

TABLE OF CONTENTS
PRELIMINARY BUDGET FY 2026-2027

SUMMARY INFORMATION	Page
Table of Contents	1
Financial Narrative	2-6
Budget Summary	7-8
Mill Levy Comparison	9
Total County Revenues - 5 Year Review	10
Property Tax Uses	11
Source of Resources For Appropriations	12
Total County Expenditures - 5 Year Review	13
Major Expenditure Uses by Function	14
Personnel Recap	15
Reserve History	16
Protested Taxes Estimate FY27	17
FY27 Budget Process Timeline	18

GENERAL FUND	Fund	Page
Revenue Summary and 5 Year Review	1000	19
Detailed Revenues	1000	20
5 Year Expenditure History Graph	1000	21
General Fund Personnel Recap	1000	22
Commissioners	1000	23-24
Clerk & Recorder / Surveyor	1000	25-26
Elections	1000	27-28
Finance	1000	29-30
Treasurer / Assessor	1000	31-32
Auditor	1000	33-34
Information Technology	1000	35-36
Justice Court	1000	37-38
Disaster & Emergency / GIS	1000	39-41
Rural Fire Protection	1000	42-44
Human Resources	1000	45-46
Facilities	1000	47-49
Clerk of District Court	1000	50-51
Miscellaneous	1000	52-54

Special Revenue -Public Safety Fund (Fund 2300)		
	Dept	Page
Revenue Summary and 5 Year Review		55
Detailed Revenue Budget		56
5 Year Expenditure History Graph		57
Public Safety FTE & Salary Recap		58
Coroner	126	59-60
Administration	130	61-63
Detective	131	64-65
Patrol	132	66-68
Civil	133	69-70
Records	134	71-72
Misc. - Communications & Contingency	135	73-74
Detention	136	75-77
Animal Control	137	78-79
Detention Facilities	146	80-81

SPECIAL REVENUE FUNDS		
	Fund	Page
Road	2110	82-86
Bridge	2130	87-90
Weed	2140	91-95
Predatory Animal	2150	96-99
Liability & Property Insurance	2190	100-104
County Parks	2210	105-108
Library	2220	109-112
County Planning	2250	113-116
Laurel Planning	2255	117-120
Blight Abatement	2256	121-124
Public Health - (Riverstone Health)	2270	125-128
Mental Health	2271	129-132
Public Safety - Mental Health Levy	2272	133-136
Lockwood Pedestrian Safety	2275	137-140
Senior Citizens	2280	141-145
Extension	2290	146-149
Public Safety - County Attorney	2301	150-154
TEDD	2310	155-158
Museum	2360	159-166
Permissive Medical Levy	2371	167-170
Soil Conservation	2384	171-174
Large Taxpayers/ SB117	2388	175-178
Drug Forfeiture - Federal & Local	2390	179-183
Records Preservation	2393	184-187
Youth Services Center	2399	188-193
RSID Maintenance	2500	194-197
Alcohol Rehab	2800	198-201
Junk Vehicle	2830	202-205
PILT	2900	206-210
DUI Task Force	2950	211-214

OTHER FUNDS		
	Fund	Page
DEBT SERVICE FUNDS		
Limited Tax G.O. Debt Service	3040	215-218
RSID Revolving	3400	219-222
RSID Bond	3500	223-226
CAPITAL PROJECTS FUNDS		
Capital Projects	4050	227-233
RSID Construction	4200	234-237
ENTERPRISE / INTERNAL SERVICE FUNDS		
County Refuse Disposal	5410	238-241
METRA	5810	242-256
METRA Capital Improvement	5811	257-263
Health Insurance	6050	264-267
Technology	6060	268-272
SPECIAL DISTRICT - BSED	7350	273



June 10, 2026

YELLOWSTONE COUNTY FISCAL YEAR 2027 PRELIMINARY BUDGET SUMMARY

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

The budget has been compiled by the Finance department with budget requests originating from various County departments, as well as outside entities. The preliminary budget requests will be presented at budget hearings to be held June 22nd through June 24th, 2026. The final budget must be adopted by the Board of County Commissioners by the later of the first Thursday following the first Tuesday in September or 30 days after the State of Montana provides certified taxable values. Taxable values are statutorily due to us no later than the first Monday in August. That will be August 3rd this year. We have scheduled the final budget for adoption on September 1st, 2026.

The final budget may include changes from the preliminary budget resulting from salary and benefit changes, evaluation of capital, personnel, operating needs, taxable valuation changes to actual vs. the estimates contained in this document, and fiscal year 2026 (FY26) year-end cash positions.

OVERVIEW

Yellowstone County continues to maintain healthy reserves across most funds. The notable exception is the Public Safety – Sheriff fund, which continues to rely on support from the General fund in order to carry out operations. During FY26, the County again realized higher-than-expected interest collections. These revenues, coupled with the ongoing commitment of elected officials and department heads to

prudently manage their budgets, helped sustain reasonable reserve balances throughout the County.

While Yellowstone County remains in sound financial position, our preliminary FY27 budget saw another significant change from previous fiscal years. The 69th legislative session approved SB117, impacting property tax revenue for this upcoming fiscal year. This new bill, coupled with the two property tax bills implemented last fiscal year, could influence the next legislative session to revisit property tax reform.

The Board of County Commissioners is committed to public safety and therefore continues to allow Finance the capacity to re-allocate discretionary mills to address those needs, as well as needs of other County funds. This has allowed funding to be set aside for capital projects including the remodel of the County Courthouse set to begin July 1, 2026. It has also provided the General fund with the ability to support other departments to keep reserves at a safe level. This is especially true regarding the Public Safety – Sheriff fund.

Several steps have been taken over the past couple of fiscal years to address the declining ability of the Sheriff’s fund to operate without significant assistance from the General fund combined with the concern over capacity at the Detention Facility. This began with an in-depth review of our adult and juvenile criminal justice system that began in 2023 and was completed in 2025. The study determined that an expansion of our Detention Facility was imminent. Following completion of the assessment, the County also conducted public polling to better understand community priorities and preferences related to detention capacity and potential solutions. Over the course of the year, Yellowstone County implemented a number of operational efficiencies. These included construction of the Short-Term Detention Facility, the addition of two District Court judges with specialized dockets and the creation of the Criminal Justice Coordination Council that improved processes for revocations and intake. All efforts were aimed at reducing pressure on the Detention Facility. The final step will be asking the voters to approve a \$175 million bond and the associated operational levy to be presented on the November ballot. Yellowstone County remains one of the few counties in the State of Montana that does not have a voter-approved operational levy dedicated to their Sheriff’s fund. Rising operational costs have exponentially outpaced the ability to levy property taxes under State law while still providing the same services. As a result of this, the General fund has contributed more than \$10 million to the Public Safety – Sheriff fund over the last few fiscal years with another \$5.5 million projected in FY27. This is not sustainable for either fund.

MetraPark will again have the capacity to contribute to their Capital Improvement fund this fiscal year. Many large projects are slated to begin in FY27, such as all-new seating in the arena, new HVAC systems in various buildings on the campus and reworking the Bench Boulevard/Dutcher Way corner to allow better traffic flow during large events. These capital projects are projected to be funded completely by MetraPark's Capital Improvement fund without any new debt obligations. This is a direct result of the increasing number of profitable events held at MetraPark each year.

REVENUE BUDGETS

FY27 tax revenue projections are based upon the statutory inflation rate of 2.97% and estimated growth at 1.50%. This fiscal year required implementation of SB117, mentioned above, which states that local governments are to receive a smaller percentage of growth than in prior years. It also allows for a reserve fund to be created in case a large taxpayer experiences a significant decrease in taxable value. The true revenue impact will not be known until certified values are received from the MT Department of Revenue on August 3rd this summer, therefore a conservative estimate of growth has been applied for this preliminary budget. After certified values are received, actual revenue will be included in the final budget approved in September. The DOR also issued revised certified values for the FY26 budget cycle in the spring, at which time Yellowstone County opted to not rebill each impacted taxpayer, but instead carried the approximately 5 mills over to FY27. Those have been included in this preliminary budget.

Finance has moved some discretionary mills between funds to cover public safety, weed eradication and mental health needs much like in past years. These will be discussed with the Board during budget hearings at the end of June, providing an opportunity for public discussion and to allow the Board to review and consider approval of these reallocations.

The overall estimate for taxes levied before protests is approximately \$79.8 million. In addition to levied taxes, Yellowstone County is estimated to receive \$500,000 in marijuana local option taxes and roughly \$700,000 in net proceeds.

With the uncertainty of future interest rate cuts by the federal government, interest earnings are conservatively estimated in the preliminary fiscal 2027 budget.

Yellowstone County had no new voter approved mills. The number of mills necessary to provide services and stay within the statutory requirements will

decrease slightly over last year in the majority of funds. Countywide property taxes will increase by the statutorily allowed inflationary factor and estimated new growth rate. Adjustments will be made after certified values are delivered in August 2026.

EXPENDITURE BUDGETS

The Board of County Commissioners continues to be committed to attracting and retaining personnel with the intent to reduce the pressure and overtime related to vacancies. The salary and benefit costs reflected in this preliminary budget are only estimates for any union contracts currently in negotiations. All salary and benefits that are known for FY27 have been updated for the preliminary budget. These projections are not intended to establish the compensation packages for those union contracts that are currently open. This budget projects all expenditures, including personnel costs, which will be expended in the fiscal year.

Due to the uncertainty of exact revenue impact from the new property tax bill, SB117, and in conjunction with the Board of County Commissioner's commitment to public safety, each department was asked again this year to reduce their operating budgets wherever possible with an emphasis on travel and training.

As mentioned above, the Sheriff's operating budget is in need a voter-approved levy and therefore support from the General fund is significant and critical to its operations. Based on this situation, most other County departments refrained from requesting new FTEs this fiscal year to allow the Sheriff the ability to staff his operations accordingly. Those new positions include (1) booking clerk; (3) patrol deputies; (1) detective analyst; (.50) youth service therapist; (1) facilities supervisor at the Detention Facility and (1) code enforcer/MS4 inspector.

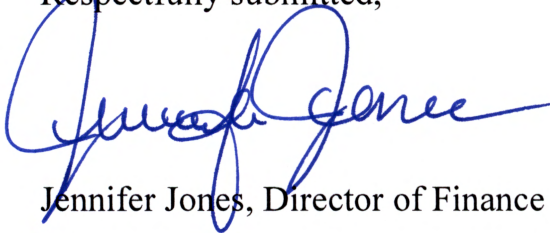
In order to account for property taxes that may not be received in FY27, contingency expenditure budget lines have been included in most of the levied funds. The budget reflects the anticipated amount of FY27 impact from protested property taxes since it is likely that these amounts will not be available to fund operations. This rate will remain estimated at 3.25% for most funds and 3.75% for funds impacted by large taxpayers, such as refineries.

Contingent spending authority in most major funds has been included to address unforeseen or uncontrollable expenditures that may arise. This will provide the Board some ability to meet approved needs should it become necessary.

Three areas will be reviewed before meetings are held during August for the final budget. First, exact cash balances as of 6/30/26 will be known. Second, valuations provided by the State of Montana may yield more favorable growth numbers, which would increase revenues via new construction in our county. Lastly, projected re-allocation of discretionary mills already authorized will be reviewed along with interfund transfers based on the first two areas mentioned. Re-allocation of discretionary mills is not an increase in taxes, but a shift in revenue to better address both current and future needs.

I would like to take a moment to thank all the County departments for their assistance with building this budget. Finance's work with others allowed for a financial plan that demonstrates our sound position and our continued commitment to address needs well into the future. I would also like to thank accounting staff, Anna Ullom and Tim Wombolt for their hard work and patience in the assembling of this preliminary budget herein presented.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jennifer Jones", written in a cursive style.

Jennifer Jones, Director of Finance & Budget

**YELLOWSTONE COUNTY, MONTANA
PRELIMINARY BUDGET SUMMARY
FY 2026 - 2027
Page 1 of 2**

Fund Name	RESOURCES				APPROPRIATIONS				RESERVES			
	(A) Estimated Tax Revenue FY 27	(B) Non-tax Revenues FY 27	(C)=(A)+(B) Total Revenues FY 27	(D)=(H)-(C) Use/(Source) of Reserves to Balance Budget for FY 27	(E)=(C)+(D) Total Resources Utilized FY 27	(F) Base Appropriations FY 27	(G) Transfers & Contingency Appropriations FY 27	(H) Contingency Protest Taxes FY 27	(I)=(F)+(G)+(H) Total Appropriations FY 27	(J) Estimated Unobligated Reserve @7/1/26	(K)=(C)-(I) Budget Source/Use of Reserves FY 27	(L)=(J)+(K) Estimated Unobligated Reserve @6/30/27
GENERAL	23,029,707	7,098,358	30,128,065	3,019,372	33,147,437	19,771,437	12,628,000	749,000	33,147,437	13,815,816	(3,019,372)	10,796,444
SPECIAL REVENUE FUNDS:												
ROAD	10,104,346	3,747,802	13,852,148	4,488,535	18,340,683	12,188,438	5,773,245	379,000	18,340,683	10,363,192	(4,488,535)	5,874,647
BRIDGE	2,093,364	67,331	2,160,695	557,805	2,718,500	750,500	1,900,000	68,000	2,718,500	1,320,042	(557,805)	762,237
WEED CONTROL	412,452	89,054	501,506	11,749	513,255	490,255	10,000	13,000	513,255	181,695	(11,749)	169,946
PREDATORY ANIMAL	1,000	40	1,040	-	1,040	1,040	-	-	1,040	-	-	-
LIABILITY INSURANCE	979,475	1,294,421	2,273,896	951,456	3,225,352	2,443,352	760,000	32,000	3,225,352	2,009,285	(951,456)	1,057,829
COUNTY PARK	120,000	-	120,000	217,233	337,233	332,233	5,000	-	337,233	742,210	(217,233)	524,977
LIBRARY	1,553,523	190,148	1,743,671	-	1,743,671	1,743,671	-	-	1,743,671	-	-	-
COUNTY PLANNING	622,838	107,854	730,692	-	730,692	637,266	93,426	-	730,692	-	-	-
LAUREL PLANNING	141,456	12,468	153,924	-	153,924	153,924	-	-	153,924	-	-	-
BLIGHT ABATEMENT	103,708	103,708	207,416	24,332	231,748	128,040	-	-	128,040	269,513	(24,332)	245,181
PUBLIC HEALTH	3,830,694	118,737	3,949,431	-	3,949,431	3,949,431	-	-	3,949,431	-	-	-
MENTAL HEALTH	438,240	9,351	447,591	11,987	459,578	420,578	25,000	14,000	459,578	105,000	(11,987)	93,013
PUBLIC SAFETY - MENTAL HEALTH	1,712,015	48,004	1,760,019	795,981	2,555,000	2,500,000	-	56,000	2,556,000	1,538,001	(795,981)	742,020
LOCKWOOD PED. SAFETY	344,419	14,000	358,419	246,956	605,375	592,375	-	13,000	605,375	438,622	(246,956)	191,666
SENIOR CITIZENS	2,165,414	39,276	2,204,690	-	2,204,690	2,204,690	-	-	2,204,690	-	-	-
EXTENSION	373,849	24,823	398,672	64,805	463,477	366,277	65,000	12,200	463,477	197,023	(64,805)	132,218
PUBLIC SAFETY - SHERIFF	15,086,313	21,459,507	36,545,820	4,355,447	40,901,267	38,284,165	2,126,802	490,300	40,901,267	16,511,530	(4,355,447)	12,156,083
PUBLIC SAFETY - ATTORNEY	6,434,505	947,620	7,382,125	1,466,532	8,848,657	7,791,809	847,848	209,000	8,848,657	4,402,028	(1,466,532)	2,935,496
TEDD	195,000	49,000	244,000	456,000	700,000	700,000	-	-	700,000	567,284	(456,000)	111,284
MUSEUM	758,013	14,963	772,976	162,067	935,043	835,043	100,000	-	935,043	433,559	(162,067)	271,492
PERMISSIVE MEDICAL LEVY	6,171,781	97,879	6,269,660	-	6,269,660	6,269,660	-	-	6,269,660	-	-	-
SOIL CONSERVATION	153,238	4,364	157,602	-	157,602	157,602	-	-	157,602	-	-	-
LARGE TAXPAYERS/BI17	-	102,500	102,500	(2,500)	100,000	-	100,000	-	100,000	-	2,500	2,500
FEDERAL DRUG FORFEITURE	-	31,000	31,000	66,000	97,000	97,000	-	-	97,000	330,791	(66,000)	264,791
LOCAL DRUG FORFEITURE	-	30,200	30,200	44,104	74,304	74,304	-	-	74,304	46,782	(44,104)	2,678
RECORDS PRESERVATION	-	231,000	231,000	(11,670)	219,330	40,750	178,580	-	219,330	438,577	(11,670)	450,247
YOUTH SERVICES	-	3,554,983	3,554,983	501,460	4,056,443	4,026,443	30,000	-	4,056,443	1,369,512	(501,460)	868,052
RSID MAINTENANCE	-	2,300,000	2,300,000	(200,000)	2,100,000	2,100,000	-	-	2,100,000	9,135,511	200,000	9,335,511
ALCOHOL REHAB	-	450,000	450,000	-	450,000	450,000	-	-	450,000	-	-	-
JUNK VEHICLE	-	181,000	181,000	67,571	248,571	248,571	-	-	248,571	168,133	(67,571)	100,562
PILT	-	275,000	275,000	594,500	869,500	649,500	220,000	-	869,500	756,687	(594,500)	162,187
DUI TASK FORCE	-	106,000	106,000	(5,091)	100,909	100,909	-	-	100,909	62,771	5,091	67,862
Total Special Revenue Funds	53,571,935	35,822,033	89,393,968	14,865,258	104,259,226	84,478,167	18,494,559	1,286,500	104,259,226	51,387,748	(14,865,258)	36,522,490
Subtotals to Page 2 of 2	76,601,642	42,920,391	119,522,033	17,884,630	137,406,663	104,249,604	31,122,559	2,034,500	137,406,663	65,203,564	(17,884,630)	47,318,934

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

Fund Name	RESOURCES				APPROPRIATIONS				RESERVES			
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C) Use/(Source) of Reserves to Balance Budget for FY 27	(E)=(C)+(D) Total Resources Utilized FY 27	(F) Base Appropriations FY 27	(G) Transfers & Contingency Appropriations FY 27	(H) Contingency Protest Taxes FY 27	(I)=(F)+(G)+(H) Total Appropriations FY 27	(J) Estimated Unobligated Reserve @ 7/1/26	(K)=(C)-(I) Budget Source/(Use) of Reserves FY 27	(L)=(J)+(K) Estimated Unobligated Reserve @ 6/30/27
Subtotals from Page 1 of 2	76,601,642	42,920,391	119,522,033	17,884,630	137,406,663	104,249,604	31,122,559	2,034,500	137,406,663	65,203,564	(17,884,630)	47,318,934
DEBT SERVICE FUNDS:												
LIMITED G.O. DEBT SERVICE	-	679,326	679,326	-	679,326	679,326	-	-	679,326	-	-	-
RSID REVOLVING	-	10,000	10,000	15,000	25,000	-	25,000	-	25,000	56,800	(15,000)	41,800
RSID BOND	-	2,000	2,000	8,000	10,000	10,000	-	-	10,000	45,608	(8,000)	37,608
Total Debt Service Funds	-	691,326	691,326	23,000	714,326	689,326	25,000	-	714,326	102,408	(23,000)	79,408
CAPITAL PROJECTS FUNDS:												
CAPITAL PROJECTS	-	13,850,000	13,850,000	12,855,750	26,705,750	26,705,750	-	-	26,705,750	44,232,398	(12,855,750)	31,376,648
RSID CONSTRUCTION	-	750,000	750,000	-	750,000	750,000	-	-	750,000	-	-	-
Total Capital Projects Funds	-	14,600,000	14,600,000	12,855,750	27,455,750	27,455,750	-	-	27,455,750	44,232,398	(12,855,750)	31,376,648
ENTERPRISE FUNDS:												
COUNTY SOLID WASTE DISPOSAL	-	626,500	626,500	22,500	649,000	645,000	2,000	2,000	649,000	348,032	(22,500)	325,532
METRA	4,590,283	7,397,051	11,987,334	1,020,965	13,008,299	9,709,299	3,150,000	149,000	13,008,299	5,337,903	(1,020,965)	4,316,938
METRA CAPITAL IMPROVEMENT	-	3,238,000	3,238,000	1,011,000	4,249,000	4,249,000	-	-	4,249,000	6,978,804	(1,011,000)	5,967,804
Total Enterprise Funds	4,590,283	11,261,551	15,851,834	2,054,465	17,906,299	14,603,299	3,152,000	151,000	17,906,299	12,664,739	(2,054,465)	10,610,274
INTERNAL SERVICE FUNDS:												
HEALTH INSURANCE	-	12,611,858	12,611,858	1,539,142	14,151,000	13,351,000	800,000	-	14,151,000	13,206,126	(1,539,142)	11,666,984
TECHNOLOGY	-	1,314,830	1,314,830	293,170	1,608,000	1,508,000	100,000	-	1,608,000	1,269,808	(293,170)	976,638
Total Internal Service Funds	-	13,926,688	13,926,688	1,832,312	15,759,000	14,859,000	900,000	-	15,759,000	14,475,934	(1,832,312)	12,643,622
TOTALS	81,191,925	83,399,956	164,591,881	34,650,158	199,242,039	161,856,980	35,199,559	2,185,500	199,242,039	136,679,043	(34,650,158)	102,028,885

YELLOWSTONE COUNTY
Mill Levy Comparison - FY27 Preliminary Budget
 As of June, 2026

TAXING DISTRICT	% Change	MILLAGE CHANGE	TAX YEAR					COMMENTS
			Nov 2026 LEVY	2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	
COUNTY-WIDE FUNDS:								
Bridge	(9.87%)	(0.44)	4.02	4.46	3.81	3.48	3.45	3.97
Elderly Activities (Seniors)	(10.17%)	(0.47)	4.15	4.62	3.97	3.81	4.31	4.24
Extension	(10.00%)	(0.08)	0.72	0.80	0.71	0.71	0.73	0.71
General	(4.84%)	(2.21)	43.44	45.65	34.57	33.07	38.36	37.15
Public Health	(9.83%)	(0.80)	7.34	8.14	6.96	6.63	7.43	7.26
Permissive Medical Levy	(6.03%)	(0.76)	11.85	12.61	10.35	9.44	11.16	11.56
Liability and Property Insurance	(9.66%)	(0.20)	1.87	2.07	2.28	2.10	1.90	1.86
Mental Health	16.67%	0.12	0.84	0.72	0.92	0.90	0.67	0.53
Metra & Fair Operations	(9.83%)	(0.97)	8.90	9.87	8.44	8.04	9.01	5.31
Metra Capital Replacement	N/A	-	-	-	-	-	-	3.49
Museum	(15.61%)	(0.27)	1.46	1.73	1.86	1.77	1.98	1.93
Public Safety - Sheriff	(9.87%)	(3.17)	28.95	32.12	27.46	26.18	29.33	28.64
Public Safety - Attorney	(9.86%)	(1.35)	12.34	13.69	11.70	11.15	12.49	12.19
Public Safety - Mental Health	(9.84%)	(0.36)	3.30	3.66	3.13	2.98	3.34	3.26
Veteran's Cemetery	N/A	-	-	-	-	-	-	0.21
Weed	(2.47%)	(0.02)	0.79	0.81	0.76	0.78	0.87	0.68
County-wide Less Debt Service	(7.79%)	(10.98)	129.97	140.95	116.92	111.04	125.03	122.99
TOTAL COUNTYWIDE MILLS	(7.79%)	(10.98)	129.97	140.95	116.92	111.04	125.03	122.99

Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
2026	\$ 107.12	\$ 321.37	\$ 735.76
Projected 2027	\$ 98.78	\$ 296.33	\$ 701.84
Increase/(Decrease)	\$ (8.34)	\$ (25.03)	\$ (33.92)

TAXING DISTRICT	% Change	MILLAGE CHANGE	TAX YEAR					COMMENTS
			Nov 2026 LEVY	2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	
OTHER COUNTY SPECIAL DISTRICTS:								
Library	5.31%	0.36	7.14	6.78	6.19	5.83	6.18	6.01
Road	4.57%	2.06	47.14	45.08	41.16	37.59	41.14	40.47
Billings County Planning	(8.00%)	(0.12)	1.38	1.50	1.26	1.21	1.36	1.33
Laurel Planning	12.95%	0.29	2.53	2.24	2.08	1.88	1.90	1.88
Soil Conservation	(12.00%)	(0.06)	0.44	0.50	0.40	0.37	0.42	0.43
Lockwood Pedestrian Safety	4.93%	0.54	11.50	10.96	10.00	10.00	10.00	10.00
Big Sky Economic Development	-	-	-	-	3.16	3.01	3.37	3.29
	4.56%	3.07	70.13	67.06	64.25	59.89	64.37	63.41

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

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

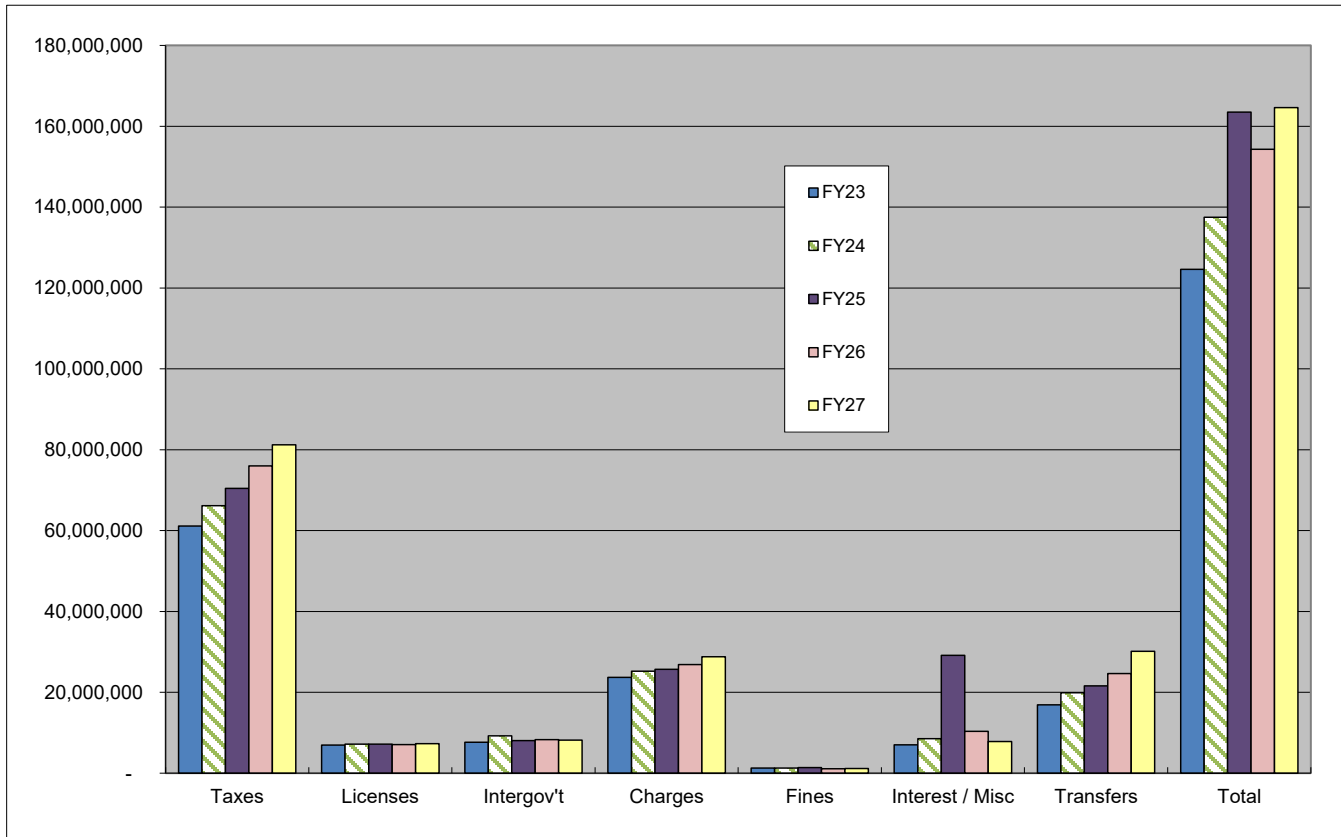
"Taxes" category comprised of taxes on real estate, mobile homes, business equipment and other taxable personal property.

"Licenses" category comprised mainly of revenue generated from vehicle licensing.

"Intergovernmental" category comprised mainly of revenues distributed from the State as replacement for previous revenue sources.

Assessments for RSID bond and maintenance districts and debt proceeds are included in the "Misc" category.

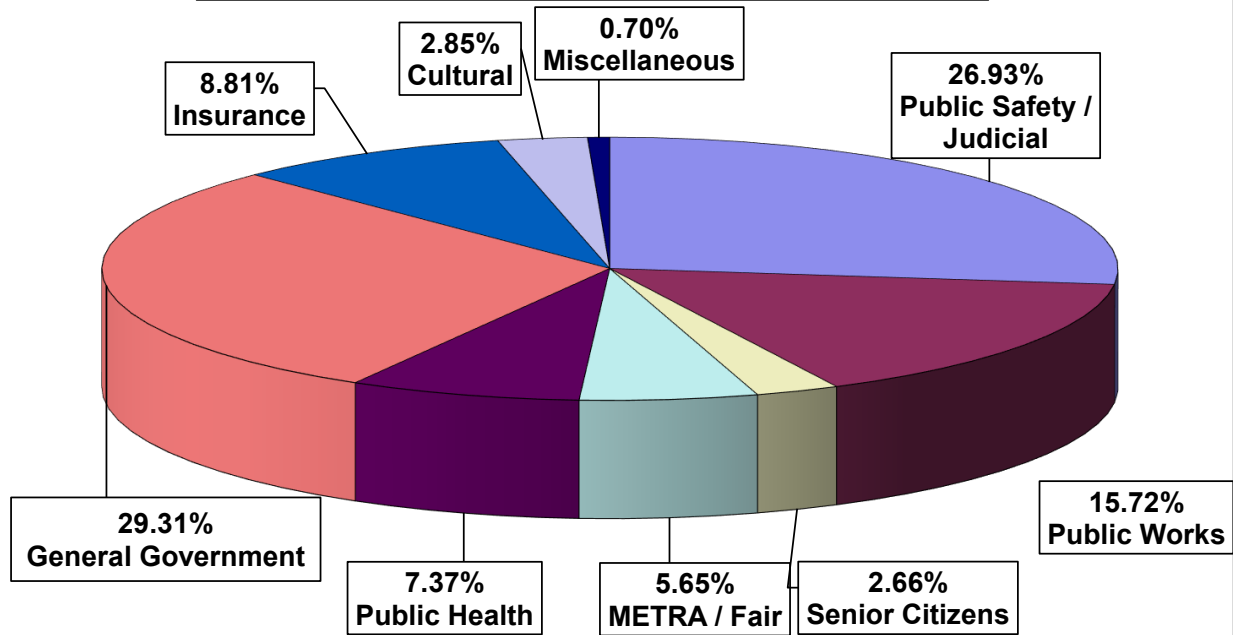
Transfer growth mainly the result of health insurance funding and capital funding.



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	61,099,809	66,137,417	70,410,641	75,975,716	81,191,925
Licenses	6,933,069	7,172,405	7,191,526	7,068,100	7,327,900
Intergov't	7,675,573	9,257,917	8,056,296	8,306,056	8,178,207
Charges	23,714,069	25,211,328	25,722,499	26,860,380	28,784,186
Fines	1,274,149	1,296,533	1,392,647	1,112,500	1,135,050
Interest / Misc	6,990,563	8,563,220	29,123,563	10,330,490	7,812,284
Transfers	16,902,614	19,882,904	21,601,893	24,663,650	30,162,329
Total	124,589,846	137,521,724	163,499,065	154,316,892	164,591,881

YELLOWSTONE COUNTY FY27 PRELIMINARY BUDGET ESTIMATED TAX USES

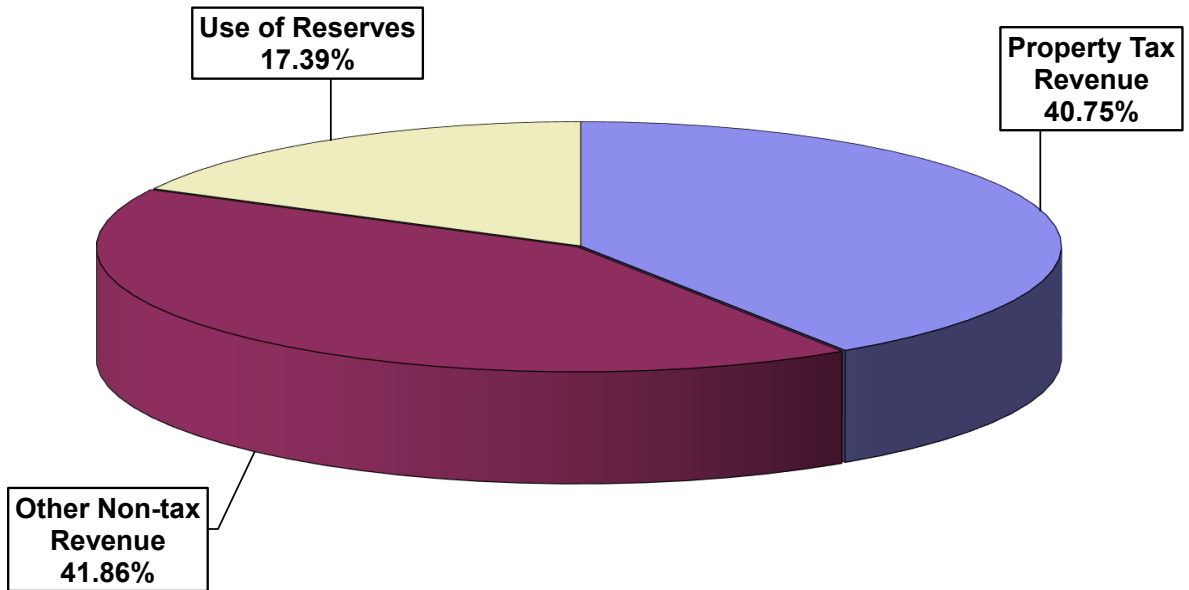
TOTAL FY27 EST. TAXES - \$81.19 MILLION



Public Safety / Judicial	21,865,237	26.93%
Public Works	12,763,400	15.72%
Senior Citizens	2,165,414	2.66%
METRA / Fair	4,590,283	5.65%
Public Health	5,981,949	7.37%
General Government	23,794,001	29.31%
Insurance	7,151,256	8.81%
Cultural	2,311,536	2.85%
Miscellaneous	568,849	0.70%
	81,191,925	100.00%

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY27 PRELIMINARY BUDGET SOURCE OF RESOURCES FOR APPROPRIATIONS

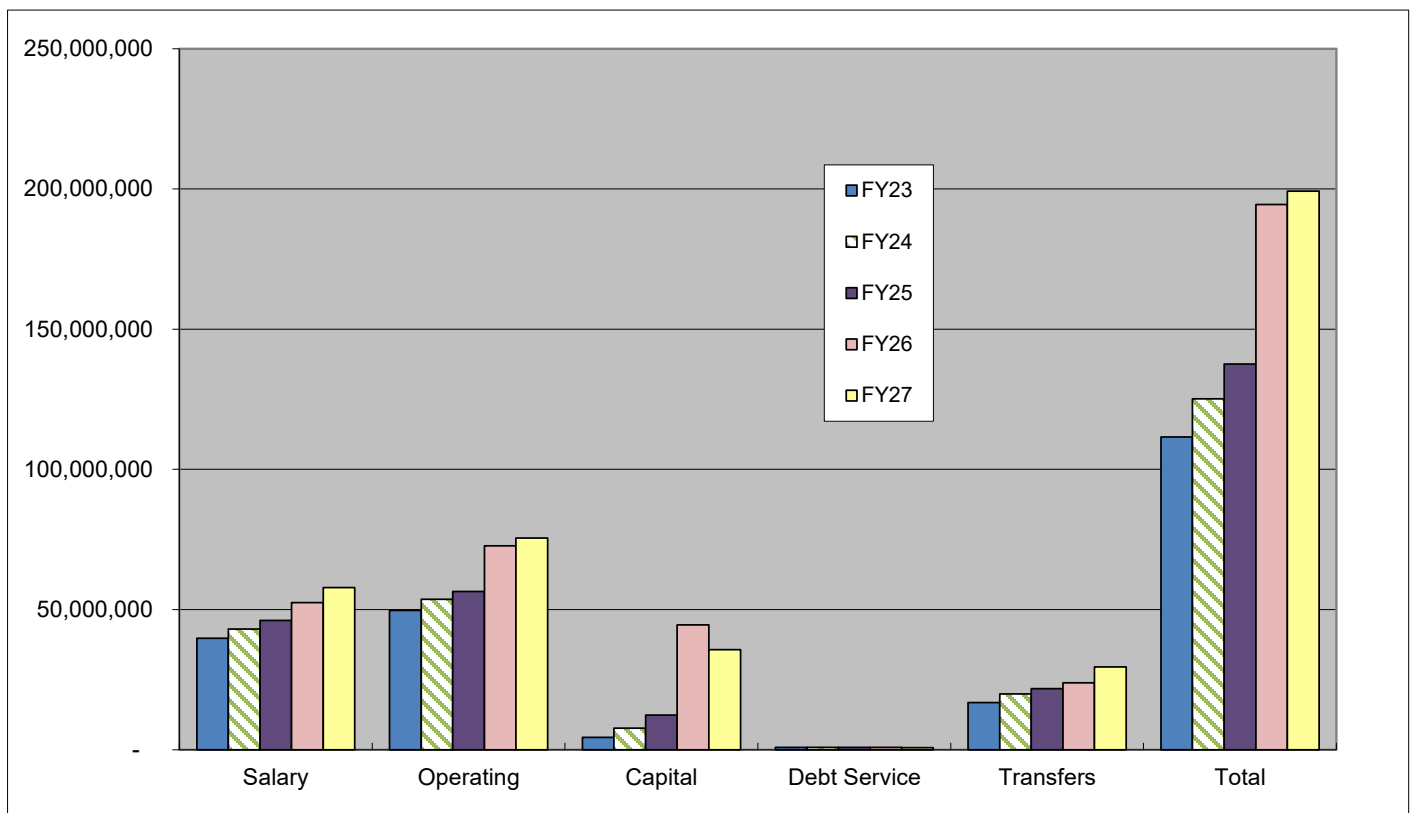


TOTAL RESOURCES - \$199.24 MILLION

Property Tax Revenue	81,191,925	40.75%
Other Non-tax Revenue	83,399,956	41.86%
Use of Reserves	34,650,158	17.39%
	<u>199,242,039</u>	100.00%

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

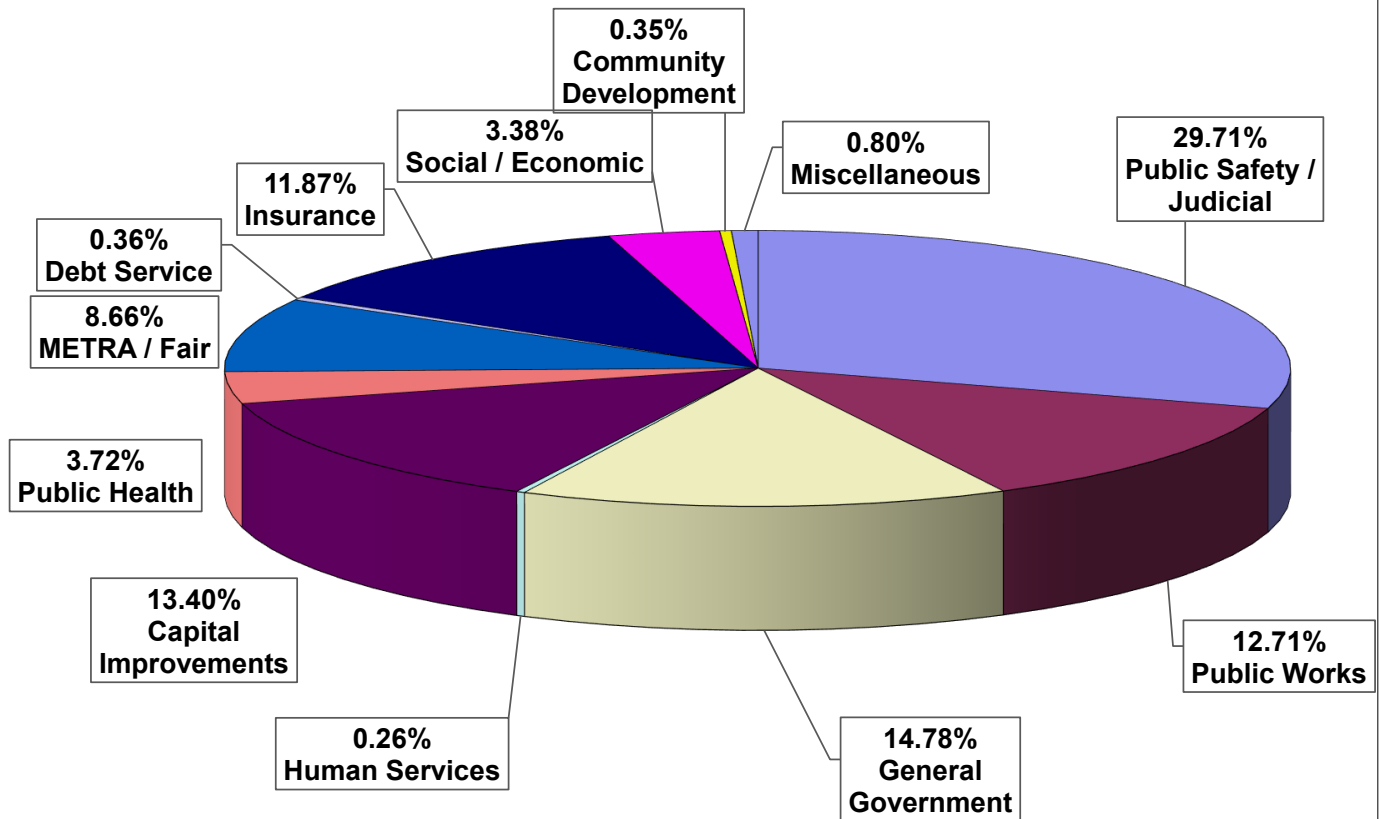
TOTAL COUNTY EXPENDITURES



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	39,731,800	43,049,721	46,145,973	52,454,719	57,827,683
Operating	49,749,267	53,646,083	56,446,469	72,764,481	75,477,056
Capital	4,398,227	7,703,787	12,336,544	44,548,456	35,693,551
Debt Service	898,738	889,865	838,513	888,479	739,201
Transfers	16,804,700	19,912,436	21,795,540	23,844,278	29,504,548
Total	111,582,732	125,201,892	137,563,039	194,500,413	199,242,039

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY27 PRELIMINARY BUDGET MAJOR EXPENDITURE USES



TOTAL EXPENDITURE BUDGET \$199.24 MILLION

Public Safety / Judicial	59,188,967	29.71%
Public Works	25,320,009	12.71%
General Government	29,453,161	14.78%
Human Services	511,219	0.26%
Capital Improvements	26,705,750	13.40%
Public Health	7,415,009	3.72%
METRA / Fair	17,257,299	8.66%
Debt Service	714,326	0.36%
Insurance	23,646,012	11.87%
Social / Economic	6,727,372	3.38%
Community Development	700,000	0.35%
Miscellaneous	1,602,915	0.80%
	199,242,039	100.00%

**YELLOWSTONE COUNTY
PRELIMINARY FY27 BUDGET
PERSONNEL RECAP**

FUND	FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	Compensation	0.15% UNEM.	WORK COMP	HEALTH INSUR.	FICA	LIFE INSUR.	Long-term Disability	RETIREMENT	PERS RETIREMENT	13.315% Sheriff's RETIREMENT	TOTAL SALARY & BENEFITS
GENERAL FUND	132.66	132.31	130.01	128.01	8,468,730	11,084	32,756	1,751,112	640,208	22,345	27,940	756,625	756,625	11,710,799	
PUBLIC SAFETY - SHERIFF	224.50	219.75	208.75	198.75	18,286,578	26,972	291,427	2,963,400	1,393,951	49,725	57,125	281,854	281,854	2,019,413	
ROAD	37.50	37.10	37.10	37.00	2,902,195	4,323	93,497	495,000	220,488	6,778	8,977	260,690	260,690	3,991,948	
WEED	2.00	2.00	2.00	2.00	177,978	267	4,789	26,400	13,615	360	465	12,791	12,791	236,665	
PROPERTY & LIAB. INSURANCE	7.00	7.00	7.00	6.00	736,806	1,105	2,575	92,400	56,366	1,262	2,397	65,984	65,984	958,896	
PARKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
BLIGHT ABATEMENT	1.00	0.50	0.50	0.50	83,638	125	813	13,200	6,398	301	287	7,753	7,753	112,516	
EXTENSION	1.75	1.75	1.75	1.75	127,062	191	140	23,100	9,720	341	376	11,779	11,779	172,708	
CO. ATTORNEY - PUBLIC SAFETY	59.00	59.00	59.00	58.00	5,092,877	7,317	17,580	778,800	385,398	10,605	16,611	450,789	450,789	6,759,976	
AIR QUALITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MUSEUM	-	-	-	-	-	-	-	36,800	-	-	-	-	-	-	
YOUTH SERVICES	35.50	35.00	35.50	33.50	2,510,204	3,761	8,644	468,600	191,801	6,424	7,605	213,878	213,878	3,410,917	
JUNK VEHICLE	2.00	2.00	2.00	2.00	129,861	195	3,253	26,400	9,934	409	445	12,038	12,038	182,535	
METRA	41.00	41.75	40.75	41.00	3,673,450	5,477	88,732	536,976	279,328	7,664	9,633	281,917	281,917	4,883,177	
TECHNOLOGY SYSTEM	-	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	
	543.91	539.16	525.36	509.51	42,189,379	60,817	544,207	7,212,188	3,207,207	106,213	131,860	2,356,098	2,356,098	2,019,413	57,827,882

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

CHANGE IN FTEs

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

YELLOWSTONE COUNTY FUND RESERVE HISTORY FOR FY23 - FY27

Fund #	Fund Name	Projected Reserve @ 6/30/27	Estimated Reserve @ 6/30/26	Reserve @ 6/30/25	Reserve @ 6/30/24	Reserve @ 6/30/23	COMMENTS
1000	GENERAL	10,796,444	13,815,816	12,918,302	12,213,784	11,153,899	
2110	ROAD	5,874,647	10,363,182	7,740,281	5,053,387	5,106,510	
2130	BRIDGE	762,237	1,320,042	1,341,453	1,735,498	1,574,164	Transfer to CIP for upcoming bridge projects.
2140	WEED CONTROL	169,946	181,695	172,940	217,391	203,648	
2150	PREDATORY ANIMAL	-	-	-	174	181	
2190	LIABILITY INSURANCE	1,087,829	2,009,285	1,377,614	1,200,955	621,437	Estimated litigation.
2210	COUNTY PARK	524,977	742,210	691,225	475,712	287,092	
2256	BRIGHT ABATEMENT	245,181	269,513	247,770	221,680	211,496	
2270	PUBLIC HEALTH	-	-	114,474	-	-	
2271	MENTAL HEALTH	93,013	105,000	245,068	227,825	106,117	
2272	MENTAL HEALTH - PUBLIC SAFETY	742,020	1,538,001	688,170	168,433	562,897	
2275	LOCKWOOD PED. SAFETY	191,666	438,622	449,953	348,024	475,386	Large sidewalk projects
2290	EXTENSION	132,218	192,023	219,429	212,516	172,794	
2300	PUBLIC SAFETY - SHERIFF	12,166,083	16,511,530	12,897,863	11,038,019	10,030,151	Inmate population and operational increases.
2301	PUBLIC SAFETY - ATTORNEY	2,935,496	4,402,028	4,410,418	3,972,353	3,625,925	
2310	TEDD	111,294	567,294	443,764	670,107	369,547	Lockwood Water/Sewer project
2360	MUSEUM	271,492	433,559	505,225	494,277	421,932	
2371	PERMISSIVE MEDICAL LEVY	-	-	-	-	-	
2384	SOIL CONSERVATION	-	-	-	-	-	
2390	FEDERAL DRUG FORFEITURE	264,791	330,791	313,293	292,505	245,013	
2391	LOCAL DRUG FORFEITURE	2,678	46,782	48,481	28,908	20,370	
2393	RECORDS PRESERVATION	450,247	438,577	254,732	189,250	258,701	
2399	YOUTH SERVICES	868,052	1,369,512	1,591,711	1,097,213	1,164,060	General fund support.
2500	RSID MAINTENANCE	9,335,511	9,135,511	7,733,115	7,860,029	6,728,269	
2830	JUNK VEHICLE	100,562	168,133	115,235	79,849	108,387	Revenue is based on registrations and operations.
2900	PILT	162,187	756,687	721,987	849,621	664,765	Many large requests. BOCC to review
2950	DUI TASK FORCE	67,862	62,771	38,527	22,541	51,695	
3020	METRA DEBT SERVICE	-	-	-	-	-	
3040	LIMITED G.O. DEBT SERVICE	-	-	-	-	-	
3400	RSID REVOLVING	41,800	56,800	56,800	56,800	359,516	
3500	RSID BOND	37,608	45,608	77,760	93,031	77,823	
4050	CAPITAL PROJECTS	31,376,648	44,232,398	50,485,286	49,530,193	42,889,614	Courthouse Remodel
4200	RSID CONSTRUCTION	-	-	-	-	-	
5410	COUNTY SOLID WASTE DISPOSAL	325,532	348,032	428,703	479,440	496,766	Landfill agreement with COB.
5810	METRA	4,316,938	5,337,903	5,550,297	5,561,787	4,487,204	
5811	METRA CAPITAL IMPROVEMENT	5,967,804	6,978,804	5,415,289	5,789,386	4,596,463	Many large projects requested.
6050	HEALTH INSURANCE	11,666,984	13,206,126	14,853,613	15,181,035	14,955,045	High claims.
6060	TECHNOLOGY FUND	976,638	1,269,808	757,784	647,801	761,238	
		102,028,885	136,679,043	132,906,562	126,009,524	112,788,105	

FY27 PRELIMINARY BUDGET PROTESTED TAX ESTIMATES

	<u>PROJECTED TAXES LEVIED</u>	<u>EST. TAX PROTEST</u>	<u>ESTIMATED PROTEST %</u>
GENERAL	23,029,707	748,000	3.25%
ROAD	10,104,346	379,000	3.75%
BRIDGE	2,093,364	68,000	3.25%
WEED CONTROL	412,452	13,000	3.25%
PREDATORY ANIMAL	1,000	-	3.25%
LIABILITY INSURANCE	979,475	32,000	3.25%
LIBRARY	1,553,523	58,000	3.75%
COUNTY PLANNING	622,838	23,400	3.75%
LAUREL PLANNING	141,456	5,300	3.75%
PUBLIC HEALTH	3,830,694	124,000	3.25%
MENTAL HEALTH	438,240	14,000	3.25%
PUBLIC SAFETY - MENTAL HEALTH	1,712,015	56,000	3.25%
LOCKWOOD PED SAFETY	344,419	13,000	3.75%
SENIOR CITIZENS	2,165,414	70,000	3.25%
EXTENSION	373,849	12,200	3.25%
PUBLIC SAFETY - SHERIFF	15,086,313	490,300	3.25%
PUBLIC SAFETY - ATTORNEY	6,434,505	209,000	3.25%
MUSEUM	758,013	25,000	3.25%
PERMISSIVE MEDICAL LEVY	6,171,781	201,000	3.25%
SOIL CONSERVATION	153,238	-	-
METRA	4,590,283	149,000	3.25%
	<u>80,996,925</u>	<u>2,690,200</u>	

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

YELLOWSTONE COUNTY
PROJECTED FY27 BUDGET PROCESS TIMELINE

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

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

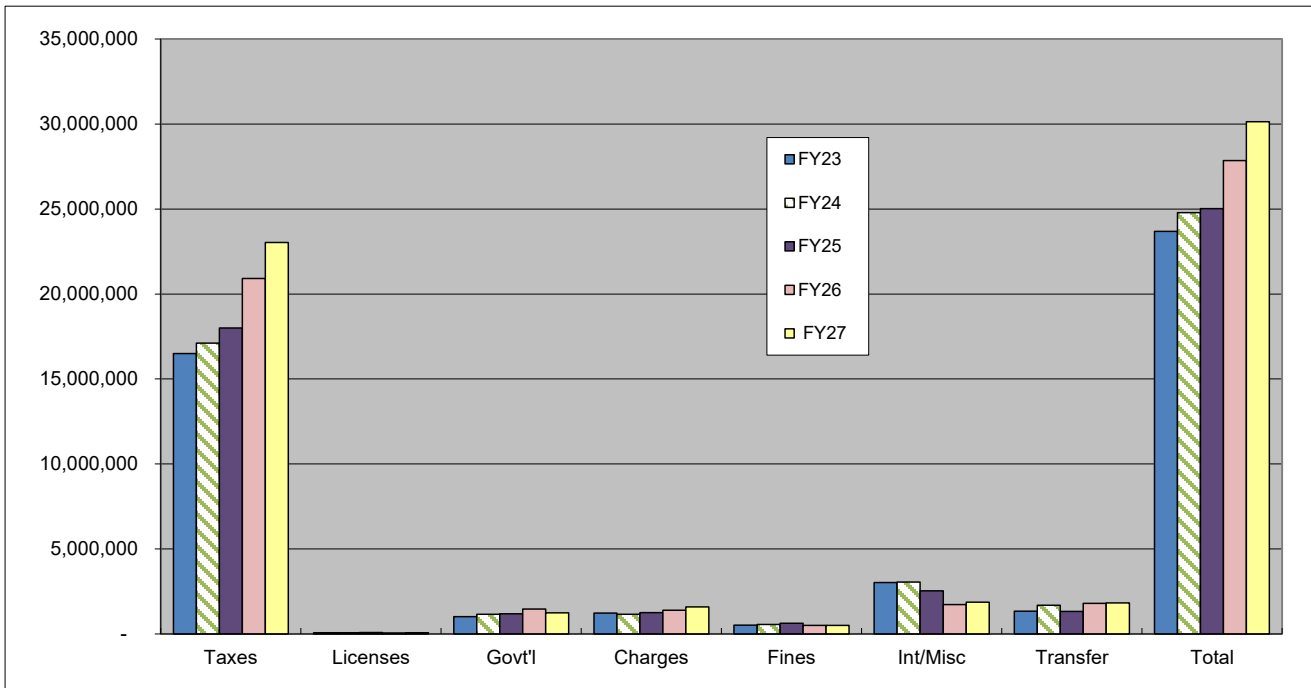
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW GENERAL FUND

TAX REVENUE	23,029,707
NON-TAX REVENUE	7,098,358
TOTAL REVENUES	30,128,065
Use / (Source) of Reserves	3,019,372
TOTAL RESOURCES USED	33,147,437

FY 26 MILLS	45.65
FY 27 MILLS	43.44
Change	(2.21)

BASE APPROPRIATIONS	19,771,437
TRANSFERS & CONTINGENCY	13,376,000
TOTAL APPROPRIATIONS	33,147,437

Est. Reserves 7/1/26	13,815,816
(Use)/Source of Reserves	(3,019,372)
Proj. Res. 6/30/27	10,796,444



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	16,490,856	17,103,938	18,004,693	20,913,605	23,029,707
Licenses	68,218	68,819	83,291	55,700	65,500
Gov't'l	1,013,275	1,152,823	1,190,237	1,459,450	1,240,949
Charges	1,221,558	1,164,705	1,249,797	1,389,000	1,593,746
Fines	519,461	553,122	626,887	500,000	500,000
Int/Misc	3,025,575	3,050,208	2,543,578	1,730,000	1,871,794
Transfer	1,345,993	1,691,393	1,323,129	1,795,532	1,826,369
Total	23,684,936	24,785,008	25,021,612	27,843,287	30,128,065

FY27 PRELIMINARY BUDGET

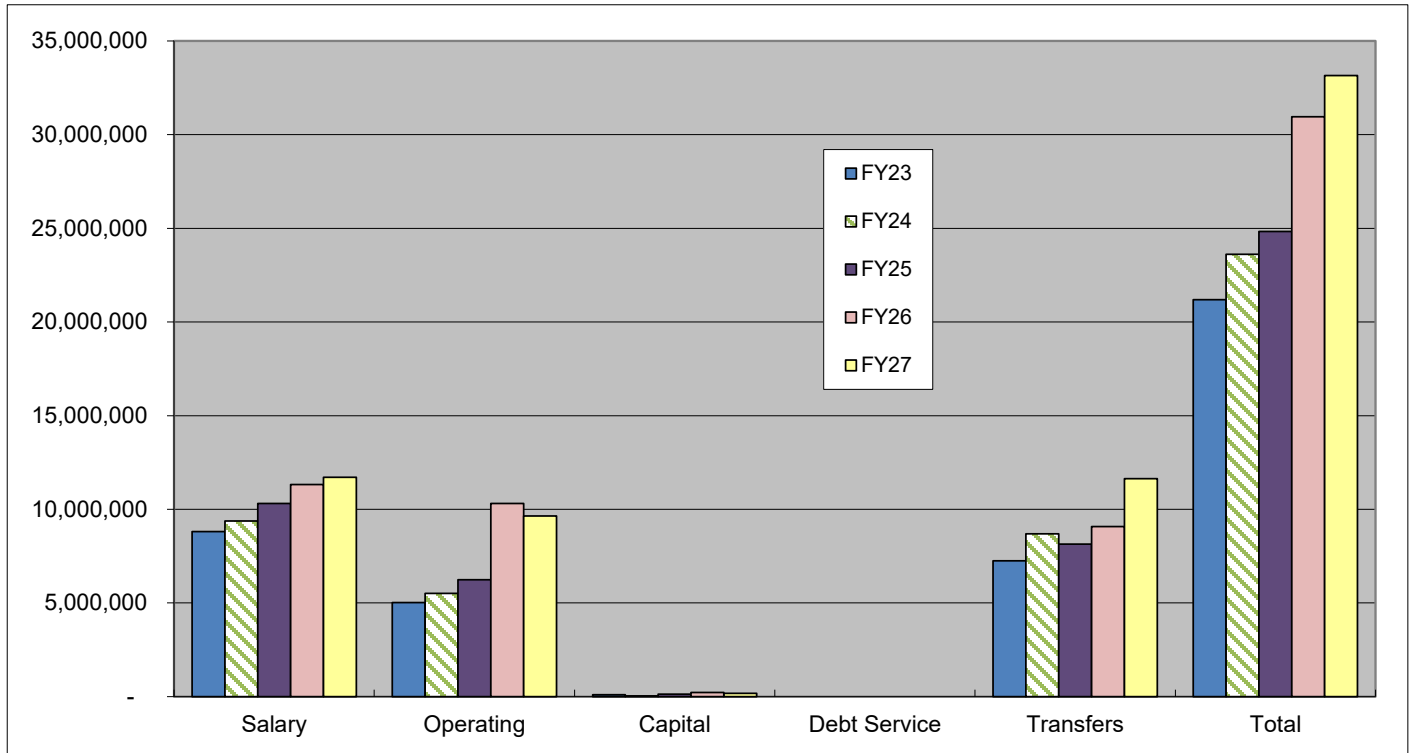
General Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
1000.000.000.311010.000	16,759,935	16,179,588	20,006,605	20,006,605	11,883,491	22,124,707
REAL PROPERTY TAXES						
1000.000.000.311020.000	225,000	252,975	225,000	225,000	116,909	200,000
PERSONAL PROPERTY TAXES						
1000.000.000.311021.000	65,000	63,025	65,000	65,000	27,615	60,000
MOBILE HOME TAXES						
1000.000.000.311040.000	50,000	620,012	100,000	100,000	218,582	125,000
NET PROCEEDS TAX						
1000.000.000.312000.000	17,000	18,933	17,000	17,000	22,637	20,000
P & I DELINQUENT TAXES						
1000.000.000.313000.000	-	6,250	-	-	3,400	-
TAX TITLE & PROPERTY SALE						
1000.000.000.314000.000	750,000	863,910	500,000	500,000	421,901	500,000
MARIJUANA LOCAL OPTION TAX						
1000.000.000.322030.000	1,200	1,575	1,200	1,200	175	1,000
BUSINESS LICENSE						
1000.000.000.323050.000	50,000	74,912	50,000	50,000	69,157	60,000
GENERIC PLATE/FERTILIZER						
1000.000.000.323051.000	4,500	6,804	4,500	4,500	3,334	4,500
BURN PERMITS						
1000.000.000.331190.000	130,000	130,000	120,000	120,000	-	-
CIVIL DEF GRNTS - EMPG FUNDING						
1000.000.000.334015.000	210,000	208,940	-	210,000	78,097	75,000
PSA - JAIL DIVERSION						
1000.000.000.335065.000	7,000	7,800	7,000	7,000	4,695	5,000
LOCAL GOVMT SEVERANCE TAX						
1000.000.000.335240.000	842,830	842,830	1,122,150	1,122,150	841,612	1,160,749
STATE ENTITLEMENT						
1000.000.000.337012.000	300	667	300	300	201	200
RRS/TAYLOR GRAZING						
1000.000.000.341010.000	10,000	1,035	2,000	2,000	1,015	2,000
SALE OF MAPS						
1000.000.000.341015.000	110,000	110,076	110,000	110,000	117,031	120,000
ADMIN. CHARGE FOR SERVICE						
1000.000.000.341040.000	782,000	856,138	1,000,000	1,000,000	845,614	1,200,000
CLERK & RECORDER FEES						
1000.000.000.341042.000	1,500	5,985	1,500	1,500	5,715	4,000
ELECTION FEES						
1000.000.000.341050.000	75,000	74,549	75,000	75,000	74,230	80,000
CLERK OF COURT FEES						
1000.000.000.341061.000	100	75	100	100	150	150
TAX TITLE PROCESSING FEE						
1000.000.000.341062.000	1,800	1,938	1,800	1,800	1,216	1,500
MIN. TREAS TAX STMT FEE						
1000.000.000.341063.000	100	-	100	100	-	-
DUPLICATE REG. STMT.						
1000.000.000.341076.000	27,000	40,000	40,000	40,000	41,200	42,436
CONTRACT - CITY BILLINGS						
1000.000.000.341078.000	2,000	2,000	4,000	4,000	4,000	4,160
CONTRACT- CITY LAUREL						
1000.000.000.341092.000	100,000	83,602	100,000	100,000	55,029	85,000
MISC CHARGES/ MV POSTAGE						
1000.000.000.341093.000	2,000	2,000	2,000	2,000	1,500	2,000
CENTRAL SERVICES CHARGES						
1000.000.000.342048.000	27,500	27,500	27,500	27,500	27,500	27,500
E911-ADDRESSING AGREEMENT						
1000.000.000.346025.000	25,000	44,899	25,000	25,000	27,212	25,000
GENERAL FUND - ELEC. TRANSACTION FEE						
1000.000.000.351010.000	500,000	626,887	500,000	500,000	427,642	500,000
JUSTICE COURT FEES						
1000.000.000.362020.000	227,901	275,718	50,000	50,000	173,502	158,794
RENT/LEASE REVENUE						
1000.000.000.366040.000	-	(6,030)	-	-	238	-
CASH OVER / (SHORT)						
1000.000.000.369000.000	15,000	70,856	15,000	15,000	53,717	35,000
OTHER INCOME						
1000.000.000.371010.000	2,029,000	2,202,242	1,660,000	1,660,000	1,448,549	1,673,000
INTEREST REVENUE						
1000.000.000.372010.000	15,000	792	5,000	5,000	-	5,000
OIL ROYALTIES						
1000.000.000.382030.000	-	-	-	-	500	-
GENERAL SALE FIXED/ASSETS						
1000.000.000.383002.000	25,000	-	25,000	25,000	-	25,000
TRANSFER - REVOLVING RSJD FUND						
1000.000.000.383006.000	86,709	86,709	89,310	89,310	44,655	91,989
TRANSFER - METRA						
1000.000.000.383009.000	83,807	83,290	89,056	89,056	46,039	93,426
TRANSFER - PLANNING						
1000.000.000.383019.000	162,575	162,575	167,452	167,452	83,726	172,476
TRANSFER - SHERIFF						
1000.000.000.383025.000	60,599	60,599	62,417	62,417	31,209	128,580
TRANSFER - RECORDS PRESERVATION						
1000.000.000.383027.000	148,786	148,786	153,250	153,250	76,625	157,848
TRANSFER - COUNTY ATTY						
1000.000.000.383030.000	822,593	714,735	860,106	860,106	389,783	983,807
TRANSFER - HLTH INSUR LEVY						
1000.000.000.383039.000	-	-	-	-	-	100,000
TRANSFER- LARGE TAXPAYER/SB117						
1000.000.000.383040.000	-	-	279,184	279,184	-	-
TRANSFER - GIS						
1000.000.000.383096.000	66,435	66,435	69,757	69,757	34,879	73,245
TRANSFER - ROAD AND WEED						
TOTAL	24,520,170	25,021,612	27,633,287	27,843,287	17,704,282	30,128,065

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

GENERAL FUND - TOTALS

	<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
Commissioners	5.00	4.90	5.00	5.00
Clerk & Recorder	8.50	8.50	8.50	8.50
Election	5.00	5.00	4.00	4.00
Finance	8.20	7.20	7.80	7.80
Treasurer	27.66	27.66	27.66	27.66
Auditor	1.50	1.50	1.50	1.50
Info Technology	13.00	12.00	12.00	12.00
Justice Court	24.00	24.00	23.00	21.00
Disaster & Emerg	4.00	6.00	6.00	6.00
Personnel	6.00	6.00	6.00	6.00
Facilities	5.00	4.75	3.75	3.75
Clerk of Court	24.80	24.80	24.80	24.80
TOTAL	132.66	132.31	130.01	128.01



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	8,812,425	9,372,183	10,317,003	11,328,102	11,710,799
Operating	5,026,455	5,511,790	6,237,792	10,318,112	9,636,938
Capital	104,335	34,218	125,855	229,000	171,700
Debt Service	-	-	-	-	-
Transfers	7,250,000	8,700,000	8,150,000	9,076,600	11,628,000
Total	21,193,215	23,618,191	24,830,650	30,951,814	33,147,437

PRELIMINARY FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

GENERAL FUND - PERSONNEL RECAP

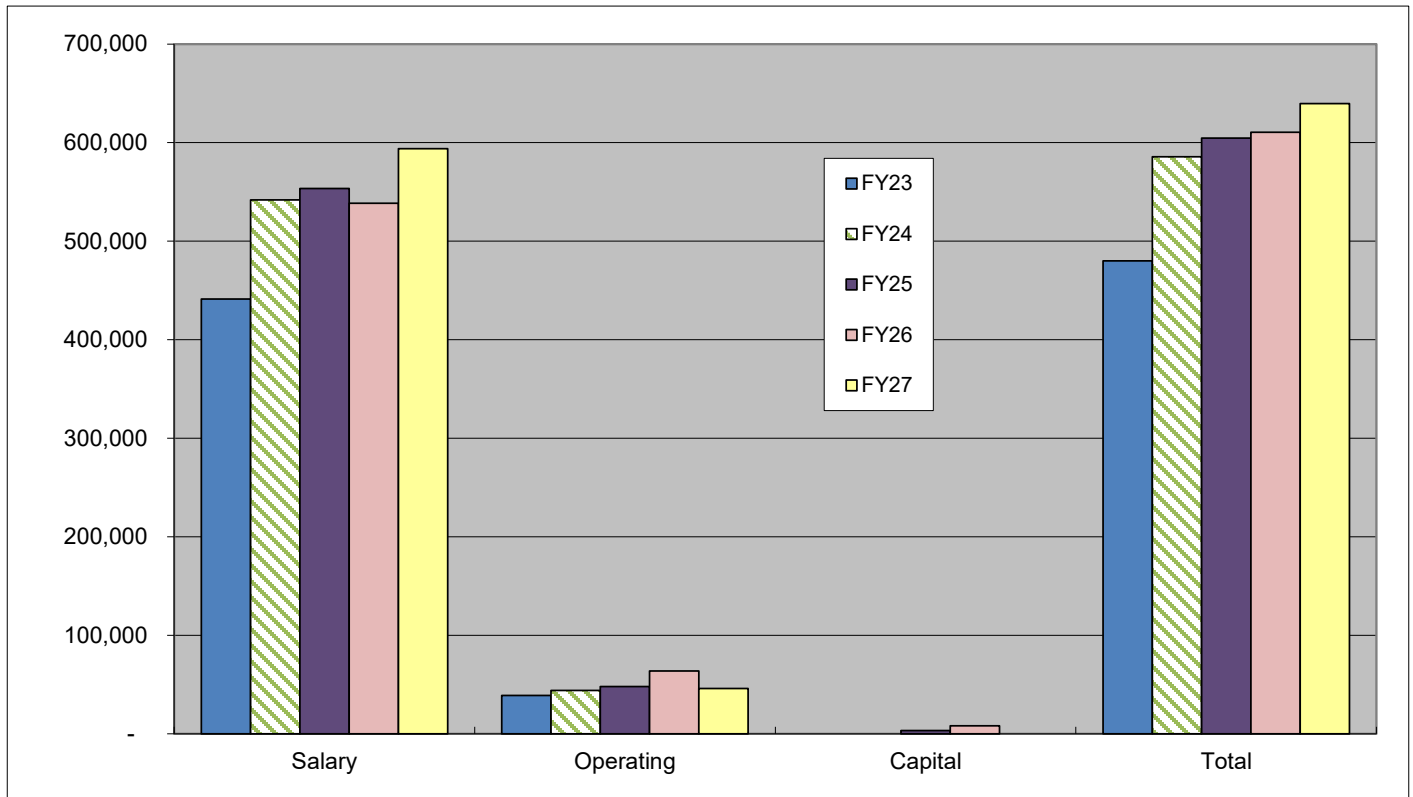
Dept	FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY27 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	RETIRE-MENT	TOTAL SALARY & BENEFITS
100 COMMISSIONERS	5.00	4.90	5.00	5.00	448,053	189	1,265	66,000	34,276	900	1,537	41,535	593,755
102 CLERK & RECORDER	8.50	8.50	8.50	8.50	501,844	545	883	112,200	38,391	1,385	1,721	46,521	703,490
104 ELECTIONS	5.00	5.00	4.00	4.00	436,758	665	1,257	66,000	33,412	909	1,189	32,144	572,325
111 FINANCE	8.20	7.20	7.80	7.80	619,316	929	888	108,240	47,378	1,424	2,124	57,411	837,709
113 TREASURER	27.66	27.66	27.66	27.66	1,355,362	1,866	1,755	365,112	103,685	4,441	4,649	125,642	1,962,514
114 AUDITOR	1.50	1.50	1.50	1.50	103,036	155	112	19,800	7,882	291	353	9,551	141,180
115 INFORMATION TECHNOLOGY	13.00	12.00	12.00	12.00	1,031,808	1,548	3,597	171,600	78,933	2,340	3,498	95,649	1,388,973
121 JUSTICE COURT	24.00	24.00	23.00	21.00	1,405,271	1,676	3,316	316,800	107,503	4,029	4,683	126,561	1,969,840
124 DES / GIS	4.00	6.00	6.00	6.00	368,234	537	1,254	52,800	27,405	720	1,229	33,208	475,367
144 HUMAN RESOURCES	6.00	6.00	6.00	6.00	501,572	752	547	79,200	38,370	1,112	1,720	46,496	669,769
145 FACILITIES	5.00	4.75	3.75	3.75	363,764	546	7,110	66,000	27,828	917	1,248	33,721	501,133
221 CLERK OF COURT	24.80	24.80	24.80	24.80	1,243,712	1,685	2,771	327,360	95,144	3,878	3,988	108,187	1,786,724
199 MISC - CONTINGENCY					100,000	-	-	-	-	-	-	-	100,000
TOTAL GENERAL FUND	132.66	132.31	130.01	128.01	8,468,730	11,084	24,756	1,751,112	640,208	22,345	27,940	756,625	11,702,799

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

COMMISSIONERS

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	441,190	541,946	553,572	538,625	593,755
Operating	38,884	43,861	47,837	63,850	45,981
Capital	-	-	3,324	8,000	-
Total	480,074	585,807	604,733	610,475	639,736

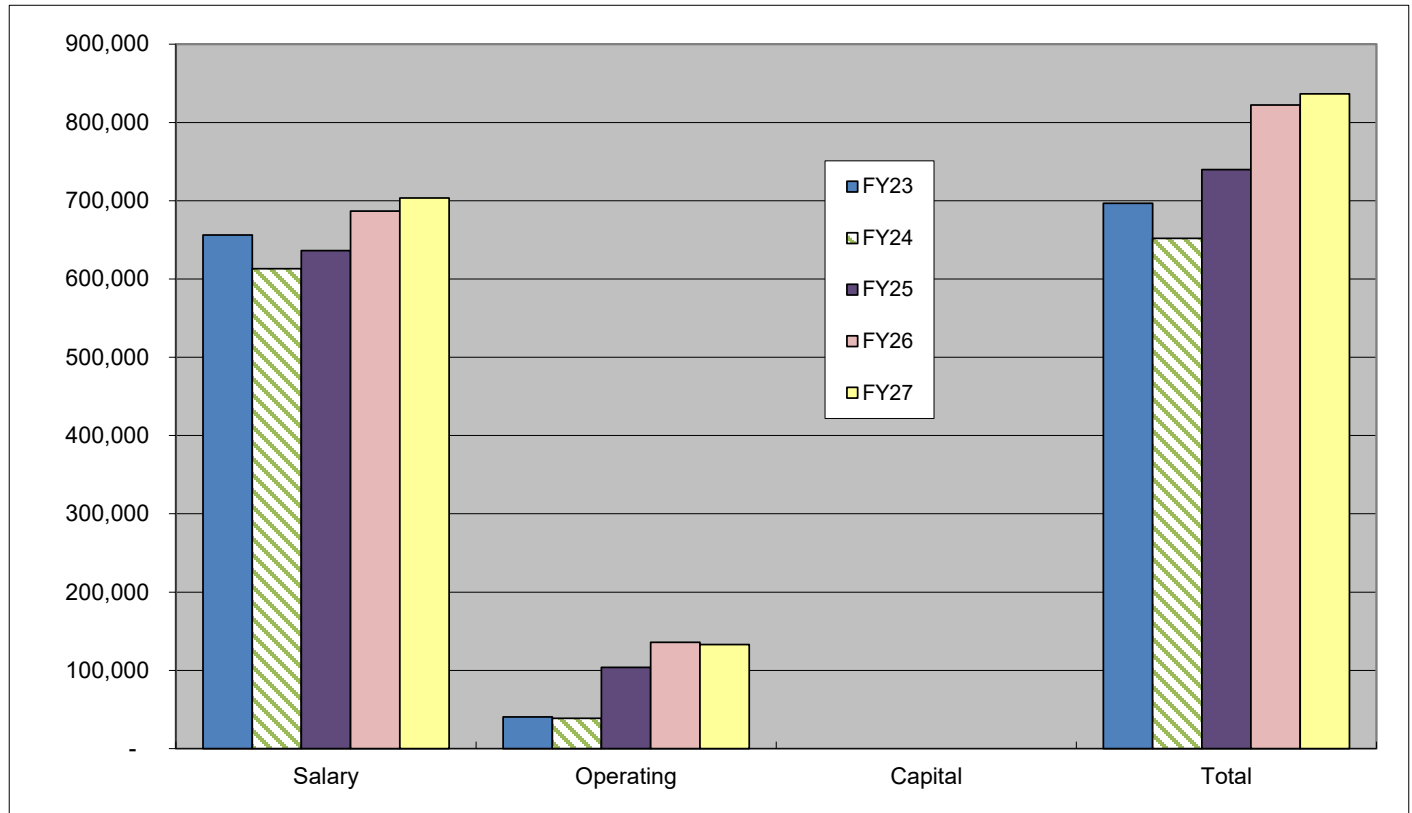
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

CLERK AND RECORDER / SURVEYOR

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

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	656,330	613,144	636,213	686,692	703,490
Operating	40,480	38,784	103,647	135,720	132,925
Capital	-	-	-	-	-
Total	696,810	651,928	739,860	822,412	836,415

PRELIMINARY FY27 BUDGET

General Fund - Clerk & Recorder - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.102.410940.111	478,720	461,595	493,584	493,584	347,318	498,344	
1000.000.102.410940.120	3,500	2,017	3,500	3,500	1,714	3,500	
1000.000.102.410940.141	527	513	906	906	620	545	
1000.000.102.410940.142	1,061	751	1,017	1,017	536	883	
1000.000.102.410940.143	97,104	91,280	100,980	100,980	70,138	112,200	
1000.000.102.410940.144	36,890	35,331	38,027	38,027	26,585	38,391	
1000.000.102.410940.147	1,654	1,515	1,705	1,705	1,159	1,721	
1000.000.102.410940.153	1,359	1,182	1,390	1,390	867	1,385	
1000.000.102.410940.156	43,737	42,029	45,583	45,583	31,651	46,521	
PERSONNEL TOTAL	664,552	636,213	686,692	686,692	480,588	703,490	
OPERATING							
1000.000.102.410940.210	17,100	15,873	27,000	27,000	10,302	27,000	
1000.000.102.410940.332	350	-	350	350	26	100	(250)
1000.000.102.410940.334	400	-	400	400	-	400	
1000.000.102.410940.335	1,100	750	1,100	1,100	675	700	(400)
1000.000.102.410940.345	25,839	25,838	27,770	27,770	27,769	23,625	(4,145)
1000.000.102.410940.350	600	38	600	600	524	600	
1000.000.102.410940.362	2,000	1,009	2,000	2,000	762	2,000	
1000.000.102.410940.368	70,000	55,232	70,000	70,000	57,938	72,000	2,000
1000.000.102.410940.370	1,750	-	1,000	1,000	-	1,000	
1000.000.102.410940.398	5,500	4,907	5,500	5,500	4,954	5,500	
1000.000.102.410940.537	200	-	-	-	-	-	
OPERATING TOTAL	124,839	103,647	135,720	135,720	102,950	132,925	
TOTAL	789,391	739,860	822,412	822,412	583,538	836,415	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

REQUESTS FOR CHANGES IN PERSONNEL

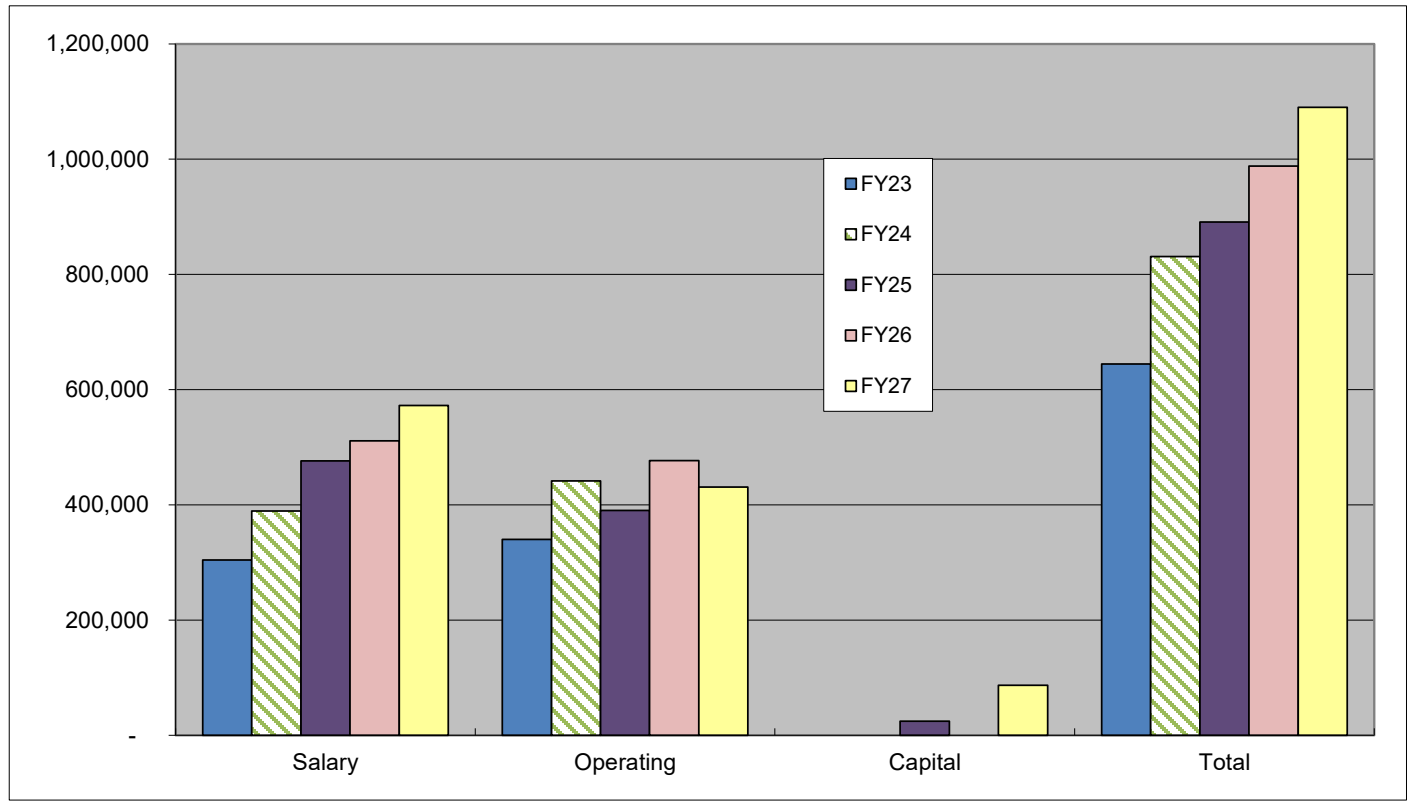
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

