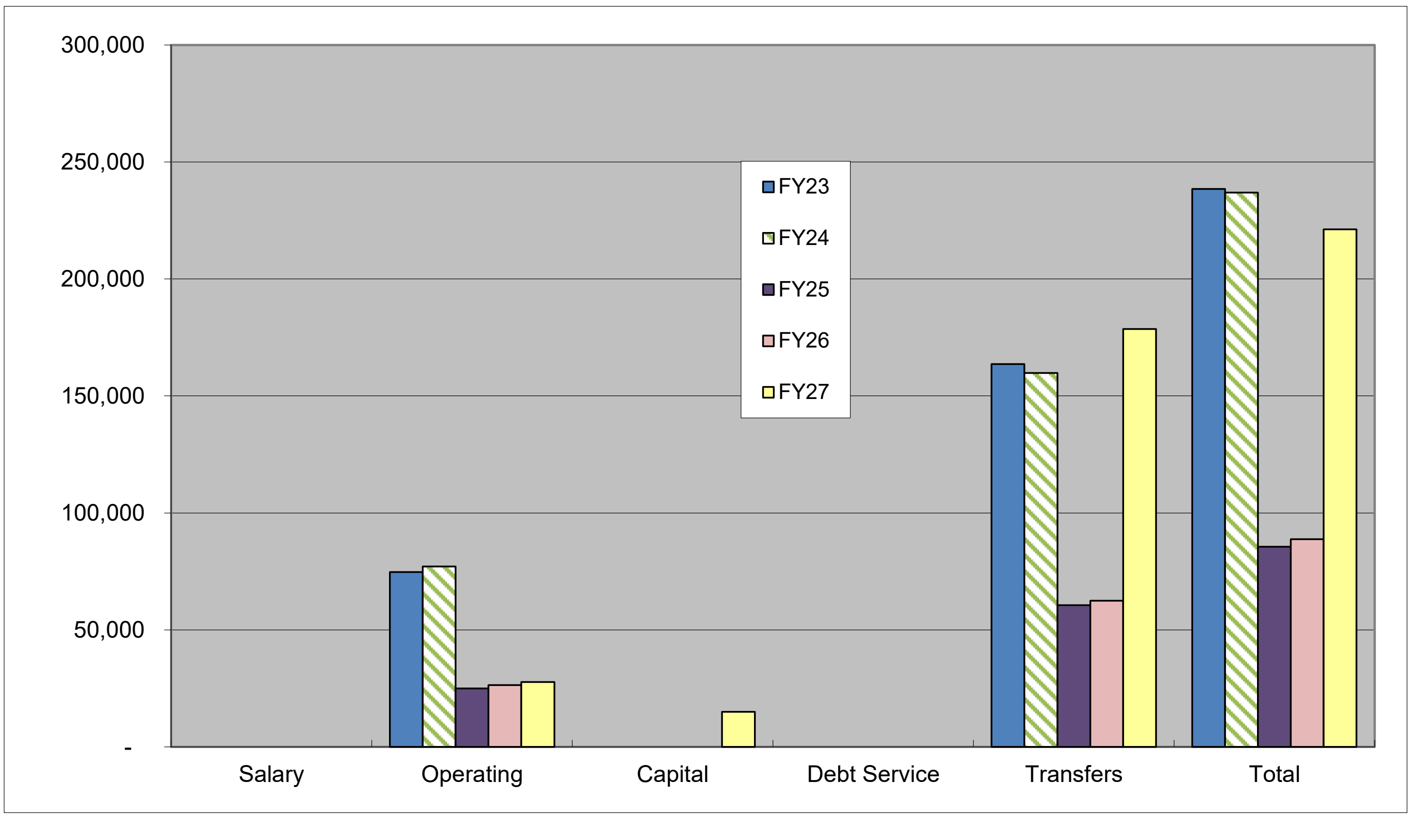
Records Preservation Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2393.000.000.341040.000	CLERK & RECORDER FEES	110,000	145,035	175,000	175,000	275,098	225,000
2393.000.000.341041.000	REC. PRES. - NONSTANDARD DOC FEE	3,500	4,895	4,000	4,000	7,555	6,000
TOTAL		**113,500**	**149,930**	**179,000**	**179,000**	**282,653**	**231,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RECORDS PRESERVATION

The Records Preservation fund includes activities associated with modernizing the recordkeeping function of the Clerk & Recorder's office.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	74,743	77,159	24,948	26,406	27,692
Capital	-	-	-	-	15,000
Debt Service	-	-	-	-	-
Transfers	163,670	159,817	60,599	62,417	178,580
Total	238,413	236,976	85,547	88,823	221,272

FINAL FY27 BUDGET

Records Preservation Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2393.000.102.410950.210	OFFICE SUPPLIES	5,000	1,775	5,000	5,000	2,022	5,000	-
2393.000.102.410950.325	MICROFILMING / SCANNING	2,700	-	2,700	2,700	1,000	1,500	(1,200)
2393.000.102.410950.345	TECHNOLOGY	17,226	17,226	18,513	18,513	18,513	17,692	(821)
2393.000.102.410950.362	MAINTENANCE & REPAIRS	2,500	-	2,500	2,500	311	2,500	-
2393.000.102.410950.368	SOFTWARE/HARDWARE MAINTENANCE	1,800	5,947	6,000	6,000	4,560	-	(6,000)
2393.000.102.410950.370	TRAVEL/MOVING	1,500	-	1,000	1,000	-	-	(1,000)
2393.000.102.410950.380	TRAINING	500	-	500	500	-	500	-
2393.000.102.410950.398	VARIABLE CONTRACT SERVICES	1,000	-	1,000	1,000	-	500	(500)
	OPERATING TOTAL	**32,226**	**24,948**	**37,213**	**37,213**	**26,406**	**27,692**	
CAPITAL								
2393.000.102.410950.940	CAPITAL OUTLAY-EQUIPMENT	7,500	-	7,500	7,500	-	15,000	
	CAPITAL TOTAL	**7,500**	**-**	**7,500**	**7,500**	**-**	**15,000**	
TRANSFERS								
2393.000.102.521000.826	TRANSFER TO GEN FUND IT/GIS	60,599	60,599	62,417	62,417	62,417	128,580	66,163
2393.000.102.521000.829	TRANSFER TO CIP	-	-	-	-	-	50,000	
	TRANSFERS TOTAL	**60,599**	**60,599**	**62,417**	**62,417**	**62,417**	**178,580**	
	TOTAL	**100,325**	**85,547**	**107,130**	**107,130**	**88,823**	**221,272**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2393.000.102.410950.940	Machine replacement	15,000
		15,000

REQUESTS FOR CHANGES IN PERSONNEL

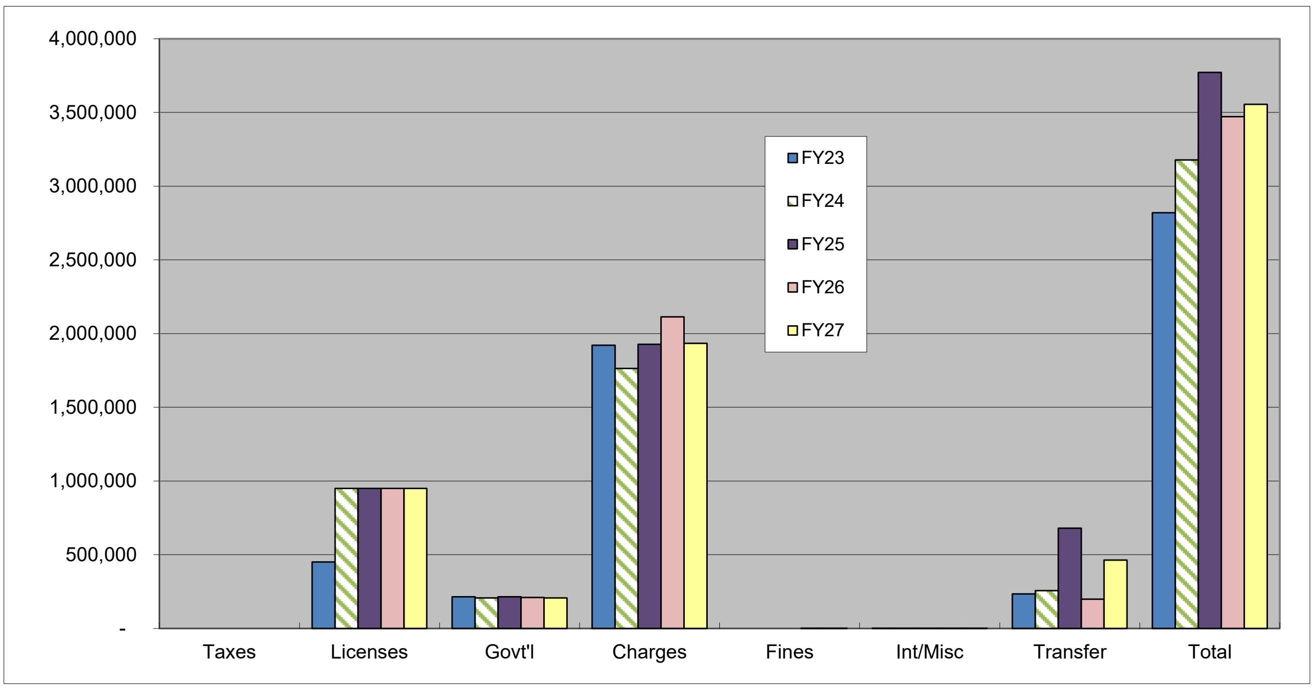
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
YOUTH SERVICES FUND

Youth Services operations are primarily funded by charges for services, grant funding, and General Fund support.

TAX REVENUE	-
NON-TAX REVENUE	3,554,983
TOTAL REVENUES	**3,554,983**
Use / (Source) of Reserves	522,529
TOTAL RESOURCES USED	**4,077,513**

BASE APPROPRIATIONS	4,047,513	**Est. Reserves 7/1/26**	1,442,644
TRANSFERS & CONTINGENCY	30,000	(Use)/Source of Reserves	(522,529)
TOTAL APPROPRIATIONS	**4,077,513**	**Proj. Res. 6/30/27**	**920,115**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	450,000	950,000	950,000	950,000	950,000
Govt'l	214,161	206,632	214,116	209,897	206,819
Charges	1,921,254	1,764,421	1,926,942	2,113,393	1,934,596
Fines	-	-	-	24	50
Int/Misc	680	620	634	547	250
Transfer	233,575	256,428	679,759	198,200	463,268
Total	2,819,670	3,178,101	3,771,451	3,472,061	3,554,983

FY27 FINAL BUDGET

Youth Services Center Fund - Revenue Budget

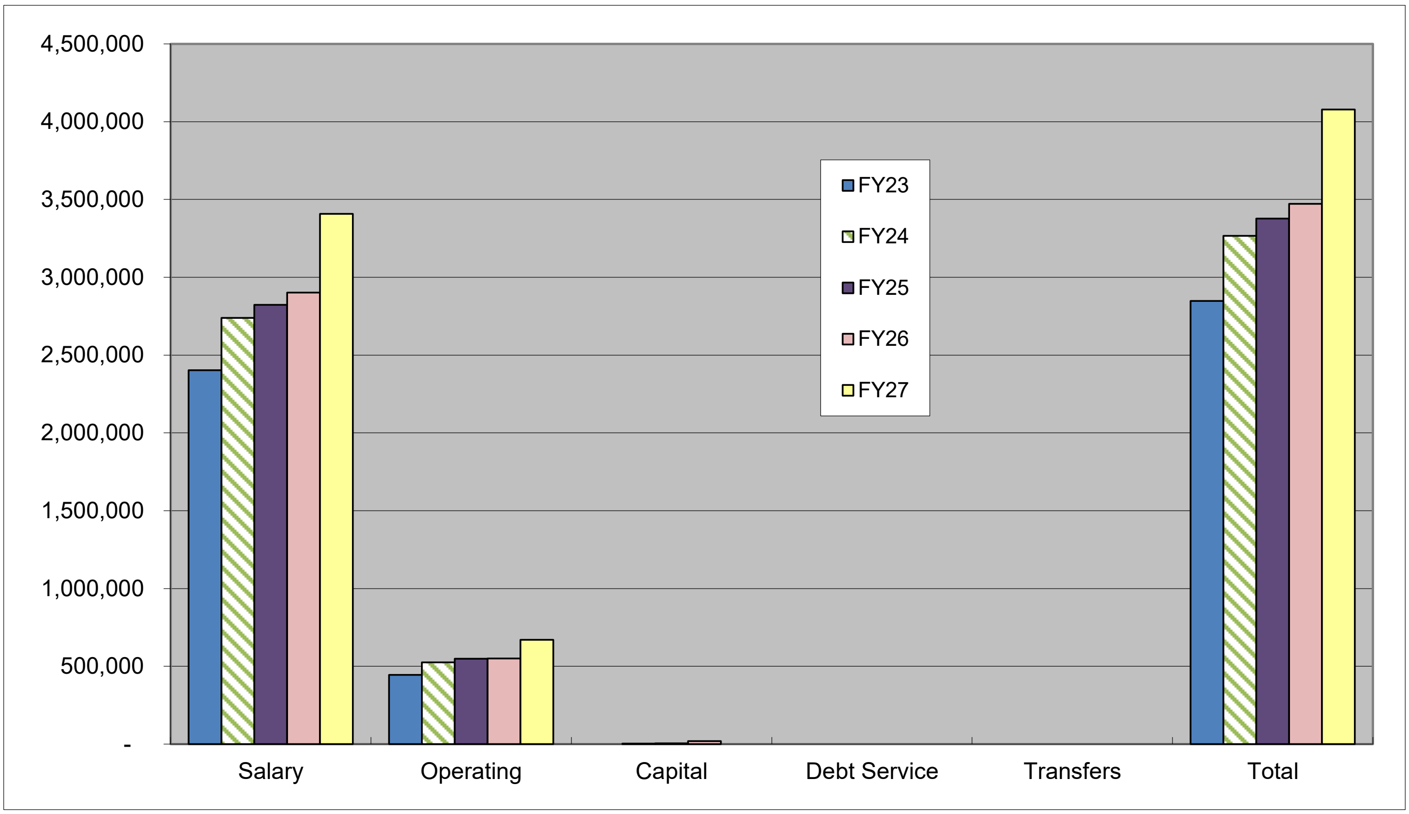
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2399.000.000.321015.000	M.V. OPTION TAX	950,000	950,000	950,000	950,000	950,000	950,000
2399.000.000.331163.000	USDA	60,000	76,877	72,000	72,000	72,658	70,000
2399.000.000.334015.000	CRIME CONTROL GRANT	137,239	137,239	137,239	137,239	137,239	136,819
2399.000.000.342031.000	DETENTION - NONREGIONAL COUNTY	270,000	326,650	270,000	270,000	415,522	310,000
2399.000.000.342032.000	FEDERAL PLACEMENTS	5,000	35,600	10,000	10,000	-	5,000
2399.000.000.342033.000	SHELTER - IN-COUNTY	130,000	173,933	150,000	150,000	95,854	120,000
2399.000.000.342034.000	SHELTER - REGIONAL COUNTIES	40,000	43,534	40,000	40,000	30,670	40,000
2399.000.000.342035.000	DETENTION - REGIONAL COUNTY	80,000	57,800	75,000	75,000	195,600	100,000
2399.000.000.342036.000	SHELTER - NONREGIONAL COUNTY	40,000	45,314	40,000	40,000	112,239	70,000
2399.000.000.342037.000	DETENTION - YELLOWSTONE CO	704,475	704,475	725,609	725,609	725,609	747,377
2399.000.000.342038.000	SHELTER - YELLOWSTONE CO.	352,266	352,266	362,834	362,834	362,834	373,719
2399.000.000.342042.000	CHEMICAL DEPENDENCY FEES	3,000	1,170	1,500	1,500	1,350	1,500
2399.000.000.342046.000	DETENTION - DEPT OF CORR	-	-	-	-	6,300	2,000
2399.000.000.342047.000	DETENTION - EDUCATION	125,000	124,280	125,000	125,000	104,740	115,000
2399.000.000.342070.000	GROUP COUNSELING - SP	4,000	2,320	2,500	2,500	2,340	2,500
2399.000.000.342071.000	FAMILY COUNSELING - SP	2,500	1,400	2,500	2,500	420	1,000
2399.000.000.342072.000	INDIV. COUNSELING - SP	7,500	6,720	7,500	7,500	3,220	5,000
2399.000.000.342074.000	STABILIZATION PLACEMENTS	50,000	49,680	40,000	40,000	54,745	40,000
2399.000.000.342100.000	YOUTH EVALUATIONS	-	1,800	1,500	1,500	1,950	1,500
2399.000.000.360100.000	RESTITUTION REIMB	-	-	-	-	24	50
2399.000.000.365000.000	DONATIONS	500	300	-	-	300	-
2399.000.000.369000.000	OTHER INCOME	250	334	250	250	247	250
2399.000.000.383002.000	TRANSFER - GENERAL	500,000	500,000	-	-	-	200,000
2399.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	231,744	179,759	236,460	236,460	198,200	263,268
TOTAL		**3,693,474**	**3,771,451**	**3,249,892**	**3,249,892**	**3,472,061**	**3,554,983**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YOUTH SERVICES CENTER

The Youth Services Center provides for the detention of youths charged with criminal offenses and also provides shelter and programs for youth in need of care.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
35.50	35.00	35.50	33.50



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	2,402,477	2,738,459	2,823,435	2,902,074	3,407,513
Operating	445,629	525,326	548,924	550,617	670,000
Capital	-	3,612	4,592	19,518	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,848,106	3,267,397	3,376,951	3,472,209	4,077,513

FINAL FY27 BUDGET

Youth Services Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2399.000.235.420250.111	SALARIES/PERM	1,999,499	1,839,368	2,075,684	2,080,684	1,953,117	2,150,244	
2399.000.235.420250.112	SALARIES/TEMP	220,000	157,990	225,000	225,000	121,386	200,000	(25,000)
2399.000.235.420250.120	OVERTIME	75,000	90,502	75,000	75,000	99,778	90,000	15,000
2399.000.235.420250.130	TERMINATION PAY	3,000	-	3,000	3,000	-	3,000	
2399.000.235.420250.141	UNEMPLOYMENT COMPENSATION	3,442	3,217	5,939	5,939	5,347	3,660	
2399.000.235.420250.142	WORKER'S COMPENSATION	9,277	6,958	8,902	8,902	6,372	8,410	
2399.000.235.420250.143	GROUP HEALTH INSURANCE	388,416	323,722	403,920	403,920	349,395	455,400	
2399.000.235.420250.144	SOCIAL SECURITY	175,529	154,850	181,740	181,740	160,531	186,679	
2399.000.235.420250.147	LONG TERM DISABILITY	6,859	5,725	7,120	7,120	6,125	7,376	
2399.000.235.420250.153	LIFE INSURANCE	6,143	5,143	6,149	6,149	5,333	6,244	
2399.000.235.420250.156	PUBLIC EMPLOYEE RETIRE	188,157	186,160	197,218	197,218	194,795	207,671	
	PERSONNEL TOTAL	**3,075,322**	**2,773,635**	**3,189,672**	**3,194,672**	**2,902,179**	**3,318,683**	(10,000)
OPERATING								
2399.000.235.420250.210	OFFICE SUPPLIES	10,000	12,086	12,000	12,000	7,681	12,000	-
2399.000.235.420250.220	OPERATING SUPPLIES	50,000	45,009	48,000	48,000	38,356	48,000	-
2399.000.235.420250.221	FOOD SUPPLIES	7,000	7,810	7,000	7,000	7,343	7,000	-
2399.000.235.420250.222	CHEM,LAB, & MED SUPPLIES	3,500	3,118	3,500	3,500	4,366	3,500	-
2399.000.235.420250.223	FOOD	170,000	182,531	180,000	180,000	170,650	180,000	-
2399.000.235.420250.224	JANITORIAL SUPPLIES	12,000	13,441	15,000	15,000	14,145	15,000	-
2399.000.235.420250.225	RECREATION SUPPLIES	5,000	5,192	5,000	5,000	5,268	5,000	-
2399.000.235.420250.226	CLOTHING & UNIFORMS	2,600	3,591	5,000	5,000	5,189	5,000	-
2399.000.235.420250.318	OTHER COMMUN & TRANSPORT	1,500	1,407	1,500	1,500	1,854	1,500	-
2399.000.235.420250.319	PUBLIC TRANSPORTATION	100	-	-	-	-	-	-
2399.000.235.420250.321	PRINTING-FORMS	200	-	-	-	-	-	-
2399.000.235.420250.330	MEMBERSHIP & DUES	1,400	841	1,000	1,000	561	1,000	-
2399.000.235.420250.333	SUBSCRIPTIONS	1,000	-	500	500	-	-	(500)
2399.000.235.420250.336	PUBLIC RELATIONS	1,200	-	500	500	-	-	(500)
2399.000.235.420250.337	PUBLICITY / ADVERTISING	500	68	500	500	-	500	-
2399.000.235.420250.341	ELECTRICITY	28,000	32,470	32,000	32,000	36,127	38,000	6,000
2399.000.235.420250.342	WATER	19,000	16,868	17,000	17,000	16,289	17,000	-
2399.000.235.420250.344	GAS	12,000	6,942	12,000	12,000	8,664	10,000	(2,000)
2399.000.235.420250.345	TECHNOLOGY	67,924	43,291	57,924	57,924	39,919	32,299	(25,625)
2399.000.235.420250.351	MEDICAL & PYSCH SERVICES	15,000	14,925	35,000	35,000	31,625	35,000	-
2399.000.235.420250.356	MEDICAL - OTHER COSTS	6,000	4,310	6,000	6,000	5,558	6,000	-
2399.000.235.420250.359	YOUTH SUPERVISION	1,000	-	-	-	-	-	-
2399.000.235.420250.360	REPAIR & MAINTENANCE SERVICE	55,000	45,864	55,000	55,000	42,493	50,000	(5,000)
2399.000.235.420250.368	SOFTWARE/HARDWARE MAINTENANCE	15,000	134	20,000	20,000	6,775	22,000	2,000
2399.000.235.420250.370	TRAVEL/MOVING	10,000	10,342	10,000	10,000	11,970	10,000	-
2399.000.235.420250.380	TRAINING	8,000	4,796	7,000	7,000	1,897	7,000	-
2399.000.235.420250.381	OTHER EDUCATION COSTS	3,000	2,282	3,000	3,000	1,888	2,500	(500)
2399.000.235.420250.384	YOUTH SERVICES ALLOWANCE	1,400	1,509	1,500	1,500	1,463	1,500	-
2399.000.235.420250.398	VARIABLE CONTRACT SERVICES	50,000	38,720	50,000	50,000	35,234	75,000	25,000
2399.000.235.420250.513	INSURANCE	45,268	46,915	50,819	50,819	50,819	50,241	(578)

FINAL FY27 BUDGET

Youth Services Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2399.000.235.420250.540	SPECIAL ASSESSMENTS	4,000	3,463	4,000	4,000	3,550	4,000	-
2399.000.235.420250.850	CONTINGENCY	2,400	-	30,000	17,500	-	30,000	-
	OPERATING TOTAL	**608,992**	**547,925**	**670,743**	**658,243**	**549,684**	**669,040**	
TRANSFERS								
2399.000.235.521000.829	TRANSFER TO CAPITAL IMPROVEMENT	-	-	-	-	-	-	
CAPITAL								
2399.000.235.420250.920	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	
2399.000.235.420250.940	CAPITAL OUTLAY-EQUIPMENT	4,600	4,592	13,000	20,500	19,518	-	
	CAPITAL TOTAL	**4,600**	**4,592**	**13,000**	**20,500**	**19,518**	**-**	
	TOTAL	**3,688,914**	**3,326,152**	**3,873,415**	**3,873,415**	**3,471,381**	**3,987,723**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2399.000.235.420250.120	No new fill-ins/ MLEA required	15,000
2399.000.235.420250.341	Rate Increase	6,000
2399.000.235.420250.398	Jail Mngmt System/Boarding	25,000
		46,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
Program Therapist	Part-time help	37,705

FINAL FY27 BUDGET

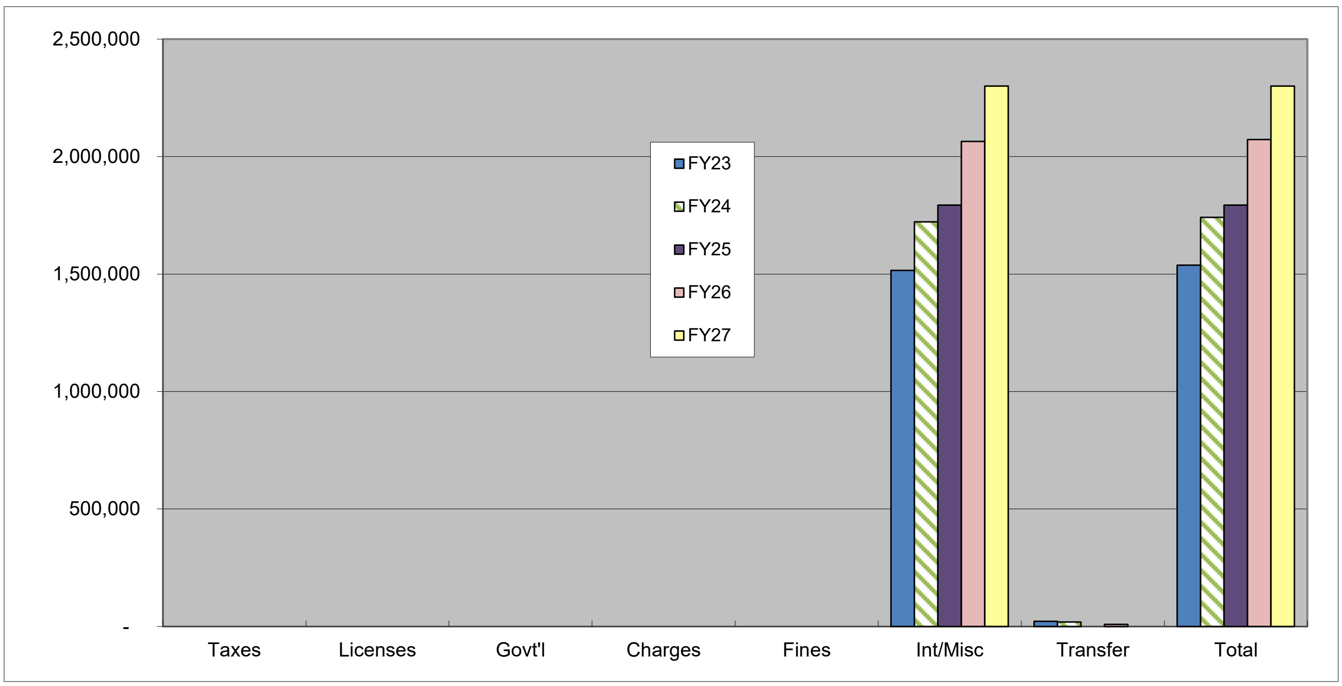
Youth Services Fund - Family Stabilization - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2399.000.235.420253.111	SALARIES/PERM	111,126	38,296	62,203	62,203	-	64,069	
2399.000.235.420253.120	OVERTIME	-	-	-	-	-	-	
2399.000.235.420253.141	UNEMPLOYMENT COMPENSATION	167	57	156	156	-	96	
2399.000.235.420253.142	WORKER'S COMPENSATION	456	37	236	236	(105)	224	
2399.000.235.420253.143	GROUP HEALTH INSURANCE	17,136	5,222	11,880	11,880	-	13,200	
2399.000.235.420253.144	SOCIAL SECURITY	8,501	2,513	4,759	4,759	-	4,901	
2399.000.235.420253.147	LONG TERM DISABILITY	381	119	213	213	-	220	
2399.000.235.420253.153	LIFE INSURANCE	289	83	180	180	-	180	
2399.000.235.420253.156	PUBLIC EMPLOYEE RETIRE	10,079	3,473	5,704	5,704	-	5,939	
	PERSONNEL TOTAL	**148,135**	**49,800**	**85,331**	**85,331**	**(105)**	**88,830**	
OPERATING								
2399.000.235.420253.330	MEMBERSHIP & DUES	750	-	-	-	-	-	-
2399.000.235.420253.345	TECHNOLOGY	1,049	999	1,049	1,049	933	960	(89)
2399.000.235.420253.378	OTHER TRAINING	150	-	150	150	-	-	(150)
	OPERATING TOTAL	**1,949**	**999**	**1,199**	**1,199**	**933**	**960**	
	TOTAL	**150,084**	**50,799**	**86,530**	**86,530**	**828**	**89,790**	
TOTAL YOUTH SERVICES CENTER		**3,838,998**	**3,376,951**	**3,959,945**	**3,959,945**	**3,472,209**	**4,077,513**	

