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Yellowstone County

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August 13, 2024

YELLOWSTONE COUNTY
FISCAL YEAR 2025
FINAL BUDGET SUMMARY

The fiscal year 2025 (FY25) budget is herein presented to the Board of Yellowstone County Commissioners and the citizens of Yellowstone County for their consideration.

The budget has been compiled by the Finance Department with budget requests originating from various County departments, as well as outside entities. The budget requests were presented at budget hearings held June 24th through June 26th, 2024. 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.

We have scheduled FY25's final budget for adoption on September 3rd, 2024.

The final budget includes changes from the preliminary budget resulting from salary and benefit changes, evaluation of capital, personnel, and operating needs, taxable valuation changes and FY24 year-end cash positions.

OVERVIEW

Yellowstone County continues to maintain a healthy financial position going into fiscal year 2025, albeit with some continued challenges. Inflation and staff retention seem to be the primary pressures affecting all departments, but most notably in the Sheriff's fund, County Attorney's fund and our Youth Service Center. With anticipation of inflation easing throughout the next several months the pressure felt from these two factors should begin to lift, especially as we close fiscal year 2025.

This year will again show substantial progress on many capital projects including the County Administration Building, the addition to the Detention Facility and eventually the extensive remodeling of the courthouse to accommodate court-related new growth including the possibility of new judges.

One important project that deserves mentioning again this year is the criminal justice needs assessment study we engaged in last fiscal year. This study will provide recommendations for system efficiency improvement, capacity management and enhanced outcomes for both adults and youths involved in the criminal justice system. The results will be presented to the Board of County Commissioners in the spring and will guide the next steps necessary for addressing the public safety issue in our community including the pace of the system, mental health programs available in our community, detention space at the state level and county level and also the Yellowstone County Youth Service Center.

If the eventual decision is made to expand the Detention Facility again, it will be nothing like our previous expansion completed in 2020. Both a material increase in the County's mill levy and a significant debt obligation will need approval by our voters.

Architectural design of the County Administrative Building is almost complete, which means construction should be underway this fall. Currently, we are slated to begin the transition from the Stillwater Building to the newly remodeled CAB by the fall of 2025. This will free up space in the Courthouse for our district and justice courts, county attorney offices and the expectation of another justice court judge. We project to be able to remodel this building and remodel the courthouse with neither any need for additional debt nor any need for a tax increase thanks to reserves in our Capital Improvement Fund.

The American Rescue Plan Act funds allowed us to address infrastructure challenges at MetraPark for which funding options were few. Not only did these improvements provide the campus flexibility and responsiveness in times of community need, but it improves the campus with overall safety and functionality. All APRA projects at MetraPark are expected be completed by fall of 2025.

As we conclude our infrastructure work on the MetraPark campus, we also look to conclude our work with an industry consulting group by the end of FY25. This work has generated a restructured organizational chart, revised pricing structures, improved customer service and reduced overtime. While these efforts are not complete, we have already seen material results. Our non-tax related revenues for FY24 exceeded budget by 9.4%, while expenditures remained in check. A highlight in this area is a 20% reduction on overtime dollars compared to FY23 and FY22. All of this demonstrates that we are improving the bottom line at Metra, allowing for better funding of MetraPark capital expenditure needs going forward, without requiring General Fund or General Fund CIP infusions.

REVENUE BUDGETS

Fiscal year 2025 revenues from all sources (including internal transfers) are budgeted at $139.8 million of which $70 million is derived exclusively from property taxes. This is $4.2 million over FY24 property tax revenue. New properties assessed for the first time amounted to almost $2 million of that increase, $1.7 million was based upon the inflationary allowance under State law on existing homes and the balance is attributed to levy authority not utilized last year, but now necessary to keep up with inflationary costs.

Last year was an appraisal year performed by the Montana Department of Revenue which resulted in large valuation increases and therefore a reduction of levied mills over the previous fiscal year. This year, valuations will not be evaluated however Yellowstone County experienced a 2.4% reduction in countywide taxable value, certified last year, due to adjustments made by the State. This lost revenue, along with the statutory rate of inflation and the increase to the permissive medical levy, results in an increase of 5.88 mills for fiscal year 2025.

We have no new voter approved mills being implemented this fiscal year.

The State of Montana's entitlement funding came in 4.64% higher than last fiscal year. The majority of this increase is attributed to HB212 which increased the exemption on class 8 property and a portion of that reduced property tax was then distributed to each county.

The permissive medical levy was increased this year by .91 mills which equates to approximately $500,000 in revenue. This was necessary to keep up with a portion of the inflationary trend we continue to experience in the health insurance fund. The State of Montana authorizes Yellowstone County to levy 13.78 mills in fiscal year 2025, 3.43 mills more than Yellowstone County will levy. This reduction is predicted to save Yellowstone County taxpayers approximately $1,691,308 in this fiscal year.

The mill levy for Big Sky Economic Development is authorized by the Board of County Commissioners at 3.16 mills for FY25, which represents an increase in tax revenue of $84,071. They are also confirmed to receive $284,296 in State entitlement dollars.

Over the last couple years, Yellowstone County was able to benefit from record high interest earnings on its pooled investments. However, beginning this fall we are anticipating rate cuts and therefore have adjusted projected interest earnings accordingly.

EXPENDITURE BUDGETS

We continue to see necessary material adjustments in FY25's final budget over FY24's base appropriations in many areas due to inflation and planned capital projects. Excluding ARPA and the Capital Projects Fund, which both account for capital improvements spent from existing reserves and federal dollars received during COVID, base appropriations increased approximately 4.6% over FY24.

While the rise in inflation has been felt over all departments the last couple years, this year the Sheriff's fund will experience the heaviest burden. Primarily the spike in food costs, insurance premiums, patrol vehicles, and medical services are resulting in a substantial projected erosion of reserves.

Yellowstone County's FY25 budget continues to result in a balanced operational budget.

Following our budget hearings in June 2024, a number of changes were made. These are outlined on pages 17-18 of the final budget document.

Staffing levels are budgeted to increase by almost 2% over FY24. These include: (2) new Justice Court pretrial assistants; (1) new Deputy County Attorney; (1) new sworn Sheriff Deputy; (4) new Clerks for the Sheriff's office; and (1) new Juvenile care worker at our Youth Service Center. A recap is available for review on the Personnel Recap page of the budget document. In addition to staffing level increases, the Board of County Commissioners approved compensation adjustments based on market trends for most current positions.

In order to account for property tax funding that may not be received in FY25, contingency expenditure budget lines have been updated in many of the tax levied funds. We are estimating a protest rate of 2.00%, down from 3.00% last fiscal year for the majority of County funds due to being a non-appraisal year, however the Road Fund, Library Fund, County and Laurel Planning Funds and Lockwood Pedestrian Safety District are estimated at 2.5% due to expected higher levels of protested valuation affecting only these segregated funds.

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

Respectfully submitted,

Jennifer Jones, Director of Finance & Budget

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
for FY 2024 - 2025

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Estimated Tax Revenue FY 25	Non-tax Revenues FY 25	TOTAL REVENUES FY 25	Use/(Source) of Reserves to Balance Budget for FY 25	TOTAL RESOURCES UTILIZED FY 25	Base Appropriations FY 25	Transfers & Contingency Appropriations FY 25	Contingency Protest Taxes FY 25	Total Appropriations FY 25	Estimated Unobligated Reserve @ 7/1/24	Budget Source/(Use) of Reserves FY 25	Estimated Unobligated Reserve @ 6/30/25
GENERAL	17,866,985	6,318,895	**24,185,880**	3,109,963	**27,295,843**	17,913,843	9,025,000	357,000	**27,295,843**	**12,213,784**	(3,109,963)	**9,103,821**
SPECIAL REVENUE FUNDS:												
ROAD	8,662,808	3,511,976	**12,174,784**	1,488,545	**13,663,329**	11,429,895	2,016,435	217,000	**13,663,329**	**5,053,387**	(1,488,545)	**3,564,842**
BRIDGE	1,890,972	68,228	**1,959,200**	925,425	**2,884,625**	896,625	1,950,000	38,000	**2,884,625**	**1,735,498**	(925,425)	**810,073**
WEED CONTROL	376,707	97,755	**474,462**	49,071	**523,533**	505,533	10,000	8,000	**523,533**	**217,391**	(49,071)	**168,320**
PREDATORY ANIMAL	400	40	**440**	60	**500**	500	0	0	**500**	**174**	(60)	**114**
LIABILITY INSURANCE	1,130,621	1,158,008	**2,288,629**	333,126	**2,621,755**	2,231,755	367,000	23,000	**2,621,755**	**1,200,955**	(333,126)	**867,829**
COUNTY PARK	0	122,500	**122,500**	153,623	**276,123**	271,123	5,000	0	**276,123**	**475,712**	(153,623)	**322,089**
LIBRARY	1,330,454	178,639	**1,509,093**	0	**1,509,093**	1,509,093	0	0	**1,509,093**	**0**	0	**0**
COUNTY PLANNING	558,716	100,288	**659,004**	0	**659,004**	575,197	83,807	0	**659,004**	**0**	0	**0**
LAUREL PLANNING	119,415	11,600	**131,015**	0	**131,015**	131,015	0	0	**131,015**	**0**	0	**0**
BLIGHT ABATEMENT	0	78,264	**78,264**	(3,539)	**74,725**	74,725	0	0	**74,725**	**221,680**	3,539	**225,219**
EMERGENCY LEVY	0	0	**0**	12,228,400	**12,228,400**	12,228,400	0	0	**12,228,400**	**12,228,400**	(12,228,400)	**0**
PUBLIC HEALTH	3,466,107	112,997	**3,579,104**	0	**3,579,104**	3,579,104	0	0	**3,579,104**	**0**	0	**0**
MENTAL HEALTH	457,698	9,453	**467,151**	55,481	**522,632**	493,632	20,000	9,000	**522,632**	**227,825**	(55,481)	**172,344**
PUBLIC SAFETY -MENTAL HEALTH	1,553,761	49,388	**1,603,149**	(109,879)	**1,493,270**	1,462,270	0	31,000	**1,493,270**	**168,433**	109,879	**278,312**
LOCKWOOD PED. SAFETY	291,030	87,951	**378,981**	236,182	**615,163**	608,163	0	7,000	**615,163**	**348,024**	(236,182)	**111,842**
SENIOR CITIZENS	1,969,963	41,929	**2,011,892**	0	**2,011,892**	2,011,892	0	0	**2,011,892**	**0**	0	**0**
EXTENSION	351,522	23,446	**374,968**	69,568	**444,536**	397,536	40,000	7,000	**444,536**	**212,516**	(69,568)	**142,948**
PUBLIC SAFETY - SHERIFF	13,656,824	16,151,241	**29,808,065**	2,372,850	**32,180,916**	30,544,041	1,363,775	273,100	**32,180,916**	**11,038,019**	(2,372,850)	**8,665,169**
PUBLIC SAFETY - ATTORNEY	5,851,214	817,693	**6,668,907**	1,446,604	**8,115,511**	7,214,724	783,786	117,000	**8,115,511**	**3,972,353**	(1,446,604)	**2,525,749**
TEDD	166,004	13,000	**179,004**	532,918	**711,922**	711,922	0	0	**711,922**	**670,107**	(532,918)	**137,189**
MUSEUM	923,270	16,996	**940,266**	138,655	**1,078,921**	983,921	95,000	0	**1,078,921**	**494,277**	(138,655)	**355,622**
PERMISSIVE MEDICAL LEVY	5,154,728	104,520	**5,259,248**	0	**5,259,248**	0	5,259,248	0	**5,259,248**	**0**	0	**0**
SOIL CONSERVATION	139,491	3,974	**143,465**	0	**143,465**	143,465	0	0	**143,465**	**0**	0	**0**
FEDERAL DRUG FORFEITURE	0	58,000	**58,000**	38,840	**96,840**	96,840	0	0	**96,840**	**292,505**	(38,840)	**253,665**
LOCAL DRUG FORFEITURE	0	42,000	**42,000**	15,000	**57,000**	57,000	0	0	**57,000**	**28,908**	(15,000)	**13,908**
RECORDS PRESERVATION	0	113,500	**113,500**	(13,175)	**100,325**	39,726	60,599	0	**100,325**	**189,250**	13,175	**202,425**
YOUTH SERVICES	0	3,693,474	**3,693,474**	145,523	**3,838,996**	3,813,996	25,000	0	**3,838,996**	**1,097,213**	(145,523)	**951,690**
RSID MAINTENANCE	0	1,972,000	**1,972,000**	(222,000)	**1,750,000**	1,750,000	0	0	**1,750,000**	**7,860,029**	222,000	**8,082,029**
ALCOHOL REHAB	0	475,000	**475,000**	0	**475,000**	475,000	0	0	**475,000**	**0**	0	**0**
JUNK VEHICLE	0	425,000	**425,000**	2,919	**427,919**	227,919	200,000	0	**427,919**	**79,849**	(2,919)	**76,930**
PILT	0	260,000	**260,000**	401,000	**661,000**	441,000	220,000	0	**661,000**	**849,621**	(401,000)	**448,621**
DUI TASK FORCE	0	56,000	**56,000**	10,131	**66,131**	66,131	0	0	**66,131**	**22,541**	(10,131)	**12,410**
Total Special Revenue Funds	48,051,705	29,854,860	**77,906,565**	20,295,328	**98,201,893**	84,972,143	12,499,650	730,100	**98,201,893**	**48,684,667**	(20,295,328)	**28,389,339**
									98,201,893			
Subtotals to Page 2 of 2	65,918,690	36,173,755	**102,092,445**	23,405,291	**125,497,736**	102,885,986	21,524,650	1,087,100	**125,497,736**	**60,898,451**	(23,405,291)	**37,493,160**

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
for FY 2024 - 2025
Page 2 of 2

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Tax Revenue FY 25	Non-tax Revenues FY 25	TOTAL REVENUES FY 25	Use/(Source) of Reserves to Balance Budget for FY 25	TOTAL RESOURCES UTILIZED FY 25	Base Appropriations FY 25	Transfers & Contingency Appropriations FY 25	Contingency Protest Taxes FY 25	Total Appropriations FY 25	Estimated Unobligated Reserve @ 7/1/24	Budget Source/(Use) of Reserves FY 25	Estimated Unobligated Reserve @ 6/30/25
Subtotals from Page 1 of 2	65,918,690	36,173,755	102,092,445	23,405,291	125,497,736	102,885,986	21,524,650	1,087,100	125,497,736	**60,898,451**	(23,405,291)	**37,493,160**
DEBT SERVICE FUNDS:												
LIMITED G.O. DEBT SERVICE	0	676,200	**676,200**	0	**676,200**	676,200	0	0	**676,200**	**0**	0	**0**
RSID REVOLVING	0	0	**0**	25,000	**25,000**	0	25,000	0	**25,000**	**56,800**	(25,000)	**31,800**
RSID BOND	0	178,000	**178,000**	18,200	**196,200**	196,200	0	0	**196,200**	**93,031**	(18,200)	**74,831**
Total Debt Service Funds	0	854,200	**854,200**	43,200	**897,400**	872,400	25,000	0	**897,400**	**149,831**	(43,200)	**106,631**
CAPITAL PROJECTS FUNDS:												
CAPITAL PROJECTS	0	8,837,000	**8,837,000**	14,877,850	**23,714,850**	23,714,850	0	0	**23,714,850**	**49,530,193**	(14,877,850)	**34,652,343**
RSID CONSTRUCTION	0	200,000	**200,000**	0	**200,000**	200,000	0	0	**200,000**	**0**	0	**0**
Total Capital Projects Funds	0	9,037,000	**9,037,000**	14,877,850	**23,914,850**	23,914,850	0	0	**23,914,850**	**49,530,193**	(14,877,850)	**34,652,343**
ENTERPRISE FUNDS:												
COUNTY SOLID WASTE DISPOSAL	0	421,300	**421,300**	48,700	**470,000**	393,000	77,000	0	**470,000**	**479,440**	(48,700)	**430,740**
METRA	4,166,773	7,025,823	**11,192,596**	1,458,745	**12,651,341**	9,018,341	3,550,000	83,000	**12,651,341**	**5,561,787**	(1,458,745)	**4,103,042**
METRA CAPITAL IMPROVEMENT	0	3,436,000	**3,436,000**	2,099,875	**5,535,875**	5,535,875	0	0	**5,535,875**	**5,789,386**	(2,099,875)	**3,689,511**
Total Enterprise Funds	4,166,773	10,883,123	**15,049,896**	3,607,320	**18,657,216**	14,947,216	3,627,000	83,000	**18,657,216**	**11,830,613**	(3,607,320)	**8,223,293**
INTERNAL SERVICE FUNDS:												
GIS	0	494,341	**494,341**	19,284	**513,624**	513,624	0	0	**513,624**	**282,534**	(19,284)	**263,250**
HEALTH INSURANCE	0	10,924,945	**10,924,945**	1,547,655	**12,472,600**	11,672,600	800,000	0	**12,472,600**	**15,181,035**	(1,547,655)	**13,633,380**
TECHNOLOGY	0	1,350,914	**1,350,914**	195,658	**1,546,572**	1,471,572	75,000	0	**1,546,572**	**647,801**	(195,658)	**452,143**
Total Internal Service Funds	0	12,770,200	**12,770,200**	1,762,597	**14,532,796**	13,657,796	875,000	0	**14,532,796**	**16,111,370**	(1,762,597)	**14,348,773**
TOTALS	70,085,463	69,718,277	**139,803,741**	43,696,258	**183,499,998**	156,278,248	26,051,650	1,170,100	**183,499,998**	**138,520,458**	(43,696,258)	**94,824,200**
			139,803,741		**183,499,998**							

YELLOWSTONE COUNTY
Mill Levy Comparison - FY25 Budget
As of August, 2024

TAXING DISTRICT	% Change	MILLAGE CHANGE	TAX YEAR Nov 2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY	2019 LEVY	COMMENTS
COUNTY-WIDE FUNDS:									
Bridge	9.48%	0.33	**3.81**	**3.48**	**3.45**	**3.97**	**3.21**	**3.17**	
Elderly Activities (Seniors)	4.20%	0.16	**3.97**	**3.81**	**4.31**	**4.24**	**4.26**	**4.23**	
Extension	0.00%	-	**0.71**	**0.71**	**0.73**	**0.71**	**1.09**	**0.90**	Re-allocated in $15,000 of discretionary mills to cover needs.
General	4.54%	1.50	**34.57**	**33.07**	**38.36**	**37.15**	**38.50**	**37.60**	Re-allocated out $515,000 of discretionary mills to cover needs.
Public Health	4.98%	0.33	**6.96**	**6.63**	**7.43**	**7.26**	**7.24**	**7.14**	
Permissive Medical Levy	9.64%	0.91	**10.35**	**9.44**	**11.16**	**11.56**	**11.84**	**11.84**	
Liability and Property Insurance	8.57%	0.18	**2.28**	**2.10**	**1.90**	**1.86**	**0.52**	**1.09**	Re-allocated in $250,000 of discretionary mills to cover needs.
Mental Health	2.22%	0.02	**0.92**	**0.90**	**0.67**	**0.53**	**0.53**	**0.52**	Re-allocated in $200,000 of discretionary mills to cover needs.
Metra & Fair Operations	4.98%	0.40	**8.44**	**8.04**	**9.01**	**5.31**	**5.29**	**5.22**	
Metra Capital Replacement	N/A	-	**0.00**	**0.00**	**0.00**	**3.49**	**3.48**	**3.43**	
Museum	5.08%	0.09	**1.86**	**1.77**	**1.98**	**1.93**	**1.92**	**1.89**	
Public Safety - Sheriff	4.89%	1.28	**27.46**	**26.18**	**29.33**	**28.64**	**28.56**	**28.18**	
Public Safety - Attorney	4.93%	0.55	**11.70**	**11.15**	**12.49**	**12.19**	**12.16**	**12.00**	
Public Safety - Mental Health	5.03%	0.15	**3.13**	**2.98**	**3.34**	**3.26**	**3.25**	**3.21**	
Veteran's Cemetery	N/A	-	**0.00**	**0.00**	**0.00**	**0.21**	**0.05**	**0.38**	
Weed	-2.56%	(0.02)	**0.76**	**0.78**	**0.87**	**0.68**	**0.93**	**0.92**	Re-allocated in $50,000 of discretionary mills to cover needs.
County-wide Less Debt Service	5.30%	**5.88**	**116.92**	**111.04**	**125.03**	**122.99**	**122.83**	**121.72**	
TOTAL COUNTYWIDE MILLS	5.30%	**5.88**	**116.92**	**111.04**	**125.03**	**122.99**	**122.83**	**121.72**	

TAXING DISTRICT	% Change	MILLAGE CHANGE	TAX YEAR Nov 2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY	2019 LEVY
OTHER COUNTY SPECIAL DISTRICTS:								
Library	6.17%	0.36	**6.19**	**5.83**	**6.18**	**6.01**	**5.91**	**5.82**
Road	9.50%	3.57	**41.16**	**37.59**	**41.14**	**40.47**	**39.79**	**39.17**
Billings County Planning	4.13%	0.05	**1.26**	**1.21**	**1.36**	**1.33**	**1.33**	**1.31**
Laurel Planning	10.64%	0.20	**2.08**	**1.88**	**1.90**	**1.88**	**1.81**	**1.78**
Soil Conservation	8.11%	0.03	**0.40**	**0.37**	**0.42**	**0.43**	**0.42**	**0.40**
Lockwood Pedestrian Safety	0.00%	-	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**
Big Sky Economic Development	4.98%	0.15	**3.16**	**3.01**	**3.37**	**3.29**	**3.28**	**3.24**
	7.28%	4.36	**64.25**	**59.89**	**64.37**	**63.41**	**62.54**	**61.72**

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

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TOTAL COUNTY REVENUES

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

	Actual FY21	Actual FY22	Actual FY23	ACTUAL FY24	BUDGET FY25
Taxes	$ 56,651,687	$ 58,922,070	$ 61,100,829	$ 66,137,417	$ 70,085,463
Licenses	$ 6,422,547	$ 6,744,214	$ 6,933,069	$ 7,172,405	$ 7,063,100
Intergov't	$ 11,744,038	$ 9,161,361	$ 15,928,587	$ 17,523,630	$ 8,080,476
Charges	$ 21,203,804	$ 24,158,034	$ 23,714,069	$ 25,211,328	$ 25,314,788
Fines	$ 1,146,298	$ 997,275	$ 1,274,149	$ 1,296,533	$ 1,152,000
Interest / Misc	$ 2,589,950	$ 2,623,593	$ 6,990,563	$ 8,563,220	$ 7,122,691
Transfers	$ 19,669,520	$ 13,880,815	$ 16,902,614	$ 19,882,904	$ 20,985,222
Total	$ 119,427,844	$ 116,487,362	$ 132,843,880	$ 145,787,437	$ 139,803,741

YELLOWSTONE COUNTY FY25 FINAL BUDGET
TAX USES

Public Safety / Judicial	$	19,799,068	28.24%
Public Works	$	11,069,978	15.79%
Senior Citizens	$	1,969,963	2.81%
METRA / Fair	$	4,166,773	5.95%
Public Health	$	5,477,966	7.82%
General Government	$	18,545,116	26.46%
Insurance	$	6,285,349	8.97%
Cultural	$	2,253,724	3.22%
Miscellaneous	$	517,526	0.74%
	$	**70,085,463**	**100.00%**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY25
FINAL BUDGET
SOURCE OF RESOURCES FOR APPROPRIATIONS

TOTAL RESOURCES - $182.37 MILLION

Property Tax Revenue	$	70,085,463	38.43%
Other Non-tax Revenue	$	69,718,277	38.23%
Use of Reserves	$	42,566,139	23.34%
	$	**182,369,879**	100.00%

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TOTAL COUNTY EXPENDITURES

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 36,365,690	$ 37,738,426	$ 40,010,023	$ 43,595,541	$ 49,235,384
Operating	$ 42,232,095	$ 49,119,648	$ 51,082,826	$ 53,859,288	$ 66,690,172
Capital	$ 4,674,960	$ 9,380,067	$ 11,039,459	$ 15,895,793	$ 44,405,102
Debt Service	$ 1,446,375	$ 1,211,952	$ 910,606	$ 889,865	$ 954,863
Transfers	$ 19,521,098	$ 13,709,930	$ 16,804,700	$ 19,912,436	$ 21,084,359
Total	$ 104,240,218	$ 111,160,023	$ 119,847,614	$ 134,152,923	$ 182,369,879

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY25
FINAL BUDGET
MAJOR EXPENDITURE USES

TOTAL EXPENDITURE BUDGET $182.37 MILLION

Public Safety / Judicial	$	59,847,672	32.82%
Public Works	$	19,919,406	10.93%
General Government	$	24,572,601	13.47%
Human Services	$	489,766	0.27%
Capital Improvements	$	23,714,850	13.00%
Public Health	$	6,070,006	3.33%
METRA / Fair	$	18,187,216	9.97%
Debt Service	$	897,400	0.49%
Insurance	$	20,353,603	11.16%
Social / Economic	$	6,254,549	3.43%
Community Development	$	711,922	0.39%
Miscellaneous	$	1,350,888	0.74%
	$	182,369,879	100.00%

YELLOWSTONE COUNTY
FINAL FY25 BUDGET
PERSONNEL RECAP

FUND	FY25 FTE's	FY24 FTE's	FY23 FTE's	FY22 FTE's	Compensation	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.070% PERS RETIRE-MENT	12.074% Sheriff's RETIRE-MENT	TOTAL SALARY & BENEFITS
GENERAL FUND	126.01	124.01	122.41	121.41	7,629,390	9,881	23,904	1,439,538	575,998	20,547	25,102	665,089		10,389,450
PUBLIC SAFETY - SHERIFF	208.75	203.75	197.75	195.75	14,172,677	20,925	245,146	2,373,336	1,082,297	38,224	43,022	237,893	1,391,290	19,605,111
ROAD	37.00	37.00	37.00	36.00	2,750,248	4,095	75,680	422,688	208,864	6,615	8,490	235,389	-	3,712,070
WEED	2.00	2.00	2.00	2.00	164,757	247	3,763	22,848	12,604	356	435	11,769	-	216,779
PROPERTY & LIAB. INSURANCE	7.00	6.00	4.60	4.60	677,579	1,016	2,771	79,968	51,835	1,266	2,194	59,388	-	876,018
PARKS	0.00	0.00	0.00	0.00	-	-	-	-	-	-	-	-	-	-
BLIGHT ABATEMENT	0.50	0.50	0.50	0.50	39,206	59	365	5,712	2,999	141	134	3,556	-	52,172
EXTENSION	1.75	1.75	1.75	2.35	119,207	179	179	19,992	9,119	329	349	10,812	-	160,166
COVID-19 EMERGENCY FUND	0.00	0.00	0.00	0.00	50,000	-	-	-	-	-	-	-	-	50,000
CO. ATTORNEY - PUBLIC SAFETY	58.00	58.00	58.00	53.40	4,648,147	6,779	19,071	662,592	357,113	10,322	15,387	408,708	-	6,128,119
MUSEUM	0.00	0.00	0.00	0.00	-	-	-	54,800	-	-	-	-	-	54,800
YOUTH SERVICES	35.50	33.50	31.50	32.00	2,408,625	3,608	9,732	405,552	184,030	6,431	7,240	198,236	-	3,223,455
JUNK VEHICLE	2.00	2.00	2.00	2.00	119,884	180	2,549	22,848	9,171	393	411	10,873	-	166,308
GIS	4.00	4.00	4.00	4.00	280,827	421	1,151	45,696	21,483	720	963	25,471	-	376,733
METRA	40.75	41.00	41.00	39.00	3,107,468	4,654	47,709	464,856	237,378	7,163	8,676	247,926	-	4,125,830
TECHNOLOGY SYSTEM	1.00	1.00	1.00	1.00	73,770	111	302	11,424	5,643	180	251	6,691	-	98,372
	524.26	514.51	503.51	494.01	36,241,784	52,157	432,321	6,031,850	2,758,536	92,687	112,656	2,121,801	1,391,290	49,235,384

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

CHANGE IN FTEs	
FTEs FY24	514.51
JC - Pretrial Risk/Diversion Assist	2.00
Detective Deputy	1.00
Civil Clerk	1.00
Sheriff Clerk	1.00
Control Operator & Booking Clerk	2.00
Deputy County Atty	1.00
YSC Assistant Director	1.00
YSC Juvenile Care Worker	1.00
Metra adjustment	(0.25)
FTEs FY25	**524.26** -
Net Change	**9.75**

YELLOWSTONE COUNTY FUND RESERVE HISTORY
FOR FY21 - FY25

Fund #	Fund Name	Projected Reserve @ 6/30/25	Reserve @ 6/30/24	Reserve @ 6/30/23	Reserve @ 6/30/22	Reserve @ 6/30/21	COMMENTS
1000	GENERAL	9,103,821	12,213,784	11,153,899	8,471,900	6,597,000	
2110	ROAD	3,564,842	5,053,387	5,106,510	5,141,100	6,106,000	Large projects budgeted in FY25.
2130	BRIDGE	810,073	1,735,498	1,574,164	949,900	960,000	Several bridge projects in FY25.
2140	WEED CONTROL	168,320	217,391	203,648	175,400	193,000	Lack of grant opportunities like in past years.
2150	PREDATORY ANIMAL	114	174	181	0	0	
2190	LIABILITY INSURANCE	867,829	1,200,955	621,437	1,956,900	1,715,000	
2210	COUNTY PARK	322,089	475,712	287,092	274,300	308,000	
2216	VETERAN'S CEMETERY	0	0	0	10,848	54,000	
2256	BLIGHT ABATEMENT	225,219	221,680	211,496	181,800	168,000	
2260	EMERGENCY LEVY	1,130,119	12,228,400	20,886,755	29,148,800	15,665,000	ARPA projects to wrap up in FY25.
2270	PUBLIC HEALTH	0	0	0	152,300	129,000	
2271	MENTAL HEALTH	172,344	227,825	106,117	142,100	148,000	
2272	MENTAL HEALTH -PUBLIC SAFETY	278,312	168,433	562,897	356,400	352,000	
2275	LOCKWOOD PED. SAFETY	111,842	348,024	475,386	431,900	398,000	MDT Project
2290	EXTENSION	142,948	212,516	172,794	217,700	255,000	
2300	PUBLIC SAFETY - SHERIFF	8,665,169	11,038,019	10,030,151	9,562,700	12,009,033	
2301	PUBLIC SAFETY - ATTORNEY	2,525,749	3,972,353	3,625,925	3,337,500	3,090,000	
2310	TEDD	137,189	670,107	369,547	195,600	151,000	Interchange project
2360	MUSEUM	355,622	494,277	421,932	399,300	334,000	
2390	FEDERAL DRUG FORFEITURE	253,665	292,505	245,013	231,000	128,000	
2391	LOCAL DRUG FORFEITURE	13,908	28,908	20,370	17,600	37,000	
2393	RECORDS PRESERVATION	202,425	189,250	258,701	354,300	408,000	
2399	YOUTH SERVICES	951,690	1,097,213	1,164,060	1,194,100	948,000	
2500	RSID MAINTENANCE	8,082,029	7,860,029	6,728,269	6,519,300	5,638,000	
2830	JUNK VEHICLE	76,930	79,849	108,387	111,700	80,000	Revenue based on registrations, not on operations.
2900	PILT	448,621	849,621	664,765	533,000	458,000	
2950	DUI TASK FORCE	12,410	22,541	51,695	46,700	47,000	
3400	RSID REVOLVING	31,800	56,800	359,516	359,500	360,000	
3500	RSID BOND	74,831	93,031	77,823	152,000	107,000	
4050	CAPITAL PROJECTS	34,652,343	49,530,193	42,889,614	35,475,600	34,757,000	
5410	COUNTY SOLID WASTE DISPOSAL	430,740	479,440	496,766	478,800	435,000	
5810	METRA	4,103,042	5,561,787	4,487,204	3,154,200	2,633,000	
5811	METRA CAPITAL IMPROVEMENT	3,689,511	5,789,386	4,596,463	3,762,600	2,891,000	
6040	GIS	263,250	282,534	426,199	551,600	550,000	
6050	HEALTH INSURANCE	13,633,380	15,181,035	14,955,045	14,956,300	11,842,000	
6060	TECHNOLOGY FUND	452,143	647,801	761,238	988,100	836,000	
		95,954,319	138,520,458	134,101,059	129,992,848	110,787,033	

REQUESTED CHANGES FROM PRELIMINARY BUDGETS
FINAL FY25 BUDGET

Department	Description	Line Item	Revenue	Personnel	Operating	Capital	Dept. TOTAL	FUND TOTAL
Finance	Computer for Vacancy	210			1,100		1,100	
DES	Custer repeater, tower repairs and supplies	210/360/940			5,500	3,500	9,000	
Gen-Misc	NACo Training	380			3,000			
Gen-Misc	American Prairie Dues (MACO)	330			8,700			
Gen-Misc	AED Batteries	220			11,500			
Gen-Misc	Riverside Cemetery Supplies	220			2,500			
Gen-Misc	Increased GF Support to GIS, Sheriff, CIP	820			1,300,000		1,325,700	1,335,800
	TOTAL GENERAL		**-**	**-**	**1,332,300**	**3,500**	**1,335,800**	**1,335,800**
ROAD	Desk	940				2,500	2,500	
	TOTAL ROAD FUND		**-**	**-**	**-**	**2,500**	**2,500**	**2,500**
Bridge	Additional CIP Transfer	820				400,000	400,000	
	TOTAL BRIDGE FUND		**-**	**-**	**-**	**400,000**	**400,000**	**400,000**
Museum	Increased contingency				20,000		20,000	
	TOTAL MUSEUM FUND		**-**	**-**	**20,000**	**-**	**20,000**	**20,000**
Sheriff-Detention	Added $ for Medical	356			100,000		100,000	
Sheriff-Animal	Additional Spay/Neuter Clinic	398			10,000		10,000	
Sheriff	Increased GF Support		500,000					
	TOTAL PUBLIC SAFETY-SHERIFF		**500,000**	**-**	**110,000**	**-**	**110,000**	**610,000**
Youth Services	Tablets	533			17,000			
Youth Services	Repair & Maintenance	360			5,000		22,000	
	TOTAL YOUTH SERVICES		**-**	**-**	**22,000**	**-**	**22,000**	**22,000**
Fed Drug Forf	Motorola Cameras Warranties	940				25,000	25,000	
	TOTAL FEDERAL DRUG FORFEITURE		**-**	**-**	**-**	**25,000**	**25,000**	**25,000**
PILT	YSC Generator	397			175,000			
PILT	Family Justice Center	397			25,000			
PILT	Lockwood Ped Safety District	397			(1,500)			
PILT	YAM	397			(15,000)			
	TOTAL PILT		**-**	**-**	**183,500**	**-**	**183,500**	**183,500**
DUI TF	Decreased public relations	336			(4,500)			
	TOTAL DUI TASK FORCE		**-**	**-**	**(4,500)**	**-**	**(4,500)**	**(4,500)**
CIP-General	YSC Camera from YSC CIP	940				150,000		
CIP-Bridge	Duck Creek Bridge	932				400,000		
CIP-General	Increased GF Support		750,000					
CIP-YSC	YSC Camera from YSC CIP to Gen CIP	940				(150,000)		
CIP-YSC	Fence price increase	930				12,000	412,000	
	TOTAL CIP		**750,000**	**-**	**-**	**412,000**	**412,000**	**1,162,000**
Metra-Production	OVG obligation	336			100,000			
Metra	Contingency	850			200,000			
Metra	CIP xfr increase	820			250,000		550,000	

REQUESTED CHANGES FROM PRELIMINARY BUDGETS
FINAL FY25 BUDGET

Department	Description	Line Item	Revenue	Personnel	Operating	Capital	Dept. TOTAL	FUND TOTAL
	TOTAL METRA		**-**	**-**	**550,000**	**-**	**550,000**	**550,000**
Metra CIP	Switch Gear	940				50,000		
Metra CIP	Concessions - SpotOn POS	920				55,000		
	TOTAL METRA CIP		**-**	**-**	**-**	**105,000**	**-**	**105,000**
GIS	Increased GF Support		50,000				50,000	
	TOTAL GIS		**50,000**	**-**	**-**	**-**	**50,000**	**50,000**
HI- Claims	Increase to health insurance claims	351			500,000		500,000	
	TOTAL HEALTH INSURNANCE		**-**	**-**	**500,000**	**-**	**500,000**	**500,000**
	GRAND TOTAL		**1,300,000**	**-**	**2,713,300**	**948,000**	**3,606,300**	**4,961,300**

FY25 FINAL BUDGET
PROTESTED TAX ESTIMATES

	PROJECTED TAXES LEVIED	EST. TAX PROTEST	ESTIMATED PROTEST %
GENERAL	17,866,985	357,000	2.00%
ROAD	8,662,808	217,000	2.50%
BRIDGE	1,890,972	38,000	2.00%
WEED CONTROL	376,707	8,000	2.00%
PREDATORY ANIMAL	400	-	2.00%
LIABILITY INSURANCE	1,130,621	23,000	2.00%
LIBRARY	1,330,454	33,000	2.50%
COUNTY PLANNING	558,716	14,000	2.50%
LAUREL PLANNING	119,415	3,000	2.50%
PUBLIC HEALTH	3,466,107	69,000	2.00%
MENTAL HEALTH	457,698	9,000	2.00%
PUBLIC SAFETY -MENTAL HEALTH	1,553,761	31,000	2.00%
LOCKWOOD PED SAFETY	291,030	7,000	2.50%
SENIOR CITIZENS	1,969,963	39,000	2.00%
EXTENSION	351,522	7,000	2.00%
PUBLIC SAFETY - SHERIFF	13,656,824	273,100	2.00%
PUBLIC SAFETY - ATTORNEY	5,851,214	117,000	2.00%
MUSEUM	923,270	18,000	2.00%
PERMISSIVE MEDICAL LEVY	5,154,728	103,000	2.00%
SOIL CONSERVATION	139,491	-	0.00%
METRA	4,166,773	83,000	2.00%
	69,919,459	1,449,100	

Highlighted fund 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 yearto allow us to pay out all funds collected in the July 1st to June 30th period. We will continue to provide theseestimates to the entities for their own budgeting use.

YELLOWSTONE COUNTY
PROJECTED FY 25 BUDGET PROCESS TIMELINE

Event	Completion Date, 2024
Forms to departments for developing preliminary budgets	April 24
Preliminary budget requests received	May 16
Compile & review preliminary budget	May 17 - June 21
Advertise notice of preliminary budget hearings	June 14 & June 21
Hold preliminary budget hearings Notice pursuant to 7-6-4021, 4024 MCA	June 24 - 27
Commissioners make revisions	June 28 – Aug 15
Follow-up Budget discussions	to be determined
Receive certified taxable values from State per 15-10-202(1) MCA	August 5
Prepare final budget	August 5– 15
Advertise notice of final budget hearings	Aug. 16 & Aug. 23
Hold final budget hearings (regular board meetings) Notice pursuant to 7-6-4021, 4030 MCA	Aug. 27 & Sept. 3
Adopt final budget & set County mill levies per 7-6-4024 MCA	September 3
Copy of final budget to Dept. of Administration per 7-6-4003 MCA	October 1

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

RESOLUTION No. 24-59

A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, Section 7-6-4030, MCA, provides that the governing body shall adopt the final budget by resolution. The resolution must:

(a) Authorize appropriations to defray the expenses or liabilities for the fiscal year;
(b) Establish legal spending limits at the level of detail in the resolution; and
(c) Include any increase in property taxes, including an increase authorized under 15-10-420(1) and the amount by which property taxes will increase on homes valued at $100,000, $300,000 and $600,000.

WHEREAS, Section 7-6-4020 requires that a preliminary annual operating budget must be prepared for the local government; and

WHEREAS, Section 7-6-4021 requires that the governing body shall cause a notice of public hearing on the preliminary or amended budget to be published, and

WHEREAS, Section 7-6-4024, provides that the governing body must hold a public hearing in accordance with the notice given pursuant to 7-6-4021; and

WHEREAS, Board of County Commissioners has received levy requests from its County Cemetery and Fire districts' trustees requesting mill levies to fund their operations, and

WHEREAS, The Board of County Commissioners opened a public hearing on June 24, 2024 to remain open until September 3, 2024. Residents of the County are allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearings and from input by elected officials and department heads, and computed the estimated taxes, fees and assessments needed to fund the fiscal year 2025 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Yellowstone County that;

The final budget after any amendments to the preliminary budget and after considering any public comment is adopted.

This resolution authorizes;

(a) Appropriations to defray the expenses or liabilities for the fiscal year
(b) It sets the legal spending limits at the county fund level. Fund level detail is stated in the formal budget document and established in the County's accounting system.
(c) An increase in countywide mills (5.88) on property taxes based on 15-10-420, permissive and/or voted levies of $7.94, $23.82 and $47.64, respectively for a home valued at $100,000, $300,000 and $600,000 is included in this fiscal year budget.

IT IS FURTHER RESOLVED by the Board of County Commissioners of Yellowstone County, Montana that the mill levies as shown in Attachment A for the County Fire districts as required by MCA 7-33-2109 and Cemetery districts as required by MCA 7-35-2131 are established.

All such provisions of this Resolution shall be controlled and limited by Montana state law. Should any provisions of this resolution conflict with Montana state law, the applicable law shall control. The remainder of the resolution will not be impacted nor invalidated by any such conflict.

The effective date of this resolution is July 1, 2024, even if the resolution is adopted after that date.

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana this 3rd day of September 2024.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA (SEAL)
ATTEST:

John Ostlund, Chairman

Jeff Martin, Clerk and Recorder

Mark Morse, Member

Donald W. Jones, Member

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GENERAL FUND

TAX REVENUE	$	17,866,985	FY 24 MILLS		**33.07**
NON-TAX REVENUE		6,318,895	FY 25 MILLS		**34.57**
TOTAL REVENUES	**$**	**24,185,880**	Change		**1.50**
Use / (Source) of Reserves		3,109,963			
TOTAL RESOURCES USED	**$**	**27,295,843**			

BASE APPROPRIATIONS	$	17,913,843	**Est. Reserves 7/1/24**	$	12,213,784
TRANSFERS & CONTINGENCY		9,382,000	(Use)/Source of Reserves		(3,109,963)
TOTAL APPROPRIATIONS	**$**	**27,295,843**	**Proj. Res. 6/30/25**	**$**	**9,103,821**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	15,012,568	$	15,311,664	$	16,490,856	$	17,103,938	$	17,866,985
LICENSES	$	68,380	$	75,828	$	68,218	$	68,819	$	55,700
GOV'TL	$	918,239	$	1,005,413	$	1,013,275	$	1,152,823	$	1,190,130
CHARGES	$	1,772,431	$	1,529,610	$	1,089,565	$	1,036,724	$	1,040,500
FINES	$	567,221	$	504,641	$	519,461	$	553,122	$	500,000
INT/MISC	$	495,728	$	737,731	$	3,025,560	$	3,050,208	$	2,286,901
TRANSFER	$	1,214,809	$	1,110,082	$	1,156,282	$	1,490,535	$	1,245,664
TOTALS	$	20,049,376	$	20,274,969	$	23,363,217	$	24,456,169	$	24,185,880

FY25 FINAL BUDGET

General Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
1000.000.000.311010.000	REAL PROPERTY TAXES	15,260,309	15,085,618		15,901,397	15,901,397	15,630,561		16,759,935
1000.000.000.311020.000	PERSONAL PROPERTY TAXES	210,000	333,688		220,000	220,000	261,805		225,000
1000.000.000.311021.000	MOBILE HOME TAXES	70,000	80,869		65,000	65,000	82,158		65,000
1000.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	11,000	26,626		13,000	13,000	58		50
1000.000.000.311040.000	NET PROCEEDS TAX	-	29,366		35,000	35,000	326,687		50,000
1000.000.000.312000.000	P & I DELINQUENT TAXES	17,000	19,920		17,000	17,000	18,065		17,000
1000.000.000.313000.000	TAX TITLE & PROPERTY SALE	-	14,100		-	-	7,300		-
1000.000.000.314000.000	MARIJUANA LOCAL OPTION TAX	1,250,000	900,669		750,000	750,000	777,304		750,000
1000.000.000.322030.000	BUSINESS LICENSE	1,200	3,270		1,200	1,200	3,850		1,200
1000.000.000.323050.000	GENERIC PLATE/ FERTILIZER	45,000	58,135		50,000	50,000	57,592		50,000
1000.000.000.323051.000	BURN PERMITS	6,000	6,813		3,000	3,000	7,377		4,500
1000.000.000.331190.000	CIVIL DEF GRTS - EMPG FUNDING	145,000	130,000		145,000	145,000	130,000		130,000
1000.000.000.334015.000	PSA- JAIL DIVERSION	179,000	126,808		100,000	100,000	212,000		210,000
1000.000.000.335065.000	LOCAL GOVMT SEVERANCE TAX	3,000	13,170		7,000	7,000	9,667		7,000
1000.000.000.335240.000	STATE ENTITLEMENT	743,004	743,004		750,102	750,102	800,946		842,830
1000.000.000.337012.000	RRS/TAYLOR GRAZING	300	293		300	300	210		300
1000.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	102,000	114,318		102,000	102,000	120,916		110,000
1000.000.000.341021.000	WRIT SERVICE	60	-		60	60	-		-
1000.000.000.341040.000	CLERK & RECORDER FEES	1,045,000	760,233		800,000	800,000	710,320		725,000
1000.000.000.341042.000	ELECTION FEES	-	5,280		-	-	2,815		1,500
1000.000.000.341050.000	CLERK OF COURT FEES	90,000	64,074		90,000	90,000	62,967		75,000
1000.000.000.341061.000	TAX TITLE PROCESSING FEE	240	25		240	240	150		100
1000.000.000.341062.000	MIN. TREAS TAX STMT FEE	1,800	2,253		1,800	1,800	1,645		1,800
1000.000.000.341063.000	DUPLICATE REG. STMT.	100	20		100	100	-		100
1000.000.000.341092.000	MISC CHARGES/ MV POSTAGE	100,000	99,127		100,000	100,000	96,303		100,000
1000.000.000.341093.000	CENTRAL SERVICES CHARGES	2,000	2,000		2,000	2,000	2,000		2,000
1000.000.000.346025.000	GENERAL FUND - ELEC. TRANSACTION FEE	38,000	42,235		20,000	20,000	39,608		25,000
1000.000.000.351010.000	JUSTICE COURT FEES	500,000	519,461		475,000	475,000	553,122		500,000
1000.000.000.362020.000	RENT/LEASE REVENUE	545,025	546,875		547,000	547,000	359,162		227,901
1000.000.000.366040.000	CASH OVER / (SHORT)	-	1,023		-	-	(275)		-
1000.000.000.369000.000	OTHER INCOME	18,000	37,297		15,000	15,000	20,688		15,000
1000.000.000.371010.000	INTEREST REVENUE	517,000	2,416,480		737,000	737,000	2,661,936		2,029,000
1000.000.000.372010.000	OIL ROYALTIES	10,000	23,885		15,000	15,000	8,697		15,000
1000.000.000.383002.000	TRANSFER - REVOLVING RSID FUND	-	-		305,000	305,000	302,716		25,000
1000.000.000.383006.000	TRANSFER - METRA	80,633	80,633		83,858	83,858	83,858		86,709
1000.000.000.383019.000	TRANSFER - SHERIFF- PUBLIC SAFETY	151,182	151,182		157,229	157,229	157,229		162,575
1000.000.000.383025.000	TRANSFER FROM RECORDS PR.	97,318	97,318		101,211	101,211	101,211		-
1000.000.000.383027.000	TRANSFER FROM COUNTY ATTY	138,360	138,360		143,894	143,894	143,894		148,786
1000.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	778,528	676,921		788,704	788,704	701,627		822,593
1000.000.000.383095.000	TRANSFER FROM VETERANS CEM.	10,848	11,868		-	-	-		-
TOTAL		**22,166,907**	**23,363,217**		**22,543,095**	**22,543,095**	**24,456,169**		**24,185,880**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

GENERAL FUND - TOTALS

	FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
Commissioners	5.00	5.00	4.00	4.00
Clerk & Recorder	8.50	8.50	9.50	9.50
Election	4.00	4.00	3.00	3.00
Finance	7.80	7.80	7.20	7.20
Treasurer	27.66	27.66	27.66	27.66
Auditor	1.50	1.50	2.00	2.50
Info Technology	12.00	12.00	12.00	12.00
Justice Court	23.00	21.00	20.50	19.00
Disaster & Emerg.	2.00	2.00	2.00	2.00
Personnel	6.00	6.00	6.00	6.00
Facilities	3.75	3.75	3.75	3.75
Clerk of Court	24.80	24.80	24.80	24.80
TOTAL	**126.01**	**124.01**	**122.41**	**121.41**

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 7,620,031	$ 7,746,664	$ 8,494,176	$ 9,114,421	$ 10,389,450
Operating	$ 4,380,899	$ 4,632,211	$ 4,952,084	$ 5,294,231	$ 8,518,368
Capital	$ 119,467	$ 28,404	$ 104,335	$ 34,218	$ 238,025
Transfers	$ 7,957,317	$ 5,316,540	$ 7,250,000	$ 8,700,000	$ 8,150,000
Total	$ 20,077,714	$ 17,723,819	$ 20,800,595	$ 23,142,870	$ 27,295,843