ELECTIONS

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	304,317	389,303	476,205	511,287	572,325
Operating	340,023	441,758	390,222	476,912	430,957
Capital	-	-	24,368	-	86,700
Total	644,340	831,061	890,795	988,199	1,089,982

PRELIMINARY FY27 BUDGET
General Fund - Elections - Expend Budget

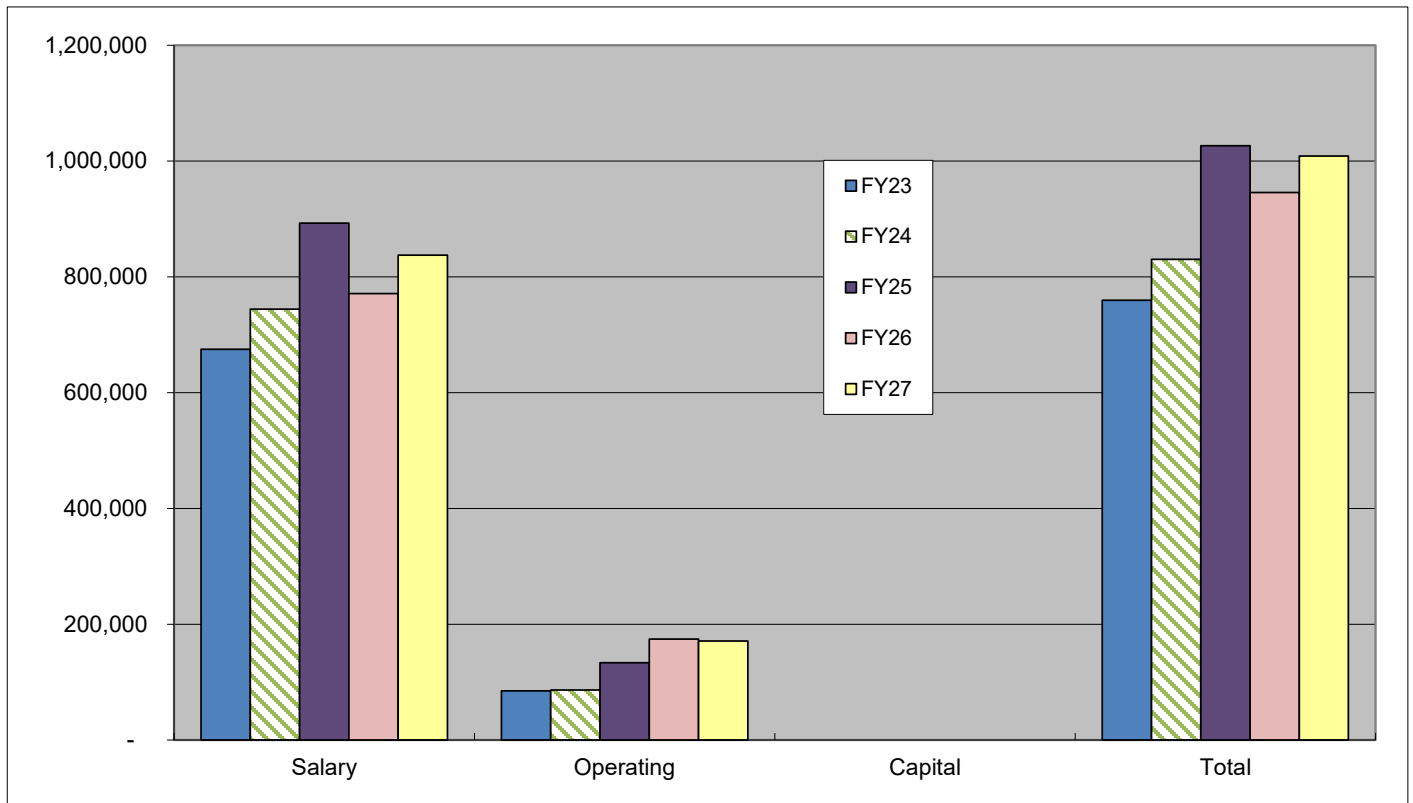
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.104.410600.111	265,695	239,782	270,058	300,058	171,180	326,758	
1000.000.104.410600.112	90,000	126,618	90,000	90,000	33,328	90,000	-
1000.000.104.410600.120	20,000	13,498	15,000	15,000	3,015	20,000	5,000
1000.000.104.410600.141	564	632	938	938	549	655	
1000.000.104.410600.142	1,327	1,036	1,243	1,243	478	1,257	
1000.000.104.410600.143	45,696	36,496	47,520	47,520	32,118	66,000	
1000.000.104.410600.144	28,741	30,868	28,692	28,692	16,439	33,412	
1000.000.104.410600.147	980	741	978	978	569	1,189	
1000.000.104.410600.153	759	515	718	718	443	909	
1000.000.104.410600.156	25,913	26,019	26,140	26,140	16,515	32,144	
PERSONNEL TOTAL	479,675	476,205	481,287	511,287	274,634	572,325	
OPERATING							
1000.000.104.410600.210	9,000	9,326	44,500	44,500	2,362	44,500	-
1000.000.104.410600.220	75,000	75,362	75,000	75,000	23,817	75,000	-
1000.000.104.410600.321	148,000	71,556	120,000	120,000	51,718	120,000	-
1000.000.104.410600.331	35,000	43,642	35,000	35,000	11,599	37,000	2,000
1000.000.104.410600.335	1,000	675	1,000	1,000	969	2,500	1,500
1000.000.104.410600.368	16,312	13,866	14,312	14,312	13,692	14,857	545
1000.000.104.410600.370	45,600	35,118	45,600	45,600	39,006	51,600	6,000
1000.000.104.410600.370	7,000	3,756	4,000	4,000	2,818	4,000	-
1000.000.104.410600.380	3,000	2,057	1,500	1,500	-	1,500	-
1000.000.104.410600.393	55,000	54,976	55,000	55,000	-	-	(55,000)
1000.000.104.410600.398	50,000	47,025	50,000	50,000	6,420	50,000	-
1000.000.104.410600.530	40,000	32,863	31,000	31,000	22,500	30,000	(1,000)
OPERATING TOTAL	484,912	390,222	476,912	476,912	174,901	430,957	
CAPITAL							
1000.000.104.410600.940	26,025	24,368	-	-	-	86,700	
TOTAL	990,612	890,795	958,199	988,199	449,535	1,089,982	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER		AMOUNT REQUESTED					
1000.000.104.410600.120	General Election	5,000					
1000.000.104.410600.331	Printing increase	2,000					
1000.000.104.410600.335	New memberships- PLEJ, ILGL	1,500					
1000.000.104.410600.370	Entire full-time staff to national conventions	6,000					
1000.000.104.410600.940	New ADA ballot devices	86,700					
		101,200					
REQUESTS FOR CHANGES IN PERSONNEL							
ACCOUNT NUMBER							
	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

FINANCE

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

FY27 FTEs **FY26 FTEs** **FY25 FTEs** **FY24 FTEs**
 8.20 7.20 7.80 7.80



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	674,830	743,983	892,783	770,988	837,709
Operating	84,973	86,134	133,591	174,546	170,976
Capital	-	-	-	-	-
Total	759,803	830,117	1,026,374	945,534	1,008,685

PRELIMINARY FY27 BUDGET General Fund - Finance - Expend Budget

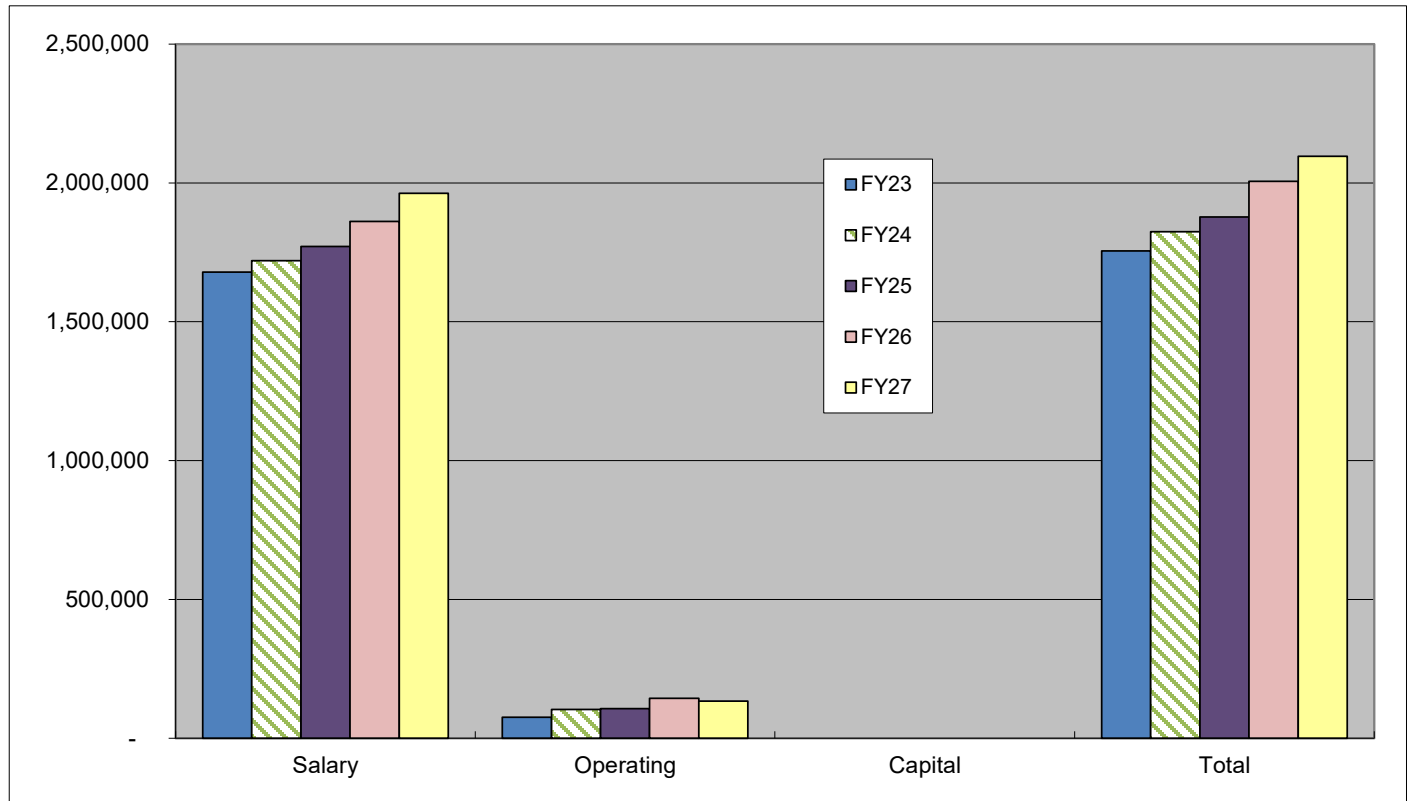
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.111.410510.111	657,017	690,059	581,356	581,356	399,995	618,816	
1000.000.111.410510.120	500	871	500	500	248	500	
1000.000.111.410510.141	986	1,062	1,455	1,455	1,001	929	
1000.000.111.410510.142	1,213	1,015	1,014	1,014	478	888	
1000.000.111.410510.143	89,107	83,825	85,536	85,536	56,590	108,240	
1000.000.111.410510.144	50,300	49,834	44,512	44,512	28,613	47,378	
1000.000.111.410510.147	2,255	2,146	1,996	1,996	1,269	2,124	
1000.000.111.410510.153	1,367	1,318	1,263	1,263	831	1,424	
1000.000.111.410510.156	59,637	62,653	53,356	53,356	36,293	57,411	
	862,382	892,783	770,988	770,988	525,318	837,709	
OPERATING							
1000.000.111.410510.210	11,000	9,503	16,000	16,000	5,236	15,000	(1,000)
1000.000.111.410510.330	1,100	840	1,100	1,100	1,124	1,300	200
1000.000.111.410510.345	24,242	24,394	26,521	26,521	26,184	23,751	(2,770)
1000.000.111.410510.353	119,000	86,800	120,000	120,000	88,450	120,000	
1000.000.111.410510.363	2,650	2,978	2,775	2,775	876	2,775	
1000.000.111.410510.368	3,150	3,719	3,150	3,150	2,055	3,150	
1000.000.111.410510.370	4,200	3,314	2,500	2,500	1,783	2,500	
1000.000.111.410510.380	2,700	2,043	2,500	2,500	1,883	2,500	
	168,042	133,591	174,546	174,546	127,591	170,976	
CAPITAL							
1000.000.111.410510.940	2,500	-	-	-	-	-	
	1,032,924	1,026,374	945,534	945,534	652,909	1,008,685	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
		AMOUNT					
		REQUESTED					
1000.000.111.410510.330		200					
		200					
REQUESTS FOR CHANGES IN PERSONNEL							
		EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE					

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY TREASURER / ASSESSOR / SUPT. OF SCHOOLS

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	1,679,462	1,720,031	1,771,019	1,861,795	1,962,514
Operating	76,063	104,145	106,957	144,121	133,437
Capital	-	-	-	-	-
Total	1,755,525	1,824,176	1,877,976	2,005,916	2,095,951

PRELIMINARY FY27 BUDGET

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

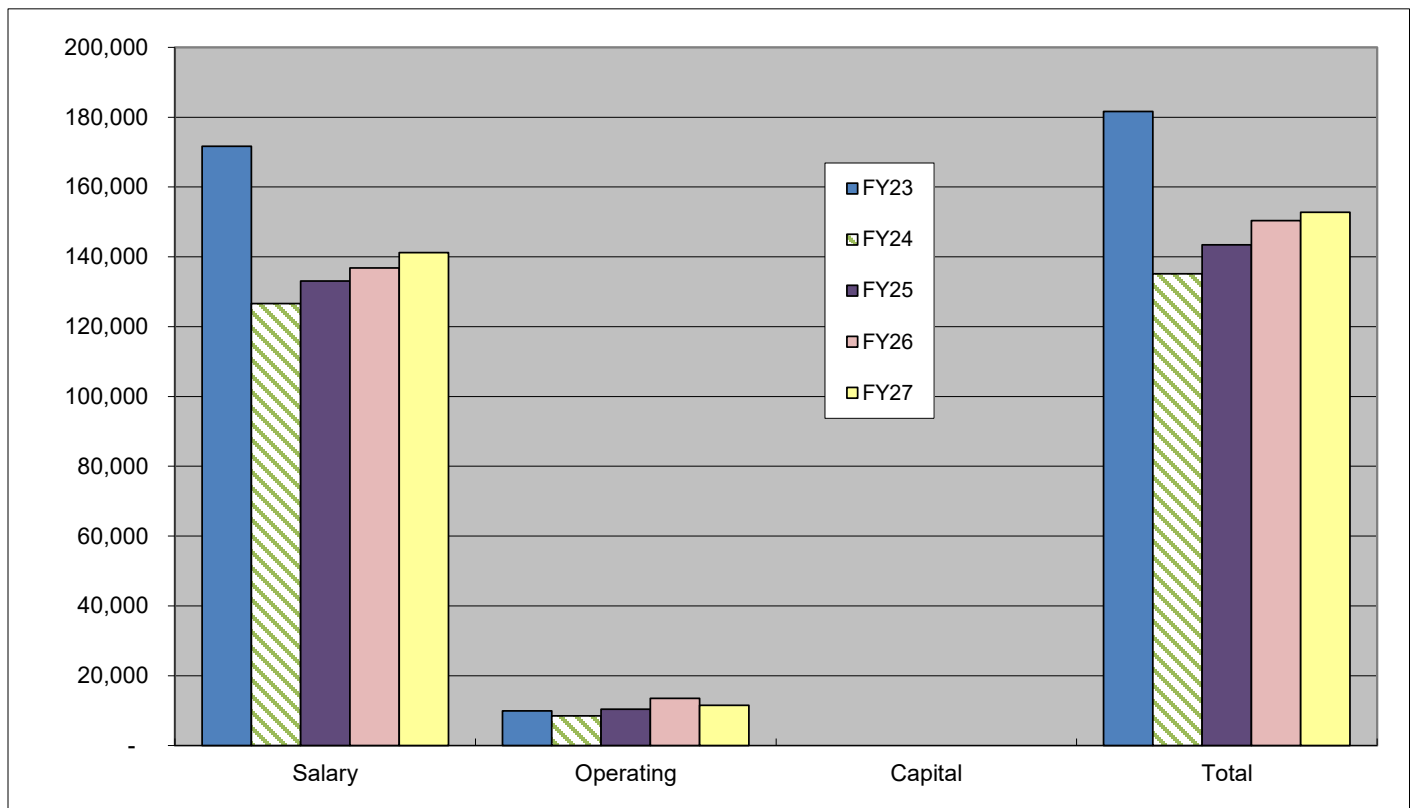
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.113.410540.111	1,261,562	1,244,045	1,287,800	1,287,800	898,426	1,349,362	-
1000.000.113.410540.112	-	3,750	-	-	-	-	-
1000.000.113.410540.120	6,000	8,151	6,000	14,000	5,234	6,000	-
1000.000.113.410540.141	1,750	1,783	2,983	2,983	2,072	1,866	-
1000.000.113.410540.142	2,160	1,588	2,050	2,050	1,011	1,755	-
1000.000.113.410540.143	315,988	299,019	328,601	328,601	224,266	365,112	-
1000.000.113.410540.144	96,968	90,866	98,976	98,976	65,024	103,685	-
1000.000.113.410540.147	4,348	4,030	4,438	4,438	3,000	4,649	-
1000.000.113.410540.153	4,230	3,895	4,306	4,306	2,817	4,441	-
1000.000.113.410540.156	114,968	113,892	118,641	118,641	81,944	125,642	-
PERSONNEL TOTAL	1,807,974	1,771,019	1,853,795	1,861,795	1,283,794	1,962,514	
OPERATING							
1000.000.113.410540.210	40,450	36,703	40,000	40,000	22,169	27,000	(13,000)
1000.000.113.410540.220	25,000	5,239	8,500	8,500	7,984	8,000	(500)
1000.000.113.410540.330	1,320	1,600	1,800	1,800	1,015	1,800	-
1000.000.113.410540.332	3,200	857	2,000	2,000	432	1,750	(250)
1000.000.113.410540.345	24,797	24,430	42,571	42,571	42,218	36,387	(6,184)
1000.000.113.410540.362	2,000	789	2,000	2,000	758	1,500	(500)
1000.000.113.410540.368	1,000	-	500	500	-	500	-
1000.000.113.410540.370	6,000	2,368	3,000	3,000	2,330	3,000	-
1000.000.113.410540.380	3,330	820	2,250	2,250	349	2,250	-
1000.000.113.410540.398	34,000	34,151	39,000	40,500	31,283	41,250	2,250
1000.000.113.410540.399	-	-	-	-	-	10,000	10,000
1000.000.113.410540.550	2,100	-	1,000	1,000	-	-	(1,000)
OPERATING TOTAL	143,197	106,957	142,621	144,121	108,538	133,437	
CAPITAL							
1000.000.113.410540.940	-	-	-	-	-	-	-
TOTAL	1,951,171	1,877,976	1,996,416	2,005,916	1,392,332	2,095,951	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
	REQUESTED						
1000.000.113.410540.398	2,250						
1000.000.113.410540.399	10,000						
	12,250						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						
Two (2) MV Clerks	Population increase compared to FTE increase \$ 121,106						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

AUDITOR

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	171,677	126,632	133,062	136,817	141,180
Operating	9,920	8,493	10,397	13,534	11,559
Capital	-	-	-	-	-
Total	181,597	135,125	143,459	150,351	152,739

PRELIMINARY FY27 BUDGET
General Fund - Auditor - Expend Budget

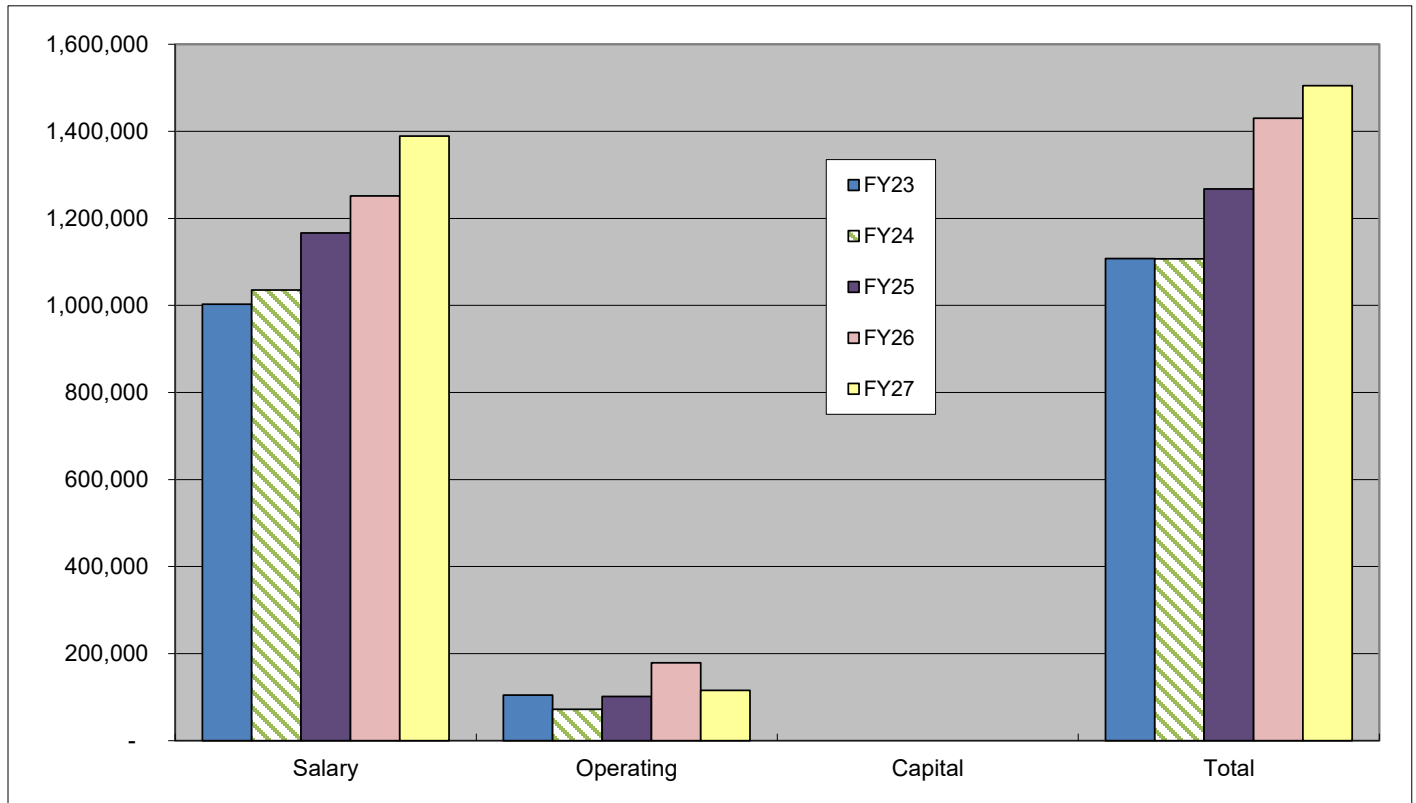
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.114.410531.111	92,891	94,739	95,862	95,862	71,767	99,136	
1000.000.114.410531.120	3,000	4,962	3,000	5,500	3,826	3,900	900
1000.000.114.410531.141	144	154	247	247	189	155	
1000.000.114.410531.142	142	11	137	137	107	112	
1000.000.114.410531.143	17,136	17,115	17,820	17,820	13,345	19,800	
1000.000.114.410531.144	7,336	6,466	7,563	7,563	4,870	7,882	
1000.000.114.410531.147	329	304	339	339	235	353	
1000.000.114.410531.153	281	270	283	283	203	291	
1000.000.114.410531.156	8,697	9,041	9,066	9,066	6,856	9,551	
PERSONNEL TOTAL	129,956	133,062	134,317	136,817	101,398	141,180	
OPERATING							
1000.000.114.410531.210	7,100	4,128	5,000	5,000	1,331	5,000	-
1000.000.114.410531.345	6,080	6,080	6,534	6,534	6,534	5,559	(975)
1000.000.114.410531.362	500	189	500	500	189	500	-
1000.000.114.410531.370	1,500	-	1,000	1,000	-	-	(1,000)
1000.000.114.410531.380	1,500	-	500	500	-	500	-
OPERATING TOTAL	16,680	10,397	13,534	13,534	8,054	11,559	
CAPITAL							
1000.000.114.410531.940	-	-	-	-	-	-	
TOTAL	146,636	143,459	147,851	150,351	109,452	152,739	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
	REQUESTED						
1000.000.114.410531.120	900						
	900						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

INFORMATION TECHNOLOGY

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

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



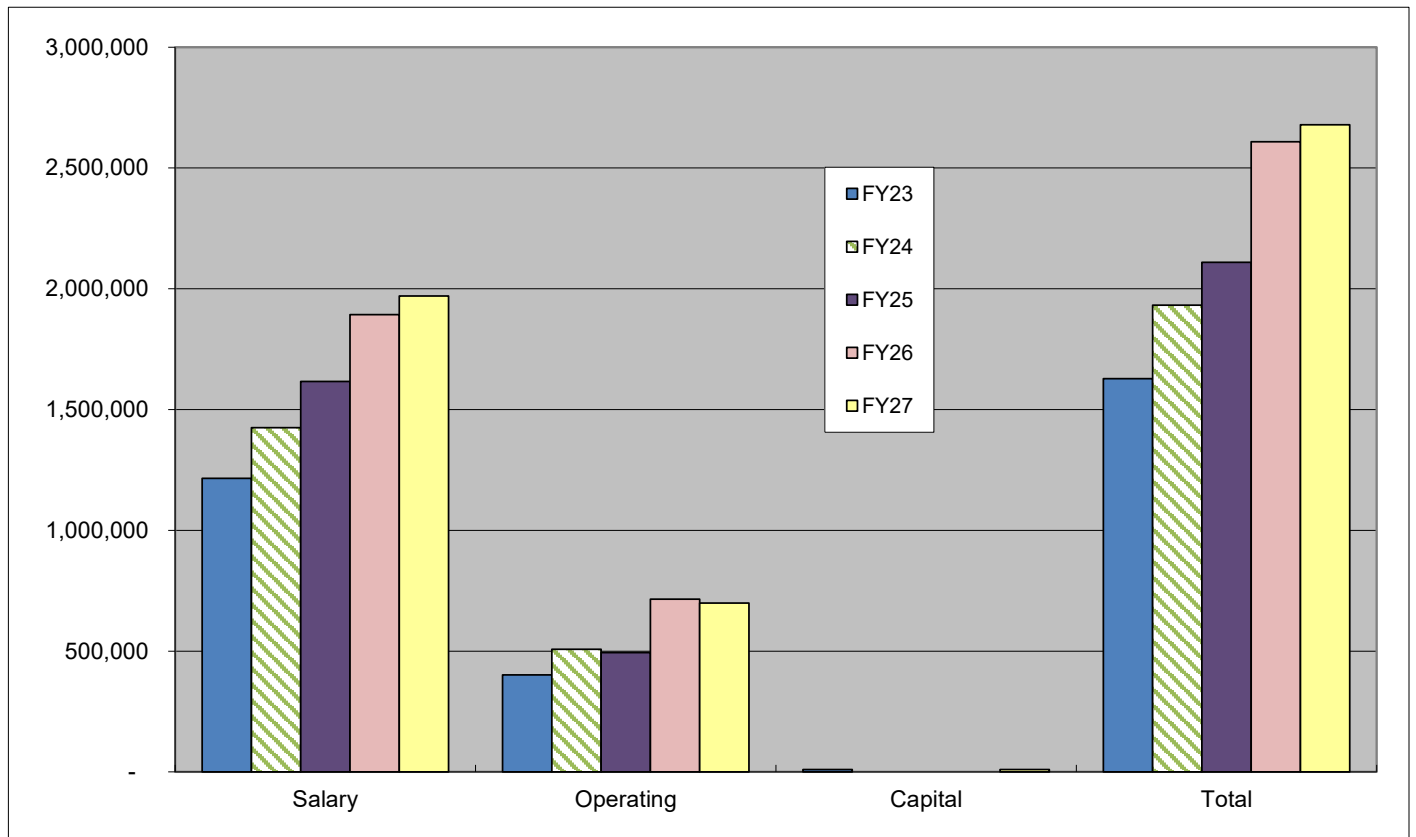
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	1,002,468	1,035,176	1,166,245	1,251,577	1,388,973
Operating	104,956	72,082	101,304	178,710	115,603
Capital	-	-	-	-	-
Total	1,107,424	1,107,258	1,267,549	1,430,287	1,504,576

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

JUSTICE COURT

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

<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
24.00	24.00	23.00	21.00



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	1,215,557	1,424,613	1,616,500	1,893,459	1,969,840
Operating	401,925	507,663	493,200	714,960	698,686
Capital	10,000	-	-	-	10,000
Total	1,627,482	1,932,276	2,109,700	2,608,419	2,678,526

PRELIMINARY FY27 BUDGET
General Fund - Justice Court - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.121.410340.111	1,183,521	1,115,905	1,293,884	1,293,884	931,723	1,335,271	
1000.000.121.410340.112	40,000	43,851	60,000	60,000	17,529	40,000	(20,000)
1000.000.121.410340.120	30,000	15,659	15,000	15,000	16,374	30,000	15,000
1000.000.121.410340.141	1,478	1,401	2,703	2,703	1,874	1,676	
1000.000.121.410340.142	3,503	2,732	3,650	3,650	2,012	3,316	
1000.000.121.410340.143	262,752	242,238	285,120	285,120	200,571	316,800	
1000.000.121.410340.144	95,894	84,906	104,720	104,720	68,947	107,503	
1000.000.121.410340.147	4,162	3,699	4,489	4,489	3,069	4,683	
1000.000.121.410340.153	3,652	3,276	3,868	3,868	2,670	4,029	
1000.000.121.410340.156	110,066	102,833	120,025	120,025	85,947	126,561	
	1,735,028	1,616,500	1,893,459	1,893,459	1,330,716	1,969,840	
OPERATING							
1000.000.121.410340.210	84,000	33,740	70,000	70,000	25,289	55,000	(15,000)
1000.000.121.410340.335	4,200	2,705	3,500	3,500	2,100	3,500	-
1000.000.121.410340.345	70,435	70,415	75,660	75,660	75,491	67,186	(8,474)
1000.000.121.410340.357	17,800	13,702	17,800	17,800	10,836	25,000	7,200
1000.000.121.410340.363	5,500	1,456	4,000	4,000	1,166	4,000	-
1000.000.121.410340.368	6,500	4,131	6,500	6,500	2,519	6,500	-
1000.000.121.410340.370	7,500	13,761	7,500	7,500	10,313	7,500	-
1000.000.121.410340.380	17,500	6,012	15,000	15,000	7,654	15,000	-
1000.000.121.410340.394	18,000	7,524	15,000	15,000	1,349	15,000	-
1000.000.121.410340.398	368,500	280,799	500,000	500,000	152,962	500,000	-
1000.000.121.410340.399	106,932	58,955	-	-	-	-	-
	706,867	493,200	714,960	714,960	289,679	698,686	
CAPITAL							
1000.000.121.410340.940	15,000	-	-	-	-	10,000	
	2,456,895	2,109,700	2,608,419	2,608,419	1,620,395	2,678,526	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
	REQUESTED						
1000.000.121.410340.120	15,000						
1000.000.121.410340.357	7,200						
1000.000.121.410340.940	10,000						
	32,200						
REQUESTS FOR CHANGES IN PERSONNEL							
EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

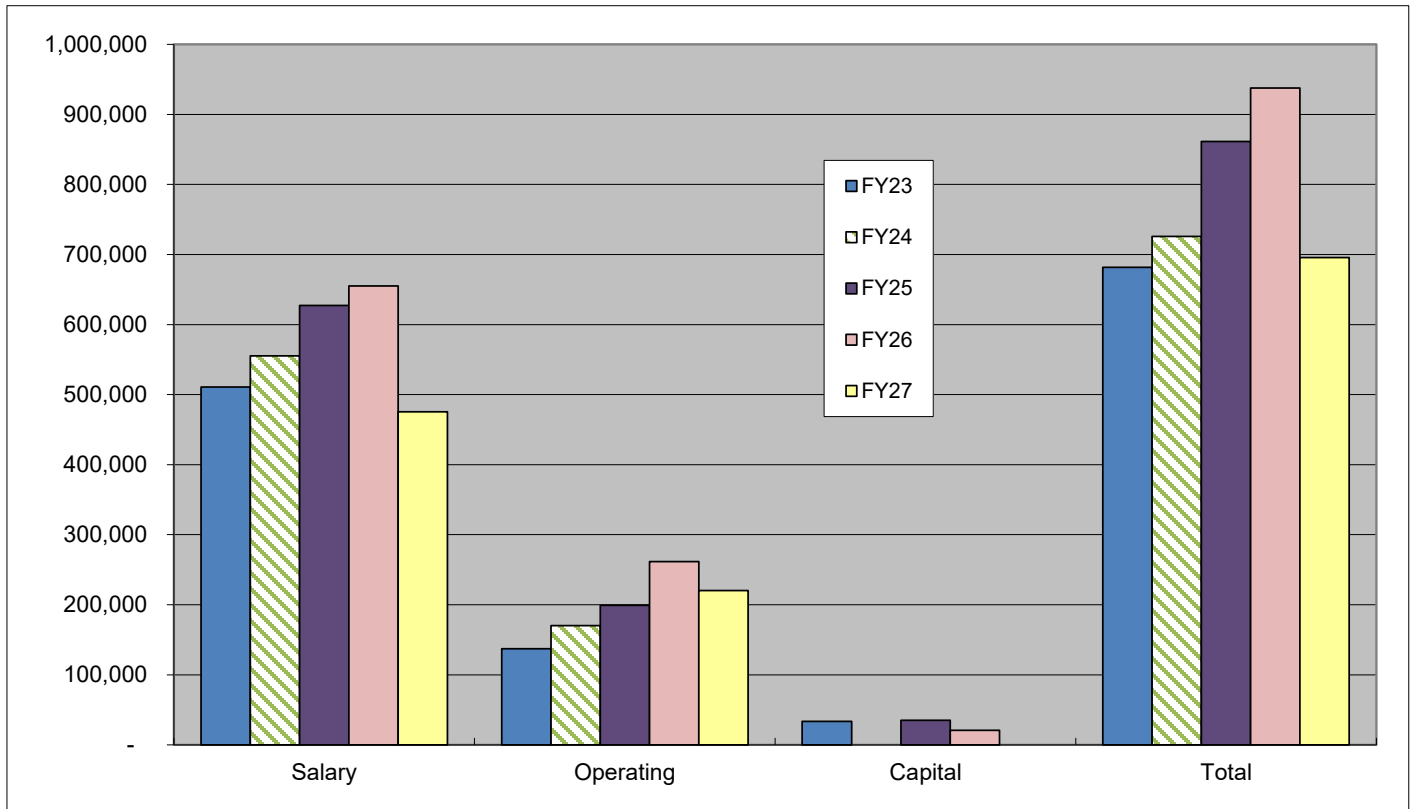
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

DISASTER AND EMERGENCY / GIS

The Disaster and Emergency Services department coordinates disaster planning, as well as response and recovery activities for City and County government to protect life and property. Related responsibilities of this department include rural fire, flood plain, and burn permits.

The Geographical Information Systems (GIS) fund accounts for the development of the County's GIS, which is a spatial data base and mapping system used to integrate, query, display, and analyze data.

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	510,706	555,301	627,144	655,030	475,387
Operating	137,414	170,348	199,234	261,650	220,249
Capital	33,500	-	35,000	21,000	-
Total	681,620	725,649	861,378	937,680	695,636

PRELIMINARY FY27 BUDGET
General Fund - DES/GIS - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
DES							
1000.000.124.420600.111	175,698	181,464	178,491	178,491	136,471	122,831	
1000.000.124.420600.141	280	280	446	446	342	184	
1000.000.124.420600.142	720	639	678	678	421	430	
1000.000.124.420600.143	22,848	21,406	23,760	23,760	17,782	13,200	
1000.000.124.420600.144	13,441	13,539	13,655	13,655	10,245	9,397	
1000.000.124.420600.147	603	553	612	612	460	421	
1000.000.124.420600.153	360	345	360	360	270	180	
1000.000.124.420600.156	15,936	16,458	16,368	16,368	12,378	11,386	
GIS							
1000.000.124.411060.111	280,827	281,135	306,178	306,178	213,441	235,403	
1000.000.124.411060.120	-	-	-	-	142	-	
1000.000.124.411060.130	-	16,972	10,000	10,000	-	-	
1000.000.124.411060.141	421	433	790	790	534	353	
1000.000.124.411060.142	1,151	936	1,201	1,201	576	824	
1000.000.124.411060.143	45,696	45,640	47,520	47,520	35,597	39,600	
1000.000.124.411060.144	21,483	20,206	24,188	24,188	15,195	18,008	
1000.000.124.411060.147	963	924	1,033	1,033	716	807	
1000.000.124.411060.153	720	720	756	756	540	540	
1000.000.124.411060.156	25,471	25,494	28,994	28,994	19,358	21,822	
	606,602	627,144	655,030	655,030	464,468	475,387	
OPERATING							
DES							
1000.000.124.420600.210	2,000	2,176	2,000	2,000	116	2,000	
1000.000.124.420600.220	2,500	263	1,000	1,000	150	1,000	
1000.000.124.420600.231	5,000	1,042	4,000	4,000	1,405	5,000	1,000
1000.000.124.420600.316	5,000	343	4,000	4,000	-	4,000	
1000.000.124.420600.333	600	194	600	600	50	600	
1000.000.124.420600.340	11,000	7,182	11,000	11,000	7,506	11,000	
1000.000.124.420600.345	10,097	12,831	10,551	10,551	10,118	7,980	(2,571)
1000.000.124.420600.360	20,000	6,971	15,000	15,000	-	15,000	
1000.000.124.420600.368	27,000	17,331	20,000	20,000	15,939	20,000	
1000.000.124.420600.370	4,000	1,918	3,000	3,000	590	3,000	
1000.000.124.420600.380	2,000	100	1,000	1,000	50	1,000	
1000.000.124.420600.398	15,000	16,219	15,000	15,000	8,180	17,000	2,000
1000.000.124.420600.399	10,000	10,000	10,000	10,000	10,000	-	(10,000)
1000.000.124.420600.490	5,000	-	2,500	2,500	-	2,500	
1000.000.124.420600.530	23,000	1,501	15,000	15,000	5,375	15,000	

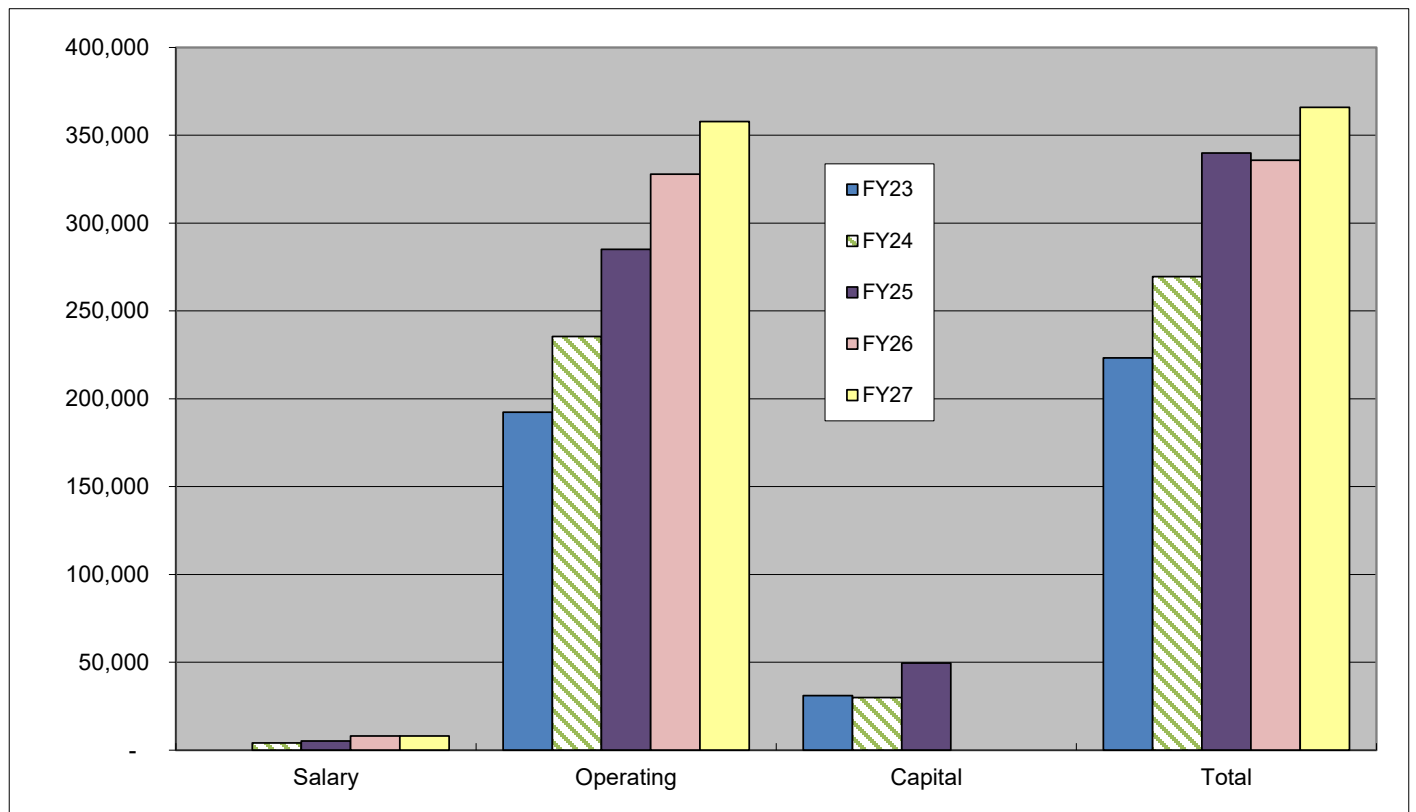
General Fund - DES/GIS - Expend Budget

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED							
GIS									
1000.000.124.411060.220	OPERATING SUPPLIES	5,774	13,000	13,000	3,290	13,000		13,000	-
1000.000.124.411060.330	MEMBERSHIP & DUES	835	850	850	665	850		850	-
1000.000.124.411060.345	TECHNOLOGY	12,719	13,649	13,649	13,424	13,649		8,819	(4,830)
1000.000.124.411060.363	MACHINE MAINTENANCE	-	2,500	2,500	1,074	2,500		2,500	-
1000.000.124.411060.368	SOFTWARE/HARDWARE MAINTENANCE	85,879	87,000	87,000	90,370	87,000		60,000	(27,000)
1000.000.124.411060.370	TRAVEL/MOVING	14,096	5,000	5,000	5,007	5,000		5,000	-
1000.000.124.411060.380	TRAINING	1,860	5,000	5,000	2,245	5,000		5,000	-
1000.000.124.411060.397	FIXED CONTRACT SERVICES	-	20,000	20,000	18,750	20,000		20,000	-
	OPERATING TOTAL	199,234	261,650	261,650	194,304	261,650		220,249	
CAPITAL									
1000.000.124.420600.940	DES CAPITAL OUTLAY-EQUIPMENT	35,000	-	10,000	-	10,000		-	-
1000.000.124.411060.940	GIS CAPITAL OUTLAY-EQUIPMENT	-	11,000	11,000	10,985	11,000		-	-
	CAPITAL TOTAL	35,000	11,000	21,000	10,985	21,000		10,985	
	TOTAL	861,378	927,650	937,650	669,757	937,650		695,636	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET									
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED							
1000.000.124.420600.231	Fuel prices	1,000							
1000.000.124.420600.398	COB 911 Agreement	2,000							
		3,000							
REQUESTS FOR CHANGES IN PERSONNEL									
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE								

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

RURAL FIRE PROTECTION

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	4,180	5,193	8,000	8,000
Operating	192,341	235,498	285,133	327,848	357,848
Capital	31,001	29,893	49,604	-	-
Total	223,342	269,571	339,930	335,848	365,848

PRELIMINARY FY27 BUDGET

General Fund - Rural Fire Protection - Expend Budget

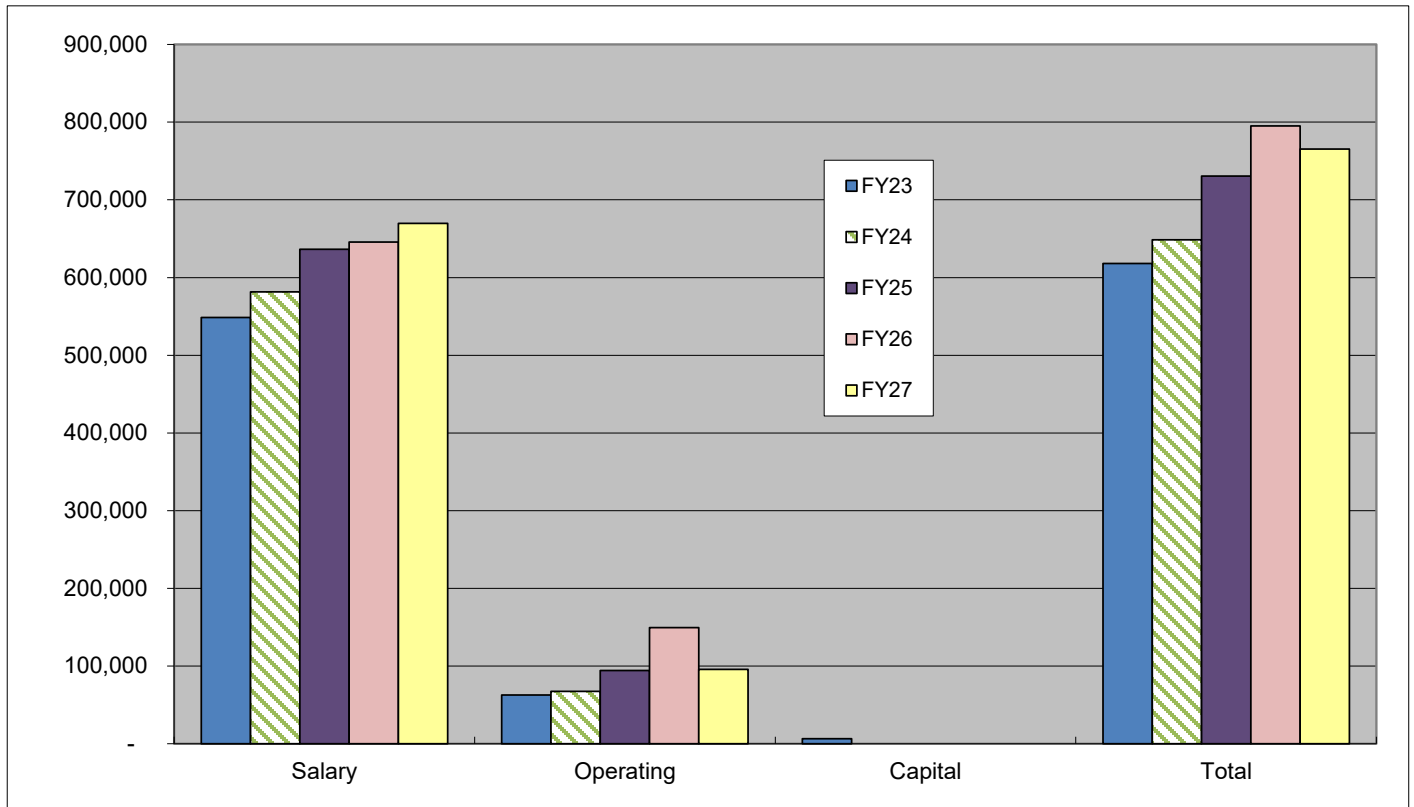
GRASS FIRE CONTRACTS										
A.	FLAT FEE:									
	Truck Maintenance	(for one water tender and two quick attack units)							6,000	
	Building Maintenance								4,000	
	Firefighter Maintenance	(insurance, PPE, supplies, & equipment)							3,000	
	TOTAL FLAT FEES:								13,000	
B.	ACREAGE FEE:									
	NAME	ACREAGE	FY26 TOTAL	Total FY27						
	Broadview VFD	113,176	24,926	24,926						
	Blue Creek VFD	181,519	31,931	31,931						
	Custer VFD	272,506	41,257	41,257						
	Fuego VFD	26,961	16,088	16,088						
	Halley Bench VFD	52,740	18,731	18,731						
	Laurel Fire	57,189	19,187	19,187						
	Lockwood Fire Dist.	8,126	14,158	14,158						
	Molt VFD	81,639	21,693	21,693						
	Shepherd VFD	299,008	43,974	43,974						
	Worden VFD	361,731	50,402	50,402						
	TOTAL	1,454,595	282,348	282,348						
C.	CONTRACTED EQUIPMENT (road dept, helicopter initial attack, etc.)								25,000	
	GRAND TOTAL								307,348	

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

HUMAN RESOURCES

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	548,601	581,458	636,316	645,863	669,769
Operating	62,712	67,269	94,182	149,266	95,577
Capital	6,608	-	-	-	-
Total	617,921	648,727	730,498	795,129	765,346

PRELIMINARY FY27 BUDGET

General Fund - Human Resources - Expend Budget

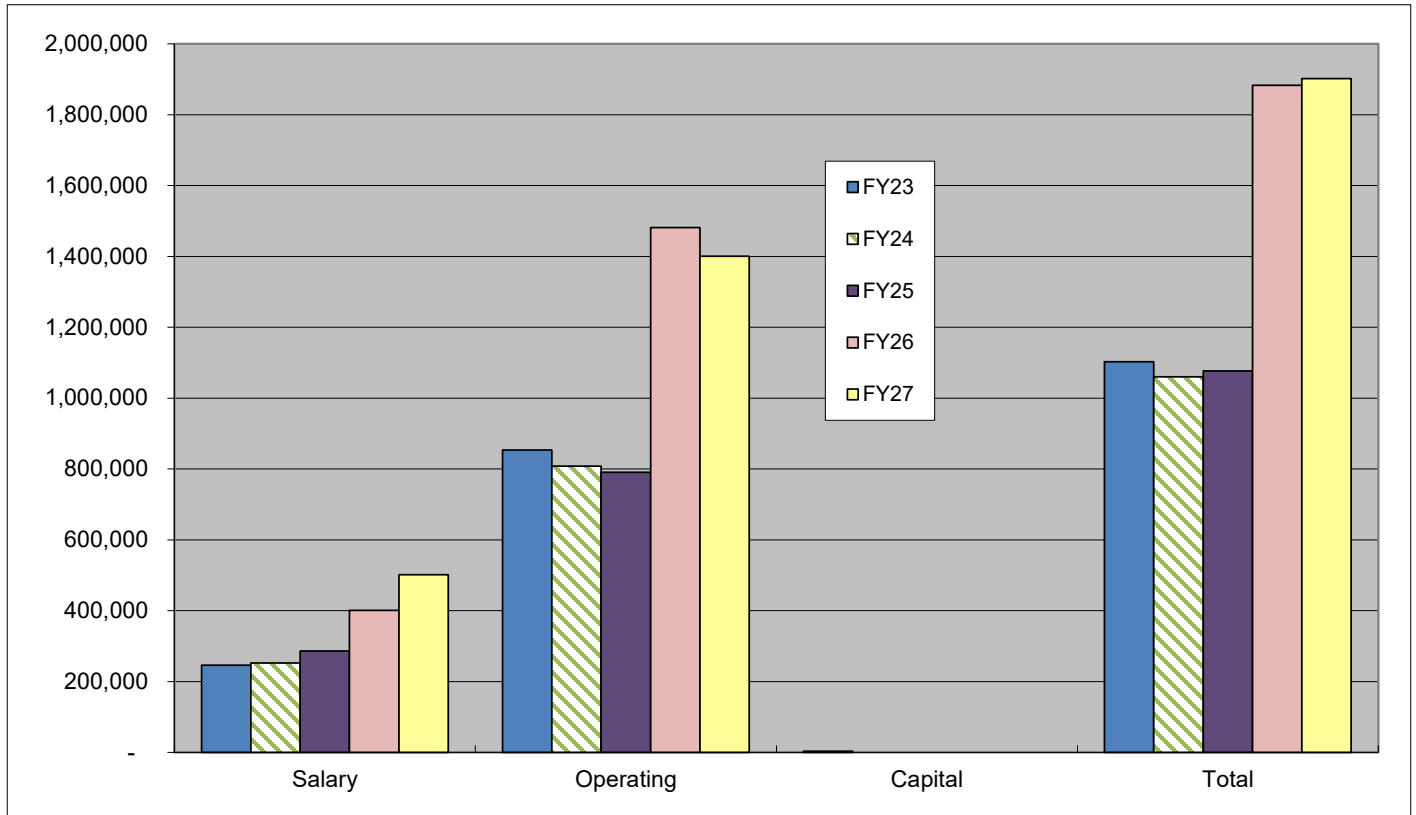
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.144.410800.111	446,074	484,787	473,851	473,851	343,450	487,572	
1000.000.144.410800.120	14,000	1,266	14,000	14,000	340	14,000	
1000.000.144.410800.141	690	746	1,220	1,220	859	752	
1000.000.144.410800.142	683	517	676	676	352	547	
1000.000.144.410800.143	68,544	66,177	71,280	71,280	51,880	79,200	
1000.000.144.410800.144	35,196	36,568	37,321	37,321	25,733	38,370	
1000.000.144.410800.147	1,578	1,437	1,673	1,673	1,115	1,720	
1000.000.144.410800.153	1,101	906	1,106	1,106	628	1,112	
1000.000.144.410800.156	41,729	43,912	44,736	44,736	21,719	46,496	
PERSONNEL TOTAL	609,595	636,316	645,863	645,863	446,076	669,769	
OPERATING							
1000.000.144.410800.210	8,000	5,579	8,000	8,000	5,838	13,000	5,000
1000.000.144.410800.220	5,464	3,995	5,464	5,464	3,032	-	(5,464)
1000.000.144.410800.330	1,300	514	1,300	1,300	585	1,300	
1000.000.144.410800.337	800	2,948	800	800	442	800	
1000.000.144.410800.345	18,239	18,239	19,602	19,602	19,602	16,677	(2,925)
1000.000.144.410800.362	1,600	44	1,600	1,600	-	-	(1,600)
1000.000.144.410800.368	44,000	42,971	44,000	46,000	45,327	47,500	3,500
1000.000.144.410800.370	1,500	-	1,500	1,500	-	1,300	(200)
1000.000.144.410800.380	15,000	11,492	15,000	15,000	4,725	15,000	
1000.000.144.410800.398	28,000	8,400	50,000	50,000	6,600	-	(50,000)
OPERATING TOTAL	123,903	94,182	147,266	149,266	86,151	95,577	
CAPITAL							
1000.000.144.410800.940	-	-	-	-	-	-	
TOTAL	733,498	730,498	793,129	795,129	532,227	765,346	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
1000.000.144.410800.368	Neogov contract	3,500					
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

FACILITIES

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	245,861	252,520	286,160	401,035	501,133
Operating	853,149	807,667	790,465	1,481,590	1,400,615
Capital	3,438	-	-	-	-
Total	1,102,448	1,060,187	1,076,625	1,882,625	1,901,748

PRELIMINARY FY27 BUDGET
General Fund - Facilities Maint. - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.145.411200.111	217,724	203,850	281,714	281,714	197,157	357,764	
1000.000.145.411200.120	4,000	1,040	6,000	6,000	3,790	6,000	
1000.000.145.411200.141	333	320	719	719	505	546	
1000.000.145.411200.142	4,612	3,263	5,896	5,896	3,179	7,110	
1000.000.145.411200.143	42,840	42,434	56,430	56,430	39,262	66,000	
1000.000.145.411200.144	16,962	15,313	22,010	22,010	15,120	27,828	
1000.000.145.411200.147	761	717	987	987	646	1,248	
1000.000.145.411200.153	705	645	896	896	563	917	
1000.000.145.411200.156	20,110	18,578	26,383	26,383	18,222	33,721	
PERSONNEL TOTAL	308,047	286,160	401,035	401,035	278,444	501,133	
OPERATING							
1000.000.145.411200.210	1,700	3,267	1,700	1,700	1,058	8,200	6,500
1000.000.145.411200.224	30,000	26,393	30,000	30,000	15,589	30,000	-
1000.000.145.411200.231	6,000	4,308	6,000	6,000	2,919	6,000	-
1000.000.145.411200.341	240,000	219,480	500,000	500,000	170,460	500,000	-
1000.000.145.411200.342	55,000	67,965	120,000	120,000	39,734	120,000	-
1000.000.145.411200.344	85,000	43,951	120,000	120,000	28,798	120,000	-
1000.000.145.411200.345	15,274	13,239	17,390	17,390	16,412	17,915	525
1000.000.145.411200.360	215,000	147,202	215,000	215,000	67,530	175,000	(40,000)
1000.000.145.411200.361	2,000	403	2,000	2,000	14	2,000	-
1000.000.145.411200.365	6,000	3,839	6,000	6,000	1,854	6,000	-
1000.000.145.411200.367	306,100	246,947	450,000	450,000	168,711	400,000	(50,000)
1000.000.145.411200.368	13,000	13,471	13,000	13,000	14,097	15,500	2,500
1000.000.145.411200.370	500	-	500	500	-	-	(500)
OPERATING TOTAL	975,574	790,465	1,481,590	1,481,590	527,176	1,400,615	
CAPITAL							
1000.000.145.411200.940	10,000	-	-	-	-	-	
CAPITAL TOTAL	10,000	-	-	-	-	-	
TOTAL	1,293,621	1,076,625	1,882,625	1,882,625	805,620	1,901,748	

PRELIMINARY FY27 BUDGET
General Fund - Facilities Maint. - Expend Budget

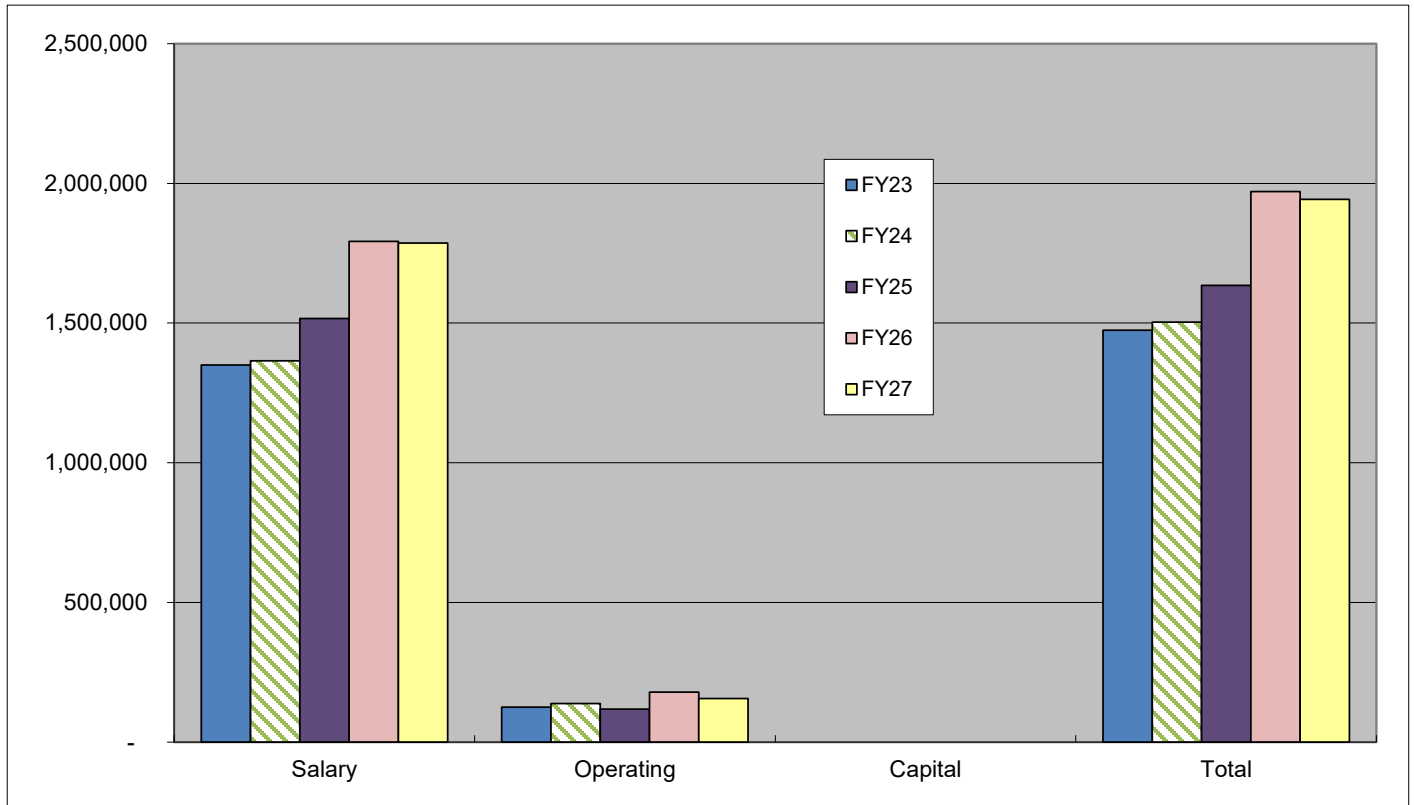
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET		AMOUNT
ACCOUNT NUMBER	EXPLANATION	REQUESTED
1000.000.145.411200.210	New computers for both CH and OB	6,500
1000.000.145.411200.368	FMX contract	2,500
		9,000
REQUESTS FOR CHANGES IN PERSONNEL		
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

CLERK OF DISTRICT COURT

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	1,349,468	1,364,556	1,516,591	1,791,934	1,786,724
Operating	124,811	138,487	118,630	178,740	155,909
Capital	-	-	-	-	-
Total	1,474,279	1,503,043	1,635,221	1,970,674	1,942,633

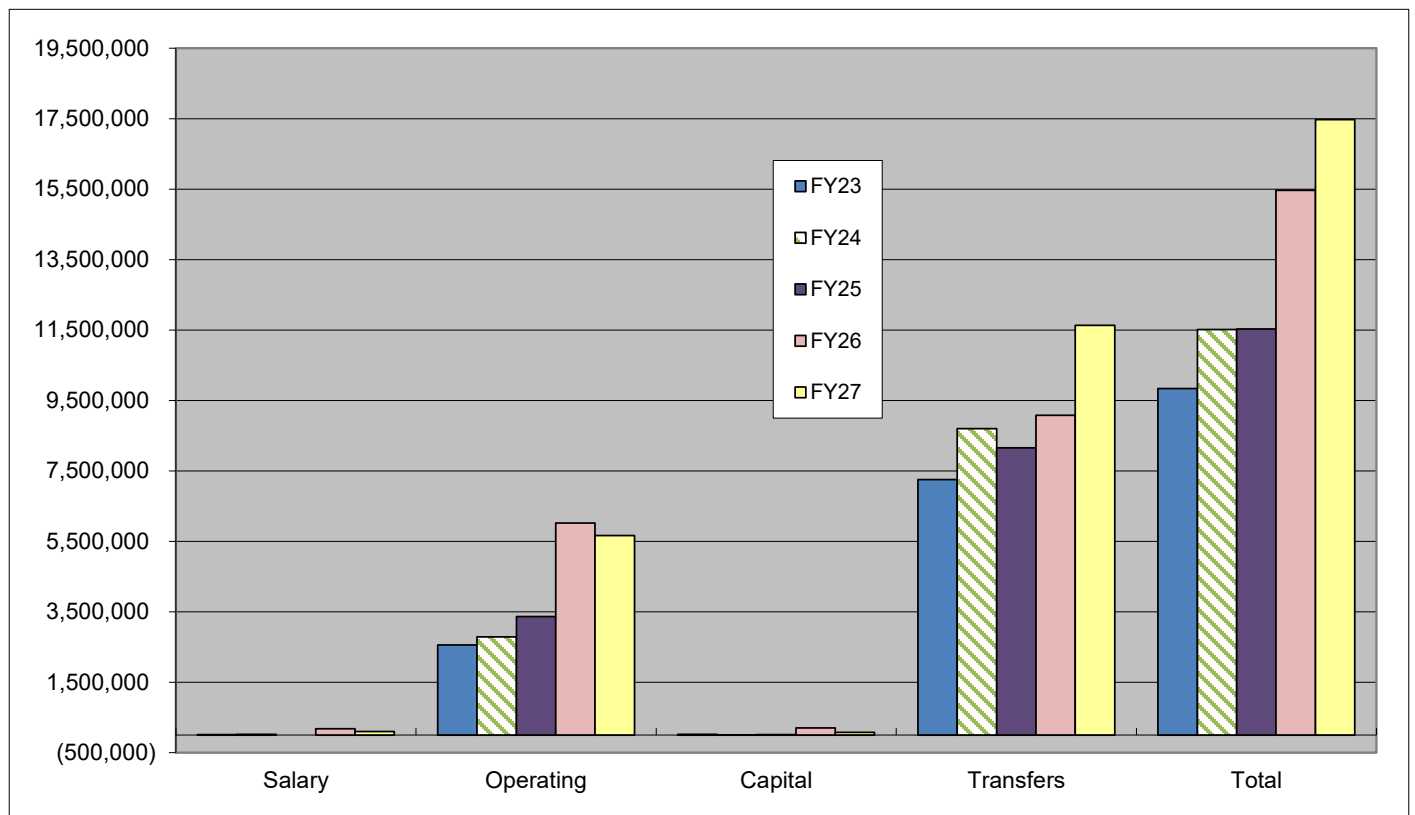
PRELIMINARY FY27 BUDGET
General Fund - Clerk of District Court - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
1000.000.221.410330.111	1,116,933	988,674	1,198,489	1,198,489	771,577	1,162,712	
1000.000.221.410330.112	4,000	3,608	4,000	4,000	2,860	4,000	
1000.000.221.410330.113	47,000	70,617	49,000	49,000	41,549	53,000	4,000
1000.000.221.410330.120	20,000	30,930	24,000	24,000	17,021	24,000	
1000.000.221.410330.141	1,612	1,515	2,771	2,771	1,863	1,685	
1000.000.221.410330.142	3,250	2,714	3,277	3,277	1,683	2,771	
1000.000.221.410330.143	283,315	238,102	294,624	294,624	192,834	327,360	
1000.000.221.410330.144	90,877	81,440	97,575	97,575	61,618	95,144	
1000.000.221.410330.147	3,831	3,241	4,111	4,111	2,538	3,988	
1000.000.221.410330.153	3,702	3,100	3,782	3,782	2,410	3,878	
1000.000.221.410330.156	101,709	92,650	110,305	110,305	71,597	108,187	
PERSONNEL TOTAL	1,676,229	1,516,591	1,791,934	1,791,934	1,167,550	1,786,724	
OPERATING							
1000.000.221.410330.210	40,000	38,511	43,000	43,000	17,307	40,000	(3,000)
1000.000.221.410330.325	5,000	3,887	5,000	5,000	4,405	5,000	
1000.000.221.410330.330	1,000	500	500	500	500	500	
1000.000.221.410330.345	75,907	76,189	81,540	81,540	81,371	69,409	(12,131)
1000.000.221.410330.363	5,000	4,889	5,000	5,000	6,768	1,000	(4,000)
1000.000.221.410330.370	1,500	-	1,000	1,000	-	500	(500)
1000.000.221.410330.380	1,000	200	500	500	-	500	
1000.000.221.410330.394	32,800	(7,918)	34,000	34,000	24,859	34,000	
1000.000.221.410330.398	8,200	2,372	8,200	8,200	1,032	5,000	(3,200)
OPERATING TOTAL	170,407	118,630	178,740	178,740	136,242	155,909	
TOTAL	1,846,636	1,635,221	1,970,674	1,970,674	1,303,792	1,942,633	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
1000.000.221.410330.113	Judge request increase	4,000					
		4,000					
REQUESTS FOR CHANGES IN PERSONNEL							
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

GENERAL FUND - MISC.

