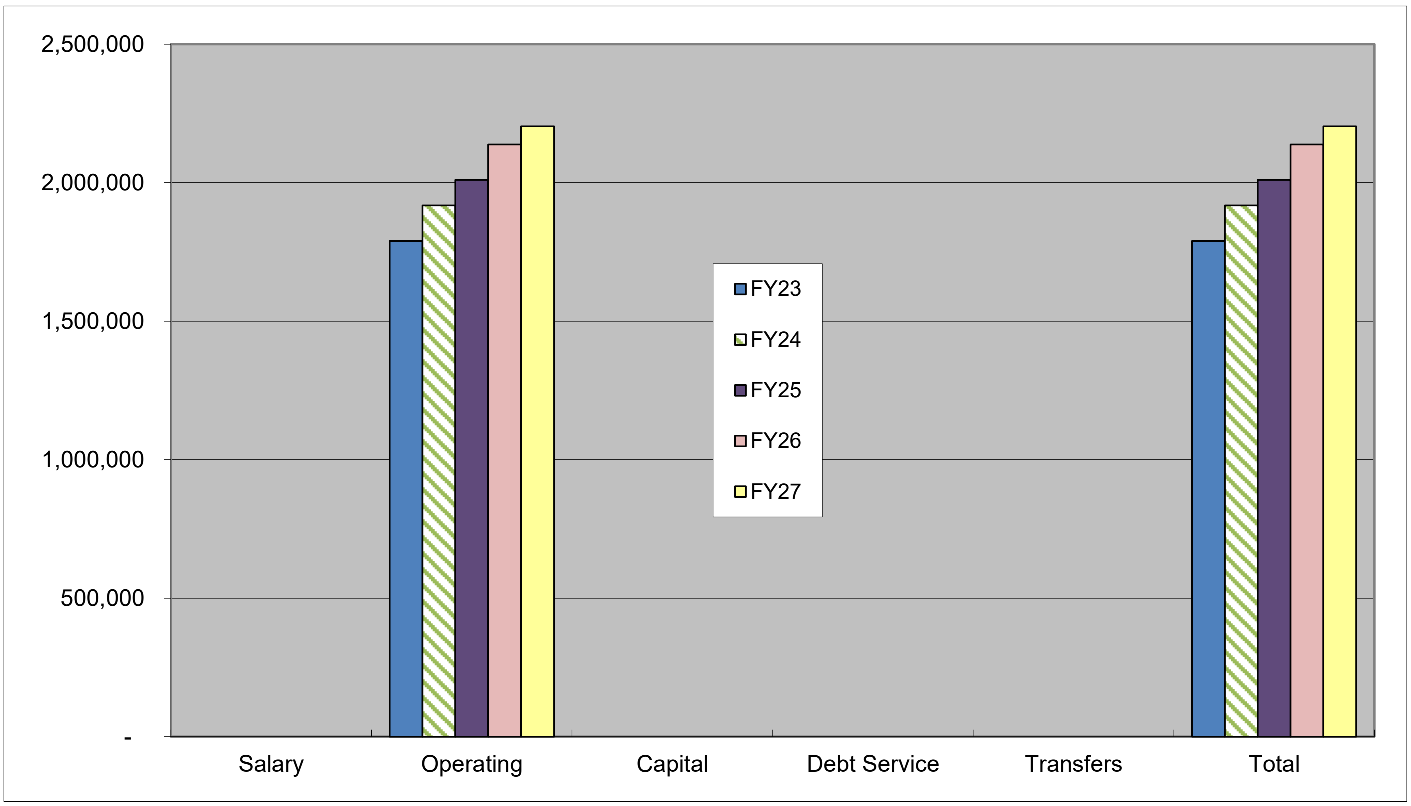
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

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

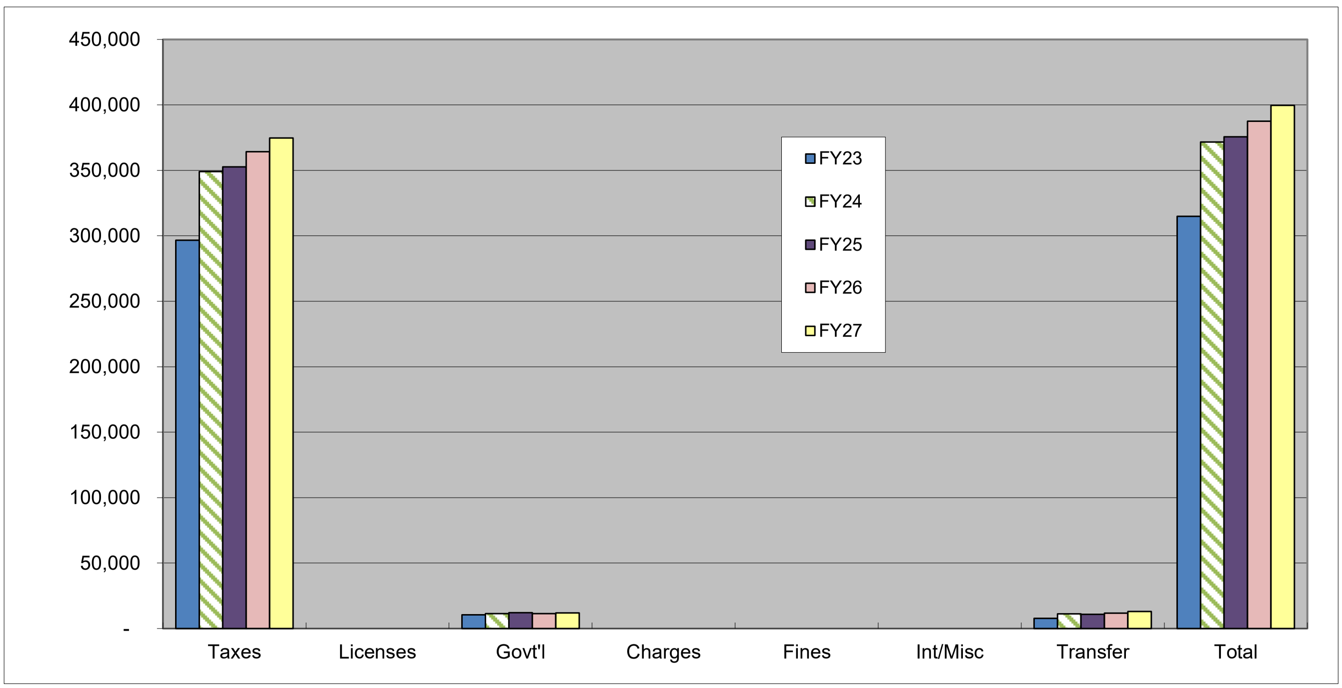
Senior Citizens Fund - Expenditure Budget

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

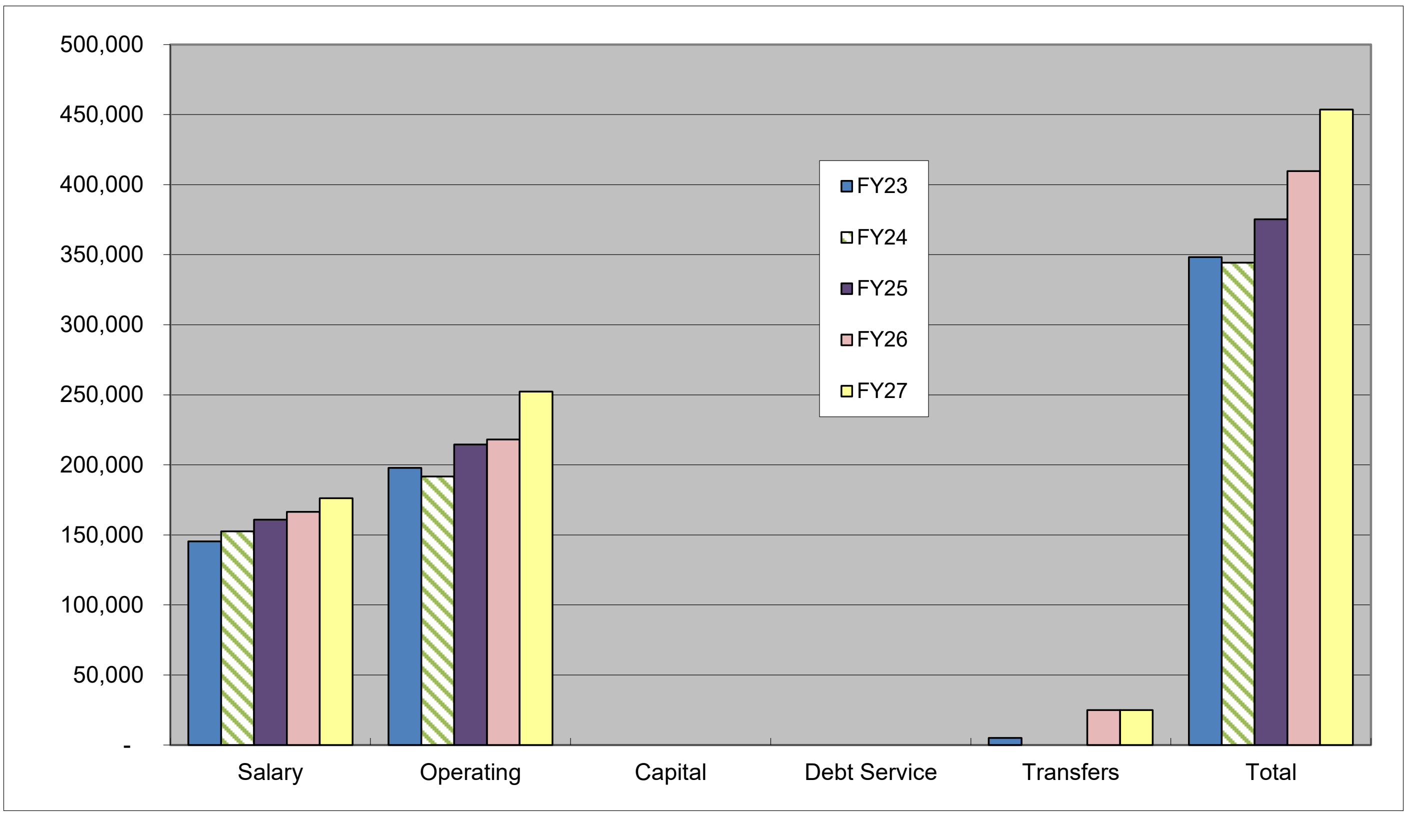
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2290.000.000.311010.000	REAL PROPERTY TAXES	345,722	332,397	351,190	351,190	343,332	368,460
2290.000.000.311020.000	PERSONAL PROPERTY TAXES	3,500	5,328	3,500	3,500	9,256	2,500
2290.000.000.311021.000	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

