

TABLE OF CONTENTS
FINAL BUDGET FY 2025-2026

SUMMARY INFORMATION		Page
Table of Contents		1
Financial Narrative		2-6
Budget Summary		7-8
Mill Levy Comparison		9
Total County Revenues - 5 Year Review		10
Property Tax Uses		11
Source of Resources For Appropriations		12
Total County Expenditures - 5 Year Review		13
Major Expenditure Uses by Function		14
Personnel Recap		15
Reserve History		16
Requested Changes from Prel. Budget		17-18
Protested Taxes Estimate FY26		19
FY26 Budget Process Timeline		20
Resolution Adopting FY26 Budget		21-22

GENERAL FUND		Fund	Page
Revenue Summary and 5 Year Review	1000	23	
Detailed Revenues	1000	24	
5 Year Expenditure History Graph	1000	25	
General Fund Personnel Recap	1000	26	
Commissioners	1000	27-28	
Clerk & Recorder / Surveyor	1000	29-30	
Elections	1000	31-32	
Finance	1000	33-34	
Treasurer / Assessor	1000	35-36	
Auditor	1000	37-38	
Information Technology	1000	39-40	
Justice Court	1000	41-42	
Disaster & Emergency	1000	43-44	
Rural Fire Protection	1000	45-47	
Human Resources	1000	48-49	
Facilities	1000	50-52	
Clerk of District Court	1000	53-54	
Miscellaneous	1000	55-57	

Special Revenue -Public Safety Fund (Fund 2300)		
	Dept	Page
Revenue Summary and 5 Year Review		58
Detailed Revenue Budget		59
5 Year Expenditure History Graph		60
Public Safety FTE & Salary Recap		61
Coroner	126	62-63
Administration	130	64-66
Detective	131	67-68
Patrol	132	69-71
Civil	133	72-73
Records	134	74-75
Misc. - Communications & Contingency	135	76-77
Detention	136	78-80
Animal Control	137	81-82
Detention Maintenance	146	83-84

SPECIAL REVENUE FUNDS		
	Fund	Page
Road	2110	85-89
Bridge	2130	90-94
Weed	2140	95-99
Predatory Animal	2150	100-103
Liability & Property Insurance	2190	104-108
County Parks	2210	109-113
Library	2220	114-117
County Planning	2250	118-121
Laurel Planning	2255	122-125
Blight Abatement	2256	126-129
Emergency (COVID-19)	2260	130-133
Public Health - (Riverstone Health)	2270	134-137
Mental Health	2271	138-141
Public Safety - Mental Health Levy	2272	142-145
Lockwood Pedestrian Safety	2275	146-149
Senior Citizens	2280	150-154
Extension	2290	155-158
Public Safety - County Attorney	2301	159-163
TEDD	2310	164-167
Museum	2360	168-175
Permissive Medical Levy	2371	176-179
Soil Conservation	2384	180-183
Drug Forfeiture - Federal & Local	2390	184-188
Records Preservation	2393	189-192
Youth Services Center	2399	193-198
RSID Maintenance	2500	199-202
Alcohol Rehab	2800	203-206
Junk Vehicle	2830	207-210
PILT	2900	211-215
DUI Task Force	2950	216-219

OTHER FUNDS		
	Fund	Page
DEBT SERVICE FUNDS		
Limited Tax G.O. Debt Service	3040	220-223
RSID Revolving	3400	224-227
RSID Bond	3500	228-231
CAPITAL PROJECTS FUNDS		
Capital Projects	4050	232-238
RSID Construction	4200	239-242
ENTERPRISE / INTERNAL SERVICE FUNDS		
County Refuse Disposal	5410	243-246
METRA	5810	247-261
METRA Capital Improvement	5811	262-268
GIS	6040	269-272
Health Insurance	6050	273-276
Technology	6060	277-281
SPECIAL DISTRICT - BSED		
	7350	282

Yellowstone County



FINANCE
(406) 256-2754
(406) 254-7929 (FAX)

P.O. Box 35003
Billings, MT 59107-5003

August 12, 2025

YELLOWSTONE COUNTY FISCAL YEAR 2026 FINAL BUDGET SUMMARY

The fiscal year 2026 (FY26) 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 23rd through June 24th, 2025. 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 counties no later than the first Monday in August.

The final budget for Fiscal Year 2026 is scheduled for adoption on September 2nd, 2025.

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 FY25 year-end cash positions.

OVERVIEW

Overall, Yellowstone County remains in a strong financial position going into fiscal year 2026, thanks to healthy reserves and disciplined budget management. The Board of County Commissioners is committed to public safety and therefore continues to allow Finance the capacity to re-allocate discretionary mills to address those needs, as well as the needs of other County funds. For fiscal year 2026, mills were reallocated to provide mental health services and weed eradication services, as well as allowing continued operational support of public safety.

Beginning this fall, many County departments will move into the newly completed John V. Ostlund Building (formerly referred to as the County Administration Building). The building's name was changed to honor the late County Commissioner, John Ostlund, who served Yellowstone County for decades. The Short-Term Detention Facility will be ready to host inmates this winter, Extension will move into their new building downtown this fall, and the Elections department will move into their new building on the MetraPark campus this spring. Renovations to the current courthouse will commence after everyone is moved into the Ostlund Building this spring. This remodel is necessary to accommodate the two new judges awarded to Yellowstone County this past legislative session and to facilitate other court-related growth. It is worth noting that Yellowstone County was able to complete these projects without incurring any debt or going to the voters for an additional levy.

The criminal justice needs assessment study was completed last fiscal year and presented to the Board of County Commissioners. This study provided recommendations for system efficiency improvement, capacity management and enhanced outcomes for both adults and youths involved in the criminal justice system. As a result of this study, Yellowstone County engaged a consulting firm to conduct a poll of registered voters to gauge their interest in expanding the current Detention Facility. After the Board of County Commissioners receives that data, they will then decide if and when they will go to the voters with the ballot measure.

Expanding the Detention Facility will require both a material operational levy and significant debt issuance, both of which will need to be approved by the voters.

MetraPark completed construction on a new 3200-person capacity outdoor arena in time to host Rodeo Billings during August's MontanaFair. The primary focus of the venue will be equine and rodeo events with the possibility to hold other types of events in the future. This capital project was funded completely from MetraPark's Capital Improvement fund without any new debt obligations.

REVENUE BUDGETS

Pursuant to HB231 and SB542, progressive taxable valuation rates were implemented for the first time this fiscal year. It is estimated that most primary residential homes in Yellowstone County will see a slight decrease in countywide levied property taxes on their 2025 statement. There will be another change in fiscal year 2027 to taxable valuation rates, growth, and inflation factors when SB117 becomes effective.

Fiscal year 2026 revenues from all sources (including internal transfers) are budgeted at \$155 million, of which \$74.5 million is derived exclusively from property taxes. This is \$4.17 million more than FY25 property tax revenue. New properties assessed for the first time amounted to slightly over \$2 million of that increase, \$1.3 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 in order to continue providing existing services.

This year the Montana Department of Revenue conducted reappraisals which resulted in market valuation increases for the majority of properties in Yellowstone County. There was an increase in the number of mills levied, with the implementation of the new taxable valuation rates, in order to generate the revenue authorized under Montana Code Annotated. That is due to the decrease in the value of a mill. Last fiscal year there were 116.92 mills levied to generate the approximate \$70.3 million in property tax revenue. This fiscal year, 140.95 mills will be levied to generate approximately \$74.5 million in property tax revenue.

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

The State of Montana's entitlement funding came in 6.18% higher than last fiscal year. While this was appreciated, it is not anticipated to increase as substantially next fiscal year.

The permissive medical levy was increased this year by 2.26 mills which equates to approximately \$500,000 in additional levied revenue. Engaging with an additional consulting firm to aid in the reduction of prescription claims, along with increasing employee premiums 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 16.41 mills in fiscal year 2026, 3.8 mills more than Yellowstone County will levy. This reduction is predicted to save Yellowstone County taxpayers approximately \$1,689,214 this fiscal year.

The mill levy for Big Sky Economic Development was deemed to be part of the general government's discretionary mills. Therefore, the Board of County Commissioners decided to absorb those mills to operationally support public safety, particularly the Sheriff fund. In lieu of the mill levy, Big Sky Economic Development will receive \$1.3 million under a Memorandum of Understanding with Yellowstone County.

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

EXPENDITURE BUDGETS

Yellowstone County's fiscal year 2026 budget continues to result in a balanced operational budget. Base appropriations, excluding ARPA and the Capital Improvement Projects funds, are projected to increase 5.15% over the same base appropriations last fiscal year. This percentage assumes everything budgeted will actually be spent, which is unlikely. Each department was also asked to reduce their travel and training budgets this fiscal year in order to support the public safety function.

As mentioned above, the Public Safety Sheriff fund continues to experience rising operational costs that exponentially outpace the ability of the County to levy property taxes under State law. Primarily the cost of operating and maintaining the Detention Facility, as a result of the abnormally high increase in the Facility's inmate population, make it necessary for the General Fund to continually provide support. Of the County's three public safety funds, the Sheriff fund does not have a dedicated, voter-approved levy to fund it. For the past three fiscal years, the General Fund has supported the operations of the Sheriff's fund with over \$6 million in transfers and another \$4 million is predicted this fiscal year.

Changes to the preliminary budget were made to the final FY26 budget based upon year-end activity and reserve levels last fiscal year, certified values received from the State of Montana, and input resulting from June 2025 budget hearings. These are outlined on pages 17-18 of the final budget document.

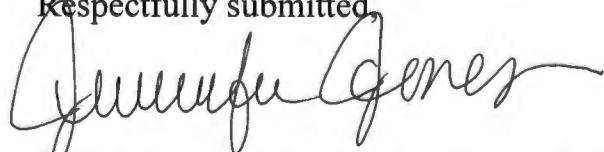
Staffing levels are budgeted to increase 2.5% over last fiscal year. These include: (1) Justice Court pretrial assistant; (1) Security Advisor; (1) Facilities Engineer; (1) Animal Control Officer; and (10) Detention Officers to operate the Short-Term

Detention Facility opening this fall. 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 an annual cost of living compensation increase for most current positions.

To account for property tax funding that may not be received in FY26, contingency expenditure budgets have been updated in many of the tax-levied funds. This year protested taxes are estimated at 3.25% for the majority of County funds. This increase is due to the delay Montana Department of Revenue experienced while implementing the new tiered taxable valuation rates, and therefore a delayed deadline protested valuations are due to MDOR. The Road Fund, Library Fund, County and Laurel Planning Funds and Lockwood Pedestrian Safety District are estimated at 3.75% 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. Finance's collaboration with others allowed for a financial plan that demonstrates our sound financial position and our continued commitment to address County needs well into the future. I would also like to thank our Senior Accountant, Anna Ullom, for her hard work in assembling this budget herein presented.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jennifer Jones".

Jennifer Jones, Director of Finance & Budget

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
FY 2025 - 2026
Page 1 of 2

Fund Name	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)
	Estimated Tax Revenue FY 26	Non-tax Revenues FY 26	Total Revenues FY 26	Use/(Source) of Reserves to Balance Budget for FY 26	Total Resources Utilized FY 26	Base Appropriations FY 26	Transfers & Contingency Appropriations FY 26	Contingency Protest Taxes FY 26	Total Appropriations FY 26	Estimated Unobligated Reserve @ 7/1/25	Budget Source/(Use) of Reserves FY 26	Estimated Unobligated Reserve @ 6/30/26
GENERAL	20,913,655	6,349,952	27,263,607	3,082,947	30,346,555	19,716,555	9,950,000	680,000	30,346,555	12,718,099	(3,082,947)	9,635,152
SPECIAL REVENUE FUNDS:												
ROAD	9,290,909	3,637,902	12,928,811	3,120,899	16,049,710	11,931,953	3,769,757	348,000	16,049,710	7,599,126	(3,120,899)	4,478,227
BRIDGE	2,004,642	65,092	2,069,734	765,766	2,835,500	870,500	1,900,000	65,000	2,835,500	1,341,452	(765,766)	575,686
WEED CONTROL	365,439	91,501	456,940	58,283	515,223	493,223	10,000	12,000	515,223	187,156	(58,283)	128,873
PREDATORY ANIMAL	400	40	440	0	440	440	0	0	440	0	0	0
LIABILITY INSURANCE	936,123	1,250,746	2,186,869	727,163	2,914,032	2,334,032	550,000	30,000	2,914,032	1,590,640	(727,163)	863,477
COUNTY PARK	0	127,500	127,500	149,413	276,913	271,913	5,000	0	276,913	691,491	(149,413)	542,078
LIBRARY	1,433,684	183,825	1,617,509	0	1,617,509	1,617,509	0	0	1,617,509	0	0	0
COUNTY PLANNING	593,707	104,268	697,975	0	697,975	608,919	89,056	0	697,975	0	0	0
LAUREL PLANNING	128,089	12,054	140,143	0	140,143	140,143	0	0	140,143	0	0	0
BLIGHT ABATEMENT	0	78,378	78,378	(10,759)	67,619	67,619	0	0	67,619	245,632	10,759	256,391
EMERGENCY LEVY	0	750,000	750,000	1,429,716	2,179,716	2,179,716	0	0	2,179,716	1,429,716	(1,429,716)	0
PUBLIC HEALTH	3,672,194	110,255	3,782,449	0	3,782,449	3,782,449	0	0	3,782,449	0	0	0
MENTAL HEALTH	325,391	9,041	334,432	122,146	456,578	420,578	25,000	11,000	456,578	245,068	(122,146)	122,922
PUBLIC SAFETY - MENTAL HEALTH	1,637,152	46,408	1,683,560	119,440	1,803,000	1,750,000	0	53,000	1,803,000	688,170	(119,440)	568,730
LOCKWOOD PED. SAFETY	315,955	9,500	325,455	257,798	583,253	571,253	0	12,000	583,253	447,810	(257,798)	190,012
SENIOR CITIZENS	2,090,839	37,970	2,128,809	0	2,128,809	2,128,809	0	0	2,128,809	0	0	0
EXTENSION	356,990	23,274	380,264	74,288	454,552	377,952	65,000	11,600	454,552	213,643	(74,288)	139,355
PUBLIC SAFETY - SHERIFF	14,492,982	17,716,251	32,209,233	3,312,695	35,521,928	33,432,950	1,617,978	471,000	35,521,928	12,811,779	(3,312,695)	9,499,084
PUBLIC SAFETY - ATTORNEY	6,201,872	821,381	7,023,253	1,431,195	8,454,448	7,449,199	803,250	202,000	8,454,448	4,253,169	(1,431,195)	2,821,974
TEDD	215,040	5,000	220,040	329,960	550,000	550,000	0	0	550,000	443,764	(329,960)	113,804
MUSEUM	774,827	14,465	789,292	262,071	1,051,363	1,038,363	13,000	0	1,051,363	548,118	(262,071)	286,047
PERMISSIVE MEDICAL LEVY	5,686,286	94,624	5,780,910	0	5,780,910	0	5,780,910	0	5,780,910	0	0	0
SOIL CONSERVATION	147,619	4,218	151,837	0	151,837	151,837	0	0	151,837	0	0	0
FEDERAL DRUG FORFEITURE	0	48,000	48,000	49,000	97,000	97,000	0	0	97,000	313,293	(49,000)	264,293
LOCAL DRUG FORFEITURE	0	35,200	35,200	26,300	61,500	61,500	0	0	61,500	59,858	(26,300)	33,558
RECORDS PRESERVATION	0	179,000	179,000	(71,870)	107,130	44,713	62,417	0	107,130	254,732	71,870	326,602
YOUTH SERVICES	0	3,249,892	3,249,892	710,053	3,959,945	3,929,945	30,000	0	3,959,945	1,622,413	(710,053)	912,360
RSID MAINTENANCE	0	2,222,000	2,222,000	(122,000)	2,100,000	2,100,000	0	0	2,100,000	7,747,622	122,000	7,869,622
ALCOHOL REHAB	0	500,000	500,000	0	500,000	500,000	0	0	500,000	0	0	0
JUNK VEHICLE	0	245,000	245,000	(2,819)	242,181	242,181	0	0	242,181	108,664	2,819	111,483
PILT	0	275,000	275,000	186,500	461,500	241,500	220,000	0	461,500	729,957	(186,500)	543,457
DUI TASK FORCE	0	56,000	56,000	12,250	68,250	68,250	0	0	68,250	42,280	(12,250)	30,030
Total Special Revenue Funds	50,670,140	32,003,785	82,673,925	12,937,489	95,611,414	79,454,446	14,941,368	1,215,600	95,611,414	43,615,553	(12,937,489)	30,678,064
Subtotals to Page 2 of 2	71,583,795	38,353,737	109,937,532	16,020,436	125,957,969	99,171,001	24,891,368	1,895,600	125,957,969	56,333,652	(16,020,436)	40,313,216

YELLOWSTONE COUNTY, MONTANA
FINAL BUDGET SUMMARY
FY 2025 - 2026
Page 2 of 2

Fund Name	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)
	Tax Revenue FY 26	Non-tax Revenues FY 26	Total Revenues FY 26	Use/(Source) of Reserves to Balance Budget for FY 26	Total Resources Utilized FY 26	Base Appropriations FY 26	Transfers & Contingency Appropriations FY 26	Contingency Protest Taxes FY 26	Total Appropriations FY 26	Estimated Unobligated Reserve @ 7/1/25	Budget Source/(Use) of Reserves FY 26	Estimated Unobligated Reserve @ 6/30/26
Subtotals from Page 1 of 2	71,583,795	38,353,737	109,937,532	16,020,436	125,957,969	99,171,001	24,891,368	1,895,600	125,957,969	56,333,652	(16,020,436)	40,313,216
DEBT SERVICE FUNDS:												
LIMITED G.O. DEBT SERVICE	0	675,526	675,526	0	675,526	675,526	0	0	675,526	0	0	0
RSID REVOLVING	0	10,000	10,000	15,000	25,000	0	25,000	0	25,000	56,800	(15,000)	41,800
RSID BOND	0	127,000	127,000	7,200	134,200	134,200	0	0	134,200	111,324	(7,200)	104,124
Total Debt Service Funds	0	812,526	812,526	22,200	834,726	809,726	25,000	0	834,726	168,124	(22,200)	145,924
CAPITAL PROJECTS FUNDS:												
CAPITAL PROJECTS	0	14,215,000	14,215,000	22,637,600	36,852,600	36,852,600	0	0	36,852,600	50,572,759	(22,637,600)	27,935,159
RSID CONSTRUCTION	0	200,000	200,000	0	200,000	200,000	0	0	200,000	0	0	0
Total Capital Projects Funds	0	14,415,000	14,415,000	22,637,600	37,052,600	37,052,600	0	0	37,052,600	50,572,759	(22,637,600)	27,935,159
ENTERPRISE FUNDS:												
COUNTY SOLID WASTE DISPOSAL	0	431,300	431,300	102,700	534,000	455,000	77,000	2,000	534,000	428,703	(102,700)	326,003
METRA	4,392,021	7,106,760	11,498,781	1,093,697	12,592,478	9,149,478	3,300,000	143,000	12,592,478	5,242,258	(1,093,697)	4,148,561
METRA CAPITAL IMPROVEMENT	0	3,216,000	3,216,000	1,254,500	4,470,500	4,470,500	0	0	4,470,500	5,515,638	(1,254,500)	4,261,138
Total Enterprise Funds	4,392,021	10,754,060	15,146,081	2,450,897	17,596,978	14,074,978	3,377,000	145,000	17,596,978	11,186,599	(2,450,897)	8,735,702
INTERNAL SERVICE FUNDS:												
GIS	0	529,730	529,730	328,113	857,843	857,843	0	0	857,843	328,113	(328,113)	(0)
HEALTH INSURANCE	0	12,546,858	12,546,858	163,242	12,710,100	11,910,100	800,000	0	12,710,100	14,868,514	(163,242)	14,705,272
TECHNOLOGY	0	1,583,500	1,583,500	319,990	1,903,490	1,828,490	75,000	0	1,903,490	709,561	(319,990)	389,571
Total Internal Service Funds	0	14,660,088	14,660,088	811,345	15,471,433	14,596,433	875,000	0	15,471,433	15,906,188	(811,345)	15,094,843
TOTALS	75,975,816	78,995,411	154,971,227	41,942,478	196,913,705	165,704,738	29,168,368	2,040,600	196,913,705	134,167,322	(41,942,478)	92,224,844

YELLOWSTONE COUNTY
Mill Levy Comparison - FY26 Final Budget
As of August, 2025

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2025 LEVY	TAX YEAR					COMMENTS
				2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY	
COUNTY-WIDE FUNDS:									
Bridge	17.06%	0.65	4.46	3.81	3.48	3.45	3.97	3.21	
Elderly Activities (Seniors)	16.37%	0.65	4.62	3.97	3.81	4.31	4.24	4.26	
Extension	12.68%	0.09	0.80	0.71	0.71	0.73	0.71	1.09	
General	32.05%	11.08	45.65	34.57	33.07	38.36	37.15	38.50	Re-allocated in \$200,000 and out \$70,000 of discretionary mills. Absorbed BSEDA mills.
Public Health	16.95%	1.18	8.14	6.96	6.63	7.43	7.26	7.24	
Permissive Medical Levy	21.84%	2.26	12.61	10.35	9.44	11.16	11.56	11.84	
Liability and Property Insurance	-9.21%	(0.21)	2.07	2.28	2.10	1.90	1.86	0.52	
Mental Health	-21.74%	(0.20)	0.72	0.92	0.90	0.67	0.53	0.53	Re-allocated in \$50,000 of discretionary mills from General Fund cover needs.
Metra & Fair Operations	16.94%	1.43	9.87	8.44	8.04	9.01	5.31	5.29	
Metra Capital Replacement	N/A	-	0.00	0.00	0.00	0.00	3.49	3.48	
Museum	-6.99%	(0.13)	1.73	1.86	1.77	1.98	1.93	1.92	Re-allocated out \$200,000 of discretionary mills to General Fund to support Public Safety.
Public Safety - Sheriff	16.97%	4.66	32.12	27.46	26.18	29.33	28.64	28.56	
Public Safety - Attorney	17.01%	1.99	13.69	11.70	11.15	12.49	12.19	12.16	
Public Safety - Mental Health	16.93%	0.53	3.66	3.13	2.98	3.34	3.26	3.25	
Veteran's Cemetery	N/A	-	0.00	0.00	0.00	0.00	0.21	0.05	
Weed	6.58%	0.05	0.81	0.76	0.78	0.87	0.68	0.93	Re-allocated in \$20,000 of discretionary mills from General Fund cover needs.
County-wide Less Debt Service	20.55%	24.03	140.95	116.92	111.04	125.03	122.99	122.83	
TOTAL COUNTYWIDE MILLS	20.55%	24.03	140.95	116.92	111.04	125.03	122.99	122.83	

Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
2024	\$ 157.84	\$ 473.53	\$ 947.05
Projected 2025	\$ 107.12	\$ 321.37	\$ 735.76
Increase/(Decrease)	\$ (50.72)	\$ (152.16)	\$ (211.29)

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2025 LEVY	TAX YEAR							
				2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY			
OTHER COUNTY SPECIAL DISTRICTS:											
Library											
Library	9.53%	0.59	6.78	6.19	5.83	6.18	6.01	5.91			
Road	9.52%	3.92	45.08	41.16	37.59	41.14	40.47	39.79			
Billings County Planning	19.05%	0.24	1.50	1.26	1.21	1.36	1.33	1.33			
Laurel Planning	7.69%	0.16	2.24	2.08	1.88	1.90	1.88	1.81			
Soil Conservation	25.00%	0.10	0.50	0.40	0.37	0.42	0.43	0.42			
Lockwood Pedestrian Safety	9.60%	0.96	10.96	10.00	10.00	10.00	10.00	10.00			
Big Sky Economic Development	-100.00%	(3.16)	0.00	3.16	3.01	3.37	3.29	3.28			
	4.37%	2.81	67.06	64.25	59.89	64.37	63.41	62.54			

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

FY26 FINAL REVENUE BUDGET AND 5 YEAR REVENUE REVIEW TOTAL COUNTY REVENUES

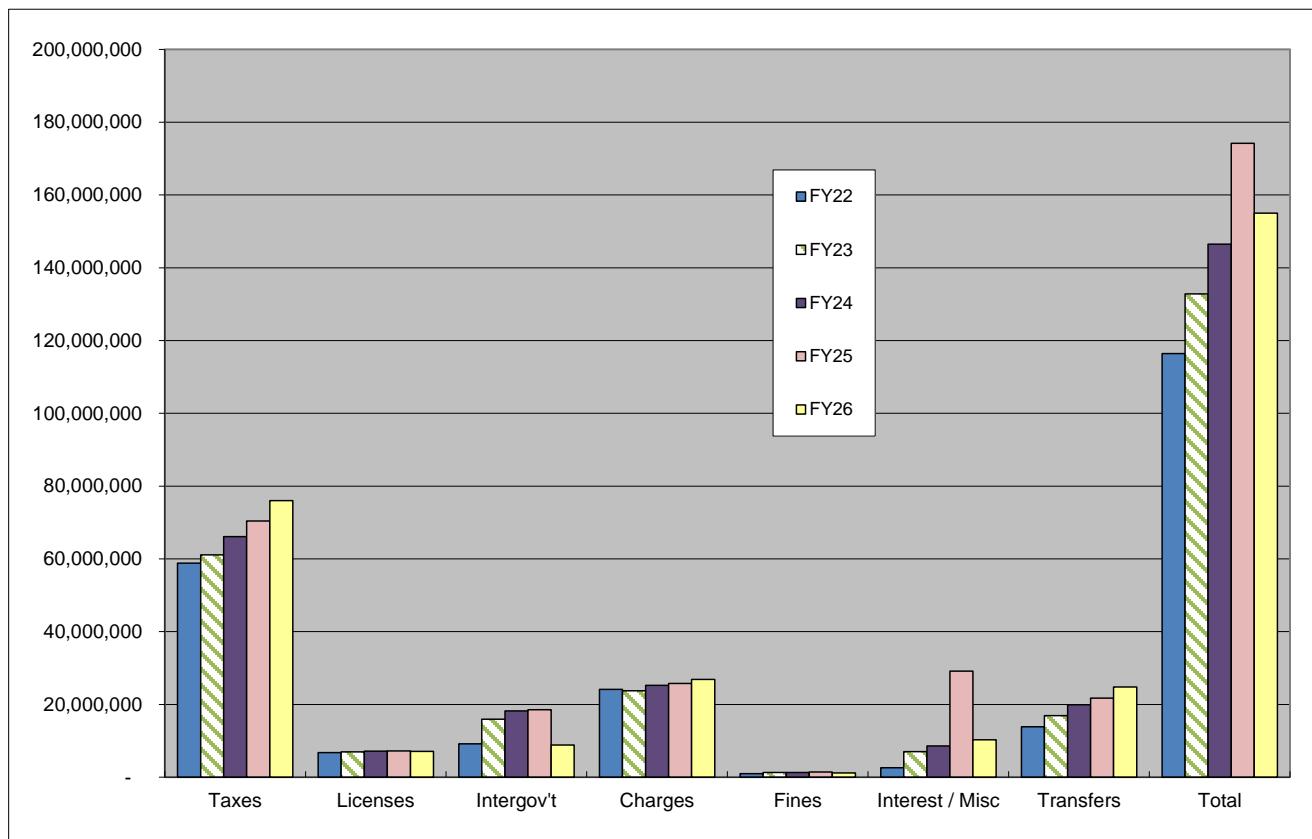
"Taxes" category comprised of taxes on real estate, mobile homes, business equipment and other taxable personal property.

"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.

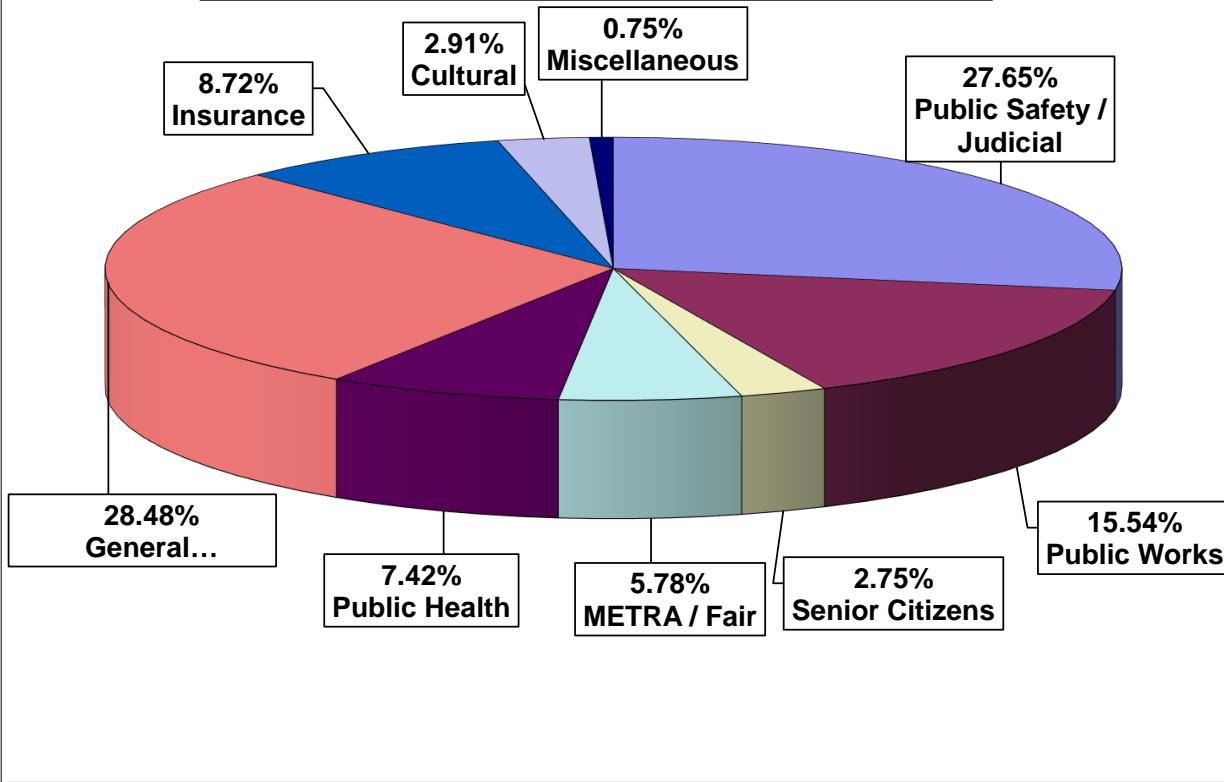
Transfer growth mainly the result of health insurance funding and capital funding.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	58,839,230	61,099,809	66,137,417	70,410,641	75,975,816
Licenses	6,744,214	6,933,069	7,172,405	7,191,526	7,068,100
Intergov't	9,155,274	15,928,587	18,216,931	18,547,565	8,826,891
Charges	24,158,034	23,714,069	25,211,328	25,732,499	26,870,380
Fines	997,275	1,274,149	1,296,533	1,417,086	1,137,500
Interest / Misc	2,623,197	6,990,563	8,563,220	29,168,771	10,305,490
Transfers	13,880,815	16,902,614	19,882,904	21,751,893	24,787,050
Total	116,398,039	132,842,860	146,480,738	174,219,981	154,971,227

YELLOWSTONE COUNTY FY26 FINAL BUDGET ESTIMATED TAX USES

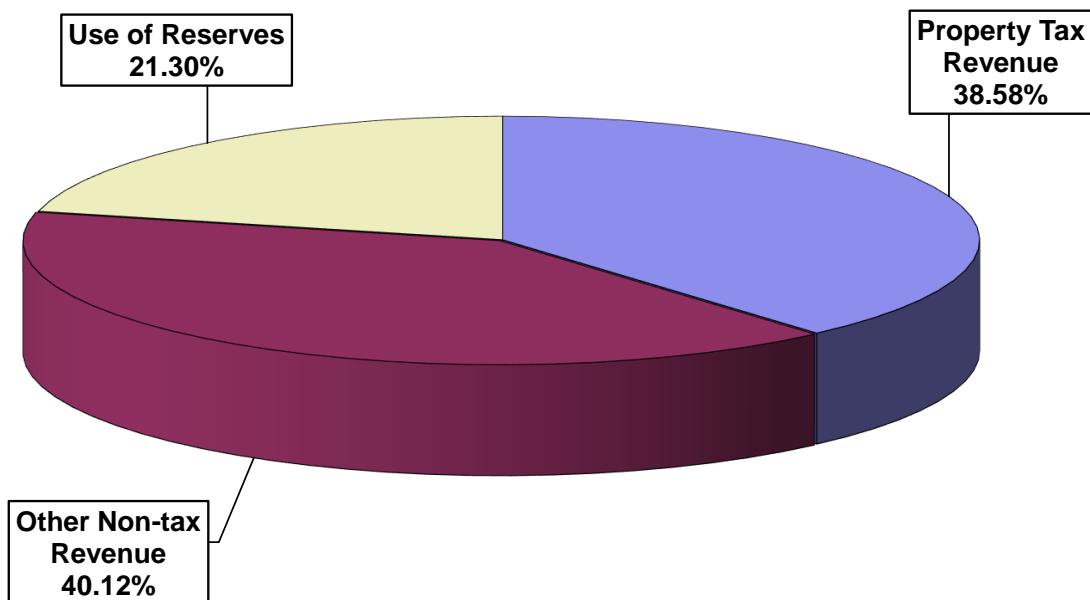
TOTAL FY26 EST. TAXES - \$75.98 MILLION



Public Safety / Judicial	21,010,809	27.65%
Public Works	11,808,609	15.54%
Senior Citizens	2,090,839	2.75%
METRA / Fair	4,392,021	5.78%
Public Health	5,635,137	7.42%
General Government	21,635,451	28.48%
Insurance	6,622,409	8.72%
Cultural	2,208,511	2.91%
Miscellaneous	572,030	0.75%
Total	75,975,816	100.00%

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY26 FINAL BUDGET SOURCE OF RESOURCES FOR APPROPRIATIONS

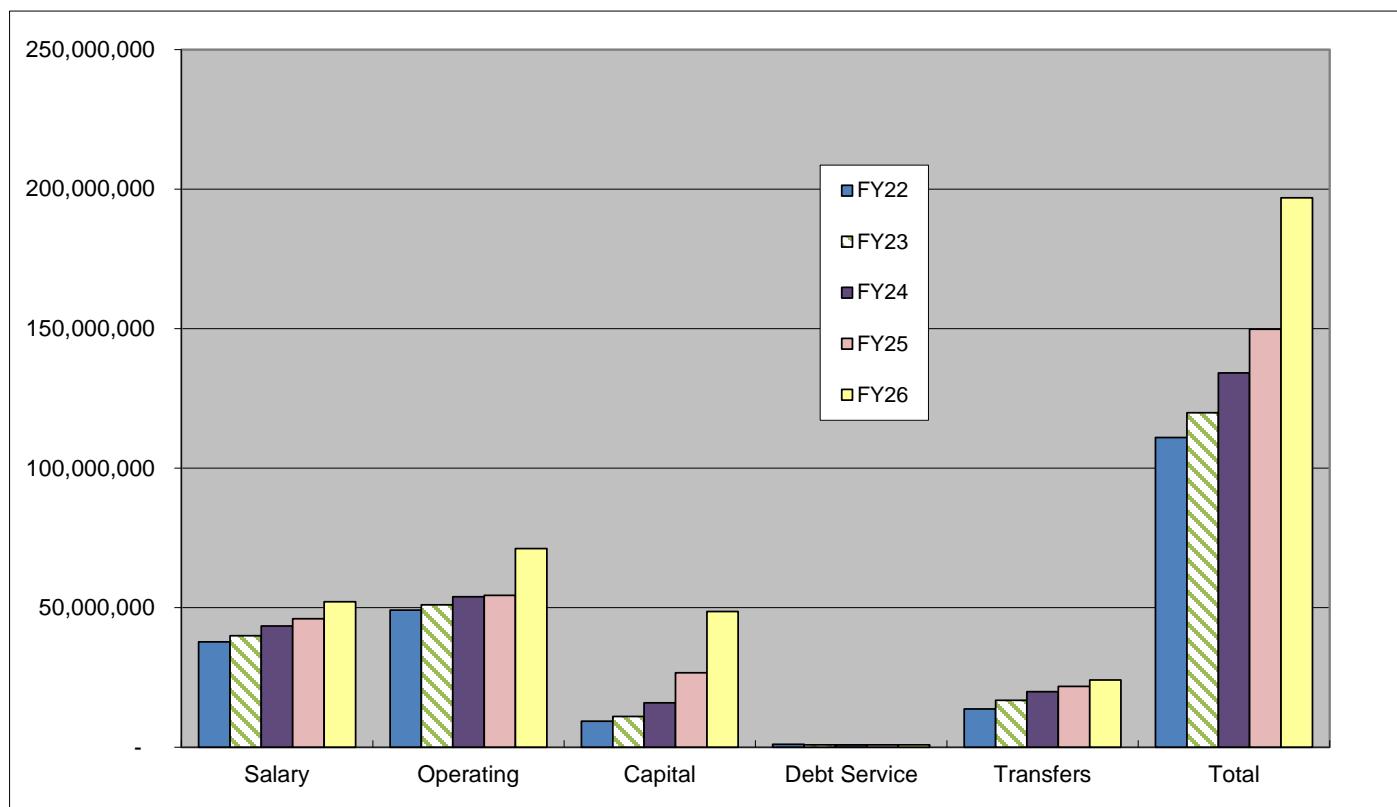


TOTAL RESOURCES - \$196.91 MILLION

Property Tax Revenue	75,975,816	38.58%
Other Non-tax Revenue	78,995,411	40.12%
Use of Reserves	41,942,478	21.30%
	<u>196,913,705</u>	100.00%