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	11,958	19,340	-	175,000	100,000
Operating	2,558,804	2,789,601	3,362,993	6,016,665	5,666,616
Capital	19,788	4,325	13,559	200,000	75,000
Transfers	7,250,000	8,700,000	8,150,000	9,076,600	11,628,000
Total	9,840,550	11,513,266	11,526,552	15,468,265	17,469,616

PRELIMINARY FY27 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
1000.000.199.411800.130	75,000	-	75,000	75,000	-	75,000	
1000.000.199.411800.150	100,000	-	100,000	100,000	-	100,000	
1000.000.199.411800.220	45,000	6,524	35,000	35,000	9,247	30,000	(5,000)
1000.000.199.411800.231	4,000	272	3,500	3,500	333	1,500	(2,000)
1000.000.199.411800.311	350,000	307,927	350,000	350,000	165,215	350,000	-
MEMBERSHIP & DUES - MACO / NACO /							
BEARTOOTH RC&D/ APR (MACO)	44,886	39,029	47,300	47,300	29,150	51,000	3,700
1000.000.199.411800.336	4,800	4,094	4,800	4,800	4,217	5,000	200
PUBLIC RELATIONS	7,500	1,402	6,000	6,000	1,765	6,000	-
1000.000.199.411800.337	3,600	318	5,000	5,000	-	5,000	-
PUBLICITY/ADVERTISING	20,000	1,313	20,000	20,000	-	7,500	(12,500)
1000.000.199.411800.361	85,350	85,266	90,000	90,000	82,738	93,000	3,000
VEHICLE REPAIRS- MOTOR POOL	5,000	-	10,000	10,000	12,000	10,000	-
1000.000.199.411800.362	6,000	13,552	9,000	9,000	3,250	9,000	-
MAINTENANCE & REPAIRS	358,000	215,274	345,000	345,000	150,257	225,000	(120,000)
1000.000.199.411800.368	600,000	566,098	1,500,000	1,500,000	1,300,000	1,300,000	(200,000)
SOFTWARE MAINT TYLER TECH	419,832	426,948	369,102	384,102	302,855	32,000	(337,102)
1000.000.199.411800.370	20,000	12,555	20,000	20,000	11,890	20,000	-
TRAVEL/MOVING	680,000	-	800,000	731,000	-	900,000	100,000
1000.000.199.411800.380	357,000	-	680,000	680,000	-	748,000	68,000
TRAINING	45,000	42,648	45,000	45,000	42,340	45,000	-
1000.000.199.411800.380	15,000	-	-	-	-	-	-
FIXED CONTRACT SERVICES	55,000	38,697	60,000	60,000	11,626	50,000	(10,000)
1000.000.199.411800.397	145,000	145,000	145,000	145,000	108,750	145,000	-
CONTRACT SERVICE - BSEDA	70,000	29,850	50,000	50,000	17,800	50,000	-
1000.000.199.411800.530	352,266	352,266	362,834	362,834	181,417	373,719	10,885
RENT/LEASE	195,000	195,000	195,000	195,000	146,250	195,000	-
AWARDS - EMPLOYEE INCENTIVES	704,475	704,475	725,609	725,609	362,805	747,377	21,768
1000.000.199.411800.740	27,020	27,020	27,020	27,020	27,020	27,020	-
CONTINGENCY	4,794,729	3,215,528	6,080,165	6,026,165	2,970,925	5,601,116	
1000.000.199.411800.850	357,000	-	680,000	680,000	-	748,000	68,000
AWARDS - EMPLOYEE INCENTIVES	45,000	42,648	45,000	45,000	42,340	45,000	-
1000.000.199.411800.851	15,000	-	-	-	-	-	-
CONTINGENCY - PROTEST TAXES	55,000	38,697	60,000	60,000	11,626	50,000	(10,000)
1000.000.199.411860.540	145,000	145,000	145,000	145,000	108,750	145,000	-
SPECIAL ASSESSMENTS	70,000	29,850	50,000	50,000	17,800	50,000	-
1000.000.199.420050.351	352,266	352,266	362,834	362,834	181,417	373,719	10,885
INVOLUNTARY PRECOMMITMENT EVAL.	195,000	195,000	195,000	195,000	146,250	195,000	-
1000.000.199.420050.372	704,475	704,475	725,609	725,609	362,805	747,377	21,768
INVOL.COMMITMENT TRANSPORTATION	27,020	27,020	27,020	27,020	27,020	27,020	-
1000.000.199.420242.399	4,794,729	3,215,528	6,080,165	6,026,165	2,970,925	5,601,116	
OTHER CONTRACT SERVICES - JAIL ALTERNATIVES							
FUNERAL EXPENSE/BURIALS - VETERANS	70,000	29,850	50,000	50,000	17,800	50,000	-
1000.000.199.450200.396	352,266	352,266	362,834	362,834	181,417	373,719	10,885
YSC - SHELTER CARE	195,000	195,000	195,000	195,000	146,250	195,000	-
1000.000.199.450600.398	704,475	704,475	725,609	725,609	362,805	747,377	21,768
CASA SUPPORT	27,020	27,020	27,020	27,020	27,020	27,020	-
1000.000.199.450600.399	4,794,729	3,215,528	6,080,165	6,026,165	2,970,925	5,601,116	
YSC - SECURE DETENTION							
1000.000.199.480300.397	27,020	27,020	27,020	27,020	27,020	27,020	-
FIXED CONTRACT SERVICES-AIR QUALITY							
SUBTOTAL MISC	4,794,729	3,215,528	6,080,165	6,026,165	2,970,925	5,601,116	
GENERAL RELIEF ADMINISTRATION							
1000.000.302.450130.347	27,500	27,500	27,500	27,500	20,625	27,500	-
GENERAL RELIEF ADMINISTRATION SERVICES							
1000.000.302.450130.398	110,000	110,000	110,000	110,000	82,500	110,000	-
GENERAL RELIEF CONTRACT SERVICE - HRDC							
SUBTOTAL GENERAL RELIEF - HOUSING ASSISTANCE	137,500	137,500	137,500	137,500	103,125	137,500	
CEMETERY: SUPPLIES - RIVERSIDE	15,000	7,921	15,000	15,000	4,568	15,000	-
1000.000.728.430901.220	1,500	755	3,000	3,000	664	3,000	-
CEMETERY: UTILITIES - RIVERSIDE	21,000	1,289	10,000	10,000	1,080	10,000	-
1000.000.728.430901.340	37,500	9,965	28,000	28,000	6,312	28,000	-
CEMETERY: MAINTENANCE - RIVERSIDE							
SUBTOTAL - RIVERSIDE CEMETERY	37,500	9,965	28,000	28,000	6,312	28,000	
TRANSFER TO ROAD (RSID ADMIN)	-	-	-	-	26,576	28,000	28,000

PRELIMINARY FY27 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
1000.000.199.521001.827	-	-	-	-	-	100,000	
1000.000.199.521001.829	4,250,000	4,250,000	4,500,000	4,500,000	2,250,000	5,000,000	500,000
1000.000.199.521002.820	3,000,000	3,000,000	4,000,000	4,000,000	2,000,000	6,000,000	2,000,000
1000.000.199.521003.820	-	-	-	-	-	100,000	100,000
1000.000.199.521004.820	250,000	250,000	400,000	400,000	200,000	200,000	(200,000)
1000.000.199.521007.820	500,000	500,000	-	-	-	200,000	200,000
SUBTOTAL - TRANSFERS TO OTHER FUNDS	8,150,000	8,150,000	9,050,000	9,076,600	4,551,576	11,628,000	
CAPITAL							
1000.000.199.411800.940	107,500	13,559	200,000	200,000	36,151	75,000	
TOTAL - GENERAL MISCELLANEOUS	13,227,229	11,526,552	15,495,665	15,468,265	7,668,089	17,469,616	
TOTAL - GENERAL FUND	27,809,470	24,830,650	30,925,214	30,951,814	17,371,849	33,147,437	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
		AMOUNT					
ACCOUNT NUMBER	EXPLANATION	REQUESTED					
1000.000.199.411800.330	Various membership/dues	3,700					
1000.000.199.411800.336	More advertising	200					
1000.000.199.411800.368	Increase in Tyler Tech	3,000					
1000.000.199.450600.397	Increase in YSC shelter care costs (3%)	10,885					
1000.000.199.450600.399	Increase in YSC secure detention costs (3%)	21,768					
1000.000.199.521001.820	RSID admin to GF per MCA	28,000					
		67,553					

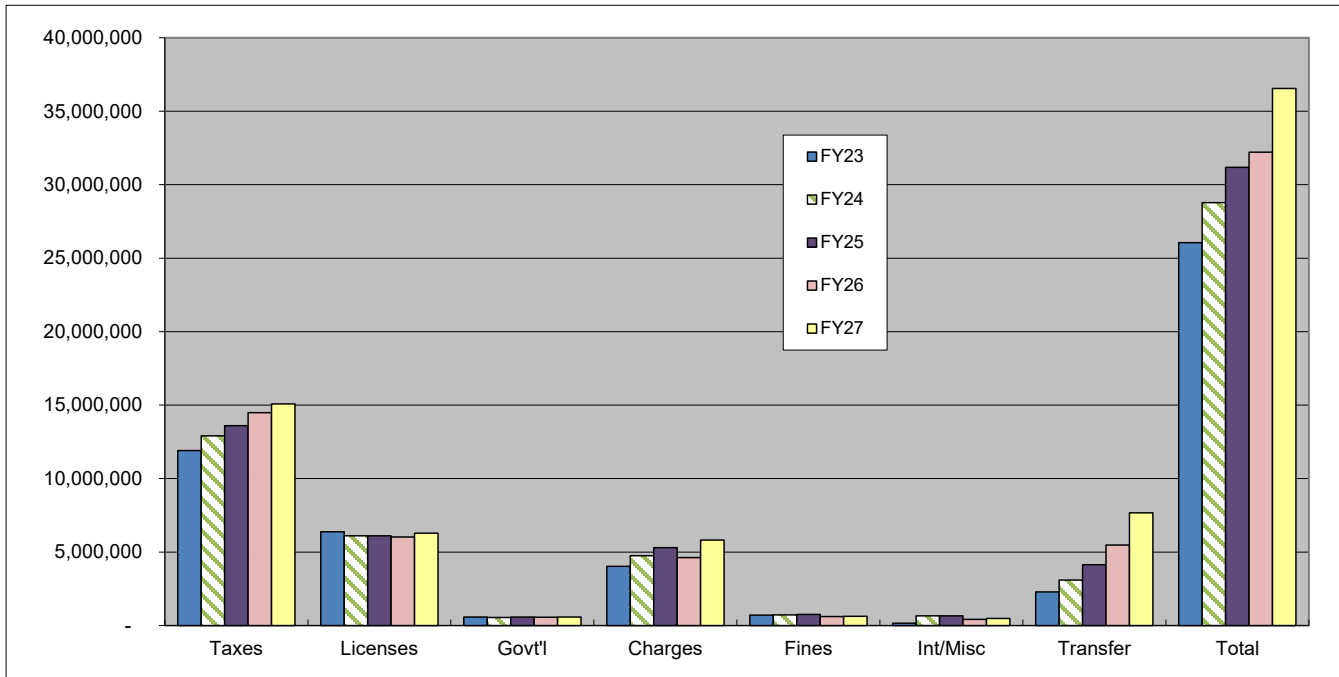
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW PUBLIC SAFETY - (SHERIFF) FUND

TAX REVENUE	15,086,313
NON-TAX REVENUE	21,459,507
TOTAL REVENUES	36,545,820
Use / (Source) of Reserves	4,355,447
TOTAL RESOURCES USED	40,901,267

FY 26 MILLS	32.12
FY 27 MILLS	28.95
Change	(3.17)

BASE APPROPRIATIONS	38,284,165
TRANSFERS & CONTINGENCY	2,617,102
TOTAL APPROPRIATIONS	40,901,267

Est. Reserves 7/1/26	16,511,530
(Use)/Source of Reserves	(4,355,447)
Proj. Res. 6/30/27	12,156,083



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	11,910,399	12,903,789	13,607,937	14,492,982	15,086,313
Licenses	6,384,843	6,099,994	6,110,513	6,027,000	6,277,000
Gov't	575,971	547,561	585,404	558,620	577,615
Charges	4,031,783	4,751,475	5,304,548	4,618,500	5,815,500
Fines	709,489	721,268	765,760	612,500	635,000
Int/Misc	157,192	657,153	663,628	415,000	489,500
Transfer	2,283,493	3,095,500	4,147,808	5,484,631	7,664,892
Total	26,053,170	28,776,740	31,185,598	32,209,233	36,545,820

FY27 PRELIMINARY BUDGET

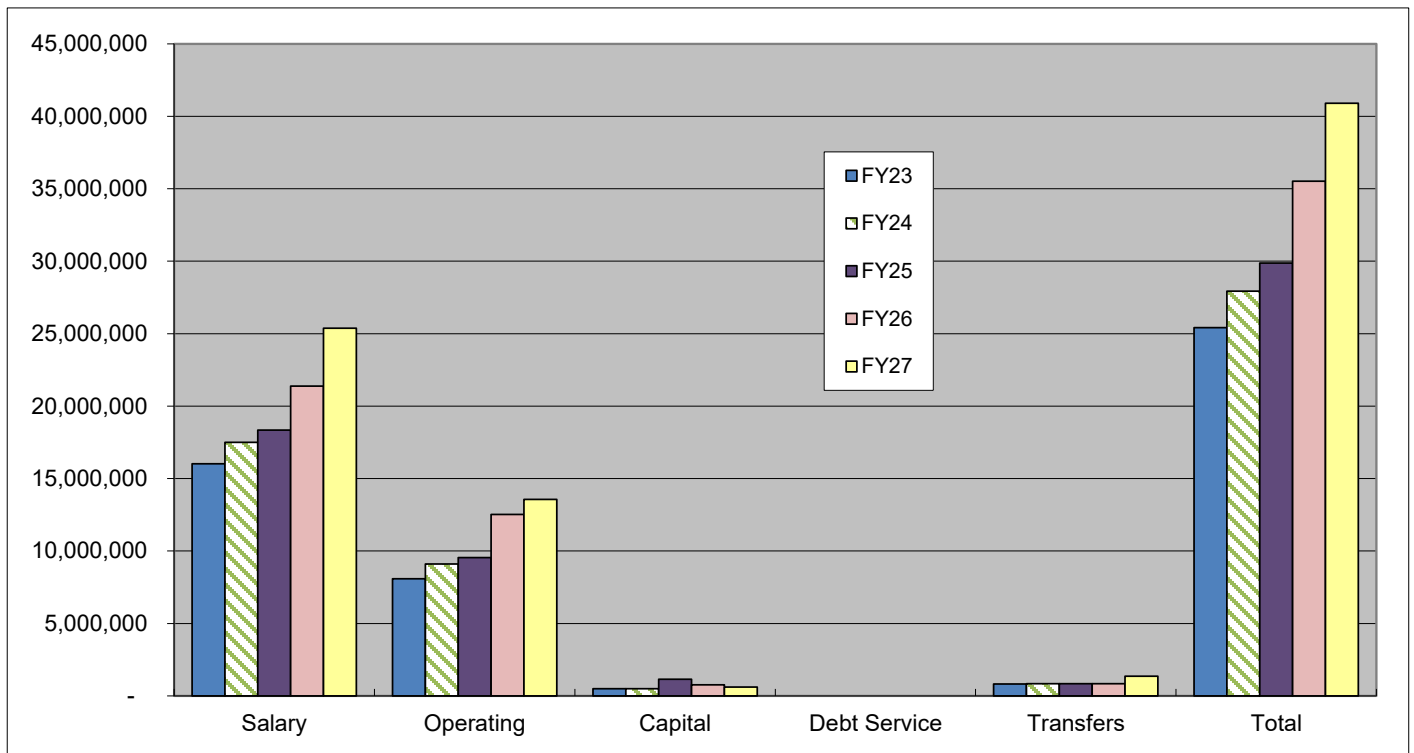
Public Safety Fund - Sheriff - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2300.000.000.311010.000	13,325,824	12,851,393	14,061,982	14,061,982	8,398,261	14,714,313
2300.000.000.311020.000	175,000	200,848	175,000	175,000	92,842	165,000
2300.000.000.311021.000	45,000	49,900	45,000	45,000	21,893	40,000
2300.000.000.311040.000	100,000	490,835	200,000	200,000	173,626	155,000
2300.000.000.312000.000	11,000	14,961	11,000	11,000	17,402	12,000
2300.000.000.321015.000	6,000,000	6,080,778	6,000,000	6,000,000	5,618,516	6,250,000
2300.000.000.322010.000	5,000	7,785	5,000	5,000	1,050	5,000
2300.000.000.322040.000	22,000	21,950	22,000	22,000	21,126	22,000
2300.000.000.331175.000	17,000	6,380	-	-	-	-
2300.000.000.335240.000	431,908	431,908	405,620	405,620	304,216	419,573
2300.000.000.337045.000	147,113	147,116	153,000	153,000	152,900	158,042
2300.000.000.341015.000	112,000	143,906	120,000	120,000	119,887	125,000
2300.000.000.342010.000	165,000	215,096	165,000	165,000	173,892	185,000
2300.000.000.342012.000	3,750,000	4,816,451	4,200,000	4,200,000	3,697,949	5,400,000
2300.000.000.342014.000	50,000	18,009	35,000	35,000	15,214	20,000
2300.000.000.342015.000	15,000	12,600	15,000	15,000	12,250	15,000
2300.000.000.342017.000	40,000	59,289	45,000	45,000	48,023	55,000
2300.000.000.342018.000	3,500	500	3,500	3,500	-	3,500
2300.000.000.342061.000	40,000	38,697	35,000	35,000	11,626	12,000
2300.000.000.346025.000	-	226	-	-	(75)	-
2300.000.000.346352.000	300,000	388,437	300,000	300,000	219,657	325,000
2300.000.000.346353.000	300,000	362,837	300,000	300,000	238,092	300,000
2300.000.000.351021.000	5,000	1,011	2,500	2,500	1,590	2,500
2300.000.000.360100.000	5,000	13,249	10,000	10,000	5,715	7,500
2300.000.000.360200.000	75,000	225,858	100,000	100,000	7,256	75,000
2300.000.000.365000.000	1,000	4,212	1,000	1,000	9,500	1,500
2300.000.000.369000.000	5,000	9,818	5,000	5,000	5,718	5,000
2300.000.000.371010.000	316,000	419,463	309,000	309,000	348,800	408,000
2300.000.000.382030.000	-	4,277	-	-	16,353	-
2300.000.000.383002.000	3,000,000	3,000,000	4,000,000	4,000,000	2,000,000	6,000,000
2300.000.000.383030.000	1,362,720	1,147,808	1,484,631	1,484,631	618,154	1,664,892
TOTAL	29,825,065	31,185,598	32,209,233	32,209,233	22,351,433	36,545,820

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

TOTAL SHERIFF - (PUBLIC SAFETY FUND)

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	16,016,679	17,505,843	18,344,558	21,388,419	25,370,744
Operating	8,076,674	9,095,975	9,538,126	12,524,733	13,561,721
Capital	504,157	495,499	1,156,900	765,800	617,000
Debt Service	-	-	-	-	-
Transfers	827,382	833,655	838,774	842,978	1,351,802
Total	25,424,892	27,930,972	29,878,358	35,521,930	40,901,267

PRELIMINARY FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

PUBLIC SAFETY FTE RECAP

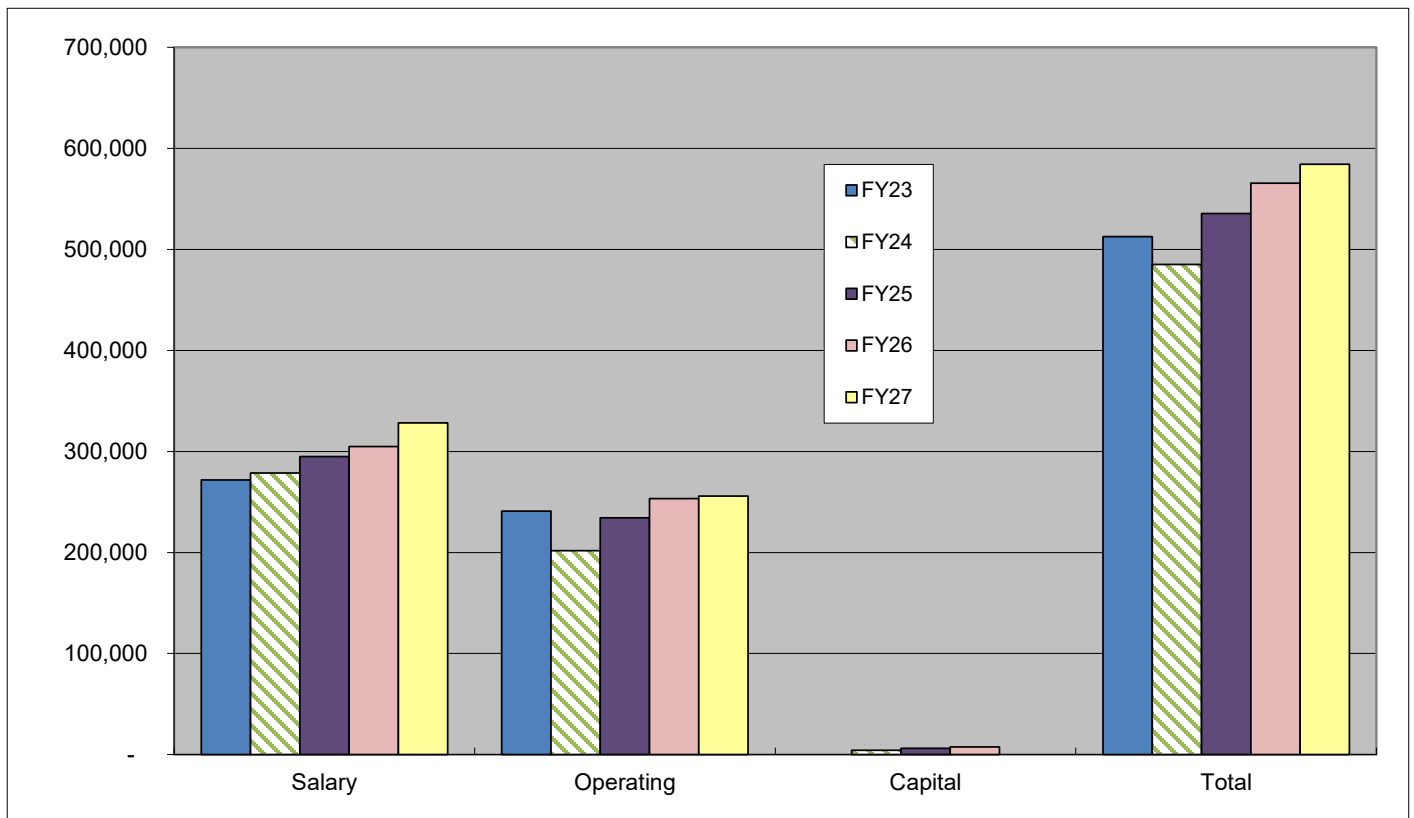
DEPARTMENT	FY27 FTE's	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY27 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	FICA	LIFE INSUR.	Long-term Disability	9.270% PERS	13.315% SRS	TOTAL SALARY & BENEFITS
126 CORONER	2.00	2.00	2.00	2.00	245,230	368	3,958	26,400	18,760	360	684	-	32,652	328,413
130 ADMINISTRATION	4.00	4.00	3.00	3.00	511,363	500	7,949	52,800	39,119	720	1,546	-	62,229	676,228
131 DETECTIVES	17.00	16.00	16.00	15.00	1,415,222	2,123	20,709	224,400	108,264	2,961	4,444	16,219	165,141	1,959,483
132 PATROL	54.00	51.00	52.00	47.00	4,894,391	7,342	80,731	712,800	374,421	9,772	15,090	0	651,688	6,746,235
133 CIVIL	7.00	7.00	7.00	6.00	416,262	624	5,116	92,400	31,844	1,255	1,417	38,587	-	587,506
134 RECORDS	13.00	13.00	13.00	12.00	609,353	914	657	171,600	46,616	2,010	1,963	56,487	-	889,599
135 MISC / CONTINGENCY	-	-	-	-	65,000	-	-	-	-	-	-	-	-	65,000
136 DETENTION	122.50	121.50	111.50	109.50	9,855,109	14,689	163,036	1,617,000	753,916	31,761	31,068	145,100	1,107,702	13,719,381
137 ANIMAL CONTROL	2.00	2.00	1.00	1.00	100,899	151	4,261	26,400	7,719	355	344	9,353	-	149,793
146 DETENTION MAINTENANCE	3.00	3.25	3.25	3.25	173,748	261	5,009	39,600	13,292	531	569	16,106	-	249,115
TOTAL PUBLIC SAFETY	224.50	219.75	208.75	198.75	18,286,578	26,972	291,427	2,963,400	1,393,951	49,725	57,125	281,854	2,019,413	25,370,744

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - CORONER

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	271,709	278,777	295,077	304,908	328,413
Operating	240,963	201,933	234,287	253,242	255,891
Capital	-	4,238	6,266	7,500	-
Total	512,672	484,948	535,630	565,650	584,304

PRELIMINARY FY27 BUDGET

Public Safety Fund - Coroner - Expend Budget

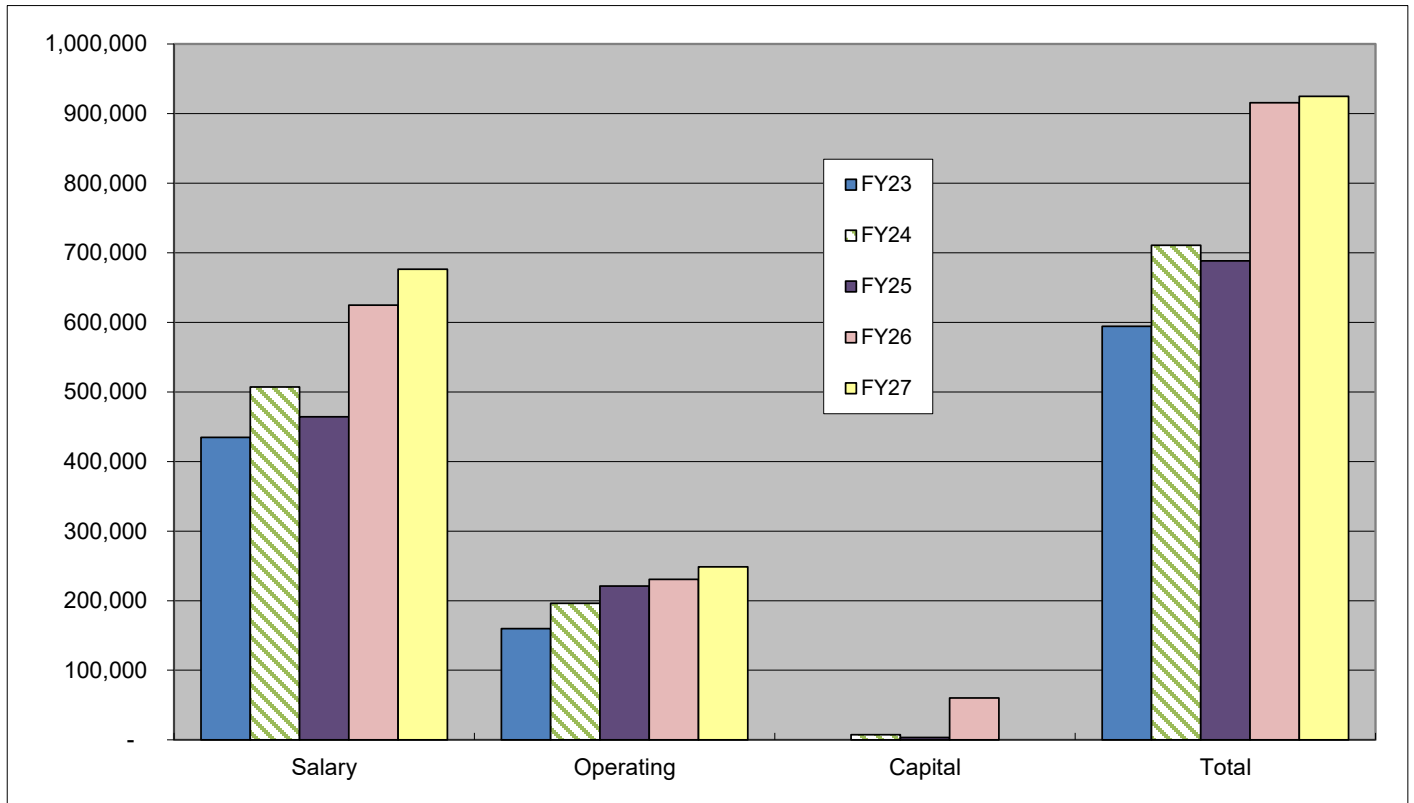
Account	AMENDED		BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
	FY25 BUDGET	FY25 ACTUAL					
PERSONNEL							
2300.000.126.420800.111	182,662	196,275	188,195	188,195	144,062	205,230	
2300.000.126.420800.120	40,000	27,368	40,000	40,000	21,334	40,000	-
2300.000.126.420800.141	334	348	570	570	413	368	
2300.000.126.420800.142	4,145	3,129	3,782	3,782	1,984	3,958	
2300.000.126.420800.143	22,848	23,038	23,760	23,760	17,782	26,400	
2300.000.126.420800.144	17,034	16,818	17,457	17,457	12,345	18,760	
2300.000.126.420800.146	26,884	27,138	30,156	30,156	21,053	32,652	
2300.000.126.420800.147	609	600	628	628	461	684	
2300.000.126.420800.153	360	363	360	360	270	360	
	294,876	295,077	304,908	304,908	219,704	328,413	
OPERATING							
2300.000.126.420800.202	225,000	210,465	225,000	225,000	135,095	225,000	-
2300.000.126.420800.210	1,000	1,000	1,000	1,000	640	4,600	3,600
2300.000.126.420800.345	9,652	10,043	10,242	10,242	9,175	9,291	(951)
2300.000.126.420800.350	500	-	500	500	-	500	-
2300.000.126.420800.361	1,500	1,118	1,500	1,500	1,386	1,500	-
2300.000.126.420800.370	1,500	861	1,500	1,500	-	1,500	-
2300.000.126.420800.380	1,500	278	1,500	1,500	-	1,500	-
2300.000.126.420800.394	12,000	10,522	12,000	12,000	951	12,000	-
	252,652	234,287	253,242	253,242	147,247	255,891	
CAPITAL							
2300.000.126.420800.940	7,500	6,266	7,500	7,500	-	-	
	7,500	6,266	7,500	7,500	-	-	
	555,028	535,630	565,650	565,650	366,951	584,304	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
		AMOUNT					
ACCOUNT NUMBER		REQUESTED					
2300.000.126.420800.210		3,600					
		3,600					
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION							
		EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE					

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - ADMINISTRATION

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	434,627	506,930	464,168	624,761	676,228
Operating	159,827	196,229	220,830	230,642	248,724
Capital	-	7,396	3,458	60,000	-
Total	594,454	710,555	688,456	915,403	924,952

PRELIMINARY FY27 BUDGET
Sheriff Fund - Administration - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.130.420110.111	311,286	309,253	424,765	424,765	323,790	462,363	
2300.000.130.420110.116	40,600	41,800	44,000	44,000	42,400	44,000	-
2300.000.130.420110.120	5,000	5,170	5,000	5,000	3,430	5,000	-
2300.000.130.420110.141	296	359	765	765	689	500	
2300.000.130.420110.142	6,229	4,722	7,535	7,535	4,321	7,949	
2300.000.130.420110.143	34,272	34,230	47,520	47,520	35,564	52,800	
2300.000.130.420110.144	27,302	26,073	36,243	36,243	27,142	39,119	
2300.000.130.420110.146	38,188	41,060	56,793	56,793	43,232	62,229	
2300.000.130.420110.147	1,032	1,008	1,420	1,420	1,044	1,546	
2300.000.130.420110.153	540	493	720	720	495	720	
	464,745	464,168	624,761	624,761	482,107	676,228	
PERSONNEL TOTAL							
OPERATING							
2300.000.130.420110.210	29,500	27,371	33,700	33,700	17,943	33,700	-
2300.000.130.420110.220	3,500	1,791	3,500	3,500	12	3,500	-
2300.000.130.420110.226	40,000	48,556	45,000	45,000	34,201	52,000	7,000
2300.000.130.420110.229	5,000	-	-	-	-	-	-
2300.000.130.420110.231	9,000	8,480	9,000	9,000	5,721	9,000	-
2300.000.130.420110.330	3,500	2,311	3,500	3,500	-	2,500	(1,000)
2300.000.130.420110.336	10,000	9,837	10,000	10,000	5,319	10,000	-
2300.000.130.420110.337	10,000	6,968	10,000	10,000	2,849	10,000	-
2300.000.130.420110.345	11,803	12,258	12,942	12,942	11,695	14,024	1,082
2300.000.130.420110.351	9,000	10,505	9,000	9,000	12,370	20,000	11,000
2300.000.130.420110.361	3,000	3,288	3,000	3,000	1,087	3,000	-
2300.000.130.420110.363	4,000	4,939	5,000	5,000	4,272	5,000	-
2300.000.130.420110.370	48,000	34,232	41,000	41,000	31,414	41,000	-
2300.000.130.420110.380	42,000	50,294	45,000	45,000	25,564	45,000	-
	228,303	220,830	230,642	230,642	152,447	248,724	
OPERATING TOTAL							
CAPITAL							
2300.000.130.420110.940	3,500	3,458	60,000	60,000	50,591	-	
	3,500	3,458	60,000	60,000	50,591	-	
CAPITAL TOTAL							
	696,548	688,456	915,403	915,403	685,145	924,952	
TOTAL							

PRELIMINARY FY27 BUDGET

Sheriff Fund - Administration - Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

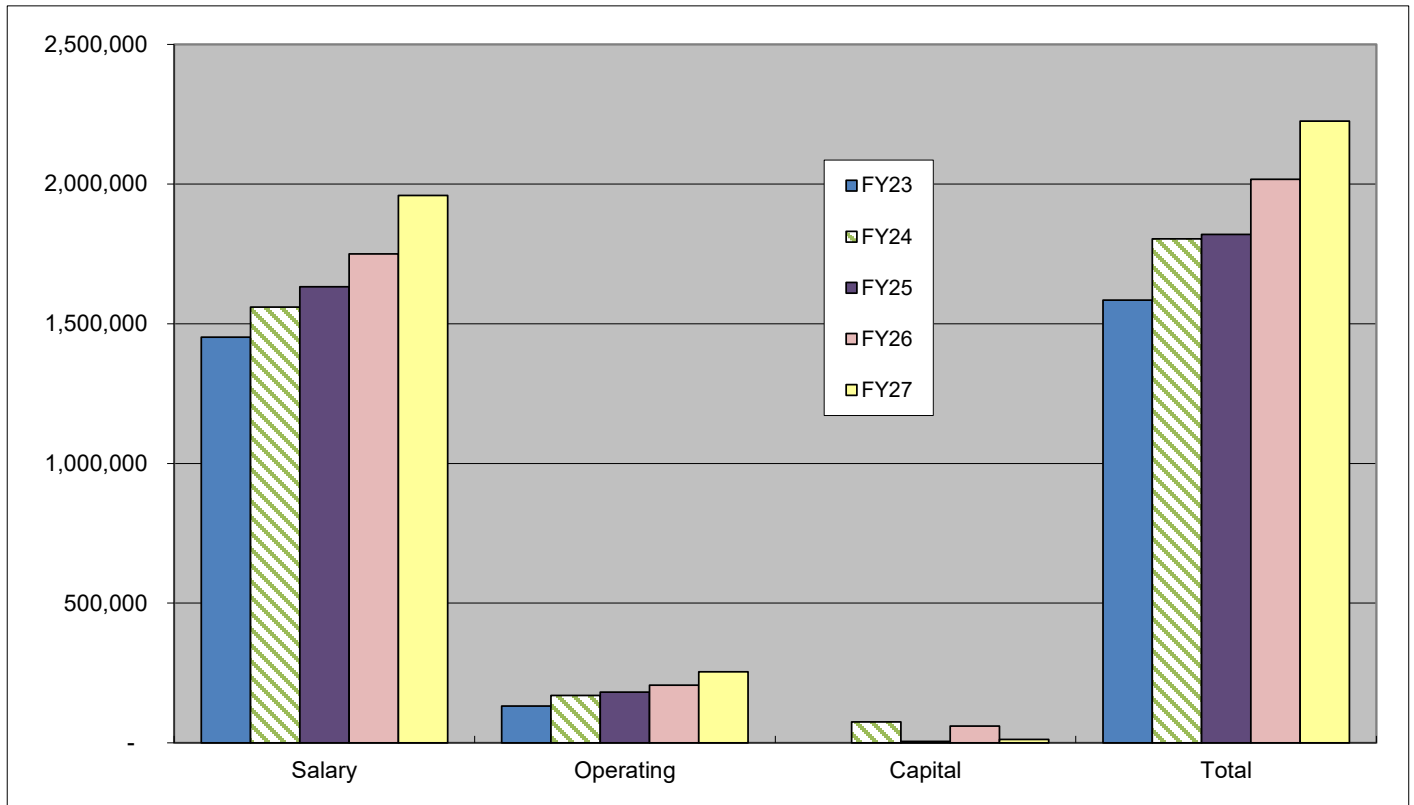
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.130.420110.226	Increased cost of uniforms	7,000
2300.000.130.420110.351	New employees	11,000
		18,000
REQUESTS FOR CHANGES IN PERSONNEL		
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETECTIVES

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	1,452,494	1,559,452	1,632,268	1,750,284	1,959,483
Operating	131,871	169,249	181,834	206,583	254,414
Capital	-	75,135	5,542	60,000	12,000
Total	1,584,365	1,803,836	1,819,644	2,016,867	2,225,897

PRELIMINARY FY27 BUDGET

Sheriff Fund - Detectives - Expend Budget

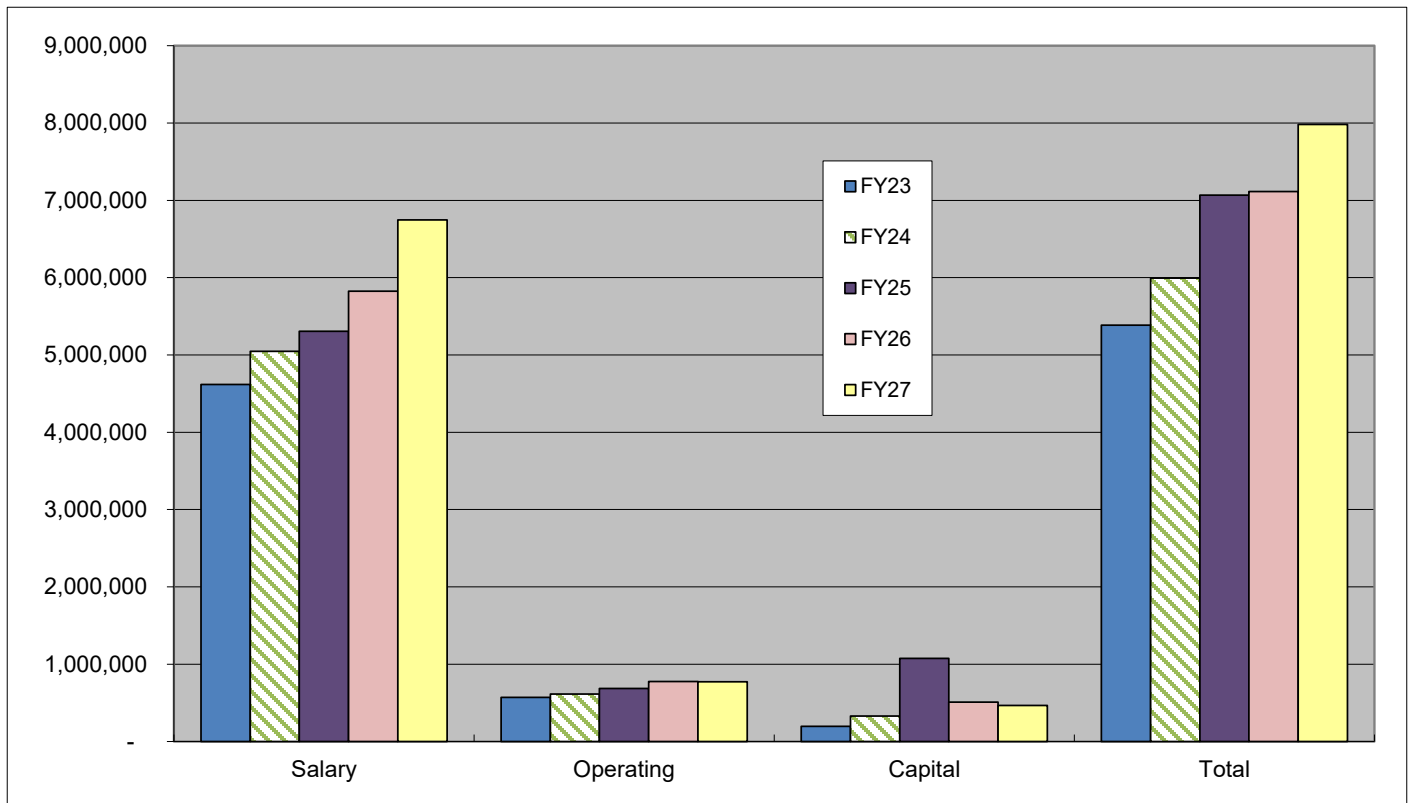
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.131.420140.111	1,127,660	1,078,445	1,156,100	1,156,100	818,809	1,300,222	
2300.000.131.420140.120	115,000	122,293	115,000	115,000	105,245	115,000	-
2300.000.131.420140.141	1,864	1,850	3,178	3,178	2,312	2,123	
2300.000.131.420140.142	21,411	16,113	19,475	19,475	10,075	20,709	
2300.000.131.420140.143	182,784	166,432	190,080	190,080	131,423	224,400	
2300.000.131.420140.144	95,063	88,984	97,239	97,239	68,220	108,264	
2300.000.131.420140.146	133,978	140,503	149,853	149,853	110,086	165,141	
2300.000.131.420140.147	3,854	3,495	3,951	3,951	2,703	4,444	
2300.000.131.420140.153	2,819	2,571	2,833	2,833	1,944	2,961	
2300.000.131.420140.156	12,065	11,582	12,575	12,575	8,247	16,219	
PERSONNEL TOTAL	1,696,498	1,632,268	1,750,284	1,750,284	1,259,064	1,959,483	
OPERATING							
2300.000.131.420140.202	29,000	33,361	31,000	31,000	18,894	31,000	-
2300.000.131.420140.220	14,500	13,799	20,000	20,000	8,967	24,500	4,500
2300.000.131.420140.229	5,000	10,377	5,000	5,000	4,169	5,000	-
2300.000.131.420140.231	21,000	17,752	21,000	21,000	12,255	21,000	-
2300.000.131.420140.341	5,400	5,678	5,400	5,400	3,594	5,400	-
2300.000.131.420140.342	660	548	660	660	814	1,000	340
2300.000.131.420140.344	3,500	3,513	3,500	3,500	2,714	4,000	500
2300.000.131.420140.345	55,408	57,084	61,023	61,023	60,729	59,514	(1,509)
2300.000.131.420140.361	6,000	4,501	6,000	6,000	2,131	6,000	-
2300.000.131.420140.368	50,000	32,329	50,000	50,000	31,367	94,000	44,000
2300.000.131.420140.397	3,000	2,892	3,000	3,000	2,892	3,000	-
OPERATING TOTAL	193,468	181,834	206,583	206,583	148,526	254,414	
CAPITAL							
2300.000.131.420140.940	17,600	5,542	60,000	60,000	9,893	12,000	
CAPITAL TOTAL	17,600	5,542	60,000	60,000	9,893	12,000	
TOTAL	1,907,566	1,819,644	2,016,867	2,016,867	1,417,483	2,225,897	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
EXPLANATION	REQUESTED						
2300.000.131.420140.220	Computer/IT replacement						
2300.000.131.420140.342	Utility increase						
2300.000.131.420140.344	Utility increase						
2300.000.131.420140.368	Graykey software and licenses						
2300.000.131.420140.940	Graykey computer						
	61,340						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						
Data Analyst	Computer forensics data						
	61,730						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - PATROL

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

<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
54.00	51.00	52.00	47.00



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	4,616,632	5,047,296	5,306,051	5,825,371	6,746,235
Operating	571,106	613,652	686,497	777,167	771,307
Capital	197,040	331,047	1,073,912	509,500	465,000
Total	5,384,778	5,991,995	7,066,460	7,112,038	7,982,542

PRELIMINARY FY27 BUDGET

Sheriff Fund - Patrol - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.132.420150.111	3,717,546	3,450,997	3,824,825	3,824,825	2,590,275	4,434,391	
2300.000.132.420150.120	392,000	447,615	407,000	407,000	388,460	460,000	53,000
2300.000.132.420150.141	6,139	6,006	10,580	10,580	7,458	7,342	
2300.000.132.420150.142	78,326	59,115	71,887	71,887	33,352	80,731	
2300.000.132.420150.143	582,624	519,307	605,880	605,880	392,105	712,800	
2300.000.132.420150.144	313,080	291,115	323,735	323,735	219,740	374,421	
2300.000.132.420150.146	494,134	512,545	559,236	559,236	392,414	651,688	
2300.000.132.420150.147	12,631	11,128	12,999	12,999	8,291	15,090	
2300.000.132.420150.153	9,226	8,223	9,229	9,229	5,946	9,772	
PERSONNEL TOTAL	5,605,706	5,306,051	5,825,371	5,825,371	4,038,041	6,746,235	
OPERATING							
PATROL							
2300.000.132.420150.210	750	750	750	750	750	-	(750)
2300.000.132.420150.220	40,425	41,179	52,000	52,000	25,346	45,000	(7,000)
2300.000.132.420150.227	58,000	58,399	30,000	30,000	15,794	30,000	-
2300.000.132.420150.229	13,000	12,686	13,000	13,000	3,801	73,000	60,000
2300.000.132.420150.231	250,000	197,457	250,000	250,000	136,127	250,000	-
2300.000.132.420150.240	4,500	4,675	4,500	4,500	3,526	4,500	-
2300.000.132.420150.345	165,239	166,322	180,697	180,697	176,236	162,087	(18,610)
2300.000.132.420150.361	70,000	94,795	70,000	70,000	62,199	70,000	-
2300.000.132.420150.362	3,000	1,247	3,000	3,000	2,682	3,000	-
2300.000.132.420150.368	79,600	89,255	103,600	103,600	48,646	103,600	-
TRAINING FACILITY							
2300.000.132.420155.220	1,500	1,378	2,500	2,500	-	1,500	(1,000)
2300.000.132.420155.340	5,000	4,636	5,000	5,000	3,037	5,000	-
2300.000.132.420155.362	1,500	526	40,000	40,000	23	1,500	(38,500)
2300.000.132.420155.540	120	120	120	120	120	120	-
AVIATION							
2300.000.132.420180.231	10,000	-	10,000	10,000	-	10,000	-
2300.000.132.420180.362	6,500	10,732	6,500	6,500	1,480	6,500	-
SHERIFF RESERVE							
2300.000.132.420195.220	500	60	500	500	-	500	-
2300.000.132.420195.398	5,000	2,280	5,000	5,000	3,540	5,000	-
OPERATING TOTAL	714,634	686,497	777,167	777,167	483,307	771,307	
CAPITAL							
PATROL							
2300.000.132.420150.940	1,074,000	1,073,912	509,500	509,500	200,423	465,000	

PRELIMINARY FY27 BUDGET

Sheriff Fund - Patrol - Expend Budget

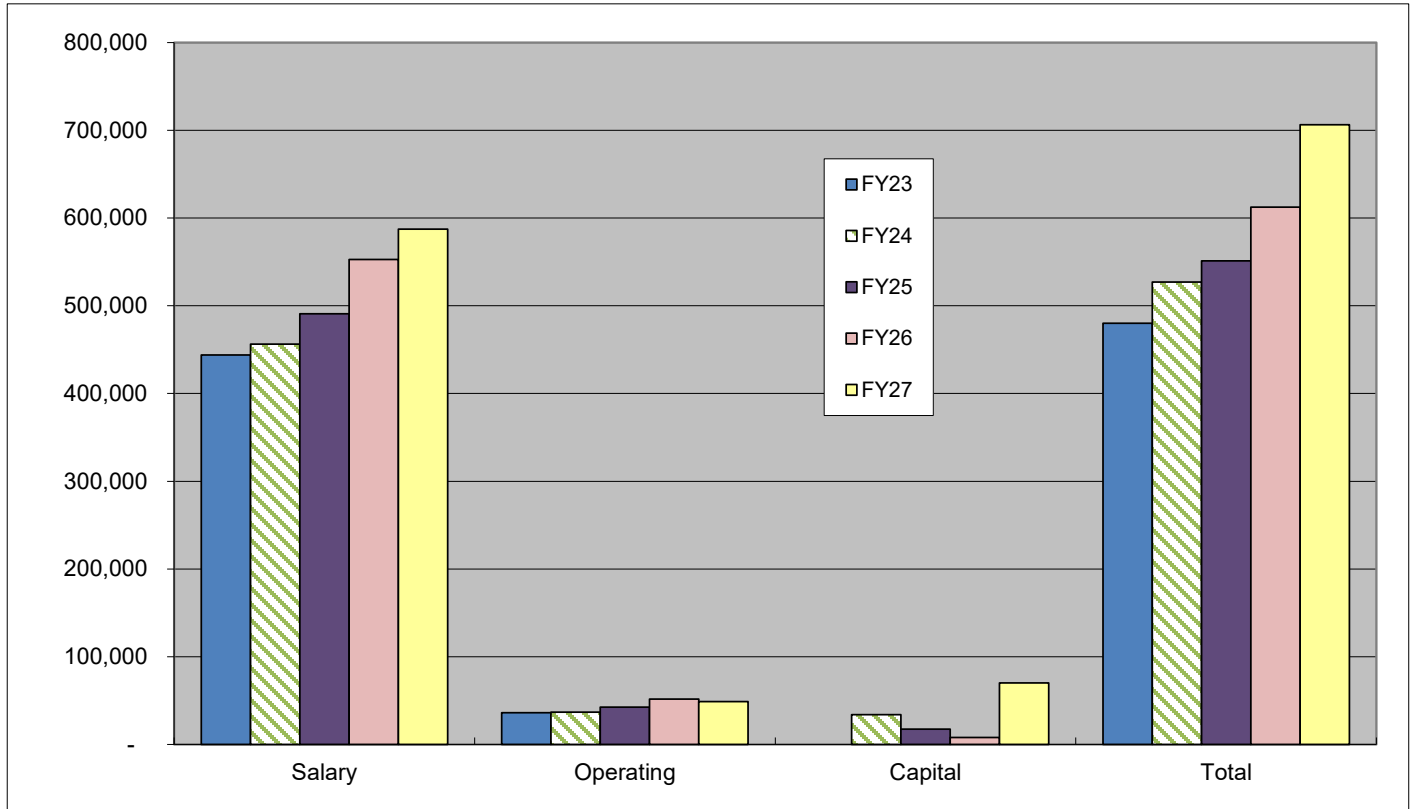
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
CAPITAL							
TRAINING FACILITY							
2300.000.132.420155.940	1,074,000	1,073,912	509,500	509,500	200,423	465,000	
CAPITAL OUTLAY-EQUIPMENT							
CAPITAL TOTAL	1,074,000	1,073,912	509,500	509,500	200,423	465,000	
TOTAL	7,394,340	7,066,460	7,112,038	7,112,038	4,721,771	7,982,542	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT REQUESTED						
2300.000.132.420150.120	Partially offset with revenue 53,000						
2300.000.132.420150.229	TRT vests 60,000						
2300.000.132.420150.940	Patrol SUVs (8), toughbooks, Watchguard cameras 465,000						
	578,000						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						
Three (3) Deputies	Two courthouse and One Patrol 294,915						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - CIVIL

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	443,876	456,338	491,018	552,673	587,506
Operating	36,231	36,880	42,641	51,656	48,716
Capital	-	33,819	17,431	8,000	70,000
Total	480,107	527,037	551,090	612,329	706,222

PRELIMINARY FY27 BUDGET
Sheriff Fund - Civil - Expend Budget

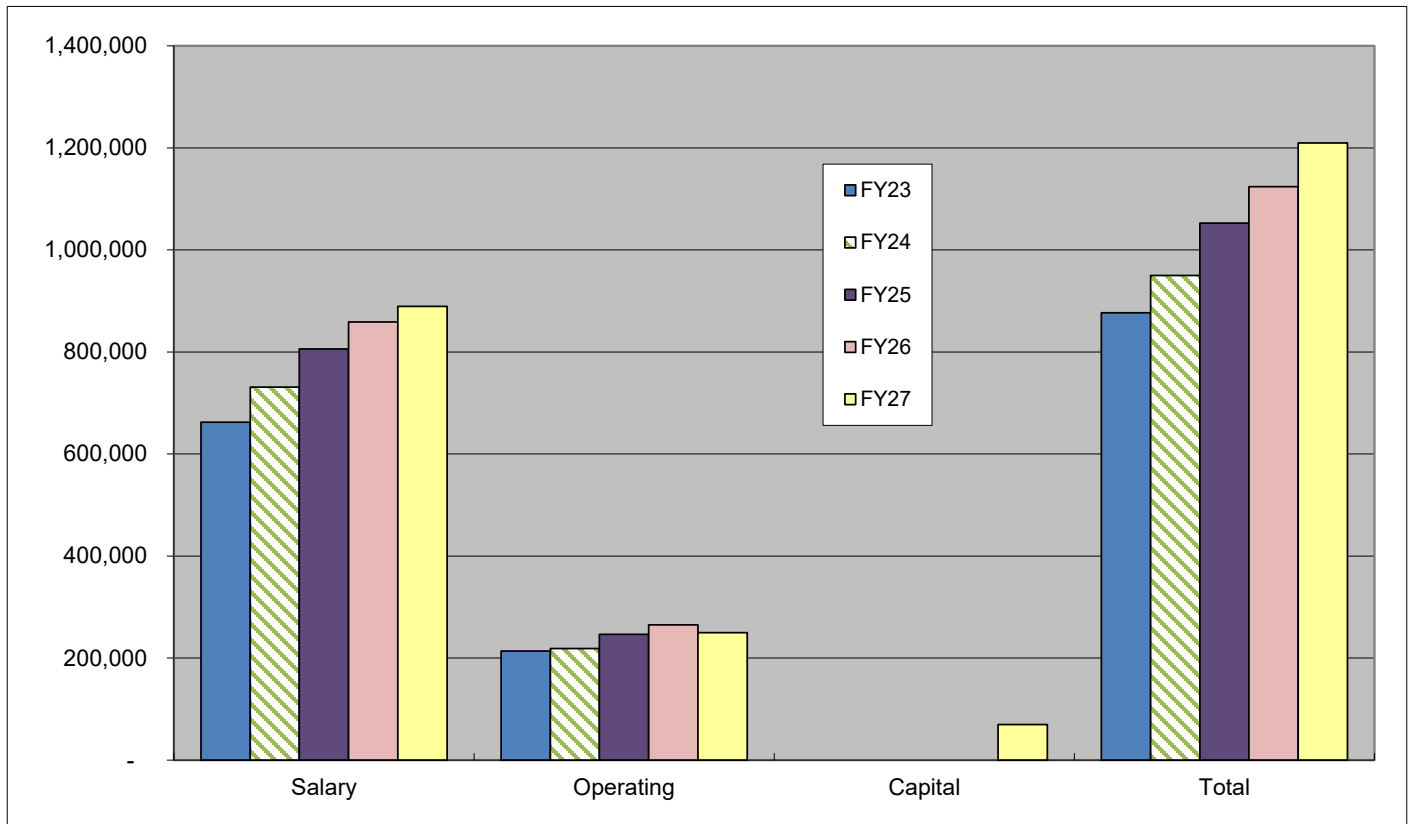
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.133.420160.111	383,889	354,354	391,588	391,588	273,385	413,262	
2300.000.133.420160.120	1,589	1,589	3,000	3,000	961	3,000	
2300.000.133.420160.141	577	551	986	986	624	624	
2300.000.133.420160.142	5,498	3,985	4,997	4,997	2,368	5,116	
2300.000.133.420160.143	79,968	70,364	83,160	83,160	54,831	92,400	
2300.000.133.420160.144	29,425	25,800	30,186	30,186	19,739	31,844	
2300.000.133.420160.147	1,317	1,131	1,343	1,343	871	1,417	
2300.000.133.420160.153	1,230	1,086	1,229	1,229	823	1,255	
2300.000.133.420160.156	34,887	32,158	36,184	36,184	24,762	38,587	
	537,541	491,018	552,673	552,673	378,430	587,506	
OPERATING							
2300.000.133.420160.220	11,000	2,531	11,000	11,000	1,387	11,000	
2300.000.133.420160.231	12,000	12,168	12,000	12,000	8,494	12,000	
2300.000.133.420160.345	22,490	23,427	25,156	25,156	24,417	22,216	(2,940)
2300.000.133.420160.361	3,500	4,515	3,500	3,500	4,263	3,500	
	48,990	42,641	51,656	51,656	38,561	48,716	
CAPITAL							
2300.000.133.420160.940	17,500	17,431	8,000	8,000	4,288	70,000	
	17,500	17,431	8,000	8,000	4,288	70,000	
	604,031	551,090	612,329	612,329	421,279	706,222	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
2300.000.133.420160.940	Vehicles (2)	70,000					
		70,000					
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - RECORDS

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	662,630	731,083	806,048	858,804	889,599
Operating	214,092	218,929	246,641	265,027	250,038
Capital	-	-	-	-	70,000
Total	876,722	950,012	1,052,689	1,123,831	1,209,637

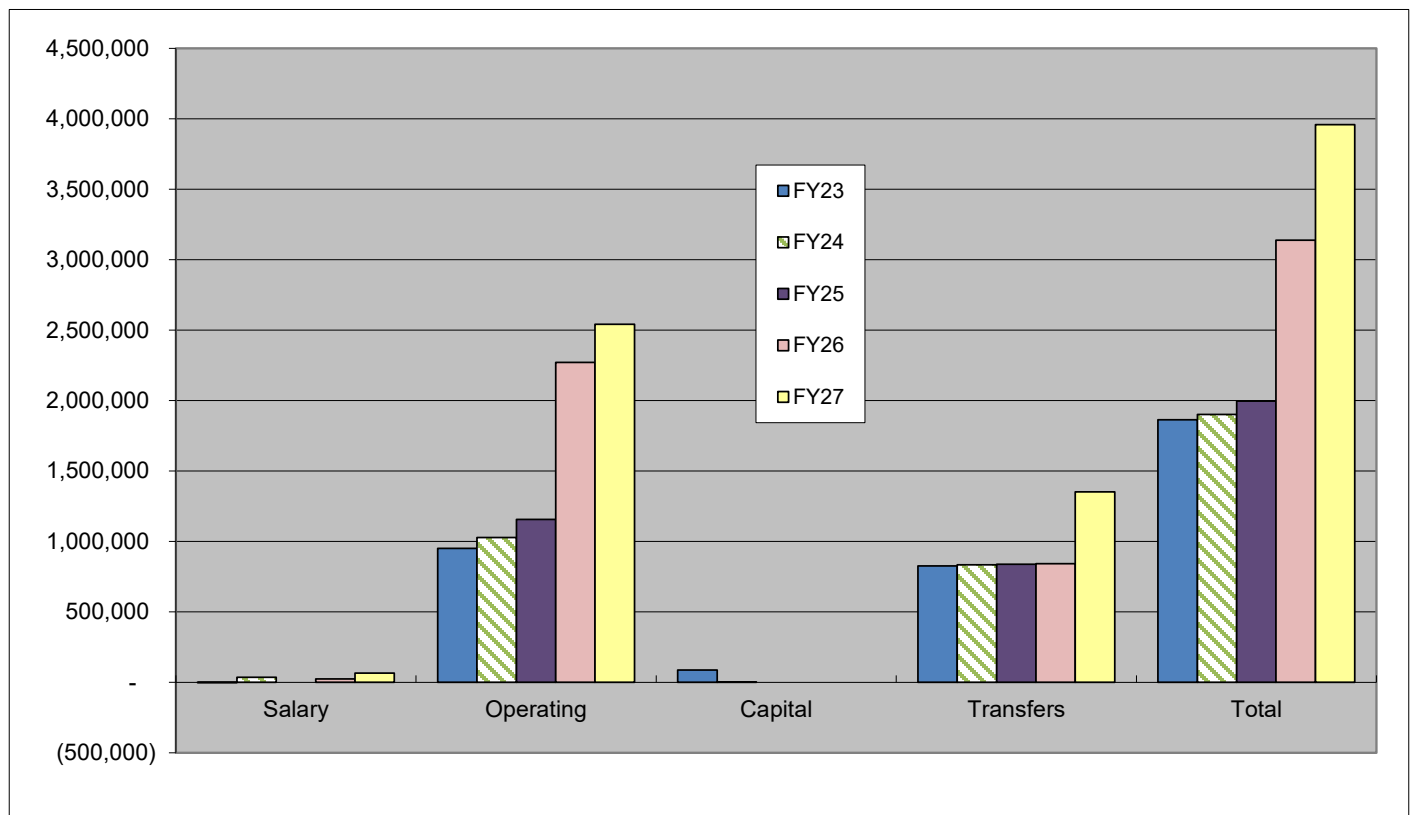
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - MISCELLANEOUS

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

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	(1,573)	36,141	-	25,000	65,000
Operating	951,644	1,028,393	1,157,094	2,271,123	2,541,363
Capital	87,313	2,987	-	-	-
Transfers	827,382	833,655	838,774	842,978	1,351,802
Total	1,864,766	1,901,176	1,995,868	3,139,101	3,958,165

PRELIMINARY FY27 BUDGET
Sheriff Fund - Miscellaneous - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.135.420180.130	-	-	-	-	-	40,000	-
2300.000.135.420180.150	25,000	-	25,000	25,000	-	25,000	-
	PERSONNEL TOTAL	-	25,000	25,000	-	65,000	-
OPERATING							
2300.000.135.420180.310	3,000	467	3,000	3,000	-	3,000	-
2300.000.135.420180.316	17,000	14,893	17,000	17,000	9,840	17,000	-
2300.000.135.420180.341	39,000	29,730	39,000	39,000	26,285	39,000	-
2300.000.135.420180.342	3,200	135	3,200	3,200	7,863	10,700	-
2300.000.135.420180.344	7,500	8,202	7,500	7,500	7,244	9,000	1,500
2300.000.135.420180.345	1,249	1,210	1,298	1,298	936	1,296	(2)
2300.000.135.420180.362	13,700	2,547	13,700	13,700	272	10,000	(3,700)
2300.000.135.420180.367	36,000	43,943	45,700	45,700	34,276	45,700	-
2300.000.135.420180.368	67,785	60,074	67,785	67,785	44,225	151,185	83,400
2300.000.135.420180.380	2,000	11,599	2,000	2,000	140	2,000	-
2300.000.135.420180.398	736,000	794,713	758,080	758,080	400,838	795,984	37,904
2300.000.135.420180.399	153,500	4,415	50,000	50,000	5,168	25,000	(25,000)
2300.000.135.420180.510	178,810	183,200	193,410	193,410	192,067	188,198	(5,212)
2300.000.135.420180.540	3,000	1,966	3,000	3,000	2,414	3,000	-
2300.000.135.420180.850	38,000	-	750,000	587,950	-	750,000	-
2300.000.135.420180.851	273,100	-	471,000	471,000	-	490,300	19,300
	OPERATING TOTAL	1,572,844	2,425,673	2,271,123	731,568	2,541,363	
CAPITAL							
2300.000.135.420180.940	5,000	-	-	-	-	-	-
	CAPITAL TOTAL	-	-	-	-	-	-
TRANSFERS							
2300.000.135.521000.825	676,200	676,199	675,526	675,526	675,525	679,326	3,800
2300.000.135.521000.827	162,575	162,575	167,452	167,452	83,726	172,476	5,024
2300.000.135.521000.829	-	-	-	-	-	500,000	500,000
	TRANSFERS TOTAL	838,774	842,978	842,978	759,251	1,351,802	
	TOTAL	2,441,619	3,293,651	3,139,101	1,490,819	3,958,165	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

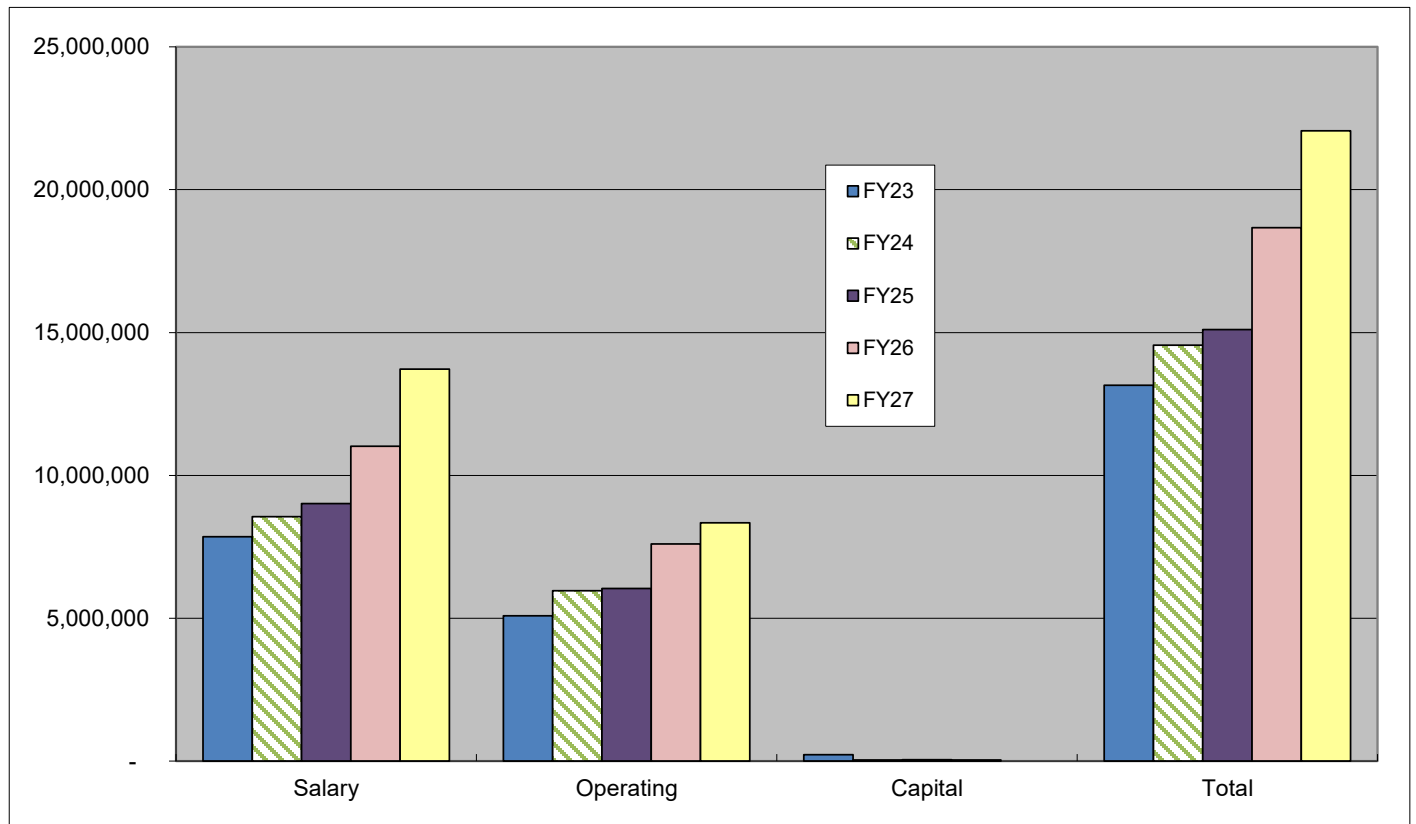
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.135.420180.344	Utility increase	1,500
2300.000.135.420180.368	New World to cloud	83,400
2300.000.135.420180.398	COB EOC increase	37,904
		122,804

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETENTION CENTER

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	7,857,740	8,552,010	9,009,651	11,023,278	13,719,381
Operating	5,081,258	5,963,499	6,038,582	7,603,290	8,340,740
Capital	219,804	40,877	50,291	40,800	-
Total	13,158,802	14,556,386	15,098,524	18,667,368	22,060,121

PRELIMINARY FY27 BUDGET

Sheriff Fund - Detention Center - Expend Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.136.420200.111	6,086,072	5,694,697	6,913,741	6,913,741	4,736,557	9,063,039	
2300.000.136.420200.116	38,000	25,200	38,000	38,000	33,600	62,400	24,400
2300.000.136.420200.118	4,670	-	4,670	4,670	-	4,670	-
2300.000.136.420200.120	900,000	757,727	850,000	850,000	559,636	725,000	(125,000)
2300.000.136.420200.141	10,486	9,966	19,421	19,421	13,332	14,689	
2300.000.136.420200.142	122,494	88,065	122,790	122,790	59,968	163,036	
2300.000.136.420200.143	1,273,776	1,107,845	1,443,420	1,443,420	918,225	1,617,000	
2300.000.136.420200.144	537,699	486,111	597,190	597,190	398,891	753,916	
2300.000.136.420200.146	698,106	709,705	866,636	866,636	594,644	1,107,702	
2300.000.136.420200.147	20,856	18,027	23,694	23,694	14,799	31,068	
2300.000.136.420200.153	21,306	17,233	24,148	24,148	13,829	31,761	
2300.000.136.420200.156	116,609	95,075	119,568	119,568	72,241	145,100	
PERSONNEL TOTAL	9,830,074	9,009,651	11,023,278	11,023,278	7,415,722	13,719,381	
OPERATING							
2300.000.136.420200.210	23,000	25,720	28,000	28,000	11,780	25,000	(3,000)
2300.000.136.420200.220	466,725	403,895	466,725	466,725	198,700	515,000	48,275
2300.000.136.420200.222	15,000	3,729	10,000	10,000	7,116	10,000	-
2300.000.136.420200.223	1,250,000	1,444,168	1,350,000	1,350,000	229,371	1,350,000	-
2300.000.136.420200.224	35,000	17,122	35,000	35,000	15,084	35,000	-
2300.000.136.420200.226	55,000	54,800	64,500	64,500	25,361	64,500	-
2300.000.136.420200.229	29,000	29,234	42,000	42,000	19,645	42,000	-
2300.000.136.420200.231	15,500	11,643	15,500	15,500	9,104	15,500	-
2300.000.136.420200.304	100,000	-	150,000	150,000	99,806	165,000	15,000
2300.000.136.420200.310	6,000	1,576	10,000	10,000	(172)	2,500	(7,500)
2300.000.136.420200.337	3,000	4,021	3,000	3,000	2,633	3,000	-
2300.000.136.420200.345	153,134	141,049	151,634	151,634	138,321	157,662	6,028
2300.000.136.420200.351	20,000	9,200	65,000	65,000	75,251	125,000	60,000
2300.000.136.420200.356	500,000	483,448	500,000	500,000	95,188	500,000	-
2300.000.136.420200.361	6,000	5,270	6,000	6,000	4,293	6,000	-
2300.000.136.420200.362	11,500	12,305	11,500	11,500	9,612	14,500	3,000
2300.000.136.420200.363	5,000	4,536	5,000	5,000	4,877	5,000	-
2300.000.136.420200.368	53,975	44,115	53,975	53,975	40,116	79,575	25,600
2300.000.136.420200.370	31,000	27,985	30,000	30,000	13,344	35,000	5,000
2300.000.136.420200.380	16,000	18,946	20,000	20,000	15,707	20,000	-
2300.000.136.420200.397	65,000	64,518	67,000	67,000	33,227	67,450	450
2300.000.136.420200.398	228,000	262,777	30,000	155,000	126,990	138,000	(17,000)
2300.000.136.420200.399	2,992,600	2,826,687	4,200,000	4,200,000	3,263,620	4,800,000	600,000
2300.000.136.420200.510	135,804	140,743	152,456	152,456	152,456	154,053	1,597
2300.000.136.420200.540	10,200	1,095	5,000	11,000	10,947	11,000	-
OPERATING TOTAL	6,226,438	6,038,582	7,472,290	7,603,290	4,602,377	8,340,740	

PRELIMINARY FY27 BUDGET

Sheriff Fund - Detention Center - Expend Budget

CAPITAL							
2300.000.136.420200.920	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-
2300.000.136.420200.940	CAPITAL OUTLAY-EQUIPMENT	229,275	50,291	40,800	40,800	9,478	-
	CAPITAL TOTAL	229,275	50,291	40,800	40,800	9,478	-
	TOTAL	16,285,787	15,098,524	18,536,368	18,667,368	12,027,577	22,060,121

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED				
2300.000.136.420200.116	Clothing per new CBA	24,400				
2300.000.136.420200.220	Cameras/Tasers/Computers	48,275				
2300.000.136.420200.304	Inmate population increase	15,000				
2300.000.136.420200.351	Inmate population increase	60,000				
2300.000.136.420200.362	Misc repairs/lawnmower	3,000				
2300.000.136.420200.368	New World to cloud/COB	25,600				
2300.000.136.420200.370	Increase FTO/Corporal travel to trainings	5,000				
2300.000.136.420200.397	GED contract	450				
2300.000.136.420200.399	Ivy	600,000				
2300.000.136.420200.510	LE insurance increase	1,597				
		783,322				

REQUESTS FOR CHANGES IN PERSONNEL

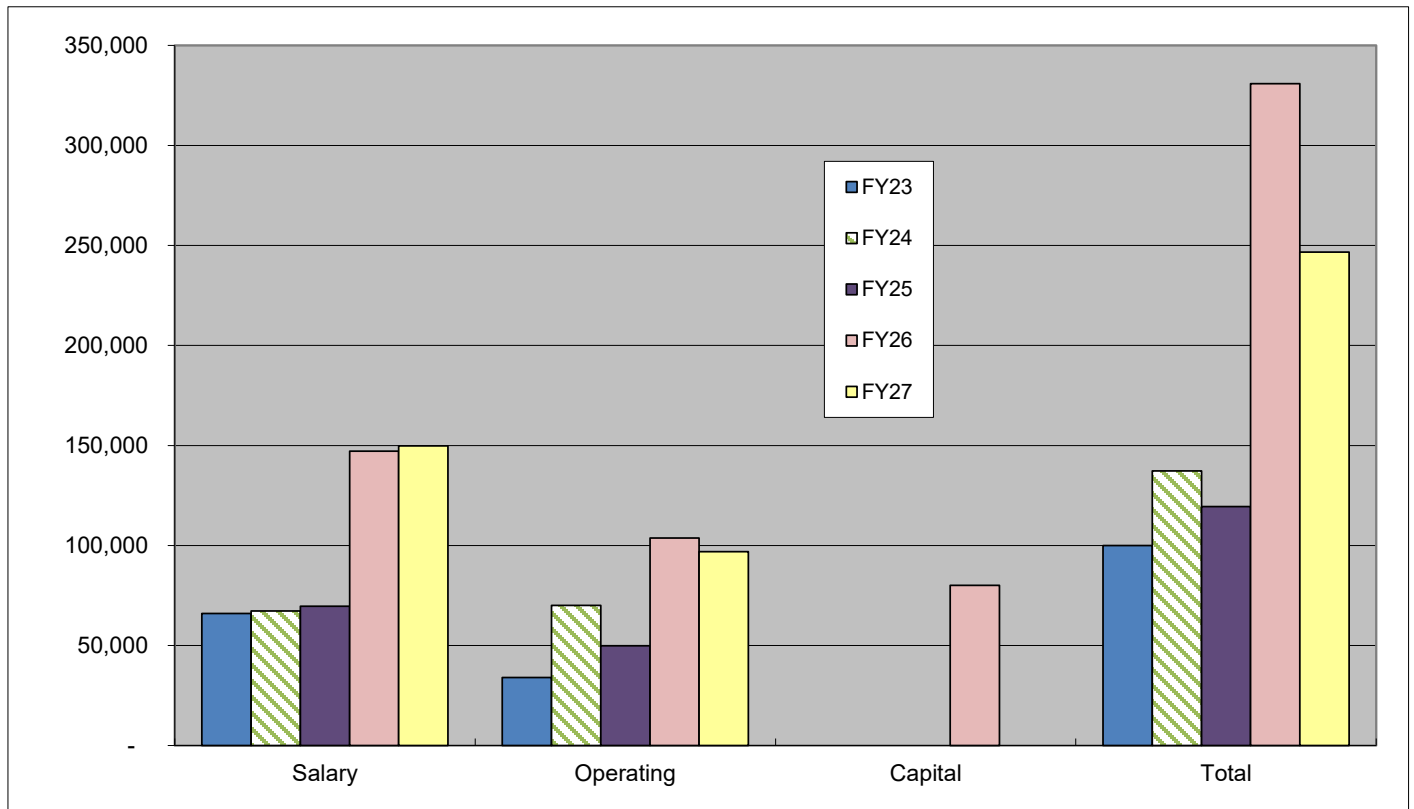
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE					
Booking Clerks (1)	STDF, more continuity and new process	60,000				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - ANIMAL CONTROL

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	65,953	67,197	69,560	147,130	149,783
Operating	33,978	70,038	49,913	103,736	96,943
Capital	-	-	-	80,000	-
Total	99,931	137,235	119,473	330,866	246,726

PRELIMINARY FY27 BUDGET
Sheriff Fund - Animal Control - Expend Budget

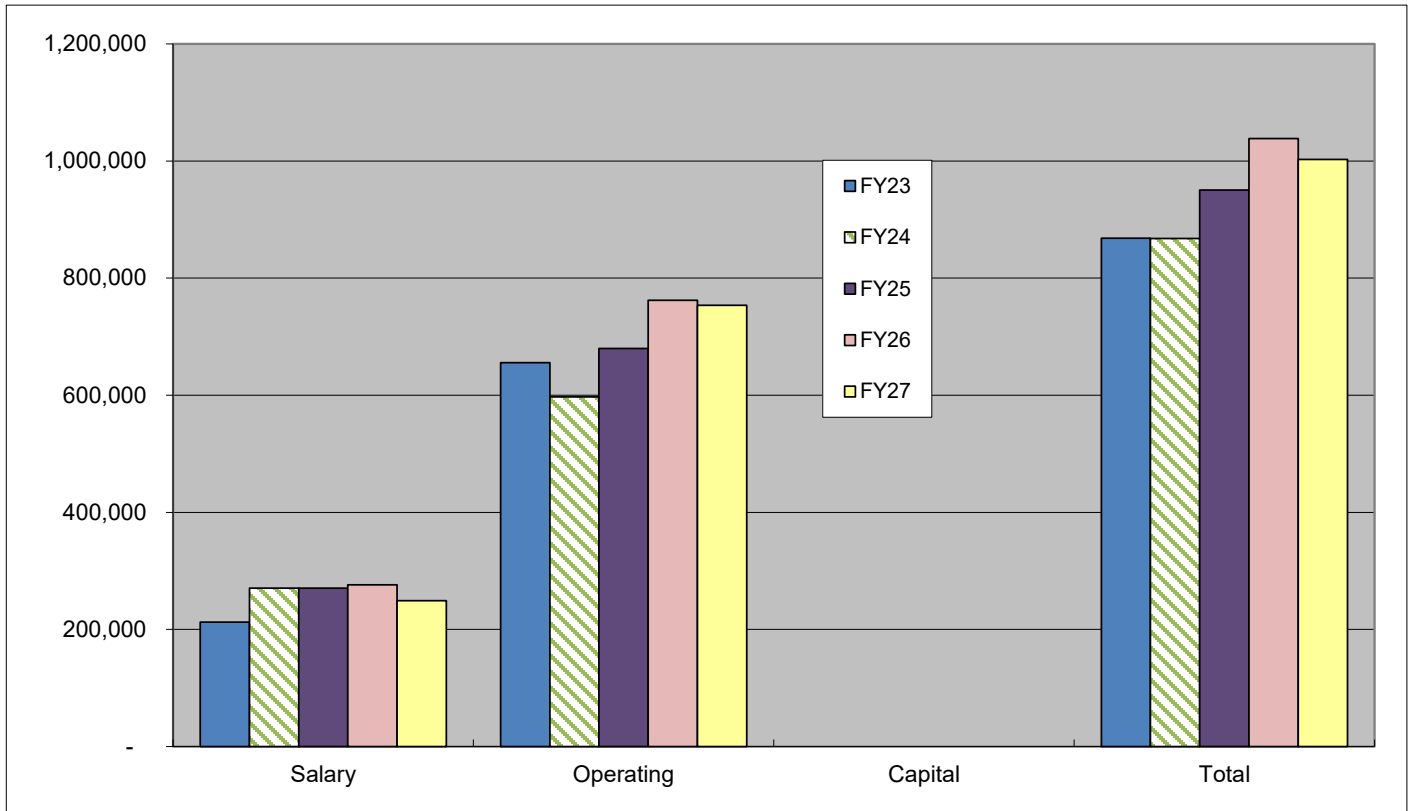
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2300.000.137.440600.111	47,570	48,115	93,997	93,997	51,744	100,399	
2300.000.137.440600.116	300	-	300	300	-	300	-
2300.000.137.440600.120	500	206	500	8,500	7,817	500	-
2300.000.137.440600.141	72	74	236	236	149	151	-
2300.000.137.440600.142	1,696	1,404	3,783	3,783	1,947	4,261	-
2300.000.137.440600.143	11,424	11,410	23,760	23,760	11,366	26,400	-
2300.000.137.440600.144	3,677	3,663	7,229	7,229	4,543	7,719	-
2300.000.137.440600.147	163	161	322	322	157	344	-
2300.000.137.440600.153	171	171	338	338	166	355	-
2300.000.137.440600.156	4,360	4,356	8,665	8,665	5,375	9,353	-
	69,933	69,560	139,130	147,130	83,264	149,783	
OPERATING							
2300.000.137.440600.220	500	330	500	8,000	7,006	500	-
2300.000.137.440600.222	2,500	1,953	2,500	2,500	2,004	2,500	-
2300.000.137.440600.231	9,000	5,372	9,000	9,000	4,091	9,000	-
2300.000.137.440600.345	3,559	3,601	3,836	3,836	3,650	6,543	2,707
2300.000.137.440600.361	3,000	1,267	3,000	5,000	5,462	3,000	-
2300.000.137.440600.380	400	-	400	400	-	400	-
2300.000.137.440600.398	60,000	37,390	75,000	75,000	53,706	75,000	-
	78,959	49,913	94,236	103,736	75,919	96,943	
CAPITAL							
2300.000.137.440600.940	80,000	-	80,000	80,000	52,928	-	-
	80,000	-	80,000	80,000	52,928	-	
	228,892	119,473	313,366	330,866	212,111	246,726	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT REQUESTED						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETENTION MAINTENANCE

This division provides for the maintenance of the detention facility.