FINAL FY25 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

GENERAL FUND - PERSONNEL RECAP

Dept		FY25 FTE's	FY24 FTE's	FY23 FTE's	FY22 FTE's	FY25 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.070% RETIRE-MENT	TOTAL SALARY & BENEFITS
100	COMMISSIONERS	5.00	5.00	4.00	4.00	442,389	170	1,519	57,120	33,843	900	1,517	40,125	577,583
102	CLERK & RECORDER	8.50	8.50	9.50	9.50	482,220	527	1,061	97,104	36,890	1,359	1,654	43,737	664,552
104	ELECTIONS	4.00	4.00	3.00	3.00	375,695	564	1,327	45,696	28,741	759	980	25,913	479,674
111	FINANCE	7.80	7.80	7.20	7.20	657,517	986	1,213	89,107	50,300	1,367	2,255	59,637	862,383
113	TREASURER	27.66	27.66	27.66	27.66	1,267,562	1,750	2,160	315,988	96,968	4,230	4,348	114,968	1,807,973
114	AUDITOR	1.50	1.50	2.00	2.50	95,891	144	142	17,136	7,336	281	329	8,697	129,955
115	INFORMATION TECHNOLOGY	12.00	12.00	12.00	12.00	909,168	1,364	3,714	137,088	69,551	2,131	3,084	82,462	1,208,562
121	JUSTICE COURT	23.00	21.00	20.50	19.00	1,253,521	1,478	3,503	262,752	95,894	3,652	4,162	110,066	1,735,029
124	DES	2.00	2.00	2.00	2.00	175,698	264	720	22,848	13,441	360	603	15,936	229,869
144	HUMAN RESOURCES	6.00	6.00	6.00	6.00	460,074	690	683	68,544	35,196	1,101	1,578	41,729	609,594
145	FACILITIES	3.75	3.75	3.75	3.75	221,724	333	4,612	42,840	16,962	705	761	20,110	308,045
221	CLERK OF COURT	24.80	24.80	24.80	24.80	1,187,933	1,612	3,250	283,315	90,877	3,702	3,831	101,709	1,676,229
199	MISC - CONTINGENCY					100,000	0	0	0	0	0	0	0	100,000
TOTAL GENERAL FUND		126.01	124.01	122.41	121.41	7,629,390	9,881	23,904	1,439,538	575,998	20,547	25,102	665,089	10,389,450

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COMMISSIONERS

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
5.00	5.00	4.00	4.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 416,691	$ 426,536	$ 441,190	$ 541,946	$ 577,583
Operating	$ 28,079	$ 35,184	$ 38,884	$ 43,861	$ 62,260
Capital	$ -	$ -	$ -	$ -	$ 7,000
Total	$ 444,770	$ 461,720	$ 480,074	$ 585,807	$ 646,843

FINAL FY25 BUDGET

General Fund- Commissioners -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.100.410100.111	SALARIES/PERM	339,371	339,561		418,243	418,243	416,053		442,389	
1000.000.100.410100.120	OVERTIME	-	100		-	-	100		-	-
1000.000.100.410100.141	UNEMPLOYMENT COMPENSATION	111	110		163	163	160		170	
1000.000.100.410100.142	WORKER'S COMPENSATION	1,425	1,669		1,589	1,589	1,102		1,519	
1000.000.100.410100.143	GROUP HEALTH INSURANCE	44,352	43,428		55,440	55,440	54,978		57,120	
1000.000.100.410100.144	SOCIAL SECURITY	25,962	24,061		31,996	31,996	29,569		33,843	
1000.000.100.410100.147	LONG TERM DISABILITY	1,164	1,106		1,435	1,435	1,367		1,517	
1000.000.100.410100.149	I.C.M.A.	9,199	9,423		10,085	10,085	10,085		10,481	
1000.000.100.410100.153	LIFE INSURANCE	700	675		897	897	881		900	
1000.000.100.410100.156	PUBLIC EMPLOYEE RETIRE	20,564	21,057		27,850	27,850	27,651		29,644	
	PERSONNEL TOTAL	**442,848**	**441,190**		**547,698**	**547,698**	**541,946**		**577,583**	
OPERATING										
1000.000.100.410100.210	OFFICE SUPPLIES	9,700	5,363		8,950	8,950	4,879		13,950	5,000
1000.000.100.410100.330	MEMBERSHIP & DUES	4,000	2,983		4,000	4,000	2,785		4,000	-
1000.000.100.410100.332	PUBLICATIONS	500	360		500	500	538		600	100
1000.000.100.410100.345	TELEPHONE & TECHNOLOGY	12,426	12,061		16,325	16,325	15,970		17,060	735
1000.000.100.410100.362	COMMISSIONERS: MAINT & REPAIRS	1,500	1,809		2,000	2,000	2,115		2,000	-
1000.000.100.410100.368	SOFTWARE/HARDWARE MAINT AGRMTS	1,150	225		1,150	1,150	225		1,150	-
1000.000.100.410100.371	TRAVEL - MORSE	7,500	5,935		7,500	7,500	4,692		7,500	-
1000.000.100.410100.372	TRAVEL - OSTLUND	7,500	3,393		7,500	7,500	6,575		7,500	-
1000.000.100.410100.373	TRAVEL - JONES	7,500	6,505		7,500	7,500	5,872		7,500	-
1000.000.100.410100.380	TRAINING	1,000	250		1,000	1,000	210		1,000	-
	OPERATING TOTAL	**52,776**	**38,884**		**56,425**	**56,425**	**43,861**		**62,260**	
CAPITAL										
1000.000.100.410100.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**		**-**	**-**	**-**		**7,000**	7,000
	TOTAL	**495,624**	**480,074**		**604,123**	**604,123**	**585,807**		**646,843**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.100.410100.210	IT replacement/Adobe Pro TR & EG	5,000
1000.000.100.410100.332	Increased publication prices	100
1000.000.100.410100.940	Laptop- Commissioner Morse/Ostlund	7,000
		12,100

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CLERK AND RECORDER / SURVEYOR

The Clerk & Recorder's office is the official records repository for the County. This department is responsible for the tax deed process, clerking the Board of County Commissioners' proceedings, maintaining real property ownership records, and birth/death records.
In June of 2003, the County Surveyor duties consolidated with the County Clerk and Recorder.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
8.5	8.5	9.5	9.5

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 612,627	$ 622,939	$ 656,330	$ 613,144	$ 664,552
Operating	$ 41,526	$ 36,273	$ 40,480	$ 38,784	$ 124,839
Capital	$ -	$ -	$ -	$ -	$ -
Total	$ 654,153	$ 659,212	$ 696,810	$ 651,928	$ 789,391

FINAL FY25 BUDGET

General Fund- Clerk & Recorder - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.102.410940.111	SALARIES/PERM	458,208	472,110		460,923	460,923	444,681		478,720	
1000.000.102.410940.120	OVERTIME	3,500	1,346		3,500	3,500	1,050		3,500	-
1000.000.102.410940.141	UNEMPLOYMENT COMPENSATION	868	882		508	508	480		527	
1000.000.102.410940.142	WORKER'S COMPENSATION	1,277	1,432		1,173	1,173	715		1,061	
1000.000.102.410940.143	GROUP HEALTH INSURANCE	105,336	99,792		94,248	94,248	89,166		97,104	
1000.000.102.410940.144	SOCIAL SECURITY	35,321	35,489		35,528	35,528	33,950		36,890	
1000.000.102.410940.147	LONG TERM DISABILITY	1,584	1,486		1,593	1,593	1,452		1,654	
1000.000.102.410940.153	LIFE INSURANCE	1,372	1,310		1,322	1,322	1,225		1,359	
1000.000.102.410940.156	PUBLIC EMPLOYEE RETIRE	40,492	42,483		42,123	42,123	40,425		43,737	
	PERSONNEL TOTAL	**647,958**	**656,330**		**640,918**	**640,918**	**613,144**		**664,552**	
OPERATING										
1000.000.102.410940.210	OFFICE SUPPLIES	11,950	8,455		11,950	11,950	6,610		17,100	5,150
1000.000.102.410940.332	PUBLICATIONS	350	227		350	350	350		350	-
1000.000.102.410940.334	TAX/LAW/SUBSCRIPTIONS	400	190		400	400	-		400	-
1000.000.102.410940.335	MEMBERSHIP & DUES	1,100	784		1,100	1,100	984		1,100	-
1000.000.102.410940.345	TELEPHONE & TECHNOLOGY	24,798	24,798		24,798	24,798	24,137		25,839	1,041
1000.000.102.410940.350	PROFESSIONAL SERVICES	600	178		600	600	290		600	-
1000.000.102.410940.362	MAINT & REPAIRS	2,000	382		2,000	2,000	761		2,000	-
1000.000.102.410940.368	SOFTWARE/HARDWARE	-	-		-	-	-		70,000	70,000
1000.000.102.410940.370	TRAVEL/MOVING	1,750	183		1,750	1,750	696		1,750	-
1000.000.102.410940.398	VARIABLE CONTRACT SERVICE	5,500	5,283		5,500	5,500	4,956		5,500	-
1000.000.102.410940.537	LEGAL RESEARCH SERVICE	200	-		200	200	-		200	-
	OPERATING TOTAL	**48,648**	**40,480**		**48,648**	**48,648**	**38,784**		**124,839**	
	TOTAL	**696,606**	**696,810**		**689,566**	**689,566**	**651,928**		**789,391**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.102.410940.210	IT replacement, Label/Receipt Printers	5,150
1000.000.102.410940.368	Tyler/Eagle Software from Rec Pres	70,000
		75,150

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ELECTIONS

The Election Department is responsible for administering and holding official elections for all levels of governments, including Federal, State, and local. Maintains voter registration for the County.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
4.00	4.00	3.00	3.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 264,168	$ 219,860	$ 304,317	$ 389,303	$ 479,674
Operating	$ 259,264	$ 251,153	$ 340,023	$ 441,758	$ 484,912
Capital	$ 75,583	$ -	$ -	$ -	$ 26,025
Total	$ 599,015	$ 471,013	$ 644,340	$ 831,061	$ 990,611

FINAL FY25 BUDGET

General Fund- Elections - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
1000.000.104.410600.111	SALARIES/PERM	190,544	203,950	252,504	252,504	222,569	265,695	
1000.000.104.410600.112	SALARIES - TEMP	23,000	22,924	50,000	60,000	72,057	90,000	40,000
1000.000.104.410600.120	OVERTIME	11,000	5,581	11,000	11,000	5,774	20,000	9,000
1000.000.104.410600.141	UNEMPLOYMENT COMPENSATION	551	613	470	470	555	564	
1000.000.104.410600.142	WORKER'S COMPENSATION	1,014	1,167	1,347	1,347	1,001	1,327	
1000.000.104.410600.143	GROUP HEALTH INSURANCE	33,264	31,878	44,352	44,352	36,036	45,696	
1000.000.104.410600.144	SOCIAL SECURITY	16,872	18,464	23,983	23,983	27,897	28,741	
1000.000.104.410600.147	LONG TERM DISABILITY	691	615	904	904	739	980	
1000.000.104.410600.153	LIFE INSURANCE	545	465	708	708	532	759	
1000.000.104.410600.156	PUBLIC EMPLOYEE RETIRE	17,675	18,660	23,900	23,900	22,143	25,913	
	PERSONNEL TOTAL	**295,156**	**304,317**	**409,168**	**419,168**	**389,303**	**479,674**	
OPERATING								
1000.000.104.410600.210	OFFICE SUPPLIES	11,000	11,032	9,000	9,000	9,415	9,000	-
1000.000.104.410600.220	OPERATING SUPPLIES	86,000	84,401	99,250	99,250	50,292	75,000	(24,250)
1000.000.104.410600.321	PRINTING/PUBLISHING	56,000	58,092	90,000	90,000	103,081	148,000	58,000
1000.000.104.410600.331	MAILINGS	74,000	35,603	30,000	20,000	44,982	35,000	5,000
1000.000.104.410600.335	MEMBERSHIP & DUES	750	698	1,000	1,000	475	1,000	-
1000.000.104.410600.345	TELEPHONE & TECHNOLOGY	8,355	8,766	12,472	12,472	12,356	16,312	3,840
1000.000.104.410600.368	SOFTWARE/HARDWARE MAINT	27,250	28,320	33,500	33,500	32,188	45,600	12,100
1000.000.104.410600.370	TRAVEL/MOVING	3,500	1,544	7,000	7,000	2,755	7,000	-
1000.000.104.410600.380	TRAINING	-	-	3,000	3,000	2,509	3,000	-
1000.000.104.410600.393	ELECTION / OTHER JUDGES	45,000	30,080	60,000	60,000	52,748	55,000	(5,000)
1000.000.104.410600.398	VARIABLE CONTRACT SERVICE	81,000	73,708	83,500	83,500	60,012	50,000	(33,500)
1000.000.104.410600.530	RENT/LEASE	8,500	7,779	6,000	56,000	11,395	40,000	34,000
1000.000.104.410600.791	GRANT MATCH- HAVA	-	-	60,000	60,000	59,550	-	(60,000)
	OPERATING TOTAL	**401,355**	**340,023**	**494,722**	**534,722**	**441,758**	**484,912**	
CAPITAL								
1000.000.104.410600.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**	**-**	**-**	**-**	**26,025**	**-**
	TOTAL	**696,511**	**644,340**	**903,890**	**953,890**	**831,061**	**990,611**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.104.410600.321	Federal second page, NVRA	58,000
1000.000.104.410600.331	Insert for federal election, NVRA, VOCC	5,000
1000.000.104.410600.368	Media Burn license, DS950 maint, Adobe	12,100
1000.000.104.410600.530	Wells Fargo lease	34,000
1000.000.104.410600.940	DS950, Tabulator, Letter Opener, Copier	26,025
		135,125

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
1000.000.104.410600.112	Additional temps for presidential election year	40,000
1000.000.104.410600.120	Temp OT for presidential election year	9,000
		49,000

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

FINANCE

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
7.80	7.80	7.20	7.20

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 572,545	$ 635,720	$ 674,830	$ 743,983	$ 862,383
Operating	$ 84,354	$ 76,997	$ 84,973	$ 86,134	$ 168,042
Capital	$ 2,230	$ -	$ -	$ -	$ 2,500
Total	$ 659,129	$ 712,717	$ 759,803	$ 830,117	$ 1,032,925

FINAL FY25 BUDGET

General Fund- Finance -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.111.410510.111	SALARIES/PERM	502,642	510,104		620,966	620,966	572,070		657,017	
1000.000.111.410510.120	OVERTIME	500	242		500	500	612		500	
1000.000.111.410510.141	UNEMPLOYMENT COMPENSATION	1,258	1,254		932	932	859		986	
1000.000.111.410510.142	WORKER'S COMPENSATION	1,285	1,427		1,343	1,343	855		1,213	
1000.000.111.410510.143	GROUP HEALTH INSURANCE	79,834	75,714		86,486	86,486	73,417		89,107	
1000.000.111.410510.144	SOCIAL SECURITY	38,490	37,509		47,542	47,542	41,194		50,300	
1000.000.111.410510.147	LONG TERM DISABILITY	1,726	1,633		2,132	2,132	1,836		2,255	
1000.000.111.410510.153	LIFE INSURANCE	1,214	1,154		1,423	1,423	1,207		1,367	
1000.000.111.410510.156	PUBLIC EMPLOYEE RETIRE	44,126	45,793		56,367	56,367	51,933		59,637	
	PERSONNEL TOTAL	**671,075**	**674,830**		**817,691**	**817,691**	**743,983**		**862,383**	
OPERATING										
1000.000.111.410510.210	OFFICE SUPPLIES	6,500	6,700		8,600	8,600	5,248		11,000	2,400
1000.000.111.410510.330	MEMBERSHIP & DUES	750	939		1,000	1,000	1,039		1,100	100
1000.000.111.410510.345	TELEPHONE & TECHNOLOGY	19,544	19,304		22,669	22,669	22,648		24,242	1,573
1000.000.111.410510.353	AUDIT & ACCOUNTING	54,500	52,205		120,000	120,000	53,150		120,000	-
1000.000.111.410510.363	MACHINE MAINT	2,650	3,828		2,650	2,650	1,213		2,650	-
1000.000.111.410510.368	SOFTWARE/HARDWARE MAINT	1,500	1,486		2,250	2,250	1,817		3,150	900
1000.000.111.410510.370	TRAVEL/MOVING	3,200	101		3,200	3,200	78		3,200	-
1000.000.111.410510.380	TRAINING	2,700	410		2,700	2,700	941		2,700	-
	OPERATING TOTAL	**91,344**	**84,973**		**163,069**	**163,069**	**86,134**		**168,042**	
CAPITAL										
1000.000.111.410510.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**		**-**	**-**	**-**		**2,500**	
	TOTAL	**762,419**	**759,803**		**980,760**	**980,760**	**830,117**		**1,032,925**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.111.410510.210	Replace laptop/PCs due to aging/Microsoft 11	2,400
1000.000.111.410510.368	Adobe Subscription	900
1000.000.111.410510.330	GFOA	100
1000.000.111.410510.940	Desk	2,500
		5,900

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY TREASURER / ASSESSOR / SUPT. OF SCHOOLS

The County Treasurer receives and disburses all monies. It processes real & personal property tax collection and billing, collects motor vehicle taxes, maintains bank accounts, 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
27.66	27.66	27.66	27.66

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 1,387,599	$ 1,393,023	$ 1,679,462	$ 1,720,031	$ 1,807,973
Operating	$ 76,117	$ 68,652	$ 76,063	$ 104,145	$ 143,197
Capital	$ -	$ 5,400	$ -	$ -	$ -
Total	$ 1,463,716	$ 1,467,075	$ 1,755,525	$ 1,824,176	$ 1,951,170

FINAL FY25 BUDGET

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

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
1000.000.113.410540.111	SALARIES/PERM	1,157,724	1,179,258	1,249,553	1,249,553	1,210,724	1,261,562	
1000.000.113.410540.120	OVERTIME	5,000	2,843	5,000	5,000	6,827	6,000	1,000
1000.000.113.410540.141	UNEMPLOYMENT COMPENSATION	2,629	2,631	1,746	1,746	1,686	1,750	
1000.000.113.410540.142	WORKER'S COMPENSATION	2,810	3,074	2,500	2,500	1,592	2,160	
1000.000.113.410540.143	GROUP HEALTH INSURANCE	306,694	291,522	306,694	306,694	291,684	315,988	
1000.000.113.410540.144	SOCIAL SECURITY	88,948	86,671	95,973	95,973	89,243	96,968	
1000.000.113.410540.147	LONG TERM DISABILITY	3,988	3,713	4,303	4,303	3,944	4,348	
1000.000.113.410540.153	LIFE INSURANCE	3,903	3,695	4,250	4,250	3,975	4,230	
1000.000.113.410540.156	PUBLIC EMPLOYEE RETIRE	101,971	106,055	113,788	113,788	110,356	114,968	
	PERSONNEL TOTAL	**1,673,667**	**1,679,462**	**1,783,807**	**1,783,807**	**1,720,031**	**1,807,973**	
OPERATING								
1000.000.113.410540.210	OFFICE SUPPLIES	40,450	32,685	35,450	48,050	47,909	40,450	5,000
1000.000.113.410540.220	OPERATING SUPPLIES	-	-	-	-	-	25,000	25,000
1000.000.113.410540.330	MEMBERSHIP & DUES	1,320	1,320	1,320	1,320	1,845	1,320	-
1000.000.113.410540.332	PUBLICATIONS	3,200	543	3,200	3,200	890	3,200	-
1000.000.113.410540.345	TELEPHONE & TECHNOLOGY	18,595	18,828	23,264	23,264	23,002	24,797	1,533
1000.000.113.410540.362	MAINT & REPAIRS	3,500	778	3,500	3,500	596	2,000	(1,500)
1000.000.113.410540.368	SOFTWARE / HARDWARE MAINT	2,000	662	2,000	1,000	-	1,000	(1,000)
1000.000.113.410540.370	TRAVEL/MOVING	6,000	1,840	6,000	3,000	2,752	6,000	-
1000.000.113.410540.380	TRAINING	3,330	425	3,330	1,330	495	3,330	-
1000.000.113.410540.398	VARIABLE CONTRACT SERVICE	19,800	18,982	19,800	25,800	26,656	34,000	14,200
1000.000.113.410540.530	RENT/LEASE	-	-	-	3,500	-	2,100	2,100
	OPERATING TOTAL	**98,195**	**76,063**	**97,864**	**113,964**	**104,145**	**143,197**	
1000.000.113.410540.940	CAPITAL OUTLAY-EQUIPMENT	-	-	5,600	-	-	-	
	TOTAL	**1,771,862**	**1,755,525**	**1,887,271**	**1,897,771**	**1,824,176**	**1,951,170**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.113.410540.120	Increase in OT	1,000
1000.000.113.410540.210	Toners for printers	5,000
1000.000.113.410540.220	Tax Statement Printing	25,000
1000.000.113.410540.398	Superintendent of schools contract increase	14,200
1000.000.113.410540.530	Metra rent	2,100
		47,300

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

AUDITOR

The County Auditor monitors and reviews the operations of the County to assure compliance with statutes, policy, 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 1/1/23.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
1.50	1.50	2.00	2.50

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 207,919	$ 199,642	$ 171,677	$ 126,632	$ 129,955
Operating	$ 9,429	$ 7,612	$ 9,920	$ 8,493	$ 16,680
Capital	$ -	$ -	$ -	$ -	$ -
Total	$ 217,348	$ 207,254	$ 181,597	$ 135,125	$ 146,635

FINAL FY25 BUDGET

General Fund- Auditor - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.114.410531.111	SALARIES/PERM	128,465	125,761		89,525	89,525	90,733		92,891	
1000.000.114.410531.120	OVERTIME	3,000	4,333		3,000	3,000	3,926		3,000	-
1000.000.114.410531.141	UNEMPLOYMENT COMPENSATION	201	198		139	139	142		144	
1000.000.114.410531.142	WORKER'S COMPENSATION	398	416		165	165	(11)		142	
1000.000.114.410531.143	GROUP HEALTH INSURANCE	22,176	19,635		16,632	16,632	16,632		17,136	
1000.000.114.410531.144	SOCIAL SECURITY	9,942	8,947		7,078	7,078	6,065		7,336	
1000.000.114.410531.147	LONG TERM DISABILITY	446	395		317	317	291		329	
1000.000.114.410531.149	I.C.M.A.	4,331	4,429		-	-	-		-	
1000.000.114.410531.153	LIFE INSURANCE	436	320		278	278	268		281	
1000.000.114.410531.156	PUBLIC EMPLOYEE RETIRE	7,067	7,243		8,392	8,392	8,586		8,697	
	PERSONNEL TOTAL	**176,462**	**171,677**		**125,526**	**125,526**	**126,632**		**129,955**	
OPERATING										
1000.000.114.410531.210	OFFICE SUPPLIES	3,300	3,394		5,000	5,000	2,810		7,100	2,100
1000.000.114.410531.345	TELEPHONE & TECHNOLOGY	6,526	6,526		6,526	6,526	5,679		6,080	(446)
1000.000.114.410531.362	MAINT & REPAIRS	500	-		500	500	-		500	-
1000.000.114.410531.370	TRAVEL/MOVING	400	-		1,500	1,500	4		1,500	-
1000.000.114.410531.380	TRAINING	1,500	-		1,500	1,500	-		1,500	-
	OPERATING TOTAL	**12,226**	**9,920**		**15,026**	**15,026**	**8,493**		**16,680**	
CAPITAL										
1000.000.114.410531.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**		**-**	**-**	**-**		**-**	
	TOTAL	**188,688**	**181,597**		**140,552**	**140,552**	**135,125**		**146,635**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
1000.000.114.410531.210	IT replacements, Adobe		2,100
			2,100

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

INFORMATION TECHNOLOGY

The IT 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
12.00	12.00	12.00	12.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 964,562	$ 981,323	$ 1,002,468	$ 1,035,176	$ 1,208,562
Operating	$ 161,257	$ 161,624	$ 104,956	$ 72,082	$ 189,202
Capital	$ 3,210	$ 2,657	$ -	$ -	$ -
Total	$ 1,129,029	$ 1,145,604	$ 1,107,424	$ 1,107,258	$ 1,397,764

FINAL FY25 BUDGET

General Fund- Information Technology -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
1000.000.115.410580.111	SALARIES/PERM	816,367	744,867	845,698	845,698	776,629	899,168	
1000.000.115.410580.120	IT OVERTIME	6,500	11,314	10,000	10,000	8,824	10,000	-
1000.000.115.410580.141	UNEMPLOYMENT COMPENSATION	2,057	1,863	1,284	1,284	1,178	1,364	
1000.000.115.410580.142	WORKER'S COMPENSATION	3,716	4,017	3,873	3,873	2,358	3,714	
1000.000.115.410580.143	GROUP HEALTH INSURANCE	133,056	112,827	133,056	133,056	112,728	137,088	
1000.000.115.410580.144	SOCIAL SECURITY	62,949	55,573	65,461	65,461	57,955	69,551	
1000.000.115.410580.147	LONG TERM DISABILITY	2,800	2,361	2,901	2,901	2,476	3,084	
1000.000.115.410580.153	LIFE INSURANCE	2,160	1,841	2,092	2,092	1,805	2,131	
1000.000.115.410580.156	PUBLIC EMPLOYEE RETIRE	72,165	67,805	77,612	77,612	71,223	82,462	
	PERSONNEL TOTAL	**1,101,770**	**1,002,468**	**1,141,977**	**1,141,977**	**1,035,176**	**1,208,562**	
OPERATING								
1000.000.115.410580.210	OFFICE SUPPLIES	500	53	500	500	-	500	-
1000.000.115.410580.220	OPERATING SUPPLIES	29,400	25,859	24,400	24,400	19,237	24,000	(400)
1000.000.115.410580.345	TELEPHONE & TECHNOLOGY	36,315	36,147	38,477	38,477	38,383	41,002	2,525
1000.000.115.410580.362	MAINT & REPAIRS	700	382	700	700	-	700	-
1000.000.115.410580.368	SOFTWARE/HARDWARE	70,000	26,940	90,000	90,000	-	45,000	(45,000)
1000.000.115.410580.370	TRAVEL/MOVING	12,000	1,532	12,000	12,000	1,573	7,000	(5,000)
1000.000.115.410580.380	TRAINING	21,000	14,043	21,000	21,000	12,889	26,000	5,000
1000.000.115.410580.397	FIXED CONTRACT SERVICES	-	-	-	-	-	45,000	45,000
	OPERATING TOTAL	**169,915**	**104,956**	**187,077**	**187,077**	**72,082**	**189,202**	
CAPITAL								
1000.000.115.410580.940	CAPITAL OUTLAY-EQUIPMENT	**5,200**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**1,276,885**	**1,107,424**	**1,329,054**	**1,329,054**	**1,107,258**	**1,397,764**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.115.410580.397	IT Audit	45,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

JUSTICE COURT

Two elected justices of the peace preside over this court of limited jurisdiction. Trials, jury or non-jury, are held on a daily basis throughout the day. The Justice Court handles cases involving civil actions 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 MT Dept. of Transportation.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
23.00	21.00	20.50	19.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 1,035,942	$ 1,066,328	$ 1,215,557	$ 1,424,613	$ 1,735,029
Operating	$ 377,749	$ 365,433	$ 401,925	$ 507,663	$ 676,867
Capital	$ 4,950	$ -	$ 10,000	$ -	$ -
Total	$ 1,418,641	$ 1,431,761	$ 1,627,482	$ 1,932,276	$ 2,411,896

FINAL FY25 BUDGET

General Fund- Justice Court - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.121.410340.111	SALARIES/PERM	952,218	831,212		1,034,945	1,034,945	966,174		1,183,521	
1000.000.121.410340.112	SALARIES/TEMP	21,000	25,678		21,000	21,000	58,517		40,000	19,000
1000.000.121.410340.120	OVERTIME	30,000	37,971		30,000	40,000	20,516		30,000	-
1000.000.121.410340.141	UNEMPLOYMENT COMPENSATION	1,937	1,635		1,272	1,272	1,210		1,478	
1000.000.121.410340.142	WORKER'S COMPENSATION	3,339	3,096		3,283	3,283	2,075		3,503	
1000.000.121.410340.143	GROUP HEALTH INSURANCE	227,304	168,178		232,848	232,848	203,742		262,752	
1000.000.121.410340.144	SOCIAL SECURITY	76,746	65,023		83,075	83,075	75,855		95,894	
1000.000.121.410340.147	LONG TERM DISABILITY	3,369	2,547		3,653	3,653	3,180		4,162	
1000.000.121.410340.153	LIFE INSURANCE	2,977	2,213		3,254	3,254	2,833		3,652	
1000.000.121.410340.156	PUBLIC EMPLOYEE RETIRE	86,141	78,004		96,591	96,591	90,511		110,066	
	PERSONNEL TOTAL	**1,405,031**	**1,215,557**		**1,509,921**	**1,519,921**	**1,424,613**		**1,735,029**	
OPERATING										
1000.000.121.410340.210	OFFICE SUPPLIES	32,000	29,499		44,000	54,000	40,025		54,000	10,000
1000.000.121.410340.335	MEMBERSHIP & DUES	2,200	2,200		4,200	4,200	2,330		4,200	-
1000.000.121.410340.345	PHONE & TECHNOLOGY	50,119	50,356		60,453	60,453	60,434		70,435	9,982
1000.000.121.410340.357	OTHER PROF SERVICES	25,500	20,663		17,800	17,800	17,759		17,800	-
1000.000.121.410340.363	MACHINE MAINT	1,500	1,341		5,500	5,500	1,751		5,500	-
1000.000.121.410340.368	SOFTWARE/HARDWARE	4,500	4,452		6,500	11,500	3,314		6,500	-
1000.000.121.410340.370	TRAVEL/MOVING	6,500	5,761		7,500	7,500	7,262		7,500	-
1000.000.121.410340.380	TRAINING	9,000	7,729		17,500	17,500	6,473		17,500	-
1000.000.121.410340.394	WITNESS & JURY FEES	8,800	9,057		18,000	18,000	7,319		18,000	-
1000.000.121.410340.398	FELONY SUBSIDIES	237,800	237,701		302,800	302,800	296,720		368,500	65,700
1000.000.121.410340.399	MISD SUBSIDIES	179,000	33,166		100,000	110,000	64,276		106,932	6,932
	OPERATING TOTAL	**556,919**	**401,925**		**584,253**	**609,253**	**507,663**		**676,867**	
CAPITAL										
1000.000.121.410340.940	CAPITAL OUTLAY-EQUIPMENT	**14,220**	**10,000**		**-**	**-**	**-**			
	TOTAL	**1,976,170**	**1,627,482**		**2,094,174**	**2,129,174**	**1,932,276**		**2,411,896**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
1000.000.121.410340.112	Increase for temps		19,000
1000.000.121.410340.210	IT replacement, arraignment court		10,000
1000.000.121.410340.398	Increased slots		65,700
1000.000.121.410340.399	Increased slots		6,932
			101,632

REQUESTS FOR CHANGES IN PERSONNEL

	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
	2 New PSA Assistants Requested	128,540

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DISASTER AND EMERGENCY

The Disaster and Emergency Services department coordinates disaster planning, 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
2.00	2.00	2.00	2.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 169,025	$ 173,641	$ 192,457	$ 201,719	$ 229,869
Operating	$ 59,327	$ 70,934	$ 63,043	$ 48,609	$ 142,197
Capital	$ 20,725	$ -	$ 33,500	$ -	$ 35,000
Total	$ 249,077	$ 244,575	$ 289,000	$ 250,328	$ 407,066

FINAL FY25 BUDGET

General Fund- DES - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
1000.000.124.420600.111	SALARIES/PERM	141,494	145,209	152,639	152,639	152,639	175,698	
1000.000.124.420600.120	OVERTIME	500	210	-	-	-	-	-
1000.000.124.420600.141	UNEMPLOYMENT COMPENSATION	355	372	229	229	230	264	
1000.000.124.420600.142	WORKER'S COMPENSATION	637	622	687	687	359	720	
1000.000.124.420600.143	GROUP HEALTH INSURANCE	22,176	20,328	22,176	22,176	22,176	22,848	
1000.000.124.420600.144	SOCIAL SECURITY	10,863	11,448	11,677	11,677	11,607	13,441	
1000.000.124.420600.147	LONG TERM DISABILITY	487	440	524	524	504	603	
1000.000.124.420600.153	LIFE INSURANCE	362	327	360	360	360	360	
1000.000.124.420600.156	PUBLIC EMPLOYEE RETIRE	12,453	13,501	13,844	13,844	13,844	15,936	
	PERSONNEL TOTAL	**189,327**	**192,457**	**202,136**	**202,136**	**201,719**	**229,869**	
OPERATING								
1000.000.124.420600.210	OFFICE SUPPLIES	2,000	689	1,500	1,500	933	2,000	500
1000.000.124.420600.220	DES-OPERATING SUPPLIES	2,000	1,887	2,500	2,500	1,558	2,500	-
1000.000.124.420600.231	GASOLINE / OIL	10,000	2,733	5,000	5,000	2,226	5,000	-
1000.000.124.420600.316	RADIO MAINT	6,000	-	5,000	5,000	-	5,000	-
1000.000.124.420600.333	SUBSCRIPTIONS	600	514	600	600	370	600	-
1000.000.124.420600.340	UTILITIES	12,000	8,734	11,000	11,000	5,332	11,000	-
1000.000.124.420600.345	TECHNOLOGY	8,740	8,600	9,165	9,165	9,406	10,097	932
1000.000.124.420600.360	REPAIR & MAINT	15,000	1,107	15,000	15,000	232	20,000	5,000
1000.000.124.420600.368	SOFTWARE	27,000	16,440	27,000	27,000	5,223	27,000	-
1000.000.124.420600.370	TRAVEL/ MOVING	4,000	2,452	4,000	4,000	2,043	4,000	-
1000.000.124.420600.380	TRAINING	2,000	249	2,000	2,000	569	2,000	-
1000.000.124.420600.398	CONTRACT w/ BILLINGS: EOC	15,000	13,211	15,000	15,000	14,138	15,000	-
1000.000.124.420600.399	CONTRACT- GIS SERVICES	5,000	5,000	5,000	5,000	5,000	10,000	5,000
1000.000.124.420600.490	EMER OPERATING MATERIAL	5,000	66	5,000	5,000	150	5,000	-
1000.000.124.420600.530	RENT/LEASE: TOWERS	10,000	1,361	23,000	23,000	1,429	23,000	-
	OPERATING TOTAL	**124,340**	**63,043**	**130,765**	**130,765**	**48,609**	**142,197**	
CAPITAL								
1000.000.124.420600.940	CAPITAL OUTLAY-EQUIPMENT	**33,500**	**33,500**	**-**	**-**	**-**	**35,000**	35,000
	TOTAL	**347,167**	**289,000**	**332,901**	**332,901**	**250,328**	**407,066**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.124.420600.210	New Director Supplies	500
1000.000.124.420600.360	Tower Repairs	5,000
1000.000.124.420600.940	DES Director Laptop Replacement	4,000
1000.000.124.420600.940	Custer Antenna	31,000
		$ 40,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RURAL FIRE PROTECTION

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 172,037	$ 170,127	$ 192,341	$ 239,678	$ 325,560
Capital	$ -	$ -	$ 31,001	$ 29,893	$ 50,000
Total	$ 172,037	$ 170,127	$ 223,342	$ 269,571	$ 375,560

FINAL FY25 BUDGET

General Fund- Rural Fire Protection -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
1000.000.125.420400.142	WORK COMP - VOLUNTEER FIREFIGHTERS	8,000	8,193	8,000	8,000	4,180	8,000	-
1000.000.125.420400.210	OFFICE SUPPLIES	500	146	500	500	-	500	-
1000.000.125.420400.220	OPERATING SUPPLIES	2,500	2,726	2,500	2,500	458	2,500	-
1000.000.125.420400.316	RADIO MAINT	5,000	560	5,000	5,000	825	5,000	-
1000.000.125.420400.340	UTILITIES	-	-	-	-	706	-	-
1000.000.125.420400.360	REPAIR & MAINT SERVICE	600	-	600	600	-	600	-
1000.000.125.420400.368	SOFTWARE	3,000	2,368	3,000	3,000	2,368	7,000	4,000
1000.000.125.420400.370	TRAVEL/MOVING	750	-	1,000	1,000	15	1,000	-
1000.000.125.420400.380	TRAINING	500	-	500	500	100	500	-
1000.000.125.420400.398	CONTRACTS - RURAL FIRE DEPTS	178,348	178,348	231,026	231,026	231,026	275,460	-
1000.000.125.420400.399	FIRE FIGHTING SERVICES	25,000	-	25,000	25,000	-	25,000	-
	OPERATING TOTAL	**224,198**	**192,341**	**277,126**	**277,126**	**239,678**	**325,560**	
CAPITAL								
1000.000.125.420400.940	CAPITAL OUTLAY-EQUIPMENT	**31,000**	**31,001**	**46,250**	**46,250**	**29,893**	**50,000**	
	TOTAL	**255,198**	**223,342**	**323,376**	**323,376**	**269,571**	**375,560**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.125.420400.368	TRG Incident Software if not grant-funded	4,000
1000.000.125.420400.940	New Radios	50,000
		$ 54,000

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**	**FY24 BASE**	**FY 25 BASE**	**FLAT FEE-FY25**	**Total FY25**
	Broadview VFD	113,176	$8,045	$11,318	$13,000	$24,318
	Blue Creek VFD	181,519	$9,674	$18,152	$13,000	$31,152
	Custer VFD	272,506	$19,369	$27,251	$13,000	$40,251
	Fuego VFD	26,961	$1,915	$2,696	$13,000	$15,696
	Haley Bench VFC	52,740	$6,977	$5,274	$13,000	$18,274
	Laurel Fire	57,189	$4,064	$5,719	$13,000	$18,719
	Lockwood Fire Dist.	8,126	$577	$813	$13,000	$13,813
	Molt VFC	81,639	$5,803	$8,164	$13,000	$21,164
	Shepherd VFD	299,008	$21,252	$29,901	$13,000	$42,901
	Worden VFD	361,731	$25,710	$36,173	$13,000	$49,173
	TOTAL	**1,454,595**	**$103,386**	**$145,460**	**$130,000**	**$275,460**
C.	**CONTRACTED EQUIPMENT (road dept, helicopter initial attack, etc.)**					$25,000
	GRAND TOTAL					**$300,460**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

HUMAN RESOURCES

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
6.00	6.00	6.00	6.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 528,099	$ 552,230	$ 548,601	$ 581,458	$ 609,594
Operating	$ 30,167	$ 23,142	$ 62,712	$ 67,269	$ 123,903
Capital	$ 2,950	$ -	$ 6,608	$ -	$ -
Total	$ 561,216	$ 575,372	$ 617,921	$ 648,727	$ 733,497

FINAL FY25 BUDGET

General Fund- Human Resources -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.144.410800.111	SALARIES/PERM	429,256	395,291		426,005	426,005	427,059		446,074	
1000.000.144.410800.112	SALARIES/TEMP	-	2,504		-	-	-			-
1000.000.144.410800.120	OVERTIME	12,000	15,551		14,000	14,000	12,027		14,000	-
1000.000.144.410800.141	UNEMPLOYMENT COMPENSATION	1,103	1,025		660	660	664		690	
1000.000.144.410800.142	WORKER'S COMPENSATION	962	935		784	784	475		683	
1000.000.144.410800.143	GROUP HEALTH INSURANCE	66,528	63,756		66,528	66,528	66,153		68,544	
1000.000.144.410800.144	SOCIAL SECURITY	33,756	30,474		33,660	33,660	32,873		35,196	
1000.000.144.410800.147	LONG TERM DISABILITY	1,514	1,299		1,509	1,509	1,390		1,578	
1000.000.144.410800.153	LIFE INSURANCE	1,099	938		1,087	1,087	995		1,101	
1000.000.144.410800.156	PUBLIC EMPLOYEE RETIRE	38,698	36,828		39,908	39,908	39,822		41,729	
	PERSONNEL TOTAL	**584,916**	**548,601**		**584,141**	**584,141**	**581,458**		**609,594**	
OPERATING										
1000.000.144.410800.210	OFFICE SUPPLIES	9,520	4,633		8,000	8,000	5,172		8,000	-
1000.000.144.410800.220	OPERATING SUPPLIES	5,464	6,589		5,464	5,464	4,009		5,464	-
1000.000.144.410800.330	MEMBERSHIP & DUES	1,300	500		1,300	1,300	713		1,300	-
1000.000.144.410800.337	PUBLICITY/ADVERTISING	800	288		800	800	375		800	-
1000.000.144.410800.345	PHONE & TECHNOLOGY	15,662	15,661		17,039	17,039	17,038		18,239	1,200
1000.000.144.410800.362	MAINT & REPAIRS	1,600	110		1,600	1,600	587		1,600	-
1000.000.144.410800.368	SOFTWARE/HARDWARE MAINT	55,113	29,062		42,000	42,000	31,763		44,000	2,000
1000.000.144.410800.370	TRAVEL/MOVING	1,500	-		1,500	1,500	-		1,500	-
1000.000.144.410800.380	TRAINING	15,000	869		15,000	15,000	7,612		15,000	-
1000.000.144.410800.398	VARIABLE CONTRACT SERVICES	28,000	5,000		28,000	28,000	-		28,000	-
	OPERATING TOTAL	**133,959**	**62,712**		**120,703**	**120,703**	**67,269**		**123,903**	
1000.000.144.410800.940	CAPITAL OUTLAY-EQUIPMENT	**13,220**	**6,608**		**-**	**-**	**-**		**-**	
	TOTAL	**732,095**	**617,921**		**704,844**	**704,844**	**648,727**		**733,497**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.144.410800.368	Adobe Subs/Neogov	2,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

FACILITIES

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
3.75	3.75	3.75	3.75

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 169,366	$ 174,874	$ 245,861	$ 252,520	$ 308,045
Operating	$ 494,608	$ 788,742	$ 853,149	$ 807,667	$ 975,574
Capital	$ -	$ -	$ 3,438	$ -	$ 10,000
Total	$ 663,974	$ 963,616	$ 1,102,448	$ 1,060,187	$ 1,293,619

FINAL FY25 BUDGET

General Fund - Facilities Maint. -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.145.411200.111	SALARIES/PERM	182,266	172,936		203,687	203,687	178,696		217,724	
1000.000.145.411200.120	OVERTIME	4,000	1,352		4,000	4,000	959		4,000	-
1000.000.145.411200.141	UNEMPLOYMENT COMPENSATION	466	429		312	312	270		333	
1000.000.145.411200.142	WORKER'S COMPENSATION	5,676	4,813		6,036	6,036	2,730		4,612	
1000.000.145.411200.143	GROUP HEALTH INSURANCE	41,580	36,498		41,580	41,580	38,808		42,840	
1000.000.145.411200.144	SOCIAL SECURITY	14,249	13,129		15,888	15,888	13,554		16,962	
1000.000.145.411200.147	LONG TERM DISABILITY	639	536		712	712	614		761	
1000.000.145.411200.153	LIFE INSURANCE	651	527		699	699	594		705	
1000.000.145.411200.156	PUBLIC EMPLOYEE RETIRE	16,336	15,641		18,837	18,837	16,295		20,110	
	PERSONNEL TOTAL	**265,863**	**245,861**		**291,751**	**291,751**	**252,520**		**308,045**	
OPERATING										
1000.000.145.411200.210	OFFICE SUPPLIES	2,600	952		1,100	1,100	321		1,700	600
1000.000.145.411200.220	OPERATING SUPPLIES	-	-		1,500	1,500	-		-	(1,500)
1000.000.145.411200.224	JANITORIAL SUPPLIES	19,000	23,653		25,000	25,000	29,677		30,000	5,000
1000.000.145.411200.231	GAS-OIL-GREASE-ETC	6,000	4,493		6,000	6,000	4,166		6,000	-
1000.000.145.411200.341	ELECTRICITY	240,000	238,403		240,000	240,000	242,022		240,000	-
1000.000.145.411200.342	WATER/LANDFILL	54,000	44,358		54,000	54,000	49,015		55,000	1,000
1000.000.145.411200.344	GAS	85,000	72,064		85,000	85,000	42,703		85,000	-
1000.000.145.411200.345	TECHNOLOGY	8,866	6,704		11,746	11,746	11,777		15,274	3,528
1000.000.145.411200.360	REPAIR & MAINT SERVICE	228,000	187,454		215,000	215,000	142,599		215,000	-
1000.000.145.411200.361	VEHICLE REPAIRS	3,000	425		3,000	3,000	166		2,000	(1,000)
1000.000.145.411200.365	GROUND MAINT	6,000	4,941		6,000	6,000	3,746		6,000	-
1000.000.145.411200.367	JANITORIAL SERVICES	260,000	257,719		272,500	272,500	268,950		306,100	33,600
1000.000.145.411200.368	SOFTWARE FMX SUB	15,500	11,929		13,000	13,000	12,525		13,000	-
1000.000.145.411200.370	TRAVEL/MOVING	500	54		500	500	-		500	-
	OPERATING TOTAL	**928,566**	**853,149**		**934,346**	**934,346**	**807,667**		**975,574**	
CAPITAL										
1000.000.145.411200.940	CAPITAL EQUIPMENT	3,438	3,438		-	-	-		10,000	10,000
	CAPITAL TOTAL	**3,438**	**3,438.00**		**-**	**-**	**-**		**10,000**	
	TOTAL	**1,197,867**	**1,102,448**		**1,226,097**	**1,226,097**	**1,060,187**		**1,293,619**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.145.411200.210	Adobe Subscriptions	600
1000.000.145.411200.224	Price increase in supplies	5,000
1000.000.145.411200.342	Rate increase	1,000
1000.000.145.411200.367	CAB janitorial services	33,600
1000.000.145.411200.940	Broom attachment for skidsteer	10,000
		50,200

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CLERK OF DISTRICT COURT

The Clerk of District Court is the official custodian of the records for 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
24.80	24.80	24.80	24.80

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 1,284,133	$ 1,300,621	$ 1,349,468	$ 1,364,556	$ 1,676,229
Operating	$ 104,384	$ 98,900	$ 124,811	$ 138,487	$ 170,407
Capital	$ 9,819	$ -	$ -	$ -	$ -
Total	$ 1,398,336	$ 1,399,521	$ 1,474,279	$ 1,503,043	$ 1,846,636

FINAL FY25 BUDGET

General Fund - Clerk of District Court - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
1000.000.221.410330.111	SALARIES/PERM	983,989	870,220		1,105,217	1,105,217	899,688		1,116,933	
1000.000.221.410330.112	SALARIES/TEMP	3,600	548		3,600	3,600	2,295		4,000	400
1000.000.221.410330.113	SALARIES/TEMP - BAILIFFS	43,000	58,343		43,000	43,000	48,046		47,000	4,000
1000.000.221.410330.120	OVERTIME	20,000	38,271		20,000	20,000	30,298		20,000	-
1000.000.221.410330.141	UNEMPLOYMENT COMPENSATION	2,369	2,123		1,594	1,594	1,307		1,612	
1000.000.221.410330.142	WORKER'S COMPENSATION	3,675	4,268		3,568	3,568	1,995		3,250	
1000.000.221.410330.143	GROUP HEALTH INSURANCE	274,982	216,585		274,982	274,982	217,694		283,315	
1000.000.221.410330.144	SOCIAL SECURITY	80,370	72,322		89,644	89,644	72,937		90,877	
1000.000.221.410330.147	LONG TERM DISABILITY	3,375	2,696		3,791	3,791	2,985		3,831	
1000.000.221.410330.153	LIFE INSURANCE	3,347	2,674		3,699	3,699	2,913		3,702	
1000.000.221.410330.156	PUBLIC EMPLOYEE RETIRE	86,699	81,418		100,647	100,647	84,398		101,709	
	PERSONNEL TOTAL	**1,505,406**	**1,349,468**		**1,649,742**	**1,649,742**	**1,364,556**		**1,676,229**	
OPERATING										
1000.000.221.410330.210	OFFICE SUPPLIES	32,000	42,861		52,000	52,000	53,081		40,000	(12,000)
1000.000.221.410330.325	MICROFILMING / SCANNING	5,000	2,919		4,000	4,000	5,164		5,000	1,000
1000.000.221.410330.330	DUES/ MEMBERSHIP	1,300	900		1,000	1,000	708		1,000	-
1000.000.221.410330.345	TELEPHONE & TECHNOLOGY	62,874	62,595		70,944	70,944	70,923		75,907	4,963
1000.000.221.410330.363	MACHINE MAINT	4,000	495		4,000	4,000	5,589		5,000	1,000
1000.000.221.410330.370	TRAVEL/MOVING	2,000	907		1,500	1,500	-		1,500	-
1000.000.221.410330.380	TRAINING	1,000	-		1,000	1,000	-		1,000	-
1000.000.221.410330.394	WITNESS & JURY FEES	300	5,371		2,800	2,800	-		32,800	30,000
1000.000.221.410330.398	VAR CONTRACT SERVICE	7,500	8,763		8,200	8,200	3,022		8,200	-
	OPERATING TOTAL	**115,974**	**124,811**		**145,444**	**145,444**	**138,487**		**170,407**	
	TOTAL	**1,621,380**	**1,474,279**		**1,795,186**	**1,795,186**	**1,503,043**		**1,846,636**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
1000.000.221.410330.113	Bailiffs		4,000
1000.000.221.410330.325	Pricing & volume change with DIS		1,000
1000.000.221.410330.363	Price increase		1,000
1000.000.221.410330.394	Non-expert. Move from dept 199		30,000
			36,000

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
1000.000.221.410330.112	Loss of volunteer and new jury pool	400
1000.000.221.410330.113	Wage increases for bailiffs	4,000

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

GENERAL FUND - MISC.