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

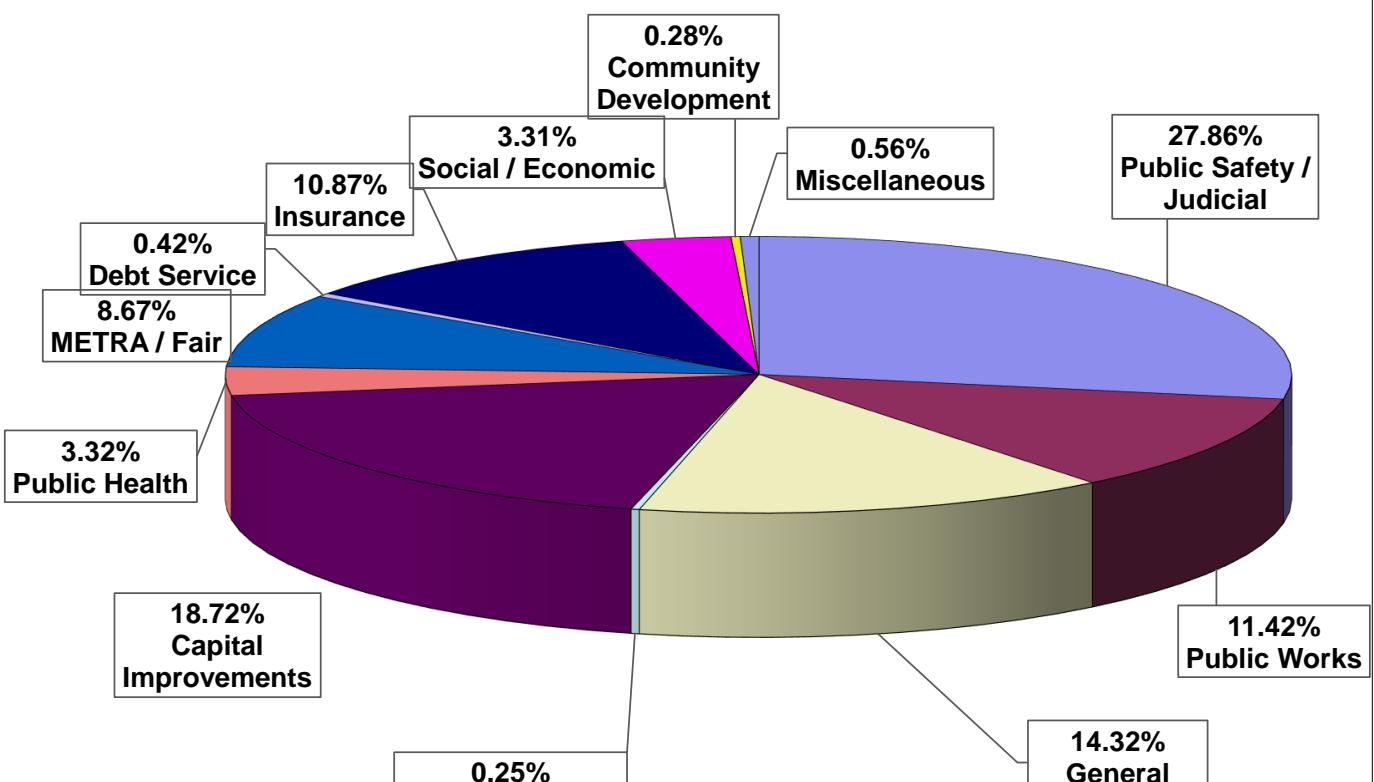
TOTAL COUNTY EXPENDITURES



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	37,738,426	40,010,023	43,499,721	46,027,203	52,136,212
Operating	49,119,648	51,082,826	53,956,265	54,442,347	71,181,481
Capital	9,380,067	11,039,459	15,902,619	26,665,885	48,610,672
Debt Service	1,078,942	898,738	889,865	838,513	888,479
Transfers	13,709,930	16,804,700	19,912,436	21,795,540	24,096,862
Total	111,027,013	119,835,746	134,160,906	149,769,488	196,913,705

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY26 FINAL BUDGET MAJOR EXPENDITURE USES



TOTAL EXPENDITURE BUDGET \$196.91 MILLION

Public Safety / Judicial	54,856,685	27.86%
Public Works	22,476,614	11.42%
General Government	28,200,786	14.32%
Human Services	500,334	0.25%
Capital Improvements	36,852,600	18.72%
Public Health	6,542,027	3.32%
METRA / Fair	17,062,978	8.67%
Debt Service	834,726	0.42%
Insurance	21,405,042	10.87%
Social / Economic	6,519,541	3.31%
Community Development	550,000	0.28%
Miscellaneous	1,112,372	0.56%
	<u>196,913,705</u>	<u>100.00%</u>

YELLOWSSTONE COUNTY FINAL FY26 BUDGET PERSONNEL RECAP

YELLOWSTONE COUNTY FUND RESERVE HISTORY

FOR FY22 - FY26

Fund #	Fund Name	Projected Reserve	Estimated Reserve	Reserve	Reserve	Comments
1000 GENERAL	9,635,152	12,718,099	11,213,784	8,471,900	8,471,900	
2110 ROAD	4,178,227	7,599,126	5,053,387	5,106,510	5,141,100	Three large projects scheduled for FY26.
2130 BRIDGE	575,686	1,341,452	1,735,948	1,574,164	949,900	Duck Creek Bridge
2140 WEEDE CONTROL	128,873	187,156	217,391	203,648	175,400	
2150 PREDATORY ANIMAL	0	0	174	181	0	
2160 COUNTY PARK	542,078	691,491	475,712	287,092	274,300	Estimated lighting
2165 BLIGHT ABATEMENT	256,391	245,632	221,680	211,496	181,800	
2170 PUBLIC SAFETY	0	1,429,716	12,228,000	20,886,755	29,148,800	ARPA projects complete.
2171 MENTAL HEALTH	122,922	245,068	227,825	106,117	142,100	
2172 MENTAL HEALTH - PUBLIC SAFETY	568,730	688,170	168,333	562,897	356,400	Larage sidewalk projects
2175 LOCKWOOD PED. SAFETY	190,012	447,810	348,024	475,386	431,900	
2180 EXTENSION	139,355	213,643	212,516	172,794	217,700	
2185 PUBLIC SAFETY - ATTORNEY	9,199,084	12,811,779	11,038,019	10,030,151	9,662,700	
2190 MUSSEUM	113,804	443,764	443,619	3,972,535	3,625,925	Lockwood Water/Sewer project
2195 PERMISSIVE MEDICAL LEVY	0	0	0	494,277	421,932	
2200 SOIL CONSERVATION	264,293	313,293	292,505	245,013	231,000	
2205 LOCAL DRUG FORFEITURE	33,558	58,688	58,008	20,370	17,760	
2210 YOUTH SERVICES	912,360	1,622,413	1,097,213	1,140,600	1,194,100	
2215 RSDID MAINTENANCE	7,869,622	7,747,622	7,809,029	6,782,269	6,728,222	
2220 JUNK VEHICLE	111,483	108,664	79,649	108,387	111,700	Revenue is based on registrations and operations.
2225 DUTASK FORCE	543,457	729,957	849,621	664,765	533,000	
2230 PLT	30,030	42,280	22,541	51,695	46,700	
2235 RSDID REVOLVING	41,800	56,800	56,800	359,516	359,500	Outland Building and Courthouse remodel
2240 LIMITED G.O. DEBT SERVICE	0	0	0	0	0	
2245 CAPITAL PROJECTS	104,124	111,324	93,031	77,823	152,000	
2250 RSID BOND	27,935,159	50,572,759	49,530,193	42,889,614	35,475,600	
2260 RSID CONSSTRUCTION	0	0	0	0	0	
2265 COUNTY SOLD WASTE DISPOSAL	326,003	420,703	479,440	496,766	478,800	Will need to look at increasing assessment for FY27.
2270 METRA CAPITAL IMPROVEMENT	4,148,561	5,242,258	5,561,787	4,487,204	3,154,200	
2275 HEALTH INSURANCE	14,705,272	14,868,514	15,181,035	14,455,045	14,455,300	
2280 TECHNOLOGY FUND	389,571	709,561	647,801	761,238	988,100	

Department	Description	Line	Item	Personnel	Operating	Capital	Total	FUND
District Court	Removed requested FTE	1XX	(57,055)	(63,929)	(1,500)	(65,429)	485,516	Gen-Misc
Gen-Misc	Relocation - travel increase	370	8,000	100,000	500,000	608,000	485,516	Gen-Misc
Gen-Misc	Increased postage cost	311	8,000	100,000	500,000	608,000	485,516	Gen-Misc
Road	Decreased transfer to CIP	829	(500,000)	(500,000)	-	(500,000)	485,516	Road
District Court	Removed requested FTE	1XX	(57,055)	(63,929)	(1,500)	(65,429)	485,516	Gen-Misc
Gen-Misc	Relocation - travel increase	370	8,000	100,000	500,000	608,000	485,516	Gen-Misc
Gen-Misc	Increased GF support to Sheriff	820	500,000	500,000	500,000	500,000	485,516	Gen-Misc
TOTAL	TOTAL GENERAL	(120,984)	606,500	-	485,516	485,516	485,516	
Libra	Decreased contribution to Sunyside Library	399	1,000	1,000	-	1,000	1,000	Library
ARPA	Decreased expenditure based on reserve balance at FYE25	920	(2,875,784)	(2,875,784)	(2,875,784)	(2,875,784)	(2,875,784)	ARPA
Mental Health	Increased contract costs	398	50,000	50,000	-	50,000	50,000	Mental Health
TOTAL MENTAL HEALTH	TOTAL ARPA	-	-	-	(2,875,784)	(2,875,784)	(2,875,784)	
LOCKWOOD Ped.	Increased construction budget match	791	43,000	43,000	-	43,000	43,000	LOCKWOOD Ped.
Sheriff-Jail	Xrays/Labs not provided under lvy medical contract	351	45,000	45,000	(280,000)	(235,000)	(235,000)	Sheriff-Jail
Sherriff-Partol	Removed vehicles not carried over, kept equip. Added pickup	940	(280,000)	(280,000)	(235,000)	(235,000)	(235,000)	Sherriff-Partol
TOTAL PUBLIC SAFETY-SHERIFF	TOTAL YOUTH SERVICES	850	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	Youth Services
RSID Maint	Increase costs of projects	362	150,000	150,000	-	150,000	150,000	RSID Maint
Junk Vehicle	Eliminated transfer to CIP	829	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	Junk Vehicle
TOTAL JUNK VEHICLE	-	-	-	-	-	-	-	

REQUESTED CHANGES FROM PRELIMINARY BUDGETS

FINAL FY26 BUDGET

REQUESTED CHANGES FROM PRELIMINARY BUDGETS
FINAL FY26 BUDGET

Department	Description	Line Item	Personnel	Operating	Capital	Total Dept.	FUND TOTAL
RSID Bond	Added for dissolution distribution	790	-	15,000	-	15,000	15,000
CIP-General	Added boiler retubing	920	42,000	-	750,000	792,000	792,000
CIP-Bridge	Duck Creek Bridge	932	-	-	750,000	792,000	792,000
METRA CIP	TOTAL CIP	940	-	-	20,000	20,000	20,000
GIS	GIS conversion to DEs	827	279,184	-	279,184	279,184	279,184
Health Ins.	Added Prism Rx and Alliant Consulting increase	399	62,500	62,500	-	62,500	62,500
	TOTAL HEALTH INSURANCE		-	62,500	-	62,500	62,500
	GRAND TOTAL		(120,984)	487,184	(2,343,784)	(2,027,584)	(1,977,584)

FY26 FINAL BUDGET PROTESTED TAX ESTIMATES

	<u>PROJECTED TAXES LEVIED</u>	<u>EST. TAX PROTEST</u>	<u>ESTIMATED PROTEST %</u>
GENERAL	20,913,655	680,000	3.25%
ROAD	9,290,909	348,000	3.75%
BRIDGE	2,004,642	65,000	3.25%
WEED CONTROL	365,439	12,000	3.25%
PREDATORY ANIMAL	400	-	3.25%
LIABILITY INSURANCE	936,123	30,000	3.25%
LIBRARY	1,433,684	54,000	3.75%
COUNTY PLANNING	593,707	22,300	3.75%
LAUREL PLANNING	128,089	4,800	3.75%
PUBLIC HEALTH	3,672,194	119,000	3.25%
MENTAL HEALTH	325,391	11,000	3.25%
PUBLIC SAFETY - MENTAL HEALTH	1,637,152	53,000	3.25%
LOCKWOOD PED SAFETY	315,955	12,000	3.75%
SENIOR CITIZENS	2,090,839	68,000	3.25%
EXTENSION	356,990	11,600	3.25%
PUBLIC SAFETY - SHERIFF	14,492,982	471,000	3.25%
PUBLIC SAFETY - ATTORNEY	6,201,872	202,000	3.25%
MUSEUM	774,827	25,000	3.25%
PERMISSIVE MEDICAL LEVY	5,686,286	185,000	3.25%
SOIL CONSERVATION	147,619	-	0.00%
METRA	4,392,021	143,000	3.25%
	75,760,776	2,516,700	

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

YELLOWSTONE COUNTY
PROJECTED FY26 BUDGET PROCESS TIMELINE

Event	Completion Date, 2025
Forms to departments for developing preliminary budgets	April 17
Preliminary budget requests received	May 19
Compile & review preliminary budget	May 20 - June 20
Advertise notice of preliminary budget hearings	June 13 & June 20
Hold preliminary budget hearings Notice pursuant to 7-6-4021, 4024 MCA	June 23 - 25
Commissioners make revisions	June 26 – Aug 14
Follow-up budget discussions	to be determined
Receive certified taxable values from State per 15-10-202(1) MCA	August 4
Prepare final budget	August 4– 14
Advertise notice of final budget hearings	Aug. 15 & Aug. 22
Hold final budget hearings (regular board meetings) Notice pursuant to 7-6-4021, 4030 MCA	Aug. 26 & Sept. 2
Adopt final budget & set County mill levies per 7-6-4024 MCA	September 2
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. 25-101

**A RESOLUTION ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

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 23, 2025 to remain open until September 2, 2025. 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 2026 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 (24.03) on property taxes based on 15-10-420. Permissive and/or voted levies will be an estimated *decrease* of \$50.72, \$152.16 and \$211.29, for a home valued at \$100,000, \$300,000 and \$600,000, respectively.

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, 2025, even if the resolution is adopted after that date.

PASSED AND ADOPTED by the Board of County Commissioners of Yellowstone County, Montana this 2nd day of September 2025.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA
ATTEST:

(SEAL)

Mark Morse, Chairman

Jeff Martin, Clerk and Recorder

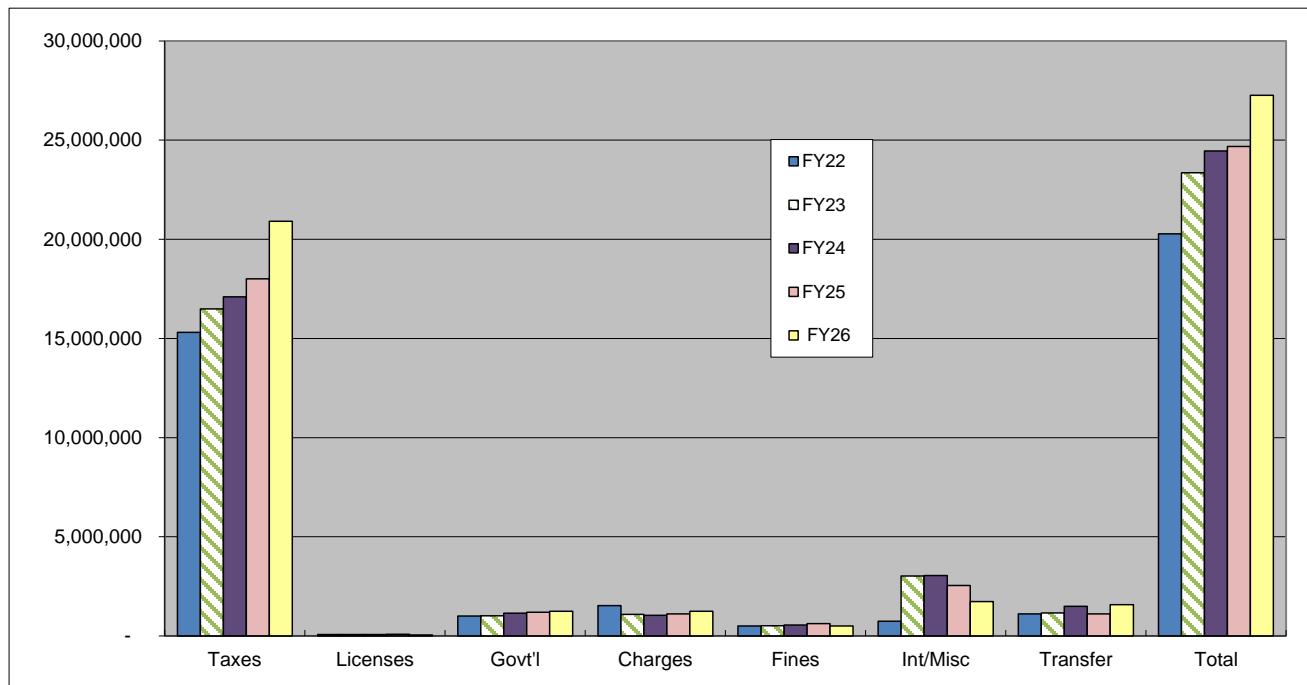
Michael J. Waters, Member

Chris White, Member

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GENERAL FUND

TAX REVENUE	20,913,655	FY 25 MILLS	33.07
NON-TAX REVENUE	6,349,952	FY 26 MILLS	34.57
TOTAL REVENUES	27,263,607	Change	1.50
Use / (Source) of Reserves	3,082,947		
TOTAL RESOURCES USED	30,346,555		

BASE APPROPRIATIONS	19,716,555	Est. Reserves 7/1/25	12,718,099
TRANSFERS & CONTINGENCY	10,630,000	(Use)/Source of Reserves	(3,082,947)
TOTAL APPROPRIATIONS	30,346,555	Proj. Res. 6/30/26	9,635,152



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	15,311,664	16,490,856	17,103,938	18,004,693	20,913,655
Licenses	75,828	68,218	68,819	83,291	55,700
Gov'tl	1,005,413	1,013,275	1,152,823	1,190,237	1,249,450
Charges	1,529,610	1,089,565	1,036,724	1,117,408	1,240,500
Fines	504,641	519,461	553,122	626,887	500,000
Int/Misc	737,731	3,025,560	3,050,208	2,543,578	1,730,000
Transfer	1,110,082	1,156,282	1,490,535	1,112,805	1,574,302
Total	20,274,969	23,363,217	24,456,169	24,678,899	27,263,607

FY26 FINAL BUDGET

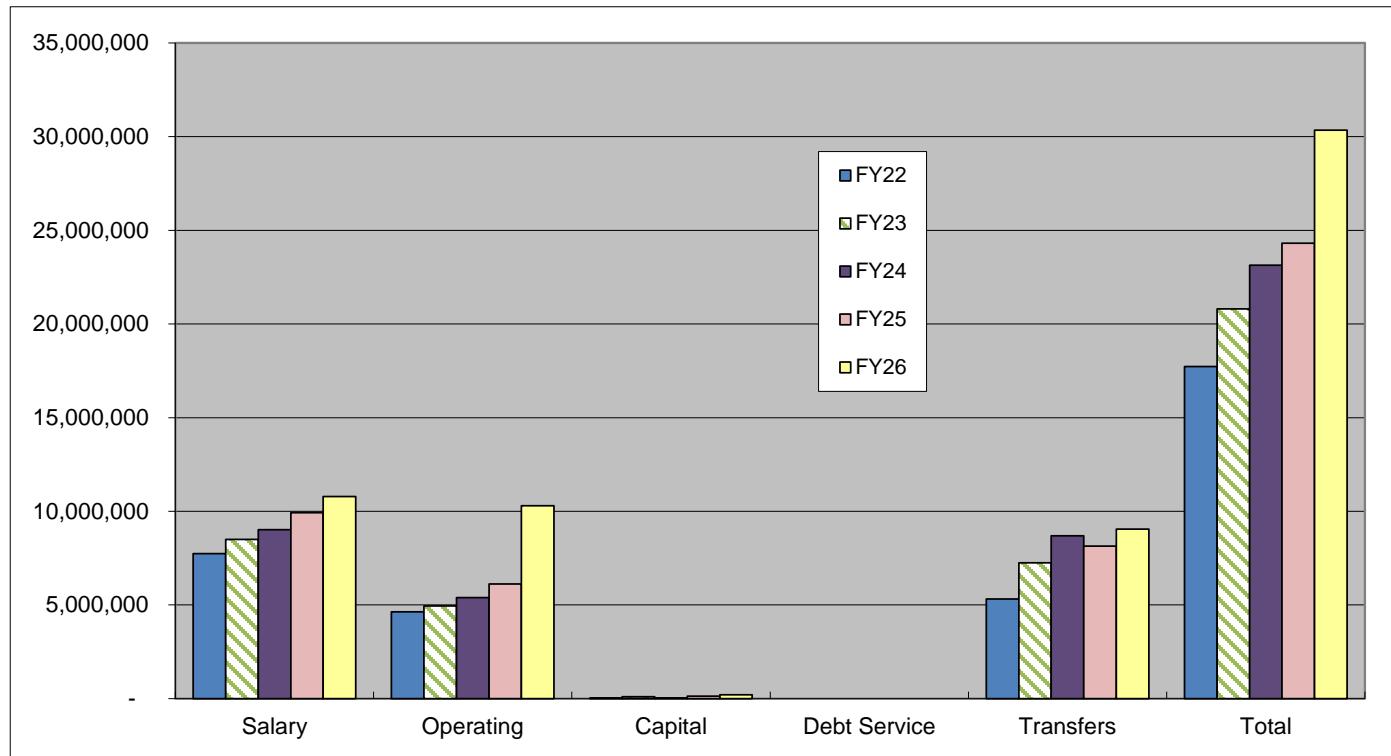
General Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
1000.000.000.311010.000	REAL PROPERTY TAXES	15,901,397	15,630,561	16,759,935	16,759,935	16,759,935	16,179,588	20,006,605			
1000.000.000.311020.000	PERSONAL PROPERTY TAXES	220,000	261,805	225,000	225,000	225,000	252,975	225,000			
1000.000.000.311021.000	MOBILE HOME TAXES	65,000	82,158	65,000	65,000	65,000	63,025	65,000			
1000.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	13,000	58	50	50	50	-	50			
1000.000.000.311040.000	NET PROCEEDS TAX	35,000	326,687	50,000	50,000	50,000	620,012	100,000			
1000.000.000.312000.000	P & I DELINQUENT TAXES	17,000	18,065	17,000	17,000	17,000	18,933	17,000			
1000.000.000.313000.000	TAX TITLE & PROPERTY SALE	-	7,300	-	-	-	6,250	-			
1000.000.000.314000.000	MARIJUANA LOCAL OPTION TAX	750,000	777,304	750,000	750,000	750,000	863,910	500,000			
1000.000.000.322030.000	BUSINESS LICENSE	1,200	3,850	1,200	1,200	1,200	1,575	1,200			
1000.000.000.323050.000	GENERIC PLATE/ FERTILIZER	50,000	57,592	50,000	50,000	50,000	74,912	50,000			
1000.000.000.323051.000	BURN PERMITS	3,000	7,377	4,500	4,500	4,500	6,804	4,500			
1000.000.000.331190.000	CIVIL DEF GRTS - EMPG FUNDING	145,000	130,000	130,000	130,000	130,000	130,000	120,000			
1000.000.000.334015.000	PSA - JAIL DIVERSION	100,000	212,000	210,000	210,000	210,000	208,940	-			
1000.000.000.335065.000	LOCAL GOVT SEVERANCE TAX	7,000	9,667	7,000	7,000	7,000	7,800	7,000			
1000.000.000.335240.000	STATE ENTITLEMENT	750,102	800,946	842,830	842,830	842,830	842,830	1,122,150			
1000.000.000.337012.000	RRS/TAYLOR GRAZING	300	210	300	300	300	667	300			
1000.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	102,000	120,916	110,000	110,000	110,000	110,076	110,000			
1000.000.000.341021.000	WRIT SERVICE	60	-	-	-	-	-	-			
1000.000.000.341040.000	CLERK & RECORDER FEES	800,000	710,320	725,000	725,000	725,000	794,284	925,000			
1000.000.000.341042.000	ELECTION FEES	-	2,815	1,500	1,500	1,500	5,985	1,500			
1000.000.000.341050.000	CLERK OF COURT FEES	90,000	62,967	75,000	75,000	75,000	74,549	75,000			
1000.000.000.341061.000	TAX TITLE PROCESSING FEE	240	150	100	100	100	75	100			
1000.000.000.341062.000	MIN. TREAS TAX STMT FEE	1,800	1,645	1,800	1,800	1,800	1,938	1,800			
1000.000.000.341063.000	DUPLICATE REG. STMT.	100	-	100	100	100	-	100			
1000.000.000.341092.000	MISC CHARGES/ MV POSTAGE	100,000	96,303	100,000	100,000	100,000	83,602	100,000			
1000.000.000.341093.000	CENTRAL SERVICES CHARGES	2,000	2,000	2,000	2,000	2,000	2,000	2,000			
1000.000.000.346025.000	GENERAL FUND - ELEC. TRANSACTION FEE	20,000	39,608	25,000	25,000	25,000	44,899	25,000			
1000.000.000.351010.000	JUSTICE COURT FEES	475,000	553,122	500,000	500,000	500,000	626,887	500,000			
1000.000.000.362020.000	RENT/LEASE REVENUE	547,000	359,162	227,901	227,901	227,901	275,718	50,000			
1000.000.000.366040.000	CASH OVER / (SHORT)	-	(275)	-	-	-	(6,030)	-			
1000.000.000.369000.000	OTHER INCOME	15,000	20,688	15,000	15,000	15,000	70,856	15,000			
1000.000.000.371010.000	INTEREST REVENUE	737,000	2,661,936	2,029,000	2,029,000	2,029,000	2,202,242	1,660,000			
1000.000.000.372010.000	OIL ROYALTIES	15,000	8,697	15,000	15,000	15,000	792	5,000			
1000.000.000.383002.000	TRANSFER - REVOLVING RSID FUND	305,000	302,716	25,000	25,000	25,000	-	25,000			
1000.000.000.383006.000	TRANSFER - METRA	83,858	83,858	86,709	86,709	86,709	86,709	89,310			
1000.000.000.383019.000	TRANSFER - SHERIFF	157,229	157,229	162,575	162,575	162,575	162,575	167,452			
1000.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	101,211	101,211	-	-	-	-	-			
1000.000.000.383027.000	TRANSFER - COUNTY ATTY	143,894	143,894	148,786	148,786	148,786	148,786	153,250			
1000.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	788,704	701,627	822,593	822,593	822,593	714,735	860,106			
1000.000.000.383040.000	TRANSFER - GIS	-	-	-	-	-	-	279,184			
TOTAL		22,543,095	24,456,169	24,185,879	24,185,879	24,185,879	24,678,899	27,263,607			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

GENERAL FUND - TOTALS

	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
Commissioners	4.90	5.00	5.00	4.00
Clerk & Recorder	8.50	8.50	8.50	9.50
Election	4.00	4.00	4.00	3.00
Finance	7.20	7.80	7.80	7.20
Treasurer	27.66	27.66	27.66	27.66
Auditor	1.50	1.50	1.50	2.00
Info Technology	12.00	12.00	12.00	12.00
Justice Court	24.00	23.00	21.00	20.50
Disaster & Emerg	2.00	2.00	2.00	2.00
Personnel	6.00	6.00	6.00	6.00
Facilities	4.75	3.75	3.75	3.75
Clerk of Court	24.80	24.80	24.80	24.80
TOTAL	127.31	126.01	124.01	122.41



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	7,746,664	8,494,176	9,018,601	9,924,543	10,791,942
Operating	4,632,211	4,952,084	5,390,051	6,116,719	10,296,613
Capital	28,404	104,335	34,218	125,855	208,000
Debt Service	-	-	-	-	-
Transfers	5,316,540	7,250,000	8,700,000	8,150,000	9,050,000
Total	17,723,819	20,800,595	23,142,870	24,317,117	30,346,555

FINAL FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

GENERAL FUND - PERSONNEL RECAP

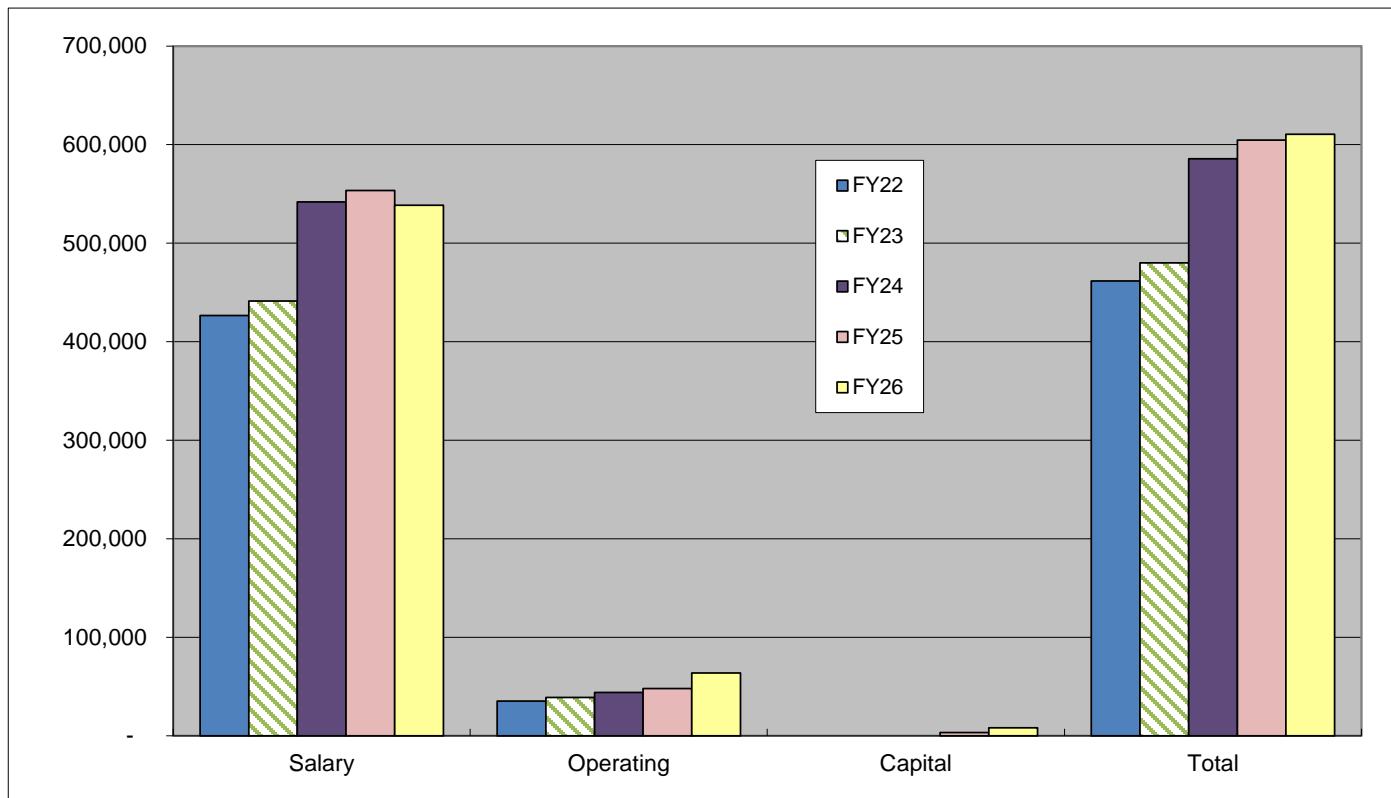
Dept		FY26	FY25	FY24	FY23	FY26	0.25%	WORK	HEALTH	7.65%	LIFE	Long-term	RETIRE-	SALARY &	
						FTE's	FTE's	FTE's	FTE's	SALARY	UNEM.	COMP	INSUR.	FICA	INSUR.
100	COMMISSIONERS	4.90	5.00	5.00	4.00	407,937	292	1,270	58,212	31,207	900	1,399	37,408	538,625	
102	CLERK & RECORDER	8.50	8.50	8.50	9.50	497,084	906	1,017	100,980	38,027	1,390	1,705	45,583	686,691	
104	ELECTIONS	4.00	4.00	4.00	3.00	375,058	938	1,243	47,520	28,692	718	978	26,140	481,287	
111	FINANCE	7.20	7.80	7.80	7.20	581,856	1,455	1,014	85,536	44,512	1,263	1,996	53,356	770,988	
113	TREASURER	27.66	27.66	27.66	27.66	1,293,800	2,983	2,050	328,601	98,976	4,306	4,438	118,641	1,853,795	
114	AUDITOR	1.50	1.50	1.50	2.00	98,862	247	137	17,820	7,563	283	339	9,066	134,317	
115	INFORMATION TECHNOLOGY	12.00	12.00	12.00	12.00	939,722	2,349	3,552	142,560	71,889	2,160	3,172	86,173	1,251,576	
121	JUSTICE COURT	24.00	23.00	21.00	20.50	1,368,884	2,703	3,650	285,120	104,720	3,868	4,489	120,025	1,893,460	
124	DES	2.00	2.00	2.00	2.00	178,491	446	678	23,760	13,655	360	612	16,368	234,370	
144	HUMAN RESOURCES	6.00	6.00	6.00	6.00	487,851	1,220	676	71,280	37,321	1,106	1,673	44,736	645,863	
145	FACILITIES	4.75	3.75	3.75	3.75	287,714	719	5,896	56,430	22,010	896	987	26,383	401,035	
221	CLERK OF COURT	24.80	24.80	24.80	24.80	1,275,489	2,771	3,277	294,624	97,575	3,782	4,111	110,305	1,791,935	
199	MISC - CONTINGENCY					100,000	0	0	0	0	0	0	0	100,000	
TOTAL GENERAL FUND			127.31	126.01	124.01	122.41	7,892,747	17,029	24,462	1,512,443	596,145	21,035	25,899	694,182	10,783,942

FY26 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.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
4.90	5.00	5.00	4.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	426,536	441,190	541,946	553,572	538,625
Operating	35,184	38,884	43,861	47,837	63,850
Capital	-	-	-	3,324	8,000
Total	461,720	480,074	585,807	604,733	610,475

FINAL FY26 BUDGET								
General Fund - Commissioners - Expend Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
1000.000.100.410100.111	SALARIES/PERM	418,243	416,053	442,389	442,389	425,349	407,937	
1000.000.100.410100.120	OVERTIME	-	100	-	-	220	-	-
1000.000.100.410100.141	UNEMPLOYMENT COMPENSATION	163	160	170	170	175	292	
1000.000.100.410100.142	WORKER'S COMPENSATION	1,589	1,102	1,519	1,519	1,139	1,270	
1000.000.100.410100.143	GROUP HEALTH INSURANCE	55,440	54,978	57,120	57,120	55,146	58,212	
1000.000.100.410100.144	SOCIAL SECURITY	31,996	29,569	33,843	33,843	30,805	31,207	
1000.000.100.410100.147	LONG TERM DISABILITY	1,435	1,367	1,517	1,517	1,382	1,399	
1000.000.100.410100.149	I.C.M.A.	10,085	10,085	10,481	10,481	10,225	8,237	
1000.000.100.410100.153	LIFE INSURANCE	897	881	900	900	747	900	
1000.000.100.410100.156	PUBLIC EMPLOYEE RETIRE	27,850	27,651	29,644	29,644	28,384	29,171	
	PERSONNEL TOTAL	547,698	541,946	577,583	577,583	553,572	538,625	
OPERATING								
1000.000.100.410100.210	OFFICE SUPPLIES	8,950	4,879	13,950	13,950	10,207	18,950	5,000
1000.000.100.410100.330	MEMBERSHIP & DUES	4,000	2,785	4,000	4,000	1,925	3,000	(1,000)
1000.000.100.410100.332	PUBLICATIONS	500	538	600	600	506	600	-
1000.000.100.410100.345	TECHNOLOGY	16,325	15,970	17,060	17,060	17,543	19,000	1,940
1000.000.100.410100.362	MAINTENANCE & REPAIRS	2,000	2,115	2,000	2,000	2,184	2,500	500
1000.000.100.410100.368	SOFTWARE/HARDWARE MAINTENANCE	1,150	225	1,150	1,150	556	1,000	(150)
1000.000.100.410100.371	TRAVEL - MORSE	7,500	4,692	7,500	7,500	4,407	6,000	(1,500)
1000.000.100.410100.372	TRAVEL - WHITE	7,500	6,575	7,500	7,500	5,500	6,000	(1,500)
1000.000.100.410100.373	TRAVEL - WATERS	7,500	5,872	7,500	7,500	4,799	6,000	(1,500)
1000.000.100.410100.380	TRAINING	1,000	210	1,000	1,000	210	800	(200)
	OPERATING TOTAL	56,425	43,861	62,260	62,260	47,837	63,850	
CAPITAL								
1000.000.100.410100.940	CAPITAL OUTLAY-EQUIPMENT	-	-	7,000	7,000	3,324	8,000	1,000
	TOTAL	604,123	585,807	646,843	646,843	604,733	610,475	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
1000.000.100.410100.210	New Tech/Commissioner	5,000						
1000.000.100.410100.940	Copier/Printer	8,000						
		13,000						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 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.