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	212,591	270,619	270,717	276,210	249,115
Operating	655,704	597,173	679,807	762,267	753,585
Capital	-	-	-	-	-
Total	868,295	867,792	950,524	1,038,477	1,002,700

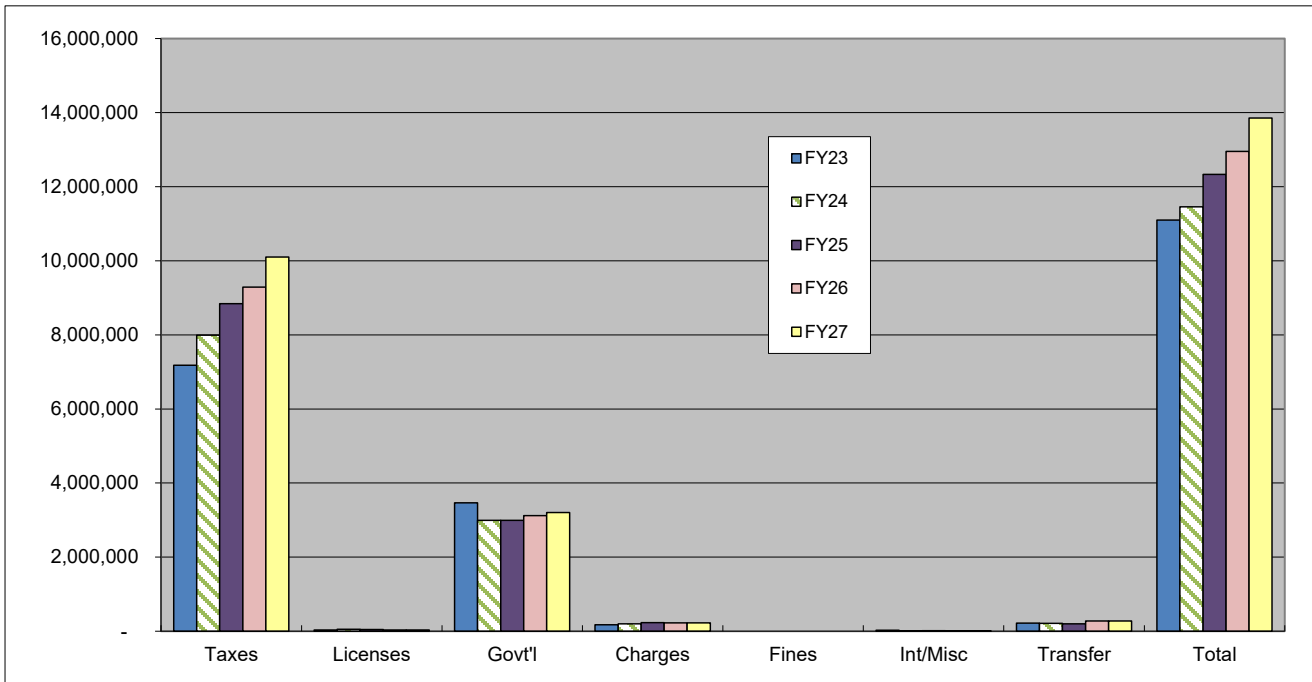
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW ROAD FUND

TAX REVENUE	10,104,346
NON-TAX REVENUE	3,747,802
TOTAL REVENUES	13,852,148
Use / (Source) of Reserves	4,488,535
TOTAL RESOURCES USED	18,340,683

FY 26 MILLS	45.08
FY 27 MILLS	47.14
Change	2.06

BASE APPROPRIATIONS	12,188,438
TRANSFERS & CONTINGENCY	6,152,245
TOTAL APPROPRIATIONS	18,340,683

Est. Reserves 7/1/26	10,363,182
(Use)/Source of Reserves	(4,488,535)
Proj. Res. 6/30/27	5,874,647



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	7,178,897	7,993,942	8,840,726	9,290,859	10,104,346
Licenses	30,008	53,592	47,722	35,400	35,400
Gov't'l	3,468,826	2,990,820	2,993,867	3,121,854	3,204,302
Charges	175,678	197,062	232,173	225,000	225,000
Fines	-	-	-	-	-
Int/Misc	28,242	10,571	16,391	5,000	5,000
Transfer	217,035	209,615	201,751	277,248	278,100
Total	11,098,686	11,455,602	12,332,630	12,955,361	13,852,148

FY27 PRELIMINARY BUDGET

Road Fund - Revenue Budget

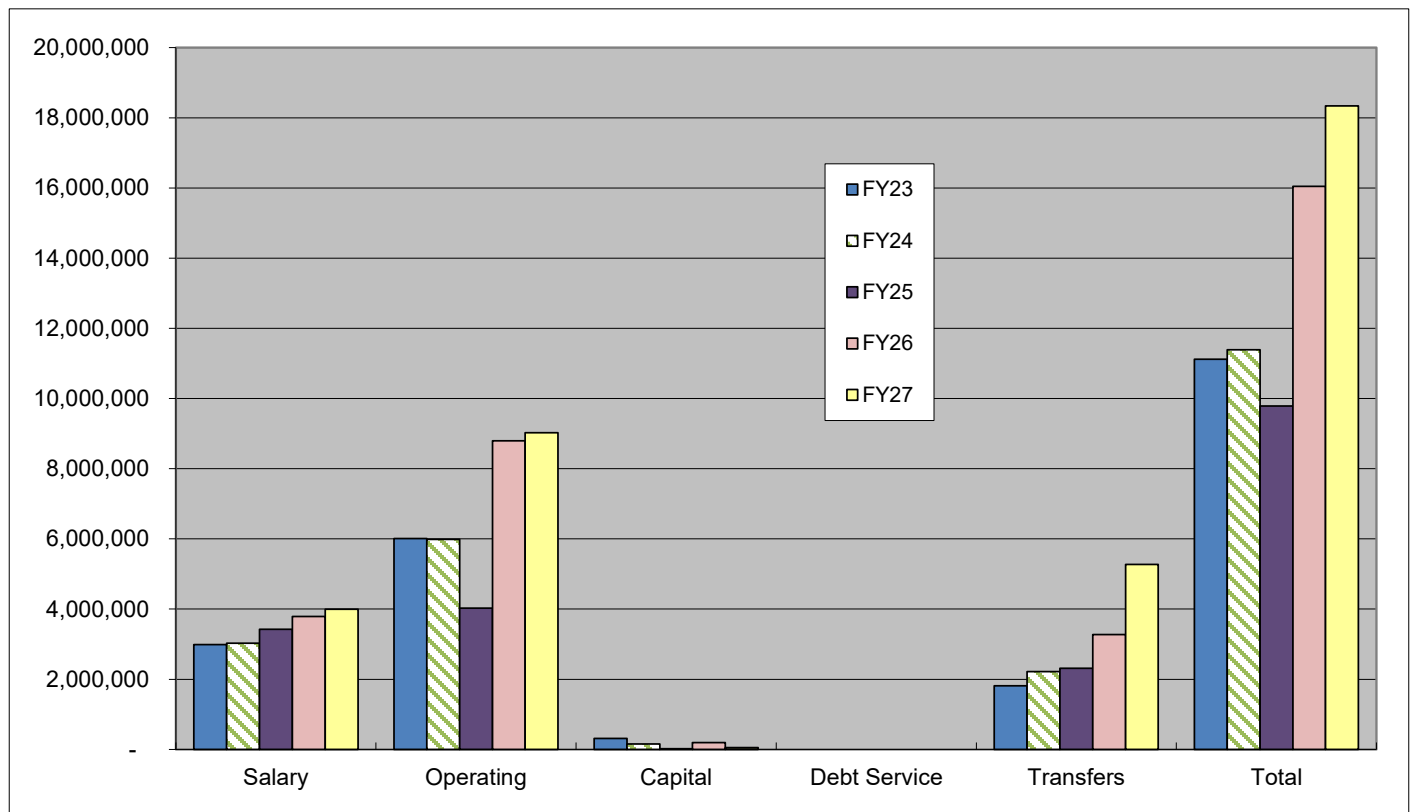
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2110.000.000.311010.000	8,451,758	7,932,693	9,019,859	9,019,859	5,496,519	9,825,846
2110.000.000.311020.000	130,000	163,033	130,000	130,000	108,696	125,000
2110.000.000.311021.000	35,000	30,461	35,000	35,000	12,989	22,000
2110.000.000.311040.000	40,000	704,756	100,000	100,000	260,250	125,000
2110.000.000.312000.000	6,000	9,783	6,000	6,000	7,545	6,500
2110.000.000.321040.000	400	450	400	400	355	400
2110.000.000.323040.000	30,000	47,272	35,000	35,000	39,937	35,000
2110.000.000.333040.000	3,516	-	-	-	-	-
2110.000.000.335040.000	727,000	704,139	728,500	728,500	564,561	728,500
2110.000.000.335240.000	2,287,424	2,287,423	2,391,054	2,391,054	1,793,291	2,473,302
2110.000.000.337013.000	2,100	2,305	2,300	2,300	2,544	2,500
2110.000.000.341015.000	15,000	25,706	25,000	25,000	-	25,000
2110.000.000.341096.000	180,000	186,467	180,000	180,000	40,000	180,000
2110.000.000.343010.000	20,000	20,000	20,000	20,000	-	20,000
2110.000.000.343380.000	-	8,055	-	-	-	-
2110.000.000.346025.000	-	2	-	-	(385)	-
2110.000.000.369000.000	5,000	8,334	5,000	5,000	4,372	5,000
2110.000.000.383002.000	-	-	-	-	26,576	-
2110.000.000.383030.000	241,536	201,751	250,648	250,648	116,760	278,100
TOTAL	12,174,734	12,332,630	12,928,761	12,955,361	8,474,010	13,852,148

FY27 PRELIMINARY 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**
 37.5 37.1 37.0 37.0



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	2,985,383	3,031,350	3,421,254	3,789,461	3,991,948
Operating	6,009,574	5,986,827	4,026,590	8,798,492	9,025,490
Capital	312,829	152,574	23,961	192,000	50,000
Debt Service	-	-	-	-	-
Transfers	1,810,258	2,215,499	2,316,435	3,269,757	5,273,245
Total	11,118,044	11,386,250	9,788,240	16,049,710	18,340,683

PRELIMINARY FY27 BUDGET
Road Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2110.000.401.430200.111	2,475,248	2,420,887	2,528,571	2,528,571	1,669,056	2,617,195	
2110.000.401.430200.112	35,000	2,890	35,000	35,000	5,274	20,000	(15,000)
2110.000.401.430200.120	120,000	136,011	150,000	150,000	90,357	195,000	45,000
2110.000.401.430200.130	100,000	-	50,000	50,000	-	50,000	
2110.000.401.430200.141	4,095	4,029	6,909	6,909	4,764	4,323	
2110.000.401.430200.142	75,680	53,640	85,871	85,871	47,021	93,497	
2110.000.401.430200.143	422,688	367,962	440,748	440,748	312,055	495,000	
2110.000.401.430200.144	208,864	191,386	211,413	211,413	140,052	220,488	
2110.000.401.430200.147	8,490	7,401	8,673	8,673	5,983	8,977	
2110.000.401.430200.150	20,000	-	20,000	20,000	-	20,000	
2110.000.401.430200.153	6,615	5,588	6,651	6,651	4,663	6,778	
2110.000.401.430200.156	235,389	231,460	245,625	245,625	171,759	260,690	
	3,712,069	3,421,254	3,789,461	3,789,461	2,450,984	3,991,948	
OPERATING							
2110.000.401.430200.210	15,000	12,608	15,000	15,000	5,800	15,000	-
2110.000.401.430200.220	30,000	17,080	30,000	30,000	13,309	30,000	-
2110.000.401.430200.231	600,000	394,821	550,000	550,000	223,423	600,000	50,000
2110.000.401.430200.240	22,000	16,501	-	-	-	-	-
2110.000.401.430200.316	12,000	4,633	-	-	-	-	-
2110.000.401.430200.337	4,000	562	2,500	2,500	1,981	3,000	500
2110.000.401.430200.340	35,000	29,038	35,000	35,000	19,985	35,000	-
2110.000.401.430200.345	31,096	26,111	38,682	38,682	36,705	34,104	(4,578)
2110.000.401.430200.351	4,000	6,197	5,000	5,000	2,650	5,000	-
2110.000.401.430200.354	200,000	146,746	200,000	200,000	17,580	700,000	500,000
2110.000.401.430200.361	400,000	324,887	400,000	400,000	231,111	300,000	(100,000)
2110.000.401.430200.362	12,000	7,309	54,000	54,000	14,687	50,000	(4,000)
2110.000.401.430200.366	40,000	28,569	40,000	40,000	29,880	40,000	-
2110.000.401.430200.367	14,400	15,186	15,000	15,000	10,400	15,000	-
2110.000.401.430200.368	30,000	20,490	250,000	250,000	49,316	200,000	(50,000)
2110.000.401.430200.370	6,000	3,364	5,000	5,000	3,064	5,000	-
2110.000.401.430200.380	10,000	8,378	9,000	9,000	2,388	9,000	-
2110.000.401.430200.397	110,000	53,408	110,000	125,000	119,388	155,000	45,000
2110.000.401.430200.399	3,790,000	1,682,594	4,250,000	4,250,000	224,293	4,000,000	(250,000)
2110.000.401.430200.450	2,093,500	1,101,752	1,750,000	1,721,000	936,385	1,750,000	-
2110.000.401.430200.510	72,429	75,063	81,310	81,310	81,310	80,386	(924)
2110.000.401.430200.533	25,000	10,297	25,000	25,000	39,722	25,000	-
2110.000.401.430200.540	28,000	20,480	28,000	28,000	10,628	28,000	-
2110.000.401.430200.850	500,000	-	500,000	500,000	-	500,000	-
2110.000.401.430200.851	217,000	-	348,000	348,000	-	379,000	31,000
OPERATING							
2110.000.401.430260.341	12,000	4,429	12,000	12,000	3,341	12,000	-
2110.000.401.430260.364	40,000	16,087	45,000	45,000	12,334	45,000	-

PRELIMINARY FY27 BUDGET
Road Fund - Expenditure Budget

Account	AMENDED	BUDGET	BUDGET	BUDGET	Through 3/31/26	Requested	Supplemental
	FY25 BUDGET	FY25 ACTUAL	FY26 ORIG	FY26 AMEND	FY26	FY27	Requested
2110.000.401.430260.740	5,000	-	-	-	-	10,000	10,000
OPERATING TOTAL	8,358,425	4,026,590	8,798,492	8,798,492	2,089,680	9,025,490	
CAPITAL							
2110.000.401.430200.920	9,400	-	-	-	6,480	-	-
2110.000.401.430200.923	50,000	7,151	50,000	50,000	-	50,000	50,000
2110.000.401.430200.940	17,000	16,810	142,000	142,000	91,177	-	-
CAPITAL TOTAL	76,400	23,961	192,000	192,000	97,657	50,000	
TRANSFERS							
2110.000.401.521000.820	200,000	-	200,000	200,000	-	200,000	-
2110.000.401.521000.826	66,435	66,435	69,757	69,757	34,879	73,245	3,488
2110.000.401.521000.829	1,250,000	2,250,000	3,000,000	3,000,000	1,500,000	5,000,000	2,000,000
TRANSFERS TOTAL	1,516,435	2,316,435	3,269,757	3,269,757	1,534,879	5,273,245	
TOTAL	13,663,329	9,788,240	16,049,710	16,049,710	6,173,200	18,340,683	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
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
		650,500

REQUESTS FOR CHANGES IN PERSONNEL

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

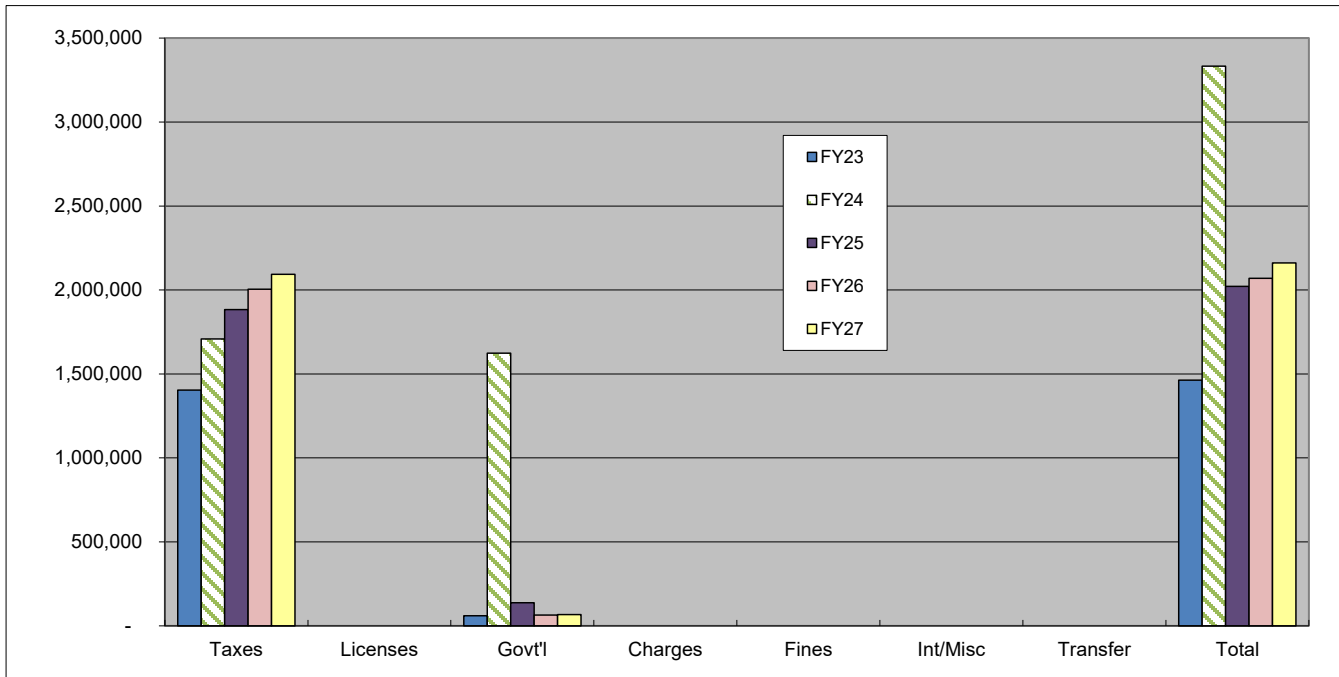
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW BRIDGE FUND

TAX REVENUE	2,093,364
NON-TAX REVENUE	67,331
TOTAL REVENUES	<u><u>2,160,695</u></u>
Use / (Source) of Reserves	557,805
TOTAL RESOURCES USED	<u><u>2,718,500</u></u>

FY 26 MILLS	4.46
FY 27 MILLS	4.02
Change	<u><u>(0.44)</u></u>

BASE APPROPRIATIONS	750,500
TRANSFERS & CONTINGENCY	1,968,000
TOTAL APPROPRIATIONS	<u><u>2,718,500</u></u>

Est. Reserves 7/1/26	1,320,042
(Use)/Source of Reserves	(557,805)
Proj. Res. 6/30/27	<u><u>762,237</u></u>



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	1,403,541	1,708,669	1,883,903	2,004,642	2,093,364
Licenses	-	-	-	-	-
Gov't	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	2,069,734	2,160,695

FY27 PRELIMINARY BUDGET

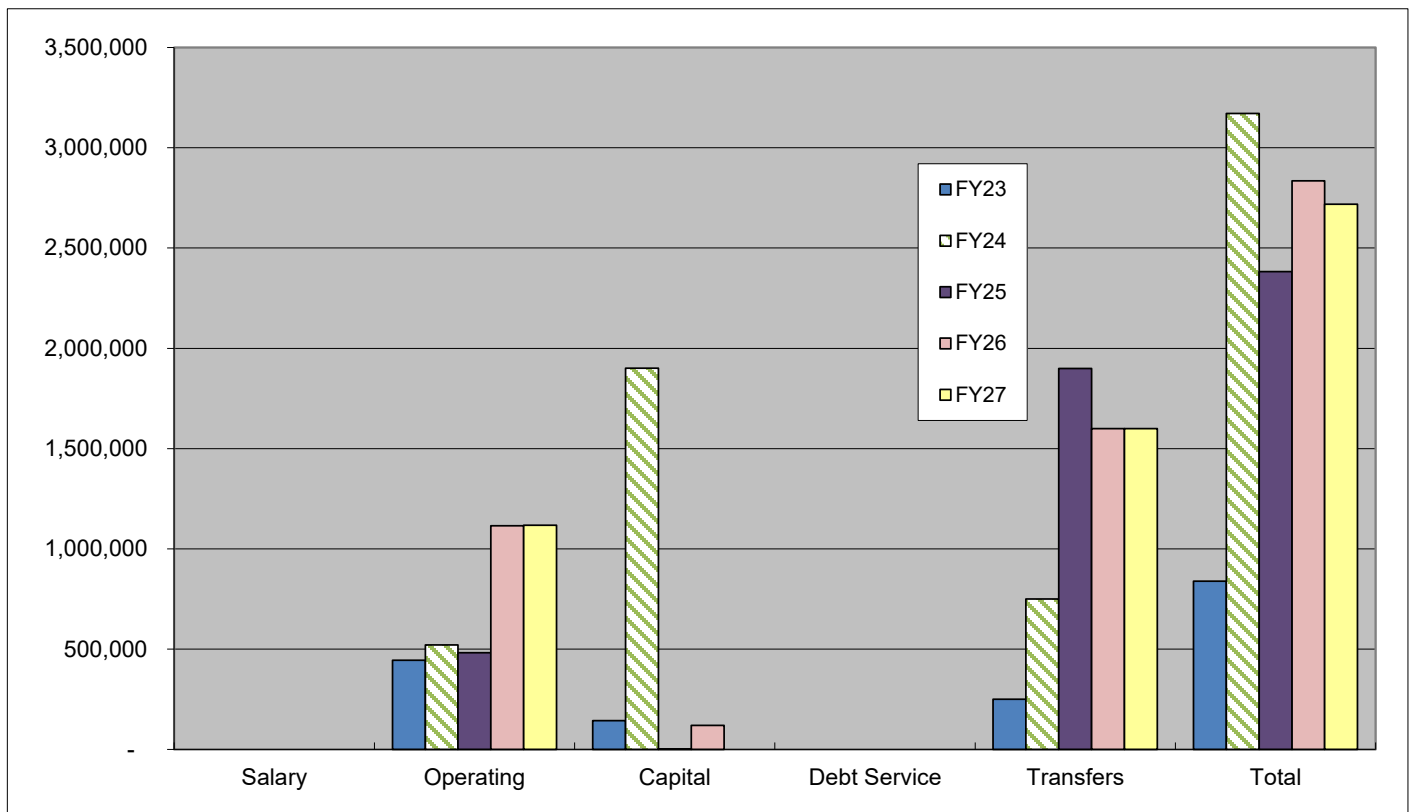
Bridge Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27						
2130.000.000.311010.000	1,856,967	1,782,476	1,960,642	1,960,642	1,166,042	2,056,614						
2130.000.000.311020.000	15,000	27,390	15,000	15,000	12,863	10,000						
2130.000.000.311021.000	7,500	6,772	7,500	7,500	3,012	5,000						
2130.000.000.311040.000	10,000	65,245	20,000	20,000	24,090	20,000						
2130.000.000.312000.000	1,500	2,020	1,500	1,500	2,400	1,750						
2130.000.000.335240.000	68,228	68,227	65,092	65,092	48,819	67,331						
2130.000.000.360100.000	-	69,647	-	-	-	-						
TOTAL	1,959,195	2,021,777	2,069,734	2,069,734	1,257,226	2,160,695						

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

BRIDGE

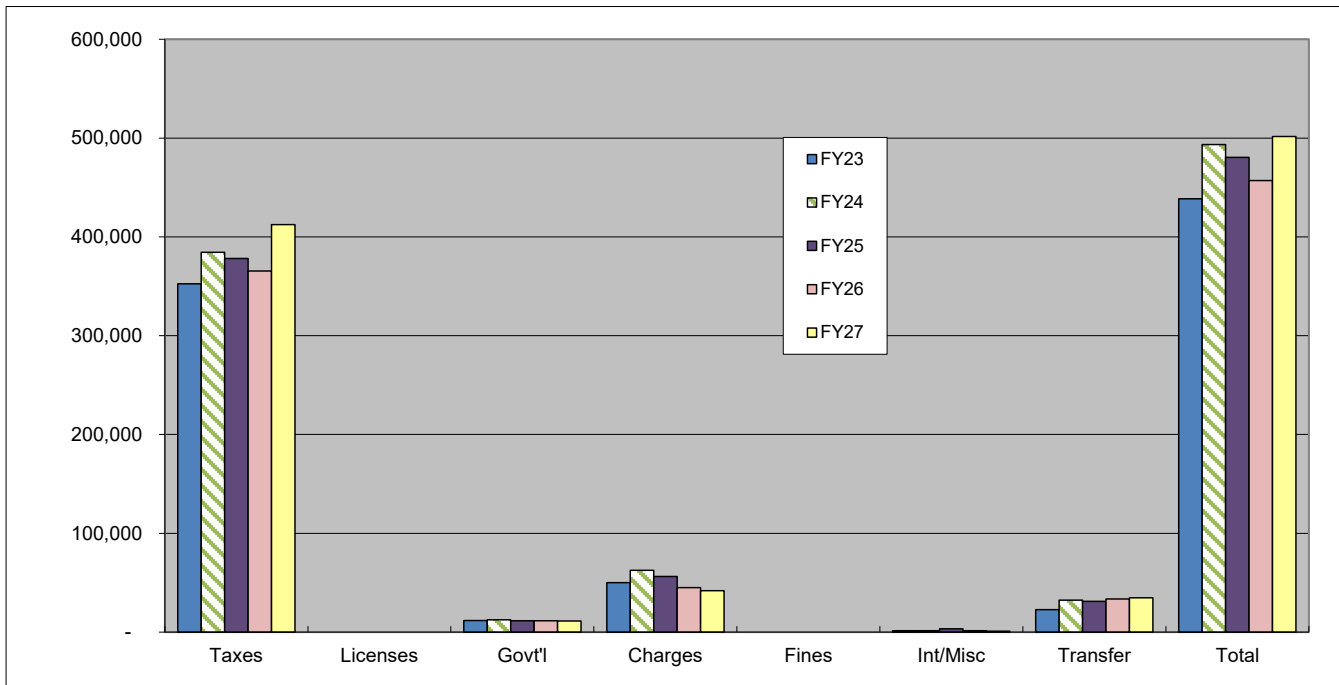
The Bridge fund accounts for the construction and maintenance of all public County bridges and culverts.



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	445,096	520,825	481,814	1,115,500	1,118,500
Capital	143,911	1,900,259	109	120,000	-
Debt Service	-	-	-	-	-
Transfers	250,000	750,000	1,900,000	1,600,000	1,600,000
Total	839,007	3,171,084	2,381,923	2,835,500	2,718,500

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW WEED FUND

TAX REVENUE	412,452		
NON-TAX REVENUE	89,054		FY 26 MILLS 0.81
TOTAL REVENUES	501,506		FY 27 MILLS 0.79
Use / (Source) of Reserves	11,749		Change (0.02)
TOTAL RESOURCES USED	513,255		
BASE APPROPRIATIONS	490,255	Est. Reserves 7/1/26	181,695
TRANSFERS & CONTINGENCY	23,000	(Use)/Source of Reserves	(11,749)
TOTAL APPROPRIATIONS	513,255	Proj. Res. 6/30/27	169,946



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	352,599	384,361	378,084	365,439	412,452
Licenses	-	-	-	-	-
Gov't	11,812	12,567	11,412	11,489	11,222
Charges	50,115	62,615	56,417	45,000	42,000
Fines	-	-	-	-	-
Int/Misc	1,420	1,340	3,451	1,500	1,000
Transfer	22,720	32,455	31,127	33,512	34,832
Total	438,666	493,338	480,491	456,940	501,506

FY27 PRELIMINARY BUDGET

Weed Control Fund - Revenue Budget

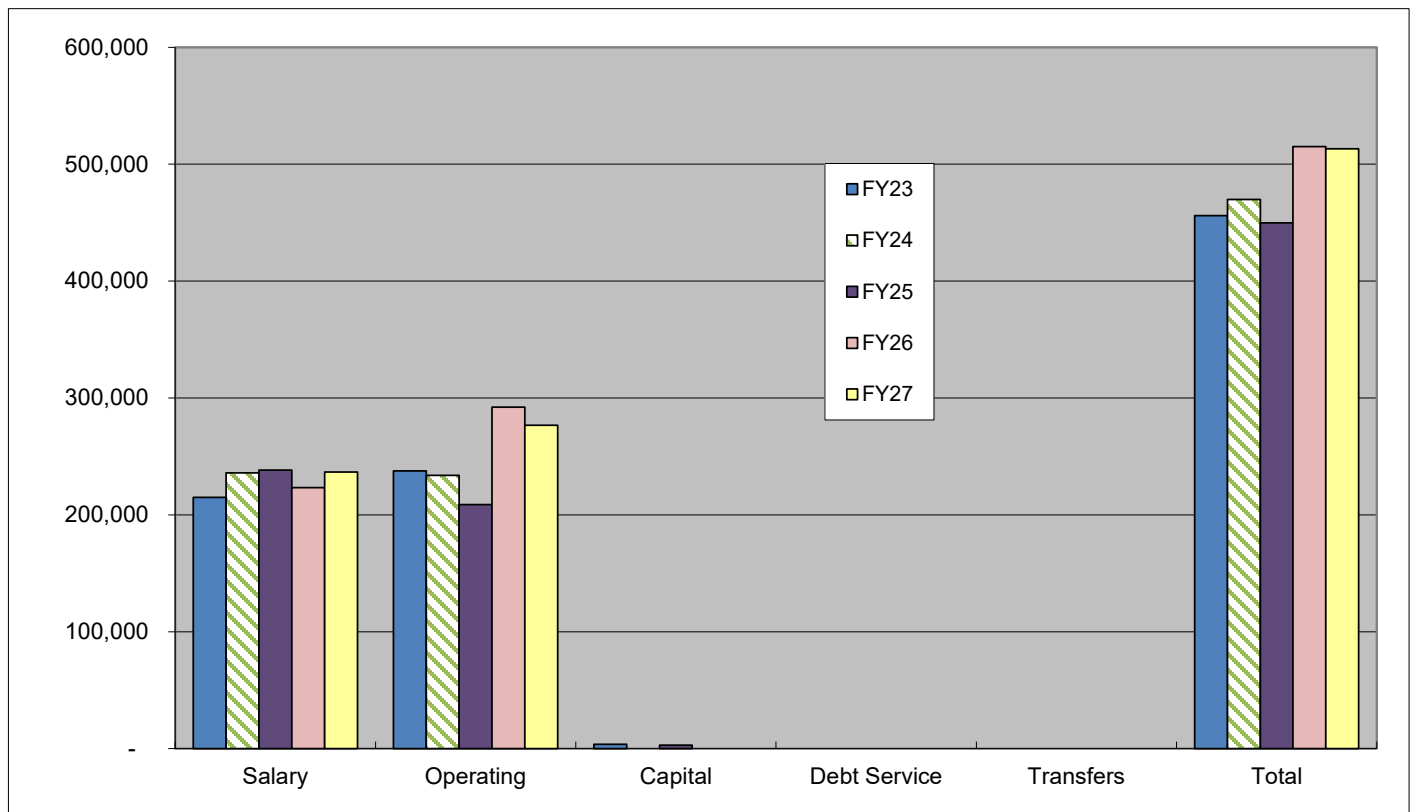
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2140.000.000.311010.000	368,407	355,878	353,639	353,639	212,591	403,652
2140.000.000.311020.000	5,000	5,740	5,000	5,000	2,574	2,500
2140.000.000.311021.000	1,500	1,422	1,500	1,500	611	1,000
2140.000.000.311040.000	1,500	14,624	5,000	5,000	4,805	5,000
2140.000.000.312000.000	300	420	300	300	467	300
2140.000.000.335030.000	1,786	-	1,000	1,000	-	-
2140.000.000.335240.000	11,413	11,412	10,489	10,489	8,137	11,222
2140.000.000.343360.000	50,000	56,417	45,000	45,000	27,653	42,000
2140.000.000.365000.000	-	2,000	-	-	-	-
2140.000.000.369000.000	1,500	1,451	1,500	1,500	881	1,000
2140.000.000.382030.000	-	-	-	-	13,276	-
2140.000.000.383026.000	20,000	20,000	20,000	20,000	10,000	20,000
2140.000.000.383030.000	13,056	11,127	13,512	13,512	6,701	14,832
TOTAL	474,462	480,491	456,940	456,940	287,696	501,506

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	214,866	235,980	238,270	223,192	236,665
Operating	237,672	233,849	208,704	292,031	276,590
Capital	3,575	-	2,875	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	456,113	469,829	449,849	515,223	513,255

PRELIMINARY FY27 BUDGET
Weed Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2140.000.403.431100.111	126,857	121,814	131,256	131,256	97,130	135,478	
2140.000.403.431100.113	35,000	63,580	35,000	35,000	33,762	40,000	5,000
2140.000.403.431100.120	2,900	993	2,500	2,500	205	2,500	-
2140.000.403.431100.130	-	-	-	-	-	-	-
2140.000.403.431100.141	247	297	422	422	334	267	
2140.000.403.431100.142	3,763	3,232	4,269	4,269	2,617	4,789	
2140.000.403.431100.143	22,848	20,454	23,760	23,760	17,782	26,400	
2140.000.403.431100.144	12,604	14,197	12,910	12,910	9,754	13,615	
2140.000.403.431100.147	435	388	450	450	325	465	
2140.000.403.431100.153	356	320	360	360	268	360	
2140.000.403.431100.156	11,769	12,995	12,265	12,265	9,980	12,791	
PERSONNEL TOTAL	216,779	238,270	223,192	223,192	172,157	236,665	
OPERATING							
2140.000.403.431100.210	5,500	3,727	5,000	5,000	1,693	5,000	
2140.000.403.431100.220	5,000	8,442	5,000	5,000	2,084	10,000	5,000
2140.000.403.431100.222	120,000	45,024	100,000	100,000	90,579	100,000	
2140.000.403.431100.230	8,000	7,159	8,000	8,000	4,143	8,000	
2140.000.403.431100.231	18,400	6,323	18,000	18,000	4,519	18,000	
2140.000.403.431100.336	3,500	3,442	3,500	3,500	1,924	3,500	
2140.000.403.431100.337	500	-	250	250	-	250	
2140.000.403.431100.340	2,500	2,195	2,500	2,500	1,640	2,500	
2140.000.403.431100.345	4,054	4,020	4,281	4,281	3,981	3,740	(541)
2140.000.403.431100.360	8,600	6,687	14,000	14,000	4,387	8,600	(5,400)
2140.000.403.431100.366	13,500	18,785	3,500	3,500	2,823	6,500	3,000
2140.000.403.431100.370	2,000	1,311	2,000	2,000	851	2,000	
2140.000.403.431100.380	1,500	1,625	1,500	1,500	1,574	1,500	
2140.000.403.431100.398	82,500	80,500	82,500	82,500	64,000	64,000	(18,500)
2140.000.403.431100.740	20,000	19,464	20,000	20,000	3,035	20,000	
2140.000.403.431100.850	-	-	10,000	10,000	-	10,000	
2140.000.403.431100.851	8,000	-	12,000	12,000	-	13,000	1,000
OPERATING TOTAL	303,554	208,704	292,031	292,031	187,233	276,590	
CAPITAL							
2140.000.403.431100.940	3,200	2,875	-	-	-	-	
CAPITAL TOTAL	3,200	2,875	-	-	-	-	
TOTAL	523,533	449,849	515,223	515,223	359,390	513,255	

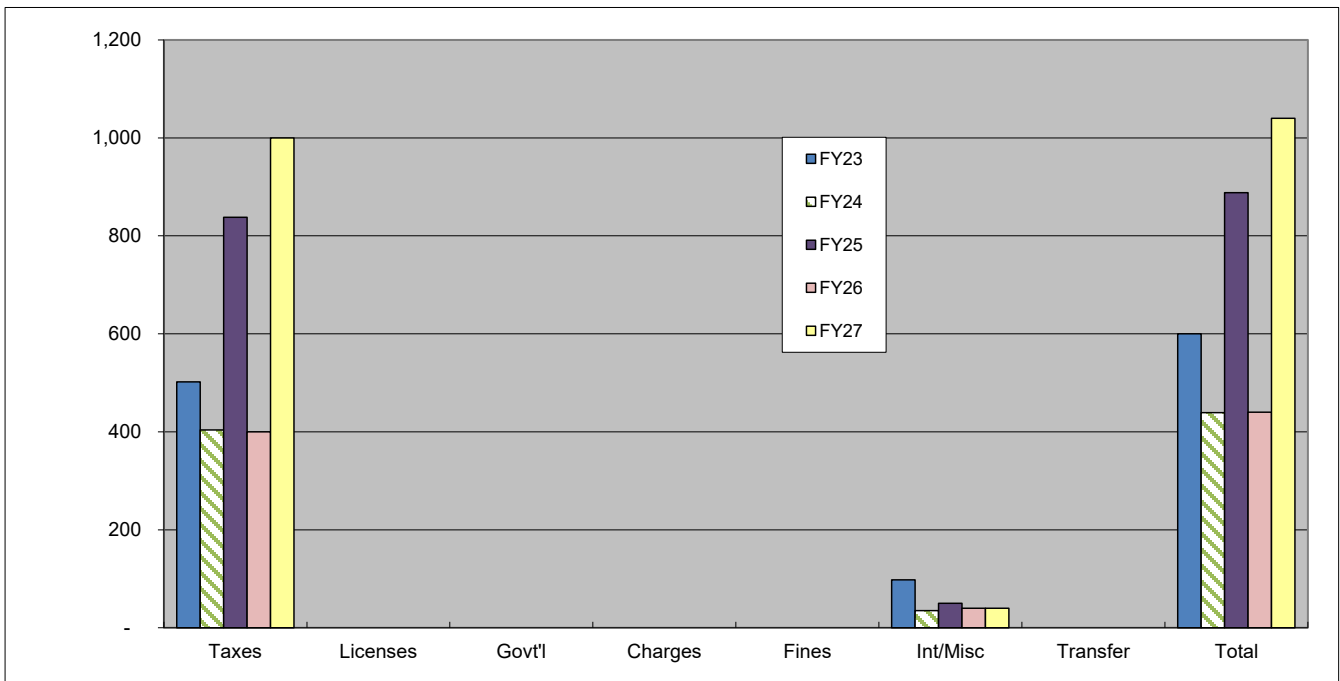
PRELIMINARY FY27 BUDGET
Weed Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET		AMOUNT
ACCOUNT NUMBER	EXPLANATION	REQUESTED
2140.000.403.431100.113	Seasonal employee COLAs	5,000
2140.000.403.431100.220	Rate Controllers	5,000
2140.000.403.431100.366	Air compressor lines	3,000
		13,000
REQUESTS FOR CHANGES IN PERSONNEL		
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Taxes	502	404	838	400	1,000
Licenses	-	-	-	-	-
Gov't	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	98	35	50	40	40
Transfer	-	-	-	-	-
Total	600	439	888	440	1,040

FY27 PRELIMINARY BUDGET

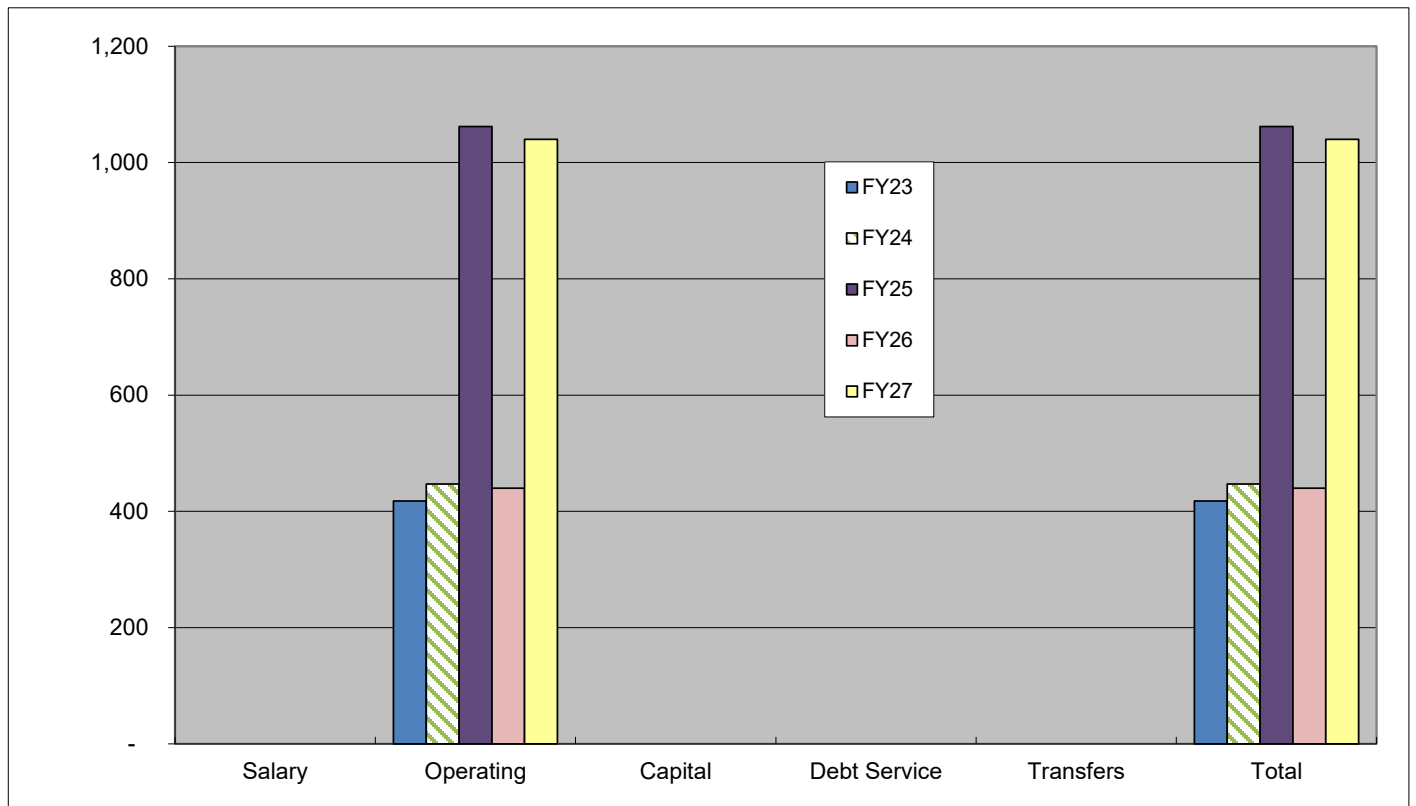
Predatory Animal Control Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2150.000.000.311020.000	965	838	400	400	53	1,000
2150.000.000.312000.000	-	5	-	-	2	-
2150.000.000.363011.000	40	45	40	40	42	40
TOTAL	1,005	888	440	440	97	1,040

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	418	447	1,062	440	1,040
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	418	447	1,062	440	1,040

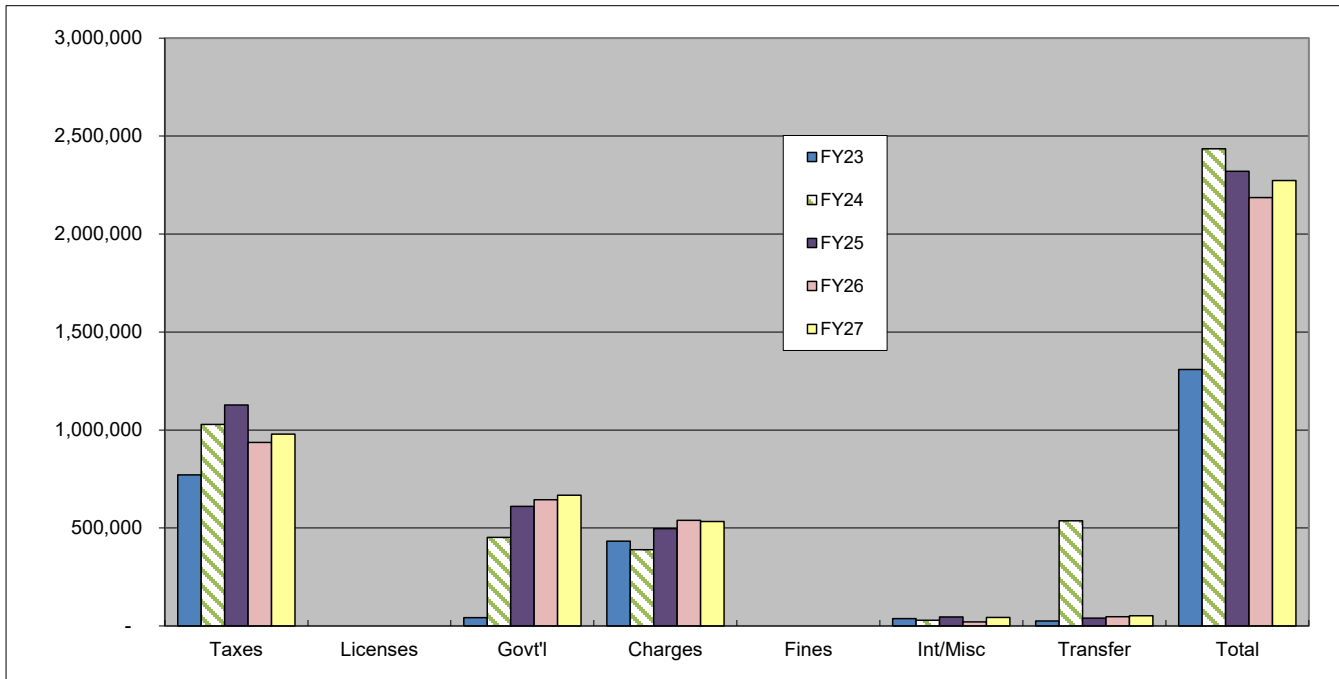
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW LIABILITY & PROPERTY INSURANCE FUND

TAX REVENUE	979,475
NON-TAX REVENUE	1,294,421
TOTAL REVENUES	2,273,896
Use / (Source) of Reserves	951,456
TOTAL RESOURCES USED	3,225,352

FY 26 MILLS	2.07
FY 27 MILLS	1.87
Change	(0.20)

BASE APPROPRIATIONS	2,443,352
TRANSFERS & CONTINGENCY	782,000
TOTAL APPROPRIATIONS	3,225,352

Est. Reserves 7/1/26	2,009,285
(Use)/Source of Reserves	(951,456)
Proj. Res. 6/30/27	1,057,829



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	771,295	1,028,158	1,127,803	936,123	979,475
Licenses	-	-	-	-	-
Gov't	42,007	452,238	610,469	644,775	666,953
Charges	432,844	389,474	497,293	538,679	532,556
Fines	-	-	-	-	-
Int/Misc	37,539	28,659	45,473	20,000	43,000
Transfer	24,963	537,100	39,869	47,292	51,912
Total	1,308,648	2,435,629	2,320,907	2,186,869	2,273,896

FY27 PRELIMINARY BUDGET

Liability & Property Insurance Fund - Revenue Budget

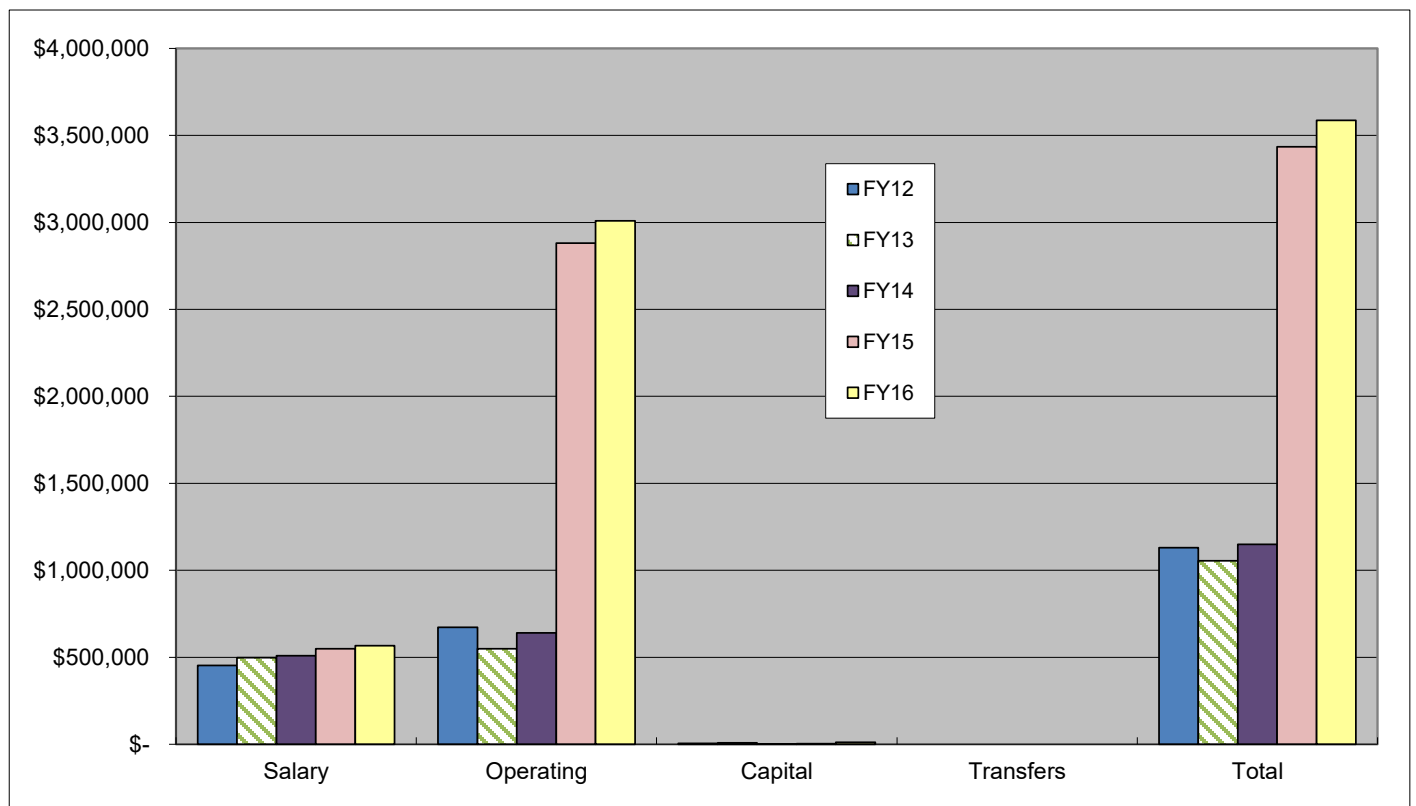
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2190.000.000.311010.000	1,109,121	1,066,658	904,623	904,623	547,189	952,725
2190.000.000.311020.000	12,000	16,537	12,000	12,000	7,696	8,500
2190.000.000.311021.000	4,000	4,037	4,000	4,000	1,795	2,500
2190.000.000.311040.000	5,000	39,372	15,000	15,000	14,416	15,000
2190.000.000.312000.000	500	1,199	500	500	1,348	750
2190.000.000.335240.000	610,470	610,469	644,775	644,775	483,581	666,953
2190.000.000.341015.000	481,842	497,293	538,679	538,679	535,323	532,556
2190.000.000.369000.000	-	-	-	-	5,734	-
2190.000.000.371010.000	20,000	45,473	20,000	20,000	35,747	43,000
2190.000.000.383030.000	45,696	39,869	47,292	47,292	23,455	51,912
TOTAL	2,288,629	2,320,907	2,186,869	2,186,869	1,656,284	2,273,896

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	545,695	745,391	812,076	922,897	958,896
Operating	1,732,970	957,931	1,107,658	1,991,136	2,260,956
Capital	8,871	6,998	9,057	-	5,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,287,536	1,710,320	1,928,791	2,914,033	3,225,352

PRELIMINARY FY27 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2190.000.429.510333.111	639,779	616,468	682,535	682,535	510,180	698,806	
2190.000.429.510333.112	22,800	13,090	15,600	15,600	7,607	25,000	9,400
2190.000.429.510333.120	5,000	556	5,000	5,000	524	3,000	(2,000)
2190.000.429.510333.130	10,000	-	10,000	10,000	-	10,000	-
2190.000.429.510333.141	1,016	974	1,783	1,783	1,296	1,105	
2190.000.429.510333.142	2,771	2,117	2,704	2,704	1,447	2,575	
2190.000.429.510333.143	79,968	73,220	83,160	83,160	62,237	92,400	
2190.000.429.510333.144	51,835	46,478	54,555	54,555	38,144	56,366	
2190.000.429.510333.147	2,194	2,069	2,341	2,341	1,667	2,397	
2190.000.429.510333.153	1,266	1,149	1,255	1,255	935	1,262	
2190.000.429.510333.156	59,388	55,955	63,964	63,964	46,313	65,984	
	876,017	812,076	922,897	922,897	670,350	958,896	
OPERATING							
CLAIMS DEFENSE COSTS							
2190.000.429.510200.202	40,000	82	25,000	25,000	700	75,000	50,000
2190.000.429.510200.352	30,000	1,506	30,000	30,000	129	30,000	-
2190.000.429.510200.370	7,500	5,089	7,500	7,500	635	7,500	-
2190.000.429.510200.394	15,000	299	15,000	15,000	24	15,000	-
2190.000.429.510200.398	100,000	27,441	75,000	75,000	76	75,000	-
2190.000.429.510200.741	367,000	28,172	550,000	535,000	21,615	750,000	200,000
2190.000.429.510200.750	130,000	63,669	130,000	130,000	21,857	130,000	-
2190.000.429.510200.851	23,000	-	30,000	30,000	-	32,000	2,000
	712,500	126,258	862,500	847,500	45,036	1,114,500	
CLAIMS REINSURANCE & PREVENTION							
2190.000.429.510330.370	1,500	25	1,500	1,500	1,180	1,500	-
2190.000.429.510330.398	30,000	-	30,000	30,000	-	30,000	-
2190.000.429.510330.510	905,358	938,281	1,016,367	1,016,367	1,024,181	1,005,000	(11,367)
2190.000.429.510330.755	14,000	2,957	14,000	14,000	4,169	14,000	-
	950,858	941,263	1,061,867	1,061,867	1,029,530	1,050,500	
CLAIMS ADMINISTRATION							
2190.000.429.510333.210	13,100	4,269	12,000	12,000	1,825	10,000	(2,000)
2190.000.429.510333.330	2,700	2,455	2,700	2,700	2,255	2,500	(200)
2190.000.429.510333.345	21,279	21,279	22,869	22,869	22,869	19,456	(3,413)
2190.000.429.510333.362	2,500	-	1,000	1,000	-	1,000	-

PRELIMINARY FY27 BUDGET

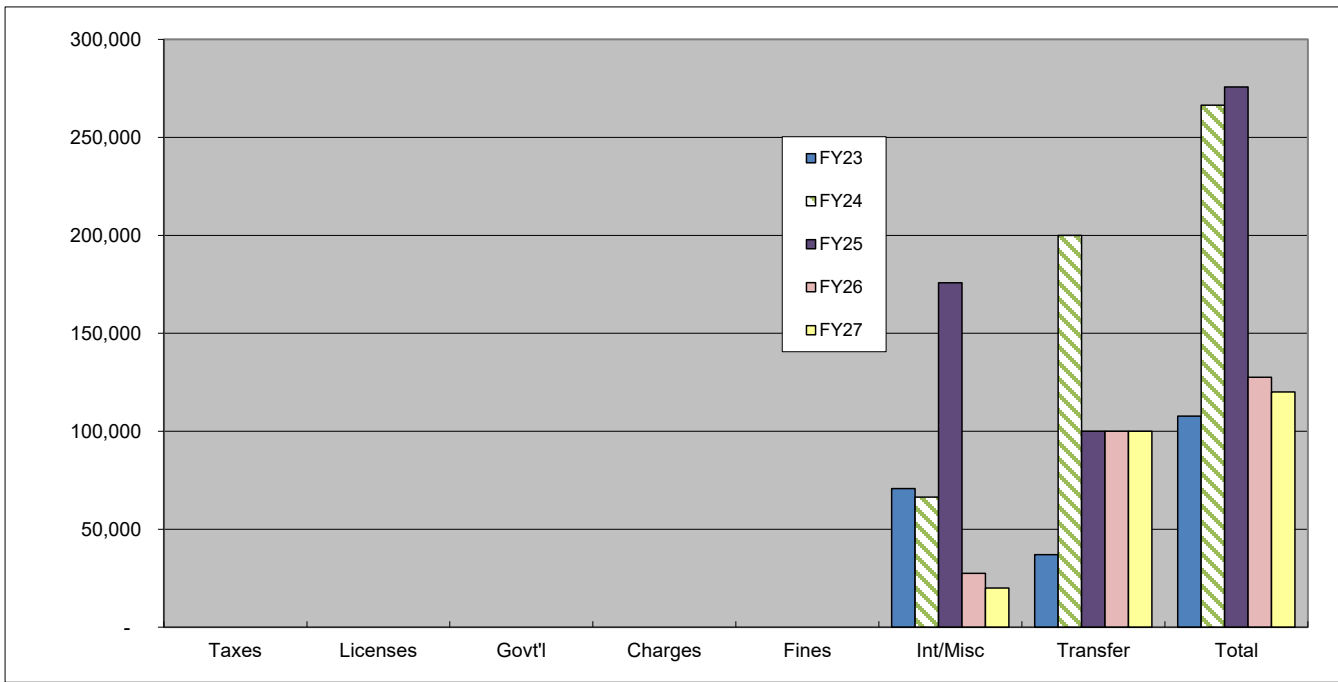
Liability & Property Insurance Fund - Expenditure Budget

OPERATING										
CLAIMS ADMINISTRATION										
2190.000.429.510333.368	SOFTWARE / HARDWARE MAINTENANCE	3,200	2,482	3,200	18,200	19,340	20,000	1,800		
2190.000.429.510333.370	TRAVEL/MOVING	10,000	312	10,000	10,000	1,536	10,000	-		
2190.000.429.510333.380	TRAINING	10,000	4,034	10,000	10,000	2,782	8,000	(2,000)		
2190.000.429.510333.537	LEGAL RESEARCH SERVICES	10,000	5,306	10,000	5,000	3,054	25,000	20,000		
	SUBTOTAL - CLAIMS ADMINISTRATION	72,779	40,137	66,769	81,769	53,661	95,956			
	OPERATING TOTAL	1,736,137	1,107,658	1,991,136	1,991,136	1,128,227	2,260,956			
	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	1,798,577	3,225,352			
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET										
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED								
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								
2190.000.429.510200.741	Litigation	200,000								
2190.000.429.510333.940	Laptops/Docking Stations	5,500								
		286,700								
REQUESTS FOR CHANGES IN PERSONNEL										
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE									

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW COUNTY PARKS

TAX REVENUE	-
NON-TAX REVENUE	120,000
TOTAL REVENUES	120,000
Use / (Source) of Reserves	217,233
TOTAL RESOURCES USED	337,233

BASE APPROPRIATIONS	332,233	Est. Reserves 7/1/26	742,210
TRANSFERS & CONTINGENCY	5,000	(Use)/Source of Reserves	(217,233)
TOTAL APPROPRIATIONS	337,233	Proj. Res. 6/30/27	524,977



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	70,790	66,453	175,752	27,500	20,000
Transfer	37,000	200,000	100,000	100,000	100,000
Total	107,790	266,453	275,752	127,500	120,000

FY27 PRELIMINARY BUDGET

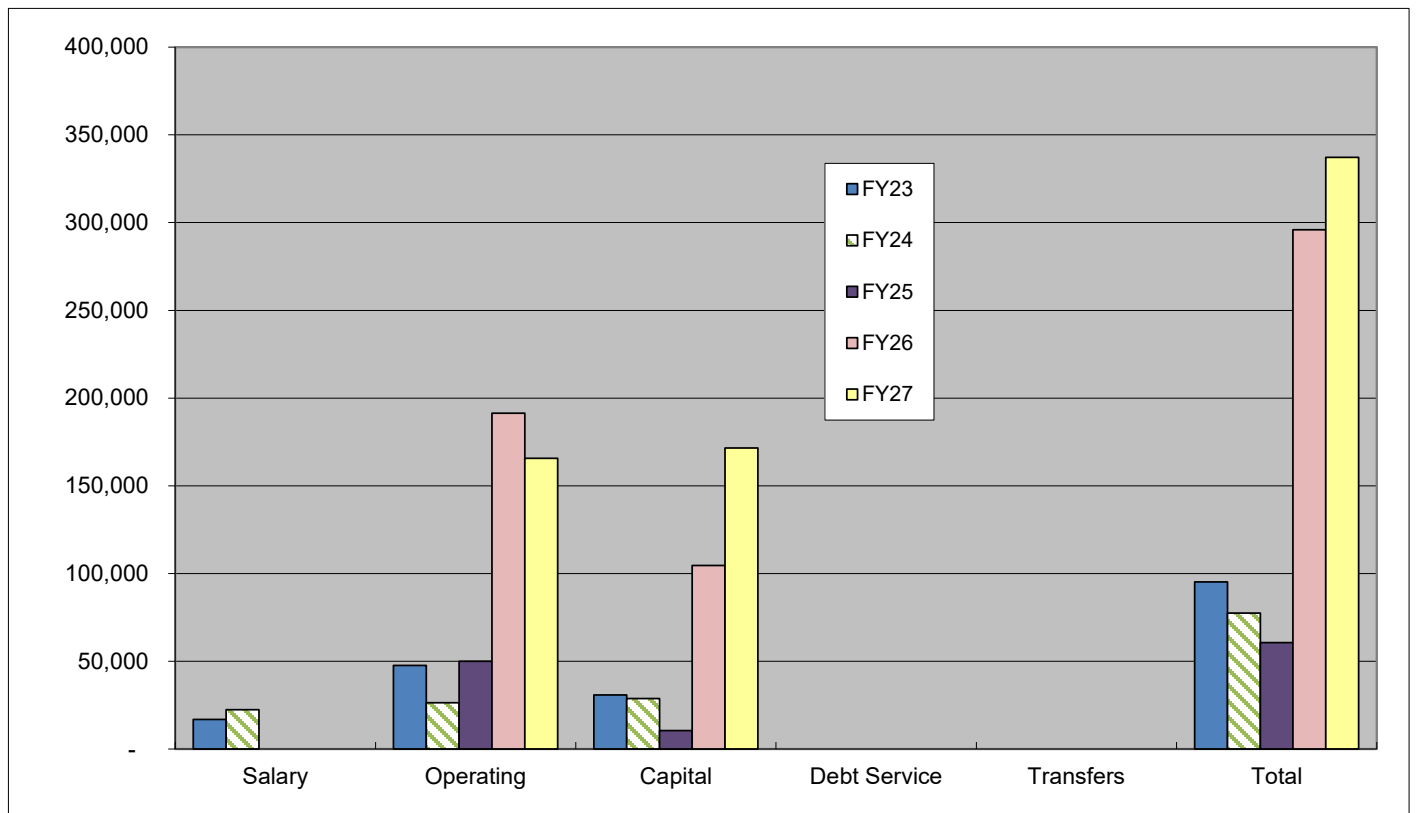
County Parks - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2210.000.000.334125.000	-	-	-	-	-	-
2210.000.000.362010.000	17,500	19,100	17,500	17,500	9,675	10,000
2210.000.000.362050.000	5,000	65,600	10,000	10,000	-	10,000
2210.000.000.365000.000	-	90,965	-	-	-	-
2210.000.000.369000.000	-	87	-	-	-	-
2210.000.000.383026.000	100,000	100,000	100,000	100,000	50,000	100,000
TOTAL	122,500	275,752	127,500	127,500	59,675	120,000

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	16,844	22,364	-	-	-
Operating	47,578	26,330	50,088	191,357	165,632
Capital	30,798	28,764	10,500	104,556	171,601
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	95,220	77,458	60,588	295,913	337,233

**PRELIMINARY FY27 BUDGET
County Parks Fund - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING - GENERAL BUDGET							
2210.000.405.460430.230	10,000	423	10,000	10,000	3,479	10,000	-
2210.000.405.460430.340	10,000	4,432	10,000	10,000	314	10,000	-
2210.000.405.460430.347	20,000	20,000	20,000	20,000	-	20,000	-
2210.000.405.460430.370	2,500	-	-	-	-	-	-
2210.000.405.460430.399	7,500	1,336	7,500	7,500	4,187	7,500	-
2210.000.405.460430.540	2,300	1,435	500	500	-	500	-
2210.000.405.460430.740	-	-	7,500	7,500	-	7,500	-
2210.000.405.460430.850	5,000	-	5,000	5,000	-	5,000	-
SUBTOTAL - GENERAL BUDGET OPERATING	57,300	27,626	60,500	60,500	7,980	60,500	
PARK DISTRICT MAINTENANCE COSTS							
2210.000.405.460460.362	84,784	11,552	84,142	84,142	7,459	90,485	6,343
2210.000.405.460462.362	5,448	6,438	3,970	22,970	13,517	-	(3,970)
2210.000.405.460466.362	24,035	4,472	23,745	23,745	1,835	14,647	(9,098)
SUBTOTAL - PARK DISTRICT MAINT.	114,267	22,462	111,857	130,857	22,811	105,132	
OPERATING TOTAL	171,567	50,088	172,357	191,357	30,791	165,632	
CAPITAL - GENERAL BUDGET							
2210.000.405.460430.940	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	69,524	-	69,524	69,524	-	109,633	
2210.000.405.460462.940	5,109	5,109	5,109	5,109	-	30,134	
2210.000.405.460466.940	19,923	5,000	19,923	19,923	-	21,834	
SUBTOTAL - PARK DISTRICT DEVELOP.	94,556	10,109	94,556	94,556	-	161,601	
CAPITAL TOTAL	104,556	10,500	104,556	104,556	-	171,601	
TOTAL	276,123	60,588	276,913	295,913	30,791	337,233	
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.							

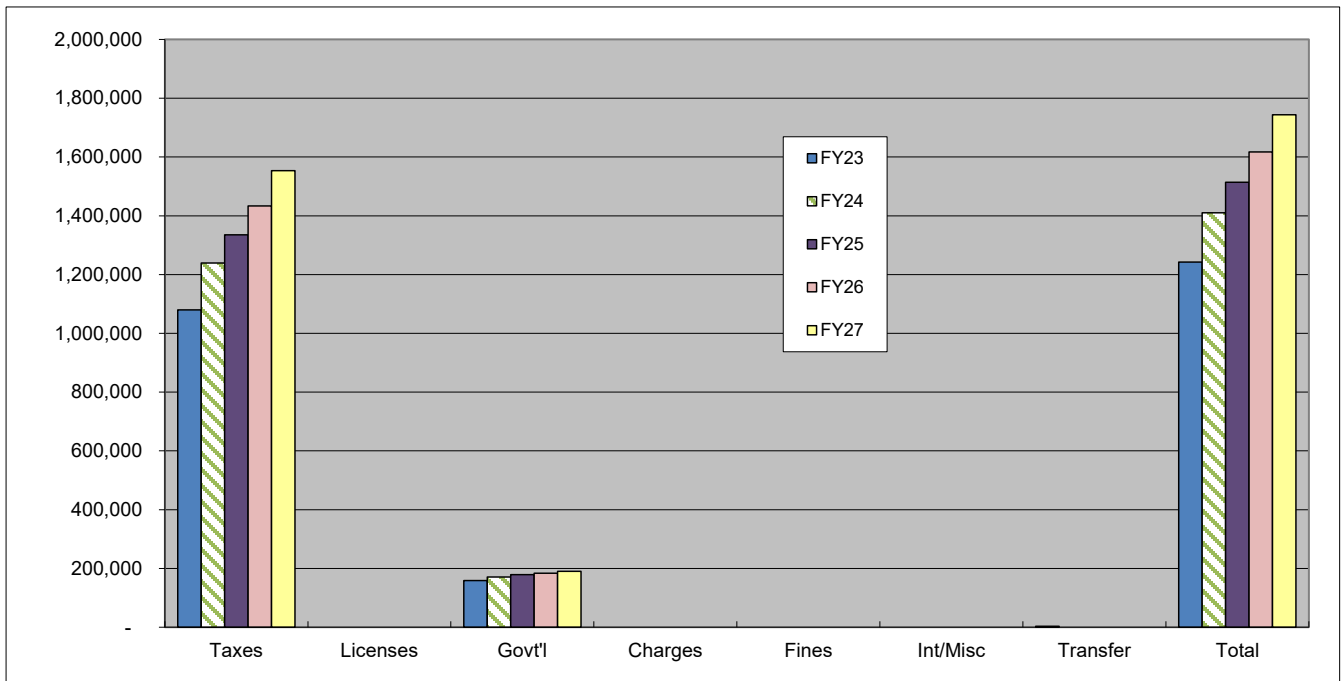
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW LIBRARY FUND

TAX REVENUE	1,553,523
NON-TAX REVENUE	190,148
TOTAL REVENUES	1,743,671
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	1,743,671

FY 26 MILLS	6.78
FY 27 MILLS	7.14
Change	0.36

BASE APPROPRIATIONS	1,743,671
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	1,743,671

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



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	1,079,760	1,239,140	1,335,242	1,433,684	1,553,523
Licenses	-	-	-	-	-
Gov't	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	1,617,509	1,743,671

FY27 PRELIMINARY BUDGET

Library Fund - Revenue Budget

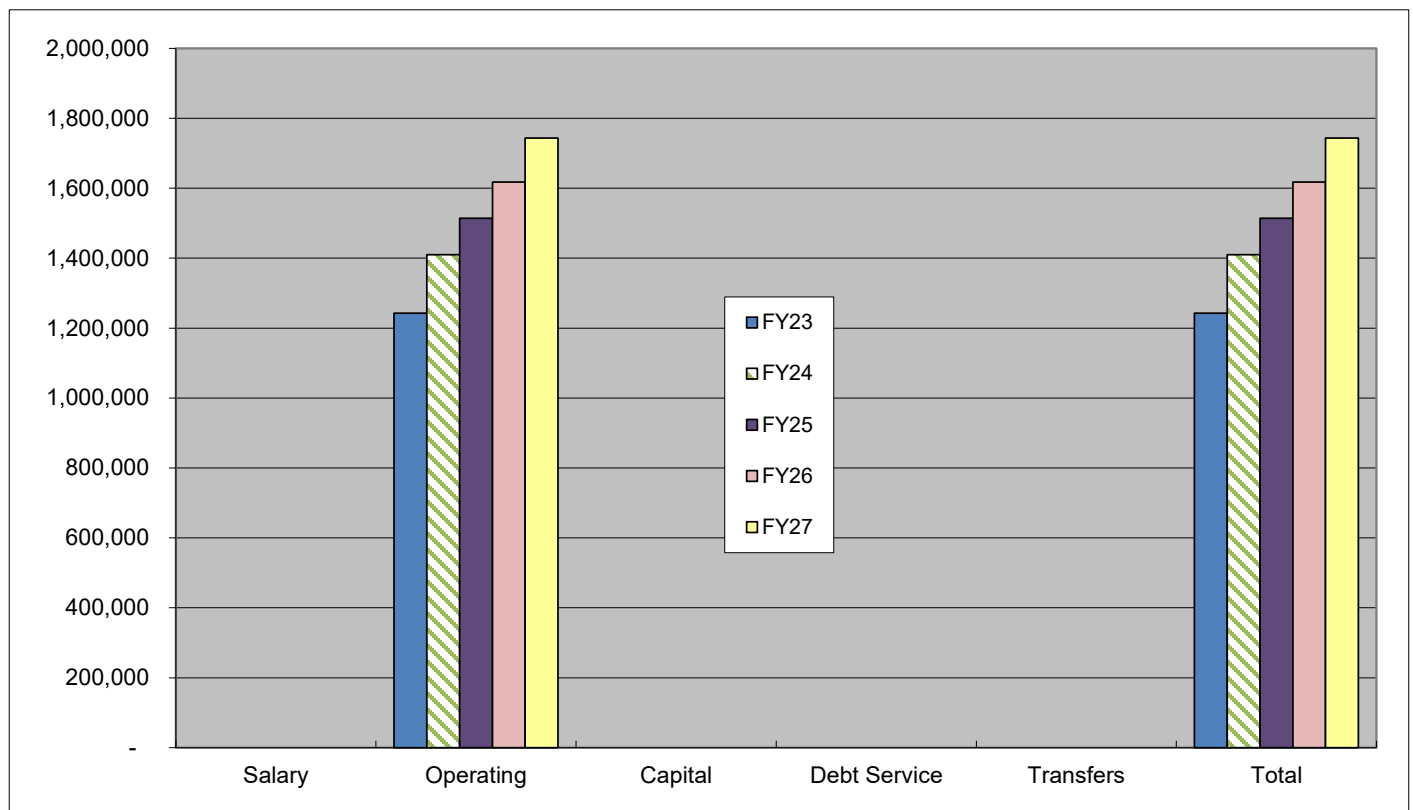
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2220.000.000.311010.000	1,277,704	1,194,795	1,362,934	1,362,934	827,526	1,495,273				
2220.000.000.311020.000	15,000	24,994	15,000	15,000	16,357	15,000				
2220.000.000.311021.000	5,000	4,651	5,000	5,000	1,962	2,500				
2220.000.000.311040.000	67,000	109,304	50,000	50,000	39,139	40,000				
2220.000.000.312000.000	750	1,498	750	750	1,143	750				
2220.000.000.335240.000	178,639	178,639	183,825	183,825	137,869	190,148				
TOTAL	1,544,093	1,513,881	1,617,509	1,617,509	1,023,996	1,743,671				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

LIBRARY

The Billings Parmlly 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.



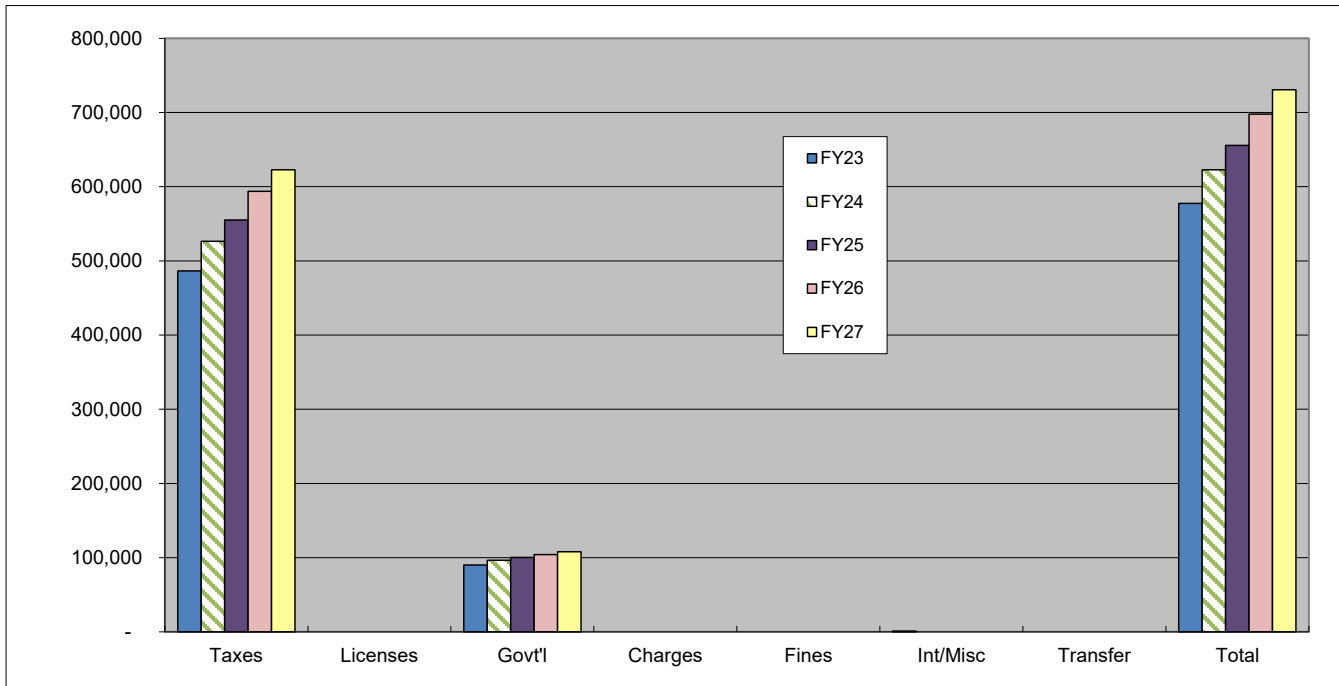
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,242,448	1,409,933	1,513,881	1,617,509	1,743,671
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,242,448	1,409,933	1,513,881	1,617,509	1,743,671

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

TAX REVENUE	622,838
NON-TAX REVENUE	107,854
TOTAL REVENUES	730,692
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	730,692
BASE APPROPRIATIONS	637,266
TRANSFERS & CONTINGENCY	93,426
TOTAL APPROPRIATIONS	730,692

FY 26 MILLS	1.50
FY 27 MILLS	1.38
Change	(0.12)

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



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	486,468	526,542	555,269	593,707	622,838
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	697,975	730,692

FY27 PRELIMINARY BUDGET

Billings County Planning Fund - Revenue Budget

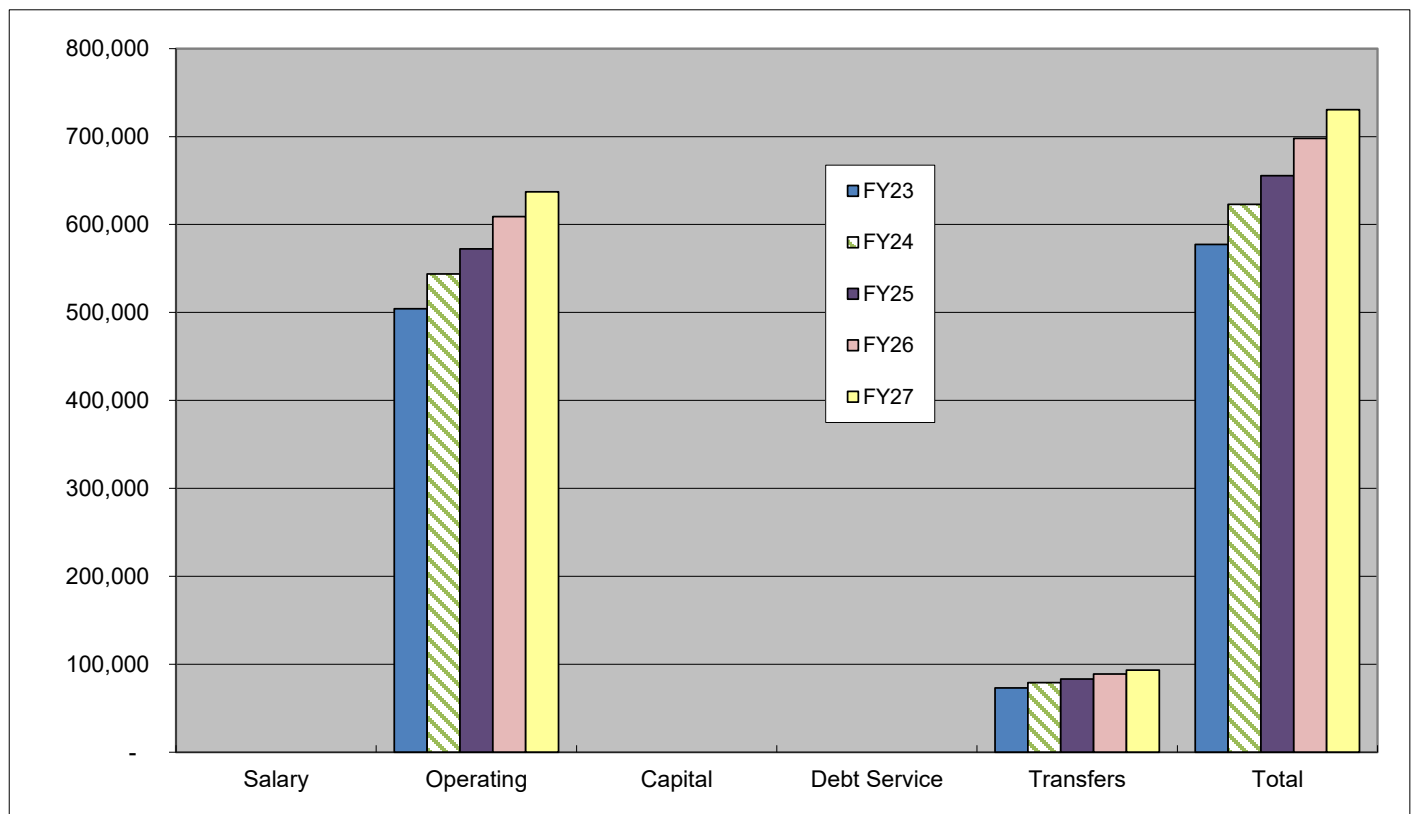
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2250.000.000.311010.000	539,316	520,970	571,307	571,307	354,589	605,838
2250.000.000.311020.000	8,000	8,852	8,000	8,000	4,230	5,500
2250.000.000.311021.000	2,000	2,113	2,000	2,000	930	1,000
2250.000.000.311040.000	14,000	22,686	12,000	12,000	7,967	10,000
2250.000.000.312000.000	400	648	400	400	761	500
2250.000.000.335240.000	100,288	100,288	104,268	104,268	78,201	107,854
TOTAL	664,004	655,557	697,975	697,975	446,678	730,692

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	504,324	543,893	572,267	608,919	637,266
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	73,101	78,981	83,290	89,056	93,426
Total	577,425	622,874	655,557	697,975	730,692

PRELIMINARY FY27 BUDGET

Billings/County Planning Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2250.000.407.411000.398	580,197	572,267	608,919	608,919	286,954	637,266	
OPERATING TOTAL	580,197	572,267	608,919	608,919	286,954	637,266	
TRANSFERS							
2250.000.407.521000.826	83,807	83,290	89,056	89,056	46,039	93,426	
TRANSFERS TOTAL	83,807	83,290	89,056	89,056	46,039	93,426	
TOTAL	664,004	655,557	697,975	697,975	332,993	730,692	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER		AMOUNT REQUESTED					
EXPLANATION							

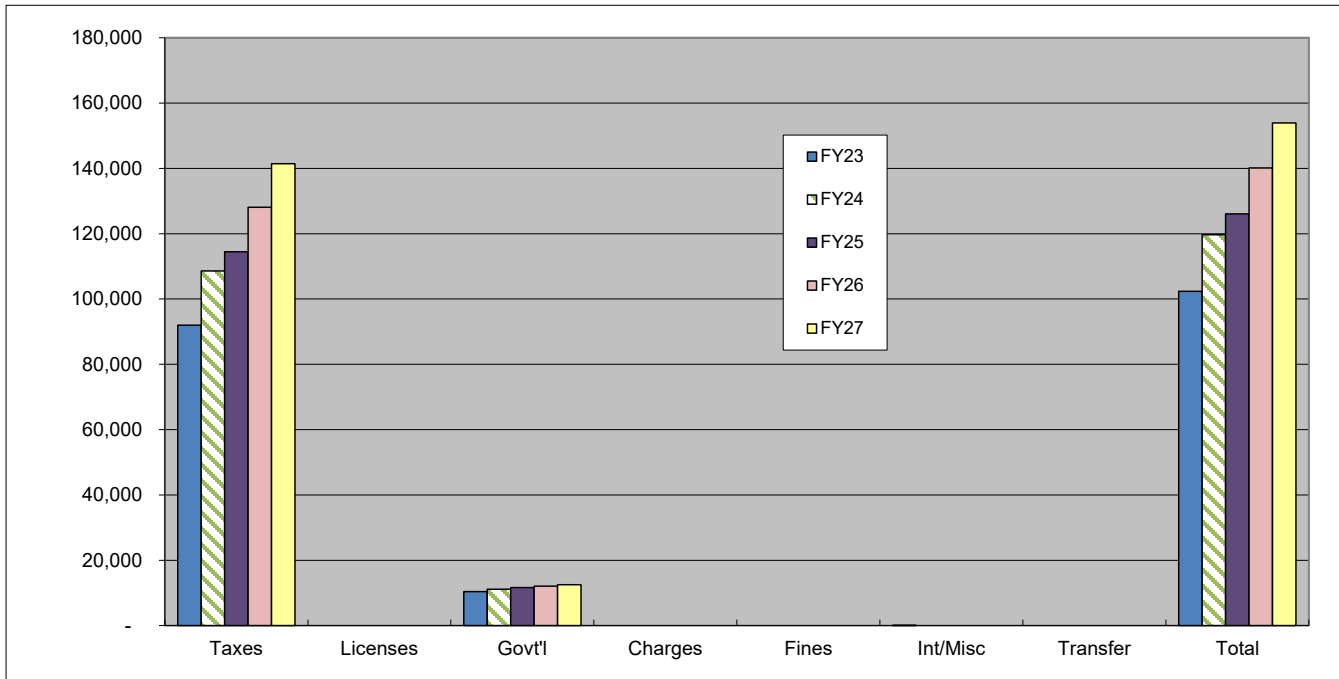
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW LAUREL COUNTY PLANNING

TAX REVENUE	141,456
NON-TAX REVENUE	12,468
TOTAL REVENUES	153,924
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	153,924

FY 26 MILLS	2.24
FY 27 MILLS	2.53
Change	0.29

BASE APPROPRIATIONS	153,924
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	153,924

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



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	91,948	108,547	114,455	128,089	141,456
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	140,143	153,924

FY27 PRELIMINARY BUDGET

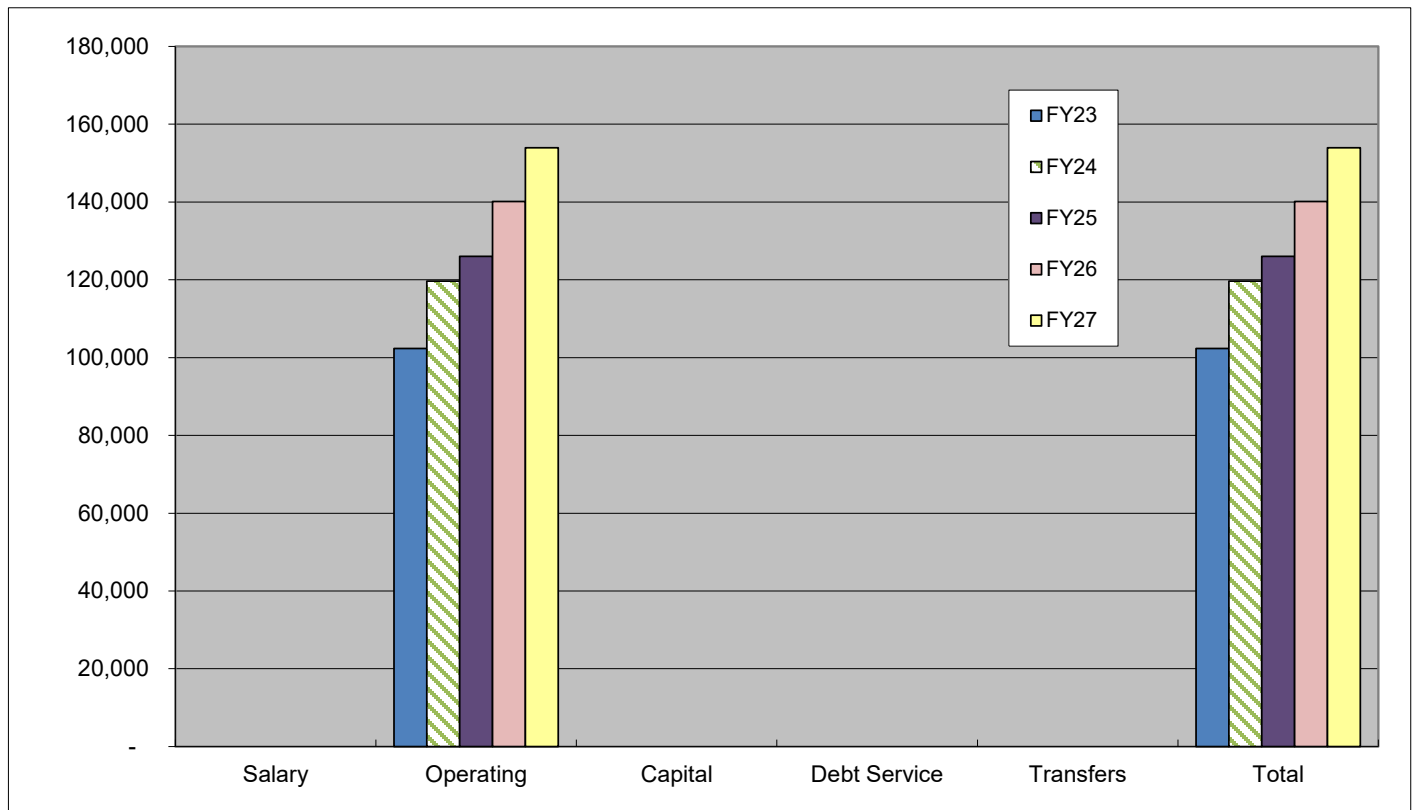
Laurel Planning - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2255.000.000.311010.000	118,565	113,463	127,239	127,239	55,862	140,706
2255.000.000.311020.000	500	644	500	500	50	400
2255.000.000.311021.000	300	293	300	300	124	300
2255.000.000.312000.000	50	55	50	50	61	50
2255.000.000.335240.000	11,600	11,600	12,054	12,054	9,041	12,468
TOTAL	131,015	126,055	140,143	140,143	65,138	153,924

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	102,326	119,653	126,054	140,143	153,924
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	102,326	119,653	126,054	140,143	153,924

**PRELIMINARY FY27 BUDGET
Laurel Planning Fund - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2255.000.408.411000.397	131,015	126,054	140,143	140,143	54,015	153,924	
FIXED CONTRACT SERVICES -CITY OF LAUREL	131,015	126,054	140,143	140,143	54,015	153,924	
OPERATING TOTAL							
TOTAL	131,015	126,054	140,143	140,143	54,015	153,924	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW BLIGHT ABATEMENT

TAX REVENUE	-
NON-TAX REVENUE	103,708
TOTAL REVENUES	103,708
Use / (Source) of Reserves	24,332
TOTAL RESOURCES USED	128,040

BASE APPROPRIATIONS	128,040	Est. Reserves 7/1/26	269,513
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(24,332)
TOTAL APPROPRIATIONS	128,040	Proj. Res. 6/30/27	245,181

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



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	78,180	78,180	78,118	78,378	103,708
Total	78,180	78,180	78,118	78,378	103,708

FY27 PRELIMINARY BUDGET

Blight Abatement Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2256.000.000.383002.000	-	-	-	-	-	100,000
2256.000.000.383030.000	3,264	3,118	3,378	3,378	1,675	3,708
2256.000.000.383033.000	75,000	75,000	75,000	75,000	37,500	-
TOTAL	78,264	78,118	78,378	78,378	39,175	103,708

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

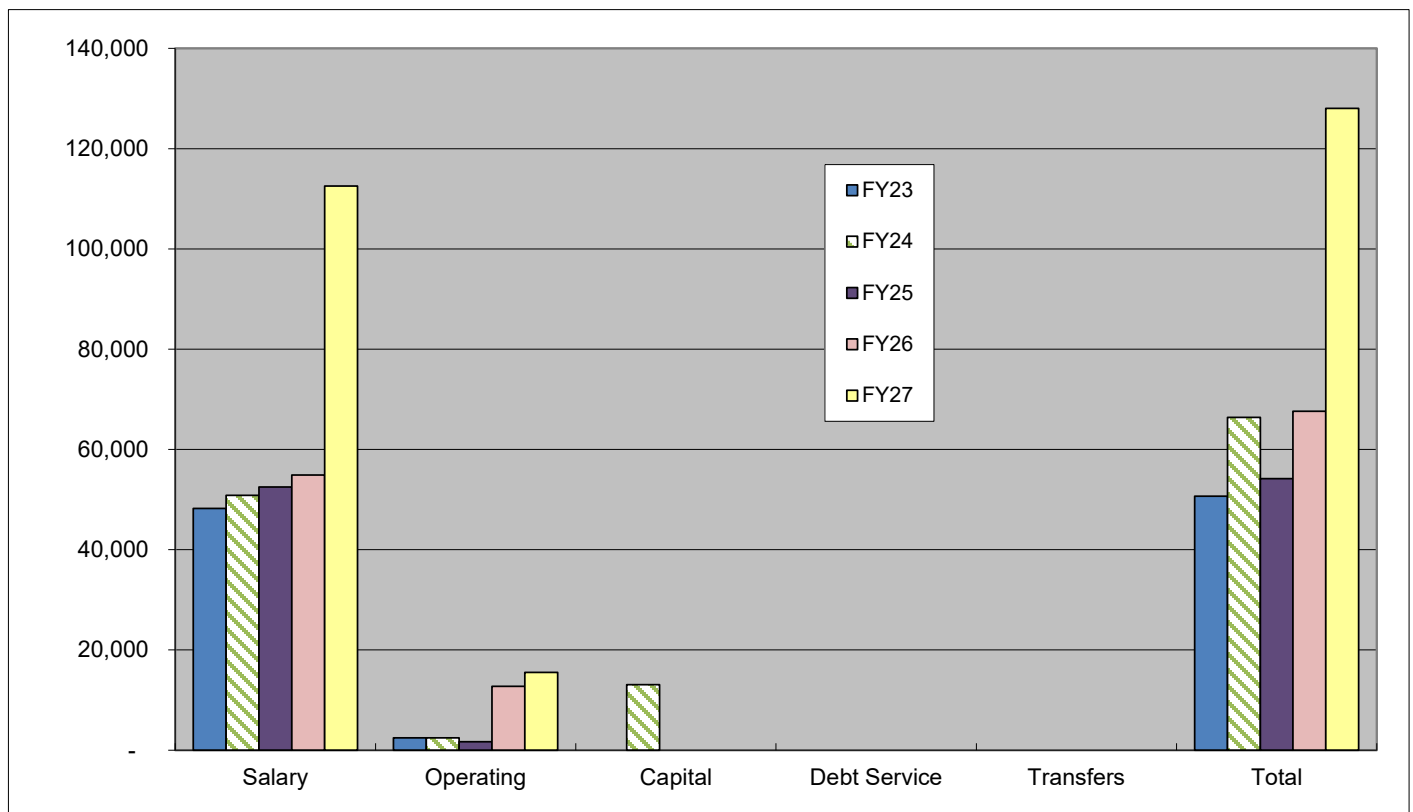
BLIGHT ABATEMENT

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.

