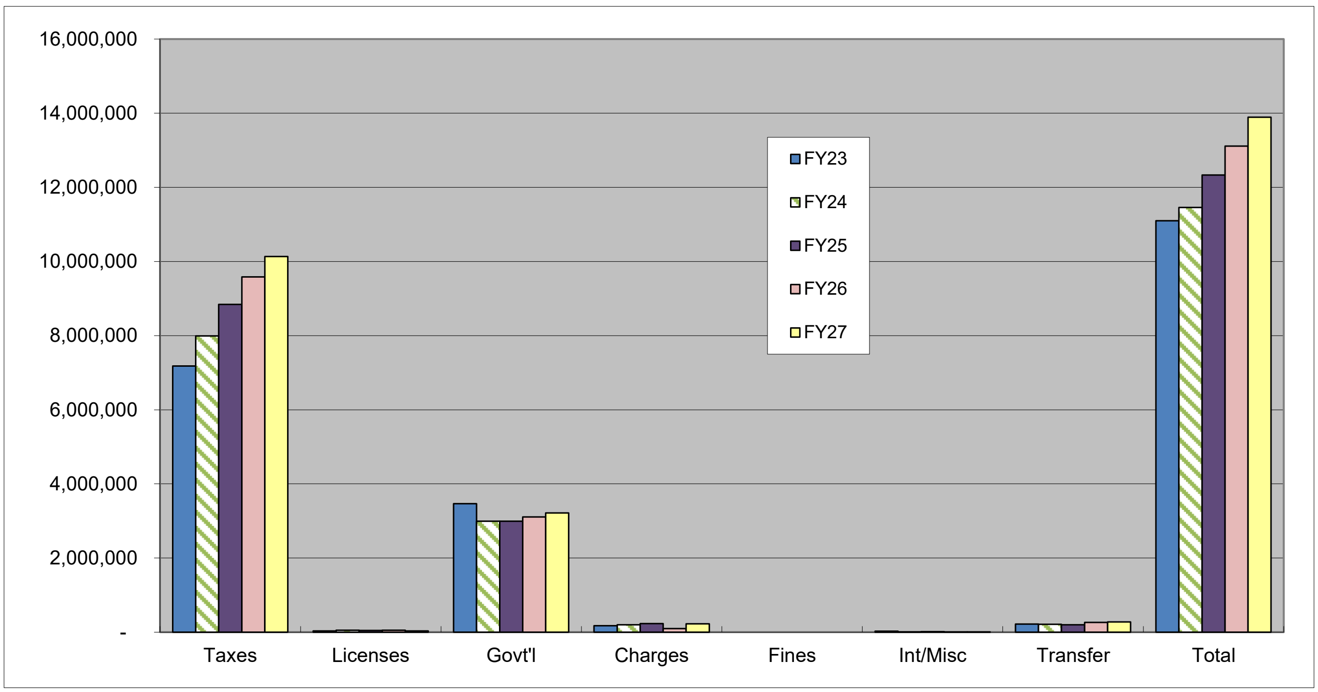
FY27 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

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

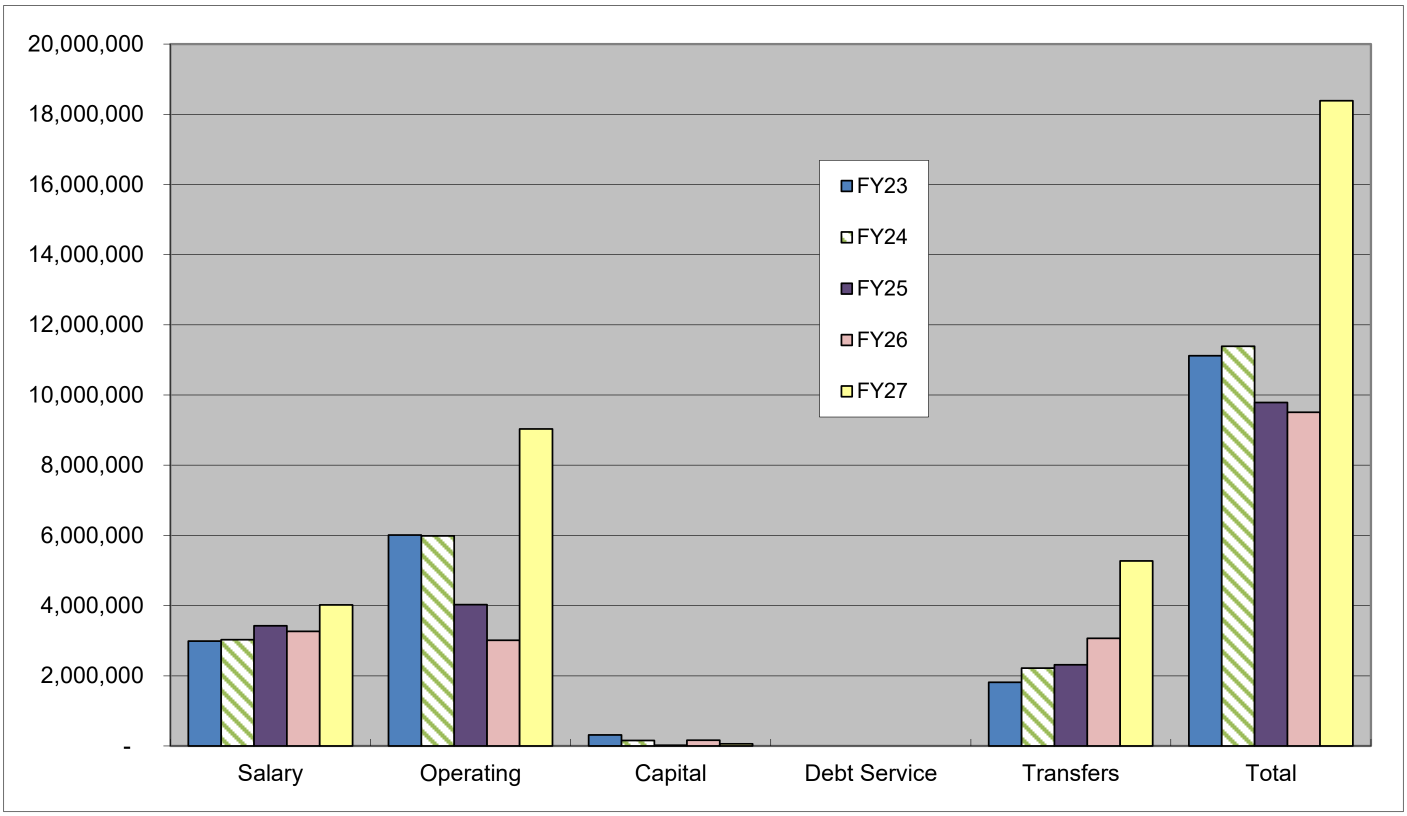
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2110.000.000.311010.000	REAL PROPERTY TAXES	8,451,758	7,932,693	9,019,859	9,019,859	8,632,500	9,857,105
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	130,000	163,033	130,000	130,000	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