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID MAINTENANCE

TAX REVENUE	-
NON-TAX REVENUE	2,300,000
TOTAL REVENUES	**2,300,000**
Use / (Source) of Reserves	(200,000)
TOTAL RESOURCES USED	**2,100,000**

BASE APPROPRIATIONS	2,100,000	**Est. Reserves 7/1/26**	8,755,963
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	200,000
TOTAL APPROPRIATIONS	**2,100,000**	**Proj. Res. 6/30/27**	**8,955,963**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	1,515,257	1,722,148	1,793,243	2,064,148	2,300,000
Transfer	22,413	19,524	-	8,617	-
Total	1,537,670	1,741,672	1,793,243	2,072,765	2,300,000

FY27 FINAL BUDGET

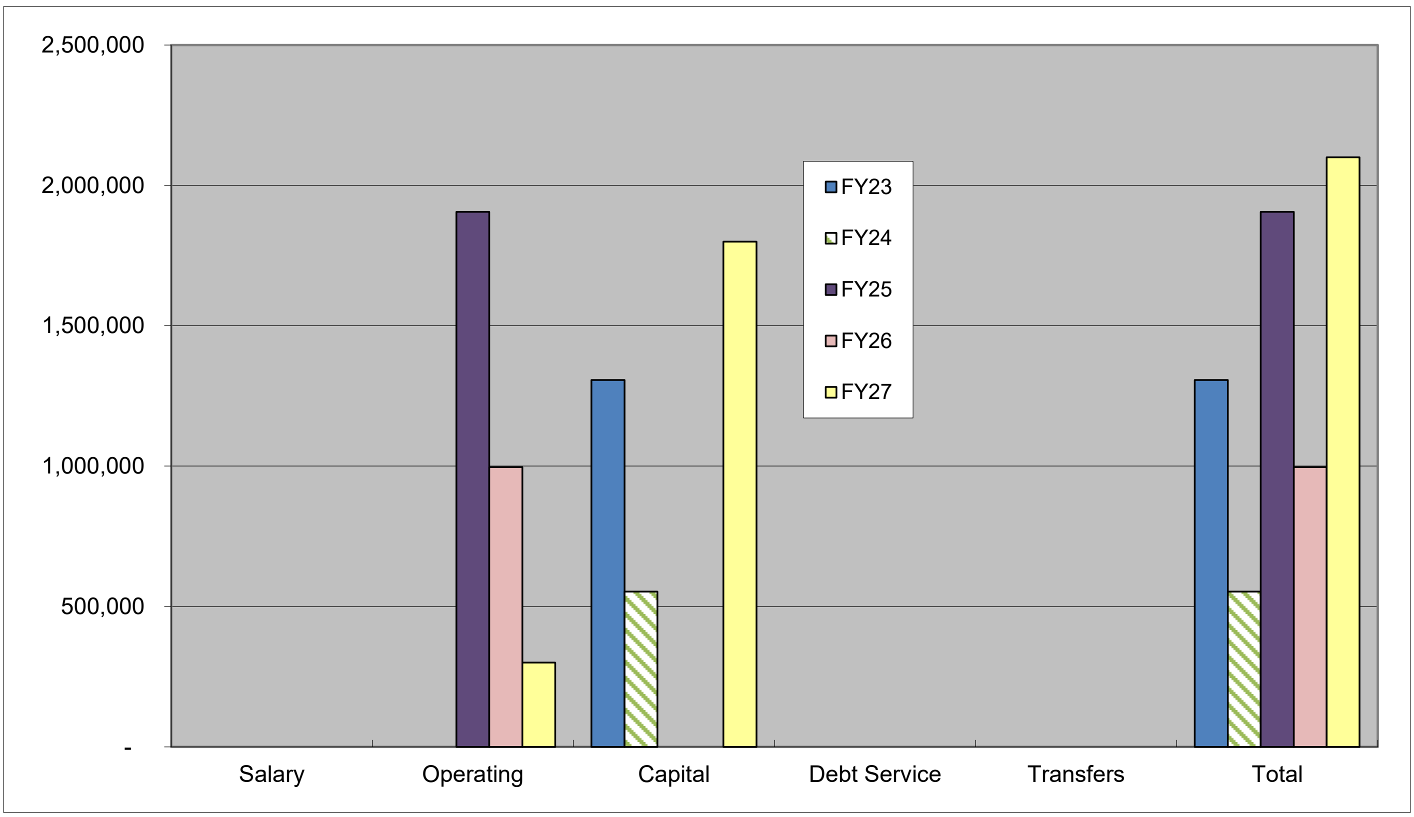
RSID Maintenance Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2500.000.000.343010.000	BLGS FIRE - DEVELOPMENT IMPACT RESERVE	-	-	-	-	73,288	10,000
2500.000.000.363010.000	PROPERTY ASSESSMENT	1,880,000	1,469,225	2,000,000	2,000,000	1,651,633	2,000,000
2500.000.000.363040.000	P & I ASSESSMENTS	-	3,419	-	-	6,698	
2500.000.000.369000.000	OTHER INCOME	-	30	-	-	-	
2500.000.000.371010.000	INTEREST REVENUE	222,000	320,569	222,000	222,000	332,529	280,000
2500.000.000.383000.000	TRANSFER - OTHER FUNDS	-	-	-	-	8,617	
2697.000.000.342020.000	BLGS FIRE DEPT - IN LIEU DRY HYDRANT	-	-	-	-	-	10,000
TOTAL		**2,102,000**	**1,793,243**	**2,222,000**	**2,222,000**	**2,072,765**	**2,300,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID MAINTENANCE

The RSID Maintenance fund includes the total expenditures for individual Rural Special Improvement Districts (RSID's), which are used for the maintenance of streets, water lines, lighting districts, sewer, and storm sewer improvements in the district. Budgeted numbers reflect total resources available, although it would be unlikely that all districts would fully spend the available funds in the same fiscal year.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	1,905,559	996,401	300,000
Capital	1,307,146	553,277	-	-	1,800,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,307,146	553,277	1,905,559	996,401	2,100,000

FINAL FY27 BUDGET

RSID Maintenance Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2500.000.000.430200.362	ROAD MAINTENANCE	930,000	1,903,726	2,000,000	2,000,000	995,620	1,800,000	(200,000)
2500.000.000.430200.620	ROAD INTEREST	-	1,833	-	-	781	-	
	OPERATING TOTAL	**930,000**	**1,905,559**	**2,000,000**	**2,000,000**	**996,401**	**1,800,000**	**(200,000)**
CAPITAL								
2500.000.199.430800.923	ROAD IMPROVEMENTS	950,000	-	100,000	100,000	-	300,000	
	CAPITAL TOTAL	**950,000**	**-**	**100,000**	**100,000**	**-**	**300,000**	
	TOTAL	**1,880,000**	**1,905,559**	**2,100,000**	**2,100,000**	**996,401**	**2,100,000**	

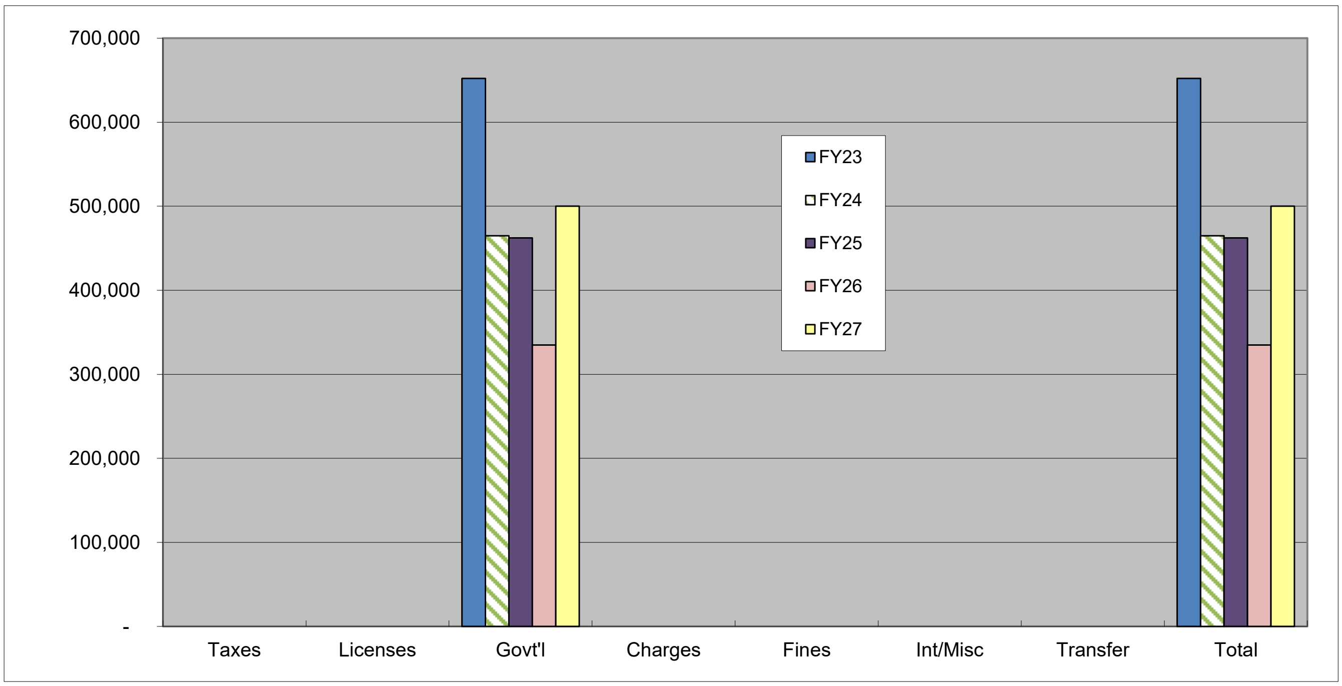
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
	RSID activity managed by ad hoc committees and PW	

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ALCOHOL REHABILITATION

TAX REVENUE	-
NON-TAX REVENUE	500,000
TOTAL REVENUES	**500,000**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**500,000**

BASE APPROPRIATIONS	500,000	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**500,000**	**Proj. Res. 6/30/27**	**-**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	652,245	464,922	462,326	334,761	500,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	652,245	464,922	462,326	334,761	500,000

FY27 FINAL BUDGET

Alcohol Rehab Fund - Revenue Budget

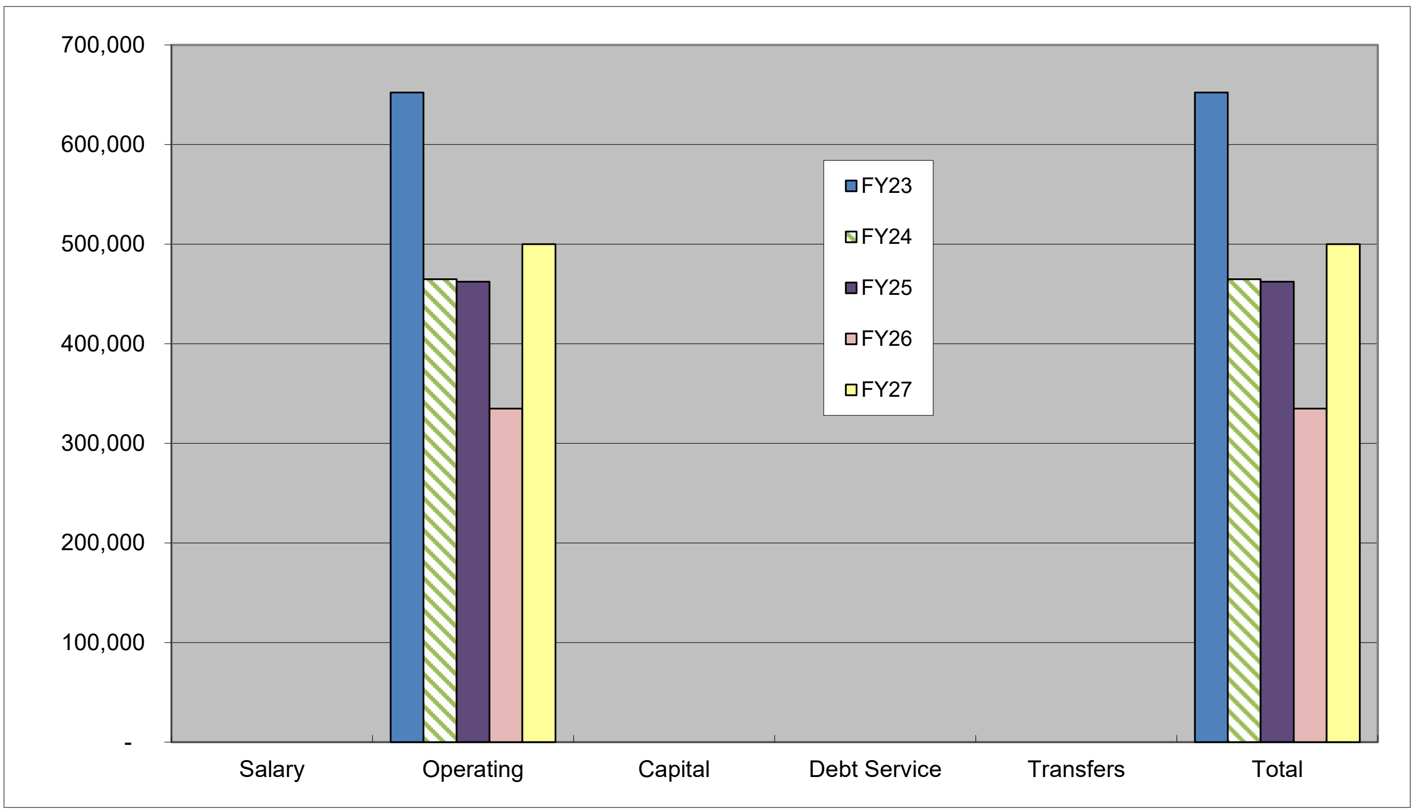
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2800.000.000.334010.000	ALCOHOL REHAB LIQUOR TAX	475,000	462,326	500,000	500,000	334,761	500,000
TOTAL		**475,000**	**462,326**	**500,000**	**500,000**	**334,761**	**500,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ALCOHOL REHAB

The Alcohol Rehabilitation fund accounts for the distribution of alcohol tax from the State to be used for the treatment, rehabilitation, and prevention of alcohol abuse.

For FY27, the board allocation is 33% Alternatives, 34% Bridgemont Health & Wellness (Mental Health Center), 33% and Rimrock Foundation.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	652,245	464,922	462,326	334,761	500,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	652,245	464,922	462,326	334,761	500,000

FINAL FY27 BUDGET

Alcohol Rehabilitation Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
OPERATING										
2800.000.413.440540.397	CONTRACTS - ALTERNATIVES/ MHC/ RIMROCK	475,000	462,326		500,000	500,000	334,761		500,000	
	OPERATING TOTAL	**475,000**	**462,326**		**500,000**	**500,000**	**334,761**		**500,000**	
	TOTAL	**475,000**	**462,326**		**500,000**	**500,000**	**334,761**		**500,000**	

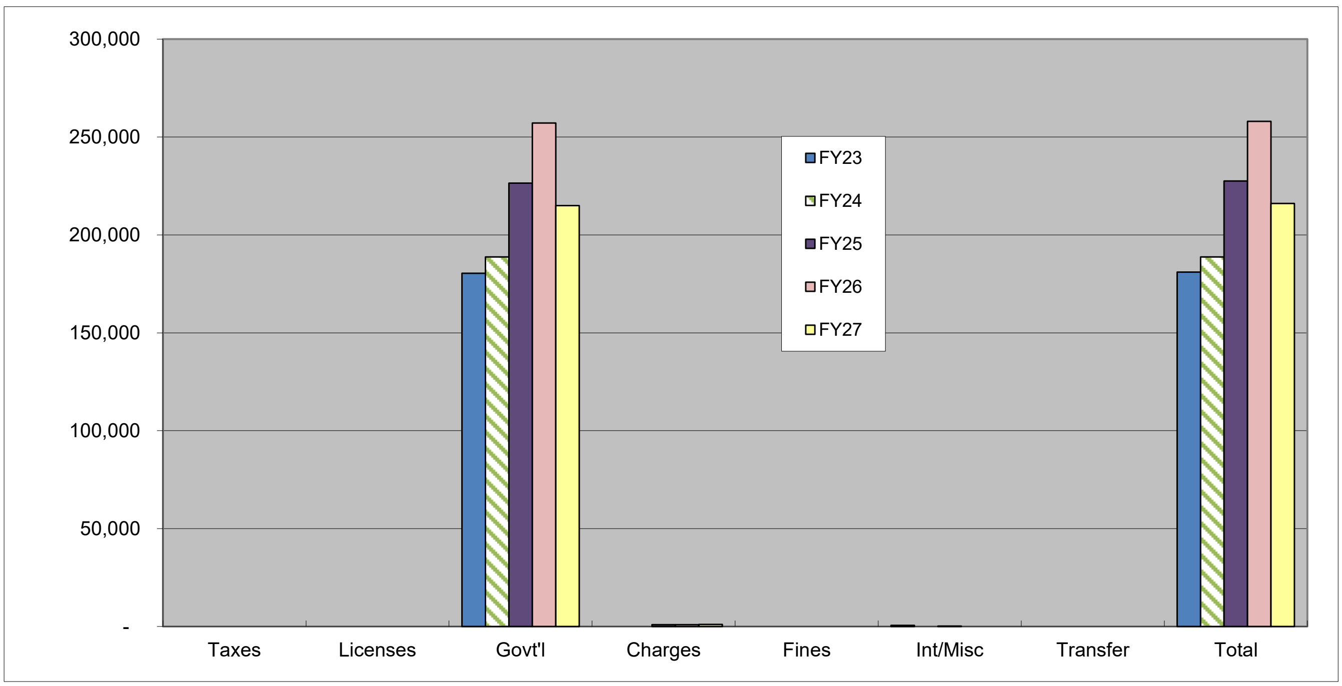
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

NOTES

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
JUNK VEHICLE

TAX REVENUE	-
NON-TAX REVENUE	216,000
TOTAL REVENUES	**216,000**
Use / (Source) of Reserves	37,277
TOTAL RESOURCES USED	**253,277**

BASE APPROPRIATIONS	248,277	**Est. Reserves 7/1/26**	143,054
TRANSFERS & CONTINGENCY	5,000	(Use)/Source of Reserves	(37,277)
TOTAL APPROPRIATIONS	**253,277**	**Proj. Res. 6/30/27**	**105,777**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	180,463	188,787	226,484	257,132	215,000
Charges	-	-	875	885	1,000
Fines	-	-	-	-	-
Int/Misc	603	-	202	-	-
Transfer	-	-	-	-	-
Total	181,066	188,787	227,561	258,017	216,000

FY27 FINAL BUDGET

Junk Vehicle Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2830.000.000.334070.000	JUNK VEH ASSESS	425,000	226,484	245,000	245,000	257,132	215,000
2830.000.000.340010.000	JUNK VEH CITY TOWING	-	-	-	-	-	-
2830.000.000.340011.000	JUNK VEH COUNTY TOWING	-	875	-	-	885	1,000
2830.000.000.369000.000	OTHER INCOME	-	202	-	-	-	-
TOTAL		**425,000**	**227,561**	**245,000**	**245,000**	**258,017**	**216,000**

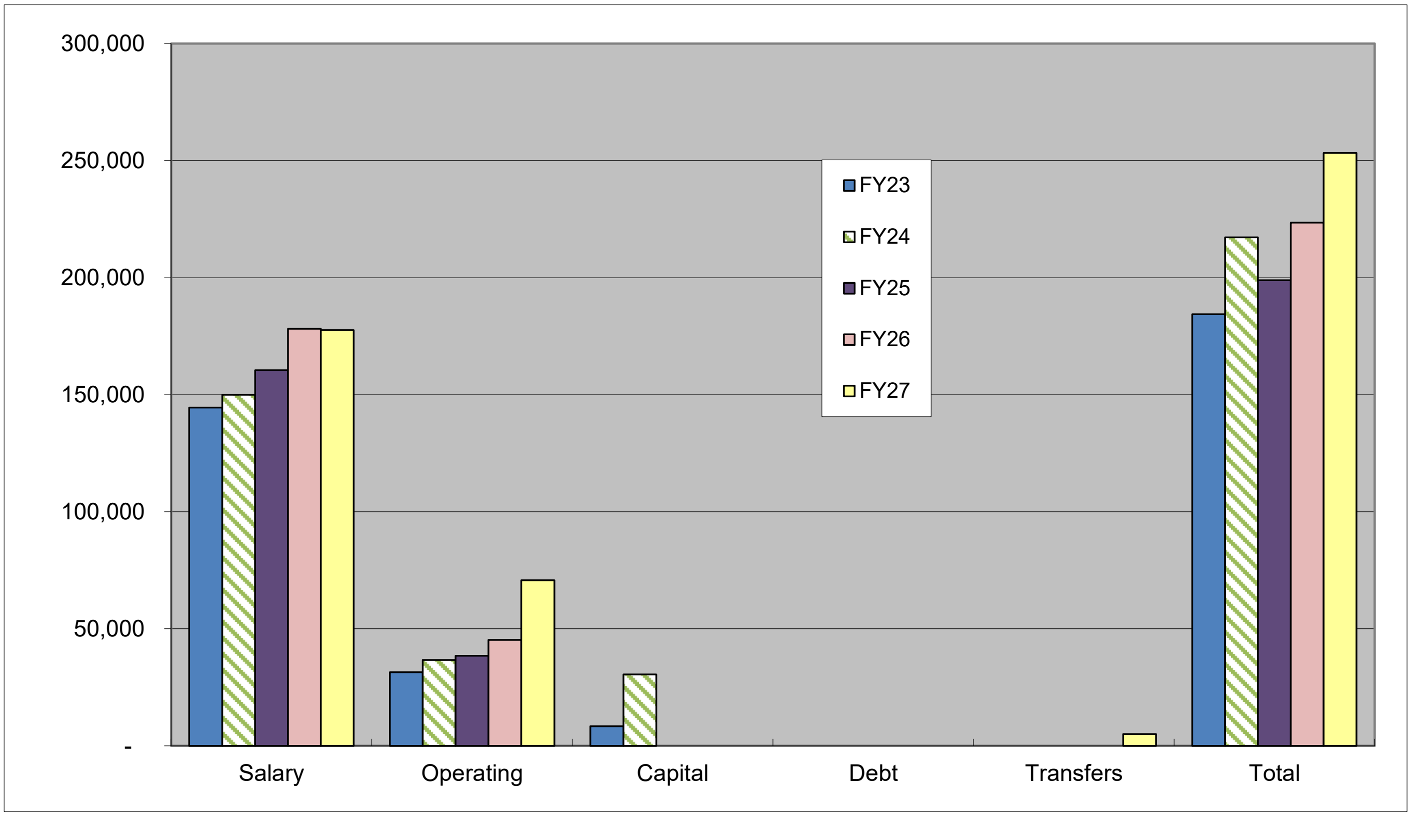
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

JUNK VEHICLE

The Junk Vehicle department includes assessments on motor vehicles, remitted to the State and subsequently reallocated back to the County. The department provides for the collection, recycling, and disposal of junk vehicles.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
2.00	2.00	2.00	2.00

Junk Vehicle director split 50/50 between junk vehicle and blight abatement in FY08



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	144,498	150,034	160,414	178,214	177,555
Operating	31,506	36,693	38,505	45,296	70,722
Capital	8,400	30,541	-	-	-
Debt	-	-	-	-	-
Transfers	-	-	-	-	5,000
Total	184,404	217,268	198,919	223,510	253,277

FINAL FY27 BUDGET

Junk Vehicle Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
2830.000.414.430800.111	SALARIES/PERM	119,884	120,894	125,245	125,245	135,299	125,167	
2830.000.414.430800.120	OVERTIME	-	-	500	500	49	500	-
2830.000.414.430800.141	UNEMPLOYMENT COMPENSATION	180	186	314	314	323	189	
2830.000.414.430800.142	WORKER'S COMPENSATION	2,549	2,054	2,989	2,989	2,654	3,212	
2830.000.414.430800.143	GROUP HEALTH INSURANCE	22,848	17,115	23,760	23,760	17,544	26,400	
2830.000.414.430800.144	SOCIAL SECURITY	9,171	8,474	9,619	9,619	9,333	9,614	
2830.000.414.430800.147	LONG TERM DISABILITY	411	391	431	431	406	431	
2830.000.414.430800.153	LIFE INSURANCE	393	340	404	404	340	394	
2830.000.414.430800.156	PUBLIC EMPLOYEE RETIRE	10,873	10,960	11,531	11,531	12,266	11,649	
	PERSONNEL TOTAL	**166,309**	**160,414**	**174,793**	**174,793**	**178,214**	**177,555**	
OPERATING								
2830.000.414.430800.210	OFFICE SUPPLIES	2,000	2,276	2,000	2,000	698	6,000	4,000
2830.000.414.430800.230	REPAIR & MAINT SUPPLIES	4,000	1,277	4,000	4,000	6,101	4,000	-
2830.000.414.430800.231	GAS-OIL-GREASE-ETC	5,000	2,752	5,000	5,000	1,770	5,000	-
2830.000.414.430800.337	PUBLICITY/ADVERTISING	600	-	600	600	-	500	(100)
2830.000.414.430800.340	UTILITIES	7,500	4,903	7,500	7,500	4,388	7,500	-
2830.000.414.430800.345	TECHNOLOGY	7,403	7,309	10,959	10,959	10,785	10,625	(334)
2830.000.414.430800.365	GROUND MAINTENANCE	2,000	1,222	2,000	2,000	1,226	2,000	-
2830.000.414.430800.397	FIXED CONTRACT SERVICES	15,000	-	15,000	15,000	-	15,000	-
2830.000.414.430800.510	INSURANCE	18,108	18,766	20,328	20,328	20,328	20,097	(231)
2830.000.414.430800.850	CONTINGENCY	-	-	-	-	-	-	-
	OPERATING TOTAL	**61,611**	**38,505**	**67,387**	**67,387**	**45,296**	**70,722**	
CAPITAL								
2830.000.414.430800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	CAPITAL TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	
TRANSFERS								
2830.000.414.521000.829	TRANSFER TO CIP	200,000	-	-	-	-	5,000	5,000
	TRANSFERS TOTAL	**200,000**	**-**	**-**	**-**	**-**	**5,000**	
	TOTAL	**427,920**	**198,919**	**242,180**	**242,180**	**223,510**	**253,277**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2830.000.414.430800.210	Postage, IT	4,000
		4,000