This 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 7,355	$ (73)	$ 11,958	$ 119,340	$ 100,000
Operating	$ 2,482,601	$ 2,477,438	$ 2,558,804	$ 2,689,601	$ 4,914,729
Capital	$ -	$ 20,347	$ 19,788	$ 4,325	$ 107,500
Transfers	$ 7,957,317	$ 5,316,540	$ 7,250,000	$ 8,700,000	$ 8,150,000
Total	$ 10,447,273	$ 7,814,252	$ 9,840,550	$ 11,513,266	$ 13,272,229

FINAL FY25 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
1000.000.199.411800.130	TERMINATION PAY	-	11,958	-	-	19,340	75,000	
1000.000.199.411800.150	SALARY/CONTINGENCY	325,000	-	100,000	100,000	-	100,000	
1000.000.199.411800.220	OPERATING SUPPLIES - NOTARY COSTS & MISC	16,920	14,546	33,500	33,500	6,359	45,000	11,500
1000.000.199.411800.231	GAS-OIL-GREASE- MOTOR POOL	4,000	1,579	4,000	4,000	1,846	4,000	-
1000.000.199.411800.311	POSTAGE	265,000	261,544	265,000	265,000	367,028	350,000	85,000
1000.000.199.411800.330	MEMBERSHIP & DUES - MACO / NACO / BEARTOOTH RC&D/ APR (MACO)	29,000	24,827	30,800	30,800	24,636	44,886	14,086
1000.000.199.411800.336	PUBLIC RELATIONS	4,800	3,967	4,800	4,800	4,500	4,800	-
1000.000.199.411800.337	PUBLICITY/ADVERTISING	7,500	2,088	7,500	7,500	2,575	7,500	-
1000.000.199.411800.361	VEHICLE REPAIRS- MOTOR POOL	3,600	2,372	3,600	3,600	2,010	3,600	-
1000.000.199.411800.362	MAINTENANCE & REPAIRS	4,000	3,987	20,000	20,000	1,684	20,000	-
1000.000.199.411800.368	SOFTWARE MAINT CSA/TYLER TECH	77,400	77,338	81,205	81,205	81,205	85,350	4,145
1000.000.199.411800.370	TRAVEL/MOVING	1,200	360	5,000	5,000	-	5,000	-
1000.000.199.411800.380	TRAINING	3,000	3,580	3,000	3,000	7,489	6,000	3,000
1000.000.199.411800.394	JURY/WITNESS FEES- CLERK OF COURT	2,500	-	-	-	2,998	-	-
1000.000.199.411800.397	MISC CONTRACT SERVICES	181,000	159,087	181,000	221,000	201,038	308,000	127,000
1000.000.199.411800.398	CONTRACT SERVICE - NEEDS ASSESSMENT	-	-	-	-	-	600,000	-
1000.000.199.411800.530	RENT/LEASE	395,736	395,719	407,610	407,610	407,590	419,832	12,222
1000.000.199.411800.740	AWARDS - EMPLOYEE INCENTIVES	8,000	11,071	8,000	19,500	12,082	20,000	12,000
1000.000.199.411800.850	EXPENDITURE CONTINGENCY	560,892	-	775,000	617,000	-	775,000	-
1000.000.199.411800.851	CONTINGENCY - PROTEST TAXES	336,000	-	510,000	510,000	-	357,000	(153,000)
1000.000.199.411860.540	SPECIAL ASSESSMENTS	42,000	43,674	45,000	56,000	45,005	45,000	-
1000.000.199.420050.351	INVOLUNTARY PRECOMMITTMENT EVAL.	15,000	-	15,000	15,000	-	15,000	-
1000.000.199.420050.372	INVOL.COMMITTMENT TRANSPORTATION	72,000	42,647	55,000	55,000	47,151	55,000	-
1000.000.199.420242.399	OTHER CONTRACT SERVICES - JAIL ALTERNATIVES	145,000	127,000	145,000	145,000	145,000	145,000	-
1000.000.199.450200.396	FUNERAL EXPENSE/BURIALS - VETERANS	70,000	46,140	70,000	70,000	42,360	70,000	-
1000.000.199.450600.397	YSC - SHELTER CARE	327,580	327,580	340,683	340,683	340,683	352,266	11,583
1000.000.199.450600.398	CASA SUPPORT	185,000	185,000	190,000	190,000	185,000	195,000	5,000
1000.000.199.450600.399	YSC - SECURE DETENTION	655,106	655,106	681,310	681,310	681,310	704,475	23,165
1000.000.199.480300.397	FIXED CONTRACT SERVICES - AIR QUALITY	27,020	27,020	27,020	27,020	27,020	27,020	-
	SUBTOTAL MISC	**3,764,254**	**2,428,190**	**4,009,028**	**3,913,528**	**2,655,909**	**4,839,729**	
1000.000.302.450130.347	GENERAL RELIEF ADMINISTRATION SERVICES	27,500	27,500	27,500	27,500	27,500	27,500	-
1000.000.302.450130.398	GENERAL RELIEF- CONTRACT SERVICE - HRDC	110,000	110,000	110,000	110,000	110,000	110,000	-
	SUBTOTAL GENERAL RELIEF - HOUSING ASSISTANCE	**137,500**	**137,500**	**137,500**	**137,500**	**137,500**	**137,500**	
1000.000.728.430901.142	VOLUNTEERS WORKER'S COMP	-	268	-	-	394	-	-
1000.000.728.430901.220	CEMETERY SERVICES: SUPPLIES - RIVERSIDE	2,400	3,416	15,000	15,000	13,359	15,000	-
1000.000.728.430901.340	CEMETERY SERVICES UTILITIES - RIVERSIDE	750	456	1,500	1,500	613	1,500	-
1000.000.728.430901.398	CEMETERY SERVICES -MAINT AGREEMENT - RIVERSIDE	900	932	21,000	21,000	1,166	21,000	-
	SUBTOTAL - RIVERSIDE CEMETERY	**4,050**	**5,072**	**37,500**	**37,500**	**15,532**	**37,500**	
1000.000.199.521001.823	TRANSFER TO COUNTY PARKS	-	-	200,000	200,000	200,000	-	(200,000)
1000.000.199.521001.826	TRANSFER TO GIS	-	-	-	-	-	150,000	150,000
1000.000.199.521001.829	TRANSFER TO CAPITAL IMPROVEMENT FUND - FUNDING CAPITAL REPL.	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	4,250,000	(1,750,000)
1000.000.199.521002.820	TRANSFER TO OTHER FUNDS - SHERIFF	1,250,000	1,250,000	2,000,000	2,000,000	2,000,000	3,000,000	1,000,000
1000.000.199.521003.820	TRANSFER TO OTHER FUNDS - BLIGHT PROGRAM	-	-	-	-	-		-

FINAL FY25 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
1000.000.199.521004.820	TRANSFER TO TECH FUND	-	-	-	-	-	250,000	250,000
1000.000.199.521007.820	TRANSFER TO OTHER FUNDS - YOUTH SERVICES	-		-	-		500,000	500,000
1000.000.199.521008.820	TRANSFER TO LIABILITY FUND	-		500,000	500,000	500,000	-	(500,000)
	SUBTOTAL - TRANSFERS TO OTHER FUNDS	**7,250,000**	**7,250,000**	**8,700,000**	**8,700,000**	**8,700,000**	**8,150,000**	
CAPITAL								
1000.000.199.411800.940	CAPITAL EQUIPMENT	**107,500**	**19,788**	**107,500**	**107,500**	**4,325**	**107,500**	
TOTAL - GENERAL MISCELLANEOUS		**11,263,304**	**9,840,550**	**12,991,528**	**12,896,028**	**11,513,266**	**13,272,229**	
TOTAL - GENERAL FUND		**23,281,776**	**20,800,595**	**26,003,322**	**26,003,322**	**23,142,870**	**27,295,843**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.199.411800.220	AED batteries	11,500
1000.000.199.411800.330	MACO/MACO AMERICAN PRAIRIE RESERVE	14,086
1000.000.199.411800.311	Postage usage and rate increase	85,000
1000.000.199.411800.368	Contracted increase for GL software	4,145
1000.000.199.411800.397	Special election	127,000
1000.000.199.411800.398	Criminal justice system needs assessment	600,000
1000.000.199.411800.530	Stillwater lease-contracted increase	12,222
1000.000.199.411800.740	Fair tickets	12,000
1000.000.199.450600.397	Annual contribution to YSC increase	11,583
1000.000.199.450600.399	Annual contribution to YSC increase	23,165
		$ 900,701

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - (SHERIFF) FUND

TAX REVENUE	$	13,656,824	FY 24 MILLS		**26.18**
NON-TAX REVENUE		16,151,241	FY 25 MILLS		**27.46**
TOTAL REVENUES	**$**	**29,808,065**	Change		**1.28**
Use / (Source) of Reserves		2,372,850			
TOTAL RESOURCES USED	**$**	**32,180,916**			
BASE APPROPRIATIONS	$	30,544,041	**Est. Reserves 7/1/24**	$	11,038,019
TRANSFERS & CONTINGENCY		1,636,875	(Use)/Source of Reserves		(2,372,850)
TOTAL APPROPRIATIONS	**$**	**32,180,916**	**Proj. Res. 6/30/25**	**$**	**8,665,169**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	11,129,304	$	11,481,829	$	11,910,399	$	12,903,789	$	13,656,824
LICENSES	$	5,866,140	$	6,169,096	$	6,384,843	$	6,099,994	$	6,027,000
GOV'TL	$	451,186	$	434,191	$	575,971	$	547,561	$	579,021
CHARGES	$	5,278,356	$	3,807,899	$	4,031,783	$	4,751,475	$	4,175,500
FINES	$	543,686	$	471,931	$	709,489	$	721,268	$	610,000
INT/MISC	$	132,091	$	61,994	$	157,192	$	657,153	$	397,000
TRANSFER	$	1,013,918	$	1,075,090	$	2,283,493	$	3,095,500	$	4,362,720
TOTALS	$	24,414,681	$	23,502,030	$	26,053,170	$	28,776,740	$	29,808,065

FY25 FINAL BUDGET

Public Safety Fund- Sheriff - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2300.000.000.311010.000	REAL PROPERTY TAXES	11,683,306	11,534,828		12,617,577	12,617,577	12,370,252		13,325,824
2300.000.000.311020.000	PERSONAL PROPERTY TAXES	150,000	255,350		150,000	150,000	205,607		175,000
2300.000.000.311021.000	MOBILE HOME TAXES	52,000	61,949		52,000	52,000	64,086		45,000
2300.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	7,200	20,359		7,200	7,200	45		-
2300.000.000.311040.000	NET PROCEEDS TAX	-	22,639		25,000	25,000	249,784		100,000
2300.000.000.312000.000	P & I DELINQUENT TAXES	11,000	15,274		11,000	11,000	14,015		11,000
2300.000.000.321015.000	M.V. OPTION TAX	5,750,000	6,356,794		5,500,000	5,500,000	6,067,418		6,000,000
2300.000.000.322010.000	LIQUOR LICENSE	4,800	7,160		4,000	4,000	8,085		5,000
2300.000.000.322040.000	GAMBLING LICENSE	17,000	20,889		17,000	17,000	24,491		22,000
2300.000.000.335240.000	STATE ENTITLEMENT	375,815	375,815		368,252	368,252	407,453		431,908
2300.000.000.337045.000	SRO/TRUANCY OFFICER DUTY	100,000	200,156		140,108	140,108	140,108		147,113
2300.000.000.341015.000	CHARGES FOR EXTRA DUTY	80,000	139,857		85,000	85,000	188,582		112,000
2300.000.000.342010.000	SPEC SHERIFF FEES	150,000	189,493		150,000	150,000	209,180		165,000
2300.000.000.342012.000	PRISONER BOARDING	3,400,000	3,532,812		3,400,000	3,400,000	4,208,965		3,750,000
2300.000.000.342014.000	24-7 DUI TESTING PROGRAM	125,000	65,948		115,000	115,000	33,665		50,000
2300.000.000.342015.000	TRAINING RANGE FEES	15,000	13,250		15,000	15,000	14,000		15,000
2300.000.000.342017.000	LABOR DETAIL FEES	40,000	46,172		40,000	40,000	49,007		40,000
2300.000.000.342018.000	CIT TRAINING FEES	6,000	7,565		3,500	3,500	925		3,500
2300.000.000.342061.000	COMMITMENT TRANSPORTS	30,000	36,686		40,000	40,000	47,151		40,000
2300.000.000.346025.000	PUBLIC SAFETY - ELEC TRANSACTION	-	(63)		-	-	(60)		-
2300.000.000.346352.000	COMMISSARY COMMISSIONS	350,000	317,314		300,000	300,000	327,827		300,000
2300.000.000.346353.000	PHONE/TABLET COMMISSIONS	85,000	381,124		250,000	250,000	377,403		300,000
2300.000.000.351021.000	DRUG VIOLATION FINES	2,000	5,390		2,000	2,000	4,540		5,000
2300.000.000.360100.000	RESTITUTION REIMB	3,500	5,724		3,500	3,500	11,558		5,000
2300.000.000.360200.000	OPIOID SETTLEMENT	-	110,198		37,000	37,000	212,731		75,000
2300.000.000.365000.000	PUBLIC SAFETY DONATIONS	1,000	5,375		1,000	1,000	4,365		1,000
2300.000.000.369000.000	OTHER INCOME	12,000	880		5,000	5,000	465		5,000
2300.000.000.371010.000	INTEREST REVENUE	-	18,763		661,000	661,000	431,038		316,000
2300.000.000.382030.000	SALE FIXED/ASSETS	-	21,976		-	-	8,554		
2300.000.000.383002.000	TRANSFER FROM GEN FUND	1,250,000	1,250,000		2,000,000	2,000,000	2,000,000		3,000,000
2300.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	1,257,690	1,033,493		1,295,850	1,295,850	1,086,500		1,362,720
2300.000.000.383097.000	TRANSFER FROM DRUG FORF	-	-		-	9,000	9,000		
TOTAL		**24,958,311**	**26,053,170**		**27,295,987**	**27,304,987**	**28,776,740**		**29,808,065**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TOTAL SHERIFF - (PUBLIC SAFETY FUND)

	FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
Coroner	2.00	2.00	2.00	2.00
Administration	3.00	3.00	3.00	3.00
Detectives	16.00	15.00	14.00	13.00
Patrol	52.00	52.00	47.00	46.00
Civil	7.00	6.00	6.00	6.00
Records	13.00	12.00	12.00	11.50
Detention	111.50	109.50	109.50	110.00
Animal Control	1.00	1.00	1.00	1.00
Detention Maint.	3.25	3.25	3.25	3.25
TOTALS	**208.75**	**203.75**	**197.75**	**195.75**

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 10,566,860	$ 15,505,960	$ 16,016,679	$ 17,505,843	$ 19,605,111
Operating	$ 7,488,247	$ 7,587,246	$ 8,076,674	$ 9,095,380	$ 10,742,655
Capital	$ 1,161,840	$ 472,627	$ 504,157	$ 495,499	$ 994,375
Transfers	$ 5,321,896	$ 1,325,917	$ 827,382	$ 833,655	$ 838,775
Total	$ 24,538,843	$ 24,891,750	$ 25,424,892	$ 27,930,377	$ 32,180,916

FINAL FY25 BUDGET

PUBLIC SAFETY FTE RECAP

DEPARTMENT	FY25 FTE's	FY24 FTE's	FY23 FTE's	FY22 FTE's	FY25 SALARY	0.15% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.070% PERS	12.074% SRS	TOTAL SALARY & BENEFITS
CORONER	2.00	2.00	2.00	2.00	222,662	334	4,145	22,848	17,034	360	609	0	26,884	294,875
ADMINISTRATION	3.00	3.00	3.00	3.00	356,886	296	6,229	34,272	27,302	540	1,032	0	38,188	464,745
DETECTIVES	16.00	15.00	14.00	13.00	1,242,660	1,864	21,411	182,784	95,063	2,819	3,854	12,065	133,978	1,696,498
PATROL	52.00	52.00	47.00	46.00	4,092,546	6,139	78,326	582,624	313,080	9,226	12,631	0	494,134	5,588,707
CIVIL	7.00	6.00	6.00	6.00	384,639	577	5,498	79,968	29,425	1,230	1,317	34,887	0	537,540
RECORDS	13.00	12.00	12.00	11.50	578,082	867	860	148,512	44,223	1,967	1,931	52,432	0	828,875
MISC / CONTINGENCY	0.00	0.00	0.00	0.00	25,000	0	0	0	0	0	0	0	0	25,000
DETENTION	111.50	109.50	109.50	110.00	7,028,742	10,486	122,494	1,273,776	537,699	21,306	20,856	116,609	698,106	9,830,074
ANIMAL CONTROL	1.00	1.00	1.00	1.00	48,070	72	1,696	11,424	3,677	171	163	4,360	0	69,934
DETENTION MAINTENANCE	3.25	3.25	3.25	3.25	193,390	290	4,486	37,128	14,794	604	629	17,540	0	268,863
TOTAL PUBLIC SAFETY	208.75	203.75	197.75	195.75	14,172,677	20,925	245,146	2,373,336	1,082,297	38,224	43,022	237,893	1,391,290	19,605,111

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - CORONER

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
2.00	2.00	2.00	2.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 222,788	$ 288,496	$ 271,709	$ 278,777	$ 294,875
Operating	$ 257,551	$ 243,364	$ 240,963	$ 201,933	$ 252,652
Capital	$ -	$ -	$ -	$ 4,238	$ 7,500
Total	$ 480,339	$ 531,860	$ 512,672	$ 484,948	$ 555,027

FINAL FY25 BUDGET

Public Safety Fund - Coroner -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.126.420800.111	SALARIES/PERM	162,549	159,511		174,889	174,889	179,587		182,662	
2300.000.126.420800.120	CORONER OVERTIME	30,000	41,926		40,000	40,000	29,807		40,000	-
2300.000.126.420800.141	UNEMPLOYMENT COMPENSATION	444	497		322	322	321		334	
2300.000.126.420800.142	WORKER'S COMPENSATION	4,038	5,123		4,374	4,374	3,008		4,145	
2300.000.126.420800.143	GROUP HEALTH INSURANCE	22,176	22,176		22,176	22,176	22,176		22,848	
2300.000.126.420800.144	SOCIAL SECURITY	13,582	15,170		16,439	16,439	16,130		17,034	
2300.000.126.420800.146	SHERIFFS RETIREMENT	23,286	26,418		28,183	28,183	26,828		26,884	
2300.000.126.420800.147	LONG TERM DISABILITY	542	528		583	583	560		609	
2300.000.126.420800.153	LIFE INSURANCE	360	360		360	360	360		360	
	PERSONNEL TOTAL	**256,977**	**271,709**		**287,326**	**287,326**	**278,777**		**294,875**	
OPERATING										
2300.000.126.420800.202	EXPENSE OF CORONER INVEST	225,000	229,328		225,000	225,000	184,806		225,000	-
2300.000.126.420800.210	OFFICE SUPPLIES	1,000	785		1,000	1,000	829		1,000	-
2300.000.126.420800.345	TELEPHONE & TECHNOLOGY	7,642	7,577		8,683	8,683	9,076		9,652	969
2300.000.126.420800.350	CORONER PROFESSIONAL SERVICES	500	-		500	500	-		500	-
2300.000.126.420800.361	VEHICLE REPAIRS	1,500	124		1,500	1,500	889		1,500	-
2300.000.126.420800.370	TRAVEL/MOVING	1,500	-		1,500	1,500	-		1,500	-
2300.000.126.420800.380	TRAINING	1,500	919		1,500	1,500	-		1,500	-
2300.000.126.420800.394	WITNESS & JURY FEES	12,000	2,230		12,000	12,000	6,333		12,000	-
	OPERATING TOTAL	**250,642**	**240,963**		**251,683**	**251,683**	**201,933**		**252,652**	
CAPITAL										
2300.000.126.420800.940	CAPITAL OUTLAY - EQUIPMENT	5,000	-		5,000	5,000	4,238		7,500	2,500
	CAPITAL TOTAL	**5,000**	**-**		**5,000**	**5,000**	**4,238**		**7,500**	
	TOTAL	**512,619**	**512,672**		**544,009**	**544,009**	**484,948**		**555,027**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.126.420800.940	Laptops	7,500
		7,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ADMINISTRATION

This 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
3.00	3.00	3.00	3.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 399,965	$ 414,710	$ 434,627	$ 506,930	$ 464,745
Operating	$ 168,403	$ 166,478	$ 159,827	$ 195,634	$ 218,303
Capital	$ -	$ -	$ -	$ 7,396	$ 3,500
Total	$ 568,368	$ 581,188	$ 594,454	$ 709,960	$ 686,548

FINAL FY25 BUDGET

Sheriff Fund - Administration -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.130.420110.111	SALARIES/PERM	295,298	283,742		306,419	347,919	346,536		311,286	
2300.000.130.420110.116	SALARY-OTHER COMPENSATION	40,600	40,400		40,600	40,600	41,400		40,600	-
2300.000.130.420110.120	OVERTIME	500	5,178		5,000	5,000	4,310		5,000	-
2300.000.130.420110.141	UNEMPLOYMENT COMPENSATION	475	549		297	297	416		296	
2300.000.130.420110.142	WORKER'S COMPENSATION	6,918	7,703		6,722	6,722	5,241		6,229	
2300.000.130.420110.143	GROUP HEALTH INSURANCE	33,264	33,359		33,264	33,264	32,802		34,272	
2300.000.130.420110.144	SOCIAL SECURITY	25,734	24,322		26,929	26,929	28,881		27,302	
2300.000.130.420110.146	SHERIFFS RETIREMENT	38,794	37,892		40,843	40,843	45,855		38,188	
2300.000.130.420110.147	LONG TERM DISABILITY	977	939		1,015	1,015	956		1,032	
2300.000.130.420110.153	LIFE INSURANCE	540	543		540	540	533		540	
	PERSONNEL TOTAL	**443,100**	**434,627**		**461,629**	**503,129**	**506,930**		**464,745**	
OPERATING										
2300.000.130.420110.210	OFFICE SUPPLIES	24,000	19,312		24,000	24,000	24,075		29,500	5,500
2300.000.130.420110.220	CIT TRAINING SUPPLIES	2,500	3,523		3,500	3,500	3,793		3,500	-
2300.000.130.420110.226	CLOTHING & UNIFORMS	35,000	31,855		35,000	35,000	37,988		40,000	5,000
2300.000.130.420110.229	OPERATING SUPPLIES - 24/7 PROGRAM	5,000	-		5,000	5,000	-		5,000	-
2300.000.130.420110.231	GAS-OIL-GREASE-ETC	9,000	7,471		9,000	9,000	8,229		9,000	-
2300.000.130.420110.330	MEMBERSHIP & DUES	3,500	1,625		3,500	3,500	1,819		3,500	-
2300.000.130.420110.336	PUBLIC RELATIONS	7,000	6,396		7,000	7,000	7,204		10,000	3,000
2300.000.130.420110.337	ADVERTISING	3,000	1,539		3,000	3,000	1,677		10,000	7,000
2300.000.130.420110.345	PHONE & TECHNOLOGY	10,489	10,411		11,177	11,177	10,969		11,803	626
2300.000.130.420110.351	MEDICAL & PSYCH SERVICES	9,000	3,599		9,000	9,000	8,340		9,000	-
2300.000.130.420110.361	VEHICLE REPAIRS	3,000	1,259		3,000	3,000	3,003		3,000	-
2300.000.130.420110.363	MACHINE MAINT	4,000	4,311		4,000	4,000	4,035		4,000	-
2300.000.130.420110.370	TRAVEL/MOVING	36,000	38,349		38,000	38,000	38,245		38,000	-
2300.000.130.420110.380	TRAINING	35,000	30,177		38,000	38,000	46,257		42,000	4,000
	OPERATING TOTAL	**186,489**	**159,827**		**193,177**	**193,177**	**195,634**		**218,303**	
CAPITAL										
2300.000.130.420110.940	CAPITAL- EQUIPMENT	-	-		7,600	7,600	7,396		3,500	(4,100)
	CAPITAL TOTAL	**-**	**-**		**7,600**	**7,600**	**7,396**		**3,500**	
	TOTAL	**629,589**	**594,454**		**662,406**	**703,906**	**709,960**		**686,548**	

FINAL FY25 BUDGET

Sheriff Fund - Administration -Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.130.420110.210	IT replacement, Adobe	5,500
2300.000.130.420110.226	Uniforms for new FTEs	5,000
2300.000.130.420110.336	Increased cost of promotional items	3,000
2300.000.130.420110.337	Recruitment ads	7,000
2300.000.130.420110.380	Additional training needs (drone, etc.)	4,000
2300.000.130.420110.940	Laptop	3,500
		28,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETECTIVES

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
16.00	15.00	14.00	13.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 1,130,037	$ 1,376,120	$ 1,452,494	$ 1,559,452	$ 1,696,498
Operating	$ 120,251	$ 109,118	$ 131,871	$ 169,249	$ 193,468
Capital	$ 53,660	$ 76,700	$ -	$ 75,135	$ 17,600
Total	$ 1,303,948	$ 1,561,938	$ 1,584,365	$ 1,803,836	$ 1,907,566

FINAL FY25 BUDGET

Sheriff Fund - Detectives -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.131.420140.111	SALARIES/PERM	908,944	919,964		1,028,353	1,028,353	1,007,962		1,127,660	
2300.000.131.420140.120	OVERTIME	110,000	144,477		110,000	110,000	143,531		115,000	5,000
2300.000.131.420140.141	UNEMPLOYMENT COMPENSATION	2,547	2,615		1,708	1,708	1,732		1,864	
2300.000.131.420140.142	WORKER'S COMPENSATION	20,530	25,517		21,464	21,464	15,423		21,411	
2300.000.131.420140.143	GROUP HEALTH INSURANCE	155,232	143,453		166,320	166,320	154,770		182,784	
2300.000.131.420140.144	SOCIAL SECURITY	77,949	77,037		87,084	87,084	85,180		95,063	
2300.000.131.420140.146	SHERIFFS RETIREMENT	118,445	125,873		133,200	133,200	134,300		133,978	
2300.000.131.420140.147	LONG TERM DISABILITY	3,104	2,858		3,514	3,514	3,182		3,854	
2300.000.131.420140.153	LIFE INSURANCE	2,397	2,255		2,602	2,602	2,425		2,819	
2300.000.131.420140.156	PUBLIC EMPLOYEE RETIRE	10,157	8,445		11,131	11,131	10,947		12,065	
	PERSONNEL TOTAL	**1,409,305**	**1,452,494**		**1,565,376**	**1,565,376**	**1,559,452**		**1,696,498**	
OPERATING										
2300.000.131.420140.202	EXPENSE OF INVEST	20,000	14,662		20,000	29,000	23,384		29,000	9,000
2300.000.131.420140.220	OPERATING SUPPLIES	8,100	6,945		8,100	8,100	6,604		14,500	6,400
2300.000.131.420140.229	OPERATING SUPPLIES - COLDCASE UNIT	4,400	9,399		4,400	4,400	14,492		5,000	600
2300.000.131.420140.231	GAS-OIL-GREASE-ETC	21,000	17,032		21,000	21,000	20,129		21,000	-
2300.000.131.420140.341	ELECTRICITY	5,400	5,143		5,400	5,400	5,135		5,400	-
2300.000.131.420140.342	WATER/LANDFILL	660	414		660	660	489		660	-
2300.000.131.420140.344	NATURAL GAS	2,500	4,434		3,500	3,500	3,177		3,500	-
2300.000.131.420140.345	PHONE & TECHNOLOGY	42,921	42,594		49,406	49,406	49,099		55,408	6,002
2300.000.131.420140.361	VEHICLE REPAIRS	6,000	1,735		6,000	6,000	2,287		6,000	-
2300.000.131.420140.368	SOFTWARE/HARDWARE	25,770	26,621		50,000	50,000	44,453		50,000	-
2300.000.131.420140.397	CONTRACT SERVICES - AFIS	3,000	2,892		3,000	3,000	-		3,000	-
	OPERATING TOTAL	**139,751**	**131,871**		**171,466**	**180,466**	**169,249**		**193,468**	
CAPITAL										
2300.000.131.420140.940	CAPITAL- EQUIPMENT	40,000	-		94,475	94,475	75,135		17,600	(76,875)
	CAPITAL TOTAL	**40,000**	**-**		**94,475**	**94,475**	**75,135**		**17,600**	
	TOTAL	**1,589,056**	**1,584,365**		**1,831,317**	**1,840,317**	**1,803,836**		**1,907,566**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2300.000.131.420140.120	Drone, SWAT, S&R, etc.		5,000
2300.000.131.420140.202	Equitable Sharing federal change		9,000
2300.000.131.420140.220	IT replacement		6,400
2300.000.131.420140.229	Transunion fees		600
2300.000.131.420140.940	UFED PC and evidence drying cabinet		17,600
			38,600

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
2300.000.131.420140.111	One Detective for CCWs, SVORs, Discovery	91,235

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - PATROL

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
52.00	52.00	47.00	46.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 2,468,491	$ 4,330,694	$ 4,616,632	$ 5,047,296	$ 5,588,707
Operating	$ 421,887	$ 535,686	$ 571,106	$ 613,652	$ 714,634
Capital	$ 391,484	$ 335,772	$ 197,040	$ 331,047	$ 634,000
Total	$ 3,281,862	$ 5,202,152	$ 5,384,778	$ 5,991,995	$ 6,937,341

FINAL FY25 BUDGET

Sheriff Fund - Patrol -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.132.420150.111	SALARIES/PERM	3,166,016	2,942,731		3,533,904	3,492,404	3,224,517		3,717,546	
2300.000.132.420150.120	OVERTIME	350,000	392,897		375,000	425,000	477,498		375,000	-
2300.000.132.420150.141	UNEMPLOYMENT COMPENSATION	8,665	8,211		5,863	5,863	5,553		6,139	
2300.000.132.420150.142	WORKER'S COMPENSATION	78,492	87,916		81,858	81,858	65,179		78,326	
2300.000.132.420150.143	GROUP HEALTH INSURANCE	532,224	481,538		565,488	565,488	496,221		582,624	
2300.000.132.420150.144	SOCIAL SECURITY	265,150	250,643		299,031	299,031	277,441		313,080	
2300.000.132.420150.146	SHERIFFS RETIREMENT	454,568	435,369		512,653	512,653	482,488		494,134	
2300.000.132.420150.147	LONG TERM DISABILITY	10,739	9,480		12,001	12,001	10,328		12,631	
2300.000.132.420150.153	LIFE INSURANCE	8,682	7,847		9,225	9,225	8,071		9,226	
	PERSONNEL TOTAL	**4,874,536**	**4,616,632**		**5,395,023**	**5,403,523**	**5,047,296**		**5,588,707**	
OPERATING										
2300.000.132.420150.210	OFFICE SUPPLIES	1,000	552		750	750	324		750	-
2300.000.132.420150.220	OPERATING SUPPLIES	30,700	23,641		32,425	32,425	35,225		40,425	8,000
2300.000.132.420150.227	FIREARMS SUPPLIES	30,000	30,345		58,000	58,000	57,902		58,000	-
2300.000.132.420150.229	OTHER OPERATING SUPPLIES	10,000	11,559		13,000	13,000	13,306		13,000	-
2300.000.132.420150.231	GAS-OIL-GREASE-ETC	250,000	225,454		250,000	250,000	215,884		250,000	-
2300.000.132.420150.240	REPAIR & MAINT SUPPLIES	4,500	4,583		4,500	4,500	4,598		4,500	-
2300.000.132.420150.345	PHONE & TECHNOLOGY	126,873	126,930		146,314	146,314	146,083		165,239	18,925
2300.000.132.420150.361	VEHICLE REPAIRS	65,000	80,247		70,000	70,000	74,338		70,000	-
2300.000.132.420150.362	MAINT & REPAIRS	3,000	1,172		3,000	3,000	2,863		3,000	-
2300.000.132.420150.368	SOFTWARE/HARDWARE MAINT	55,600	49,700		79,600	79,600	51,376		79,600	-
2300.000.132.420155.220	TRAINING FACILITY: OPERATING SUPPLIES	1,000	742		1,500	1,500	1,004		1,500	-
2300.000.132.420155.340	TRAINING FACILITY: UTILITIES	5,000	4,682		5,000	5,000	4,956		5,000	-
2300.000.132.420155.345	TRAINING FACILITY: PHONE	699	378		-	-	-		-	-
2300.000.132.420155.362	TRAINING FACILITY: MAINT & REPAIRS	1,000	971		1,500	1,500	986		1,500	-
2300.000.132.420155.540	TRAINING FACILITY: SPECIAL ASSESSMENTS	120	90		120	120	120		120	-
2300.000.132.420180.231	AVIATION - FUEL	15,000	4,500		15,000	15,000	-		10,000	(5,000)
2300.000.132.420180.362	AVIATION - REPAIRS & MAINT	1,500	2,500		1,500	1,500	367		6,500	5,000
2300.000.132.420195.220	SHERIFF RESERVE - OPERATING SUPPLIES	500	-		500	500	-		500	-
2300.000.132.420195.398	SHERIFF RESERVE - SECURITY- STIPEND	5,000	3,060		5,000	5,000	4,320		5,000	-
	OPERATING TOTAL	**606,492**	**571,106**		**687,709**	**687,709**	**613,652**		**714,634**	
CAPITAL										
2300.000.132.420150.940	CAPITAL -EQUIPMENT	438,400	197,040		1,033,072	1,037,272	331,047		634,000	(399,072)
	CAPITAL TOTAL	**438,400**	**197,040**		**1,033,072**	**1,037,272**	**331,047**		**634,000**	
	TOTAL	**5,919,428**	**5,384,778**		**7,115,804**	**7,128,504**	**5,991,995**		**6,937,341**	

FINAL FY25 BUDGET

Sheriff Fund - Patrol -Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.132.420150.220	AED batteries	8,000
2300.000.132.420180.362	Reallocate fuel to maintenance	5,000
2300.000.132.420150.940	Radios, Watchguard camera system, tactical shields and 10 vehicles carried over from FY24.	634,000
		647,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - CIVIL

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
7.00	6.00	6.00	6.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 316,872	$ 367,343	$ 443,876	$ 456,338	$ 537,540
Operating	$ 27,040	$ 31,794	$ 36,231	$ 36,880	$ 48,990
Capital	$ -	$ 2,852	$ -	$ 33,819	$ 17,500
Total	$ 343,912	$ 401,989	$ 480,107	$ 527,037	$ 604,030

FINAL FY25 BUDGET

Sheriff Fund - Civil -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
2300.000.133.420160.111	SALARIES/PERM	295,541	316,835	327,346	359,846	329,319	383,889	
2300.000.133.420160.116	SALARY-OTHER COMPENSATION	450	-	450	450	-	-	(450)
2300.000.133.420160.120	OVERTIME	1,500	267	750	750	530	750	
2300.000.133.420160.141	UNEMPLOYMENT COMPENSATION	743	787	492	492	498	577	
2300.000.133.420160.142	WORKER'S COMPENSATION	4,844	6,160	4,906	4,906	3,666	5,498	
2300.000.133.420160.143	GROUP HEALTH INSURANCE	66,528	66,528	66,528	66,528	66,528	79,968	
2300.000.133.420160.144	SOCIAL SECURITY	22,724	23,017	25,099	25,099	23,888	29,425	
2300.000.133.420160.147	LONG TERM DISABILITY	1,014	969	1,123	1,123	1,068	1,317	
2300.000.133.420160.153	LIFE INSURANCE	984	985	1,052	1,052	1,039	1,230	
2300.000.133.420160.156	PUBLIC EMPLOYEE RETIRE	26,051	28,328	29,758	29,758	29,802	34,887	
	PERSONNEL TOTAL	**420,379**	**443,876**	**457,504**	**490,004**	**456,338**	**537,540**	
OPERATING								
2300.000.133.420160.220	OPERATING SUPPLIES	3,410	2,688	3,410	3,410	2,117	11,000	7,590
2300.000.133.420160.231	GAS-OIL-GREASE-ETC	12,000	13,795	12,000	12,000	14,001	12,000	-
2300.000.133.420160.345	TELEPHONE & TECHNOLOGY	16,885	16,832	18,250	18,250	18,211	22,490	4,240
2300.000.133.420160.361	VEHICLE REPAIRS	3,500	2,916	3,500	3,500	2,551	3,500	-
	OPERATING TOTAL	**35,795**	**36,231**	**37,160**	**37,160**	**36,880**	**48,990**	
CAPITAL								
2300.000.133.420160.940	CAPITAL -EQUIPMENT	-	-	35,475	35,475	33,819	17,500	(17,975)
	CAPITAL TOTAL	**-**	**-**	**35,475**	**35,475**	**33,819**	**17,500**	
	TOTAL	**456,174**	**480,107**	**530,139**	**562,639**	**527,037**	**604,030**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.133.420160.220	IT replacement, docks, barcode scanners	7,590
2300.000.133.420160.940	Laptops	17,500
		25,090

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - RECORDS

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
13.00	12.00	12.00	11.50

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 639,851	$ 613,898	$ 662,630	$ 731,083	$ 828,875
Operating	$ 188,931	$ 210,154	$ 214,092	$ 218,929	$ 240,367
Capital	$ -	$ -	$ -	$ -	$ -
Total	$ 828,782	$ 824,052	$ 876,722	$ 950,012	$ 1,069,242

FINAL FY25 BUDGET

Sheriff Fund - Records -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.134.420170.111	SALARIES/PERM	470,409	442,849		506,948	506,948	496,881		563,082	
2300.000.134.420170.120	OVERTIME	25,000	29,683		15,000	15,000	21,327		15,000	-
2300.000.134.420170.141	UNEMPLOYMENT COMPENSATION	1,239	1,162		783	783	777		867	
2300.000.134.420170.142	WORKER'S COMPENSATION	1,072	1,053		931	931	576		860	
2300.000.134.420170.143	GROUP HEALTH INSURANCE	133,056	107,184		133,056	133,056	122,430		148,512	
2300.000.134.420170.144	SOCIAL SECURITY	37,899	35,654		39,929	39,929	38,918		44,223	
2300.000.134.420170.147	LONG TERM DISABILITY	1,614	1,294		1,739	1,739	1,554		1,931	
2300.000.134.420170.153	LIFE INSURANCE	1,687	1,370		1,791	1,791	1,625		1,967	
2300.000.134.420170.156	PUBLIC EMPLOYEE RETIRE	43,447	42,381		47,341	47,341	46,995		52,432	
	PERSONNEL TOTAL	**715,423**	**662,630**		**747,518**	**747,518**	**731,083**		**828,875**	
OPERATING										
2300.000.134.420170.220	OPERATING SUPPLIES	2,300	2,295		2,300	2,300	2,268		7,500	5,200
2300.000.134.420170.345	TELEPHONE & TECHNOLOGY	31,591	31,714		35,869	35,869	35,746		41,310	5,441
2300.000.134.420170.397	FIXED CONTRACT - CITY COMPUTER	152,316	152,316		154,956	154,956	154,956		161,470	6,514
2300.000.134.420170.398	VAR. CONTRACT SERVICE - CJIN	30,087	27,767		30,087	30,087	25,959		30,087	-
	OPERATING TOTAL	**216,294**	**214,092**		**223,212**	**223,212**	**218,929**		**240,367**	
	TOTAL	**931,717**	**876,722**		**970,730**	**970,730**	**950,012**		**1,069,242**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.134.420170.220	IT replacement	5,200
2300.000.134.420170.397	City IT maintenance agreement	6,514
		11,714

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - MISCELLANEOUS

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

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

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 30,956	$ (17,310)	$ (1,573)	$ 36,141	$ 25,000
Operating	$ 1,047,506	$ 1,068,643	$ 951,644	$ 1,028,393	$ 2,034,844
Capital	$ 707,994	$ -	$ 87,313	$ 2,987	$ 5,000
Transfers	$ 5,321,896	$ 1,325,917	$ 827,382	$ 833,655	$ 838,775
Total	$ 7,108,352	$ 2,377,250	$ 1,864,766	$ 1,901,176	$ 2,903,619

FINAL FY25 BUDGET

Sheriff Fund - Miscellaneous -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.135.420180.130	TERM. PAY ACCRUAL	-	(1,573)		-	-	36,141		40,000	
2300.000.135.420180.150	SALARY/CONTINGENCY	50,000	-		25,000	25,000	-		25,000	-
	PERSONNEL TOTAL	**50,000**	**(1,573)**		**25,000**	**25,000**	**36,141**		**25,000**	-
OPERATING										
2300.000.135.420180.310	PRISONER TRANSPORT	3,000	557		3,000	3,000	1,783		3,000	-
2300.000.135.420180.316	RADIO MAINT	17,000	6,218		17,000	17,000	9,402		17,000	-
2300.000.135.420180.341	ELECTRICITY	39,000	29,502		39,000	39,000	33,131		39,000	-
2300.000.135.420180.342	WATER	3,200	4,144		3,200	3,200	3,223		3,200	-
2300.000.135.420180.344	NATURAL GAS	5,000	8,726		7,500	7,500	5,795		7,500	-
2300.000.135.420180.345	PHONE & TECHNOLOGY	1,236	1,238		1,236	1,236	1,132		1,249	13
2300.000.135.420180.362	MAINT & REPAIRS	50,000	3,112		13,700	13,700	10,372		13,700	-
2300.000.135.420180.367	JANITORIAL SERVICES	36,000	40,048		36,000	36,000	42,253		36,000	-
2300.000.135.420180.368	SOFTWARE/HARDWARE MAINT	82,785	35,949		67,785	67,785	39,188		67,785	-
2300.000.135.420180.380	TRAINING	2,000	-		2,000	2,000	374		2,000	-
2300.000.135.420180.398	CONTRACT SERVICE-EOC	697,904	647,319		702,000	702,000	692,767		736,000	34,000
2300.000.135.420180.399	CONTRACT SERVICE	3,500	3,826		153,500	153,500	30,611		153,500	-
2300.000.135.420180.510	MISC INSURANCE	168,544	168,544		147,379	155,879	155,815		178,810	31,431
2300.000.135.420180.540	SPECIAL ASSESSMENTS	3,000	2,461		3,000	3,000	2,547		3,000	-
2300.000.135.420180.850	EXPENDITURE CONTINGENCY	2,195	-		500,000	9,300	-		500,000	-
2300.000.135.420180.851	CONTINGENCY - PROTEST TAXES	238,100	-		385,900	385,900	-		273,100	(112,800)
	OPERATING TOTAL	**1,352,464**	**951,644**		**2,082,200**	**1,600,000**	**1,028,393**		**2,034,844**	
CAPITAL										
2300.000.135.420180.940	CAPITAL: EQUIPMENT	90,000	87,313		5,000	5,000	2,987		5,000	-
	CAPITAL TOTAL	**90,000**	**87,313**		**5,000**	**5,000**	**2,987**		**5,000**	
TRANSFERS										
2300.000.135.521000.825	TRANSFER TO DEBT SERVICE 3060	676,201	676,200		676,426	676,426	676,426		676,200	(226)
2300.000.135.521000.827	TRANSFER TO GENERAL FUND - IT	151,182	151,182		157,229	157,229	157,229		162,575	5,346
	TRANSFERS TOTAL	**827,383**	**827,382**		**833,655**	**833,655**	**833,655**		**838,775**	
	TOTAL	**2,319,847**	**1,864,766**		**2,945,855**	**2,463,655**	**1,901,176**		**2,903,619**	

FINAL FY25 BUDGET

Sheriff Fund - Miscellaneous -Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.135.420180.398	COB EOC contract	34,000
2300.000.135.420180.510	Various premium increases	31,431
		65,431

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION CENTER

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
111.50	109.50	109.50	110.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 5,106,758	$ 7,889,724	$ 7,857,740	$ 8,552,010	$ 9,830,074
Operating	$ 4,705,297	$ 4,564,294	$ 5,081,258	$ 5,963,499	$ 6,226,438
Capital	$ 8,702	$ 57,303	$ 219,804	$ 40,877	$ 229,275
Total	$ 9,820,757	$ 12,511,321	$ 13,158,802	$ 14,556,386	$ 16,285,787

FINAL FY25 BUDGET

Sheriff Fund - Detention Center -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.136.420200.111	SALARIES/PERM	5,309,300	4,511,898		5,756,529	5,851,529	5,118,010		6,086,072	
2300.000.136.420200.116	SALARY-OTHER COMPENSATION	38,000	28,600		38,000	38,000	24,400		38,000	-
2300.000.136.420200.118	SALARIES - TRAVEL STIPEND	4,670	2,075		4,670	4,670	-		4,670	-
2300.000.136.420200.120	OVERTIME	700,000	1,102,880		900,000	975,000	1,084,364		900,000	-
2300.000.136.420200.141	UNEMPLOYMENT COMPENSATION	14,535	13,934		9,992	9,992	9,299		10,486	
2300.000.136.420200.142	WORKER'S COMPENSATION	117,731	133,481		121,114	121,114	98,853		122,494	
2300.000.136.420200.143	GROUP HEALTH INSURANCE	1,203,048	908,280		1,214,136	1,214,136	951,687		1,273,776	
2300.000.136.420200.144	SOCIAL SECURITY	447,676	423,483		512,489	512,489	466,060		537,699	
2300.000.136.420200.146	SHERIFFS RETIREMENT	643,704	632,226		732,464	732,464	683,120		698,106	
2300.000.136.420200.147	LONG TERM DISABILITY	18,196	13,889		19,727	19,727	15,231		20,856	
2300.000.136.420200.153	LIFE INSURANCE	18,812	14,000		20,165	20,165	14,980		21,306	
2300.000.136.420200.156	PUBLIC EMPLOYEE RETIRE	88,716	72,994		106,253	106,253	86,006		116,609	
	PERSONNEL TOTAL	**8,604,388**	**7,857,740**		**9,435,539**	**9,605,539**	**8,552,010**		**9,830,074**	
OPERATING										
2300.000.136.420200.210	OFFICE SUPPLIES	23,000	25,166		23,000	23,000	27,429		23,000	-
2300.000.136.420200.220	OPERATING SUPPLIES	426,725	375,015		426,725	436,725	365,249		466,725	40,000
2300.000.136.420200.222	INMATE BENEFIT	15,000	4,672		15,000	15,000	18,283		15,000	-
2300.000.136.420200.223	FOOD	765,000	1,105,040		1,060,000	1,240,000	1,337,636		1,250,000	190,000
2300.000.136.420200.224	JANITORIAL SUPPLIES	35,000	19,809		35,000	35,000	11,119		35,000	-
2300.000.136.420200.226	CLOTHING & UNIFORMS - INMATES	55,000	44,960		55,000	55,000	54,087		55,000	-
2300.000.136.420200.229	CLOTHING & UNIFORMS - STAFF	30,000	32,182		40,000	40,000	39,946		40,000	-
2300.000.136.420200.231	GAS-OIL-GREASE-ETC	15,500	11,202		15,500	15,500	11,942		15,500	-
2300.000.136.420200.304	PRESCRIPTION DRUGS	100,000	-		100,000	100,000	-		100,000	-
2300.000.136.420200.310	PRISONER TRANSPORT	6,000	7,194		6,000	6,000	3,829		6,000	-
2300.000.136.420200.337	PUBLICITY/ADVERTISING	3,000	2,999		3,000	15,000	14,591		3,000	-
2300.000.136.420200.345	TELEPHONE & TECHNOLOGY	102,993	107,725		119,999	119,999	125,772		153,134	33,135
2300.000.136.420200.351	MEDICAL SERVICES - DR / LAB	36,000	4,431		20,000	20,000	6,695		20,000	-
2300.000.136.420200.356	MEDICAL - HOSPITAL	200,000	163,277		200,000	200,000	912,991		500,000	300,000
2300.000.136.420200.361	VEHICLE REPAIRS	6,000	4,051		6,000	6,000	8,475		6,000	-
2300.000.136.420200.362	MAINT & REPAIRS	11,500	24,490		11,500	11,500	13,351		11,500	-
2300.000.136.420200.363	MACHINE MAINT	5,000	3,133		5,000	5,000	4,464		5,000	-
2300.000.136.420200.368	SOFTWARE/HARDWARE MAINT	53,275	42,742		53,275	53,275	43,451		53,975	700
2300.000.136.420200.370	TRAVEL/MOVING	20,000	14,349		20,000	20,000	16,659		20,000	-
2300.000.136.420200.380	TRAINING	16,000	12,751		16,000	16,000	21,737		16,000	-
2300.000.136.420200.397	GED CONTRACTS	152,040	178,334		65,000	65,000	46,528		65,000	-
2300.000.136.420200.398	CONTRACT SERVICE- LAUNDRY/DENT	164,200	99,192		150,000	150,000	157,372		228,000	78,000
2300.000.136.420200.399	MEDICAL SERVICES: TURNKEY	2,399,530	2,573,370		2,716,000	2,716,000	2,592,944		2,992,600	276,600
2300.000.136.420200.510	INSURANCE	214,297	214,297		117,406	117,406	117,406		135,804	18,398
2300.000.136.420200.540	SPECIAL ASSESSMENTS	10,200	10,877		10,200	10,200	11,543		10,200	-
	OPERATING TOTAL	**4,865,260**	**5,081,258**		**5,289,605**	**5,491,605**	**5,963,499**		**6,226,438**	

FINAL FY25 BUDGET

Sheriff Fund - Detention Center -Expend Budget

CAPITAL										
2300.000.136.420200.920	CAPITAL - BUILDING	37,000	-		-	-	-		-	-
2300.000.136.420200.940	CAPITAL -EQUIPMENT	240,900	219,804		41,500	41,500	40,877		229,275	187,775
	CAPITAL TOTAL	**277,900**	**219,804**		**41,500**	**41,500**	**40,877**		**229,275**	
	TOTAL	**13,747,548**	**13,158,802**		**14,766,644**	**15,138,644**	**14,556,386**		**16,285,787**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2300.000.136.420200.220	IT replacement/STDF		40,000
2300.000.136.420200.223	Cost of food increase/STDF		190,000
2300.000.136.420200.356	Population increase/medical services		300,000
2300.000.136.420200.368	CML maintenance agreement		700
2300.000.136.420200.398	MOUD/JBPP Program		78,000
2300.000.136.420200.399	Turnkey case manage/medical contract/STDF		276,600
2300.000.136.420200.510	Various insurance premium increases		18,398
2300.000.136.420200.940	Mail Scanner, Aviglion camera server, cameras		229,275
	Control/Admin emergency HMI workstation		
	Laptops		
			1,132,973

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE		
2300.000.136.420200.111	One new Booking Clerk (Supervisor)		55,300

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ANIMAL CONTROL

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
1.00	1.00	1.00	1.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 49,202	$ 52,113	$ 65,953	$ 67,197	$ 69,934
Operating	$ 15,890	$ 33,965	$ 33,978	$ 70,038	$ 78,959
Capital	$ -	$ -	$ -	$ -	$ 80,000
Total	$ 65,092	$ 86,078	$ 99,931	$ 137,235	$ 228,893