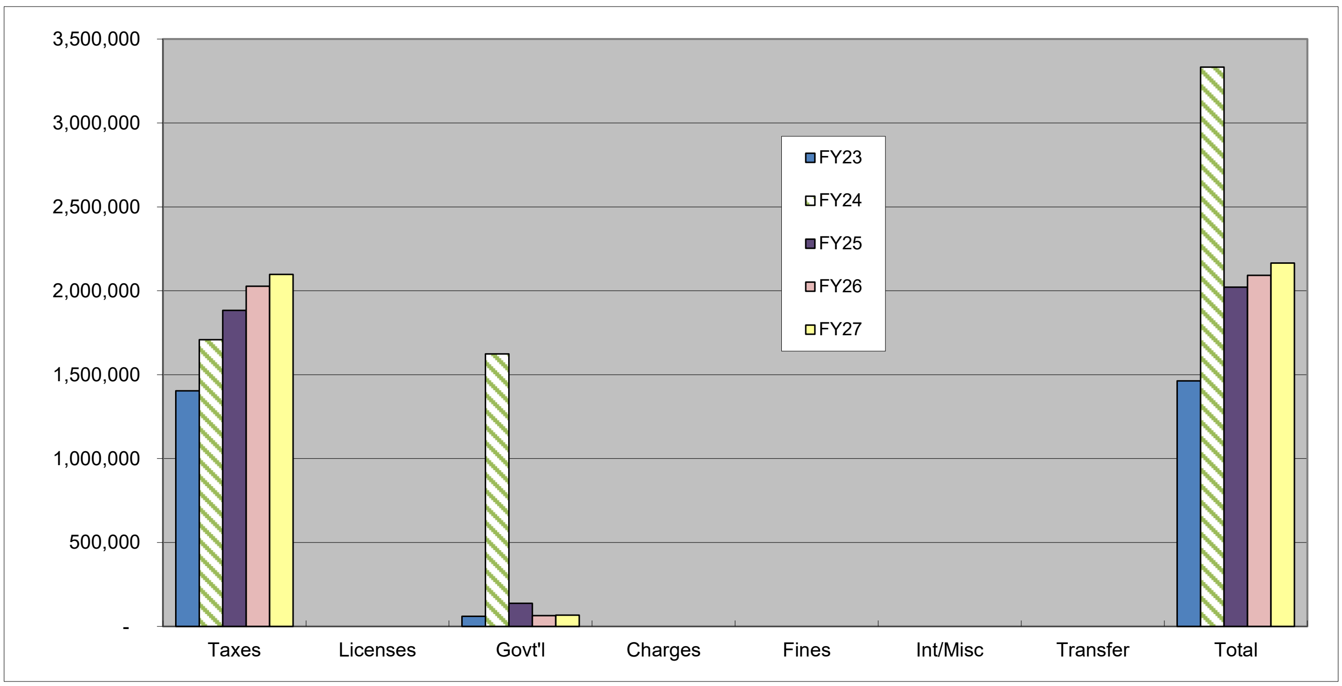
REQUESTS FOR CHANGES IN PERSONNEL

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

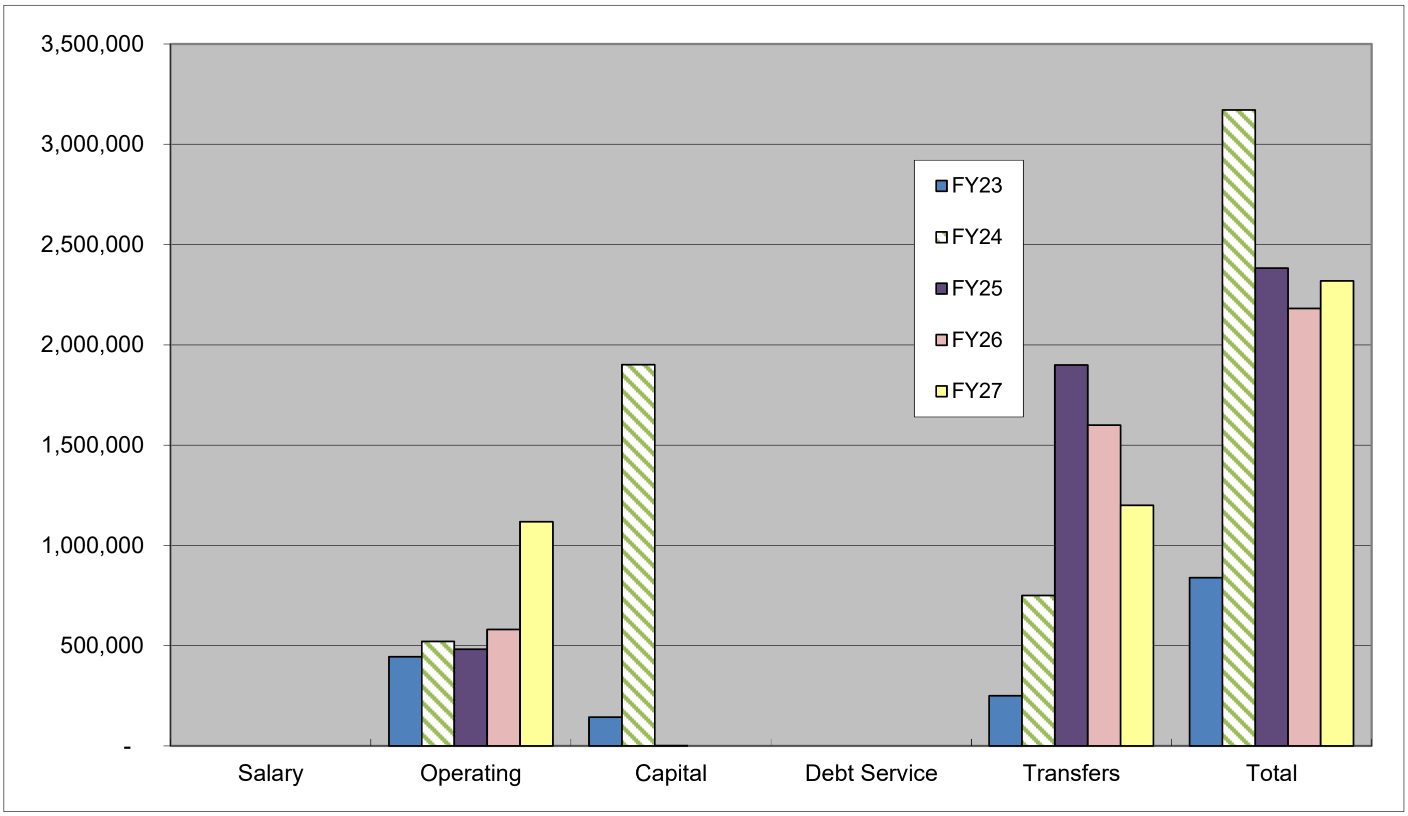
Bridge Fund - Revenue Budget

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

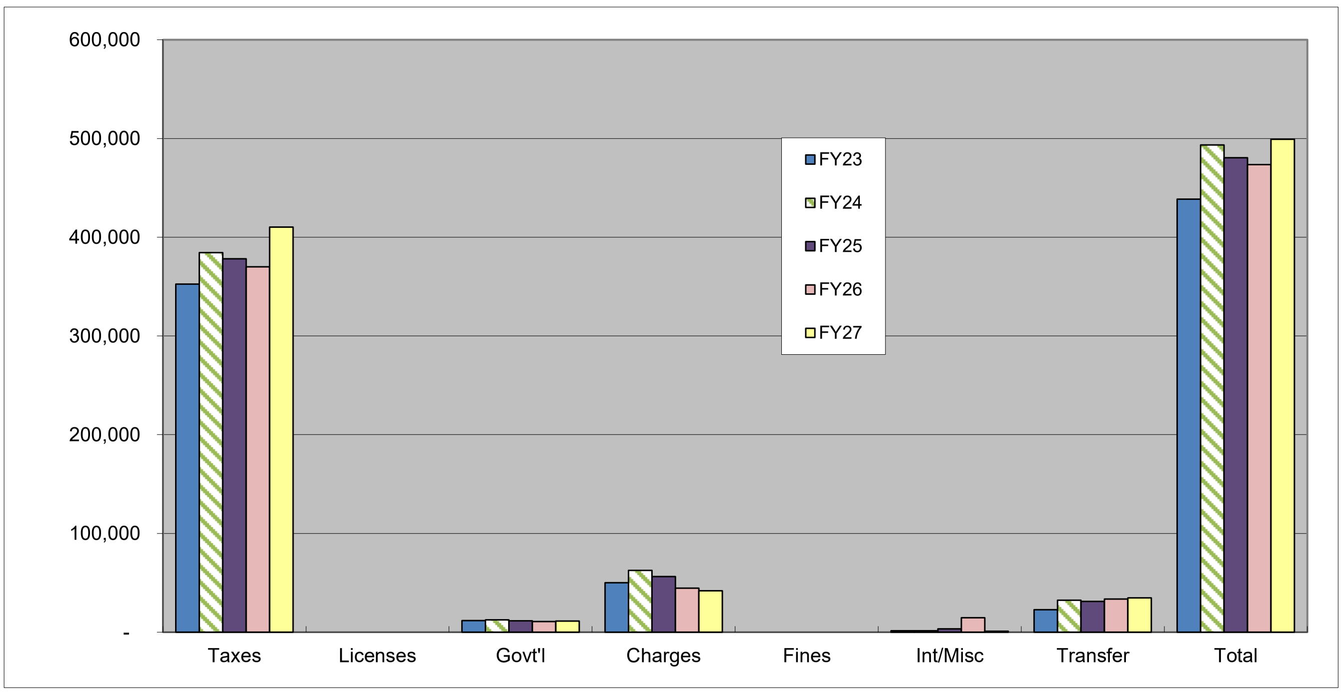
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2130.000.402.430244.220	OPERATING SUPPLIES	3,625	-	2,500	2,500	-	2,500	-
2130.000.402.430244.231	GAS-OIL-GREASE-ETC	20,000	24,644	20,000	20,000	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

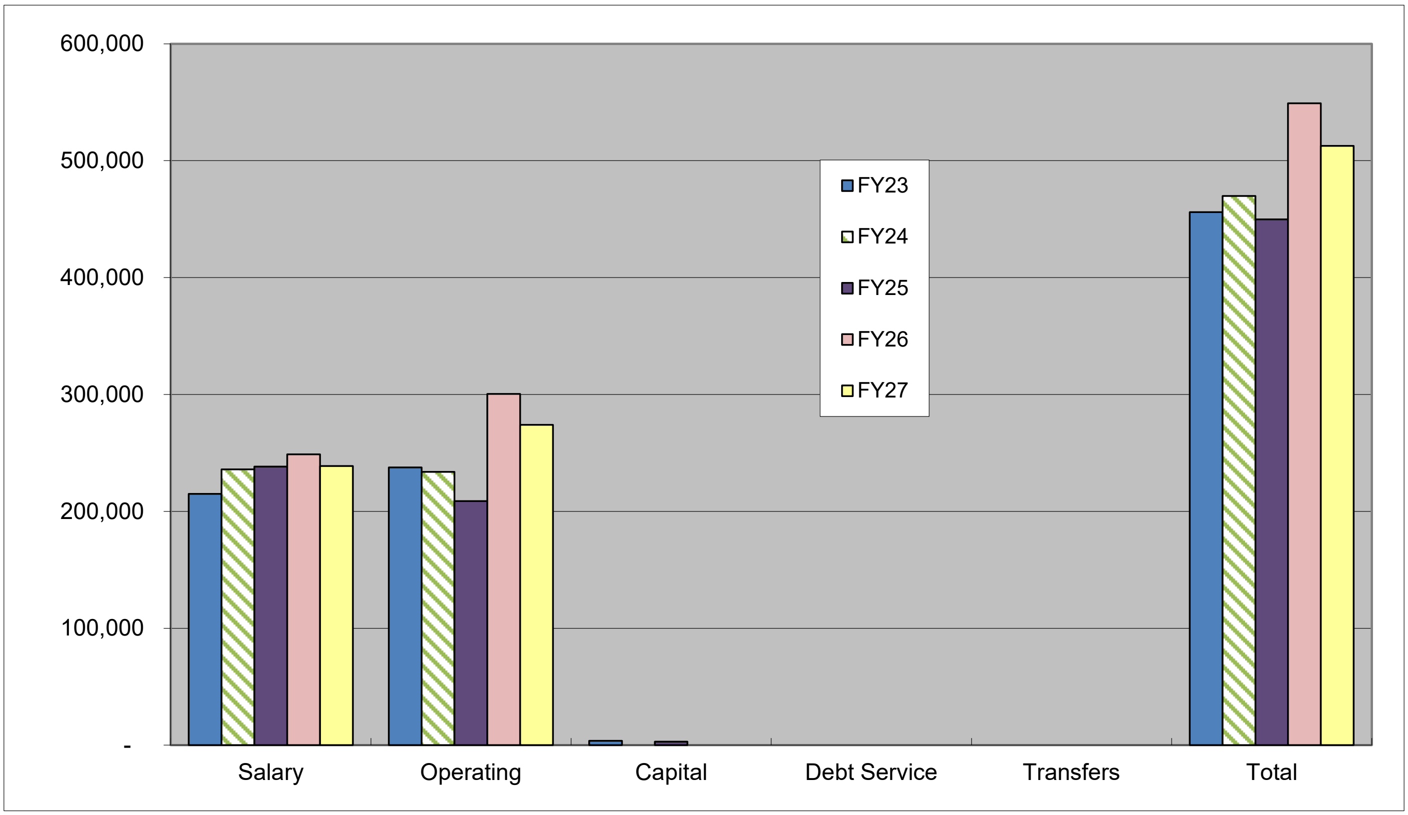
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2140.000.000.311010.000	REAL PROPERTY TAXES	368,407	355,878	353,639	353,639	348,131	401,445
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	5,000	5,740	5,000	5,000	9,516	2,500
2140.000.000.311021.000	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

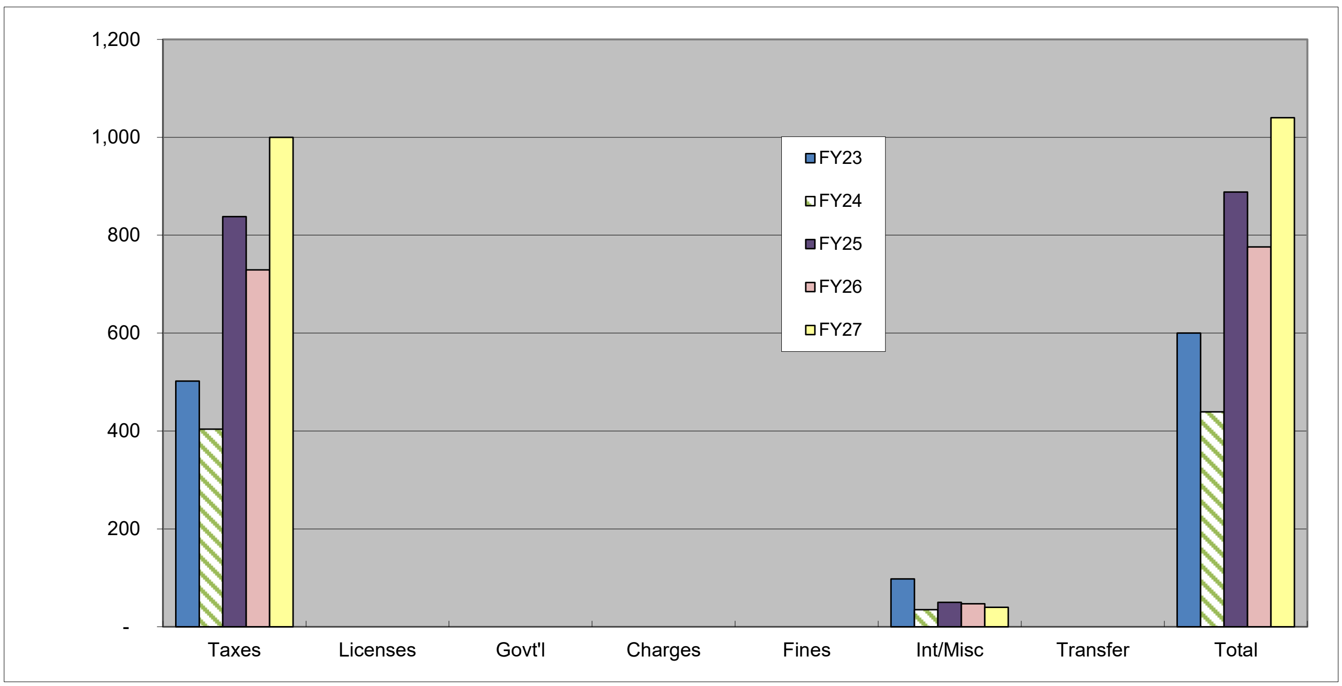
REQUESTS FOR CHANGES IN PERSONNEL

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

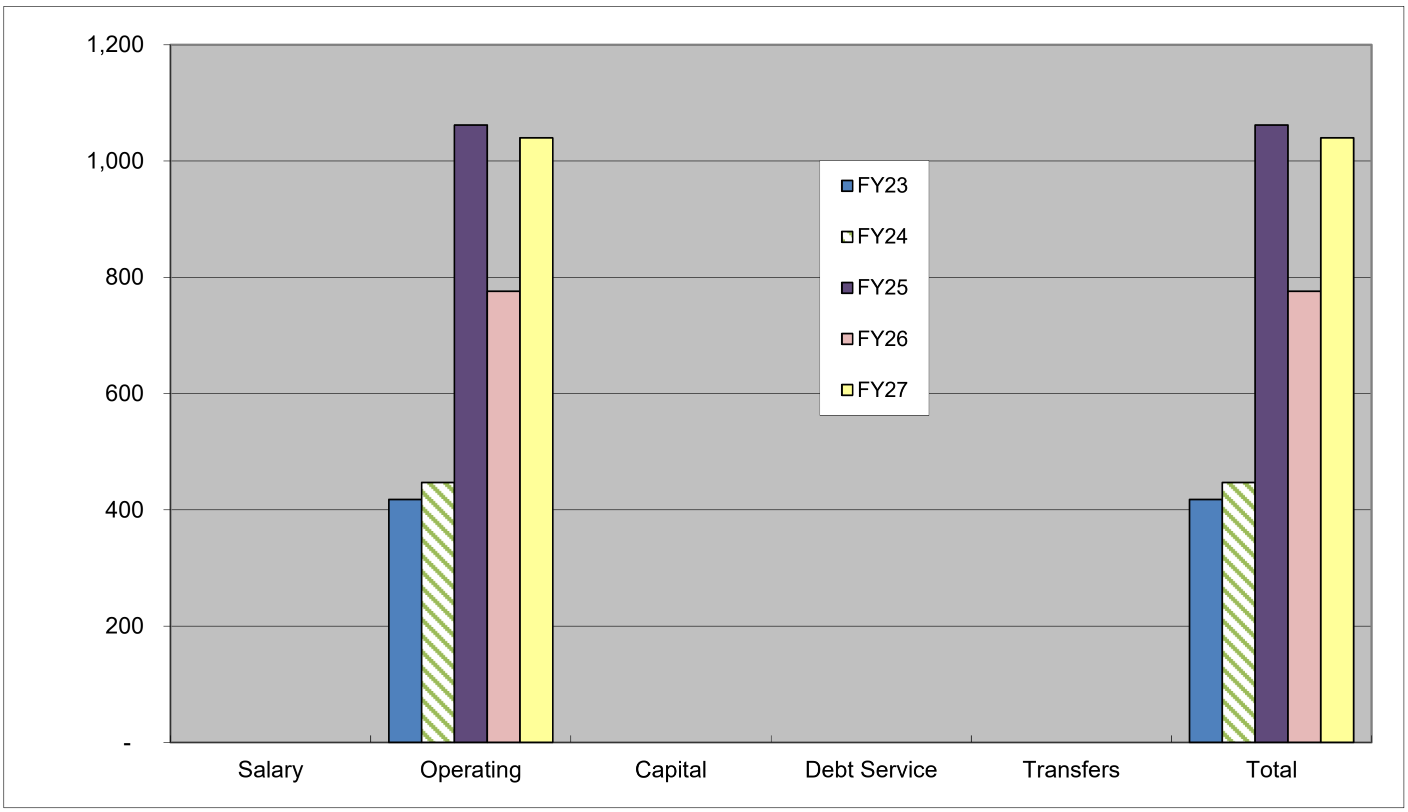
Predatory Animal Control Fund - Revenue Budget