<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
1.00	0.50	0.50	0.50



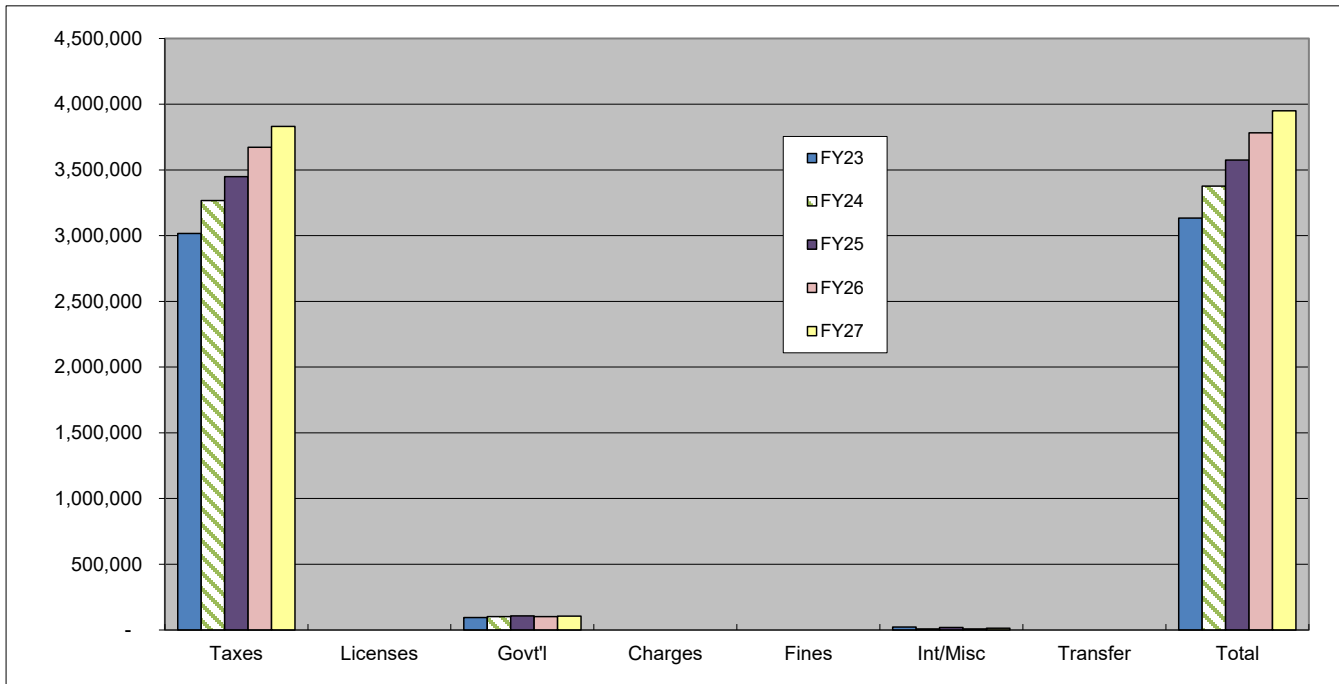
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	48,215	50,843	52,507	54,889	112,516
Operating	2,446	2,445	1,690	12,730	15,524
Capital	-	13,089	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	50,661	66,377	54,197	67,619	128,040

PRELIMINARY FY27 BUDGET
Blight Abatement Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2256.000.407.420501.111	39,206	39,906	41,230	41,230	31,110	83,388	
2256.000.407.420501.120	-	-	-	-	37	250	250
2256.000.407.420501.141	59	61	103	103	78	125	
2256.000.407.420501.142	365	297	392	392	226	813	
2256.000.407.420501.143	5,712	5,705	5,940	5,940	4,445	13,200	
2256.000.407.420501.144	2,999	2,697	3,154	3,154	2,112	6,398	
2256.000.407.420501.147	134	132	141	141	102	287	
2256.000.407.420501.153	141	90	148	148	68	301	
2256.000.407.420501.156	3,556	3,619	3,781	3,781	2,822	7,753	
PERSONNEL TOTAL	52,172	52,507	54,889	54,889	41,000	112,516	
OPERATING							
2256.000.407.420501.220	500	128	500	500	-	500	-
2256.000.407.420501.231	2,210	881	2,000	2,000	781	2,000	-
2256.000.407.420501.330	150	-	-	-	-	-	-
2256.000.407.420501.345	693	681	730	730	535	3,524	2,794
2256.000.407.420501.370	2,500	-	1,500	1,500	-	1,500	-
2256.000.407.420501.397	1,500	-	500	500	-	500	-
2256.000.407.420501.398	15,000	-	7,500	7,500	-	7,500	-
OPERATING TOTAL	22,553	1,690	12,730	12,730	1,316	15,524	
CAPITAL							
2256.000.407.420501.940	-	-	-	-	-	-	-
CAPITAL TOTAL							
TOTAL	74,725	54,197	67,619	67,619	42,316	128,040	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
	REQUESTED						
2256.000.407.420501.120	250						
	250						
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

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

TAX REVENUE	3,830,694		
NON-TAX REVENUE	118,737		FY 26 MILLS 8.14
TOTAL REVENUES	3,949,431		FY 27 MILLS 7.34
Use / (Source) of Reserves	-		(0.80)
TOTAL RESOURCES USED	3,949,431		
BASE APPROPRIATIONS	3,949,431	Est. Reserves 7/1/26	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	3,949,431	Proj. Res. 6/30/27	-



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	3,017,215	3,267,878	3,448,918	3,672,194	3,830,694
Licenses	-	-	-	-	-
Gov't'l	93,931	101,857	107,997	101,255	104,737
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	21,835	7,398	18,290	9,000	14,000
Transfer	-	-	-	-	-
Total	3,132,981	3,377,133	3,575,205	3,782,449	3,949,431

FY27 PRELIMINARY BUDGET

Public Health (Riverstone Health) - Revenue Budget

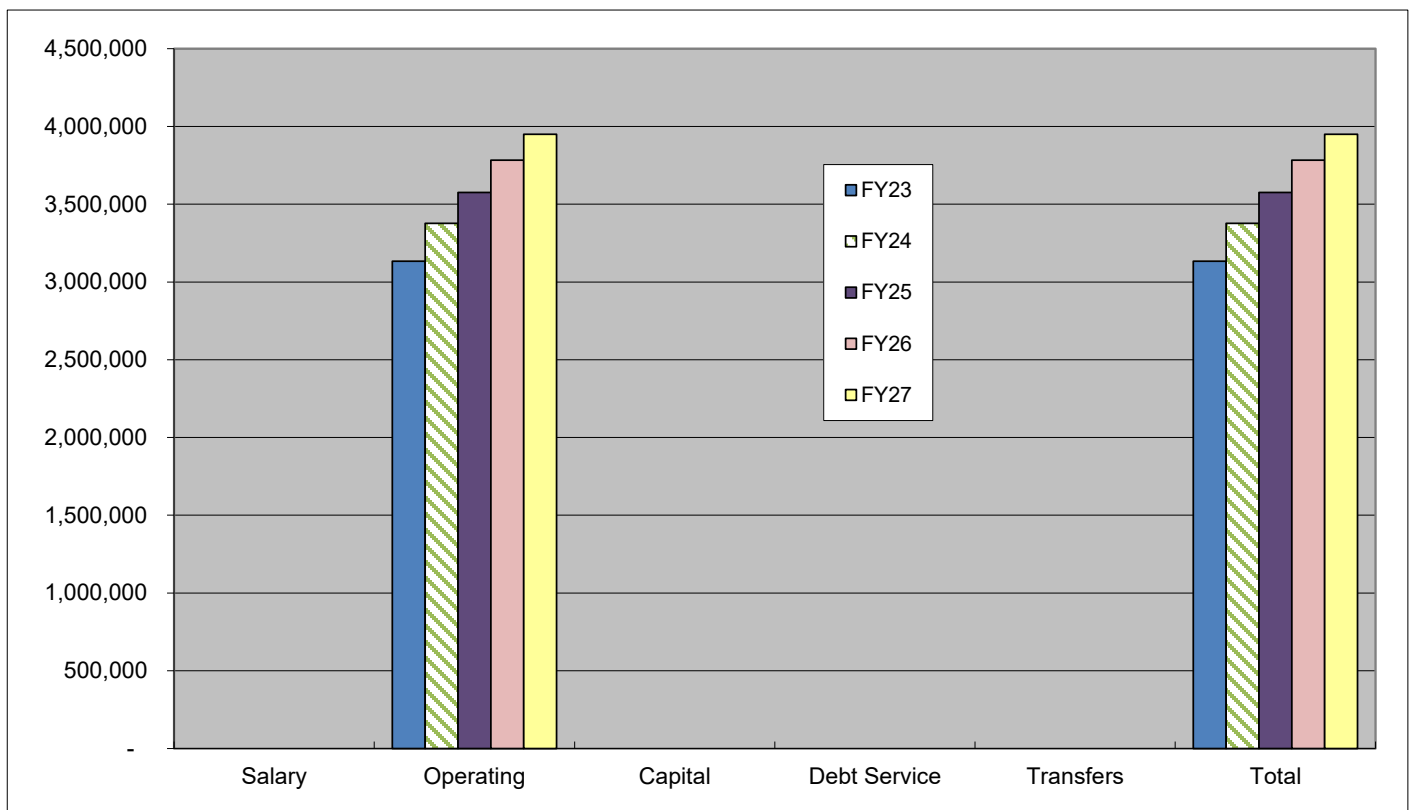
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2270.000.000.311010.000	3,375,607	3,257,292	3,561,694	3,561,694	2,128,320	3,733,194				
2270.000.000.311020.000	45,000	50,888	45,000	45,000	23,531	40,000				
2270.000.000.311021.000	13,000	12,644	13,000	13,000	5,548	10,000				
2270.000.000.311040.000	76,000	124,302	50,000	50,000	44,007	45,000				
2270.000.000.312000.000	2,500	3,792	2,500	2,500	4,412	2,500				
2270.000.000.335240.000	107,997	107,997	101,255	101,255	75,941	104,737				
2270.000.000.371010.000	5,000	18,290	9,000	9,000	10,781	14,000				
TOTAL	3,625,104	3,575,205	3,782,449	3,782,449	2,292,540	3,949,431				

FY27 PRELIMINARY 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.

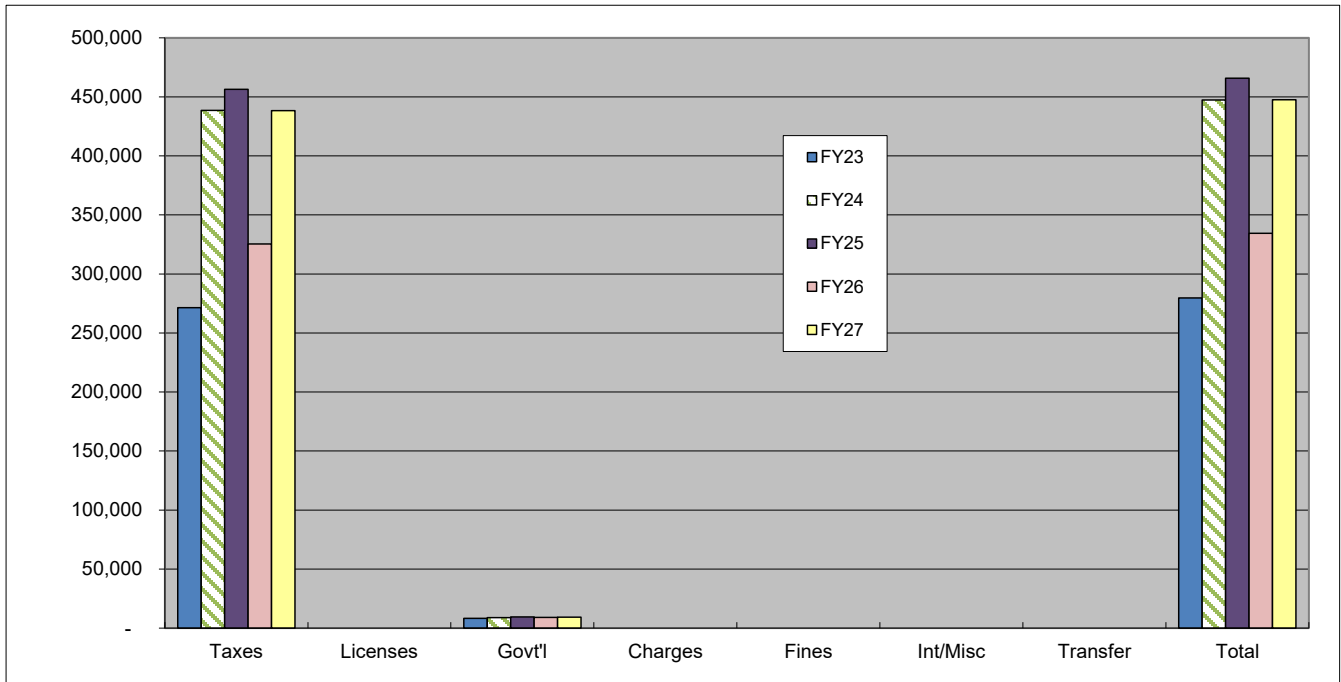
Voters approved an additional 4.75 mill levy authorization for Public Health in November 2002.



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	3,132,981	3,377,134	3,575,205	3,782,449	3,949,431
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	3,132,981	3,377,134	3,575,205	3,782,449	3,949,431

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

TAX REVENUE	438,240		
NON-TAX REVENUE	9,351		FY 26 MILLS
TOTAL REVENUES	447,591		0.72
Use / (Source) of Reserves	11,987		FY 27 MILLS
TOTAL RESOURCES USED	459,578		0.84
			Change
			0.12
BASE APPROPRIATIONS	420,578	Est. Reserves 7/1/26	105,000
TRANSFERS & CONTINGENCY	39,000	(Use)/Source of Reserves	(11,987)
TOTAL APPROPRIATIONS	459,578	Proj. Res. 6/30/27	93,013



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	271,465	438,488	456,423	325,391	438,240
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	334,432	447,591

FY27 PRELIMINARY BUDGET

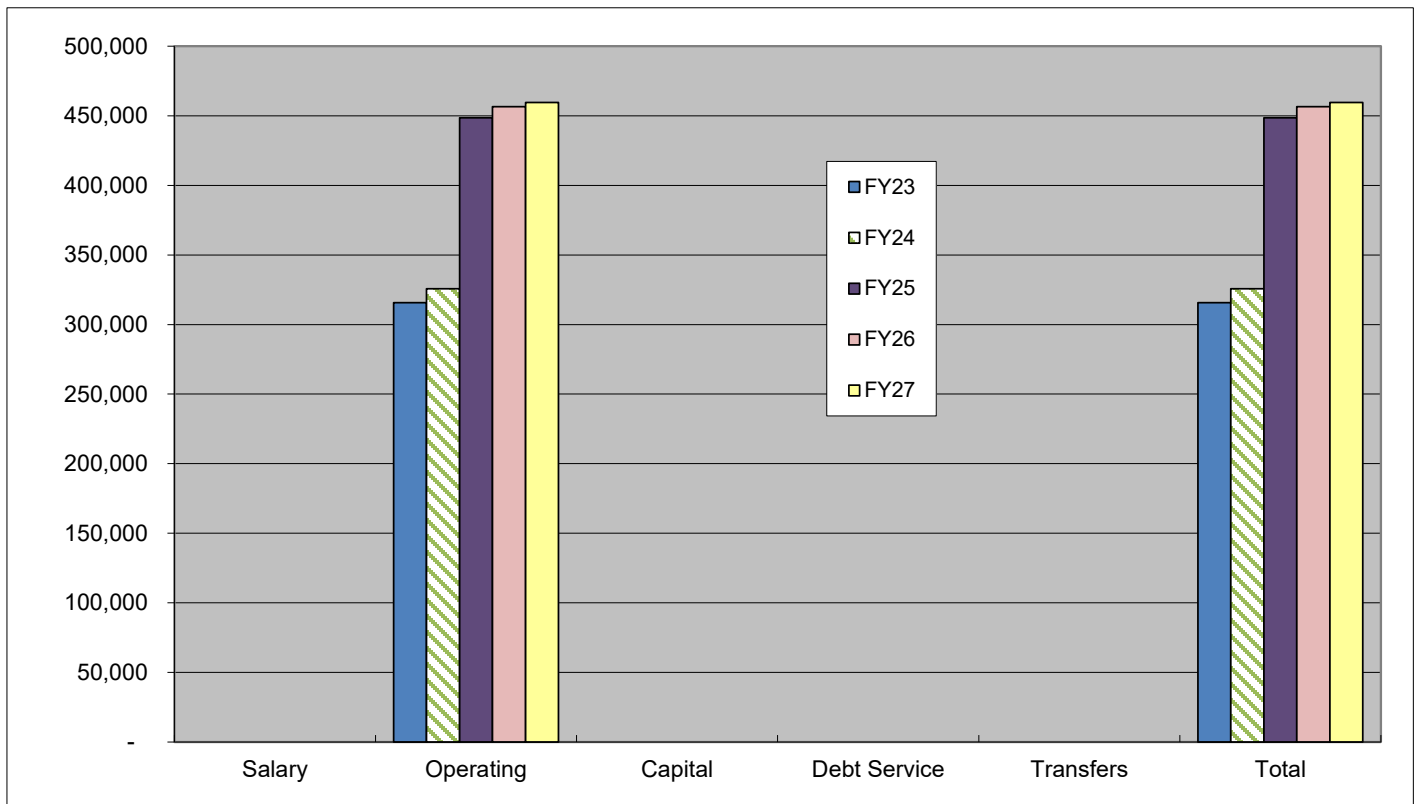
Mental Health - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2271.000.000.311010.000	448,498	430,575	314,691	314,691	191,829	427,540
2271.000.000.311020.000	4,500	6,830	4,500	4,500	3,107	4,500
2271.000.000.311021.000	1,000	1,657	1,000	1,000	726	1,000
2271.000.000.311040.000	3,500	16,874	5,000	5,000	5,817	5,000
2271.000.000.312000.000	200	487	200	200	525	200
2271.000.000.335240.000	9,453	9,452	9,041	9,041	6,780	9,351
TOTAL	467,151	465,875	334,432	334,432	208,784	447,591

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	315,719	325,719	448,632	456,578	459,578
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	315,719	325,719	448,632	456,578	459,578

PRELIMINARY FY27 BUDGET
Mental Health Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2271.000.199.440400.397	418,632	393,632	345,578	370,578	284,184	345,578	-
2271.000.199.440400.398	150,000	55,000	75,000	75,000	75,000	75,000	-
2271.000.199.440400.850	20,000	-	25,000	-	-	25,000	-
2271.000.199.440400.851	9,000	-	11,000	11,000	-	14,000	3,000
OPERATING TOTAL	597,632	448,632	456,578	456,578	359,184	459,578	
TOTAL	597,632	448,632	456,578	456,578	359,184	459,578	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
<u>ACCOUNT NUMBER</u>		<u>AMOUNT REQUESTED</u>					
<u>EXPLANATION</u>							

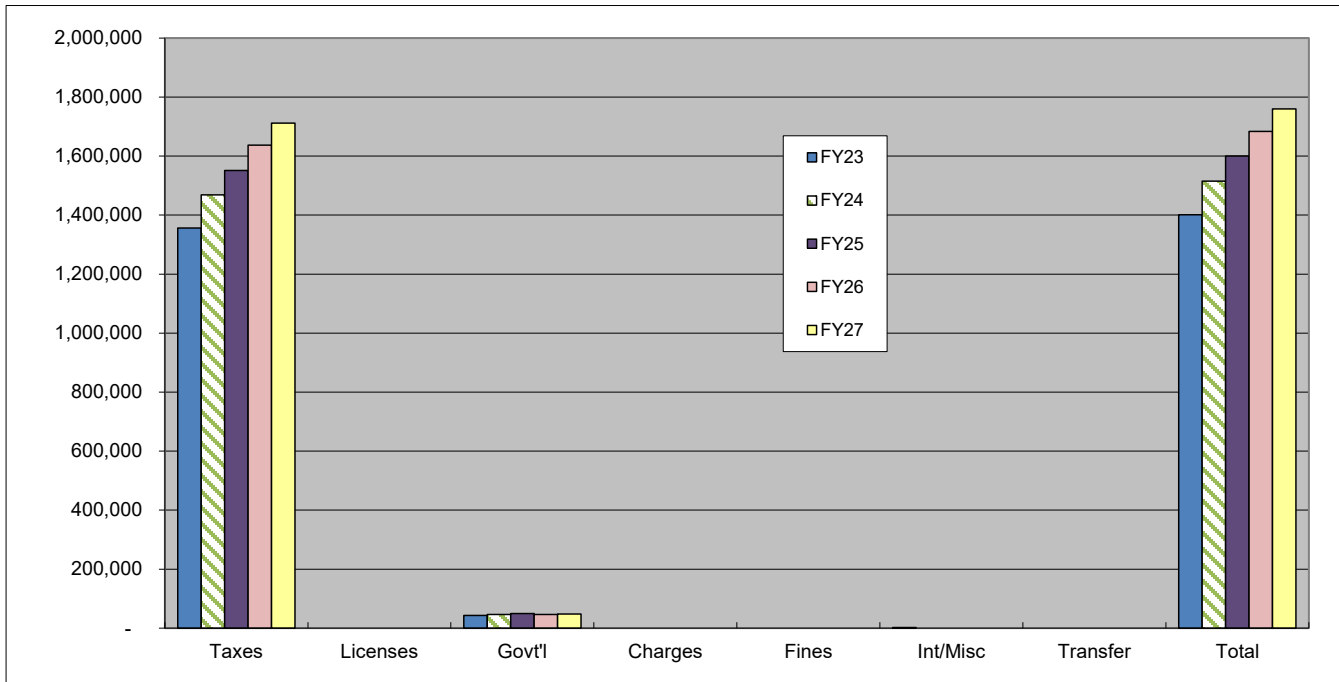
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW PUBLIC SAFETY LEVY - MENTAL HEALTH FUND

TAX REVENUE	1,712,015
NON-TAX REVENUE	48,004
TOTAL REVENUES	1,760,019
Use / (Source) of Reserves	795,981
TOTAL RESOURCES USED	2,556,000

FY 26 MILLS	3.66
FY 27 MILLS	3.30
Change	(0.36)

BASE APPROPRIATIONS	2,500,000
TRANSFERS & CONTINGENCY	56,000
TOTAL APPROPRIATIONS	2,556,000

Est. Reserves 7/1/26	1,538,001
(Use)/Source of Reserves	(795,981)
Proj. Res. 6/30/27	742,020



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	1,356,307	1,468,816	1,550,969	1,637,152	1,712,015
Licenses	-	-	-	-	-
Gov't'l	42,981	46,597	49,387	46,408	48,004
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,137	-	-	-	-
Transfer	-	-	-	-	-
Total	1,401,425	1,515,413	1,600,356	1,683,560	1,760,019

FY27 PRELIMINARY BUDGET

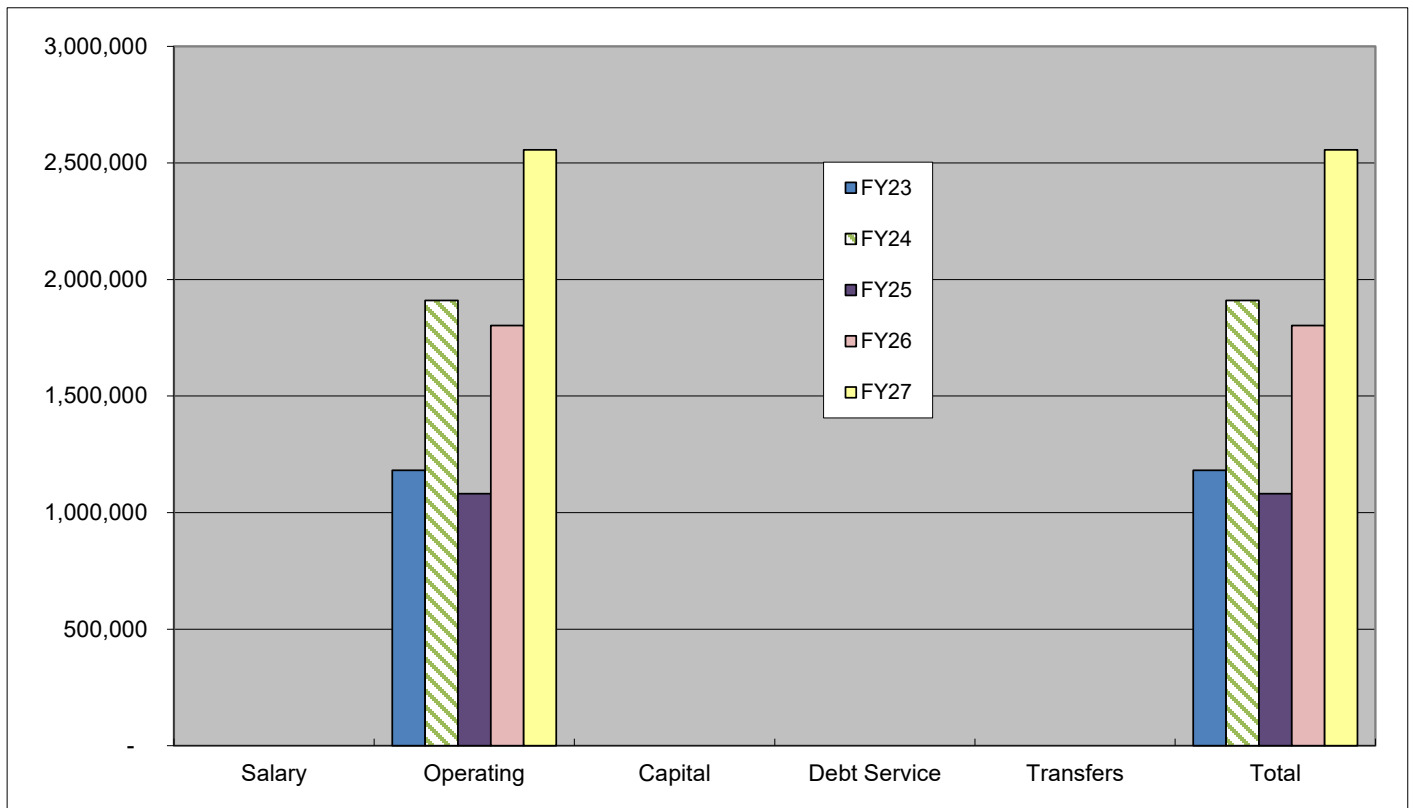
Public Safety - Mental Health - Revenue Budget

Account	FY25 AMEND		FY25 ACTUAL		FY26 ORIG		FY26 AMEND		FY26 ACTUAL		PROJECTED	
		BUDGET		FY25 ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	Through 3/31/26		FY27	FY27
2272.000.000.311010.000		1,519,261	1,464,833		1,602,652	1,602,652	1,602,652	956,963			1,680,015	
2272.000.000.311020.000		19,000	22,879		19,000	19,000	19,000	10,582			16,000	
2272.000.000.311021.000		6,000	5,684		6,000	6,000	6,000	2,495			5,000	
2272.000.000.311040.000		8,500	55,870		8,500	8,500	8,500	19,791			10,000	
2272.000.000.312000.000		1,000	1,703		1,000	1,000	1,000	1,980			1,000	
2272.000.000.335240.000		49,388	49,387		46,408	46,408	46,408	34,806			48,004	
TOTAL		1,603,149	1,600,356		1,683,560	1,683,560	1,683,560	1,026,617			1,760,019	

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,181,529	1,909,876	1,080,620	1,803,000	2,556,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,181,529	1,909,876	1,080,620	1,803,000	2,556,000

PRELIMINARY FY27 BUDGET

Public Safety Levy - Mental Health Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2272.000.199.440400.397	1,000,000	675,000	1,500,000	1,500,000	375,000	2,500,000	1,000,000
2272.000.199.440400.398	50,000	-	50,000	50,000	-	-	(50,000)
2272.000.199.440400.399	412,270	405,620	200,000	200,000	-	-	(200,000)
2272.000.199.440400.851	31,000	-	53,000	53,000	-	56,000	3,000
OPERATING TOTAL	1,493,270	1,080,620	1,803,000	1,803,000	375,000	2,556,000	
CAPITAL							
2272.000.199.440400.920	-	-	-	-	-	-	
CAPITAL TOTAL	-	-	-	-	-	-	
TOTAL	1,493,270	1,080,620	1,803,000	1,803,000	375,000	2,556,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
EXPLANATION	REQUESTED						

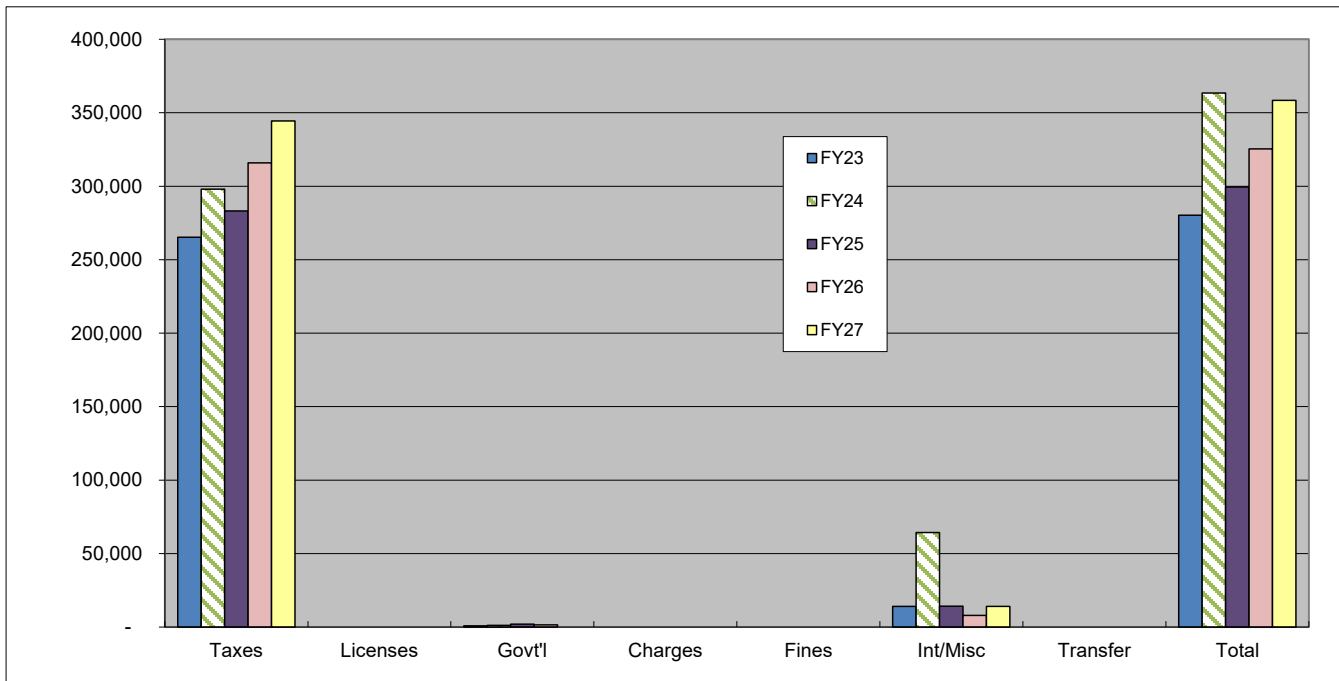
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW LOCKWOOD PEDESTRIAN SAFETY FUND

TAX REVENUE	344,419
NON-TAX REVENUE	14,000
TOTAL REVENUES	358,419
Use / (Source) of Reserves	246,956
TOTAL RESOURCES USED	605,375

FY 26 MILLS	10.96
FY 27 MILLS	11.50
Change	0.54

BASE APPROPRIATIONS	592,375
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	592,375

Est. Reserves 7/1/26	438,622
(Use)/Source of Reserves	(246,956)
Proj. Res. 6/30/27	191,666



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	265,344	298,037	283,137	315,955	344,419
Licenses	-	-	-	-	-
Gov't'l	871	1,180	1,950	1,500	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	14,116	64,274	14,293	8,000	14,000
Transfer	-	-	-	-	-
Total	280,331	363,491	299,380	325,455	358,419

FY27 PRELIMINARY BUDGET

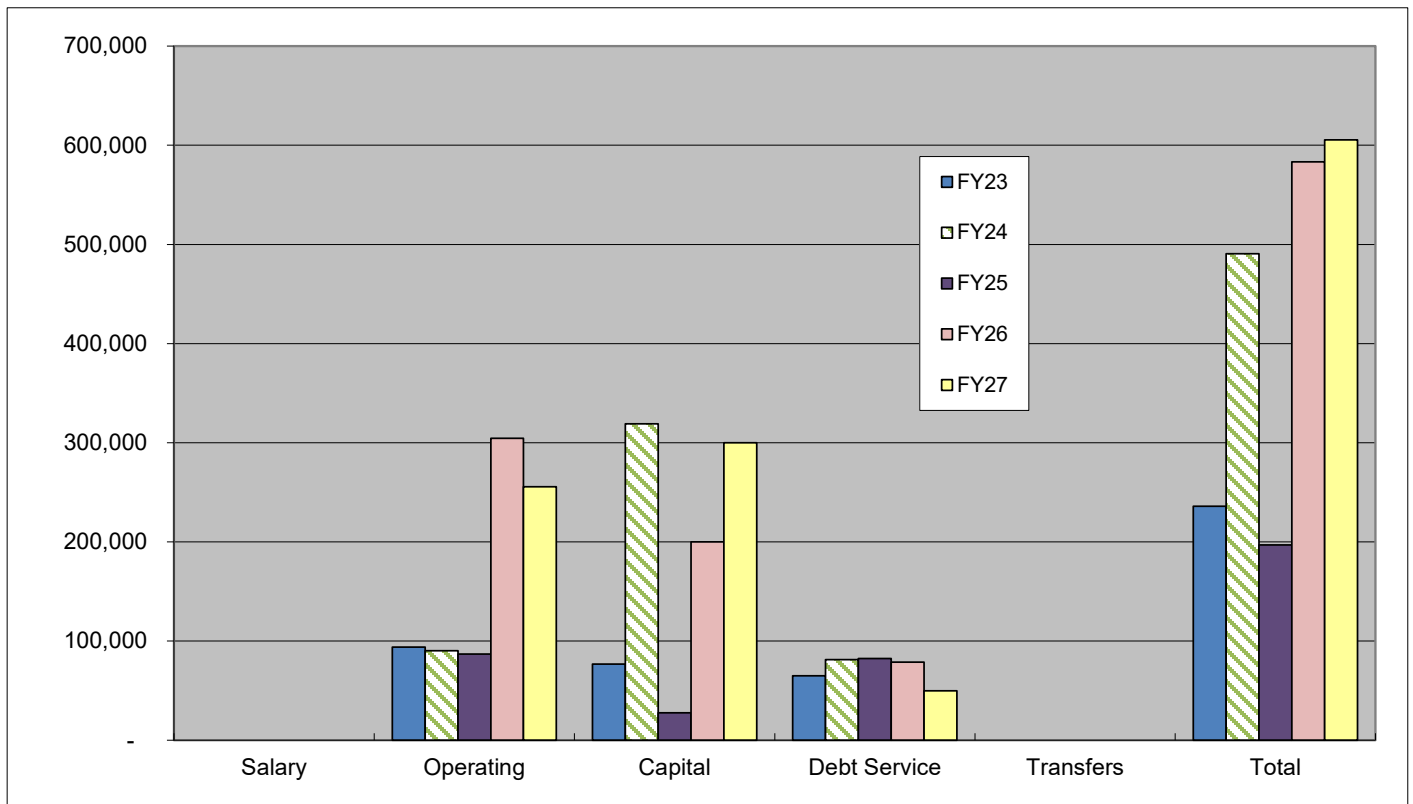
Lockwood Pedestrian Safety - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2275.000.000.311010.000	283,530	271,774	308,455	308,455	175,035	337,919
2275.000.000.311020.000	4,500	8,375	4,500	4,500	1,284	4,500
2275.000.000.311021.000	3,000	2,740	3,000	3,000	895	2,000
2275.000.000.312000.000	-	248	-	-	204	-
2275.000.000.335240.000	1,951	1,950	1,500	1,500	-	-
2275.000.000.369000.000	-	20	-	-	-	-
2275.000.000.371010.000	11,000	14,273	8,000	8,000	12,904	14,000
2275.000.000.381061.000	75,000	-	-	-	-	-
TOTAL	378,981	299,380	325,455	325,455	190,322	358,419

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	93,963	90,237	86,982	304,500	255,500
Capital	76,800	319,138	27,530	200,000	300,000
Debt Service	65,126	81,210	82,462	78,753	49,875
Transfers	-	-	-	-	-
Total	235,889	490,585	196,974	583,253	605,375

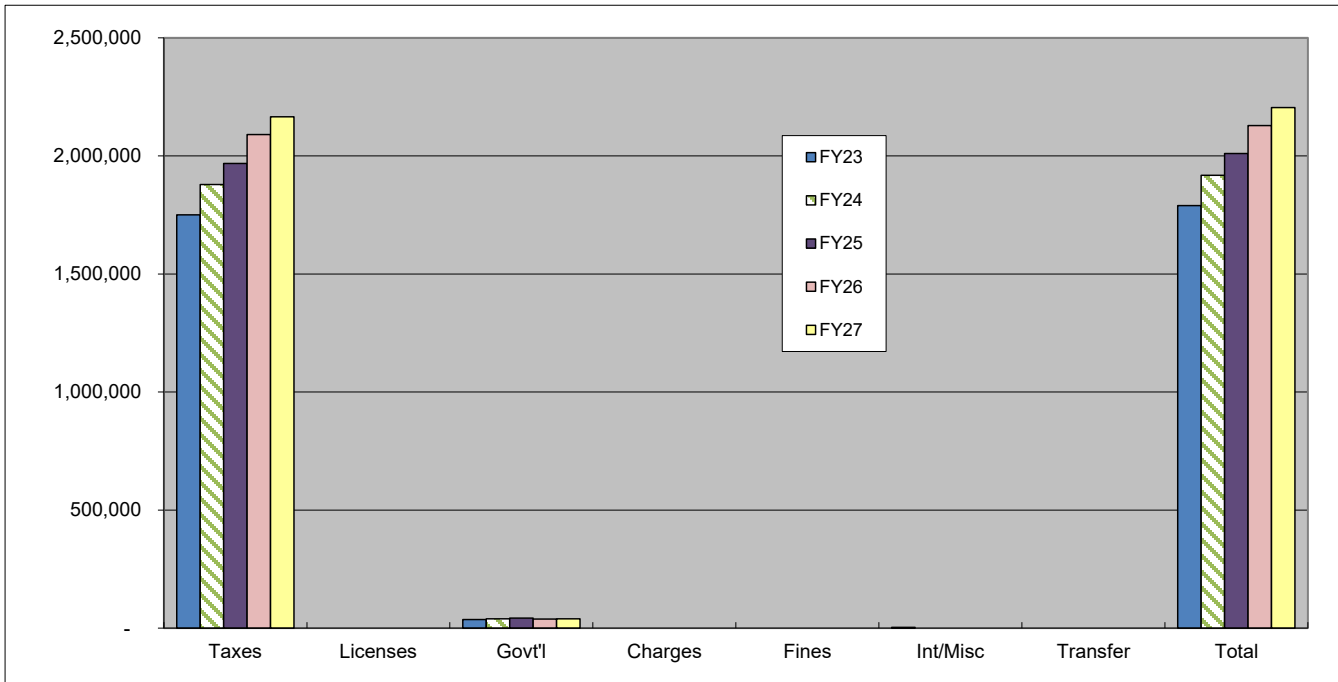
PRELIMINARY FY27 BUDGET

Lockwood Pedestrian Safety - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2275.000.423.430264.340	3,000	1,047	2,500	2,500	716	2,500	-
2275.000.423.430264.362	11,000	14,649	15,000	15,000	4,079	15,000	-
2275.000.423.430264.398	150,000	45,971	85,000	85,000	68,248	150,000	65,000
2275.000.423.430264.791	161,700	25,315	190,000	190,000	74,088	75,000	(115,000)
2275.000.423.430264.851	7,000	-	12,000	12,000	-	13,000	1,000
OPERATING TOTAL	332,700	86,982	304,500	304,500	147,131	255,500	
DEBT							
2275.000.423.430264.610	66,471	66,470	68,192	68,192	68,189	43,158	(25,034)
2275.000.423.430264.620	15,992	15,992	10,561	10,561	10,558	6,717	(3,844)
DEBT SERVICE TOTAL	82,463	82,462	78,753	78,753	78,747	49,875	
CAPITAL							
2275.000.423.430264.954	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	225,878	605,375	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
	REQUESTED						
2275.000.423.430264.398	65,000						
2275.000.423.430264.954	300,000						
	365,000						
EXPLANATION							
Sidewalk projects	65,000						
Large sidewalk projects	300,000						

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

TAX REVENUE	2,165,414		
NON-TAX REVENUE	39,276		FY 26 MILLS 4.62
TOTAL REVENUES	2,204,690		FY 27 MILLS 4.15
Use / (Source) of Reserves	-		(0.47)
TOTAL RESOURCES USED	2,204,690		
BASE APPROPRIATIONS	2,204,690	Est. Reserves 7/1/26	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	2,204,690	Proj. Res. 6/30/27	-



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	1,750,404	1,878,563	1,968,056	2,090,839	2,165,414
Licenses	-	-	-	-	-
Gov't'l	36,122	39,315	41,928	37,970	39,276
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,794	-	-	-	-
Transfer	-	-	-	-	-
Total	1,789,320	1,917,878	2,009,984	2,128,809	2,204,690

FY27 PRELIMINARY BUDGET

Senior Citizens (Elderly Activities) Fund - Revenue Budget

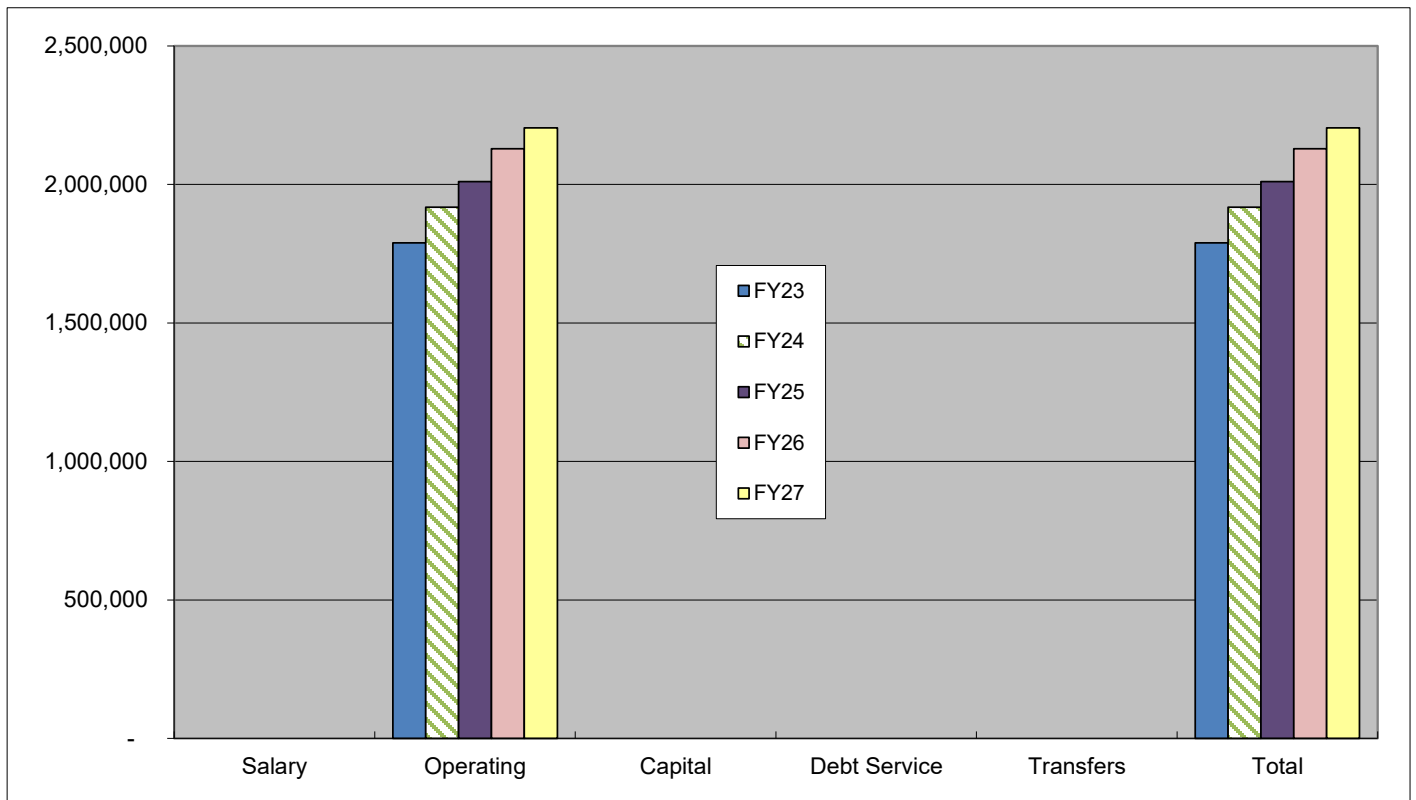
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2280.000.000.311010.000	1,931,163	1,858,085	2,027,039	2,027,039	1,208,206	2,113,614
2280.000.000.311020.000	18,000	29,125	18,000	18,000	13,425	18,000
2280.000.000.311021.000	9,000	7,239	9,000	9,000	3,169	7,000
2280.000.000.311040.000	41,000	71,432	35,000	35,000	25,102	25,000
2280.000.000.312000.000	1,800	2,175	1,800	1,800	2,518	1,800
2280.000.000.335240.000	41,929	41,928	37,970	37,970	28,478	39,276
TOTAL	2,042,892	2,009,984	2,128,809	2,128,809	1,280,898	2,204,690

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	1,789,320	1,917,879	2,009,984	2,128,809	2,204,690
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,789,320	1,917,879	2,009,984	2,128,809	2,204,690

PRELIMINARY FY27 BUDGET

Senior Citizens Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2280.000.409.450320.397	2,042,892	2,009,984	2,128,809	2,128,809	1,061,370	2,204,690	
OPERATING TOTAL	2,042,892	2,009,984	2,128,809	2,128,809	1,061,370	2,204,690	
TOTAL	2,042,892	2,009,984	2,128,809	2,128,809	1,061,370	2,204,690	
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	
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	148,700	
Sub Total	701,000	683,000	683,500	745,200	330,300	402,200	
Billings Heights Site (Contingency set aside/comm							
Alliance Volunteer Program	120,000	130,000	220,996	109,858	148,614	153,072	
Resource Center/Caregiver	180,000	220,000	152,278	152,278	205,999	212,179	
Meals on Wheels	130,000	150,000	157,444	180,548	244,242	273,360	
Senior Dinner Program	150,000	180,000	198,348	200,000	270,556	300,464	
Supportive Services	100,000	110,000	89,914	221,578	299,746	308,738	

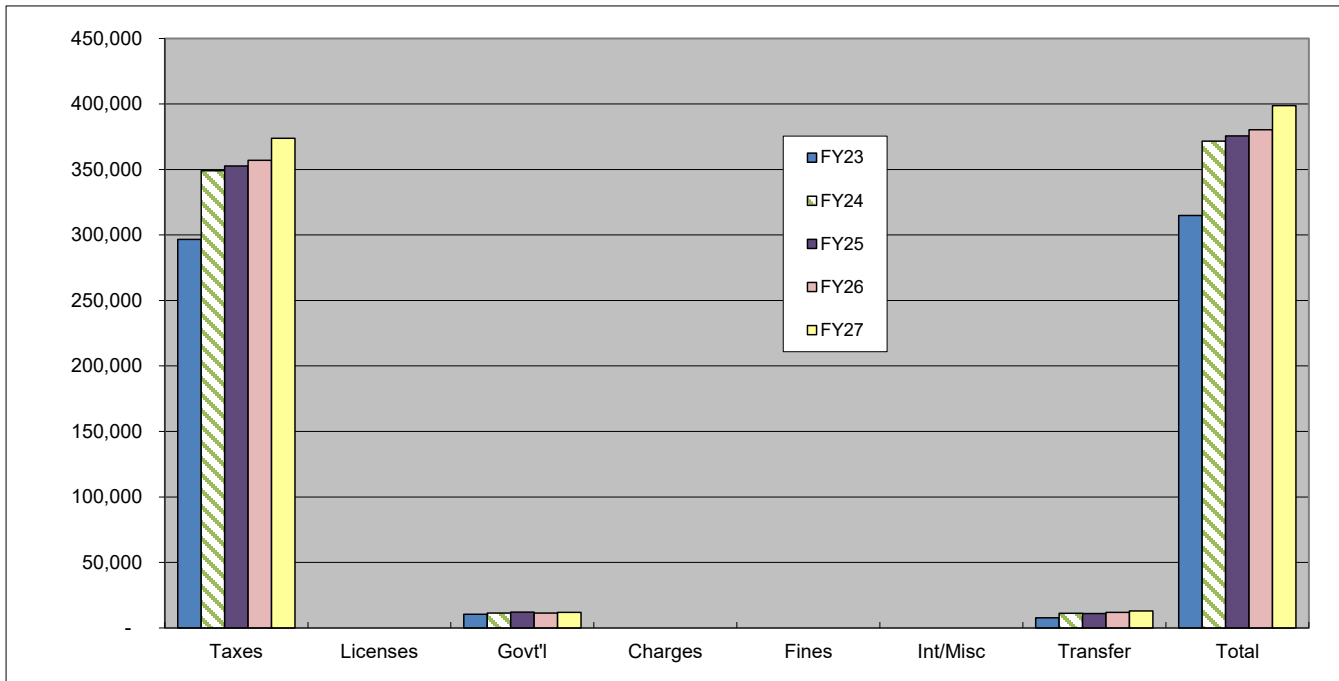
PRELIMINARY FY27 BUDGET

Senior Citizens Fund - Expenditure Budget

History and Budget Requests for Senior Centers and other Agencies		FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Agency/Program		Request	Request	Request	Request	Request	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	2,200,000

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW EXTENSION FUND

TAX REVENUE	373,849		
NON-TAX REVENUE	24,823		FY 26 MILLS 0.80
TOTAL REVENUES	398,672		FY 27 MILLS 0.72
Use / (Source) of Reserves	64,805		Change (0.08)
TOTAL RESOURCES USED	463,477		
BASE APPROPRIATIONS	386,277	Est. Reserves 7/1/26	197,023
TRANSFERS & CONTINGENCY	77,200	(Use)/Source of Reserves	(64,805)
TOTAL APPROPRIATIONS	463,477	Proj. Res. 6/30/27	132,218



	<u>Actual</u> FY23	<u>Actual</u> FY24	<u>Actual</u> FY25	<u>Amended</u> FY26	<u>Budget</u> FY27
Taxes	296,571	349,076	352,738	356,990	373,849
Licenses	-	-	-	-	-
Gov't'l	10,505	11,372	12,022	11,451	11,845
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	7,749	11,123	10,914	11,823	12,978
Total	314,825	371,571	375,674	380,264	398,672

FY27 PRELIMINARY BUDGET

Extension Fund - Revenue Budget

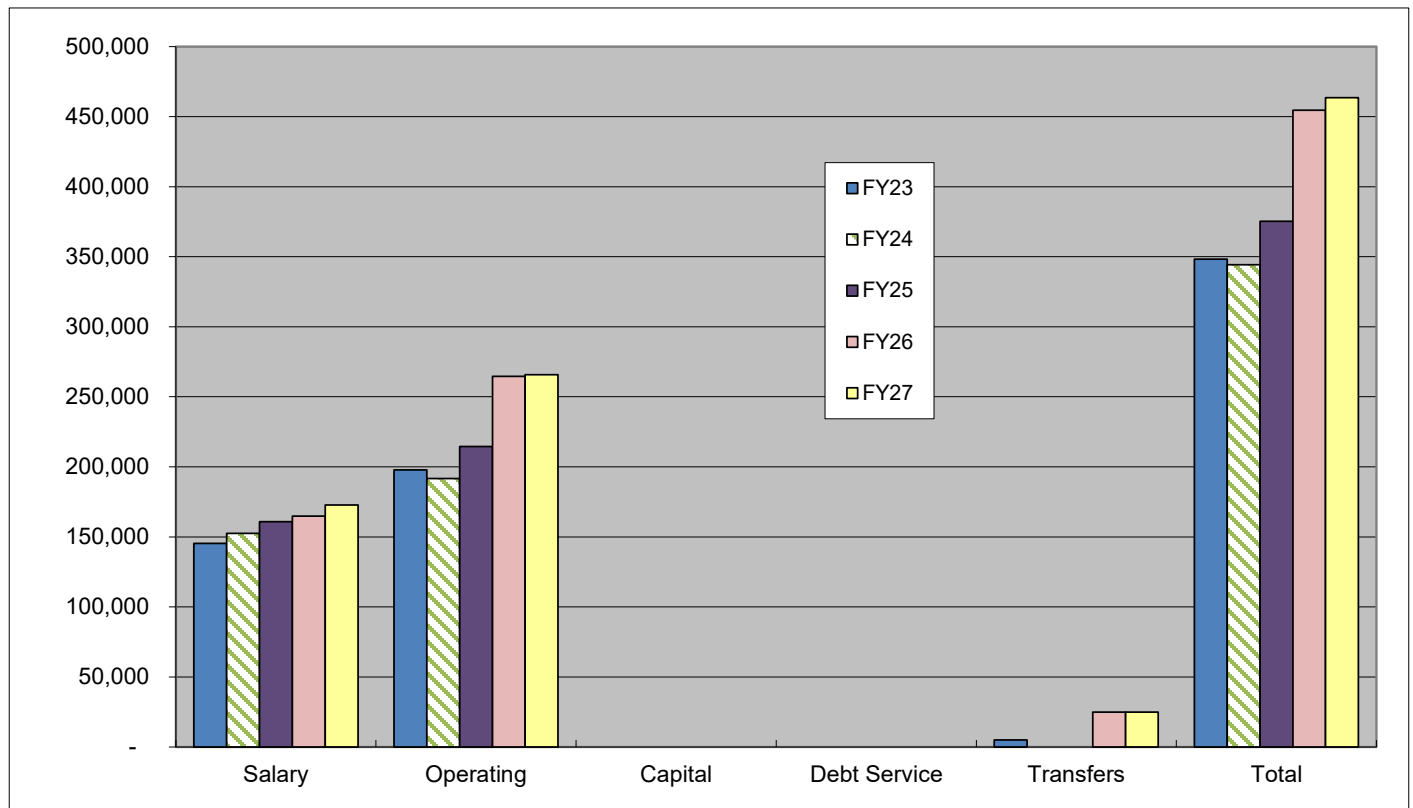
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2290.000.000.311010.000	345,722	332,397	351,190	351,190	209,479	367,549				
2290.000.000.311020.000	3,500	5,328	3,500	3,500	2,402	2,500				
2290.000.000.311021.000	1,000	1,315	1,000	1,000	568	1,000				
2290.000.000.311040.000	1,000	13,312	1,000	1,000	4,489	2,500				
2290.000.000.312000.000	300	386	300	300	438	300				
2290.000.000.335240.000	12,022	12,022	11,451	11,451	8,589	11,845				
2290.000.000.383030.000	11,424	10,914	11,823	11,823	5,868	12,978				
TOTAL	374,968	375,674	380,264	380,264	231,833	398,672				

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	145,379	152,531	160,864	164,869	172,708
Operating	197,872	191,735	214,495	264,684	265,769
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	5,000	-	-	25,000	25,000
Total	348,251	344,266	375,359	454,553	463,477

**PRELIMINARY FY27 BUDGET
Extension Fund - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2290.000.410.450400.111	101,707	102,582	104,832	104,832	80,937	109,562	
2290.000.410.450400.112	17,500	17,244	17,500	17,500	12,237	17,500	
2290.000.410.450400.120	-	137	-	-	-	-	
2290.000.410.450400.130	-	-	-	-	-	-	
2290.000.410.450400.141	179	185	306	306	233	191	
2290.000.410.450400.142	179	89	171	171	74	140	
2290.000.410.450400.143	19,992	19,967	20,790	20,790	15,967	23,100	
2290.000.410.450400.144	9,119	9,118	9,358	9,358	7,078	9,720	
2290.000.410.450400.147	349	331	360	360	255	376	
2290.000.410.450400.153	329	322	334	334	245	341	
2290.000.410.450400.156	10,812	10,879	11,218	11,218	8,449	11,779	
PERSONNEL TOTAL	160,166	160,864	164,869	164,869	125,080	172,708	
OPERATING							
2290.000.410.450400.210	15,000	14,551	15,000	15,000	9,860	12,000	(3,000)
2290.000.410.450400.220	4,550	2,808	4,550	4,550	2,755	4,550	
2290.000.410.450400.341	-	-	-	1,000	399	1,600	
2290.000.410.450400.342	-	-	-	500	-	1,100	1,000
2290.000.410.450400.344	-	-	-	500	-	1,000	1,000
2290.000.410.450400.345	5,320	5,320	6,534	6,534	6,534	5,559	(975)
2290.000.410.450400.363	5,500	4,775	5,500	5,500	2,615	4,500	(1,000)
2290.000.410.450400.370	13,000	12,018	11,000	11,000	6,467	11,000	
2290.000.410.450400.380	3,000	2,105	2,500	2,500	700	2,500	
2290.000.410.450400.398	156,000	142,138	156,000	156,000	117,000	164,000	8,000
2290.000.410.450400.399	-	-	-	-	1,440	5,760	
2290.000.410.450400.530	35,000	30,780	12,000	12,900	12,900	-	(12,000)
2290.000.410.450400.850	40,000	-	40,000	34,100	-	40,000	
2290.000.410.450400.851	7,000	-	11,600	11,600	-	12,200	600
OPERATING TOTAL	284,370	214,495	264,684	264,684	160,670	265,769	
TRANSFERS							
2290.000.410.521000.820	-	-	25,000	25,000	12,500	25,000	
TRANSFERS TOTAL	-	-	25,000	25,000	12,500	25,000	
TOTAL	444,536	375,359	454,553	454,553	298,250	463,477	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
2290.000.410.450400.341	New Building	1,600					
2290.000.410.450400.342	New Building	1,100					
2290.000.410.450400.344	New Building	1,000					
2290.000.410.450400.398	Agent Salaries	8,000					
2290.000.410.450400.399	Building cleaning	5,760					
		17,460					
REQUESTS FOR CHANGES IN PERSONNEL							
Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY 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	<u>465,544</u>

TAX REVENUE	6,434,505
NON-TAX REVENUE	947,620
TOTAL REVENUES	7,382,125
Use / (Source) of Reserves	1,466,532
TOTAL RESOURCES USED	<u>8,848,657</u>

BASE APPROPRIATIONS	7,791,809
TRANSFERS & CONTINGENCY	1,056,848
TOTAL APPROPRIATIONS	<u>8,848,657</u>

FY 26 MILLS	13.69
FY 27 MILLS	12.34
Change	<u>(1.35)</u>

Est. Reserves 7/1/26	4,402,028
(Use)/Source of Reserves	(1,466,532)
Proj. Res. 6/30/27	<u>2,935,496</u>



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	5,071,356	5,495,662	5,797,865	6,201,872	6,434,505
Licenses	-	-	-	-	-
Gov't'l	474,861	470,888	459,031	355,533	408,076
Charges	78,788	77,124	77,956	73,000	73,000
Fines	-	-	-	-	-
Int/Misc	149,758	2,792	1,688	1,000	1,000
Transfer	309,997	336,285	333,814	391,848	465,544
Total	6,084,760	6,382,751	6,670,354	7,023,253	7,382,125

FY27 PRELIMINARY BUDGET

County Attorney Fund - Revenue Budget

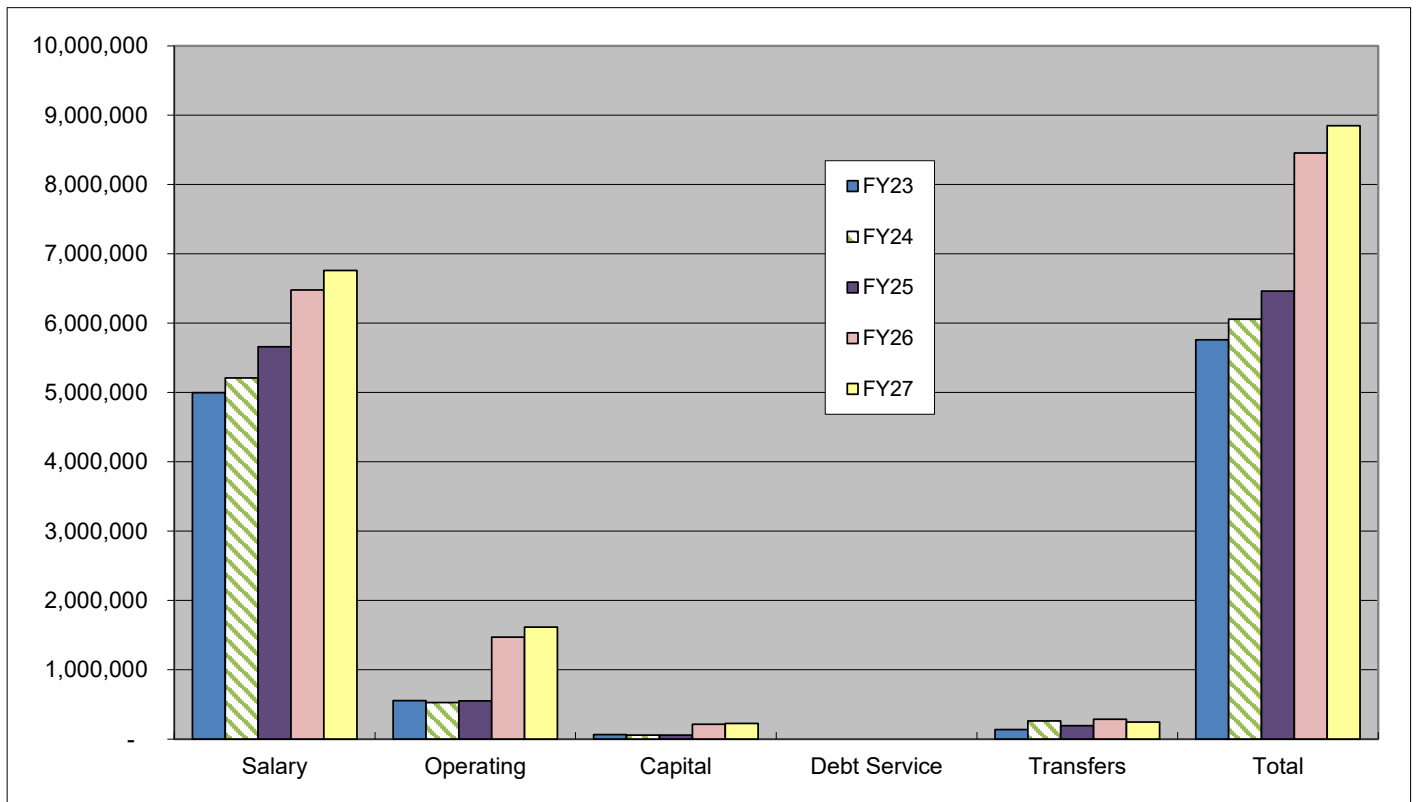
Account	FY25 AMEND		FY25 ACTUAL		FY26 ORIG		FY26 AMEND		FY26 ACTUAL		PROJECTED	
		BUDGET			BUDGET	BUDGET	BUDGET	BUDGET	Through 3/31/26		FY27	
2301.000.000.311010.000		5,684,414	5,475,625		6,000,072	6,000,072	6,000,072	6,000,072	3,579,377		6,295,505	
2301.000.000.311020.000		65,000	85,561		65,000	65,000	65,000	65,000	39,557		45,000	
2301.000.000.311021.000		22,000	21,257		22,000	22,000	22,000	22,000	9,328		19,000	
2301.000.000.311040.000		75,000	209,046		110,000	110,000	110,000	110,000	73,978		70,000	
2301.000.000.312000.000		4,800	6,376		4,800	4,800	4,800	4,800	7,415		5,000	
2301.000.000.331210.000		200,000	293,462		200,000	200,000	200,000	200,000	155,872		250,000	
2301.000.000.335240.000		84,889	84,889		69,311	69,311	69,311	69,311	51,983		71,695	
2301.000.000.336025.000		80,680	80,680		86,222	86,222	86,222	86,222	64,667		86,381	
2301.000.000.341020.000		-	1,405		-	-	-	-	102		-	
2301.000.000.341052.000		24,500	31,648		28,000	28,000	28,000	28,000	19,858		28,000	
2301.000.000.341056.000		48,000	44,903		45,000	45,000	45,000	45,000	27,743		45,000	
2301.000.000.369000.000		1,000	1,716		1,000	1,000	1,000	1,000	935		1,000	
2301.000.000.371010.000		-	(28)		-	-	-	-	-		-	
2301.000.000.383030.000		378,624	333,814		391,848	391,848	391,848	391,848	175,069		437,544	
TOTAL		6,668,907	6,670,354		7,023,253	7,023,253	7,023,253	7,023,253	4,205,884		7,382,125	

FY27 PRELIMINARY 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.