FY26 FTEs

8.5

FY25 FTEs

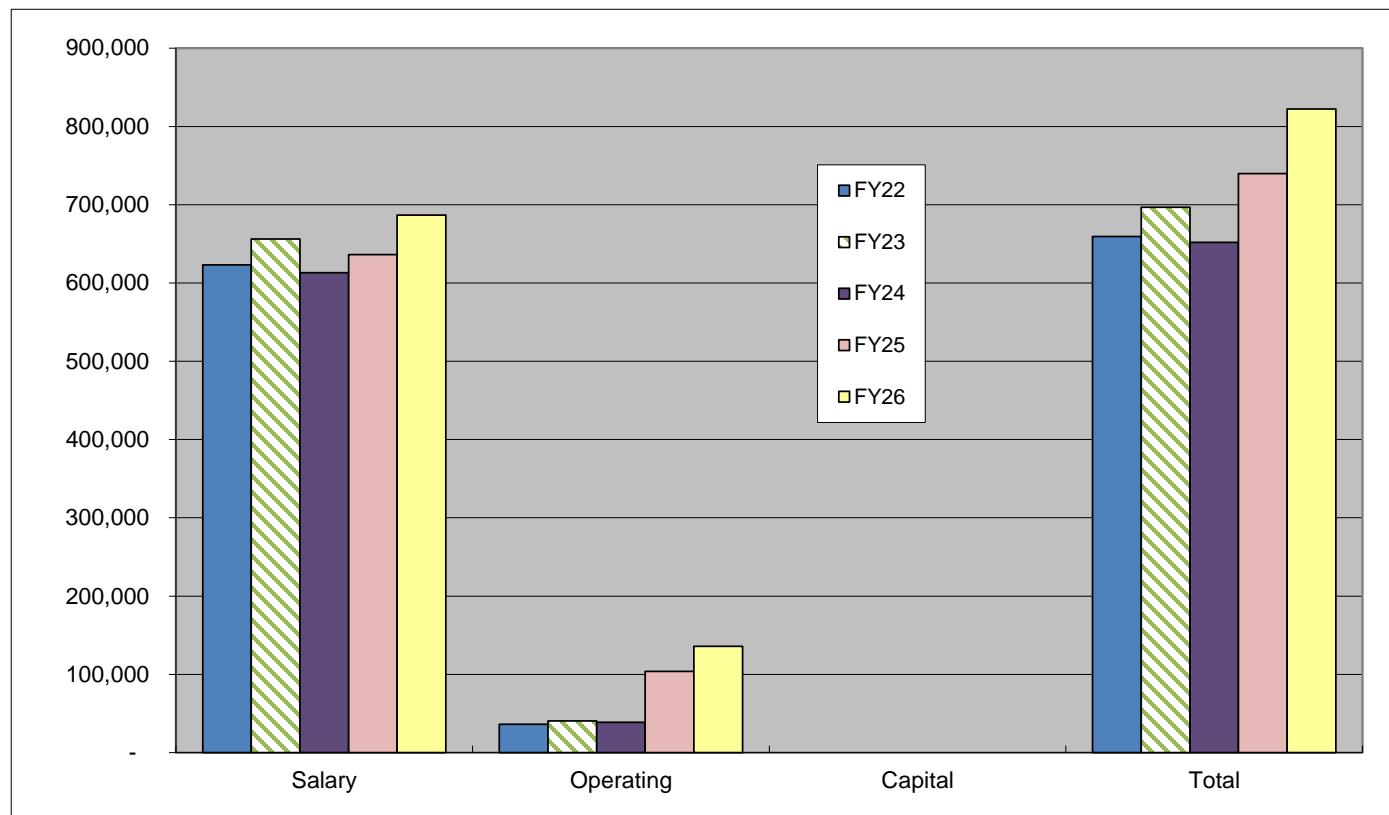
8.5

FY24 FTEs

8.5

FY23 FTEs

9.5



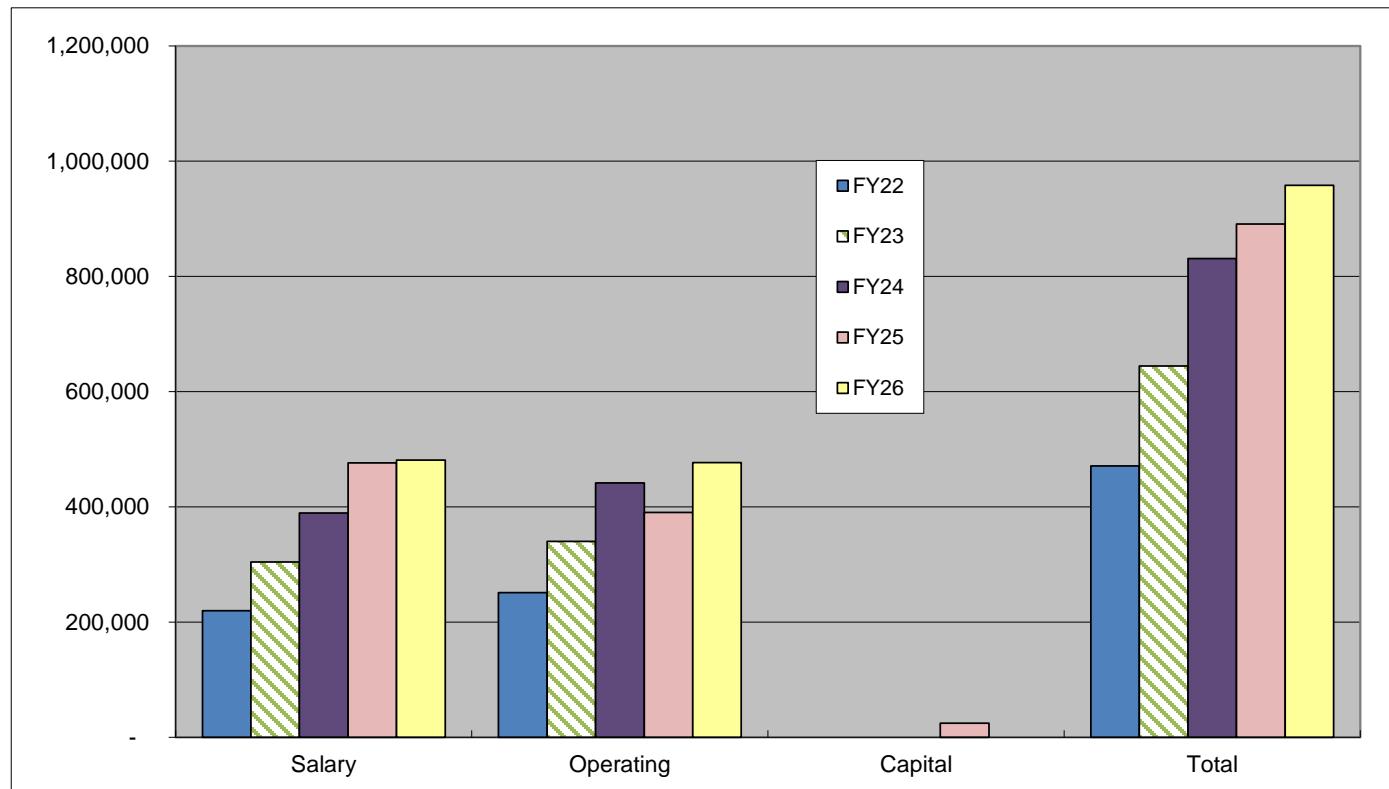
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	622,939	656,330	613,144	636,213	686,691
Operating	36,273	40,480	38,784	103,647	135,720
Capital	-	-	-	-	-
Total	659,212	696,810	651,928	739,860	822,411

FY26 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. They also maintain voter registration.

FY26 FTEs **FY25 FTEs** **FY24 FTEs** **FY23 FTEs**
4.00 4.00 4.00 3.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	219,860	304,317	389,303	476,205	481,287
Operating	251,153	340,023	441,758	390,222	476,912
Capital	-	-	-	24,368	-
Total	471,013	644,340	831,061	890,795	958,199

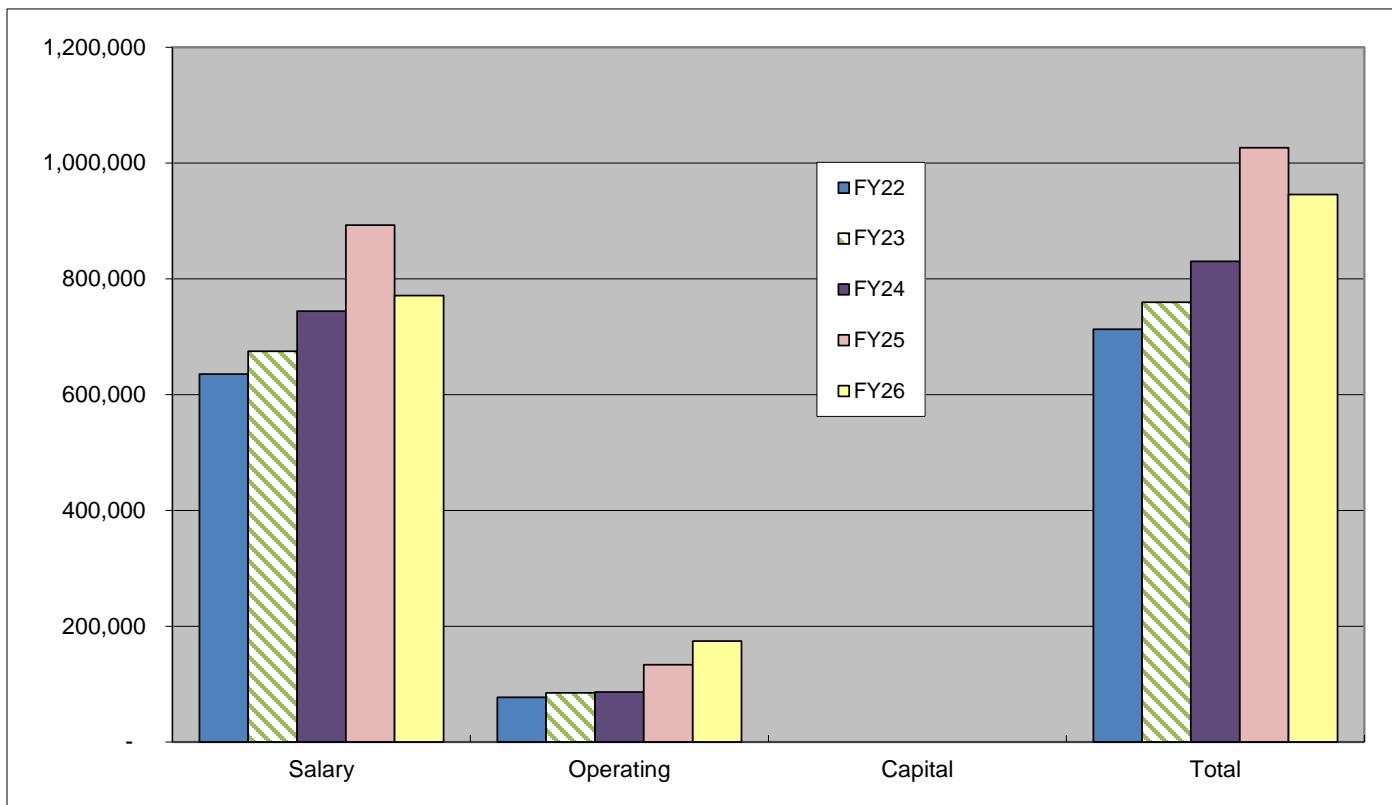
FINAL FY26 BUDGET								
General Fund - Elections - Expend Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
1000.000.104.410600.111	SALARIES/PERM	252,504	222,569	265,695	265,695	239,782	270,058	
1000.000.104.410600.112	SALARIES/TEMP	60,000	72,057	90,000	90,000	126,618	90,000	-
1000.000.104.410600.120	OVERTIME	11,000	5,774	20,000	20,000	13,498	15,000	(5,000)
1000.000.104.410600.141	UNEMPLOYMENT COMPENSATION	470	555	564	564	632	938	
1000.000.104.410600.142	WORKER'S COMPENSATION	1,347	1,001	1,327	1,327	1,036	1,243	
1000.000.104.410600.143	GROUP HEALTH INSURANCE	44,352	36,036	45,696	45,696	36,496	47,520	
1000.000.104.410600.144	SOCIAL SECURITY	23,983	27,897	28,741	28,741	30,868	28,692	
1000.000.104.410600.147	LONG TERM DISABILITY	904	739	980	980	741	978	
1000.000.104.410600.153	LIFE INSURANCE	708	532	759	759	515	718	
1000.000.104.410600.156	PUBLIC EMPLOYEE RETIRE	23,900	22,143	25,913	25,913	26,019	26,140	
	PERSONNEL TOTAL	419,168	389,303	479,675	479,675	476,205	481,287	
OPERATING								
1000.000.104.410600.210	OFFICE SUPPLIES	9,000	9,415	9,000	9,000	9,326	44,500	35,500
1000.000.104.410600.220	OPERATING SUPPLIES	99,250	50,292	75,000	75,000	75,362	75,000	-
1000.000.104.410600.321	PRINTING/PUBLISHING	90,000	103,081	148,000	148,000	71,556	120,000	(28,000)
1000.000.104.410600.331	MAILINGS	20,000	44,982	35,000	35,000	43,642	35,000	-
1000.000.104.410600.335	MEMBERSHIP & DUES	1,000	475	1,000	1,000	675	1,000	-
1000.000.104.410600.345	TECHNOLOGY	12,472	12,356	16,312	16,312	13,866	14,312	(2,000)
1000.000.104.410600.368	SOFTWARE/HARDWARE MAINTENANCE	33,500	32,188	45,600	45,600	35,118	45,600	-
1000.000.104.410600.370	TRAVEL/MOVING	7,000	2,755	7,000	7,000	3,756	4,000	(3,000)
1000.000.104.410600.380	TRAINING	3,000	2,509	3,000	3,000	2,057	1,500	(1,500)
1000.000.104.410600.393	ELECTION / OTHER JUDGES	60,000	52,748	55,000	55,000	54,976	55,000	-
1000.000.104.410600.398	VARIABLE CONTRACT SERVICES	83,500	60,012	50,000	50,000	47,025	50,000	-
1000.000.104.410600.530	RENT/LEASE	56,000	11,395	40,000	40,000	32,863	31,000	(9,000)
1000.000.104.410600.791	GRANT MATCH- HAVA	60,000	59,550	-	-	-	-	-
	OPERATING TOTAL	534,722	441,758	484,912	484,912	390,222	476,912	
CAPITAL								
1000.000.104.410600.940	CAPITAL OUTLAY-EQUIPMENT	-	-	26,025	26,025	24,368	-	-
	TOTAL	953,890	831,061	990,612	990,612	890,795	958,199	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT						
		REQUESTED						
1000.000.104.410600.210	Laptops with docking stations/ Mobile mail tray carts	35,500						
		35,500						
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 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.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
7.20	7.80	7.80	7.20



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	635,720	674,830	743,983	892,783	770,988
Operating	76,997	84,973	86,134	133,591	174,546
Capital	-	-	-	-	-
Total	712,717	759,803	830,117	1,026,374	945,534

FINAL FY26 BUDGET								
General Fund - Finance - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.111.410510.111	SALARIES/PERM	620,966	572,070	657,017	657,017	690,059	581,356	
1000.000.111.410510.120	OVERTIME	500	612	500	500	871	500	
1000.000.111.410510.141	UNEMPLOYMENT COMPENSATION	932	859	986	986	1,062	1,455	
1000.000.111.410510.142	WORKER'S COMPENSATION	1,343	855	1,213	1,213	1,015	1,014	
1000.000.111.410510.143	GROUP HEALTH INSURANCE	86,486	73,417	89,107	89,107	83,825	85,536	
1000.000.111.410510.144	SOCIAL SECURITY	47,542	41,194	50,300	50,300	49,834	44,512	
1000.000.111.410510.147	LONG TERM DISABILITY	2,132	1,836	2,255	2,255	2,146	1,996	
1000.000.111.410510.153	LIFE INSURANCE	1,423	1,207	1,367	1,367	1,318	1,263	
1000.000.111.410510.156	PUBLIC EMPLOYEE RETIRE	56,367	51,933	59,637	59,637	62,653	53,356	
	PERSONNEL TOTAL	817,691	743,983	862,382	862,382	892,783	770,988	
OPERATING								
1000.000.111.410510.210	OFFICE SUPPLIES	8,600	5,248	11,000	11,000	9,503	16,000	5,000
1000.000.111.410510.330	MEMBERSHIP & DUES	1,000	1,039	1,100	1,100	840	1,100	-
1000.000.111.410510.345	TECHNOLOGY	22,669	22,648	24,242	24,242	24,394	26,521	2,279
1000.000.111.410510.353	AUDIT & ACCOUNTING	120,000	53,150	120,000	119,000	86,800	120,000	-
1000.000.111.410510.363	MACHINE MAINTENANCE	2,650	1,213	2,650	2,650	2,978	2,775	125
1000.000.111.410510.368	SOFTWARE/HARDWARE MAINTENANCE	2,250	1,817	3,150	3,150	3,719	3,150	-
1000.000.111.410510.370	TRAVEL/MOVING	3,200	78	3,200	4,200	3,314	2,500	(700)
1000.000.111.410510.380	TRAINING	2,700	941	2,700	2,700	2,043	2,500	(200)
	OPERATING TOTAL	163,069	86,134	168,042	168,042	133,591	174,546	
CAPITAL								
1000.000.111.410510.940	CAPITAL OUTLAY-EQUIPMENT	-	-	2,500	2,500	-	-	
	TOTAL	980,760	830,117	1,032,924	1,032,924	1,026,374	945,534	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>					
			<u>REQUESTED</u>					
1000.000.111.410510.210	Computers/chairs		5,000					
1000.000.111.410510.363	Copier maint rate increase		125					
			5,125					
REQUESTS FOR CHANGES IN PERSONNEL								
<u>POSITION</u>	<u>EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE</u>							

FY26 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 billing and collections, collects motor vehicle taxes, and processes delinquent and protested taxes.

In June 2003, the assessor's office was consolidated with this office. The County Superintendent of Schools office was consolidated with the County Treasurer's office effective January 1, 2011.

FY26 FTEs

27.66

FY25 FTEs

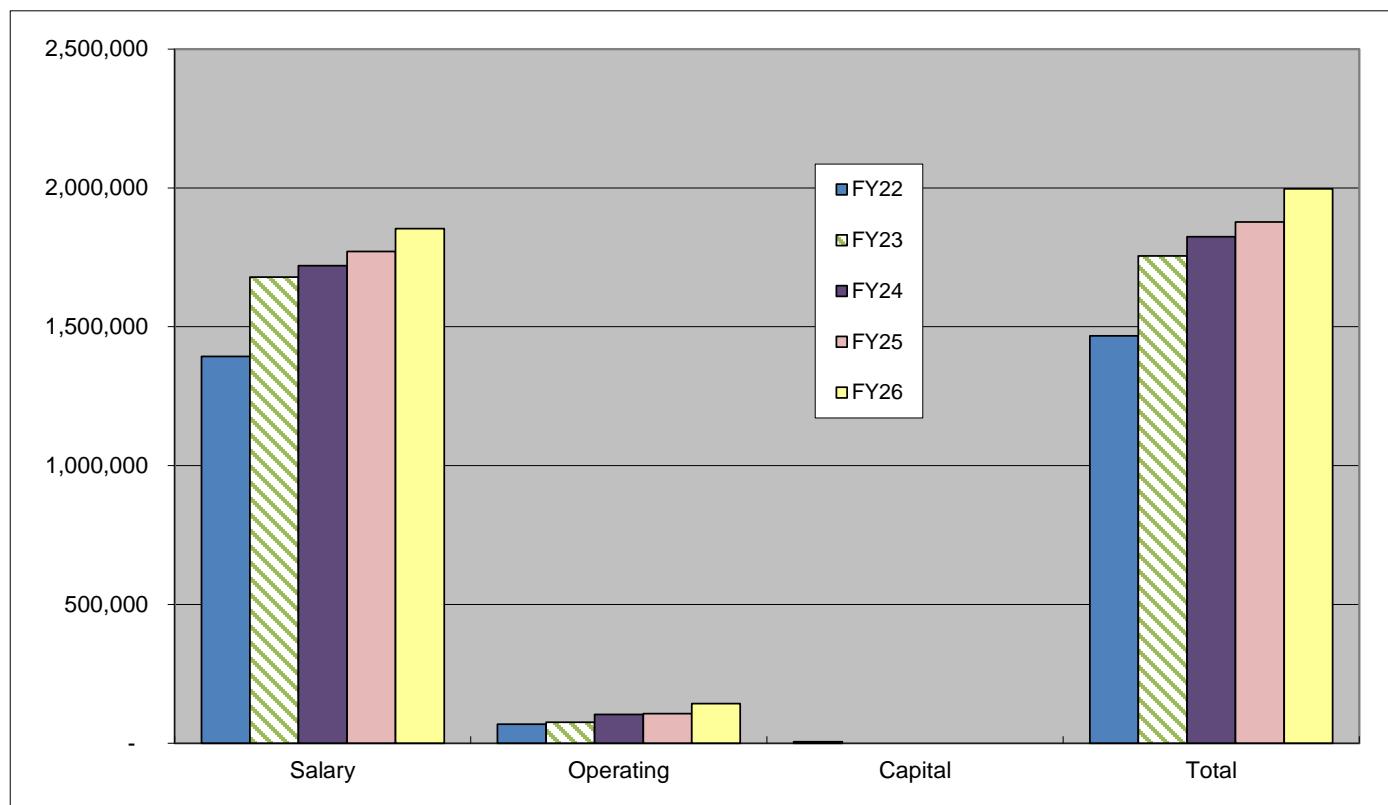
27.66

FY24 FTEs

27.66

FY23 FTEs

27.66



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	1,393,023	1,679,462	1,720,031	1,771,019	1,853,795
Operating	68,652	76,063	104,145	106,957	142,621
Capital	5,400	-	-	-	-
Total	1,467,075	1,755,525	1,824,176	1,877,976	1,996,416

FINAL FY26 BUDGET								
General Fund - Treasurer & Supt. of Schools - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.113.410540.111	SALARIES/PERM	1,249,553	1,210,724	1,261,562	1,261,562	1,244,045	1,287,800	
1000.000.113.410540.112	SALARIES/TEMP	-	-	-	-	3,750	-	-
1000.000.113.410540.120	OVERTIME	5,000	6,827	6,000	6,000	8,151	6,000	-
1000.000.113.410540.141	UNEMPLOYMENT COMPENSATION	1,746	1,686	1,750	1,750	1,783	2,983	
1000.000.113.410540.142	WORKER'S COMPENSATION	2,500	1,592	2,160	2,160	1,588	2,050	
1000.000.113.410540.143	GROUP HEALTH INSURANCE	306,694	291,684	315,988	315,988	299,019	328,601	
1000.000.113.410540.144	SOCIAL SECURITY	95,973	89,243	96,968	96,968	90,866	98,976	
1000.000.113.410540.147	LONG TERM DISABILITY	4,303	3,944	4,348	4,348	4,030	4,438	
1000.000.113.410540.153	LIFE INSURANCE	4,250	3,975	4,230	4,230	3,895	4,306	
1000.000.113.410540.156	PUBLIC EMPLOYEE RETIRE	113,788	110,356	114,968	114,968	113,892	118,641	
	PERSONNEL TOTAL	1,783,807	1,720,031	1,807,974	1,807,974	1,771,019	1,853,795	
OPERATING								
1000.000.113.410540.210	OFFICE SUPPLIES	48,050	47,909	40,450	40,450	36,703	40,000	(450)
1000.000.113.410540.220	OPERATING SUPPLIES	-	-	25,000	25,000	5,239	8,500	(16,500)
1000.000.113.410540.330	MEMBERSHIP & DUES	1,320	1,845	1,320	1,320	1,600	1,800	480
1000.000.113.410540.332	PUBLICATIONS	3,200	890	3,200	3,200	857	2,000	(1,200)
1000.000.113.410540.345	TECHNOLOGY	23,264	23,002	24,797	24,797	24,430	42,571	17,774
1000.000.113.410540.362	MAINTENANCE & REPAIRS	3,500	596	2,000	2,000	789	2,000	-
1000.000.113.410540.368	SOFTWARE / HARDWARE MAINTENANCE	1,000	-	1,000	1,000	-	500	(500)
1000.000.113.410540.370	TRAVEL/MOVING	3,000	2,752	6,000	6,000	2,368	3,000	(3,000)
1000.000.113.410540.380	TRAINING	1,330	495	3,330	3,330	820	2,250	(1,080)
1000.000.113.410540.398	VARIABLE CONTRACT SERVICES	25,800	26,656	34,000	34,000	34,151	39,000	5,000
1000.000.113.410540.530	RENT/LEASE	3,500	-	2,100	2,100	-	1,000	(1,100)
	OPERATING TOTAL	113,964	104,145	143,197	143,197	106,957	142,621	
CAPITAL								
1000.000.113.410540.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
	TOTAL	1,897,771	1,824,176	1,951,171	1,951,171	1,877,976	1,996,416	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
1000.000.113.410540.330	Increase in MCTA dues	480						
1000.000.113.410540.398	Contract with Matthew Henry	5,000						
		5,480						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

AUDITOR

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

FY26 FTEs

1.50

FY25 FTEs

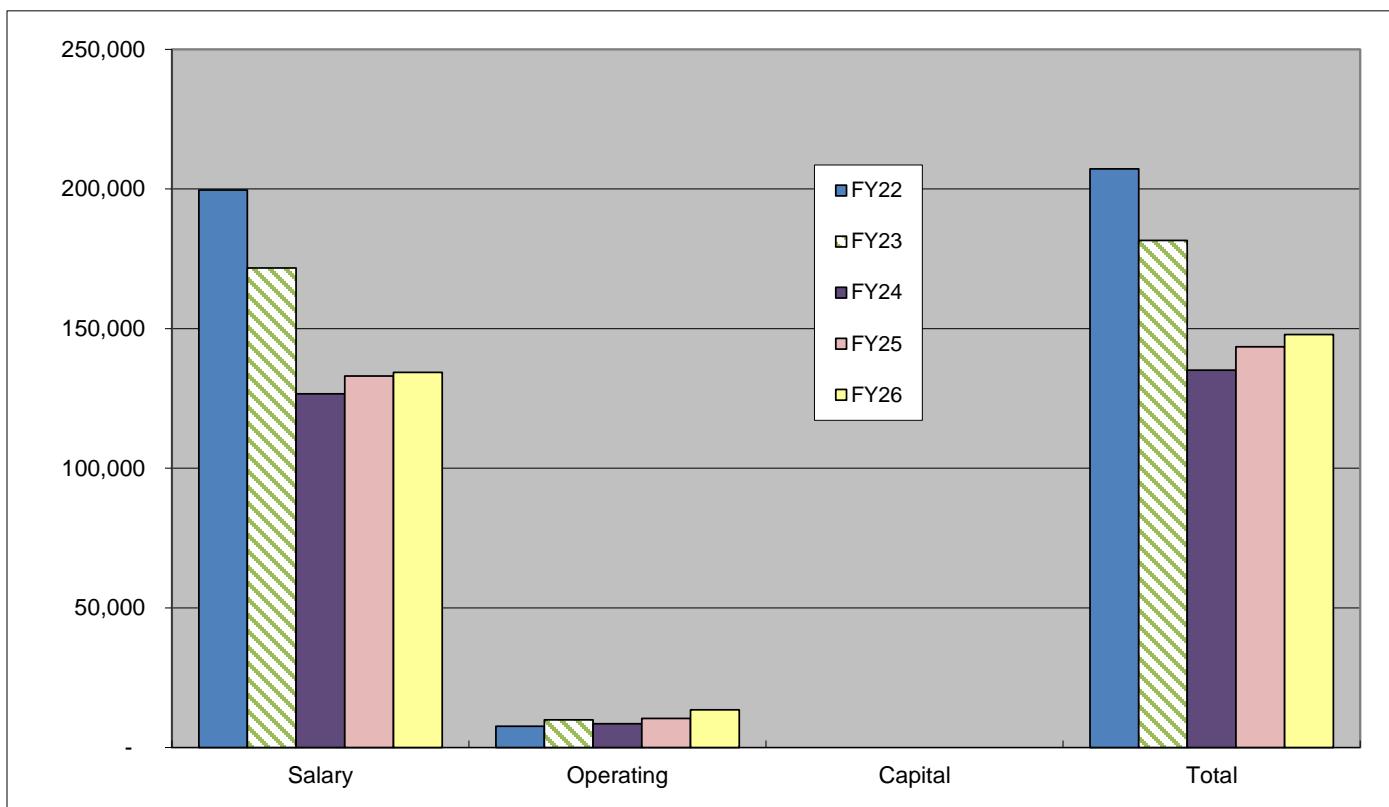
1.50

FY24 FTEs

1.50

FY23 FTEs

2.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	199,642	171,677	126,632	133,062	134,317
Operating	7,612	9,920	8,493	10,397	13,534
Capital	-	-	-	-	-
Total	207,254	181,597	135,125	143,459	147,851

FINAL FY26 BUDGET								
General Fund - Auditor - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.114.410531.111	SALARIES/PERM	89,525	90,733	92,891	92,891	94,739	95,862	
1000.000.114.410531.120	OVERTIME	3,000	3,926	3,000	3,000	4,962	3,000	-
1000.000.114.410531.141	UNEMPLOYMENT COMPENSATION	139	142	144	144	154	247	
1000.000.114.410531.142	WORKER'S COMPENSATION	165	(11)	142	142	11	137	
1000.000.114.410531.143	GROUP HEALTH INSURANCE	16,632	16,632	17,136	17,136	17,115	17,820	
1000.000.114.410531.144	SOCIAL SECURITY	7,078	6,065	7,336	7,336	6,466	7,563	
1000.000.114.410531.147	LONG TERM DISABILITY	317	291	329	329	304	339	
1000.000.114.410531.149	I.C.M.A.	-	-	-	-	-	-	
1000.000.114.410531.153	LIFE INSURANCE	278	268	281	281	270	283	
1000.000.114.410531.156	PUBLIC EMPLOYEE RETIRE	8,392	8,586	8,697	8,697	9,041	9,066	
	PERSONNEL TOTAL	125,526	126,632	129,956	129,956	133,062	134,317	
OPERATING								
1000.000.114.410531.210	OFFICE SUPPLIES	5,000	2,810	7,100	7,100	4,128	5,000	(2,100)
1000.000.114.410531.345	TECHNOLOGY	6,526	5,679	6,080	6,080	6,080	6,534	454
1000.000.114.410531.362	MAINTENANCE & REPAIRS	500	-	500	500	189	500	-
1000.000.114.410531.370	TRAVEL/MOVING	1,500	4	1,500	1,500	-	1,000	(500)
1000.000.114.410531.380	TRAINING	1,500	-	1,500	1,500	-	500	(1,000)
	OPERATING TOTAL	15,026	8,493	16,680	16,680	10,397	13,534	
CAPITAL								
1000.000.114.410531.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	140,552	135,125	146,636	146,636	143,459	147,851	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
			-					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

INFORMATION TECHNOLOGY

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

FY26 FTEs

12.00

FY25 FTEs

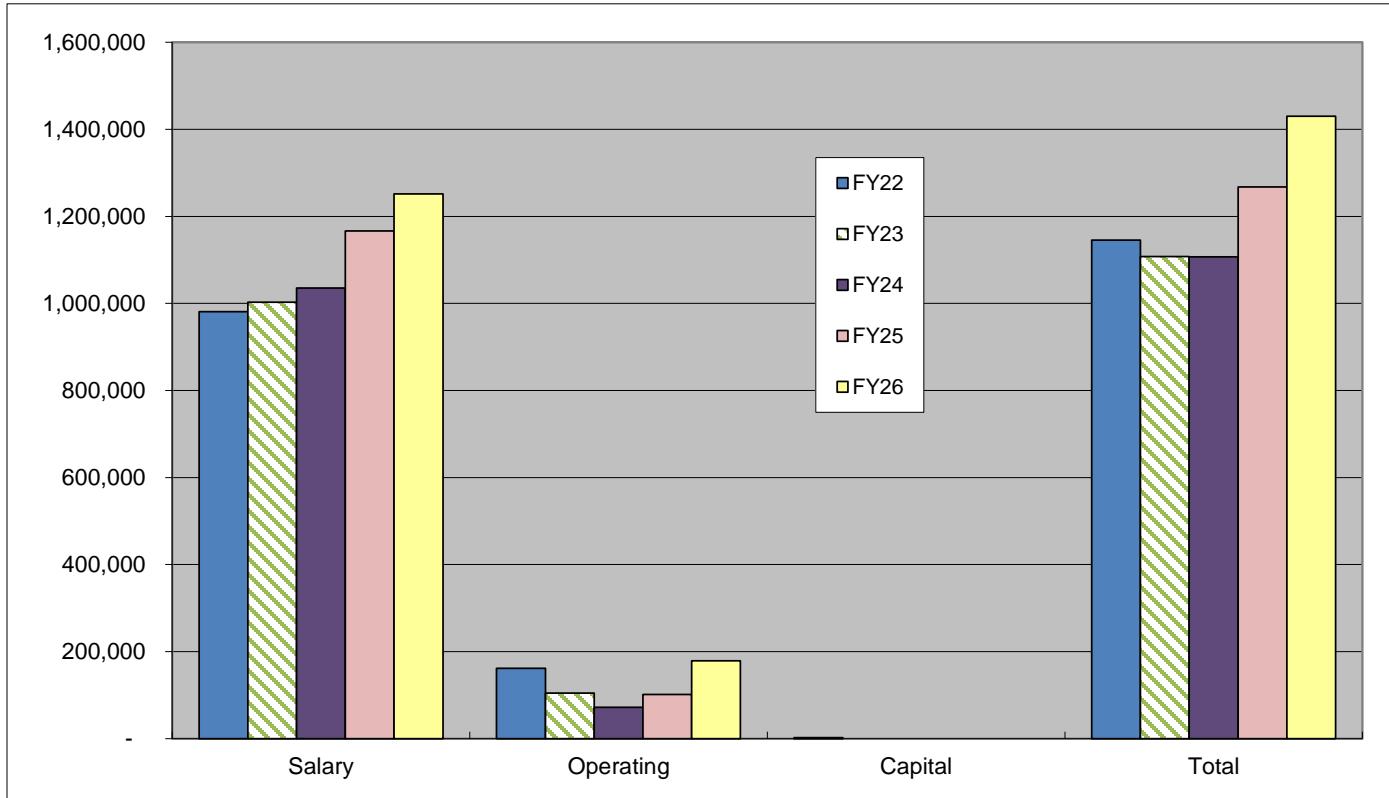
12.00

FY24 FTEs

12.00

FY23 FTEs

12.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	981,323	1,002,468	1,035,176	1,166,245	1,251,576
Operating	161,624	104,956	72,082	101,304	178,710
Capital	2,657	-	-	-	-
Total	1,145,604	1,107,424	1,107,258	1,267,549	1,430,286

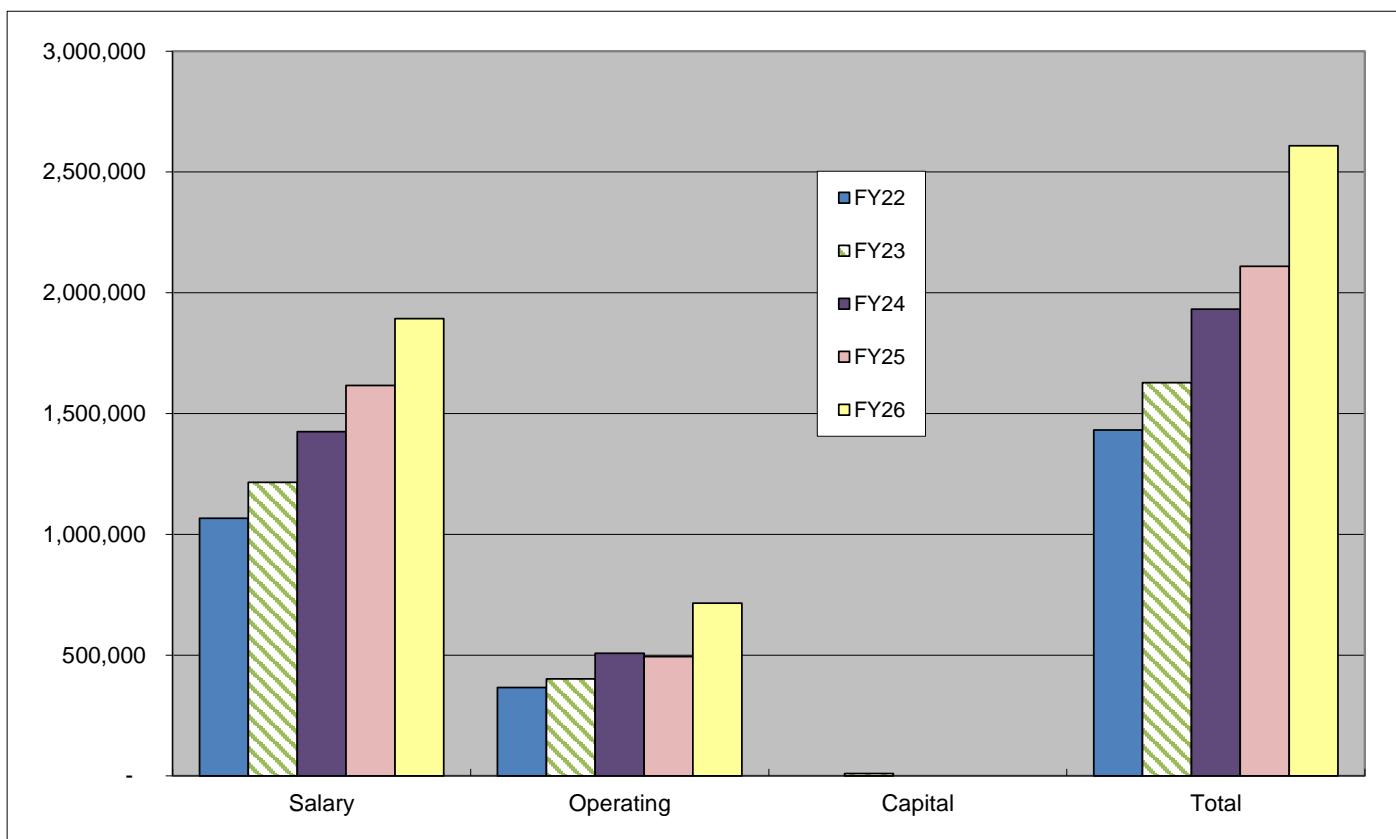
FINAL FY26 BUDGET								
General Fund - Information Technology - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.115.410580.111	SALARIES/PERM	845,698	776,629	899,168	899,168	882,998	924,722	
1000.000.115.410580.120	IT OVERTIME	10,000	8,824	10,000	10,000	13,204	15,000	5,000
1000.000.115.410580.141	UNEMPLOYMENT COMPENSATION	1,284	1,178	1,364	1,364	1,376	2,349	
1000.000.115.410580.142	WORKER'S COMPENSATION	3,873	2,358	3,714	3,714	2,925	3,552	
1000.000.115.410580.143	GROUP HEALTH INSURANCE	133,056	112,728	137,088	137,088	114,100	142,560	
1000.000.115.410580.144	SOCIAL SECURITY	65,461	57,955	69,551	69,551	66,179	71,889	
1000.000.115.410580.147	LONG TERM DISABILITY	2,901	2,476	3,084	3,084	2,564	3,172	
1000.000.115.410580.153	LIFE INSURANCE	2,092	1,805	2,131	2,131	1,745	2,160	
1000.000.115.410580.156	PUBLIC EMPLOYEE RETIRE	77,612	71,223	82,462	82,462	81,154	86,173	
	PERSONNEL TOTAL	1,141,977	1,035,176	1,208,562	1,208,562	1,166,245	1,251,576	
OPERATING								
1000.000.115.410580.210	OFFICE SUPPLIES	500	-	500	500	234	500	-
1000.000.115.410580.220	OPERATING SUPPLIES	24,400	19,237	24,000	24,000	10,773	24,000	-
1000.000.115.410580.345	TECHNOLOGY	38,477	38,383	41,002	41,002	42,751	44,210	3,208
1000.000.115.410580.362	MAINTENANCE & REPAIRS	700	-	700	700	-	-	(700)
1000.000.115.410580.368	SOFTWARE/HARDWARE MAINTENANCE	90,000	-	45,000	45,000	39,667	45,000	-
1000.000.115.410580.370	TRAVEL/MOVING	12,000	1,573	7,000	7,000	-	5,000	(2,000)
1000.000.115.410580.380	TRAINING	21,000	12,889	26,000	26,000	2,280	15,000	(11,000)
1000.000.115.410580.397	FIXED CONTRACT SERVICES	-	-	45,000	45,000	5,599	45,000	-
	OPERATING TOTAL	187,077	72,082	189,202	189,202	101,304	178,710	
CAPITAL								
1000.000.115.410580.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
	TOTAL	1,329,054	1,107,258	1,397,764	1,397,764	1,267,549	1,430,286	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER		AMOUNT						
EXPLANATION		REQUESTED						
1000.000.115.410580.120		Move to Ostlund Building						
		5,000						
		5,000						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 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 of less than \$15,000, small claims less than \$7,000, temporary / permanent orders of protection, criminal misdemeanor cases filed by the County Attorney, initial appearances on felony complaints, citations issued by MT Highway Patrol and Yellowstone County Sheriff's office, and violations issued by Fish & Game, Public Service Commission, and the MT Dept. of Transportation.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
24.00	23.00	21.00	20.50