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**	

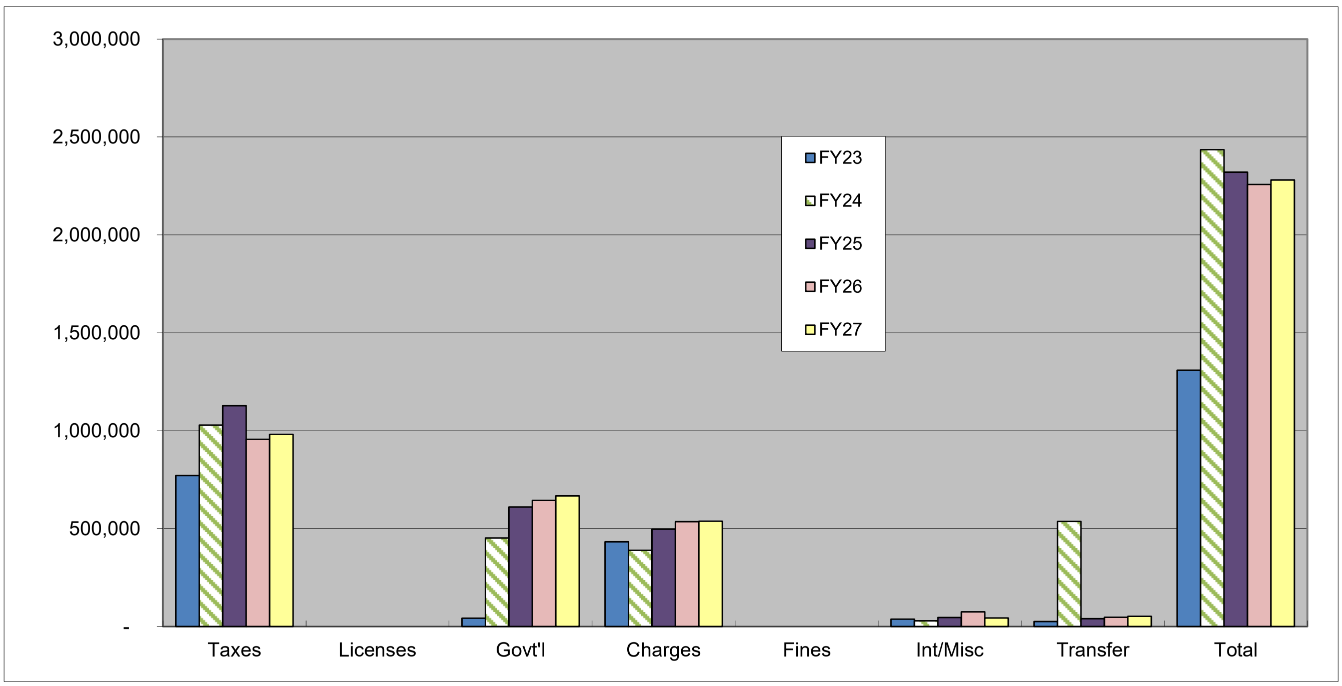
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

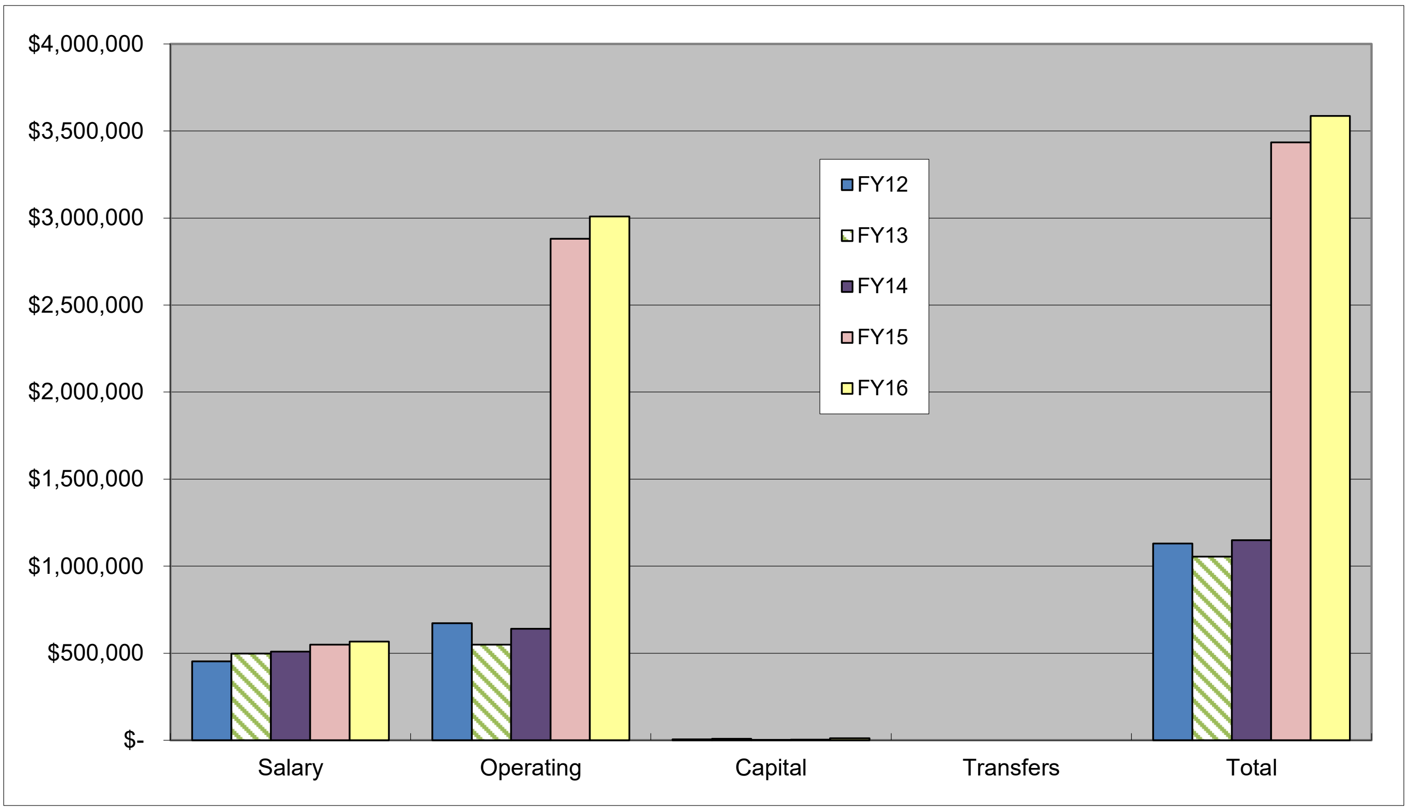
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2190.000.000.311010.000	REAL PROPERTY TAXES	1,109,121	1,066,658	904,623	904,623	893,621	954,242
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	12,000	16,537	12,000	12,000	25,455	8,500
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