<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
59.00	59.00	58.00	58.00



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	4,999,367	5,210,103	5,662,022	6,481,125	6,759,976
Operating	557,418	528,808	550,744	1,470,075	1,615,833
Capital	66,613	56,386	59,325	215,000	225,000
Debt Service	-	-	-	-	-
Transfers	138,360	262,950	192,431	288,250	247,848
Total	5,761,758	6,058,247	6,464,522	8,454,450	8,848,657

PRELIMINARY FY27 BUDGET
Public Safety - County Attorney Fund - Expenditure Budget

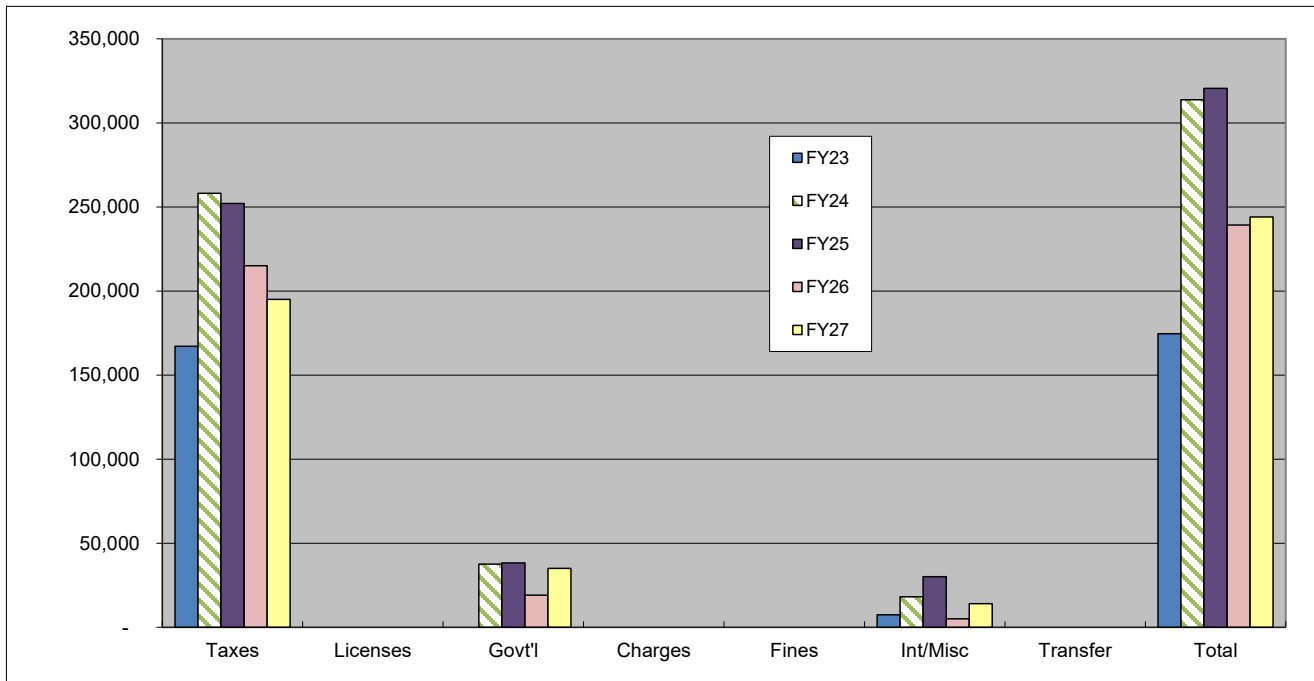
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2301.000.122.411100.111	4,436,147	4,143,694	4,717,922	4,752,922	3,279,704	4,882,877	
2301.000.122.411100.112	132,000	110,943	105,000	105,000	60,352	150,000	45,000
2301.000.122.411100.120	50,000	47,515	45,000	45,000	33,656	45,000	-
2301.000.122.411100.130	15,000	-	15,000	15,000	-	15,000	-
2301.000.122.411100.141	6,779	6,481	11,708	11,708	8,134	7,317	-
2301.000.122.411100.142	19,071	13,861	18,346	18,346	8,942	17,580	-
2301.000.122.411100.143	662,592	610,442	689,040	689,040	456,373	778,800	-
2301.000.122.411100.144	357,113	319,054	370,484	370,484	250,241	385,398	-
2301.000.122.411100.147	15,387	13,748	16,097	16,097	10,163	16,611	-
2301.000.122.411100.150	15,000	-	15,000	15,000	-	-	-
2301.000.122.411100.153	10,322	9,459	10,353	10,353	6,891	10,605	-
2301.000.122.411100.156	408,708	386,825	432,175	432,175	301,766	450,789	-
	6,128,119	5,662,022	6,446,125	6,481,125	4,416,222	6,759,976	
OPERATING							
2301.000.122.411100.202	70,000	18,916	50,000	50,000	10,487	50,000	-
2301.000.122.411100.210	93,694	53,556	87,000	87,000	68,264	93,000	6,000
2301.000.122.411100.220	5,050	931	3,500	3,500	270	3,500	-
2301.000.122.411100.330	19,560	17,995	19,560	19,560	17,529	19,000	(560)
2301.000.122.411100.334	5,000	4,307	5,000	5,000	754	5,000	-
2301.000.122.411100.337	4,000	3,447	4,000	4,000	4,596	6,000	2,000
2301.000.122.411100.345	184,886	184,981	198,515	198,515	197,986	171,463	(27,052)
2301.000.122.411100.352	5,000	900	5,000	5,000	-	5,000	-
2301.000.122.411100.362	8,000	2,483	5,500	5,500	928	3,000	(2,500)
2301.000.122.411100.368	143,275	55,842	170,000	190,000	146,030	222,370	52,370
2301.000.122.411100.370	47,000	44,664	47,000	47,000	32,735	47,000	-
2301.000.122.411100.380	35,000	20,880	25,000	25,000	13,413	25,000	-
2301.000.122.411100.394	75,000	39,398	50,000	50,000	17,249	50,000	-
2301.000.122.411100.399	95,000	66,112	95,000	95,000	56,121	70,500	(24,500)
2301.000.122.411100.537	36,450	36,332	38,000	38,000	25,100	36,000	(2,000)
2301.000.122.411100.850	500,000	-	500,000	445,000	-	600,000	100,000
2301.000.122.411100.851	117,000	-	202,000	202,000	-	209,000	7,000
	1,443,915	550,744	1,505,075	1,470,075	591,462	1,615,833	110,758
CAPITAL							
2301.000.122.411100.940	274,690	59,325	215,000	215,000	-	225,000	-
	274,690	59,325	215,000	215,000	-	225,000	-
TRANSFERS							
2301.000.122.521000.820	120,000	43,645	135,000	135,000	-	90,000	(45,000)
2301.000.122.521000.827	148,786	148,786	153,250	153,250	76,625	157,848	4,598
	268,786	192,431	288,250	288,250	76,625	247,848	-
	8,115,510	6,464,522	8,454,450	8,454,450	5,084,309	8,848,657	-

FY27 PRELIMINARY 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	567,294
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(456,000)
TOTAL APPROPRIATIONS	700,000	Proj. Res. 6/30/27	111,294



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	167,206	258,107	252,052	215,040	195,000
Licenses	-	-	-	-	-
Gov't'l	-	37,539	38,330	19,165	35,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,414	18,064	30,082	5,000	14,000
Transfer	-	-	-	-	-
Total	174,620	313,710	320,464	239,205	244,000

FY27 PRELIMINARY BUDGET

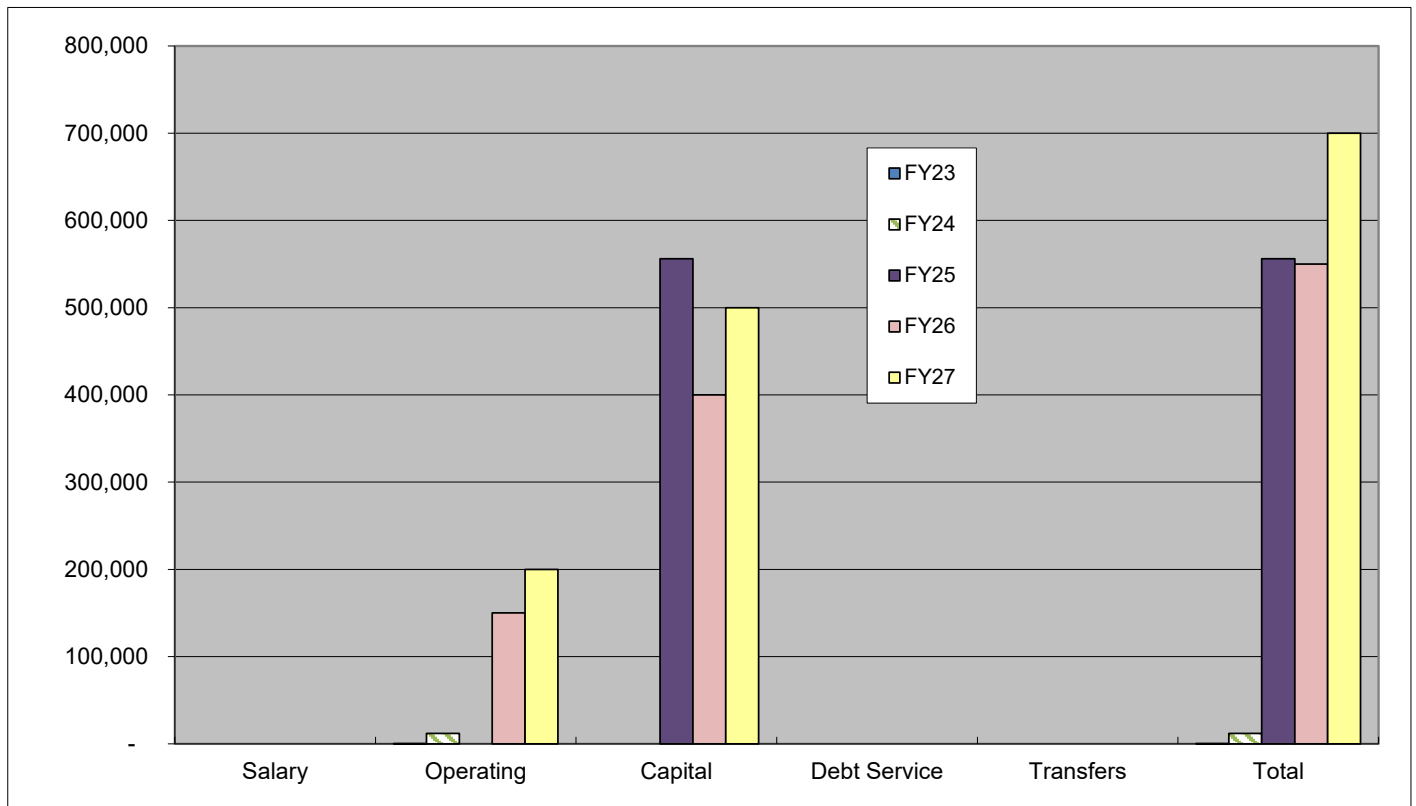
TEDD Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2310.000.000.311010.000	165,964	163,914	165,000	165,000	142,838	195,000				
2310.000.000.311020.000	-	87,816	50,000	50,000	-	-				
2310.000.000.311021.000	40	105	40	40	-	-				
2310.000.000.312000.000	-	217	-	-	34	-				
2310.000.000.335240.000	-	38,330	-	19,165	19,165	35,000				
2310.000.000.371010.000	13,000	30,082	5,000	5,000	12,274	14,000				
TOTAL	179,004	320,464	220,040	239,205	174,311	244,000				

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	139	11,861	-	150,000	200,000
Capital	-	-	556,099	400,000	500,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	139	11,861	556,099	550,000	700,000

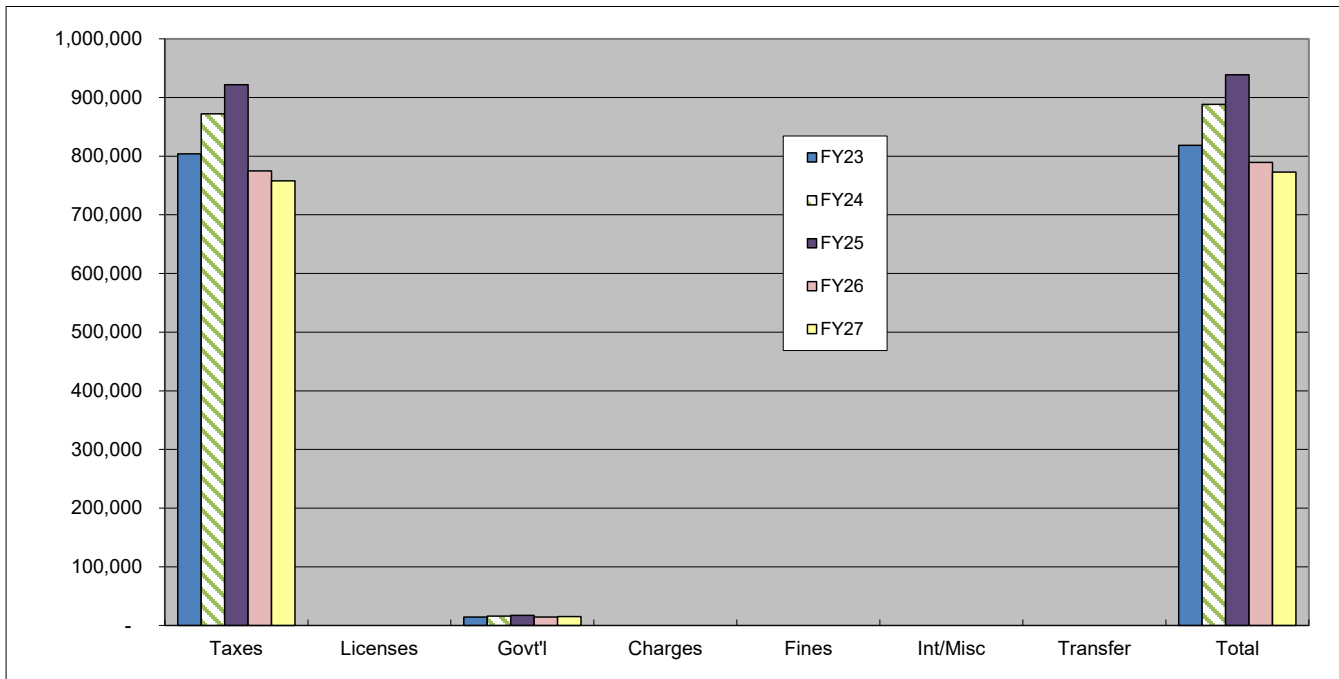
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW MUSEUM FUND

TAX REVENUE	758,013
NON-TAX REVENUE	14,963
TOTAL REVENUES	772,976
Use / (Source) of Reserves	162,067
TOTAL RESOURCES USED	935,043

FY 26 MILLS	1.73
FY 27 MILLS	1.46
Change	(0.27)

BASE APPROPRIATIONS	835,043
TRANSFERS & CONTINGENCY	100,000
TOTAL APPROPRIATIONS	935,043

Est. Reserves 7/1/26	433,559
(Use)/Source of Reserves	(162,067)
Proj. Res. 6/30/27	271,492



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	804,001	872,350	921,632	774,827	758,013
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	789,292	772,976

FY27 PRELIMINARY BUDGET

Museum Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2360.000.000.311010.000	905,820	870,473	757,377	757,377	456,801	746,563
2360.000.000.311020.000	8,500	13,593	8,500	8,500	6,288	5,000
2360.000.000.311021.000	3,500	3,377	3,500	3,500	1,483	1,000
2360.000.000.311040.000	5,000	33,185	5,000	5,000	11,760	5,000
2360.000.000.312000.000	450	1,004	450	450	1,112	450
2360.000.000.335240.000	16,996	16,996	14,465	14,465	10,849	14,963
TOTAL	940,266	938,628	789,292	789,292	488,293	772,976

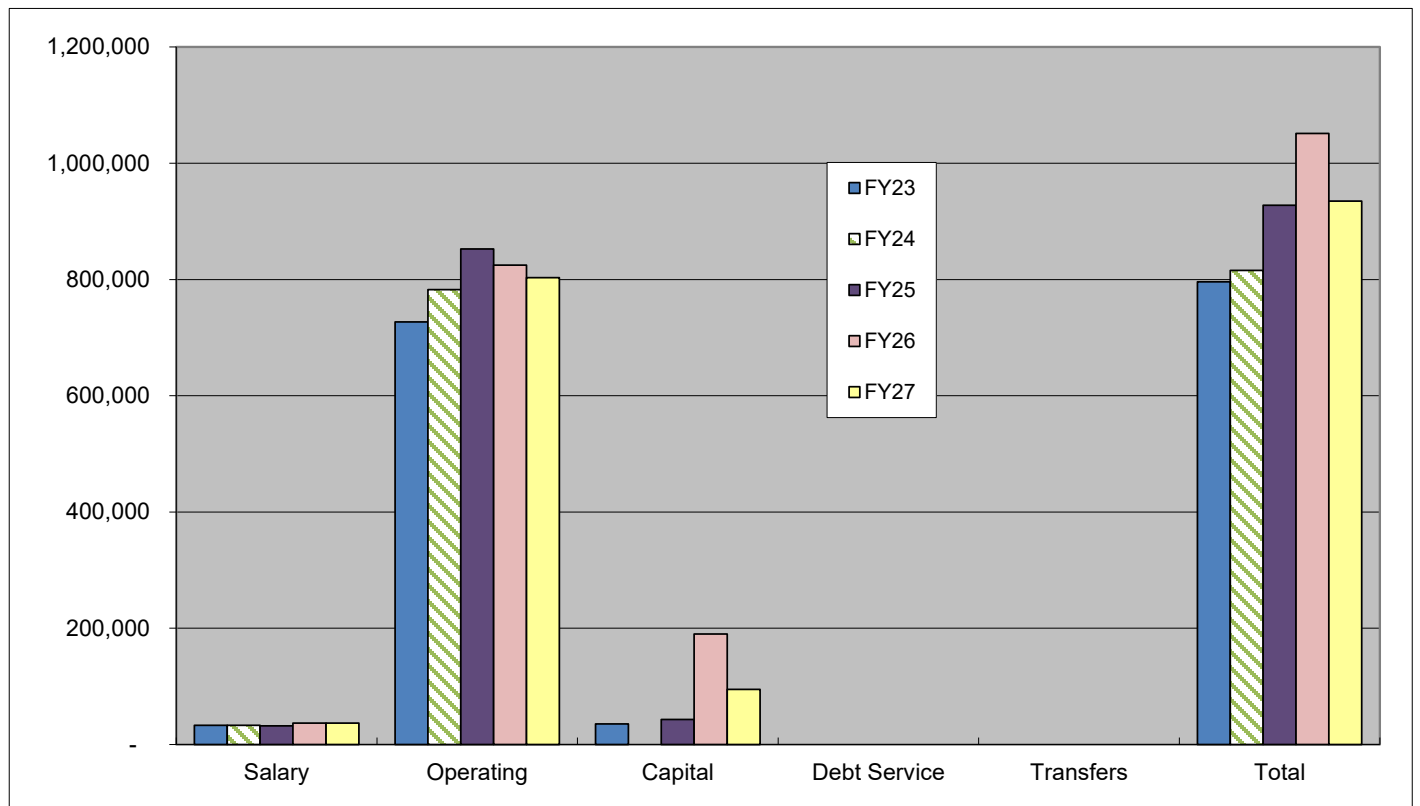
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

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	Amended FY26	Budget FY27
Salary	33,264	33,264	32,284	36,800	36,800
Operating	726,926	782,519	852,502	824,563	803,243
Capital	35,560	-	42,893	190,000	95,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	795,750	815,783	927,679	1,051,363	935,043

PRELIMINARY FY27 BUDGET

Museum Fund - Maintenance - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2360.000.145.460452.360	27,668	7,414	76,429	76,429	5,974	125,000	48,571
2360.000.145.460452.510	8,000	7,335	8,500	8,500	7,800	8,500	-
2360.000.265.460452.850	95,000	-	13,000	13,000	-	100,000	87,000
OPERATING TOTAL	130,668	14,749	97,929	97,929	13,774	233,500	
CAPITAL							
2360.000.145.460452.920	55,000	42,893	190,000	190,000	-	95,000	
CAPITAL TOTAL	55,000	42,893	190,000	190,000	-	95,000	
TOTAL	185,668	57,642	287,929	287,929	13,774	328,500	
Protest/delinquencies is estimated.							
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
PROJECTS NOTED ON COUNTY BUILDINGS:							
2360.000.145.460452.360	Building Repairs	48,571					
2360.000.145.460452.920	WHC wall repairs	25,000					
2360.000.145.460452.920	YCM log restoration project	70,000					
		143,571					

PRELIMINARY FY27 BUDGET

Museum Fund - Western Heritage Center - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2360.000.262.460452.143	36,800	32,284	36,800	36,800	17,706	36,800	
PERSONNEL TOTAL	36,800	32,284	36,800	36,800	17,706	36,800	
OPERATING							
2360.000.262.460452.370	700	-	500	500	-	-	
2360.000.262.460452.397	244,580	244,580	199,488	199,488	99,744	171,904	
OPERATING TOTAL	245,280	244,580	199,988	199,988	99,744	171,904	
TOTAL	282,080	276,864	236,788	236,788	117,450	208,704	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT REQUESTED						
EXPLANATION							
NOTE: Group health insurance includes the cost of WHC's participating employees in Yellowstone County's health insurance plan.							

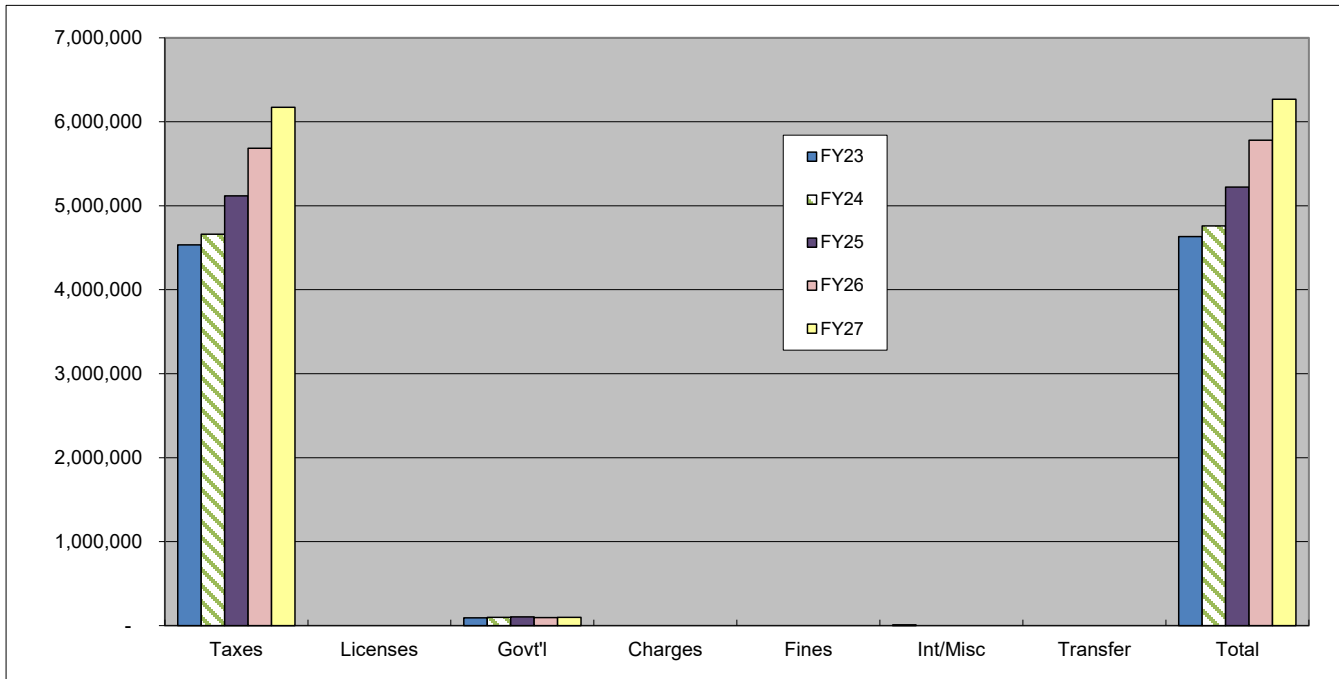
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW PERMISSIVE MEDICAL LEVY FUND

TAX REVENUE	6,171,781
NON-TAX REVENUE	97,879
TOTAL REVENUES	6,269,660
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	6,269,660

FY 26 MILLS	12.61
FY 27 MILLS	11.85
Change	<u>(0.76)</u>

BASE APPROPRIATIONS	-
TRANSFERS & CONTINGENCY	6,269,660
TOTAL APPROPRIATIONS	6,269,660

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



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	4,535,159	4,662,024	5,117,782	5,686,286	6,171,781
Licenses	-	-	-	-	-
Gov't'l	91,557	98,682	104,520	94,624	97,879
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,580	-	-	-	-
Transfer	-	-	-	-	-
Total	4,634,296	4,760,706	5,222,302	5,780,910	6,269,660

FY27 PRELIMINARY BUDGET

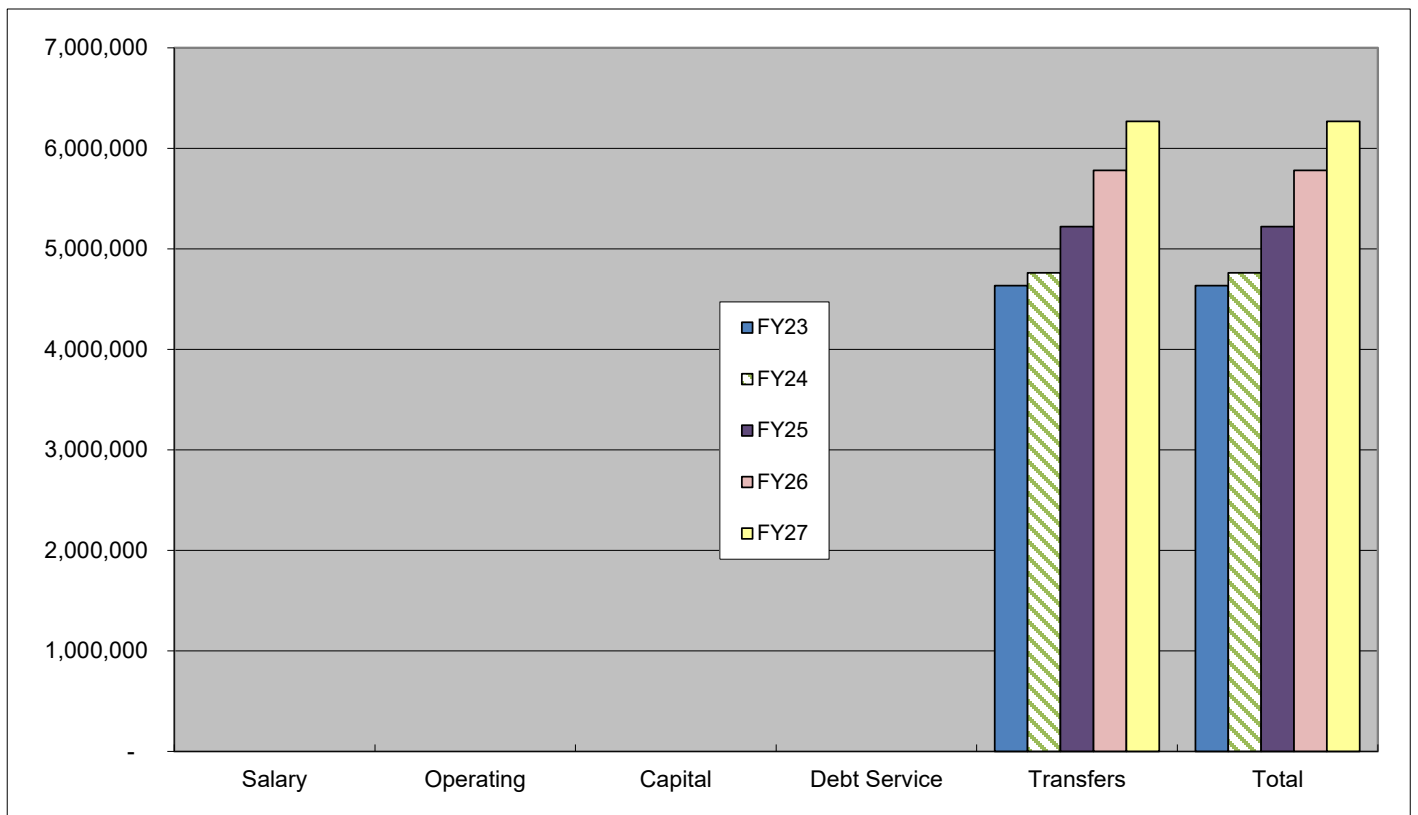
Permissive Medical Levy Fund - Revenue Budget

Account	FY25 AMEND		FY25 ACTUAL		FY26 ORIG		FY26 AMEND		FY26 ACTUAL		PROJECTED	
		BUDGET			BUDGET	BUDGET	BUDGET	BUDGET	Through 3/31/26			FY27
2371.000.000.311010.000		5,027,228	4,842,446		5,543,786	5,543,786	5,543,786	3,291,887			6,065,281	
2371.000.000.311020.000		60,000	74,264		45,000	45,000	45,000	34,968			30,000	
2371.000.000.311021.000		18,000	18,538		18,000	18,000	18,000	8,232			12,000	
2371.000.000.311040.000		95,000	176,986		75,000	75,000	75,000	65,442			60,000	
2371.000.000.312000.000		4,500	5,548		4,500	4,500	4,500	6,606			4,500	
2371.000.000.335240.000		104,520	104,520		94,624	94,624	94,624	70,969			97,879	
TOTAL		5,309,248	5,222,302		5,780,910	5,780,910	5,780,910	3,478,104			6,269,660	

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	4,634,296	4,760,706	5,222,302	5,780,910	6,269,660
Total	4,634,296	4,760,706	5,222,302	5,780,910	6,269,660

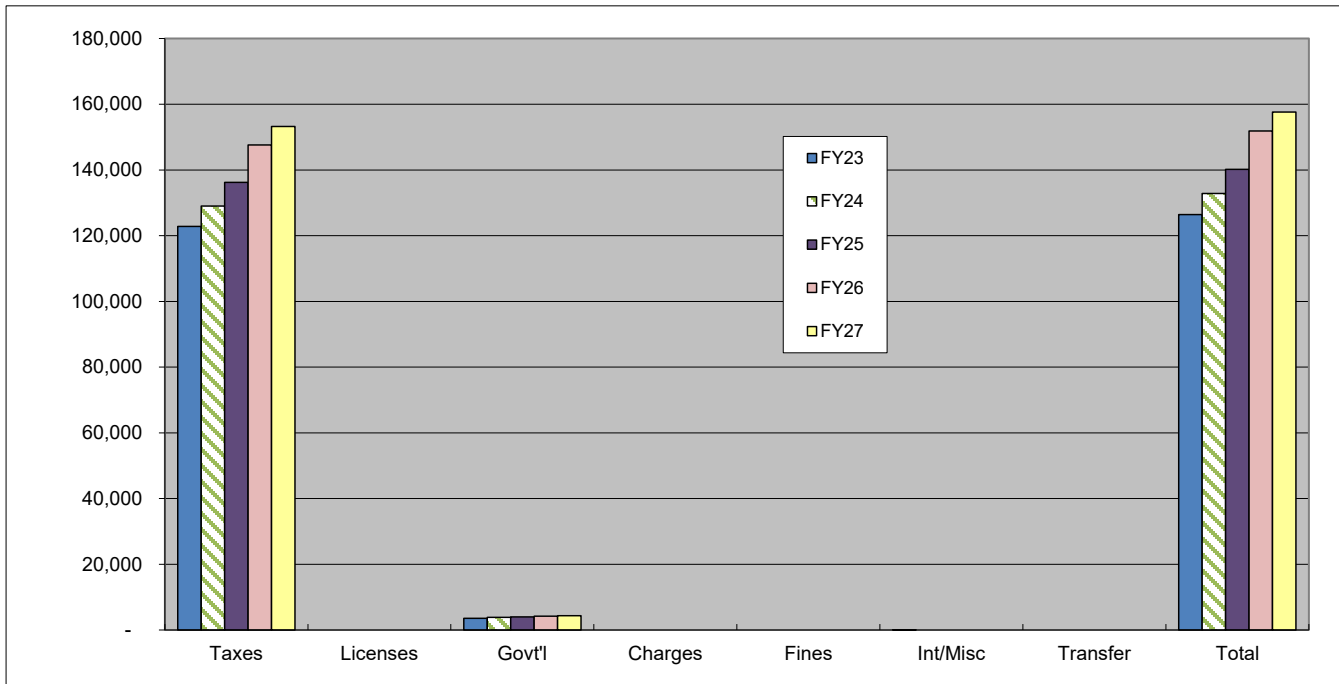
PRELIMINARY FY27 BUDGET

Permissive Medical Levy Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
TRANSFERS							
2371.000.601.521000.820	5,309,248	5,222,302	5,780,910	5,780,910	3,262,742	6,269,660	-
2371.000.601.521000.851	-	-	-	-	-	-	-
TRANSFERS TOTAL	5,309,248	5,222,302	5,780,910	5,780,910	3,262,742	6,269,660	
TOTAL	5,309,248	5,222,302	5,780,910	5,780,910	3,262,742	6,269,660	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
		AMOUNT					
		REQUESTED					
ACCOUNT NUMBER							
EXPLANATION							

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

TAX REVENUE	153,238		
NON-TAX REVENUE	4,364		FY 26 MILLS 0.50
TOTAL REVENUES	157,602		FY 27 MILLS 0.44
Use / (Source) of Reserves	-		(0.06)
TOTAL RESOURCES USED	157,602		
BASE APPROPRIATIONS	157,602	Est. Reserves 7/1/26	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	157,602	Proj. Res. 6/30/27	-



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	122,792	128,990	136,237	147,619	153,238
Licenses	-	-	-	-	-
Govt'l	3,593	3,830	3,973	4,218	4,364
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	10	-	-	-	-
Transfer	-	-	-	-	-
Total	126,395	132,820	140,210	151,837	157,602

FY27 PRELIMINARY BUDGET

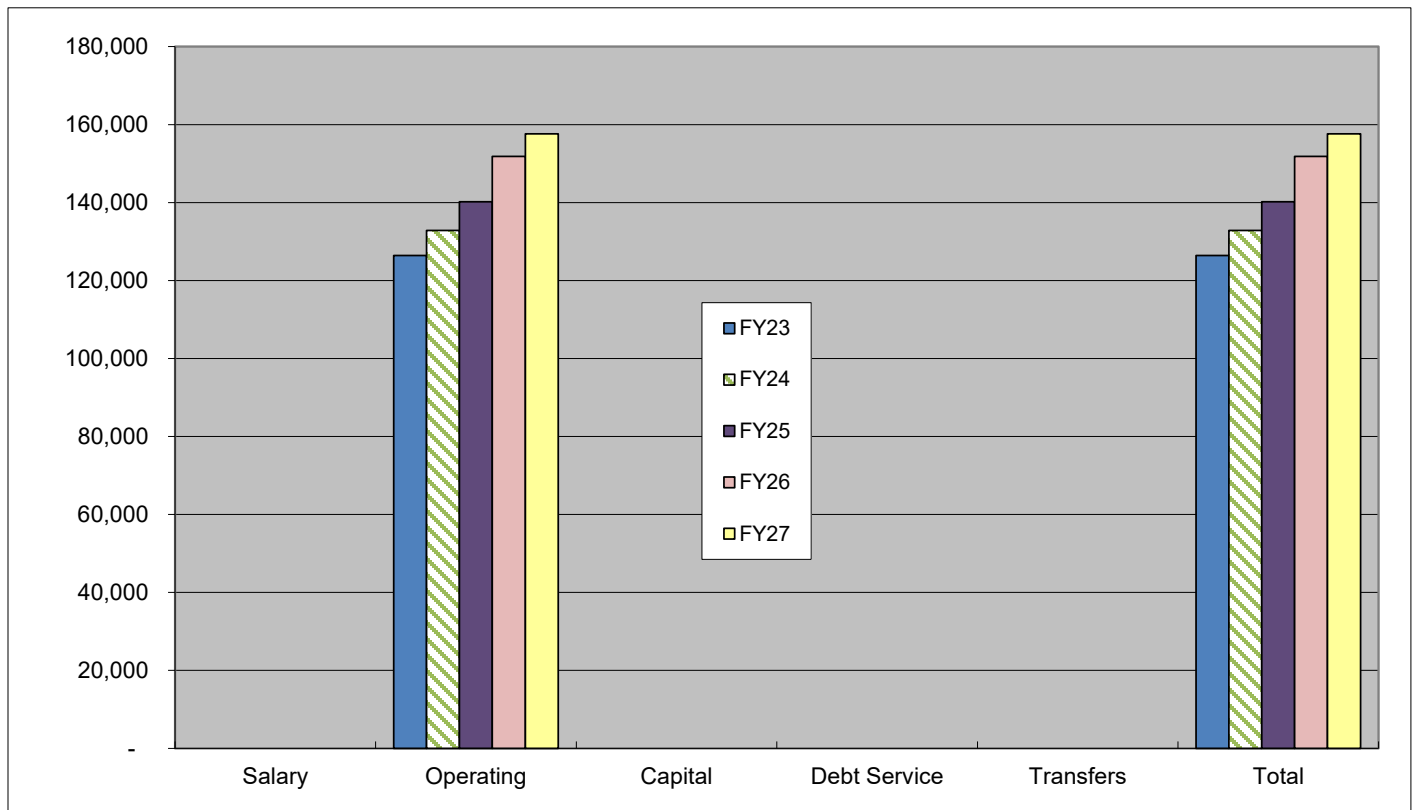
Soil Conservation Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2384.000.000.311010.000	139,416	136,077	147,544	147,544	88,913	153,138				
2384.000.000.312000.000	75	160	75	75	222	100				
2384.000.000.335240.000	3,974	3,973	4,218	4,218	3,164	4,364				
TOTAL	143,465	140,210	151,837	151,837	92,299	157,602				

FY27 PRELIMINARY 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.



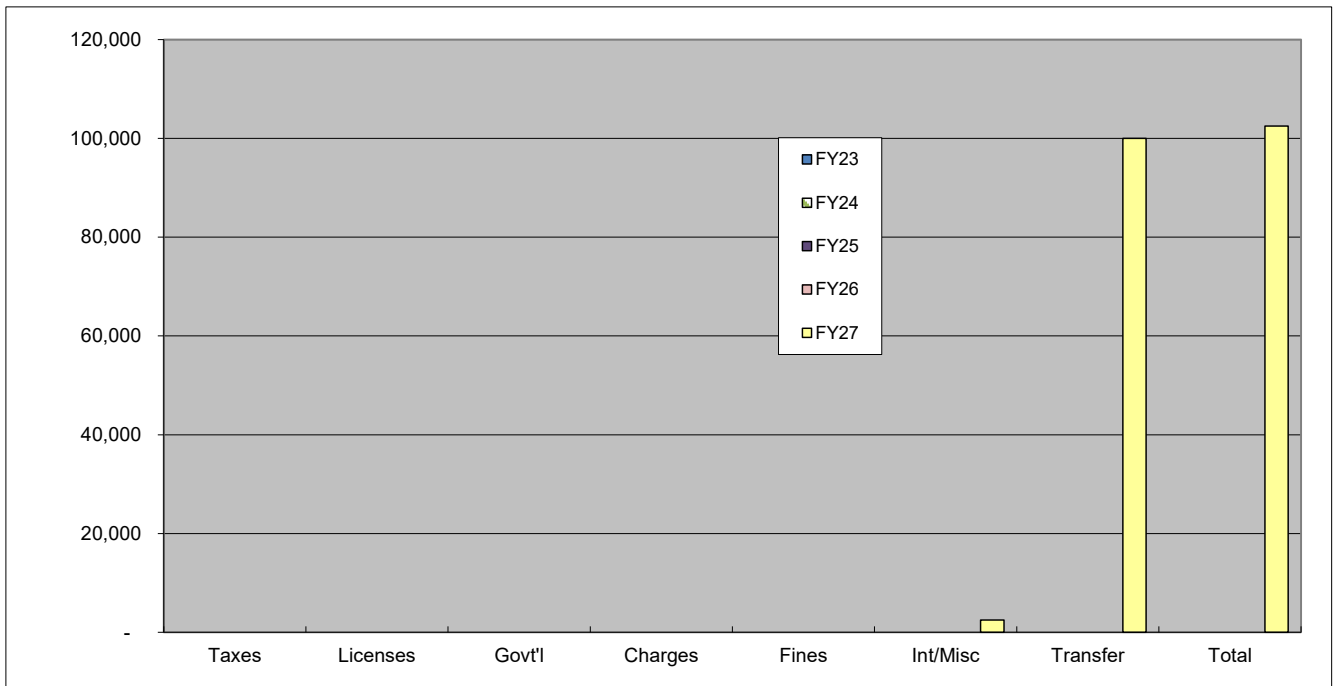
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	126,395	132,820	140,211	151,837	157,602
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	126,395	132,820	140,211	151,837	157,602

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

New fund for FY27 pursuant to SB117.

TAX REVENUE	-
NON-TAX REVENUE	102,500
TOTAL REVENUES	102,500
Use / (Source) of Reserves	(2,500)
TOTAL RESOURCES USED	100,000

BASE APPROPRIATIONS	-	Est. Reserves 7/1/26	-
TRANSFERS & CONTINGENCY	100,000	(Use)/Source of Reserves	2,500
TOTAL APPROPRIATIONS	100,000	Proj. Res. 6/30/27	2,500



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	2,500
Transfer	-	-	-	-	100,000
Total	-	-	-	-	102,500

FY27 PRELIMINARY BUDGET

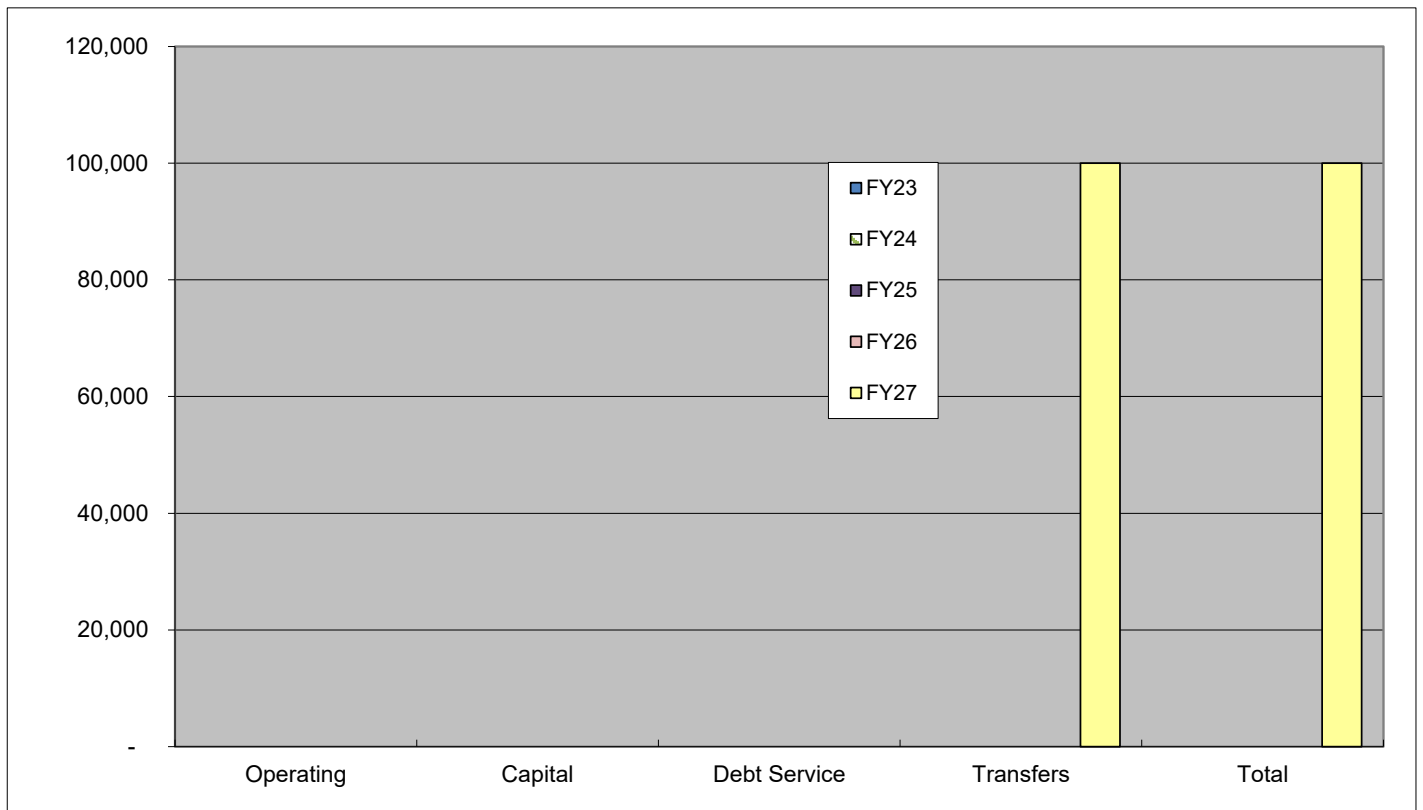
Large Taxpayer/ SB117 - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2388.000.000.371010.000	-	-	-	-	-	2,500				
2388.000.000.383002.000	-	-	-	-	-	100,000				
TOTAL	-	-	-	-	-	102,500				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

LARGE TAXPAYER/ SB117

New fund for FY27 pursuant to SB117.



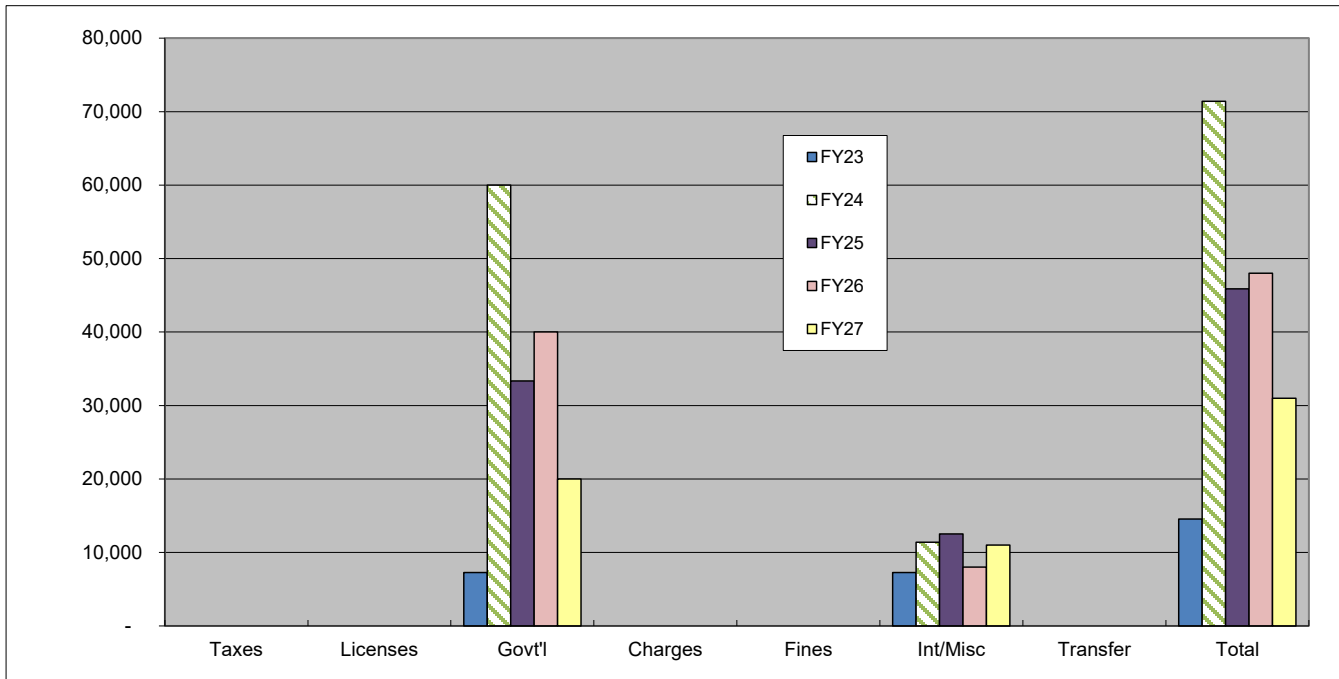
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	100,000
Total	-	-	-	-	100,000

FY27 PRELIMINARY 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
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	97,000

Est. Reserves 7/1/26	330,791
(Use)/Source of Reserves	(66,000)
Proj. Res. 6/30/27	264,791



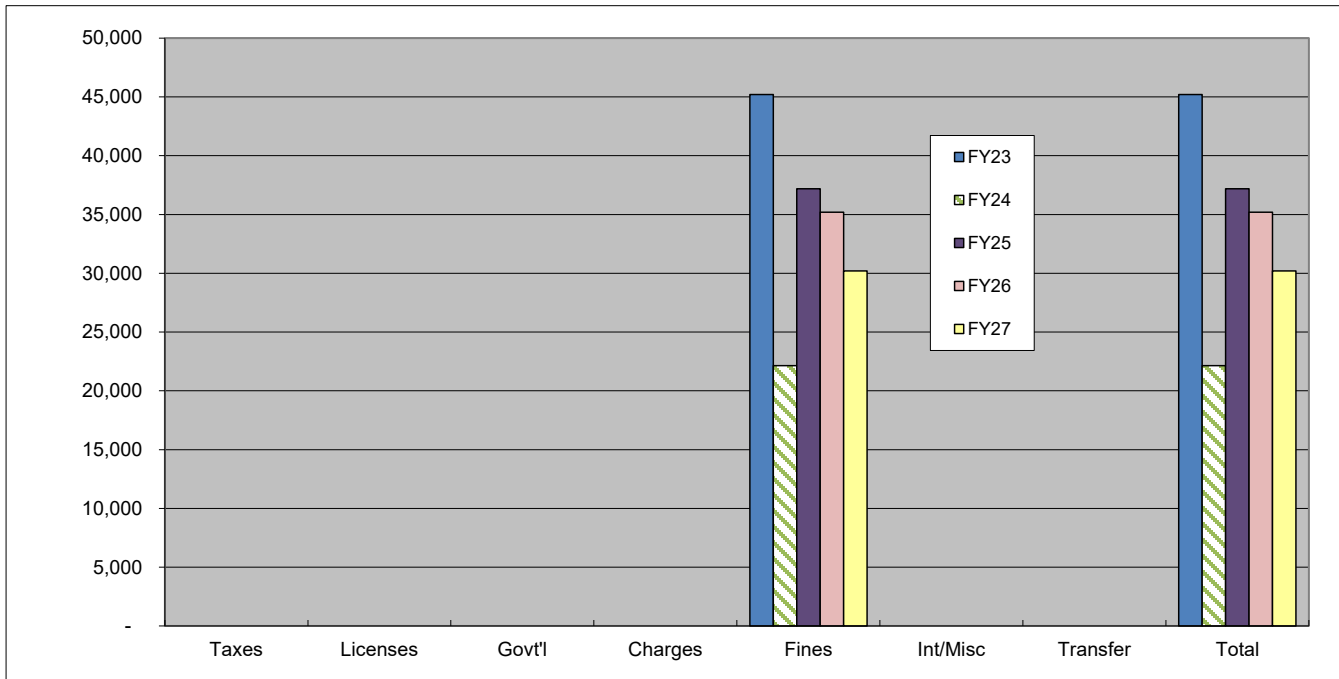
	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	7,279	60,001	33,355	40,000	20,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	7,259	11,396	12,515	8,000	11,000
Transfer	-	-	-	-	-
Total	14,538	71,397	45,870	48,000	31,000

FY27 PRELIMINARY 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
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	74,304

Est. Reserves 7/1/26	46,782
(Use)/Source of Reserves	(44,104)
Proj. Res. 6/30/27	2,678



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	-	-	-	-	-
Charges	-	-	-	-	-
Fines	45,199	22,143	37,189	35,200	30,200
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	45,199	22,143	37,189	35,200	30,200

FY27 PRELIMINARY BUDGET

Drug Forfeiture Funds - Revenue Budget

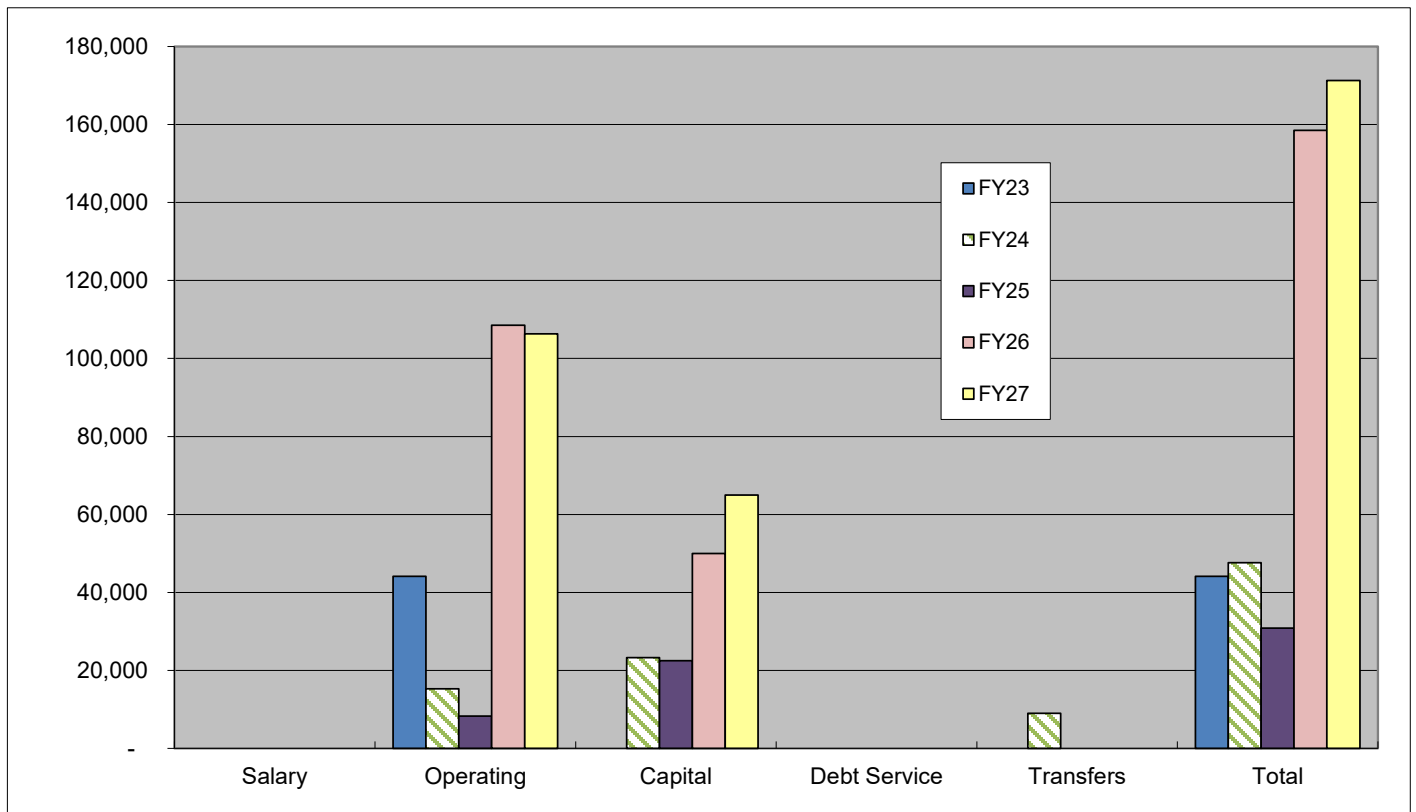
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2390.000.000.332018.000	50,000	33,355	40,000	40,000	5,291	20,000
2390.000.000.371010.000	8,000	12,515	8,000	8,000	9,654	11,000
TOTAL FEDERAL DRUG FORFEITURE	58,000	45,870	48,000	48,000	14,945	31,000
2391.000.000.331021.000	-	12,750	10,200	10,200	5,950	10,200
2391.000.000.350000.000	42,000	24,439	25,000	25,000	7,537	20,000
TOTAL LOCAL DRUG FORFEITURE	42,000	37,189	35,200	35,200	13,487	30,200

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	44,145	15,305	8,309	108,500	106,304
Capital	-	23,298	22,500	50,000	65,000
Debt Service	-	-	-	-	-
Transfers	-	9,000	-	-	-
Total	44,145	47,603	30,809	158,500	171,304

PRELIMINARY FY27 BUDGET

Federal Drug Forfeiture Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMIEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2390.000.428.420140.202	6,000	2,070	6,000	6,000	-	6,000	
2390.000.428.420140.362	10,000	-	10,000	10,000	-	10,000	
2390.000.428.420140.370	16,000	-	16,000	16,000	-	16,000	
2390.000.428.420140.397	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	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	AMOUNT REQUESTED						
EXPLANATION							

Local Drug Forfeiture Fund - Expenditure Budget

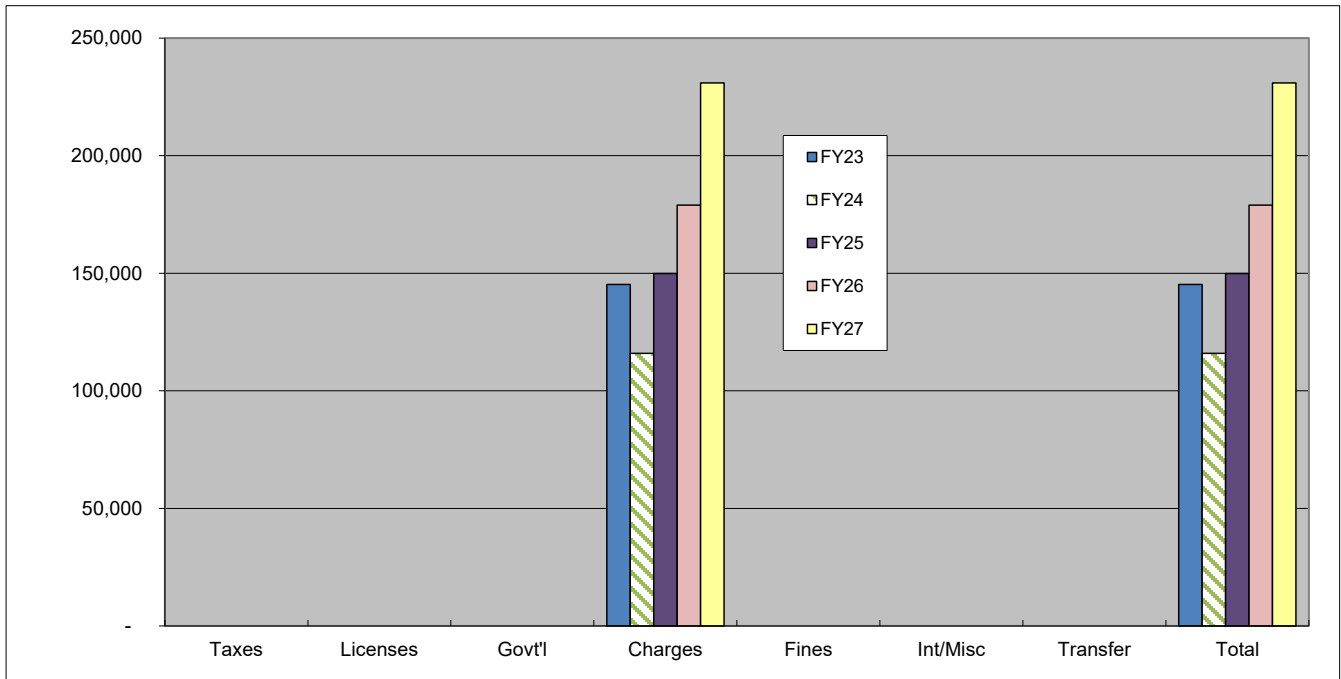
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMIEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2391.000.428.420140.202	40,000	170	40,000	34,900	4,688	40,000	-
2391.000.428.420140.220	4,000	2,778	4,000	4,000	-	4,000	-
2391.000.428.420140.368	-	-	-	5,100	5,100	5,304	204
2391.000.428.420140.530	3,000	3,291	7,500	7,500	-	-	(7,500)
OPERATING TOTAL	47,000	6,239	51,500	51,500	9,788	49,304	
CAPITAL							
2391.000.428.420140.940	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	19,602	74,304	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT REQUESTED						
EXPLANATION							
2391.000.428.420140.368	Lexis Nexis						
	204						
	204						

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW RECORDS PRESERVATION

TAX REVENUE	-
NON-TAX REVENUE	231,000
TOTAL REVENUES	231,000
Use / (Source) of Reserves	(11,670)
TOTAL RESOURCES USED	219,330

BASE APPROPRIATIONS	40,750
TRANSFERS & CONTINGENCY	178,580
TOTAL APPROPRIATIONS	219,330

Est. Reserves 7/1/26	438,577
(Use)/Source of Reserves	11,670
Proj. Res. 6/30/27	450,247



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	-	-	-	-	-
Charges	145,217	115,971	149,930	179,000	231,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	145,217	115,971	149,930	179,000	231,000

FY27 PRELIMINARY BUDGET

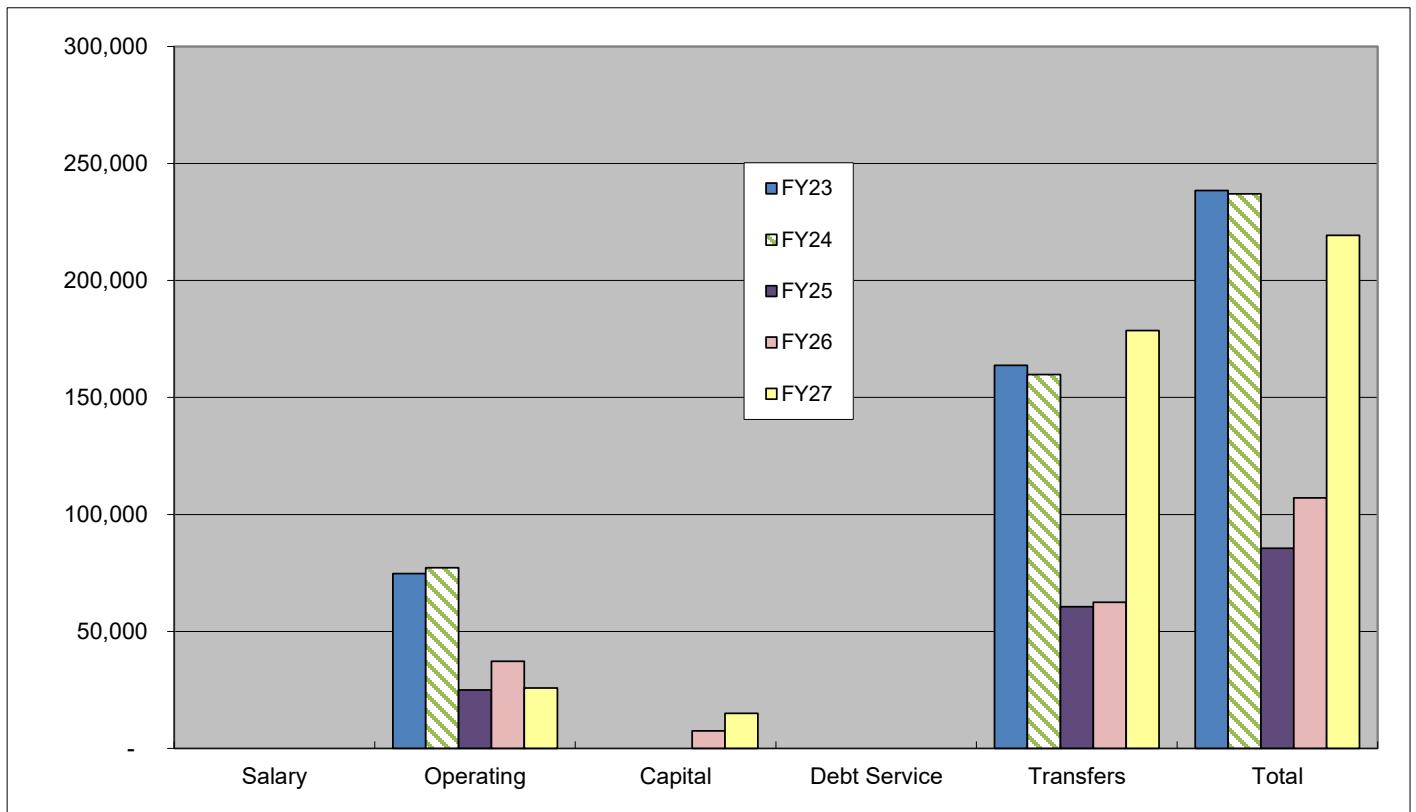
Records Preservation Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2393.000.000.341040.000	110,000	145,035	175,000	175,000	198,910	225,000
2393.000.000.341041.000	3,500	4,895	4,000	4,000	5,791	6,000
TOTAL	113,500	149,930	179,000	179,000	204,701	231,000

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	74,743	77,159	24,948	37,213	25,750
Capital	-	-	-	7,500	15,000
Debt Service	-	-	-	-	-
Transfers	163,670	159,817	60,599	62,417	178,580
Total	238,413	236,976	85,547	107,130	219,330

PRELIMINARY FY27 BUDGET

Records Preservation Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2393.000.102.410950.210	5,000	1,775	5,000	5,000	2,022	5,000	-
2393.000.102.410950.325	2,700	-	2,700	2,700	1,000	1,500	(1,200)
2393.000.102.410950.345	17,226	17,226	18,513	18,513	18,513	15,750	(2,763)
2393.000.102.410950.362	2,500	-	2,500	2,500	311	2,500	-
2393.000.102.410950.368	1,800	5,947	6,000	6,000	270	-	(6,000)
2393.000.102.410950.370	1,500	-	1,000	1,000	-	-	(1,000)
2393.000.102.410950.380	500	-	500	500	-	500	-
2393.000.102.410950.398	1,000	-	1,000	1,000	-	500	(500)
OPERATING TOTAL	32,226	24,948	37,213	37,213	22,116	25,750	
CAPITAL							
2393.000.102.410950.940	7,500	-	7,500	7,500	-	15,000	
CAPITAL TOTAL	7,500	-	7,500	7,500	-	15,000	
TRANSFERS							
2393.000.102.521000.826	60,599	60,599	62,417	62,417	31,208	128,580	66,163
2393.000.102.521000.829	-	-	-	-	-	50,000	
TRANSFERS TOTAL	60,599	60,599	62,417	62,417	31,208	178,580	
TOTAL	100,325	85,547	107,130	107,130	53,324	219,330	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
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						

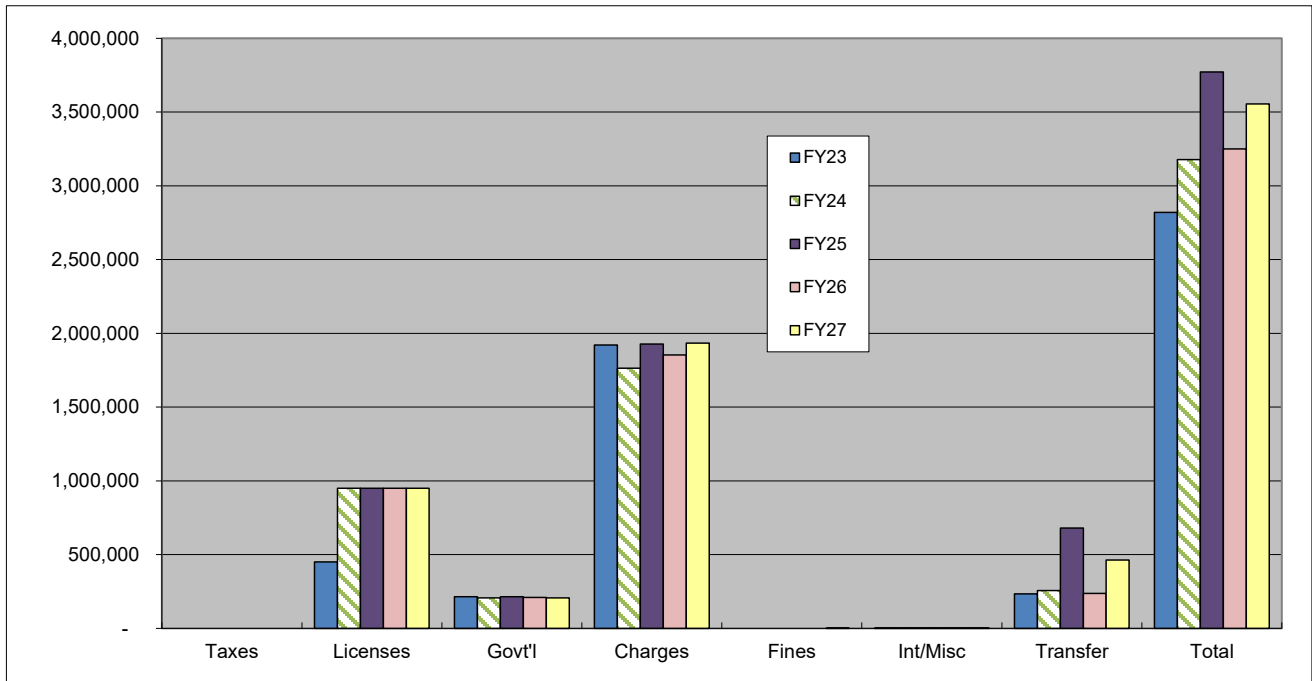
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW YOUTH SERVICES FUND

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	501,460
TOTAL RESOURCES USED	4,056,443

BASE APPROPRIATIONS	4,026,443
TRANSFERS & CONTINGENCY	30,000
TOTAL APPROPRIATIONS	4,056,443

Est. Reserves 7/1/26	1,369,512
(Use)/Source of Reserves	(501,460)
Proj. Res. 6/30/27	868,052



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	-	-	-	-	-
Licenses	450,000	950,000	950,000	950,000	950,000
Gov't'l	214,161	206,632	214,116	209,239	206,819
Charges	1,921,254	1,764,421	1,926,942	1,853,943	1,934,596
Fines	-	-	-	-	50
Int/Misc	680	620	634	250	250
Transfer	233,575	256,428	679,759	236,460	463,268
Total	2,819,670	3,178,101	3,771,451	3,249,892	3,554,983

FY27 PRELIMINARY BUDGET

Youth Services Center Fund - Revenue Budget

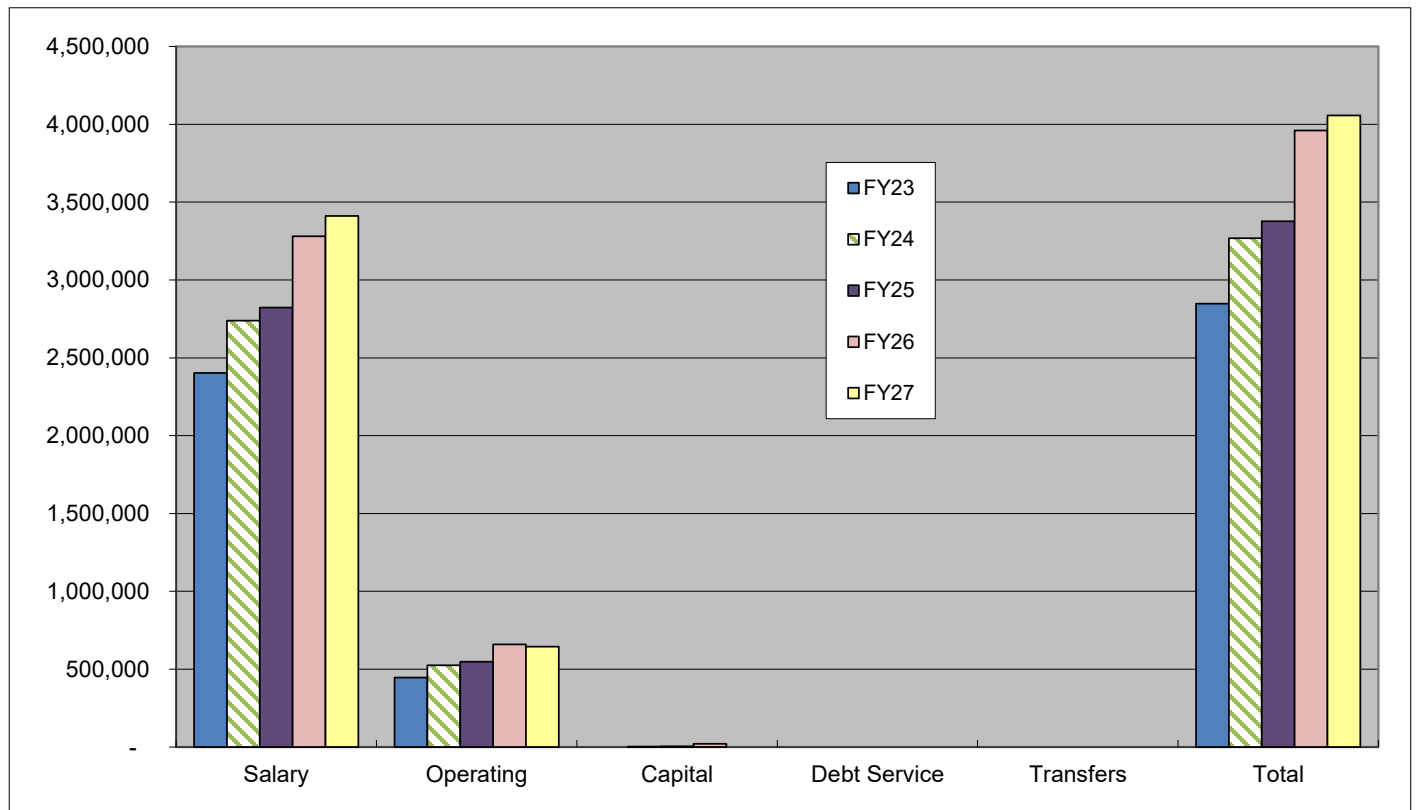
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2399.000.000.321015.000	950,000	950,000	950,000	950,000	475,000	950,000
2399.000.000.331163.000	60,000	76,877	72,000	72,000	52,514	70,000
2399.000.000.334015.000	137,239	137,239	137,239	137,239	102,929	136,819
2399.000.000.342031.000	270,000	326,650	270,000	270,000	225,322	310,000
2399.000.000.342032.000	5,000	35,600	10,000	10,000	-	5,000
2399.000.000.342033.000	130,000	173,933	150,000	150,000	51,737	120,000
2399.000.000.342034.000	40,000	43,534	40,000	40,000	29,104	40,000
2399.000.000.342035.000	80,000	57,800	75,000	75,000	78,300	100,000
2399.000.000.342036.000	40,000	45,314	40,000	40,000	72,825	70,000
2399.000.000.342037.000	704,475	704,475	725,609	725,609	362,805	747,377
2399.000.000.342038.000	352,266	352,266	362,834	362,834	181,417	373,719
2399.000.000.342042.000	3,000	1,170	1,500	1,500	1,350	1,500
2399.000.000.342046.000	-	-	-	-	6,300	2,000
2399.000.000.342047.000	125,000	124,280	125,000	125,000	52,320	115,000
2399.000.000.342070.000	4,000	2,320	2,500	2,500	1,360	2,500
2399.000.000.342071.000	2,500	1,400	2,500	2,500	210	1,000
2399.000.000.342072.000	7,500	6,720	7,500	7,500	1,820	5,000
2399.000.000.342074.000	50,000	49,680	40,000	40,000	24,165	40,000
2399.000.000.342100.000	-	1,800	1,500	1,500	1,350	1,500
2399.000.000.360100.000	-	-	-	-	10	50
2399.000.000.365000.000	500	300	-	-	300	-
2399.000.000.369000.000	250	334	250	250	184	250
2399.000.000.383002.000	500,000	500,000	-	-	-	200,000
2399.000.000.383030.000	231,744	179,759	236,460	236,460	101,083	263,268
TOTAL	3,693,474	3,771,451	3,249,892	3,249,892	1,822,405	3,554,983

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	2,402,477	2,738,459	2,823,435	3,280,003	3,410,917
Operating	445,629	525,326	548,924	659,442	645,526
Capital	-	3,612	4,592	20,500	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,848,106	3,267,397	3,376,951	3,959,945	4,056,443

PRELIMINARY FY27 BUDGET
Youth Services Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2399.000.235.420250.111	1,999,499	1,839,368	2,075,684	2,080,684	1,483,946	2,153,135	
2399.000.235.420250.112	220,000	157,990	225,000	225,000	98,835	200,000	(25,000)
2399.000.235.420250.120	75,000	90,502	75,000	75,000	70,348	90,000	15,000
2399.000.235.420250.130	3,000	-	3,000	3,000	-	3,000	
2399.000.235.420250.141	3,442	3,217	5,939	5,939	4,133	3,665	
2399.000.235.420250.142	9,277	6,958	8,902	8,902	4,483	8,420	
2399.000.235.420250.143	388,416	323,722	403,920	403,920	264,750	455,400	
2399.000.235.420250.144	175,529	154,850	181,740	181,740	121,975	186,900	
2399.000.235.420250.147	6,859	5,725	7,120	7,120	4,625	7,386	
2399.000.235.420250.153	6,143	5,143	6,149	6,149	4,050	6,244	
2399.000.235.420250.156	188,157	186,160	197,218	197,218	148,106	207,939	
PERSONNEL TOTAL	3,075,322	2,773,635	3,189,672	3,194,672	2,205,251	3,322,088	(10,000)
OPERATING							
2399.000.235.420250.210	10,000	12,086	12,000	12,000	5,300	12,000	-
2399.000.235.420250.220	50,000	45,009	48,000	48,000	28,983	48,000	-
2399.000.235.420250.221	7,000	7,810	7,000	7,000	4,912	7,000	-
2399.000.235.420250.222	3,500	3,118	3,500	3,500	2,948	3,500	-
2399.000.235.420250.223	170,000	182,531	180,000	180,000	115,516	180,000	-
2399.000.235.420250.224	12,000	13,441	15,000	15,000	10,067	15,000	-
2399.000.235.420250.225	5,000	5,192	5,000	5,000	3,310	5,000	-
2399.000.235.420250.226	2,600	3,591	5,000	5,000	3,119	5,000	-
2399.000.235.420250.318	1,500	1,407	1,500	1,500	1,253	1,500	-
2399.000.235.420250.319	100	-	-	-	-	-	-
2399.000.235.420250.321	200	-	-	-	-	-	-
2399.000.235.420250.330	1,400	841	1,000	1,000	255	1,000	-
2399.000.235.420250.333	1,000	-	500	500	-	-	(500)
2399.000.235.420250.336	1,200	-	500	500	-	-	(500)
2399.000.235.420250.337	500	68	500	500	-	500	-
2399.000.235.420250.341	28,000	32,470	32,000	32,000	26,790	35,000	3,000
2399.000.235.420250.342	19,000	16,868	17,000	17,000	12,857	17,000	-
2399.000.235.420250.344	12,000	6,942	12,000	12,000	6,892	10,000	(2,000)
2399.000.235.420250.345	67,924	43,291	57,924	57,924	38,741	27,825	(30,099)
2399.000.235.420250.351	15,000	14,925	35,000	35,000	20,625	35,000	-
2399.000.235.420250.356	6,000	4,310	6,000	6,000	2,920	6,000	-
2399.000.235.420250.359	1,000	-	-	-	-	-	-
2399.000.235.420250.360	55,000	45,864	55,000	55,000	22,740	50,000	(5,000)
2399.000.235.420250.368	15,000	134	20,000	20,000	6,775	20,000	-
2399.000.235.420250.370	10,000	10,342	10,000	10,000	4,846	10,000	-
2399.000.235.420250.380	8,000	4,796	7,000	7,000	1,869	7,000	-
2399.000.235.420250.381	3,000	2,282	3,000	3,000	1,298	2,500	(500)
2399.000.235.420250.384	1,400	1,509	1,500	1,500	948	1,500	-
2399.000.235.420250.398	50,000	38,720	50,000	50,000	21,320	60,000	10,000
2399.000.235.420250.513	45,268	46,915	50,819	50,819	50,819	50,241	(578)

PRELIMINARY FY27 BUDGET
Youth Services Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2399.000.235.420250.540	4,000	3,463	4,000	4,000	3,550	4,000	-
2399.000.235.420250.850	2,400	-	30,000	17,500	-	30,000	-
OPERATING TOTAL	608,992	547,925	670,743	658,243	398,653	644,566	
TRANSFERS							
2399.000.235.521000.829	-	-	-	-	-	-	-
CAPITAL							
2399.000.235.420250.920	-	-	-	-	-	-	-
2399.000.235.420250.940	4,600	4,592	13,000	20,500	13,000	-	-
CAPITAL TOTAL	4,600	4,592	13,000	20,500	13,000	-	-
TOTAL	3,688,914	3,326,152	3,873,415	3,873,415	2,616,904	3,966,654	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER		AMOUNT REQUESTED					
2399.000.235.420250.120	No new fill-ins/ MLEA required	15,000					
2399.000.235.420250.341	Rate Increase	3,000					
2399.000.235.420250.398	Jail Mngmt System	10,000					
		28,000					
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						
Program Therapist	Part-time help 37,705						

PRELIMINARY FY27 BUDGET

Youth Services Fund - Family Stabilization - Expenditure Budget

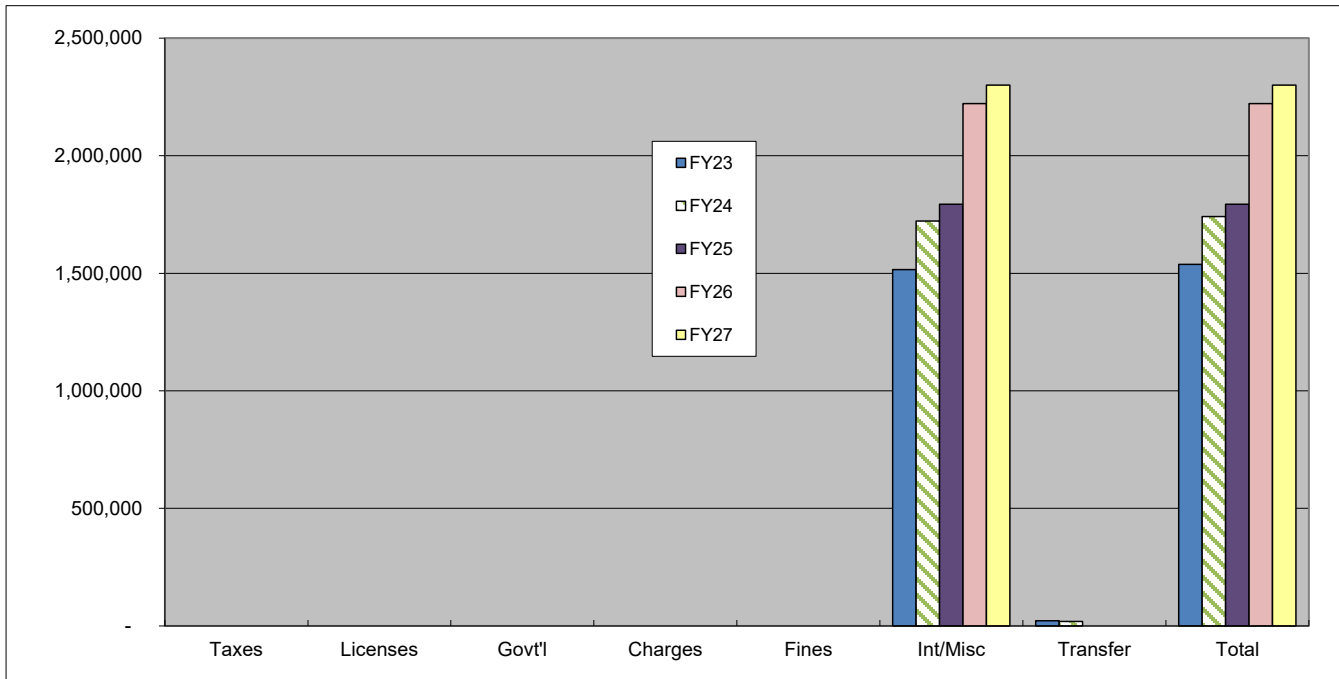
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2399.000.235.420253.111	111,126	38,296	62,203	62,203	-	64,069	
2399.000.235.420253.120	-	-	-	-	-	-	
2399.000.235.420253.141	167	57	156	156	-	96	
2399.000.235.420253.142	456	37	236	236	(105)	224	
2399.000.235.420253.143	17,136	5,222	11,880	11,880	-	13,200	
2399.000.235.420253.144	8,501	2,513	4,759	4,759	-	4,901	
2399.000.235.420253.147	381	119	213	213	-	220	
2399.000.235.420253.153	289	83	180	180	-	180	
2399.000.235.420253.156	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	750	-	-	-	-	-	
2399.000.235.420253.345	1,049	999	1,049	1,049	702	960	(89)
2399.000.235.420253.378	150	-	150	150	-	-	(150)
OPERATING TOTAL	1,949	999	1,199	1,199	702	960	
TOTAL	150,084	50,799	86,530	86,530	597	89,790	
TOTAL YOUTH SERVICES CENTER	3,838,998	3,376,951	3,959,945	3,959,945	2,617,501	4,056,443	

FY27 PRELIMINARY 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
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	2,100,000

Est. Reserves 7/1/26	9,135,511
(Use)/Source of Reserves	200,000
Proj. Res. 6/30/27	9,335,511



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	1,515,257	1,722,148	1,793,243	2,222,000	2,300,000
Transfer	22,413	19,524	-	-	-
Total	1,537,670	1,741,672	1,793,243	2,222,000	2,300,000

FY27 PRELIMINARY BUDGET

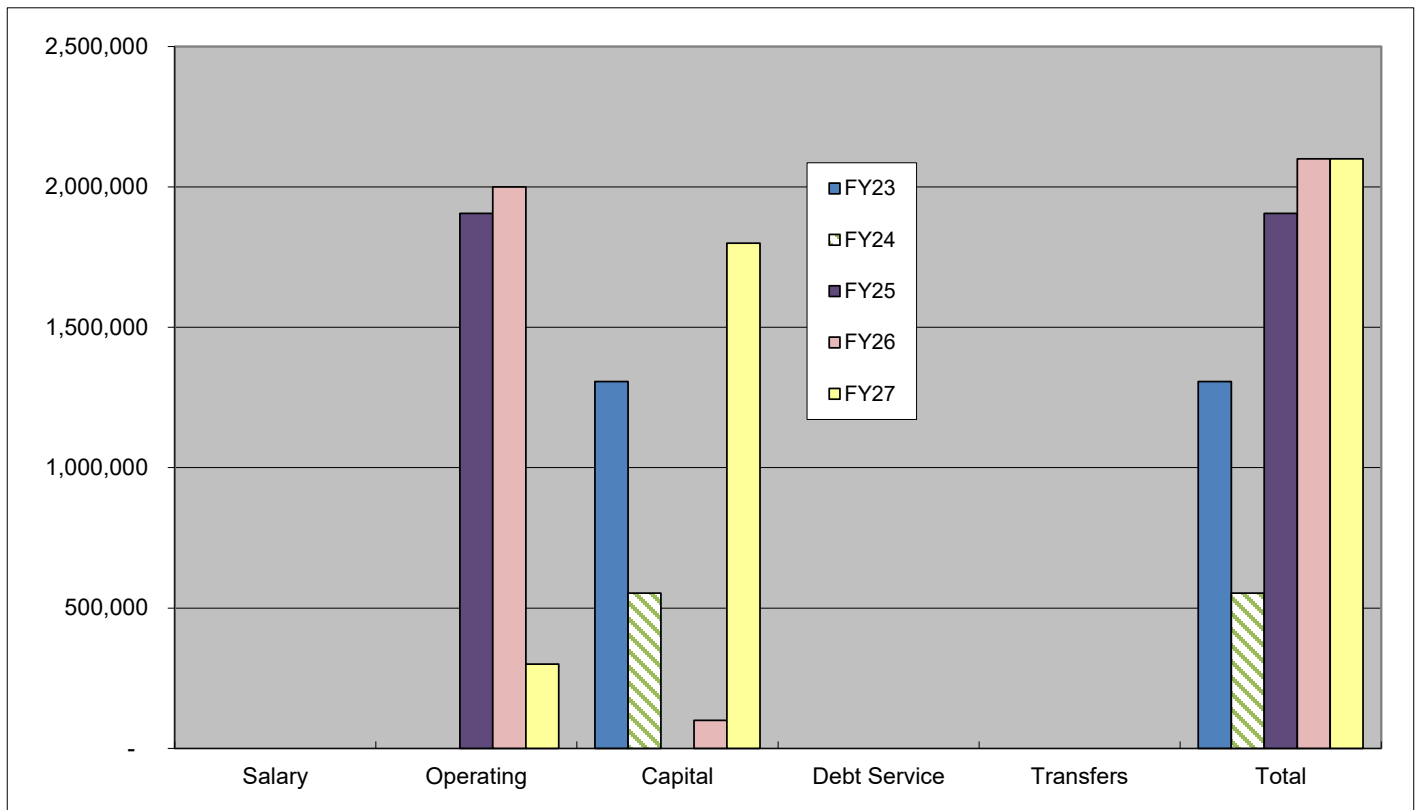
RSID Maintenance Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2500.000.000.343010.000	-	-	-	-	43,288	10,000
2500.000.000.363010.000	1,880,000	1,469,225	2,000,000	2,000,000	1,012,761	2,000,000
2500.000.000.363040.000	-	3,419	-	-	3,323	-
2500.000.000.369000.000	-	30	-	-	-	-
2500.000.000.371010.000	222,000	320,569	222,000	222,000	242,385	280,000
2500.000.000.383000.000	-	-	-	-	8,617	-
2697.000.000.342020.000	-	-	-	-	-	10,000
TOTAL	2,102,000	1,793,243	2,222,000	2,222,000	1,310,374	2,300,000

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	1,905,559	2,000,000	300,000
Capital	1,307,146	553,277	-	100,000	1,800,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,307,146	553,277	1,905,559	2,100,000	2,100,000

PRELIMINARY FY27 BUDGET

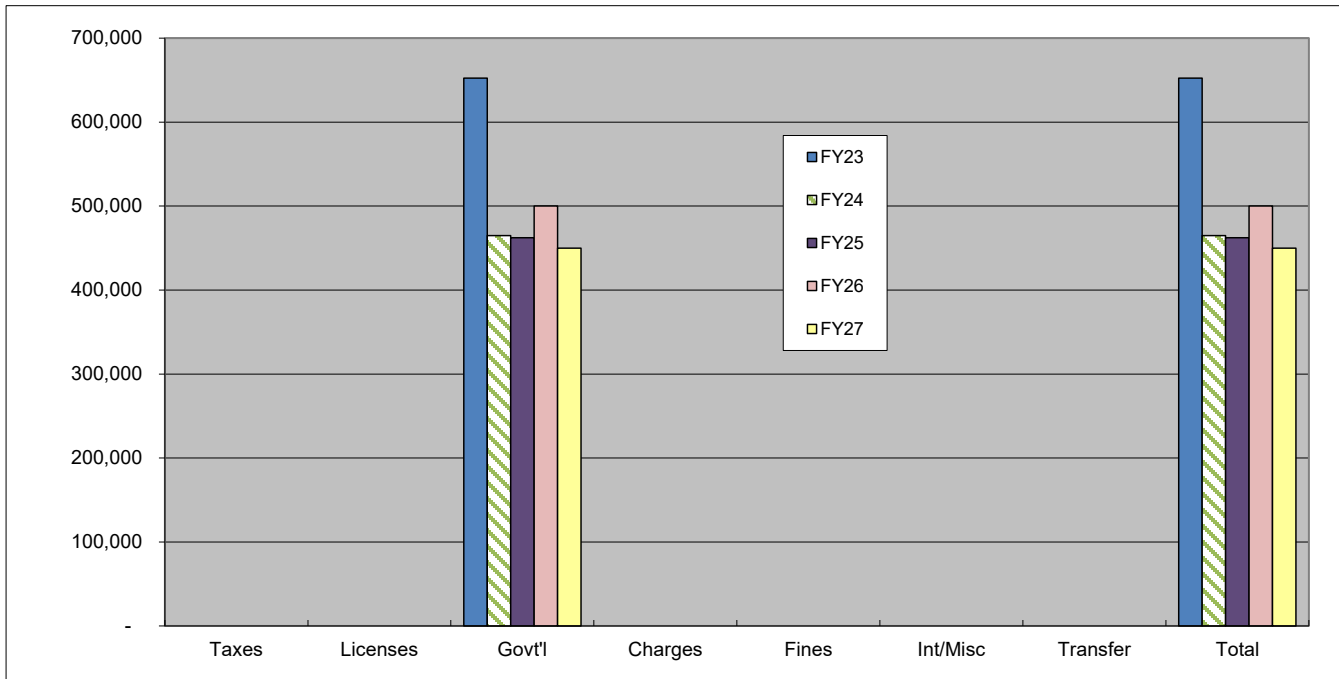
RSID Maintenance Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2500.000.000.430200.362	930,000	1,903,726	2,000,000	2,000,000	308,308	1,800,000	(200,000)
2500.000.000.430200.620	-	1,833	-	-	594	-	
OPERATING TOTAL	930,000	1,905,559	2,000,000	2,000,000	308,902	1,800,000	(200,000)
CAPITAL							
2500.000.199.430800.923	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	308,902	2,100,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT						
EXPLANATION	REQUESTED						
RSID activity managed by ad hoc committees and PW							

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW ALCOHOL REHABILITATION

TAX REVENUE	-
NON-TAX REVENUE	450,000
TOTAL REVENUES	450,000
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	450,000

BASE APPROPRIATIONS	450,000	Est. Reserves 7/1/26	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	450,000	Proj. Res. 6/30/27	-



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	652,245	464,922	462,326	500,000	450,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	652,245	464,922	462,326	500,000	450,000

FY27 PRELIMINARY BUDGET

Alcohol Rehab Fund - Revenue Budget

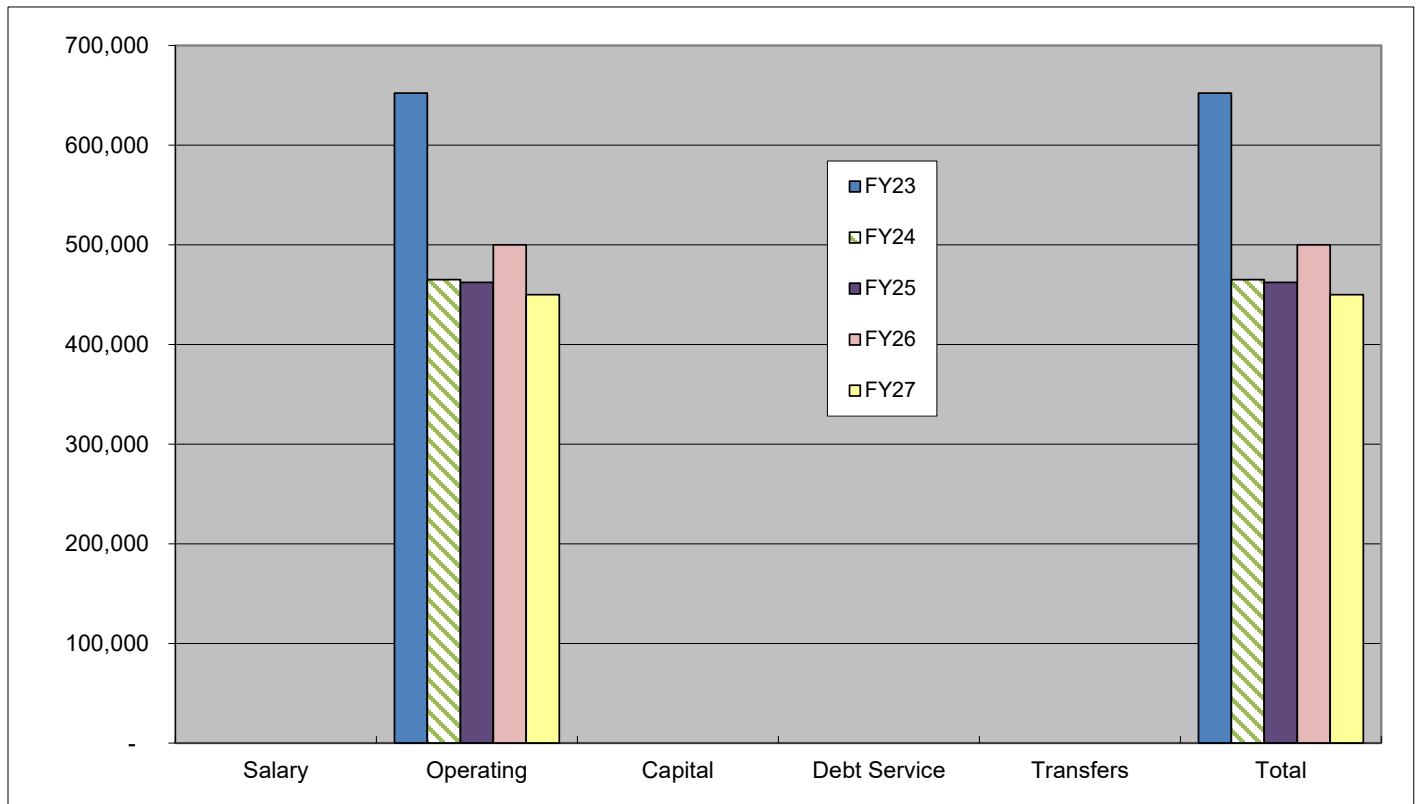
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2800.000.000.334010.000	475,000	462,326	500,000	500,000	223,174	450,000				
TOTAL	475,000	462,326	500,000	500,000	223,174	450,000				

FY27 PRELIMINARY 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.