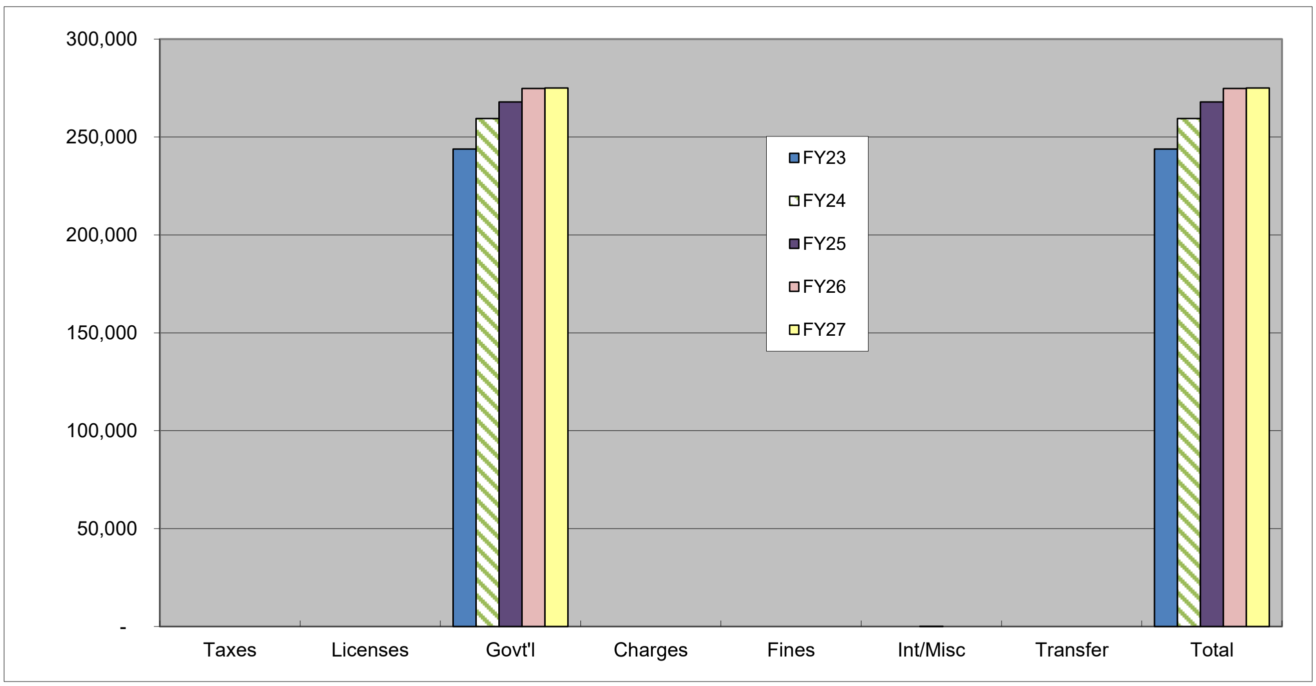
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PILT

TAX REVENUE	-
NON-TAX REVENUE	275,000
TOTAL REVENUES	**275,000**
Use / (Source) of Reserves	155,000
TOTAL RESOURCES USED	**430,000**

BASE APPROPRIATIONS	210,000	**Est. Reserves 7/1/26**	800,456
TRANSFERS & CONTINGENCY	220,000	(Use)/Source of Reserves	(155,000)
TOTAL APPROPRIATIONS	**430,000**	**Proj. Res. 6/30/27**	**645,456**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	243,815	259,401	267,902	274,842	275,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	5	-	-
Transfer	-	-	-	-	-
Total	243,815	259,401	267,907	274,842	275,000

FY27 FINAL BUDGET

Payment in Lieu of Taxes (PILT) Fund - Revenue Budget

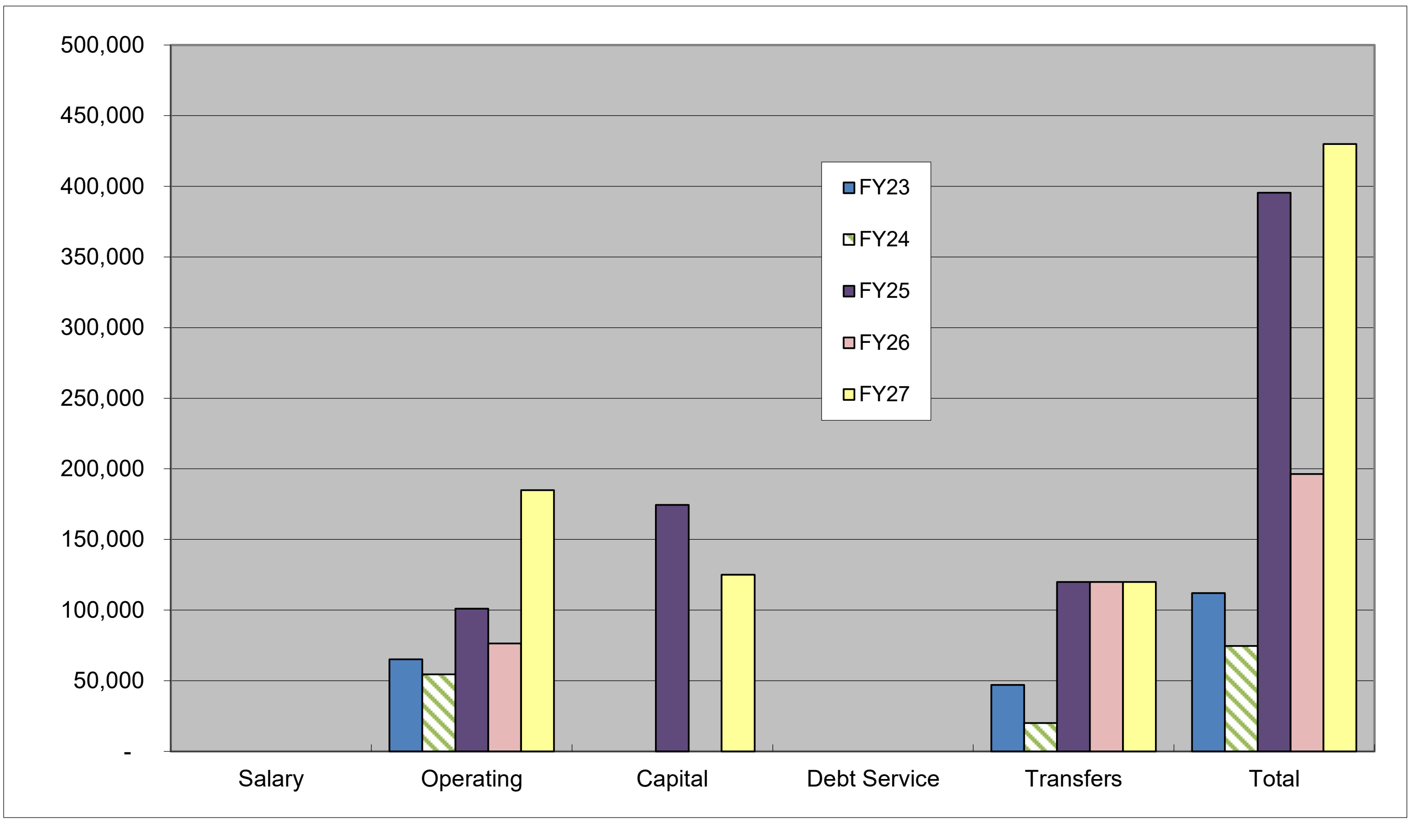
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2900.000.000.337014.000	PILT PAYMENT LIEU OF TAXES	260,000	267,902	275,000	275,000	274,842	275,000
2900.000.000.365000.000	PILT DONATIONS	-	5	-	-	-	-
2900.000.000.369000.000	OTHER REVENUE	-	-	-	-	-	-
TOTAL		**260,000**	**267,907**	**275,000**	**275,000**	**274,842**	**275,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PAYMENT IN LIEU OF TAXES (PILT)

Payment in Lieu of Taxes (PILT) is primarily funded by Federal monies allocated to the County to offset the loss in taxes that could have been levied on Federal property. The expending of these monies is discretionary by the Board of County Commissioners.

See detailed list of planned expenditures in the summary section.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	65,100	54,544	101,078	76,372	185,000
Capital	-	-	174,463	-	125,000
Debt Service	-	-	-	-	-
Transfers	47,000	20,000	120,000	120,000	120,000
Total	112,100	74,544	395,541	196,372	430,000

FINAL FY27 BUDGET
PILT Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2900.000.280.411800.397	FIXED CONTRACT SERVICES	266,000	101,078	66,500	138,500	76,372	85,000	
2900.000.280.411800.850	CONTINGENCY	100,000	-	100,000	28,000	-	100,000	
	OPERATING TOTAL	**366,000**	**101,078**	**166,500**	**166,500**	**76,372**	**185,000**	
CAPITAL								
2900.000.280.411800.940	CAPITAL OUTLAY-EQUIPMENT	175,000	174,463	175,000	175,000	-	125,000	
	CAPITAL TOTAL	**175,000**	**174,463**	**175,000**	**175,000**	**-**	**125,000**	
TRANSFERS								
2900.000.280.521000.820	TRANSFER TO OTHER FUNDS	120,000	120,000	120,000	120,000	120,000	120,000	
	TRANSFERS TOTAL	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**	
	TOTAL	**661,000**	**395,541**	**461,500**	**461,500**	**196,372**	**430,000**	

NOTE: The contingency provides budget authority to the BOCC for one-time payments or transfers for one-time needs.

FINAL FY27 BUDGET

PILT Fund - Expenditure Budget

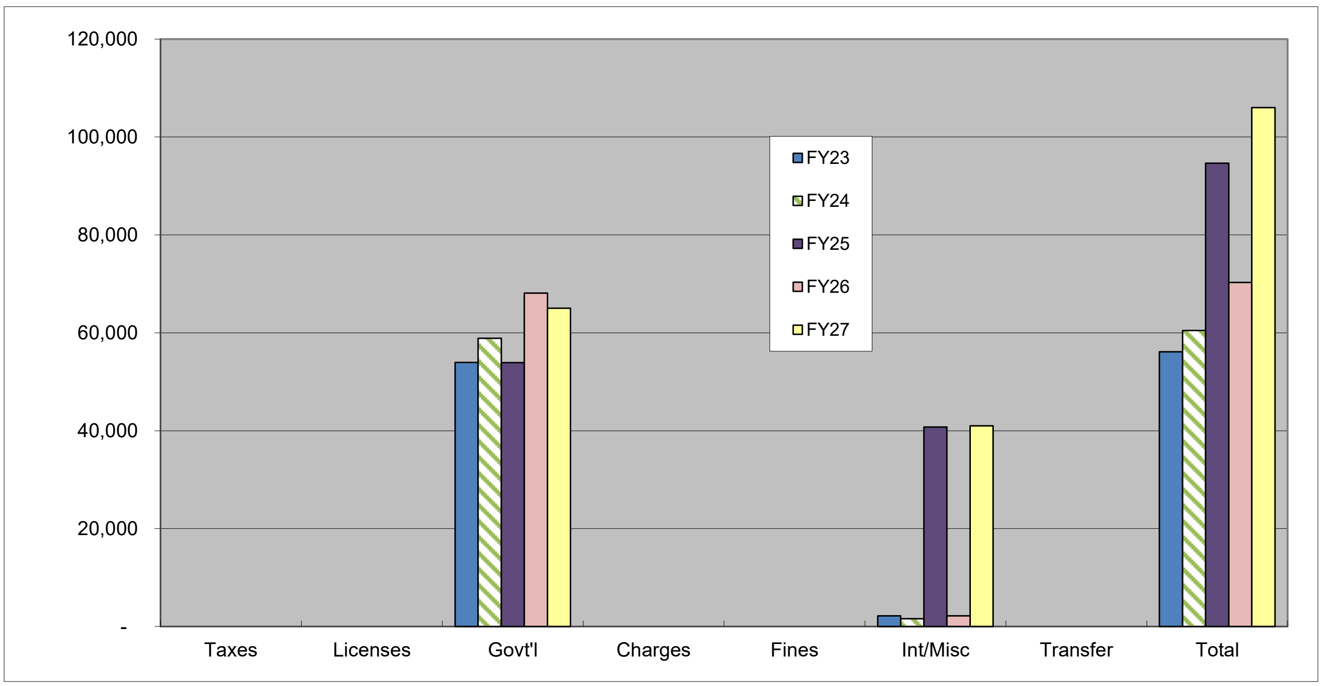
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:

		FY27 BUDGET	
Net Cash 7/01/26	**800,456**		
PENDING REQUESTS			
Trail maintenance reserve - $20,000 cap		20,000	
County spelling bee		2,000	no letter, but annual support
NILE - Ag Education & stock show contribution		5,000	no letter, but annual support
Yellowstone Historic Preservation Annual Match		1,000	no letter, but annual support
Huntley Project Community Complex		5,000	letter recv'd 5.30.26
DUI Task Force Symposium		5,000	email recv'd from Darla 6.3.26
Lockwood Ped safety request		5,000	letter recv'd 5.15.26
County Information Officer		40,000	4.30.26
Information supplies		1,500	per Melissa 7.29.26
State Firefighters Memorial		500	no letter, but annual support
		85,000	
INTERNAL COUNTY FUNDING			
County parks transfer		100,000	
Salt Cedar Program - to Weed dept		20,000	
UNDESIGNATED CONTINGENCY BUDGET		100,000	
TOTAL EXPENDITURE BUDGET		**430,000**	
ESTIMATED REVENUE JUNE 2027		**275,000**	
PROJ. CASH BALANCE @ 6/30/27	**645,456**		

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
DUI TASK FORCE

TAX REVENUE	-
NON-TAX REVENUE	106,000
TOTAL REVENUES	**106,000**
Use / (Source) of Reserves	(5,091)
TOTAL RESOURCES USED	**100,909**

BASE APPROPRIATIONS	100,909	**Est. Reserves 7/1/26**	49,301
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	5,091
TOTAL APPROPRIATIONS	**100,909**	**Proj. Res. 6/30/27**	**54,392**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	53,926	58,900	53,915	68,103	65,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,189	1,589	40,749	2,190	41,000
Transfer	-	-	-	-	-
Total	56,115	60,489	94,664	70,293	106,000

FY27 FINAL BUDGET

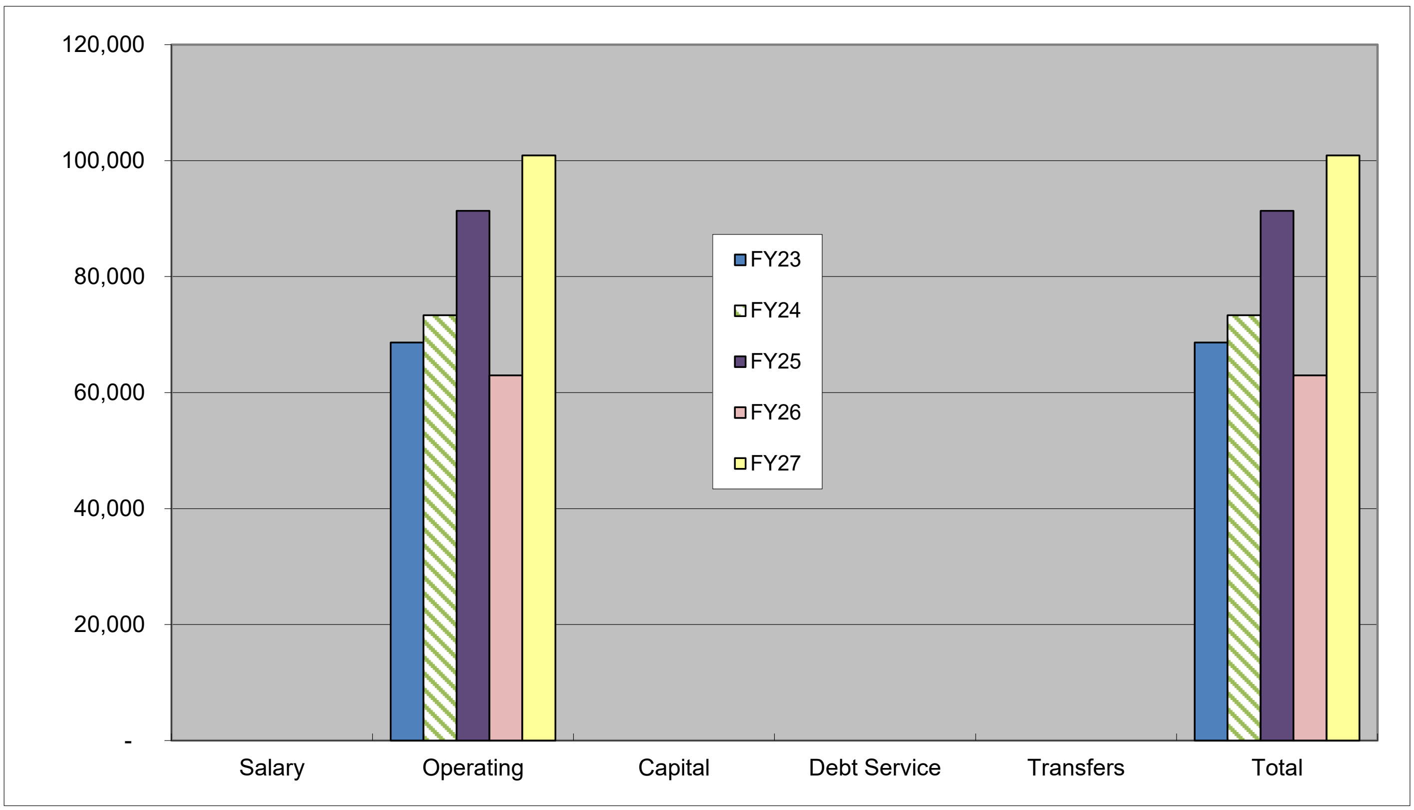
DUI Task Force Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2950.000.000.335025.000	DUI LICENSE REIMBURSEMENT	55,000	53,915	55,000	55,000	68,103	65,000
2950.000.000.331159.000	HTS MDT SYMPOSIUM	5,000	5,000	-	-	-	5,000
2950.000.000.365000.000	DONATIONS	-	100	-	-	250	-
2950.000.000.365011.000	SYMPOSIUM	26,000	34,061	-	-	-	35,000
2950.000.000.369000.000	OTHER INCOME	-	86	-	-	-	-
2950.000.000.371010.000	INTEREST REVENUE	1,000	1,502	1,000	1,000	1,940	1,000
TOTAL		**87,000**	**94,664**	**56,000**	**56,000**	**70,293**	**106,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DUI TASK FORCE

The DUI Task Force fund accounts for 50% of the revenue collected from driver's license reinstatement fees. These monies are used to reduce the number of alcohol and drug related incidents by promoting public education, legislative development, and effective enforcement strategies. The DUI Task Force, which is composed of law enforcement, prosecution personnel, and private citizens, develops and implements programs for those purposes.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	68,619	73,349	91,369	62,996	100,909
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	68,619	73,349	91,369	62,996	100,909

FINAL FY27 BUDGET
DUI Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2950.000.470.420190.210	OFFICE SUPPLIES	250	145	250	250	138	1,750	1,500
2950.000.470.420190.220	OPERATING SUPPLIES	1,500	2,572	1,500	1,500	1,245	1,500	-
2950.000.470.420190.336	PUBLIC RELATIONS	46,000	45,734	15,000	15,000	7,749	25,000	10,000
2950.000.470.420190.347	ADMINISTRATION SERVICES	1,500	1,500	1,500	1,500	1,500	1,500	-
2950.000.470.420190.397	FIXED CONTRACT SERVICES	27,881	27,881	30,000	30,000	29,275	31,659	1,659
2950.000.470.420190.398	CONTRACT- DUI ENFORCEMENT	20,000	13,537	20,000	20,000	23,089	39,500	19,500
	OPERATING TOTAL	**97,131**	**91,369**	**68,250**	**68,250**	**62,996**	**100,909**	
	TOTAL	**97,131**	**91,369**	**68,250**	**68,250**	**62,996**	**100,909**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
2950.000.470.420190.210	Symposium- offset with revenue	1,500
2950.000.470.420190.336	Symposium- offset with revenue	10,000
2950.000.470.420190.397	Admin contract	1,659
2950.000.470.420190.398	Symposium- offset with revenue	19,500
		32,659

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
Limited Tax General Obligation Bonds Debt Service

This fund was established to fund debt service for limited tax bonds. Currently one outstanding issue is being serviced.

TAX REVENUE	-
NON-TAX REVENUE	679,326
TOTAL REVENUES	**679,326**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**679,326**

BASE APPROPRIATIONS	679,326	**Est. Reserves 7/1/26**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**679,326**	**Proj. Res. 6/30/27**	**-**

	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	676,200	676,426	676,199	675,525	679,326
Total	676,200	676,426	676,199	675,525	679,326

FY27 FINAL BUDGET

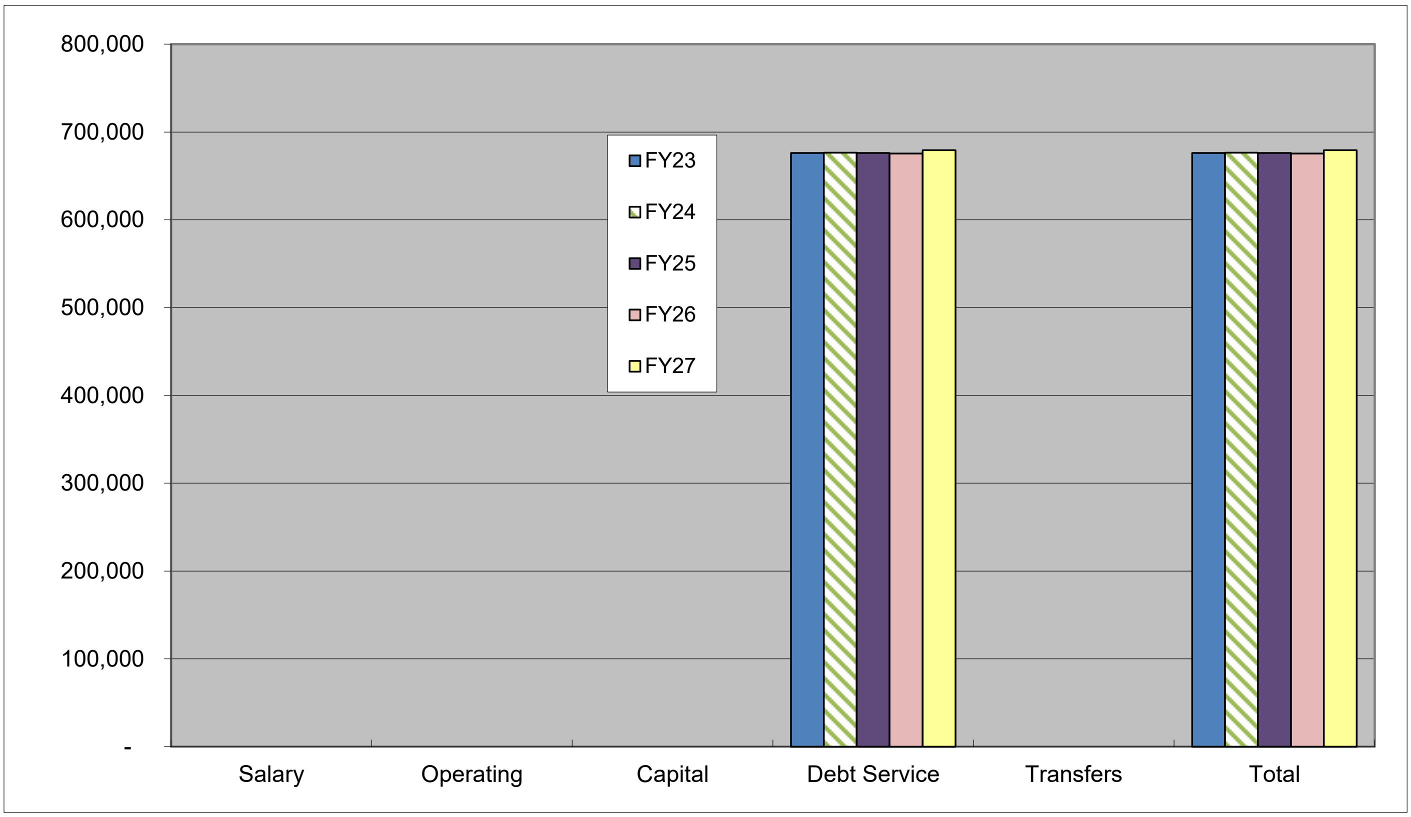
Limited Tax General Obligation Debt Service Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
3060.000.000.383016.000	TRANSFER - SHERIFF FUND	676,200	676,199	675,526	675,526	675,525	679,326
TOTAL		**676,200**	**676,199**	**675,526**	**675,526**	**675,525**	**679,326**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIMITED TAX GENERAL OBLIGATION DEBT SERVICE

The Limited Tax General Obligation Debt Service fund is for the voter-approved $9.7 million Series 2017 bonds for the detention center remodel and expansion. The final debt payment on this issue is July 1, 2037 (FY38).



	Actual FY23	Actual FY24	Actual FY25	Amend Budget FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	676,200	676,425	676,200	675,525	679,326
Transfers	-	-	-	-	-
Total	676,200	676,425	676,200	675,525	679,326

FINAL FY27 BUDGET

Limited General Obligation Debt Service Fund - Expenditure Budget

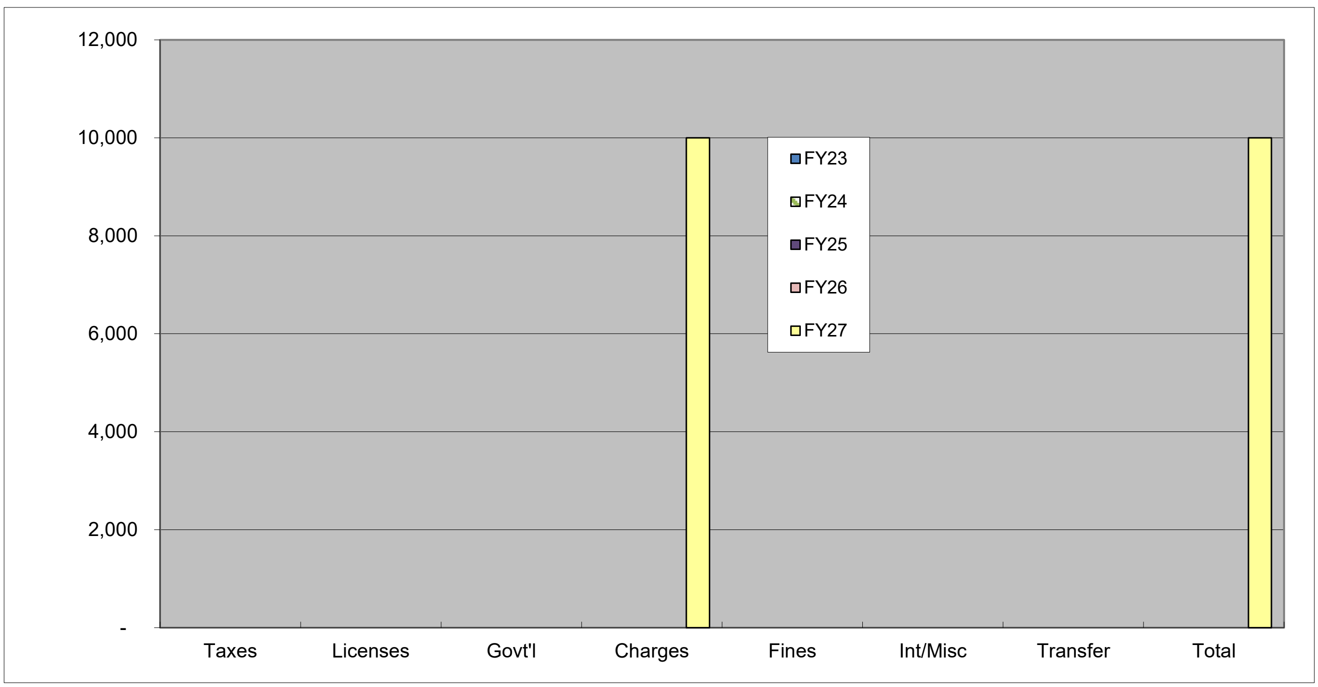
Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
DEBT										
LIMITED TAX GENERAL OBLIGATION - $9.7 JAIL EXPANSION										
3060.000.905.490100.610	PRINCIPAL	515,000	515,000		530,000	530,000	530,000		550,000	
3060.000.905.490100.620	INTEREST	160,800	160,800		145,126	145,126	145,125		128,926	
3060.000.905.490100.630	PAYING AGENT FEES	400	400		400	400	400		400	
	DEBT TOTAL	**676,200**	**676,200**		**675,526**	**675,526**	**675,525**		**679,326**	
	TOTAL	**676,200**	**676,200**		**675,526**	**675,526**	**675,525**		**679,326**	
	FUNDING SOURCES:									
	PUBLIC SAFETY- SHERIFF	679,326								
	TOTAL	**679,326**								

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID REVOLVING

TAX REVENUE	-
NON-TAX REVENUE	10,000
TOTAL REVENUES	**10,000**
Use / (Source) of Reserves	15,000
TOTAL RESOURCES USED	**25,000**