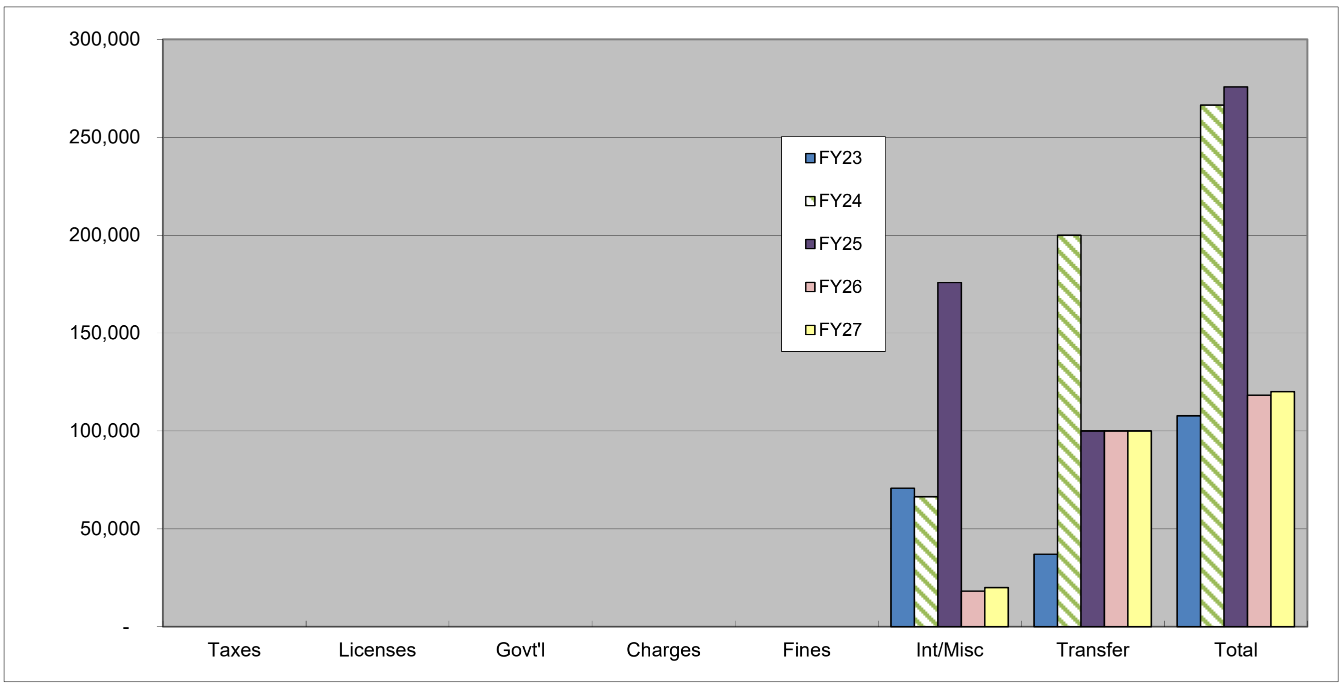
REQUESTS FOR CHANGES IN PERSONNEL

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

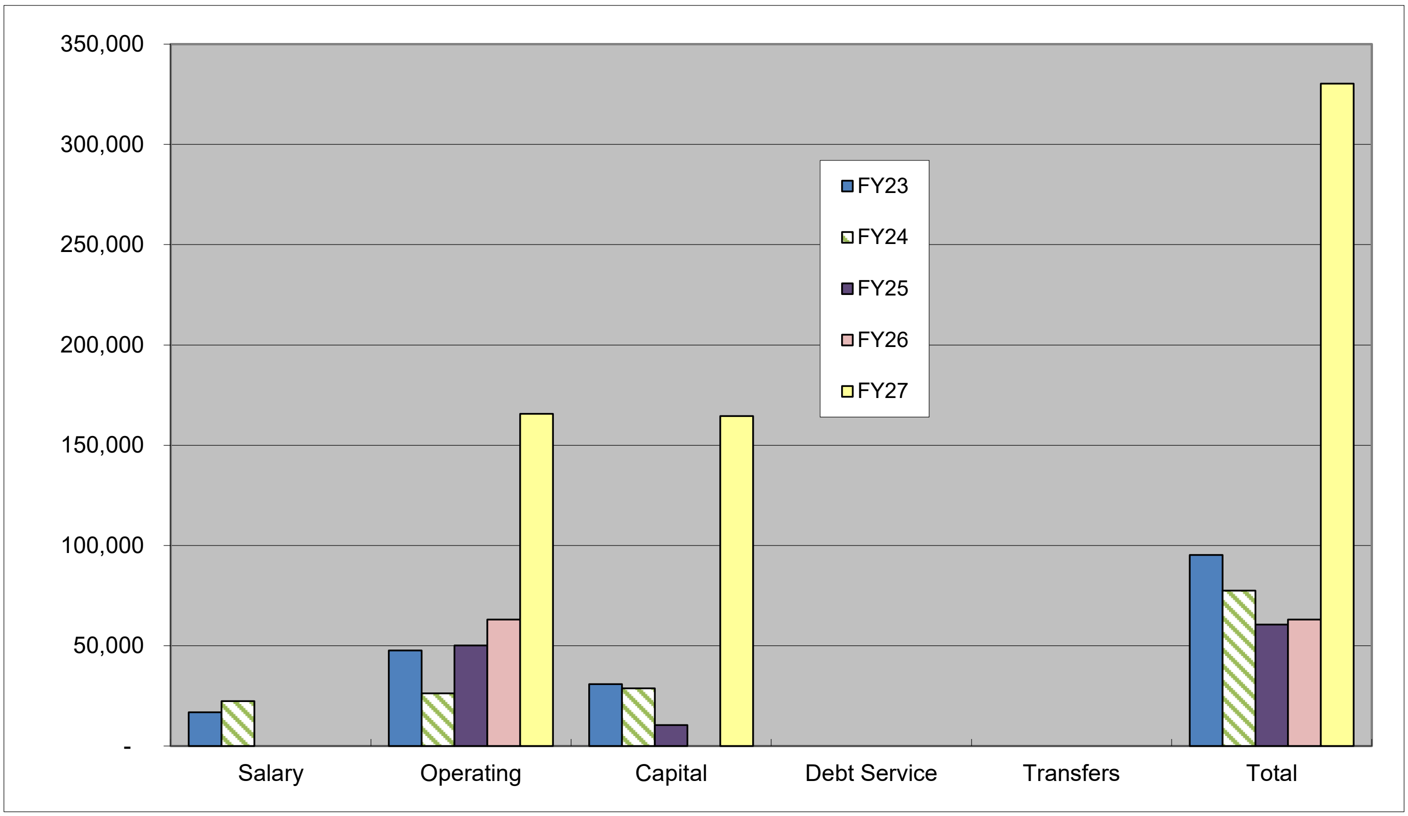
County Parks - Revenue Budget

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 OPERATIN	**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**	

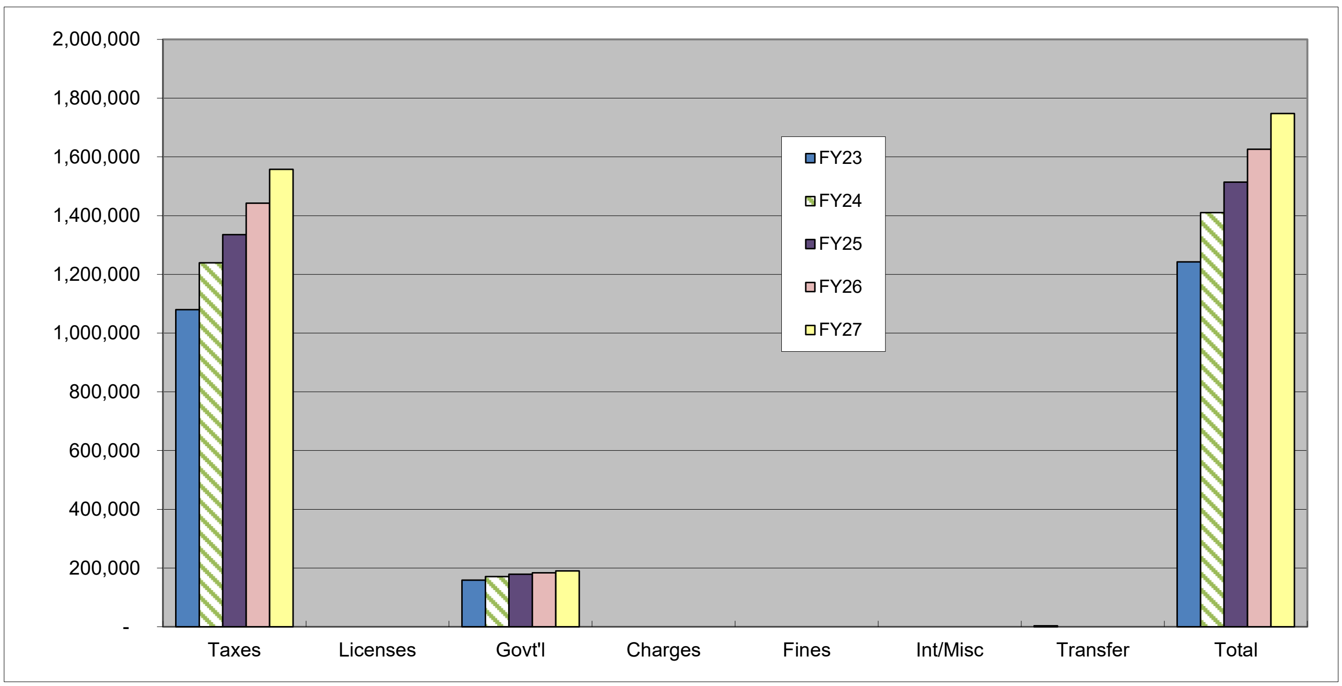
NOTE: BUDGET ALLOCATIONS IN A PARK ZONE MAINTENANCE DISTRICT MAY BE ALSO BE TRANSFERRED FOR USE IN THE SAME PARK ZONE DEVELOPMENT DISTRICT

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

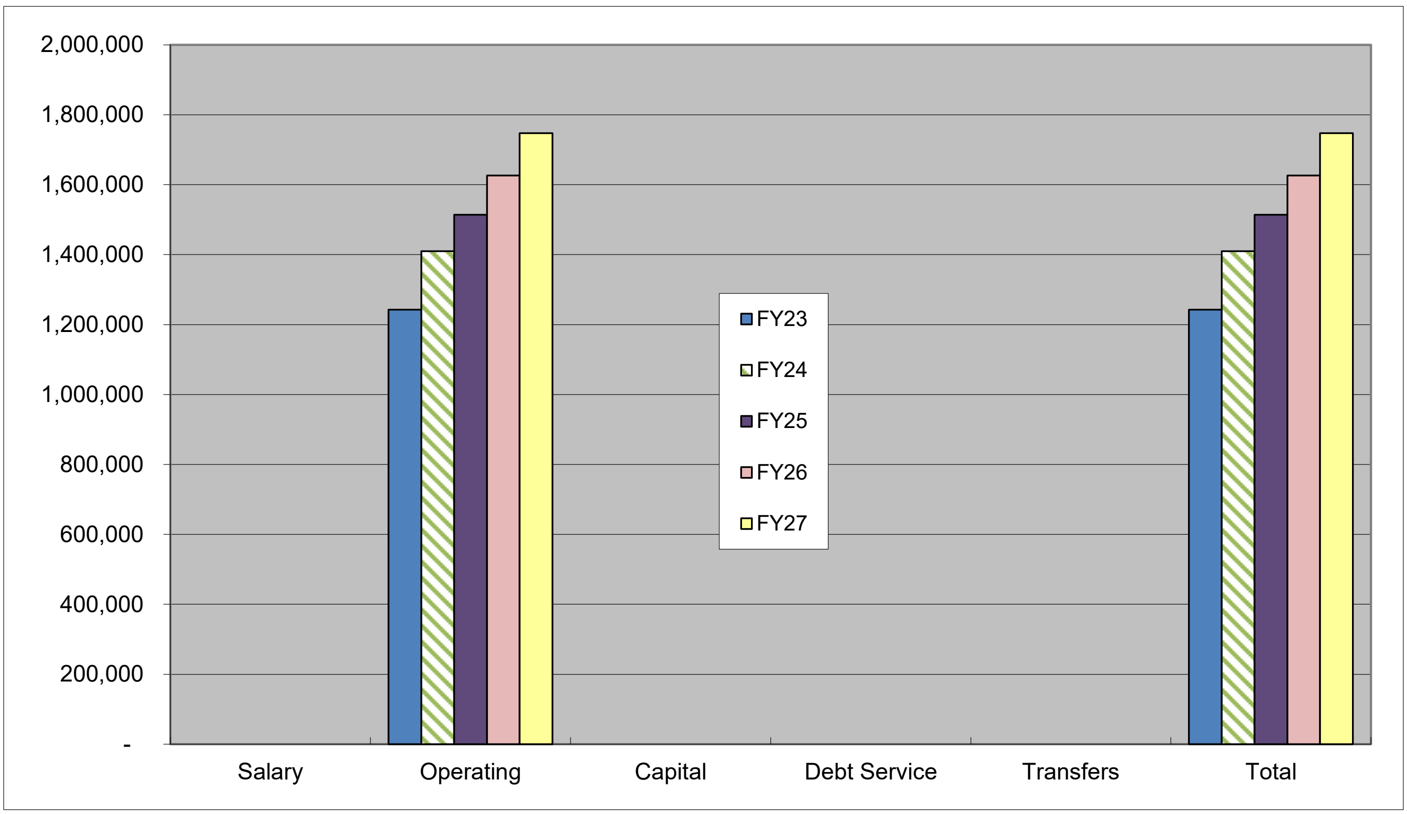
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2220.000.000.311010.000	REAL PROPERTY TAXES	1,277,704	1,194,795	1,362,934	1,362,934	1,299,700	1,499,498
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	15,000	24,994	15,000	15,000	55,115	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**	

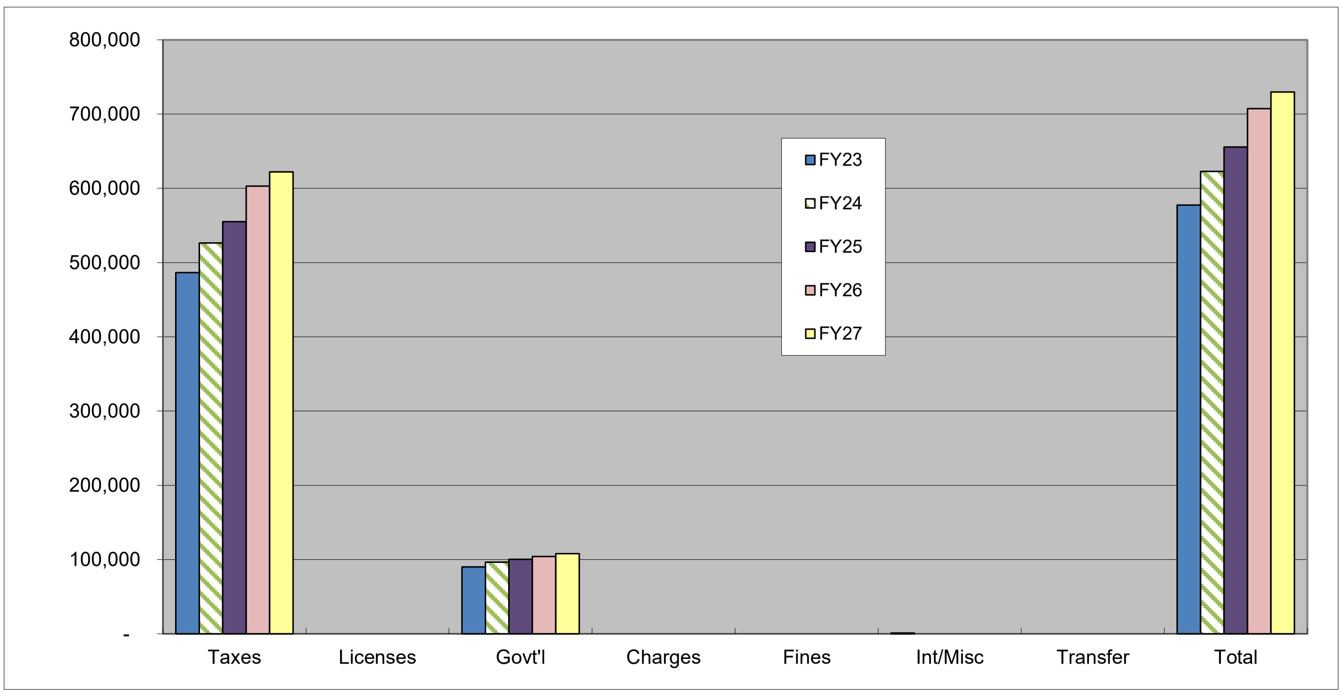
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