FINAL FY25 BUDGET

Sheriff Fund - Animal Control -Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.137.440600.111	SALARIES/PERM	44,732	44,996		46,176	46,176	46,504		47,570	
2300.000.137.440600.116	SALARY-OTHER COMPENSATION	300	-		300	300	-		300	-
2300.000.137.440600.120	OVERTIME	500	-		500	500	286		500	-
2300.000.137.440600.141	UNEMPLOYMENT COMPENSATION	113	111		70	70	70		72	
2300.000.137.440600.142	WORKER'S COMPENSATION	1,789	2,006		1,716	1,716	1,201		1,696	
2300.000.137.440600.143	GROUP HEALTH INSURANCE	11,088	11,088		11,088	11,088	11,088		11,424	
2300.000.137.440600.144	SOCIAL SECURITY	3,460	3,407		3,571	3,571	3,510		3,677	
2300.000.137.440600.147	LONG TERM DISABILITY	153	149		158	158	156		163	
2300.000.137.440600.153	LIFE INSURANCE	161	158		166	166	165		171	
2300.000.137.440600.156	PUBLIC EMPLOYEE RETIRE	3,967	4,038		4,234	4,234	4,217		4,360	
	PERSONNEL TOTAL	**66,263**	**65,953**		**67,979**	**67,979**	**67,197**		**69,934**	
OPERATING										
2300.000.137.440600.220	OPERATING SUPPLIES	500	343		500	500	152		500	-
2300.000.137.440600.222	CHEM,LAB, & MED SUPPLIES	2,500	278		2,500	2,500	2,904		2,500	-
2300.000.137.440600.231	GAS-OIL-GREASE-ETC	9,000	6,641		9,000	9,000	6,285		9,000	-
2300.000.137.440600.345	PHONE & TECHNOLOGY	3,135	3,109		3,359	3,359	3,338		3,559	200
2300.000.137.440600.361	VEHICLE REPAIRS	3,000	2,969		3,000	3,000	2,781		3,000	-
2300.000.137.440600.380	TRAINING	400	-		400	400	-		400	-
2300.000.137.440600.398	CONTRACT SERVICE-BOARDING/CLINIC	32,000	20,638		35,100	58,600	54,578		60,000	24,900
	OPERATING TOTAL	**50,535**	**33,978**		**53,859**	**77,359**	**70,038**		**78,959**	
CAPITAL										
2300.000.137.440600.940	CAPITAL -EQUIPMENT	-	-		-	-	-		80,000	80,000
	CAPITAL TOTAL	**-**	**-**		**-**	**-**	**-**		**80,000**	
	TOTAL	**116,798**	**99,931**		**121,838**	**145,338**	**137,235**		**228,893**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.137.440600.398	Spay/Neuter Clinic and Boarding increases	24,900
2300.000.137.440600.940	New truck/box	80,000
		104,900

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION MAINTENANCE

This division provides for the maintenance of the detention facility.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
3.25	3.25	3.25	3.25

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 201,940	$ 190,172	$ 212,591	$ 270,619	$ 268,863
Operating	$ 535,491	$ 623,750	$ 655,704	$ 597,173	$ 734,000
Capital	$ -	$ -	$ -	$ -	$ -
Total	$ 737,431	$ 813,922	$ 868,295	$ 867,792	$ 1,002,863

FINAL FY25 BUDGET

Sheriff Fund - Detention Maintenance - Expend Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2300.000.146.411200.111	SALARIES/PERM	151,487	145,784		174,254	174,254	187,312		183,390	
2300.000.146.411200.120	OVERTIME	8,000	6,580		8,000	8,000	8,568		10,000	2,000
2300.000.146.411200.141	UNEMPLOYMENT COMPENSATION	399	374		273	273	295		290	
2300.000.146.411200.142	WORKER'S COMPENSATION	4,045	5,572		4,487	4,487	4,284		4,486	
2300.000.146.411200.143	GROUP HEALTH INSURANCE	36,036	28,182		36,036	36,036	36,498		37,128	
2300.000.146.411200.144	SOCIAL SECURITY	12,201	11,522		13,942	13,942	14,705		14,794	
2300.000.146.411200.147	LONG TERM DISABILITY	520	465		598	598	617		629	
2300.000.146.411200.153	LIFE INSURANCE	530	437		588	588	573		604	
2300.000.146.411200.156	PUBLIC EMPLOYEE RETIRE	13,987	13,675		16,530	16,530	17,767		17,540	
	PERSONNEL TOTAL	**227,205**	**212,591**		**254,708**	**254,708**	**270,619**		**268,863**	
OPERATING										
2300.000.146.411200.341	JAIL ELECTRICITY	302,000	258,146		302,000	302,000	262,657		285,000	(17,000)
2300.000.146.411200.342	JAIL WATER / LANDFILL	168,000	144,486		168,000	168,000	126,296		160,000	(8,000)
2300.000.146.411200.344	JAIL GAS	98,000	105,557		98,000	98,000	71,485		98,000	-
2300.000.146.411200.360	JAIL REPAIR & MAINT SERVICE	185,000	146,639		185,000	185,000	134,143		185,000	-
2300.000.146.411200.365	JAIL GROUND MAINT	8,000	876		8,000	8,000	2,592		6,000	(2,000)
	OPERATING TOTAL	**761,000**	**655,704**		**761,000**	**761,000**	**597,173**		**734,000**	
	TOTAL	**988,205**	**868,295**		**1,015,708**	**1,015,708**	**867,792**		**1,002,863**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2300.000.146.411200.120	Added Callouts due to jail capacity		2,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

TAX REVENUE	$	8,662,808			
NON-TAX REVENUE		3,511,976	FY 24 MILLS		**37.59**
TOTAL REVENUES	**$**	**12,174,784**	FY 25 MILLS		**41.16**
Use / (Source) of Reserves		1,488,545	Change		**3.57**
TOTAL RESOURCES USED	**$**	**13,663,329**			
BASE APPROPRIATIONS	$	11,429,895	**Est. Reserves 7/1/24**	$	5,053,387
TRANSFERS & CONTINGENCY		2,233,435	(Use)/Source of Reserves		(1,488,545)
TOTAL APPROPRIATIONS	**$**	**13,663,329**	**Proj. Res. 6/30/25**	**$**	**3,564,842**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	6,810,776	$	7,105,182	$	7,178,897	$	7,993,942	$	8,662,808
LICENSES	$	38,027	$	49,290	$	30,008	$	53,592	$	30,400
GOV'TL	$	3,099,523	$	3,213,973	$	3,468,826	$	2,990,820	$	3,020,040
CHARGES	$	247,879	$	192,359	$	175,678	$	197,062	$	215,000
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	5,437	$	41,112	$	28,242	$	10,571	$	5,000
TRANSFER	$	211,908	$	220,482	$	217,035	$	209,615	$	241,536
TOTALS	$	10,413,550	$	10,822,398	$	11,098,686	$	11,455,602	$	12,174,784

FY25 FINAL BUDGET

Road Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2110.000.000.311010.000	REAL PROPERTY TAXES	7,091,570	6,853,549		7,718,683	7,718,683	7,419,815		8,451,758
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	88,000	223,917		130,000	130,000	177,433		130,000
2110.000.000.311021.000	MOBILE HOME TAXES	28,000	36,247		28,000	28,000	38,685		35,000
2110.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	9,200	25,706		15,000	15,000	45		50
2110.000.000.311040.000	NET PROCEEDS TAX	-	31,990		40,000	40,000	350,362		40,000
2110.000.000.312000.000	P & I DELINQUENT TAXES	6,000	7,488		6,000	6,000	7,602		6,000
2110.000.000.321040.000	SINGLE PERMITS	400	445		400	400	470		400
2110.000.000.323040.000	STREET PERMITS	24,000	29,563		24,000	24,000	53,122		30,000
2110.000.000.333040.000	AID TRANSPORTATION	3,516	3,222		3,516	3,516	-		3,516
2110.000.000.335040.000	GAS TAX	295,548	295,838		1,322,664	1,322,664	649,723		727,000
2110.000.000.335041.000	BARSAA HB 473 GAS TAX	425,000	605,553		-	-	7,248		-
2110.000.000.335240.000	STATE ENTITLEMENT	2,562,031	2,562,031		2,170,770	2,170,770	2,331,603		2,287,424
2110.000.000.337013.000	BANKHEAD JONES	2,100	2,182		2,100	2,100	2,246		2,100
2110.000.000.341015.000	ADMIN. CHARGE - RSIDs	17,000	22,004		20,000	20,000	23,713		15,000
2110.000.000.341096.000	BRIDGE SERVICE	180,000	153,674		-	-	173,349		180,000
2110.000.000.343010.000	PARK SERVICE	-	-		20,000	20,000	-		20,000
2110.000.000.369000.000	OTHER INCOME	600	28,242		2,000	2,000	10,571		5,000
2110.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	228,960	217,035		235,320	235,320	209,615		241,536
TOTAL		**10,961,925**	**11,098,686**		**11,738,453**	**11,738,453**	**11,455,602**		**12,174,784**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ROAD FUND

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
37.0	37.0	36.0	36.0

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 2,848,946	$ 2,896,004	$ 2,985,383	$ 3,031,350	$ 3,712,070
Operating	$ 6,331,341	$ 7,427,616	$ 6,009,574	$ 5,986,827	$ 8,372,925
Capital	$ 51,984	$ 292,972	$ 312,829	$ 152,574	$ 61,900
Transfers	$ 80,000	$ 1,157,389	$ 1,810,258	$ 2,215,499	$ 1,516,435
Total	$ 9,312,271	$ 11,773,981	$ 11,118,044	$ 11,386,250	$ 13,663,329

FINAL FY25 BUDGET

Road Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2110.000.401.430200.111	SALARIES/PERM	2,167,247	2,071,061		2,385,358	2,385,358	2,140,696		2,475,248	
2110.000.401.430200.112	SALARIES/TEMP	35,000	-		35,000	35,000	-		35,000	-
2110.000.401.430200.120	OVERTIME	120,000	84,214		120,000	120,000	90,539		120,000	-
2110.000.401.430200.130	TERMINATION PAY	-	372		-	-	8,197		100,000	
2110.000.401.430200.141	UNEMPLOYMENT COMPENSATION	5,806	5,413		3,811	3,811	3,412		4,095	
2110.000.401.430200.142	WORKER'S COMPENSATION	73,794	76,317		72,597	72,597	40,654		75,680	
2110.000.401.430200.143	GROUP HEALTH INSURANCE	399,168	378,378		410,256	410,256	365,442		422,688	
2110.000.401.430200.144	SOCIAL SECURITY	177,652	160,081		194,337	194,337	166,486		208,864	
2110.000.401.430200.147	LONG TERM DISABILITY	7,434	6,775		8,182	8,182	6,869		8,490	
2110.000.401.430200.150	SALARY/CONTINGENCY	20,000	-		20,000	20,000	-		20,000	
2110.000.401.430200.153	LIFE INSURANCE	6,290	5,918		6,509	6,509	5,810		6,615	
2110.000.401.430200.156	PUBLIC EMPLOYEE RETIRE	200,592	196,854		227,236	227,236	203,245		235,389	
	PERSONNEL TOTAL	**3,212,983**	**2,985,383**		**3,483,286**	**3,483,286**	**3,031,350**		**3,712,070**	
OPERATING										
2110.000.401.430200.210	OFFICE SUPPLIES	15,000	5,276		15,000	15,000	12,280		15,000	-
2110.000.401.430200.220	OPERATING SUPPLIES	30,000	19,217		42,000	42,000	27,062		30,000	(12,000)
2110.000.401.430200.231	GAS-OIL-GREASE-ETC	600,000	535,389		600,000	600,000	500,213		600,000	-
2110.000.401.430200.240	REPAIR & MAINT SUPPLIES	30,000	29,060		30,000	30,000	14,060		30,000	-
2110.000.401.430200.316	RADIO MAINT	12,000	3,547		12,000	12,000	4,430		12,000	-
2110.000.401.430200.337	PUBLICITY/ADVERTISING	4,000	692		4,000	4,000	945		4,000	-
2110.000.401.430200.340	UTILITIES	35,000	44,714		35,000	35,000	28,452		35,000	-
2110.000.401.430200.345	TELEPHONE & TECHNOLOGY	30,596	30,259		30,596	30,596	23,182		31,096	500
2110.000.401.430200.351	MEDICAL & PYSCH SERVICES	4,000	1,566		4,000	4,000	2,914		4,000	-
2110.000.401.430200.352	LEGAL SERVICES	1,000	-		1,000	1,000	-		-	(1,000)
2110.000.401.430200.354	ENGINEERING / TESTING	200,000	53,720		200,000	200,000	285,983		200,000	-
2110.000.401.430200.361	VEHICLE REPAIRS	400,000	430,309		400,000	400,000	348,955		400,000	-
2110.000.401.430200.362	MAINT & REPAIRS	12,000	10,828		12,000	12,000	9,476		12,000	-
2110.000.401.430200.366	REPAIR & MAINT BUILDINGS	35,000	34,010		15,000	15,000	28,983		40,000	25,000
2110.000.401.430200.367	JANITORIAL SERVICES	5,000	7,400		5,000	5,000	14,486		14,400	9,400
2110.000.401.430200.368	SOFTWARE/HARDWARE MAINT	30,000	16,084		30,000	30,000	16,988		30,000	-
2110.000.401.430200.370	TRAVEL/MOVING	6,000	3,417		6,000	6,000	2,662		6,000	-
2110.000.401.430200.380	TRAINING	10,000	6,456		10,000	10,000	5,072		10,000	-
2110.000.401.430200.397	DUST CONTROL	110,000	95,897		110,000	110,000	94,779		110,000	-
2110.000.401.430200.398	VARIABLE CONTRACT SERVICE	290,000	225,128		290,000	290,000	1,103,676		-	(290,000)
2110.000.401.430200.399	OTHER CONTRACTS -PAVING	2,980,000	2,897,271		3,500,000	1,625,000	1,972,817		3,790,000	290,000
2110.000.401.430200.401	COST SHARE PROGRAM	200,000	-		200,000	200,000	-		-	(200,000)
2110.000.401.430200.450	RAW MATERIALS - GAS TAX	1,937,786	1,520,520		2,427,538	2,427,538	1,371,870		2,100,000	(327,538)
2110.000.401.430200.510	INSURANCE	-	-		54,790	54,790	54,790		72,429	17,639
2110.000.401.430200.533	EQUIPMENT RENTAL	50,000	2,874		50,000	50,000	13,180		25,000	(25,000)
2110.000.401.430200.540	SPECIAL ASSESSMENTS	28,000	10,562		28,000	28,000	11,522		28,000	-
2110.000.401.430200.850	CONTINGENCY	-	-		250,000	250,000	-		500,000	250,000
2110.000.401.430200.851	CONTINGENCY - PROTEST TAXES	144,000	-		357,000	357,000	-		217,000	(140,000)
2110.000.401.430260.341	ELECTRICITY	12,000	4,161		12,000	12,000	4,810		12,000	-
2110.000.401.430260.364	SIGN MAINTENANCE	30,000	21,217		40,000	40,000	33,240		40,000	-
2110.000.401.430260.740	SIGN IMPROVEMENTS - SCHOOL AREAS	5,000	-		5,000	5,000	-		5,000	-
	OPERATING TOTAL	**7,246,382**	**6,009,574**		**8,775,924**	**6,900,924**	**5,986,827**		**8,372,925**	

FINAL FY25 BUDGET

Road Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
CAPITAL										
2110.000.401.430200.920	CAPITAL OUTLAY/BUILDING	5,400	5,385		664,542	664,542	44,107		9,400	
2110.000.401.430200.923	ROAD CONSTRUCTION /REPAIR	50,000	-		50,000	50,000	-		50,000	
2110.000.401.430200.940	CAPITAL OUTLAY-EQUIPMENT	376,940	307,444		131,400	131,400	108,467		2,500	
	CAPITAL TOTAL	**432,340**	**312,829**		**845,942**	**845,942**	**152,574**		**61,900**	
TRANSFERS										
2110.000.401.521000.820	TRANSFER TO OTHER FUNDS/COST SHARE	-	-		30,000	30,000	27,228		200,000	170,000
2110.000.401.521000.826	TRANSFER TO GIS	60,258	60,258		63,271	63,271	63,271		66,435	3,164
2110.000.401.521000.829	TRANSFER TO CAPITAL IMP	1,750,000	1,750,000		250,000	2,125,000	2,125,000		1,250,000	1,000,000
		1,810,258	**1,810,258**		**343,271**	**2,218,271**	**2,215,499**		**1,516,435**	
	TOTAL	**12,701,963**	**11,118,044**		**13,448,423**	**13,448,423**	**11,386,250**		**13,663,329**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2110.000.401.430200.366	Inflationary cost of repairs	25,000
2110.000.401.430200.367	Change in cleaning services	9,400
2110.000.401.430200.510	Premium increases	17,639
2110.000.401.430200.940	Desk	2,500
		$ 54,539

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BRIDGE FUND

No reallocation of mills in FY25.

TAX REVENUE	$	1,890,972			
NON-TAX REVENUE		68,228	FY 24 MILLS		**3.48**
TOTAL REVENUES	**$**	**1,959,200**	FY 25 MILLS		**3.81**
Use / (Source) of Reserves		925,425	Change		**0.33**
TOTAL RESOURCES USED	**$**	**2,884,625**			
BASE APPROPRIATIONS	$	896,625	**Est. Reserves 7/1/24**	$	1,735,498
TRANSFERS & CONTINGENCY		1,988,000	(Use)/Source of Reserves		(925,425)
TOTAL APPROPRIATIONS	**$**	**2,884,625**	**Proj. Res. 6/30/25**	**$**	**810,073**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	1,250,893	$	1,584,692	$	1,403,541	$	1,708,669	$	1,890,972
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	52,417	$	53,414	$	59,644	$	1,623,749	$	68,228
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	-	$	-	$	-	$	-
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	1,303,310	$	1,638,106	$	1,463,185	$	3,332,418	$	1,959,200

FY25 FINAL BUDGET

Bridge Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2130.000.000.311010.000	REAL PROPERTY TAXES	1,384,374	1,358,072		1,695,973	1,695,973	1,642,741		1,856,967
2130.000.000.311020.000	PERSONAL PROPERTY TAXES	7,500	30,356		3,000	3,000	26,628		15,000
2130.000.000.311021.000	MOBILE HOME TAXES	6,000	7,655		5,000	5,000	8,153		7,500
2130.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	800	2,396		1,000	1,000	6		5
2130.000.000.311040.000	NET PROCEEDS TAX	-	3,138		5,000	5,000	29,382		10,000
2130.000.000.312000.000	P & I DELINQUENT TAXES	1,500	1,924		1,500	1,500	1,759		1,500
2130.000.000.331113.000	FEMA -FLOOD PRESIDENTIAL DECL.	-	-		-	59,220	59,220		
2130.000.000.334133.000	RB02 -MDT 56TH BRIDGE MATCH	-	-		-	750,000	750,000		
2130.000.000.334134.000	RB02 -MDT 56TH BRIDGE MCEP	-	-		750,000	750,000	750,000		
2130.000.000.335240.000	STATE ENTITLEMENT	59,644	59,644		59,095	59,095	64,529		68,228
TOTAL		**1,459,818**	**1,463,185**		**2,520,568**	**3,329,788**	**3,332,418**		**1,959,200**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BRIDGE FUND

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 533,129	$ 523,635	$ 445,096	$ 520,825	$ 1,094,625
Capital	$ 111,556	$ 821,850	$ 143,911	$ 1,900,259	$ 140,000
Transfers	$ 790,000	$ 225,000	$ 250,000	$ 750,000	$ 1,650,000
Total	$ 1,434,685	$ 1,570,485	$ 839,007	$ 3,171,084	$ 2,884,625

FINAL FY25 BUDGET

Bridge Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2130.000.402.430244.220	OPERATING SUPPLIES	3,625	-		3,625	3,625	-		3,625	-
2130.000.402.430244.231	GAS-OIL-GREASE-ETC	100,000	45,371		100,000	100,000	30,353		10,000	(90,000)
2130.000.402.430244.347	ADMINISTRATION SERVICES	180,000	153,674		-	80,000	173,349		180,000	180,000
2130.000.402.430244.354	ENGINEERING / TESTING	150,000	45,265		150,000	150,000	91,514		150,000	-
2130.000.402.430244.361	VEHICLE REPAIRS	50,000	30,660		50,000	50,000	39,836		50,000	-
2130.000.402.430244.370	TRAVEL/MOVING	1,000	946		1,000	1,000	1,056		1,000	-
2130.000.402.430244.380	TRAINING	2,000	730		2,000	2,000	510		2,000	-
2130.000.402.430244.398	VARIABLE CONTRACT SERVICE	40,000	3,166		40,000	40,000	40,276		40,000	-
2130.000.402.430244.400	BUILDING MATERIALS	300,000	152,398		300,000	300,000	143,931		300,000	-
2130.000.402.430244.533	EQUIPMENT RENTAL	20,000	-		20,000	20,000	-		20,000	-
2130.000.402.430244.791	PLANNING RB01 -MATCH	-	12,886		-	-	-			
2130.000.402.430244.850	CONTINGENCY	150,000	-		150,000	70,000	-		300,000	150,000
2130.000.402.430244.851	CONTINGENCY - PROTEST TAXES	28,000	-		51,000	51,000	-		38,000	(13,000)
	OPERATING TOTAL	**1,024,625**	**445,096**		**867,625**	**867,625**	**520,825**		**1,094,625**	
CAPITAL										
2130.000.402.430244.932	BRIDGE CONSTRUCTION/REPLACE	280,000	143,911		2,210,000	2,269,220	1,900,259		140,000	(2,070,000)
2130.000.402.430244.940	CAPITAL OUTLAY-EQUIPMENT	23,000	-		-	-	-		-	-
	CAPITAL TOTAL	**303,000**	**143,911**		**2,210,000**	**2,269,220**	**1,900,259**		**140,000**	
TRANSFERS										
2130.000.402.521000.829	TRANSFER TO CIP	500,000	250,000		-	750,000	750,000		1,650,000	1,650,000
	TRANSFER TOTAL	**500,000**	**250,000**		**-**	**750,000**	**750,000**		**1,650,000**	
	TOTAL	**1,827,625**	**839,007**		**3,077,625**	**3,886,845**	**3,171,084**		**2,884,625**	

FINAL FY25 BUDGET

Bridge Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2130.000.402.430244.347	Admin to Road	180,000
2130.000.402.521000.829	Transfer to cover Duck Creek Bridge Project	1,650,000
		$ 1,830,000

Fiscal Year 2024-2025

BRIDGE NUMBER	ROAD NAME	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS
21-02	Cottonwood Creek	76.08	$ 80,000	Box
25-07	Haugrud Road	66.57	$ 60,000	CMP
		Total	**$ 140,000**	

Fiscal Year 2025-2026

BRIDGE NUMBER	Road Name	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS
38-06	South 26 Road	59.46	$ 80,000	Box
68-01	Custer Pineview Road	77.02	$ 100,000	Box
08-09	South Hart Road	81.56	$ 80,000	Box
37-12	Railroad Highway	69.61	$ 80,000	At South 8 Road
3-08	Hesper Road	55.60	$ 300,000	Bridge Replace/East of Shiloh
		Total	**$ 640,000**	

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
WEED FUND

TAX REVENUE	$	376,707			
NON-TAX REVENUE		97,755	FY 24 MILLS		**0.78**
TOTAL REVENUES	**$**	**474,462**	FY 25 MILLS		**0.76**
Use / (Source) of Reserves		49,071	Change		**-0.02**
TOTAL RESOURCES USED	**$**	**523,533**			
BASE APPROPRIATIONS	$	505,533	**Est. Reserves 7/1/24**	$	217,391
TRANSFERS & CONTINGENCY		18,000	(Use)/Source of Reserves		(49,071)
TOTAL APPROPRIATIONS	**$**	**523,533**	**Proj. Res. 6/30/25**	**$**	**168,320**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 362,397	$ 274,905	$ 352,599	$ 384,361	$ 376,707
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 10,539	$ 10,706	$ 11,812	$ 12,567	$ 13,199
CHARGES	$ 50,785	$ 45,839	$ 50,115	$ 62,615	$ 50,000
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 6,796	$ 9,554	$ 1,420	$ 1,340	$ 1,500
TRANSFER	$ 12,253	$ 22,720	$ 22,720	$ 32,455	$ 33,056
TOTALS	$ 442,770	$ 363,724	$ 438,666	$ 493,338	$ 474,462

FY25 FINAL BUDGET

Weed Control Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2140.000.000.311010.000	REAL PROPERTY TAXES	346,307	341,802		379,435	379,435	368,535		368,407
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	4,800	7,513		1,000	1,000	6,116		5,000
2140.000.000.311021.000	MOBILE HOME TAXES	1,500	1,734		1,500	1,500	1,895		1,500
2140.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	180	604		250	250	1		-
2140.000.000.311040.000	NET PROCEEDS TAX	-	537		1,000	1,000	7,409		1,500
2140.000.000.312000.000	P & I DELINQUENT TAXES	300	409		300	300	405		300
2140.000.000.335030.000	NONRESTRICTED HIGHWAY	1,786	1,852		1,786	1,786	1,786		1,786
2140.000.000.335240.000	STATE ENTITLEMENT	9,960	9,960		9,849	9,849	10,781		11,413
2140.000.000.343360.000	CONTRACT SPRAYING	48,000	50,115		48,000	48,000	62,615		50,000
2140.000.000.369000.000	OTHER INCOME	1,500	1,420		1,500	1,500	1,340		1,500
2140.000.000.383026.000	TRANSFER FROM PILT	10,000	10,000		20,000	20,000	20,000		20,000
2140.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	12,720	12,720		12,720	12,720	12,455		13,056
TOTAL		**437,053**	**438,666**		**477,340**	**477,340**	**493,338**		**474,462**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

WEED FUND

The Weed Fund accounts for the control and management of noxious weeds.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
2.00	2.00	2.00	2.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 201,998	$ 198,275	$ 214,866	$ 235,980	$ 216,779
Operating	$ 167,914	$ 118,903	$ 237,672	$ 233,849	$ 303,554
Capital	$ 8,000	$ 1,488	$ 3,575	$ -	$ 3,200
Transfers	$ 20,000	$ -	$ -	$ -	$ -
Total	$ 397,912	$ 318,666	$ 456,113	$ 469,829	$ 523,533

FINAL FY25 BUDGET

Weed Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2140.000.403.431100.111	SALARIES/PERM	118,490	118,743		129,053	129,053	130,938		126,857	
2140.000.403.431100.113	SALARIES SEASONAL	30,000	41,548		30,000	30,000	49,215		35,000	5,000
2140.000.403.431100.120	OVERTIME	2,900	1,549		2,900	2,900	2,009		2,900	-
2140.000.403.431100.130	TERMINATION PAY	-	173		-	-	(149)			
2140.000.403.431100.141	UNEMPLOYMENT COMPENSATION	378	409		243	243	281		247	
2140.000.403.431100.142	WORKER'S COMPENSATION	3,932	4,862		3,932	3,932	3,092		3,763	
2140.000.403.431100.143	GROUP HEALTH INSURANCE	22,176	22,176		22,176	22,176	21,714		22,848	
2140.000.403.431100.144	SOCIAL SECURITY	11,581	12,597		12,389	12,389	14,072		12,604	
2140.000.403.431100.147	LONG TERM DISABILITY	406	389		443	443	407		435	
2140.000.403.431100.153	LIFE INSURANCE	360	356		360	360	353		356	
2140.000.403.431100.156	PUBLIC EMPLOYEE RETIRE	10,646	12,064		11,968	11,968	14,048		11,769	
	PERSONNEL TOTAL	**200,869**	**214,866**		**213,464**	**213,464**	**235,980**		**216,779**	
OPERATING										
2140.000.403.431100.210	OFFICE SUPPLIES	3,500	3,882		5,500	5,500	5,629		5,500	-
2140.000.403.431100.220	OPERATING SUPPLIES	5,000	3,792		5,000	5,000	3,975		5,000	-
2140.000.403.431100.222	CHEM,LAB, & MED SUPPLIES	130,000	145,470		154,500	154,500	139,056		120,000	(34,500)
2140.000.403.431100.230	REPAIR & MAINT SUPPLIES	8,000	7,029		8,000	8,000	6,578		8,000	-
2140.000.403.431100.231	GAS-OIL-GREASE-ETC	22,000	5,287		22,000	22,000	6,771		22,000	-
2140.000.403.431100.336	PUBLIC RELATIONS & EDUCATION	3,500	3,325		3,500	3,500	2,510		3,500	-
2140.000.403.431100.337	PUBLICITY/ADVERTISING	1,000	-		500	500	-		500	-
2140.000.403.431100.340	UTILITIES	2,500	2,546		2,500	2,500	2,020		2,500	-
2140.000.403.431100.345	TELEPHONE & TECHNOLOGY	3,634	3,589		3,854	3,854	3,819		4,054	200
2140.000.403.431100.360	REPAIR & MAINT SERVICE	5,000	4,461		5,000	5,000	4,451		5,000	-
2140.000.403.431100.366	REPAIR & MAINT BUILDINGS	3,500	2,908		3,500	3,500	2,082		3,500	-
2140.000.403.431100.370	TRAVEL/MOVING	2,000	1,577		2,000	2,000	603		2,000	-
2140.000.403.431100.380	TRAINING	1,500	817		1,500	1,500	1,355		1,500	-
2140.000.403.431100.398	VARIABLE CONTRACT SERVICE	45,000	40,000		45,000	45,000	40,000		82,500	37,500
2140.000.403.431100.740	COST SHARE PROGRAM	15,000	12,989		15,000	15,000	15,000		20,000	5,000
2140.000.403.431100.850	EXPENDITURE CONTINGENCY	10,000	-		10,000	10,000	-		10,000	-
2140.000.403.431100.851	CONTINGENCY - PROTEST TAXES	7,000	-		12,000	12,000	-		8,000	(4,000)
	OPERATING TOTAL	**268,134**	**237,672**		**299,354**	**299,354**	**233,849**		**303,554**	
CAPITAL										
2140.000.403.431100.940	CAPITAL OUTLAY-EQUIPMENT	8,005	3,575		-	-	-		3,200	3,200
	CAPITAL TOTAL	**8,005**	**3,575**		**-**	**-**	**-**		**3,200**	
	TOTAL	**477,008**	**456,113**		**512,818**	**512,818**	**469,829**		**523,533**	

FINAL FY25 BUDGET

Weed Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2140.000.403.431100.398	Additional Spraying		37,500
2140.000.403.431100.940	Color Printer		3,200
			40,700

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
2140.000.403.431100.113	Wage Increase	5,000

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PREDATORY ANIMAL

TAX REVENUE	$	400
NON-TAX REVENUE		40
TOTAL REVENUES	**$**	**440**
Use / (Source) of Reserves		60
TOTAL RESOURCES USED	**$**	**500**

BASE APPROPRIATIONS	$	500
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**500**

Est. Reserves 7/1/24	$	174
(Use)/Source of Reserves		(60)
Proj. Res. 6/30/25	**$**	**114**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 628	$ 566	$ 502	$ 404	$ 400
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 146	$ 101	$ 98	$ 35	$ 40
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 774	$ 667	$ 600	$ 439	$ 440

FY25 FINAL BUDGET

Predatory Animal Control Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2150.000.000.311020.000	PERSONAL PROPERTY	793	502		200	216	404		400
2150.000.000.312000.000	P & I DELINQUENT TAXES	-	7		-	-	3		-
2150.000.000.363011.000	ASSESSMENT	140	91		50	50	32		40
		933	**600**		**250**	**266**	**439**		**440**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PREDATORY ANIMAL

This 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 1,045	$ 905	$ 418	$ 447	$ 500
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,045	$ 905	$ 418	$ 447	$ 500

FINAL FY25 BUDGET

Predatory Animal Control Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2150.000.404.440690.397	FIXED CONTRACT SERVICES	933	418		431	447	447		500	69
	OPERATING TOTAL	**933**	**418**		**431**	**447**	**447**		**500**	
	TOTAL	**933**	**418**		**431**	**447**	**447**		**500**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIABILITY & PROPERTY INSURANCE FUND

Increase in mills due to discretionary mills allocated in from the General Fund to cover needs.

TAX REVENUE	$	1,130,621
NON-TAX REVENUE		1,158,008
TOTAL REVENUES	**$**	**2,288,629**
Use / (Source) of Reserves		333,126
TOTAL RESOURCES USED	**$**	**2,621,755**

FY 24 MILLS	**2.10**
FY 25 MILLS	**2.28**
Change	**0.18**

BASE APPROPRIATIONS	$	2,231,755
TRANSFERS & CONTINGENCY		390,000
TOTAL APPROPRIATIONS	**$**	**2,621,755**

Est. Reserves 7/1/24	$	1,200,955
(Use)/Source of Reserves		(333,126)
Proj. Res. 6/30/25	**$**	**867,829**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 210,702	$ 733,803	$ 771,295	$ 1,028,158	$ 1,130,621
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 38,009	$ 38,731	$ 42,007	$ 452,238	$ 610,470
CHARGES	$ 498,838	$ 513,804	$ 432,844	$ 389,474	$ 481,842
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 4,877	$ 7,333	$ 37,539	$ 28,659	$ 20,000
TRANSFER	$ 26,526	$ 27,878	$ 24,963	$ 537,100	$ 45,696
TOTALS	$ 778,952	$ 1,321,549	$ 1,308,648	$ 2,435,629	$ 2,288,629

FY25 FINAL BUDGET

Liability & Property Insurance Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2190.000.000.311010.000	REAL PROPERTY TAXES	763,250	747,059		1,019,468	1,019,468	990,525		1,109,121
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	4,800	16,512		7,500	7,500	15,771		12,000
2190.000.000.311021.000	MOBILE HOME TAXES	2,400	3,961		2,000	2,000	4,694		4,000
2190.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	180	1,319		500	500	3		-
2190.000.000.311040.000	NET PROCEEDS TAX	-	1,470		2,000	2,000	16,181		5,000
2190.000.000.312000.000	P & I DELINQUENT TAXES	480	974		300	300	984		500
2190.000.000.335240.000	STATE ENTITLEMENT	42,007	42,007		585,372	585,372	452,238		610,470
2190.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	432,844	432,844		405,675	405,675	389,474		481,842
2190.000.000.371010.000	INTEREST REVENUE	14,800	37,539		21,000	21,000	28,659		20,000
2190.000.000.383002.000	TRANSFER FROM GENERAL FUND	-	-		500,000	500,000	500,000		-
2190.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	29,256	24,963		38,160	38,160	37,100		45,696
		1,290,017	**1,308,648**		**2,581,975**	**2,581,975**	**2,435,629**		**2,288,629**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIABILITY & PROPERTY INSURANCE

This fund provides for the collection of taxes and interdepartmental charges 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.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
7.00	6.00	4.60	4.60

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 545,257	$ 566,952	$ 545,695	$ 745,391	$ 876,018
Operating	$ 770,072	$ 1,239,277	$ 1,732,970	$ 957,931	$ 1,736,137
Capital	$ -	$ -	$ 8,871	$ 6,998	$ 9,600
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,315,329	$ 1,806,229	$ 2,287,536	$ 1,710,320	$ 2,621,755

FINAL FY25 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2190.000.429.510333.111	SALARIES/PERM	456,225	413,125		570,330	570,330	567,301		639,779	
2190.000.429.510333.112	SALARIES/TEMP	40,000	14,270		22,800	22,800	8,383		22,800	-
2190.000.429.510333.120	OVERTIME	5,000	757		5,000	5,000	294		5,000	-
2190.000.429.510333.130	TERMINATION PAY	10,000	(1,006)		10,000	10,000	5,155		10,000	-
2190.000.429.510333.141	UNEMPLOYMENT COMPENSATION	1,278	1,051		912	912	864		1,016	
2190.000.429.510333.142	WORKER'S COMPENSATION	2,293	2,182		2,729	2,729	1,862		2,771	
2190.000.429.510333.143	GROUP HEALTH INSURANCE	51,005	43,520		66,528	66,528	64,680		79,968	
2190.000.429.510333.144	SOCIAL SECURITY	39,109	32,098		46,522	46,522	42,421		51,835	
2190.000.429.510333.147	LONG TERM DISABILITY	1,565	1,283		1,956	1,956	1,855		2,194	
2190.000.429.510333.153	LIFE INSURANCE	903	699		1,080	1,080	1,045		1,266	
2190.000.429.510333.156	PUBLIC EMPLOYEE RETIRE	41,326	37,716		53,089	53,089	51,531		59,388	
	PERSONNEL TOTAL	**648,704**	**545,695**		**780,946**	**780,946**	**745,391**		**876,018**	
OPERATING										
CLAIMS DEFENSE COSTS										
2190.000.429.510200.202	EXPENSE OF INVEST	40,000	7,115		40,000	40,000	2,576		40,000	-
2190.000.429.510200.352	LEGAL SERVICES	30,000	22,195		30,000	30,000	7,772		30,000	-
2190.000.429.510200.370	DEFENSE COSTS - TRAVEL	7,500	662		7,500	7,500	2,900		7,500	-
2190.000.429.510200.394	WITNESS & JURY FEES	15,000	5,811		15,000	15,000	10,439		15,000	-
2190.000.429.510200.398	VARIABLE CONTRACT SERVICES	100,000	21,300		100,000	100,000	37,800		100,000	-
2190.000.429.510200.741	LOSS CLAIMS	450,000	770,000		250,000	250,000	5,300		367,000	117,000
2190.000.429.510200.750	AUTO CLAIMS	30,000	72,160		30,000	30,000	23,829		130,000	100,000
2190.000.429.510200.751	AUTO COLLISION & COMPREH.	100,000	34,637		100,000	100,000	16,520		-	(100,000)
2190.000.429.510200.752	GENERAL LIABILITY CLAIMS	200,000	1,074		100,000	100,000	-		-	(100,000)
2190.000.429.510200.753	PROPERTY DAMAGE CLAIMS	15,000	-		15,000	15,000	-		-	(15,000)
2190.000.429.510200.754	THEFT CLAIMS	2,000	-		2,000	2,000	-		-	(2,000)
2190.000.429.510200.851	CONTINGENCY - PROTEST TAXES	15,000	-		31,000	31,000	-		23,000	(8,000)
		1,004,500	**934,954**		**720,500**	**720,500**	**107,136**		**712,500**	
CLAIMS REINSURANCE & PREVENTION										
2190.000.429.510330.370	TRAVEL - SAFETY OFFICER	1,500	-		1,500	1,500	-		1,500	-
2190.000.429.510330.398	CONTRACTS - EEO & OTHER	30,000	-		30,000	30,000	-		30,000	-
2190.000.429.510330.510	REINSURANCE	680,864	755,231		796,681	796,681	803,810		905,358	108,677
2190.000.429.510330.755	LIABILITY RISK PREVENTION	14,000	7,735		14,000	14,000	9,684		14,000	-
		726,364	**762,966**		**842,181**	**842,181**	**813,494**		**950,858**	
CLAIMS ADMINISTRATION										
2190.000.429.510333.210	OFFICE SUPPLIES	13,100	6,127		13,100	13,100	6,241		13,100	-
2190.000.429.510333.330	MEMBERSHIP & DUES	2,700	1,558		2,700	2,700	2,285		2,700	-
2190.000.429.510333.345	TELEPHONE & TECHNOLOGY	12,763	12,007		17,039	17,039	17,038		21,279	4,240
2190.000.429.510333.362	MAINT & REPAIRS	2,500	-		2,500	2,500	-		2,500	-

FINAL FY25 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

2190.000.429.510333.368	SOFTWARE / HARDWARE MAINT	3,200	2,362		3,200	3,200	2,522		3,200	-
2190.000.429.510333.370	TRAVEL/MOVING	10,000	1,496		10,000	10,000	51		10,000	-
2190.000.429.510333.380	TRAINING	10,000	7,345		10,000	10,000	4,627		10,000	-
2190.000.429.510333.537	LEGAL RESEARCH SERVICES	4,680	4,155		4,680	4,680	4,537		10,000	5,320
		58,943	**35,050**		**63,219**	**63,219**	**37,301**		**72,779**	
	OPERATING TOTAL	**1,789,807**	**1,732,970**		**1,625,900**	**1,625,900**	**957,931**		**1,736,137**	
CAPITAL										
2190.000.429.510333.940	CAPITAL OUTLAY-EQUIPMENT	18,660	8,871		7,000	7,000	6,998		9,600	2,600
	CAPITAL TOTAL	**18,660**	**8,871**		**7,000**	**7,000**	**6,998**		**9,600**	
	TOTAL	**2,457,171**	**2,287,536**		**2,413,846**	**2,413,846**	**1,710,320**		**2,621,755**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2190.000.429.510330.510	Insurance premium increases/MACO	108,677
2190.000.429.510333.537	Westlaw	5,320
2190.000.429.510333.940	3 replacement laptops w/docking stations	9,600
		123,597

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY PARKS

TAX REVENUE	$	-
NON-TAX REVENUE		122,500
TOTAL REVENUES	**$**	**122,500**
Use / (Source) of Reserves		153,623
TOTAL RESOURCES USED	**$**	**276,123**

BASE APPROPRIATIONS	$	271,123
TRANSFERS & CONTINGENCY		5,000
TOTAL APPROPRIATIONS	**$**	**276,123**

Est. Reserves 7/1/24	$	475,712
(Use)/Source of Reserves		(153,623)
Proj. Res. 6/30/25	**$**	**322,089**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 64,514	$ 19,100	$ 70,790	$ 66,453	$ 22,500
TRANSFER	$ 37,000	$ 37,000	$ 37,000	$ 200,000	$ 100,000
TOTALS	$ 101,514	$ 56,100	$ 107,790	$ 266,453	$ 122,500

FY25 FINAL BUDGET

County Parks- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2210.000.000.334125.000	FWP GRANTS	-	-		125,000	125,000	-		-
2210.000.000.362010.000	RENT & ROYALTY	12,000	20,025		12,000	12,000	17,500		17,500
2210.000.000.362050.000	CASH IN LIEU OF PARKLAND	5,000	37,359		5,000	5,000	48,766		5,000
2210.000.000.365000.000	DONATIONS	-	2,043		-	-	100		-
2210.000.000.369000.000	OTHER INCOME	-	63		-	-	87		-
2210.000.000.382030.000	SALED FIXED/ASSETS	-	11,300		-	-	-		-
2210.000.000.383002.000	TRANSFER FROM GENERAL FUND	-	-		200,000	200,000	200,000		-
2210.000.000.383026.000	TRANSFER FROM PILT	37,000	37,000		-	-	-		100,000
TOTAL		**54,000**	**107,790**		**342,000**	**342,000**	**266,453**		**122,500**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY PARKS

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

Budget change in FY25 for consolidation of park districts.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ 16,844	$ 22,364	$ -
Operating	$ 47,443	$ 80,760	$ 47,578	$ 26,330	$ 171,567
Capital	$ 2,679	$ 9,140	$ 30,798	$ 28,764	$ 104,556
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 50,122	$ 89,900	$ 95,220	$ 77,458	$ 276,123

FINAL FY25 BUDGET

County Parks Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL - GENERAL BUDGET								
2210.000.405.460430.111	SALARIES/PERM	-	13,140	5,000	20,000	17,520	-	(5,000)
2210.000.405.460430.141	UNEMPLOYMENT COMPENSATION	-	32	-	-	26	-	-
2210.000.405.460430.142	WORKER'S COMPENSATION	-	79	-	-	79	-	-
2210.000.405.460430.143	GROUP HEALTH INSURANCE	-	1,415	-	-	1,793	-	-
2210.000.405.460430.144	SOCIAL SECURITY	-	942	-	-	1,285	-	-
2210.000.405.460430.147	LONG TERM DISABILITY	-	33	-	-	43	-	-
2210.000.405.460430.153	LIFE INSURANCE	-	23	-	-	29	-	-
2210.000.405.460430.156	PUBLIC EMPLOYEE RETIRE	-	1,180	-	-	1,589	-	-
	PERSONNEL TOTAL	**-**	**16,844**	**5,000**	**20,000**	**22,364**	**-**	
OPERATING - GENERAL BUDGET								
2210.000.405.460430.220	OPERATING SUPPLIES	-	-	-	-	400	-	-
2210.000.405.460430.230	REPAIR & MAINT SUPPLIES	5,700	6,143	8,700	15,700	6,394	10,000	1,300
2210.000.405.460430.340	UTILITIES	8,200	8,908	8,900	8,900	10,921	10,000	1,100
2210.000.405.460430.347	ADMINISTRATION SERVICES	-	-	20,000	20,000	-	20,000	-
2210.000.405.460430.370	TRAVEL/MOVING	2,000	-	2,500	2,500	-	2,500	-
2210.000.405.460430.398	VAR. CONTRACT SERVICE - PARKS DIR	21,946	3,270	-	-	-	-	-
2210.000.405.460430.399	OTHER CONTRACT SERVICES	20,000	14,464	7,500	7,500	4,632	7,500	-
2210.000.405.460430.540	PARKS SPECIAL ASSESSMENTS	2,300	643	2,300	2,300	1,712	2,300	-
2210.000.405.460430.740	AWARDS	3,000	-	-	-	-	-	-
2210.000.405.460430.791	FWP GRANT MATCH	-	-	33,325	3,825	-	-	(33,325)
2210.000.405.460430.850	CONTINGENCY	2,000	-	5,000	5,000	-	5,000	-
		65,146	33,428	88,225	65,725	24,059	57,300	
PARK DISTRICT MAINTENANCE COSTS								
2210.000.405.460460.362	MAINT & REPAIRS - DISTRICT 1 (FORMERLY BW)	6,626	1,176	14,789	14,789	1,315	84,784	69,995
2210.000.405.460461.362	MAINT & REPAIRS - BILLINGS SOUTHWEST	9,069	-	9,069	9,069	-	-	(9,069)
2210.000.405.460462.362	MAINT & REPAIRS - DISTRICT 2 (FORMERLY BS)	-	-	-	-	-	5,448	5,236
2210.000.405.460463.362	MAINT & REPAIRS - LOCKWOOD (Hillner, Sannon,Shawnee,Sled)	2,572	2,699	157	157	157	-	(157)
2210.000.405.460464.362	MAINT & REPAIRS - BLUE CREEK	1,060	-	6,710	6,710	-	-	(6,710)
2210.000.405.460465.362	MAINT & REPAIRS - LAUREL (Grandview,Hawkinson,Mt Meadows,Alder	38,623	10,000	38,623	38,623	-	-	(38,623)
2210.000.405.460466.362	MAINT & REPAIRS - DISTRICT 3 (FORMERLY SHEPHERD)	23,098	275	23,098	23,098	799	24,035	937
2210.000.405.460467.362	MAINT & REPAIRS - HUNTLEY- BALLANTINE	2,024	-	2,024	2,024	-	-	(2,024)
		83,072	**14,150**	**94,470**	**94,470**	**2,271**	**114,267**	
	OPERATING TOTAL	**148,218**	**47,578**	**182,695**	**160,195**	**26,330**	**171,567**	
CAPITAL - GENERAL BUDGET								
2210.000.405.460430.920	CAPITAL OUTLAY - BUILDING	4,334	4,334	17,500	25,000	-	-	
2210.000.405.460430.940	CAPITAL OUTLAY - EQUIPMENT	10,000	9,821	23,500	23,500	3,912	10,000	(13,500)

FINAL FY25 BUDGET

County Parks Fund - Expenditure Budget

PARK DISTRICT DEVELOPMENT COSTS - (PARK DEDICATION FUNDS)								
2210.000.405.460460.940	CAPITAL DEVELOPMENT - DISTRICT 1 (FORMERLY BW)	29,767	16,643	41,143	41,143	18,645	69,524	28,381
2210.000.405.460461.940	CAPITAL DEVELOPMENT - BILLINGS SOUTHWEST	9,069	-	9,069	9,069	-	-	(9,069)
2210.000.405.460462.940	CAPITAL DEVELOPMENT - DISTRICT 2 (FORMERLY BS)	-	-	-	-	-	5,109	5,109
2210.000.405.460464.940	CAPITAL DEVELOPMENT - BLUE CREEK	-	-	5,109	5,109	-	-	(5,109)
2210.000.405.460465.940	CAPITAL DEVELOPMENT - LAUREL	28,574	-	18,574	18,574	5,000	-	(18,574)
2210.000.405.460466.940	CAPITAL DEVELOPMENT - DISTRICT 3 (FORMERLY SHEPHERD)	21,404	-	21,130	21,130	1,207	19,923	(1,207)
2210.000.405.460468.940	CAPITAL DEVELOPMENT - BROADVIEW-ACTON	-	-	-	-	-	-	-
	Subtotal	**88,814**	**16,643**	**95,025**	**95,025**	**24,852**	**94,556**	
	CAPITAL TOTAL	**103,148**	**30,798**	**136,025**	**143,525**	**28,764**	**104,556**	
	TOTAL	**251,366**	**95,220**	**323,720**	**323,720**	**77,458**	**276,123**	

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 FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2210.000.405.460430.230	Utility price increases	1,300
2210.000.405.460430.340	Inflationary increases	1,100
2210.000.405.460430.940	Misc unexpected equipment	10,000
		12,400

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIBRARY FUND

TAX REVENUE	$	1,330,454
NON-TAX REVENUE		178,639
TOTAL REVENUES	**$**	**1,509,093**
Use / (Source) of Reserves		-
TOTAL RESOURCES USED	**$**	**1,509,093**

BASE APPROPRIATIONS	$	1,509,093
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**1,509,093**

FY 24 MILLS	**5.83**
FY 25 MILLS	**6.19**
Change	**0.36**

Est. Reserves 7/1/24	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/25	**$**	**-**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	1,012,960	$	1,056,503	$	1,079,760	$	1,239,140	$	1,330,454
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	148,936	$	153,595	$	159,055	$	170,793	$	178,639
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	-	$	-	$	-	$	-
TRANSFER	$	-	$	-	$	3,633	$	-	$	-
TOTALS	$	1,161,896	$	1,210,098	$	1,242,448	$	1,409,933	$	1,509,093