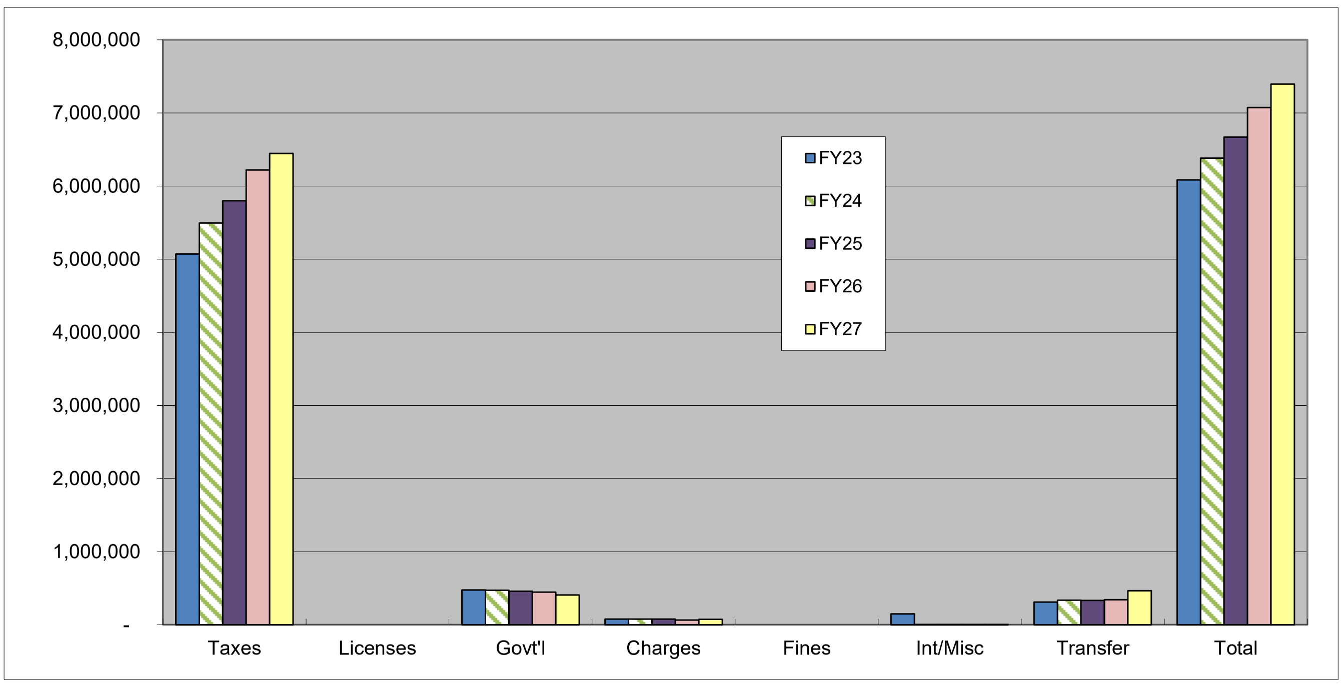
REQUESTS FOR CHANGES IN PERSONNEL

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

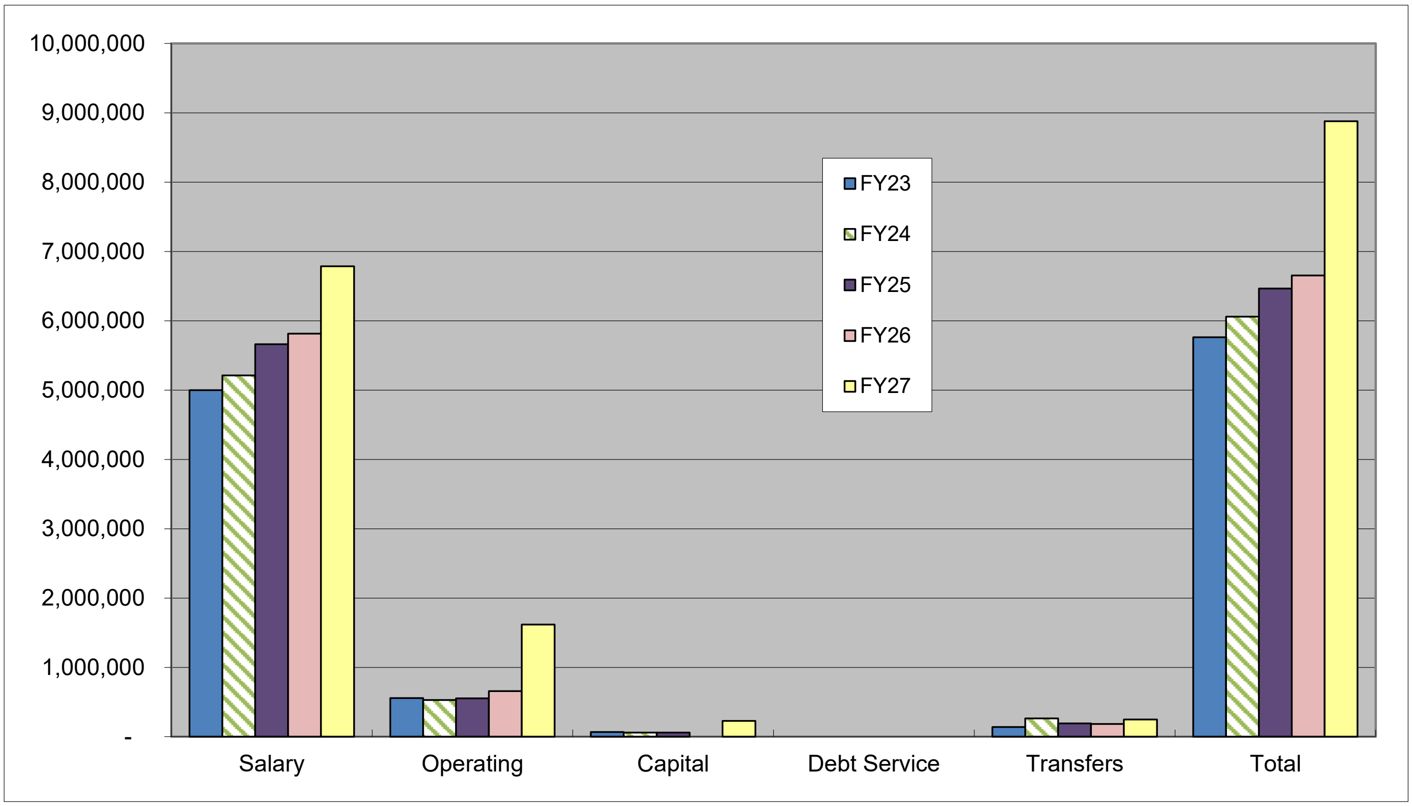
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2301.000.000.311010.000	REAL PROPERTY TAXES	5,684,414	5,475,625	6,000,072	6,000,072	5,869,899	6,306,545
2301.000.000.311020.000	PERSONAL PROPERTY TAXES	65,000	85,561	65,000	65,000	156,825	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

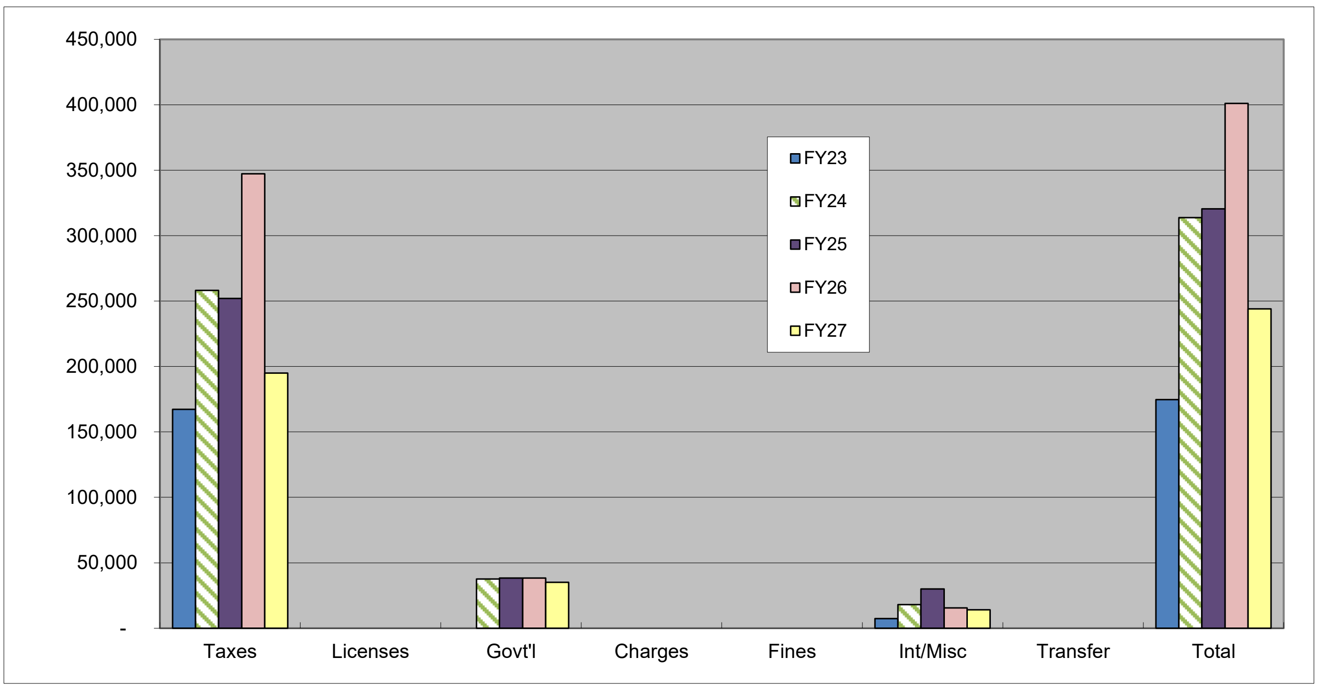
Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
		-

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

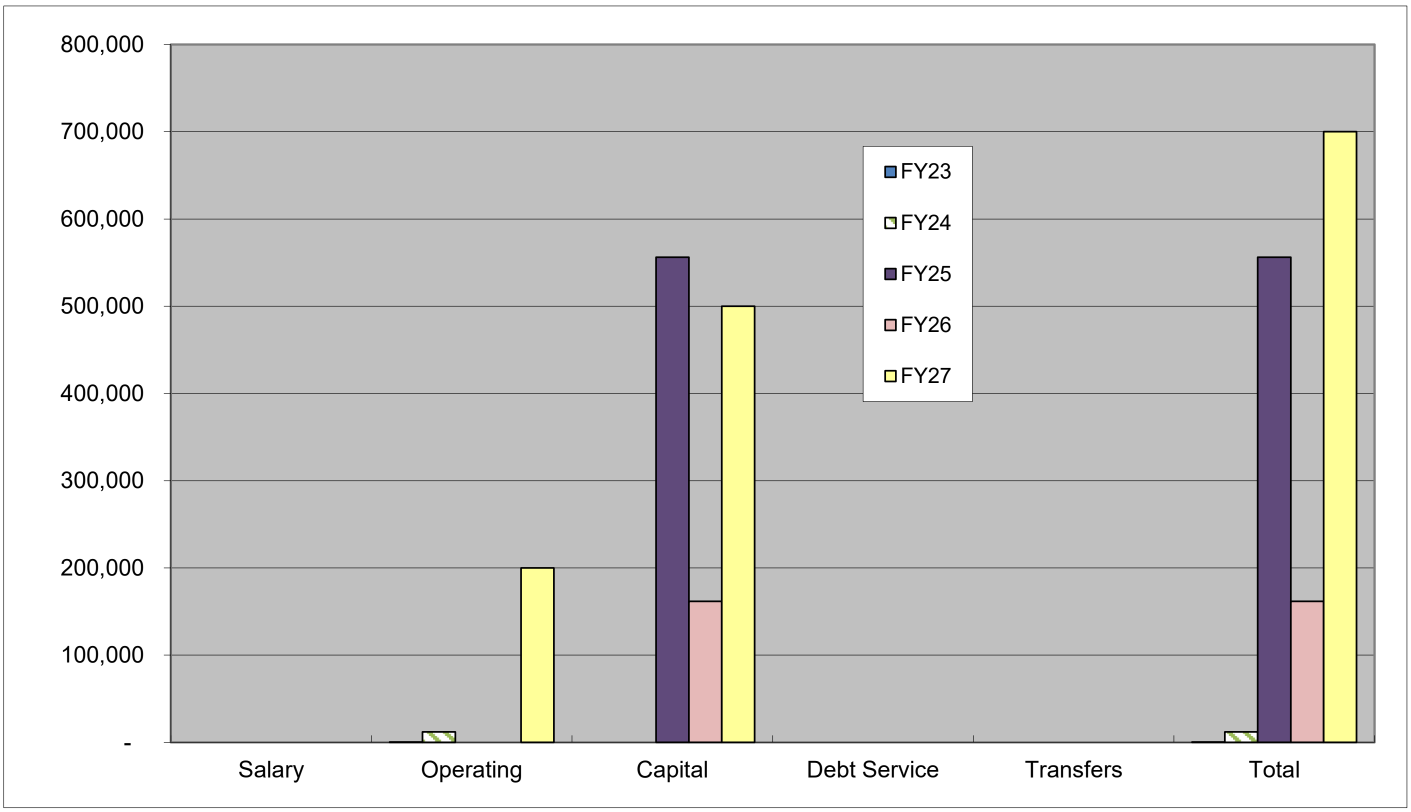
TEDD Fund - Revenue Budget

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

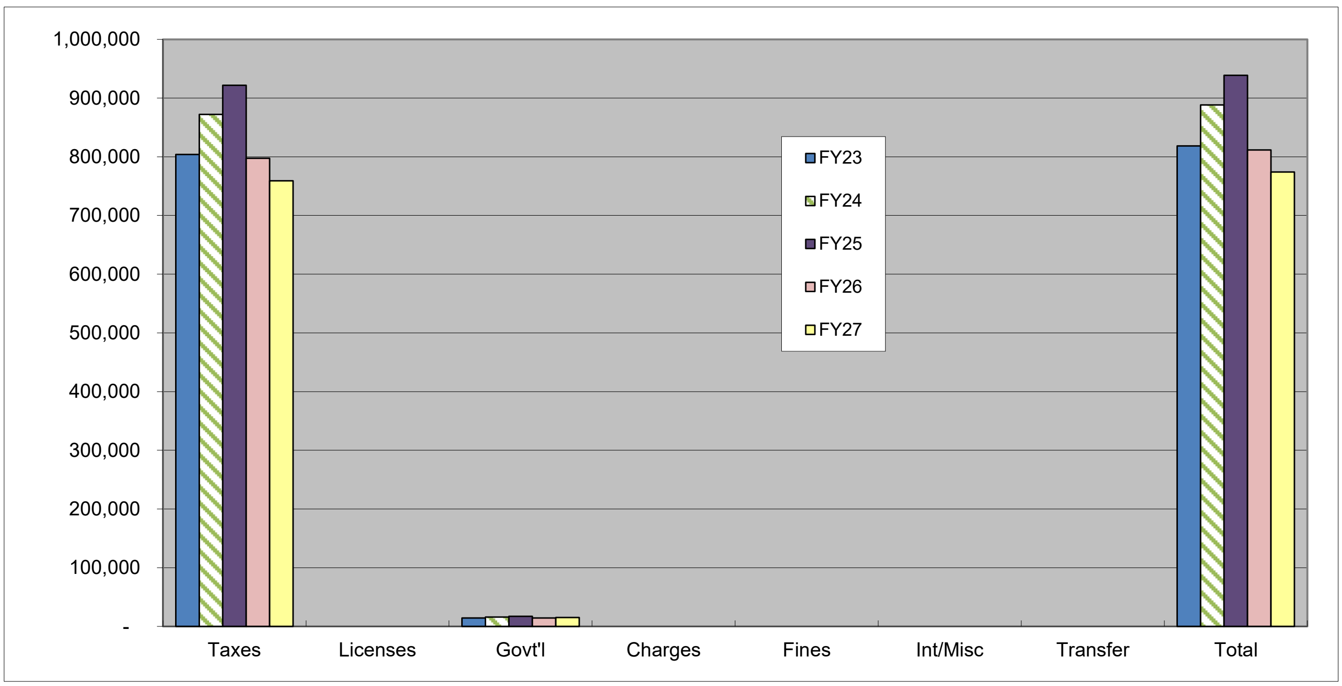
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2310.000.246.470210.398	VARIABLE CONTRACT SERVICES	61,922	-	150,000	150,000	-	200,000	50,000
	OPERATING TOTAL	**61,922**	**-**	**150,000**	**150,000**	**-**	**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**