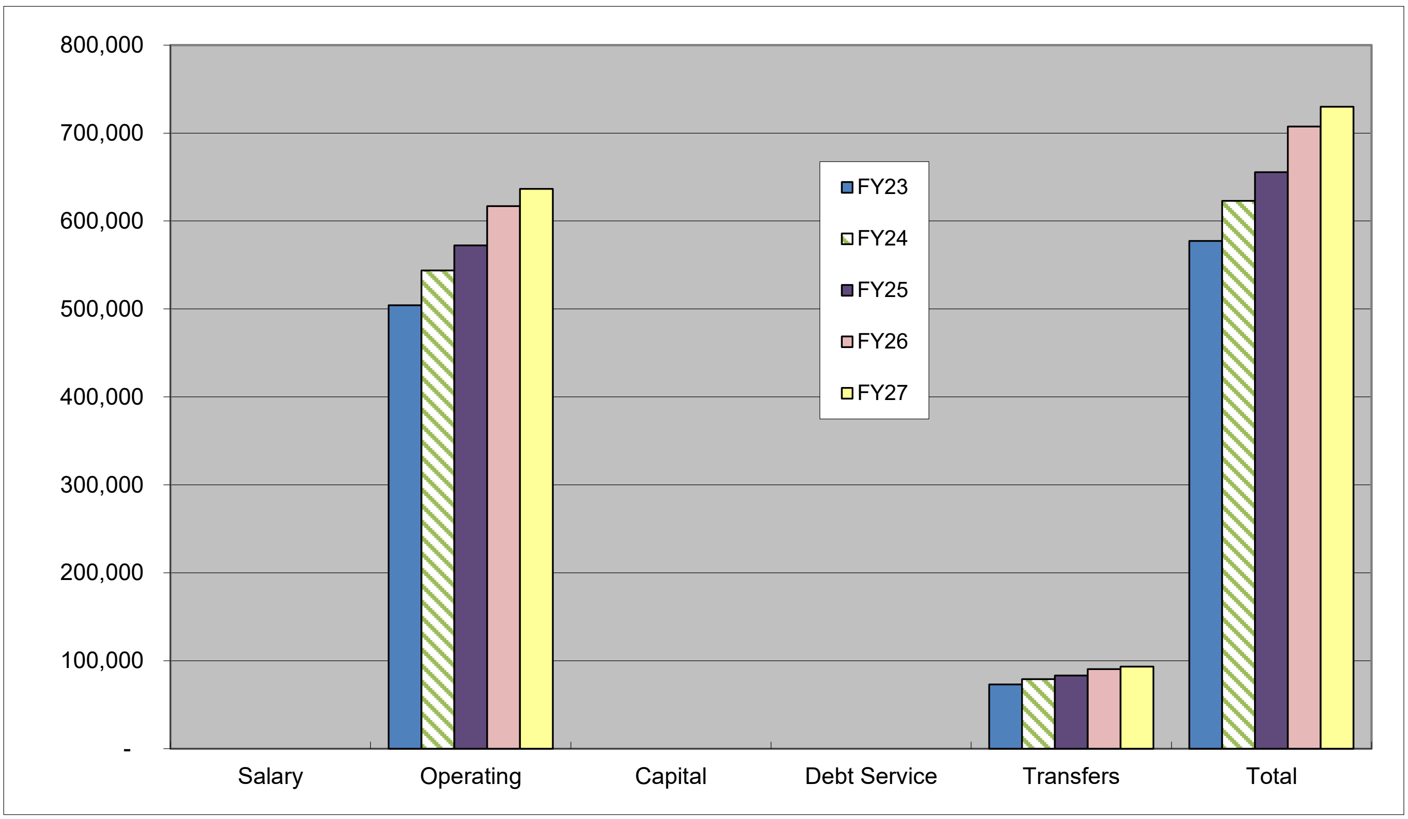
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2250.000.000.311010.000	REAL PROPERTY TAXES	539,316	520,970	571,307	571,307	565,601	605,047
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	8,000	8,852	8,000	8,000	16,853	5,500
2250.000.000.311021.000	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

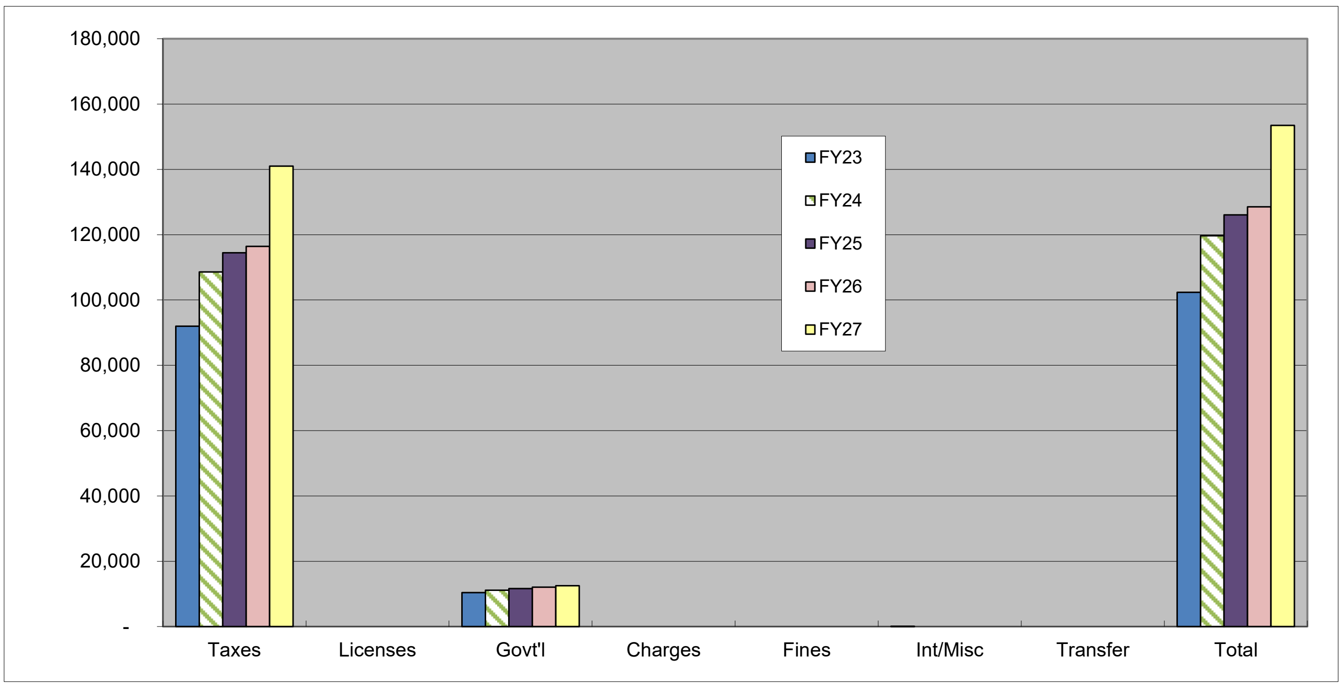
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2250.000.407.411000.398	CITY OF BILLINGS	580,197	572,267	608,919	608,919	616,863	636,594	
	OPERATING TOTAL	**580,197**	**572,267**	**608,919**	**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