BASE APPROPRIATIONS	-
TRANSFERS & CONTINGENCY	25,000
TOTAL APPROPRIATIONS	**25,000**

Est. Reserves 7/1/26	56,800
(Use)/Source of Reserves	(15,000)
Proj. Res. 6/30/27	**41,800**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	10,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	-	-	-	-	10,000

FY27 FINAL BUDGET

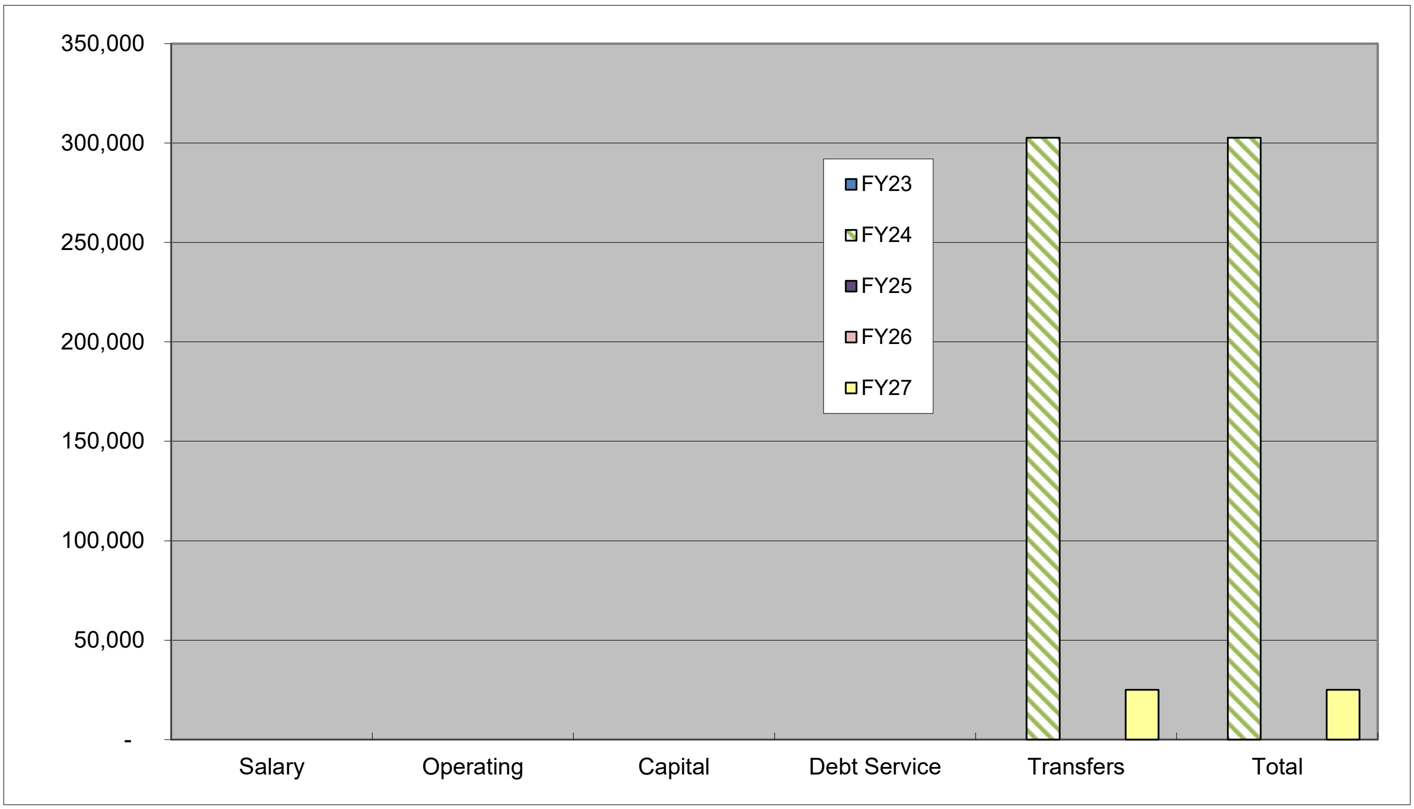
RSID Revolving Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL		FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26		PROJECTED FY27
3400.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	-	-		10,000	10,000	-		10,000
TOTAL		**-**	**-**		**10,000**	**10,000**	**-**		**10,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID REVOLVING

The RSID Revolving fund is utilized for collateralized RSID bond debt and as a loan fund for emergency repairs to RSID maintenance districts. Expenditures in the fund represent losses on amounts transferred to RSID bond districts to replace funding from unpaid special assessments on properties seized for failure to pay taxes. Revenues in the fund are generated by fees on new bond districts and tax revenue when reserves fall below 5% of outstanding RSID debt.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	302,716	-	-	25,000
Total	-	302,716	-	-	25,000

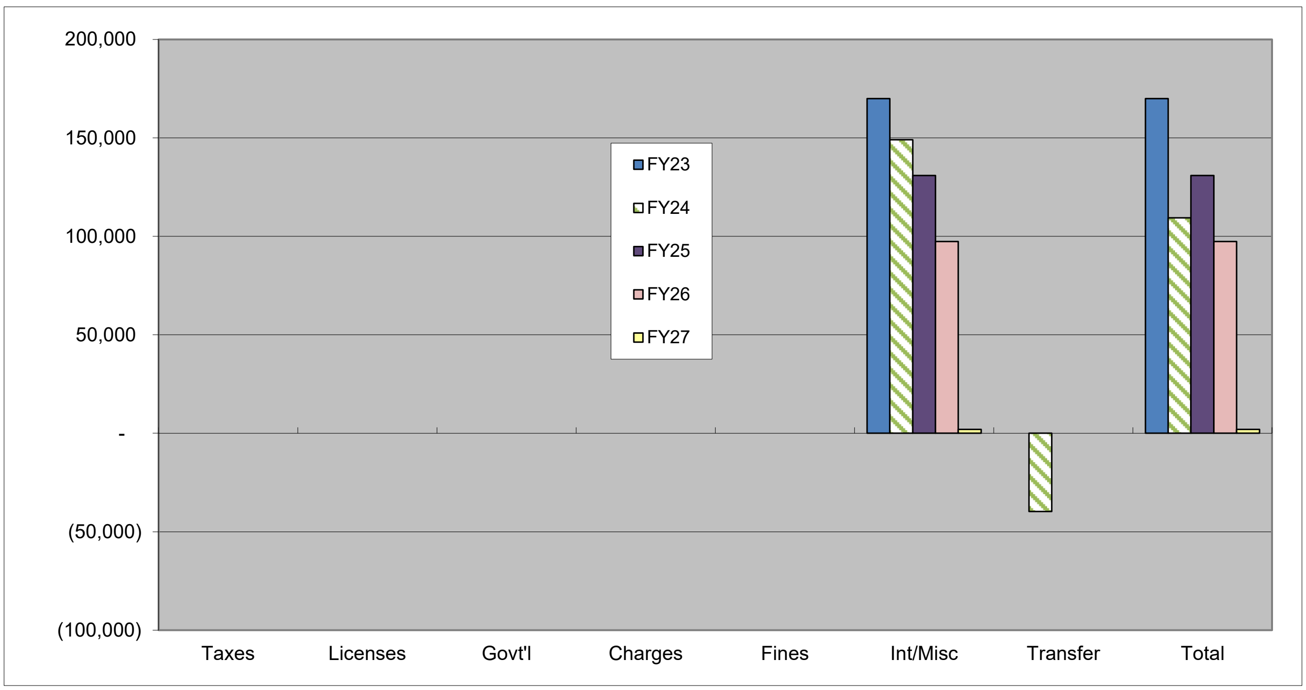
FINAL FY27 BUDGET
RSID Revolving Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
TRANSFERS										
3400.000.203.521000.820	TRANSFER TO RSID BOND FUNDS	25,000	-		25,000	25,000	-		25,000	
	TRANSFERS TOTAL	**25,000**	**-**		**25,000**	**25,000**	**-**		**25,000**	
	TOTAL	**25,000**	**-**		**25,000**	**25,000**	**-**		**25,000**	

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID BOND

TAX REVENUE	-
NON-TAX REVENUE	2,000
TOTAL REVENUES	**2,000**
Use / (Source) of Reserves	8,000
TOTAL RESOURCES USED	**10,000**

BASE APPROPRIATIONS	10,000	**Est. Reserves 7/1/26**	38,148
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(8,000)
TOTAL APPROPRIATIONS	**10,000**	**Proj. Res. 6/30/27**	**30,148**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	169,991	149,102	130,937	97,411	2,000
Transfer	-	(39,746)	-	-	-
Total	169,991	109,356	130,937	97,411	2,000

FY27 FINAL BUDGET

RSID Bond Fund - Revenue Budget

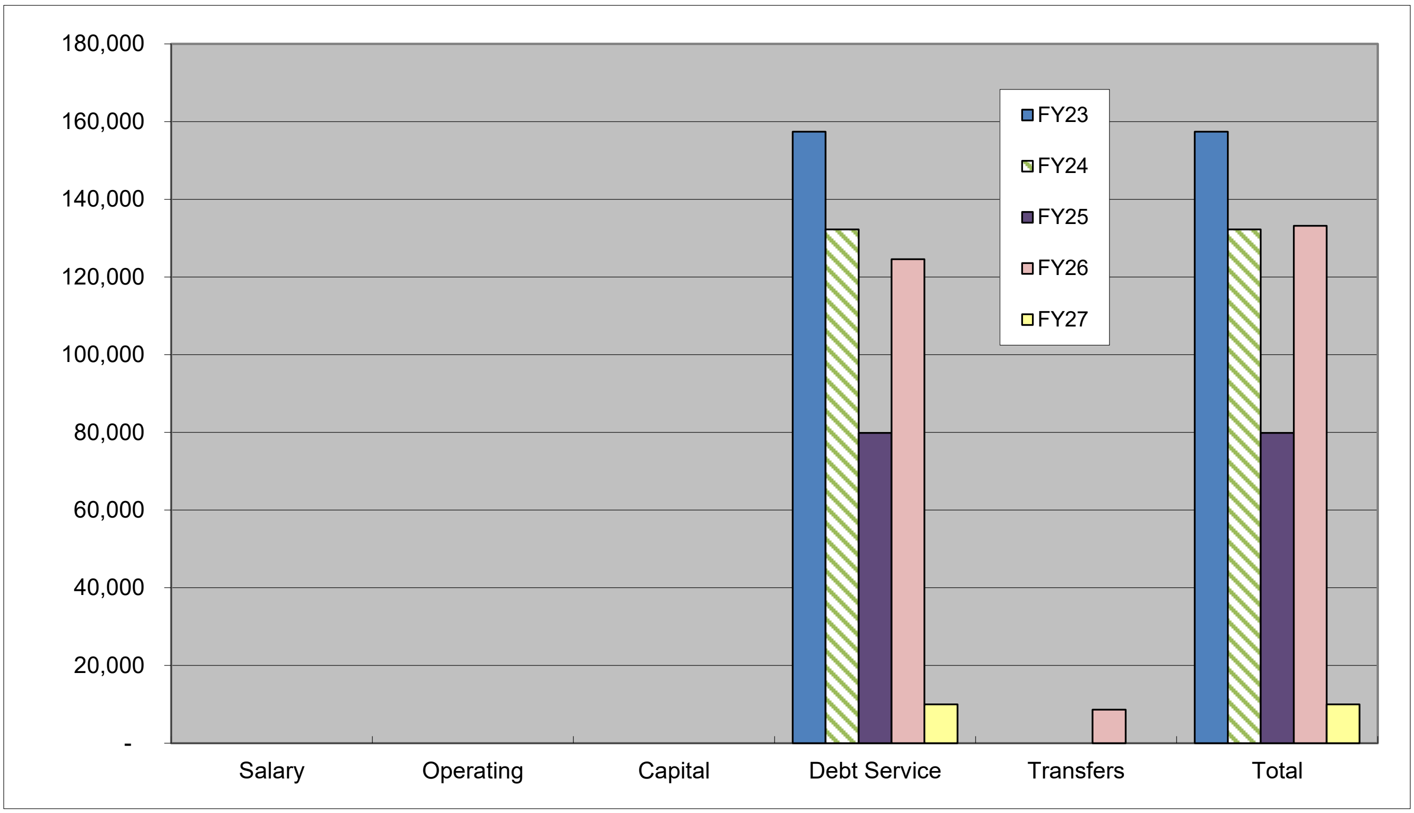
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
3500.000.000.363020.000	BOND & INT ASSESSMENTS	175,000	127,233	125,000	125,000	94,856	-
3500.000.000.363040.000	P&I ASSESSMENTS	-	318	-	-	284	-
3500.000.000.371010.000	INTEREST REVENUE	3,000	3,386	2,000	2,000	2,271	2,000
3500.000.000.383000.000	TRANSFER - OTHER FUNDS	-	-	-	-	-	-
TOTAL		**178,000**	**130,937**	**127,000**	**127,000**	**97,411**	**2,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID BOND

The RSID Bond fund accounts for the assessment and payment of RSID bond debt for individual Rural Special Improvement Districts. The debt service activity fluctuates based on assessment collections, payoffs, and new debt.

Debt is issued to pay for property improvements.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	157,412	132,230	79,851	124,597	10,000
Transfers	-	-	-	8,617	-
Total	157,412	132,230	79,851	133,214	10,000

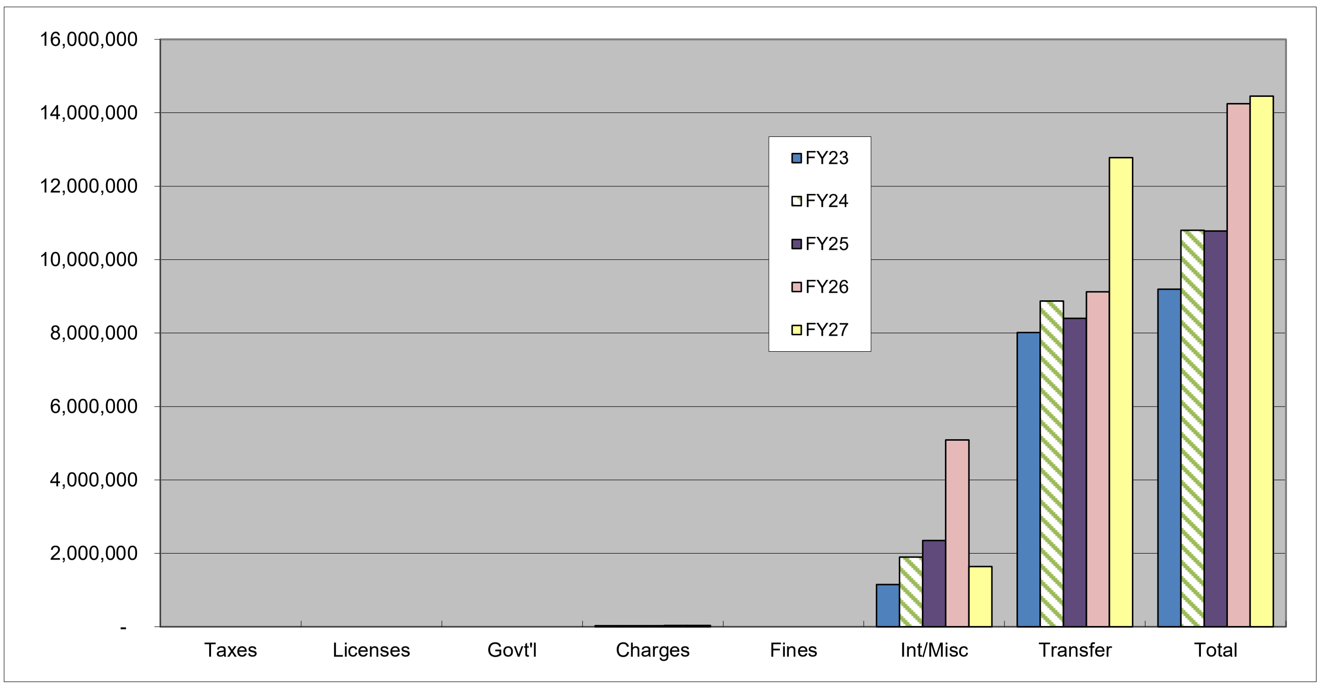
FINAL FY27 BUDGET
RSID Bond Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
DEBT								
3500.000.900.490300.610	PRINCIPAL	150,000	65,000	100,000	100,000	100,000	-	
3500.000.900.490300.620	INTEREST	45,000	14,051	18,000	18,000	10,060	10,000	
3500.000.900.490300.630	PAYING AGENT FEES	1,200	800	1,200	1,200	400	-	
3500.000.900.490300.790	DISSOLUTION DISTRIBUTION	-	-	15,000	15,000	14,137	-	
	DEBT TOTAL	**196,200**	**79,851**	**134,200**	**134,200**	**124,597**	**10,000**	
TRANSFERS								
3500.000.900.521000.820	TRANSFER TO OTHER FUNDS	-	-	-	-	8,617	-	
		-	**-**	**-**	**-**	**8,617**	**-**	
	TOTAL	**196,200**	**79,851**	**134,200**	**134,200**	**133,214**	**10,000**	

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
CAPITAL PROJECTS

TAX REVENUE	-
NON-TAX REVENUE	14,455,000
TOTAL REVENUES	**14,455,000**
Use / (Source) of Reserves	13,253,750
TOTAL RESOURCES USED	**27,708,750**
BASE APPROPRIATIONS	27,708,750
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	**27,708,750**

Est. Reserves 7/1/26	45,474,041
(Use)/Source of Reserves	(13,253,750)
Proj. Res. 6/30/27	**32,220,291**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	28,289	28,523	27,800	36,744	35,000
Fines	-	-	-	-	-
Int/Misc	1,151,285	1,898,441	2,350,729	5,086,660	1,640,000
Transfer	8,015,000	8,875,000	8,400,000	9,125,000	12,780,000
Total	9,194,574	10,801,964	10,778,529	14,248,404	14,455,000

FY27 FINAL BUDGET

Capital Improvement Projects (CIP) Fund - Revenue Budget

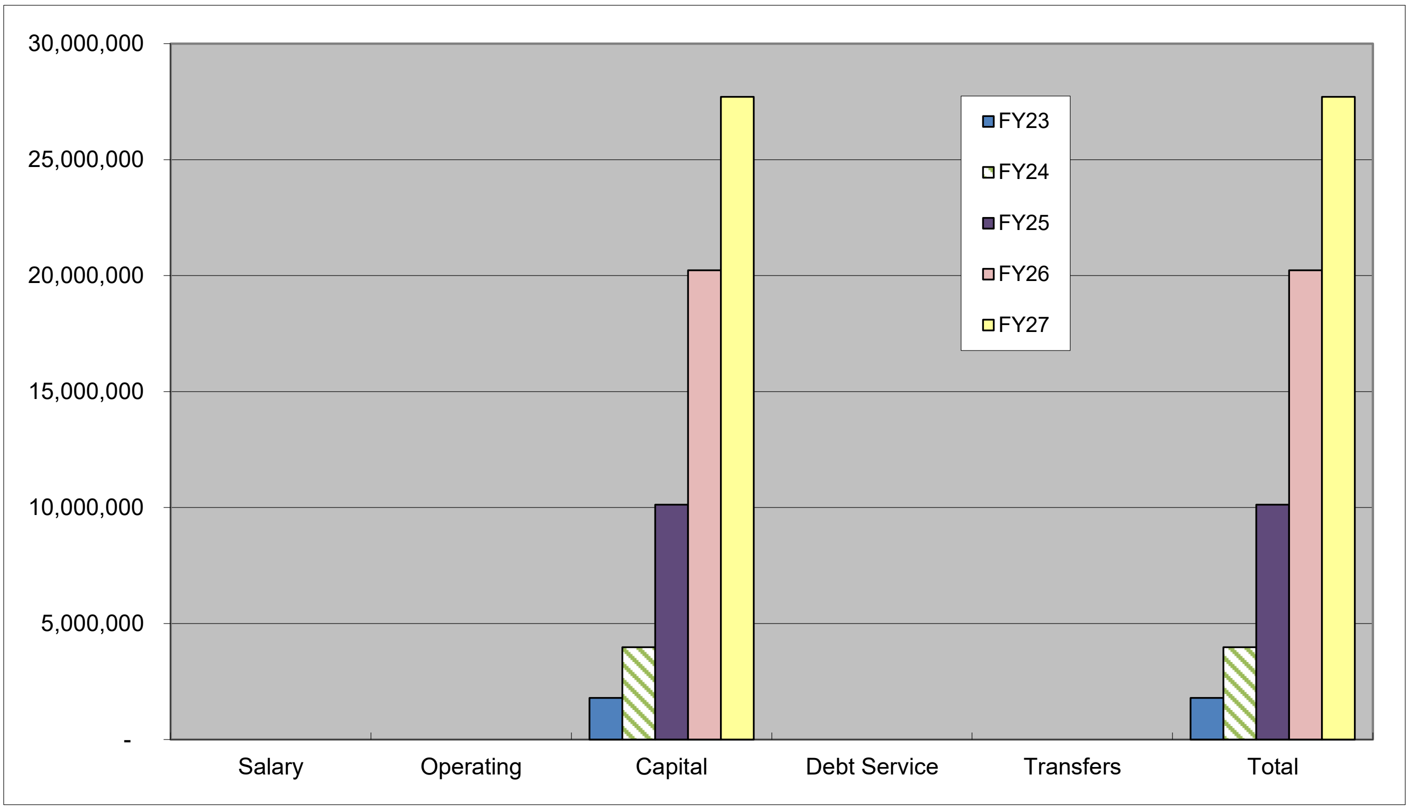
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
4050.000.000.346090.000	PARKING FEES	30,000	27,800	35,000	35,000	36,744	35,000
4050.000.000.360100.000	MDT REIMB BRIDGE	-	193,424	3,500,000	3,500,000	3,236,928	-
4050.000.000.362010.000	RENT & ROYALTY	15,000	16,585	-	-	1,495	-
4050.000.000.369000.000	OTHER INCOME	-	-	-	-	1,800	
4050.000.000.371010.000	INTEREST REVENUE	1,442,000	2,140,720	1,555,000	1,555,000	1,846,437	1,640,000
4050.000.000.383002.000	TRANSFER - GENERAL	4,250,000	4,250,000	4,500,000	4,500,000	4,500,000	5,500,000
4050.000.000.383013.000	TRANSFER - EXTENSION	-	-	25,000	25,000	25,000	25,000
4050.000.000.383015.000	TRANSFER - JUNK VEHICLE	200,000	-	-	-	-	5,000
4050.000.000.383019.000	TRANSFER - SHERIFF	-	-	-	-	-	1,000,000
4050.000.000.383022.000	TRANSFER - BRIDGE	1,650,000	1,900,000	1,600,000	1,600,000	1,600,000	1,200,000
4050.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	-	-	-	-	-	50,000
4050.000.000.383096.000	TRANSFER - ROAD	1,250,000	2,250,000	3,000,000	3,000,000	3,000,000	5,000,000
TOTAL		**8,837,000**	**10,778,529**	**14,215,000**	**14,215,000**	**14,248,404**	**14,455,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

The Capital Improvement Projects fund (CIP) accounts for major capital acquisitions.

SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	1,795,232	3,973,514	10,119,885	20,230,112	27,708,750
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,795,232	3,973,514	10,119,885	20,230,112	27,708,750

FINAL FY27 BUDGET

Capital Projects Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
CAPITAL								
4050.000.599.410940.940	CLERK AND RECORDER - EQUIPMENT	-	-	-	-	-	-	-
4050.000.599.411200.920	GENERAL FUND - BUILDING	14,385,000	8,640,721	18,805,500	18,875,500	10,385,568	16,647,750	(2,157,750)
4050.000.599.411200.921	PARKING	10,500	9,338	315,000	315,000	-	420,000	105,000
4050.000.599.411200.930	GENERAL FUND -LAND IMPROVEMENT	508,000	46,667	500,000	430,000	101,676	100,000	(400,000)
4050.000.599.411200.940	GENERAL FUND - EQUIPMENT	500,000	168,741	550,000	550,000	184,575	300,000	(250,000)
4050.000.599.420110.920	SHERIFF - BUILDING	1,356,600	5,100	1,655,850	1,655,850	1,353,279	971,250	(684,600)
4050.000.599.420110.930	SHERIFF - LAND IMPROVEMENT	24,000	21,500	125,000	125,000	-	115,000	(10,000)
4050.000.599.420110.940	SHERIFF - EQUIPMENT	687,000	592,291	150,000	150,000	39,660	219,000	69,000
4050.000.599.420250.920	YOUTH SERVICES CENTER - BLDG	152,250	59,226	110,250	110,250	28,638	110,250	-
4050.000.599.420250.930	YOUTH SERVICES CENTER - LAND IMPR.	12,000	11,448	-	-	-	30,000	30,000
4050.000.599.420250.940	YOUTH SERVICES CENTER - EQUIPMENT	117,000	63,702	136,000	136,000	8,259	37,000	(99,000)
4050.000.599.430210.920	ROAD - BUILDING	25,000	2,225	-	-	-	-	-
4050.000.599.430210.930	ROAD - LAND IMPROVEMENT	1,500,000	291,000	5,300,000	5,300,000	610,728	4,000,000	(1,300,000)
4050.000.599.430210.940	ROAD - EQUIPMENT	262,500	-	1,260,000	1,260,000	329,803	3,076,500	1,816,500
4050.000.599.430244.932	BRIDGE CONSTRUCTION	4,000,000	193,424	7,250,000	7,250,000	7,016,629	1,100,000	(6,150,000)
4050.000.599.430244.940	BRIDGE - EQUIPMENT	-	-	315,000	315,000	-	315,000	-
4050.000.599.430800.930	JUNK VEHICLE - LAND IMPROVEMENT	200,000	-	200,000	200,000	3,982	230,000	30,000
4050.000.599.430800.940	JUNK VEHICLE - BLDG & EQUIPMENT	-	-	-	-	-	-	-
4050.000.599.431100.940	WEED CONTROL - EQUIPMENT	-	-	80,000	80,000	67,315	37,000	(43,000)
4050.000.599.450400.920	EXTENSION - BUILDING	-	-	100,000	100,000	100,000	-	(100,000)
4050.000.599.450400.940	EXTENSION - EQUIPMENT	13,500	14,502	-	-	-	-	-
	CAPITAL TOTAL	**23,753,350**	**10,119,885**	**36,852,600**	**36,852,600**	**20,230,112**	**27,708,750**	
	TOTAL	**23,753,350**	**10,119,885**	**36,852,600**	**36,852,600**	**20,230,112**	**27,708,750**	

SEE CAPITAL PROJECTS SPREADSHEET IN SUMMARY SECTION

Note: Budget exceeds list due to estimated contingencies (5% for large projects).