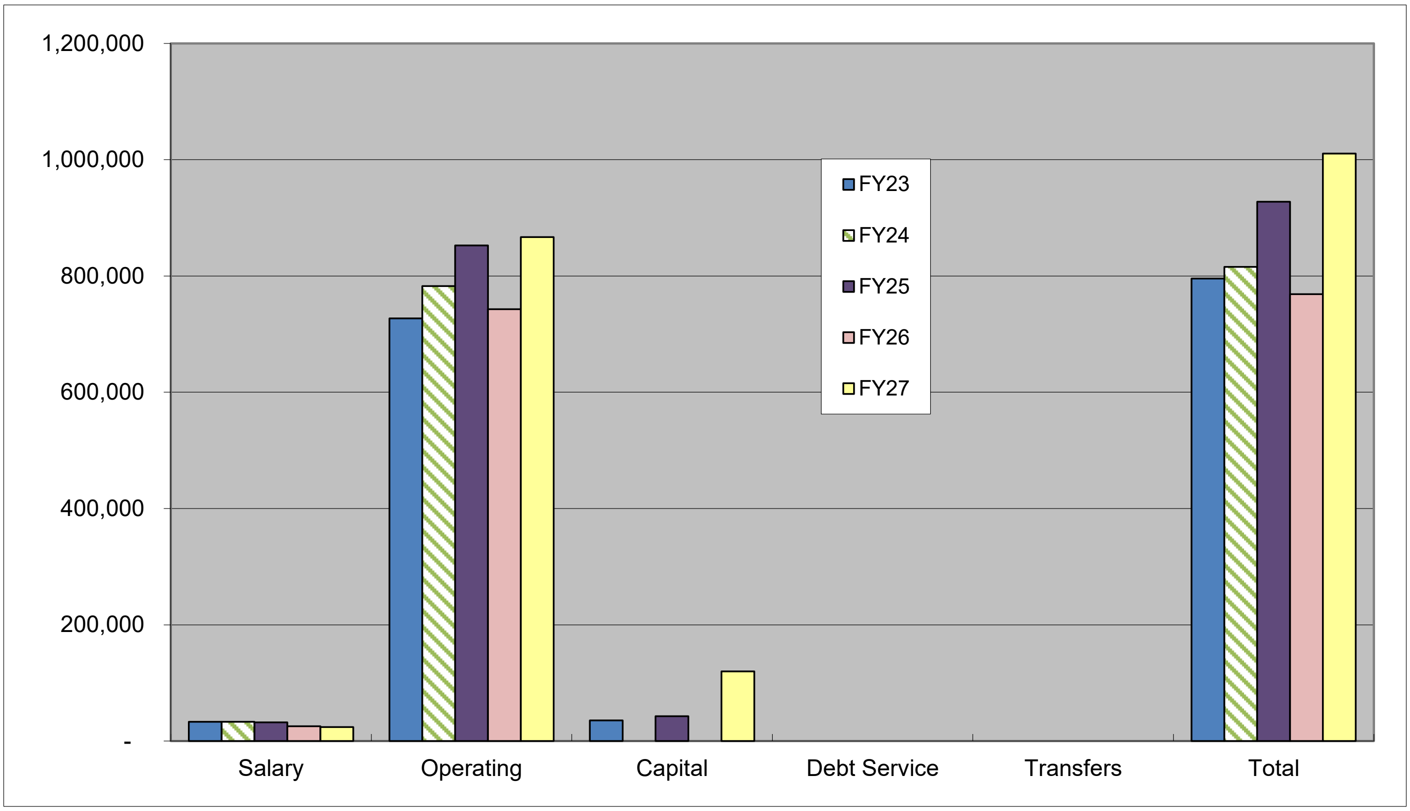
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

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

		AMENDED			BUDGET	BUDGET	Through 6/30/26		Approved	Supplemental
Account		FY25 BUDGET	FY25 ACTUAL		FY26 ORIG	FY26 AMEND	FY26 ACTUAL		FY27	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

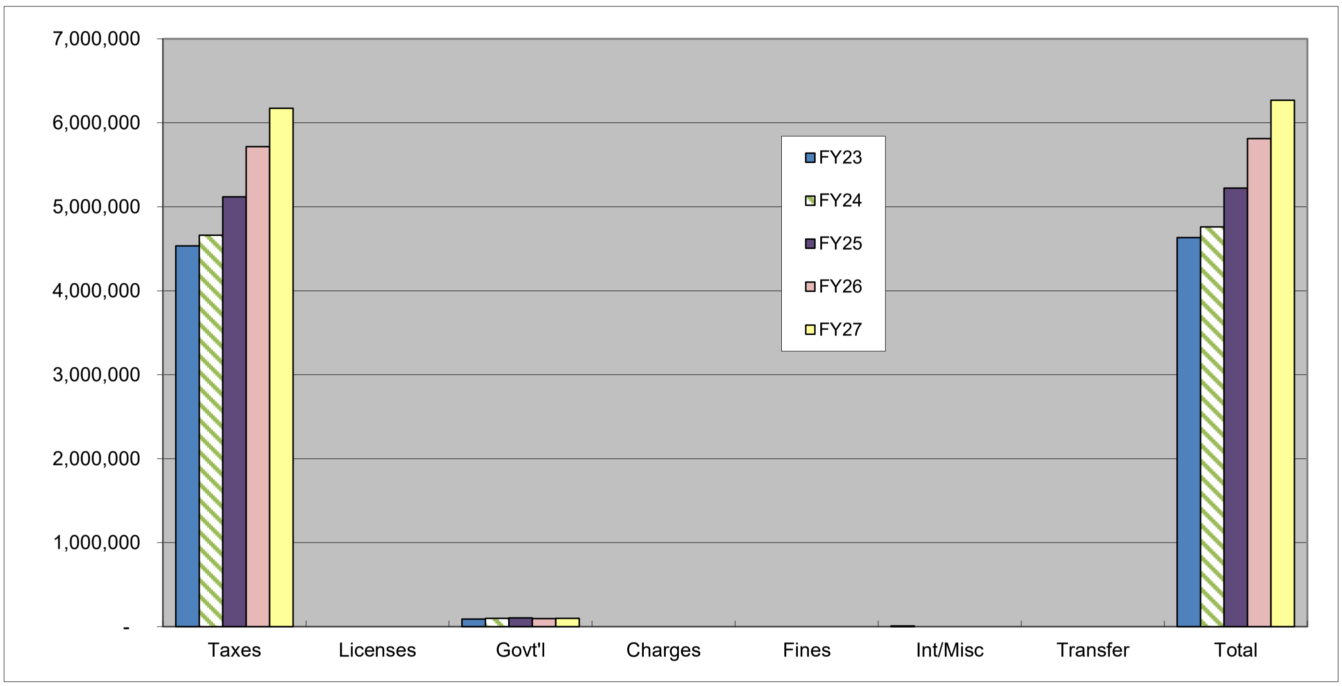
Account		AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL	Approved FY27	Supplemental Approved
OPERATING								
2360.000.264.460452.397	FIXED CONTRACT SERVICES	141,040	141,040	200,394	200,394	200,394	104,478	
	OPERATING TOTAL	**141,040**	**141,040**	**200,394**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

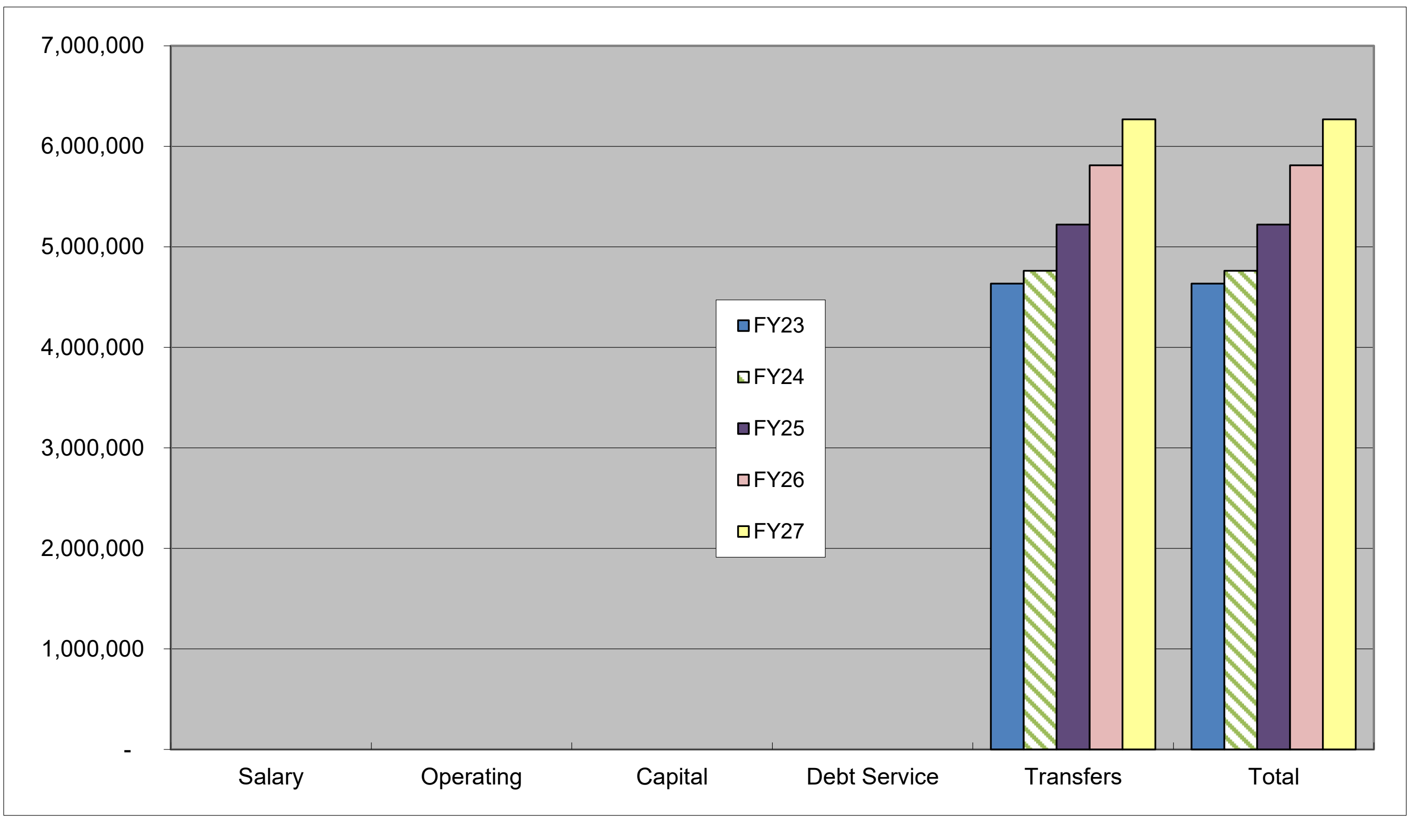
Permissive Medical Levy Fund - Revenue Budget

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

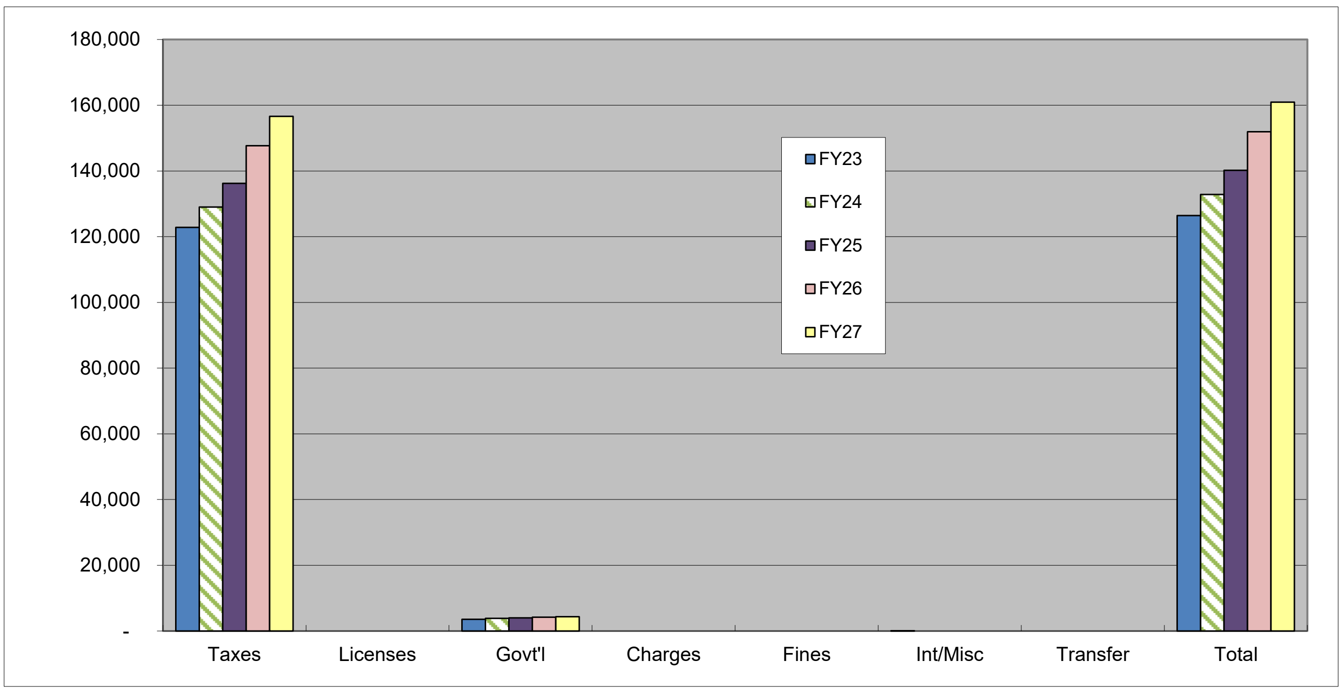
Account		AMENDED FY25 BUDGET	FY25 ACTUAL		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 6/30/26 FY26 ACTUAL		Approved FY27	Supplemental Approved
TRANSFERS										
2371.000.601.521000.820	TRANSFER TO OTHER FUNDS	5,309,248	5,222,302		5,780,910	5,780,910	5,811,806		6,269,544	-
2371.000.601.521000.851	CONTINGENCY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