FY25 FINAL BUDGET

Library Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2220.000.000.311010.000	REAL PROPERTY TAXES	1,067,320	1,030,965		1,207,408	1,207,408	1,152,093		1,277,704
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	13,000	33,611		13,000	13,000	27,306		15,000
2220.000.000.311021.000	MOBILE HOME TAXES	4,400	5,441		4,400	4,400	5,942		5,000
2220.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	1,200	3,868		1,200	1,200	7		-
2220.000.000.311040.000	NET PROCEEDS TAX	-	4,751		6,000	31,000	52,631		32,000
2220.000.000.312000.000	P & I DELINQUENT TAXES	500	1,124		500	500	1,161		750
2220.000.000.335240.000	STATE ENTITLEMENT	159,055	159,055		166,890	166,890	170,793		178,639
2220.000.000.371010.000	INTEREST REVENUE	-	3,633		-	-	-		-
TOTAL		**1,245,475**	**1,242,448**		**1,399,398**	**1,424,398**	**1,409,933**		**1,509,093**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIBRARY

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

$9,000 is allocated to the Sunnyside Library in Worden, MT.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 1,161,896	$ 1,210,098	$ 1,242,448	$ 1,409,933	$ 1,509,093
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,161,896	$ 1,210,098	$ 1,242,448	$ 1,409,933	$ 1,509,093

FINAL FY25 BUDGET

Library Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2220.000.406.460100.397	BILLINGS PARMLY LIBRARY	1,237,475	1,234,448		1,390,398	1,415,398	1,400,933		1,500,043	
2220.000.406.460100.399	SUNNYSIDE LIBRARY	8,000	8,000		9,000	9,000	9,000		9,000	-
2220.000.406.460100.540	SUNNYSIDE LIBRARY PROPERTY TAXES	-	-		-	-	-		50	50
	OPERATING TOTAL	**1,245,475**	**1,242,448**		**1,399,398**	**1,424,398**	**1,409,933**		**1,509,093**	
	TOTAL	**1,245,475**	**1,242,448**		**1,399,398**	**1,424,398**	**1,409,933**		**1,509,093**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BILLINGS / COUNTY PLANNING FUND

TAX REVENUE	$	558,716
NON-TAX REVENUE		100,288
TOTAL REVENUES	**$**	**659,004**
Use / (Source) of Reserves		-
TOTAL RESOURCES USED	**$**	**659,004**
BASE APPROPRIATIONS	$	575,197
TRANSFERS & CONTINGENCY		83,807
TOTAL APPROPRIATIONS	**$**	**659,004**

FY 24 MILLS		**1.21**
FY 25 MILLS		**1.26**
Change		**0.05**
Est. Reserves 7/1/24	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/25	**$**	**-**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	453,300	$	468,820	$	486,468	$	526,542	$	558,716
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	84,375	$	87,079	$	90,087	$	96,332	$	100,288
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	-	$	870	$	-	$	-
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	537,675	$	555,899	$	577,425	$	622,874	$	659,004

FY25 FINAL BUDGET

Billings County Planning Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2250.000.000.311010.000	REAL PROPERTY TAXES	476,161	469,810		515,686	515,686	502,441		539,316
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	6,600	11,325		5,000	5,000	9,169		8,000
2250.000.000.311021.000	MOBILE HOME TAXES	2,200	2,688		2,000	2,000	2,747		2,000
2250.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	300	935		300	300	2		-
2250.000.000.311040.000	NET PROCEEDS TAX	-	1,051		1,500	8,500	11,582		9,000
2250.000.000.312000.000	P & I DELINQUENT TAXES	400	659		400	400	601		400
2250.000.000.335240.000	STATE ENTITLEMENT	90,088	90,087		94,662	94,662	96,332		100,288
2250.000.000.371010.000	INTEREST INCOME	-	870		-	-	-		-
TOTAL		**575,749**	**577,425**		**619,548**	**626,548**	**622,874**		**659,004**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BILLINGS / COUNTY PLANNING

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

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 469,680	$ 485,576	$ 504,324	$ 543,893	$ 575,197
Capital	$ -	$ -	$ -	$ -	
Transfers	$ 67,995	$ 70,323	$ 73,101	$ 78,981	$ 83,807
Total	$ 537,675	$ 555,899	$ 577,425	$ 622,874	$ 659,004

FINAL FY25 BUDGET

Billings/County Planning Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2250.000.407.411000.398	VARIABLE CONTRACT SERVICE- CITY OF BLGS	502,900	504,324		540,815	547,815	543,893		575,197	
	OPERATING TOTAL	**502,900**	**504,324**		**540,815**	**547,815**	**543,893**		**575,197**	
TRANSFERS										
2250.000.407.521000.826	TRANSFER TO GIS	72,849	73,101		78,733	78,733	78,981		83,807	
		72,849	**73,101**		**78,733**	**78,733**	**78,981**		**83,807**	
	TOTAL	**575,749**	**577,425**		**619,548**	**626,548**	**622,874**		**659,004**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LAUREL COUNTY PLANNING

TAX REVENUE	$	119,415	FY 24 MILLS		**1.88**
NON-TAX REVENUE		11,600	FY 25 MILLS		**2.08**
TOTAL REVENUES	**$**	**131,015**	Change		**0.20**
Use / (Source) of Reserves		-			
TOTAL RESOURCES USED	**$**	**131,015**			
BASE APPROPRIATIONS	$	131,015	**Est. Reserves 7/1/24**	$	-
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**131,015**	**Proj. Res. 6/30/25**	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 88,352	$ 90,998	$ 91,948	$ 108,547	$ 119,415
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 9,503	$ 9,762	$ 10,375	$ 11,106	$ 11,600
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ 3	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 97,855	$ 100,760	$ 102,326	$ 119,653	$ 131,015

FY25 FINAL BUDGET

Laurel Planning -Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2255.000.000.311010.000	REAL PROPERTY TAXES	91,933	90,890		108,013	108,013	107,639		118,565
2255.000.000.311020.000	PERSONAL PROPERTY TAXES	500	723		500	500	525		500
2255.000.000.311021.000	MOBILE HOME TAXES	180	261		180	180	321		300
2255.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	13		-	-	-		
2255.000.000.312000.000	P & I DELINQUENT TAXES	-	61		-	-	62		50
2255.000.000.335240.000	STATE ENTITLEMENT	10,375	10,375		10,944	10,960	11,106		11,600
2255.000.000.371010.000	INTEREST REVENUE	-	3		-	-	-		-
		102,988	**102,326**		**119,637**	**119,653**	**119,653**		**131,015**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LAUREL PLANNING

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 97,855	$ 100,760	$ 102,326	$ 119,653	$ 131,015
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 97,855	$ 100,760	$ 102,326	$ 119,653	$ 131,015

FINAL FY25 BUDGET

Laurel Planning Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2255.000.408.411000.397	FIXED CONTRACT SERVICES -CITY OF LAUREL	102,988	102,326		119,637	119,637	119,653		131,015	
	OPERATING TOTAL	**102,988**	**102,326**		**119,637**	**119,637**	**119,653**		**131,015**	
	TOTAL	**102,988**	**102,326**		**119,637**	**119,637**	**119,653**		**131,015**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BLIGHT ABATEMENT

TAX REVENUE	$	-
NON-TAX REVENUE		78,264
TOTAL REVENUES	**$**	**78,264**
Use / (Source) of Reserves		(3,539)
TOTAL RESOURCES USED	**$**	**74,725**

BASE APPROPRIATIONS	$	74,725
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**74,725**

Est. Reserves 7/1/24	$	221,680
(Use)/Source of Reserves		3,539
Proj. Res. 6/30/25	**$**	**225,219**

$75,000 BUDGETED AS TRANSFER FROM SOLID WASTE FUND FOR PROGRAM FUNDING

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ 56	$ -	$ -	$ -
TRANSFER	$ 63,048	$ 63,180	$ 78,180	$ 78,180	$ 78,264
TOTALS	$ 63,048	$ 63,236	$ 78,180	$ 78,180	$ 78,264

FY25 FINAL BUDGET

Blight Abatement Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2256.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	3,180	3,180		3,180	3,180	3,180		3,264
2256.000.000.383033.000	TRANSFER FROM SOLID WASTE	75,000	75,000		75,000	75,000	75,000		75,000
TOTAL		**78,180**	**78,180**		**78,180**	**78,180**	**78,180**		**78,264**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

BLIGHT ABATEMENT

This 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.

Program manager hired to manage Junk Vehicle and Blight Abatement program effective May 1, 2007
Cost for program manager split 50/50 between Junk Vehicle and Blight Abatement program

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
0.50	0.50	0.50	0.50

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 45,228	$ 46,271	$ 48,215	$ 50,843	$ 52,172
Operating	$ 3,179	$ 1,520	$ 2,446	$ 2,445	$ 22,553
Capital	$ -	$ -	$ -	$ 13,089	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 48,407	$ 47,791	$ 50,661	$ 66,377	$ 74,725

FINAL FY25 BUDGET

Blight Abatement Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2256.000.407.420501.111	SALARIES/PERM	36,164	36,164		38,348	38,348	38,348		39,206	
2256.000.407.420501.130	TERMINATION PAY	-	155		-	-	363			-
2256.000.407.420501.141	UNEMPLOYMENT COMPENSATION	90	89		58	58	57		59	
2256.000.407.420501.142	WORKER'S COMPENSATION	351	396		387	387	257		365	
2256.000.407.420501.143	GROUP HEALTH INSURANCE	5,544	5,544		5,544	5,544	5,544		5,712	
2256.000.407.420501.144	SOCIAL SECURITY	2,767	2,413		2,934	2,934	2,580		2,999	
2256.000.407.420501.147	LONG TERM DISABILITY	124	119		132	132	126		134	
2256.000.407.420501.153	LIFE INSURANCE	130	90		138	138	90		141	
2256.000.407.420501.156	PUBLIC EMPLOYEE RETIRE	3,172	3,245		3,478	3,478	3,478		3,556	
	PERSONNEL TOTAL	**48,342**	**48,215**		**51,019**	**51,019**	**50,843**		**52,172**	
OPERATING										
2256.000.407.420501.220	OPERATING SUPPLIES	500	350		1,000	1,000	300		500	(500)
2256.000.407.420501.231	FUEL, GAS, OIL	2,210	1,413		2,210	2,210	1,503		2,210	-
2256.000.407.420501.330	MEMBERSHIP & DUES	150	-		150	150	-		150	-
2256.000.407.420501.345	TELEPHONE & TECHNOLOGY	260	683		693	693	642		693	-
2256.000.407.420501.370	TRAVEL/MOVING	2,500	-		2,500	2,500	-		2,500	-
2256.000.407.420501.397	FIXED CONTRACT SERVICES	1,500	-		1,500	1,500	-		1,500	-
2256.000.407.420501.398	VARIABLE CONTRACT SERVICE	15,000	-		15,000	15,000	-		15,000	-
	OPERATING TOTAL	**22,120**	**2,446**		**23,053**	**23,053**	**2,445**		**22,553**	
CAPITAL										
2256.000.407.420501.940	CAPITAL OUTLAY-EQUIPMENT	-	-		16,500	16,500	13,089		-	(16,500)
	CAPITAL TOTAL	**-**	**-**		**16,500**	**16,500**	**13,089**		**-**	
	TOTAL	**70,462**	**50,661**		**90,572**	**90,572**	**66,377**		**74,725**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EMERGENCY LEVY

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

TAX REVENUE	$	-	FY 24 MILLS		-
NON-TAX REVENUE		-	FY 25 MILLS		-
TOTAL REVENUES	**$**	**-**	Change		-
Use / (Source) of Reserves		11,098,281			
TOTAL RESOURCES USED	**$**	**11,098,281**			
BASE APPROPRIATIONS	$	11,098,281	**Est. Reserves 7/1/24**	$	12,228,400
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		(11,098,281)
TOTAL APPROPRIATIONS	**$**	**11,098,281**	**Proj. Res. 6/30/25**	**$**	**1,130,119**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 4,534,201	$ 2,253,756	$ 8,253,014	$ 8,265,713	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 4,534,201	$ 2,253,756	$ 8,253,014	$ 8,265,713	$ -

FY25 FINAL BUDGET

Emergency Levy - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2260.000.000.331114.000	ARPA COVID	-	8,253,014		-	-	8,148,963		-
2260.000.000.331116.000	LATC ARPA FUNDS	-	-		62,891	62,891	116,750		-
		-	**8,253,014**		**62,891**	**62,891**	**8,265,713**		**0**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

EMERGENCY LEVY

This fund accounts for the tax levied on the properties located outside Billings, Laurel, and Broadview used to fund eligible declared emergency expenditures. All funds beginning in FY21 were received from the Federal or State government and not levied on taxpayers.
The expenditures in the graph below are related to ARPA projects.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 4,425,822	$ 11,140	$ 278,223	$ 450,000	$ 50,000
Operating	$ 108,379	$ 1,504,683	$ 1,333,559	$ 310,182	$ 500,000
Capital	$ -	$ 737,933	$ 6,641,232	$ 8,198,832	$ 10,548,281
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 4,534,201	$ 2,253,756	$ 8,253,014	$ 8,959,014	$ 11,098,281

FINAL FY25 BUDGET

Emergency Levy Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2260.000.199.440150.111	ARPA: SALARIES & BENEFITS	150,000	158,831		350,000	450,000	450,000		50,000	
2260.000.199.440150.112	ARPA: SALARIES/TEMP	-	119,392		-	-	-		-	
	PERSONNEL TOTAL	**150,000**	**278,223**		**350,000**	**450,000**	**450,000**		**50,000**	
OPERATING										
2260.000.199.440150.220	ARPA: OPERATING SUPPLIES	-	-		-	-	-			
2260.000.199.440150.398	ARPA: VARIABLE CONTRACT SERVICE	2,250,000	1,333,559		1,750,000	1,750,000	310,182		500,000	
	OPERATING TOTAL	**2,250,000**	**1,333,559**		**1,750,000**	**1,750,000**	**310,182**		**500,000**	
CAPITAL										
2260.000.199.440150.920	ARPA: BUILDING	-	-		-	1,000,000	661,713		5,000,000	
2260.000.199.440150.930	ARPA: LAND IMP	22,750,000	5,264,846		17,633,895	16,533,895	7,537,119		5,548,281	
2260.000.199.440150.940	ARPA: EQUIP	1,750,000	1,376,386		300,000	300,000	-		-	
	CAPITAL TOTAL	**24,500,000**	**6,641,232**		**17,933,895**	**17,833,895**	**8,198,832**		**10,548,281**	
	TOTAL	**26,900,000**	**8,253,014**		**20,033,895**	**20,033,895**	**8,959,014**		**11,098,281**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC HEALTH FUND

TAX REVENUE	$	3,466,107			
NON-TAX REVENUE		112,997	FY 24 MILLS		**6.63**
TOTAL REVENUES	**$**	**3,579,104**	FY 25 MILLS		**6.96**
Use / (Source) of Reserves		-	Change		**0.33**
TOTAL RESOURCES USED	**$**	**3,579,104**			
BASE APPROPRIATIONS	$	3,579,104	**Est. Reserves 7/1/24**	$	-
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**3,579,104**	**Proj. Res. 6/30/25**	**$**	**-**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	2,821,171	$	2,910,437	$	3,017,215	$	3,267,878	$	3,466,107
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	82,076	$	83,636	$	93,931	$	101,857	$	107,997
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	968	$	1,596	$	21,835	$	7,398	$	5,000
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	2,904,215	$	2,995,669	$	3,132,981	$	3,377,133	$	3,579,104

FY25 FINAL BUDGET

Public Health (Riverstone Health) - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2270.000.000.311010.000	REAL PROPERTY TAXES	2,960,647	2,922,061		3,194,325	3,194,325	3,132,734		3,375,607
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	38,000	64,689		40,000	40,000	52,073		45,000
2270.000.000.311021.000	MOBILE HOME TAXES	12,000	15,697		12,000	12,000	16,233		13,000
2270.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	1,800	5,157		1,800	1,800	11		-
2270.000.000.311040.000	NET PROCEEDS TAX	1,768	5,739		6,500	36,500	63,276		30,000
2270.000.000.312000.000	P & I DELINQUENT TAXES	3,000	3,872		3,000	3,000	3,551		2,500
2270.000.000.335240.000	STATE ENTITLEMENT	93,931	93,931		91,926	91,926	101,857		107,997
2270.000.000.371010.000	INTEREST REVENUE	21,835	21,835		11,000	11,000	7,398		5,000
TOTAL		**3,132,981**	**3,132,981**		**3,360,551**	**3,390,551**	**3,377,133**		**3,579,104**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PUBLIC HEALTH - (RIVERSTONE HEALTH)

On Jan.1, 1998 the City/County Health Department (Riverstone) became an entity separate from the County. The County levies millage for its operation and the collected tax receipts are forwarded to them.

The City/County Health department has changed their name to Riverstone Health.

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 2,903,420	$ 2,995,669	$ 3,132,981	$ 3,377,134	$ 3,579,104
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Total	$ 2,903,420	$ 2,995,669	$ 3,132,981	$ 3,377,134	$ 3,579,104

FINAL FY25 BUDGET

Public Health Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2270.000.351.440110.530	LEASE APPROPRIATION - REVENUE BOND	3,132,981	3,132,981	3,360,551	3,390,551	3,377,134	3,579,104	
	OPERATING TOTAL	**3,132,981**	**3,132,981**	**3,360,551**	**3,390,551**	**3,377,134**	**3,579,104**	
	TOTAL	**3,132,981**	**3,132,981**	**3,360,551**	**3,390,551**	**3,377,134**	**3,579,104**	

NOTE: Beginning in FY21, will not utilize protest amount to reduce estimated obligation due.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
			-

	PROGRAM ALLOCATION:	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	**FY24 Budget**	**Prelim FY25 Budget**	
	Environmental Health	756,000	778,000	810,000	840,000	850,000	850,000	
	Disease Control	435,000	435,000	589,000	600,000	535,000	450,000	**Note B**
	Health Promotion	675,000	665,000	670,000	650,000	590,000	677,000	**Note C**
	Public Health Systems Integration (PHSI)	240,000	320,000	350,000	390,000	375,000	690,000	**Note D**
	Family Health Services	229,000	185,000	125,000	210,000	415,000	546,000	**Note E**
	Schools Allocation	45,000	60,000	60,000	40,000	130,000	-	
	Home Care Services	220,000	240,000	260,000	280,000	300,000	112,000	**Note F**
	Reserves							
	Lease appropriation - Riverstone Revenue Bond							
		2,600,000	**2,683,000**	**2,864,000**	**3,010,000**	**3,195,000**	**3,325,000**	
							Note A	

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

(A): Per preliminary budget information received from the County for FY25.

(B): Includes Communicable Disease ($400k) and HIV Prevention ($50k).

(C): Includes Community Health Improvement ($100k), Tobacco ($12k) and general Health Promotion ($565k).

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

(E): Includes Maternal Child Health ($130k), Nurse Family Partnership/HMFP ($200k), Parents as Teachers ($70k), KidsFirst ($50k), CAC ($96k).

(F): Includes Riverstone Health Homecare ($112k).

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MENTAL HEALTH FUND

TAX REVENUE	$	457,698
NON-TAX REVENUE		9,453
TOTAL REVENUES	**$**	**467,151**
Use / (Source) of Reserves		55,481
TOTAL RESOURCES USED	**$**	**522,632**

BASE APPROPRIATIONS	$	493,632
TRANSFERS & CONTINGENCY		29,000
TOTAL APPROPRIATIONS	**$**	**522,632**

FY 24 MILLS		**0.90**
FY 25 MILLS		**0.92**
Change		**0.02**

Est. Reserves 7/1/24	$	227,825
(Use)/Source of Reserves		(55,481)
Proj. Res. 6/30/25	**$**	**172,344**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 206,472	$ 212,466	$ 271,465	$ 438,488	$ 457,698
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 7,339	$ 7,478	$ 8,261	$ 8,939	$ 9,453
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 213,811	$ 219,944	$ 279,726	$ 447,427	$ 467,151

FY25 FINAL BUDGET

Mental Health - Revenue Budget

		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2271.000.000.311010.000	REAL PROPERTY TAXES	267,898	263,204		437,309	437,309	424,000		448,498
2271.000.000.311020.000	PERSONAL PROPERTY TAXES	2,700	5,740		2,700	2,700	6,526		4,500
2271.000.000.311021.000	MOBILE HOME TAXES	1,000	1,330		1,000	1,000	1,881		1,000
2271.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	120	465		120	120	1		-
2271.000.000.311040.000	NET PROCEEDS TAX	-	419		500	500	5,706		3,500
2271.000.000.312000.000	P & I DELINQUENT TAXES	200	307		200	200	374		200
2271.000.000.335240.000	STATE ENTITLEMENT	8,261	8,261		8,208	8,208	8,939		9,453
		280,179	**279,726**		**450,037**	**450,037**	**447,427**		**467,151**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

MENTAL HEALTH

This fund accounts for costs associated with mental health treatment.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 283,500	$ 226,300	$ 315,719	$ 325,719	$ 522,632
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 283,500	$ 226,300	$ 315,719	$ 325,719	$ 522,632

FINAL FY25 BUDGET

Mental Health Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2271.000.199.440400.397	CONTRACT SERVICES - STATE MEDICAID MATCH	250,719	250,719		334,292	334,292	250,719		343,632	9,340
2271.000.199.440400.398	OTHER CONTRACTS - DRUG COURT/MH SVS	5,000	5,000		5,000	5,000	5,000		150,000	145,000
2271.000.199.440400.821	TRANSFER TO YSC	60,000	60,000		70,000	70,000	70,000		0	(70,000)
2271.000.199.440400.850	CONTINGENCY	5,000	-		5,000	5,000	-		20,000	15,000
2271.000.199.440400.851	CONTINGENCY - PROTEST TAXES	5,000	-		13,000	13,000	-		9,000	(4,000)
	OPERATING TOTAL	**325,719**	**315,719**		**427,292**	**427,292**	**325,719**		**522,632**	
	TOTAL	**325,719**	**315,719**		**427,292**	**427,292**	**325,719**		**522,632**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2271.000.199.440400.397	Population increase		9,340
2271.000.199.440400.398	MH Services		145,000
2271.000.199.440400.850	Contingency increase		15,000
			169,340

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY LEVY - MENTAL HEALTH FUND

TAX REVENUE	$	1,553,761
NON-TAX REVENUE		49,388
TOTAL REVENUES	**$**	**1,603,149**
Use / (Source) of Reserves		(109,879)
TOTAL RESOURCES USED	**$**	**1,493,270**

FY 24 MILLS		**2.98**
FY 25 MILLS		**3.13**
Change		**0.15**

BASE APPROPRIATIONS	$	1,462,270
TRANSFERS & CONTINGENCY		31,000
TOTAL APPROPRIATIONS	**$**	**1,493,270**

Est. Reserves 7/1/24	$	168,433
(Use)/Source of Reserves		109,879
Proj. Res. 6/30/25	**$**	**278,312**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 1,266,463	$ 1,306,881	$ 1,356,307	$ 1,468,816	$ 1,553,761
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 37,442	$ 38,154	$ 42,981	$ 46,597	$ 49,388
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ 2,137	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 1,303,905	$ 1,345,035	$ 1,401,425	$ 1,515,413	$ 1,603,149

FY25 FINAL BUDGET

Public Safety - Mental Health - Revenue Budget

		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2272.000.000.311010.000	REAL PROPERTY TAXES	1,331,530	1,313,543		1,437,290	1,437,290	1,408,073		1,519,261
2272.000.000.311020.000	PERSONAL PROPERTY TAXES	16,000	29,077		16,000	16,000	23,406		19,000
2272.000.000.311021.000	MOBILE HOME TAXES	6,000	7,054		6,000	6,000	7,295		6,000
2272.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	800	2,318		800	800	5		-
2272.000.000.311040.000	NET PROCEEDS TAX	-	2,577		3,500	3,500	28,445		8,500
2272.000.000.312000.000	P & I DELINQUENT TAXES	1,200	1,738		1,200	1,200	1,592		1,000
2272.000.000.335240.000	STATE ENTITLEMENT	42,981	42,981		42,133	42,133	46,597		49,388
2272.000.000.371010.000	INTEREST REVENUE	-	2,137		-	-	-		-
		1,398,511	**1,401,425**		**1,506,923**	**1,506,923**	**1,515,413**		**1,603,149**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PUBLIC SAFETY LEVY - MENTAL HEALTH

This fund accounts for a levy approved by voters to provide various mental health services to assist law enforcement through a public safety mill levy.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 952,008	$ 1,353,930	$ 1,181,529	$ 1,909,876	$ 1,493,270
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 952,008	$ 1,353,930	$ 1,181,529	$ 1,909,876	$ 1,493,270

FINAL FY25 BUDGET

Public Safety Levy - Mental Health Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2272.000.199.440400.397	CONTRACT SERVICES - MH SERVICES	1,150,000	1,014,088		1,300,000	1,551,600	1,551,539		1,000,000	(300,000)
2272.000.199.440400.398	CONTRACT SERVICES - MH SERVICES	-	-		100,000	-	-		50,000	(50,000)
2272.000.199.440400.399	CONTRACT SERVICES - MH SERVICES	328,000	166,326		482,000	359,000	358,337		412,270	(69,730)
2272.000.199.440400.851	CONTINGENCY - PROTEST TAXES	27,000	-		44,000	15,400	-		31,000	(13,000)
	OPERATING TOTAL	**1,505,000**	**1,180,414**		**1,926,000**	**1,926,000**	**1,909,876**		**1,493,270**	
CAPITAL										
2272.000.199.440400.920	CAPITAL - BUILDING	-	1,115		-	-	-		-	
	CAPITAL TOTAL	**-**	**1,115**		**-**	**-**	**-**		**-**	
	TOTAL	**1,505,000**	**1,181,529**		**1,926,000**	**1,926,000**	**1,909,876**		**1,493,270**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		-

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCKWOOD PEDESTRIAN SAFETY FUND

This levy is capped at 10.00 mills annually.

TAX REVENUE	$	291,030	FY 24 MILLS		**10.00**
NON-TAX REVENUE		87,951	FY 25 MILLS		**10.00**
TOTAL REVENUES	**$**	**378,981**	Change		**0.00**
Use / (Source) of Reserves	$	236,182			
TOTAL RESOURCES USED	**$**	**615,163**			
BASE APPROPRIATIONS	$	608,163	**Est. Reserves 7/1/24**	$	348,024
TRANSFERS & CONTINGENCY	$	-	(Use)/Source of Reserves		(236,182)
TOTAL APPROPRIATIONS	**$**	**608,163**	**Proj. Res. 6/30/25**	**$**	**111,842**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	254,771	$	257,412	$	265,344	$	298,037	$	291,030
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	-	$	561	$	871	$	1,180	$	1,951
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	746	$	1,350	$	14,116	$	64,274	$	86,000
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	255,517	$	259,323	$	280,331	$	363,491	$	378,981

FY25 FINAL BUDGET

Lockwood Pedestrian Safety - Revenue Budget

		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2275.000.000.311010.000	REAL PROPERTY TAXES	248,373	249,670		295,704	295,704	287,860		283,530
2275.000.000.311020.000	PERSONAL PROPERTY TAXES	5,800	11,832		5,800	5,800	6,326		4,500
2275.000.000.311021.000	MOBILE HOME TAXES	2,600	3,175		2,600	2,600	3,509		3,000
2275.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	329		-	-	8		-
2275.000.000.312000.000	P & I DELINQUENT TAXES	-	338		-	-	334		-
2275.000.000.335240.000	STATE ENTITLEMENT	871	871		1,000	1,000	1,180		1,951
2275.000.000.369000.000	OTHER INCOME	-	24		-	-	23		
2275.000.000.371010.000	INTEREST REVENUE	-	14,092		8,000	8,000	13,987		11,000
2275.000.000.381061.000	INTERFUND LOAN PROCEEDS	-	-		175,000	175,000	50,264		75,000
		257,644	**280,331**		**488,104**	**488,104**	**363,491**		**378,981**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LOCKWOOD PEDESTRIAN SAFETY FUND

This accounts for voter approved property tax funds used for the purpose of enhancing pedestrian safety in Lockwood.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 94,720	$ 116,262	$ 93,963	$ 90,237	$ 332,700
Debt Service	$ 64,944	$ 64,986	$ 65,126	$ 81,210	$ 82,463
Capital	$ -	$ -	$ 76,800	$ 319,138	$ 200,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 159,664	$ 181,248	$ 235,889	$ 490,585	$ 615,163

FINAL FY25 BUDGET

Lockwood Pedestrian Safety - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2275.000.423.430264.340	UTILITIES	5,000	966		5,000	5,000	966		3,000	(2,000)
2275.000.423.430264.362	MAINT & REPAIRS	13,000	8,488		13,000	13,000	7,200		11,000	(2,000)
2275.000.423.430264.398	VARIABLE CONTRACT SERVICE	120,000	72,509		150,000	115,000	81,342		150,000	-
2275.000.423.430264.791	MDT MATCH SIDEWALK	20,000	12,000		-	35,000	729		161,700	161,700
2275.000.423.430264.851	CONTINGENCY - PROTEST TAX	5,000	-		14,000	14,000	-		7,000	(7,000)
	OPERATING TOTAL	**163,000**	**93,963**		**182,000**	**182,000**	**90,237**		**332,700**	
DEBT										
2275.000.423.430264.610	PRINCIPAL	59,615	59,668		61,073	61,073	62,983		66,471	5,398
2275.000.423.430264.620	INTEREST	5,512	5,458		19,656	19,656	18,227		15,992	(3,664)
	DEBT SERVICE TOTAL	**65,127**	**65,126**		**80,729**	**80,729**	**81,210**		**82,463**	
CAPITAL										
2275.000.423.430264.954	CONSTRUCTION	450,000	76,800		460,000	460,000	319,138		200,000	(260,000)
	CAPITAL TOTAL	**450,000**	**76,800**		**460,000**	**460,000**	**319,138**		**200,000**	
	TOTAL	**678,127**	**235,889**		**722,729**	**722,729**	**490,585**		**615,163**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		-

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SENIOR CITIZENS (ELDERLY ACTIVITIES) FUND

TAX REVENUE	$	1,969,963			
NON-TAX REVENUE		41,929	FY 24 MILLS		**3.81**
TOTAL REVENUES	**$**	**2,011,892**	FY 25 MILLS		**3.97**
Use / (Source) of Reserves		-	Change		**0.16**
TOTAL RESOURCES USED	**$**	**2,011,892**			
BASE APPROPRIATIONS	$	2,011,892	**Est. Reserves 7/1/24**	$	-
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**2,011,892**	**Proj. Res. 6/30/25**	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 1,660,349	$ 1,699,879	$ 1,750,404	$ 1,878,563	$ 1,969,963
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 30,695	$ 31,279	$ 36,122	$ 39,315	$ 41,929
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ 2,794	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 1,691,044	$ 1,731,158	$ 1,789,320	$ 1,917,878	$ 2,011,892

FY25 FINAL BUDGET

Senior Citizens (Elderly Activities) Fund - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2280.000.000.311010.000	REAL PROPERTY TAXES	1,716,902	1,695,114		1,835,994	1,835,994	1,800,435		1,931,163
2280.000.000.311020.000	PERSONAL PROPERTY TAXES	22,000	37,566		22,000	22,000	29,989		18,000
2280.000.000.311021.000	MOBILE HOME TAXES	7,600	9,127		7,600	7,600	9,371		9,000
2280.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	900	2,992		900	900	7		-
2280.000.000.311040.000	NET PROCEEDS TAX	1,202	3,351		3,600	23,600	36,705		10,000
2280.000.000.312000.000	P & I DELINQUENT TAXES	1,800	2,254		1,800	1,800	2,056		1,800
2280.000.000.335240.000	STATE ENTITLEMENT	36,122	36,122		34,472	34,472	39,315		41,929
2280.000.000.371010.000	INTEREST REVENUE	2,794	2,794		-	-	-		
TOTAL		**1,789,320**	**1,789,320**		**1,906,366**	**1,926,366**	**1,917,878**		**2,011,892**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SENIOR CITIZENS (ELDERLY ACTIVITIES) FUND

Appropriation is sent to Yellowstone County Council on Aging for assistance in funding programs related to the recreational, educational, and other activities of the elderly.

Voter approved mill increase in FY98 and $225,000 for FY08. Voter approved 1.73 mill increase in June, 2016.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 1,691,044	$ 1,731,158	$ 1,789,320	$ 1,917,879	$ 2,011,892
Debt Service	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,691,044	$ 1,731,158	$ 1,789,320	$ 1,917,879	$ 2,011,892

FINAL FY25 BUDGET

Senior Citizens Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2280.000.409.450320.397	ADULT RESOURCE ALLIANCE OF YC	1,789,320	1,789,320	1,906,366	1,926,366	1,917,879	2,011,892	
	OPERATING TOTAL	**1,789,320**	**1,789,320**	**1,906,366**	**1,926,366**	**1,917,879**	**2,011,892**	
	TOTAL	**1,789,320**	**1,789,320**	**1,906,366**	**1,926,366**	**1,917,879**	**2,011,892**	
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 19-20 Request	FY 20-21 Request	FY 21-22 Request	FY 22-23 Request	FY 23-24 Request	FY 24-25 Request	
Huntley Senior Center		6,000	6,000	6,000	6,500	7,000	8,000	
Worden Sr. Center		6,620	6,500	7,000	7,500	7,500	6,900	
Shepherd Sr Center		7,500	7,500	7,500	8,000	9,000	10,000	
Custer Sr Center		6,500	6,500	6,500	7,000	7,000	7,300	
Broadview Sr Center		3,000	4,000	4,000	4,000	4,000	4,000	
South Park Sr Center		41,000	48,000	52,000	52,000	42,000	50,000	
Laurel Sr Center		42,000	48,000	51,000	73,000	75,000	80,000	
Billings Community Center		40,000	40,000	40,000	40,000	40,000	50,000	
SUB TOTAL:SR CNT. SUPPORT:		**152,620**	**166,500**	**174,000**	**198,000**	**191,500**	**216,200**	
Family Service Senior Commodities		10,000	13,000	27,000	30,000	35,000	50,000	
MET Special Transit		41,000	60,000	80,000	60,000	60,000	60,000	
Billings Senior Citizen's Inc.		30,000	-	40,000	-	8,000	9,000	
Big Sky Senior Services		240,000	275,000	350,000	365,000	369,000	390,000	
CLDI		10,000	-	10,000	10,000	-	-	
Area II Administrative Match		20,000	20,000	20,000	20,000	20,000	20,000	
SUB TOTAL: OTHER SUPPORT:		**351,000**	**368,000**	**527,000**	**485,000**	**492,000**	**529,000**	
Sub Total		**503,620**	**534,500**	**701,000**	**683,000**	**683,500**	**745,200**	
Billings Heights Site		20,000						
Contingency set aside/comm								
Alliance Volunteer Program	Match							
	Support	130,000	130,000	120,000	130,000	220,996	109,858	
Resource Center/Caregiver	Match							
	Support	180,000	180,000	180,000	220,000	152,278	152,278	
Meals on Wheels	Match							
	Support	119,132	130,000	130,000	150,000	157,444	180,548	
Senior Dinner Program	Match							
	Support	147,248	150,000	150,000	180,000	198,348	200,000	
Supportive Services	Match							
	Support	90,000	100,000	100,000	110,000	89,914	221,578	
Transport/Rural/RIDES	Match							
	Support	48,000	40,000	40,000	40,000	29,285	86,588	
The Senior News		20,000	20,000	30,000	20,000	21,050	56,500	
Minor Home Repair		3,000	3,000	10,000	10,000	2,500	5,000	
Web, Internet, IT		20,000	20,000	20,000	20,000	20,000	24,550	
Pro/Admin Sup/Train		120,000	120,000	120,000	95,000	107,594	110,000	

FINAL FY25 BUDGET

Senior Citizens Fund - Expenditure Budget

History and Budget Requests for Senior Centers and other Agencies

Agency/Program	FY 19-20 Request	FY 20-21 Request	FY 21-22 Request	FY 22-23 Request	FY 23-24 Request	FY 24-25 Request
Insurance/Taxes/Contracts / Inspections	60,000	60,000	60,000	60,000	80,091	54,550
Audit	15,000	15,000	14,000	12,000	12,000	15,000
Misc/Marketing	40,000	50,000	30,000	30,000	30,000	40,000
Contingency	20,000	33,500	-	20,000	20,000	0
Sub total	**1,032,380**	**1,051,500**	**1,004,000**	**1,097,000**	**1,141,500**	**1,256,450**
TOTAL BUDGET	**$ 1,536,000**	**$ 1,586,000**	**$ 1,705,000**	**$ 1,780,000**	**$ 1,825,000**	**$ 2,001,650**

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EXTENSION FUND

TAX REVENUE	$	351,522			
NON-TAX REVENUE		23,446	FY 24 MILLS		**0.71**
TOTAL REVENUES	**$**	**374,968**	FY 25 MILLS		**0.71**
Use / (Source) of Reserves		69,568	Change		**0.00**
TOTAL RESOURCES USED	**$**	**444,536**			
BASE APPROPRIATIONS	$	397,536	**Est. Reserves 7/1/24**	$	212,516
TRANSFERS & CONTINGENCY		47,000	(Use)/Source of Reserves		(69,568)
TOTAL APPROPRIATIONS	**$**	**444,536**	**Proj. Res. 6/30/25**	**$**	**142,948**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	422,352	$	288,095	$	296,571	$	349,076	$	351,522
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	9,243	$	9,419	$	10,505	$	11,372	$	12,022
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	51	$	-	$	-	$	-
TRANSFER	$	6,095	$	6,360	$	7,749	$	11,123	$	11,424
TOTALS	$	437,690	$	303,925	$	314,825	$	371,571	$	374,968

FY25 FINAL BUDGET

Extension Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2290.000.000.311010.000	REAL PROPERTY TAXES	288,129	287,134		341,620	341,620	335,326		345,722
2290.000.000.311020.000	PERSONAL PROPERTY TAXES	5,800	6,430		4,500	4,500	5,472		3,500
2290.000.000.311021.000	MOBILE HOME TAXES	1,800	1,560		1,500	1,500	1,693		1,000
2290.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	240	507		240	240	1		-
2290.000.000.311040.000	NET PROCEEDS TAX	-	561		700	700	6,217		1,000
2290.000.000.312000.000	P & I DELINQUENT TAXES	300	379		300	300	367		300
2290.000.000.335240.000	STATE ENTITLEMENT	10,505	10,505		10,396	10,396	11,372		12,022
2290.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	11,130	7,749		11,130	11,130	11,123		11,424
TOTAL		**317,904**	**314,825**		**370,386**	**370,386**	**371,571**		**374,968**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY EXTENSION

This fund provides for work in agriculture and home economics in cooperation with Montana State University and U.S. Department of Agriculture.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
1.75	1.75	1.75	2.35

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 156,884	$ 163,926	$ 145,379	$ 152,531	$ 160,166
Operating	$ 170,590	$ 143,394	$ 197,872	$ 191,735	$ 284,370
Capital	$ 1,410	$ -	$ -	$ -	$ -
Transfers	$ -	$ 25,000	$ 5,000	$ -	$ -
Total	$ 328,884	$ 332,320	$ 348,251	$ 344,266	$ 444,536

FINAL FY25 BUDGET

Extension Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
2290.000.410.450400.111	SALARIES/PERM	84,432	95,467	98,298	98,298	98,792	101,707	
2290.000.410.450400.112	SALARIES/TEMP	15,000	16,075	15,000	15,000	14,920	17,500	2,500
2290.000.410.450400.120	OVERTIME	-	17	-	-	291		
2290.000.410.450400.130	TERMINATION PAY	-	812	-	-	92		
2290.000.410.450400.141	UNEMPLOYMENT COMPENSATION	249	274	170	170	171	179	
2290.000.410.450400.142	WORKER'S COMPENSATION	219	401	204	204	207	179	
2290.000.410.450400.143	GROUP HEALTH INSURANCE	19,404	13,510	19,404	19,404	19,392	19,992	
2290.000.410.450400.144	SOCIAL SECURITY	7,607	8,474	8,667	8,667	8,661	9,119	
2290.000.410.450400.147	LONG TERM DISABILITY	290	288	337	337	321	349	
2290.000.410.450400.153	LIFE INSURANCE	304	299	323	323	317	329	
2290.000.410.450400.156	PUBLIC EMPLOYEE RETIRE	8,720	9,762	10,276	10,276	9,367	10,812	
	PERSONNEL TOTAL	**136,225**	**145,379**	**152,679**	**152,679**	**152,531**	**160,166**	
OPERATING								
2290.000.410.450400.210	OFFICE SUPPLIES	12,000	12,374	10,000	10,000	10,733	15,000	5,000
2290.000.410.450400.220	OPERATING SUPPLIES	3,400	2,913	6,000	7,500	3,695	4,550	(1,450)
2290.000.410.450400.345	PHONE & TECHNOLOGY	4,980	4,568	4,980	4,980	4,969	5,320	340
2290.000.410.450400.363	MACHINE MAINT - COPIER	5,500	4,982	5,500	5,500	5,028	5,500	-
2290.000.410.450400.370	TRAVEL/MOVING	15,000	8,114	13,000	11,500	8,718	13,000	-
2290.000.410.450400.380	TRAINING	3,000	1,795	3,000	3,000	1,042	3,000	-
2290.000.410.450400.398	VAR. CONTRACT - Ext. agent match	148,000	134,326	148,000	148,000	128,750	156,000	8,000
2290.000.410.450400.530	RENT/LEASE	28,800	28,800	30,800	30,800	28,800	35,000	4,200
2290.000.410.450400.850	CONTINGENCY	30,000	-	30,000	30,000	-	40,000	10,000
2290.000.410.450400.851	CONTINGENCY - PROTEST TAXES	5,900	-	10,500	10,500	-	7,000	(3,500)
	OPERATING TOTAL	**256,580**	**197,872**	**261,780**	**261,780**	**191,735**	**284,370**	
TRANSFERS								
2290.000.410.521000.820	TRANSFER TO OTHER FUNDS - CIP	10,000	5,000	-	-	-	-	
		10,000	**5,000**	**-**	**-**	**-**	**-**	
	TOTAL	**402,805**	**348,251**	**414,459**	**414,459**	**344,266**	**444,536**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2290.000.410.450400.398	MSU requesting $2,000 agent increase	8,000
2290.000.410.450400.530	Parking	4,200
2290.000.410.450400.850	Contingency placeholder	10,000
		22,200

REQUESTS FOR CHANGES IN PERSONNEL

Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
2290.000.410.450400.112	Increase in workload for 4H temp	2,500

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - ATTORNEY FUND

Transfer from General Fund		-
Health Insurance Levy Transfer		378,624
Transfer Revenue	$	378,624

TAX REVENUE	$	5,851,214
NON-TAX REVENUE		817,693
TOTAL REVENUES	**$**	**6,668,907**
Use / (Source) of Reserves		1,446,604
TOTAL RESOURCES USED	**$**	**8,115,511**
BASE APPROPRIATIONS	$	7,214,724
TRANSFERS & CONTINGENCY		900,786
TOTAL APPROPRIATIONS	**$**	**8,115,511**

FY 24 MILLS		**11.15**
FY 25 MILLS		**11.70**
Change		**0.55**
Est. Reserves 7/1/24	$	3,972,353
(Use)/Source of Reserves		(1,446,604)
Proj. Res. 6/30/25	**$**	**2,525,749**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	4,738,232	$	4,885,897	$	5,071,356	$	5,495,662	$	5,851,214
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	417,076	$	399,165	$	474,861	$	470,888	$	365,569
CHARGES	$	76,955	$	71,738	$	78,788	$	77,124	$	72,500
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	2,536	$	3,076	$	149,758	$	2,792	$	1,000
TRANSFER	$	603,194	$	303,681	$	309,997	$	336,285	$	378,624
TOTALS	$	5,837,993	$	5,663,557	$	6,084,760	$	6,382,751	$	6,668,907

FY25 FINAL BUDGET

County Attorney Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2301.000.000.311010.000	REAL PROPERTY TAXES	4,974,235	4,911,985		5,379,779	5,379,779	5,268,450		5,684,414
2301.000.000.311020.000	PERSONAL PROPERTY TAXES	65,000	108,203		60,000	60,000	87,565		65,000
2301.000.000.311021.000	MOBILE HOME TAXES	22,000	26,377		20,000	20,000	27,293		22,000
2301.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	3,000	8,670		3,000	3,000	19		-
2301.000.000.311040.000	NET PROCEEDS TAX	-	9,636		11,000	11,000	106,369		75,000
2301.000.000.312000.000	P & I DELINQUENT TAXES	4,800	6,485		4,800	4,800	5,966		4,800
2301.000.000.331210.000	TITLE IV-E |CHILD NEGLECT	200,000	326,201		200,000	200,000	311,863		200,000
2301.000.000.335240.000	STATE ENTITLEMENT	71,132	71,132		62,926	62,926	78,345		84,889
2301.000.000.336025.000	STATE SHARE:COUNTY ATTORNEY SAL	78,000	77,528		80,680	80,680	80,680		80,680
2301.000.000.341020.000	BAD CHECK ADMIN FEE -ATTY	900	172		900	900	1,382		-
2301.000.000.341052.000	VICTIM-WITNESS SURCHARGE	24,500	23,216		24,500	24,500	25,393		24,500
2301.000.000.341056.000	COUNTY SURCHARGE -D.C.	38,500	55,400		40,000	40,000	50,349		48,000
2301.000.000.369000.000	OTHER INCOME	2,400	141,895		1,000	1,000	2,334		1,000
2301.000.000.371010.000	INTEREST REVENUE	-	7,863		-	-	458		-
2301.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	333,264	309,997		368,880	368,880	336,285		378,624
TOTAL		**5,817,731**	**6,084,760**		**6,257,465**	**6,257,465**	**6,382,751**		**6,668,907**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY ATTORNEY

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
58.00	58.00	53.40	52.40

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 4,522,082	$ 4,662,022	$ 4,999,367	$ 5,210,103	$ 6,128,119
Operating	$ 449,423	$ 502,162	$ 557,418	$ 528,246	$ 1,443,915
Capital	$ 140,911	$ -	$ 66,613	$ 56,386	$ 274,690
Transfers	$ 160,830	$ 157,323	$ 138,360	$ 262,950	$ 268,786
Total	$ 5,273,246	$ 5,321,507	$ 5,761,758	$ 6,057,685	$ 8,115,511

FINAL FY25 BUDGET

Public Safety- County Attorney Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2301.000.122.411100.111	SALARIES/PERM	3,701,128	3,697,684		3,893,204	3,893,204	3,692,744		4,436,147	
2301.000.122.411100.112	SALARIES/TEMP	130,000	54,380		113,000	113,000	155,464		132,000	19,000
2301.000.122.411100.120	OVERTIME	50,000	39,904		50,000	75,000	28,667		50,000	-
2301.000.122.411100.130	TERMINATION PAY	15,000	1,520		15,000	15,000	(642)		15,000	-
2301.000.122.411100.141	UNEMPLOYMENT COMPENSATION	9,121	8,966		6,536	6,536	6,266		6,779	
2301.000.122.411100.142	WORKER'S COMPENSATION	16,985	20,107		20,203	20,203	13,475		19,071	
2301.000.122.411100.143	GROUP HEALTH INSURANCE	581,011	540,448		643,104	643,104	586,278		662,592	
2301.000.122.411100.144	SOCIAL SECURITY	290,021	279,578		344,725	344,725	318,603		357,113	
2301.000.122.411100.147	LONG TERM DISABILITY	12,695	11,471		14,897	14,897	13,551		15,387	
2301.000.122.411100.150	SALARY/CONTINGENCY	15,000	-		15,000	15,000	-		15,000	
2301.000.122.411100.153	LIFE INSURANCE	9,043	8,395		10,288	10,288	9,400		10,322	
2301.000.122.411100.156	PUBLIC EMPLOYEE RETIRE	326,343	336,914		395,743	395,743	386,297		408,708	
	PERSONNEL TOTAL	**5,156,347**	**4,999,367**		**5,521,700**	**5,546,700**	**5,210,103**		**6,128,119**	
OPERATING										
2301.000.122.411100.202	EXPENSE OF INVEST	70,000	20,035		70,000	70,000	33,845		70,000	-
2301.000.122.411100.210	OFFICE SUPPLIES	64,928	59,414		84,928	84,928	59,249		93,694	8,766
2301.000.122.411100.220	OPERATING SUPPLIES	5,050	136		5,050	5,050	3,162		5,050	-
2301.000.122.411100.330	MEMBERSHIP & DUES	19,560	16,780		19,560	19,560	17,225		19,560	-
2301.000.122.411100.334	TAX/LAW/SUBSCRIPTIONS	5,000	3,986		5,000	5,000	1,793		5,000	-
2301.000.122.411100.337	PUBLICITY / ADVERTISING	4,000	6,101		4,000	4,000	1,895		4,000	-
2301.000.122.411100.345	TELEPHONE & TECHNOLOGY	159,055	159,147		174,695	174,695	172,901		184,886	10,191
2301.000.122.411100.352	LEGAL SERVICES	5,000	-		5,000	5,000	-		5,000	-
2301.000.122.411100.362	MAINT & REPAIRS	8,000	2,345		8,000	8,000	1,956		8,000	-
2301.000.122.411100.368	SOFTWARE/HARDWARE MAINT	124,675	59,132		142,875	142,875	64,263		143,275	400
2301.000.122.411100.370	TRAVEL/MOVING	55,000	59,912		47,000	47,000	30,720		47,000	-
2301.000.122.411100.380	TRAINING	35,000	28,130		35,000	35,000	21,521		35,000	-
2301.000.122.411100.394	WITNESS & JURY FEES	75,000	63,581		75,000	75,000	23,388		75,000	-
2301.000.122.411100.399	OTHER CONTRACT SERVICES	81,000	47,455		60,000	95,000	64,367		95,000	35,000
2301.000.122.411100.537	LEGAL RESEARCH SERVICES	32,750	31,264		32,750	32,750	31,961		36,450	3,700
2301.000.122.411100.850	CONTINGENCY	452,000	-		575,000	425,000	-		500,000	(75,000)
2301.000.122.411100.851	CONTINGENCY - PROTEST TAXES	101,000	-		164,000	164,000	-		117,000	(47,000)
	OPERATING TOTAL	**1,297,018**	**557,418**		**1,507,858**	**1,392,858**	**528,246**		**1,443,915**	(63,943)
CAPITAL										
2301.000.122.411100.940	CAPITAL OUTLAY-EQUIPMENT	287,980	66,613		266,400	266,400	56,386		274,690	8,290
	CAPITAL TOTAL	**287,980**	**66,613**		**266,400**	**266,400**	**56,386**		**274,690**	
TRANSFERS										
2301.000.122.521000.820	TRANSFER TO OTHER FUNDS-GRANTS	-	-		-	90,000	119,056		120,000	120,000
2301.000.122.521000.827	TRANSFER TO GENERAL FUND - IT	138,360	138,360		143,894	143,894	143,894		148,786	4,892
		138,360	**138,360**		**143,894**	**233,894**	**262,950**		**268,786**	
	TOTAL	**6,879,705**	**5,761,758**		**7,439,852**	**7,439,852**	**6,057,685**		**8,115,511**	

FINAL FY25 BUDGET

Public Safety- County Attorney Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
2301.000.122.411100.210	Desks, Scanners, Adobe, Movavi		8,766
2301.000.122.411100.368	JTI License & Support		400
2301.000.122.411100.399	Increase CAC Support/Arraignment Court		35,000
2301.000.122.411100.537	Forced Upgrade to Edge		3,700
2301.000.122.521000.820	VWP partially covered under grant		120,000
2301.000.122.411100.940	JTI Implementation		210,000
2301.000.122.411100.940	Replacement Laptops/PCs		56,690
2301.000.122.411100.940	Workstation for Discovery Coordinators		8,000
			$ 442,556

REQUESTS FOR CHANGES IN PERSONNEL

Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
2301.000.122.411100.112	Vacancy Coverage/Maternity Leaves	19,000
2301.000.122.411100.1XX	New Deputy Attorney for Caseload Incr.	111,466
		$ 130,466

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TEDD FUND

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

TAX REVENUE	$	166,004
NON-TAX REVENUE		13,000
TOTAL REVENUES	**$**	**179,004**
Use / (Source) of Reserves		532,918
TOTAL RESOURCES USED	**$**	**711,922**

BASE APPROPRIATIONS	$	711,922
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**711,922**

Est. Reserves 7/1/24	$	670,107
(Use)/Source of Reserves		(532,918)
Proj. Res. 6/30/25	**$**	**137,189**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 92,218	$ 103,631	$ 167,206	$ 258,107	$ 166,004
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ 37,539	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 265	$ 507	$ 7,414	$ 18,064	$ 13,000
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 92,483	$ 104,138	$ 174,620	$ 313,710	$ 179,004

FY25 FINAL BUDGET

TEDD Fund - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2310.000.000.311010.000	REAL PROPERTY TAXES	57,300	74,699		165,964	165,964	155,498		165,964
2310.000.000.311020.000	PERSONAL PROPERTY TAXES	33,100	92,234		110,643	110,643	102,451		-
2310.000.000.311021.000	MOBILE HOME TAXES	40	120		40	40	115		40
2310.000.000.312000.000	P & I DELINQUENT TAXES	-	153		-	-	43		-
2310.000.000.335240.000	STATE ENTITLEMENT	-	-		-	-	37,539		-
2310.000.000.371010.000	INTEREST REVENUE	-	7,414		4,000	4,000	18,064		13,000
		90,440	**174,620**		**280,647**	**280,647**	**313,710**		**179,004**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TEDD FUND

This district was established as the Lockwood Targeted Economic Development District by Resolution #16-119, 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 32,896	$ 59,222	$ 139	$ 11,861	$ 711,922
Debt Service	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 32,896	$ 59,222	$ 139	$ 11,861	$ 711,922

FINAL FY25 BUDGET

TEDD Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2310.000.246.470210.347	ADMIN SERVICES	-	-		-	-	-		-	-
2310.000.246.470210.398	VARIABLE CONTRACT SERVICES	215,000	139		500,000	500,000	11,861		711,922	211,922
	OPERATING TOTAL	**215,000**	**139**		**500,000**	**500,000**	**11,861**		**711,922**	
	TOTAL	**215,000**	**139**		**500,000**	**500,000**	**11,861**		**711,922**	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET										
			AMOUNT							
ACCOUNT NUMBER	**EXPLANATION**		**REQUESTED**							
2310.000.246.470210.398	EDA grant match		211,922							

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MUSEUM FUND

TAX REVENUE	$	923,270
NON-TAX REVENUE		16,996
TOTAL REVENUES	**$**	**940,266**
Use / (Source) of Reserves		138,655
TOTAL RESOURCES USED	**$**	**1,078,921**

BASE APPROPRIATIONS	$	983,921
TRANSFERS & CONTINGENCY		95,000
TOTAL APPROPRIATIONS	**$**	**1,078,921**

FY 24 MILLS	**1.77**
FY 25 MILLS	**1.86**
Change	**0.09**

Est. Reserves 7/1/24	$	494,277
(Use)/Source of Reserves		(138,655)
Proj. Res. 6/30/25	**$**	**355,622**

Does not include grant awards in revenue amounts.