YELLOWSTONE COUNTY - CIP FUND
FINAL FY27 BUDGET

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/26	**26,266,060**	**574,823**	**3,623,592**	**247,331**	**9,558,901**	**150,387**	**4,221,006**	**230,516**	**182,837**	**508,608**	**300,941**	45,865,003
Expenditures	(16,255,000)	(400,000)	(1,259,000)	(172,000)	(6,930,000)	-	(1,400,000)	(230,000)	-	(37,000)	-	(26,683,000)
Interest Earned	944,576	20,554	129,569	8,844	341,799	-	150,931	8,243	6,538	18,186	10,761	1,640,000
Transfers-in	5,500,000	-	1,000,000	-	5,000,000	-	1,200,000	5,000	25,000	-	50,000	12,780,000
Parking fees	-	35,000	-	-	-	-	-	-	-		-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
EST. CASH 6/30/27	**16,455,636**	**230,377**	**3,494,161**	**84,175**	**7,970,700**	**150,387**	**4,171,937**	**13,758**	**214,375**	**489,794**	**361,702**	**33,637,003**
GENERAL:												
Lockwood TEDD infrastructure (930)	(100,000)											(100,000)
Courthouse remodel (920)	(15,000,000)											(15,000,000)
Ostlund building (920)	(625,000)											(625,000)
Building misc repairs/equipment (940)	(300,000)											(300,000)
PARKING:												
Parking Lot Improvements (921)		(400,000)										(400,000)
EXTENSION:												
												-
S.O.:												
Retrofit windows at SO HQ - carryover FY23 (920)			(55,000)									(55,000)
Detention roof repairs - carryover FY26 (920)			(85,000)									(85,000)
Detention parking lot repairs - carryover FY26 (930)			(65,000)									(65,000)
Fence upgrades at Detention Facility - carryover FY26 (930)			(50,000)									(50,000)
Wireless Upgrade (940)			(19,000)									(19,000)
Detention Facility misc repairs/equip (940)			(200,000)									(200,000)
Generator SO HQ (920)			(125,000)									(125,000)
HVAC control upgrade (920)			(160,000)									(160,000)
Water Heater - Detention (920)			(425,000)									(425,000)
AC/Weight room repairs - Evidence bldg carryover from FY25 (920)			(30,000)									(30,000)
Annual flooring replacement (920)			(45,000)									(45,000)
YSC:												
Misc equip (940)				(25,000)								(25,000)
Windows (920)				(40,000)								(40,000)
Storage Shed (920)				(15,000)								(15,000)
Bathtubs/Showers/Diverters (920)				(30,000)								(30,000)

YELLOWSTONE COUNTY - CIP FUND FINAL FY27 BUDGET	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/26	**26,266,060**	**574,823**	**3,623,592**	**247,331**	**9,558,901**	**150,387**	**4,221,006**	**230,516**	**182,837**	**508,608**	**300,941**	45,865,003
Expenditures	(16,255,000)	(400,000)	(1,259,000)	(172,000)	(6,930,000)	-	(1,400,000)	(230,000)	-	(37,000)	-	(26,683,000)
Interest Earned	944,576	20,554	129,569	8,844	341,799	-	150,931	8,243	6,538	18,186	10,761	1,640,000
Transfers-in	5,500,000	-	1,000,000	-	5,000,000	-	1,200,000	5,000	25,000	-	50,000	12,780,000
Parking fees	-	35,000	-	-	-	-	-	-	-		-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
EST. CASH 6/30/27	**16,455,636**	**230,377**	**3,494,161**	**84,175**	**7,970,700**	**150,387**	**4,171,937**	**13,758**	**214,375**	**489,794**	**361,702**	**33,637,003**
YSC cont'd:												
Roof (920)	(230,000)											(230,000)
Demo yellow house (930)				(30,000)								(30,000)
LED lighting project (920)				(20,000)								(20,000)
Dual Factor locks (940)				(12,000)								(12,000)
ROAD:												
48th/Central carryover (930)					(500,000)							(500,000)
Heavy equipment buybacks (940)					(1,200,000)							(1,200,000)
Misc Heavy Equipment (940)					(1,350,000)							(1,350,000)
Misc equip (940)					(200,000)							(200,000)
Sign Truck (940)					(180,000)							(180,000)
Signal/Intersection projects (930)					(2,000,000)							(2,000,000)
Hesper/56th intersection improvement (930)					(1,500,000)							(1,500,000)
BRIDGE:												
Duck Creek Bridge carryover (932)							(500,000)					(500,000)
Hesper Bridge (932)							(600,000)					(600,000)
Heavy equipment buybacks (940)							(300,000)					(300,000)
JUNK VEHICLE:												
Relocation multi-year project (930)								(230,000)				(230,000)
WEED:												
AC 110 Rate Controllers/ GPS touchscreens (940)										(12,000)		(12,000)
Flatbed and Spray truck (2) (940)										(25,000)		(25,000)
CASH OUTFLOWS	**(16,255,000)**	**(400,000)**	**(1,259,000)**	**(172,000)**	**(6,930,000)**	**-**	**(1,400,000)**	**(230,000)**	**-**	**(37,000)**	**-**	**(26,683,000)**

****Any purchases within the Misc Equip budget are approved below $40,000****

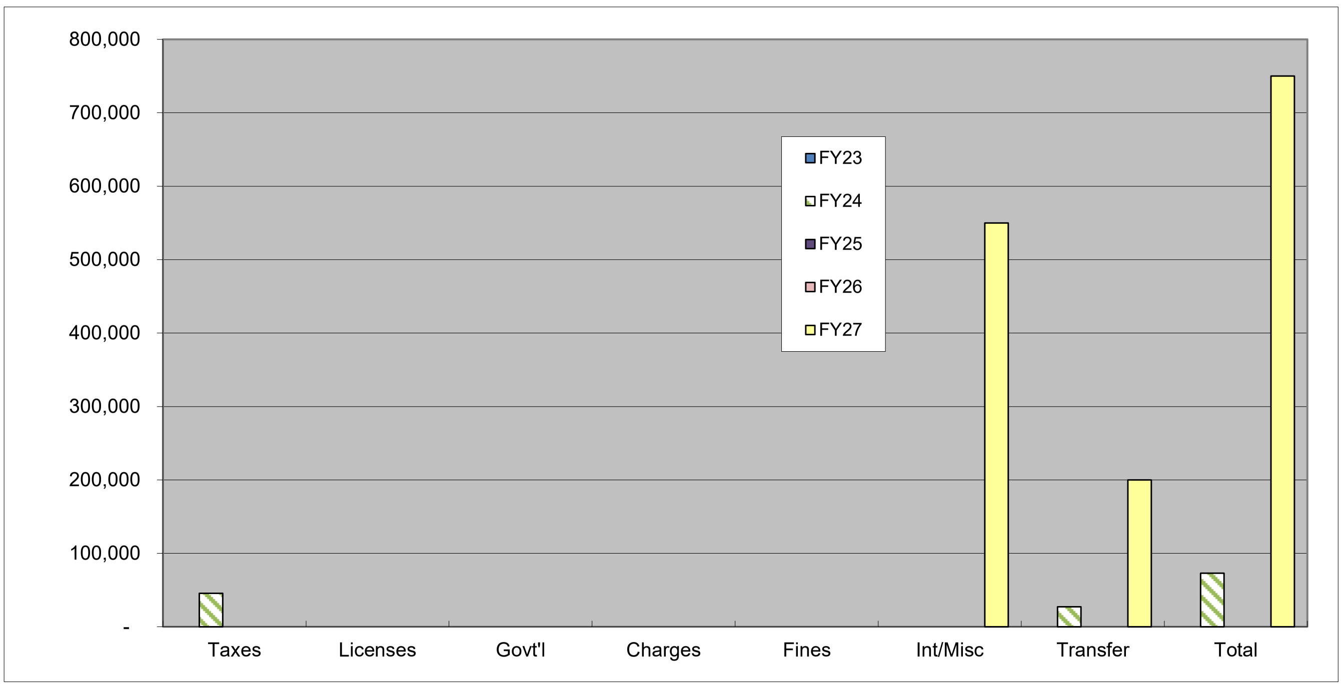
YELLOWSTONE COUNTY - CIP FUND
FY28 - FY31 Projected

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY28											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Courthouse remodel	3,000,000										3,000,000
Body cameras/video storage			200,000								200,000
SO vehicle replacements			300,000								300,000
Replacement of heavy equipment					550,000						550,000
Public Works fleet vehicles					600,000						600,000
Replacement of Gator									55,000		55,000
Junk Vehicle relocation							125,000				125,000
Total Projected FY27	3,095,000	-	500,000	-	1,150,000	-	125,000	-	55,000	-	4,925,000
FY29											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Employee parking lot crack seal and sealing		25,000									25,000
Mobile laptops - Sheriff			200,000								200,000
SO vehicle replacements			300,000								300,000
Replacement of heavy equipment					550,000	200,000					750,000
Total Projected FY28	95,000	25,000	500,000	-	550,000	200,000	-	-	-	-	1,370,000
FY30											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
SO Vehicle replacements			300,000								300,000
Shooting Range improvements			150,000								150,000
Mobile data computers (5 yr cycle)			400,000								400,000
Replacement of heavy equipment					2,000,000						2,000,000
Total Projected FY29	95,000	-	850,000	-	2,000,000	-	-	-	-	-	2,945,000
FY31											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
SO Vehicle replacements			300,000								300,000
Replacement of heavy equipment					2,000,000						2,000,000
Total Projected FY31	95,000	-	300,000	-	2,000,000	-	-	-	-	-	2,395,000
Grand Total FY27-FY30	3,380,000	25,000	2,150,000	-	5,700,000	200,000	125,000	-	55,000	-	11,635,000
Estimated funding available	30,455,636	370,377	3,494,161	134,175	20,470,700	7,171,937	138,758	254,375	489,794	361,702	63,341,616
(6/30/27 cash & FY28-FY31 transfers)											
Surplus/(Shortfall)	**27,075,636**	**345,377**	**1,344,161**	**134,175**	**14,770,700**	**6,971,937**	**13,758**	**254,375**	**434,794**	**361,702**	**51,706,616**
This schedule does not attempt to track items typically assimilated into each fund's operating funds on a routine basis.											

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID CONSTRUCTION

TAX REVENUE	-
NON-TAX REVENUE	750,000
TOTAL REVENUES	**750,000**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**750,000**
BASE APPROPRIATIONS	750,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	**750,000**

Est. Reserves 7/1/26	-
(Use)/Source of Reserves	-
Proj. Res. 6/30/27	**-**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	45,646	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	550,000
Transfer	-	27,228	-	-	200,000
Total	-	72,874	-	-	750,000

FY27 FINAL BUDGET

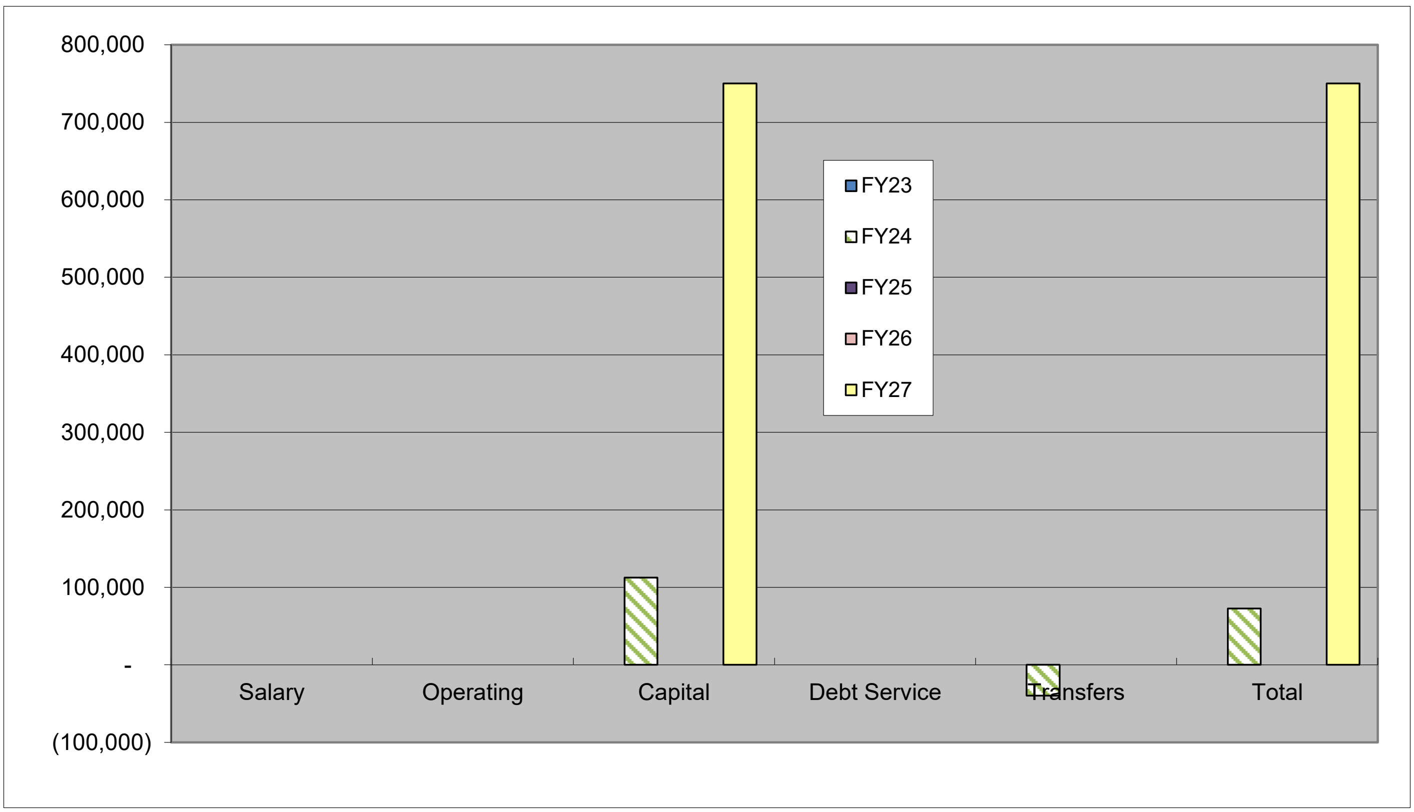
RSID Construction Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
4200.000.000.381030.000	LOAN PROCEEDS - RSIDS	-	-	-	-	-	550,000
4200.000.000.383096.000	TRANSFER - ROAD	200,000	-	200,000	200,000	-	200,000
TOTAL		**200,000**	**-**	**200,000**	**200,000**	**-**	**750,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID CONSTRUCTION

The RSID Construction fund accounts for the construction of RSID improvements for individual Rural Special Improvement Districts. Improvements are 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 created at any time.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	112,620	-	-	750,000
Debt Service	-	-	-	-	-
Transfers	-	(39,746)	-	-	-
Total	-	72,874	-	-	750,000

FINAL FY27 BUDGET

RSID Construction Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
CAPITAL										
4205.000.911.490310.923	CONSTRUCTION	200,000	-		200,000	200,000	-		750,000	
	CAPITAL TOTAL	**200,000**	**-**		**200,000**	**200,000**	**-**		**750,000**	
TRANSFERS										
4204.000.911.521001.820	RSID 858 - TRANSFER TO OTHER FUNDS	-	-		-	-	-			
	TRANSFERS TOTAL	**-**	**-**		**-**	**-**	**-**		**-**	
	TOTAL	**200,000**	**-**		**200,000**	**200,000**	**-**		**750,000**	

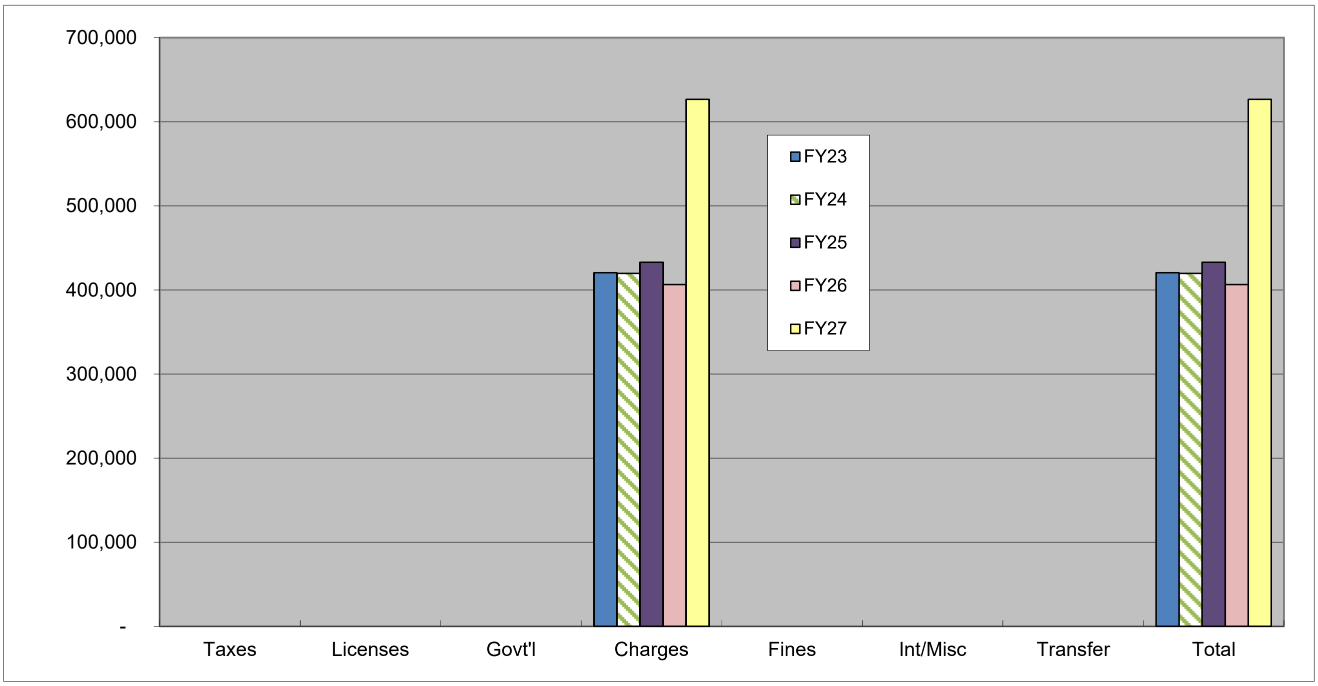
FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY SOLID WASTE DISPOSAL

TAX REVENUE	-
NON-TAX REVENUE	626,500
TOTAL REVENUES	**626,500**
Use / (Source) of Reserves	22,500
TOTAL RESOURCES USED	**649,000**

BASE APPROPRIATIONS	645,000	**Est. Reserves 7/1/26**	313,661
TRANSFERS & CONTINGENCY	2,000	(Use)/Source of Reserves	(22,500)
TOTAL APPROPRIATIONS	**647,000**	**Proj. Res. 6/30/27**	**291,161**

RESIDENTIAL RATE:

FY27	45.00	Increase required to fund City of Billings' escalation of fees to the County
FY26	35.00	Increase required to fund City of Billings' escalation of fees to the County
FY22	25.00	Increase required to fund City of Billings' escalation of fees to the County
FY18	20.00	Increased by BOCC action 9/5/17 to cover increasing costs
FY15	15.00	Commercial properties to pay dumping fee at landfill or thru carrier fees



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	420,493	419,562	432,998	406,434	626,500
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	420,493	419,562	432,998	406,434	626,500

FY27 FINAL BUDGET

County Solid Waste Disposal Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
5410.000.000.363010.000	MAINTENANCE ASSESSMENTS	420,000	430,890	430,000	430,000	403,575	625,000
5410.000.000.363040.000	P & I ASSESSMENTS	1,300	2,108	1,300	1,300	2,859	1,500
TOTAL		**421,300**	**432,998**	**431,300**	**431,300**	**406,434**	**626,500**

RESIDENTIAL RATE:

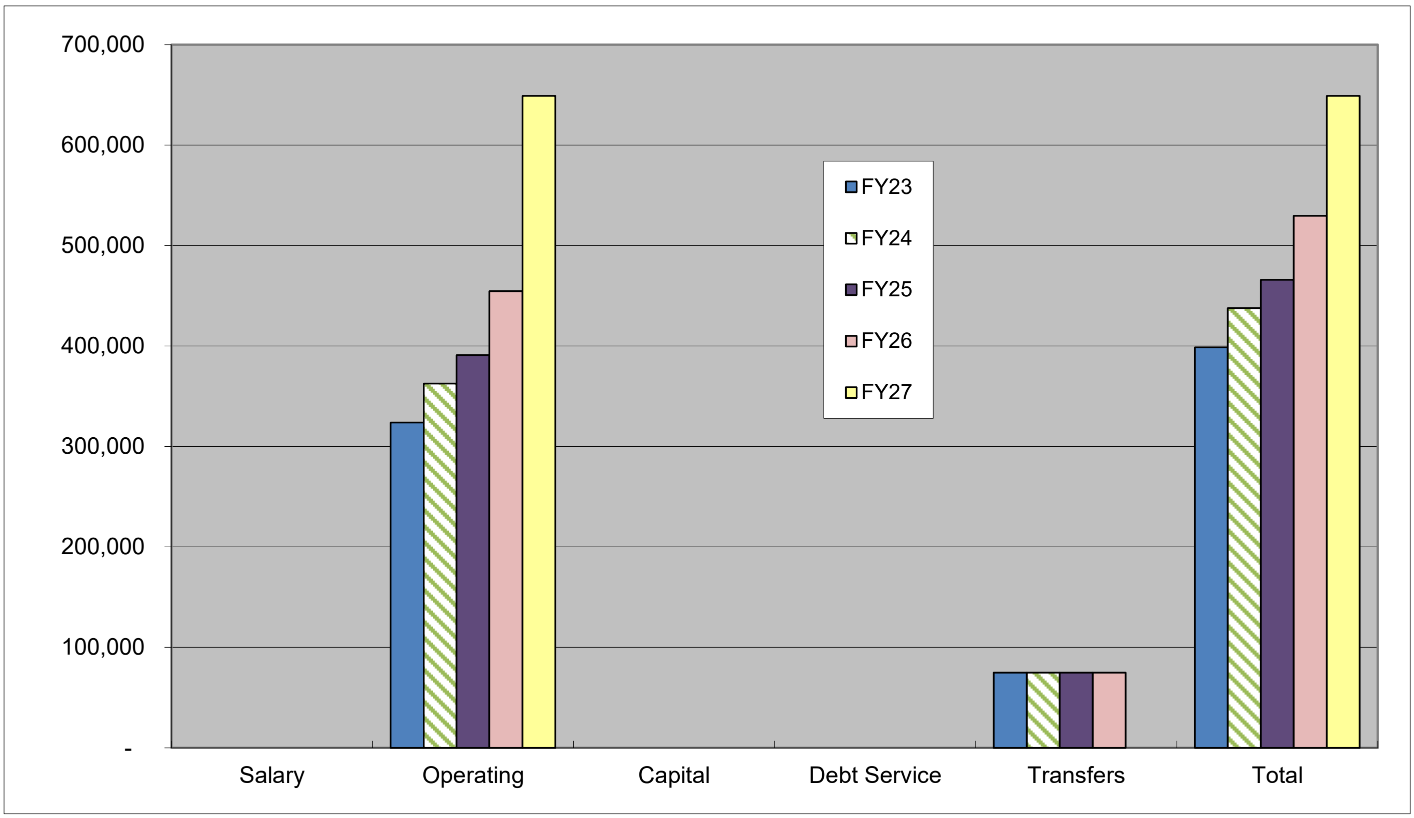
FY27	45.00	Increase required to fund City of Billings' escalation of fees to the County
FY26	35.00	Increase required to fund City of Billings' escalation of fees to the County
FY22	25.00	Increase required to fund City of Billings' escalation of fees to the County
FY18	20.00	
FY15	15.00	Residential fee only. Commercial will pay at landfill or thru refuse hauler/carrier
FY14	35.00	Board decided to leave rate unchanged pending potential change in assessment method
FY13	35.00	Rate increase needed to cover district expenses - $100,000 shortfall in revenues to expenses in FY12
FY12	28.00	
FY11	28.00	Rate increase to decelerate reserve reduction rate & City landfill rate increase - (7% for FY11)
FY10	25.00	Rate increase to decelerate reserve reduction rate & City landfill rate increase
FY09	22.00	Rate increase to decelerate reserve reduction rate
FY08	20.00	Rate increase to decelerate reserve reduction rate
FY07	18.00	

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY SOLID WASTE DISPOSAL

The County Solid Waste Disposal fund accounts for the fee assessed on County rural residents for the use of the City of Billings landfill.

In FY15, the County and the City of Billings agreed to have commercial waste either charged at the landfill or charged to a commercial hauler. Therefore, the City's access fee is now being charged only to residential properties and the fee was substantially reduced. In FY22, FY26 and FY27, it was necessary to increase the assessment due to the City's escalation of that contra



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	323,814	362,670	391,000	454,580	649,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	75,000	75,000	75,000	75,000	-
Total	398,814	437,670	466,000	529,580	649,000

FINAL FY27 BUDGET

County Solid Waste Disposal Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
5410.000.427.430800.395	LANDFILL CONTRACT	374,000	374,000	438,000	438,000	437,580	628,000	190,000
5410.000.427.430800.397	CONTRACT SERVICES - BRIGHT-N-BEAUTIF	15,000	15,000	15,000	15,000	15,000	15,000	-
5410.000.427.430800.399	OTHER CONTRACT-TREE CHIPPING&CUSTI	4,000	2,000	4,000	4,000	2,000	4,000	-
5410.000.427.430800.850	CONTINGENCY	2,000	-	2,000	2,000	-	2,000	-
	OPERATING TOTAL	**395,000**	**391,000**	**459,000**	**459,000**	**454,580**	**649,000**	
TRANSFERS								
5410.000.427.521000.820	TRANSFER TO BLIGHT ABATEMENT	75,000	75,000	75,000	75,000	75,000	-	
	TRANSFERS TOTAL	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**-**	
	TOTAL	**470,000**	**466,000**	**534,000**	**534,000**	**529,580**	**649,000**	

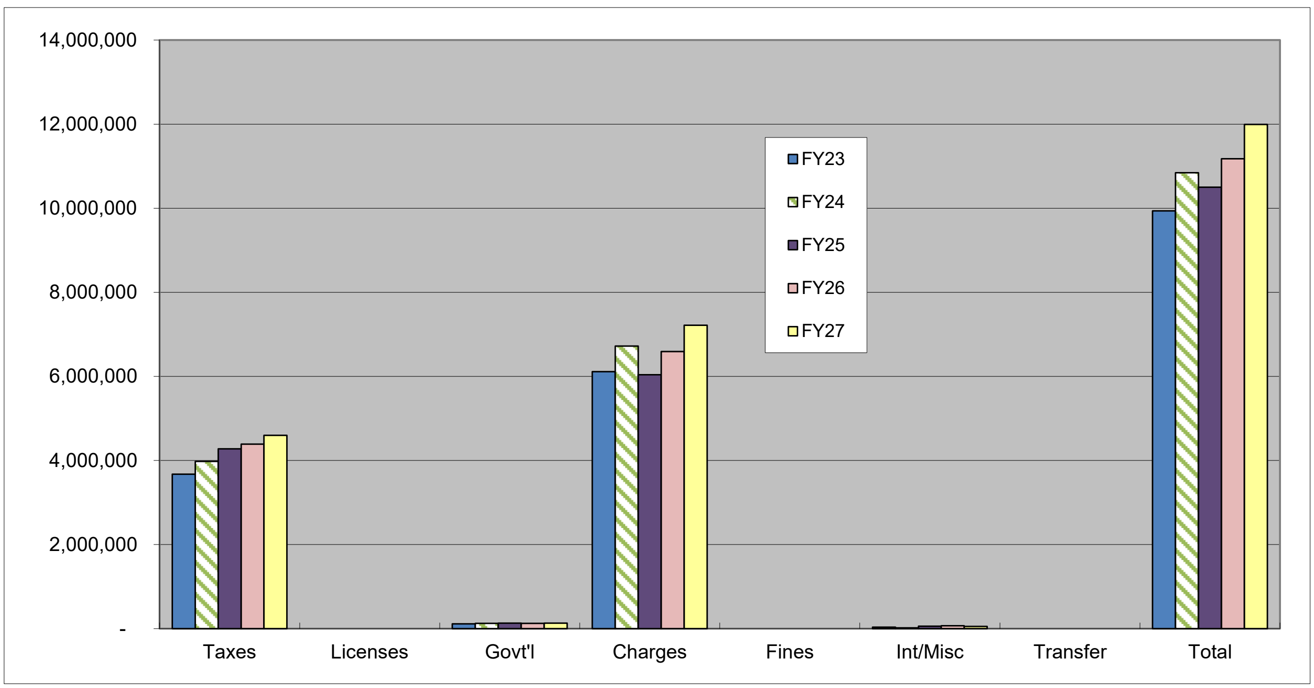
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5410.000.427.430800.395	Estimated landfill contract- COB	190,000
		190,000

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA FUND

TAX REVENUE	4,594,351		
NON-TAX REVENUE	7,397,051	FY 26 MILLS	**9.87**
TOTAL REVENUES	**11,991,402**	FY 27 MILLS	**9.75**
Use / (Source) of Reserves	433,172	Change	**(0.12)**
TOTAL RESOURCES USED	**12,424,574**		