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	1,066,328	1,215,557	1,424,613	1,616,500	1,893,460
Operating	365,433	401,925	507,663	493,200	714,960
Capital	-	10,000	-	-	-
Total	1,431,761	1,627,482	1,932,276	2,109,700	2,608,420

FINAL FY26 BUDGET															
General Fund - Justice Court - Expend Budget															
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested							
PERSONNEL															
1000.000.121.410340.111	SALARIES/PERM	1,034,945	966,174	1,183,521	1,183,521	1,115,905	1,293,884								
1000.000.121.410340.112	SALARIES/TEMP	21,000	58,517	40,000	40,000	43,851	60,000	20,000							
1000.000.121.410340.120	OVERTIME	40,000	20,516	30,000	30,000	15,659	15,000	(15,000)							
1000.000.121.410340.141	UNEMPLOYMENT COMPENSATION	1,272	1,210	1,478	1,478	1,401	2,703								
1000.000.121.410340.142	WORKER'S COMPENSATION	3,283	2,075	3,503	3,503	2,732	3,650								
1000.000.121.410340.143	GROUP HEALTH INSURANCE	232,848	203,742	262,752	262,752	242,238	285,120								
1000.000.121.410340.144	SOCIAL SECURITY	83,075	75,855	95,894	95,894	84,906	104,720								
1000.000.121.410340.147	LONG TERM DISABILITY	3,653	3,180	4,162	4,162	3,699	4,489								
1000.000.121.410340.153	LIFE INSURANCE	3,254	2,833	3,652	3,652	3,276	3,868								
1000.000.121.410340.156	PUBLIC EMPLOYEE RETIRE	96,591	90,511	110,066	110,066	102,833	120,025								
	PERSONNEL TOTAL	1,519,921	1,424,613	1,735,028	1,735,028	1,616,500	1,893,460								
OPERATING															
1000.000.121.410340.210	OFFICE SUPPLIES	54,000	40,025	54,000	84,000	33,740	70,000	16,000							
1000.000.121.410340.335	MEMBERSHIP & DUES	4,200	2,330	4,200	4,200	2,705	3,500	(700)							
1000.000.121.410340.345	TECHNOLOGY	60,453	60,434	70,435	70,435	70,415	75,660	5,225							
1000.000.121.410340.357	OTHER PROF SERVICES	17,800	17,759	17,800	17,800	13,702	17,800	-							
1000.000.121.410340.363	MACHINE MAINTENANCE	5,500	1,751	5,500	5,500	1,456	4,000	(1,500)							
1000.000.121.410340.368	SOFTWARE/HARDWARE MAINTENANCE	11,500	3,314	6,500	6,500	4,131	6,500	-							
1000.000.121.410340.370	TRAVEL/MOVING	7,500	7,262	7,500	7,500	13,761	7,500	-							
1000.000.121.410340.380	TRAINING	17,500	6,473	17,500	17,500	6,012	15,000	(2,500)							
1000.000.121.410340.394	WITNESS & JURY FEES	18,000	7,319	18,000	18,000	7,524	15,000	(3,000)							
1000.000.121.410340.398	FELONY SUBSIDIES	302,800	296,720	368,500	368,500	280,799	500,000	131,500							
1000.000.121.410340.399	MISD SUBSIDIES	110,000	64,276	106,932	106,932	58,955	-	(106,932)							
	OPERATING TOTAL	609,253	507,663	676,867	706,867	493,200	714,960								
CAPITAL															
1000.000.121.410340.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	15,000	-									
	TOTAL	2,129,174	1,932,276	2,411,895	2,456,895	2,109,700	2,608,420								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET															
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED													
1000.000.121.410340.112	Interns rate increase to save OT	20,000													
1000.000.121.410340.210	Supplies and equipment for Pretrial Services	16,000													
1000.000.121.410340.398	STDF subsidies	131,500													
		167,500													
REQUESTS FOR CHANGES IN PERSONNEL															
EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE															
1 FTEs - Pretrial Specialists due to STDF	66,924														

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

DISASTER AND EMERGENCY

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

FY26 FTEs

2.00

FY25 FTEs

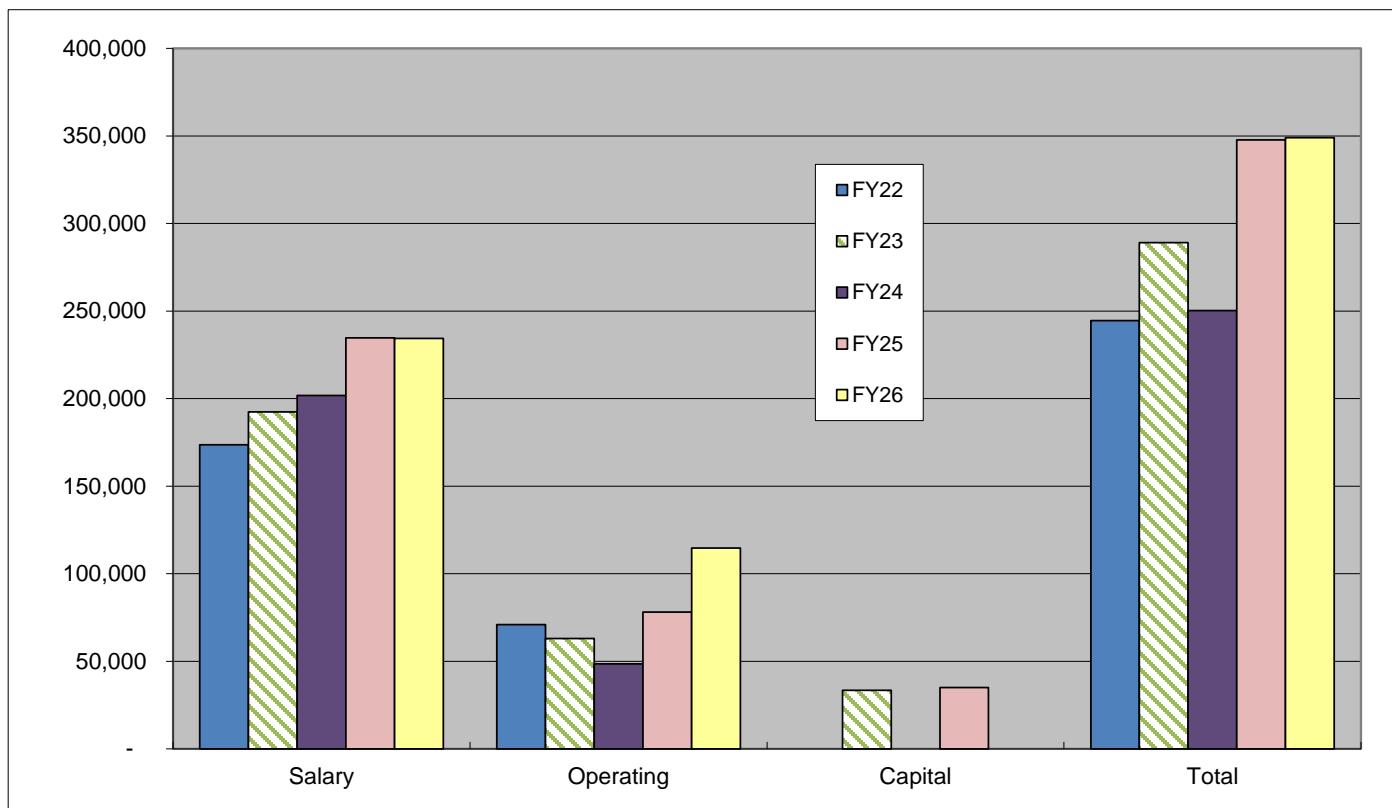
2.00

FY24 FTEs

2.00

FY23 FTEs

2.00



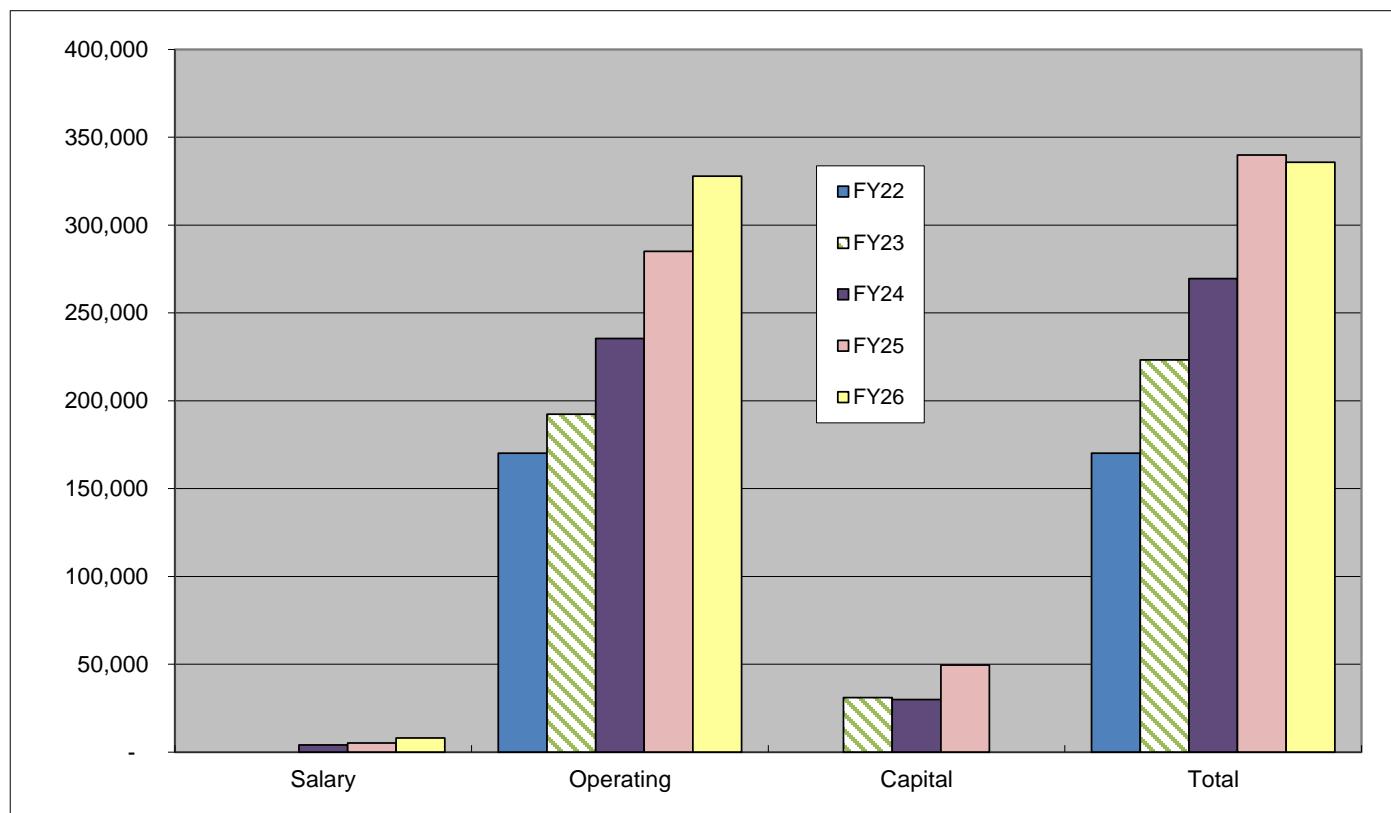
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	173,641	192,457	201,719	234,684	234,370
Operating	70,934	63,043	48,609	78,071	114,651
Capital	-	33,500	-	35,000	-
Total	244,575	289,000	250,328	347,755	349,021

FINAL FY26 BUDGET								
General Fund - DES - Expend Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.124.420600.111	SALARIES/PERM	152,639	152,639	175,698	175,698	181,464	178,491	
1000.000.124.420600.120	OVERTIME	-	-	-	-	-	-	-
1000.000.124.420600.141	UNEMPLOYMENT COMPENSATION	229	230	264	264	280	446	
1000.000.124.420600.142	WORKER'S COMPENSATION	687	359	720	720	639	678	
1000.000.124.420600.143	GROUP HEALTH INSURANCE	22,176	22,176	22,848	22,848	21,406	23,760	
1000.000.124.420600.144	SOCIAL SECURITY	11,677	11,607	13,441	13,441	13,539	13,655	
1000.000.124.420600.147	LONG TERM DISABILITY	524	504	603	603	553	612	
1000.000.124.420600.153	LIFE INSURANCE	360	360	360	360	345	360	
1000.000.124.420600.156	PUBLIC EMPLOYEE RETIRE	13,844	13,844	15,936	15,936	16,458	16,368	
	PERSONNEL TOTAL	202,136	201,719	229,870	229,870	234,684	234,370	
OPERATING								
1000.000.124.420600.210	OFFICE SUPPLIES	1,500	933	2,000	2,000	2,176	2,000	-
1000.000.124.420600.220	OPERATING SUPPLIES	2,500	1,558	2,500	2,500	263	1,000	(1,500)
1000.000.124.420600.231	GAS-OIL-GREASE-ETC	5,000	2,226	5,000	5,000	1,042	4,000	(1,000)
1000.000.124.420600.316	RADIO MAINT	5,000	-	5,000	5,000	343	4,000	(1,000)
1000.000.124.420600.333	SUBSCRIPTIONS	600	370	600	600	194	600	-
1000.000.124.420600.340	UTILITIES	11,000	5,332	11,000	11,000	7,182	11,000	-
1000.000.124.420600.345	TECHNOLOGY	9,165	9,406	10,097	10,097	12,831	10,551	454
1000.000.124.420600.360	REPAIR & MAINTENANCE SERVICE	15,000	232	20,000	20,000	6,971	15,000	(5,000)
1000.000.124.420600.368	SOFTWARE/HARDWARE MAINTENANCE	27,000	5,223	27,000	27,000	17,331	20,000	(7,000)
1000.000.124.420600.370	TRAVEL/ MOVING	4,000	2,043	4,000	4,000	1,918	3,000	(1,000)
1000.000.124.420600.380	TRAINING	2,000	569	2,000	2,000	100	1,000	(1,000)
1000.000.124.420600.398	CONTRACT w/ BILLINGS- EOC	15,000	14,138	15,000	15,000	16,219	15,000	-
1000.000.124.420600.399	CONTRACT- GIS SERVICES	5,000	5,000	10,000	10,000	10,000	10,000	-
1000.000.124.420600.490	EMER OPERATING MATERIAL	5,000	150	5,000	5,000	-	2,500	(2,500)
1000.000.124.420600.530	RENT/LEASE- TOWERS	23,000	1,429	23,000	23,000	1,501	15,000	(8,000)
	OPERATING TOTAL	130,765	48,609	142,197	142,197	78,071	114,651	
CAPITAL								
1000.000.124.420600.940	CAPITAL OUTLAY-EQUIPMENT	-	-	35,000	35,000	35,000	-	(35,000)
	TOTAL	332,901	250,328	407,067	407,067	347,755	349,021	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RURAL FIRE PROTECTION

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



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	4,180	5,193	8,000
Operating	170,127	192,341	235,498	285,133	327,848
Capital	-	31,001	29,893	49,604	-
Total	170,127	223,342	269,571	339,930	335,848

FINAL FY26 BUDGET								
General Fund - Rural Fire Protection - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.125.420400.142	WORKER'S COMPENSATION-VOLUNTEER FIREFIGHTERS	8,000	4,180	8,000	8,000	5,193	8,000	-
	PERSONNEL TOTAL	8,000	4,180	8,000	8,000	5,193	8,000	
OPERATING								
1000.000.125.420400.210	OFFICE SUPPLIES	500	-	500	500	-	500	-
1000.000.125.420400.220	OPERATING SUPPLIES	2,500	458	2,500	2,500	-	5,500	3,000
1000.000.125.420400.316	RADIO MAINTENANCE	5,000	825	5,000	2,500	-	4,000	(1,000)
1000.000.125.420400.340	UTILITIES	-	706	-	-	311	500	500
1000.000.125.420400.360	REPAIR & MAINTENANCE SERVICE	600	-	600	600	-	500	(100)
1000.000.125.420400.368	SOFTWARE/HARDWARE MAINTENANCE	3,000	2,368	7,000	9,500	9,361	9,500	2,500
1000.000.125.420400.370	TRAVEL/MOVING	1,000	15	1,000	1,000	-	-	(1,000)
1000.000.125.420400.380	TRAINING	500	100	500	500	-	-	(500)
1000.000.125.420400.398	CONTRACTS - RURAL FIRE DEPTS	231,026	231,026	275,460	275,460	275,461	282,348	6,888
1000.000.125.420400.399	FIRE FIGHTING SERVICES	25,000	-	25,000	-	-	25,000	-
	OPERATING TOTAL	269,126	235,498	317,560	292,560	285,133	327,848	
CAPITAL								
1000.000.125.420400.940	CAPITAL OUTLAY-EQUIPMENT	46,250	29,893	50,000	75,000	49,604	-	
	TOTAL	323,376	269,571	375,560	375,560	339,930	335,848	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
		AMOUNT						
ACCOUNT NUMBER	EXPLANATION	REQUESTED						
1000.000.125.420400.220	Wildland PPE/supplies/training supplies	3,000						
1000.000.125.420400.340	Has not been previously budgeted: Fireline	500						
1000.000.125.420400.368	Programming software	2,500						
1000.000.125.420400.398	Annual increase per contracts - 2.5%	6,888						
		12,888						

FINAL FY26 BUDGET
General Fund - Rural Fire Protection - Expend Budget

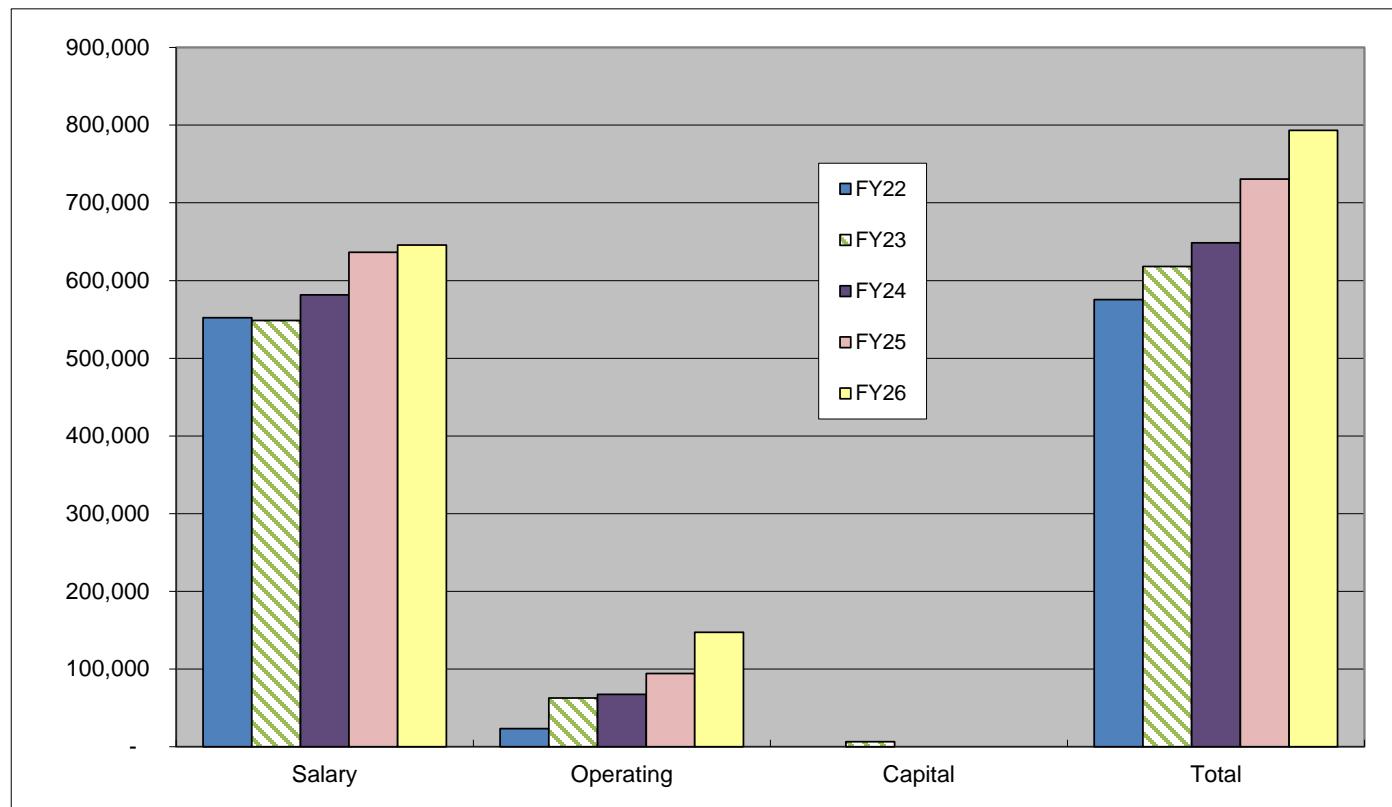
GRASS FIRE CONTRACTS				
A.	FLAT FEE:			
	Truck Maintenance	(for one water tender and two quick attack units)	6,000	
	Building Maintenance		4,000	
	Firefighter Maintenance	(insurance, PPE, supplies, & equipment)	3,000	
	TOTAL FLAT FEES:		13,000	
B.	ACREAGE FEE:			
	NAME	ACREAGE	FY25 TOTAL	Total FY26
	Broadview VFD	113,176	24,318	24,926
	Blue Creek VFD	181,519	31,152	31,931
	Custer VFD	272,506	40,251	41,257
	Fuego VFD	26,961	15,696	16,088
	Haley Bench VFD	52,740	18,274	18,731
	Laurel Fire	57,189	18,719	19,187
	Lockwood Fire Dist.	8,126	13,813	14,158
	Molt VFD	81,639	21,164	21,693
	Shepherd VFD	299,008	42,901	43,974
	Worden VFD	361,731	49,173	50,402
	TOTAL	1,454,595	275,461	282,348
C.	CONTRACTED EQUIPMENT (road dept, helicopter initial attack, etc.)		25,000	
	GRAND TOTAL		307,348	

FY26 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.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
6.00	6.00	6.00	6.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	552,230	548,601	581,458	636,316	645,863
Operating	23,142	62,712	67,269	94,182	147,266
Capital	-	6,608	-	-	-
Total	575,372	617,921	648,727	730,498	793,129

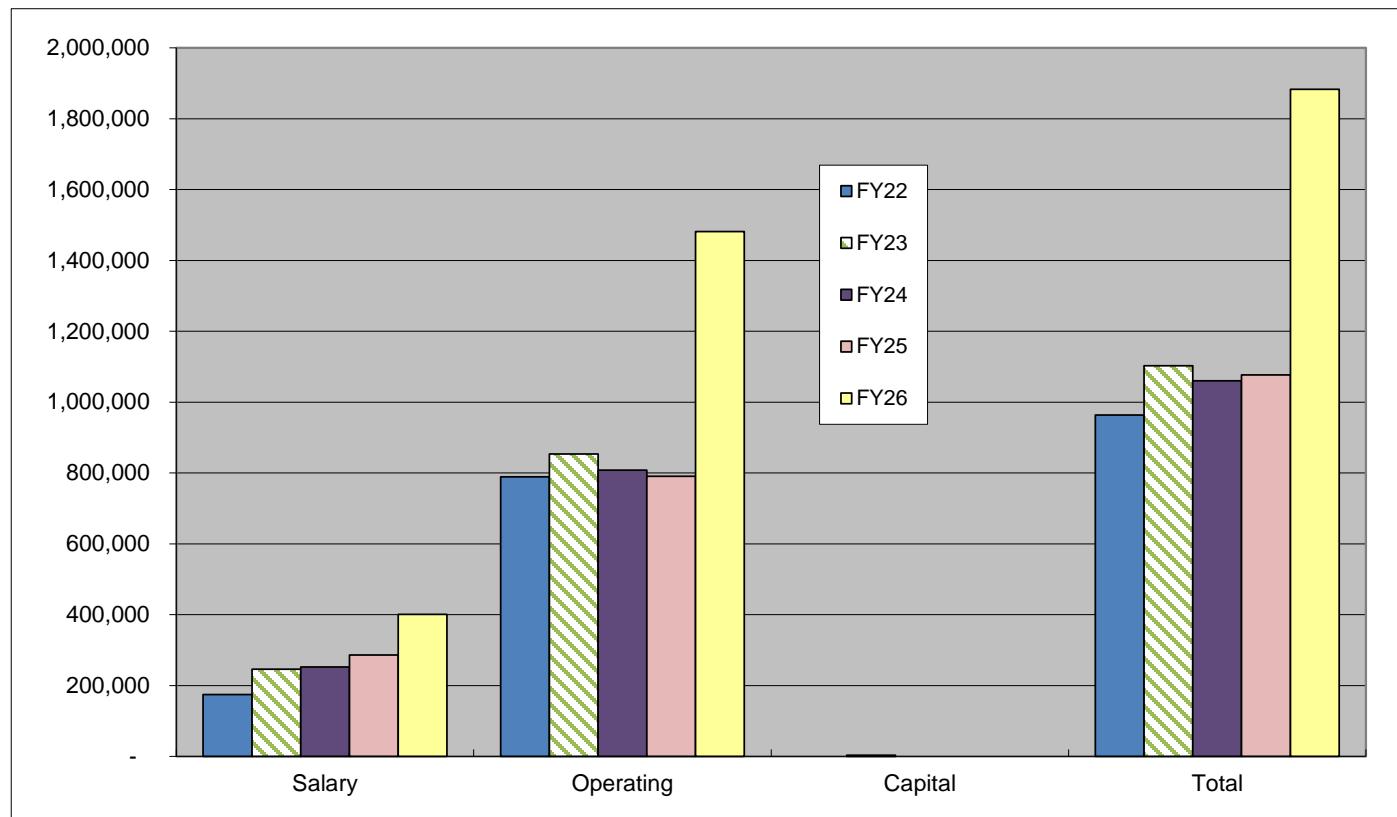
FINAL FY26 BUDGET								
General Fund - Human Resources - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.144.410800.111	SALARIES/PERM	426,005	427,059	446,074	446,074	484,787	473,851	-
1000.000.144.410800.112	SALARIES/TEMP	-	-	-	-	-	-	-
1000.000.144.410800.120	OVERTIME	14,000	12,027	14,000	14,000	1,266	14,000	-
1000.000.144.410800.141	UNEMPLOYMENT COMPENSATION	660	664	690	690	746	1,220	-
1000.000.144.410800.142	WORKER'S COMPENSATION	784	475	683	683	517	676	-
1000.000.144.410800.143	GROUP HEALTH INSURANCE	66,528	66,153	68,544	68,544	66,177	71,280	-
1000.000.144.410800.144	SOCIAL SECURITY	33,660	32,873	35,196	35,196	36,568	37,321	-
1000.000.144.410800.147	LONG TERM DISABILITY	1,509	1,390	1,578	1,578	1,437	1,673	-
1000.000.144.410800.153	LIFE INSURANCE	1,087	995	1,101	1,101	906	1,106	-
1000.000.144.410800.156	PUBLIC EMPLOYEE RETIRE	39,908	39,822	41,729	41,729	43,912	44,736	-
	PERSONNEL TOTAL	584,141	581,458	609,595	609,595	636,316	645,863	-
OPERATING								
1000.000.144.410800.210	OFFICE SUPPLIES	8,000	5,172	8,000	8,000	5,579	8,000	-
1000.000.144.410800.220	OPERATING SUPPLIES	5,464	4,009	5,464	5,464	3,995	5,464	-
1000.000.144.410800.330	MEMBERSHIP & DUES	1,300	713	1,300	1,300	514	1,300	-
1000.000.144.410800.337	PUBLICITY/ADVERTISING	800	375	800	800	2,948	800	-
1000.000.144.410800.345	TECHNOLOGY	17,039	17,038	18,239	18,239	18,239	19,602	1,363
1000.000.144.410800.362	MAINTENANCE & REPAIRS	1,600	587	1,600	1,600	44	1,600	-
1000.000.144.410800.368	SOFTWARE/HARDWARE MAINTENANCE	42,000	31,763	44,000	44,000	42,971	44,000	-
1000.000.144.410800.370	TRAVEL/MOVING	1,500	-	1,500	1,500	-	1,500	-
1000.000.144.410800.380	TRAINING	15,000	7,612	15,000	15,000	11,492	15,000	-
1000.000.144.410800.398	VARIABLE CONTRACT SERVICES	28,000	-	28,000	28,000	8,400	50,000	22,000
	OPERATING TOTAL	120,703	67,269	123,903	123,903	94,182	147,266	-
CAPITAL								
1000.000.144.410800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
	TOTAL	704,844	648,727	733,498	733,498	730,498	793,129	-
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT REQUESTED</u>					
1000.000.144.410800.398	Gillen - HR Director		22,000					
REQUESTS FOR CHANGES IN PERSONNEL								
<u>POSITION</u>	<u>EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE</u>							

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

FACILITIES

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

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
4.75	3.75	3.75	3.75



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	174,874	245,861	252,520	286,160	401,035
Operating	788,742	853,149	807,667	790,465	1,481,590
Capital	-	3,438	-	-	-
Total	963,616	1,102,448	1,060,187	1,076,625	1,882,625

FINAL FY26 BUDGET								
General Fund - Facilities Maint. - Expend Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
1000.000.145.411200.111	SALARIES/PERM	203,687	178,696	217,724	217,724	203,850	281,714	
1000.000.145.411200.120	OVERTIME	4,000	959	4,000	4,000	1,040	6,000	2,000
1000.000.145.411200.141	UNEMPLOYMENT COMPENSATION	312	270	333	333	320	719	
1000.000.145.411200.142	WORKER'S COMPENSATION	6,036	2,730	4,612	4,612	3,263	5,896	
1000.000.145.411200.143	GROUP HEALTH INSURANCE	41,580	38,808	42,840	42,840	42,434	56,430	
1000.000.145.411200.144	SOCIAL SECURITY	15,888	13,554	16,962	16,962	15,313	22,010	
1000.000.145.411200.147	LONG TERM DISABILITY	712	614	761	761	717	987	
1000.000.145.411200.153	LIFE INSURANCE	699	594	705	705	645	896	
1000.000.145.411200.156	PUBLIC EMPLOYEE RETIRE	18,837	16,295	20,110	20,110	18,578	26,383	
	PERSONNEL TOTAL	291,751	252,520	308,047	308,047	286,160	401,035	
OPERATING								
1000.000.145.411200.210	OFFICE SUPPLIES	1,100	321	1,700	1,700	3,267	1,700	-
1000.000.145.411200.220	OPERATING SUPPLIES	1,500	-	-	-	-	-	-
1000.000.145.411200.224	JANITORIAL SUPPLIES	25,000	29,677	30,000	30,000	26,393	30,000	-
1000.000.145.411200.231	GAS-OIL-GREASE-ETC	6,000	4,166	6,000	6,000	4,308	6,000	-
1000.000.145.411200.341	ELECTRICITY	240,000	242,022	240,000	240,000	219,480	500,000	260,000
1000.000.145.411200.342	WATER/LANDFILL	54,000	49,015	55,000	55,000	67,965	120,000	65,000
1000.000.145.411200.344	GAS	85,000	42,703	85,000	85,000	43,951	120,000	35,000
1000.000.145.411200.345	TECHNOLOGY	11,746	11,777	15,274	15,274	13,239	17,390	2,116
1000.000.145.411200.360	REPAIR & MAINTENANCE SERVICE	215,000	142,599	215,000	215,000	147,202	215,000	-
1000.000.145.411200.361	VEHICLE REPAIRS	3,000	166	2,000	2,000	403	2,000	-
1000.000.145.411200.365	GROUND MAINTENANCE	6,000	3,746	6,000	6,000	3,839	6,000	-
1000.000.145.411200.367	JANITORIAL SERVICES	272,500	268,950	306,100	306,100	246,947	450,000	143,900
1000.000.145.411200.368	SOFTWARE FMX SUB	13,000	12,525	13,000	13,000	13,471	13,000	-
1000.000.145.411200.370	TRAVEL/MOVING	500	-	500	500	-	500	-
	OPERATING TOTAL	934,346	807,667	975,574	975,574	790,465	1,481,590	
CAPITAL								
1000.000.145.411200.940	CAPITAL OUTLAY-EQUIPMENT	-	-	10,000	10,000	-	-	(10,000)
	CAPITAL TOTAL	-	-	10,000	10,000	-	-	
	TOTAL	1,226,097	1,060,187	1,293,621	1,293,621	1,076,625	1,882,625	

FINAL FY26 BUDGET
General Fund - Facilities Maint. - Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>	<u>REQUESTED</u>				
1000.000.145.411200.120	Ostlund Building	2,000					
1000.000.145.411200.341	Ostlund Building and Courthouse overlap	260,000					
1000.000.145.411200.342	Ostlund Building and Courthouse overlap	65,000					
1000.000.145.411200.344	Ostlund Building and Courthouse overlap	35,000					
1000.000.145.411200.367	Ostlund Building and Courthouse overlap	143,900					
		505,900					