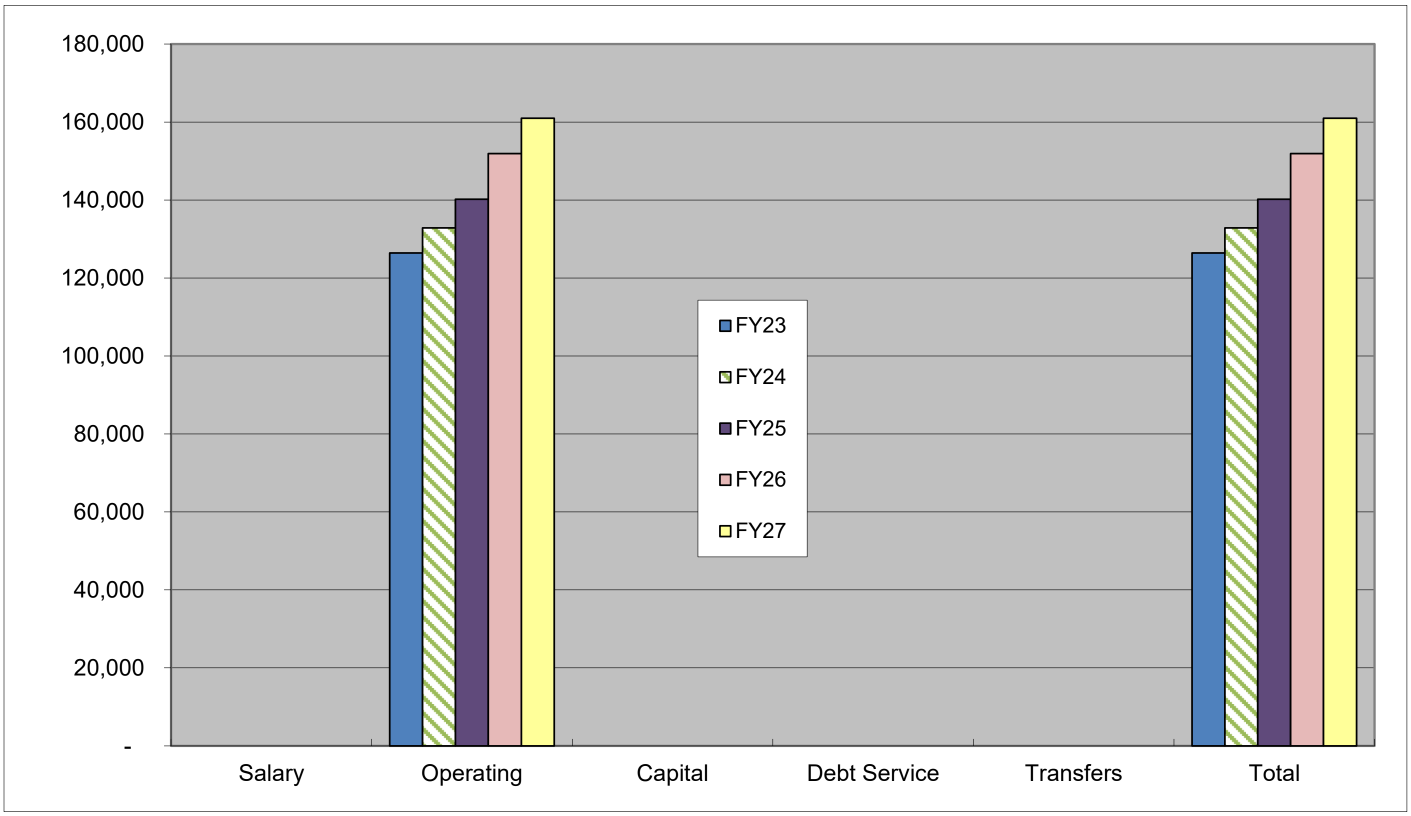
Soil Conservation Fund - Revenue Budget

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

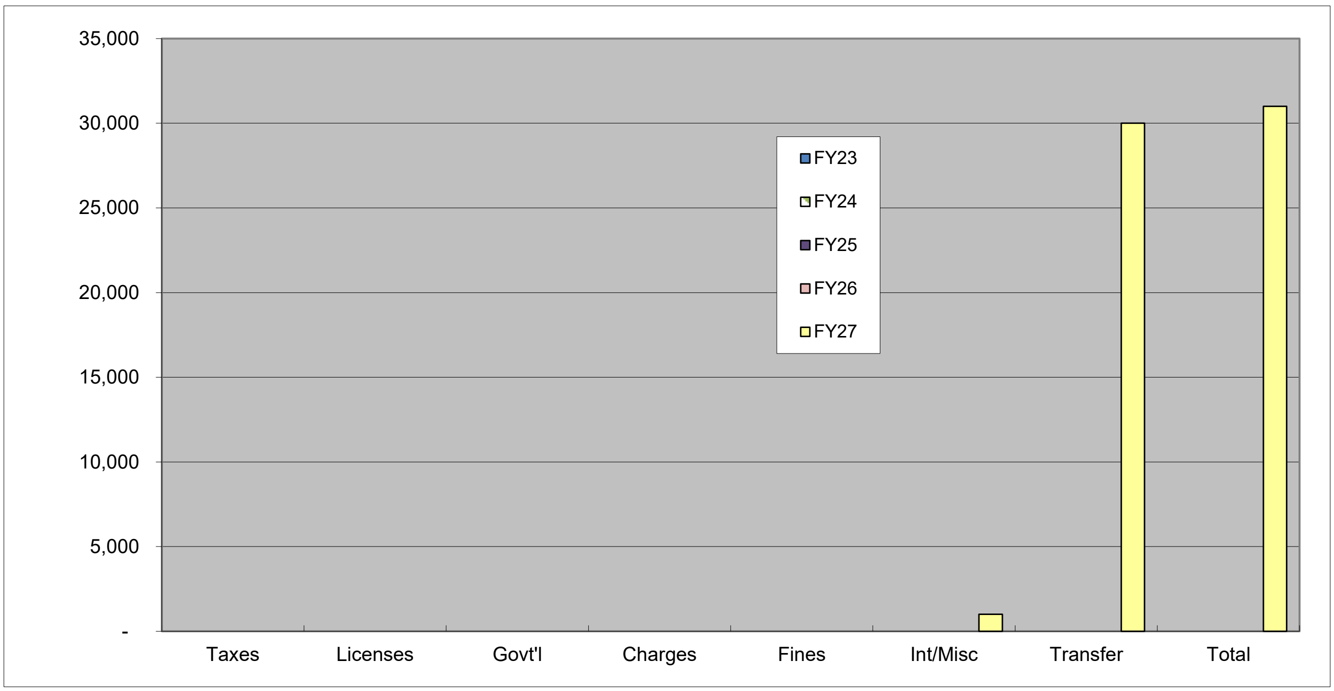
ACCOUNT NUMBER	EXPLANATION		AMOUNT APPROVED

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

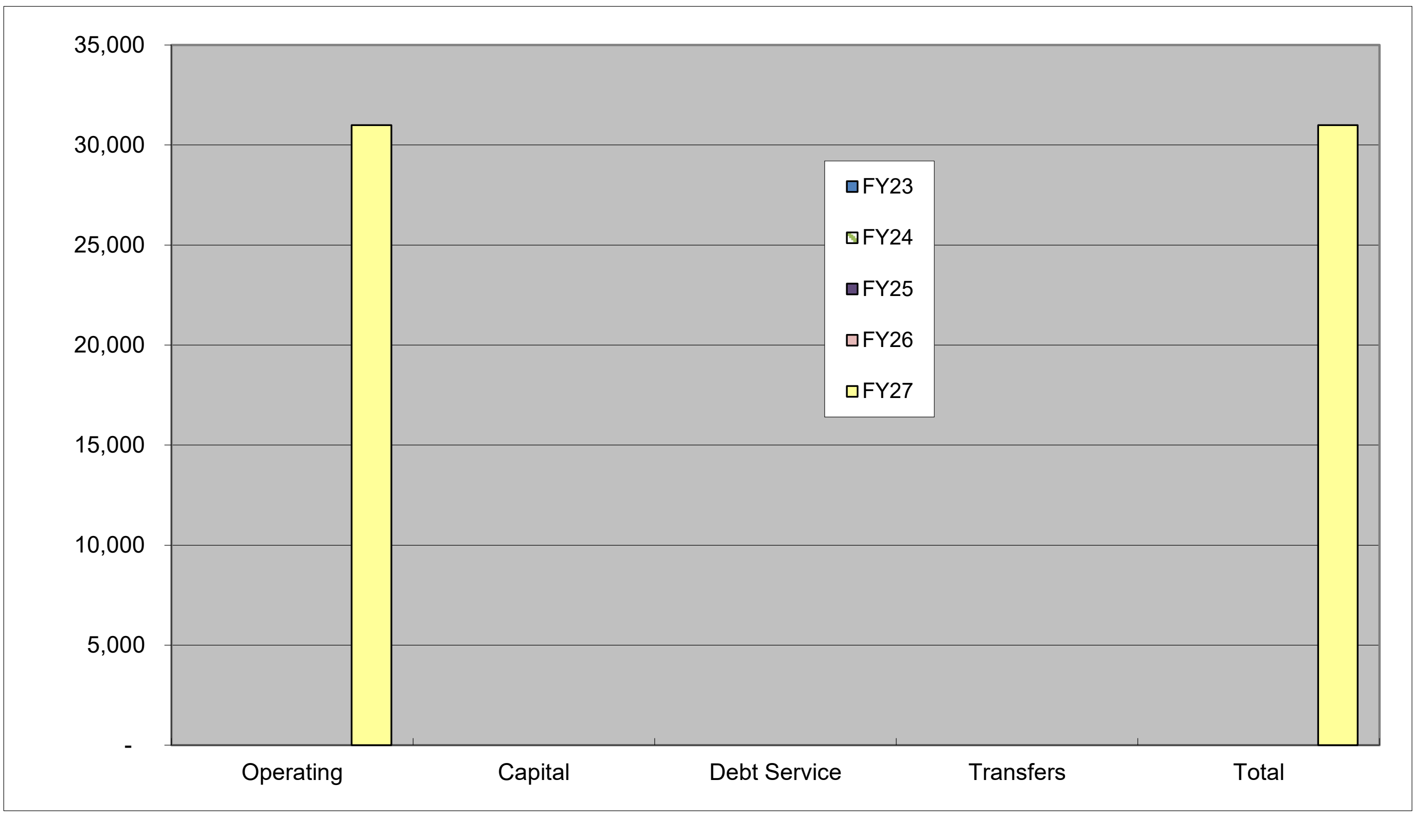
Large Taxpayer/ SB117 - Revenue Budget

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**	

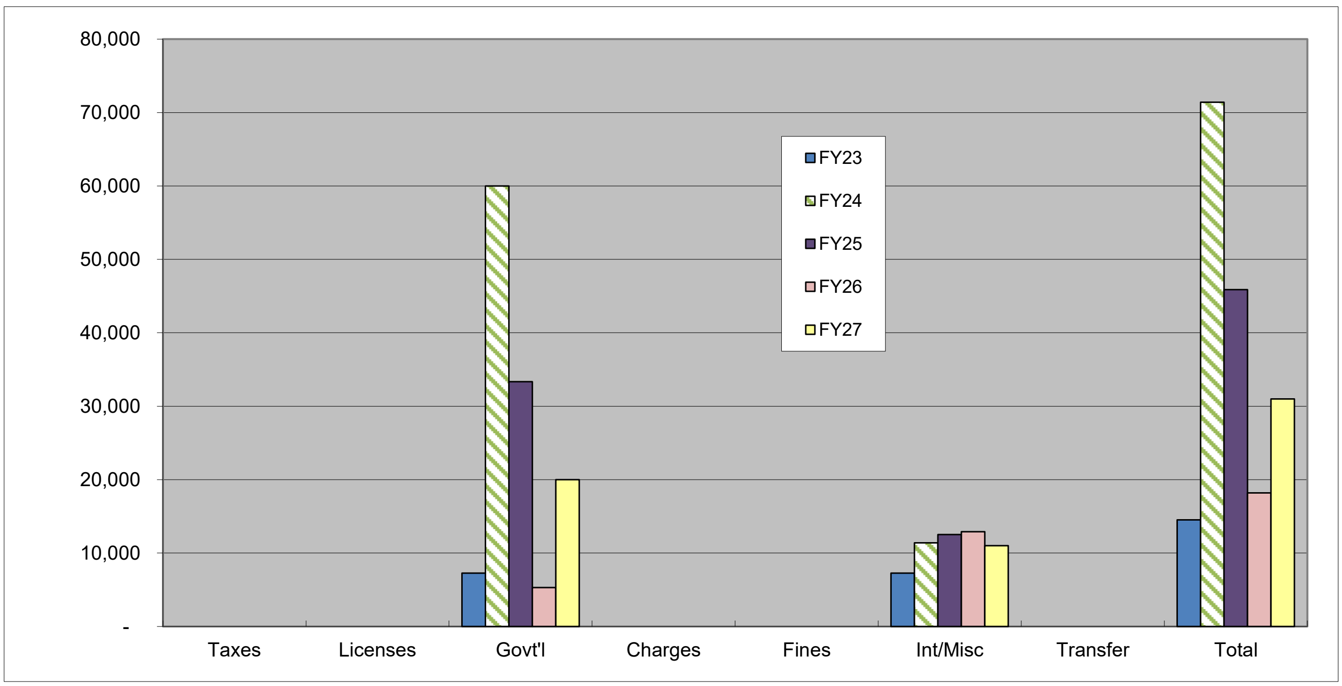
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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**