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	748,098	$	773,642	$	804,001	$	872,350	$	923,270
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	11,686	$	11,907	$	14,367	$	15,778	$	16,996
CHARGES	$	-	$	-	$	-	$	-	$	-
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	40	$	44,828	$	-	$	-	$	-
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	759,824	$	830,377	$	818,368	$	888,128	$	940,266

FY25 FINAL BUDGET

Museum Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2360.000.000.311010.000	REAL PROPERTY TAXES	788,938	778,675		853,307	853,307	836,319		905,820
2360.000.000.311020.000	PERSONAL PROPERTY TAXES	10,000	17,221		10,000	10,000	13,896		8,500
2360.000.000.311021.000	MOBILE HOME TAXES	3,200	4,179		3,200	3,200	4,329		3,500
2360.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	480	1,375		480	480	3		-
2360.000.000.311040.000	NET PROCEEDS TAX	-	1,525		2,000	2,000	16,863		5,000
2360.000.000.312000.000	P & I DELINQUENT TAXES	960	1,026		960	960	940		450
2360.000.000.335240.000	STATE ENTITLEMENT	14,367	14,367		13,132	13,132	15,778		16,996
		817,945	**818,368**		**883,079**	**883,079**	**888,128**		**940,266**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

MUSEUMS

Accounts for the County assistance of operations for 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 36,800	$ 33,940	$ 33,264	$ 33,264	$ 54,800
Operating	$ 667,380	$ 686,295	$ 726,926	$ 782,519	$ 969,121
Capital	$ 105,652	$ 44,670	$ 35,560	$ -	$ 55,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 809,832	$ 764,905	$ 795,750	$ 815,783	$ 1,078,921

FINAL FY25 BUDGET

Museum Fund - Maintenance - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2360.000.145.460452.360	REPAIR AND MAINT	22,208	18,485	25,712	25,712	5,887	27,668	1,956
2360.000.145.460452.510	INSURANCE	-	-	-	-	-	8,000	8,000
	OPERATING TOTAL	**22,208**	**18,485**	**25,712**	**25,712**	**5,887**	**35,668**	
CAPITAL								
2360.000.145.460452.920	CAPITAL BUILDING	91,800	35,560	72,000	72,000	-	55,000	
	CAPITAL TOTAL	**91,800**	**35,560**	**72,000**	**72,000**	**-**	**55,000**	
	TOTAL	**114,008**	**54,045**	**97,712**	**97,712**	**5,887**	**90,668**	

Museum Maint. receives 3% of total revenue for Museum Fund for repair and maintenance. Remaining 5% (YAM 20%, WHC 30%, YCM 30%, HP 12%, Maint 3%) of revenue allows for protests/delinquencies and capex.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
	PROJECTS NOTED ON COUNTY BUILDINGS:	
2360.000.145.460452.920	WHC Boiler Project	10,000
2360.000.145.460452.920	WHC Roof Project	45,000
		55,000

Museum Fund - Miscellaneous - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2360.000.265.460452.850	CONTINGENCY	55,000	-	75,000	75,000	-	95,000	20,000
	OPERATING TOTAL	**55,000**	**-**	**75,000**	**75,000**	**-**	**95,000**	
	TOTAL	**55,000**	**-**	**75,000**	**75,000**	**-**	**95,000**	

FINAL FY25 BUDGET

Museum Fund - Yellowstone Art Museum - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2360.000.261.460452.397	ART MUSEUM FIXED CONTRACT SERVICE	204,486	204,486		220,770	220,770	220,770		188,053	
	OPERATING TOTAL	**204,486**	**204,486**		**220,770**	**220,770**	**220,770**		**188,053**	
	TOTAL	**204,486**	**204,486**		**220,770**	**220,770**	**220,770**		**188,053**	

YAM receives 20% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

EXPLANATION	AMOUNT REQUESTED

FINAL FY25 BUDGET

Museum Fund - Western Heritage Center - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
2360.000.262.460452.143	GROUP HEALTH INSURANCE	36,800	33,264	36,800	36,800	33,264	36,800	
	PERSONNEL TOTAL	**36,800**	**33,264**	**36,800**	**36,800**	**33,264**	**36,800**	
OPERATING								
2360.000.262.460452.220	OPERATING SUPPLIES	1,850	-	-	-	-	-	
2360.000.262.460452.370	TRAVEL	-	911	-	-	999	700	
2360.000.262.460452.397	FIXED CONTRACT SERVICE -WHC OPERATIONS	208,584	208,584	228,124	228,124	228,124	244,580	
	OPERATING TOTAL	**210,434**	**209,495**	**228,124**	**228,124**	**229,123**	**245,280**	
	TOTAL	**247,234**	**242,759**	**264,924**	**264,924**	**262,387**	**282,080**	

WHC receives 30% of total revenue for Museum Fund, split between health insurance and operations funding.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

NOTE: Health insurance is for cost of WHC Foundation participating employees cost of health coverage in Yellowstone County's plan. WHC charges costs back to their budgets and withholds cost share from employees, if any.

FINAL FY25 BUDGET

Museum Fund - Yellowstone County Museum - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
2360.000.263.460452.143	GROUP HEALTH INSURANCE	-	-	-	-	-	18,000	
	PERSONNEL TOTAL	**-**	**-**	**-**	**-**	**-**	**18,000**	
OPERATING								
2360.000.263.460452.397	FIXED CONTRACT SERVICES	196,307	196,307	220,770	220,770	220,770	264,080	
	OPERATING TOTAL	**196,307**	**196,307**	**220,770**	**220,770**	**220,770**	**264,080**	
	TOTAL	**196,307**	**196,307**	**220,770**	**220,770**	**220,770**	**282,080**	

YCM receives 30% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FINAL FY25 BUDGET

Museum Fund - Huntley Museum - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2360.000.264.460452.397	AWARDS	98,153	98,153		105,969	105,969	105,969		141,040	
	OPERATING TOTAL	**98,153**	**98,153**		**105,969**	**105,969**	**105,969**		**141,040**	
	TOTAL	**98,153**	**98,153**		**105,969**	**105,969**	**105,969**		**141,040**	

HP receives 12% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PERMISSIVE MEDICAL LEVY FUND

TAX REVENUE	$	5,154,728	FY 24 MILLS		**9.44**
NON-TAX REVENUE		104,520	FY 25 MILLS		**10.35**
TOTAL REVENUES	**$**	**5,259,248**	Change		**0.91**
Use / (Source) of Reserves		-			
TOTAL RESOURCES USED	**$**	**5,259,248**			
BASE APPROPRIATIONS	$	-	**Est. Reserves 7/1/24**	$	-
TRANSFERS & CONTINGENCY		5,259,248	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**5,259,248**	**Proj. Res. 6/30/25**	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 4,615,775	$ 4,637,070	$ 4,535,159	$ 4,662,024	$ 5,154,728
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 76,620	$ 78,076	$ 91,557	$ 98,682	$ 104,520
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ 7,580	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 4,692,395	$ 4,715,146	$ 4,634,296	$ 4,760,706	$ 5,259,248

FY25 FINAL BUDGET

Permissive Medical Levy Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2371.000.000.311010.000	REAL PROPERTY TAXES	4,441,357	4,390,586		4,541,153	4,541,153	4,462,884		5,027,228
2371.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	97,673		60,000	60,000	75,083		60,000
2371.000.000.311021.000	MOBILE HOME TAXES	20,000	24,044		20,000	20,000	23,735		18,000
2371.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	4,000	7,747		4,000	4,000	17		-
2371.000.000.311040.000	NET PROCEEDS TAX	5,903	9,138		12,000	184,800	95,042		45,000
2371.000.000.312000.000	P & I DELINQUENT TAXES	3,900	5,971		3,900	3,900	5,263		4,500
2371.000.000.335240.000	STATE ENTITLEMENT	91,557	91,557		85,907	85,907	98,682		104,520
2371.000.000.371010.000	INTEREST REVENUE	7,580	7,580		-	-	-		-
		4,634,297	**4,634,296**		**4,726,960**	**4,899,760**	**4,760,706**		**5,259,248**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PERMISSIVE MEDICAL LEVY FUND

This fund was established to account for the taxes levied for funding costs related to the County's health insurance plan. Cost increases associated with the eligible plan member will be 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ 4,692,395	$ 4,715,146	$ 4,634,296	$ 4,760,706	$ 5,259,248
Total	$ 4,692,395	$ 4,715,146	$ 4,634,296	$ 4,760,706	$ 5,259,248

FINAL FY25 BUDGET

Permissive Medical Levy Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
TRANSFERS										
2371.000.601.521000.820	TRANSFER TO OTHER FUNDS	4,543,297	4,634,296		4,587,960	4,760,760	4,760,706		5,259,248	-
2371.000.601.521000.851	CONTINGENCY - PROTEST TAXES	91,000	-		139,000	139,000	-		-	
		4,634,297	**4,634,296**		**4,726,960**	**4,899,760**	**4,760,706**		**5,259,248**	
	TOTAL	**4,634,297**	**4,634,296**		**4,726,960**	**4,899,760**	**4,760,706**		**5,259,248**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SOIL CONSERVATION FUND

TAX REVENUE	$	139,491			
NON-TAX REVENUE		3,974	FY 24 MILLS		**0.37**
TOTAL REVENUES	**$**	**143,465**	FY 25 MILLS		**0.40**
Use / (Source) of Reserves		-	Change		**0.03**
TOTAL RESOURCES USED	**$**	**143,465**			
BASE APPROPRIATIONS	$	143,465	**Est. Reserves 7/1/24**	$	-
TRANSFERS & CONTINGENCY		-	(Use)/Source of Reserves		-
TOTAL APPROPRIATIONS	**$**	**143,465**	**Proj. Res. 6/30/25**	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 114,638	$ 121,954	$ 122,792	$ 128,990	$ 139,491
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 3,297	$ 3,360	$ 3,593	$ 3,830	$ 3,974
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ 10	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 117,935	$ 125,314	$ 126,395	$ 132,820	$ 143,465

FY25 FINAL BUDGET

Soil Conservation Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2384.000.000.311010.000	REAL PROPERTY TAXES	122,643	122,596		128,470	128,840	128,843		139,416
2384.000.000.312000.000	P & I DELINQUENT TAXES	150	196		150	150	147		75
2384.000.000.335240.000	STATE ENTITLEMENT	3,592	3,593		3,830	3,830	3,830		3,974
2384.000.000.371010.000	INTEREST REVENUE	11	10		-	-	-		-
TOTAL		**126,396**	**126,395**		**132,450**	**132,820**	**132,820**		**143,465**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

SOIL CONSERVATION

This fund accounts for the tax levied within the district for the conservation of soil resources and prevention of soil erosion. Monies are distributed to the Yellowstone Conservation District.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 117,935	$ 125,314	$ 126,395	$ 132,820	$ 143,465
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 117,935	$ 125,314	$ 126,395	$ 132,820	$ 143,465

FINAL FY25 BUDGET

Soil Conservation Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2384.000.411.480100.398	SOIL CONSERVATION DISTRICT	126,396	126,395		132,450	132,820	132,820		143,465	
	OPERATING TOTAL	**126,396**	**126,395**		**132,450**	**132,820**	**132,820**		**143,465**	
	TOTAL	**126,396**	**126,395**		**132,450**	**132,820**	**132,820**		**143,465**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
FEDERAL DRUG FORFEITURE

TAX REVENUE	$	-
NON-TAX REVENUE		58,000
TOTAL REVENUES	**$**	**58,000**
Use / (Source) of Reserves		38,840
TOTAL RESOURCES USED	**$**	**96,840**

BASE APPROPRIATIONS	$	96,840
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**96,840**

Est. Reserves 7/1/24	$	292,505
(Use)/Source of Reserves		(38,840)
Proj. Res. 6/30/25	**$**	**253,665**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 11,956	$ 102,721	$ 7,279	$ 60,001	$ 50,000
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 281	$ 547	$ 7,259	$ 11,396	$ 8,000
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 12,237	$ 103,268	$ 14,538	$ 71,397	$ 58,000

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCAL DRUG FORFEITURE

TAX REVENUE	$	-
NON-TAX REVENUE		42,000
TOTAL REVENUES	**$**	**42,000**
Use / (Source) of Reserves		15,000
TOTAL RESOURCES USED	**$**	**57,000**

BASE APPROPRIATIONS	$	57,000
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**57,000**

Est. Reserves 7/1/24	$	28,908
(Use)/Source of Reserves		(15,000)
Proj. Res. 6/30/25	**$**	**13,908**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ 35,391	$ 20,703	$ 45,199	$ 22,143	$ 42,000
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 35,391	$ 20,703	$ 45,199	$ 22,143	$ 42,000

FY25 FINAL BUDGET

Drug Forfeiture Funds - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2390.000.000.332018.000	DOJ EQUITABLE SHARING REVENUE	-	7,279		-	-	60,001		50,000
2390.000.000.332019.000	EQUITABLE SHARING- NOT DOJ	50,000	-		50,000	50,000	-		-
2390.000.000.371010.000	FED INTEREST REVENUE	1,000	7,259		4,000	4,000	11,396		8,000
TOTAL FEDERAL DRUG FORFEITURE		**51,000**	**14,538**		**54,000**	**54,000**	**71,397**		**58,000**
2391.000.000.350000.000	LOCAL FINES & FORFEITURES	40,000	45,199		42,000	42,000	22,143		42,000
TOTAL LOCAL DRUG FORFEITURE		**40,000**	**45,199**		**42,000**	**42,000**	**22,143**		**42,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DRUG FORFEITURE

This fund accounts for the forfeiture and fines on drug related cases. Money is used by the Sheriff's department for enhancing the enforcement and education of illegal drugs.

Includes both Federal source and local source drug forfeiture budgets.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 51,285	$ 32,360	$ 44,145	$ 15,305	$ 103,840
Capital	$ 41,570	$ 7,182	$ -	$ 23,298	$ 50,000
Transfers	$ -	$ -	$ -	$ 9,000	$ -
Total	$ 92,855	$ 39,542	$ 44,145	$ 47,603	$ 153,840

FINAL FY25 BUDGET

Federal Drug Forfeiture Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2390.000.428.420140.202	EXPENSE OF INVEST	6,000	-	6,000	6,000	-	6,000	
2390.000.428.420140.362	REPAIRS/MAINT	-	-	-	-	-	10,000	
2390.000.428.420140.370	TRAVEL/MOVING	16,000	-	16,000	7,000	-	16,000	
2390.000.428.420140.397	FIXED CONTRACT SERVICES	-	-	-	-	-	24,840	
	OPERATING TOTAL	**22,000**	**-**	**22,000**	**13,000**	**-**	**56,840**	
CAPITAL								
2390.000.428.420140.920	CAPITAL OUTLAY-BUILDING	200,000	-	-	25,000	23,298	-	-
2390.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	40,000	40,000
	CAPITAL TOTAL	**200,000**	**-**	**-**	**25,000**	**23,298**	**40,000**	
TRANSFERS								
2390.000.428.521000.820	TRANSFER TO SHERIFF	-	-	-	9,000	9,000		
		-	**-**	**-**	**9,000**	**9,000**	**-**	
	TOTAL	**222,000**	**-**	**22,000**	**47,000**	**32,298**	**96,840**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2390.000.428.420140.940	Misc Equipment	40,000

Local Drug Forfeiture Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2391.000.428.420140.202	EXPENSE OF INVEST	32,000	42,704	40,000	40,000	13,847	40,000	-
2391.000.428.420140.220	OPERATING SUPPLIES	12,000	2,520	4,000	4,000	2,646	4,000	-
2391.000.428.420140.530	RENT/LEASE - VEHICLES	7,500	(1,079)	3,000	3,000	(1,188)	3,000	-
	OPERATING TOTAL	**51,500**	**44,145**	**47,000**	**47,000**	**15,305**	**47,000**	
CAPITAL								
2391.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	5,000	-	7,500	7,500	-	10,000	2,500
	CAPITAL TOTAL	**5,000**	**-**	**7,500**	**7,500**	**-**	**10,000**	
	TOTAL	**56,500**	**44,145**	**54,500**	**54,500**	**15,305**	**57,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2391.000.428.420140.940	Misc equipment	10,000

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RECORDS PRESERVATION

TAX REVENUE	$	-
NON-TAX REVENUE		113,500
TOTAL REVENUES	**$**	**113,500**
Use / (Source) of Reserves		(13,175)
TOTAL RESOURCES USED	**$**	**100,325**

BASE APPROPRIATIONS	$	39,726
TRANSFERS & CONTINGENCY		60,599
TOTAL APPROPRIATIONS	**$**	**100,325**

Est. Reserves 7/1/24	$	189,250
(Use)/Source of Reserves		13,175
Proj. Res. 6/30/25	**$**	**202,425**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ 254,995	$ 229,241	$ 145,217	$ 115,971	$ 113,500
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 254,995	$ 229,241	$ 145,217	$ 115,971	$ 113,500

FY25 FINAL BUDGET

Records Preservation Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2393.000.000.341040.000	CLERK & RECORDER FEES	221,000	139,684		130,000	130,000	112,873		110,000
2393.000.000.341041.000	REC. PRES. - NONSTANDARD DOC FEE	6,450	5,533		5,000	5,000	3,098		3,500
TOTAL		**227,450**	**145,217**		**135,000**	**135,000**	**115,971**		**113,500**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RECORDS PRESERVATION

The Records Preservation Fund is utilized to records revenue and expenditures associated with modernizing the records keeping function of the Clerk & Recorder's office.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 100,551	$ 71,433	$ 74,743	$ 77,159	$ 32,226
Capital	$ -	$ -	$ -	$ -	$ 7,500
Transfers	$ 144,863	$ 207,760	$ 163,670	$ 159,817	$ 60,599
Total	$ 245,414	$ 279,193	$ 238,413	$ 236,976	$ 100,325

FINAL FY25 BUDGET

Records Preservation Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2393.000.102.410950.210	OFFICE SUPPLIES	8,500	754		8,500	8,500	1,310		5,000	(3,500)
2393.000.102.410950.325	MICROFILMING / SCANNING	9,500	-		7,500	7,500	-		4,500	(3,000)
2393.000.102.410950.345	TELEPHONE & TECHNOLOGY	16,532	16,532		16,532	16,532	16,092		17,226	694
2393.000.102.410950.362	MAINT & REPAIRS	5,000	30		5,000	5,000	-		2,500	(2,500)
2393.000.102.410950.368	SOFTWARE/HARDWARE MAINT	60,000	57,427		60,000	60,000	59,757		-	(60,000)
2393.000.102.410950.370	TRAVEL/MOVING	1,500	-		1,500	1,500	-		1,500	-
2393.000.102.410950.380	TRAINING	500	-		500	500	-		500	-
2393.000.102.410950.398	VARIABLE CONTRACT SERVICE	2,500	-		1,000	1,000	-		1,000	-
	OPERATING TOTAL	**104,032**	**74,743**		**100,532**	**100,532**	**77,159**		**32,226**	
CAPITAL										
2393.000.102.410950.940	CAPITAL OUTLAY-EQUIPMENT	13,500	-		13,500	13,500	-		7,500	(6,000)
	CAPITAL TOTAL	**13,500**	**-**		**13,500**	**13,500**	**-**		**7,500**	
TRANSFERS										
2393.000.102.521000.826	TRANSFER TO GIS	56,352	56,352		58,606	58,606	58,606		60,599	1,993
2393.000.102.521000.827	TRANSFER TO GENERAL FUND - IT	97,318	97,318		101,211	101,211	101,211		-	(101,211)
2393.000.102.521000.829	TRANSFER TO CAPITAL IMP	20,000	10,000		-	-	-		-	
		173,670	**163,670**		**159,817**	**159,817**	**159,817**		**60,599**	
	TOTAL	**291,202**	**238,413**		**273,849**	**273,849**	**236,976**		**100,325**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
YOUTH SERVICES FUND

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

TAX REVENUE	$	-
NON-TAX REVENUE		3,693,474
TOTAL REVENUES	**$**	**3,693,474**
Use / (Source) of Reserves		145,523
TOTAL RESOURCES USED	**$**	**3,838,996**

BASE APPROPRIATIONS	$	3,813,996
TRANSFERS & CONTINGENCY		25,000
TOTAL APPROPRIATIONS	**$**	**3,838,996**

Est. Reserves 7/1/24	$	1,097,213
(Use)/Source of Reserves		(145,523)
Proj. Res. 6/30/25	**$**	**951,690**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	-	$	-	$	-	$	-	$	-
LICENSES	$	450,000	$	450,000	$	450,000	$	950,000	$	950,000
GOV'TL	$	180,930	$	196,813	$	214,161	$	206,632	$	197,239
CHARGES	$	1,901,738	$	1,946,838	$	1,921,254	$	1,764,421	$	1,813,741
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	300	$	1,565	$	680	$	620	$	750
TRANSFER	$	207,605	$	215,512	$	233,575	$	256,428	$	731,744
TOTALS	$	2,740,573	$	2,810,728	$	2,819,670	$	3,178,101	$	3,693,474

FY25 FINAL BUDGET

Youth Services Center Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2399.000.000.321015.000	M.V. OPTION TAX	450,000	450,000		950,000	950,000	950,000		950,000
2399.000.000.331163.000	USDA	60,000	76,922		60,000	60,000	69,393		60,000
2399.000.000.334015.000	CRIME CONTROL GRANT	137,116	137,239		137,116	137,116	137,239		137,239
2399.000.000.342031.000	DETENTION- NONREGIONAL COUNTY	360,000	375,530		300,000	300,000	263,200		270,000
2399.000.000.342032.000	FEDERAL PLACEMENTS	-	14,840		14,000	14,000	7,300		5,000
2399.000.000.342033.000	SHELTER - IN-COUNTY	110,000	86,228		110,000	110,000	131,042		130,000
2399.000.000.342034.000	SHELTER - REGIONAL COUNTIES	10,000	20,775		35,000	35,000	40,248		40,000
2399.000.000.342035.000	DETENTION- REGIONAL COUNTY	185,000	186,508		185,000	185,000	71,910		80,000
2399.000.000.342036.000	SHELTER - NONREGIONAL COUNTY	30,000	37,492		55,000	55,000	42,313		40,000
2399.000.000.342037.000	DETENTION -YELLOWSTONE CO	655,106	655,106		681,310	681,310	681,310		704,475
2399.000.000.342038.000	SHELTER - YELLOWSTONE CO.	327,580	327,580		340,683	340,683	340,683		352,266
2399.000.000.342042.000	CHEMICAL DEPENDENCY FEES	5,000	2,100		3,000	3,000	2,250		3,000
2399.000.000.342046.000	DETENTION - DEPT OF CORR	-	480		1,500	1,500	-		-
2399.000.000.342047.000	DETENTION - EDUCATION	120,000	112,520		110,000	110,000	127,880		125,000
2399.000.000.342070.000	GROUP COUNSELING - SP	5,000	3,950		5,000	5,000	4,140		4,000
2399.000.000.342071.000	FAMILY COUNSELING - SP	5,000	1,330		5,000	5,000	2,380		2,500
2399.000.000.342072.000	INDIV. COUNSELING - SP	6,500	7,280		6,500	6,500	8,050		7,500
2399.000.000.342074.000	STABILIZATION PLACEMENTS	100,000	89,235		100,000	100,000	41,715		50,000
2399.000.000.342100.000	YOUTH EVALUATIONS	500	300		500	500	-		-
2399.000.000.365000.000	DONATIONS	500	300		500	500	430		500
2399.000.000.369000.000	OTHER INCOME	-	380		500	500	190		250
2399.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	200,340	173,575		213,060	213,060	186,428		231,744
2399.000.000.383098.000	TRANS FROM MENTAL HEALTH	60,000	60,000		70,000	70,000	70,000		-
2399.000.000.383002.000	TRANS FROM GENERAL	-	-		-	-	-		500,000
TOTAL		**2,827,642**	**2,819,670**		**3,383,669**	**3,383,669**	**3,178,101**		**3,693,474**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

YOUTH SERVICES CENTER

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
35.50	33.50	31.50	32.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 2,096,125	$ 2,129,745	$ 2,402,477	$ 2,738,459	$ 3,223,455
Operating	$ 376,971	$ 410,936	$ 445,629	$ 525,326	$ 615,541
Capital	$ 18,428	$ 1,919	$ -	$ 3,612	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 2,491,524	$ 2,542,600	$ 2,848,106	$ 3,267,397	$ 3,838,996

FINAL FY25 BUDGET

Youth Services Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2399.000.235.420250.111	SALARIES/PERM	1,591,592	1,461,979		1,808,970	1,803,970	1,708,773		1,999,499	
2399.000.235.420250.112	SALARIES/TEMP	220,000	150,716		220,000	220,000	164,160		220,000	-
2399.000.235.420250.120	OVERTIME	50,000	54,932		75,000	75,000	65,858		75,000	-
2399.000.235.420250.130	TERMINATION PAY	-	9,073		-	-	(7,019)		3,000	
2399.000.235.420250.141	UNEMPLOYMENT COMPENSATION	4,654	4,101		3,156	3,156	2,908		3,442	
2399.000.235.420250.142	WORKER'S COMPENSATION	8,274	8,696		9,339	9,339	6,173		9,277	
2399.000.235.420250.143	GROUP HEALTH INSURANCE	332,640	285,971		354,816	354,816	308,616		388,416	
2399.000.235.420250.144	SOCIAL SECURITY	142,412	124,853		160,954	160,954	144,718		175,529	
2399.000.235.420250.147	LONG TERM DISABILITY	5,459	4,534		6,205	6,205	5,231		6,859	
2399.000.235.420250.153	LIFE INSURANCE	5,252	4,450		5,727	5,727	4,965		6,143	
2399.000.235.420250.156	PUBLIC EMPLOYEE RETIRE	143,968	147,761		170,876	170,876	173,544		188,157	
	PERSONNEL TOTAL	**2,504,251**	**2,257,066**		**2,815,043**	**2,810,043**	**2,577,927**		**3,075,321**	**-**
OPERATING										
2399.000.235.420250.210	OFFICE SUPPLIES	10,000	9,104		10,000	10,000	8,527		10,000	-
2399.000.235.420250.220	OPERATING SUPPLIES	15,450	24,764		27,400	27,400	30,014		50,000	22,600
2399.000.235.420250.221	FOOD SUPPLIES	5,000	5,316		5,000	5,000	7,712		7,000	2,000
2399.000.235.420250.222	CHEM,LAB, & MED SUPPLIES	7,000	1,182		5,000	5,000	2,445		3,500	(1,500)
2399.000.235.420250.223	FOOD	120,000	146,636		140,000	156,500	166,999		140,000	-
2399.000.235.420250.224	JANITORIAL SUPPLIES	12,000	12,692		12,000	12,000	13,642		12,000	-
2399.000.235.420250.225	RECREATION SUPPLIES	7,500	5,861		5,000	5,000	5,021		5,000	-
2399.000.235.420250.226	CLOTHING & UNIFORMS	2,400	3,144		2,600	2,600	3,038		2,600	-
2399.000.235.420250.318	OTHER COMMUN & TRANSPORT	1,500	1,600		1,500	1,500	2,566		1,500	-
2399.000.235.420250.319	PUBLIC TRANSPORTATION	300	-		100	100	-		100	-
2399.000.235.420250.321	PRINTING-FORMS	200	-		200	200	-		200	-
2399.000.235.420250.330	MEMBERSHIP & DUES	1,400	536		1,400	1,400	607		1,400	-
2399.000.235.420250.333	SUBSCRIPTIONS	1,000	590		1,000	1,000	340		1,000	-
2399.000.235.420250.336	PUBLIC RELATIONS	1,200	142		1,200	1,200	1,415		1,200	-
2399.000.235.420250.337	PUBLICITY / ADVERTISING	2,000	-		1,000	1,000	40		500	(500)
2399.000.235.420250.341	ELECTRICITY	28,000	27,587		28,000	28,000	32,427		28,000	-
2399.000.235.420250.342	WATER	12,000	9,476		12,000	12,000	11,351		12,000	-
2399.000.235.420250.344	GAS	7,500	11,340		15,000	15,000	6,011		12,000	(3,000)
2399.000.235.420250.345	TELEPHONE & TECHNOLOGY	38,864	39,694		50,120	50,120	52,802		67,924	17,804
2399.000.235.420250.351	MEDICAL & PYSCH SERVICES	15,000	14,648		15,000	15,000	14,250		15,000	-
2399.000.235.420250.356	MEDICAL - OTHER COSTS	3,000	1,057		1,000	1,000	5,090		6,000	5,000
2399.000.235.420250.359	YOUTH SUPERVISION	2,000	-		2,000	-	-		1,000	(1,000)
2399.000.235.420250.360	REPAIR & MAINT SERVICE	44,000	28,425		50,000	39,000	40,698		55,000	5,000
2399.000.235.420250.368	SOFTWARE/HARDWARE	-	-		-	-	-		15,000	15,000
2399.000.235.420250.370	TRAVEL/MOVING	6,000	6,607		9,000	9,000	8,894		10,000	1,000
2399.000.235.420250.378	OTHER TRAINING	1,500	-		-	-	-		-	-
2399.000.235.420250.380	TRAINING	1,500	1,960		-	7,500	7,584		8,000	8,000
2399.000.235.420250.381	OTHER EDUCATION COSTS	3,000	8,667		6,500	6,500	3,475		3,000	(3,500)
2399.000.235.420250.384	YOUTH SERVICES ALLOWANCE	1,400	1,134		1,400	1,400	1,297		1,400	-
2399.000.235.420250.398	VAR. CONTRACT SERVICE	1,000	32		1,000	-	-		50,000	49,000
2399.000.235.420250.513	INSURANCE	35,717	35,717		39,136	39,136	39,136		45,268	6,132
2399.000.235.420250.533	EQUIPMENT RENTAL	22,000	41,930		30,000	46,000	55,215		19,000	(11,000)
2399.000.235.420250.540	SPECIAL ASSESSMENTS	4,400	3,700		4,000	4,000	3,696		4,000	-

FINAL FY25 BUDGET

Youth Services Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
2399.000.235.420250.850	CONTINGENCY	25,000	-		30,000	-	-		25,000	(5,000)
	OPERATING TOTAL	**438,831**	**443,541**		**507,556**	**503,556**	**524,292**		**613,592**	
CAPITAL										
2399.000.235.420250.920	CAPITAL OUTLAY/BUILDING	5,000	-		5,000	2,000	-		-	(5,000)
2399.000.235.420250.940	CAPITAL OUTLAY-EQUIPMENT	4,220	-		-	12,000	3,612		-	-
	CAPITAL TOTAL	**9,220**	**-**		**5,000**	**14,000**	**3,612**		**-**	
	TOTAL	**2,952,302**	**2,700,607**		**3,327,599**	**3,327,599**	**3,105,831**		**3,688,913**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2399.000.235.420250.220	Replace furniture and IT equip/JMS equip	22,600
2399.000.235.420250.221	Replace food supplies	2,000
2399.000.235.420250.356	Greater demand for medical in detention	5,000
2399.000.235.420250.380	More training due to staff turnover	8,000
2399.000.235.420250.398	Electronic monitoring/change in account	49,000
2399.000.235.420250.368	Jail Management System	15,000
2399.000.235.420250.533	Tablets	17,000
2399.000.235.420250.513	Liability insurance increase	6,132
		124,732

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY25 BUDGET

Youth Services Fund- Family Stabilization - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2399.000.235.420253.111	SALARIES/PERM	108,303	109,557		116,313	116,313	121,958		111,126	
2399.000.235.420253.120	OVERTIME	-	459		-	-	1,166		-	
2399.000.235.420253.141	UNEMPLOYMENT COMPENSATION	271	271		174	174	185		167	
2399.000.235.420253.142	WORKER'S COMPENSATION	487	567		523	523	386		456	
2399.000.235.420253.143	GROUP HEALTH INSURANCE	16,632	16,639		16,632	16,632	16,401		17,136	
2399.000.235.420253.144	SOCIAL SECURITY	8,285	7,320		8,898	8,898	8,525		8,501	
2399.000.235.420253.147	LONG TERM DISABILITY	371	410		399	399	433		381	
2399.000.235.420253.153	LIFE INSURANCE	306	329		319	319	334		289	
2399.000.235.420253.156	PUBLIC EMPLOYEE RETIRE	9,498	9,859		10,550	10,550	11,144		10,079	
	PERSONNEL TOTAL	**144,153**	**145,411**		**153,808**	**153,808**	**160,532**		**148,134**	
OPERATING										
2399.000.235.420253.220	OPERATING SUPPLIES	-	111		-	-	36		-	-
2399.000.235.420253.330	MEMBERSHIP & DUES	200	814		750	750	-		750	-
2399.000.235.420253.345	TECHNOLOGY	1,049	997		1,049	1,049	998		1,049	-
2399.000.235.420253.378	OTHER TRAINING	150	150		150	150	-		150	-
2399.000.235.420253.381	OTHER EDUCATION COSTS	-	16		-	-	-			
	OPERATING TOTAL	**1,399**	**2,088**		**1,949**	**1,949**	**1,034**		**1,949**	
	TOTAL	**145,552**	**147,499**		**155,757**	**155,757**	**161,566**		**150,083**	
TOTAL YOUTH SERVICES CENTER		**3,097,854**	**2,848,106**		**3,483,356**	**3,483,356**	**3,267,397**		**3,838,996**	

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID MAINTENANCE

TAX REVENUE	$	-
NON-TAX REVENUE		1,972,000
TOTAL REVENUES	**$**	**1,972,000**
Use / (Source) of Reserves		(222,000)
TOTAL RESOURCES USED	**$**	**1,750,000**

BASE APPROPRIATIONS	$	1,750,000
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**1,750,000**

Est. Reserves 7/1/24	$	7,860,029
(Use)/Source of Reserves		222,000
Proj. Res. 6/30/25	**$**	**8,082,029**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 1,231,310	$ 1,282,514	$ 1,515,257	$ 1,722,148	$ 1,972,000
TRANSFER	$ 38,866	$ 2,160	$ 22,413	$ 19,524	$ -
TOTALS	$ 1,270,176	$ 1,284,674	$ 1,537,670	$ 1,741,672	$ 1,972,000

FY25 FINAL BUDGET

RSID Maintenance Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2500.000.000.363010.000	PROPERTY ASSESSMENT	1,327,767	1,326,441		1,500,000	1,500,000	1,411,038		1,750,000
2500.000.000.363040.000	P & I ASSESSMENTS	-	3,380		-	-	2,659		
2500.000.000.369000.000	OTHER INCOME	-	47		-	-	29		
2500.000.000.371010.000	INTEREST REVENUE	11,994	185,389		110,000	110,000	308,422		222,000
2500.000.000.383000.000	TRANSFERS FROM OTHER FUNDS	-	6,573		-	-	19,524		
2697.000.000.342020.000	BLGS FIRE DEPT- IN LIEU DRY HYDRANT	-	15,840		-	-	-		
TOTAL		**1,339,761**	**1,537,670**		**1,610,000**	**1,610,000**	**1,741,672**		**1,972,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID MAINTENANCE

This is the total expenditures for individual Rural Special Improvement Districts (RSID), which are used for the maintenance of streets, water lines, lighting districts, sewer, and storm sewer improvements. 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 FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ 1,173,602	$ 396,368	$ 1,307,146	$ 550,947	$ 1,750,000
Interest	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,173,602	$ 396,368	$ 1,307,146	$ 550,947	$ 1,750,000

FINAL FY25 BUDGET

RSID Maintenance Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
CAPITAL										
2500.000.199.430800.923	ROAD IMPROVEMENTS	1,239,761	1,307,146		1,500,000	1,500,000	550,947		1,750,000	250,000
	CAPITAL TOTAL	**1,239,761**	**1,307,146**		**1,500,000**	**1,500,000**	**550,947**		**1,750,000**	
	TOTAL	**1,239,761**	**1,307,146**		**1,500,000**	**1,500,000**	**550,947**		**1,750,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
	SUMMARY BUDGET FOR ALL RSID MAINT FUNDS		

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ALCOHOL REHABILITATION

TAX REVENUE	$	-
NON-TAX REVENUE		475,000
TOTAL REVENUES	**$**	**475,000**
Use / (Source) of Reserves		-
TOTAL RESOURCES USED	**$**	**475,000**

BASE APPROPRIATIONS	$	475,000
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**475,000**

Est. Reserves 7/1/24	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/25	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 959,113	$ 316,431	$ 652,245	$ 464,922	$ 475,000
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 959,113	$ 316,431	$ 652,245	$ 464,922	$ 475,000

FY25 FINAL BUDGET

Alcohol Rehab Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2800.000.000.334010.000	ALCOHOL REHAB LIQUOR TAX	538,198	652,245		600,000	600,000	464,922		475,000
		538,198	**652,245**		**600,000**	**600,000**	**464,922**		**475,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

ALCOHOL REHAB

Accounts for the distribution of alcohol taxes from the State to be used for the treatment, rehabilitation, or prevention of alcohol abuse.

For FY25, the board allocation is 33% Alternatives, 34% Mental Health Center, 33% Rimrock Foundation.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 441,207	$ 834,337	$ 652,245	$ 464,922	$ 475,000
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 441,207	$ 834,337	$ 652,245	$ 464,922	$ 475,000

FINAL FY25 BUDGET

Alcohol Rehabilitation Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
2800.000.413.440540.397	CONTRACTS - ALTERNATIVES/ MHC/ RIMROCK	538,198	652,245	600,000	600,000	464,922	475,000	
	OPERATING TOTAL	**538,198**	**652,245**	**600,000**	**600,000**	**464,922**	**475,000**	
	TOTAL	**538,198**	**652,245**	**600,000**	**600,000**	**464,922**	**475,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

NOTES

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
JUNK VEHICLE

TAX REVENUE	$	-
NON-TAX REVENUE		425,000
TOTAL REVENUES	**$**	**425,000**
Use / (Source) of Reserves		2,919
TOTAL RESOURCES USED	**$**	**427,919**

BASE APPROPRIATIONS	$	227,919
TRANSFERS & CONTINGENCY		200,000
TOTAL APPROPRIATIONS	**$**	**427,919**

Est. Reserves 7/1/24	$	79,849
(Use)/Source of Reserves		(2,919)
Proj. Res. 6/30/25	**$**	**76,930**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 174,385	$ 209,359	$ 180,463	$ 188,787	$ 425,000
CHARGES	$ 250	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ 531	$ 603	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 174,635	$ 209,890	$ 181,066	$ 188,787	$ 425,000

FY25 FINAL BUDGET

Junk Vehicle Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2830.000.000.334070.000	JUNK VEH ASSESS	200,000	180,463		200,000	200,000	188,787		425,000
2830.000.000.369000.000	OTHER INCOME	-	603		-	-	-		-
TOTAL		**200,000**	**181,066**		**200,000**	**200,000**	**188,787**		**425,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

JUNK VEHICLE

Junk Vehicle is funded by an assessment on motor vehicles, which is remitted to the State and subsequently reallocated back to the County. The department provides for the collection, recycling, and disposal of junk vehicles.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
2.00	2.00	2.00	2.00

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 132,760	$ 136,005	$ 144,498	$ 150,034	$ 166,308
Operating	$ 33,620	$ 32,345	$ 31,506	$ 36,693	$ 61,611
Capital	$ 4,769	$ 3,614	$ 8,400	$ 30,541	$ -
Transfers	$ 35,000	$ -	$ -	$ -	$ 200,000
Total	$ 206,149	$ 171,964	$ 184,404	$ 217,268	$ 427,919

FINAL FY25 BUDGET

Junk Vehicle Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
2830.000.414.430800.111	SALARIES/PERM	103,729	106,951		112,727	112,727	112,613		119,884	
2830.000.414.430800.120	OVERTIME	200	84		-	-	-		-	
2830.000.414.430800.141	UNEMPLOYMENT COMPENSATION	260	264		169	169	169		180	
2830.000.414.430800.142	WORKER'S COMPENSATION	2,458	2,760		2,471	2,471	1,587		2,549	
2830.000.414.430800.143	GROUP HEALTH INSURANCE	22,176	16,632		22,176	22,176	16,632		22,848	
2830.000.414.430800.144	SOCIAL SECURITY	7,951	7,528		8,624	8,624	8,118		9,171	
2830.000.414.430800.147	LONG TERM DISABILITY	356	351		387	387	368		411	
2830.000.414.430800.153	LIFE INSURANCE	367	334		386	386	339		393	
2830.000.414.430800.156	PUBLIC EMPLOYEE RETIRE	9,115	9,594		10,224	10,224	10,208		10,873	
	PERSONNEL TOTAL	**146,612**	**144,498**		**157,164**	**157,164**	**150,034**		**166,308**	
OPERATING										
2830.000.414.430800.210	OFFICE SUPPLIES	2,000	593		3,200	3,200	1,674		2,000	(1,200)
2830.000.414.430800.230	REPAIR & MAINT SUPPLIES	4,000	3,281		4,000	4,000	4,179		4,000	-
2830.000.414.430800.231	GAS-OIL-GREASE-ETC	5,000	1,402		5,000	5,000	2,719		5,000	-
2830.000.414.430800.337	PUBLICITY/ADVERTISING	600	-		600	600	-		600	-
2830.000.414.430800.340	UTILITIES	7,500	3,764		7,500	7,500	4,170		7,500	-
2830.000.414.430800.345	TELEPHONE & TECHNOLOGY	7,341	7,395		7,341	7,341	7,017		7,403	62
2830.000.414.430800.365	GROUND MAINT	2,000	785		2,000	2,000	1,279		2,000	-
2830.000.414.430800.397	FIXED CONTRACT SERVICES	15,000	-		15,000	15,000	-		15,000	-
2830.000.414.430800.510	INSURANCE	14,286	14,286		15,655	15,655	15,655		18,108	2,453
2830.000.414.430800.850	CONTINGENCY	44,988	-		4,336	4,336	-		-	(4,336)
	OPERATING TOTAL	**102,715**	**31,506**		**64,632**	**64,632**	**36,693**		**61,611**	
CAPITAL										
2830.000.414.430800.940	CAPITAL OUTLAY	8,400	8,400		38,500	38,500	30,541		-	(38,500)
	CAPITAL TOTAL	**8,400**	**8,400**		**38,500**	**38,500**	**30,541**		**-**	
TRANSFERS										
2830.000.414.521000.829	TRANSFER TO CAPITAL IMP	-	-		-	-	-		200,000	200,000
		-	**-**		**-**	**-**	**-**		**200,000**	
	TOTAL	**257,727**	**184,404**		**260,296**	**260,296**	**217,268**		**427,919**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2830.000.414.430800.510	Premium increase	2,453
		2,453

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PILT

TAX REVENUE	$	-
NON-TAX REVENUE		260,000
TOTAL REVENUES	**$**	**260,000**
Use / (Source) of Reserves		401,000
TOTAL RESOURCES USED	**$**	**661,000**

BASE APPROPRIATIONS	$	441,000
TRANSFERS & CONTINGENCY		220,000
TOTAL APPROPRIATIONS	**$**	**661,000**

Est. Reserves 7/1/24	$	849,621
(Use)/Source of Reserves		(401,000)
Proj. Res. 6/30/25	**$**	**448,621**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 220,679	$ 232,135	$ 243,815	$ 259,401	$ 260,000
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 100	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 220,779	$ 232,135	$ 243,815	$ 259,401	$ 260,000

FY25 FINAL BUDGET

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

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2900.000.000.337014.000	PILT PAYMENT LIEU OF TAXES	225,000	243,815		225,000	225,000	259,401		260,000
		225,000	**243,815**		**225,000**	**225,000**	**259,401**		**260,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

PAYMENT IN LIEU OF TAXES (PILT)

PILT is primarily funded by Federal money allocated to the County to offset the loss in taxes on Federal property. The spending of this revenue is discretionary by the Board of County Commissioners.