REQUESTS FOR CHANGES IN PERSONNEL

<u>POSITION</u>	<u>EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE</u>						

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

CLERK OF DISTRICT COURT

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

FY26 FTEs

24.80

FY25 FTEs

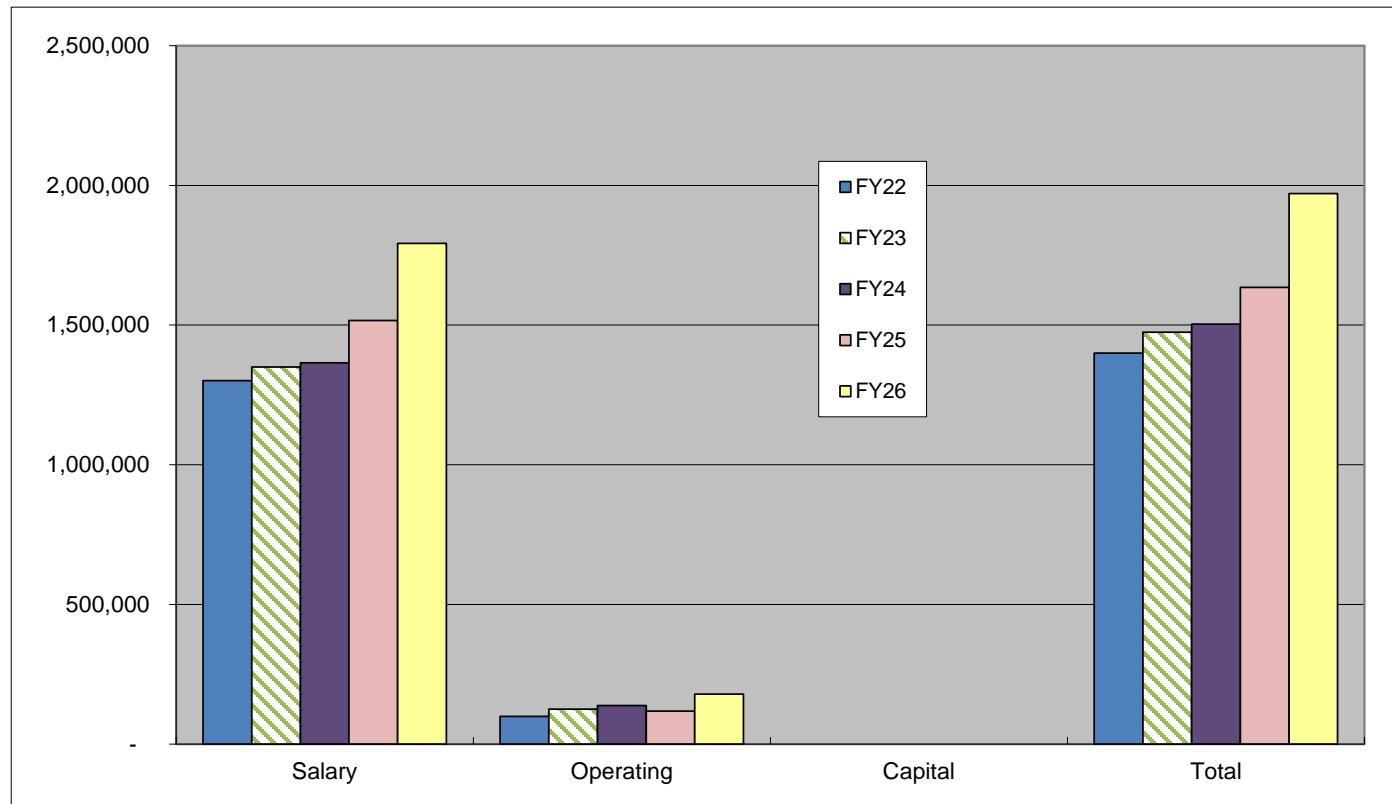
24.80

FY24 FTEs

24.80

FY23 FTEs

24.80



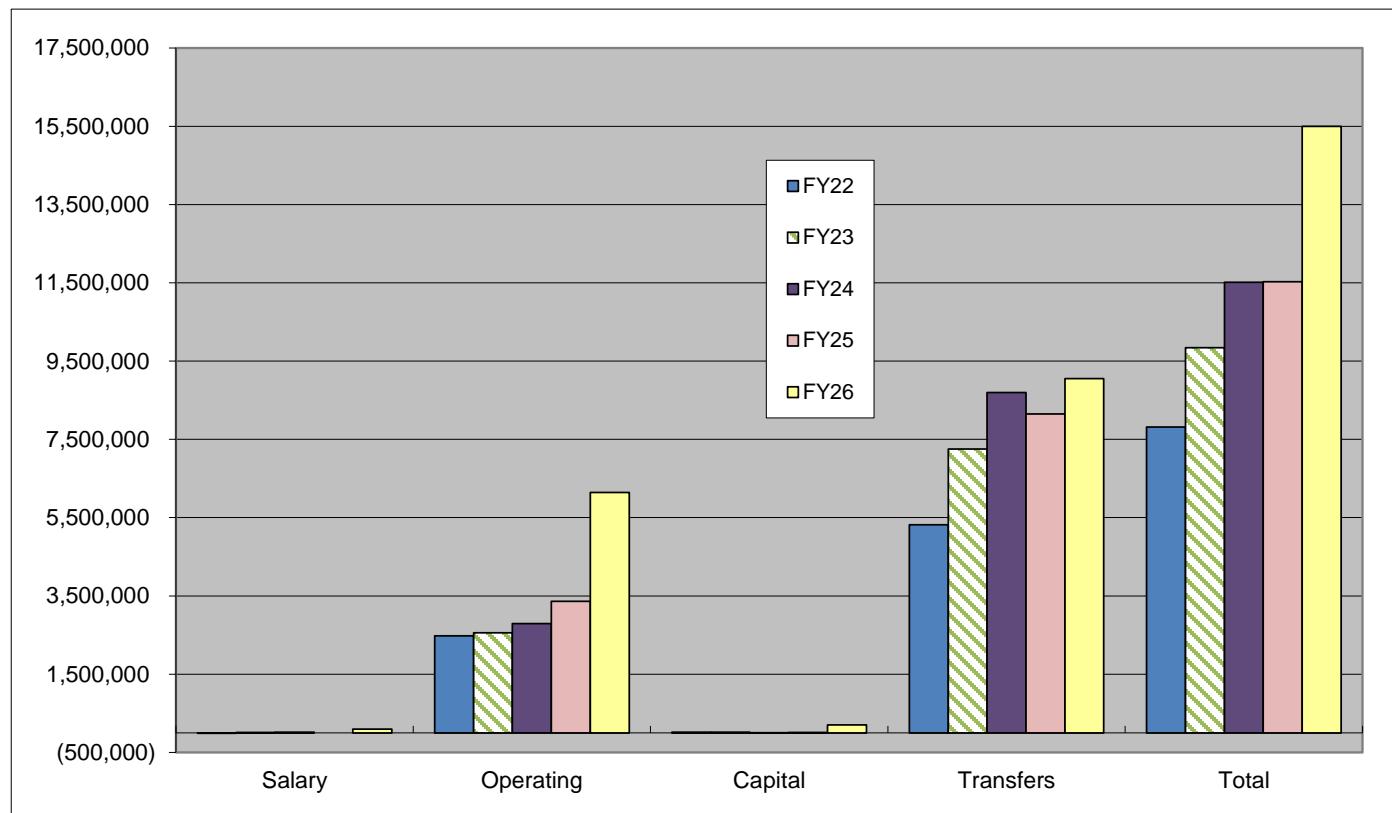
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	1,300,621	1,349,468	1,364,556	1,516,591	1,791,935
Operating	98,900	124,811	138,487	118,720	178,740
Capital	-	-	-	-	-
Total	1,399,521	1,474,279	1,503,043	1,635,311	1,970,675

FINAL FY26 BUDGET								
General Fund - Clerk of District Court - Expenditure Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.221.410330.111	SALARIES/PERM	1,105,217	899,688	1,116,933	1,116,933	988,674	1,198,489	
1000.000.221.410330.112	SALARIES/TEMP	3,600	2,295	4,000	4,000	3,608	4,000	-
1000.000.221.410330.113	SALARIES/TEMP - BAILIFFS	43,000	48,046	47,000	47,000	70,617	49,000	2,000
1000.000.221.410330.120	OVERTIME	20,000	30,298	20,000	20,000	30,930	24,000	4,000
1000.000.221.410330.141	UNEMPLOYMENT COMPENSATION	1,594	1,307	1,612	1,612	1,515	2,771	
1000.000.221.410330.142	WORKER'S COMPENSATION	3,568	1,995	3,250	3,250	2,714	3,277	
1000.000.221.410330.143	GROUP HEALTH INSURANCE	274,982	217,694	283,315	283,315	238,102	294,624	
1000.000.221.410330.144	SOCIAL SECURITY	89,644	72,937	90,877	90,877	81,440	97,575	
1000.000.221.410330.147	LONG TERM DISABILITY	3,791	2,985	3,831	3,831	3,241	4,111	
1000.000.221.410330.153	LIFE INSURANCE	3,699	2,913	3,702	3,702	3,100	3,782	
1000.000.221.410330.156	PUBLIC EMPLOYEE RETIRE	100,647	84,398	101,709	101,709	92,650	110,305	
	PERSONNEL TOTAL	1,649,742	1,364,556	1,676,229	1,676,229	1,516,591	1,791,935	
OPERATING								
1000.000.221.410330.210	OFFICE SUPPLIES	52,000	53,081	40,000	40,000	38,511	43,000	3,000
1000.000.221.410330.325	MICROFILMING / SCANNING	4,000	5,164	5,000	5,000	3,887	5,000	-
1000.000.221.410330.330	MEMBERSHIP & DUES	1,000	708	1,000	1,000	500	500	(500)
1000.000.221.410330.345	TECHNOLOGY	70,944	70,923	75,907	75,907	76,189	81,540	5,633
1000.000.221.410330.363	MACHINE MAINTENANCE	4,000	5,589	5,000	5,000	4,889	5,000	-
1000.000.221.410330.370	TRAVEL/MOVING	1,500	-	1,500	1,500	-	1,000	(500)
1000.000.221.410330.380	TRAINING	1,000	-	1,000	1,000	200	500	(500)
1000.000.221.410330.394	WITNESS & JURY FEES	2,800	-	32,800	32,800	(7,828)	34,000	1,200
1000.000.221.410330.398	VARIABLE CONTRACT SERVICES	8,200	3,022	8,200	8,200	2,372	8,200	-
	OPERATING TOTAL	145,444	138,487	170,407	170,407	118,720	178,740	
	TOTAL	1,795,186	1,503,043	1,846,636	1,846,636	1,635,311	1,970,675	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
1000.000.221.410330.113	Raises for bailiffs	2,000						
1000.000.221.410330.120	Increase in jury trials	4,000						
1000.000.221.410330.210	Scanners/envelope opener	3,000						
1000.000.221.410330.394	Jury fee increases above State reimbursement	1,200						
		10,200						
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							
	New DC Clerk FTE	60,000						

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

GENERAL FUND - MISC.

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



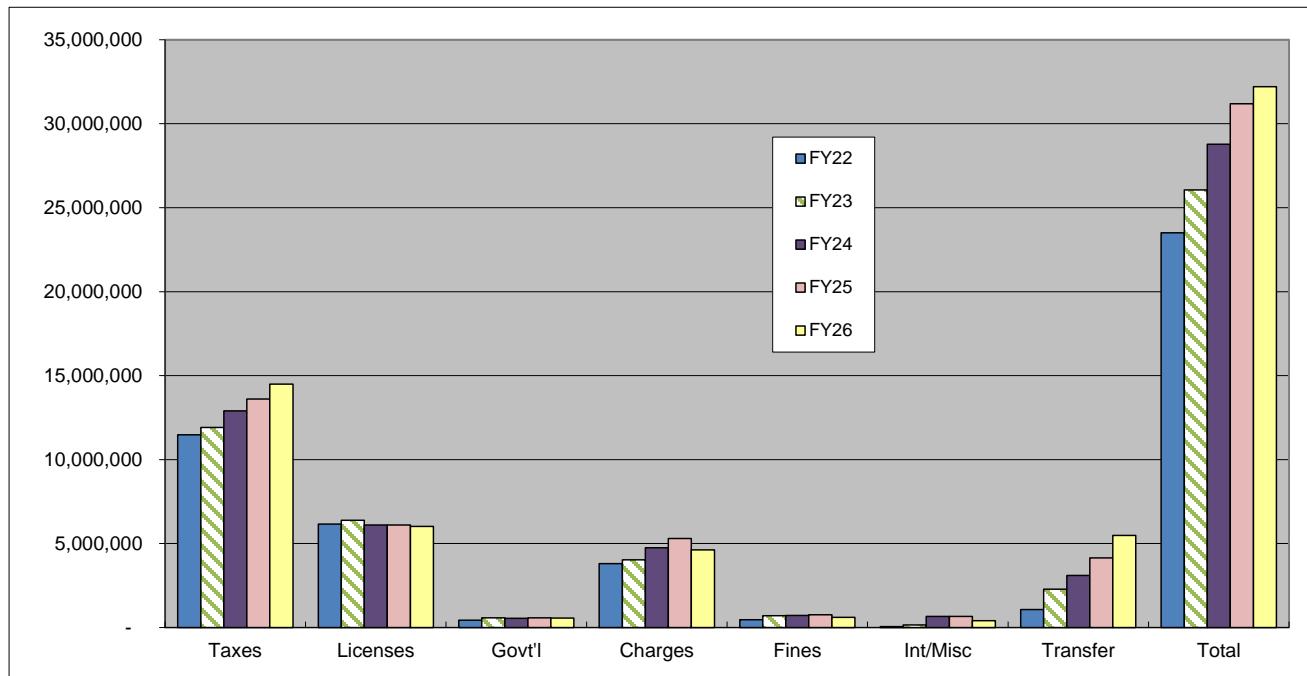
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	(73)	11,958	19,340	-	100,000
Operating	2,477,438	2,558,804	2,789,601	3,362,993	6,145,665
Capital	20,347	19,788	4,325	13,559	200,000
Transfers	5,316,540	7,250,000	8,700,000	8,150,000	9,050,000
Total	7,814,252	9,840,550	11,513,266	11,526,552	15,495,665

FINAL FY26 BUDGET								
General Fund - Miscellaneous Non-departmental - Expend Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
1000.000.199.411800.130	TERMINATION PAY	-	19,340	75,000	75,000	-	75,000	
1000.000.199.411800.150	SALARY CONTINGENCY	100,000	-	100,000	100,000	-	100,000	
1000.000.199.411800.220	OPERATING SUPPLIES	33,500	6,359	45,000	45,000	6,524	35,000	(10,000)
1000.000.199.411800.231	GAS-OIL-GREASE- MOTOR POOL	4,000	1,846	4,000	4,000	272	3,500	(500)
1000.000.199.411800.311	POSTAGE	265,000	367,028	350,000	350,000	307,927	350,000	-
1000.000.199.411800.330	MEMBERSHIP & DUES - MACO / NACO / BEARTooth RC&D/ APR (MACO)	30,800	24,636	44,886	44,886	39,029	47,300	2,414
1000.000.199.411800.336	PUBLIC RELATIONS	4,800	4,500	4,800	4,800	4,094	4,800	-
1000.000.199.411800.337	PUBLICITY/ADVERTISING	7,500	2,575	7,500	7,500	1,402	6,000	(1,500)
1000.000.199.411800.361	VEHICLE REPAIRS- MOTOR POOL	3,600	2,010	3,600	3,600	318	5,000	1,400
1000.000.199.411800.362	MAINTENANCE & REPAIRS	20,000	1,684	20,000	20,000	1,313	20,000	-
1000.000.199.411800.368	SOFTWARE MAINT TYLER TECH/CONTRACT MNGT	81,205	81,205	85,350	85,350	85,266	90,000	4,650
1000.000.199.411800.370	TRAVEL/MOVING	5,000	-	5,000	5,000	-	10,000	5,000
1000.000.199.411800.380	TRAINING	3,000	7,489	6,000	6,000	13,552	9,000	3,000
1000.000.199.411800.394	JURY/WITNESS FEES- CLERK OF COURT	-	2,998	-	-	-	-	-
1000.000.199.411800.397	FIXED CONTRACT SERVICES	221,000	201,038	308,000	358,000	215,274	345,000	37,000
1000.000.199.411800.398	CONTRACT SERVICE - BSEDA/NEEDS ASSESSMENT	-	-	600,000	600,000	566,098	1,500,000	900,000
1000.000.199.411800.530	RENT/LEASE	407,610	407,590	419,832	419,832	426,948	369,102	(50,730)
1000.000.199.411800.740	AWARDS - EMPLOYEE INCENTIVES	19,500	12,082	20,000	20,000	12,555	20,000	-
1000.000.199.411800.850	CONTINGENCY	617,000	-	775,000	680,000	-	800,000	25,000
1000.000.199.411800.851	CONTINGENCY - PROTEST TAXES	510,000	-	357,000	357,000	-	680,000	323,000
1000.000.199.411860.540	SPECIAL ASSESSMENTS	56,000	45,005	45,000	45,000	42,648	45,000	-
1000.000.199.420050.351	INVOLUNTARY PRECOMMITTMENT EVAL.	15,000	-	15,000	15,000	-	-	(15,000)
1000.000.199.420050.372	IN VOL.COMMITTMENT TRANSPORTATION	55,000	47,151	55,000	55,000	38,697	60,000	5,000
1000.000.199.420242.399	OTHER CONTRACT SERVICES - JAIL ALTERNATIVES	145,000	145,000	145,000	145,000	145,000	145,000	-
1000.000.199.450200.396	FUNERAL EXPENSE/BURIALS - VETERANS	70,000	42,360	70,000	70,000	29,850	50,000	(20,000)
1000.000.199.450600.397	YSC - SHELTER CARE	340,683	340,683	352,266	352,266	352,266	362,834	10,568
1000.000.199.450600.398	CASA SUPPORT	190,000	185,000	195,000	195,000	195,000	195,000	-
1000.000.199.450600.399	YSC - SECURE DETENTION	681,310	681,310	704,475	704,475	704,475	725,609	21,134
1000.000.199.480300.397	FIXED CONTRACT SERVICES-AIR QUALITY	27,020	27,020	27,020	27,020	27,020	27,020	-
	SUBTOTAL MISC	3,913,528	2,655,909	4,839,729	4,794,729	3,215,528	6,080,165	
	GENERAL RELIEF ADMINISTRATION SERVICES	27,500	27,500	27,500	27,500	27,500	27,500	-
1000.000.302.450130.347	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	-	394	-	-	-	-	-
1000.000.728.430901.220	CEMETERY: SUPPLIES - RIVERSIDE	15,000	13,359	15,000	15,000	7,921	15,000	-
1000.000.728.430901.340	CEMETERY: UTILITIES - RIVERSIDE	1,500	613	1,500	1,500	755	3,000	1,500
1000.000.728.430901.398	CEMETERY: MAINTENANCE - RIVERSIDE	21,000	1,166	21,000	21,000	1,289	10,000	(11,000)

FINAL FY26 BUDGET								
General Fund - Miscellaneous Non-departmental - Expend Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
	SUBTOTAL - RIVERSIDE CEMETERY	37,500	15,532	37,500	37,500	9,965	28,000	
1000.000.199.521001.823	TRANSFER TO COUNTY PARKS	200,000	200,000	-	-	-	-	-
1000.000.199.521001.826	TRANSFER TO GIS	-	-	150,000	150,000	150,000	150,000	-
1000.000.199.521001.828	TRANSFER TO METRA	-	-	-	-	-	-	-
1000.000.199.521001.829	TRANSFER TO CIP	6,000,000	6,000,000	4,250,000	4,250,000	4,250,000	4,500,000	250,000
1000.000.199.521001.829	TRANSFER TO CAPITAL IMPROVEMENT FU	-	-	-	-	-	-	-
1000.000.199.521002.820	TRANSFER TO SHERIFF	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	4,000,000	1,000,000
1000.000.199.521003.820	TRANSFER TO BLIGHT	-	-	-	-	-	-	-
1000.000.199.521004.820	TRANSFER TO TECH FUND	-	-	250,000	250,000	250,000	400,000	150,000
	TRANSFER TO OTHER FUNDS - LIMITED TAX G.O. DEBT SERVICE FUND	-	-	-	-	-	-	-
1000.000.199.521007.820	TRANSFER TO YOUTH SERVICES	-	-	500,000	500,000	500,000	-	(500,000)
1000.000.199.521008.820	TRANSFER TO LIABILITY FUND	500,000	500,000	-	-	-	-	-
	SUBTOTAL - TRANSFERS TO OTHER FUNDS	8,700,000	8,700,000	8,150,000	8,150,000	8,150,000	9,050,000	
CAPITAL								
1000.000.199.411800.940	CAPITAL EQUIPMENT	107,500	4,325	107,500	107,500	13,559	200,000	
	TOTAL - GENERAL MISCELLANEOUS	12,896,028	11,513,266	13,272,229	13,227,229	11,526,552	15,495,665	
	TOTAL - GENERAL FUND	26,003,322	23,142,870	27,295,847	27,295,847	24,317,117	30,346,555	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
1000.000.199.411800.330	Increase in various dues		2,414					
1000.000.199.411800.361	Motor Pool vehicle repairs		1,400					
1000.000.199.411800.368	Increase in Tyler Tech software		4,650					
1000.000.199.411800.370	Relocation expenses		5,000					
1000.000.199.411800.397	Added contract management software		37,000					
1000.000.199.411800.398	BSEDA/Criminal Justice Study carryover		900,000					
1000.000.199.420050.372	Transportation to Warm Springs		5,000					
1000.000.199.450600.397	Increase in YSC shelter care costs (3%)		10,568					
1000.000.199.450600.399	Increase in YSC secure detention costs (3%)		21,134					
1000.000.728.430901.340	Moved Republic Services Riverside to utilities		1,500					
1000.000.199.411800.940	Misc equip for Ostlund Building/Pickup for Ostlund Building		200,000					
			1,188,666					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - (SHERIFF) FUND

TAX REVENUE	14,492,982	FY 25 MILLS	26.18
NON-TAX REVENUE	17,716,251	FY 26 MILLS	27.46
TOTAL REVENUES	32,209,233	Change	1.28
Use / (Source) of Reserves	3,312,695		
TOTAL RESOURCES USED	35,521,928		
BASE APPROPRIATIONS	33,432,950	Est. Reserves 7/1/25	12,811,779
TRANSFERS & CONTINGENCY	2,088,978	(Use)/Source of Reserves	(3,312,695)
TOTAL APPROPRIATIONS	35,521,928	Proj. Res. 6/30/26	9,499,084



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	11,481,829	11,910,399	12,903,789	13,607,937	14,492,982
Licenses	6,169,096	6,384,843	6,099,994	6,110,513	6,027,000
Gov't'l	434,191	575,971	547,561	585,404	558,620
Charges	3,807,899	4,031,783	4,751,475	5,304,548	4,618,500
Fines	471,931	709,489	721,268	765,760	612,500
Int/Misc	61,994	157,192	657,153	663,628	415,000
Transfer	1,075,090	2,283,493	3,095,500	4,147,808	5,484,631
Total	23,502,030	26,053,170	28,776,740	31,185,598	32,209,233

FY26 FINAL BUDGET

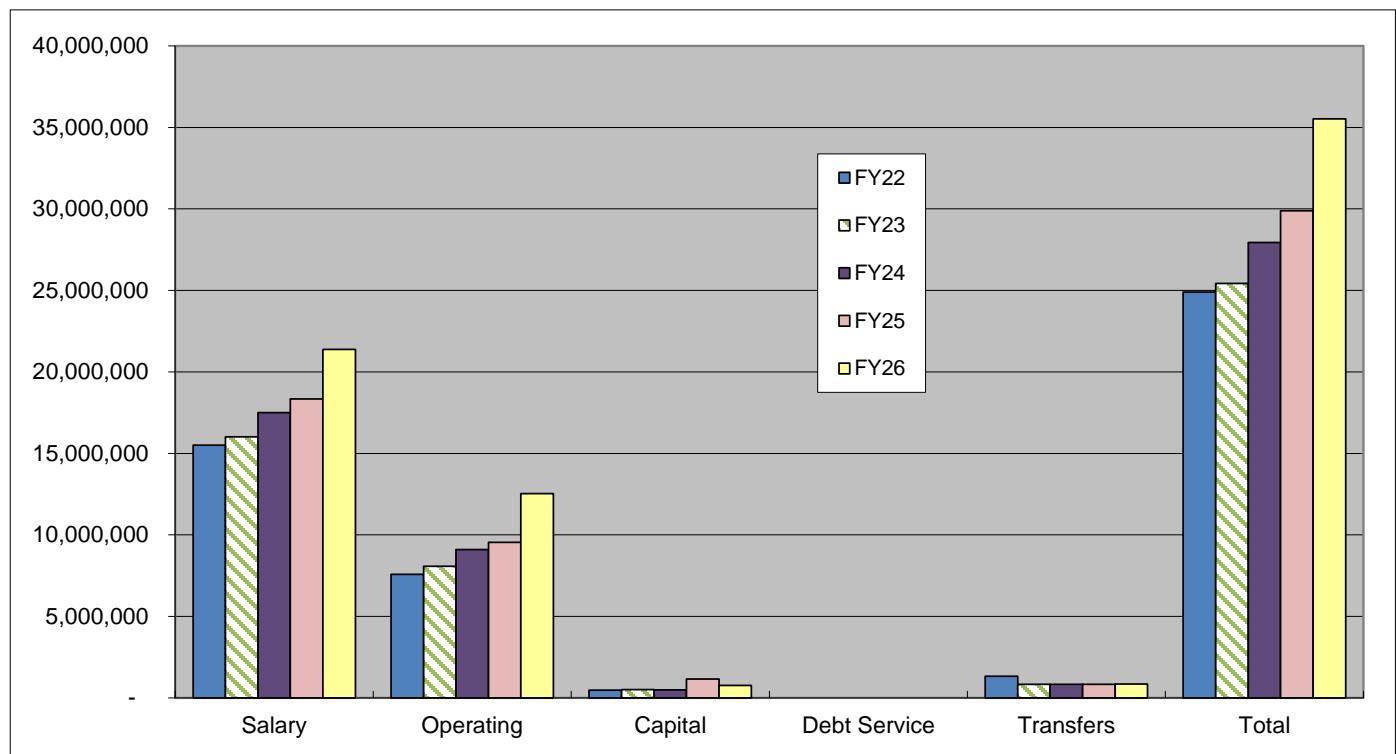
Public Safety Fund - Sheriff - Revenue Budget

Account		FY24 AMEND		FY25 ORIG	FY25 AMEND	FY25 ACTUAL	PROJECTED
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26
2300.000.000.311010.000	REAL PROPERTY TAXES	12,617,577	12,370,252	13,325,824	13,325,824	12,851,393	14,061,982
2300.000.000.311020.000	PERSONAL PROPERTY TAXES	150,000	205,607	175,000	175,000	200,848	175,000
2300.000.000.311021.000	MOBILE HOME TAXES	52,000	64,086	45,000	45,000	49,900	45,000
2300.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	7,200	45	-	-	-	-
2300.000.000.311040.000	NET PROCEEDS TAX	25,000	249,784	100,000	100,000	490,835	200,000
2300.000.000.312000.000	P & I DELINQUENT TAXES	11,000	14,015	11,000	11,000	14,961	11,000
2300.000.000.321015.000	M.V. OPTION TAX	5,500,000	6,067,418	6,000,000	6,000,000	6,080,778	6,000,000
2300.000.000.322010.000	LIQUOR LICENSE	4,000	8,085	5,000	5,000	7,785	5,000
2300.000.000.322040.000	GAMBLING LICENSE	17,000	24,491	22,000	22,000	21,950	22,000
2300.000.000.331175.000	HTS HIGH VIS TRAFF ENFORC SH76	-	-	-	-	17,000	6,380
2300.000.000.335240.000	STATE ENTITLEMENT	368,252	407,453	431,908	431,908	431,908	405,620
2300.000.000.337045.000	SRO/TRUANCY OFFICER DUTY	140,108	140,108	147,113	147,113	147,116	153,000
2300.000.000.341015.000	CHARGES FOR EXTRA DUTY	85,000	188,582	112,000	112,000	143,906	120,000
2300.000.000.342010.000	SPEC SHERIFF FEES	150,000	209,180	165,000	165,000	215,096	165,000
2300.000.000.342012.000	PRISONER BOARDING	3,400,000	4,208,965	3,750,000	3,750,000	4,816,451	4,200,000
2300.000.000.342014.000	24-7 DUI TESTING PROGRAM	115,000	33,665	50,000	50,000	18,009	35,000
2300.000.000.342015.000	TRAINING RANGE FEES	15,000	14,000	15,000	15,000	12,600	15,000
2300.000.000.342017.000	LABOR DETAIL FEES	40,000	49,007	40,000	40,000	59,289	45,000
2300.000.000.342018.000	CIT TRAINING FEES	3,500	925	3,500	3,500	500	3,500
2300.000.000.342061.000	COMMITMENT TRANSPORTS	40,000	47,151	40,000	40,000	38,697	35,000
2300.000.000.346025.000	PUBLIC SAFETY - ELEC TRANSACTION	-	(60)	-	-	226	-
2300.000.000.346352.000	COMMISSARY COMMISSIONS	300,000	327,827	300,000	300,000	388,437	300,000
2300.000.000.346353.000	PHONE/TABLET COMMISSIONS	250,000	377,403	300,000	300,000	362,837	300,000
2300.000.000.351021.000	DRUG VIOLATION FINES	2,000	4,540	5,000	5,000	1,011	2,500
2300.000.000.360100.000	RESTITUTION REIMB	3,500	11,558	5,000	5,000	13,249	10,000
2300.000.000.360200.000	OPIOID SETTLEMENT	37,000	212,731	75,000	75,000	225,858	100,000
2300.000.000.365000.000	PUBLIC SAFETY DONATIONS	1,000	4,365	1,000	1,000	4,212	1,000
2300.000.000.369000.000	OTHER INCOME	5,000	465	5,000	5,000	9,818	5,000
2300.000.000.371010.000	INTEREST REVENUE	661,000	431,038	316,000	316,000	419,463	309,000
2300.000.000.382030.000	SALE FIXED/ASSETS	-	8,554	-	-	4,277	-
2300.000.000.383002.000	TRANSFER - GEN FUND	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	4,000,000
2300.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	1,295,850	1,086,500	1,362,720	1,362,720	1,147,808	1,484,631
2300.000.000.383097.000	TRANSFER - DRUG FORF	9,000	9,000	-	-	-	-
TOTAL		27,304,987	28,776,740	29,808,065	29,825,065	31,185,598	32,209,233

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

TOTAL SHERIFF - (PUBLIC SAFETY FUND)

	<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
Coroner	2.00	2.00	2.00	2.00
Administration	4.00	3.00	3.00	3.00
Detectives	16.00	16.00	15.00	14.00
Patrol	51.00	52.00	47.00	46.00
Civil	7.00	7.00	6.00	6.00
Records	13.00	13.00	12.00	11.50
Detention	121.50	111.50	109.50	110.00
Animal Control	2.00	1.00	1.00	1.00
Detention Maint.	3.25	3.25	3.25	3.25
TOTAL	219.75	208.75	198.75	196.75



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	15,505,960	16,016,679	17,505,843	18,344,558	21,380,417
Operating	7,587,246	8,076,674	9,095,975	9,538,126	12,532,733
Capital	472,627	504,157	495,499	1,156,900	765,800
Debt Service	-	-	-	-	-
Transfers	1,325,917	827,382	833,655	838,774	842,978
Total	24,891,750	25,424,892	27,930,972	29,878,358	35,521,928

FINAL FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

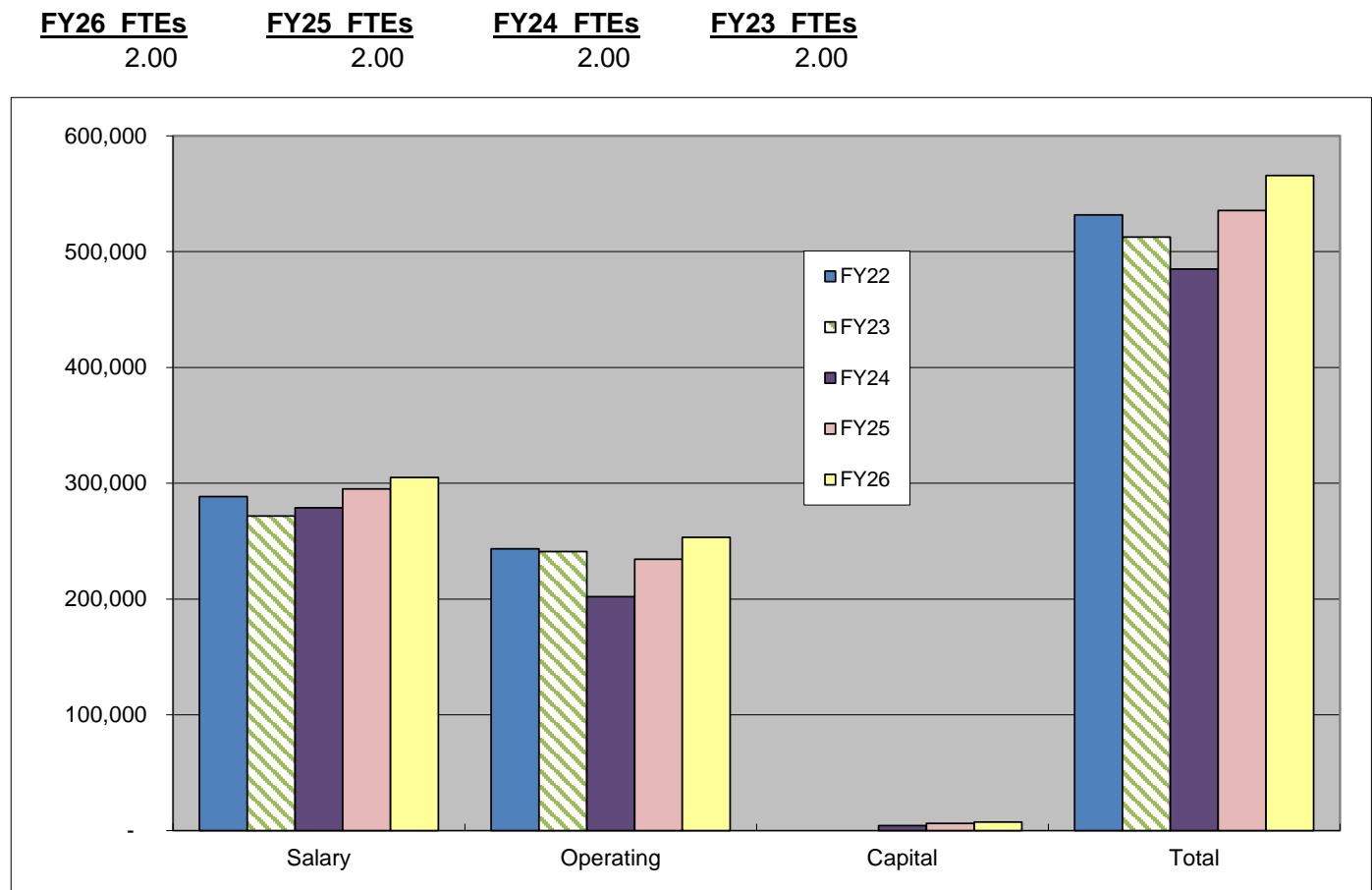
PUBLIC SAFETY FTE RECAP

DEPARTMENT	FY26	FY25	FY24	FY23	FY26	0.25%	WORK	HEALTH	7.65%	LIFE	Long-term	9.170%	13.215%	SALARY &	TOTAL
	FTE's	FTE's	FTE's	FTE's	SALARY	UNEM.	COMP	INSUR.	FICA	INSUR.	Disability	PERS	SRS	BENEFITS	
126 CORONER	2.00	2.00	2.00	2.00	228,195	570	3,782	23,760	17,457	360	628	0	30,156	304,907	
130 ADMINISTRATION	4.00	3.00	3.00	3.00	473,765	765	7,535	47,520	36,243	720	1,420	0	56,793	624,761	
131 DETECTIVES	16.00	16.00	15.00	14.00	1,271,100	3,178	19,475	190,080	97,239	2,833	3,951	12,575	149,853	1,750,284	
132 PATROL	51.00	52.00	47.00	46.00	4,231,825	10,580	71,887	605,880	323,735	9,229	12,999	0	559,236	5,825,369	
133 CIVIL	7.00	7.00	6.00	6.00	394,588	986	4,997	83,160	30,186	1,229	1,343	36,184	0	552,673	
134 RECORDS	13.00	13.00	12.00	11.50	597,645	1,494	819	154,440	45,720	1,959	1,923	54,804	0	858,805	
135 MISC / CONTINGENCY	0.00	0.00	0.00	0.00	25,000	0	0	0	0	0	0	0	0	0	25,000
136 DETENTION	121.50	111.50	109.50	110.00	7,806,411	19,421	122,790	1,443,420	597,190	24,148	23,694	119,568	866,636	11,023,277	
137 ANIMAL CONTROL	2.00	1.00	1.00	1.00	94,497	236	3,783	23,760	7,229	338	322	8,665	0	139,131	
146 DETENTION MAINTENANCE	3.25	3.25	3.25	3.25	197,530	494	5,090	38,610	15,111	612	650	18,113	0	276,210	
TOTAL PUBLIC SAFETY	219.75	208.75	198.75	196.75	15,320,554	37,724	240,157	2,610,630	1,170,110	41,427	46,930	249,910	1,662,674	21,380,417	

FY26 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.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	288,496	271,709	278,777	295,077	304,907
Operating	243,364	240,963	201,933	234,287	253,242
Capital	-	-	4,238	6,266	7,500
Total	531,860	512,672	484,948	535,630	565,649

FINAL FY26 BUDGET								
Public Safety Fund - Coroner - Expend Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
2300.000.126.420800.111	SALARIES/PERM	174,889	179,587	182,662	182,662	196,275	188,195	
2300.000.126.420800.120	OVERTIME	40,000	29,807	40,000	40,000	27,368	40,000	-
2300.000.126.420800.141	UNEMPLOYMENT COMPENSATION	322	321	334	334	348	570	
2300.000.126.420800.142	WORKER'S COMPENSATION	4,374	3,008	4,145	4,145	3,129	3,782	
2300.000.126.420800.143	GROUP HEALTH INSURANCE	22,176	22,176	22,848	22,848	23,038	23,760	
2300.000.126.420800.144	SOCIAL SECURITY	16,439	16,130	17,034	17,034	16,818	17,457	
2300.000.126.420800.146	SHERIFFS RETIREMENT	28,183	26,828	26,884	26,884	27,138	30,156	
2300.000.126.420800.147	LONG TERM DISABILITY	583	560	609	609	600	628	
2300.000.126.420800.153	LIFE INSURANCE	360	360	360	360	363	360	
	PERSONNEL TOTAL	287,326	278,777	294,876	294,876	295,077	304,907	
OPERATING								
2300.000.126.420800.202	EXPENSE OF CORONER INVEST	225,000	184,806	225,000	225,000	210,465	225,000	-
2300.000.126.420800.210	OFFICE SUPPLIES	1,000	829	1,000	1,000	1,000	1,000	-
2300.000.126.420800.345	TECHNOLOGY	8,683	9,076	9,652	9,652	10,043	10,242	590
2300.000.126.420800.350	CORONER PROFESSIONAL SERVICES	500	-	500	500	-	500	-
2300.000.126.420800.361	VEHICLE REPAIRS	1,500	889	1,500	1,500	1,118	1,500	-
2300.000.126.420800.370	TRAVEL/MOVING	1,500	-	1,500	1,500	861	1,500	-
2300.000.126.420800.380	TRAINING	1,500	-	1,500	1,500	278	1,500	-
2300.000.126.420800.394	WITNESS & JURY FEES	12,000	6,333	12,000	12,000	10,522	12,000	-
	OPERATING TOTAL	251,683	201,933	252,652	252,652	234,287	253,242	
CAPITAL								
2300.000.126.420800.940	CAPITAL OUTLAY-EQUIPMENT	5,000	4,238	7,500	7,500	6,266	7,500	-
	CAPITAL TOTAL	5,000	4,238	7,500	7,500	6,266	7,500	
	TOTAL	544,009	484,948	555,028	555,028	535,630	565,649	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
			-					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - ADMINISTRATION