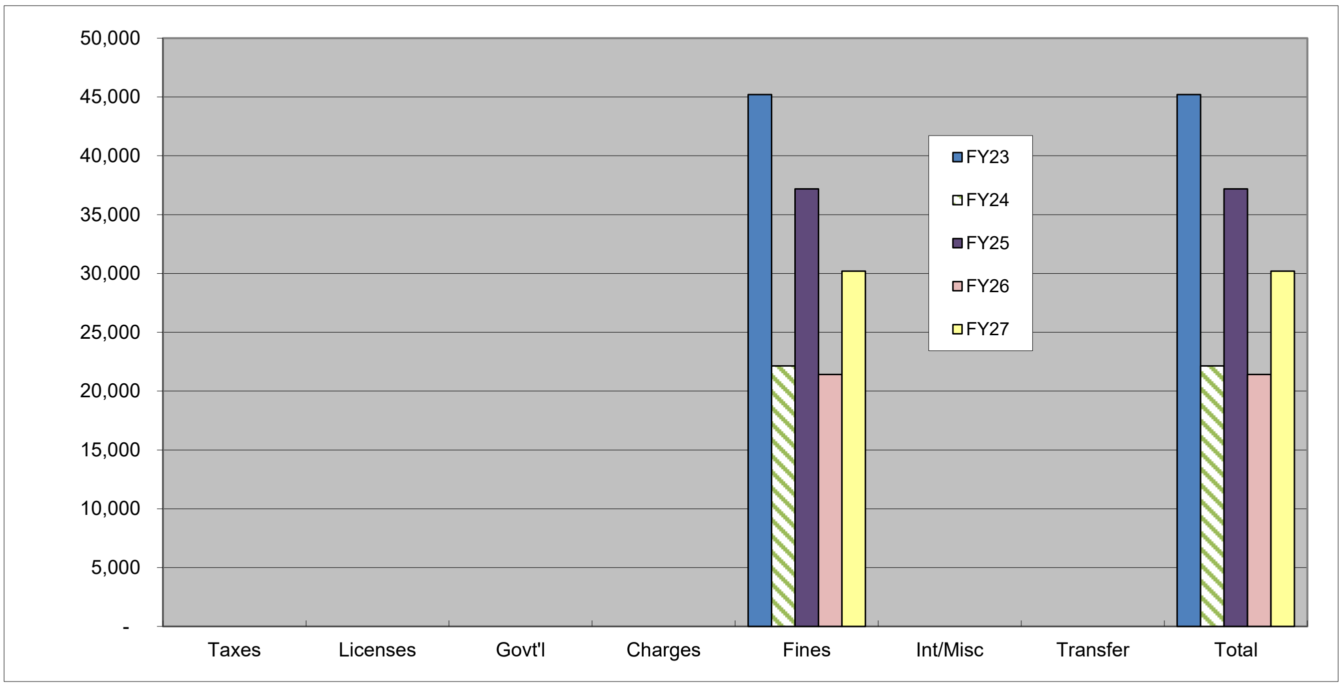


	Actual FY23	Actual FY24	Actual FY25	Actual FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	7,279	60,001	33,355	5,291	20,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,259	11,396	12,515	12,899	11,000
Transfer	-	-	-	-	-
Total	14,538	71,397	45,870	18,190	31,000

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

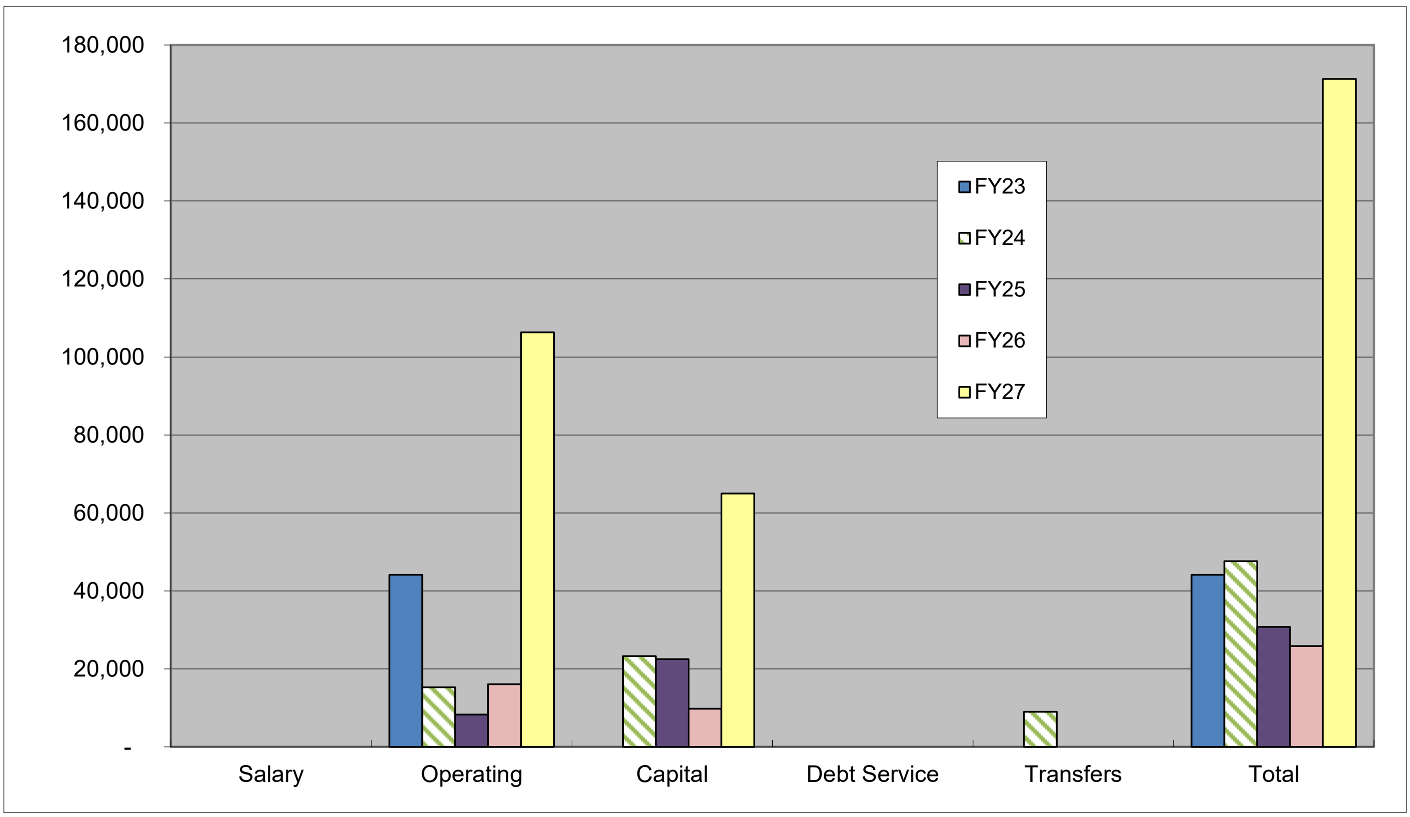
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2390.000.000.332018.000	DOJ EQUITABLE SHARING REVENUE	50,000	33,355	40,000	40,000	5,291	20,000
2390.000.000.371010.000	FED INTEREST REVENUE	8,000	12,515	8,000	8,000	12,899	11,000
TOTAL 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**	

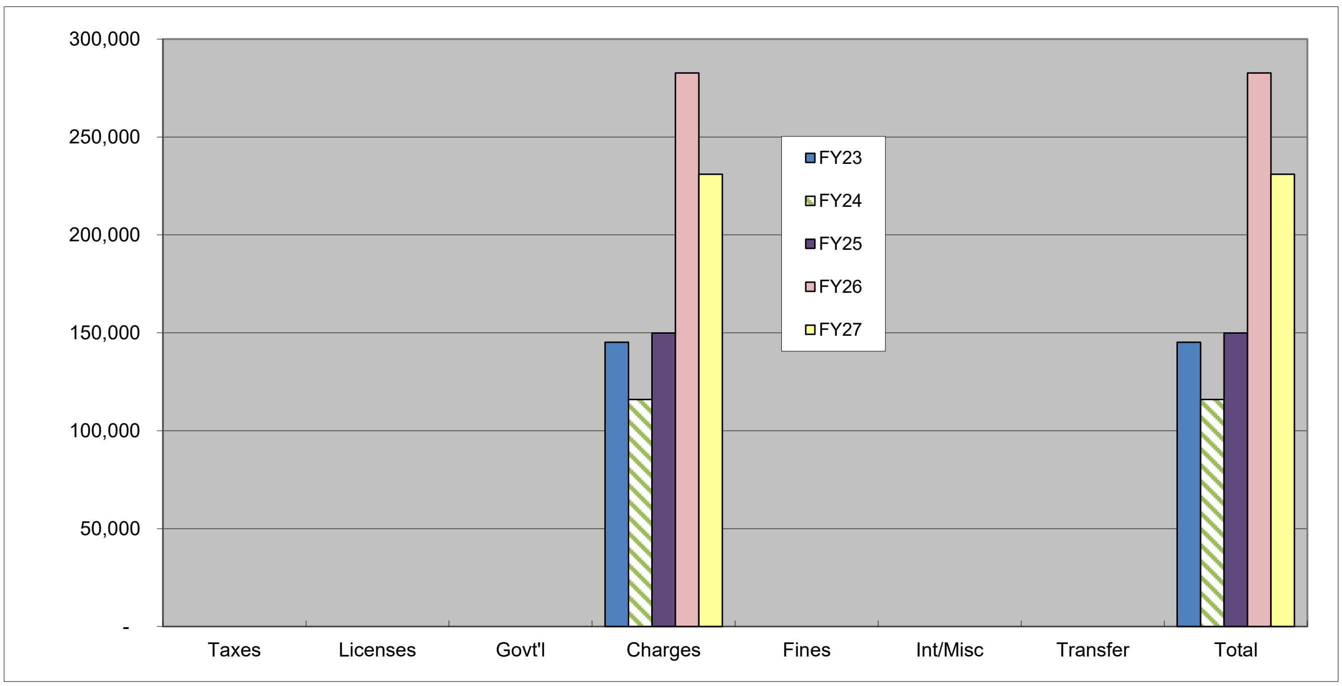
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

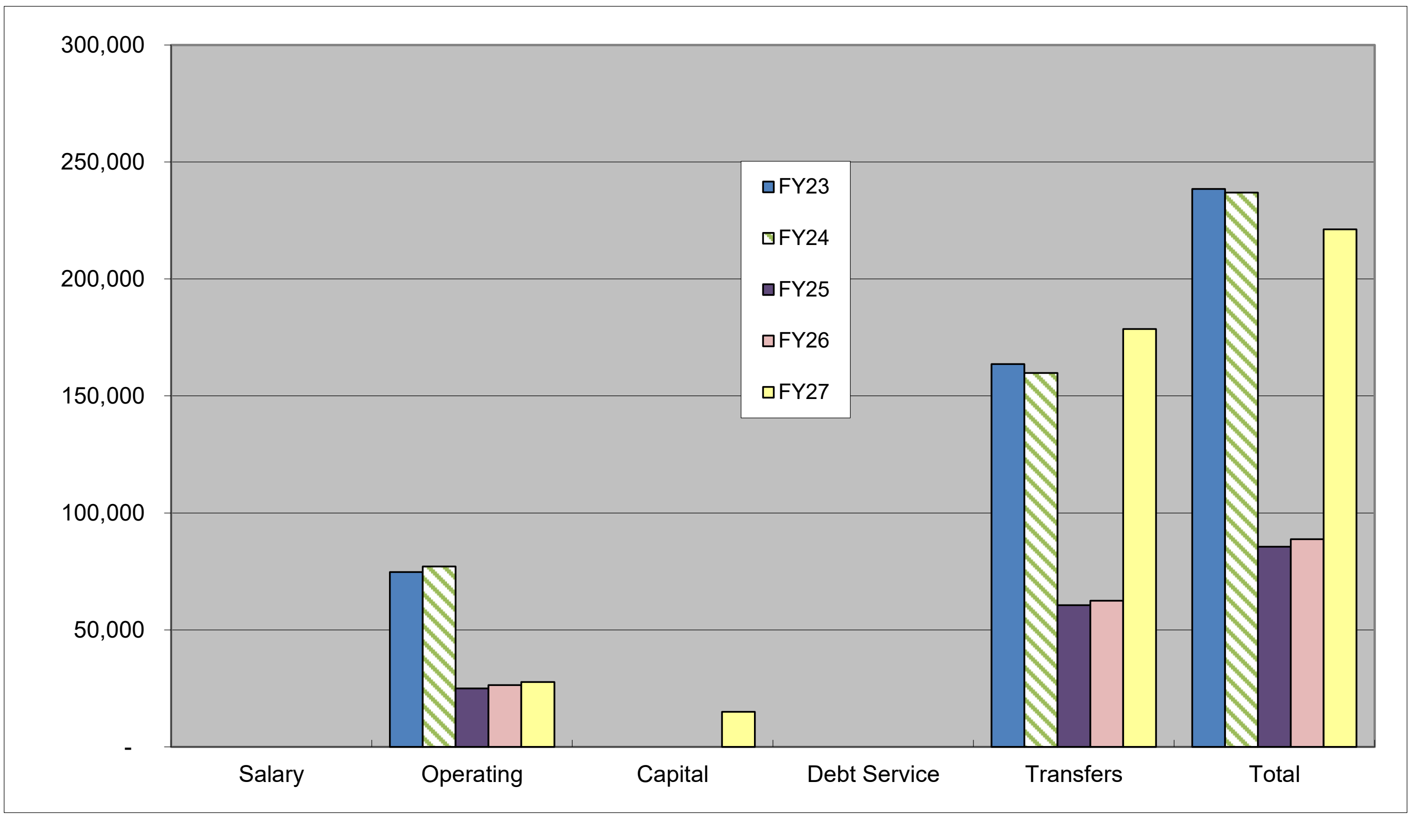
Records Preservation Fund - Revenue Budget