See detail list of planned expenditures in summary section

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 193,088	$ 110,456	$ 65,100	$ 54,544	$ 366,000
Capital	$ -	$ -	$ -	$ -	$ 175,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ 113,000	$ 47,000	$ 47,000	$ 20,000	$ 120,000
Total	$ 306,088	$ 157,456	$ 112,100	$ 74,544	$ 661,000

FINAL FY25 BUDGET

PILT Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2900.000.280.411800.397	CONTRACT SERVICES	89,700	65,100		86,000	91,500	54,544		266,000	
2900.000.280.411800.850	CONTINGENCY	100,000	-		100,000	94,500	-		100,000	
	OPERATING TOTAL	**189,700**	**65,100**		**186,000**	**186,000**	**54,544**		**366,000**	
CAPITAL										
2900.000.280.411800.940	EQUIPMENT	-	-		-	-			175,000	
	CAPITAL TOTAL	**-**	**-**		**-**	**-**	**-**		**175,000**	
TRANSFERS										
2900.000.280.521000.820	TRANSFERS TO OTHER FUNDS	47,000	47,000		20,000	20,000	20,000		120,000	
		47,000	**47,000**		**20,000**	**20,000**	**20,000**		**120,000**	
	TOTAL	**236,700**	**112,100**		**206,000**	**206,000**	**74,544**		**661,000**	

NOTE: Contingency is to provide budget authority for the BOCC for one-time payments or transfer for one-time needs - Stillwater, community, internal-other.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:

		BUDGET	
Net Cash 7/01/24	**849,621**		
PENDING REQUESTS			
Trail maintenance Reserve - $20,000 cap		20,000	confirmed with Monica 6.24.24
County spelling bee		2,000	ongoing contribution?
NILE - Ag Education & stock show contribution		5,000	email 3.5.24
Yellowstone Historic Preservation Annual Match		1,000	Ongoing match
Lockwood Ped-safety request		1,500	Per 5/16/24 Letter to BOCC
Planning- Inner Belt Loop (carryover from FY24)		25,000	email from Monica 4.17.24
YSC Generator		175,000	BOCC request
Family Justice Center		25,000	per BOCC
Help for Homeless Pets		5,000	email 8.1
DUI TF contribution		6,000	letter 7.8.24
State Firefighters Memorial		500	ongoing contribution?
		266,000	
INTERNAL COUNTY FUNDING			
County parks transfer		100,000	
Salt Cedar Program - to Weed Dept in FY25		20,000	
UNDESIGNATED CONTINGENCY BUDGET		100,000	
TOTAL EXPENDITURE BUDGET		**661,000**	
ESTIMATED REVENUE JUNE 2025		**280,000**	
PROJ. CASH BALANCE @ 6/30/25	**468,621**		

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
DUI TASK FORCE

TAX REVENUE	$	-
NON-TAX REVENUE		56,000
TOTAL REVENUES	**$**	**56,000**
Use / (Source) of Reserves		10,131
TOTAL RESOURCES USED	**$**	**66,131**

BASE APPROPRIATIONS	$	66,131
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**66,131**

Est. Reserves 7/1/24	$	22,541
(Use)/Source of Reserves		(10,131)
Proj. Res. 6/30/25	**$**	**12,410**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ 55,547	$ 58,958	$ 53,926	$ 58,900	$ 55,000
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 132	$ 192	$ 2,189	$ 1,589	$ 1,000
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 55,679	$ 59,150	$ 56,115	$ 60,489	$ 56,000

FY25 FINAL BUDGET

DUI Task Force Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
2950.000.000.335025.000	DUI LICENSE REIMBURSEMENT	40,000	53,926		54,000	54,000	58,900		55,000
2950.000.000.365000.000	DONATIONS	-	646		-	-	-		-
2950.000.000.369000.000	OTHER INCOME	-	-		-	-	280		-
2950.000.000.371010.000	INTEREST REVENUE	360	1,543		1,000	1,000	1,309		1,000
		40,360	**56,115**		**55,000**	**55,000**	**60,489**		**56,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

DUI TASK FORCE

This fund accounts for the revenue collected from driver's license reinstatement fees. This revenue is to be used for the education, enforcement, or prosecution of driving under the influence. The DUI Task Force, which is composed of law enforcement, prosecution personnel, and private citizens develops and implements programs for those purposes.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 73,360	$ 59,914	$ 68,619	$ 73,349	$ 66,131
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 73,360	$ 59,914	$ 68,619	$ 73,349	$ 66,131

FINAL FY25 BUDGET

DUI Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
2950.000.470.420190.210	OFFICE SUPPLIES	500	252		250	250	109		250	-
2950.000.470.420190.220	OPERATING SUPPLIES	1,000	1,542		1,250	4,250	5,464		1,500	250
2950.000.470.420190.336	PUBLIC RELATIONS	25,000	21,971		25,000	22,000	20,153		15,000	(10,000)
2950.000.470.420190.347	ADMINISTRATION SERVICES	1,500	1,500		1,500	1,500	1,500		1,500	-
2950.000.470.420190.370	TRAVEL/MOVING	1,000	-		-	-	-		-	-
2950.000.470.420190.380	TRAINING	1,000	-		-	-	-		-	-
2950.000.470.420190.397	ADMIN CONTRACT	24,000	25,050		25,800	25,800	26,552		27,881	2,081
2950.000.470.420190.398	CONTRACT: DUI ENFORCEMENT	30,000	18,304		30,000	30,000	19,571		20,000	(10,000)
	OPERATING TOTAL	**84,000**	**68,619**		**83,800**	**83,800**	**73,349**		**66,131**	
	TOTAL	**84,000**	**68,619**		**83,800**	**83,800**	**73,349**		**66,131**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2950.000.470.420190.220	Inflationary increase	250
2950.000.470.420190.397	Annual contract increase	2,081
		2,331

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
Limited Tax General Obligation Bonds Debt Service

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

TAX REVENUE	$	-
NON-TAX REVENUE		676,200
TOTAL REVENUES	**$**	**676,200**
Use / (Source) of Reserves		-
TOTAL RESOURCES USED	**$**	**676,200**

BASE APPROPRIATIONS	$	676,200
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**676,200**

Est. Reserves 7/1/24	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/25	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ 1,156,862	$ 930,100	$ 676,200	$ 676,426	$ 676,200
TOTALS	$ 1,156,862	$ 930,100	$ 676,200	$ 676,426	$ 676,200

FY25 FINAL BUDGET

Limited Tax General Obligation Debt Service Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
3060.000.000.383016.000	TRANSFER FROM FUND SHERIFF	676,201	676,200		676,426	676,426	676,426		676,200
		676,201	**676,200**		**676,426**	**676,426**	**676,426**		**676,200**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

LIMITED TAX GENERAL OBLIGATION DEBT SERVICE

This obligation is for the voter approved $9.7 million Series 2017 Bonds for detention center remodel and expansion.
Final debt payment on this issue is July 1, 2037 (FY38).

	Actual FY21	Actual FY22	Actual FY23	Amend Budget FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 1,156,512	$ 930,450	$ 676,200	$ 676,425	$ 676,200
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,156,512	$ 930,450	$ 676,200	$ 676,425	$ 676,200

FINAL FY25 BUDGET

Limited General Obligation Debt Service Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
DEBT								
LIMITED TAX GENERAL OBLIGATION - $9.7 JAIL EXPANSION								
3060.000.905.490100.610	PRINCIPAL	485,000	485,000	500,000	500,000	500,000	515,000	
3060.000.905.490100.620	INTEREST	190,801	190,800	176,026	176,026	176,025	160,800	
3060.000.905.490100.630	PAYING AGENT FEES	400	400	400	400	400	400	
	DEBT TOTAL	**676,201**	**676,200**	**676,426**	**676,426**	**676,425**	**676,200**	
	TOTAL	**676,201**	**676,200**	**676,426**	**676,426**	**676,425**	**676,200**	
	FUNDING SOURCES:							
	PUBLIC SAFETY- SHERIFF	676,200						
	TOTAL	**676,200**						

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID REVOLVING

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

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

Est. Reserves 7/1/24	$	56,800
(Use)/Source of Reserves		(25,000)
Proj. Res. 6/30/25	**$**	**31,800**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ 19,956	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ -	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 19,956	$ -	$ -	$ -	$ -

FY25 FINAL BUDGET

RSID Revolving Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
3400.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	-	-		-	-	-		-
		-	-		-	-	-		-

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID REVOLVING

This fund is utilized for collateralized RSID bond debt and as a loan fund for emergency repairs to RSID maintenance districts. Expenditures from the fund represent losses on amounts transferred to RSID bond districts to replace funding on unpaid special assessments on properties taken for tax deed. Revenues for the fund are generated by fees on new bond districts and tax revenue if reserves fall below 5% of outstanding RSID debt.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ 302,716	$ 25,000
Total	$ -	$ -	$ -	$ 302,716	$ 25,000

FINAL FY25 BUDGET

RSID Revolving Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
TRANSFERS										
3400.000.203.521000.820	TRANSFER TO RSID BOND FUNDS	25,000	-		305,000	305,000	302,716		25,000	
		25,000	**-**		**305,000**	**305,000**	**302,716**		**25,000**	
	TOTAL	**25,000**	**-**		**305,000**	**305,000**	**302,716**		**25,000**	

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID BOND

TAX REVENUE	$	-
NON-TAX REVENUE		178,000
TOTAL REVENUES	**$**	**178,000**
Use / (Source) of Reserves		18,200
TOTAL RESOURCES USED	**$**	**196,200**

BASE APPROPRIATIONS	$	196,200
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**196,200**

Est. Reserves 7/1/24	$	93,031
(Use)/Source of Reserves		(18,200)
Proj. Res. 6/30/25	**$**	**74,831**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 179,365	$ 143,282	$ 169,991	$ 149,102	$ 178,000
TRANSFER	$ (27,157)	$ -	$ -	$ (39,746)	$ -
TOTALS	$ 152,208	$ 143,282	$ 169,991	$ 109,356	$ 178,000

FY25 FINAL BUDGET

RSID Bond Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
3500.000.000.363020.000	BOND & INT ASSESSMENTS	144,791	167,311		215,000	215,000	143,947		175,000
3500.000.000.363040.000	P&I ASSESSMENTS	-	398		-	-	678		
3500.000.000.371010.000	INTEREST REVENUE	200	2,282		1,000	1,000	4,477		3,000
3500.000.000.383000.000	TRANSFER FROM OTHER FUNDS	25,000	-		-	-	(39,746)		
		169,991	**169,991**		**216,000**	**216,000**	**109,356**		**178,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID BOND

This fund is utilized for assessing and paying RSID bond debt for individual Rural Special Improvement Districts.
Debt service fluctuates based on assessment collections, payoffs, and new debt.
Debt is issued to pay for property improvements.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 155,949	$ 83,506	$ 157,412	$ 132,230	$ 196,200
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 155,949	$ 83,506	$ 157,412	$ 132,230	$ 196,200

FINAL FY25 BUDGET

RSID Bond Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
DEBT										
3500.000.900.490300.610	PRINCIPAL	114,791	132,000		200,000	200,000	113,000		150,000	
3500.000.900.490300.620	INTEREST	32,000	24,212		45,000	45,000	18,430		45,000	
3500.000.900.490300.630	PAYING AGENT FEES	1,200	1,200		1,200	1,200	800		1,200	
	DEBT TOTAL	**147,991**	**157,412**		**246,200**	**246,200**	**132,230**		**196,200**	
	TOTAL	**147,991**	**157,412**		**246,200**	**246,200**	**132,230**		**196,200**	

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
CAPITAL PROJECTS

TAX REVENUE	$	-
NON-TAX REVENUE		8,837,000
TOTAL REVENUES	**$**	**8,837,000**
Use / (Source) of Reserves		14,877,850
TOTAL RESOURCES USED	**$**	**23,714,850**

BASE APPROPRIATIONS	$	23,714,850
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**23,714,850**

Est. Reserves 7/1/24	$	49,530,193
(Use)/Source of Reserves		(14,877,850)
Proj. Res. 6/30/25	**$**	**34,652,343**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	-	$	-	$	-	$	-	$	-
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	-	$	-	$	-	$	-	$	-
CHARGES	$	30,524	$	30,144	$	28,289	$	28,523	$	30,000
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	68,155	$	130,199	$	1,151,285	$	1,898,441	$	1,457,000
TRANSFER	$	11,295,000	$	7,110,000	$	8,015,000	$	8,875,000	$	7,350,000
TOTALS	$	11,393,679	$	7,270,343	$	9,194,574	$	10,801,964	$	8,837,000

FY25 FINAL BUDGET

Capital Improvement Projects (CIP) Fund - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
4050.000.000.346090.000	PARKING FEES	2,600	28,289		30,000	30,000	28,523		30,000
4050.000.000.362010.000	RENT & ROYALTY	10,000	18,115		15,000	15,000	15,076		15,000
4050.000.000.371010.000	INTEREST REVENUE	247,000	1,133,170		690,000	690,000	1,883,365		1,442,000
4050.000.000.383002.000	TRANS FROM GENERAL	6,000,000	6,000,000		6,000,000	6,000,000	6,000,000		4,250,000
4050.000.000.383013.000	TRANSFER FROM EXTENSION	10,000	5,000		-	-	-		-
4050.000.000.383015.000	TRANSFER FROM JUNK VEHICLE	-	-		-	-	-		200,000
4050.000.000.383022.000	TRANSFER -BRIDGE	500,000	250,000		-	-	750,000		1,650,000
4050.000.000.383025.000	TRANSFER FROM RECORDS PR.	20,000	10,000		-	-	-		-
4050.000.000.383096.000	TRANSFER FROM ROAD	500,000	1,750,000		250,000	250,000	2,125,000		1,250,000
		7,289,600	**9,194,574**		**6,985,000**	**6,985,000**	**10,801,964**		**8,837,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

This fund is used to account for the reserving of money to be used for major capital acquisitions.

SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ 1,392,683	$ 6,561,900	$ 1,795,232	$ 3,969,018	$ 23,714,850
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 1,392,683	$ 6,561,900	$ 1,795,232	$ 3,969,018	$ 23,714,850

FINAL FY25 BUDGET

Capital Projects Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
CAPITAL										
4050.000.599.410940.940	CLERK AND RECORDER - EQUIPMENT	25,000	-		-	-	-		-	-
4050.000.599.411200.920	GENERAL FUND - BUILDING	3,382,325	229,331		4,268,250	4,168,250	628,469		14,385,000	10,116,750
4050.000.599.411200.921	PARKING	9,400	9,374		420,000	420,000	355,762		10,500	(409,500)
4050.000.599.411200.930	GENERAL FUND -LAND IMPROVEMENT	575,000	471,601		508,000	508,000	3,800		508,000	-
4050.000.599.411200.940	GENERAL FUND - EQUIPMENT	182,000	114,971		200,000	300,000	57,174		500,000	300,000
4050.000.599.420110.920	SHERIFF - BUILDING & LAND	2,391,132	354,254		1,050,525	2,550,525	623,500		1,356,600	306,075
4050.000.599.420110.930	SHERIFF - LAND IMPROVEMENT	-	-		148,500	148,500	-		24,000	(124,500)
4050.000.599.420110.940	SHERIFF - EQUIPMENT	136,200	51,801		450,000	450,000	135,577		662,000	212,000
4050.000.599.420250.920	YOUTH SERVICES CENTER - BLDG	337,100	51,407		131,250	131,250	23,462		152,250	21,000
4050.000.599.420250.930	YOUTH SERVICES CENTER - LAND	-	-		16,000	16,000	-		12,000	(4,000)
4050.000.599.420250.940	YOUTH SERVICES CENTER - EQUIPMENT	5,000	-		-	-	-		117,000	117,000
4050.000.599.430210.920	ROAD - BUILDING	210,000	107,540		-	-	-		25,000	25,000
4050.000.599.430210.930	ROAD - LAND IMPROVEMENT	-	-		1,460,000	270,000	243,028		1,500,000	40,000
4050.000.599.430210.940	ROAD - HEAVY EQUIPMENT	276,386	271,701		850,500	2,040,500	1,895,296		262,500	(588,000)
4050.000.599.430244.932	BRIDGE CONSTRUCTION	-	-		-	-	-		4,000,000	4,000,000
4050.000.599.430244.940	BRIDGE - EQUIPMENT	148,813	133,252		-	-	-		-	-
4050.000.599.430800.930	JUNK VEHICLE - LAND IMPROVEMENT	-	-		-	-	-		200,000	200,000
4050.000.599.430800.940	JUNK VEHICLE - BLDG & EQUIPMENT	15,000	-		-	-	-		-	-
4050.000.599.431100.940	WEED CONTROL EQUIP	25,000	-		3,000	3,000	2,950		-	(3,000)
4050.000.599.450400.940	EXTENSION -EQUIPMENT	15,000	-		140,000	140,000	-		-	(140,000)
	CAPITAL TOTAL	**7,733,356**	**1,795,232**		**9,646,025**	**11,146,025**	**3,969,018**		**23,714,850**	
	TOTAL	**7,733,356**	**1,795,232**		**9,646,025**	**11,146,025**	**3,969,018**		**23,714,850**	

SEE CAPITAL PROJECTS SPREADSHEET IN SUMMARY SECTION

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

YELLOWSTONE COUNTY - CIP FUND
FINAL FY25 BUDGET

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/24	**34,497,717**	**475,416**	**5,237,876**	**411,445**	**4,067,576**	**150,387**	**3,410,257**	**214,451**	**253,708**	**533,608**	**277,752**	49,530,193
Expenditures	(14,708,000)	(10,000)	(1,978,000)	(274,000)	(1,775,000)	-	(4,000,000)	(200,000)	-	-	-	(22,945,000)
Interest Earned	1,008,729	13,841	152,493	11,979	118,422	-	99,285	6,243	7,386	15,535	8,086	1,442,000
Transfers-in	4,250,000	-	-	-	1,250,000	-	1,650,000	200,000	-	-	-	7,350,000
Parking fees	-	30,000	-	-	-	-	-	-	-		-	30,000
Property rent	-	-	15,000	-	-	-	-	-	-	-	-	15,000
EST. CASH 6/30/25	**25,048,446**	**509,257**	**3,427,369**	**149,424**	**3,660,998**	**150,387**	**1,159,542**	**220,694**	**261,094**	**549,143**	**285,838**	**35,422,193**
REQUESTED FY25 PROJECTS												
GENERAL:												
Annual carpet replacement (920)	(20,000)											(20,000)
Lockwood TEDD Infrastructure (930)	(500,000)											(500,000)
YCM- ADA Upgrades- carryover FY24 (920)	(500,000)											(500,000)
Courthouse Remodel (920)	(400,000)											(400,000)
Courthouse Tree Removal - carryover FY24 (930)	(8,000)											(8,000)
NVR CAB (940)	(100,000)											(100,000)
Youth Service Center Bldg (920)	(250,000)											(250,000)
Miller Building (920)	(12,500,000)											(12,500,000)
Courthouse Misc Repairs/Equipment (940)	(150,000)											(150,000)
Camera System (940)	(150,000)											(150,000)
LED Lighting Upgrade (920)	(30,000)											(30,000)
Security equipment-courthouse BOCC discretion (940)	(100,000)											(100,000)
PARKING:												
Parking Lot Improvements (921)		(10,000)										(10,000)
EXTENSION:												
S.O.:												
LED Lighting Upgrade HQ and Detention(920)			(45,000)									(45,000)
Freezer/Cooler Projects (940)			(20,000)									(20,000)
Interior Glass-Detention (920)			(20,000)									(20,000)
AC/Weight Room Repairs-Evidence Bldg (920)			(27,000)									(27,000)
Retrofit windows at SO HQ - carryover FY23 (920)			(150,000)									(150,000)
Mobile Laptops (940)			(325,000)									(325,000)

YELLOWSTONE COUNTY - CIP FUND
FINAL FY25 BUDGET

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/24	**34,497,717**	**475,416**	**5,237,876**	**411,445**	**4,067,576**	**150,387**	**3,410,257**	**214,451**	**253,708**	**533,608**	**277,752**	49,530,193
Expenditures	(14,708,000)	(10,000)	(1,978,000)	(274,000)	(1,775,000)	-	(4,000,000)	(200,000)	-	-	-	(22,945,000)
Interest Earned	1,008,729	13,841	152,493	11,979	118,422	-	99,285	6,243	7,386	15,535	8,086	1,442,000
Transfers-in	4,250,000	-	-	-	1,250,000	-	1,650,000	200,000	-	-	-	7,350,000
Parking fees	-	30,000	-	-	-	-	-	-	-		-	30,000
Property rent	-	-	15,000	-	-	-	-	-	-	-	-	15,000
EST. CASH 6/30/25	**25,048,446**	**509,257**	**3,427,369**	**149,424**	**3,660,998**	**150,387**	**1,159,542**	**220,694**	**261,094**	**549,143**	**285,838**	**35,422,193**
SAR Building (920)			(500,000)									(500,000)
Parking lot Sign (940)			(12,000)									(12,000)
Shower Project - Detention (920)			(15,000)									(15,000)
AC Rooftop Units (940)			(70,000)									(70,000)
Dishwasher Replacement (940)			(85,000)									(85,000)
Dunn Mtn Site Improvements-carryover (930)			(24,000)									(24,000)
Interior Updates (roof leak)-carryover FY24 (920)			(10,000)									(10,000)
Annual carpet replacement (920)			(25,000)									(25,000)
STDF (920)			(500,000)									(500,000)
Detention Facility Misc Repairs/Equip (940)			(150,000)									(150,000)
YSC:												
Fire Alarm System- carryover FY24 (920)				(90,000)								(90,000)
YSC- Misc Equip (940)				(75,000)								(75,000)
YSC- Carpeting (920)				(35,000)								(35,000)
YSC- Fence (930)				(12,000)								(12,000)
YSC- LED Lighting Project (920)				(20,000)								(20,000)
YSC- Appliances (940)				(30,000)								(30,000)
YSC- Shed (940)				(12,000)								(12,000)
ROAD:												
Heavy Equipment Buybacks (940)					(250,000)							(250,000)
Locker Room Remodel (920)					(25,000)							(25,000)
Hesper/56th Intersection Improvement (930)					(1,500,000)							(1,500,000)
BRIDGE:												
Duck Creek Bridge (932)							(4,000,000)					(4,000,000)
JUNK VEHICLE:												
Relocation Multi-year Project (930)								(200,000)				(200,000)

YELLOWSTONE COUNTY - CIP FUND
FINAL FY25 BUDGET

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/24	**34,497,717**	**475,416**	**5,237,876**	**411,445**	**4,067,576**	**150,387**	**3,410,257**	**214,451**	**253,708**	**533,608**	**277,752**	49,530,193
Expenditures	(14,708,000)	(10,000)	(1,978,000)	(274,000)	(1,775,000)	-	(4,000,000)	(200,000)	-	-	-	(22,945,000)
Interest Earned	1,008,729	13,841	152,493	11,979	118,422	-	99,285	6,243	7,386	15,535	8,086	1,442,000
Transfers-in	4,250,000	-	-	-	1,250,000	-	1,650,000	200,000	-	-	-	7,350,000
Parking fees	-	30,000	-	-	-	-	-	-	-		-	30,000
Property rent	-	-	15,000	-	-	-	-	-	-	-	-	15,000
EST. CASH 6/30/25	**25,048,446**	**509,257**	**3,427,369**	**149,424**	**3,660,998**	**150,387**	**1,159,542**	**220,694**	**261,094**	**549,143**	**285,838**	**35,422,193**
WEED:												
												-
CASH OUTFLOWS	**(14,708,000)**	**(10,000)**	**(1,978,000)**	**(274,000)**	**(1,775,000)**	**-**	**(4,000,000)**	**(200,000)**	**-**	**-**	**-**	**(22,945,000)**

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

YELLOWSTONE COUNTY - CIP FUND

FY26 - FY30 Projected

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY26											
General Equipment Needs-5 yr avg.	$75,000										$75,000
Tabulator	$150,000										$150,000
Timeclocks	$100,000										$100,000
Regular flooring replacement-courthouse	$20,000										$20,000
Phase 2 remodeling continued-courthouse	$6,000,000										$6,000,000
YSC Building	$5,000,000										$5,000,000
New Pickup									$65,000		$65,000
Continued Modification to Miller Building	$4,500,000										$4,500,000
SO Vehicle Replacements			$300,000								$300,000
Fleet Replacement Program (6 trucks/ 5 years)					$1,200,000						$1,200,000
Replacement of heavy equipment					$550,000						$550,000
Total Projected FY26	$15,845,000	$0	$300,000	$0	$1,750,000	$0	$0	$0	$65,000	$0	$17,960,000
FY27											
General Equipment Needs-5 yr avg.	$75,000										$75,000
Regular flooring replacement-courthouse	$20,000										$20,000
Complete Modification to Miller Building	$1,000,000										$1,000,000
Body Cameras/Video Storage			$200,000								$200,000
SO Vehicle Replacements			$300,000								$300,000
Phase 3 remodeling-courthouse	$7,000,000										$7,000,000
Replacement of heavy equipment					$550,000						$550,000
Total Projected FY27	$8,095,000	$0	$500,000	$0	$550,000	$0	$0	$0	$0	$0	$9,145,000
FY28											
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
Shooting Range Improvements			$50,000								$50,000
SO Vehicle Replacements			$300,000								$300,000
Replacement of spray truck and Gator									$150,000		$150,000
Replacement of heavy equipment					$550,000	$200,000					$750,000
Total Projected FY28	$95,000	$25,000	$350,000	$0	$550,000	$200,000	$0	$0	$150,000	$0	$1,370,000
FY29											
General Equipment Needs-5 yr avg.	$75,000										$75,000
Regular flooring replacement-courthouse	$20,000										$20,000
Vehicle Replacements			$300,000								$300,000
Replacement of heavy equipment					$2,000,000						$2,000,000
Total Projected FY29	$95,000	$0	$300,000	$0	$2,000,000	$0	$0	$0	$0	$0	$2,395,000

YELLOWSTONE COUNTY - CIP FUND

FY26 - FY30 Projected

	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY30											
General Equipment Needs-5 yr avg.	$75,000										$75,000
Regular flooring replacement-courthouse	$20,000										$20,000
Vehicle Replacements			$300,000								$300,000
Mobile Data Computers (5 yr cycle)			$400,000								$400,000
Replacement of heavy equipment					$2,000,000						$2,000,000
Total Projected FY30	$95,000	$0	$700,000	$0	$2,000,000	$0	$0	$0	$0	$0	$2,795,000
Grand Total FY26-FY30	$24,130,000	$25,000	$1,450,000	$0	$4,850,000	$200,000	$0	$0	$215,000	$0	$30,870,000
Finance Dept est funding available	35,048,446	659,257	3,677,369	149,424	9,160,998	1,759,542	220,694	261,094	549,143	285,838	51,771,806
(6/30/25 cash & FY26-FY30 transfers)											
Surplus/(Shortfall)	**$10,918,446**	**$634,257**	**$2,227,369**	**$149,424**	**$4,310,998**	**$1,559,542**	**$220,694**	**$261,094**	**$334,143**	**$285,838**	**$20,901,806**
This schedule does not attempt to track items normally assimilated into each fund's operating funds on a routine basis.											

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID CONSTRUCTION

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

BASE APPROPRIATIONS	$	200,000
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**200,000**

Est. Reserves 7/1/24	$	-
(Use)/Source of Reserves		-
Proj. Res. 6/30/25	**$**	**-**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ 45,646	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ -	$ -	$ -	$ -	$ -
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 333,424	$ -	$ -	$ -	$ -
TRANSFER	$ -	$ -	$ -	$ 27,228	$ 200,000
TOTALS	$ 333,424	$ -	$ -	$ 72,874	$ 200,000

FY25 FINAL BUDGET

RSID Construction Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
4200.000.000.381030.000	LOAN PROCEEDS -RSIDS	-	-		75,000	75,000	-		-
4200.000.000.383096.000	TRANSFER FROM ROAD	-	-		30,000	30,000	27,228		200,000
4205.000.000.363020.000	BOND & INT ASSESSMENTS	-	-		-	40,000	45,646		
		-	**-**		**105,000**	**145,000**	**72,874**		**200,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

RSID CONSTRUCTION

This fund is utilized for constructing improvements for individual Rural Special Improvement Districts, which is 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 petitioned to be created at any time.

CAPITAL REQUESTED:

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ -	$ -	$ -	$ -	$ -
Capital	$ 340,409	$ -	$ -	$ 112,620	$ 200,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ (39,746)	$ -
Total	$ 340,409	$ -	$ -	$ 72,874	$ 200,000

FINAL FY25 BUDGET

RSID Construction Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
CAPITAL										
4205.000.911.490310.337	RSID 890 - PUBLICITY/ADVERTISING	-	-		-	-	54			
4205.000.911.490310.347	RSID 890 - ADMINISTRATION	-	-		-	-	3,654			
4205.000.911.490310.923	RSID 890 - CONSTRUCTION	-	-		75,000	115,000	92,412		200,000	
4205.000.911.490310.954	RSID 890 - ENGINEERING	-	-		30,000	30,000	16,500		-	
	CAPITAL TOTAL	**-**	**-**		**105,000**	**145,000**	**112,620**		**200,000**	
TRANSFERS										
4204.000.911.521001.820	RSID 858 - TRANSFER TO OTHER FUNDS	-	-		-	-	(39,746)			
		-	**-**		**-**	**-**	**(39,746)**		**-**	
	TOTAL	**-**	**-**		**105,000**	**145,000**	**72,874**		**200,000**	

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY SOLID WASTE DISPOSAL

TAX REVENUE	$	-
NON-TAX REVENUE		421,300
TOTAL REVENUES	**$**	**421,300**
Use / (Source) of Reserves		48,700
TOTAL RESOURCES USED	**$**	**470,000**

BASE APPROPRIATIONS	$	393,000
TRANSFERS & CONTINGENCY		77,000
TOTAL APPROPRIATIONS	**$**	**470,000**

Est. Reserves 7/1/24	$	479,440
(Use)/Source of Reserves		(48,700)
Proj. Res. 6/30/25	**$**	**430,740**

RESIDENTIAL RATE:

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
FY14	$	35.00	City increased landfill contract by 19.25% but BOCC left rate pending change in methodology

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	-	$	-	$	-	$	-	$	-
LICENSES	$	-	$	-	$	-	$	-	$	-
GOV'TL	$	-	$	-	$	-	$	-	$	-
CHARGES	$	329,563	$	415,081	$	420,493	$	419,562	$	421,300
FINES	$	-	$	-	$	-	$	-	$	-
INT/MISC	$	-	$	-	$	-	$	-	$	-
TRANSFER	$	-	$	-	$	-	$	-	$	-
TOTALS	$	329,563	$	415,081	$	420,493	$	419,562	$	421,300

FY25 FINAL BUDGET

County Solid Waste Disposal Fund - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
5410.000.000.363010.000	MAINTENANCE ASSESSMENTS	414,000	418,230		417,000	417,000	416,735		420,000
5410.000.000.363040.000	P & I ASSESSMENTS	1,200	2,263		1,300	1,300	2,827		1,300
		415,200	**420,493**		**418,300**	**418,300**	**419,562**		**421,300**
RESIDENTIAL RATE:									
FY22	$ 25.00	Increase required to fund City of Billings' escalation of fees to the County							
FY18	$ 20.00								
FY15	$ 15.00	Residential fee only. Commercial will pay at landfill or thru refuse hauler/carrier							
FY14	$ 35.00	Board decided to leave rate the same pending potential change in assessment method							
FY13	$ 35.00	Rate increase needed to cover district expenses - $100,000 shortfall in revenues to expenses in FY12							
FY12	$ 28.00								
FY11	$ 28.00	Rate increase to decelerate reserve reduction rate & City landfill rate incr.- (7% for FY11)							
FY10	$ 25.00	Rate increase to decelerate reserve reduction rate & City landfill rate incr.							
FY09	$ 22.00	Rate increase to decelerate reserve reduction rate							
FY08	$ 20.00	Rate increase to decelerate reserve reduction rate							
FY07	$ 18.00								

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY SOLID WASTE DISPOSAL

This fund accounts for the fee assessed on County rural residents as a charge to use 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, it was necessary to increase the assessment due to the City's escalation of that contract.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 276,167	$ 300,808	$ 323,814	$ 362,670	$ 395,000
Transfers	$ 60,000	$ 60,000	$ 75,000	$ 75,000	$ 75,000
Debt Service	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -
Total	$ 336,167	$ 360,808	$ 398,814	$ 437,670	$ 470,000

FINAL FY25 BUDGET

County Solid Waste Disposal Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
5410.000.427.430800.395	LANDFILL CONTRACT	305,090	305,090	345,670	345,670	345,670	374,000	28,330
5410.000.427.430800.397	CONTRACT SERVICES - BRIGHT-N -BEAUTIFUL	15,000	15,000	15,000	15,000	15,000	15,000	-
5410.000.427.430800.399	OTHER CONTRACT-TREE CHIPPING&CUSTER	3,500	3,724	4,000	4,000	2,000	4,000	-
5410.000.427.430800.850	EXPENDITURE CONTINGENCY	2,000	-	2,000	2,000	-	2,000	-
	OPERATING TOTAL	**325,590**	**323,814**	**366,670**	**366,670**	**362,670**	**395,000**	
TRANSFERS								
5410.000.427.521000.820	TRANSFER TO BLIGHT ABATEMENT	75,000	75,000	75,000	75,000	75,000	75,000	
		75,000	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	
	TOTAL	**400,590**	**398,814**	**441,670**	**441,670**	**437,670**	**470,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5410.000.427.430800.395	City of Billings Landfill Agreement increase	28,330
		28,330

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA FUND

TAX REVENUE	$	4,166,773
NON-TAX REVENUE		7,025,823
TOTAL REVENUES	**$**	**11,192,596**
Use / (Source) of Reserves		1,458,745
TOTAL RESOURCES USED	**$**	**12,651,341**

FY 24 MILLS	**8.04**
FY 25 MILLS	**8.44**
Change	**0.40**

BASE APPROPRIATIONS	$	9,018,341
TRANSFERS & CONTINGENCY		3,633,000
TOTAL APPROPRIATIONS	**$**	**12,651,341**

Est. Reserves 7/1/24	$	5,561,787
(Use)/Source of Reserves		(1,458,745)
Proj. Res. 6/30/25	**$**	**4,103,042**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ 2,023,819	$ 2,131,747	$ 3,674,409	$ 3,976,198	$ 4,166,773
GOV'TL	$ 60,976	$ 62,135	$ 115,583	$ 125,308	$ 132,823
CHARGES	$ 1,867,835	$ 6,114,754	$ 6,109,768	$ 6,722,765	$ 6,883,000
INT/MISC	$ 7,220	$ 44,169	$ 36,775	$ 19,215	$ 10,000
TRANSFER	$ 750,000	$ -	$ -	$ -	$ -
TOTALS	$ 4,709,850	$ 8,352,805	$ 9,936,535	$ 10,843,486	$ 11,192,596

FY25 FINAL BUDGET

METRA Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
5810.000.000.311010.000	REAL PROPERTY TAXES	3,590,485	3,546,373		3,892,941	3,892,941	3,875,384		4,083,173
5810.000.000.311020.000	PERSONAL PROPERTY TAXES	44,000	96,484		33,000	33,000	77,875		65,000
5810.000.000.311021.000	MOBILE HOME TAXES	15,600	21,408		10,000	10,000	18,858		15,000
5810.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	3,000	6,249		3,000	3,000	14		-
5810.000.000.312000.000	P & I DELINQUENT TAXES	3,600	3,895		3,600	3,600	4,067		3,600
5810.000.000.335240.000	STATE ENTITLEMENT	115,583	115,583		113,266	113,266	125,308		132,823
5810.000.000.346006.000	SKYBOX LEASE	145,000	142,645		145,000	145,000	156,460		160,000
5810.000.000.346007.000	GROUNDS USE FEES	55,000	117,751		108,000	108,000	125,530		120,000
5810.000.000.346008.000	PAVILLION USE FEES	105,000	153,281		147,000	147,000	154,571		155,000
5810.000.000.346009.000	EXPO USE FEES	250,000	235,390		250,000	250,000	317,932		285,000
5810.000.000.346010.000	ARENA USE FEES	350,000	362,235		350,000	350,000	441,818		420,000
5810.000.000.346011.000	EQUIP RENTAL	15,000	15,478		15,000	15,000	11,430		15,000
5810.000.000.346012.000	USER SERVICES	375,000	422,853		425,000	425,000	507,057		450,000
5810.000.000.346013.000	CONCESSIONS	750,000	575,861		600,000	600,000	689,309		625,000
5810.000.000.346015.000	SKYBOX FOOD	7,500	4,622		5,000	5,000	4,555		5,000
5810.000.000.346016.000	METRA - CATERING	82,500	114,300		108,000	108,000	160,764		125,000
5810.000.000.346018.000	CONCESSIONS: OUTSIDE CONTRACTORS	210,000	240,780		250,000	250,000	258,233		350,000
5810.000.000.346022.000	T-SHIRT / SOUVENIRS SALES	80,000	90,439		100,000	100,000	141,795		130,000
5810.000.000.346024.000	INTERNET TICKET FEE	563,000	563,760		550,000	550,000	580,852		610,000
5810.000.000.346026.000	METRA - RED CARPET PROMOTIONS	35,000	-		-	-	-		
5810.000.000.346090.000	PARKING FEES NORTH LOT	65,000	49,113		75,000	75,000	69,352		90,000
5810.000.000.346098.000	MARKETING INCENTIVES	10,000	50,000		50,000	50,000	50,000		50,000
5810.000.000.346202.000	BEER & LIQUOR CONCESSIONS	350,000	375,176		400,000	400,000	446,037		450,000
5810.000.000.346204.000	REGULAR GATE ADMISSIONS	425,000	549,889		549,000	549,000	653,859		650,000
5810.000.000.346207.000	NIGHT SHOW TICKETS	575,000	628,103		575,000	575,000	468,306		575,000
5810.000.000.346240.000	FAIR: CONCESSIONS	75,000	61,179		61,000	61,000	65,767		68,000
5810.000.000.346241.000	FAIR: CONCESSIONS CONTRACTORS	10,000	13,392		13,500	13,500	10,887		14,000
5810.000.000.346242.000	FAIR: NOVELTY	15,000	12,625		13,000	13,000	6,029		15,000
5810.000.000.346243.000	FAIR: BEER & LIQUOR	90,000	86,553		87,500	87,500	57,814		90,000
5810.000.000.346251.000	PARK - MIDWAY MALL	100,000	86,045		86,000	86,000	94,340		100,000
5810.000.000.346252.000	MIDWAY NONFOOD	22,000	25,375		25,000	25,000	21,567		26,000
5810.000.000.346253.000	MIDWAY FOOD	225,000	221,788		225,000	225,000	215,910		225,000
5810.000.000.346256.000	FAIR SPONSORSHIPS	100,000	98,400		110,000	110,000	156,551		180,000
5810.000.000.346258.000	CARNIVAL PERCENTAGE	440,000	453,143		450,000	450,000	447,413		455,000
5810.000.000.346259.000	SIGN INCOME	390,000	336,844		500,000	500,000	384,445		420,000
5810.000.000.346260.000	LIVESTOCK ENTRY FEES	25,000	22,748		23,000	23,000	24,182		25,000
5810.000.000.369000.000	METRA - OTHER INCOME	5,000	32,706		5,000	5,000	19,215		10,000
5810.000.000.371010.000	INTEREST REVENUE	-	4,069		-	-	-		
TOTAL		**9,717,268**	**9,936,535**		**10,356,807**	**10,356,807**	**10,843,486**		**11,192,596**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

METRA / FAIR FUND

This department operates the County's multi-purpose recreational arena, buildings, and grounds. Facilities include a 10,000 seat arena, and two large convention halls. This fund account for operational expenses, while the Metra CIP fund accounts for funds dedicated for capital replacement and maintenance and debt service.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
40.75	41.00	41.00	39.00

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

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 2,837,786	$ 3,255,934	$ 3,280,501	$ 3,704,736	$ 4,125,830
Operating	$ 1,824,446	$ 3,864,183	$ 3,911,338	$ 4,460,432	$ 5,688,802
Debt Service	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ 325,000	$ 1,450,000	$ 1,783,858	$ 2,836,709
Total	$ 4,662,232	$ 7,445,117	$ 8,641,839	$ 9,949,026	$ 12,651,341

FINAL FY25 BUDGET

METRA Fund - Administration - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.551.460442.111	SALARIES/PERM	328,473	235,236	330,302	330,302	270,566	298,753	
5810.000.551.460442.120	OVERTIME	5,000	7,255	5,000	5,000	2,365	2,500	(2,500)
5810.000.551.460442.130	TERMINATION PAY	-	29,135	-	-	(40,104)	40,000	40,000
5810.000.551.460442.141	UNEMPLOYMENT COMPENSATION	834	608	503	503	424	512	
5810.000.551.460442.142	WORKER'S COMPENSATION	1,796	1,340	2,035	2,035	469	2,232	
5810.000.551.460442.143	GROUP HEALTH INSURANCE	55,440	36,036	44,352	44,352	30,954	34,272	
5810.000.551.460442.144	SOCIAL SECURITY	25,511	17,482	25,651	25,651	20,408	26,106	
5810.000.551.460442.147	LONG TERM DISABILITY	1,127	797	1,133	1,133	866	1,025	
5810.000.551.460442.153	LIFE INSURANCE	843	533	690	690	470	540	
5810.000.551.460442.156	PUBLIC EMPLOYEE RETIRE	29,246	21,753	30,412	30,412	24,753	30,952	
	PERSONNEL TOTAL	**448,270**	**350,175**	**440,078**	**440,078**	**311,171**	**436,891**	
OPERATING								
5810.000.551.460442.210	OFFICE SUPPLIES	6,000	3,969	5,500	5,500	3,539	5,500	-
5810.000.551.460442.220	OPERATING SUPPLIES	5,725	4,613	5,500	7,700	6,983	6,500	1,000
5810.000.551.460442.231	GAS-OIL-GREASE-ETC	3,000	1,631	2,800	1,700	815	1,800	(1,000)
5810.000.551.460442.256	FOOD - DEPT & BOARD USE	4,000	2,362	3,500	2,400	1,434	2,000	(1,500)
5810.000.551.460442.311	POSTAGE	2,500	2,037	2,000	2,000	667	1,000	(1,000)
5810.000.551.460442.330	MEMBERSHIP & DUES	8,500	6,180	8,500	8,500	5,835	8,500	-
5810.000.551.460442.337	PUBLICITY/ADVERTISING	500	157	500	500	104	500	-
5810.000.551.460442.345	PHONE & TECHNOLOGY	14,100	13,824	14,100	14,100	12,747	10,158	(3,942)
5810.000.551.460442.368	SOFTWARE/HARDWARE MAINT	2,500	60	2,500	2,500	738	2,500	-
5810.000.551.460442.370	TRAVEL	65,950	41,407	65,000	65,000	51,543	65,000	-
5810.000.551.460442.380	TRAINING	5,000	2,918	5,000	5,000	1,654	5,000	-
5810.000.551.460442.390	CASH SHORT/(OVER)	100	-	100	100	-	100	-
5810.000.551.460442.398	VARIABLE CONTRACT	54,000	23,485	224,500	224,500	139,365	80,000	(144,500)
5810.000.551.460442.510	INSURANCE	-	-	31,309	31,309	31,309	72,429	41,120
5810.000.551.460442.530	RENT/LEASE: MAIL MACHINE	2,500	2,884	2,500	2,500	2,325	2,500	-
5810.000.551.460442.850	CONTINGENCY	36,000	-	350,000	260,300	-	800,000	450,000
	OPERATING TOTAL	**210,375**	**105,527**	**723,309**	**633,609**	**259,058**	**1,063,487**	
TRANSFERS								
5810.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	**-**	**-**	**83,858**	**83,858**	**83,858**	**86,709**	2,851
	TOTAL	**658,645**	**455,702**	**1,247,245**	**1,157,545**	**654,087**	**1,587,087**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.551.460442.220	Price increases and IT replacement equip	1,000
5810.000.551.460442.510	Premium increase and allocation increase	41,120
		42,120

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY25 BUDGET

METRA Fund - Facilities - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
5810.000.552.460442.111	SALARIES/PERM	1,211,301	1,082,921		1,263,936	1,263,936	1,253,905		477,233	
5810.000.552.460442.112	SALARIES/TEMP	14,000	6,174		10,000	10,000	4,874		11,000	1,000
5810.000.552.460442.120	OVERTIME	160,000	207,187		185,000	185,000	156,209		25,000	(160,000)
5810.000.552.460442.141	UNEMPLOYMENT COMPENSATION	3,463	3,192		2,188	2,188	2,122		763	
5810.000.552.460442.142	WORKER'S COMPENSATION	44,296	45,141		43,382	43,382	29,353		13,409	
5810.000.552.460442.143	GROUP HEALTH INSURANCE	255,024	214,830		255,024	255,024	224,994		90,720	
5810.000.552.460442.144	SOCIAL SECURITY	105,976	96,479		111,609	111,609	105,310		38,919	
5810.000.552.460442.147	LONG TERM DISABILITY	4,155	3,512		4,335	4,335	3,672		1,622	
5810.000.552.460442.153	LIFE INSURANCE	3,845	3,295		3,921	3,921	3,446		1,379	
5810.000.552.460442.156	PUBLIC EMPLOYEE RETIRE	120,263	115,741		131,418	131,418	127,796		45,145	
	PERSONNEL TOTAL	**1,922,323**	**1,778,472**		**2,010,813**	**2,010,813**	**1,911,681**		**705,189**	
OPERATING										
5810.000.552.460442.220	OPERATING SUPPLIES	50,000	58,664		55,000	55,000	65,407		55,000	-
5810.000.552.460442.224	JANITORIAL SUPPLIES	60,000	60,765		60,000	60,000	78,577		70,000	10,000
5810.000.552.460442.230	REPAIR & MAINT SUPPLIES	20,000	17,510		20,000	20,000	19,390		20,000	-
5810.000.552.460442.231	GAS-OIL-GREASE-ETC	45,000	41,608		45,000	45,000	43,120		45,000	-
5810.000.552.460442.256	FOOD DEPT - USE	500	766		500	500	419		500	-
5810.000.552.460442.337	ADVERTISING	500	218		500	500	338		500	-
5810.000.552.460442.341	ELECTRICITY	393,750	436,775		405,000	405,000	413,822		430,000	25,000
5810.000.552.460442.342	WATER	110,000	85,975		110,000	110,000	73,283		100,000	(10,000)
5810.000.552.460442.344	NATURAL GAS	150,000	202,631		175,000	175,000	89,755		175,000	-
5810.000.552.460442.345	TELEPHONE & TECHNOLOGY	83,533	79,253		83,533	83,533	74,089		77,139	(6,394)
5810.000.552.460442.346	GARBAGE	90,000	77,040		90,000	90,000	81,077		85,000	(5,000)
5810.000.552.460442.361	VEHICLE REPAIRS	12,500	11,057		12,500	12,500	8,106		12,500	-
5810.000.552.460442.365	GROUND MAINT	27,000	27,754		27,000	32,000	30,182		30,000	3,000
5810.000.552.460442.367	JANITORIAL SERV-ADMIN- STARPLEX	15,000	10,887		15,000	10,000	1,344		5,000	(10,000)
5810.000.552.460442.369	BUILDING REPAIRS	45,000	50,783		45,000	45,000	46,758		45,000	-
5810.000.552.460442.398	CONTRACT SERVICE	45,000	49,590		45,000	69,000	69,400		55,000	10,000
5810.000.552.460442.533	EQUIPMENT RENTAL	5,000	8,598		5,000	5,000	2,153		5,000	-
5810.000.552.460442.540	SPECIAL ASSESSMENTS	8,350	4,965		8,350	8,350	5,580		8,350	-
	OPERATING TOTAL	**1,161,133**	**1,224,839**		**1,202,383**	**1,226,383**	**1,102,800**		**1,218,989**	
TRANSFERS										
5810.000.552.521000.820	TRANSFER TO FUND 5811	**1,450,000**	**1,450,000**		**1,700,000**	**1,700,000**	**1,700,000**		**2,750,000**	**1,050,000**
	TOTAL	**4,533,456**	**4,453,311**		**4,913,196**	**4,937,196**	**4,714,481**		**4,674,178**	

FINAL FY25 BUDGET

METRA Fund - Facilities - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.552.460442.224	Cleaning supply price increase	10,000
5810.000.552.460442.341	Utility price increase	25,000
5810.000.552.460442.365	Repair broken sprinklers	3,000
5810.000.552.460442.398	Contract price increase/more services/north lot	10,000
		48,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY25 BUDGET

METRA Fund - Food & Beverage - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.553.460442.111	SALARIES/PERM	159,949	161,896	177,419	177,419	172,599	177,965	
5810.000.553.460442.112	SALARIES/TEMP	165,000	123,668	145,000	161,000	168,824	150,000	5,000
5810.000.553.460442.120	OVERTIME	25,000	15,064	18,000	18,000	19,674	15,000	(3,000)
5810.000.553.460442.141	UNEMPLOYMENT COMPENSATION	875	742	511	511	542	514	
5810.000.553.460442.142	WORKER'S COMPENSATION	3,314	2,822	3,378	3,378	2,586	3,143	
5810.000.553.460442.143	GROUP HEALTH INSURANCE	33,264	33,264	33,264	33,264	30,492	34,272	
5810.000.553.460442.144	SOCIAL SECURITY	26,771	22,176	26,042	26,042	26,843	26,237	
5810.000.553.460442.147	LONG TERM DISABILITY	549	531	609	609	550	610	
5810.000.553.460442.153	LIFE INSURANCE	502	495	540	540	495	523	
5810.000.553.460442.156	PUBLIC EMPLOYEE RETIRE	14,028	18,348	16,092	16,092	20,937	16,141	
	PERSONNEL TOTAL	**429,252**	**379,006**	**420,855**	**436,855**	**443,542**	**424,406**	
OPERATING								
5810.000.553.460442.220	OPERATING SUPPLIES	30,000	29,035	38,750	38,750	33,382	30,000	(8,750)
5810.000.553.460442.223	FOOD	220,000	192,098	200,000	200,000	210,141	225,000	25,000
5810.000.553.460442.228	FOOD - CATERING	30,000	43,482	36,000	36,000	54,991	42,000	6,000
5810.000.553.460442.231	CONCESSIONS: GAS-OIL-GREASE-ETC	600	74	600	600	202	600	-
5810.000.553.460442.256	FOOD - INTERNAL USAGE	3,500	2,447	3,500	3,500	3,430	5,000	1,500
5810.000.553.460442.337	PUBLICITY/ADVERTISING	500	50	500	500	149	500	-
5810.000.553.460442.345	PHONE & TECHNOLOGY	9,266	9,291	9,916	9,916	9,567	13,556	3,640
5810.000.553.460442.362	MAINT & REPAIRS	10,000	3,680	10,000	10,000	9,655	7,500	(2,500)
5810.000.553.460442.398	CONTRACT SERVICE: CLEANING, SECURITY	6,000	8,653	6,000	6,000	6,289	6,500	500
5810.000.553.460442.399	OTHER CONTRACT - POS support	45,000	40,116	45,000	45,000	25,435	30,000	(15,000)
	OPERATING TOTAL	**354,866**	**328,926**	**350,266**	**350,266**	**353,241**	**360,656**	
	TOTAL	**784,118**	**707,932**	**771,121**	**787,121**	**796,783**	**785,062**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.553.460442.223	Pepsi purchases for all concessions	25,000
5810.000.553.460442.228	Increased event load & food costs	6,000
5810.000.553.460442.256	Skybox catering	1,500
5810.000.553.460442.398	Rate increase	500
		33,000