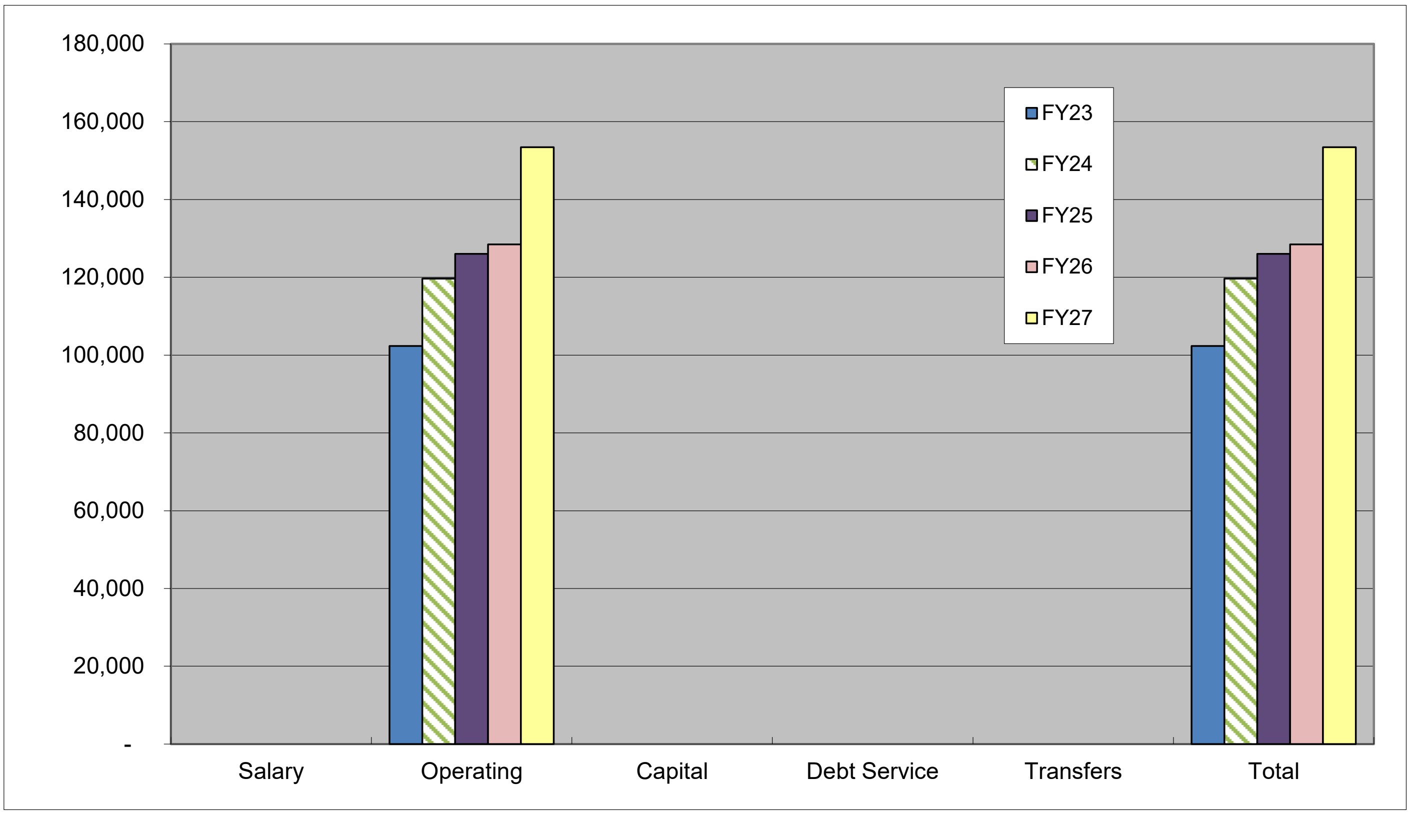
Laurel Planning - Revenue Budget

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

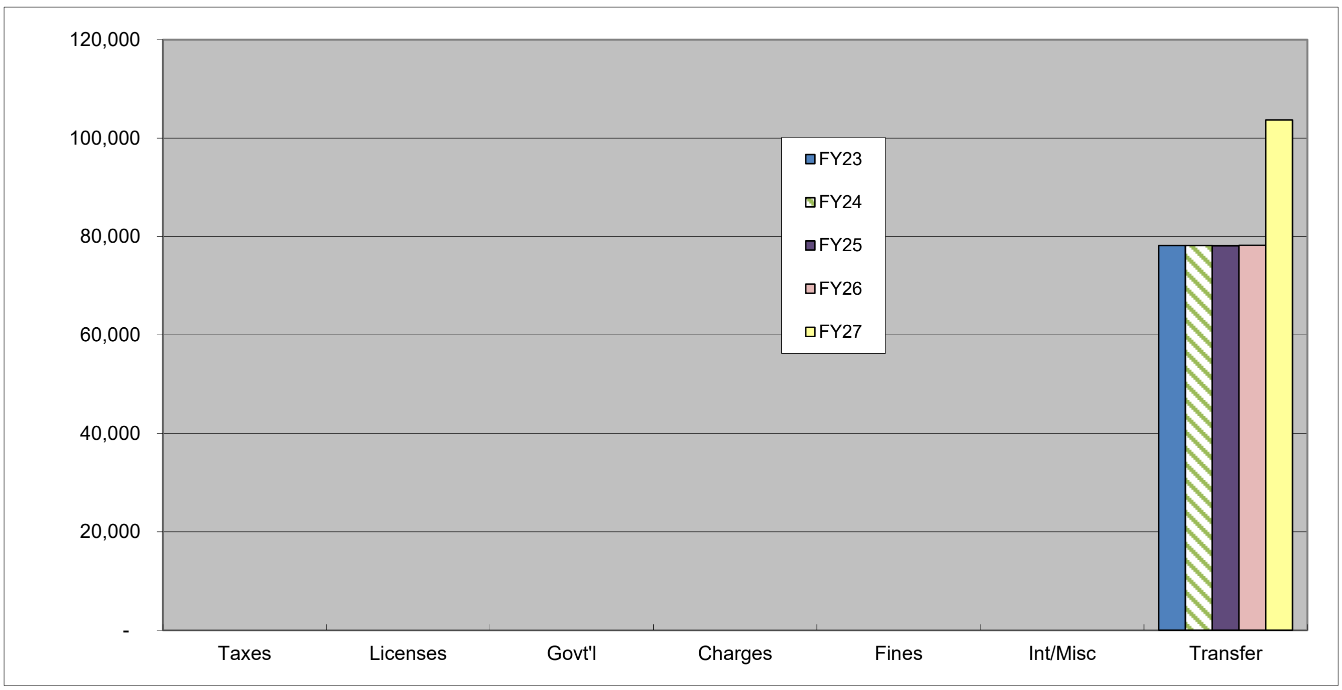
ACCOUNT NUMBER	EXPLANATION	AMOUNT APPROVED

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

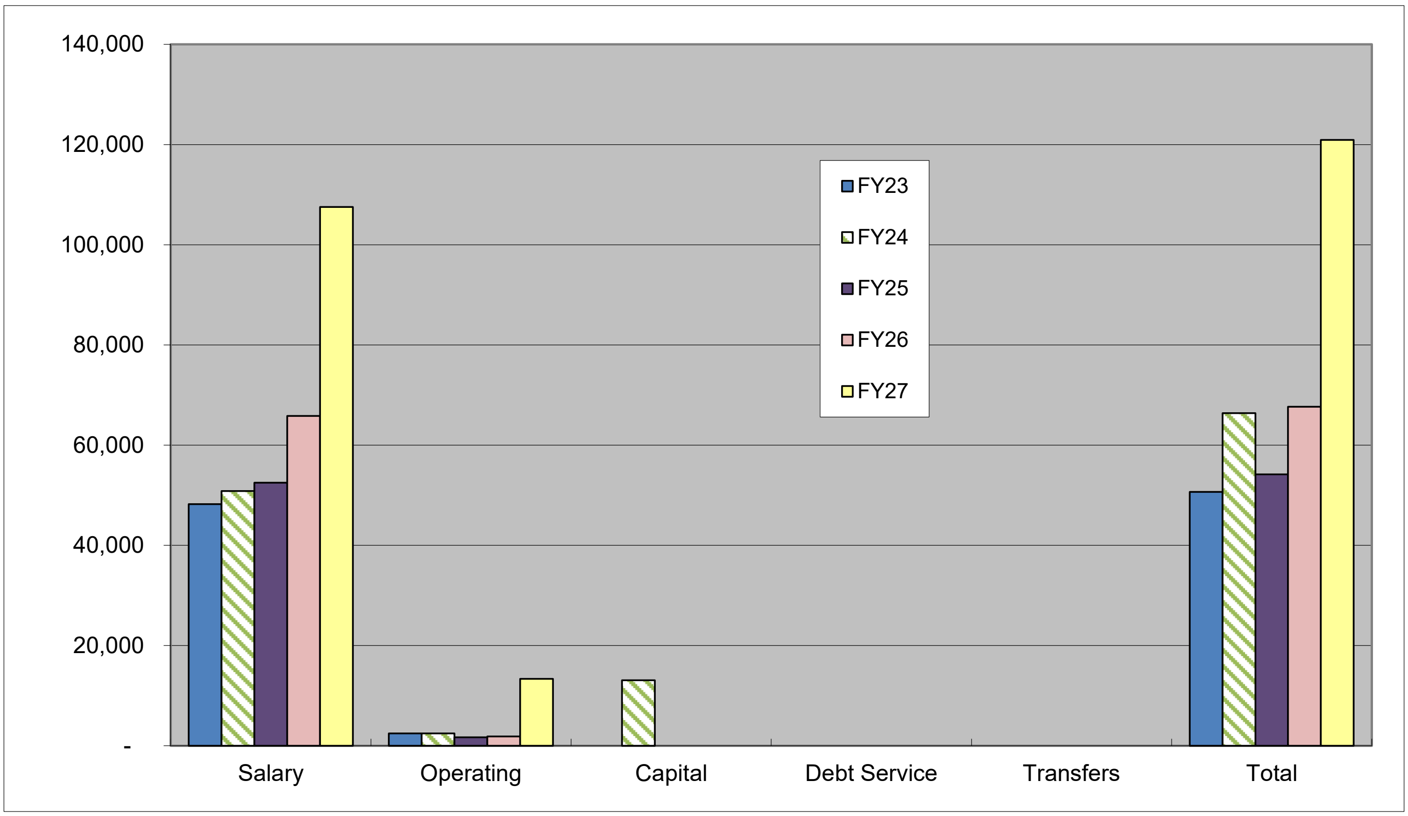
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2256.000.000.383002.000	TRANS FROM GENERAL	-	-	-	-	-	100,000
2256.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	3,264	3,118	3,378	3,378	3,224	3,708
2256.000.000.383033.000	TRANSFER - SOLID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

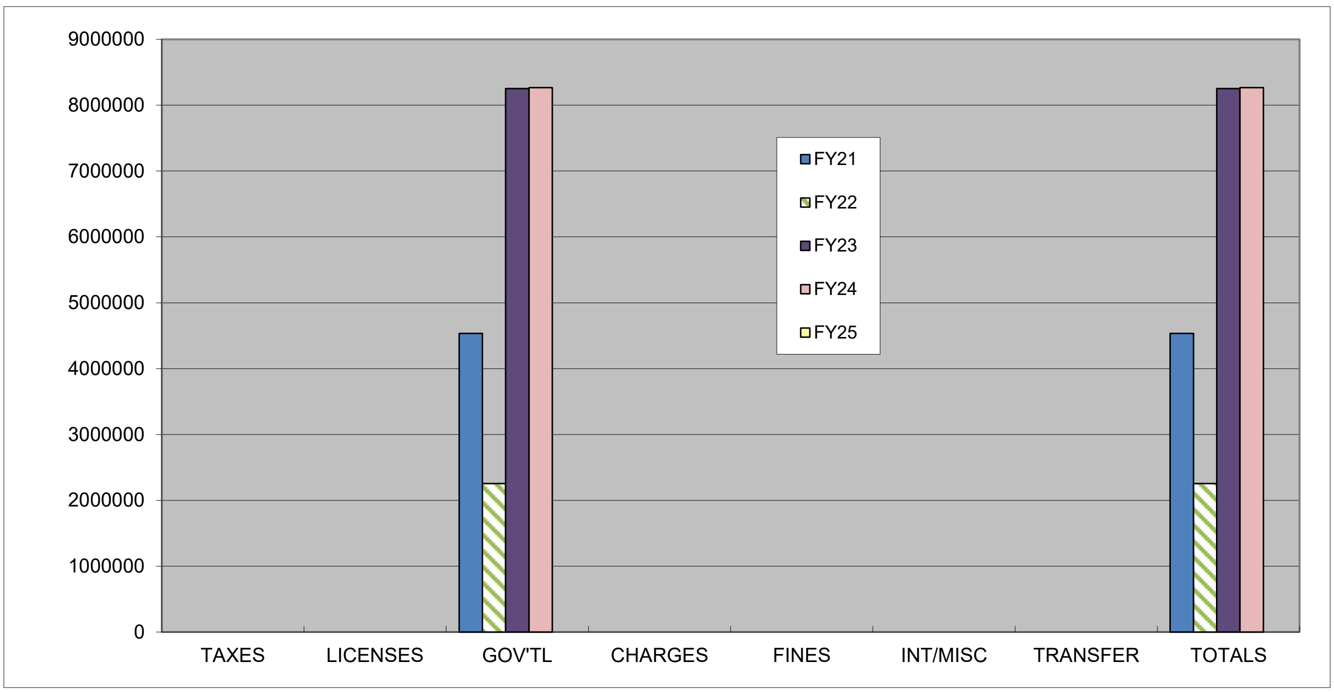
REQUESTS FOR CHANGES IN PERSONNEL

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	FY 26 MILLS		-
NON-TAX REVENUE		-	FY 27 MILLS		-
TOTAL REVENUES	**$**	**480,000**	Change		-
Use / (Source) of Reserves		-			
TOTAL RESOURCES USED	**$**	**480,000**			
BASE APPROPRIATIONS		480,000	**Est. Reserves 7/1/26**	$	-
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**480,000**	**Proj. Res. 6/30/27**	**$**	**-**



		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**

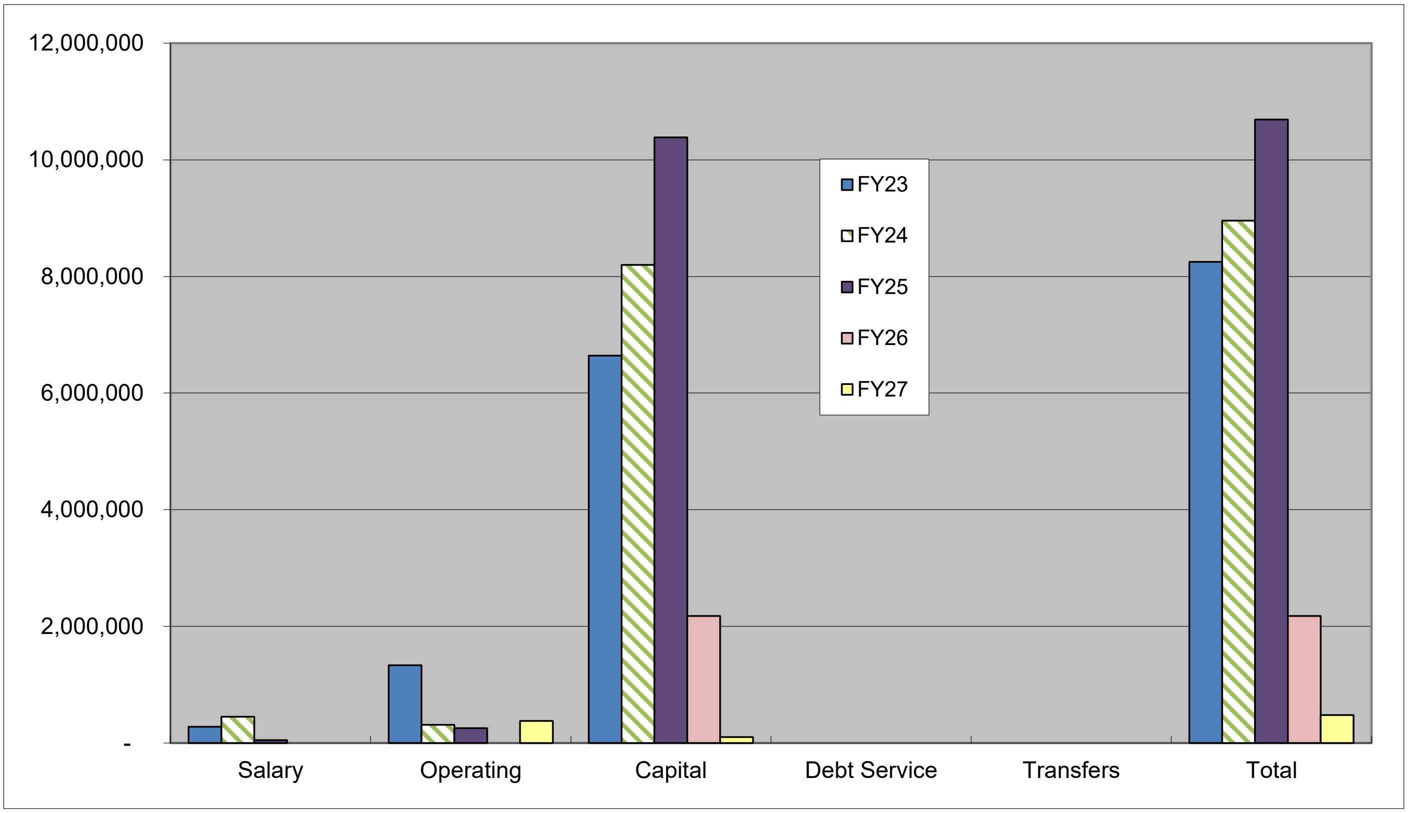
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