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

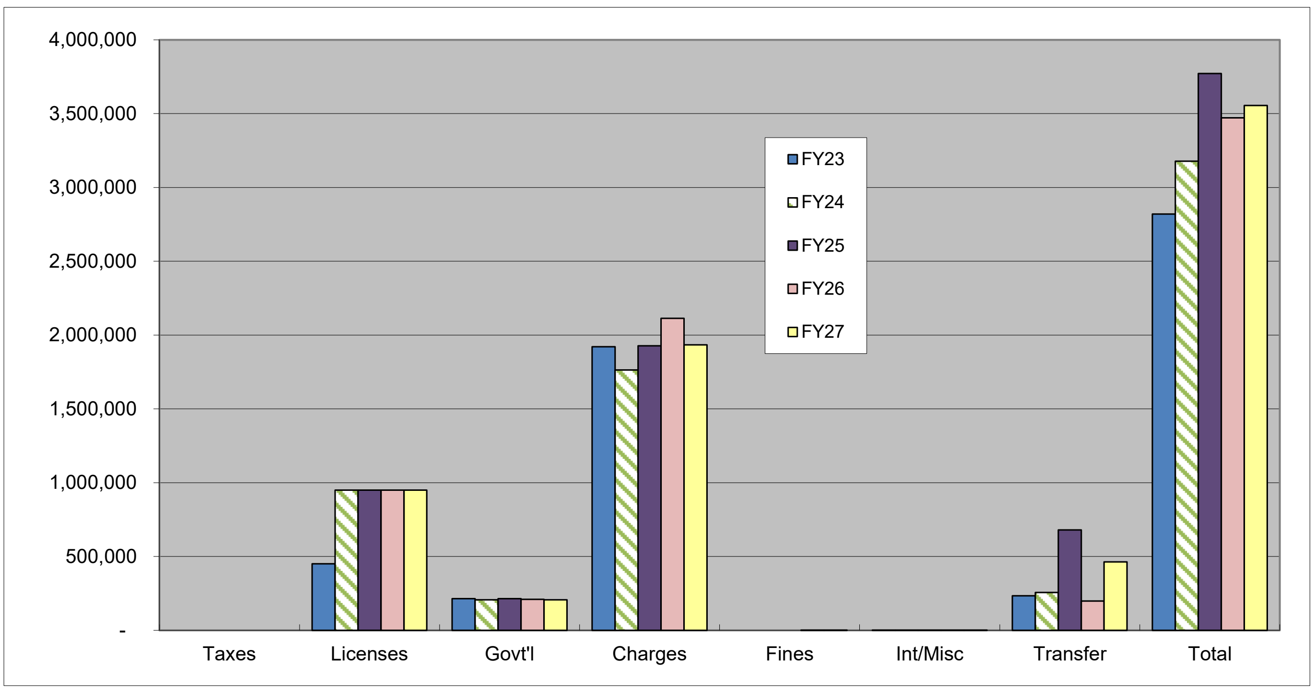
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

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

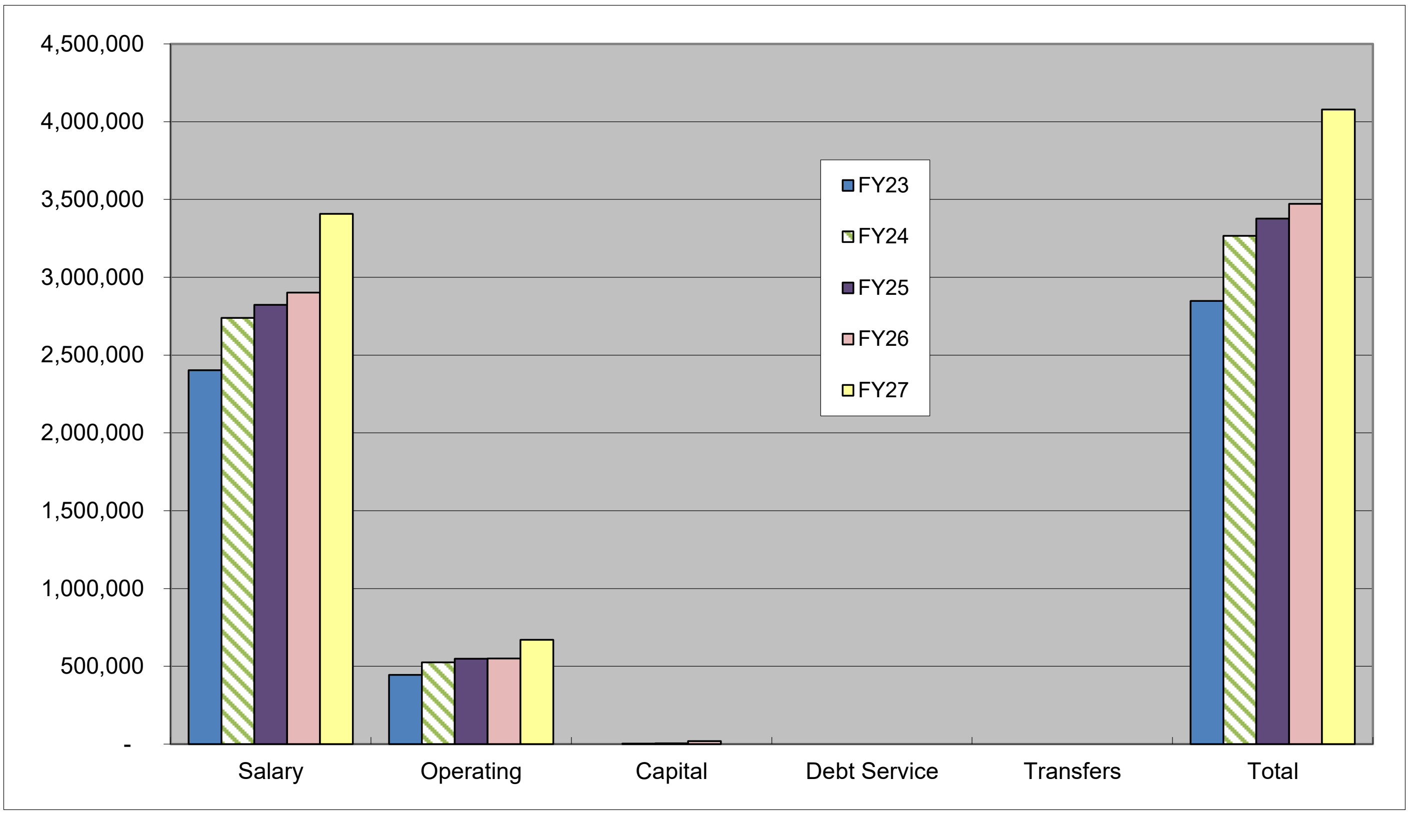
Account		FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26	PROJECTED FY27
2399.000.000.321015.000	M.V. OPTION TAX	950,000	950,000	950,000	950,000	950,000	950,000
2399.000.000.331163.000	USDA	60,000	76,877	72,000	72,000	72,658	70,000
2399.000.000.334015.000	CRIME 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

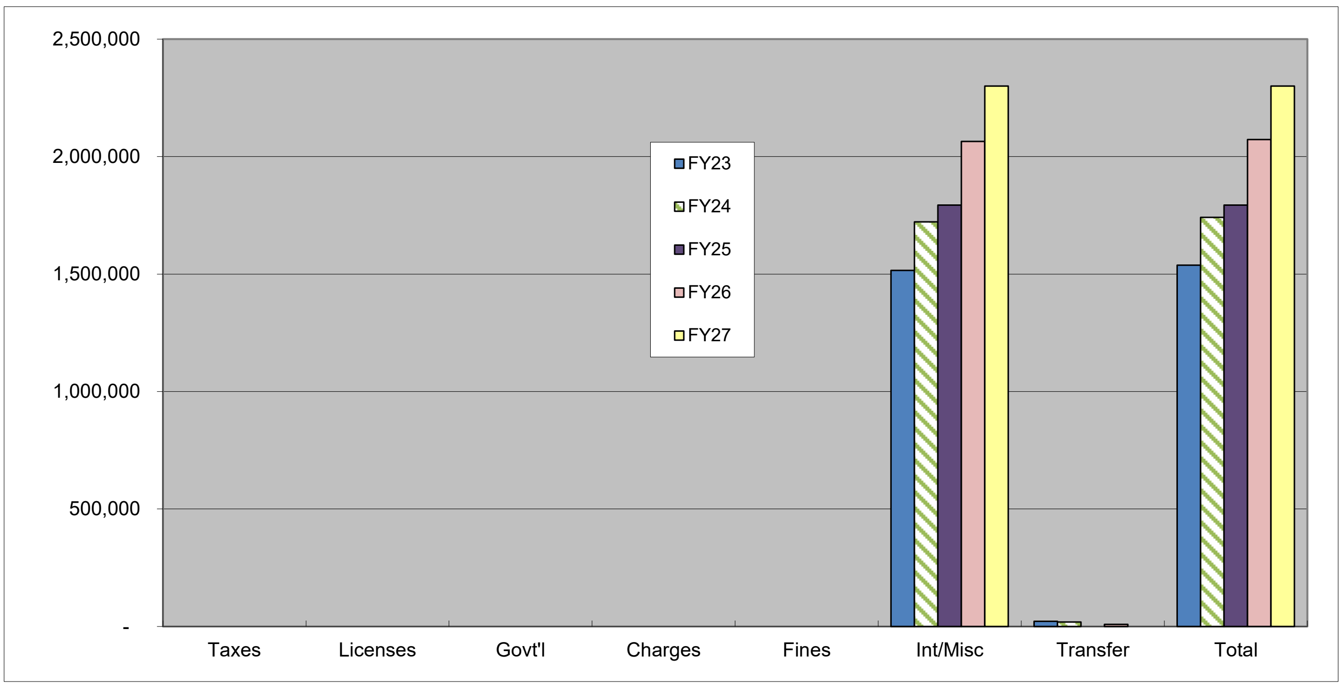
Youth Services Fund - Family Stabilization - Expenditure Budget