BASE APPROPRIATIONS	9,625,574	**Est. Reserves 7/1/26**	3,571,609
TRANSFERS & CONTINGENCY	2,799,000	(Use)/Source of Reserves	(433,172)
TOTAL APPROPRIATIONS	**12,424,574**	**Proj. Res. 6/30/27**	**3,138,437**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	3,674,409	3,976,198	4,275,514	4,390,732	4,594,351
Licenses	-	-	-	-	-
Govt'l	115,583	125,308	132,822	124,760	129,051
Charges	6,109,768	6,722,765	6,036,977	6,593,242	7,218,000
Fines	-	-	-	-	-
Int/Misc	36,775	19,215	55,272	66,270	50,000
Transfer	-	-	-	-	-
Total	9,936,535	10,843,486	10,500,585	11,175,004	11,991,402

FY27 FINAL BUDGET

METRA Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
5810.000.000.311010.000	REAL PROPERTY TAXES	4,083,173	4,204,058	4,308,421	4,308,421	4,256,736	4,510,351
5810.000.000.311020.000	PERSONAL PROPERTY TAXES	65,000	50,149	65,000	65,000	90,529	65,000
5810.000.000.311021.000	MOBILE HOME TAXES	15,000	16,749	15,000	15,000	36,823	15,000
5810.000.000.312000.000	P & I DELINQUENT TAXES	3,600	4,558	3,600	3,600	6,644	4,000
5810.000.000.335240.000	STATE ENTITLEMENT	132,823	132,822	124,760	124,760	124,760	129,051
5810.000.000.337021.000	HARVEST HAVEN GARDEN GRANT	5,000	5,000	-	-	-	-
5810.000.000.346005.000	RODEO ARENA USE FEES	-	-	30,000	30,000	21,000	30,000
5810.000.000.346006.000	SKYBOX LEASE	160,000	141,468	175,000	175,000	197,296	220,000
5810.000.000.346007.000	GROUNDS USE FEES	120,000	188,238	75,000	75,000	115,199	90,000
5810.000.000.346008.000	PAVILION USE FEES	155,000	143,625	165,000	165,000	160,045	165,000
5810.000.000.346009.000	EXPO USE FEES	285,000	256,900	285,000	285,000	270,825	285,000
5810.000.000.346010.000	ARENA USE FEES	420,000	328,419	400,000	400,000	317,755	380,000
5810.000.000.346011.000	EQUIP RENTAL	15,000	11,090	-	-	-	-
5810.000.000.346012.000	USER SERVICES	450,000	434,921	460,000	460,000	462,311	460,000
5810.000.000.346013.000	CONCESSIONS	625,000	618,177	630,000	630,000	653,309	670,000
5810.000.000.346015.000	SKYBOX FOOD	5,000	2,355	-	-	-	-
5810.000.000.346016.000	METRA - CATERING	125,000	105,789	100,000	100,000	72,069	-
5810.000.000.346018.000	CONCESSIONS- OUTSIDE CONTRACTORS	350,000	352,028	365,000	365,000	357,865	375,000
5810.000.000.346022.000	T-SHIRT / SOUVENIRS SALES	130,000	88,166	125,000	125,000	114,932	125,000
5810.000.000.346024.000	INTERNET TICKET FEE	610,000	397,410	580,000	580,000	586,999	580,000
5810.000.000.346040.000	CAMPING FACILITIES FEES	-	-	80,000	80,000	76,357	80,000
5810.000.000.346090.000	PARKING FEES	90,000	63,693	70,000	70,000	49,451	70,000
5810.000.000.346098.000	MARKETING INCENTIVES	50,000	50,000	50,000	50,000	50,000	50,000
5810.000.000.346202.000	BEER & LIQUOR CONCESSIONS	450,000	288,460	450,000	450,000	269,442	420,000
5810.000.000.346204.000	REGULAR GATE ADMISSIONS	650,000	651,480	670,000	670,000	603,858	670,000
5810.000.000.346207.000	NIGHT SHOW TICKETS	575,000	348,268	575,000	575,000	509,390	725,000
5810.000.000.346240.000	FAIR- CONCESSIONS	68,000	65,151	65,000	65,000	85,594	95,000
5810.000.000.346241.000	FAIR- CONCESSIONS CONTRACTORS	14,000	14,185	14,000	14,000	13,487	16,000
5810.000.000.346242.000	FAIR- NOVELTY	15,000	5,961	10,000	10,000	10,968	17,000
5810.000.000.346243.000	FAIR- BEER & LIQUOR	90,000	69,677	90,000	90,000	69,450	80,000
5810.000.000.346244.000	FAIR- OTHER REVENUE	-	-	30,000	30,000	21,079	30,000
5810.000.000.346251.000	PARK - MIDWAY MALL	100,000	80,350	90,000	90,000	81,903	90,000
5810.000.000.346252.000	MIDWAY NONFOOD	26,000	23,013	28,000	28,000	24,211	30,000
5810.000.000.346253.000	MIDWAY FOOD	225,000	239,816	250,000	250,000	250,830	275,000
5810.000.000.346256.000	FAIR SPONSORSHIPS	180,000	187,561	200,000	200,000	203,316	220,000
5810.000.000.346258.000	CARNIVAL PERCENTAGE	455,000	452,470	460,000	460,000	520,715	530,000
5810.000.000.346259.000	SIGN INCOME	420,000	406,335	420,000	420,000	403,666	420,000
5810.000.000.346260.000	LIVESTOCK ENTRY FEES	25,000	21,971	20,000	20,000	19,920	20,000
5810.000.000.369000.000	OTHER INCOME	10,000	50,272	20,000	20,000	53,066	50,000
5810.000.000.382030.000	METRA - SALE FIXED/ASSETS	-	-	-	-	13,204	
TOTAL		**11,197,596**	**10,500,585**	**11,498,781**	**11,498,781**	**11,175,004**	**11,991,402**

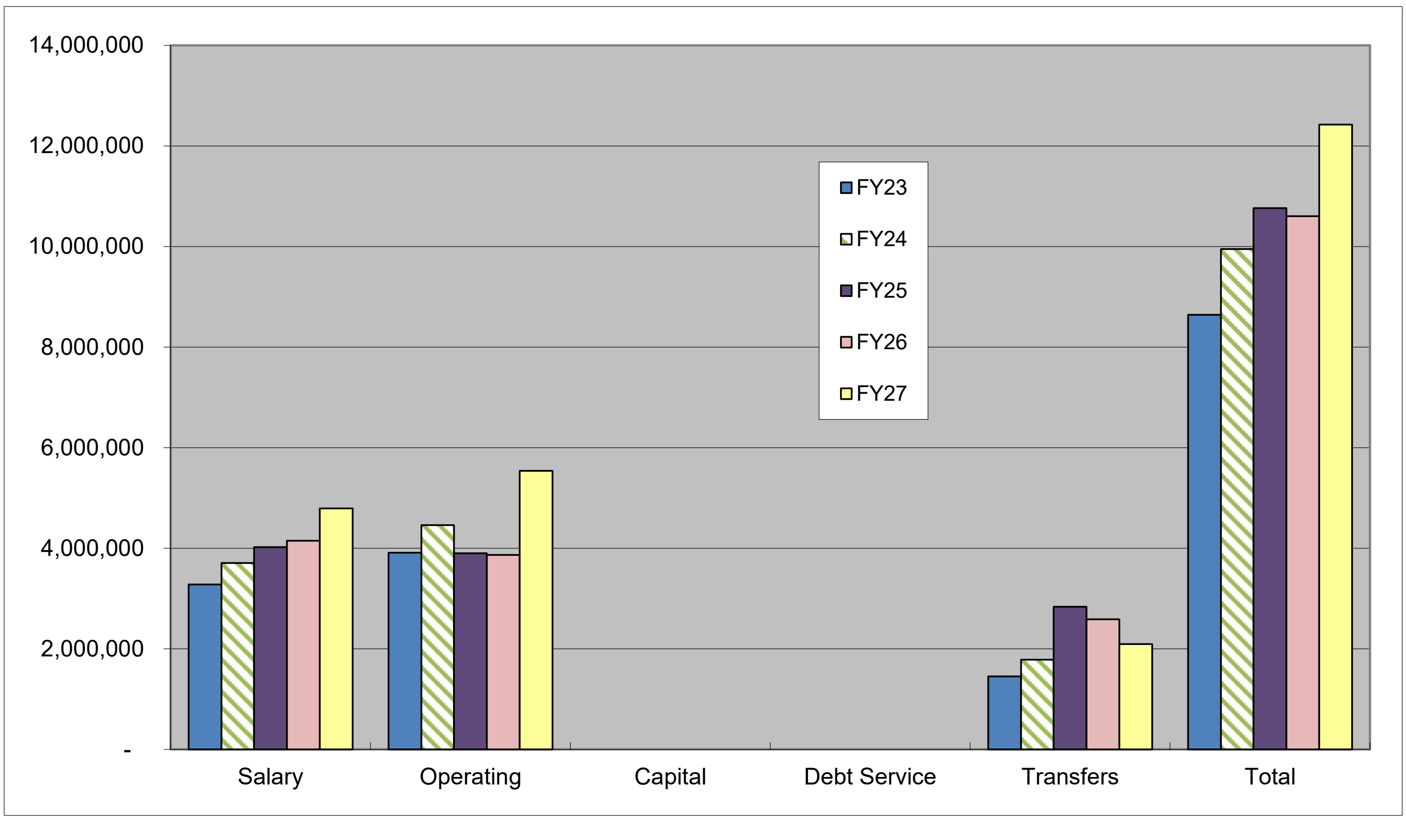
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

METRA / FAIR

The Metra/Fair department accounts for the operational activities of the County's multi-purpose recreational arena, buildings, and grounds. Facilities include a 12,000 seat arena, a 3,200 seat outdoor arena, and two large convention halls.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
41.00	41.75	40.75	41.00

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



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	3,280,501	3,704,736	4,023,914	4,147,902	4,793,576
Operating	3,911,338	4,460,432	3,902,184	3,867,866	5,539,008
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	1,450,000	1,783,858	2,836,709	2,589,310	2,091,989
Total	8,641,839	9,949,026	10,762,807	10,605,078	12,424,574

FINAL FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

METRA - FTE RECAP

		FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY27 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.270% PERS	TOTAL SALARY & BENEFITS
551	ADMINISTRATION	3.00	4.00	3.00	4.00	344,737	517	2,631	39,600	26,372	558	1,182	31,957	447,555
552	FACILITIES	8.00	8.00	8.00	23.00	536,568	805	19,666	105,600	41,047	1,464	1,840	49,740	756,731
553	FOOD & BEVERAGE	3.00	3.00	3.00	3.00	186,062	279	1,809	39,600	14,234	517	638	17,248	260,387
554	PRODUCTION	17.00	16.75	16.75	-	988,442	1,483	31,641	224,400	75,616	3,060	3,390	91,629	1,419,660
555	MARKETING	3.00	3.00	3.00	3.00	222,610	334	466	39,600	17,030	540	764	20,636	301,979
556	BOX OFFICE	4.00	4.00	4.00	5.00	226,725	340	432	52,800	17,344	699	778	21,017	320,136
558	ACCOUNTING	3.00	3.00	3.00	3.00	236,486	355	260	39,600	18,091	540	811	21,922	318,065
	OVERTIME -ALL DEPARTMENTS					197,000	296	5,316	-	15,071	-	-	6,026	223,708
	CLOTHING ALLOWANCE					-	-	-	-	-	-	-	-	-
	TEMP WAGES -ALL DEPARTMENT					646,000	969	26,023	-	49,419	-	-	22,943	745,354
	TOTAL METRA	41.00	41.75	40.75	41.00	3,584,630	5,377	88,244	541,200	274,224	7,379	9,404	283,118	4,793,576

FINAL FY27 BUDGET
METRA Fund - Administration - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.551.460442.111	SALARIES/PERM	298,753	281,544	373,606	373,606	305,445	344,737	
5810.000.551.460442.120	OVERTIME	2,500	2,207	2,500	2,500	1,743	-	(2,500)
5810.000.551.460442.130	TERMINATION PAY	40,000	153,045	40,000	40,000	-	40,000	-
5810.000.551.460442.141	UNEMPLOYMENT COMPENSATION	512	440	1,040	1,040	756	577	
5810.000.551.460442.142	WORKER'S COMPENSATION	2,232	1,256	2,911	2,911	2,088	3,020	
5810.000.551.460442.143	GROUP HEALTH INSURANCE	34,272	34,230	47,520	47,520	31,623	39,600	
5810.000.551.460442.144	SOCIAL SECURITY	26,106	20,640	31,832	31,832	22,657	29,432	
5810.000.551.460442.147	LONG TERM DISABILITY	1,025	984	1,281	1,281	1,010	1,182	
5810.000.551.460442.153	LIFE INSURANCE	540	474	726	726	464	558	
5810.000.551.460442.156	PUBLIC EMPLOYEE RETIRE	30,952	25,732	38,157	38,157	27,859	35,665	
	PERSONNEL TOTAL	**436,892**	**520,552**	**539,573**	**539,573**	**393,645**	**494,772**	
OPERATING								
5810.000.551.460442.210	OFFICE SUPPLIES	5,500	4,104	5,000	5,000	1,733	5,000	-
5810.000.551.460442.220	OPERATING SUPPLIES	6,500	4,297	8,500	8,500	5,158	9,000	500
5810.000.551.460442.231	GAS-OIL-GREASE-ETC	1,800	957	1,500	1,500	1,450	1,500	-
5810.000.551.460442.256	FOOD- DEPT & BOARD USE	2,000	-	1,500	1,500	97	1,500	-
5810.000.551.460442.311	POSTAGE	1,000	1,134	2,000	2,000	2,410	3,500	1,500
5810.000.551.460442.330	MEMBERSHIP & DUES	8,500	5,829	8,000	8,000	6,069	8,000	-
5810.000.551.460442.337	PUBLICITY/ADVERTISING	500	183	500	500	517	500	-
5810.000.551.460442.345	TECHNOLOGY	10,158	10,123	14,107	14,107	14,001	10,327	(3,780)
5810.000.551.460442.368	SOFTWARE/HARDWARE MAINTENANCE	2,500	486	1,500	1,500	431	1,500	-
5810.000.551.460442.370	TRAVEL/MOVING	65,000	37,446	40,000	40,000	29,367	51,000	11,000
5810.000.551.460442.380	TRAINING	5,000	7,395	12,500	12,500	12,364	12,500	-
5810.000.551.460442.390	CASH SHORT/(OVER)	100	-	100	100	-	100	-
5810.000.551.460442.398	VARIABLE CONTRACT SERVICES	80,000	13,125	15,000	15,000	3,090	15,000	-
5810.000.551.460442.510	INSURANCE	72,429	75,063	81,310	81,310	78,710	83,000	1,690
5810.000.551.460442.530	RENT/LEASE- MAIL MACHINE	2,500	2,315	2,500	2,500	2,315	2,500	-
5810.000.551.460442.850	CONTINGENCY	800,000	-	800,000	605,000	-	650,000	(150,000)
	OPERATING TOTAL	**1,063,487**	**162,457**	**994,017**	**799,017**	**157,712**	**854,927**	
TRANSFERS								
5810.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	**86,709**	**86,709**	**89,310**	**89,310**	**89,310**	**91,989**	2,679
	TOTAL	**1,587,088**	**769,718**	**1,622,900**	**1,427,900**	**640,667**	**1,441,688**	

FINAL FY27 BUDGET

METRA Fund - Administration - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.551.460442.220	Monitors	500
5810.000.551.460442.311	Postage cost increase	1,500
5810.000.551.460442.370	National conventions	11,000
5810.000.551.460442.510	Specialty insurance cost increase	1,690
		14,690

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY27 BUDGET

METRA Fund - Facilities - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.552.460442.111	SALARIES/PERM	477,233	456,072	496,403	496,403	503,412	536,568	
5810.000.552.460442.112	SALARIES/TEMP	11,000	8,766	11,000	166,000	115,358	200,000	189,000
5810.000.552.460442.120	OVERTIME	55,000	52,298	55,000	55,000	43,968	60,000	5,000
5810.000.552.460442.141	UNEMPLOYMENT COMPENSATION	763	798	1,266	1,266	1,630	1,195	
5810.000.552.460442.142	WORKER'S COMPENSATION	13,409	5,507	16,570	16,570	11,866	29,818	
5810.000.552.460442.143	GROUP HEALTH INSURANCE	90,720	83,902	93,456	93,456	94,888	105,600	
5810.000.552.460442.144	SOCIAL SECURITY	38,919	39,009	41,826	41,826	50,103	60,937	
5810.000.552.460442.147	LONG TERM DISABILITY	1,622	1,428	1,649	1,649	1,659	1,840	
5810.000.552.460442.153	LIFE INSURANCE	1,379	1,272	1,388	1,388	1,405	1,464	
5810.000.552.460442.156	PUBLIC EMPLOYEE RETIRE	45,145	46,630	49,027	49,027	50,801	56,229	
	PERSONNEL TOTAL	**735,190**	**695,682**	**767,585**	**922,585**	**875,090**	**1,053,652**	
OPERATING								
5810.000.552.460442.220	OPERATING SUPPLIES	55,000	53,200	55,000	55,000	54,133	55,000	-
5810.000.552.460442.224	JANITORIAL SUPPLIES	70,000	67,802	60,000	60,000	57,720	60,000	-
5810.000.552.460442.230	REPAIR & MAINT SUPPLIES	20,000	17,662	20,000	20,000	21,077	30,000	10,000
5810.000.552.460442.231	GAS-OIL-GREASE-ETC	45,000	38,065	45,000	45,000	34,308	45,000	-
5810.000.552.460442.256	FOOD DEPT - USE	500	392	500	500	535	500	-
5810.000.552.460442.301	HARVEST HAVEN GARDEN GRANT	5,000	5,000	-	-	-	-	-
5810.000.552.460442.337	ADVERTISING	500	68	500	500	337	500	-
5810.000.552.460442.341	ELECTRICITY	430,000	420,123	430,000	430,000	461,733	440,000	10,000
5810.000.552.460442.342	WATER	100,000	86,414	100,000	100,000	53,602	100,000	-
5810.000.552.460442.344	NATURAL GAS	145,000	100,274	145,000	145,000	84,938	145,000	-
5810.000.552.460442.345	TECHNOLOGY	77,139	63,252	75,139	75,139	74,575	77,289	2,150
5810.000.552.460442.346	GARBAGE	85,000	75,115	85,000	85,000	86,609	85,000	-
5810.000.552.460442.361	VEHICLE REPAIRS	12,500	10,151	10,000	10,000	6,543	10,000	-
5810.000.552.460442.365	GROUND MAINTENANCE	22,000	20,249	25,000	25,000	24,079	30,000	5,000
5810.000.552.460442.367	JANITORIAL SERV-ADMIN- STARPLEX	5,000	4,800	2,500	2,500	4,420	40,000	37,500
5810.000.552.460442.369	BUILDING REPAIRS	45,000	46,791	45,000	45,000	54,467	55,000	10,000
5810.000.552.460442.398	VARIABLE CONTRACT SERVICES	63,000	67,835	65,000	65,000	59,254	70,000	5,000
5810.000.552.460442.533	EQUIPMENT RENTAL	5,000	4,244	5,000	5,000	2,285	10,000	5,000
5810.000.552.460442.540	SPECIAL ASSESSMENTS	8,350	4,230	8,350	8,350	3,430	8,350	-
	OPERATING TOTAL	**1,193,989**	**1,085,667**	**1,176,989**	**1,176,989**	**1,084,045**	**1,261,639**	
TRANSFERS								
5810.000.552.521000.820	TRANSFER TO FUND 5811	**2,750,000**	**2,750,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,000,000**	**(500,000)**
	TOTAL	**4,679,179**	**4,531,349**	**4,444,574**	**4,599,574**	**4,459,135**	**4,315,291**	

FINAL FY27 BUDGET

METRA Fund - Facilities - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.552.460442.112	Moving cleaning staff from dept 554	189,000
5810.000.552.460442.120	Moving cleaning staff from dept 554	5,000
5810.000.552.460442.230	Production cost increase	10,000
5810.000.552.460442.341	Rate increase	10,000
5810.000.552.460442.365	People's Garden supplies	5,000
5810.000.552.460442.367	Supplemental cleaning staff/services	37,500
5810.000.552.460442.369	Production cost increase	10,000
5810.000.552.460442.398	Ecolab pest control	5,000
5810.000.552.460442.533	Cleaning and grounds work	5,000
		276,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY27 BUDGET

METRA Fund - Food & Beverage - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.553.460442.111	SALARIES/PERM	177,965	173,349	190,786	190,786	190,352	186,062	
5810.000.553.460442.112	SALARIES/TEMP	146,000	142,935	155,000	155,000	138,772	160,000	5,000
5810.000.553.460442.120	OVERTIME	19,000	16,447	20,000	20,000	14,207	20,000	-
5810.000.553.460442.141	UNEMPLOYMENT COMPENSATION	514	511	914	914	846	549	
5810.000.553.460442.142	WORKER'S COMPENSATION	3,143	2,403	3,412	3,412	2,519	9,141	
5810.000.553.460442.143	GROUP HEALTH INSURANCE	34,272	32,816	35,640	35,640	35,088	39,600	
5810.000.553.460442.144	SOCIAL SECURITY	26,237	24,525	27,983	27,983	25,199	28,004	
5810.000.553.460442.147	LONG TERM DISABILITY	610	594	654	654	629	638	
5810.000.553.460442.153	LIFE INSURANCE	523	508	540	540	533	517	
5810.000.553.460442.156	PUBLIC EMPLOYEE RETIRE	16,141	19,641	17,495	17,495	20,581	20,956	
	PERSONNEL TOTAL	**424,405**	**413,729**	**452,424**	**452,424**	**428,726**	**465,467**	
OPERATING								
5810.000.553.460442.220	OPERATING SUPPLIES	30,000	21,938	25,000	25,000	26,219	32,000	7,000
5810.000.553.460442.223	FOOD	220,000	235,495	215,000	215,000	223,236	235,000	20,000
5810.000.553.460442.228	FOOD- CATERING	42,000	40,227	42,000	42,000	25,628	-	(42,000)
5810.000.553.460442.231	CONCESSIONS- GAS-OIL-GREASE-ETC	600	94	400	400	57	400	-
5810.000.553.460442.256	FOOD- INTERNAL USAGE	5,000	2,325	3,500	3,500	292	3,500	-
5810.000.553.460442.337	PUBLICITY/ADVERTISING	500	-	250	250	-	250	-
5810.000.553.460442.345	TECHNOLOGY	13,556	10,119	10,556	10,556	10,734	10,327	(229)
5810.000.553.460442.362	MAINTENANCE & REPAIRS	12,500	12,300	12,000	12,000	7,605	12,000	-
5810.000.553.460442.398	CONTRACTS- CLEANING, SECURITY	6,500	7,424	9,000	9,000	3,796	9,000	-
5810.000.553.460442.399	OTHER CONTRACT - POS support	30,000	30,113	31,000	31,000	28,452	71,000	40,000
	OPERATING TOTAL	**360,656**	**360,035**	**348,706**	**348,706**	**326,019**	**373,477**	
	TOTAL	**785,061**	**773,764**	**801,130**	**801,130**	**754,745**	**838,944**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.553.460442.112	Wage increase to be market competitive	5,000
5810.000.553.460442.220	Small equipment/IT equipment	7,000
5810.000.553.460442.223	Food cost increase	20,000
5810.000.553.460442.399	Self-Serve Stand - operational	40,000
		72,000

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
	Catering Coord position eliminated	(65,630)
	Food/Bev Asst added	65,132
		(498)

FINAL FY27 BUDGET

METRA Fund - Production - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.554.460442.111	SALARIES/PERM	928,551	875,950	924,104	924,104	915,702	988,442	-
5810.000.554.460442.112	SALARIES/TEMP- NOVELTY SALES	15,000	5,015	10,000	10,000	8,045	10,000	-
5810.000.554.460442.120	OVERTIME	93,000	85,088	90,000	90,000	52,845	90,000	-
5810.000.554.460442.141	UNEMPLOYMENT COMPENSATION	1,528	1,480	2,560	2,560	2,400	1,633	
5810.000.554.460442.142	WORKER'S COMPENSATION	25,969	28,932	28,748	28,748	30,660	34,602	
5810.000.554.460442.143	GROUP HEALTH INSURANCE	191,352	163,324	198,990	198,990	187,872	224,400	
5810.000.554.460442.144	SOCIAL SECURITY	77,919	72,335	78,344	78,344	73,847	83,266	
5810.000.554.460442.147	LONG TERM DISABILITY	2,966	2,727	2,985	2,985	2,972	3,060	
5810.000.554.460442.153	LIFE INSURANCE	3,185	2,595	3,170	3,170	2,837	3,390	
5810.000.554.460442.156	PUBLIC EMPLOYEE RETIRE	84,900	87,295	85,199	85,199	88,045	92,092	
	PERSONNEL TOTAL	**1,424,370**	**1,324,741**	**1,424,100**	**1,424,100**	**1,365,225**	**1,530,885**	
OPERATING								
5810.000.554.460442.220	OPERATING SUPPLIES	18,000	17,145	18,000	18,000	18,824	18,000	-
5810.000.554.460442.231	GASOLINE & OIL	1,000	-	1,000	1,000	-	1,000	-
5810.000.554.460442.336	PUBLIC RELATIONS/CO-PROMOTE	550,000	159,244	550,000	550,000	255,361	450,000	(100,000)
5810.000.554.460442.345	TECHNOLOGY	5,320	5,320	16,335	16,335	16,335	16,392	57
5810.000.554.460442.367	JANITORIAL SERVICES - STARPLEX	250,000	257,404	225,000	225,000	87,580	-	(225,000)
5810.000.554.460442.368	SOFTWARE/HARDWARE MAINTENANCE	750	329	-	-	-	-	-
5810.000.554.460442.398	CONTRACT - LABOR READY/SECURITY	218,000	206,232	225,000	265,000	243,736	265,000	-
5810.000.554.460442.510	INSURANCE	11,000	11,062	12,000	12,000	10,710	12,000	-
5810.000.554.460442.533	EVENT EQ. RENTAL (lifts, Generators, etc.)	5,000	1,822	15,000	15,000	8,317	15,000	-
5810.000.554.460442.851	CONTINGENCY - PROTEST TAXES	48,250	-	143,000	143,000	-	149,000	6,000
NORTH PARKING LOT								
5810.000.554.460443.220	OPERATING SUPPLIES	-	-	-	-	-	-	-
5810.000.554.460443.398	CONTRACTS- SECURITY / ATTENDENTS	-	-	-	-	-	-	-
	OPERATING TOTAL	**1,107,320**	**658,558**	**1,205,335**	**1,245,335**	**640,863**	**926,392**	
	TOTAL	**2,531,690**	**1,983,299**	**2,629,435**	**2,669,435**	**2,006,088**	**2,457,277**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
		-