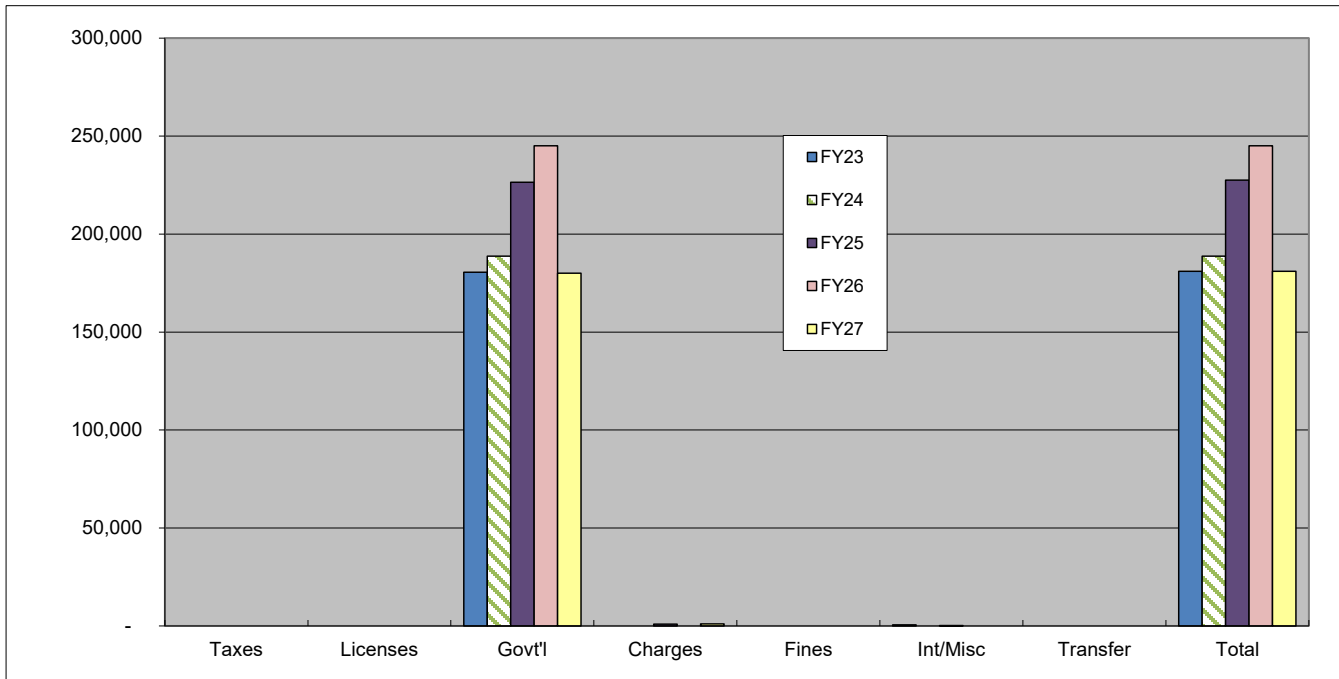
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	652,245	464,922	462,326	500,000	450,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	652,245	464,922	462,326	500,000	450,000

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW JUNK VEHICLE

TAX REVENUE	-
NON-TAX REVENUE	181,000
TOTAL REVENUES	181,000
Use / (Source) of Reserves	67,571
TOTAL RESOURCES USED	248,571

BASE APPROPRIATIONS	248,571
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	248,571

Est. Reserves 7/1/26	168,133
(Use)/Source of Reserves	(67,571)
Proj. Res. 6/30/27	100,562



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't	180,463	188,787	226,484	245,000	180,000
Charges	-	-	875	-	1,000
Fines	-	-	-	-	-
Int/Misc	603	-	202	-	-
Transfer	-	-	-	-	-
Total	181,066	188,787	227,561	245,000	181,000

FY27 PRELIMINARY BUDGET

Junk Vehicle Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2830.000.000.334070.000	425,000	226,484	245,000	245,000	257,132	180,000
2830.000.000.340010.000	-	-	-	-	3,150	-
2830.000.000.340011.000	-	875	-	-	710	1,000
2830.000.000.369000.000	-	202	-	-	-	-
TOTAL	425,000	227,561	245,000	245,000	260,992	181,000

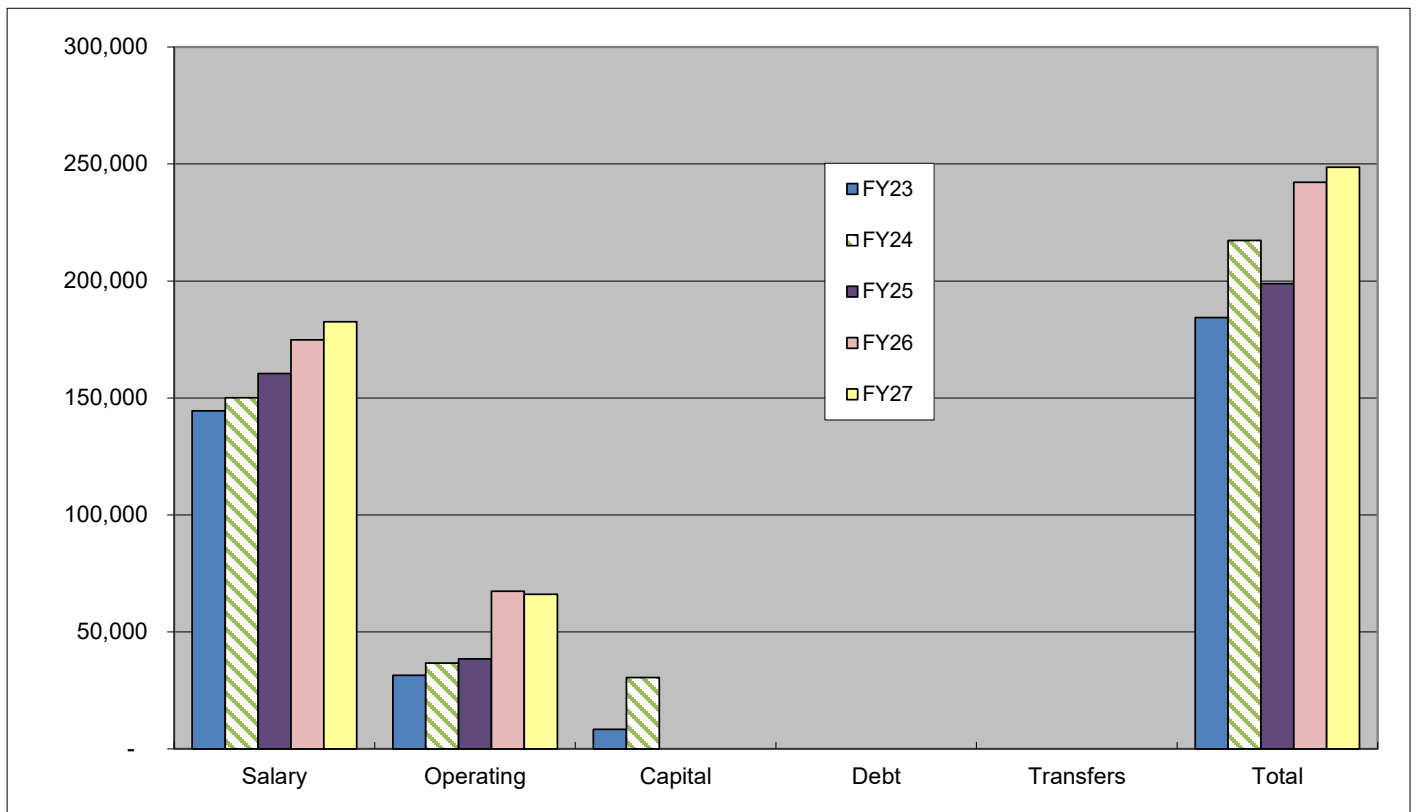
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

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	Amended FY26	Budget FY27
Salary	144,498	150,034	160,414	174,793	182,535
Operating	31,506	36,693	38,505	67,387	66,036
Capital	8,400	30,541	-	-	-
Debt	-	-	-	-	-
Transfers	-	-	-	-	-
Total	184,404	217,268	198,919	242,180	248,571

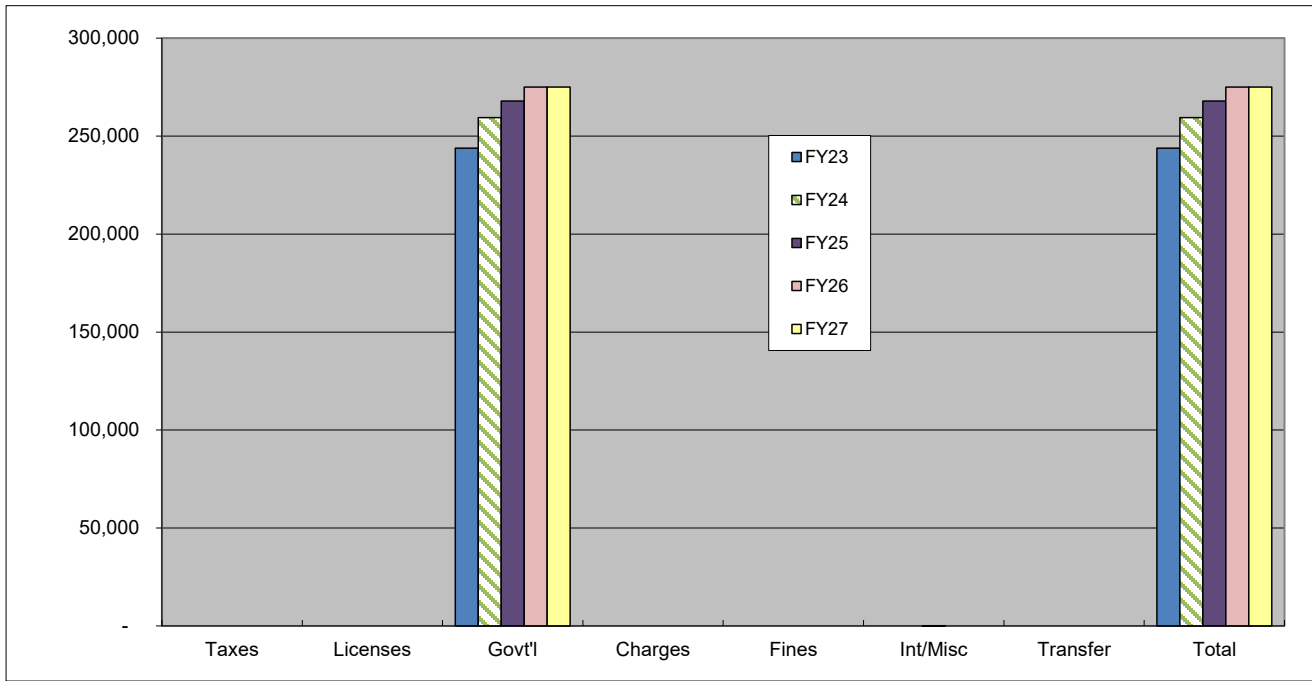
PRELIMINARY FY27 BUDGET
Junk Vehicle Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
2830.000.414.430800.111	119,884	120,894	125,245	125,245	94,482	129,361	
2830.000.414.430800.120	-	-	500	500	49	500	-
2830.000.414.430800.141	180	186	314	314	236	195	
2830.000.414.430800.142	2,549	2,054	2,989	2,989	1,829	3,253	
2830.000.414.430800.143	22,848	17,115	23,760	23,760	13,337	26,400	
2830.000.414.430800.144	9,171	8,474	9,619	9,619	6,456	9,934	
2830.000.414.430800.147	411	391	431	431	307	445	
2830.000.414.430800.153	393	340	404	404	257	409	
2830.000.414.430800.156	10,873	10,960	11,531	11,531	8,567	12,038	
	166,509	160,414	174,793	174,793	125,520	182,535	
OPERATING							
2830.000.414.430800.210	2,000	2,276	2,000	2,000	384	2,000	-
2830.000.414.430800.230	4,000	1,277	4,000	4,000	3,117	4,000	-
2830.000.414.430800.231	5,000	2,752	5,000	5,000	1,070	5,000	-
2830.000.414.430800.337	600	-	600	600	-	500	(100)
2830.000.414.430800.340	7,500	4,903	7,500	7,500	3,237	7,500	-
2830.000.414.430800.345	7,403	7,309	10,959	10,959	9,708	9,939	(1,020)
2830.000.414.430800.365	2,000	1,222	2,000	2,000	571	2,000	-
2830.000.414.430800.397	15,000	-	15,000	15,000	-	15,000	-
2830.000.414.430800.510	18,108	18,766	20,328	20,328	20,328	20,097	(231)
2830.000.414.430800.850	-	-	-	-	-	-	-
	61,611	38,505	67,387	67,387	38,415	66,036	
CAPITAL							
2830.000.414.430800.940	-	-	-	-	-	-	-
TRANSFERS							
2830.000.414.521000.829	200,000	-	-	-	-	-	-
	200,000	-	-	-	-	-	-
	427,920	198,919	242,180	242,180	163,935	248,571	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	AMOUNT REQUESTED						
EXPLANATION							
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW PILT

TAX REVENUE	-
NON-TAX REVENUE	275,000
TOTAL REVENUES	275,000
Use / (Source) of Reserves	594,500
TOTAL RESOURCES USED	869,500

BASE APPROPRIATIONS	649,500	Est. Reserves 7/1/26	756,687
TRANSFERS & CONTINGENCY	220,000	(Use)/Source of Reserves	(594,500)
TOTAL APPROPRIATIONS	869,500	Proj. Res. 6/30/27	162,187



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	243,815	259,401	267,902	275,000	275,000
Charges	-	-	-	-	-
Fines	-	-	5	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	243,815	259,401	267,907	275,000	275,000

FY27 PRELIMINARY BUDGET

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

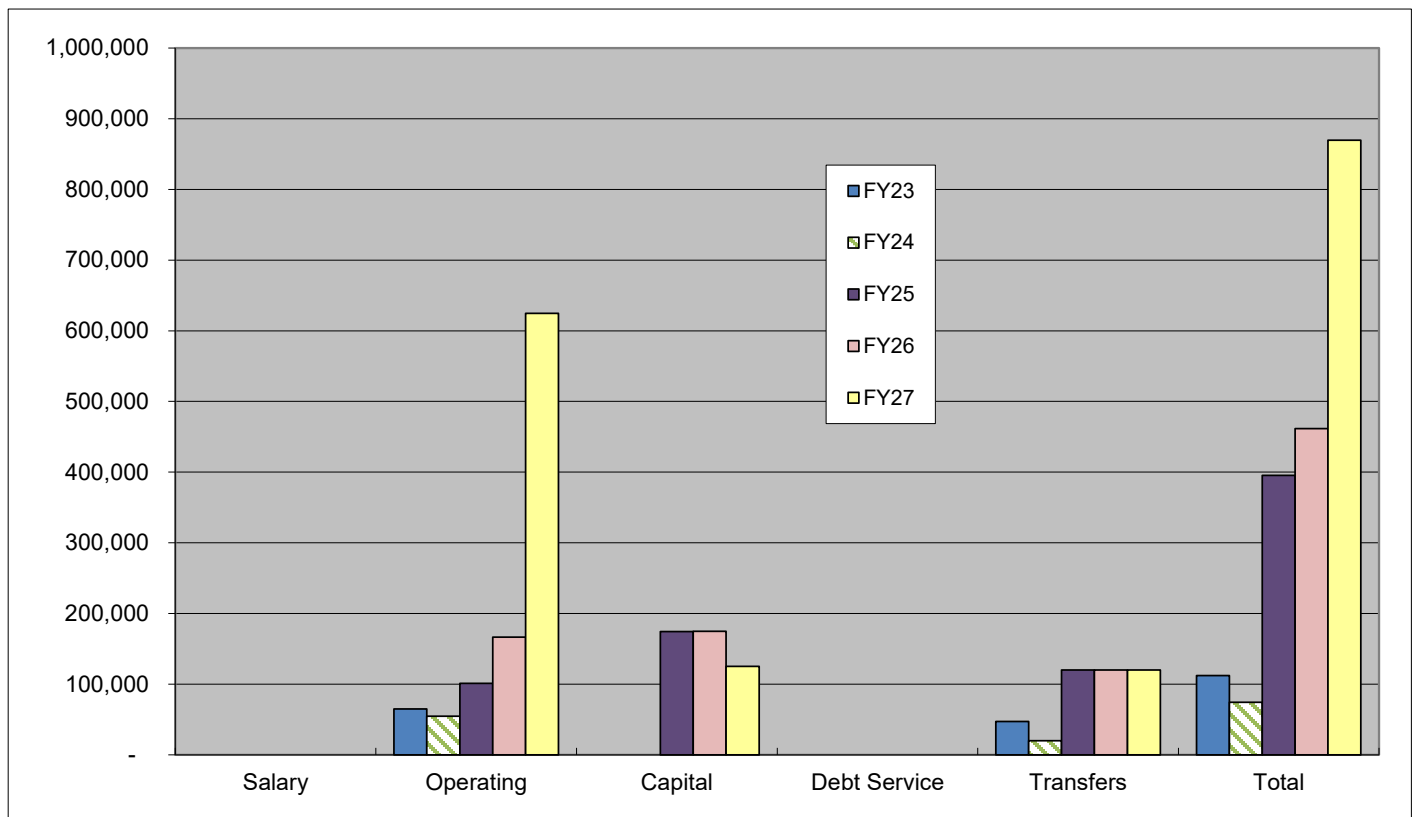
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
2900.000.000.337014.000	260,000	267,902	275,000	275,000	-	275,000				
2900.000.000.365000.000	-	5	-	-	-	-				
2900.000.000.369000.000	-	-	-	-	-	-				
TOTAL	260,000	267,907	275,000	275,000	-	275,000				

FY27 PRELIMINARY 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	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	65,100	54,544	101,078	166,500	624,500
Capital	-	-	174,463	175,000	125,000
Debt Service	-	-	-	-	-
Transfers	47,000	20,000	120,000	120,000	120,000
Total	112,100	74,544	395,541	461,500	869,500

**PRELIMINARY FY27 BUDGET
PILT Fund - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
2900.000.280.411800.397	266,000	101,078	66,500	138,500	40,300	524,500	
2900.000.280.411800.850	100,000	-	100,000	28,000	-	100,000	
OPERATING TOTAL	366,000	101,078	166,500	166,500	40,300	624,500	
CAPITAL							
2900.000.280.411800.940	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	120,000	120,000	120,000	120,000	60,000	120,000	
TRANSFERS TOTAL	120,000	120,000	120,000	120,000	60,000	120,000	
TOTAL	661,000	395,541	461,500	461,500	100,300	869,500	
NOTE: The contingency provides budget authority to the BOCC for one-time payments or transfers for one-time needs.							

**PRELIMINARY FY27 BUDGET
PILT Fund - Expenditure Budget**

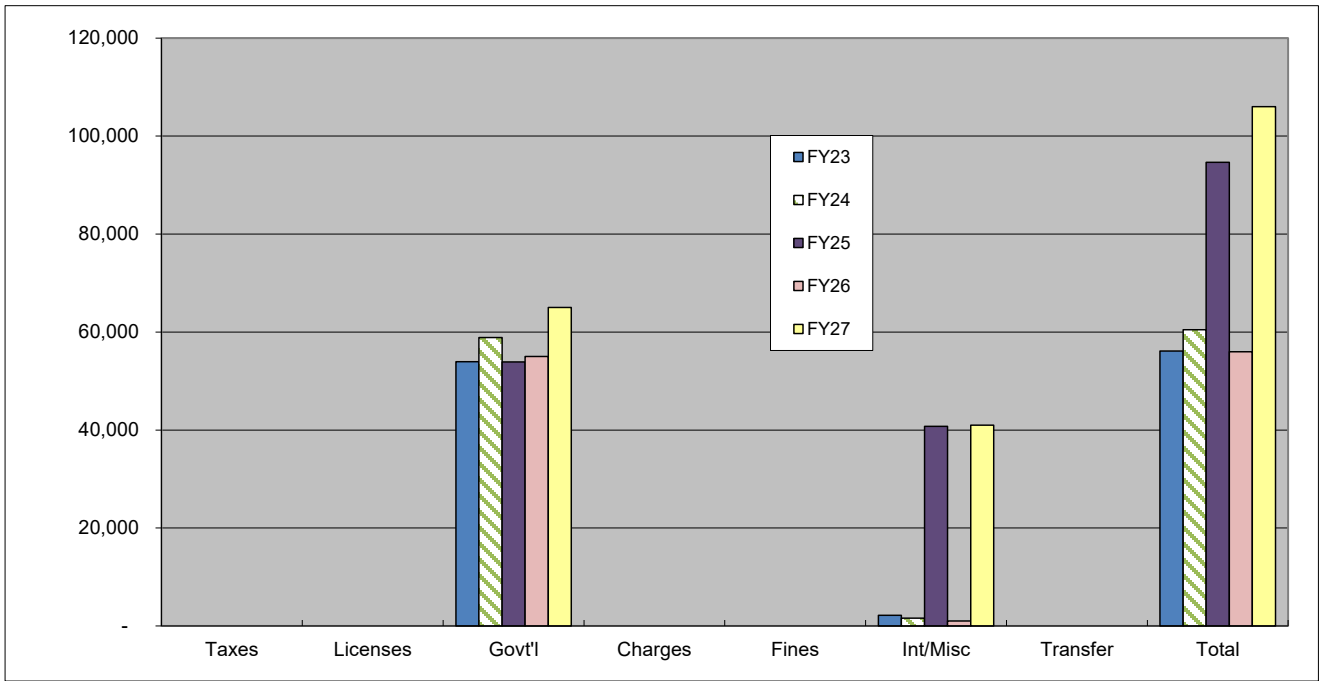
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:

	FY27 BUDGET		
Net Cash 7/01/26	756,687		
PENDING REQUESTS			
Trail maintenance reserve - \$20,000 cap	20,000		
County spelling bee	2,000		
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	50,000		letter recv'd 5.30.26
VNN Request	40,000		letter recv'd 4.13.26
County Growth Policy	200,000		email recv'd from Vickers 6.3.26
DUI Task Force Symposium	8,000		email recv'd from Darla 6.3.26
Lockwood Ped safety request	8,000		letter recv'd 5.15.26
County Information Officer	40,000		4.30.26
New Day	150,000		letter recv'd 6.9.26
State Firefighters Memorial	500		no letter, but annual support
INTERNAL COUNTY FUNDING	524,500		
County parks transfer	100,000		
Salt Cedar Program - to Weed dept	20,000		
UNDESIGNATED CONTINGENCY BUDGET	100,000		
TOTAL EXPENDITURE BUDGET	869,500		
ESTIMATED REVENUE JUNE 2027	275,000		
PROJ. CASH BALANCE @ 6/30/27	162,187		

FY27 PRELIMINARY 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	62,771
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	5,091
TOTAL APPROPRIATIONS	100,909	Proj. Res. 6/30/27	67,862



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	53,926	58,900	53,915	55,000	65,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	2,189	1,589	40,749	1,000	41,000
Transfer	-	-	-	-	-
Total	56,115	60,489	94,664	56,000	106,000

FY27 PRELIMINARY BUDGET

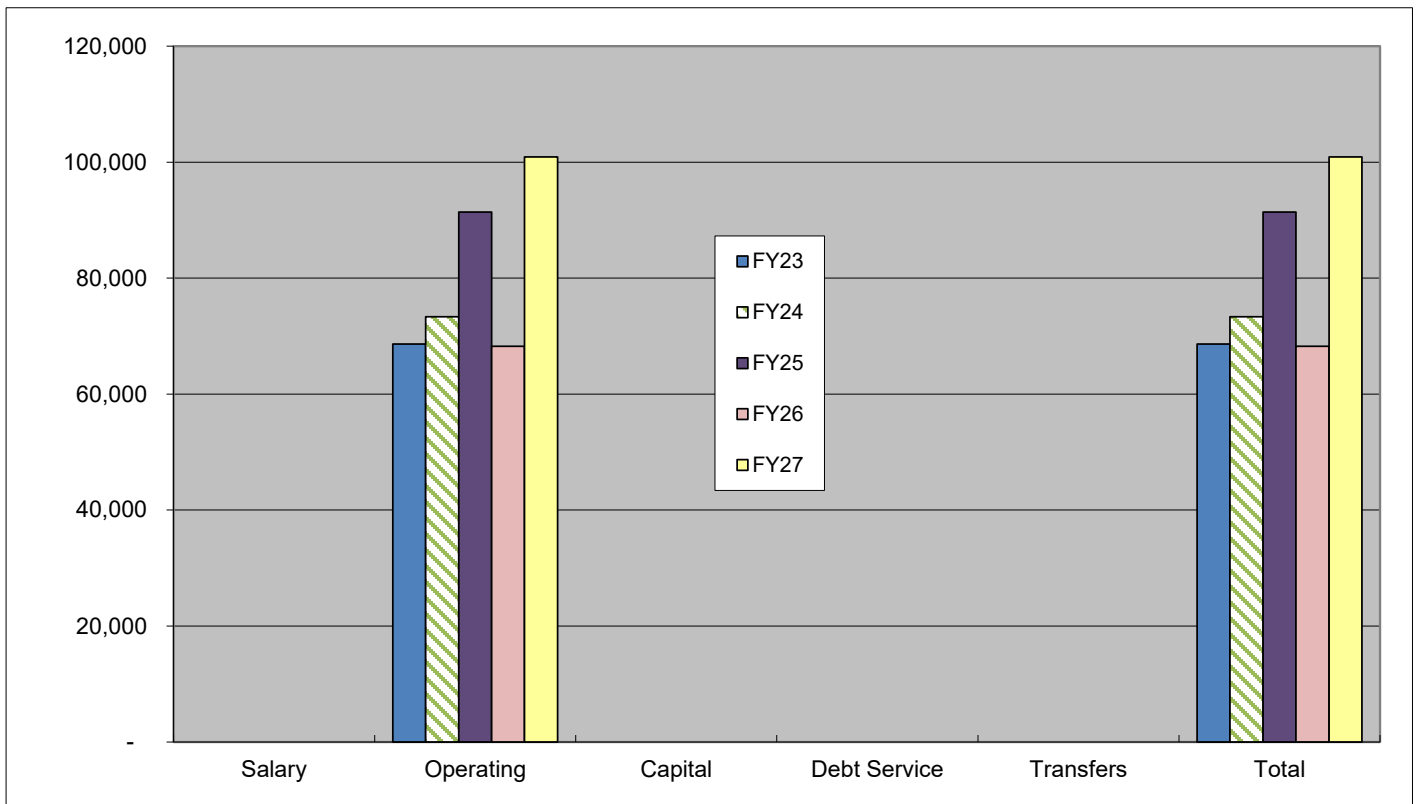
DUI Task Force Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
2950.000.000.335025.000	55,000	53,915	55,000	55,000	46,700	65,000
2950.000.000.331159.000	5,000	5,000	-	-	-	5,000
2950.000.000.365000.000	-	100	-	-	-	-
2950.000.000.365011.000	26,000	34,061	-	-	-	35,000
2950.000.000.369000.000	-	86	-	-	-	-
2950.000.000.371010.000	1,000	1,502	1,000	1,000	1,395	1,000
TOTAL	87,000	94,564	56,000	56,000	48,095	106,000

FY27 PRELIMINARY 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.



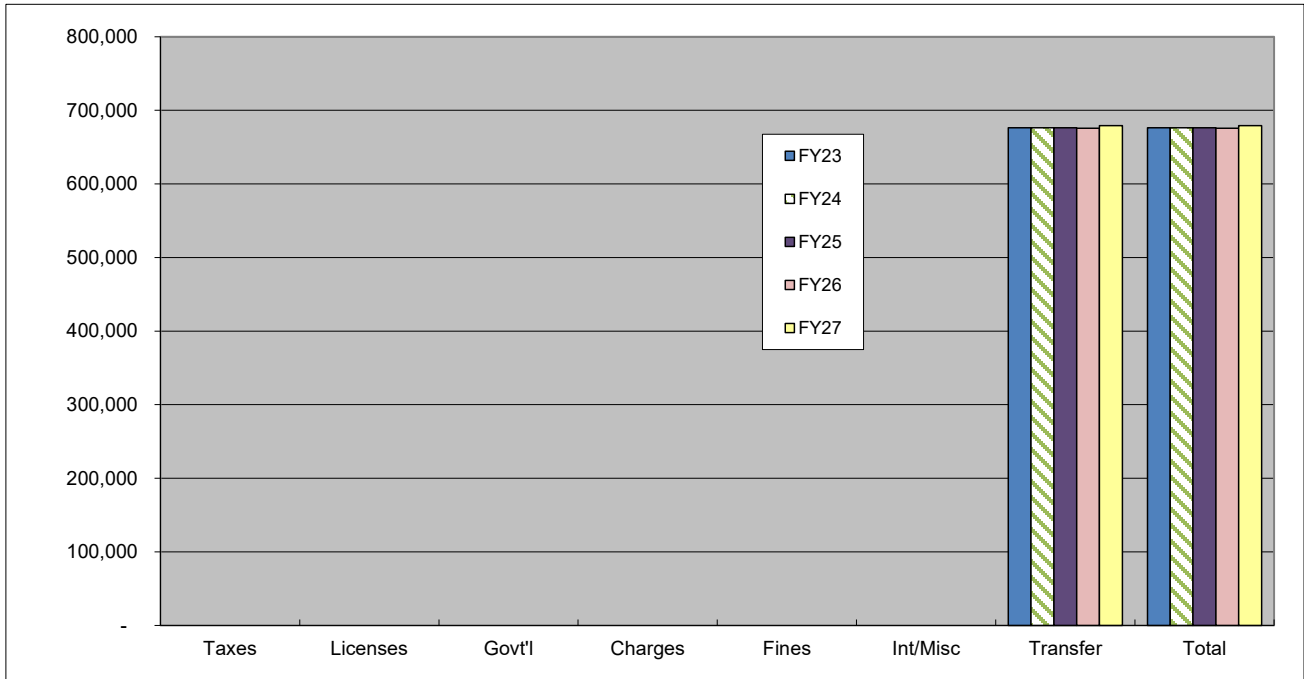
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	68,619	73,349	91,369	68,250	100,909
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	68,619	73,349	91,369	68,250	100,909

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

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

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	676,200	676,426	676,199	675,526	679,326
Total	676,200	676,426	676,199	675,526	679,326

FY27 PRELIMINARY BUDGET

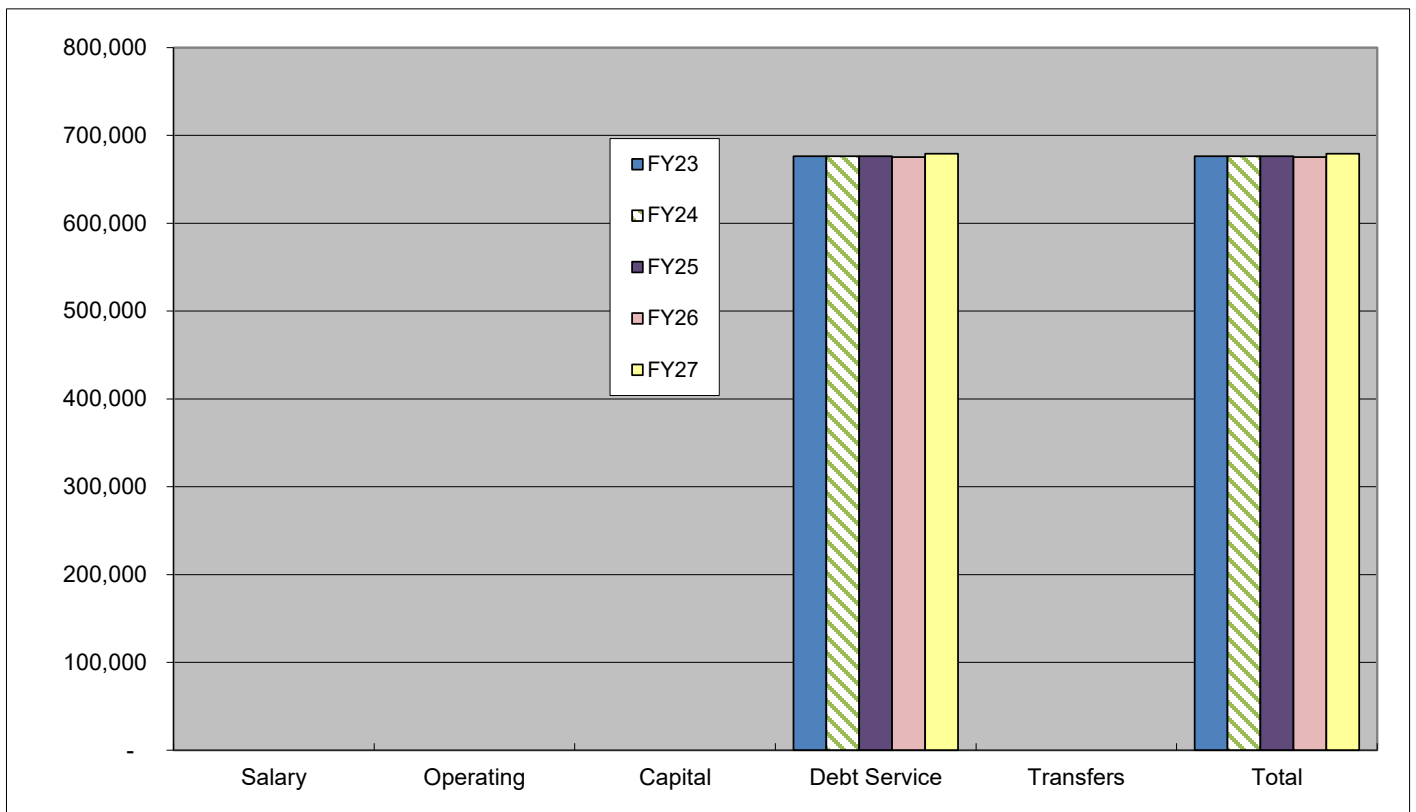
Limited Tax General Obligation Debt Service Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
3060.000.000.383016.000	676,200	676,199	675,526	675,526	675,525	679,326				
TOTAL	676,200	676,199	675,526	675,526	675,525	679,326				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

LIMITED TAX GENERAL OBLIGATION DEBT SERVICE

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



	Actual FY23	Actual FY24	Actual FY25	Amend Budget FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	676,200	676,425	676,200	675,526	679,326
Transfers	-	-	-	-	-
Total	676,200	676,425	676,200	675,526	679,326

PRELIMINARY FY27 BUDGET

Limited General Obligation Debt Service Fund - Expenditure Budget

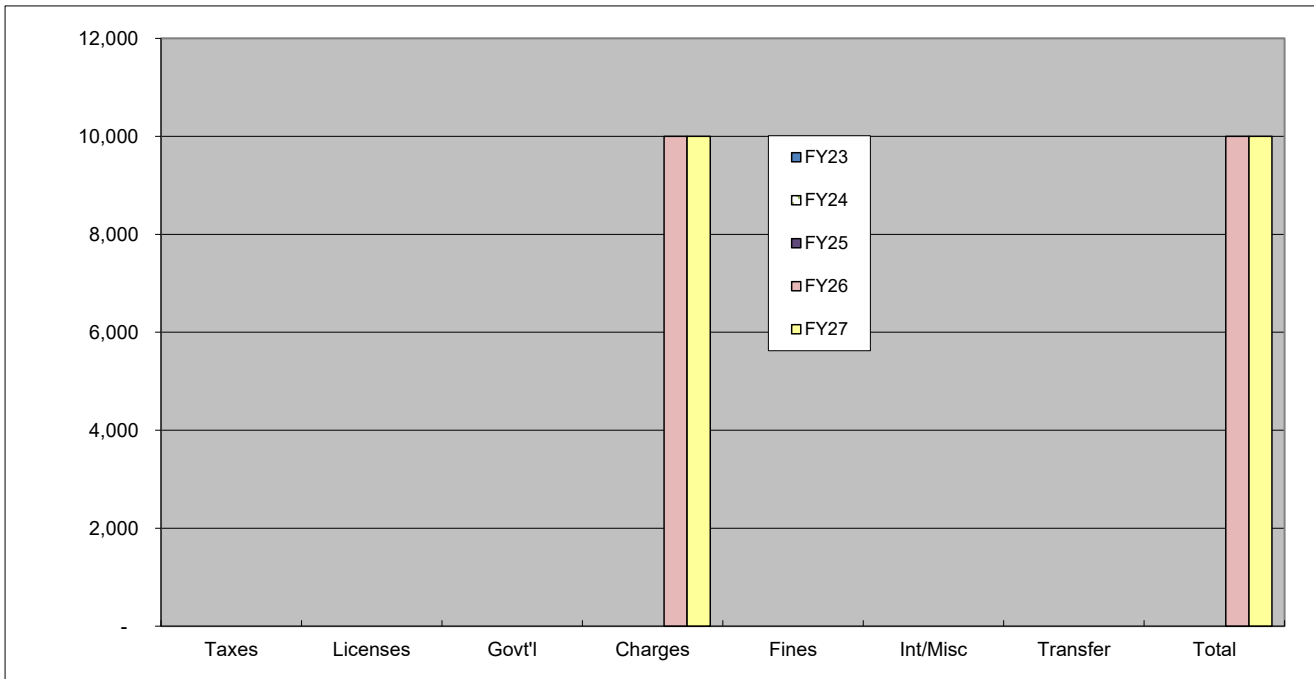
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
DEBT							
LIMITED TAX GENERAL OBLIGATION - \$9.7 JAIL EXPANSION							
3060.000.905.490100.610 PRINCIPAL	515,000	515,000	530,000	530,000	530,000	550,000	
3060.000.905.490100.620 INTEREST	160,800	160,800	145,126	145,126	145,125	128,926	
3060.000.905.490100.630 PAYING AGENT FEES	400	400	400	400	400	400	
DEBT TOTAL	676,200	676,200	675,526	675,526	675,525	679,326	
TOTAL	676,200	676,200	675,526	675,526	675,525	679,326	
FUNDING SOURCES:							
PUBLIC SAFETY- SHERIFF	679,326						
TOTAL	679,326						

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW RSID REVOLVING

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

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

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



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	-	-	-	10,000	10,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	-	-	-	10,000	10,000

FY27 PRELIMINARY BUDGET

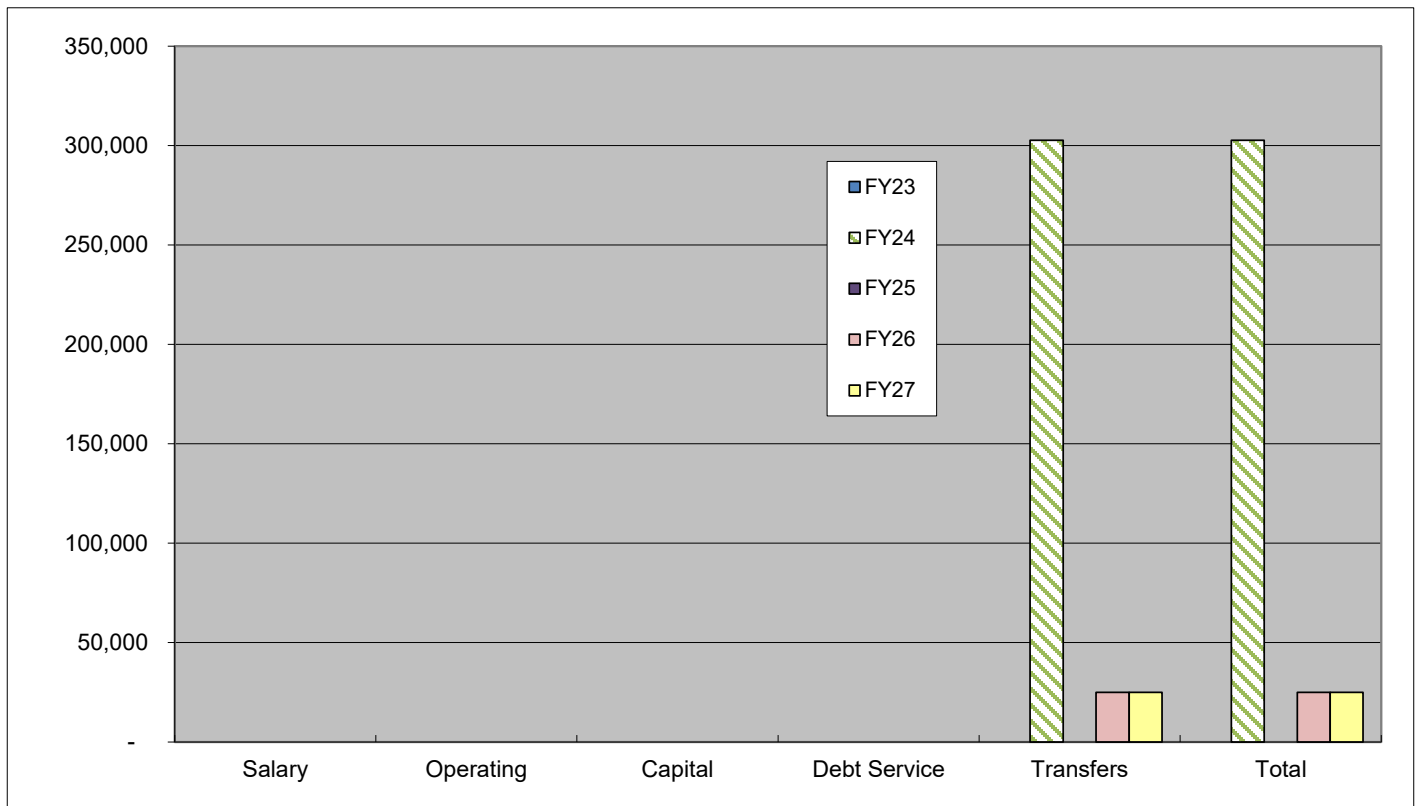
RSID Revolving Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
3400.000.000.34.1015.000	-	-	10,000	10,000	-	10,000				
TOTAL	-	-	10,000	10,000	-	10,000				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

RSID REVOLVING

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



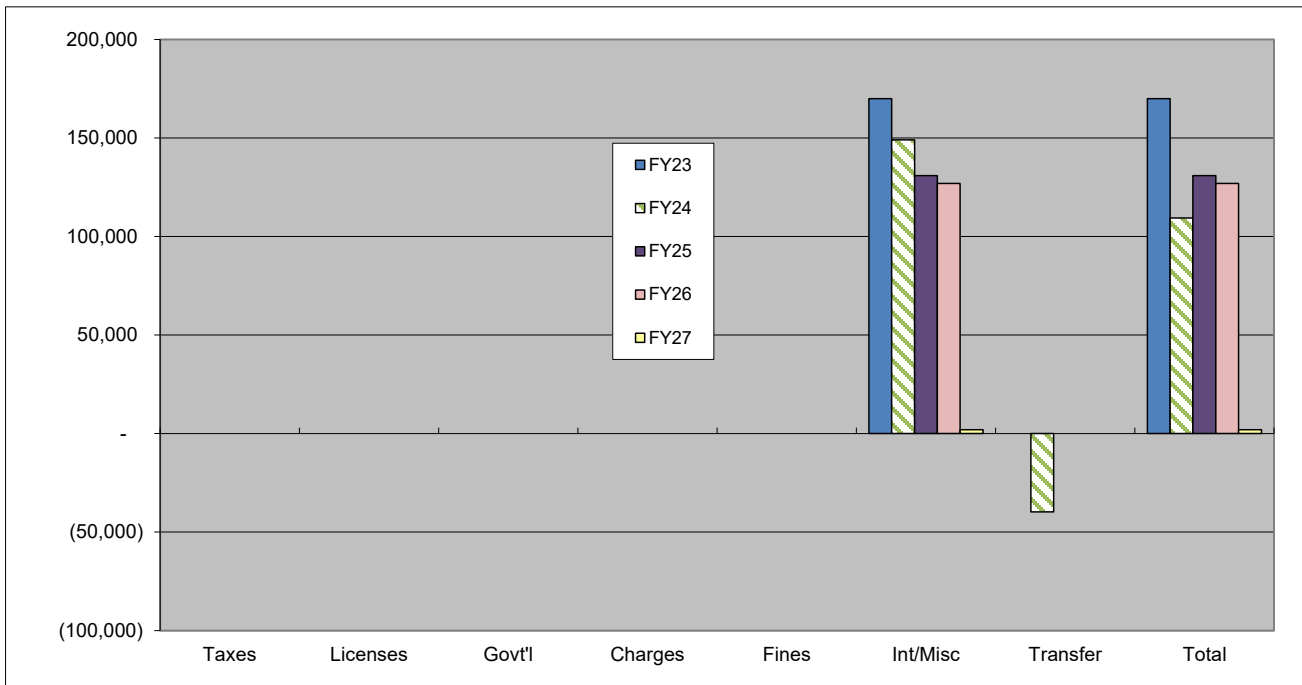
	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	302,716	-	25,000	25,000
Total	-	302,716	-	25,000	25,000

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW RSID BOND

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

BASE APPROPRIATIONS	10,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	10,000

Est. Reserves 7/1/26	45,608
(Use)/Source of Reserves	(8,000)
Proj. Res. 6/30/27	37,608



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	169,991	149,102	130,937	127,000	2,000
Transfer	-	(39,746)	-	-	-
Total	169,991	109,356	130,937	127,000	2,000

FY27 PRELIMINARY BUDGET

RSID Bond Fund - Revenue Budget

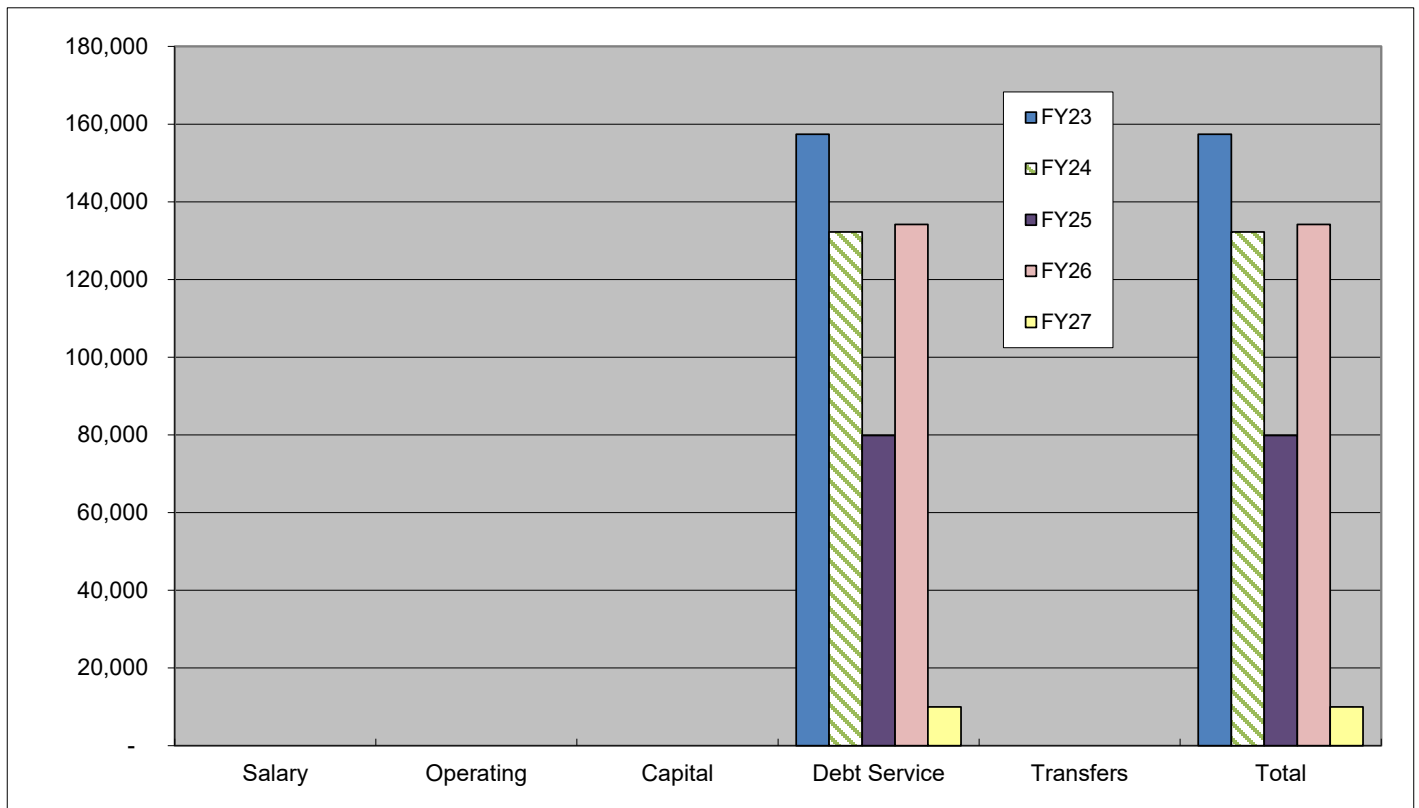
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
3500.000.000.363020.000	175,000	127,233	125,000	125,000	81,700	-
3500.000.000.363040.000	-	318	-	-	274	-
3500.000.000.371010.000	3,000	3,386	2,000	2,000	2,247	2,000
3500.000.000.383000.000	-	-	-	-	-	-
TOTAL	178,000	130,937	127,000	127,000	84,221	2,000

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

RSID BOND

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

Debt is issued to pay for property improvements.



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	157,412	132,230	79,851	134,200	10,000
Transfers	-	-	-	-	-
Total	157,412	132,230	79,851	134,200	10,000

**PRELIMINARY FY27 BUDGET
RSID Bond Fund - Expenditure Budget**

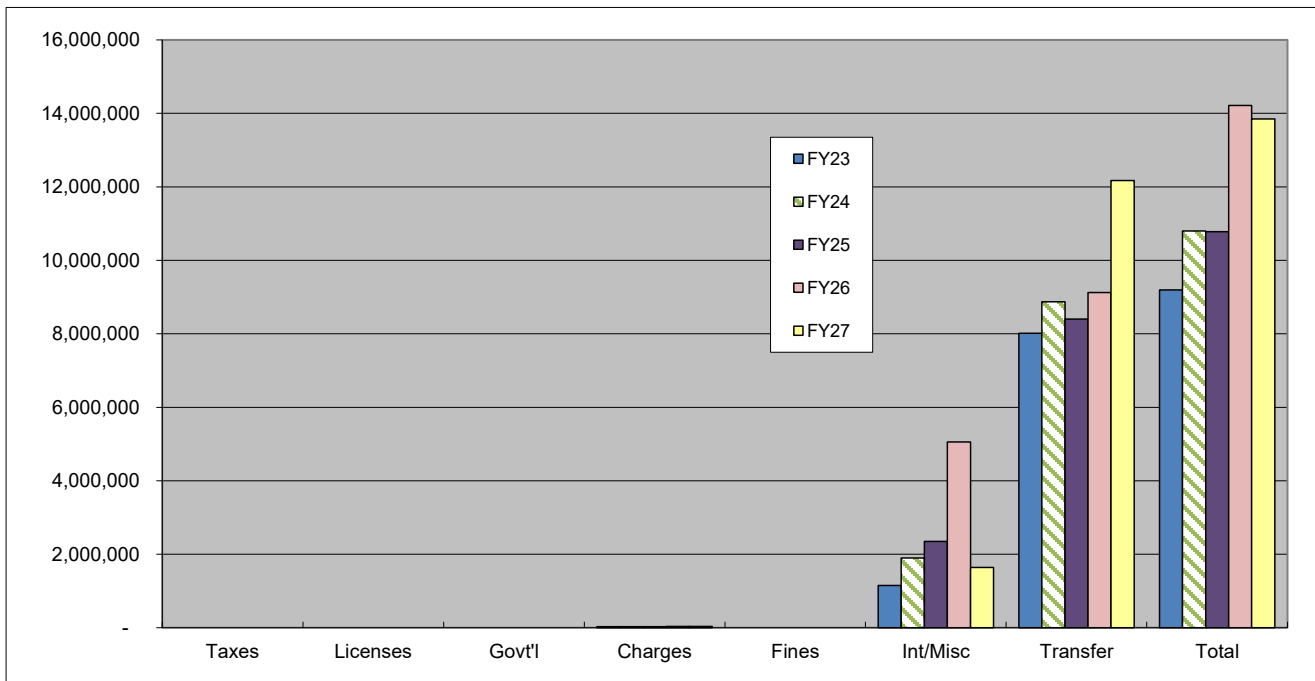
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
DEBT							
3500.000.900.490300.610	150,000	65,000	100,000	100,000	100,000	-	
3500.000.900.490300.620	45,000	14,051	18,000	18,000	6,839	10,000	
3500.000.900.490300.630	1,200	800	1,200	1,200	400	-	
3500.000.900.490300.790	-	-	15,000	15,000	14,137	-	
DEBT TOTAL	196,200	79,851	134,200	134,200	121,376	10,000	
TRANSFERS							
3500.000.900.521000.820	-	-	-	-	8,617	-	
	-	-	-	-	8,617	-	
TOTAL	196,200	79,851	134,200	134,200	129,993	10,000	

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW CAPITAL PROJECTS

TAX REVENUE	-
NON-TAX REVENUE	13,850,000
TOTAL REVENUES	13,850,000
Use / (Source) of Reserves	13,328,250
TOTAL RESOURCES USED	27,178,250

BASE APPROPRIATIONS	27,178,250
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	27,178,250

Est. Reserves 7/1/26	44,232,398
(Use)/Source of Reserves	(13,328,250)
Proj. Res. 6/30/27	30,904,148



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	28,289	28,523	27,800	35,000	35,000
Fines	-	-	-	-	-
Int/Misc	1,151,285	1,898,441	2,350,729	5,055,000	1,640,000
Transfer	8,015,000	8,875,000	8,400,000	9,125,000	12,175,000
Total	9,194,574	10,801,964	10,778,529	14,215,000	13,850,000

FY27 PRELIMINARY BUDGET

Capital Improvement Projects (CIP) Fund - Revenue Budget

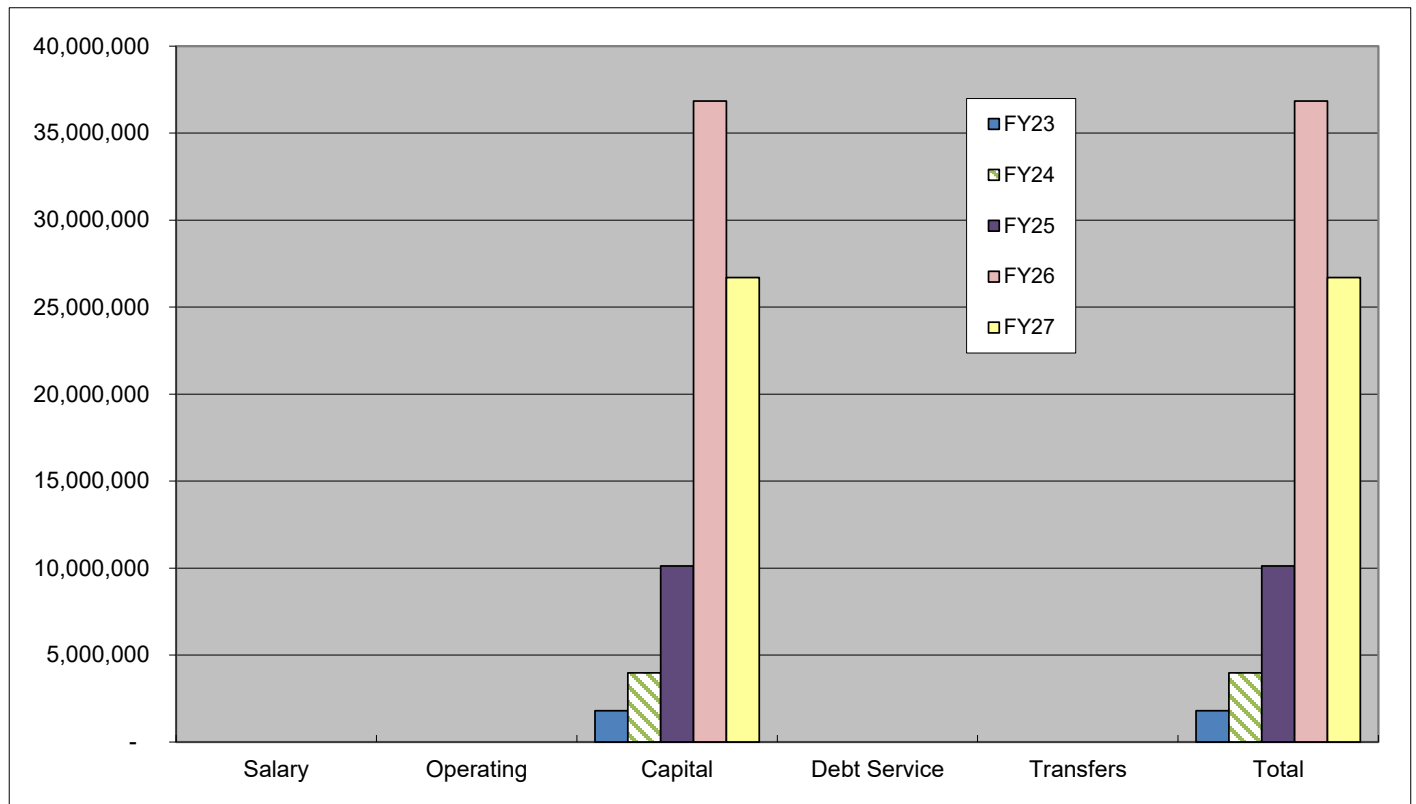
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
4050.000.000.346090.000	30,000	27,800	35,000	35,000	21,161	35,000
4050.000.000.360100.000	-	193,424	3,500,000	3,500,000	3,236,928	-
4050.000.000.362010.000	15,000	16,585	-	-	1,494	-
4050.000.000.371010.000	1,442,000	2,140,720	1,555,000	1,555,000	1,444,651	1,640,000
4050.000.000.383002.000	4,250,000	4,250,000	4,500,000	4,500,000	2,250,000	5,000,000
4050.000.000.383013.000	-	-	25,000	25,000	12,500	25,000
4050.000.000.383015.000	200,000	-	-	-	-	-
4050.000.000.383019.000	-	-	-	-	-	500,000
4050.000.000.383022.000	1,650,000	1,900,000	1,600,000	1,600,000	800,000	1,600,000
4050.000.000.383025.000	-	-	-	-	-	50,000
4050.000.000.383096.000	1,250,000	2,250,000	3,000,000	3,000,000	1,500,000	5,000,000
TOTAL	8,837,000	10,778,529	14,215,000	14,215,000	9,266,734	13,850,000

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

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

SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	1,795,232	3,973,514	10,119,885	36,852,600	26,705,750
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,795,232	3,973,514	10,119,885	36,852,600	26,705,750

PRELIMINARY FY27 BUDGET

Capital Projects Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
CAPITAL							
4050.000.599.410940.940	-	-	-	-	-	-	-
4050.000.599.411200.920	14,385,000	8,640,721	18,805,500	18,805,500	9,315,091	16,164,750	(2,640,750)
4050.000.599.411200.921	10,500	9,338	315,000	315,000	-	420,000	105,000
4050.000.599.411200.930	508,000	46,667	500,000	500,000	101,676	100,000	(400,000)
4050.000.599.411200.940	500,000	168,741	550,000	550,000	156,233	300,000	(250,000)
4050.000.599.420110.920	1,356,600	5,100	1,655,850	1,655,850	1,618,121	971,250	(684,600)
4050.000.599.420110.930	24,000	21,500	125,000	125,000	-	115,000	(10,000)
4050.000.599.420110.940	687,000	592,291	150,000	150,000	-	700,000	550,000
4050.000.599.420250.920	152,250	59,226	110,250	110,250	15,819	110,250	-
4050.000.599.420250.930	12,000	11,448	-	-	-	30,000	30,000
4050.000.599.420250.940	117,000	63,702	136,000	136,000	861	37,000	(99,000)
4050.000.599.430210.920	25,000	2,225	-	-	-	-	-
4050.000.599.430210.930	1,500,000	291,000	5,300,000	5,300,000	152,508	3,500,000	(1,800,000)
4050.000.599.430210.940	262,500	-	1,260,000	1,260,000	242,500	3,076,500	1,816,500
4050.000.599.430244.932	4,000,000	193,424	7,250,000	7,250,000	4,665,036	600,000	(6,650,000)
4050.000.599.430244.940	-	-	315,000	315,000	-	315,000	-
4050.000.599.430800.930	200,000	-	200,000	200,000	3,982	230,000	30,000
4050.000.599.430800.940	-	-	-	-	-	-	-
4050.000.599.431100.940	-	-	80,000	80,000	67,207	36,000	(44,000)
4050.000.599.450400.920	-	-	100,000	100,000	100,000	-	(100,000)
4050.000.599.450400.940	13,500	14,502	-	-	-	-	-
CAPITAL TOTAL	23,753,350	10,119,885	36,852,600	36,852,600	16,439,034	26,705,750	
TOTAL	23,753,350	10,119,885	36,852,600	36,852,600	16,439,034	26,705,750	
SEE CAPITAL PROJECTS SPREADSHEET IN SUMMARY SECTION							
Note: Budget exceeds list due to estimated contingencies (5% for large projects).							

**YELLOWSTONE COUNTY - CIP FUND
PRELIMINARY FY27 BUDGET**

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNNY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/26	26,689,984	452,472	3,545,070	254,736	8,275,242	150,387	3,638,379	231,135	183,268	509,975	301,750	44,232,398
Expenditures	(15,795,000)	(400,000)	(1,740,000)	(172,000)	(6,430,000)	-	(900,000)	(230,000)	-	(36,000)	-	(25,703,000)
Interest Earned	995,158	16,776	131,440	9,445	306,820	-	134,900	8,570	6,795	18,908	11,188	1,640,000
Transfers-in	5,000,000	-	500,000	-	5,000,000	-	1,600,000	-	25,000	-	50,000	12,175,000
Parking fees	-	35,000	-	-	-	-	-	-	-	-	-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
EST. CASH 6/30/27	16,890,142	104,248	2,436,510	92,181	7,152,062	150,387	4,473,279	9,705	215,063	492,883	362,938	32,379,398
GENERAL:												
Lockwood TEDD infrastructure (930)	(100,000)											(100,000)
Courthouse remodel (920)	(15,000,000)											(15,000,000)
Ostlund building (920)	(625,000)											(625,000)
Building misc repairs/equipment (940)	(300,000)											(300,000)
PARKING:												
Parking Lot Improvements (921)		(400,000)										(400,000)
EXTENSION:												
S.O.:												
Retrofit windows at SO HQ - carryover FY23 (920)			(55,000)									(55,000)
Detention roof repairs - carryover FY26 (920)			(85,000)									(85,000)
Detention parking lot repairs - carryover FY26 (930)			(65,000)									(65,000)
Fence upgrades at Detention Facility - carryover FY26 (930)			(50,000)									(50,000)
Detention Facility misc repairs/equip (940)			(200,000)									(200,000)
Generator SO HQ (920)			(125,000)									(125,000)
HVAC control upgrade (920)			(160,000)									(160,000)
Water Heater - Detention (920)			(425,000)									(425,000)
Fleet Vehicles (940)			(500,000)									(500,000)
AC/Weight room repairs - Evidence bldg carryover from FY25 (920)			(30,000)									(30,000)
Annual flooring replacement (920)			(45,000)									(45,000)
YSC:												
Misc equip (940)			(25,000)									(25,000)
Windows (920)			(40,000)									(40,000)
Storage Shed (920)			(15,000)									(15,000)
Bathrooms/Showers/Diverters (920)			(30,000)									(30,000)

**YELLOWSTONE COUNTY - CIP FUND
PRELIMINARY FY27 BUDGET**

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDBRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/26	26,689,984	452,472	3,545,070	254,736	8,275,242	150,387	3,638,379	231,135	183,268	509,975	301,750	44,232,398
Expenditures	(15,795,000)	(400,000)	(1,740,000)	(172,000)	(6,430,000)	-	(900,000)	(230,000)	-	(36,000)	-	(25,703,000)
Interest Earned	995,158	16,776	131,440	9,445	306,820	-	134,900	8,570	6,795	18,908	11,188	1,640,000
Transfers-in	5,000,000	-	500,000	-	5,000,000	-	1,600,000	-	25,000	-	50,000	12,175,000
Parking fees	-	35,000	-	-	-	-	-	-	-	-	-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
EST. CASH 6/30/27	16,890,142	104,248	2,436,510	92,181	7,152,062	150,387	4,473,279	9,705	215,063	492,883	362,938	32,379,398
YSC cont'd:												
Roof (920)	230,000											230,000
Demo yellow house (930)				(30,000)								(30,000)
LED lighting project (920)				(20,000)								(20,000)
Dual Factor locks (940)				(12,000)								(12,000)
ROAD:												
Heavy equipment buybacks (940)					(1,200,000)							(1,200,000)
Misc Heavy Equipment (940)					(1,350,000)							(1,350,000)
Misc equip (940)					(200,000)							(200,000)
Sign Truck (940)					(180,000)							(180,000)
Signal/Intersection projects (930)					(2,000,000)							(2,000,000)
Hesper/56th intersection improvement (930)					(1,500,000)							(1,500,000)
BRIDGE:												
Hesper Bridge (932)							(600,000)					(600,000)
Heavy equipment buybacks (940)							(300,000)					(300,000)
JUNK VEHICLE:												
Relocation multi-year project (930)								(230,000)				(230,000)
WEED:												
AC 110 Rate Controllers/ GPS touchscreens (940)										(11,000)		(11,000)
Flatbed and Spray truck (2) (940)										(25,000)		(25,000)
CASH OUTFLOWS	(15,795,000)	(400,000)	(1,740,000)	(172,000)	(6,430,000)	-	(900,000)	(230,000)	-	(36,000)	-	(25,703,000)
****Any purchases within the Misc Equip budget are approved below \$40,000****												

**YELLOWSTONE COUNTY - CIP FUND
FY28 - FY31 Projected**

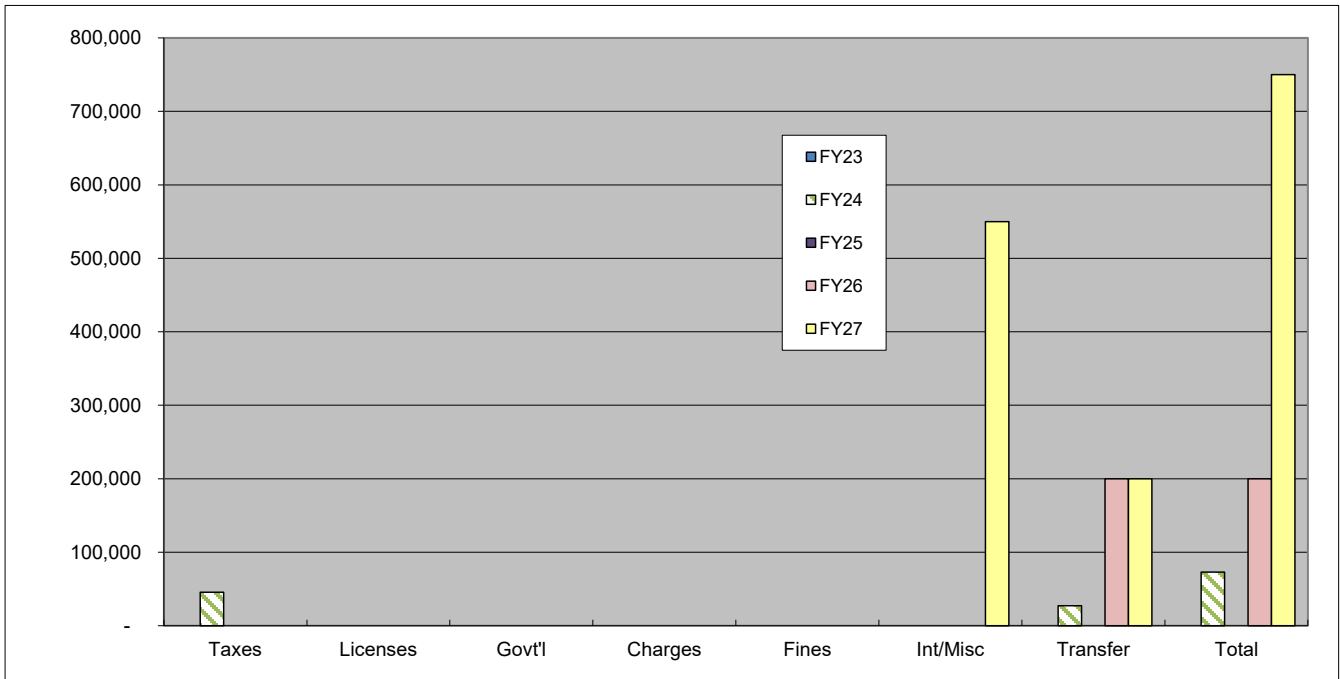
	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY28											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Courthouse remodel	3,000,000										3,000,000
Body cameras/video storage			200,000								200,000
SO vehicle replacements			300,000								300,000
Replacement of heavy equipment					550,000						550,000
Public Works fleet vehicles					600,000				55,000		600,000
Replacement of Gabor							125,000				125,000
Junk Vehicle relocation							125,000				125,000
Total Projected FY27	3,095,000	-	500,000	-	1,150,000	-	125,000	-	55,000	-	4,925,000
FY29											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Employee parking lot crack seal and sealing		25,000									25,000
Mobile laptops - Sheriff			200,000								200,000
SO vehicle replacements			300,000								300,000
Replacement of heavy equipment					550,000	200,000					750,000
Total Projected FY28	95,000	25,000	500,000	-	550,000	200,000	-	-	-	-	1,370,000
FY30											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
SO Vehicle replacements			300,000								300,000
Shooting Range Improvements			150,000								150,000
Mobile data computers (5 yr cycle)			400,000								400,000
Replacement of heavy equipment					2,000,000						2,000,000
Total Projected FY29	95,000	-	850,000	-	2,000,000	-	-	-	-	-	2,945,000
FY31											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
SO Vehicle replacements			300,000								300,000
Replacement of heavy equipment					2,000,000						2,000,000
Total Projected FY31	95,000	-	300,000	-	2,000,000	-	-	-	-	-	2,395,000
Grand Total FY27-FY30	3,380,000	25,000	2,150,000	-	5,700,000	200,000	125,000	-	55,000	-	11,635,000
Estimated funding available	30,460,142	244,248	2,416,510	142,181	19,652,062	7,473,279	134,705	255,063	492,883	362,938	61,634,011
(6/30/27 cash & FY28-FY31 transfers)											
Surplus/(Shortfall)	27,080,142	219,248	266,510	142,181	13,952,062	7,273,279	9,705	255,063	437,883	362,938	49,999,011
This schedule does not attempt to track items typically assimilated into each fund's operating funds on a routine basis.											