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

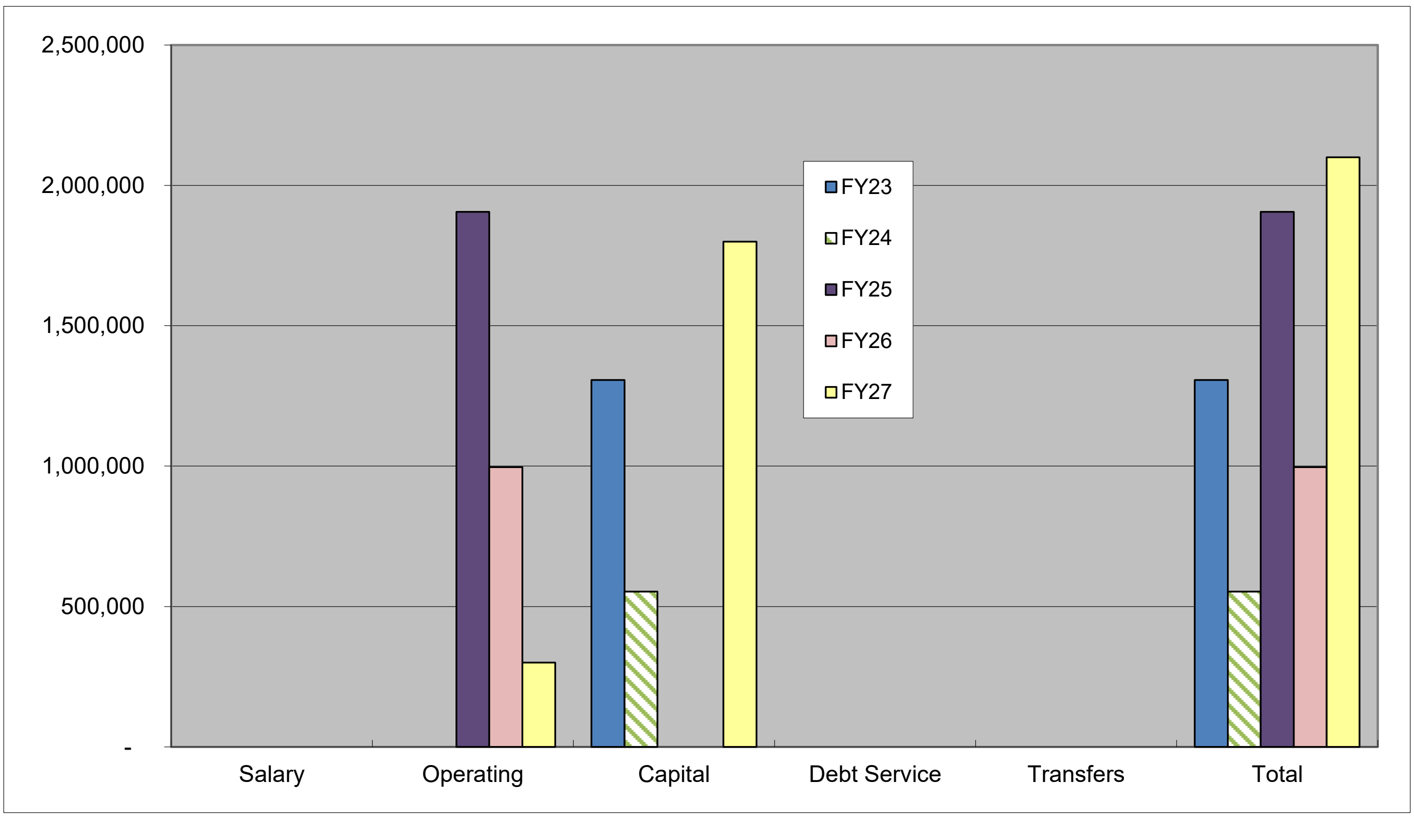
RSID Maintenance Fund - Revenue Budget

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**	

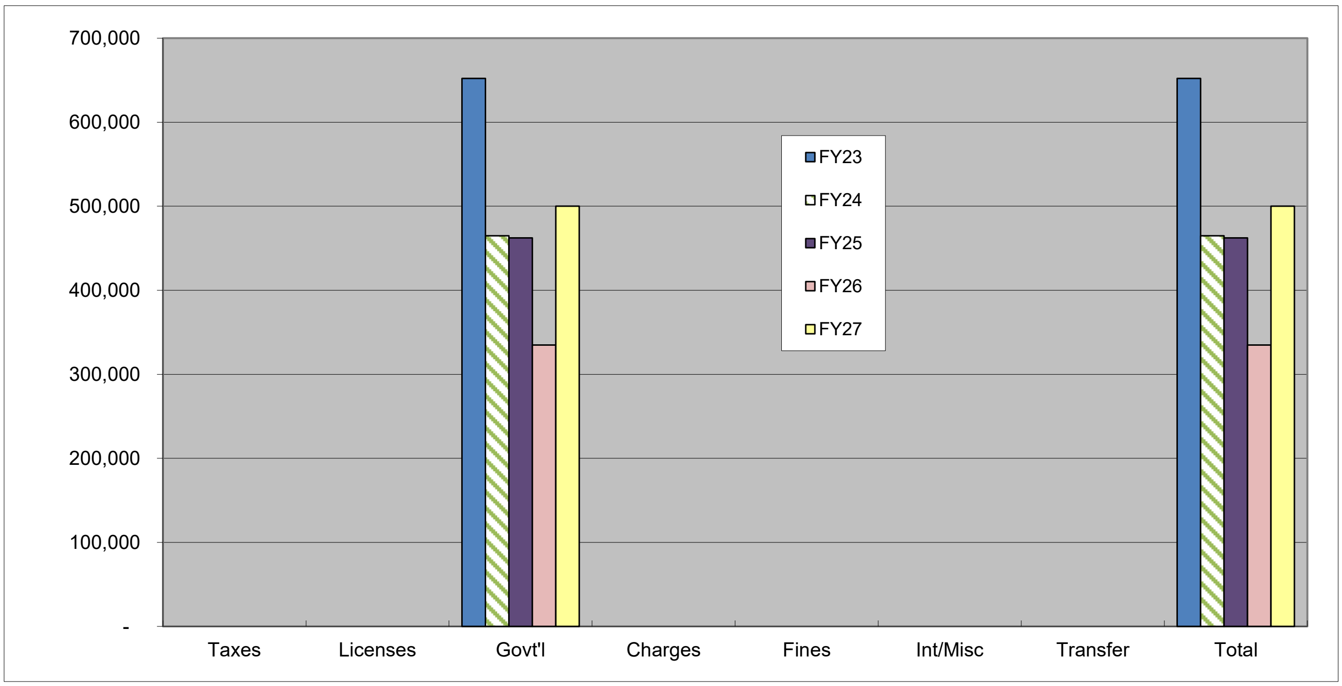
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

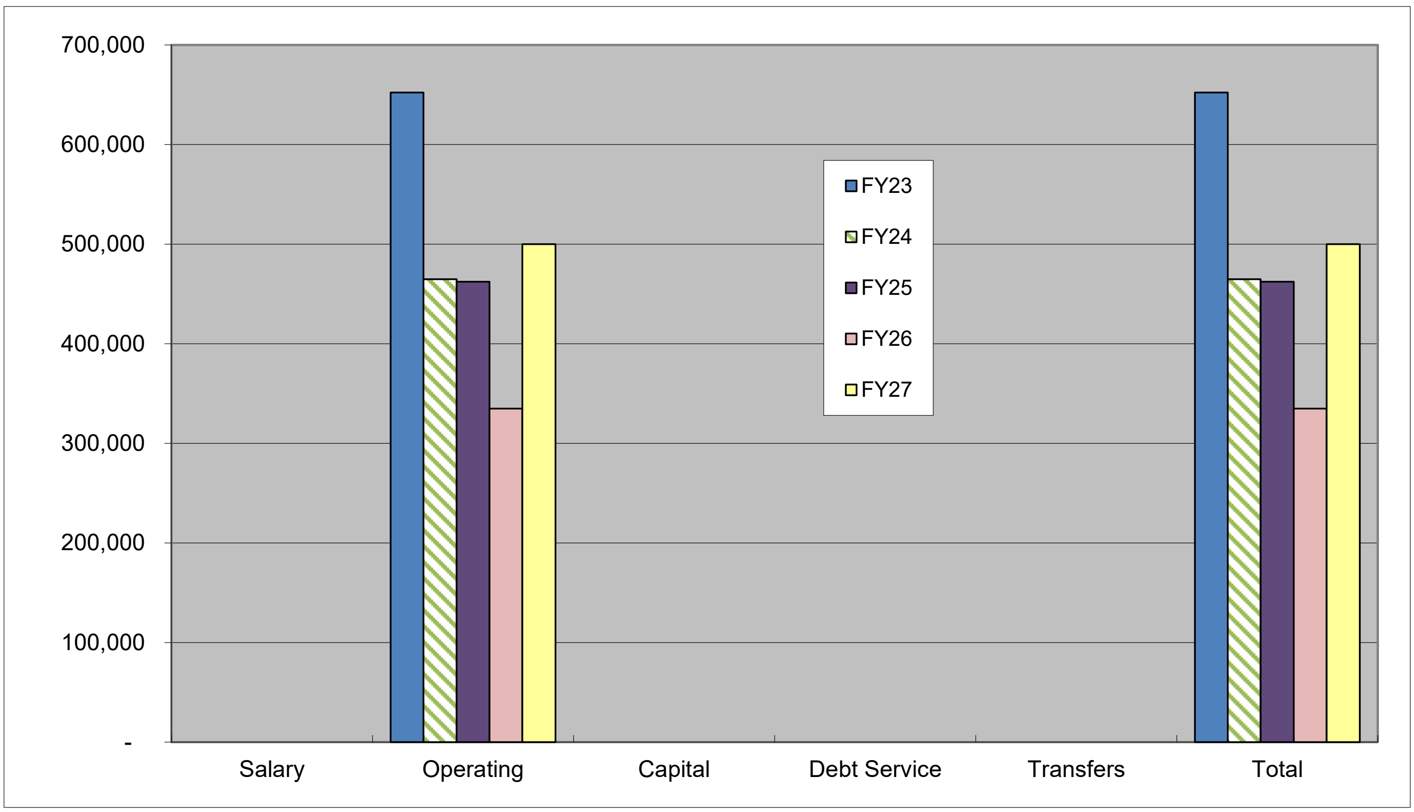
Account		FY25 AMEND BUDGET	FY25 ACTUAL		FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26		PROJECTED FY27
2800.000.000.334010.000	ALCOHOL REHAB LIQUOR TAX	475,000	462,326		500,000	500,000	334,761		500,000
TOTAL		**475,000**	**462,326**		**500,000**	**500,000**	**334,761**		**500,000**

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**	

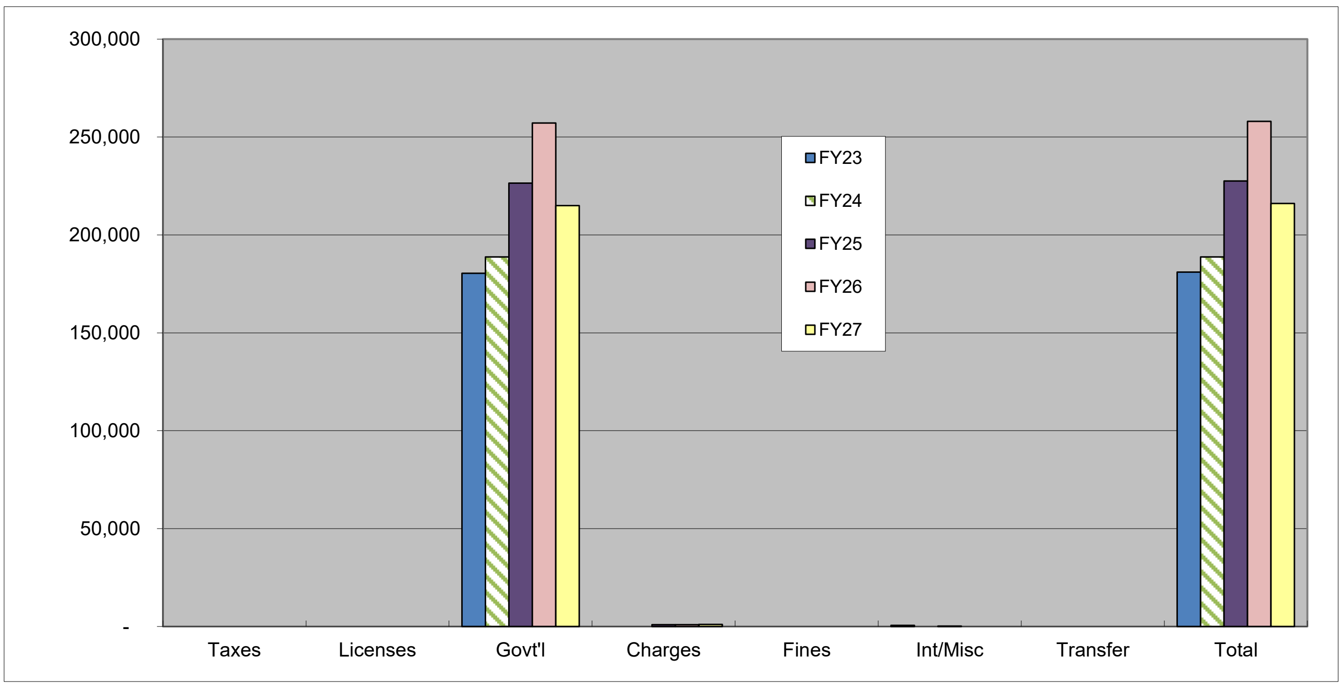
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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**

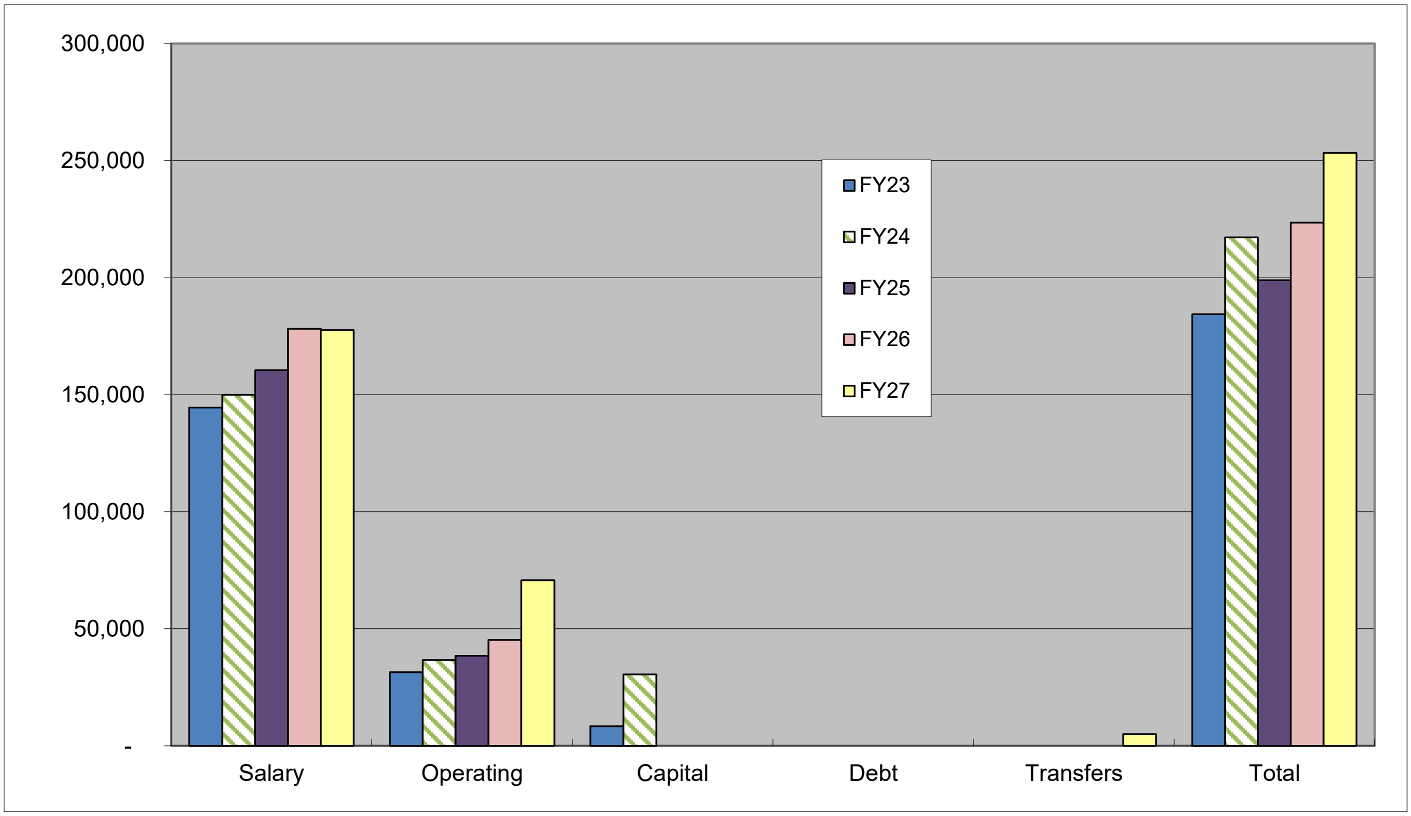
FY27 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