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

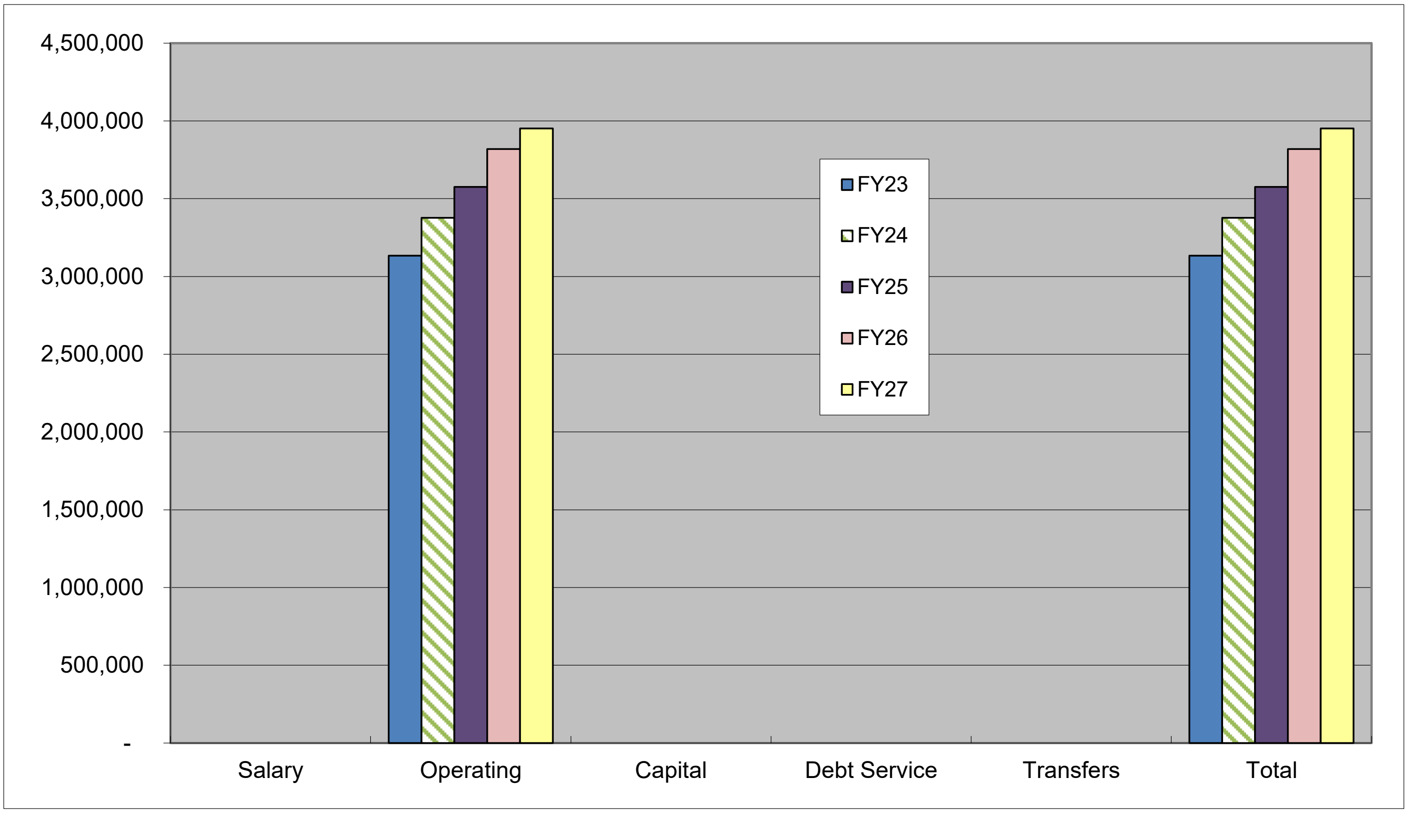
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2270.000.000.311010.000	REAL PROPERTY TAXES	3,375,607	3,257,292	3,561,694	3,561,694	3,490,254	3,736,072
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	45,000	50,888	45,000	45,000	93,258	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).

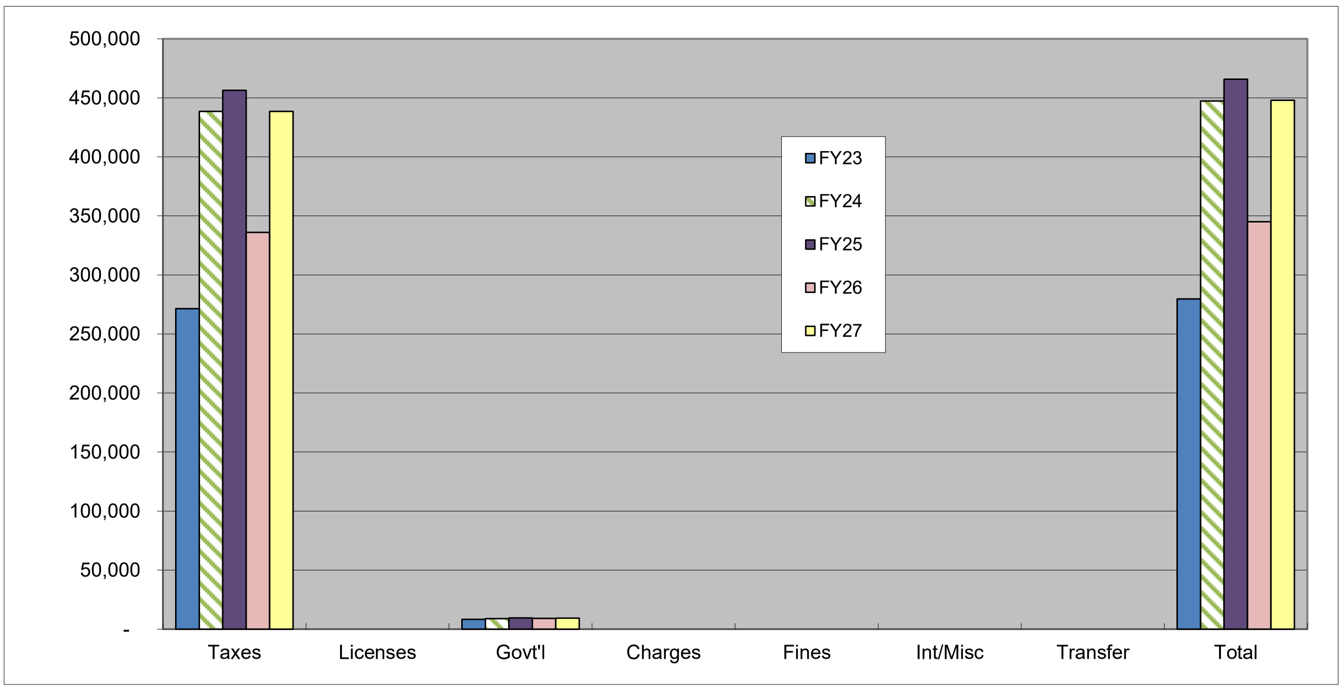
(C): Includes Community Health Improvement ($78.7k), Cancer ($30k), Tobacco ($45k), Crisis Diversion ($30k) and general Health Promotion ($680k).

(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

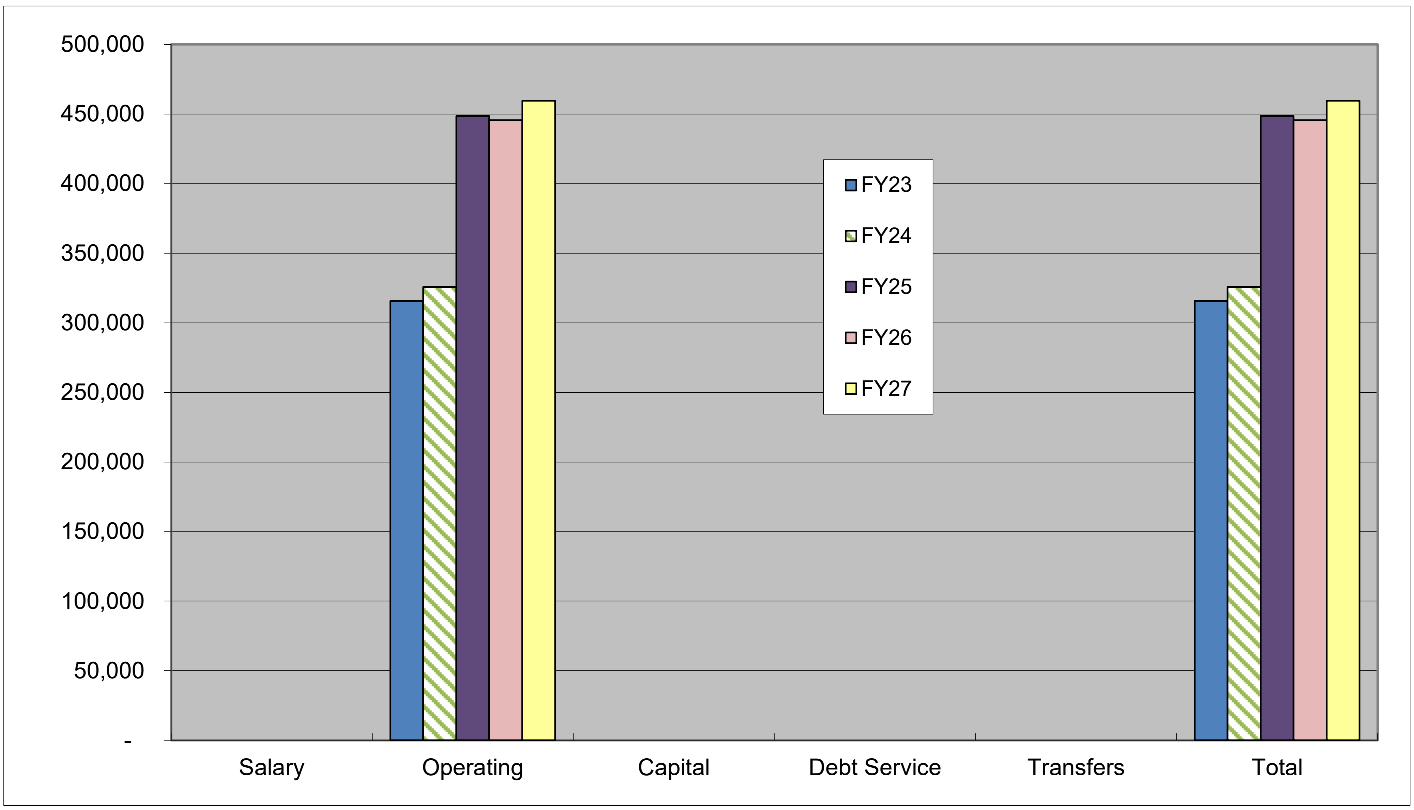
Mental Health - Revenue Budget

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

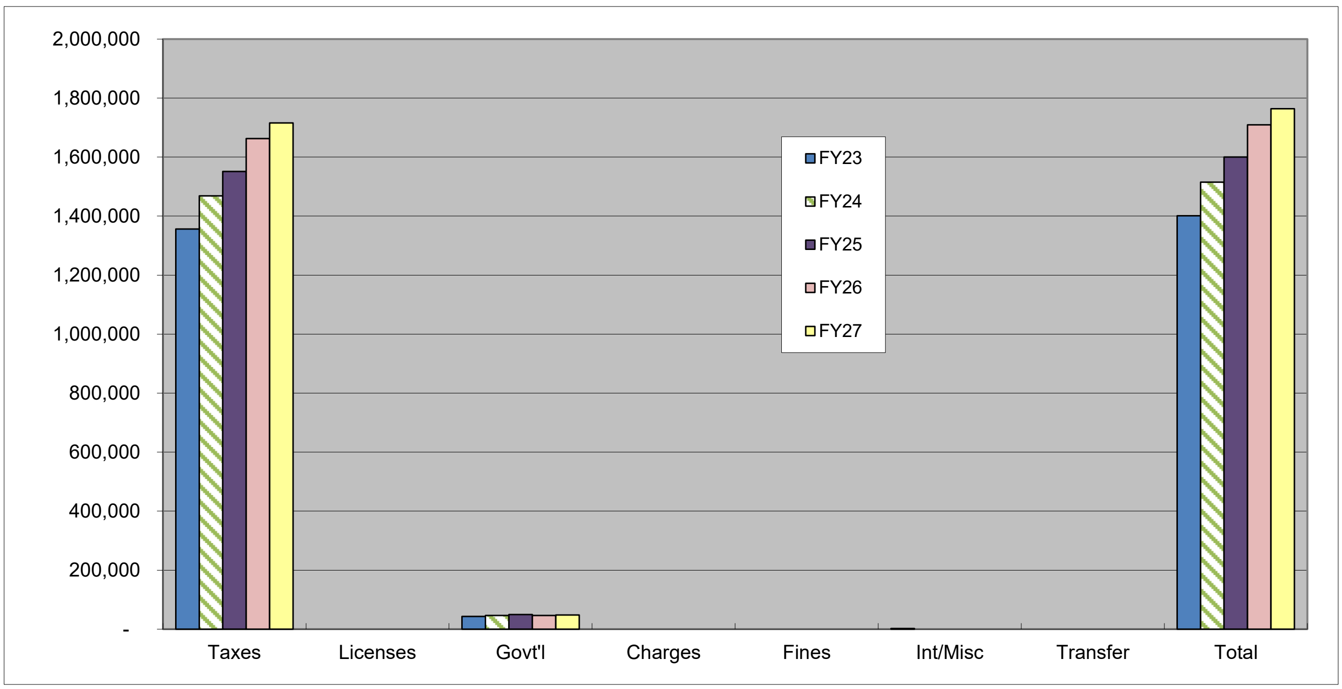
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2271.000.199.440400.397	CONTRACT SERVICES - BRIDGEMONT	418,632	393,632	345,578	370,578	370,578	345,578	-
2271.000.199.440400.398	CONTRACTS - DRUG 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