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY27 BUDGET

METRA Fund - Marketing - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.555.460442.111	SALARIES/PERM	207,048	206,954	214,939	214,939	215,181	222,610	
5810.000.555.460442.112	SALARIES/TEMP	2,000	-	2,000	2,000	-	1,000	(1,000)
5810.000.555.460442.120	OVERTIME	4,000	4,449	4,000	4,000	3,849	5,000	1,000
5810.000.555.460442.141	UNEMPLOYMENT COMPENSATION	320	326	552	552	539	343	
5810.000.555.460442.142	WORKER'S COMPENSATION	318	233	308	308	350	512	
5810.000.555.460442.143	GROUP HEALTH INSURANCE	34,272	34,230	35,640	35,640	35,583	39,600	
5810.000.555.460442.144	SOCIAL SECURITY	16,298	14,247	16,902	16,902	14,449	17,489	
5810.000.555.460442.147	LONG TERM DISABILITY	710	683	737	737	717	764	
5810.000.555.460442.153	LIFE INSURANCE	540	540	540	540	540	540	
5810.000.555.460442.156	PUBLIC EMPLOYEE RETIRE	19,142	19,172	20,077	20,077	19,857	21,099	
	PERSONNEL TOTAL	**284,648**	**280,834**	**295,695**	**295,695**	**291,065**	**308,957**	
OPERATING								
5810.000.555.460442.220	OPERATING SUPPLIES	6,000	3,862	6,000	6,000	4,131	6,000	-
5810.000.555.460442.320	PRINTING	1,000	65	500	500	1,014	1,000	500
5810.000.555.460442.336	PUBLIC RELATIONS	20,000	8,290	18,000	18,000	11,006	18,000	-
5810.000.555.460442.337	PUBLICITY/ADVERTISING	25,000	13,268	20,000	20,000	6,156	20,000	-
5810.000.555.460442.338	DESIGN & PRODUCTION SVCS	25,000	16,095	20,000	20,000	12,849	20,000	-
5810.000.555.460442.339	RESEARCH	250	-	250	250	-	250	-
5810.000.555.460442.345	TECHNOLOGY	9,120	9,119	9,801	9,801	9,801	9,367	(434)
5810.000.555.460442.368	SOFTWARE/HARDWARE MAINT	50,000	41,779	60,000	60,000	50,216	60,000	-
5810.000.555.460442.398	VARIABLE CONTRACT SERVICES	30,000	13,750	30,000	30,000	27,620	50,000	20,000
	OPERATING TOTAL	**166,370**	**106,228**	**164,551**	**164,551**	**122,793**	**184,617**	
	TOTAL	**451,018**	**387,062**	**460,246**	**460,246**	**413,858**	**493,574**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.555.460442.120	Fair OT	1,000
5810.000.555.460442.320	Printing costs	500
5810.000.555.460442.398	Arena network	20,000
		21,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY27 BUDGET
METRA Fund - Box Office - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.556.460442.111	SALARIES/PERM	210,856	212,135	218,905	218,905	218,574	226,725	
5810.000.556.460442.112	SALARIES/TEMP	85,000	72,029	85,000	85,000	79,696	110,000	25,000
5810.000.556.460442.120	OVERTIME	12,000	5,432	10,000	10,000	5,140	10,000	-
5810.000.556.460442.141	UNEMPLOYMENT COMPENSATION	462	443	785	785	749	520	
5810.000.556.460442.142	WORKER'S COMPENSATION	1,014	760	1,035	1,035	938	5,096	
5810.000.556.460442.143	GROUP HEALTH INSURANCE	45,696	45,640	47,520	47,520	47,444	52,800	
5810.000.556.460442.144	SOCIAL SECURITY	23,551	22,132	24,014	24,014	23,136	26,524	
5810.000.556.460442.147	LONG TERM DISABILITY	723	704	751	751	731	778	
5810.000.556.460442.153	LIFE INSURANCE	675	627	687	687	620	699	
5810.000.556.460442.156	PUBLIC EMPLOYEE RETIRE	19,125	19,554	20,074	20,074	20,476	23,567	
	PERSONNEL TOTAL	**399,102**	**379,456**	**408,771**	**408,771**	**397,504**	**456,709**	
OPERATING								
5810.000.556.460442.220	OPERATING SUPPLIES	27,200	27,178	26,000	26,000	20,842	26,000	-
5810.000.556.460442.345	TECHNOLOGY	12,160	12,159	13,068	13,068	13,068	12,489	(579)
5810.000.556.460442.362	MAINTENANCE & REPAIRS	1,000	-	500	500	-	500	-
5810.000.556.460442.368	SOFTWARE/HARDWARE MAINTENANCE	2,500	160	1,000	1,000	196	1,000	-
5810.000.556.460442.398	VARIABLE CONTRACT SERVICES	12,000	6,231	12,000	12,000	6,954	12,000	-
	OPERATING TOTAL	**54,860**	**45,728**	**52,568**	**52,568**	**41,060**	**51,989**	
	TOTAL	**453,962**	**425,184**	**461,339**	**461,339**	**438,564**	**508,698**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.556.460442.112	Ticket scanning staff wage increase	25,000
		25,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY27 BUDGET
METRA Fund - Fair - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.557.460442.112	SALARIES/TEMP	125,000	89,050	125,000	125,000	92,667	125,000	-
5810.000.557.460442.120	OVERTIME	12,000	3,492	12,000	12,000	5,768	12,000	-
5810.000.557.460442.141	UNEMPLOYMENT COMPENSATION	206	139	343	343	246	206	
5810.000.557.460442.142	WORKER'S COMPENSATION	1,274	752	1,302	1,302	634	5,795	
5810.000.557.460442.144	SOCIAL SECURITY	10,481	7,080	10,481	10,481	7,530	10,481	
5810.000.557.460442.156	PERS	11,338	1,215	11,463	11,463	1,250	11,588	
	PERSONNEL TOTAL	**160,299**	**101,728**	**160,589**	**160,589**	**108,095**	**165,069**	
OPERATING								
5810.000.557.460442.220	OPERATING SUPPLIES	65,000	61,993	50,000	50,000	42,557	50,000	-
5810.000.557.460442.223	FOOD- CONCESSIONS	20,000	15,614	18,000	18,000	15,191	20,000	2,000
5810.000.557.460442.224	JANITORIAL SUPPLIES	25,000	10,533	20,000	20,000	7,179	20,000	-
5810.000.557.460442.256	FOOD- DEPT USE	5,000	5,636	5,000	5,000	4,440	10,000	5,000
5810.000.557.460442.320	PRINTING	7,000	9,508	10,000	10,000	7,188	10,000	-
5810.000.557.460442.336	PUBLIC RELATIONS	1,000	590	1,000	1,000	497	1,000	-
5810.000.557.460442.337	PUBLICITY/ADVERTISING	130,000	131,051	135,000	135,000	114,135	135,000	-
5810.000.557.460442.338	DESIGN & PRODUCTION SVCS	47,000	56,711	55,000	55,000	62,626	70,000	15,000
5810.000.557.460442.357	SPONSORSHIP PROMOTION	5,000	3,143	5,000	5,000	-	5,000	-
5810.000.557.460442.367	JANITORIAL SERVICES	95,000	79,370	90,000	90,000	81,484	80,000	(10,000)
5810.000.557.460442.368	SOFTWARE/HARDWARE MAINTENANCE	9,000	3,549	9,000	9,000	2,497	4,000	(5,000)
5810.000.557.460442.370	TRAVEL/MOVING	500	168	500	500	3	500	-
5810.000.557.460442.397	SECURITY/EMT/LABOR CONTRACTS	160,000	151,123	170,000	170,000	119,353	170,000	-
5810.000.557.460442.398	VARIABLE CONTRACT SVC	-	-	-	-	-	7,100	7,100
5810.000.557.460442.399	CONTRACTS- OTHER PROMOTIONS	3,000	-	3,000	3,000	-	3,000	-
5810.000.557.460442.510	INSURANCE	2,000	1,210	2,000	2,000	1,210	2,000	-
5810.000.557.460442.533	EQUIPMENT RENTAL	55,000	37,132	50,000	50,000	65,983	50,000	-
5810.000.557.460442.740	AWARDS	95,000	81,230	90,000	90,000	70,250	90,000	-
5810.000.557.460442.743	FAIR JUDGES/SUPERINTENDENTS	45,000	35,078	40,000	40,000	30,303	40,000	-
ENTERTAINMENT PRODUCTION:								
5810.000.557.460443.228	CATERING - NIGHT SHOWS	5,000	3,816	5,000	5,000	5,437	30,000	25,000
5810.000.557.460443.357	STAGEHANDS/SOUND - NIGHT SHOWS	100,000	82,037	90,000	90,000	64,198	90,000	-
5810.000.557.460443.367	JANITORIAL - NIGHT SHOWS	12,000	6,634	10,000	10,000	9,144	2,000	(8,000)
5810.000.557.460443.397	SECURITY/ EMT - NIGHT SHOWS	35,000	32,799	36,000	36,000	17,504	36,000	-
5810.000.557.460443.398	NIGHT SHOW CONTRACTS	575,000	457,320	575,000	575,000	537,048	700,000	125,000
5810.000.557.460443.399	GATE ACTS CONTRACTS	170,000	154,338	170,000	170,000	133,870	170,000	-
5810.000.557.460443.533	EQUIP RENTAL - NIGHT SHOWS/GATE ACTS	10,000	43,325	50,000	50,000	86,124	70,000	20,000
	OPERATING TOTAL	**1,676,500**	**1,463,908**	**1,689,500**	**1,689,500**	**1,478,221**	**1,865,600**	
	TOTAL	**1,836,799**	**1,565,636**	**1,850,089**	**1,850,089**	**1,586,316**	**2,030,669**	

FINAL FY27 BUDGET

METRA Fund - Fair - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.557.460442.223	Production increases	2,000
5810.000.557.460442.256	Catering	5,000
5810.000.557.460442.338	Production increases	15,000
5810.000.557.460442.398	Showorks/AI web	7,100
5810.000.557.460443.228	Catering	25,000
5810.000.557.460443.398	Night Show contracts	125,000
5810.000.557.460443.533	Production increases	20,000
		199,100

FINAL FY27 BUDGET
METRA Fund - Accounting - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
5810.000.558.460442.111	SALARIES/PERM	233,562	234,703	228,374	228,374	215,966	236,486	
5810.000.558.460442.141	UNEMPLOYMENT COMPENSATION	350	359	571	571	530	355	
5810.000.558.460442.142	WORKER'S COMPENSATION	350	270	320	320	226	260	
5810.000.558.460442.143	GROUP HEALTH INSURANCE	34,272	32,326	35,640	35,640	35,583	39,600	
5810.000.558.460442.144	SOCIAL SECURITY	17,867	17,078	17,471	17,471	15,419	18,091	
5810.000.558.460442.147	LONG TERM DISABILITY	801	711	783	783	765	811	
5810.000.558.460442.153	LIFE INSURANCE	540	463	540	540	481	540	
5810.000.558.460442.156	PUBLIC EMPLOYEE RETIRE	21,184	21,282	20,942	20,942	19,582	21,922	
	PERSONNEL TOTAL	**308,926**	**307,192**	**304,641**	**304,641**	**288,552**	**318,065**	
OPERATING								
5810.000.558.460442.220	OPERATING SUPPLIES	3,500	1,853	3,000	3,000	2,795	5,500	2,500
5810.000.558.460442.345	TECHNOLOGY	9,120	9,119	9,801	9,801	9,801	9,367	(434)
5810.000.558.460442.368	SOFTWARE/HARDWARE MAINTENANCE	2,000	2,870	3,000	3,000	3,698	4,000	1,000
5810.000.558.460442.370	TRAVEL/MOVING	4,500	3,512	-	-	-	-	-
5810.000.558.460442.380	TRAINING	2,000	1,450	825	825	220	-	(825)
5810.000.558.460442.398	VARIABLE CONTRACT SERVICES	1,500	799	1,500	1,500	639	1,500	-
	OPERATING TOTAL	**22,620**	**19,603**	**18,126**	**18,126**	**17,153**	**20,367**	
	TOTAL	**331,546**	**326,795**	**322,767**	**322,767**	**305,705**	**338,432**	
	METRA GRAND TOTAL	**12,656,343**	**10,762,807**	**12,592,480**	**12,592,480**	**10,605,078**	**12,424,574**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
5810.000.558.460442.220	Computer/Scanner	2,500
5810.000.558.460442.368	Quickbooks	1,000
		3,500

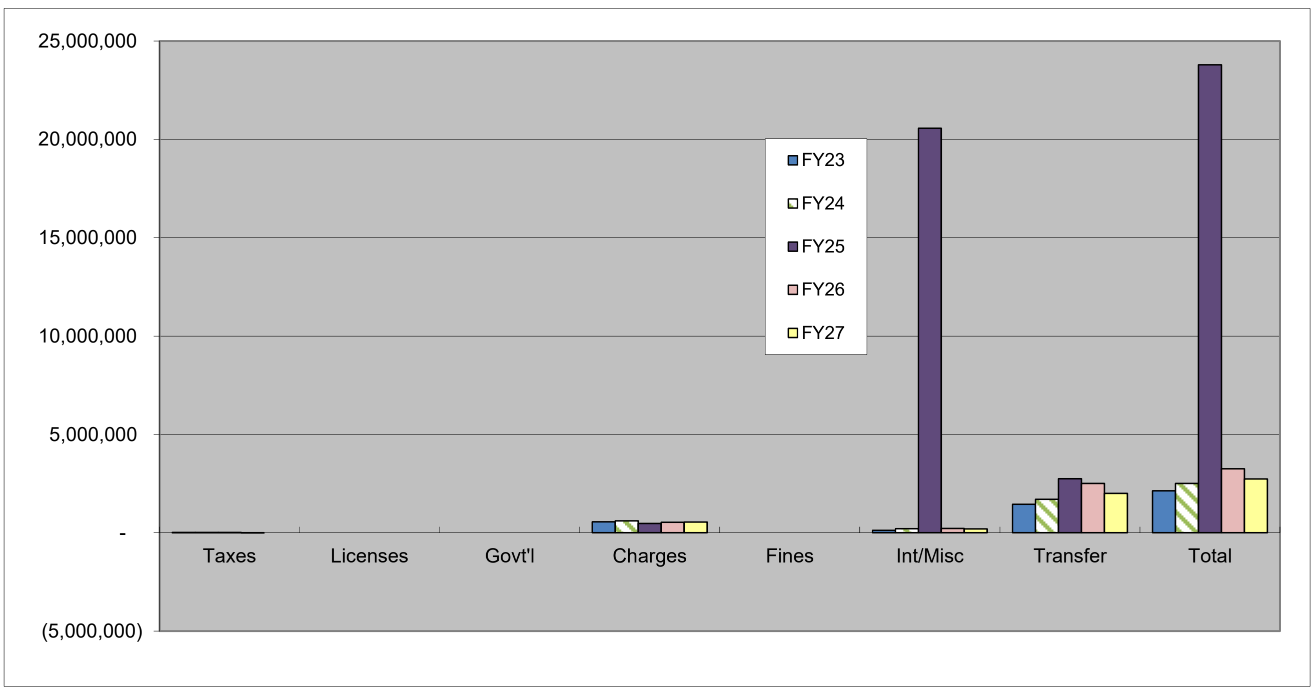
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA CAPITAL REPLACEMENT & IMPROVEMENT

TAX REVENUE	-	FY 26 MILLS	-
NON-TAX REVENUE	2,738,000	FY 27 MILLS	-
TOTAL REVENUES	**2,738,000**	Change	-
Use / (Source) of Reserves	1,511,000		
TOTAL RESOURCES USED	**4,249,000**		
BASE APPROPRIATIONS	4,249,000	**Est. Reserves 7/1/26**	6,633,495
TRANSFERS & CONTINGENCY	-	Use of Reserves	(1,511,000)
TOTAL APPROPRIATIONS	**4,249,000**	**Proj. Res. 6/30/27**	**5,122,495**

Charge for Service revenues are generated from ticket charges on events.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	1,315	92	368	(66)	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	560,519	599,546	471,407	528,406	548,000
Fines	-	-	-	-	-
Int/Misc	117,888	208,674	20,566,756	223,405	190,000
Transfer	1,450,000	1,700,000	2,750,000	2,500,000	2,000,000
Total	2,129,722	2,508,312	23,788,531	3,251,745	2,738,000

FY27 FINAL BUDGET

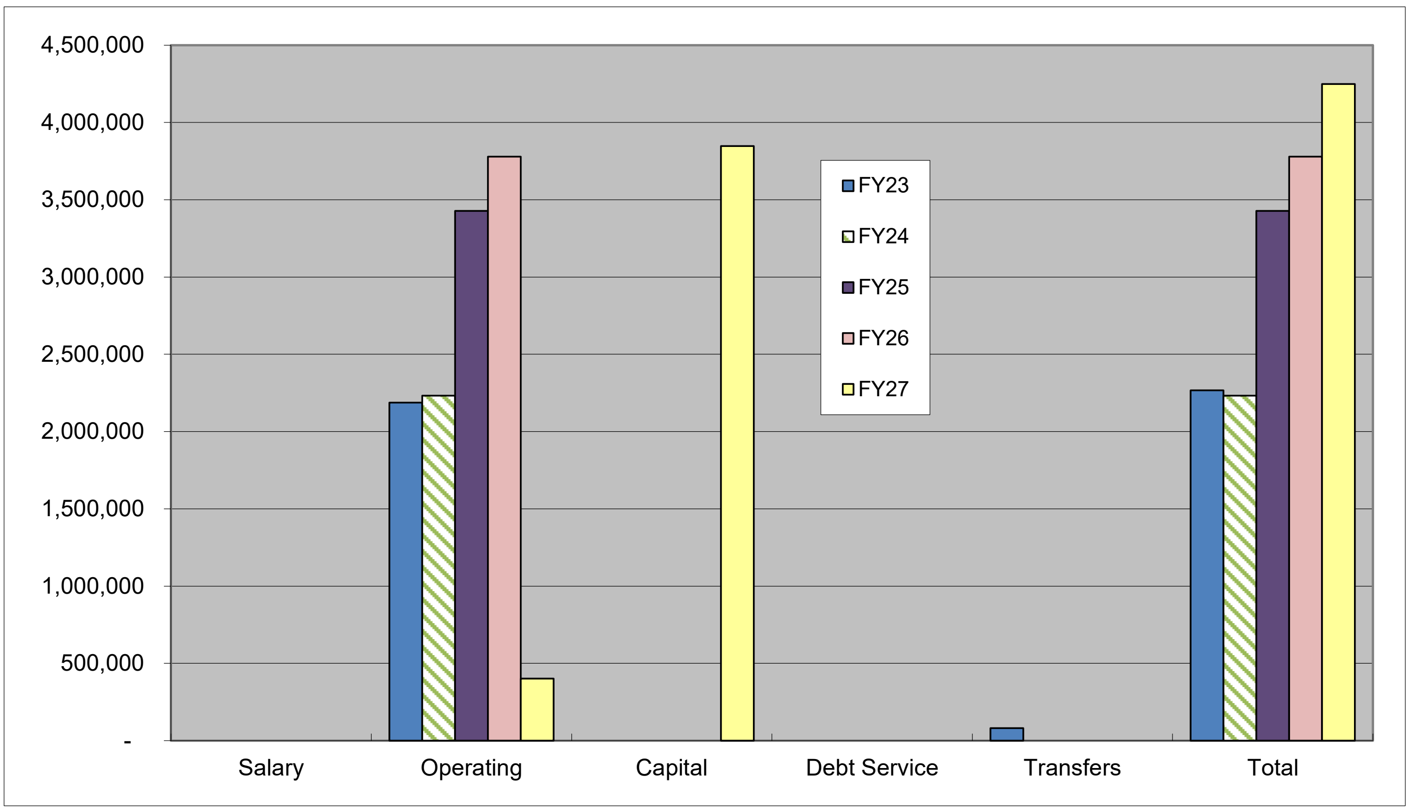
METRA CIP Fund - Revenue Budget

Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
5811.000.000.311010.000	REAL PROPERTY TAXES	-	198	-	-	(33)	-
5811.000.000.311020.000	PERSONAL PROPERTY TAXES	-	205	-	-	(4)	-
5811.000.000.311021.000	MOBILE HOME TAXES	-	(77)	-	-	(57)	-
5811.000.000.312000.000	P & I DELINQUENT TAXES	-	42	-	-	28	-
5811.000.000.346019.000	EVENT SPONSORSHIP - IMPR FEE REPLACE	33,000	32,182	33,000	33,000	32,650	33,000
5811.000.000.346098.000	IMPROVEMENT FEES	460,000	407,278	460,000	460,000	450,494	460,000
5811.000.000.346099.000	FAIR- IMPROVEMENT FEES	35,000	31,947	40,000	40,000	45,262	55,000
5811.000.000.369000.000	OTHER INCOME	-	76,035	-	-	-	-
5811.000.000.369015.000	NONCASH DONATION: ARPA	-	20,231,722	-	-	-	-
5811.000.000.371010.000	INTEREST REVENUE	158,000	258,999	183,000	183,000	223,405	190,000
5811.000.000.383006.000	TRANSFER - FUND 5810	2,750,000	2,750,000	2,500,000	2,500,000	2,500,000	2,000,000
TOTAL		**3,436,000**	**23,788,531**	**3,216,000**	**3,216,000**	**3,251,745**	**2,738,000**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

METRA CAPITAL REPLACEMENT & IMPROVEMENT

The Metra Capital Replacement & Improvement fund is utilized for revenues and expenses dedicated to capital replacement or improvement of the METRA facilities and grounds.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	2,186,700	2,232,511	3,428,054	3,778,309	402,000
Capital	-	-	-	-	3,847,000
Debt Service	-	-	-	-	-
Transfers	80,633	-	-	-	-
Total	2,267,333	2,232,511	3,428,054	3,778,309	4,249,000

FINAL FY27 BUDGET

METRA Capital Replacement & Maintenance Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
5811.000.552.460442.220	FACILITIES OPERATING SUPPLIES	28,000	288,183	55,000	55,000	388,610	277,000	222,000
5811.000.552.460442.365	FACILITIES GROUND MAINTENANCE	2,500	14,388	10,000	10,000	13,475	10,000	-
5811.000.552.460442.369	FACILITIES BUILDING REPAIRS	125,000	47,296	125,000	125,000	95,333	115,000	(10,000)
5811.000.552.460442.810	FACILITIES LOSS ON DISPOSAL OF ASSET	-	-	-	-	58,989		
5811.000.552.460442.830	FACILITIES DEPRECIATION	-	3,003,256	-	-	3,198,046		
5811.000.553.460442.220	FOOD & BEVERAGE OPERATING SUPPLIES	39,250	74,931	104,000	104,000	23,856	-	
5811.000.555.460442.220	MARKETING OPERATING SUPPLIES	2,500	-	-	-	-	-	
5811.000.556.460442.220	ADMISSIONS OPERATING SUPPLIES	2,500	-	-	-	-	-	
	OPERATING TOTAL	**199,750**	**3,428,054**	**294,000**	**294,000**	**3,778,309**	**402,000**	
CAPITAL								
5811.000.552.460442.920	FACILITIES CAPITAL OUTLAY-BUILDING	3,322,000	-	2,565,000	2,565,000	-	1,685,000	
5811.000.552.460442.925	FACILITIES CAPITAL CONTINGENCY	713,000	-	800,000	800,000	-	800,000	-
5811.000.552.460442.930	FACILITIES CAPITAL OUTLAY-LAND IMPROVEMENT	170,000	-	175,000	175,000	-	435,000	
5811.000.552.460442.940	FACILITIES CAPITAL OUTLAY-EQUIPMENT	958,125	-	636,500	636,500	-	807,000	
5811.000.553.460442.920	FOOD & BEVERAGE CAPITAL OUTLAY-BLDG	-	-	-	-	-	20,000	
5811.000.553.460442.940	FOOD & BEVERAGE CAPITAL OUTLAY-EQUIPMENT	173,000	-	-	-	-	100,000	
	CAPITAL TOTAL	**5,336,125**	**-**	**4,176,500**	**4,176,500**	**-**	**3,847,000**	
TRANSFERS								
5811.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	-	-	-	-	-	-	
	TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**5,535,875**	**3,428,054**	**4,470,500**	**4,470,500**	**3,778,309**	**4,249,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
	SEE DETAIL CAPITAL LIST	

METRA CAPITAL
FY27 CAPITAL LIST

Estimated Cash -5811 as of 6/30/26	6,633,495		
FY27 Budgeted Revenues:	2,738,000		
Available for Appropriation	**9,371,495**		
ITEM		**GL ACCOUNT NUMBERS**	**NOTES**
CARRYOVER ITEMS			
FAIR GATE BOOTHS	350,000	5811.552.460442.920	ROLLOVER TO FY27
FLOOR MERCH BOOTH	100,000	5811.552.460442.920	ROLLOVER TO FY27
BOX OFFICE COUNTERS	35,000	5811.552.460442.920	ROLLOVER TO FY27
HYPERSPIKE	150,000	5811.552.460442.940	ROLLOVER TO FY27
ROCK WALL STABILIZATION	200,000	5811.552.460442.930	ROLLOVER TO FY27
SUBTOTAL CARRYOVER ITEMS FROM FY26	**835,000**		
ITEM		**GL ACCOUNT NUMBERS**	**NOTES**
New Requests FY27- Prioritized by Metra Staff			
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	115,000	5811.552.460442.369	NEEDS THAT CAN'T BE BUDGETED FOR
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	10,000	5811.552.460442.365	NEEDS THAT CAN'T BE BUDGETED FOR
MISC LIGHTING/ ELECTRICAL/ PLUMBING NEEDS	100,000	5811.552.460442.920	PROBLEMS THAT CAN'T BE BUDGETED
SMALL MISC LIGHTING/ ELECTRICAL/ PLUMBING NEEDS	50,000	5811.552.460442.220	PROBLEMS THAT CAN'T BE BUDGETED
EQUIPMENT FUND	75,000	5811.552.460442.940	EQUIP NEEDS THAT CAN'T BE BUDGETED FOR
MISC SMALL EQUIPMENT	20,000	5811.552.460442.220	SMALL EQUIP NEEDS
IT NEEDS	50,000	5811.552.460442.920	SWITCHES, UPS, MISC WIRING
SIGNAGE ON GROUNDS	30,000	5811.552.460442.220	REPLACE SIGNAGE OR UPDATE SIGNAGE ON GROUNDS
BOBCAT TRACK	7,000	5811.552.460442.940	SKIDSTEER TRACK
CHAIRS	20,000	5811.552.460442.220	REPLACE ANNUALLY UNTIL INVENTORY RECOVERED
BUILDING HVAC	350,000	5811.552.460442.920	HVAC REPAIRS
TABLES	30,000	5811.552.460442.940	FOLDING TABLES
CROWD CONTROL	10,000	5811.552.460442.220	BIKE RACK / STANCHIONS / FENCING W/ STORAGE RACKS
ENTRY MATS	10,000	5811.552.460442.220	ENTRY MATS - BUILDING
DESIGN SERVICES	50,000	5811.552.460442.920	DESIGN & ENGINEERING FOR FUTURE PROJECTS
FIRE ALARM UPGRADE	120,000	5811.552.460442.920	ARENA, PAVILION, EXPO
GARBAGE BINS	100,000	5811.552.460442.940	TIPPER BINS
GARBAGE CANS	12,000	5811.552.460442.220	GARBAGE CANS
GROUNDS FENCING	70,000	5811.552.460442.930	THROUGHOUT GROUNDS
DRESSING ROOM FURNITURE	20,000	5811.552.460442.220	VARIOUS DRESSING ROOMS
LIVESTOCK MATS	10,000	5811.552.460442.220	LIVESTOCK MATS
STREET SWEEPER	200,000	5811.552.460442.940	GROUNDS CLEANING
TRUCK	50,000	5811.552.460442.940	GENERAL MANAGER- OLD ONE TO MAINT DEPT
RODEO STEEL	25,000	5811.552.460442.220	RODEO STEEL
GATER UTV	15,000	5811.552.460442.940	SMALL 2 SEAT GATOR
SCISSOR LIFT	20,000	5811.552.460442.940	SMALL SCISSOR LIFT
STAGING EQUIPMENT	15,000	5811.552.460442.220	MISC STAGE RIGHT EQUIP
BBALL FLOOR RESURFACE	10,000	5811.552.460442.940	RESURFACING BBALL COURT
CONCESSION 7 SELF SERVICE STATION EQUIP	50,000	5811.553.460442.940	CAMERAS, GATES, AND POS FOR FULL SELF SERVE
CONCESSION 7 REMODEL	20,000	5811.553.460442.920	STRUCTURAL REMODEL FOR SELF SERVE
CONCESSION 7 EQUIP	50,000	5811.553.460442.940	SELF SERVE WARMERS AND COOLERS
EXHAUST HOODS	30,000	5811.552.460442.920	EXPO/PAVILION

METRA CAPITAL
FY27 CAPITAL LIST

FRIDGES/FREEZERS	30,000	5811.552.460442.940	REPLACE AGING FRIDGES/FREEZERS
SCANNER PEDESTALS	25,000	5811.552.460442.220	SELF SCANNING PEDESTALS
HAND HELD SCANNERS	15,000	5811.552.460442.220	TICKET SCANNERS
BENCH BLVD CORNER	165,000	5811.552.460442.930	EXTEND RIGHT TURN LANE BENCH/DUTCHER WAY
NEW NILE OFFICE	500,000	5811.552.460442.920	NEW OFFICE BUILDING
SECURITY CAMERAL EXPANSION	35,000	5811.552.460442.940	COVERAGE ON GROUNDS
METAL DETECTORS	65,000	5811.552.460442.940	DETECTORS AND BATTERIES
RADIOS	15,000	5811.552.460442.220	ADDITIONAL RADIOS
ARENA BLACKOUT CURTAINS	20,000	5811.552.460442.940	MERCH AREAS
Contingency	800,000	5811.552.460442.925	
New Requests FY27	**3,414,000**		
TOTAL APPROPRIATIONS REQUESTED FY27	**4,249,000**		
BALANCE OF AVAILABLE FUNDS	**5,122,495**		
****Any purchases less than $40k within the Misc Equip budget are approved.****			