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

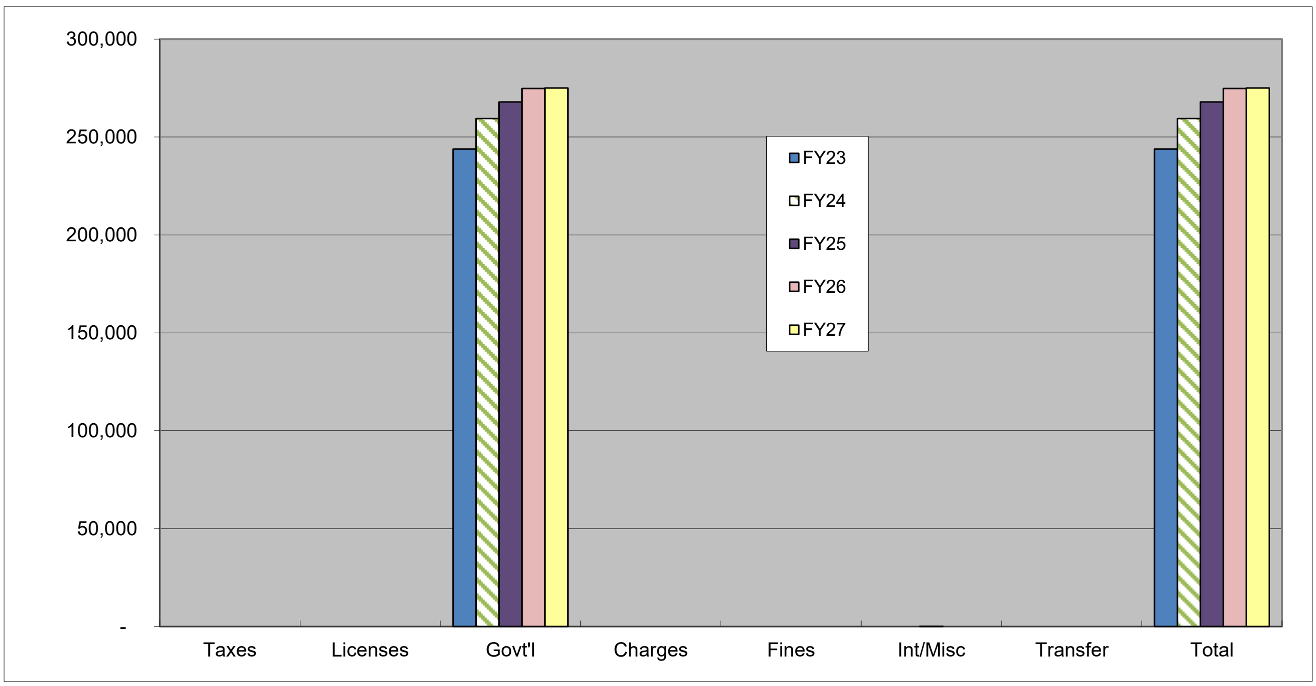
REQUESTS FOR CHANGES IN PERSONNEL

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

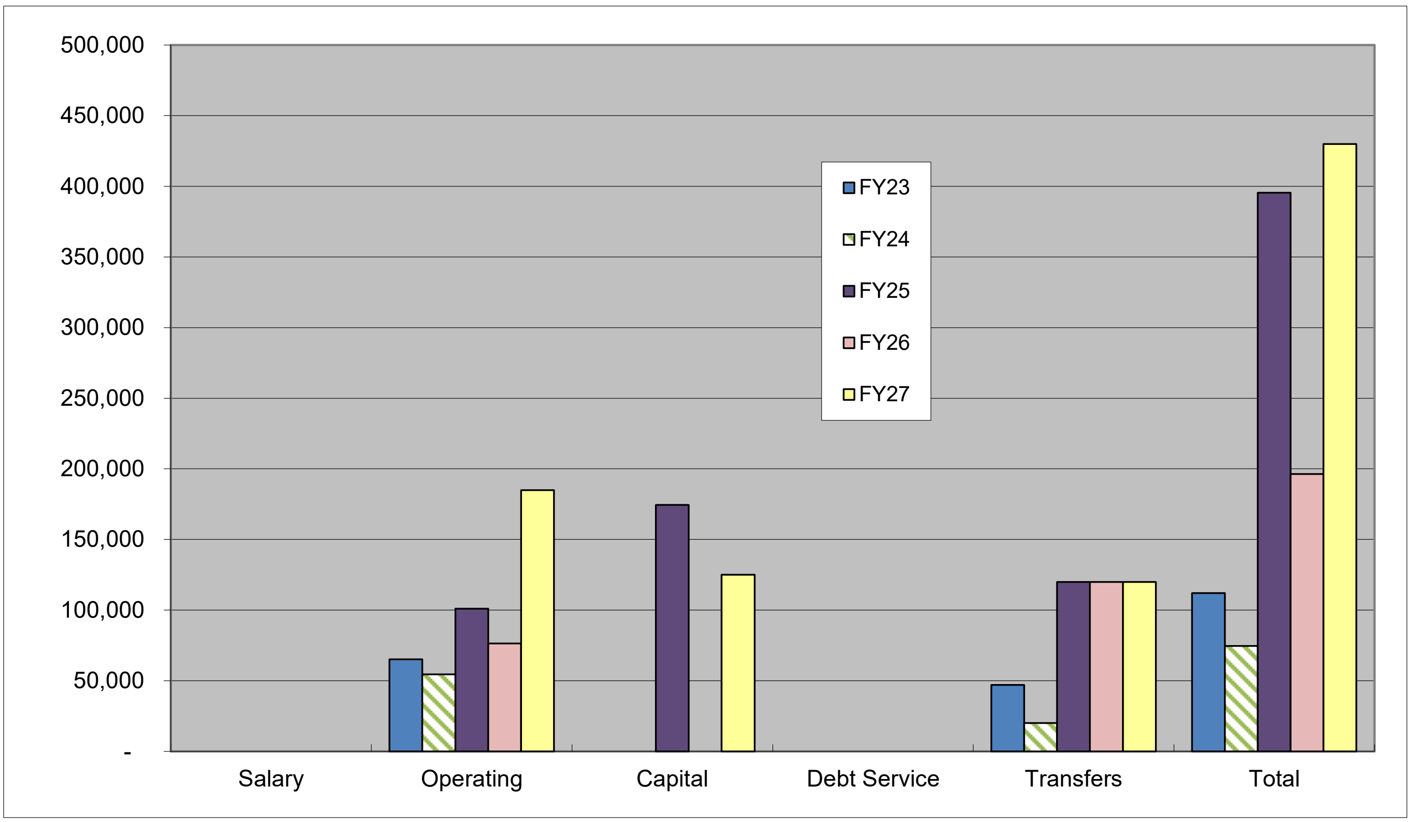
Account		FY25 AMEND BUDGET	FY25 ACTUAL		FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 6/30/26		PROJECTED FY27
2900.000.000.337014.000	PILT PAYMENT LIEU OF TAXES	260,000	267,902		275,000	275,000	274,842		275,000
2900.000.000.365000.000	PILT DONATIONS	-	5		-	-	-		-
2900.000.000.369000.000	OTHER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

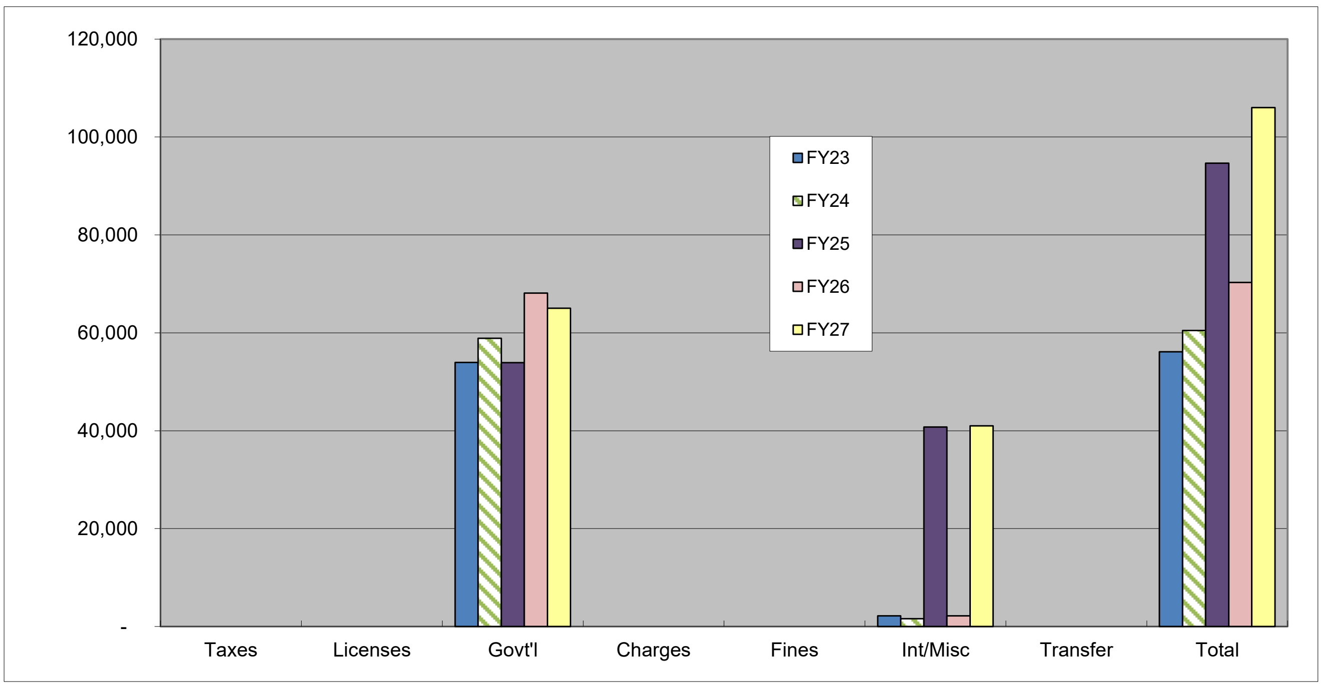
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:

		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

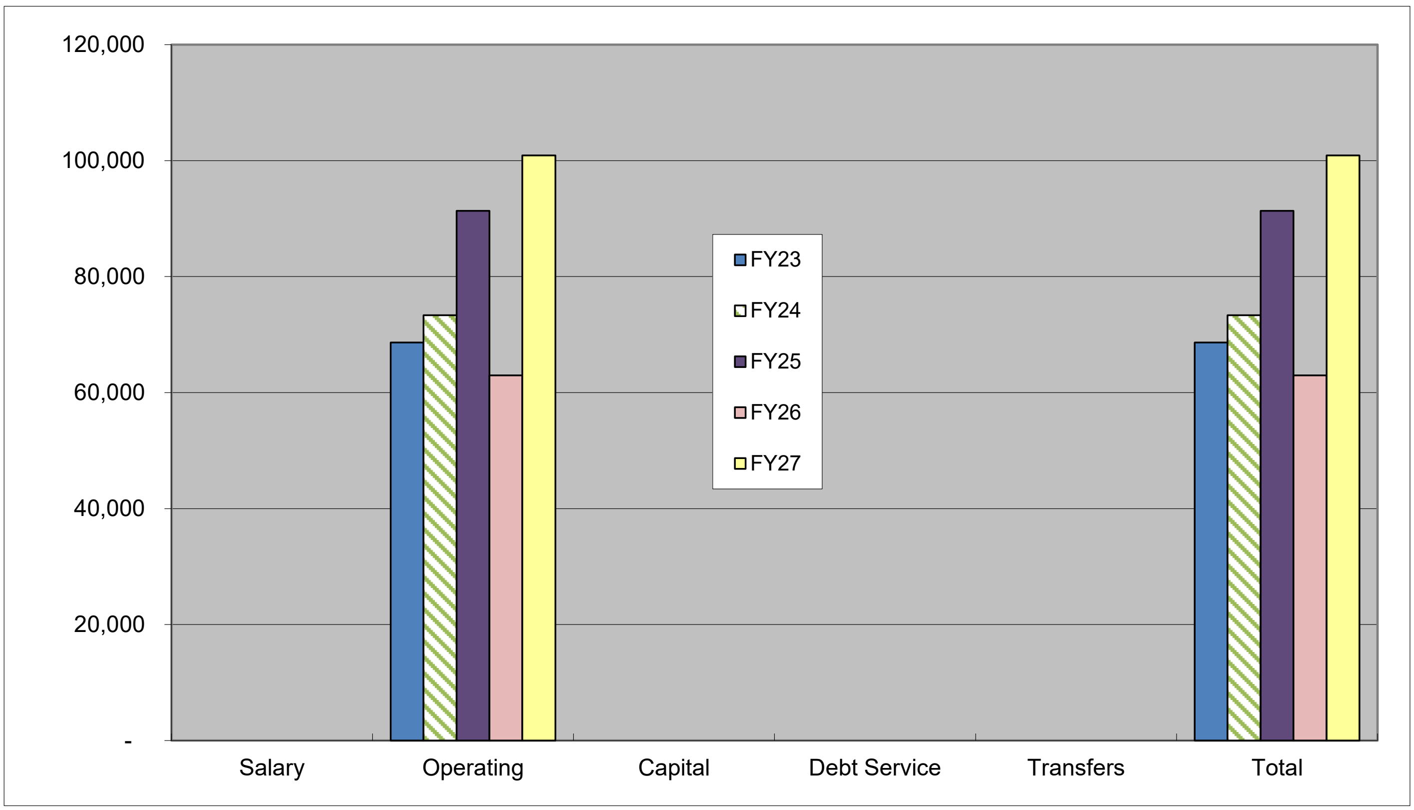
DUI Task Force Fund - Revenue Budget

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