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

FY26 FTEs

4.00

FY25 FTEs

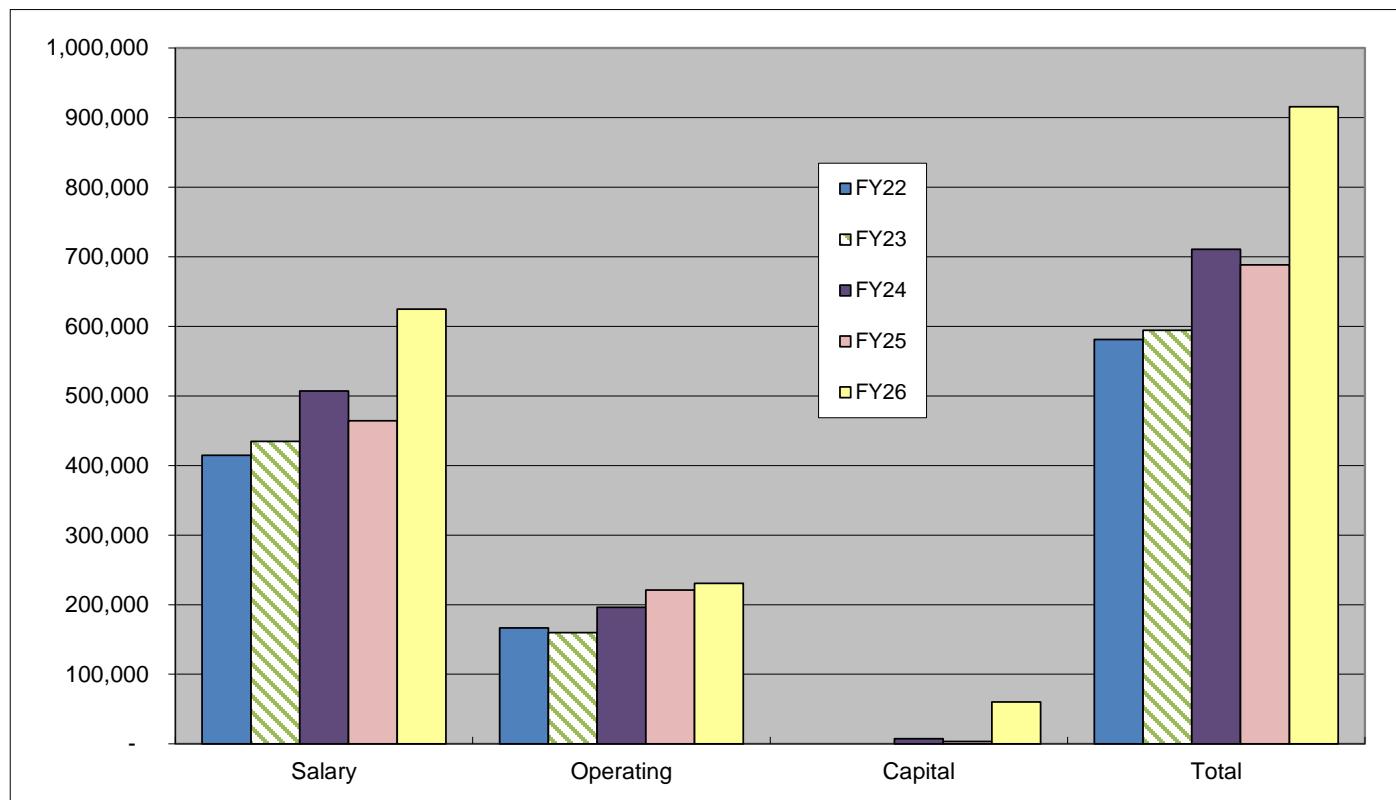
3.00

FY24 FTEs

3.00

FY23 FTEs

3.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	414,710	434,627	506,930	464,168	624,761
Operating	166,478	159,827	196,229	220,830	230,642
Capital	-	-	7,396	3,458	60,000
Total	581,188	594,454	710,555	688,456	915,403

FINAL FY26 BUDGET									
Sheriff Fund - Administration - Expend Budget									
Account		AMENDED FY24 BUDGET		BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL									
2300.000.130.420110.111	SALARIES/PERM	347,919		346,536	311,286	311,286	309,253	424,765	
2300.000.130.420110.116	SALARY-OTHER COMPENSATION	40,600		41,400	40,600	40,600	41,800	44,000	3,400
2300.000.130.420110.120	OVERTIME	5,000		4,310	5,000	5,000	5,170	5,000	-
2300.000.130.420110.141	UNEMPLOYMENT COMPENSATION	297		416	296	296	359	765	
2300.000.130.420110.142	WORKER'S COMPENSATION	6,722		5,241	6,229	6,229	4,722	7,535	
2300.000.130.420110.143	GROUP HEALTH INSURANCE	33,264		32,802	34,272	34,272	34,230	47,520	
2300.000.130.420110.144	SOCIAL SECURITY	26,929		28,881	27,302	27,302	26,073	36,243	
2300.000.130.420110.146	SHERIFFS RETIREMENT	40,843		45,855	38,188	38,188	41,060	56,793	
2300.000.130.420110.147	LONG TERM DISABILITY	1,015		956	1,032	1,032	1,008	1,420	
2300.000.130.420110.153	LIFE INSURANCE	540		533	540	540	493	720	
	PERSONNEL TOTAL	503,129		506,930	464,745	464,745	464,168	624,761	
OPERATING									
2300.000.130.420110.210	OFFICE SUPPLIES	24,000		24,075	29,500	29,500	27,371	33,700	4,200
2300.000.130.420110.220	CIT TRAINING SUPPLIES	3,500		3,793	3,500	3,500	1,791	3,500	-
2300.000.130.420110.226	CLOTHING & UNIFORMS	35,000		37,988	40,000	40,000	48,556	45,000	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		8,229	9,000	9,000	8,480	9,000	-
2300.000.130.420110.330	MEMBERSHIP & DUES	3,500		1,819	3,500	3,500	2,311	3,500	-
2300.000.130.420110.336	PUBLIC RELATIONS	7,000		7,204	10,000	10,000	9,837	10,000	-
2300.000.130.420110.337	ADVERTISING	3,000		1,677	10,000	10,000	6,968	10,000	-
2300.000.130.420110.345	TECHNOLOGY	11,177		10,969	11,803	11,803	12,258	12,942	1,139
2300.000.130.420110.351	MEDICAL & PSYCH SERVICES	9,000		8,340	9,000	9,000	10,505	9,000	-
2300.000.130.420110.361	VEHICLE REPAIRS	3,000		3,003	3,000	3,000	3,288	3,000	-
2300.000.130.420110.363	MACHINE MAINTENANCE	4,000		4,035	4,000	4,000	4,939	5,000	1,000
2300.000.130.420110.370	TRAVEL/MOVING	38,000		38,245	38,000	48,000	34,232	41,000	3,000
2300.000.130.420110.380	TRAINING	38,000		46,852	42,000	42,000	50,294	45,000	3,000
2300.000.130.420110.530	RENT/LEASE	-		-	-	-	-	-	-
	OPERATING TOTAL	193,177		196,229	218,303	228,303	220,830	230,642	
CAPITAL									
2300.000.130.420110.940	CAPITAL OUTLAY-EQUIPMENT	7,600		7,396	3,500	3,500	3,458	60,000	56,500
	CAPITAL TOTAL	7,600		7,396	3,500	3,500	3,458	60,000	
	TOTAL	703,906		710,555	686,548	696,548	688,456	915,403	

FINAL FY26 BUDGET					
Sheriff Fund - Administration - Expend Budget					
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET					
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED			
2300.000.130.420110.116	Clothing allowance for new Deputies	3,400			
2300.000.130.420110.210	Scanners/SD card readers, adaptors	4,200			
2300.000.130.420110.226	Uniforms for additional staff	5,000			
2300.000.130.420110.363	Copier maint rate increase	1,000			
2300.000.130.420110.370	Additional staff	3,000			
2300.000.130.420110.380	Additional staff	3,000			
2300.000.130.420110.940	Replace vehicle w/equipment	60,000			
		79,600			
REQUESTS FOR CHANGES IN PERSONNEL					
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE				

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETECTIVES

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

FY26 FTEs

16.00

FY25 FTEs

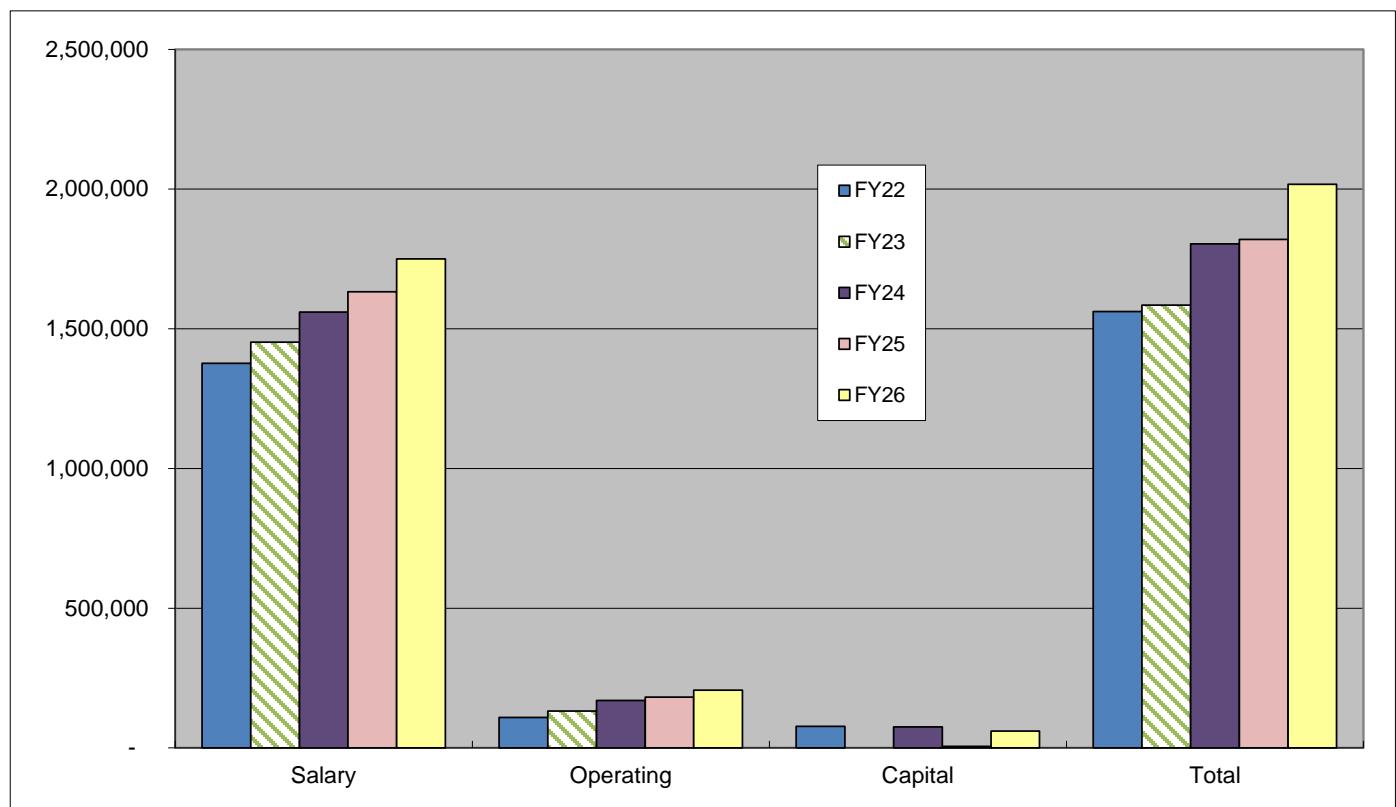
16.00

FY24 FTEs

15.00

FY23 FTEs

14.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	1,376,120	1,452,494	1,559,452	1,632,268	1,750,284
Operating	109,118	131,871	169,249	181,834	206,583
Capital	76,700	-	75,135	5,542	60,000
Total	1,561,938	1,584,365	1,803,836	1,819,644	2,016,867

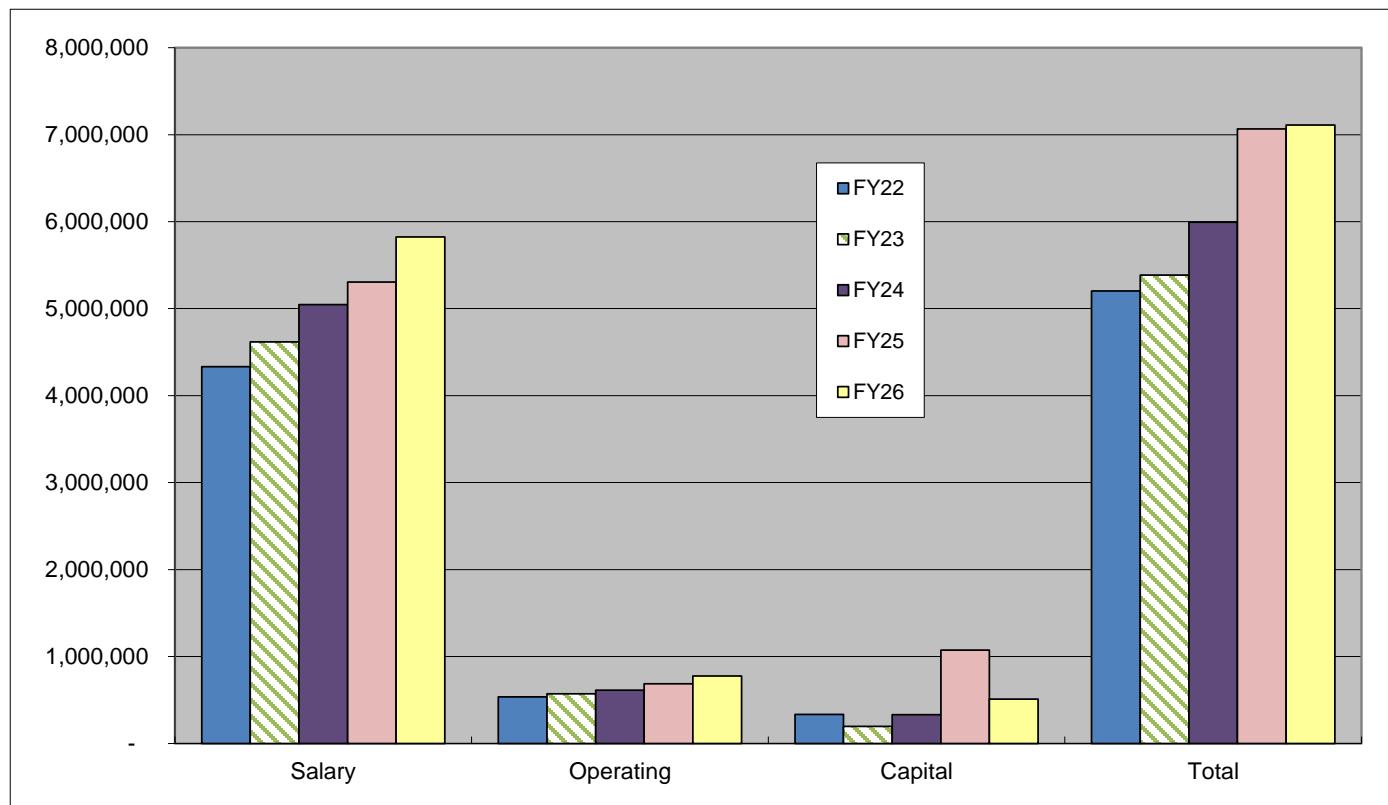
FINAL FY26 BUDGET								
Sheriff Fund - Detectives - Expend Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
2300.000.131.420140.111	SALARIES/PERM	1,028,353	1,007,962	1,127,660	1,127,660	1,078,445	1,156,100	
2300.000.131.420140.120	OVERTIME	110,000	143,531	115,000	115,000	122,293	115,000	-
2300.000.131.420140.141	UNEMPLOYMENT COMPENSATION	1,708	1,732	1,864	1,864	1,850	3,178	
2300.000.131.420140.142	WORKER'S COMPENSATION	21,464	15,423	21,411	21,411	16,113	19,475	
2300.000.131.420140.143	GROUP HEALTH INSURANCE	166,320	154,770	182,784	182,784	166,432	190,080	
2300.000.131.420140.144	SOCIAL SECURITY	87,084	85,180	95,063	95,063	88,984	97,239	
2300.000.131.420140.146	SHERIFFS RETIREMENT	133,200	134,300	133,978	133,978	140,503	149,853	
2300.000.131.420140.147	LONG TERM DISABILITY	3,514	3,182	3,854	3,854	3,495	3,951	
2300.000.131.420140.153	LIFE INSURANCE	2,602	2,425	2,819	2,819	2,571	2,833	
2300.000.131.420140.156	PUBLIC EMPLOYEE RETIRE	11,131	10,947	12,065	12,065	11,582	12,575	
	PERSONNEL TOTAL	1,565,376	1,559,452	1,696,498	1,696,498	1,632,268	1,750,284	
OPERATING								
2300.000.131.420140.202	EXPENSE OF INVEST	29,000	23,384	29,000	29,000	33,361	31,000	2,000
2300.000.131.420140.220	OPERATING SUPPLIES	8,100	6,604	14,500	14,500	13,799	20,000	5,500
2300.000.131.420140.229	OPERATING SUPPLIES - COLDCASE UNIT	4,400	14,492	5,000	5,000	10,377	5,000	-
2300.000.131.420140.231	GAS-OIL-GREASE-ETC	21,000	20,129	21,000	21,000	17,752	21,000	-
2300.000.131.420140.341	ELECTRICITY	5,400	5,135	5,400	5,400	5,678	5,400	-
2300.000.131.420140.342	WATER/LANDFILL	660	489	660	660	548	660	-
2300.000.131.420140.344	NATURAL GAS	3,500	3,177	3,500	3,500	3,513	3,500	-
2300.000.131.420140.345	TECHNOLOGY	49,406	49,099	55,408	55,408	57,084	61,023	5,615
2300.000.131.420140.361	VEHICLE REPAIRS	6,000	2,287	6,000	6,000	4,501	6,000	-
2300.000.131.420140.368	SOFTWARE/HARDWARE MAINTENANCE	50,000	44,453	50,000	50,000	32,329	50,000	-
2300.000.131.420140.397	FIXED CONTRACT SERVICES - AFIS	3,000	-	3,000	3,000	2,892	3,000	-
	OPERATING TOTAL	180,466	169,249	193,468	193,468	181,834	206,583	
CAPITAL								
2300.000.131.420140.940	CAPITAL OUTLAY-EQUIPMENT	94,475	75,135	17,600	17,600	5,542	60,000	42,400
	CAPITAL TOTAL	94,475	75,135	17,600	17,600	5,542	60,000	
	TOTAL	1,840,317	1,803,836	1,907,566	1,907,566	1,819,644	2,016,867	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
2300.000.131.420140.202	Cost of drug kits/evidence supplies		2,000					
2300.000.131.420140.220	Computer replacement		5,500					
2300.000.131.420140.940	Drying cabinet rollover from FY25		10,000					
2300.000.131.420140.940	Remodel evidence building for more space		15,000					
2300.000.131.420140.940	Used vehicle for Task Force - USPIS reimb		35,000					
			67,500					
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 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.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
51.00	52.00	47.00	46.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	4,330,694	4,616,632	5,047,296	5,306,051	5,825,370
Operating	535,686	571,106	613,652	686,497	777,167
Capital	335,772	197,040	331,047	1,073,912	509,500
Total	5,202,152	5,384,778	5,991,995	7,066,460	7,112,037

FINAL FY26 BUDGET								
Sheriff Fund - Patrol - Expend Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.132.420150.111	SALARIES/PERM	3,492,404	3,224,517	3,717,546	3,717,546	3,450,997	3,824,825	
2300.000.132.420150.120	OVERTIME	425,000	477,498	375,000	392,000	447,615	407,000	32,000
2300.000.132.420150.141	UNEMPLOYMENT COMPENSATION	5,863	5,553	6,139	6,139	6,006	10,580	
2300.000.132.420150.142	WORKER'S COMPENSATION	81,858	65,179	78,326	78,326	59,115	71,887	
2300.000.132.420150.143	GROUP HEALTH INSURANCE	565,488	496,221	582,624	582,624	519,307	605,880	
2300.000.132.420150.144	SOCIAL SECURITY	299,031	277,441	313,080	313,080	291,115	323,735	
2300.000.132.420150.146	SHERIFFS RETIREMENT	512,653	482,488	494,134	494,134	512,545	559,236	
2300.000.132.420150.147	LONG TERM DISABILITY	12,001	10,328	12,631	12,631	11,128	12,999	
2300.000.132.420150.153	LIFE INSURANCE	9,225	8,071	9,226	9,226	8,223	9,229	
	PERSONNEL TOTAL	5,403,523	5,047,296	5,588,706	5,605,706	5,306,051	5,825,370	
OPERATING								
PATROL								
2300.000.132.420150.210	OFFICE SUPPLIES	750	324	750	750	750	750	-
2300.000.132.420150.220	OPERATING SUPPLIES	32,425	35,225	40,425	40,425	41,179	52,000	11,575
2300.000.132.420150.227	FIREARMS SUPPLIES	58,000	57,902	58,000	58,000	58,399	30,000	(28,000)
2300.000.132.420150.229	OTHER OPERATING SUPPLIES	13,000	13,306	13,000	13,000	12,686	13,000	-
2300.000.132.420150.231	GAS-OIL-GREASE-ETC	250,000	215,884	250,000	250,000	197,457	250,000	-
2300.000.132.420150.240	REPAIR & MAINT SUPPLIES	4,500	4,598	4,500	4,500	4,675	4,500	-
2300.000.132.420150.345	TECHNOLOGY	146,314	146,083	165,239	165,239	166,322	180,697	15,458
2300.000.132.420150.361	VEHICLE REPAIRS	70,000	74,338	70,000	70,000	94,795	70,000	-
2300.000.132.420150.362	MAINTENANCE & REPAIRS	3,000	2,863	3,000	3,000	1,247	3,000	-
2300.000.132.420150.368	SOFTWARE/HARDWARE MAINTENANCE	79,600	51,376	79,600	79,600	89,255	103,600	24,000
TRAINING FACILITY								
2300.000.132.420155.220	OPERATING SUPPLIES	1,500	1,004	1,500	1,500	1,378	2,500	1,000
2300.000.132.420155.340	UTILITIES	5,000	4,956	5,000	5,000	4,636	5,000	-
2300.000.132.420155.362	MAINTENANCE & REPAIRS	1,500	986	1,500	1,500	526	40,000	38,500
2300.000.132.420155.540	SPECIAL ASSESSMENTS	120	120	120	120	120	120	-
AVIATION								
2300.000.132.420180.231	GAS-OIL-GREASE-ETC	15,000	-	10,000	10,000	-	10,000	-
2300.000.132.420180.362	MAINTENANCE & REPAIRS	1,500	367	6,500	6,500	10,732	6,500	-
SHERIFF RESERVE								
2300.000.132.420195.220	OPERATING SUPPLIES	500	-	500	500	60	500	-
2300.000.132.420195.398	SECURITY- STIPEND	5,000	4,320	5,000	5,000	2,280	5,000	-
	OPERATING TOTAL	687,709	613,652	714,634	714,634	686,497	777,167	
CAPITAL								
PATROL								
2300.000.132.420150.940	CAPITAL OUTLAY-EQUIPMENT	1,037,272	331,047	634,000	1,074,000	1,073,912	509,500	(124,500)

FINAL FY26 BUDGET								
Sheriff Fund - Patrol - Expend Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
CAPITAL								
TRAINING FACILITY								
2300.000.132.420155.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
	CAPITAL TOTAL	1,037,272	331,047	634,000	1,074,000	1,073,912	509,500	
	TOTAL	7,128,504	5,991,995	6,937,340	7,394,340	7,066,460	7,112,037	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>					
2300.000.132.420150.120	Fair stipend/extra duty security		32,000					
2300.000.132.420150.220	CPR mannequins/Taser cartridges for recertification		11,575					
2300.000.132.420150.368	Drone iPad cellular hotspot/Motorola sub cloud		24,000					
2300.000.132.420155.220	TV w/sound bar		1,000					
2300.000.132.420155.362	Range asphalt repair		38,500					
2300.000.132.420150.940	Two-way radios carryover from FY25		49,500					
2300.000.132.420150.940	Pickup		60,000					
2300.000.132.420150.940	5 new vehicles		300,000					
2300.000.132.420150.940	8 new vehicles carryover from FY25 - just equipment		100,000					
			616,575					
REQUESTS FOR CHANGES IN PERSONNEL								
<u>POSITION</u>	<u>EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE</u>							

FY26 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.

FY26 FTEs

7.00

FY25 FTEs

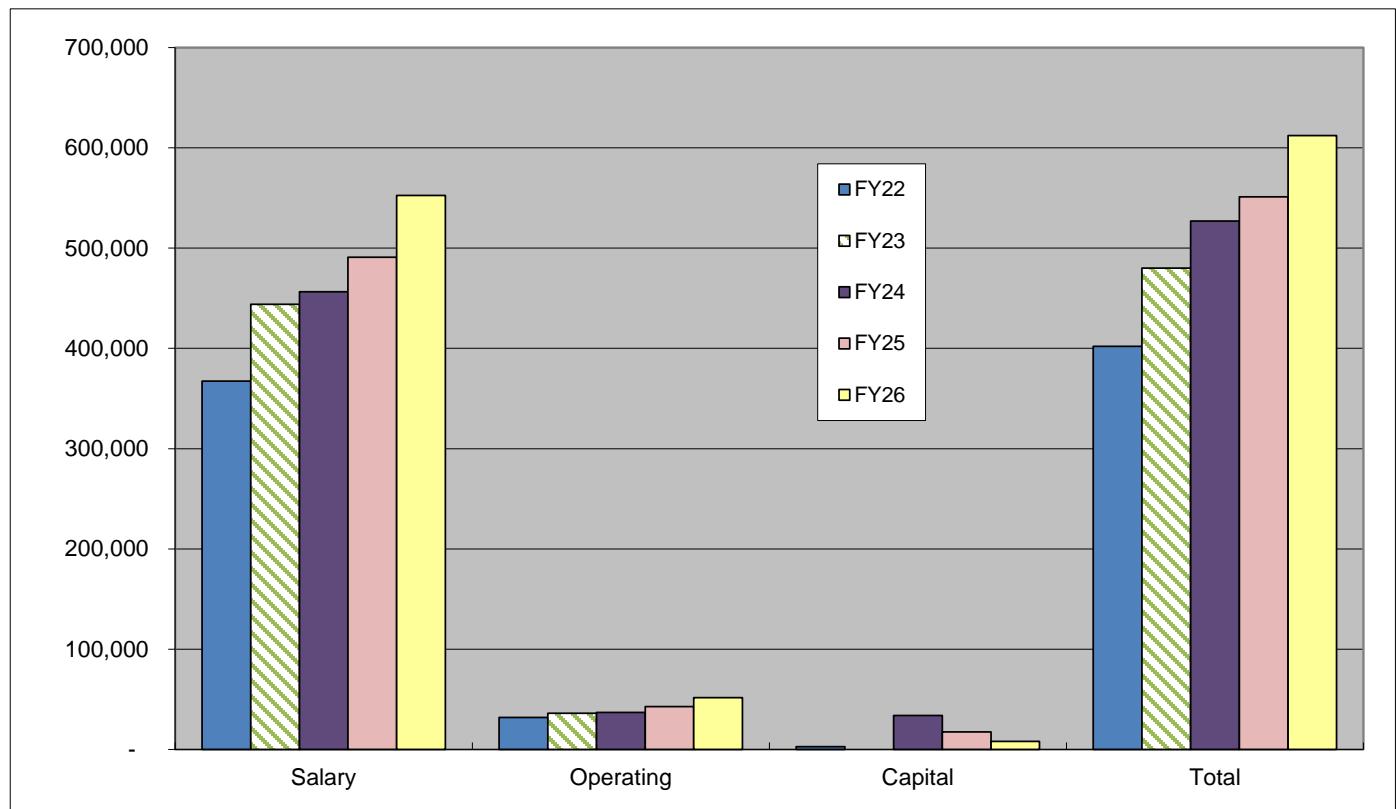
7.00

FY24 FTEs

6.00

FY23 FTEs

6.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	367,343	443,876	456,338	491,018	552,673
Operating	31,794	36,231	36,880	42,641	51,656
Capital	2,852	-	33,819	17,431	8,000
Total	401,989	480,107	527,037	551,090	612,329

FINAL FY26 BUDGET								
Sheriff Fund - Civil - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.133.420160.111	SALARIES/PERM	359,846	329,319	383,889	383,889	354,354	391,588	
2300.000.133.420160.116	SALARY-OTHER COMPENSATION	450	-	-	-	-	-	-
2300.000.133.420160.120	OVERTIME	750	530	750	750	1,589	3,000	2,250
2300.000.133.420160.141	UNEMPLOYMENT COMPENSATION	492	498	577	577	551	986	
2300.000.133.420160.142	WORKER'S COMPENSATION	4,906	3,666	5,498	5,498	3,985	4,997	
2300.000.133.420160.143	GROUP HEALTH INSURANCE	66,528	66,528	79,968	79,968	70,364	83,160	
2300.000.133.420160.144	SOCIAL SECURITY	25,099	23,888	29,425	29,425	25,800	30,186	
2300.000.133.420160.147	LONG TERM DISABILITY	1,123	1,068	1,317	1,317	1,131	1,343	
2300.000.133.420160.153	LIFE INSURANCE	1,052	1,039	1,230	1,230	1,086	1,229	
2300.000.133.420160.156	PUBLIC EMPLOYEE RETIRE	29,758	29,802	34,887	34,887	32,158	36,184	
	PERSONNEL TOTAL	490,004	456,338	537,541	537,541	491,018	552,673	
OPERATING								
2300.000.133.420160.220	OPERATING SUPPLIES	3,410	2,117	11,000	11,000	2,531	11,000	-
2300.000.133.420160.231	GAS-OIL-GREASE-ETC	12,000	14,001	12,000	12,000	12,168	12,000	-
2300.000.133.420160.345	TECHNOLOGY	18,250	18,211	22,490	22,490	23,427	25,156	2,666
2300.000.133.420160.361	VEHICLE REPAIRS	3,500	2,551	3,500	3,500	4,515	3,500	-
	OPERATING TOTAL	37,160	36,880	48,990	48,990	42,641	51,656	
CAPITAL								
2300.000.133.420160.940	CAPITAL OUTLAY-EQUIPMENT	35,475	33,819	17,500	17,500	17,431	8,000	(9,500)
	CAPITAL TOTAL	35,475	33,819	17,500	17,500	17,431	8,000	
	TOTAL	562,639	527,037	604,031	604,031	551,090	612,329	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER		AMOUNT						
		REQUESTED						
2300.000.133.420160.120	Jury summons services		2,250					
2300.000.133.420160.940	Docking Stations		8,000					
			10,250					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 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.

FY26 FTEs

13.00

FY25 FTEs

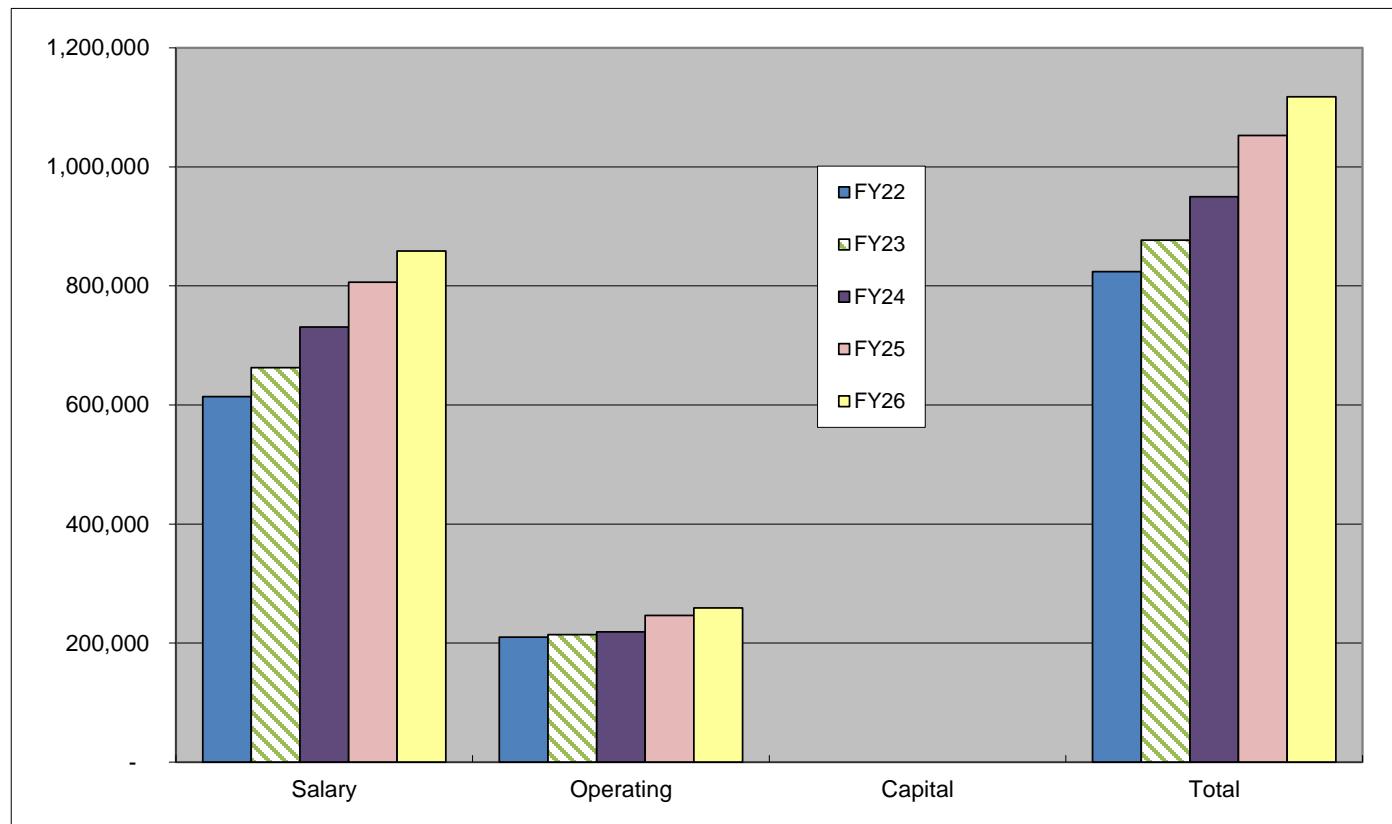
13.00

FY24 FTEs

12.00

FY23 FTEs

11.50



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	613,898	662,630	731,083	806,048	858,805
Operating	210,154	214,092	218,929	246,641	258,977
Capital	-	-	-	-	-
Total	824,052	876,722	950,012	1,052,689	1,117,782

FINAL FY26 BUDGET								
Sheriff Fund - Records - Expend Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
2300.000.134.420170.111	SALARIES/PERM	506,948	496,881	563,082	563,082	544,152	560,645	
2300.000.134.420170.120	OVERTIME	15,000	21,327	15,000	27,000	28,342	37,000	22,000
2300.000.134.420170.141	UNEMPLOYMENT COMPENSATION	783	777	867	867	880	1,494	
2300.000.134.420170.142	WORKER'S COMPENSATION	931	576	860	860	631	819	
2300.000.134.420170.143	GROUP HEALTH INSURANCE	133,056	122,430	148,512	148,512	133,616	154,440	
2300.000.134.420170.144	SOCIAL SECURITY	39,929	38,918	44,223	44,223	43,135	45,720	
2300.000.134.420170.147	LONG TERM DISABILITY	1,739	1,554	1,931	1,931	1,688	1,923	
2300.000.134.420170.153	LIFE INSURANCE	1,791	1,625	1,967	1,967	1,713	1,959	
2300.000.134.420170.156	PUBLIC EMPLOYEE RETIRE	47,341	46,995	52,432	52,432	51,891	54,804	
	PERSONNEL TOTAL	747,518	731,083	828,874	840,874	806,048	858,805	
OPERATING								
2300.000.134.420170.220	OPERATING SUPPLIES	2,300	2,268	7,500	7,500	7,495	13,000	5,500
2300.000.134.420170.345	TECHNOLOGY	35,869	35,746	41,310	41,310	41,318	44,263	2,953
	FIXED CONTRACT SERVICES - CITY							
2300.000.134.420170.397	COMPUTER	154,956	154,956	161,470	161,470	161,470	163,214	1,744
2300.000.134.420170.398	VARIABLE CONTRACT SERVICES - CJIN	30,087	25,959	30,087	30,087	36,358	38,500	8,413
	OPERATING TOTAL	223,212	218,929	240,367	240,367	246,641	258,977	
	TOTAL	970,730	950,012	1,069,241	1,081,241	1,052,689	1,117,782	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
2300.000.134.420170.120	Assistance for Civil Division		22,000					
2300.000.134.420170.220	Adobe Pro license/computer replacement		5,500					
2300.000.134.420170.397	City computer service agreement		1,744					
2300.000.134.420170.398	CJIN increase		8,413					
			37,657					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

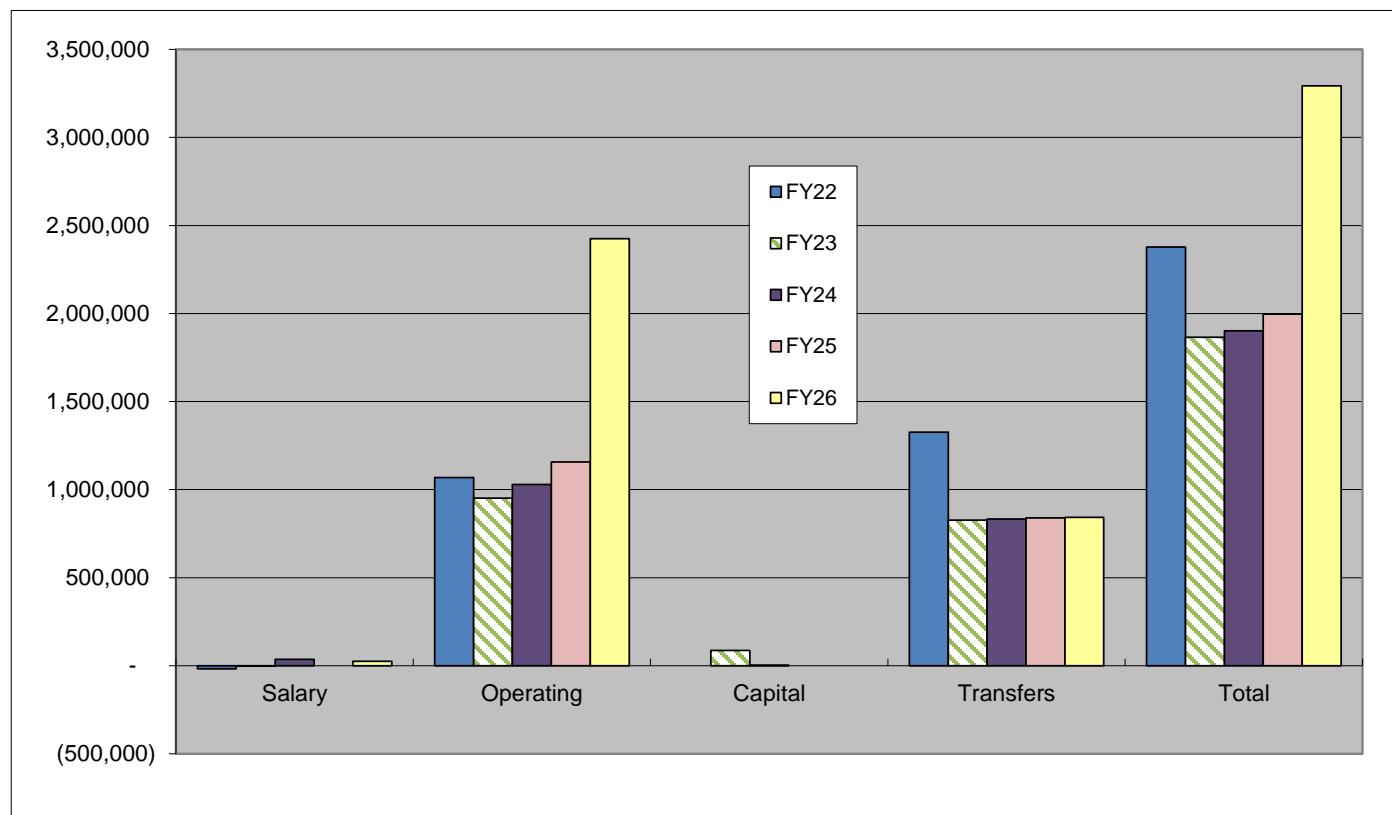
FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