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW RSID CONSTRUCTION

TAX REVENUE	-
NON-TAX REVENUE	<u>750,000</u>
TOTAL REVENUES	<u>750,000</u>
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	<u><u>750,000</u></u>

BASE APPROPRIATIONS	750,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	<u><u>750,000</u></u>

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Taxes	-	45,646	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	550,000
Transfer	-	27,228	-	200,000	200,000
Total	-	72,874	-	200,000	750,000

FY27 PRELIMINARY BUDGET

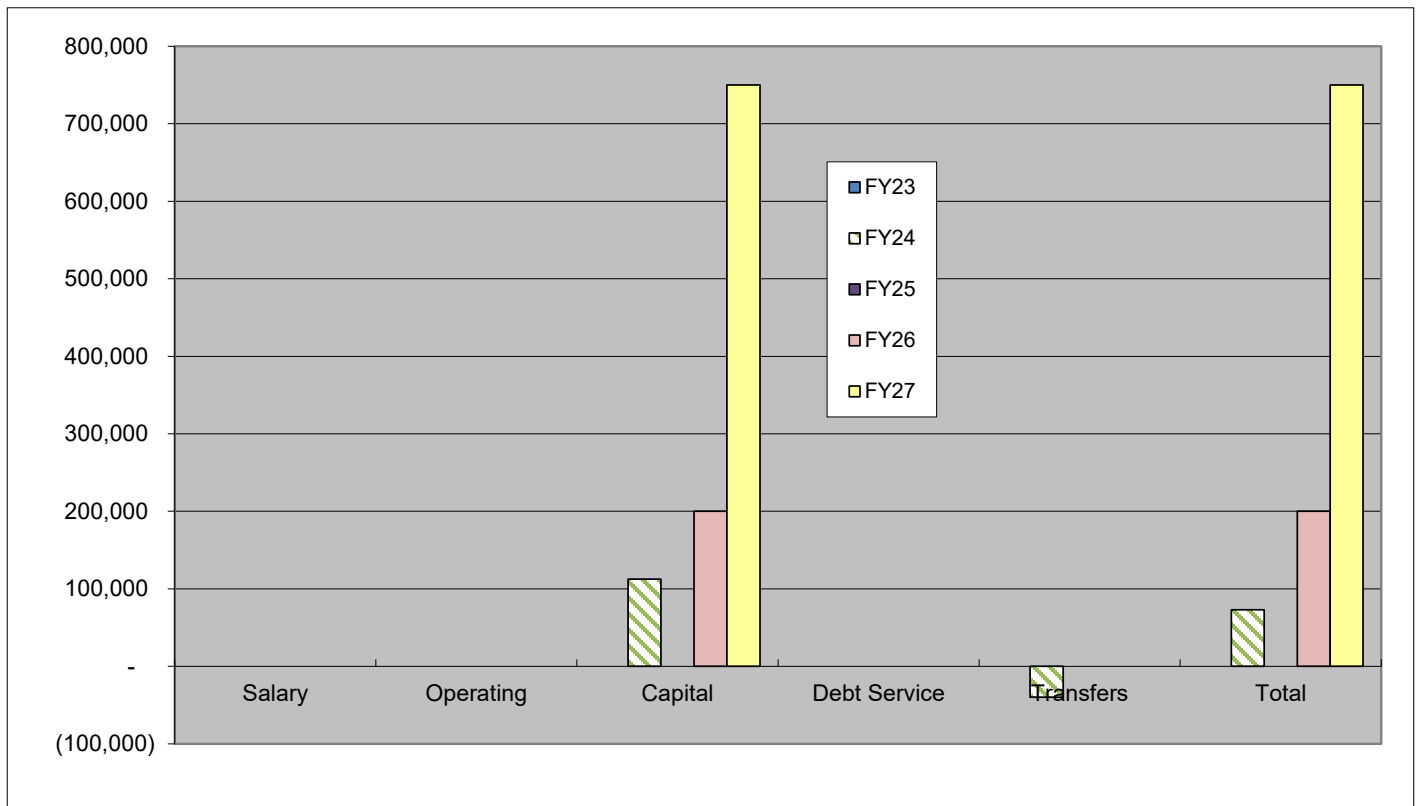
RSID Construction Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
4200.000.000.381030.000	-	-	-	-	-	550,000
4200.000.000.383096.000	200,000	-	200,000	200,000	-	200,000
TOTAL	200,000	-	200,000	200,000	-	750,000

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

RSID CONSTRUCTION

The RSID Construction fund accounts for the construction of RSID improvements for individual Rural Special Improvement Districts. Improvements are initially funded by debt financing and later assessed back to benefitted properties to pay the debt. (See RSID Bond Fund). Budgets for RSID construction are difficult to estimate because new districts can be created at any time.



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	112,620	-	200,000	750,000
Debt Service	-	-	-	-	-
Transfers	-	(39,746)	-	-	-
Total	-	72,874	-	200,000	750,000

PRELIMINARY FY27 BUDGET

RSID Construction Fund - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
CAPITAL							
4205.000.911.490310.923	200,000	-	200,000	200,000	-	750,000	
CONSTRUCTION	200,000	-	200,000	200,000	-	750,000	
CAPITAL TOTAL							
TRANSFERS							
4204.000.911.521001.820	-	-	-	-	-	-	
RSID 858 - TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	
TRANSFERS TOTAL							
TOTAL	200,000	-	200,000	200,000	-	750,000	

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

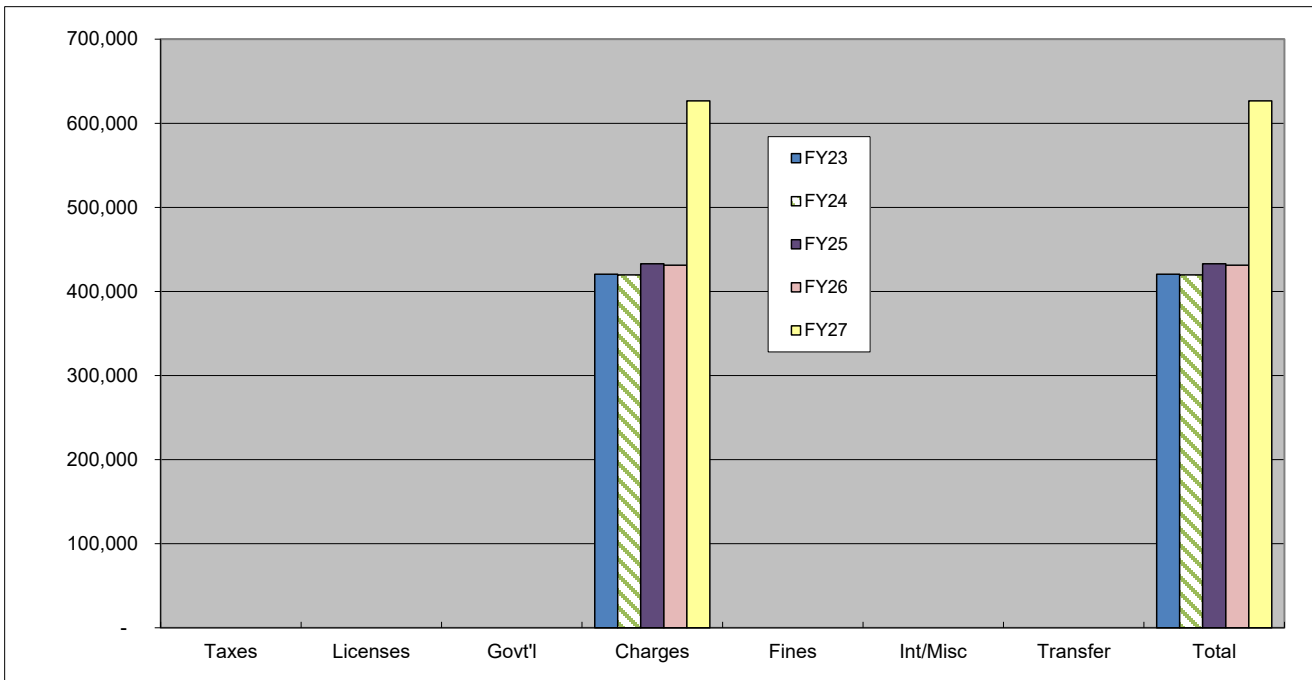
TAX REVENUE	-
NON-TAX REVENUE	626,500
TOTAL REVENUES	626,500
Use / (Source) of Reserves	22,500
TOTAL RESOURCES USED	649,000

BASE APPROPRIATIONS	645,000
TRANSFERS & CONTINGENCY	2,000
TOTAL APPROPRIATIONS	647,000

Est. Reserves 7/1/26	348,032
(Use)/Source of Reserves	(22,500)
Proj. Res. 6/30/27	325,532

RESIDENTIAL RATE:

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



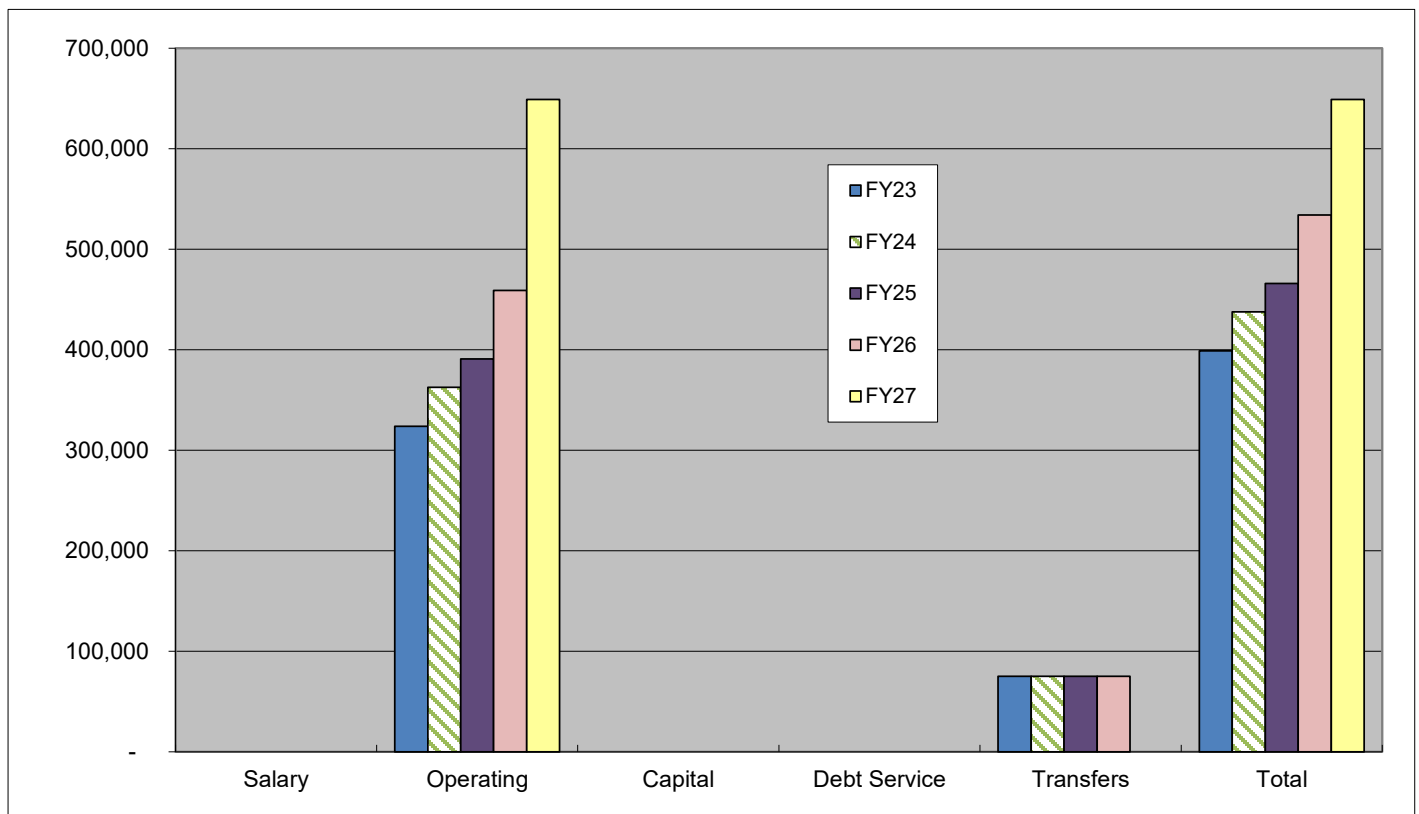
	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	420,493	419,562	432,998	431,300	626,500
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	420,493	419,562	432,998	431,300	626,500

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY SOLID WASTE DISPOSAL

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	323,814	362,670	391,000	459,000	649,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	75,000	75,000	75,000	75,000	-
Total	398,814	437,670	466,000	534,000	649,000

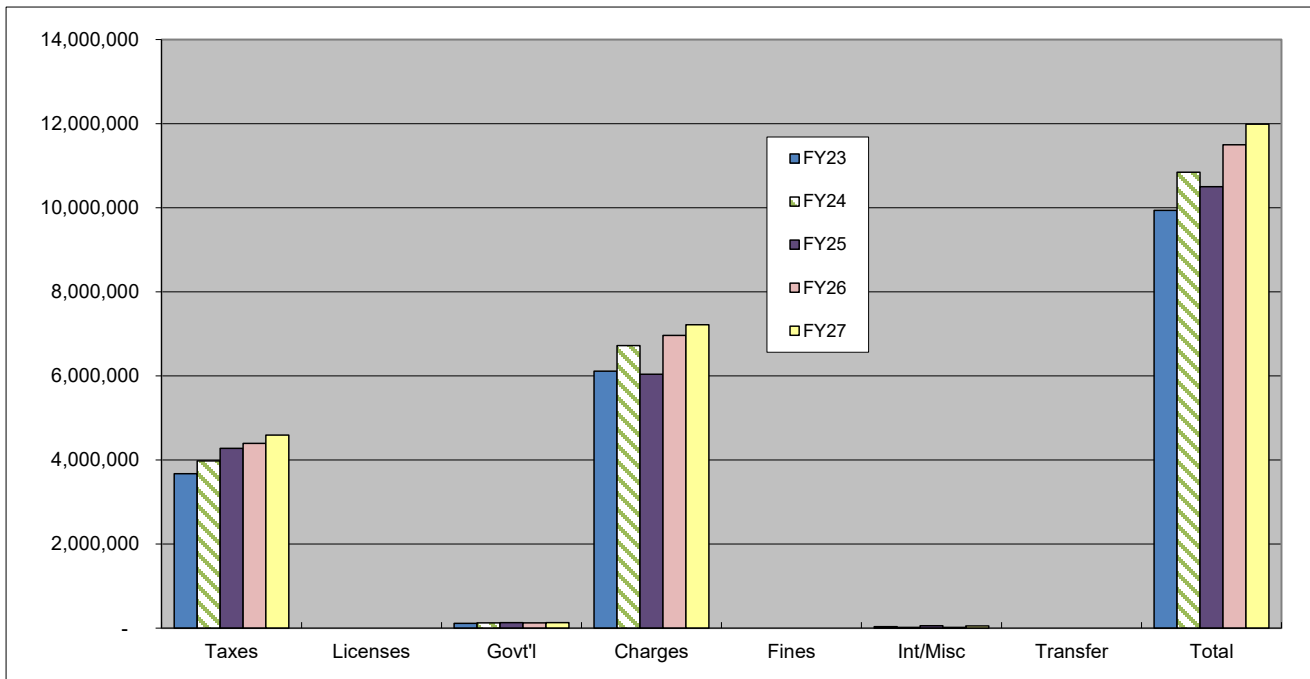
FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW METRA FUND

TAX REVENUE	4,590,283
NON-TAX REVENUE	<u>7,397,051</u>
TOTAL REVENUES	11,987,334
Use / (Source) of Reserves	<u>1,020,965</u>
TOTAL RESOURCES USED	<u>13,008,299</u>

FY 26 MILLS	9.87
FY 27 MILLS	<u>8.90</u>
Change	<u>(0.97)</u>

BASE APPROPRIATIONS	9,709,299
TRANSFERS & CONTINGENCY	<u>3,299,000</u>
TOTAL APPROPRIATIONS	<u>13,008,299</u>

Est. Reserves 7/1/26	5,337,903
(Use)/Source of Reserves	<u>(1,020,965)</u>
Proj. Res. 6/30/27	<u>4,316,938</u>



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	3,674,409	3,976,198	4,275,514	4,392,021	4,590,283
Licenses	-	-	-	-	-
Gov't'l	115,583	125,308	132,822	124,760	129,051
Charges	6,109,768	6,722,765	6,036,977	6,962,000	7,218,000
Fines	-	-	-	-	-
Int/Misc	36,775	19,215	55,272	20,000	50,000
Transfer	-	-	-	-	-
Total	9,936,535	10,843,486	10,500,585	11,498,781	11,987,334

FY27 PRELIMINARY BUDGET

METRA Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
5810.000.000.311010.000	4,083,173	4,204,058	4,308,421	4,308,421	4,279,858	4,506,283
5810.000.000.311020.000	65,000	50,149	65,000	65,000	(962)	65,000
5810.000.000.311021.000	15,000	16,749	15,000	15,000	(162)	15,000
5810.000.000.312000.000	3,600	4,558	3,600	3,600	5,339	4,000
5810.000.000.335240.000	132,823	132,822	124,760	124,760	93,570	129,051
5810.000.000.337021.000	5,000	5,000	-	-	-	-
5810.000.000.346005.000	-	-	30,000	30,000	9,000	30,000
5810.000.000.346006.000	160,000	141,468	175,000	175,000	169,934	220,000
5810.000.000.346007.000	120,000	188,238	75,000	75,000	70,282	90,000
5810.000.000.346008.000	155,000	143,625	165,000	165,000	92,740	165,000
5810.000.000.346009.000	285,000	256,900	285,000	285,000	174,520	285,000
5810.000.000.346010.000	420,000	328,419	400,000	400,000	206,505	380,000
5810.000.000.346011.000	15,000	11,090	-	-	-	-
5810.000.000.346012.000	450,000	434,921	460,000	460,000	325,709	460,000
5810.000.000.346013.000	625,000	618,177	630,000	630,000	396,117	670,000
5810.000.000.346015.000	5,000	2,355	-	-	-	-
5810.000.000.346016.000	125,000	105,789	100,000	100,000	31,044	-
5810.000.000.346018.000	350,000	352,028	365,000	365,000	199,304	375,000
5810.000.000.346022.000	130,000	88,166	125,000	125,000	86,767	125,000
5810.000.000.346024.000	610,000	397,410	580,000	580,000	296,277	580,000
5810.000.000.346040.000	-	-	80,000	80,000	35,408	80,000
5810.000.000.346090.000	90,000	63,693	70,000	70,000	32,999	70,000
5810.000.000.346098.000	50,000	50,000	50,000	50,000	50,000	50,000
5810.000.000.346202.000	450,000	288,460	450,000	450,000	176,385	420,000
5810.000.000.346204.000	650,000	651,480	670,000	670,000	603,858	670,000
5810.000.000.346207.000	575,000	348,268	575,000	575,000	509,390	725,000
5810.000.000.346240.000	68,000	65,151	65,000	65,000	85,594	95,000
5810.000.000.346241.000	14,000	14,185	14,000	14,000	13,487	16,000
5810.000.000.346242.000	15,000	5,961	10,000	10,000	10,968	17,000
5810.000.000.346243.000	90,000	69,677	90,000	90,000	69,450	80,000
5810.000.000.346244.000	-	-	30,000	30,000	21,078	30,000
5810.000.000.346251.000	100,000	80,350	90,000	90,000	81,903	90,000
5810.000.000.346252.000	26,000	23,013	28,000	28,000	24,211	30,000
5810.000.000.346253.000	225,000	239,816	250,000	250,000	250,830	275,000
5810.000.000.346256.000	180,000	187,561	200,000	200,000	203,316	220,000
5810.000.000.346258.000	455,000	452,470	460,000	460,000	520,715	530,000
5810.000.000.346259.000	420,000	406,335	420,000	420,000	390,011	420,000
5810.000.000.346260.000	25,000	21,971	20,000	20,000	19,920	20,000
5810.000.000.369000.000	10,000	50,272	20,000	20,000	43,093	50,000
5810.000.000.382030.000	-	-	-	-	13,204	-
TOTAL	11,197,596	10,500,585	11,498,781	11,498,781	9,591,662	11,987,334

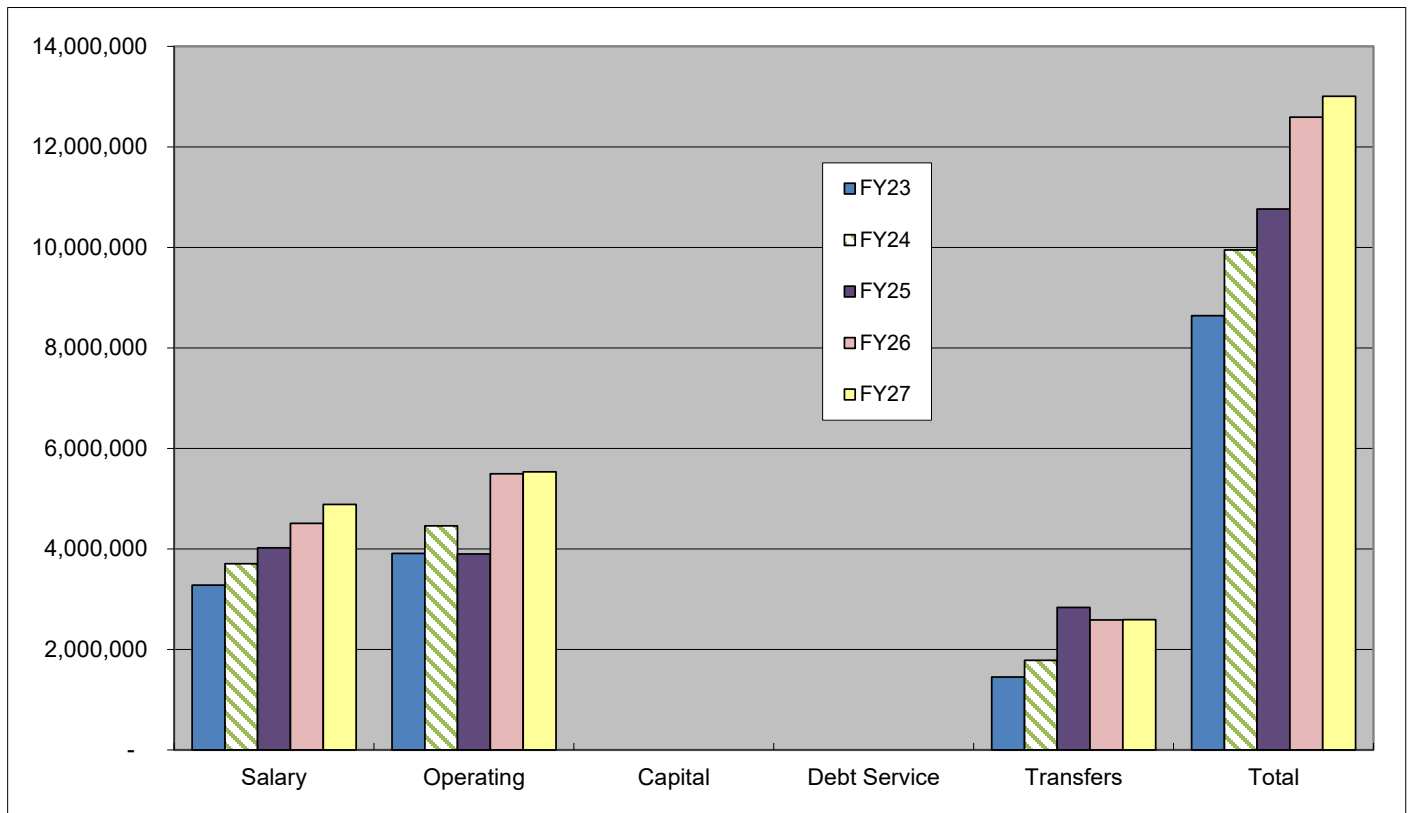
FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

METRA / FAIR

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

<u>FY27 FTEs</u>	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>
41.00	41.75	40.75	41.00

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



	Actual	Actual	Actual	Amended	Budget
	FY23	FY24	FY25	FY26	FY27
Salary	3,280,501	3,704,736	4,023,914	4,508,378	4,883,177
Operating	3,911,338	4,460,432	3,902,184	5,494,792	5,533,133
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	1,450,000	1,783,858	2,836,709	2,589,310	2,591,989
Total	8,641,839	9,949,026	10,762,807	12,592,480	13,008,299

PRELIMINARY FY27 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

METRA - FTE RECAP

	FY27	FY26	FY25	FY24	FY27	0.15%	WORK	HEALTH	7.65%	LIFE	Long-term	9.270%	TOTAL
	FTE'S	FTE'S	FTE'S	FTE'S	FY27	UNEM.	COMP.	INSUR.	FICA	INSUR.	Disability	PERS	SALARY & BENEFITS
551 ADMINISTRATION	3.00	4.00	3.00	4.00	388,271	582	2,679	39,600	29,703	715	1,332	35,993	498,875
552 FACILITIES	8.00	8.00	8.00	23.00	526,568	757	19,569	101,376	38,592	1,412	1,730	46,563	712,837
553 FOOD & BEVERAGE	3.00	3.00	3.00	3.00	241,348	362	2,346	39,600	18,463	697	828	22,373	326,017
554 PRODUCTION	17.00	16.75	16.75	-	988,442	1,483	31,641	224,400	75,616	3,060	3,390	91,629	1,419,660
555 MARKETING	3.00	3.00	3.00	3.00	222,610	334	466	39,600	17,030	540	764	20,636	301,979
556 BOX OFFICE	4.00	4.00	4.00	5.00	226,725	340	432	52,800	17,344	699	778	21,017	320,136
558 ACCOUNTING	3.00	3.00	3.00	3.00	236,486	355	260	39,600	18,091	540	811	21,922	318,065
OVERTIME - ALL DEPARTMENTS					197,000	296	5,316	-	15,071	-	-	6,026	223,708
CLOTHING ALLOWANCE					-	-	-	-	-	-	-	-	-
TEMP WAGES - ALL DEPARTMENT					646,000	969	26,023	-	49,419	-	-	15,759	738,170
TOTAL METRA	41.00	41.75	40.75	41.00	3,673,450	5,477	88,732	536,976	279,328	7,664	9,633	281,917	4,859,447

PRELIMINARY FY27 BUDGET

METRA Fund - Administration - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
5810.000.551.460442.111	298,753	281,544	373,606	373,606	224,061	388,271	
5810.000.551.460442.120	2,500	2,207	2,500	2,500	1,743	-	(2,500)
5810.000.551.460442.130	40,000	153,045	40,000	40,000	-	40,000	
5810.000.551.460442.141	512	440	1,040	1,040	566	642	
5810.000.551.460442.142	2,232	1,256	2,911	2,911	1,463	3,068	
5810.000.551.460442.143	34,272	34,230	47,520	47,520	22,713	39,600	
5810.000.551.460442.144	26,106	20,640	31,832	31,832	16,647	32,763	
5810.000.551.460442.147	1,025	984	1,281	1,281	729	1,332	
5810.000.551.460442.153	540	474	726	726	329	715	
5810.000.551.460442.156	30,952	25,732	38,157	38,157	20,480	39,701	
PERSONNEL TOTAL	436,892	520,552	539,573	539,573	288,731	546,091	
OPERATING							
5810.000.551.460442.210	5,500	4,104	5,000	5,000	1,562	5,000	
5810.000.551.460442.220	6,500	4,297	8,500	8,500	4,509	9,000	500
5810.000.551.460442.231	1,800	957	1,500	1,500	936	1,500	
5810.000.551.460442.256	2,000	-	1,500	1,500	97	1,500	
5810.000.551.460442.311	1,000	1,134	2,000	2,000	1,910	3,500	1,500
5810.000.551.460442.330	8,500	5,829	8,000	8,000	6,069	8,000	
5810.000.551.460442.337	500	183	500	500	517	500	
5810.000.551.460442.345	10,158	10,123	14,107	14,107	13,770	12,078	(2,029)
5810.000.551.460442.368	2,500	486	1,500	1,500	431	1,500	
5810.000.551.460442.370	65,000	37,446	40,000	40,000	24,318	55,000	15,000
5810.000.551.460442.380	5,000	7,395	12,500	12,500	11,634	23,500	11,000
5810.000.551.460442.390	100	-	100	100	-	100	
5810.000.551.460442.398	80,000	13,125	15,000	15,000	2,752	15,000	
5810.000.551.460442.510	72,429	75,063	81,310	81,310	81,310	83,000	1,690
5810.000.551.460442.530	2,500	2,315	2,500	2,500	1,736	2,500	
5810.000.551.460442.850	800,000	-	800,000	605,000	-	650,000	(150,000)
OPERATING TOTAL	1,063,487	162,457	994,017	799,017	151,551	871,678	
TRANSFERS							
5810.000.551.521000.827	86,709	86,709	89,310	89,310	44,655	91,989	2,679
TOTAL	1,587,088	769,718	1,622,900	1,427,900	484,937	1,509,759	

PRELIMINARY FY27 BUDGET
METRA Fund - Administration - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT	
		REQUESTED	
5810.000.551.460442.220	Monitors	500	
5810.000.551.460442.311	Postage cost increase	1,500	
5810.000.551.460442.370	National conventions	15,000	
5810.000.551.460442.380	National conventions	11,000	
5810.000.551.460442.510	Specialty insurance cost increase	1,690	
		29,690	

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

PRELIMINARY FY27 BUDGET
METRA Fund - Facilities - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
5810.000.552.460442.111	477,233	456,072	496,403	496,403	377,319	526,568	
5810.000.552.460442.112	11,000	8,768	11,000	166,000	63,377	200,000	189,000
5810.000.552.460442.120	55,000	52,298	55,000	55,000	37,544	60,000	5,000
5810.000.552.460442.141	763	798	1,266	1,266	1,147	1,147	
5810.000.552.460442.142	13,409	5,507	16,570	16,570	6,727	29,721	
5810.000.552.460442.143	90,720	83,902	93,456	93,456	71,128	101,376	
5810.000.552.460442.144	38,919	39,009	41,826	41,826	36,153	58,482	
5810.000.552.460442.147	1,622	1,428	1,649	1,649	1,233	1,730	
5810.000.552.460442.153	1,379	1,272	1,388	1,388	1,050	1,412	
5810.000.552.460442.156	45,145	46,630	49,027	49,027	38,376	52,125	
PERSONNEL TOTAL	735,190	695,682	767,585	922,585	634,103	1,032,561	
OPERATING							
5810.000.552.460442.220	55,000	53,200	55,000	55,000	26,822	55,000	-
5810.000.552.460442.224	70,000	67,802	60,000	60,000	37,333	60,000	-
5810.000.552.460442.230	20,000	17,662	20,000	20,000	17,973	30,000	10,000
5810.000.552.460442.231	45,000	38,065	45,000	45,000	16,655	45,000	-
5810.000.552.460442.256	500	392	500	500	148	500	-
5810.000.552.460442.301	5,000	5,000	-	-	-	-	-
5810.000.552.460442.337	500	68	500	500	337	500	-
5810.000.552.460442.341	430,000	420,123	430,000	430,000	335,412	440,000	10,000
5810.000.552.460442.342	100,000	86,414	100,000	100,000	35,066	100,000	-
5810.000.552.460442.344	145,000	100,274	145,000	145,000	64,813	145,000	-
5810.000.552.460442.345	77,139	63,252	75,139	75,139	59,077	75,918	779
5810.000.552.460442.346	85,000	75,115	85,000	85,000	66,212	85,000	-
5810.000.552.460442.361	12,500	10,151	10,000	10,000	2,612	10,000	-
5810.000.552.460442.365	22,000	20,249	25,000	25,000	12,739	30,000	5,000
5810.000.552.460442.367	5,000	4,800	2,500	2,500	4,420	40,000	37,500
5810.000.552.460442.369	45,000	46,791	45,000	45,000	37,679	55,000	10,000
5810.000.552.460442.398	63,000	67,835	65,000	65,000	43,555	70,000	5,000
5810.000.552.460442.533	5,000	4,244	5,000	5,000	2,285	10,000	5,000
5810.000.552.460442.540	8,350	4,230	8,350	8,350	3,430	8,350	-
OPERATING TOTAL	1,193,989	1,085,667	1,176,989	1,176,989	766,568	1,260,268	
TRANSFERS							
5810.000.552.521000.820	2,750,000	2,750,000	2,500,000	2,500,000	1,250,000	2,500,000	-
TOTAL	4,679,179	4,531,349	4,444,574	4,599,574	2,650,671	4,792,829	

PRELIMINARY FY27 BUDGET
METRA Fund - Facilities - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

PRELIMINARY FY27 BUDGET
METRA Fund - Food & Beverage - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
5810.000.553.460442.111	177,965	173,349	190,786	190,786	141,908	241,348	
5810.000.553.460442.112	146,000	142,935	155,000	155,000	112,456	160,000	5,000
5810.000.553.460442.120	19,000	16,447	20,000	20,000	13,136	20,000	-
5810.000.553.460442.141	514	511	914	914	669	632	
5810.000.553.460442.142	3,143	2,403	3,412	3,412	1,800	9,678	
5810.000.553.460442.143	34,272	32,816	35,640	35,640	26,673	39,600	
5810.000.553.460442.144	26,237	24,525	27,983	27,983	19,645	32,233	
5810.000.553.460442.147	610	594	654	654	474	828	
5810.000.553.460442.153	523	508	540	540	405	697	
5810.000.553.460442.156	16,141	19,641	17,495	17,495	15,608	22,373	
PERSONNEL TOTAL	424,405	413,729	452,424	452,424	332,774	527,389	
OPERATING							
5810.000.553.460442.220	30,000	21,938	25,000	25,000	19,005	32,000	7,000
5810.000.553.460442.223	220,000	235,495	215,000	215,000	165,863	235,000	20,000
5810.000.553.460442.228	42,000	40,227	42,000	42,000	13,407	-	(42,000)
5810.000.553.460442.231	600	94	400	400	39	400	-
5810.000.553.460442.256	5,000	2,325	3,500	3,500	129	3,500	-
5810.000.553.460442.337	500	-	250	250	-	250	-
5810.000.553.460442.345	13,556	10,119	10,556	10,556	10,502	9,299	(1,257)
5810.000.553.460442.362	12,500	12,300	12,000	12,000	6,368	12,000	-
5810.000.553.460442.398	6,500	7,424	9,000	9,000	3,636	9,000	-
5810.000.553.460442.399	30,000	30,113	31,000	31,000	28,452	71,000	40,000
OPERATING TOTAL	360,656	360,035	348,706	348,706	247,401	372,449	
TOTAL	785,061	773,764	801,130	801,130	580,175	899,838	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

REQUESTS FOR CHANGES IN PERSONNEL

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

PRELIMINARY FY27 BUDGET

METRA Fund - Production - Expenditure Budget

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
5810.000.554.460442.111	928,551	875,950	924,104	924,104	679,408	988,442	-
5810.000.554.460442.112	15,000	5,015	10,000	10,000	6,823	10,000	-
5810.000.554.460442.120	93,000	85,088	90,000	90,000	51,598	90,000	-
5810.000.554.460442.141	1,528	1,480	2,560	2,560	1,844	1,633	-
5810.000.554.460442.142	25,969	28,932	28,748	28,748	23,392	34,602	-
5810.000.554.460442.143	191,352	163,324	198,990	198,990	137,382	224,400	-
5810.000.554.460442.144	77,919	72,335	78,344	78,344	55,846	83,266	-
5810.000.554.460442.147	2,966	2,727	2,985	2,985	2,170	3,060	-
5810.000.554.460442.153	3,185	2,595	3,170	3,170	2,081	3,390	-
5810.000.554.460442.156	84,900	87,295	85,199	85,199	66,462	92,092	-
	1,424,370	1,324,741	1,424,100	1,424,100	1,027,006	1,530,885	
OPERATING							
5810.000.554.460442.220	18,000	17,145	18,000	18,000	10,709	18,000	-
5810.000.554.460442.231	1,000	-	1,000	1,000	-	1,000	-
5810.000.554.460442.336	550,000	159,244	550,000	550,000	(28,770)	450,000	(100,000)
5810.000.554.460442.345	5,320	5,320	16,335	16,335	16,335	14,592	(1,743)
5810.000.554.460442.367	250,000	257,404	225,000	225,000	84,065	-	(225,000)
5810.000.554.460442.368	750	329	-	-	-	-	-
5810.000.554.460442.398	218,000	206,232	225,000	265,000	220,329	265,000	-
5810.000.554.460442.510	11,000	11,062	12,000	12,000	9,610	12,000	-
5810.000.554.460442.533	5,000	1,822	15,000	15,000	4,371	15,000	-
5810.000.554.460442.851	48,250	-	143,000	143,000	-	149,000	6,000
NORTH PARKING LOT							
5810.000.554.460443.220	-	-	-	-	-	-	-
5810.000.554.460443.398	-	-	-	-	-	-	-
	1,107,320	658,558	1,205,335	1,245,335	316,649	924,592	
	2,531,690	1,983,299	2,629,435	2,669,435	1,343,655	2,455,477	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER		AMOUNT REQUESTED					
EXPLANATION							
REQUESTS FOR CHANGES IN PERSONNEL							
ACCOUNT NUMBER							
EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

**PRELIMINARY FY27 BUDGET
METRA Fund - Fair - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
5810.000.557.460442.112	125,000	89,050	125,000	125,000	92,371	125,000	-
5810.000.557.460442.120	12,000	3,492	12,000	12,000	5,768	12,000	-
5810.000.557.460442.141	206	139	343	343	245	206	-
5810.000.557.460442.142	1,274	752	1,302	1,302	631	5,795	-
5810.000.557.460442.144	10,481	7,080	10,481	10,481	7,508	10,481	-
5810.000.557.460442.156	11,338	1,215	11,463	11,463	1,250	11,588	-
PERSONNEL TOTAL	160,299	101,728	160,589	160,589	107,773	165,069	
OPERATING							
5810.000.557.460442.220	65,000	61,993	50,000	50,000	42,265	50,000	-
5810.000.557.460442.223	20,000	15,614	18,000	18,000	15,191	20,000	2,000
5810.000.557.460442.224	25,000	10,533	20,000	20,000	7,179	20,000	-
5810.000.557.460442.256	5,000	5,636	5,000	5,000	4,440	10,000	5,000
5810.000.557.460442.320	7,000	9,508	10,000	10,000	7,188	10,000	-
5810.000.557.460442.336	1,000	590	1,000	1,000	497	1,000	-
5810.000.557.460442.337	130,000	131,051	135,000	135,000	114,135	135,000	-
5810.000.557.460442.338	47,000	56,711	55,000	55,000	62,626	70,000	15,000
5810.000.557.460442.357	5,000	3,143	5,000	5,000	-	5,000	-
5810.000.557.460442.367	95,000	79,370	90,000	90,000	81,484	80,000	(10,000)
5810.000.557.460442.368	9,000	3,549	9,000	9,000	2,497	4,000	(5,000)
5810.000.557.460442.370	500	168	500	500	3	500	-
5810.000.557.460442.397	160,000	151,123	170,000	170,000	119,353	170,000	-
5810.000.557.460442.398	-	-	-	-	120	7,100	-
5810.000.557.460442.399	3,000	-	3,000	3,000	-	3,000	-
5810.000.557.460442.510	2,000	1,210	2,000	2,000	1,210	2,000	-
5810.000.557.460442.533	55,000	37,132	50,000	50,000	65,983	50,000	-
5810.000.557.460442.740	95,000	81,230	90,000	90,000	70,250	90,000	-
5810.000.557.460442.743	45,000	35,078	40,000	40,000	30,303	40,000	-
ENTERTAINMENT PRODUCTION:							
5810.000.557.460443.228	5,000	3,816	5,000	5,000	5,437	30,000	25,000
5810.000.557.460443.357	100,000	82,037	90,000	90,000	64,198	90,000	-
5810.000.557.460443.367	12,000	6,634	10,000	10,000	9,144	2,000	(8,000)
5810.000.557.460443.397	35,000	32,799	36,000	36,000	17,504	36,000	-
5810.000.557.460443.398	575,000	457,320	575,000	575,000	536,928	700,000	125,000
5810.000.557.460443.399	170,000	154,338	170,000	170,000	133,870	170,000	-
5810.000.557.460443.533	10,000	43,325	50,000	50,000	86,124	70,000	20,000
OPERATING TOTAL	1,676,500	1,463,908	1,689,500	1,689,500	1,477,929	1,865,600	
TOTAL	1,836,799	1,565,636	1,850,089	1,850,089	1,585,702	2,030,669	

PRELIMINARY FY27 BUDGET
METRA Fund - Fair - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET

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

PRELIMINARY FY27 BUDGET									
METRA Fund - Accounting - Expenditure Budget									
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested		
PERSONNEL									
5810.000.558.460442.111	233,562	234,703	228,374	228,374	162,866	236,486			
5810.000.558.460442.141	350	359	571	571	407	355			
5810.000.558.460442.142	350	270	320	320	154	260			
5810.000.558.460442.143	34,272	32,326	35,640	35,640	26,673	39,600			
5810.000.558.460442.144	17,867	17,078	17,471	17,471	11,627	18,091			
5810.000.558.460442.147	801	711	783	783	572	811			
5810.000.558.460442.153	540	463	540	540	360	540			
5810.000.558.460442.156	21,184	21,282	20,942	20,942	14,769	21,922			
PERSONNEL TOTAL	308,926	307,192	304,641	304,641	217,428	318,065			
OPERATING									
5810.000.558.460442.220	3,500	1,853	3,000	3,000	2,470	5,500			2,500
5810.000.558.460442.345	9,120	9,119	9,801	9,801	9,801	8,339			(1,462)
5810.000.558.460442.368	2,000	2,870	3,000	3,000	288	4,000			1,000
5810.000.558.460442.370	4,500	3,512	-	-	-	-			-
5810.000.558.460442.380	2,000	1,450	825	825	220	-			(825)
5810.000.558.460442.398	1,500	799	1,500	1,500	479	1,500			-
OPERATING TOTAL	22,620	19,603	18,126	18,126	13,258	19,339			
TOTAL	331,546	326,795	322,767	322,767	230,686	337,404			
METRA GRAND TOTAL	12,656,343	10,762,807	12,592,480	12,592,480	7,542,159	13,008,299			
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET									
ACCOUNT NUMBER	AMOUNT REQUESTED								
5810.000.558.460442.220	Computer/Scanner								
5810.000.558.460442.368	Quickbooks								
	3,500								
REQUESTS FOR CHANGES IN PERSONNEL									
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE								

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

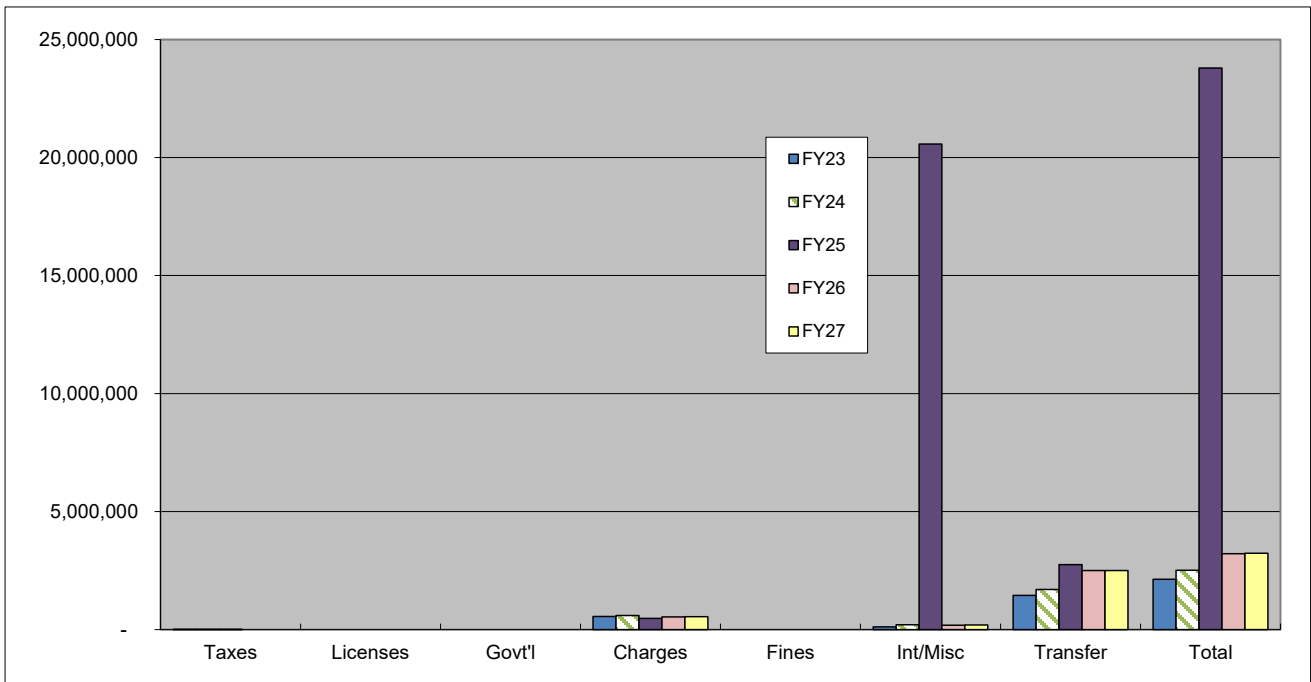
TAX REVENUE	-
NON-TAX REVENUE	3,238,000
TOTAL REVENUES	3,238,000
Use / (Source) of Reserves	1,011,000
TOTAL RESOURCES USED	4,249,000

FY 26 MILLS	-
FY 27 MILLS	-
Change	-

BASE APPROPRIATIONS	4,249,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	4,249,000

Est. Reserves 7/1/26	6,978,804
Use of Reserves	(1,011,000)
Proj. Res. 6/30/27	5,967,804

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



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	1,315	92	368	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	560,519	599,546	471,407	533,000	548,000
Fines	-	-	-	-	-
Int/Misc	117,888	208,674	20,566,756	183,000	190,000
Transfer	1,450,000	1,700,000	2,750,000	2,500,000	2,500,000
Total	2,129,722	2,508,312	23,788,531	3,216,000	3,238,000

FY27 PRELIMINARY BUDGET

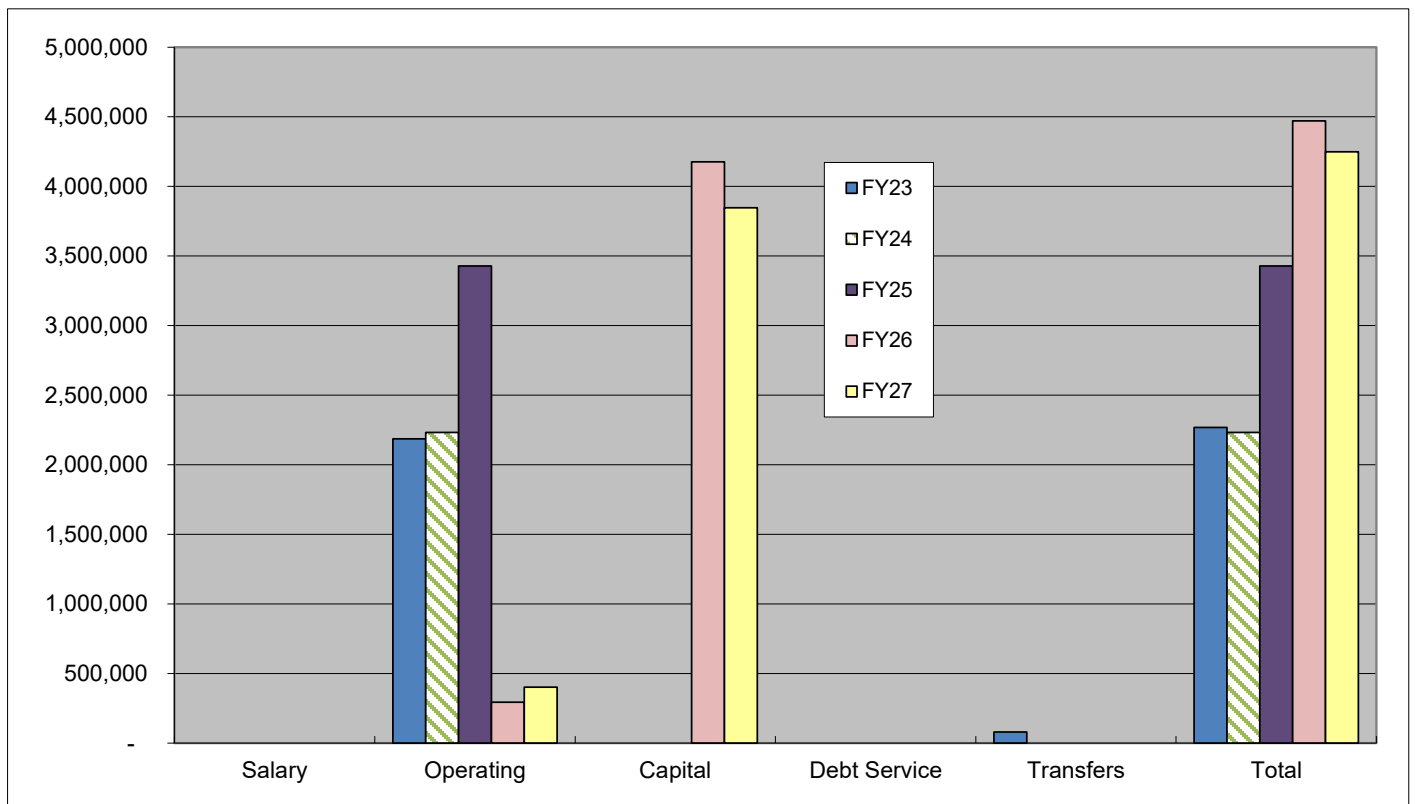
METRA CIP Fund - Revenue Budget

Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27
5811.000.000.311010.000	-	198	-	-	(1)	-
5811.000.000.311020.000	-	205	-	-	-	-
5811.000.000.311021.000	-	(77)	-	-	(4)	-
5811.000.000.312000.000	-	42	-	-	9	-
5811.000.000.346019.000	33,000	32,182	33,000	33,000	17,500	33,000
5811.000.000.346098.000	460,000	407,278	460,000	460,000	295,422	460,000
5811.000.000.346099.000	35,000	31,947	40,000	40,000	45,263	55,000
5811.000.000.369000.000	-	76,035	-	-	-	-
5811.000.000.369015.000	-	20,231,722	-	-	-	-
5811.000.000.371010.000	158,000	258,999	183,000	183,000	164,558	190,000
5811.000.000.383006.000	2,750,000	2,750,000	2,500,000	2,500,000	1,250,000	2,500,000
TOTAL	3,436,000	23,788,531	3,216,000	3,216,000	1,772,747	3,238,000

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

METRA CAPITAL REPLACEMENT & IMPROVEMENT

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	2,186,700	2,232,511	3,428,054	294,000	402,000
Capital	-	-	-	4,176,500	3,847,000
Debt Service	-	-	-	-	-
Transfers	80,633	-	-	-	-
Total	2,267,333	2,232,511	3,428,054	4,470,500	4,249,000

**METRA CAPITAL
FY27 CAPITAL LIST**

Estimated Cash -5811 as of 6/30/26	6,978,804				
FY27 Budgeted Revenues:	3,238,000				
Available for Appropriation	10,216,804				
ITEM		GL ACCOUNT NUMBERS		NOTES	
CARRYOVER ITEMS					
FAIR GATE BOOTHS	350,000	5811.552.460442.920		ROLLOVER TO FY27	
FLOOR MERCH BOOTH	100,000	5811.552.460442.920		ROLLOVER TO FY27	
BOX OFFICE COUNTERS	35,000	5811.552.460442.920		ROLLOVER TO FY27	
HYPERSPIKE	150,000	5811.552.460442.940		ROLLOVER TO FY27	
ROCK WALL STABILIZATION	200,000	5811.552.460442.930		ROLLOVER TO FY27	
SUBTOTAL CARRYOVER ITEMS FROM FY26	835,000				

ITEM		GL ACCOUNT NUMBERS		NOTES
New Requests FY27- Prioritized by Metra Staff				
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	115,000	5811.552.460442.369		NEEDS THAT CAN'T BE BUDGETED FOR
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	10,000	5811.552.460442.365		NEEDS THAT CAN'T BE BUDGETED FOR
MISC LIGHTING/ELECTRICAL/ PLUMBING NEEDS	100,000	5811.552.460442.920		PROBLEMS THAT CAN'T BE BUDGETED
SMALL MISC LIGHTING/ ELECTRICAL/ PLUMBING NEEDS	50,000	5811.552.460442.220		PROBLEMS THAT CAN'T BE BUDGETED
EQUIPMENT FUND	75,000	5811.552.460442.940		EQUIP NEEDS THAT CAN'T BE BUDGETED FOR
MISC SMALL EQUIPMENT	20,000	5811.552.460442.220		SMALL EQUIP NEEDS
IT NEEDS	50,000	5811.552.460442.920		SWITCHES, UPS, MISC WIRING
SIGNAGE ON GROUNDS	30,000	5811.552.460442.220		REPLACE SIGNAGE OR UPDATE SIGNAGE ON GROUNDS
BOBCAT TRACK	7,000	5811.552.460442.940		SKIDSTEER TRACK
CHAIRS	20,000	5811.552.460442.220		REPLACE ANNUALLY UNTIL INVENTORY RECOVERED
BUILDING HVAC	350,000	5811.552.460442.920		HVAC REPAIRS
TABLES	30,000	5811.552.460442.940		FOLDING TABLES
CROWD CONTROL	10,000	5811.552.460442.220		BIKE RACK / STANCHIONS / FENCING W/ STORAGE RACKS
ENTRY MATS	10,000	5811.552.460442.220		ENTRY MATS - BUILDING
DESIGN SERVICES	50,000	5811.552.460442.920		DESIGN & ENGINEERING FOR FUTURE PROJECTS
FIRE ALARM UPGRADE	120,000	5811.552.460442.920		ARENA, PAVILION, EXPO
GARBAGE BINS	100,000	5811.552.460442.940		TIPPER BINS
GARBAGE CANS	12,000	5811.552.460442.220		GARBAGE CANS
GROUNDS FENCING	70,000	5811.552.460442.930		THROUGHOUT GROUNDS
DRESSING ROOM FURNITURE	20,000	5811.552.460442.220		VARIOUS DRESSING ROOMS
LIVESTOCK MATS	10,000	5811.552.460442.220		LIVESTOCK MATS
STREET SWEEPER	200,000	5811.552.460442.940		GROUNDS CLEANING
TRUCK	50,000	5811.552.460442.940		GENERAL MANAGER- OLD ONE TO MAINT DEPT
RODEO STEEL	25,000	5811.552.460442.220		RODEO STEEL
GATER UTV	15,000	5811.552.460442.940		SMALL 2 SEAT GATOR
SCISSOR LIFT	20,000	5811.552.460442.940		SMALL SCISSOR LIFT
STAGING EQUIPMENT	15,000	5811.552.460442.220		MISC STAGE RIGHT EQUIP
BBALL FLOOR RESURFACE	10,000	5811.552.460442.940		RESURFACING BBALL COURT
CONCESSION 7 SELF SERVICE STATION EQUIP	50,000	5811.553.460442.940		CAMERAS, GATES, AND POS FOR FULL SELF SERVE
CONCESSION 7 REMODEL	20,000	5811.553.460442.920		STRUCTURAL REMODEL FOR SELF SERVE
CONCESSION 7 EQUIP	50,000	5811.553.460442.940		SELF SERVE WARMERS AND COOLERS
EXHAUST HOODS	30,000	5811.552.460442.920		EXPO/PAVILION

METRA CAPITAL

FY27 CAPITAL LIST

FRIDGES/FREEZERS	30,000	5811.552.460442.940	REPLACE AGING FRIDGES/FREEZERS
SCANNER PEDESTALS	25,000	5811.552.460442.220	SELF SCANNING PEDESTALS
HAND HELD SCANNERS	15,000	5811.552.460442.220	TICKET SCANNERS
BENCH BLVD CORNER	165,000	5811.552.460442.930	EXTEND RIGHT TURN LANE BENCH/DUTCHER WAY
NEW NILE OFFICE	500,000	5811.552.460442.920	NEW OFFICE BUILDING
SECURITY CAMERAL EXPANSION	35,000	5811.552.460442.940	COVERAGE ON GROUNDS
METAL DETECTORS	65,000	5811.552.460442.940	DETECTORS AND BATTERIES
RADIOS	15,000	5811.552.460442.220	ADDITIONAL RADIOS
ARENA BLACKOUT CURTAINS	20,000	5811.552.460442.940	MERCH AREAS
Contingency	800,000	5811.552.460442.925	
New Requests FY27	3,414,000		
TOTAL APPROPRIATIONS REQUESTED FY27	4,249,000		
BALANCE OF AVAILABLE FUNDS	5,967,804		
****Any purchases less than \$40k within the Misc Equip budget are approved.****			

**METRA CIP
FY28-FY31 PROJECTED**

FUTURE PROJECTS

FY28

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

FY29

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

FY30

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

FY31

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

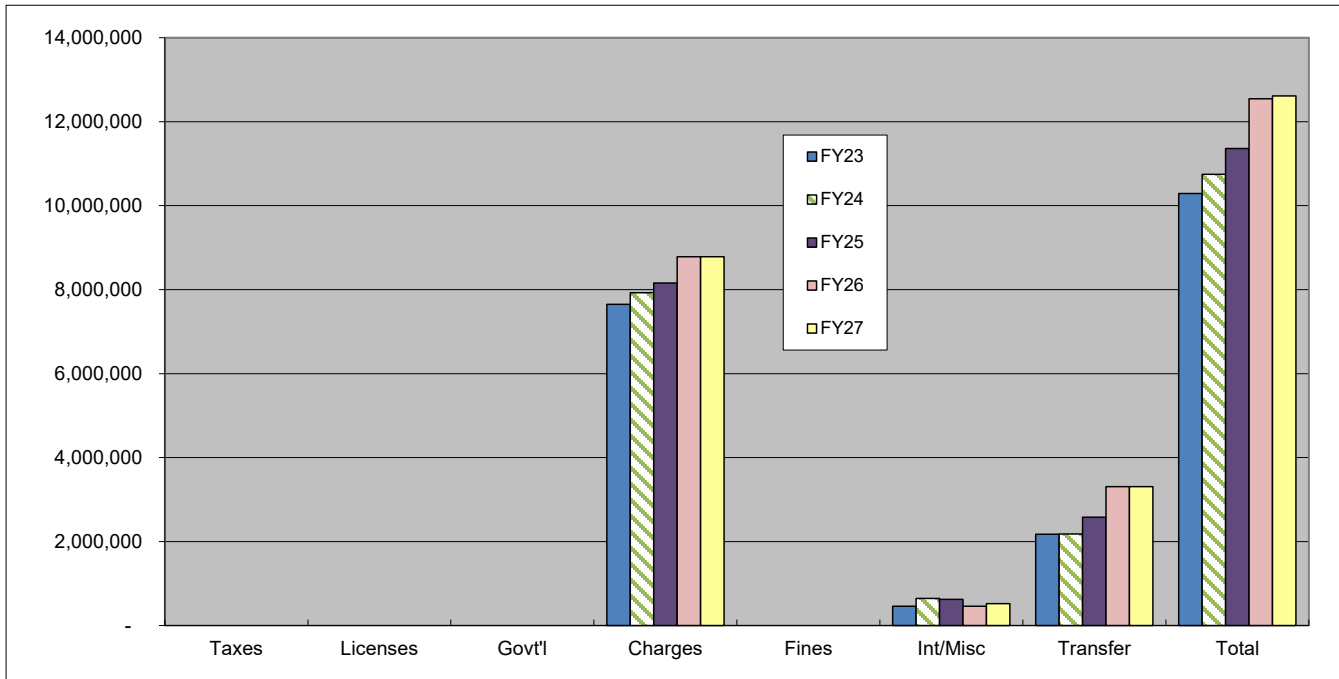
GRAND TOTAL FY28-FY31	<u>27,967,000</u>
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FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW HEALTH INSURANCE FUND

TAX REVENUE	-
NON-TAX REVENUE	12,611,858
TOTAL REVENUES	12,611,858
Use / (Source) of Reserves	1,539,142
TOTAL RESOURCES USED	14,151,000

BASE APPROPRIATIONS	13,351,000
TRANSFERS & CONTINGENCY	800,000
TOTAL APPROPRIATIONS	14,151,000

Est. Reserves 7/1/26	13,206,126
Use of Reserves	(1,539,142)
Proj. Res. 6/30/27	11,666,984



	<u>Actual</u> <u>FY23</u>	<u>Actual</u> <u>FY24</u>	<u>Actual</u> <u>FY25</u>	<u>Amended</u> <u>FY26</u>	<u>Budget</u> <u>FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	7,652,178	7,924,433	8,156,472	8,783,458	8,783,458
Fines	-	-	-	-	-
Int/Misc	461,263	645,055	622,656	457,000	522,000
Transfer	2,174,663	2,176,393	2,579,405	3,306,400	3,306,400
Total	10,288,104	10,745,881	11,358,533	12,546,858	12,611,858

FY27 PRELIMINARY BUDGET

Health Insurance Fund - Revenue Budget

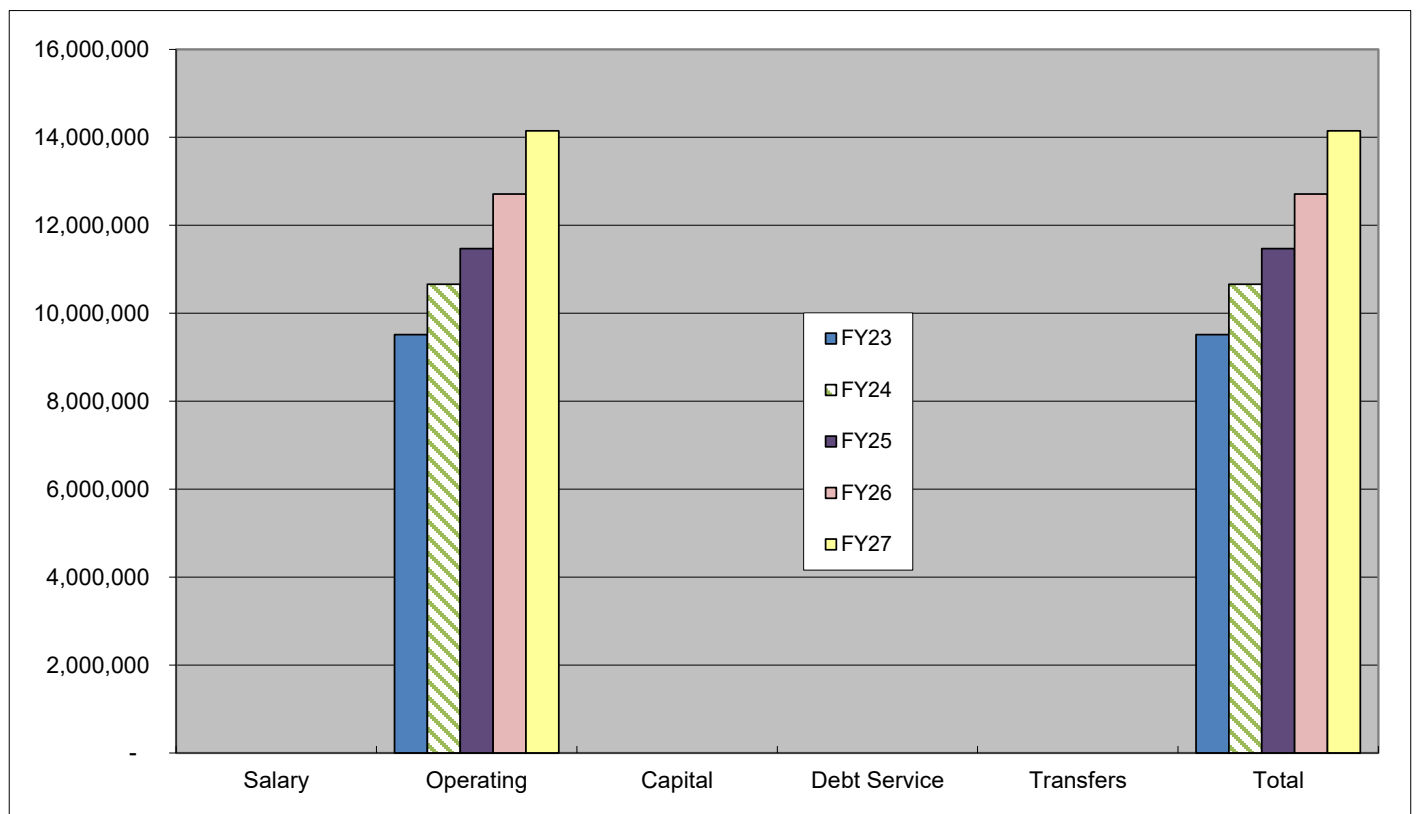
Account	FY25 AMEND		FY25 ACTUAL		FY26 ORIG		FY26 AMEND		FY26 ACTUAL		PROJECTED	
		BUDGET			BUDGET	BUDGET	BUDGET	BUDGET	Through 3/31/26			FY27
6050.000.000.340020.000		5,624,234	5,816,075	6,135,840	6,135,840	6,135,840	6,135,840	4,612,045	4,612,045		6,135,840	
6050.000.000.340021.000		205,704	195,962	239,810	239,810	239,810	239,810	107,776	107,776		239,810	
6050.000.000.340022.000		2,250,473	1,981,261	2,240,000	2,240,000	2,240,000	2,240,000	1,575,352	1,575,352		2,240,000	
6050.000.000.340023.000		140,808	130,890	132,168	132,168	132,168	132,168	4,428	130,281		132,168	
6050.000.000.340024.000		-	-	-	-	-	-	-	17,706		35,640	
6050.000.000.340025.000		34,272	32,284	329	35,640	35,640	35,640	-	-		-	
6050.000.000.369000.000		-	329	-	-	-	-	457,000	456,092		522,000	
6050.000.000.371010.000		500,000	622,327	2,579,405	457,000	457,000	457,000	1,824,192	1,824,192		3,306,400	
6050.000.000.383030.000		2,169,454	2,579,405	11,358,533	3,306,400	3,306,400	3,306,400	8,727,872	8,727,872		12,611,858	
TOTAL		10,924,945	11,358,533		12,546,858	12,546,858	12,546,858					

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

HEALTH INSURANCE

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	-	-	-	-	-
Operating	9,514,020	10,660,053	11,470,055	12,710,100	14,151,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	9,514,020	10,660,053	11,470,055	12,710,100	14,151,000

PRELIMINARY FY27 BUDGET

Health Insurance Fund - Expenditure Budget

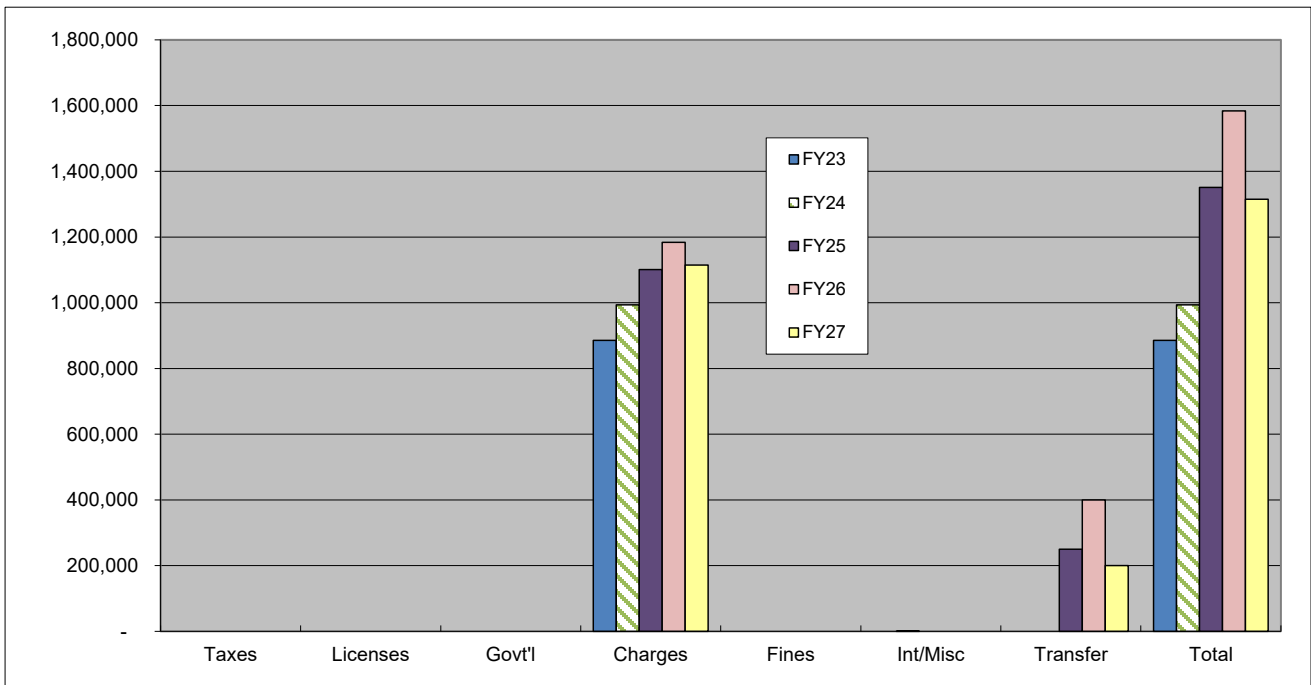
Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
OPERATING							
6050.000.601.500700.304	2,000,000	1,816,404	2,000,000	2,000,000	1,012,729	2,000,000	-
6050.000.601.500700.331	3,600	(530)	3,600	3,600	4,334	5,000	1,400
6050.000.601.500700.350	9,000	9,720	9,000	9,000	7,290	9,000	
6050.000.601.500700.351	8,500,000	8,915,095	8,500,000	8,500,000	7,030,906	10,000,000	1,500,000
6050.000.601.500700.352	250,000	252,158	250,000	250,000	196,888	275,000	25,000
6050.000.601.500700.353	250,000	16,736	250,000	250,000	-	250,000	-
6050.000.601.500700.356	42,000	28,116	42,000	42,000	42,827	50,000	8,000
6050.000.601.500700.398	65,000	70,800	80,000	80,000	53,100	80,000	-
6050.000.601.500700.399	246,000	38,082	293,500	293,500	77,611	150,000	(143,500)
6050.000.601.500700.510	300,000	316,474	475,000	475,000	409,416	525,000	50,000
6050.000.601.500700.514	7,000	7,000	7,000	7,000	6,000	7,000	-
6050.000.601.500700.850	800,000	-	800,000	800,000	-	800,000	-
OPERATING TOTAL	12,472,600	11,470,055	12,710,100	12,710,100	8,841,101	14,151,000	
TOTAL	12,472,600	11,470,055	12,710,100	12,710,100	8,841,101	14,151,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
		AMOUNT					
ACCOUNT NUMBER	EXPLANATION	REQUESTED					
6050.000.601.500700.331	US Treasury/PCORI	1,400					
6050.000.601.500700.351	More, higher-cost claims	1,500,000					
6050.000.601.500700.352	More participants	25,000					
6050.000.601.500700.356	Wellness screenings	8,000					
6050.000.601.500700.510	Premium increase	50,000					
		1,584,400					

FY27 PRELIMINARY REVENUE BUDGET AND 5 YEAR REVENUE REVIEW TECHNOLOGY FUND

TAX REVENUE	-
NON-TAX REVENUE	1,314,830
TOTAL REVENUES	1,314,830
Use / (Source) of Reserves	293,170
TOTAL RESOURCES USED	1,608,000

BASE APPROPRIATIONS	1,508,000
TRANSFERS & CONTINGENCY	100,000
TOTAL APPROPRIATIONS	1,608,000

Est. Reserves 7/1/26	1,269,808
(Use)/Source of Reserves	(293,170)
Proj. Res. 6/30/27	976,638



	<u>Actual FY23</u>	<u>Actual FY24</u>	<u>Actual FY25</u>	<u>Amended FY26</u>	<u>Budget FY27</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov't'l	-	-	-	-	-
Charges	885,585	993,652	1,100,914	1,183,500	1,114,830
Fines	-	-	-	-	-
Int/Misc	-	33	-	-	-
Transfer	-	-	250,000	400,000	200,000
Total	885,585	993,685	1,350,914	1,583,500	1,314,830

FY27 PRELIMINARY BUDGET

Technology Fund - Revenue Budget

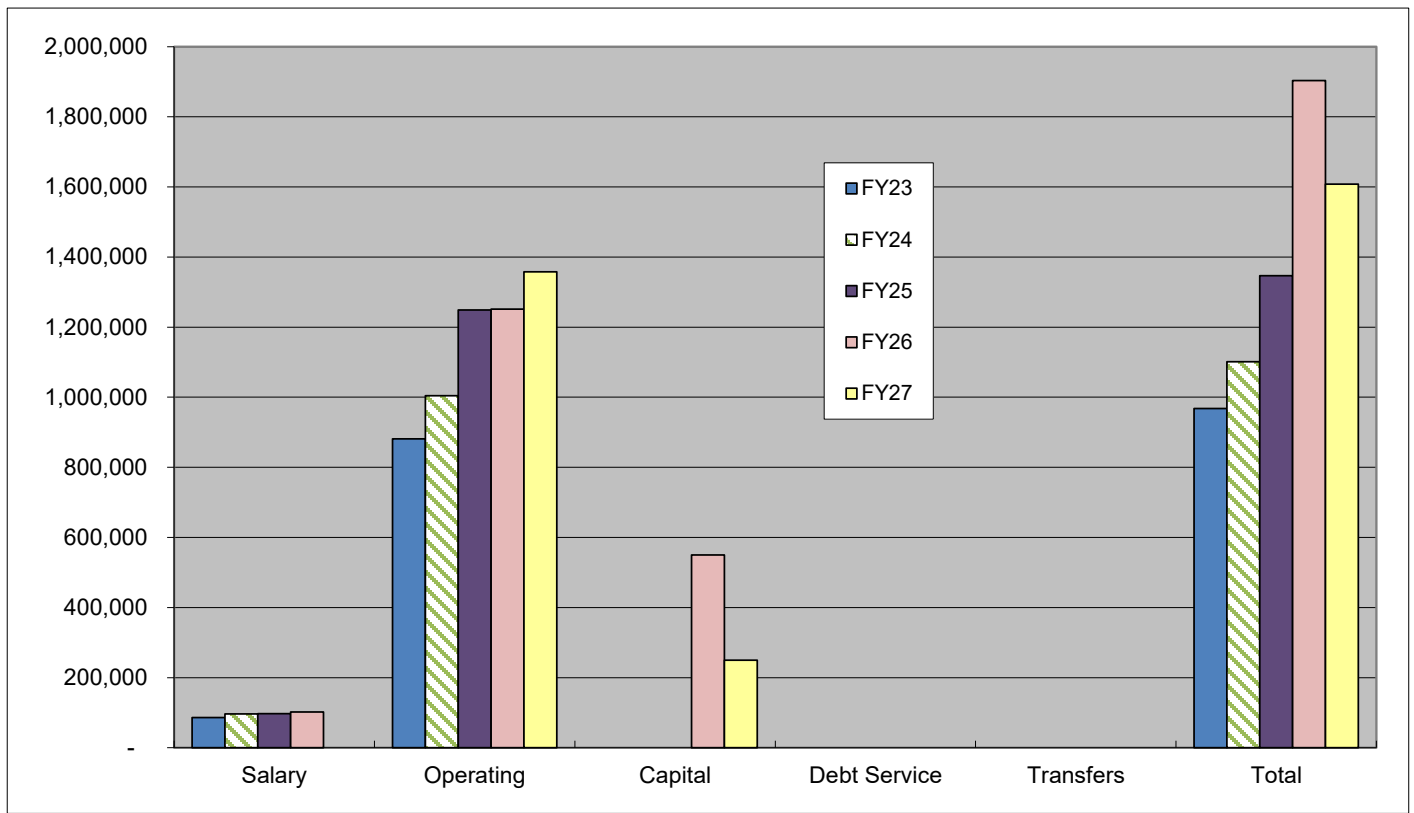
Account	FY25 AMEND BUDGET	FY25 ACTUAL	FY26 ORIG BUDGET	FY26 AMEND BUDGET	FY26 ACTUAL Through 3/31/26	PROJECTED FY27				
6060.000.000.369000.000	-	-	-	-	4,913					
6060.000.000.383002.000	250,000	250,000	400,000	400,000	200,000	200,000				
6060.000.000.398040.000	1,100,914	1,100,914	1,183,500	1,183,500	1,241,886	1,114,830				
TOTAL	1,350,914	1,350,914	1,583,500	1,583,500	1,446,799	1,314,830				

FY27 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

TECHNOLOGY

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

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



	Actual FY23	Actual FY24	Actual FY25	Amended FY26	Budget FY27
Salary	86,207	96,640	97,372	101,791	-
Operating	881,165	1,004,633	1,249,057	1,251,700	1,358,000
Capital	-	-	-	550,000	250,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	967,372	1,101,273	1,346,429	1,903,491	1,608,000

**PRELIMINARY FY27 BUDGET
Technology Fund - Expenditure Budget**

Account	AMENDED FY25 BUDGET	FY25 ACTUAL	BUDGET FY26 ORIG	BUDGET FY26 AMEND	Through 3/31/26 FY26	Requested FY27	Supplemental Requested
PERSONNEL							
6060.000.608.500800.111	73,270	74,311	75,678	75,678	57,641	-	
6060.000.608.500800.120	500	-	500	500	-	-	
6060.000.608.500800.130	-	(1,247)	-	-	-	-	
6060.000.608.500800.141	111	114	190	190	144	-	
6060.000.608.500800.142	302	244	289	289	158	-	
6060.000.608.500800.143	11,424	11,410	11,880	11,880	8,891	-	
6060.000.608.500800.144	5,643	5,436	5,828	5,828	4,208	-	
6060.000.608.500800.147	251	238	260	260	184	-	
6060.000.608.500800.153	180	126	180	180	95	-	
6060.000.608.500800.156	6,691	6,740	6,986	6,986	5,228	-	
PERSONNEL TOTAL	98,372	97,372	101,791	101,791	76,549	-	-
OPERATING							
6060.000.608.500800.210	200	152	200	200	-	-	(200)
6060.000.608.500800.220	10,000	116,151	25,000	25,000	2,123	200,000	175,000
6060.000.608.500800.230	1,000	60	500	500	-	-	(500)
6060.000.608.500800.345	100,000	126,960	125,000	125,000	82,953	130,000	5,000
6060.000.608.500800.360	15,000	318	15,000	15,000	7,943	12,000	(3,000)
6060.000.608.500800.368	636,000	782,789	775,000	775,000	620,284	700,000	(75,000)
6060.000.608.500800.370	5,000	913	2,500	2,500	68	2,500	-
6060.000.608.500800.380	14,000	430	8,500	8,500	-	8,500	-
6060.000.608.500800.398	50,000	51,771	50,000	50,000	20,087	30,000	(20,000)
6060.000.608.500800.830	-	155,967	175,000	175,000	-	175,000	-
6060.000.608.500800.850	75,000	13,546	75,000	75,000	-	100,000	25,000
OPERATING TOTAL	906,200	1,249,057	1,251,700	1,251,700	733,458	1,358,000	-
CAPITAL							
6060.000.608.500800.940	542,000	-	550,000	550,000	-	250,000	
CAPITAL TOTAL	542,000	-	550,000	550,000	-	250,000	
TOTAL	1,546,572	1,346,429	1,903,491	1,903,491	810,007	1,608,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY26 ORIGINAL BUDGET							
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED					
6060.000.608.500800.220	Bulk computer purchase	175,000					
6060.000.608.500800.345	Line charge increase	5,000					
6060.000.608.500800.940	Misc repairs/replacements/emergency	250,000					
		430,000					
REQUESTS FOR CHANGES IN PERSONNEL							
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE						

Tech Fund Detail per IT

FY27 Projects Summary

Cloud Services

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

Server and Storage

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

Network

-

Total new projects 999,497

IT Projects: FY 2026 Proposed and Four Year Projection

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

PRELIMINARY FY27 BUDGET

BSED - County Funding Big Sky Economic Development (BSED)

	General Fund Support			
FY27		1,300,000		
FY26		1,300,000		
	BSED	Levied	Maximum	Maximum
	Mill Levy	Tax Revenues	Mill Levy	Tax Revenues
FY25	3.16	1,560,072	3.16	1,560,072
FY24	3.01	1,476,001	3.01	1,476,001
FY23	3.37	1,367,706	3.37	1,367,706
FY22	3.29	1,310,576	3.29	1,310,255
FY21	3.28	1,264,260	3.28	1,264,260
FY20	3.24	1,229,760	3.28	1,229,760
FY19	3.29	1,172,801	3.29	1,172,801
FY18	3.17	1,140,832	3.17	1,140,832

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

