

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
ATTEST:

(SEAL)

Mark Morse, Chairman

Jeff Martin, Clerk and Recorder

Michael J. Waters, Member

Chris White, Member