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 FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	(17,310)	(1,573)	36,141	-	25,000
Operating	1,068,643	951,644	1,028,393	1,157,094	2,425,673
Capital	-	87,313	2,987	-	-
Transfers	1,325,917	827,382	833,655	838,774	842,978
Total	2,377,250	1,864,766	1,901,176	1,995,868	3,293,651

FINAL FY26 BUDGET								
Sheriff Fund - Miscellaneous - Expend Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.135.420180.130	TERMINATION PAY	-	36,141	-	-	-	40,000	
2300.000.135.420180.150	SALARY CONTINGENCY	25,000	-	25,000	25,000	-	25,000	-
	PERSONNEL TOTAL	25,000	36,141	25,000	25,000	-	25,000	-
OPERATING								
2300.000.135.420180.310	PRISONER TRANSPORT	3,000	1,783	3,000	3,000	467	3,000	-
2300.000.135.420180.316	RADIO MAINTENANCE	17,000	9,402	17,000	17,000	14,893	17,000	-
2300.000.135.420180.341	ELECTRICITY	39,000	33,131	39,000	39,000	29,730	39,000	-
2300.000.135.420180.342	WATER	3,200	3,223	3,200	3,200	135	3,200	-
2300.000.135.420180.344	NATURAL GAS	7,500	5,795	7,500	7,500	8,202	7,500	-
2300.000.135.420180.345	TECHNOLOGY	1,236	1,132	1,249	1,249	1,210	1,298	49
2300.000.135.420180.362	MAINTENANCE & REPAIRS	13,700	10,372	13,700	13,700	2,547	13,700	-
2300.000.135.420180.367	JANITORIAL SERVICES	36,000	42,253	36,000	36,000	43,943	45,700	9,700
2300.000.135.420180.368	SOFTWARE/HARDWARE MAINTENANCE	67,785	39,188	67,785	67,785	60,074	67,785	-
2300.000.135.420180.380	TRAINING	2,000	374	2,000	2,000	11,599	2,000	-
2300.000.135.420180.398	CONTRACT SERVICE-EOC	702,000	692,767	736,000	736,000	794,713	758,080	22,080
2300.000.135.420180.399	CONTRACT SERVICE	153,500	30,611	153,500	153,500	4,415	50,000	(103,500)
2300.000.135.420180.510	MISC INSURANCE	155,879	155,815	178,810	178,810	183,200	193,410	14,600
2300.000.135.420180.540	SPECIAL ASSESSMENTS	3,000	2,547	3,000	3,000	1,966	3,000	-
2300.000.135.420180.850	CONTINGENCY	9,300	-	500,000	38,000	-	750,000	250,000
2300.000.135.420180.851	CONTINGENCY - PROTEST TAXES	385,900	-	273,100	273,100	-	471,000	197,900
	OPERATING TOTAL	1,600,000	1,028,393	2,034,844	1,572,844	1,157,094	2,425,673	
CAPITAL								
2300.000.135.420180.940	CAPITAL OUTLAY-EQUIPMENT	5,000	2,987	5,000	5,000	-	-	(5,000)
	CAPITAL TOTAL	5,000	2,987	5,000	5,000	-	-	
TRANSFERS								
2300.000.135.521000.825	TRANSFER TO DEBT SERVICE 3060	676,426	676,426	676,200	676,200	676,199	675,526	(674)
2300.000.135.521000.826	TRANSFER TO GIS	-	-	-	-	-	-	-
2300.000.135.521000.827	TRANSFER TO GENERAL FUND - IT	157,229	157,229	162,575	162,575	162,575	167,452	4,877
2300.000.135.521000.829	TRANSFER TO CAPITAL IMP	-	-	-	-	-	-	-
	TRANSFERS TOTAL	833,655	833,655	838,775	838,775	838,774	842,978	
	TOTAL	2,463,655	1,901,176	2,903,619	2,441,619	1,995,868	3,293,651	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>					
			<u>REQUESTED</u>					
2300.000.135.420180.367	Briefing/training room		9,700					
2300.000.135.420180.398	EOC contract increase		22,080					
			31,780					

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETENTION CENTER

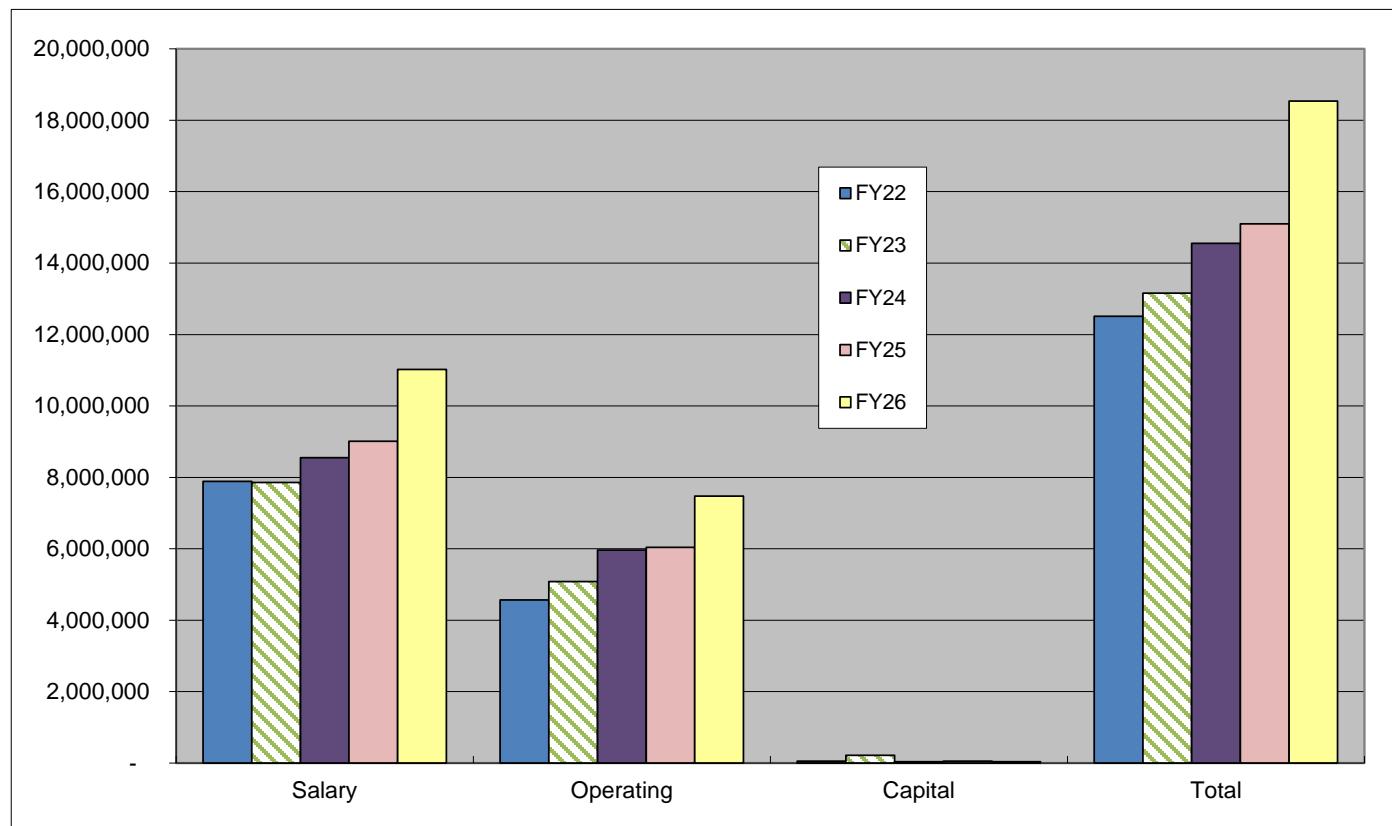
The Detention Center is responsible for the custody and care of adult inmates charged with offenses. The facility often holds inmates (both men and women) for other governmental entities and charges a fee per inmate day.

FY26 FTEs
121.50

FY25 FTEs
111.50

FY24 FTEs
109.50

FY23 FTEs
110.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	7,889,724	7,857,740	8,552,010	9,009,651	11,023,277
Operating	4,564,294	5,081,258	5,963,499	6,038,582	7,472,290
Capital	57,303	219,804	40,877	50,291	40,800
Total	12,511,321	13,158,802	14,556,386	15,098,524	18,536,367

FINAL FY26 BUDGET									
Sheriff Fund - Detention Center - Expend Budget									
Account		AMENDED FY24 BUDGET		BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL									
2300.000.136.420200.111	SALARIES/PERM	5,851,529		5,118,010	6,086,072	6,086,072	5,694,697	6,913,741	
2300.000.136.420200.116	SALARY-OTHER COMPENSATION	38,000		24,400	38,000	38,000	25,200	38,000	-
2300.000.136.420200.118	SALARIES-TRAVEL STIPEND	4,670		-	4,670	4,670	-	4,670	-
2300.000.136.420200.120	OVERTIME	975,000		1,084,364	900,000	900,000	757,727	850,000	(50,000)
2300.000.136.420200.141	UNEMPLOYMENT COMPENSATION	9,992		9,299	10,486	10,486	9,966	19,421	
2300.000.136.420200.142	WORKER'S COMPENSATION	121,114		98,853	122,494	122,494	88,065	122,790	
2300.000.136.420200.143	GROUP HEALTH INSURANCE	1,214,136		951,687	1,273,776	1,273,776	1,107,845	1,443,420	
2300.000.136.420200.144	SOCIAL SECURITY	512,489		466,060	537,699	537,699	486,111	597,190	
2300.000.136.420200.146	SHERIFFS RETIREMENT	732,464		683,120	698,106	698,106	709,705	866,636	
2300.000.136.420200.147	LONG TERM DISABILITY	19,727		15,231	20,856	20,856	18,027	23,694	
2300.000.136.420200.153	LIFE INSURANCE	20,165		14,980	21,306	21,306	17,233	24,148	
2300.000.136.420200.156	PUBLIC EMPLOYEE RETIRE	106,253		86,006	116,609	116,609	95,075	119,568	
	PERSONNEL TOTAL	9,605,539		8,552,010	9,830,074	9,830,074	9,009,651	11,023,277	
OPERATING									
2300.000.136.420200.210	OFFICE SUPPLIES	23,000		27,429	23,000	23,000	25,720	28,000	5,000
2300.000.136.420200.220	OPERATING SUPPLIES	436,725		365,249	466,725	466,725	403,895	466,725	-
2300.000.136.420200.222	INMATE BENEFIT	15,000		18,283	15,000	15,000	3,729	10,000	(5,000)
2300.000.136.420200.223	FOOD	1,240,000		1,337,636	1,250,000	1,250,000	1,444,168	1,350,000	100,000
2300.000.136.420200.224	JANITORIAL SUPPLIES	35,000		11,119	35,000	35,000	17,122	35,000	-
2300.000.136.420200.226	CLOTHING & UNIFORMS - INMATES	55,000		54,087	55,000	55,000	54,800	64,500	9,500
2300.000.136.420200.229	CLOTHING & UNIFORMS - STAFF	40,000		39,946	40,000	29,000	29,234	42,000	2,000
2300.000.136.420200.231	GAS-OIL-GREASE-ETC	15,500		11,942	15,500	15,500	11,643	15,500	-
2300.000.136.420200.304	PRESCRIPTION DRUGS	100,000		-	100,000	100,000	-	150,000	50,000
2300.000.136.420200.310	PRISONER TRANSPORT	6,000		3,829	6,000	6,000	1,576	10,000	4,000
2300.000.136.420200.337	PUBLICITY/ADVERTISING	15,000		14,591	3,000	3,000	4,021	3,000	-
2300.000.136.420200.345	TECHNOLOGY	119,999		125,772	153,134	153,134	141,049	151,634	(1,500)
2300.000.136.420200.351	MEDICAL SERVICES - XRAY / LAB	20,000		6,695	20,000	20,000	9,200	65,000	45,000
2300.000.136.420200.356	MEDICAL - HOSPITAL	200,000		912,991	500,000	500,000	483,448	500,000	-
2300.000.136.420200.361	VEHICLE REPAIRS	6,000		8,475	6,000	6,000	5,270	6,000	-
2300.000.136.420200.362	MAINTENANCE & REPAIRS	11,500		13,351	11,500	11,500	12,305	11,500	-
2300.000.136.420200.363	MACHINE MAINTENANCE	5,000		4,464	5,000	5,000	4,536	5,000	-
2300.000.136.420200.368	SOFTWARE/HARDWARE MAINTENANCE	53,275		43,451	53,975	53,975	44,115	53,975	-
2300.000.136.420200.370	TRAVEL/MOVING	20,000		16,659	20,000	31,000	27,985	30,000	10,000
2300.000.136.420200.380	TRAINING	16,000		21,737	16,000	16,000	18,946	20,000	4,000
2300.000.136.420200.397	FIXED CONTRACT SERVICES - GED	65,000		46,528	65,000	65,000	64,518	67,000	2,000
2300.000.136.420200.398	CONTRACT SERVICES	150,000		157,372	228,000	228,000	262,777	30,000	(198,000)
2300.000.136.420200.399	MEDICAL SERVICES- IVY	2,716,000		2,592,944	2,992,600	2,992,600	2,826,687	4,200,000	1,207,400
2300.000.136.420200.510	INSURANCE	117,406		117,406	135,804	135,804	140,743	152,456	16,652
2300.000.136.420200.540	SPECIAL ASSESSMENTS	10,200		11,543	10,200	10,200	1,095	5,000	(5,200)
	OPERATING TOTAL	5,491,605		5,963,499	6,226,438	6,226,438	6,038,582	7,472,290	

FINAL FY26 BUDGET								
Sheriff Fund - Detention Center - Expend Budget								
CAPITAL								
2300.000.136.420200.920	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	-
2300.000.136.420200.940	CAPITAL OUTLAY-EQUIPMENT	41,500	40,877	229,275	229,275	50,291	40,800	(188,475)
	CAPITAL TOTAL	41,500	40,877	229,275	229,275	50,291	40,800	
	TOTAL	15,138,644	14,556,386	16,285,787	16,285,787	15,098,524	18,536,367	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
REQUESTED								
2300.000.136.420200.210	Office chairs and increased cost of supplies		5,000					
2300.000.136.420200.223	Summit contract increase		100,000					
2300.000.136.420200.226	Inmate uniforms/property room bags West 2		9,500					
2300.000.136.420200.229	SERT uniforms		2,000					
2300.000.136.420200.304	Ivy contract does not cover Rx		50,000					
2300.000.136.420200.310	Increase in number of transports		4,000					
2300.000.136.420200.370	Additional staff		10,000					
2300.000.136.420200.380	Additional staff		4,000					
2300.000.136.420200.397	GED contract increase		2,000					
2300.000.136.420200.399	New Ivy contract		1,207,400					
2300.000.136.420200.940	Drone accessories/door access/wireless access point		40,800					
			1,434,700					
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							
	10 new FTEs for STDF		700,000					

FY26 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.

FY26 FTEs

2.00

FY25 FTEs

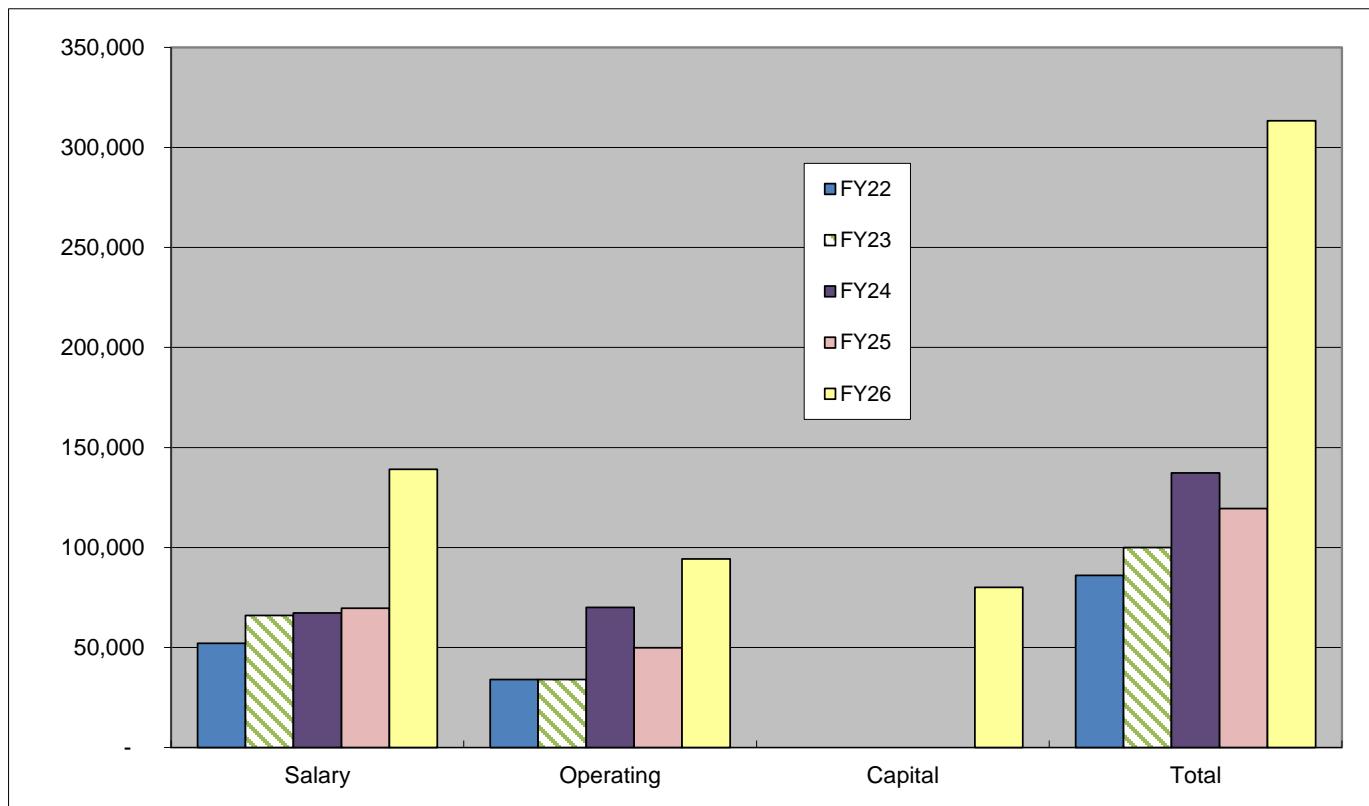
1.00

FY24 FTEs

1.00

FY23 FTEs

1.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	52,113	65,953	67,197	69,560	139,131
Operating	33,965	33,978	70,038	49,913	94,236
Capital	-	-	-	-	80,000
Total	86,078	99,931	137,235	119,473	313,367

FINAL FY26 BUDGET								
Sheriff Fund - Animal Control - Expend Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.137.440600.111	SALARIES/PERM	46,176	46,504	47,570	47,570	48,115	93,997	
2300.000.137.440600.116	SALARY-OTHER COMPENSATION	300	-	300	300	-	300	-
2300.000.137.440600.120	OVERTIME	500	286	500	500	206	500	-
2300.000.137.440600.141	UNEMPLOYMENT COMPENSATION	70	70	72	72	74	236	
2300.000.137.440600.142	WORKER'S COMPENSATION	1,716	1,201	1,696	1,696	1,404	3,783	
2300.000.137.440600.143	GROUP HEALTH INSURANCE	11,088	11,088	11,424	11,424	11,410	23,760	
2300.000.137.440600.144	SOCIAL SECURITY	3,571	3,510	3,677	3,677	3,663	7,229	
2300.000.137.440600.147	LONG TERM DISABILITY	158	156	163	163	161	322	
2300.000.137.440600.153	LIFE INSURANCE	166	165	171	171	171	338	
2300.000.137.440600.156	PUBLIC EMPLOYEE RETIRE	4,234	4,217	4,360	4,360	4,356	8,665	
	PERSONNEL TOTAL	67,979	67,197	69,933	69,933	69,560	139,131	
OPERATING								
2300.000.137.440600.220	OPERATING SUPPLIES	500	152	500	500	330	500	-
2300.000.137.440600.222	CHEM,LAB, & MED SUPPLIES	2,500	2,904	2,500	2,500	1,953	2,500	-
2300.000.137.440600.231	GAS-OIL-GREASE-ETC	9,000	6,285	9,000	9,000	5,372	9,000	-
2300.000.137.440600.345	TECHNOLOGY	3,359	3,338	3,559	3,559	3,601	3,836	277
2300.000.137.440600.361	VEHICLE REPAIRS	3,000	2,781	3,000	3,000	1,267	3,000	-
2300.000.137.440600.380	TRAINING	400	-	400	400	-	400	-
2300.000.137.440600.398	CONTRACT SERVICES-BOARDING/CLINIC	58,600	54,578	60,000	60,000	37,390	75,000	15,000
	OPERATING TOTAL	77,359	70,038	78,959	78,959	49,913	94,236	
CAPITAL								
2300.000.137.440600.940	CAPITAL OUTLAY-EQUIPMENT	-	-	80,000	80,000	-	80,000	-
	CAPITAL TOTAL	-	-	80,000	80,000	-	80,000	
	TOTAL	145,338	137,235	228,892	228,892	119,473	313,367	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER		EXPLANATION		AMOUNT REQUESTED				
2300.000.137.440600.940		Vehicle replacement carryover FY25		80,000				
2300.000.137.440600.398		Spay/Neuter Clinics		15,000				
				95,000				
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							
	New Animal Control FTE		67,000					

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - DETENTION MAINTENANCE

This division provides for the maintenance of the detention facility.

FY26 FTEs

3.25

FY25 FTEs

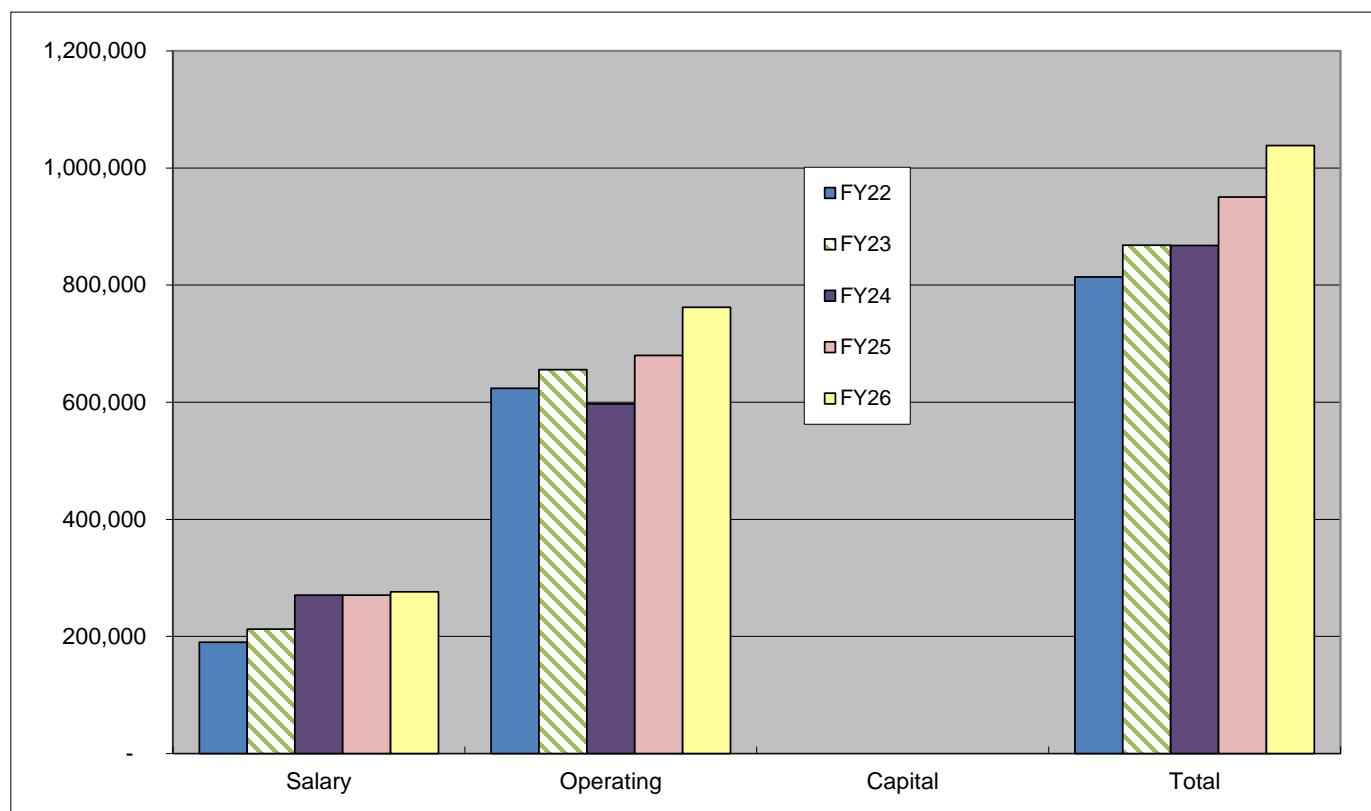
3.25

FY24 FTEs

3.25

FY23 FTEs

3.25

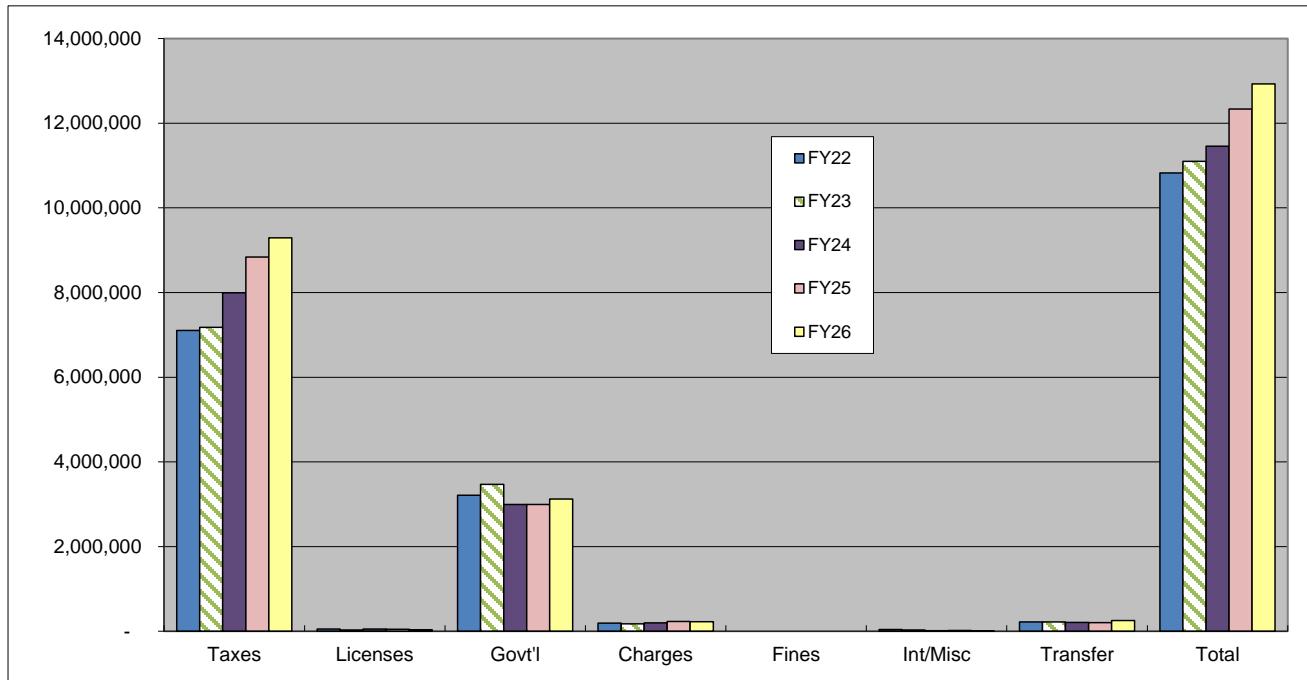


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	190,172	212,591	270,619	270,717	276,210
Operating	623,750	655,704	597,173	679,807	762,267
Capital	-	-	-	-	-
Total	813,922	868,295	867,792	950,524	1,038,477

FINAL FY26 BUDGET								
Sheriff Fund - Detention Maintenance - Expend Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.146.411200.111	SALARIES/PERM	174,254	187,312	183,390	183,390	187,724	189,530	
2300.000.146.411200.120	OVERTIME	8,000	8,568	10,000	10,000	8,329	8,000	(2,000)
2300.000.146.411200.141	UNEMPLOYMENT COMPENSATION	273	295	290	290	301	494	
2300.000.146.411200.142	WORKER'S COMPENSATION	4,487	4,284	4,486	4,486	3,481	5,090	
2300.000.146.411200.143	GROUP HEALTH INSURANCE	36,036	36,498	37,128	37,128	36,960	38,610	
2300.000.146.411200.144	SOCIAL SECURITY	13,942	14,705	14,794	14,794	14,953	15,111	
2300.000.146.411200.147	LONG TERM DISABILITY	598	617	629	629	621	650	
2300.000.146.411200.153	LIFE INSURANCE	588	573	604	604	566	612	
2300.000.146.411200.156	PUBLIC EMPLOYEE RETIRE	16,530	17,767	17,540	17,540	17,782	18,113	
	PERSONNEL TOTAL	254,708	270,619	268,861	268,861	270,717	276,210	
OPERATING								
2300.000.146.411200.210	JAIL OFFICE SUPPLIES	-	-	-	-	1,268		-
2300.000.146.411200.341	JAIL ELECTRICITY	302,000	262,657	285,000	285,000	247,339	302,000	17,000
2300.000.146.411200.342	JAIL WATER / LANDFILL	168,000	126,296	160,000	160,000	216,247	168,000	8,000
2300.000.146.411200.344	JAIL GAS	98,000	71,485	98,000	98,000	71,525	98,000	-
2300.000.146.411200.345	JAIL TECHNOLOGY	-	-	-	-	-	3,267	3,267
2300.000.146.411200.360	JAIL REPAIR & MAINTENANCE SERVICE	185,000	134,143	185,000	185,000	142,261	185,000	-
2300.000.146.411200.365	JAIL GROUND MAINTENANCE	8,000	2,592	6,000	6,000	1,167	6,000	-
	OPERATING TOTAL	761,000	597,173	734,000	734,000	679,807	762,267	
	TOTAL	1,015,708	867,792	1,002,861	1,002,861	950,524	1,038,477	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
2300.000.146.411200.341	Rate increase		17,000					
2300.000.146.411200.342	Rate increase		8,000					
			25,000					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

TAX REVENUE	9,290,909		
NON-TAX REVENUE	3,637,902		
TOTAL REVENUES	12,928,811	FY 25 MILLS	37.59
Use / (Source) of Reserves	3,120,899	FY 26 MILLS	41.16
TOTAL RESOURCES USED	16,049,710	Change	3.57
BASE APPROPRIATIONS	11,931,953	Est. Reserves 7/1/25	7,599,126
TRANSFERS & CONTINGENCY	4,117,757	(Use)/Source of Reserves	(3,120,899)
TOTAL APPROPRIATIONS	16,049,710	Proj. Res. 6/30/26	4,478,227



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	7,105,182	7,178,897	7,993,942	8,840,726	9,290,909
Licenses	49,290	30,008	53,592	47,722	35,400
Gov'tl	3,213,973	3,468,826	2,990,820	2,993,867	3,121,854
Charges	192,359	175,678	197,062	232,173	225,000
Fines	-	-	-	-	-
Int/Misc	41,112	28,242	10,571	16,391	5,000
Transfer	220,482	217,035	209,615	201,751	250,648
Total	10,822,398	11,098,686	11,455,602	12,332,630	12,928,811

FY26 FINAL BUDGET

Road Fund - Revenue Budget

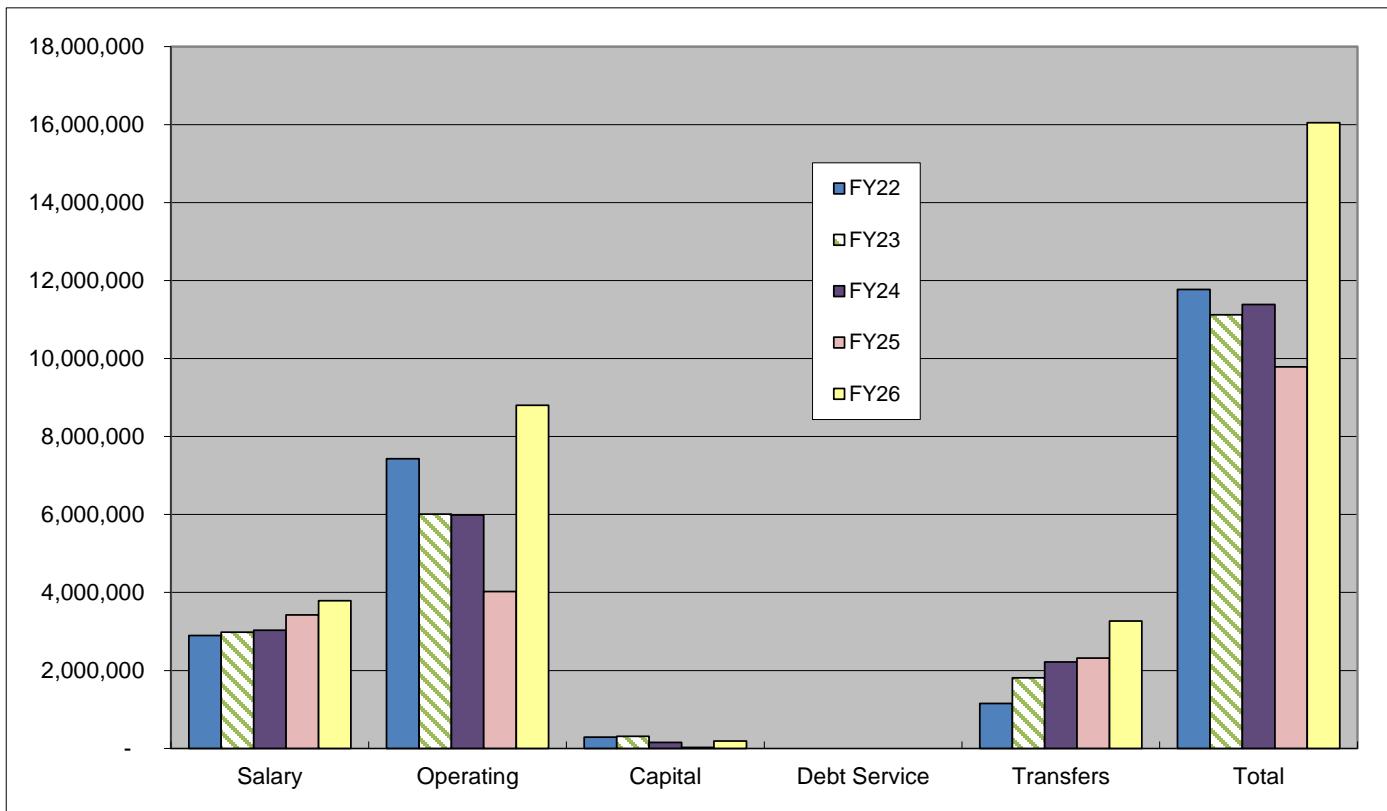
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	FY25 BUDGET	FY25 BUDGET	Through 6/30/25	FY26			
2110.000.000.311010.000	REAL PROPERTY TAXES	7,718,683	7,419,815	8,451,758	8,451,758		7,932,693		9,019,859		
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	130,000	177,433	130,000	130,000		163,033		130,000		
2110.000.000.311021.000	MOBILE HOME TAXES	28,000	38,685	35,000	35,000		30,461		35,000		
2110.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	15,000	45	50	50		-		50		
2110.000.000.311040.000	NET PROCEEDS TAX	40,000	350,362	40,000	40,000		704,756		100,000		
2110.000.000.312000.000	P & I DELINQUENT TAXES	6,000	7,602	6,000	6,000		9,783		6,000		
2110.000.000.321040.000	SINGLE PERMITS	400	470	400	400		450		400		
2110.000.000.323040.000	STREET PERMITS	24,000	53,122	30,000	30,000		47,272		35,000		
2110.000.000.333040.000	AID TRANSPORTATION	3,516	-	3,516	3,516		-		-		
2110.000.000.335040.000	GAS TAX	1,322,664	649,723	727,000	727,000		704,139		728,500		
2110.000.000.335041.000	BARSAHB 473 GAS TAX	-	7,248	-	-		-		-		
2110.000.000.335240.000	STATE ENTITLEMENT	2,170,770	2,331,603	2,287,424	2,287,424		2,287,423		2,391,054		
2110.000.000.337013.000	BANKHEAD JONES	2,100	2,246	2,100	2,100		2,305		2,300		
2110.000.000.341015.000	ADMIN. CHARGE - RSIDS	20,000	23,713	15,000	15,000		25,706		25,000		
2110.000.000.341096.000	BRIDGE ADMIN SERVICE	-	173,349	180,000	180,000		186,467		180,000		
2110.000.000.343010.000	PARK ADMIN SERVICE	20,000	-	20,000	20,000		20,000		20,000		
2110.000.000.343380.000	INSPECTION FEES	-	-	-	-		8,055		-		
2110.000.000.346025.000	ROAD - ELEC. TRANSACTION FEE	-	-	-	-		2		-		
2110.000.000.369000.000	OTHER INCOME	2,000	10,571	5,000	5,000		8,334		5,000		
2110.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	235,320	209,615	241,536	241,536		201,751		250,648		
TOTAL		11,738,453	11,455,602	12,174,784	12,174,784		12,332,630		12,928,811		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