METRA CIP
FY28-FY31 PROJECTED

FUTURE PROJECTS

FY28

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$400,000
BOBCAT BRUSH REBUILD KIT		$8,000
ARENA SEATING PHASE 1		$5,000,000
HVAC UNIT		$350,000
FIX OLD SERVICE ROAD TO UPPER LOT		$60,000
SCOREBOARD ARENA		$250,000
ARENA SIGNAGE		$30,000
BATHROOMS/SHOWERS	REPLACE RED ONES/CARNIVAL LOT	$500,000
STAGE EQUIPMENT		$15,000
ARENA LOBBY REMODEL	NEW ENTRY PLAN	$150,000
TRACTOR		$200,000
CHAIRS		$20,000
	TOTAL PROJECTED FY28	**$6,983,000**

FY29

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$400,000
BOBCAT BRUSH REBUILD KIT		$8,000
ARENA SEATING PHASE 2		$5,000,000
HVAC UNIT		$400,000
ALL FACILITY RESTROOM UPGRADES	STALL WALLS, LIGHTS, FIXTURES	$450,000
2 NEW START DRESSING ROOMS		$550,000
OUTDOOR ARENA RESTROOMS/CONCESSIONS		$1,500,000
SUPERBARN/STALL BARN LIGHTING		$70,000
	TOTAL PROJECTED FY29	**$8,378,000**

FY30

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$400,000
BOBCAT BRUSH REBUILD KIT		$8,000
ARENA SEATING PHASE 3		$5,000,000
HVAC UNIT		$450,000
UTV TOOL CAT PLUS ATTACHMENTS		$30,000
REPLACE BROKEN CONCRETE IN PLUS RAIL		$100,000
PICNIC TABLES/CHAIRS		$60,000
TELEHANDLER		$200,000
CHAIRS		$20,000
SUPERBARN/STALL BARN BATHROOMS		$50,000
OUTDOOR BLEACHERS		$100,000
STALL MATS		$20,000
	TOTAL PROJECTED FY30	**$6,438,000**

FY31

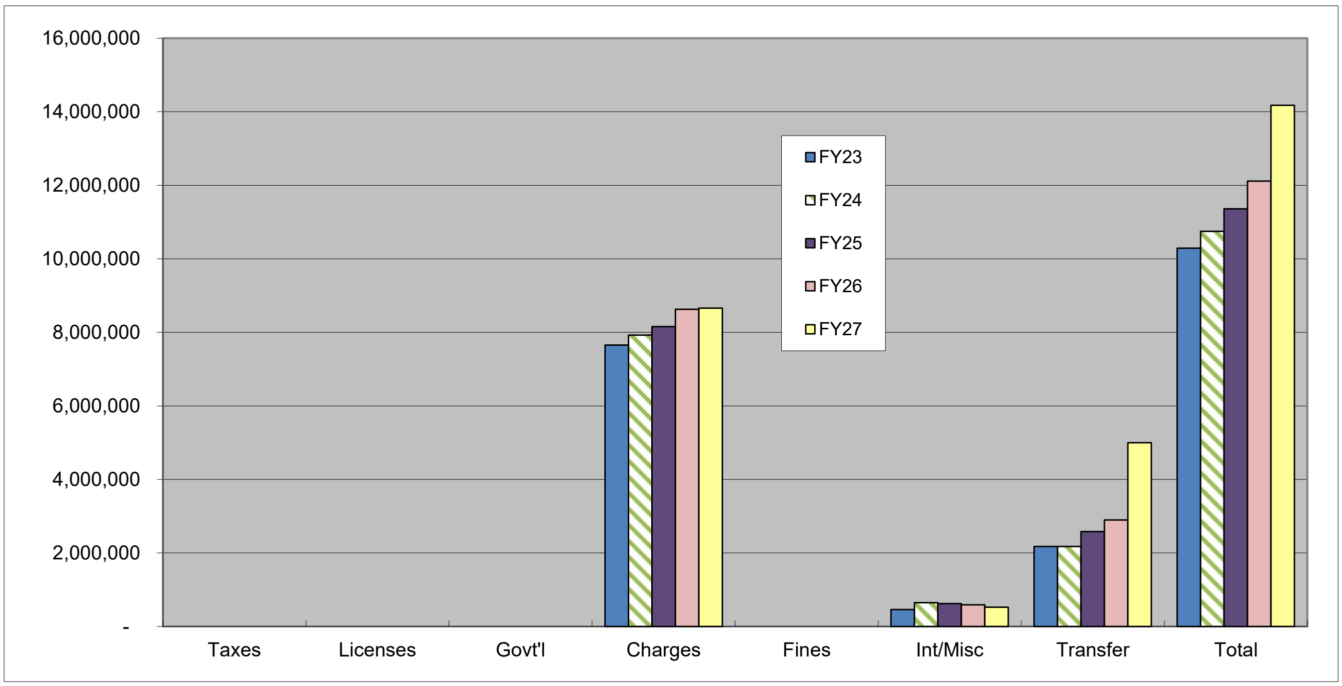
ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$400,000
UTV TOOL CAT PLUS ATTACHMENTS		$30,000
BOBCAT BRUSH REBUILD KIT		$8,000
HVAC UNIT		$500,000
PAVE INFIELD PARKING LOT		$3,500,000
MAINT TRUCKS		$30,000
LOADER		$250,000
ARENA FLOOR CONCRETE		$1,000,000
PARKING LOT RESEAL		$50,000
EXPO REFRESH		$400,000
	TOTAL PROJECTED FY31	**$6,168,000**

GRAND TOTAL FY28-FY31	**27,967,000**

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
HEALTH INSURANCE FUND

TAX REVENUE	-
NON-TAX REVENUE	14,179,720
TOTAL REVENUES	**14,179,720**
Use / (Source) of Reserves	1,167,280
TOTAL RESOURCES USED	**15,347,000**

BASE APPROPRIATIONS	14,347,000	**Est. Reserves 7/1/26**	14,108,493
TRANSFERS & CONTINGENCY	1,000,000	Use of Reserves	(1,167,280)
TOTAL APPROPRIATIONS	**15,347,000**	**Proj. Res. 6/30/27**	**12,941,213**



	Actual FY23	**Actual FY24**	**Actual FY25**	**Actual FY26**	**Budget FY27**
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	7,652,178	7,924,433	8,156,472	8,629,470	8,657,720
Fines	-	-	-	-	-
Int/Misc	461,263	645,055	622,656	590,310	522,000
Transfer	2,174,663	2,176,393	2,579,405	2,894,023	5,000,000
Total	10,288,104	10,745,881	11,358,533	12,113,803	14,179,720

FY27 FINAL BUDGET

Health Insurance Fund - Revenue Budget

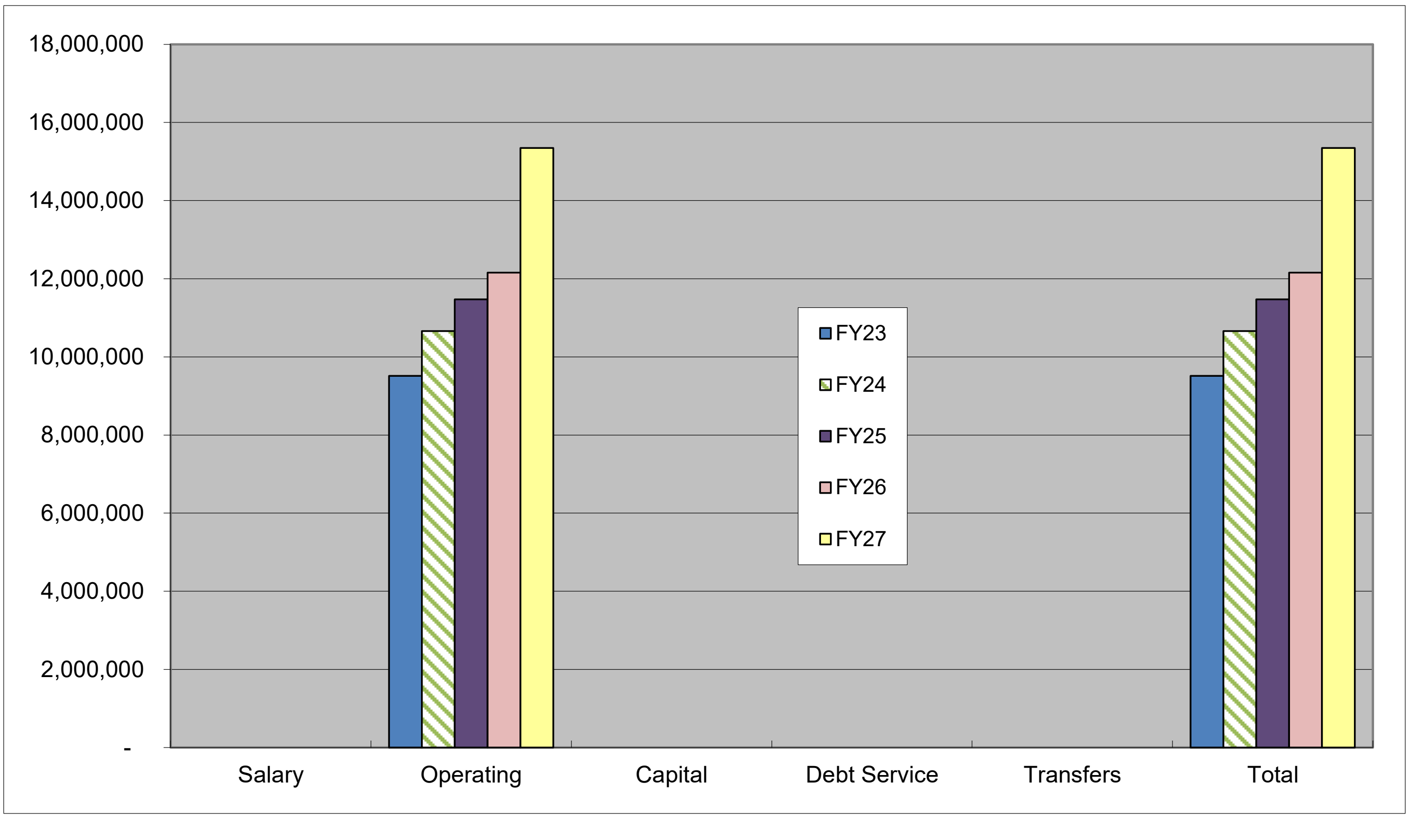
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
6050.000.000.340020.000	COUNTY EE PREMIUMS	5,624,234	5,816,075	6,135,840	6,135,840	6,180,569	6,135,840
6050.000.000.340021.000	PREMIUMS - BSED	205,704	195,962	239,810	239,810	137,567	90,000
6050.000.000.340022.000	PREMIUMS -C/C HLTH	2,250,473	1,981,261	2,240,000	2,240,000	2,102,301	2,240,000
6050.000.000.340023.000	PREMIUMS - RETIREE	140,808	130,890	132,168	132,168	169,819	156,240
6050.000.000.340024.000	PREMIUMS - COBRA	-	-	-	-	13,588	-
6050.000.000.340025.000	PREMIUMS - WHC	34,272	32,284	35,640	35,640	25,626	35,640
6050.000.000.369000.000	OTHER INCOME	-	329	-	-	-	-
6050.000.000.371010.000	INTEREST REVENUE	500,000	622,327	457,000	457,000	590,310	522,000
6050.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	2,169,454	2,579,405	3,306,400	3,306,400	2,894,023	5,000,000
TOTAL		**10,924,945**	**11,358,533**	**12,546,858**	**12,546,858**	**12,113,803**	**14,179,720**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

HEALTH INSURANCE

The Health Insurance fund accounts for operations of the County's self-insured health plan which provides health insurance coverage to County employees and their dependents, County retirees, and other eligible members. The self-insured health plan is administered by an independent vendor. The County also carries aggregate stop-loss insurance coverage to offset the cost of larger insurance claims.

Additionally, the budget includes a contingency appropriation for exposure in excess of the aggregate stop-loss coverage.



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	-	-	-	-	-
Operating	9,514,020	10,660,053	11,470,055	12,158,566	15,347,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	9,514,020	10,660,053	11,470,055	12,158,566	15,347,000

FINAL FY27 BUDGET

Health Insurance Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
6050.000.601.500700.304	PRESCRIPTION DRUGS	2,000,000	1,816,404	2,000,000	2,000,000	1,425,326	2,000,000	-
6050.000.601.500700.331	PLAN FEES	3,600	(530)	3,600	3,600	4,334	5,000	1,400
6050.000.601.500700.350	PROFESSIONAL SERVICES	9,000	9,720	9,000	9,000	9,720	10,000	1,000
6050.000.601.500700.351	MEDICAL & DENTAL CLAIMS	8,500,000	8,915,095	8,500,000	8,500,000	9,761,254	11,000,000	2,500,000
6050.000.601.500700.352	SHORT TERM DISABILITY	250,000	252,158	250,000	250,000	265,208	275,000	25,000
6050.000.601.500700.353	RENALOGIC CLAIMS	250,000	16,736	250,000	250,000	-	250,000	-
6050.000.601.500700.356	MEDICAL - WELLNESS/ OTHER COSTS	42,000	28,116	42,000	42,000	43,531	45,000	3,000
6050.000.601.500700.398	INSURANCE CONSULTANT CONTRACT	65,000	70,800	80,000	80,000	70,800	80,000	-
6050.000.601.500700.399	OTHER CONTRACT SERVICES	246,000	38,082	293,500	293,500	80,360	150,000	(143,500)
6050.000.601.500700.510	STOP-LOSS INSURANCE	300,000	316,474	475,000	475,000	491,033	525,000	50,000
6050.000.601.500700.514	RENALOGIC	7,000	7,000	7,000	7,000	7,000	7,000	-
6050.000.601.500700.850	EXPEND. CONTINGENCY	800,000	-	800,000	800,000	-	1,000,000	200,000
	OPERATING TOTAL	**12,472,600**	**11,470,055**	**12,710,100**	**12,710,100**	**12,158,566**	**15,347,000**	
	TOTAL	**12,472,600**	**11,470,055**	**12,710,100**	**12,710,100**	**12,158,566**	**15,347,000**	

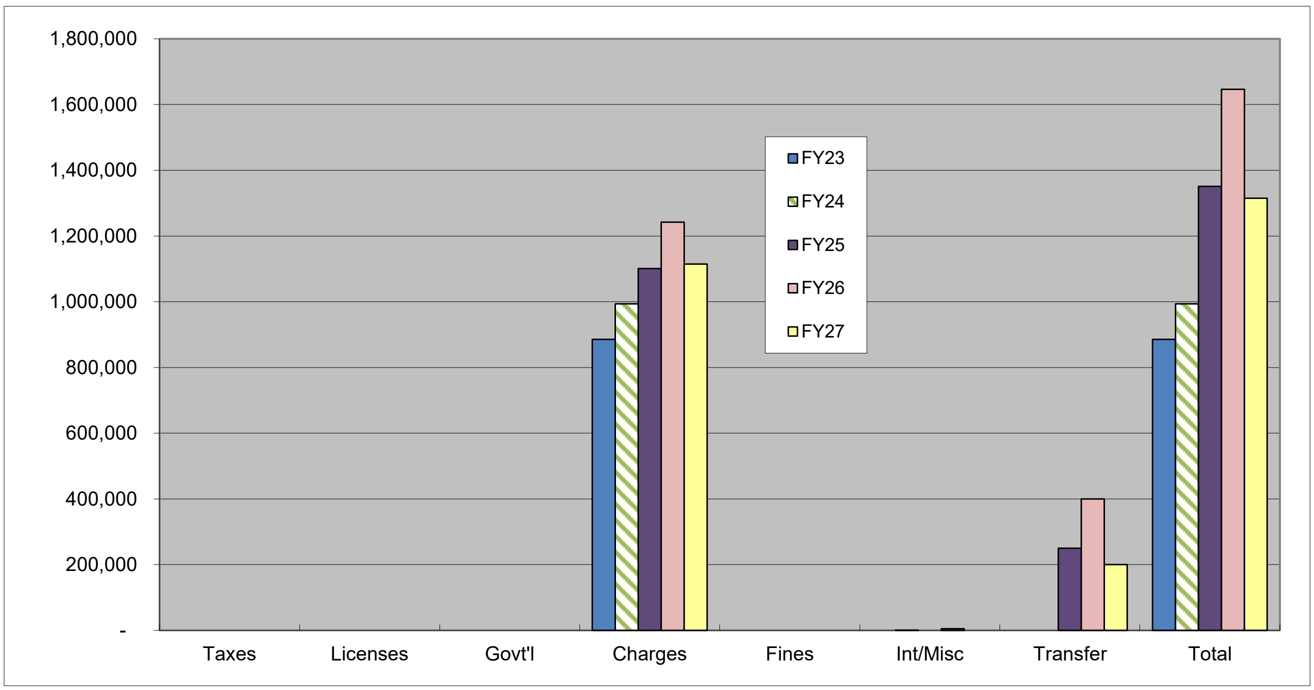
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
6050.000.601.500700.331	US Treasury/PCORI	1,400
6050.000.601.500700.350	AIS Trust	1,000
6050.000.601.500700.351	More, higher-cost claims	2,500,000
6050.000.601.500700.352	More participants	25,000
6050.000.601.500700.356	Wellness screenings	3,000
6050.000.601.500700.510	Premium increase	50,000
		2,580,400

FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TECHNOLOGY FUND

TAX REVENUE	-
NON-TAX REVENUE	1,314,830
TOTAL REVENUES	**1,314,830**
Use / (Source) of Reserves	318,170
TOTAL RESOURCES USED	**1,633,000**

BASE APPROPRIATIONS	1,533,000	**Est. Reserves 7/1/26**	695,009
TRANSFERS & CONTINGENCY	100,000	(Use)/Source of Reserves	(318,170)
TOTAL APPROPRIATIONS	**1,633,000**	**Proj. Res. 6/30/27**	**376,839**



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	885,585	993,652	1,100,914	1,241,886	1,114,830
Fines	-	-	-	-	-
Int/Misc	-	33	-	4,913	-
Transfer	-	-	250,000	400,000	200,000
Total	885,585	993,685	1,350,914	1,646,799	1,314,830

FY27 FINAL BUDGET

Technology Fund - Revenue Budget

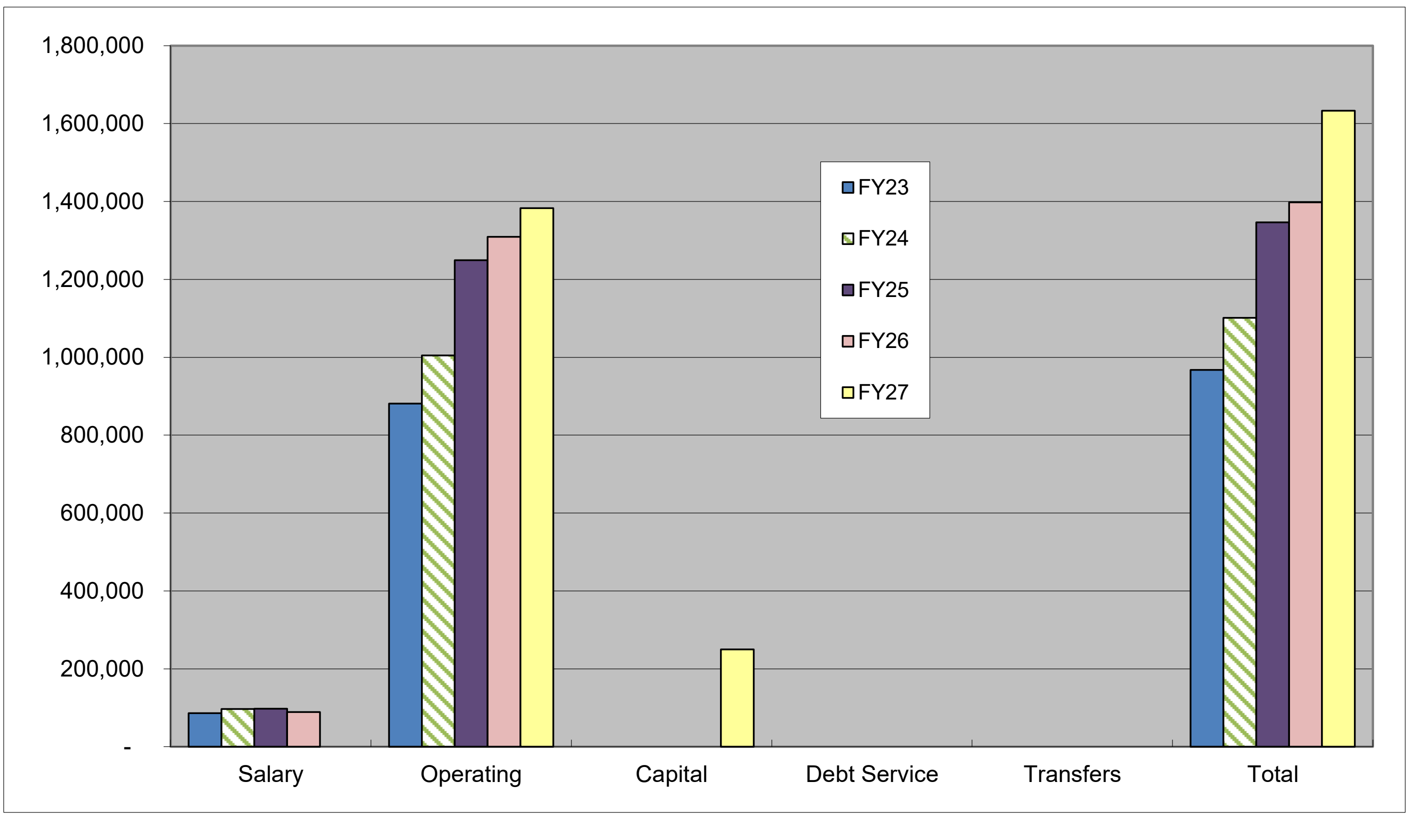
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
6060.000.000.369000.000	OTHER INCOME	-	-	-	-	4,913	
6060.000.000.383002.000	TRANSFER - GEN FUND	250,000	250,000	400,000	400,000	400,000	200,000
6060.000.000.398040.000	TECHNOLOGY OPERATIONS	1,100,914	1,100,914	1,183,500	1,183,500	1,241,886	1,114,830
TOTAL		**1,350,914**	**1,350,914**	**1,583,500**	**1,583,500**	**1,646,799**	**1,314,830**

FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TECHNOLOGY

The Technology fund is used to administer and allocate charges back to departments for technology needs throughout the County.

FY27 FTEs	FY26 FTEs	FY25 FTEs	FY24 FTEs
-	1.00	1.00	1.00



	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Salary	86,207	96,640	97,372	88,681	-
Operating	881,165	1,004,633	1,249,057	1,309,453	1,383,000
Capital	-	-	-	-	250,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	967,372	1,101,273	1,346,429	1,398,134	1,633,000

FINAL FY27 BUDGET

Technology Fund - Expenditure Budget

Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
PERSONNEL								
6060.000.608.500800.111	SALARIES/PERM	73,270	74,311	75,678	75,678	66,702	-	
6060.000.608.500800.120	OVERTIME	500	-	500	500	-	-	
6060.000.608.500800.130	TERMINATION PAY	-	(1,247)	-	-	-	-	
6060.000.608.500800.141	UNEMPLOYMENT COMPENSATION	111	114	190	190	167	-	
6060.000.608.500800.142	WORKER'S COMPENSATION	302	244	289	289	193	-	
6060.000.608.500800.143	GROUP HEALTH INSURANCE	11,424	11,410	11,880	11,880	10,376	-	
6060.000.608.500800.144	SOCIAL SECURITY	5,643	5,436	5,828	5,828	4,867	-	
6060.000.608.500800.147	LONG TERM DISABILITY	251	238	260	260	216	-	
6060.000.608.500800.153	LIFE INSURANCE	180	126	180	180	110	-	
6060.000.608.500800.156	PUBLIC EMPLOYEE RETIRE	6,691	6,740	6,986	6,986	6,050	-	
	PERSONNEL TOTAL	**98,372**	**97,372**	**101,791**	**101,791**	**88,681**	**-**	**-**
OPERATING								
6060.000.608.500800.210	OFFICE SUPPLIES	200	152	200	200	-	-	(200)
6060.000.608.500800.220	OPERATING SUPPLIES	10,000	116,151	25,000	25,000	92,221	200,000	175,000
6060.000.608.500800.230	REPAIR & MAINTENANCE SUPPLIES	1,000	60	500	500	-	-	(500)
6060.000.608.500800.345	TECHNOLOGY	100,000	126,960	125,000	125,000	110,893	130,000	5,000
6060.000.608.500800.360	REPAIR & MAINTENANCE SERVICE	15,000	318	15,000	15,000	7,943	12,000	(3,000)
6060.000.608.500800.368	SOFTWARE/ HARDWARE MAINTENANCE	636,000	782,789	775,000	775,000	888,785	700,000	(75,000)
6060.000.608.500800.370	TRAVEL/MOVING	5,000	913	2,500	2,500	68	2,500	-
6060.000.608.500800.380	TRAINING	14,000	430	8,500	8,500	-	8,500	-
6060.000.608.500800.398	VARIABLE CONTRACT SERVICES	50,000	51,771	50,000	50,000	20,087	30,000	(20,000)
6060.000.608.500800.830	DEPRECIATION	-	155,967	175,000	175,000	189,456	200,000	25,000
6060.000.608.500800.850	CONTINGENCY	75,000	13,546	75,000	75,000	-	100,000	25,000
								-
	OPERATING TOTAL	**906,200**	**1,249,057**	**1,251,700**	**1,251,700**	**1,309,453**	**1,383,000**	
CAPITAL								
6060.000.608.500800.940	CAPITAL OUTLAY-EQUIPMENT	542,000	-	550,000	550,000	-	250,000	
	CAPITAL TOTAL	**542,000**	**-**	**550,000**	**550,000**	**-**	**250,000**	
	TOTAL	**1,546,572**	**1,346,429**	**1,903,491**	**1,903,491**	**1,398,134**	**1,633,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED
6060.000.608.500800.220	Bulk computer purchase	175,000
6060.000.608.500800.345	Line charge increase	5,000
6060.000.608.500800.940	Misc repairs/emergency/TimeForce modules	250,000
		430,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

Tech Fund Detail per IT

FY27 Projects Summary

Cloud Services

Microsoft Licensing- Office E5	368,500
Tyler Tech to cloud	180,997
	549,497

Server and Storage

Annual computers/laptops bulk purchase	200,000
Misc Emergency Repairs/Replacements	250,000
	450,000

Network

	-
Total new projects	**999,497**

IT Projects: FY 2026 Proposed and Four Year Projection

	2027	2028	2029	2030	2031
Cloud Services	549,497	235,000	250,000	250,000	275,000
Server and Storage	450,000	185,000	150,000	150,000	200,000
Network	0	60,000	75,000	75,000	100,000
FY Total	999,497	480,000	475,000	475,000	575,000

FINAL FY27 BUDGET

BSED - County Funding

Big Sky Economic Development (BSED)

	General Fund Support
FY27	1,300,000
FY26	1,300,000

	BSED Mill Levy	Levied Tax Revenues	Maximum Mill Levy	Maximum Tax Revenues
FY25	3.16	1,560,072	3.16	1,560,072
FY24	3.01	1,476,001	3.01	1,476,001
FY23	3.37	1,367,706	3.37	1,367,706
FY22	3.29	1,310,576	3.29	1,310,255
FY21	3.28	1,264,260	3.28	1,264,260
FY20	3.24	1,229,760	3.28	1,229,760
FY19	3.29	1,172,801	3.29	1,172,801
FY18	3.17	1,140,832	3.17	1,140,832

The above mill levy revenues only reflect the portion of BSED's budget levied by the County, excluding potential protests. BSED's full budget can be obtained by contacting them directly.