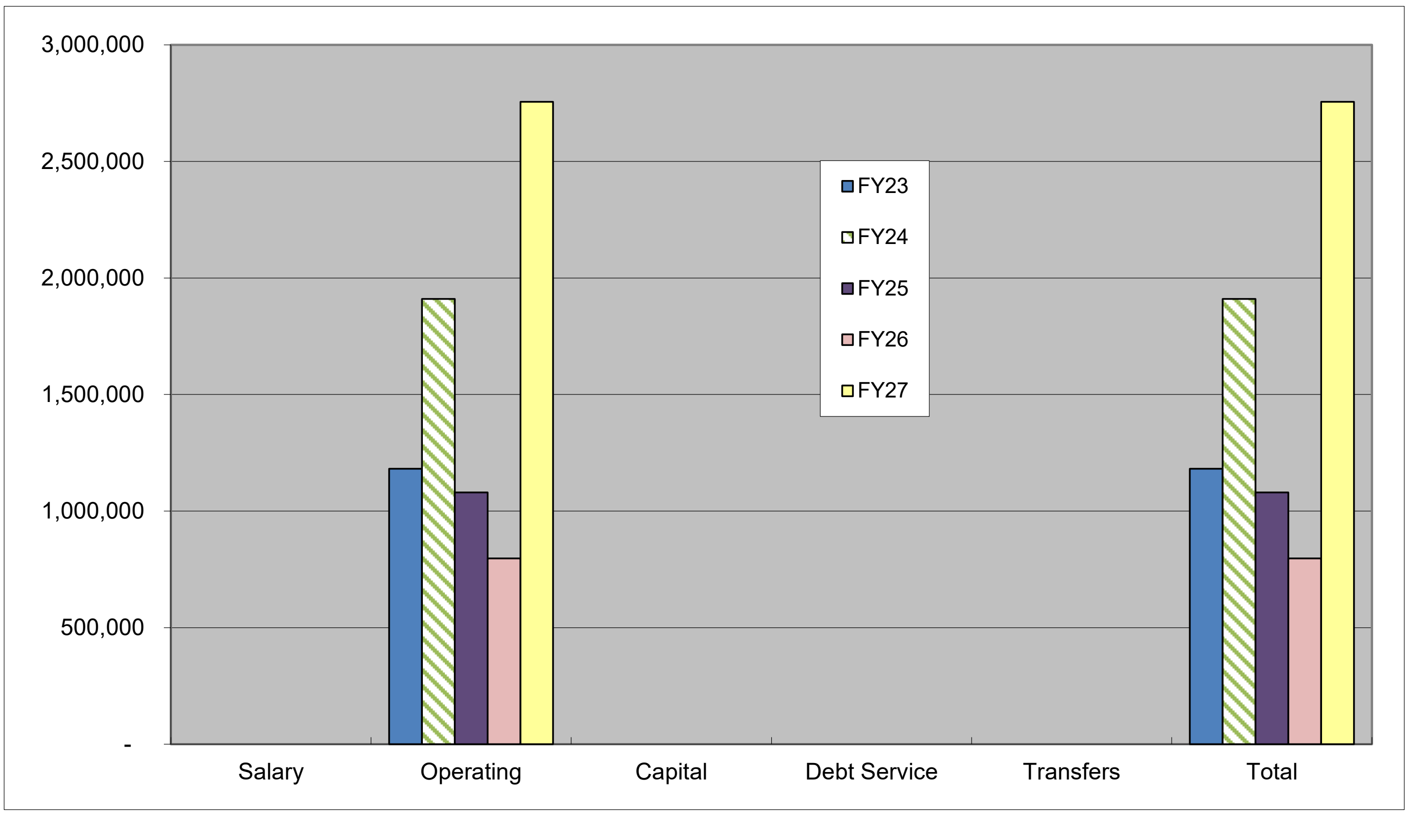
Public Safety - Mental Health - Revenue Budget

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

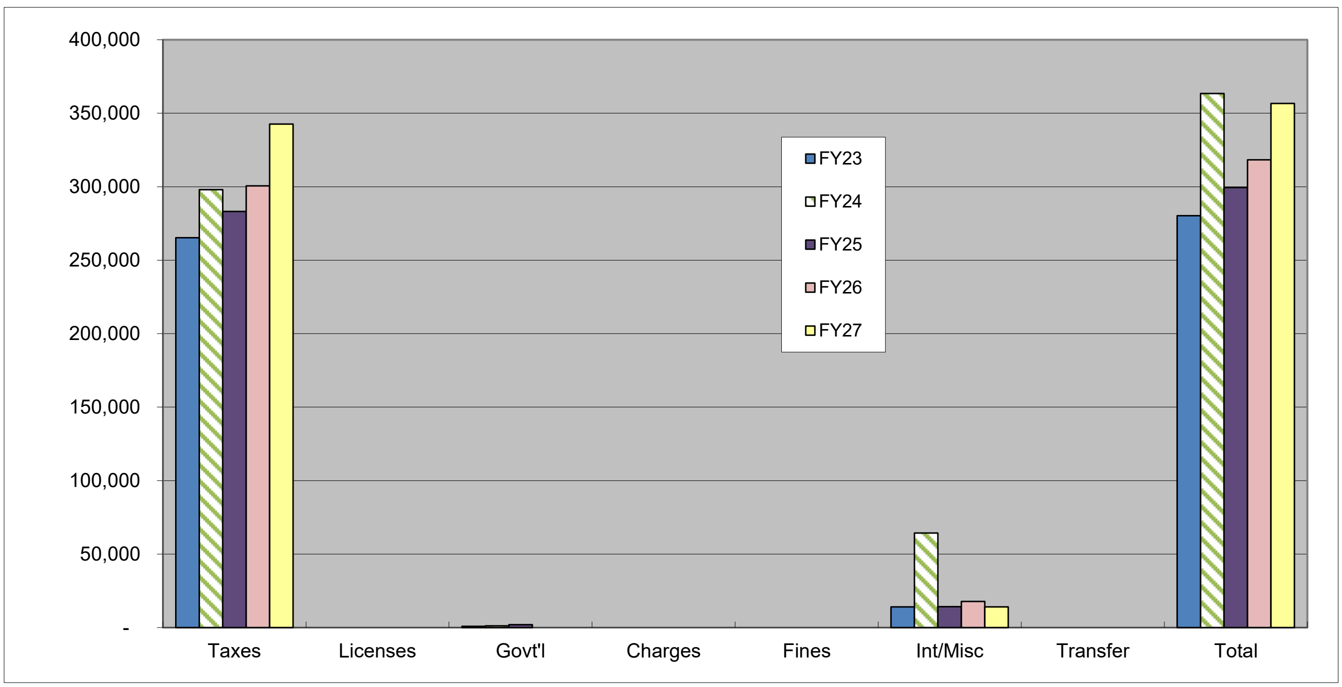
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2272.000.199.440400.397	CONTRACT SERVICES - MH SERVICES	1,000,000	675,000	1,500,000	1,500,000	721,673	2,700,000	1,200,000
2272.000.199.440400.398	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

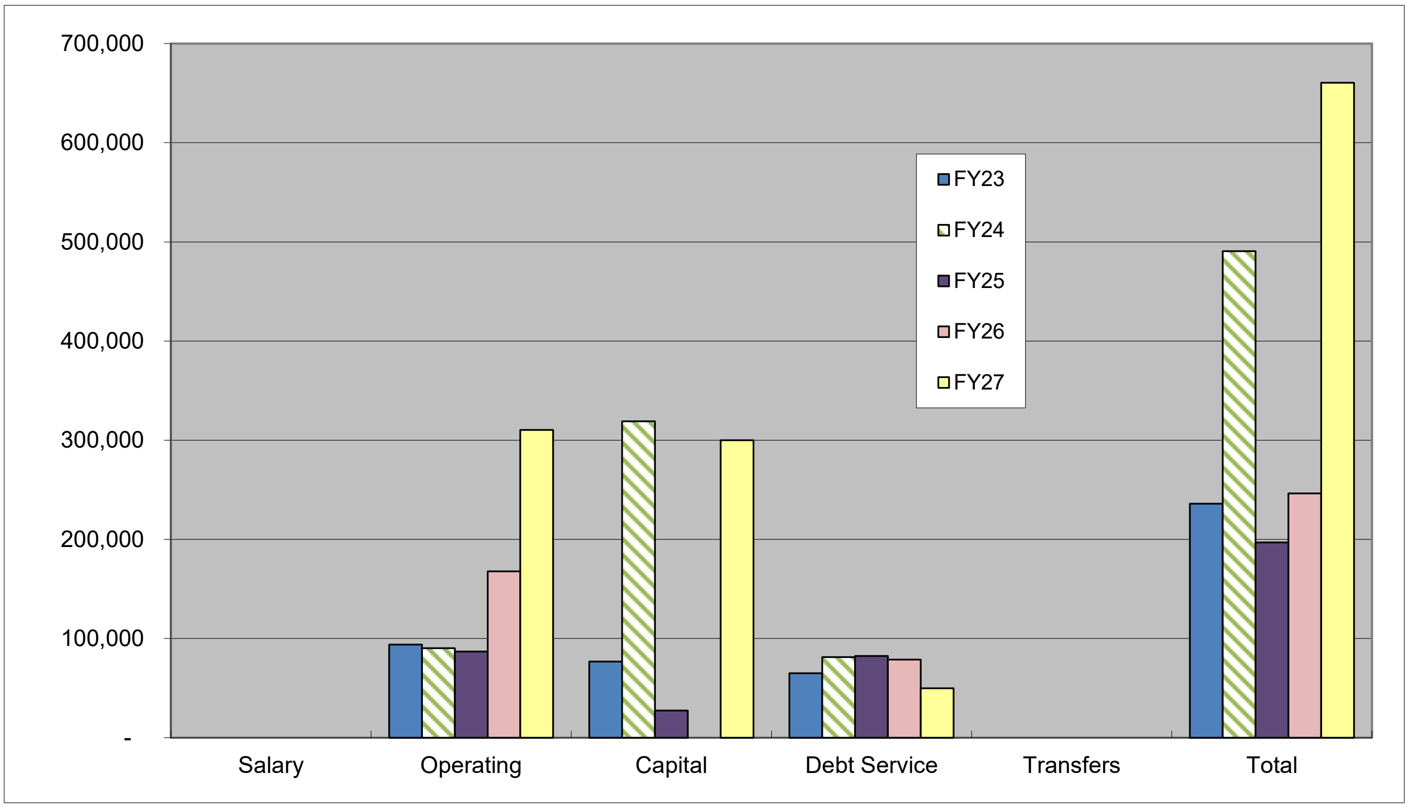
Lockwood Pedestrian Safety - Revenue Budget

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**	

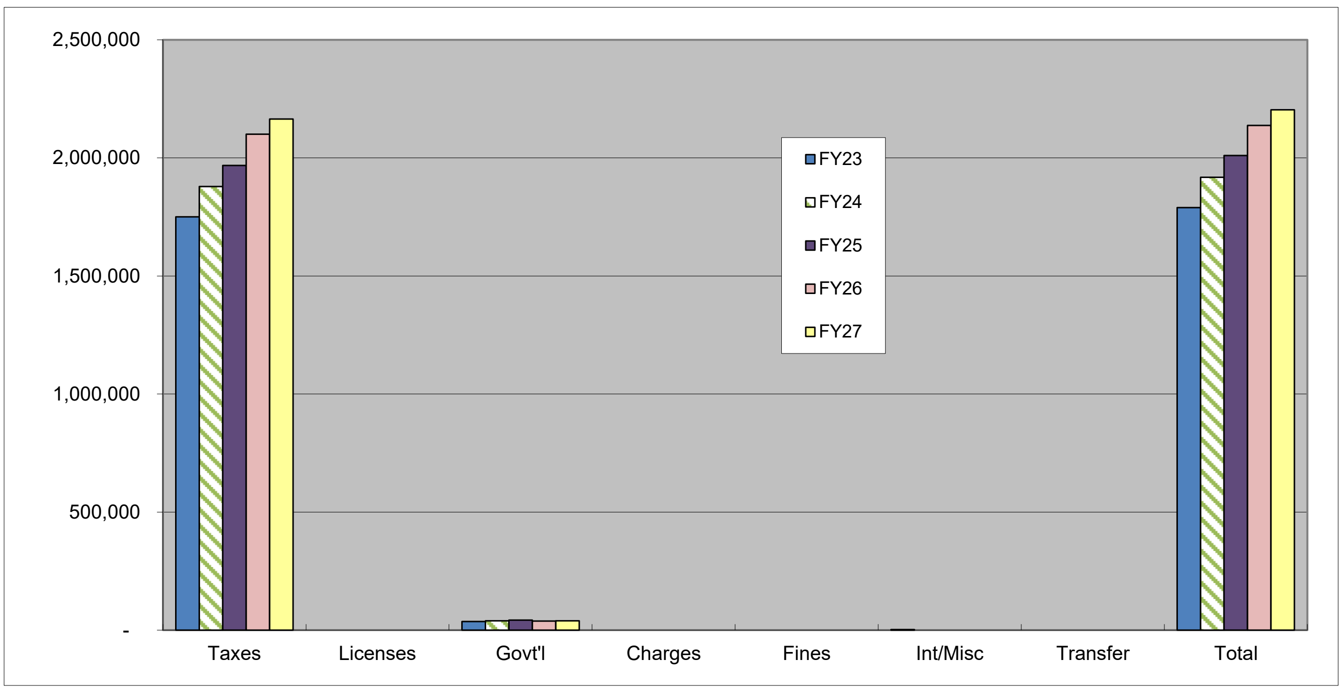
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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**