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
5810.000.553.460442.112	Increased event load and wages	5,000
	Food Service Coord (Groscop's vacancy)	77,133
		82,133

FINAL FY25 BUDGET

METRA Fund - Production - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.554.460442.111	SALARIES/PERM	-	-	-	-	1,667	928,551	928,551
5810.000.554.460442.112	SALARIES/TEMP: NOVELTY SALES	18,000	13,229	15,000	15,000	12,396	15,000	-
5810.000.554.460442.120	OVERTIME	-	-	-	-	-	75,000	75,000
5810.000.554.460442.141	UNEMPLOYMENT COMPENSATION	45	33	23	23	21	1,528	
5810.000.554.460442.142	WORKER'S COMPENSATION	175	141	152	152	116	25,969	
5810.000.554.460442.143	GROUP HEALTH INSURANCE	-	-	-	-	-	191,352	
5810.000.554.460442.144	SOCIAL SECURITY	1,377	1,388	1,148	1,148	1,076	77,919	
5810.000.554.460442.147	LONG TERM DISABILITY	-	-	-	-	-	2,966	
5810.000.554.460442.153	LIFE INSURANCE	-	-	-	-	-	3,185	
5810.000.554.460442.156	PUBLIC EMPLOYEE RETIRE	789	62	680	680	199	84,900	
	PERSONNEL TOTAL	**20,386**	**14,853**	**17,003**	**17,003**	**15,475**	**1,406,369**	
OPERATING								
5810.000.554.460442.220	OPERATING SUPPLIES	10,000	8,426	12,000	12,000	7,838	10,000	(2,000)
5810.000.554.460442.231	GASOLINE & OIL	100	-	100	100	23	1,000	900
5810.000.554.460442.256	FOOD: RED CARPET, ADV BOARD	5,000	-	3,000	3,000	421	-	(3,000)
5810.000.554.460442.336	PUBLIC RELATIONS/CO-PROMOTE	420,000	396,021	480,000	525,000	522,108	550,000	70,000
5810.000.554.460442.345	PHONE & TECHNOLOGY	-	-	-	-	-	5,320	5,320
5810.000.554.460442.367	JANITORIAL SERVICES - STARPLEX	250,000	190,288	250,000	250,000	273,323	250,000	-
5810.000.554.460442.370	TRAVEL	250	-	250	250	-	-	(250)
5810.000.554.460442.398	CONTRACT - LABOR READY/SECURITY	195,000	179,642	200,000	200,000	197,207	210,000	10,000
5810.000.554.460442.510	INSURANCE	4,000	13,027	8,443	8,443	10,120	11,000	2,557
5810.000.554.460442.533	EVENT EQ. RENTAL (lifts, Generators, etc.)	5,000	850	4,000	4,000	4,577	5,000	1,000
5810.000.554.460442.851	CONTINGENCY - PROTEST TAXES	73,000	-	118,000	118,000	-	83,000	(35,000)
NORTH PARKING LOT								
5810.000.554.460443.220	OPERATING SUPPLIES	100	-	100	100	-	-	(100)
5810.000.554.460443.398	CONTRACTS: SECURITY / ATTENDENTS	15,000	2,919	12,500	12,500	1,780	-	(12,500)
	OPERATING TOTAL	**977,450**	**791,173**	**1,088,393**	**1,133,393**	**1,017,397**	**1,125,320**	
	TOTAL	**997,836**	**806,026**	**1,105,396**	**1,150,396**	**1,032,872**	**2,531,689**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.554.460442.231	New Request for Production Dept	900
5810.000.554.460442.336	OVG estimated increase	70,000
5810.000.554.460442.398	Rimrock Stagehand rate increase	10,000
5810.000.554.460442.510	Special Event Premium Increase/Event Increase	2,557
5810.000.554.460442.533	Increase event load	1,000
		84,457

REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
5810.000.554.460442.111	New Department	928,551
5810.000.554.460442.120	New Department	75,000
		1,003,551

FINAL FY25 BUDGET

METRA Fund - Marketing - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.555.460442.111	SALARIES/PERM	200,358	120,341	207,118	207,118	168,497	207,048	
5810.000.555.460442.112	MARKETING SALARIES/TEMP	6,000	-	8,000	8,000	1,460	2,000	(6,000)
5810.000.555.460442.120	MARKETING OVERTIME	6,000	6,205	8,000	8,000	8,080	4,000	(4,000)
5810.000.555.460442.141	UNEMPLOYMENT COMPENSATION	531	308	335	335	267	320	
5810.000.555.460442.142	WORKER'S COMPENSATION	463	262	397	397	214	318	
5810.000.555.460442.143	GROUP HEALTH INSURANCE	33,264	23,562	33,264	33,264	25,872	34,272	
5810.000.555.460442.144	SOCIAL SECURITY	16,245	8,328	17,069	17,069	12,157	16,298	
5810.000.555.460442.147	LONG TERM DISABILITY	687	428	710	710	529	710	
5810.000.555.460442.153	LIFE INSURANCE	540	397	540	540	420	540	
5810.000.555.460442.156	PUBLIC EMPLOYEE RETIRE	18,098	11,349	19,511	19,511	16,011	19,142	
	PERSONNEL TOTAL	**282,186**	**171,180**	**294,944**	**294,944**	**233,507**	**284,648**	
OPERATING								
5810.000.555.460442.220	OPERATING SUPPLIES	2,725	1,917	8,725	8,725	6,997	6,000	(2,725)
5810.000.555.460442.320	PRINTING	500	-	1,000	1,000	-	1,000	-
5810.000.555.460442.336	PUBLIC RELATIONS	30,000	3,438	32,000	32,000	7,913	20,000	(12,000)
5810.000.555.460442.337	PUBLICITY/ADVERTISING	35,000	9,839	35,000	35,000	21,815	25,000	(10,000)
5810.000.555.460442.338	DESIGN & PRODUCTION SVCS	30,000	5,011	30,000	30,000	20,126	25,000	(5,000)
5810.000.555.460442.339	RESEARCH	250	-	250	250	-	250	-
5810.000.555.460442.345	TELEPHONE & TECHNOLOGY	5,221	5,220	5,680	5,680	5,679	9,120	3,440
5810.000.555.460442.368	SOFTWARE/HARDWARE MAINT	39,000	30,255	50,000	50,000	41,050	50,000	-
5810.000.555.460442.398	VARIABLE CONTRACT	28,000	21,832	28,000	28,000	22,941	30,000	2,000
	OPERATING TOTAL	**170,696**	**77,512**	**190,655**	**190,655**	**126,521**	**166,370**	
	TOTAL	**452,882**	**248,692**	**485,599**	**485,599**	**360,028**	**451,018**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

	EXPLANATION	AMOUNT REQUESTED
5810.000.555.460442.398	Venue Ops price increase	2,000
		2,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY25 BUDGET

METRA Fund - Box Office - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
PERSONNEL										
5810.000.556.460442.111	SALARIES/PERM	233,132	111,735		238,163	238,163	187,485		210,856	
5810.000.556.460442.112	SALARIES/TEMP	100,000	59,715		85,000	85,000	77,026		85,000	-
5810.000.556.460442.120	OVERTIME	20,000	6,852		15,000	15,000	6,925		12,000	(3,000)
5810.000.556.460442.141	UNEMPLOYMENT COMPENSATION	883	441		507	507	407		462	
5810.000.556.460442.142	WORKER'S COMPENSATION	1,352	664		1,169	1,169	867		1,014	
5810.000.556.460442.143	GROUP HEALTH INSURANCE	55,440	29,106		55,440	55,440	41,118		45,696	
5810.000.556.460442.144	SOCIAL SECURITY	27,015	13,297		25,869	25,869	20,656		23,551	
5810.000.556.460442.147	LONG TERM DISABILITY	800	357		817	817	596		723	
5810.000.556.460442.153	LIFE INSURANCE	743	371		795	795	595		675	
5810.000.556.460442.156	PUBLIC EMPLOYEE RETIRE	20,446	10,519		21,601	21,601	17,541		19,125	
	PERSONNEL TOTAL	**459,811**	**233,057**		**444,361**	**444,361**	**353,216**		**399,102**	
OPERATING										
5810.000.556.460442.220	OPERATING SUPPLIES	16,725	9,284		24,000	28,700	24,153		27,200	3,200
5810.000.556.460442.345	TELEPHONE & TECHNOLOGY	13,052	13,052		14,199	14,199	14,199		12,160	(2,039)
5810.000.556.460442.362	MAINT & REPAIRS	1,000	-		1,000	1,000	-		1,000	-
5810.000.556.460442.368	SOFTWARE/HARDWARE MAINT	2,500	30		2,500	2,500	-		2,500	-
5810.000.556.460442.398	CONTRACT SERVICES	24,200	23,145		17,200	17,200	6,588		12,000	(5,200)
	OPERATING TOTAL	**57,477**	**45,511**		**58,899**	**63,599**	**44,940**		**54,860**	
	TOTAL	**517,288**	**278,568**		**503,260**	**507,960**	**398,156**		**453,962**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.556.460442.220	IT replacement and merch card readers	3,200
		3,200

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FINAL FY25 BUDGET

METRA Fund - Fair - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.557.460442.112	SALARIES/TEMP	110,000	104,421	125,000	125,000	117,560	125,000	-
5810.000.557.460442.120	OVERTIME	15,000	6,706	15,000	15,000	7,313	12,000	(3,000)
5810.000.557.460442.141	UNEMPLOYMENT COMPENSATION	312	277	210	210	188	206	
5810.000.557.460442.142	WORKER'S COMPENSATION	1,212	980	1,414	1,414	1,048	1,274	
5810.000.557.460442.144	SOCIAL SECURITY	9,563	8,433	10,710	10,710	9,553	10,481	
5810.000.557.460442.156	PERS	9,647	2,223	11,338	11,338	4,035	11,338	
	PERSONNEL TOTAL	**145,734**	**123,040**	**163,672**	**163,672**	**139,697**	**160,298**	
OPERATING								
5810.000.557.460442.220	OPERATING SUPPLIES	50,000	53,133	50,000	50,000	62,750	65,000	15,000
5810.000.557.460442.223	FOOD: CONCESSIONS	30,000	7,912	20,000	20,000	19,515	20,000	-
5810.000.557.460442.224	JANITORIAL SUPPLIES	20,000	3,447	20,000	20,000	24,732	25,000	5,000
5810.000.557.460442.256	FOOD: DEPT USE	5,000	4,564	5,000	5,000	3,515	5,000	-
5810.000.557.460442.320	PRINTING	9,000	3,309	7,000	7,000	6,131	7,000	-
5810.000.557.460442.336	PUBLIC RELATIONS	1,000	200	1,000	1,000	608	1,000	-
5810.000.557.460442.337	PUBLICITY/ADVERTISING	110,000	118,994	130,000	130,000	137,014	130,000	-
5810.000.557.460442.338	DESIGN & PRODUCTION SVCS	40,000	37,836	40,000	40,000	53,484	47,000	7,000
5810.000.557.460442.357	SPONSORSHIP PROMOTION	5,000	7,906	5,000	5,000	160	5,000	-
5810.000.557.460442.367	JANITORIAL SERVICES	110,000	100,167	105,000	105,000	73,743	95,000	(10,000)
5810.000.557.460442.368	SOFTWARE/HARDWARE MAINT	1,000	550	1,000	1,000	8,814	9,000	8,000
5810.000.557.460442.370	TRAVEL	500	476	500	500	343	500	-
5810.000.557.460442.397	SECURITY/EMT/LABOR CONTRACTS	160,000	144,281	160,000	160,000	147,674	160,000	-
5810.000.557.460442.399	CONTRACTS: OTHER PROMOTIONS	3,000	10,022	3,000	3,000	500	3,000	-
5810.000.557.460442.510	INSURANCE	2,800	1,210	2,000	2,000	1,210	2,000	-
5810.000.557.460442.533	EQUIPMENT RENTAL	50,000	43,073	50,000	50,000	54,461	55,000	5,000
5810.000.557.460442.740	AWARDS	95,000	71,642	95,000	95,000	77,867	95,000	-
5810.000.557.460442.743	FAIR JUDGES/SUPERINTENDENTS	35,000	28,836	45,500	45,500	38,602	45,000	(500)
ENTERTAINMENT PRODUCTION:								-
5810.000.557.460443.228	CATERING - NIGHT SHOWS	8,000	2,465	5,000	5,000	4,130	5,000	-
5810.000.557.460443.357	STAGEHANDS/SOUND - NIGHT SHOWS	100,000	97,266	100,000	100,000	80,407	100,000	-
5810.000.557.460443.367	JANITORIAL - NIGHT SHOWS	15,000	13,737	15,000	15,000	7,869	12,000	(3,000)
5810.000.557.460443.397	SECURITY/ EMT - NIGHT SHOWS	30,000	40,104	40,000	40,000	29,218	35,000	(5,000)
5810.000.557.460443.398	NIGHT SHOW CONTRACTS	418,000	413,725	575,000	575,000	565,735	575,000	-
5810.000.557.460443.399	GATE ACTS CONTRACTS	140,000	118,250	140,000	140,000	136,455	170,000	30,000
5810.000.557.460443.533	EQUIPMENT RENTAL - NIGHT SHOWS	22,000	2,080	20,000	20,000	3,200	10,000	(10,000)
	OPERATING TOTAL	**1,460,300**	**1,325,185**	**1,635,000**	**1,635,000**	**1,538,137**	**1,676,500**	
	TOTAL	**1,606,034**	**1,448,225**	**1,798,672**	**1,798,672**	**1,677,834**	**1,836,798**	

FINAL FY25 BUDGET

METRA Fund - Fair - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
5810.000.557.460442.220	Computers/New Shade Sails		15,000
5810.000.557.460442.224	Price increase		5,000
5810.000.557.460442.338	Fair photographer/Lamar price increase		7,000
5810.000.557.460442.368	Showworks rate increase		8,000
5810.000.557.460443.399	New gate act company-revenue to offset		30,000
5810.000.557.460442.533	Generator rental increase		5,000
			70,000

FINAL FY25 BUDGET

METRA Fund - Accounting - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
5810.000.558.460442.111	SALARIES/PERM	201,237	173,729	223,856	223,856	224,489	233,562	
5810.000.558.460442.120	OVERTIME	-	150	-	-	-		-
5810.000.558.460442.141	UNEMPLOYMENT COMPENSATION	503	426	336	336	337	350	
5810.000.558.460442.142	WORKER'S COMPENSATION	443	396	403	403	274	350	
5810.000.558.460442.143	GROUP HEALTH INSURANCE	33,264	26,796	33,264	33,264	33,264	34,272	
5810.000.558.460442.144	SOCIAL SECURITY	15,395	12,626	17,125	17,125	16,465	17,867	
5810.000.558.460442.147	LONG TERM DISABILITY	690	571	768	768	720	801	
5810.000.558.460442.153	LIFE INSURANCE	540	435	540	540	540	540	
5810.000.558.460442.156	PUBLIC EMPLOYEE RETIRE	17,649	15,589	20,304	20,304	20,358	21,184	
	PERSONNEL TOTAL	**269,721**	**230,718**	**296,596**	**296,596**	**296,447**	**308,927**	
OPERATING								
5810.000.558.460442.220	OPERATING SUPPLIES	6,250	3,960	5,500	5,500	5,336	3,500	(2,000)
5810.000.558.460442.345	TELEPHONE & TECHNOLOGY	7,831	7,830	8,520	8,520	8,519	9,120	600
5810.000.558.460442.368	SOFTWARE/HARDWARE	-	-	-	1,900	1,894	2,000	2,000
5810.000.558.460442.370	TRAVEL	500	-	4,000	4,000	1,771	4,500	500
5810.000.558.460442.380	TRAINING	500	-	2,000	100	-	2,000	-
5810.000.558.460442.398	CONTRACT SERVICES	1,500	875	1,500	1,500	818	1,500	-
	OPERATING TOTAL	**16,581**	**12,665**	**21,520**	**21,520**	**18,338**	**22,620**	
	TOTAL	**286,302**	**243,383**	**318,116**	**318,116**	**314,785**	**331,547**	
	METRA GRAND TOTAL	**9,836,561**	**8,641,839**	**11,142,605**	**11,142,605**	**9,949,026**	**12,651,341**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.558.460442.368	Tim W. Oglebay rate increase	2,000
5810.000.558.460442.370	Quickbooks subscription	500
		2,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA CAPITAL REPLACEMENT & IMPROVEMENT

Beginning in FY23, mills moved to Metra operating fund, offset by transfer in by Metra to support capital needs.

TAX REVENUE	$	-	FY 24 MILLS		**0.00**
NON-TAX REVENUE		3,436,000	FY 25 MILLS		**0.00**
TOTAL REVENUES	**$**	**3,436,000**	Change		**0.00**
Use / (Source) of Reserves		2,099,875			
TOTAL RESOURCES USED	**$**	**5,535,875**			
BASE APPROPRIATIONS	$	5,535,875	**Est. Reserves 7/1/24**	$	5,789,386
TRANSFERS & CONTINGENCY		-	Use of Reserves		(2,099,875)
TOTAL APPROPRIATIONS	**$**	**5,535,875**	**Proj. Res. 6/30/25**	**$**	**3,689,511**

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

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
TAXES	$	1,331,484	$	1,401,157	$	1,315	$	92	$	-
GOV'TL	$	39,892	$	40,650	$	-	$	-	$	-
CHARGES	$	198,760	$	651,033	$	560,519	$	599,546	$	528,000
INT/MISC	$	27,606	$	38,401	$	117,888	$	208,674	$	158,000
TRANSFER	$	-	$	325,000	$	1,450,000	$	1,700,000	$	2,750,000
TOTALS	$	1,597,742	$	2,456,241	$	2,129,722	$	2,508,312	$	3,436,000

FY25 FINAL BUDGET

METRA CIP Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
5811.000.000.311010.000	REAL PROPERTY TAXES	-	(627)		-	-	(117)		
5811.000.000.311020.000	PERSONAL PROPERTY TAXES	-	1,203		-	-	(38)		
5811.000.000.311021.000	MOBILE HOME TAXES	-	(73)		-	-	(11)		
5811.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	5		-	-	-		
5811.000.000.312000.000	P & I DELINQUENT TAXES	-	807		-	-	258		
5811.000.000.346019.000	EVENT SPONSORSHIP - IMPR FEE REPLACE	30,000	33,000		30,000	30,000	32,605		33,000
5811.000.000.346098.000	IMPROVEMENT FEES	420,000	476,949		450,000	450,000	531,158		460,000
5811.000.000.346099.000	FAIR: IMPROVEMENT FEES	54,000	50,570		50,000	50,000	35,783		35,000
5811.000.000.369000.000	OTHER INCOME	5,000	-		5,000	5,000	-		-
5811.000.000.371010.000	INTEREST REVENUE	22,000	117,888		70,000	70,000	208,674		158,000
5811.000.000.383006.000	TRANSFER IN- FROM METRA	1,450,000	1,450,000		1,700,000	1,700,000	1,700,000		2,750,000
TOTAL		**1,981,000**	**2,129,722**		**2,305,000**	**2,305,000**	**2,508,312**		**3,436,000**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

METRA CAPITAL REPLACEMENT & IMPROVEMENT

This fund is proposed to be utilized for revenues and expenses dedicated to capital replacement or improvement of the METRA facilities or grounds.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Operating	$ 2,202,248	$ 1,922,157	$ 2,186,700	$ 2,232,511	$ 199,750
Capital	$ -	$ -	$ -	$ -	$ 5,336,125
Transfers	$ 77,802	$ 77,532	$ 80,633	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Total	$ 2,280,050	$ 1,999,689	$ 2,267,333	$ 2,232,511	$ 5,535,875

FINAL FY25 BUDGET

METRA Capital Replacement & Maintenance Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
OPERATING								
5811.000.551.460442.220	ADMINISTRATION CIP- OPERATING SUPPLIES	5,000	9,119	8,000	8,000	3,569	-	
5811.000.552.460442.220	FACILITIES OPERATING SUPPLIES	30,000	146,254	135,000	134,000	357,088	28,000	(107,000)
5811.000.552.460442.365	FACILITIES GROUND MAINT	15,000	61,907	25,000	25,000	38,721	2,500	(22,500)
5811.000.552.460442.369	FACILITIES BUILDING REPAIRS	175,000	133,652	125,000	125,000	37,539	125,000	-
5811.000.552.460442.810	FACILITIES LOSS ON DISPOSAL OF ASSET	-	88,661	-	-	9,642		
5811.000.552.460442.830	FACILITIES DEPRECIATION	-	1,732,400	-	-	1,736,471		
5811.000.553.460442.220	FOOD & BEVERAGE CIP - OPERATING SUPPLIES	6,000	4,862	27,750	27,750	44,689	39,250	
5811.000.555.460442.220	MARKETING CIP - OPERATING SUPPLIES	9,000	-	9,000	9,000	-	2,500	
5811.000.556.460442.220	ADMISSIONS CIP - OPERATING SUPPLIES	8,000	9,845	8,000	8,000	4,792	2,500	
	OPERATING TOTAL	**248,000**	**2,186,700**	**337,750**	**336,750**	**2,232,511**	**199,750**	
CAPITAL								
5811.000.551.460442.940	ADMINISTRATION CIP - CAPITAL OUTLAY-EQUIPMENT	40,000	-	75,000	75,000	-	-	
5811.000.552.460442.920	FACILITIES CAPITAL OUTLAY/BUILDING	302,337	-	1,350,000	1,354,500	-	3,297,000	
5811.000.552.460442.925	FACILITIES CAPITAL CONTINGENCY	2,000,000	-	1,700,000	1,685,000	-	800,000	(900,000)
5811.000.552.460442.930	FACILITIES LAND IMPROVEMENT	204,500	-	90,000	90,000	-	170,000	
5811.000.552.460442.940	FACILITIES CAPITAL OUTLAY-EQUIPMENT	598,500	-	565,490	576,990	-	896,125	
5811.000.553.460442.940	FOOD & BEVERAGE CIP - CAPITAL OUTLAY-EQUIP.	594,500	-	121,500	121,500	-	173,000	
	CAPITAL TOTAL	**3,739,837**	**-**	**3,901,990**	**3,902,990**	**-**	**5,336,125**	
TRANSFERS								
5811.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	80,633	80,633	-	-	-	-	
	TRANSFER TOTAL	**80,633**	**80,633**	**-**	**-**	**-**	**-**	
	TOTAL	**4,068,470**	**2,267,333**	**4,239,740**	**4,239,740**	**2,232,511**	**5,535,875**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
	SEE DETAIL CAPITAL LIST	

METRA CAPITAL
FY25 CAPITAL LIST

Estimated Cash -5811 as of 6/30/24	5,789,386		
FY25 Budgeted Revenues:	3,436,000		
Available for Appropriation	**9,225,386**		
ITEM	**FY25 BUDGET**	**GL ACCOUNT NUMBERS**	**NOTES**
CARRYOVER ITEMS			
BUILD OUT WIFI IN EXPO PAVILION IT	24,000	5811.552.460442.920	ROLLOVER TO FY25
SKID STEER	53,000	5811.552.460442.940	ROLLOVER TO FY25
CONC - FLOOR BEER GARDEN/COOLER BUILDOUT	210,000	5811.552.460442.920	ROLLOVER TO FY25
CONC - NW BEER GARDEN BUILDOUT	160,000	5811.552.460442.920	ROLLOVER TO FY25
FIRE SMOKE SENSORS	20,000	5811.552.460442.920	ROLLOVER TO FY25
TICKET BOOTH	15,125	5811.552.460442.940	ROLLOVER TO FY25
REWIRE EXPO/PAVILION DATA CLOSETS IT	126,000	5811.552.460442.920	ROLLOVER TO FY25
LARGE FLOOR SCRUBBER	135,000	5811.552.460442.940	ROLLOVER TO FY25
SWITCH GEAR	86,000	5811.552.460442.920	ROLLOVER TO FY25
WATER AND POWER HOOKUPS HERITAGE/SANDSTONE AREA	50,000	5811.552.460442.920	ROLLOVER TO FY25
WATER FOUNTAIN REPAIR	10,000	5811.552.460442.920	ROLLOVER TO FY25
MEDIUM FORKLIFT	80,000	5811.552.460442.940	ROLLOVER TO FY25
SUBTOTAL CARRYOVER ITEMS FROM FY24	**969,125**		
ITEM	**FY25 BUDGET**	**GL ACCOUNT NUMBERS**	**NOTES**
New Requests FY25- Prioritized by Metra Staff			
BIKE RACK	5,000	5811.552.460442.220	NEED MORE FOR EVENTS
CORRUGATED GARBAGE CANS	3,000	5811.552.460442.220	NEED MORE FOR EVENTS
MISC SMALL EQUIPMENT	5,000	5811.552.460442.220	SMALL EQUIP NEEDS
ROLLING RISERS	5,000	5811.552.460442.220	NEED FOR ARENA SHOWS
SIGNAGE ON GROUNDS	10,000	5811.552.460442.220	REPLACE SIGNAGE OR UPDATE SIGNAGE ON GROUNDS
FACILITIES GROUND MISC	2,500	5811.552.460442.365	MISC SMALL NEEDS
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	125,000	5811.552.460442.369	NEEDS THAT CAN'T BE BUDGETED FOR
DESIGN FOR NEW MERCH BOOTH	15,000	5811.552.460442.920	OUTSIDE CONCOURSE LEVEL
DESIGN FOR NEW PAVILION TICKET BOOTH	15,000	5811.552.460442.920	
IT NEEDS	75,000	5811.552.460442.920	SWITCHES
OUTDOOR ARENA	2,500,000	5811.552.460442.920	
STAGING EQUIPMENT	6,000	5811.552.460442.920	RISERS WITH SKIRTING / STEPS
1ST AVENUE ENTRANCE ENGINEERING	20,000	5811.552.460442.930	1ST AVE GATE
MISC LIGHTING/ ELECTRICAL/ PLUMBING NEEDS	150,000	5811.552.460442.930	PROBLEMS THAT CAN'T BE BUDGETED
BOBCAT BRUSH REBUILD KITS	8,000	5811.552.460442.940	
CHAIRS	80,000	5811.552.460442.940	REPLACE ANNUALLY UNTIL INVENTORY RECOVERED
ELECTRONIC SIGNS EXPO & MT PAVILION	40,000	5811.552.460442.940	
EQUIPMENT FUND	75,000	5811.552.460442.940	EQUIP NEEDS THAT CAN'T BE BUDGETED FOR
LED LIGHTING - ARENA SEAT LIGHTING	150,000	5811.552.460442.940	
LED ROAD SIGNS	40,000	5811.552.460442.940	PER KOLE
LOADER TIRES - BOTH MACHINES	15,000	5811.552.460442.940	TIRES FOR 2 LOADERS
PICNIC TABLES	25,000	5811.552.460442.940	GROUNDS AND REPLACE OLD ONES
RADIOS	50,000	5811.552.460442.940	UPGRADE COMMUNICATIONS SYSTEM
REMODEL DOME & ROOF	50,000	5811.552.460442.940	
UTV - MAINTENANCE	30,000	5811.552.460442.940	MAINT UTV DIED - NEED REPLACEMENT
CONCESSION/ CATERING SMALL EQUIPMENT (SEE LIST)	39,250	5811.553.460442.220	CONCESSION SMALL CAPITAL LIST
CONCESSION EQUIPMENT (SEE LIST)	173,000	5811.553.460442.940	CONCESSION CAPITAL NEEDS

METRA CAPITAL
FY25 CAPITAL LIST

MISC SMALL EQUIPMENT/ SUPPLIES	2,500	5811.555.460442.220	SMALL EQUIP NEEDS
MISC SMALL EQUIPMENT	2,500	5811.556.460442.220	SMALL EQUIP NEEDS
TWO GATES	50,000	5811.552.460442.940	
Contingency	800,000	5811.552.460442.925	
New Requests FY25	**4,566,750**		
TOTAL APPROPRIATIONS REQUESTED FY25	**5,535,875**		
BALANCE OF AVAILABLE FUNDS	**3,689,511**		
****Any purchases withing the Misc Equip budget are approved below $40,000****			
Concessions Equip FY25			
ELECTRIC PALLET JACK	8,000		
NEW FLOORMATS CONCESSIONS	25,000		
ROLL UP WINDOW REPLACEMENTS ARENA CONCESSIONS	25,000		
SPOTON POS	55,000		
EXPO/PAV UPDATES REMODELS	60,000		
	$ 173,000		
Concessions Small Equip - FY25			
5 PRETZEL MACHINES	10,750		
5 PAX E700'S CONCESSIONS POS	8,500		
COOLERS FOR CONCESSIONS/CATERING/SKYBOX	20,000		
	$ 39,250		

METRA CIP
FY26-FY29 PROJECTED

FUTURE PROJECTS

FY26

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$375,000
SCOREBOARD		$200,000
HVAC UNIT		$1,546,000
BOBCAT TRACK		$6,500
NEW TRUCK	OPERATION MANAGER	$60,000
TICKET KIOSKS FOR PAID PARKING	LOWER LOT $190,000 EACH X 3	$570,000
2 NEW STAR DRESSING ROOMS	EAST STORE ROOM	$500,000
UPPER LOT RESURFACING/SIGNAGE		$150,000
NEW BACKSIDE BATHROOM W/SHOWERS		$500,000
CAMPUS WIDE ELECTRICAL REFURB	RPLCMNT TRANSFORMERS/PANELS	$25,000
SCISSOR LIFT		$30,000
	TOTAL PROJECTED FY26	**$3,962,500**

FY27

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$375,000
NEW SCRAPER		$200,000
NEW SEATING - ARENA		$2,000,000
USED TRUCK	MAINT DEPT	$40,000
PICNIC TABLES	PLASTIC	$40,000
HVAC UNIT		$1,546,000
RE SURFACE BBALL FLOOR		$5,000
	TOTAL PROJECTED FY27	**$4,206,000**

FY28

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$375,000
SMALL PICKUPS FOR MAINT. DEPARTMENT	USED	$35,000
HVAC UNIT		$1,546,000
BOBCAT BRUSH REBUILD KITS		$8,000
BIG SCRUBBER		$100,000
UTV EVENT MAINT. DEPARTMENT		$30,000
	TOTAL PROJECTED FY28	**$2,094,000**

FY29

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$375,000
TOOLCAT UTV W/ ATTACHMENTS		$100,000
BACKSIDE RESTROOM DEMO & REBUILD		$300,000
ALL FACILITY RESTROOM UPGRADES	STALL WALLS, LIGHTS, FIXTURES, ETC.	$400,000
FLAT BEDS/DUMP	1 TON TRUCKS X 2	$20,000
	TOTAL PROJECTED FY29	**$1,195,000**

GRAND TOTAL FY26-FY29	**$11,457,500**

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GIS

TAX REVENUE	$	-
NON-TAX REVENUE		494,341
TOTAL REVENUES	**$**	**494,341**
Use / (Source) of Reserves		19,284
TOTAL RESOURCES USED	**$**	**513,624**

BASE APPROPRIATIONS	$	513,624
TRANSFERS & CONTINGENCY		-
TOTAL APPROPRIATIONS	**$**	**513,624**

Est. Reserves 7/1/24	$	282,534
(Use)/Source of Reserves		(19,284)
Proj. Res. 6/30/25	**$**	**263,250**

		ACTUAL FY21		ACTUAL FY22		ACTUAL FY23		ACTUAL FY24		BUDGET FY25
GOV'TL	$	12,185	$	12,417	$	-	$	-	$	-
CHARGES	$	140,746	$	171,592	$	131,993	$	127,981	$	133,500
INT/MISC	$	-	$	114	$	15	$	-	$	-
TRANSFER	$	209,934	$	181,897	$	189,711	$	200,858	$	360,841
TOTALS	$	362,865	$	366,020	$	321,719	$	328,839	$	494,341

FY25 FINAL BUDGET

Geographical Information System Fund - Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
6040.000.000.341010.000	SALE OF MAPS	5,000	2,115		10,000	10,000	10,225		10,000
6040.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	5,000	5,000		5,000	5,000	5,000		10,000
6040.000.000.341040.000	GIS 25% of new state records fee	85,000	60,378		90,000	90,000	56,481		57,000
6040.000.000.341076.000	CONTRACT - CITY BLGS	35,700	35,000		35,700	35,700	26,775		27,000
6040.000.000.341078.000	CONTRACT-CITY LAUREL	2,000	2,000		2,000	2,000	2,000		2,000
6040.000.000.342048.000	E911-ADDRESSING AGREEMENT	27,500	27,500		27,500	27,500	27,500		27,500
6040.000.000.369000.000	OTHER INCOME	-	15		-	-	-		
6040.000.000.383002.000	TRANS FROM GENERAL	-	-		-	-	-		150,000
6040.000.000.383009.000	TRANS FROM PLANNING	72,849	73,101		78,733	78,733	78,981		83,807
6040.000.000.383025.000	TRANSFER FROM RECORDS PR.	56,352	56,352		58,606	58,606	58,606		60,599
6040.000.000.383096.000	TRANSFER FROM ROAD AND WEED	60,258	60,258		63,271	63,271	63,271		66,435
TOTAL		**349,659**	**321,719**		**370,810**	**370,810**	**328,839**		**494,341**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

GEOGRAPHICAL INFORMATION SYSTEM (GIS)

This fund is used to account 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.

Prior to FY18, GIS was classed as a Capital Project Fund, and is now an Internal Service Fund by Board action.

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
4.00	4.00	4.00	4.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 248,266	$ 304,933	$ 318,249	$ 353,582	$ 376,733
Operating	$ 51,667	$ 46,197	$ 74,371	$ 121,739	$ 136,891
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 299,933	$ 351,130	$ 392,620	$ 475,321	$ 513,624

FINAL FY25 BUDGET

Geographical Information System (GIS) Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
6040.000.400.500300.111	SALARIES/PERM	237,580	230,144	261,661	261,661	262,570	280,827	
6040.000.400.500300.120	OVERTIME	-	100	-	-	-	-	-
6040.000.400.500300.130	TERMINATION PAY	-	3,621	-	-	1,003	-	-
6040.000.400.500300.141	UNEMPLOYMENT COMPENSATION	594	566	392	392	394	421	
6040.000.400.500300.142	WORKER'S COMPENSATION	1,069	1,227	1,177	1,177	869	1,151	
6040.000.400.500300.143	GROUP HEALTH INSURANCE	44,352	43,428	44,352	44,352	44,352	45,696	
6040.000.400.500300.144	SOCIAL SECURITY	18,175	17,055	20,017	20,017	19,044	21,483	
6040.000.400.500300.147	LONG TERM DISABILITY	815	772	897	897	841	963	
6040.000.400.500300.153	LIFE INSURANCE	692	685	703	703	701	720	
6040.000.400.500300.156	PUBLIC EMPLOYEE RETIRE	20,836	20,651	23,733	23,733	23,808	25,471	
	PERSONNEL TOTAL	**324,113**	**318,249**	**352,932**	**352,932**	**353,582**	**376,733**	
OPERATING								
6040.000.400.500300.220	OPERATING SUPPLIES	8,400	6,923	11,600	11,600	7,094	13,000	1,400
6040.000.400.500300.330	MEMBERSHIP & DUES	600	680	550	550	650	650	100
6040.000.400.500300.345	TELEPHONE & TECHNOLOGY	10,966	10,963	11,940	11,940	11,918	12,741	801
6040.000.400.500300.363	GIS MACHINE MAINT	2,500	2,189	2,500	2,500	1,417	2,500	-
6040.000.400.500300.368	SOFTWARE/HARDWARE MAINT	34,500	34,402	85,000	85,000	84,875	87,000	2,000
6040.000.400.500300.370	TRAVEL/MOVING	12,000	13,115	12,000	12,000	8,655	14,000	2,000
6040.000.400.500300.380	TRAINING	7,500	6,099	7,000	7,000	7,130	7,000	-
6040.000.400.500300.397	CONTRACT: FIXED SERVICES	130,000	-	-	-	-	-	-
	OPERATING TOTAL	**206,466**	**74,371**	**130,590**	**130,590**	**121,739**	**136,891**	
	TOTAL	**530,579**	**392,620**	**483,522**	**483,522**	**475,321**	**513,624**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
6040.000.400.500300.220	Replace IT Equipment	1,400
6040.000.400.500300.330	Various membership increases	100
6040.000.400.500300.368	ESRI and Adobe	2,000
6040.000.400.500300.370	Increase for conferences	2,000
		5,500

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
HEALTH INSURANCE FUND

TAX REVENUE	$	-
NON-TAX REVENUE		10,924,945
TOTAL REVENUES	**$**	**10,924,945**
Use / (Source) of Reserves		1,547,655
TOTAL RESOURCES USED	**$**	**12,472,600**

BASE APPROPRIATIONS	$	11,672,600
TRANSFERS & CONTINGENCY		800,000
TOTAL APPROPRIATIONS	**$**	**12,472,600**

Est. Reserves 7/1/24	$	15,181,035
Use of Reserves		(1,547,655)
Proj. Res. 6/30/25	**$**	**13,633,380**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
CHARGES	$ 7,677,127	$ 7,625,669	$ 7,652,178	$ 7,924,433	$ 8,255,491
INT/MISC	$ 26,128	$ 53,262	$ 461,263	$ 645,055	$ 500,000
TRANSFER	$ 2,674,659	$ 2,249,673	$ 2,174,663	$ 2,176,393	$ 2,169,454
TOTALS	$ 10,377,914	$ 9,928,604	$ 10,288,104	$ 10,745,881	$ 10,924,945

FY25 FINAL BUDGET

Health Insurance Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
6050.000.000.340020.000	COUNTY EE PREMIUMS	5,177,599	5,194,352		5,177,599	5,177,599	5,422,863		5,624,234
6050.000.000.340021.000	PREMIUMS - BSED	187,128	146,382		187,128	187,128	153,604		205,704
6050.000.000.340022.000	PREMIUMS -C/C HLTH	2,270,260	2,129,121		2,270,260	2,270,260	2,167,446		2,250,473
6050.000.000.340023.000	PREMIUMS - RETIREE	155,328	149,059		155,328	155,328	147,256		140,808
6050.000.000.340024.000	PREMIUMS - COBRA	20,808	-		20,808	20,808	-		-
6050.000.000.340025.000	PREMIUMS - WHC	33,264	33,264		33,264	33,264	33,264		34,272
6050.000.000.371010.000	INTEREST REVENUE	106,000	461,263		279,000	279,000	645,055		500,000
6050.000.000.383030.000	TRANSFER-HLTH INSUR LEVY	2,163,258	2,174,663		2,163,258	2,163,258	2,176,393		2,169,454
		10,113,645	**10,288,104**		**10,286,645**	**10,286,645**	**10,745,881**		**10,924,945**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

HEALTH INSURANCE FUND

This fund accounts for operations of the County's self-insured health plan, which provides available coverage to County employees and dependents, County retirees, and other eligible members. Health plan carries aggregate stop-loss coverage and administration of claims through an independent vendor.

Budget includes contingency appropriation for exposure to costs in excess of expected costs up to aggregate stop-loss reinsurance level.

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ -	$ -	$ -	$ -	$ -
Operating	$ 7,167,335	$ 8,011,834	$ 9,514,020	$ 10,660,053	$ 12,472,600
Capital	$ -	$ -	$ -	$ -	$ -
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 7,167,335	$ 8,011,834	$ 9,514,020	$ 10,660,053	$ 12,472,600

FINAL FY25 BUDGET

Health Insurance Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL		BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL		Requested FY25	Supplemental Requested
OPERATING										
6050.000.601.500700.304	PRESCRIPTION DRUGS	1,644,000	1,910,959		1,750,000	1,750,000	1,887,776		2,000,000	250,000
6050.000.601.500700.331	PLAN FEES	3,600	3,524		3,600	3,600	3,540		3,600	-
6050.000.601.500700.350	PROFESSIONAL SERVICES	9,000	9,720		9,000	9,000	9,720		9,000	
6050.000.601.500700.351	MEDICAL & DENTAL CLAIMS	7,500,000	6,939,059		8,000,000	8,000,000	8,050,729		8,500,000	500,000
6050.000.601.500700.352	SHORT TERM DISABILITY	204,000	209,014		220,000	220,000	231,587		250,000	30,000
6050.000.601.500700.353	RENALOGIC CLAIMS	-	-		250,000	250,000	118,366		250,000	-
6050.000.601.500700.356	MEDICAL - WELLNESS/ OTHER COSTS	42,000	32,037		42,000	42,000	27,639		42,000	-
6050.000.601.500700.398	INSURANCE CONSULTANT CONTRACT	60,000	66,300		60,000	60,000	70,800		65,000	5,000
6050.000.601.500700.399	OTHER CONTRACT SERVICES	18,000	13,474		246,000	246,000	14,418		246,000	-
6050.000.601.500700.510	STOP-LOSS INSURANCE	253,000	247,681		253,000	253,000	238,978		300,000	47,000
6050.000.601.500700.514	RENALOGIC	7,000	82,252		6,000	6,000	6,500		7,000	1,000
6050.000.601.500700.850	EXPEND. CONTINGENCY	800,000	-		800,000	800,000	-		800,000	-
	OPERATING TOTAL	**10,540,600**	**9,514,020**		**11,639,600**	**11,639,600**	**10,660,053**		**12,472,600**	
	TOTAL	**10,540,600**	**9,514,020**		**11,639,600**	**11,639,600**	**10,660,053**		**12,472,600**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED
6050.000.601.500700.304	Rx usage and price increases		250,000
6050.000.601.500700.351	Large claims and vacancies being filled		500,000
6050.000.601.500700.352	FTE/participant increase		30,000
6050.000.601.500700.398	Alliant contract increase		5,000
6050.000.601.500700.510	Stop loss renewal increase		47,000
6050.000.601.500700.514	Admin increase		1,000
			833,000

FY25 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TECHNOLOGY FUND

TAX REVENUE	$	-
NON-TAX REVENUE		1,350,914
TOTAL REVENUES	**$**	**1,350,914**
Use / (Source) of Reserves		195,658
TOTAL RESOURCES USED	**$**	**1,546,572**

BASE APPROPRIATIONS	$	1,471,572
TRANSFERS & CONTINGENCY		75,000
TOTAL APPROPRIATIONS	**$**	**1,546,572**

Est. Reserves 7/1/24	$	647,801
(Use)/Source of Reserves		(195,658)
Proj. Res. 6/30/25	**$**	**452,143**

	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	BUDGET FY25
TAXES	$ -	$ -	$ -	$ -	$ -
LICENSES	$ -	$ -	$ -	$ -	$ -
GOV'TL	$ -	$ -	$ -	$ -	$ -
CHARGES	$ 857,065	$ 812,433	$ 885,585	$ 993,652	$ 1,100,914
FINES	$ -	$ -	$ -	$ -	$ -
INT/MISC	$ 1,389	$ 32	$ -	$ 33	$ -
TRANSFER	$ 175,000	$ -	$ -	$ -	$ 250,000
TOTALS	$ 1,033,454	$ 812,465	$ 885,585	$ 993,685	$ 1,350,914

FY25 FINAL BUDGET

Technology Fund- Revenue Budget

Account		FY23 AMEND BUDGET	FY23 ACTUAL		FY24 ORIG BUDGET	FY24 AMEND BUDGET	FY24 ACTUAL		PROJECTED FY25
6060.000.000.369000.000	OTHER INCOME	-	-		-	-	33		
6060.000.000.383002.000	TRANSFER FROM GEN FUND	-	-		-	-	-		250,000
6060.000.000.398040.000	TECHNOLOGY OPERATIONS	885,461	885,585		993,652	993,652	993,652		1,100,914
TOTAL		**885,461**	**885,585**		**993,652**	**993,652**	**993,685**		**1,350,914**

FY25 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

TECHNOLOGY FUND

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

FY25 FTEs	FY24 FTEs	FY23 FTEs	FY22 FTEs
1.00	1.00	1.00	1.00

	Actual FY21	Actual FY22	Actual FY23	Actual FY24	Budget FY25
Salary	$ 80,845	$ 80,655	$ 86,207	$ 96,640	$ 98,372
Operating	$ 516,155	$ 569,792	$ 881,165	$ 1,004,633	$ 906,200
Capital	$ -	$ -	$ -	$ -	$ 542,000
Transfers	$ -	$ -	$ -	$ -	$ -
Total	$ 597,000	$ 650,447	$ 967,372	$ 1,101,273	$ 1,546,572

FINAL FY25 BUDGET

Technology Fund - Expenditure Budget

Account		AMENDED FY23 BUDGET	FY23 ACTUAL	BUDGET FY24 ORIG	BUDGET FY24 AMEND	FY24 ACTUAL	Requested FY25	Supplemental Requested
PERSONNEL								
6060.000.608.500800.111	SALARIES/PERM	62,982	63,723	70,445	70,445	71,061	73,270	
6060.000.608.500800.120	OVERTIME	1,000	-	1,000	1,000	-	500	(500)
6060.000.608.500800.130	TERMINATION PAY	-	226	-	-	2,166	-	
6060.000.608.500800.141	UNEMPLOYMENT COMPENSATION	160	157	107	107	107	111	
6060.000.608.500800.142	WORKER'S COMPENSATION	286	319	320	320	224	302	
6060.000.608.500800.143	GROUP HEALTH INSURANCE	11,088	11,088	11,088	11,088	11,088	11,424	
6060.000.608.500800.144	SOCIAL SECURITY	4,895	4,645	5,466	5,466	5,203	5,643	
6060.000.608.500800.147	LONG TERM DISABILITY	216	204	242	242	220	251	
6060.000.608.500800.153	LIFE INSURANCE	180	126	180	180	126	180	
6060.000.608.500800.156	PUBLIC EMPLOYEE RETIRE	5,611	5,719	6,480	6,480	6,445	6,691	
	PERSONNEL TOTAL	**86,418**	**86,207**	**95,328**	**95,328**	**96,640**	**98,372**	(500)
OPERATING								
6060.000.608.500800.210	OFFICE SUPPLIES	200	-	200	200	-	200	-
6060.000.608.500800.220	OPERATING SUPPLIES	21,000	64,075	10,000	10,000	75,454	10,000	-
6060.000.608.500800.230	REPAIR & MAINT SUPPLIES	1,000	-	1,000	1,000	-	1,000	-
6060.000.608.500800.345	LINE CHARGES - COURTHOUSE	92,880	95,185	111,440	131,440	127,025	100,000	(11,440)
6060.000.608.500800.360	REPAIR & MAINT SERVICE	23,000	-	15,000	15,000	9,129	15,000	-
6060.000.608.500800.368	SOFTWARE/ HARDWARE	662,000	569,323	560,000	560,000	585,623	636,000	76,000
6060.000.608.500800.370	TRAVEL/MOVING	5,000	209	5,000	5,000	343	5,000	-
6060.000.608.500800.380	TRAINING	14,000	1,000	14,000	14,000	4,544	14,000	-
6060.000.608.500800.398	CONTRACT SERVICE	-	-	50,000	50,000	46,548	50,000	-
6060.000.608.500800.810	LOSS ON DISPOSAL OF ASSETS	-	8,735	-	-	-	-	-
6060.000.608.500800.830	DEPRECIATION	-	142,638	-	-	155,967		-
6060.000.608.500800.850	CONTINGENCY	100,000	-	75,000	75,000	-	75,000	-
								-
	OPERATING TOTAL	**919,080**	**881,165**	**841,640**	**861,640**	**1,004,633**	**906,200**	
CAPITAL								
6060.000.608.500800.940	CAPITAL OUTLAY-EQUIPMENT	375,000	-	318,000	318,000	-	542,000	224,000
	CAPITAL TOTAL	**375,000**	**-**	**318,000**	**318,000**	**-**	**542,000**	
	TOTAL	**1,380,498**	**967,372**	**1,254,968**	**1,274,968**	**1,101,273**	**1,546,572**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY24 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
6060.000.608.500800.368	Additional cloud storage charges	24,000
6060.000.608.500800.368	SSL renewals	9,000
6060.000.608.500800.368	Software Assurance- MS SQL	8,000
6060.000.608.500800.368	Pen testing	20,000
6060.000.608.500800.368	Barracuda WAF license renewal	15,000
		76,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

Tech Fund Detail per IT
FY25 Projects Summary

Cloud Services

Data Center Environmental Monitoring (Phase 1)	$25,000
	$25,000

Server and Storage

Server Replacement	$22,000
Exhaust Fan System	$50,000
SAN/File Storage	$250,000
UPS Battery Replacement	$45,000
SAN/Backup Storage	$75,000
	$442,000

Network

Replace end-of-life Switches	$75,000
DNS, DHCP, IP Management (DEI)	$25,000
	$100,000

Total new projects	**$567,000**

IT Projects: FY 2025 Proposed and Four Year Projection

	2025	2026	2027	2028	2029
Cloud Services	$25,000	$185,000	$215,000	$235,000	$250,000
Server and Storage	$442,000	$225,000	$120,000	$185,000	$150,000
Network	$100,000	$65,000	$85,000	$60,000	$75,000
FY Total	$567,000	$475,000	$420,000	$480,000	$475,000

FINAL FY25 BUDGET

BSED - County Tax Funding

Big Sky Economic Development (BSED)

	BSED Mill Levy	Levied Tax Revenues	Maximum Mill Levy	Maximum Tax Revenues
FY25	3.16	$ 1,560,072	3.16	$ 1,560,072
FY24	3.01	$ 1,476,001	3.01	$ 1,476,001
FY23	3.37	$ 1,367,706	3.37	$ 1,367,706
FY22	3.29	$ 1,310,576	3.29	$ 1,310,255
FY21	3.28	$ 1,264,260	3.28	$ 1,264,260
FY20	3.24	$ 1,229,760	3.28	$ 1,229,760
FY19	3.29	$ 1,172,801	3.29	$ 1,172,801
FY18	3.17	$ 1,140,832	3.17	$ 1,140,832
FY17	2.95	$ 1,015,216	3.22	$ 1,108,498
FY16	2.87	$ 959,435	3.15	$ 1,053,185

The above revenues only reflect the portion of their budget levied by the County, excluding potential protests. A copy of their complete budget can be obtained from BSED.

BSED entitlement for FY25 is $284,296