ROAD

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

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
37.1	37.0	37.0	36.0



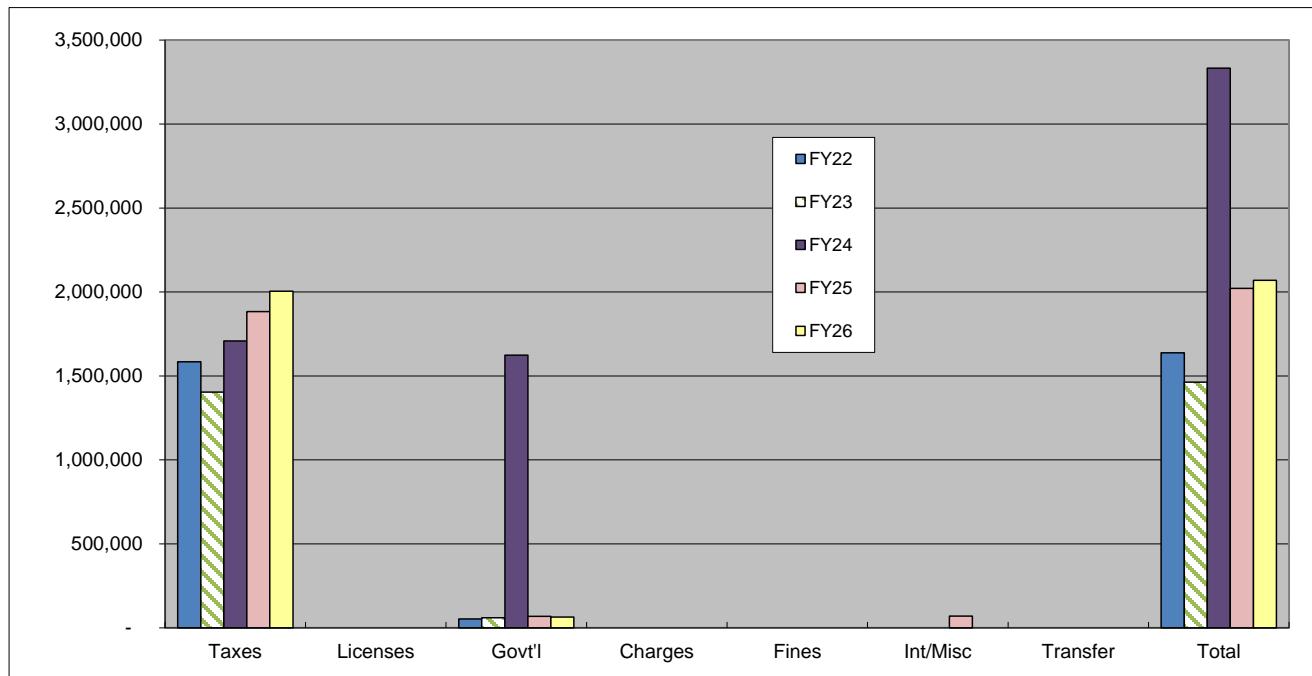
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	2,896,004	2,985,383	3,031,350	3,421,254	3,789,461
Operating	7,427,616	6,009,574	5,986,827	4,026,590	8,798,492
Capital	292,972	312,829	152,574	23,961	192,000
Debt Service	-	-	-	-	-
Transfers	1,157,389	1,810,258	2,215,499	2,316,435	3,269,757
Total	11,773,981	11,118,044	11,386,250	9,788,240	16,049,710

FINAL FY26 BUDGET								
Road Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2110.000.401.430200.111	SALARIES/PERM	2,385,358	2,140,696	2,475,248	2,475,248	2,420,887	2,528,571	
2110.000.401.430200.112	SALARIES/TEMP	35,000	-	35,000	35,000	2,890	35,000	-
2110.000.401.430200.120	OVERTIME	120,000	90,539	120,000	120,000	136,011	150,000	30,000
2110.000.401.430200.130	TERMINATION PAY	-	8,197	100,000	100,000	-	50,000	
2110.000.401.430200.141	UNEMPLOYMENT COMPENSATION	3,811	3,412	4,095	4,095	4,029	6,909	
2110.000.401.430200.142	WORKER'S COMPENSATION	72,597	40,654	75,680	75,680	53,640	85,871	
2110.000.401.430200.143	GROUP HEALTH INSURANCE	410,256	365,442	422,688	422,688	367,962	440,748	
2110.000.401.430200.144	SOCIAL SECURITY	194,337	166,486	208,864	208,864	191,386	211,413	
2110.000.401.430200.147	LONG TERM DISABILITY	8,182	6,869	8,490	8,490	7,401	8,673	
2110.000.401.430200.150	SALARY CONTINGENCY	20,000	-	20,000	20,000	-	20,000	
2110.000.401.430200.153	LIFE INSURANCE	6,509	5,810	6,615	6,615	5,588	6,651	
2110.000.401.430200.156	PUBLIC EMPLOYEE RETIRE	227,236	203,245	235,389	235,389	231,460	245,625	
	PERSONNEL TOTAL	3,483,286	3,031,350	3,712,069	3,712,069	3,421,254	3,789,461	
OPERATING								
2110.000.401.430200.210	OFFICE SUPPLIES	15,000	12,280	15,000	15,000	12,608	15,000	-
2110.000.401.430200.220	OPERATING SUPPLIES	42,000	27,062	30,000	30,000	17,080	30,000	-
2110.000.401.430200.231	GAS-OIL-GREASE-ETC	600,000	500,213	600,000	600,000	394,821	550,000	(50,000)
2110.000.401.430200.240	REPAIR & MAINTENANCE SUPPLIES	30,000	14,060	30,000	22,000	16,501	-	(30,000)
2110.000.401.430200.316	RADIO MAINTENANCE	12,000	4,430	12,000	12,000	4,633	-	(12,000)
2110.000.401.430200.337	PUBLICITY/ADVERTISING	4,000	945	4,000	4,000	562	2,500	(1,500)
2110.000.401.430200.340	UTILITIES	35,000	28,452	35,000	35,000	29,038	35,000	-
2110.000.401.430200.345	TECHNOLOGY	30,596	23,182	31,096	31,096	26,111	38,682	7,586
2110.000.401.430200.351	MEDICAL & PYSCHE SERVICES	4,000	2,914	4,000	4,000	6,197	5,000	1,000
2110.000.401.430200.352	LEGAL SERVICES	1,000	-	-	-	-	-	-
2110.000.401.430200.354	ENGINEERING / TESTING	200,000	285,983	200,000	200,000	146,746	200,000	-
2110.000.401.430200.361	VEHICLE REPAIRS	400,000	348,955	400,000	400,000	324,887	400,000	-
	MAINTENANCE & REPAIRS- STREET SERVICES							
2110.000.401.430200.362	12,000	9,476	12,000	12,000	7,309	54,000	42,000	
2110.000.401.430200.366	REPAIR & MAINTENANCE - BUILDINGS	15,000	28,983	40,000	40,000	28,569	40,000	-
2110.000.401.430200.367	JANITORIAL SERVICES	5,000	14,486	14,400	14,400	15,186	15,000	600
2110.000.401.430200.368	SOFTWARE/HARDWARE MAINTENANCE	30,000	16,988	30,000	30,000	20,490	250,000	220,000
2110.000.401.430200.370	TRAVEL/MOVING	6,000	2,662	6,000	6,000	3,364	5,000	(1,000)
2110.000.401.430200.380	TRAINING	10,000	5,072	10,000	10,000	8,378	9,000	(1,000)
2110.000.401.430200.397	CONTRACT SERVICES-DUST CONTROL	110,000	94,779	110,000	110,000	53,408	110,000	-
2110.000.401.430200.398	VARIABLE CONTRACT SERVICES	290,000	1,103,676	-	-	-	-	-
2110.000.401.430200.399	OTHER CONTRACTS -PAVING	1,625,000	1,972,817	3,790,000	3,790,000	1,682,594	4,250,000	460,000
2110.000.401.430200.401	COST SHARE PROGRAM	200,000	-	-	-	-	-	-
2110.000.401.430200.450	RAW MATERIALS - GAS TAX	2,427,538	1,371,870	2,100,000	2,093,500	1,101,752	1,750,000	(350,000)
2110.000.401.430200.510	INSURANCE	54,790	54,790	72,429	72,429	75,063	81,310	8,881
2110.000.401.430200.533	EQUIPMENT RENTAL	50,000	13,180	25,000	25,000	10,297	25,000	-
2110.000.401.430200.540	SPECIAL ASSESSMENTS	28,000	11,522	28,000	28,000	20,480	28,000	-
2110.000.401.430200.850	CONTINGENCY	250,000	-	500,000	500,000	-	500,000	-
2110.000.401.430200.851	CONTINGENCY - PROTEST TAXES	357,000	-	217,000	217,000	-	348,000	131,000

FINAL FY26 BUDGET								
Road Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2110.000.401.430260.341	ELECTRICITY- STREET SIGNS	12,000	4,810	12,000	12,000	4,429	12,000	-
2110.000.401.430260.364	SIGN MAINTENANCE	40,000	33,240	40,000	40,000	16,087	45,000	5,000
2110.000.401.430260.740	SIGN IMPROVEMENTS - SCHOOL AREAS	5,000	-	5,000	5,000	-	-	(5,000)
	OPERATING TOTAL	6,900,924	5,986,827	8,372,925	8,358,425	4,026,590	8,798,492	
CAPITAL								
2110.000.401.430200.920	CAPITAL OUTLAY-BUILDING	664,542	44,107	9,400	9,400	-	-	-
2110.000.401.430200.923	ROAD CONSTRUCTION-REPAIR	50,000	-	50,000	50,000	7,151	50,000	
2110.000.401.430200.940	CAPITAL OUTLAY-EQUIPMENT	131,400	108,467	2,500	17,000	16,810	142,000	
	CAPITAL TOTAL	845,942	152,574	61,900	76,400	23,961	192,000	
TRANSFERS								
	TRANSFER TO OTHER FUNDS/COST SHARE PROGRAM	30,000	27,228	200,000	200,000	-	200,000	-
2110.000.401.521000.820	TRANSFER TO GIS	63,271	63,271	66,435	66,435	66,435	69,757	3,322
2110.000.401.521000.829	TRANSFER TO CIP	2,125,000	2,125,000	1,250,000	1,250,000	2,250,000	3,000,000	1,750,000
	TRANSFERS TOTAL	2,218,271	2,215,499	1,516,435	1,516,435	2,316,435	3,269,757	
	TOTAL	13,448,423	11,386,250	13,663,329	13,663,329	9,788,240	16,049,710	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
2110.000.401.430200.120	Salary increases	30,000						
2110.000.401.430200.351	DOT physicals/drug testing	1,000						
2110.000.401.430200.367	Price/Service increase	600						
2110.000.401.430200.368	Permitting Software	220,000						
2110.000.401.430200.510	Liability Insurance Increase	8,881						
2110.000.401.430200.367	Price/Service increase	600						
2110.000.401.430200.940	Walk n Roll (2)/Pickup/AC diagnostic machine	142,000	403,081					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BRIDGE FUND

TAX REVENUE	2,004,642			
NON-TAX REVENUE	65,092	FY 25 MILLS		3.48
TOTAL REVENUES	2,069,734	FY 26 MILLS		3.81
Use / (Source) of Reserves	765,766	Change		0.33
TOTAL RESOURCES USED	2,835,500			
BASE APPROPRIATIONS	870,500	Est. Reserves 7/1/25		1,341,452
TRANSFERS & CONTINGENCY	1,965,000	(Use)/Source of Reserves		(765,766)
TOTAL APPROPRIATIONS	2,835,500	Proj. Res. 6/30/26		575,686



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	1,584,692	1,403,541	1,708,669	1,883,903	2,004,642
Licenses	-	-	-	-	-
Gov'tl	53,414	59,644	1,623,749	68,227	65,092
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	69,647	-
Transfer	-	-	-	-	-
Total	1,638,106	1,463,185	3,332,418	2,021,777	2,069,734

FY26 FINAL BUDGET

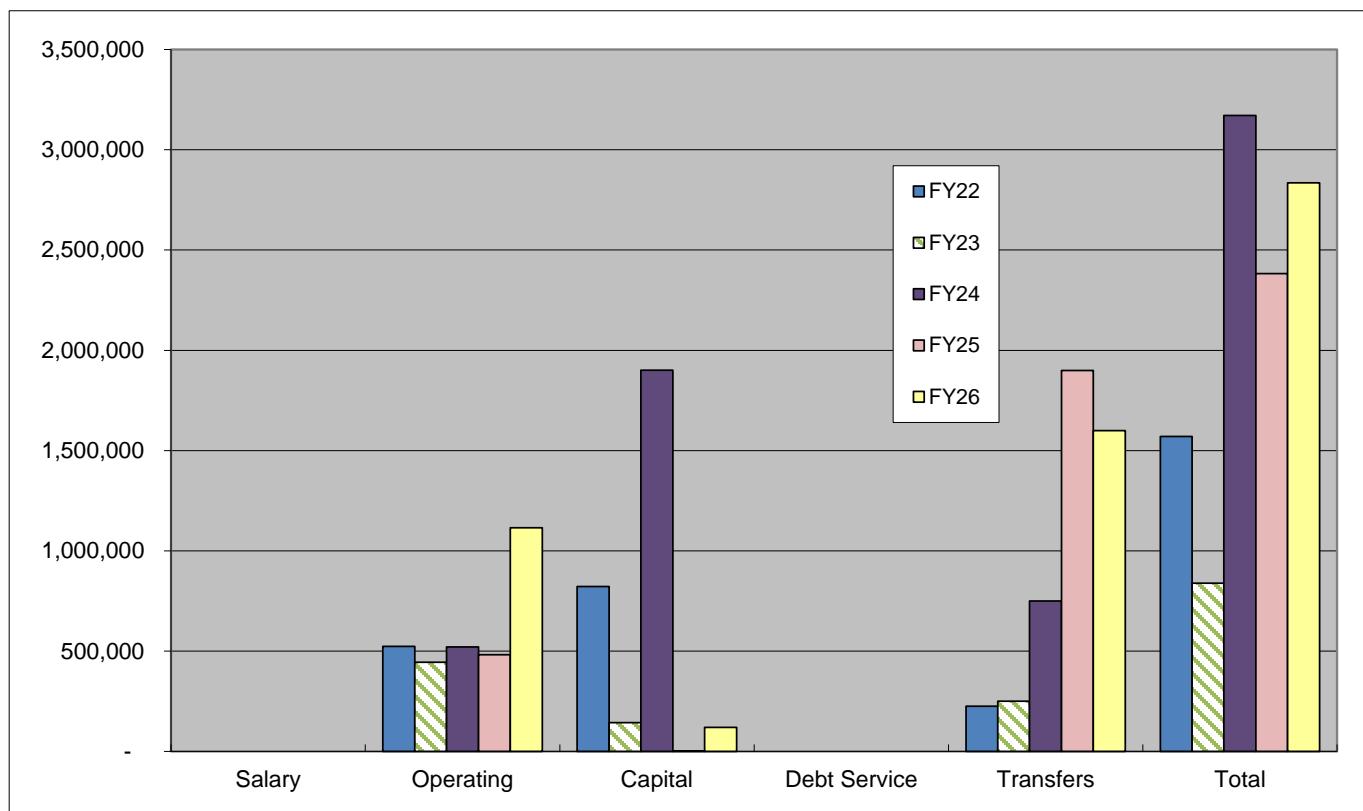
Bridge Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
		2130.000.000.311010.000	REAL PROPERTY TAXES	1,695,973	1,642,741	1,856,967	1,856,967	1,782,476	1,960,642		
2130.000.000.311020.000	PERSONAL PROPERTY TAXES		3,000	26,628		15,000	15,000	27,390	15,000		
2130.000.000.311021.000	MOBILE HOME TAXES		5,000	8,153		7,500	7,500	6,772	7,500		
2130.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON		1,000	6		5	5	-	-		
2130.000.000.311040.000	NET PROCEEDS TAX		5,000	29,382		10,000	10,000	65,245	20,000		
2130.000.000.312000.000	P & I DELINQUENT TAXES		1,500	1,759		1,500	1,500	2,020	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		-	-	-	-		
2130.000.000.335240.000	STATE ENTITLEMENT		59,095	64,529		68,228	68,228	68,227	65,092		
2130.000.000.360100.000	MDT REIMBURSEMENT		-	-		-	-	-	69,647		
TOTAL			3,329,788	3,332,418		1,959,200	1,959,200	2,021,777	2,069,734		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

BRIDGE

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



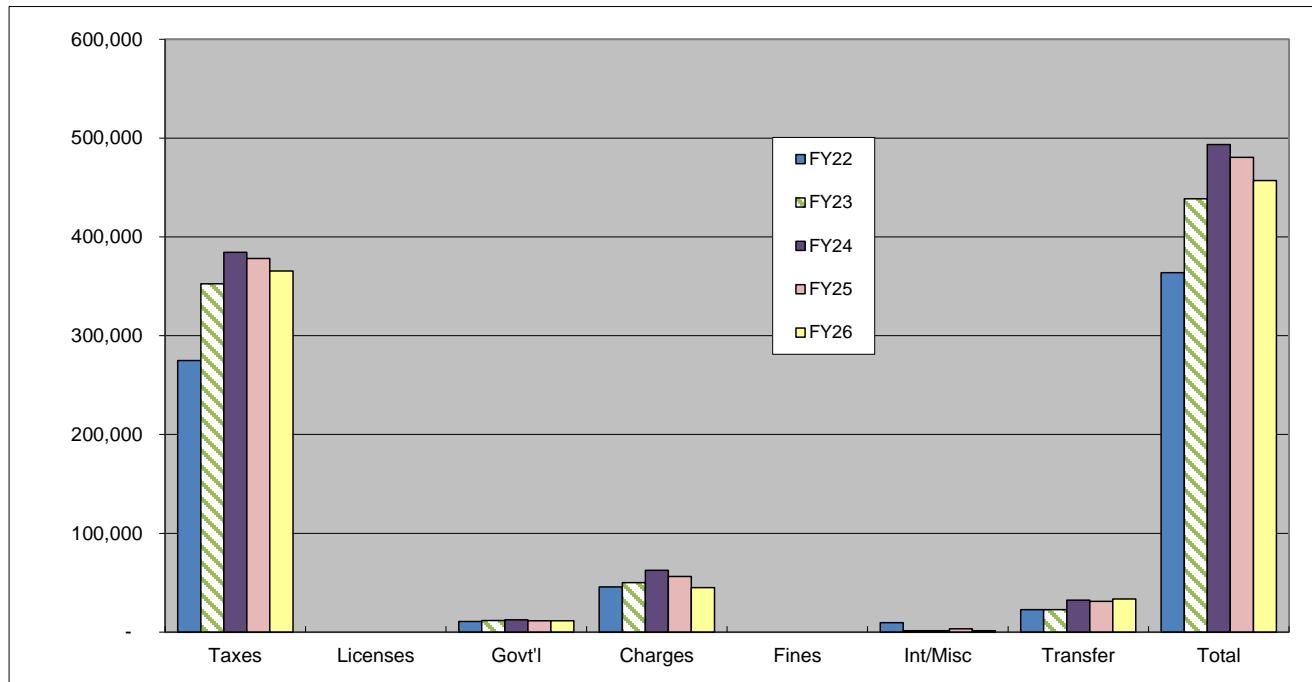
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	523,635	445,096	520,825	481,814	1,115,500
Capital	821,850	143,911	1,900,259	109	120,000
Debt Service	-	-	-	-	-
Transfers	225,000	250,000	750,000	1,900,000	1,600,000
Total	1,570,485	839,007	3,171,084	2,381,923	2,835,500

FINAL FY26 BUDGET								
Bridge Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2130.000.402.430244.220	OPERATING SUPPLIES	3,625	-	3,625	3,625	-	2,500	(1,125)
2130.000.402.430244.231	GAS-OIL-GREASE-ETC	100,000	30,353	10,000	20,000	24,644	20,000	10,000
2130.000.402.430244.347	ADMINISTRATION SERVICES	80,000	173,349	180,000	180,000	186,467	180,000	-
2130.000.402.430244.354	ENGINEERING / TESTING	150,000	91,514	150,000	150,000	2,807	150,000	-
2130.000.402.430244.361	VEHICLE REPAIRS	50,000	39,836	50,000	50,000	30,042	45,000	(5,000)
2130.000.402.430244.370	TRAVEL/MOVING	1,000	1,056	1,000	1,000	2,251	2,000	1,000
2130.000.402.430244.380	TRAINING	2,000	510	2,000	2,000	700	1,000	(1,000)
2130.000.402.430244.398	VARIABLE CONTRACT SERVICES	40,000	40,276	40,000	40,000	6,382	40,000	-
2130.000.402.430244.400	BUILDING MATERIALS	300,000	143,931	300,000	300,000	228,521	300,000	-
2130.000.402.430244.533	EQUIPMENT RENTAL	20,000	-	20,000	20,000	-	10,000	(10,000)
2130.000.402.430244.791	PLANNING RB01 -MATCH	-	-	-	-	-		
2130.000.402.430244.850	CONTINGENCY	70,000	-	300,000	290,000	-	300,000	-
2130.000.402.430244.851	CONTINGENCY - PROTEST TAXES	51,000	-	38,000	38,000	-	65,000	27,000
	OPERATING TOTAL	867,625	520,825	1,094,625	1,094,625	481,814	1,115,500	
CAPITAL								
2130.000.402.430244.932	BRIDGE CONSTRUCTION-REPLACEMENT	2,269,220	1,900,259	140,000	140,000	109	120,000	(20,000)
2130.000.402.430244.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	-
	CAPITAL TOTAL	2,269,220	1,900,259	140,000	140,000	109	120,000	
TRANSFERS								
2130.000.402.521000.829	TRANSFER TO CIP	750,000	750,000	1,650,000	1,650,000	1,900,000	1,600,000	(50,000)
	TRANSFERS TOTAL	750,000	750,000	1,650,000	1,650,000	1,900,000	1,600,000	
	TOTAL	3,886,845	3,171,084	2,884,625	2,884,625	2,381,923	2,835,500	

FINAL FY26 BUDGET					
Bridge Fund - Expenditure Budget					
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET					
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED		
			-		
	Fiscal Year 2025-2026				
BRIDGE NUMBER	ROAD NAME	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS	
	See CIP fund- Duck Creek				
	Buffalo Creek		120,000		
		Total	120,000		
	Fiscal Year 2026-2027				
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		
	Fiscal Year 2027-2028				
BRIDGE NUMBER	Road Name	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS	
03-05	South 56th Street West	66.30	120,000	Box	
03-21	South 64th Street West	97.89	80,000	Box	
03-04	Danford Road	76.80	120,000	Box	
09-17	South Laurel Road	85.95	100,000	Box	
03-31	South 48th Street West	92.10	80,000	South of Neibauer	
09-01	Shay Road	62.46	70,000	Box	
47-19	South 22 Road	85.00	80,000	Box	
		Total	650,000		

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
WEED FUND

TAX REVENUE	365,439			
NON-TAX REVENUE	91,501			
TOTAL REVENUES	456,940	FY 25 MILLS	0.78	
Use / (Source) of Reserves	58,283	FY 26 MILLS	0.76	
TOTAL RESOURCES USED	515,223	Change	-0.02	
BASE APPROPRIATIONS	493,223	Est. Reserves 7/1/25	187,156	
TRANSFERS & CONTINGENCY	22,000	(Use)/Source of Reserves	(58,283)	
TOTAL APPROPRIATIONS	515,223	Proj. Res. 6/30/26	128,873	



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	274,905	352,599	384,361	378,084	365,439
Licenses	-	-	-	-	-
Gov'tl	10,706	11,812	12,567	11,412	11,489
Charges	45,839	50,115	62,615	56,417	45,000
Fines	-	-	-	-	-
Int/Misc	9,554	1,420	1,340	3,451	1,500
Transfer	22,720	22,720	32,455	31,127	33,512
Total	363,724	438,666	493,338	480,491	456,940

FY26 FINAL BUDGET

Weed Control Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET		BUDGET		Through 6/30/25		FY26	
2140.000.000.311010.000	REAL PROPERTY TAXES	379,435	368,535	368,407		368,407		355,878		353,639	
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	1,000	6,116	5,000		5,000		5,740		5,000	
2140.000.000.311021.000	MOBILE HOME TAXES	1,500	1,895	1,500		1,500		1,422		1,500	
2140.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	250	1	-		-		-		-	
2140.000.000.311040.000	NET PROCEEDS TAX	1,000	7,409	1,500		1,500		14,624		5,000	
2140.000.000.312000.000	P & I DELINQUENT TAXES	300	405	300		300		420		300	
2140.000.000.335030.000	NONRESTRICTED HIGHWAY	1,786	1,786	1,786		1,786		-		1,000	
2140.000.000.335240.000	STATE ENTITLEMENT	9,849	10,781	11,413		11,413		11,412		10,489	
2140.000.000.343360.000	CONTRACT SPRAYING	48,000	62,615	50,000		50,000		56,417		45,000	
2140.000.000.365000.000	DONATIONS	-	-	-		-		2,000		-	
2140.000.000.365020.000	DNRC SALT CEDAR	-	-	-		-		-		-	
2140.000.000.369000.000	OTHER INCOME	1,500	1,340	1,500		1,500		1,451		1,500	
2140.000.000.383026.000	TRANSFER - PILT	20,000	20,000	20,000		20,000		20,000		20,000	
2140.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	12,720	12,455	13,056		13,056		11,127		13,512	
TOTAL		477,340	493,338	474,462		474,462		480,491		456,940	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

WEED

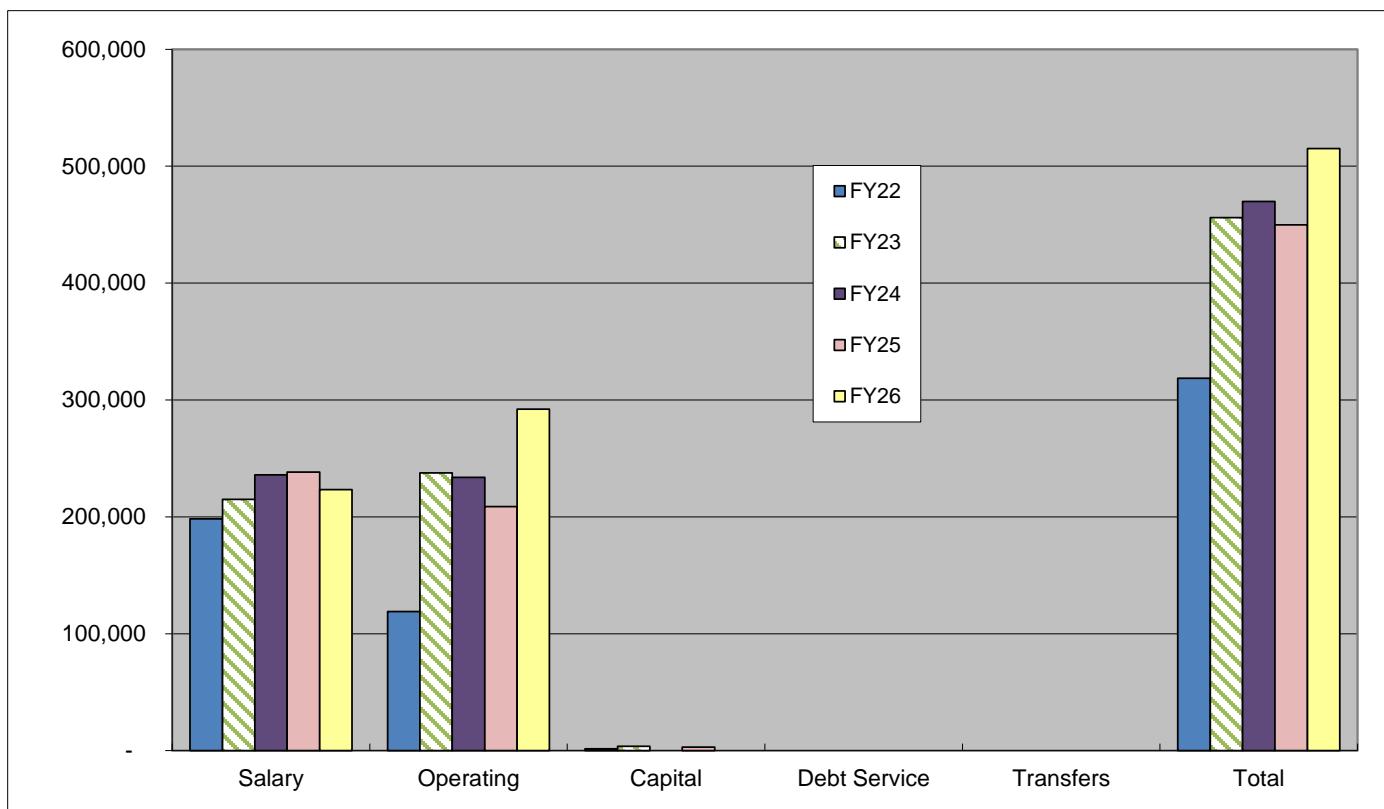
The Weed fund includes the control and management of noxious weeds.

FY26 FTEs
2.00

FY25 FTEs
2.00

FY24 FTEs
2.00

FY23 FTEs
2.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	198,275	214,866	235,980	238,270	223,192
Operating	118,903	237,672	233,849	208,704	292,031
Capital	1,488	3,575	-	2,875	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	318,666	456,113	469,829	449,849	515,223

FINAL FY26 BUDGET								
Weed Fund - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
2140.000.403.431100.111	SALARIES/PERM	129,053	130,938	126,857	126,857	121,814	131,256	
2140.000.403.431100.113	SALARIES/TEMP - SEASONAL	30,000	49,215	35,000	35,000	63,580	35,000	-
2140.000.403.431100.120	OVERTIME	2,900	2,009	2,900	2,900	993	2,500	(400)
2140.000.403.431100.130	TERMINATION PAY	-	(149)	-	-	-		
2140.000.403.431100.141	UNEMPLOYMENT COMPENSATION	243	281	247	247	297	422	
2140.000.403.431100.142	WORKER'S COMPENSATION	3,932	3,092	3,763	3,763	3,232	4,269	
2140.000.403.431100.143	GROUP HEALTH INSURANCE	22,176	21,714	22,848	22,848	20,454	23,760	
2140.000.403.431100.144	SOCIAL SECURITY	12,389	14,072	12,604	12,604	14,197	12,910	
2140.000.403.431100.147	LONG TERM DISABILITY	443	407	435	435	388	450	
2140.000.403.431100.153	LIFE INSURANCE	360	353	356	356	320	360	
2140.000.403.431100.156	PUBLIC EMPLOYEE RETIRE	11,968	14,048	11,769	11,769	12,995	12,265	
	PERSONNEL TOTAL	213,464	235,980	216,779	216,779	238,270	223,192	
OPERATING								
2140.000.403.431100.210	OFFICE SUPPLIES	5,500	5,629	5,500	5,500	3,727	5,000	(500)
2140.000.403.431100.220	OPERATING SUPPLIES	5,000	3,975	5,000	5,000	8,442	5,000	-
2140.000.403.431100.222	CHEM,LAB, & MED SUPPLIES	154,500	139,056	120,000	120,000	45,024	100,000	(20,000)
2140.000.403.431100.230	REPAIR & MAINT SUPPLIES	8,000	6,578	8,000	8,000	7,159	8,000	-
2140.000.403.431100.231	GAS-OIL-GREASE-ETC	22,000	6,771	22,000	18,400	6,323	18,000	(4,000)
2140.000.403.431100.336	PUBLIC RELATIONS & EDUCATION	3,500	2,510	3,500	3,500	3,442	3,500	-
2140.000.403.431100.337	PUBLICITY/ADVERTISING	500	-	500	500	-	250	(250)
2140.000.403.431100.340	UTILITIES	2,500	2,020	2,500	2,500	2,195	2,500	-
2140.000.403.431100.345	TECHNOLOGY	3,854	3,819	4,054	4,054	4,020	4,281	227
2140.000.403.431100.360	REPAIR & MAINTENANCE SERVICE	5,000	4,451	5,000	8,600	6,687	14,000	9,000
2140.000.403.431100.366	REPAIR & MAINTENANCE BUILDINGS	3,500	2,082	3,500	13,500	18,785	3,500	-
2140.000.403.431100.370	TRAVEL/MOVING	2,000	603	2,000	2,000	1,311	2,000	-
2140.000.403.431100.380	TRAINING	1,500	1,355	1,500	1,500	1,625	1,500	-
2140.000.403.431100.398	VARIABLE CONTRACT SERVICES	45,000	40,000	82,500	82,500	80,500	82,500	-
2140.000.403.431100.740	COST SHARE PROGRAM	15,000	15,000	20,000	20,000	19,464	20,000	-
2140.000.403.431100.850	CONTINGENCY	10,000	-	10,000	-	-	10,000	-
2140.000.403.431100.851	CONTINGENCY - PROTEST TAXES	12,000	-	8,000	8,000	-	12,000	4,000
	OPERATING TOTAL	299,354	233,849	303,554	303,554	208,704	292,031	
CAPITAL								
2140.000.403.431100.940	CAPITAL OUTLAY-EQUIPMENT	-	-	3,200	3,200	2,875	-	(3,200)
	CAPITAL TOTAL	-	-	3,200	3,200	2,875	-	
	TOTAL	512,818	469,829	523,533	523,533	449,849	515,223	

FINAL FY26 BUDGET

Weed Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

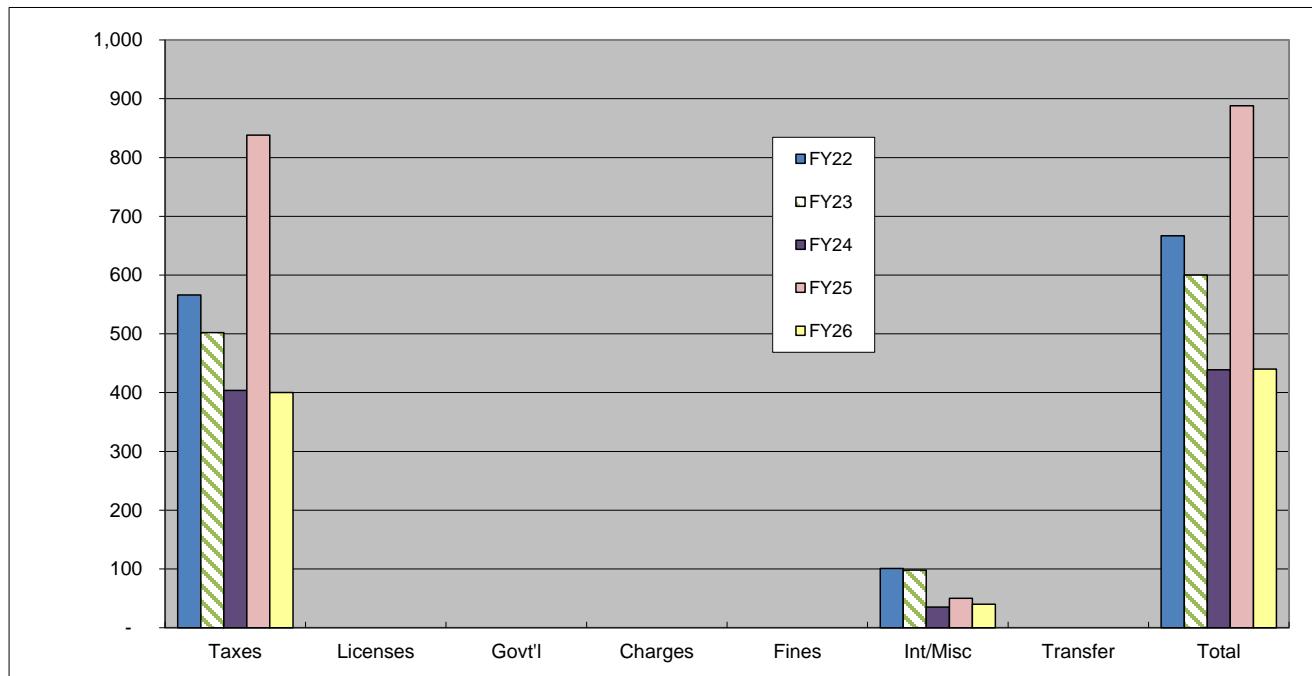
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>	<u>AMOUNT REQUESTED</u>
2140.000.403.431100.360	Air lines for compressor	9,000
		9,000

REQUESTS FOR CHANGES IN PERSONNEL

EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PREDATORY ANIMAL

TAX REVENUE	400				
NON-TAX REVENUE	40				
TOTAL REVENUES	440				
Use / (Source) of Reserves	-				
TOTAL RESOURCES USED	440				
BASE APPROPRIATIONS	440				Est. Reserves 7/1/25
TRANSFERS & CONTINGENCY	-				(Use)/Source of Reserves
TOTAL APPROPRIATIONS	440				Proj. Res. 6/30/26



	Actual <u>FY22</u>	Actual <u>FY23</u>	Actual <u>FY24</u>	Actual <u>FY25</u>	Budget <u>FY26</u>
Taxes	566	502	404	838	400
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	101	98	35	50	40
Transfer	-	-	-	-	-
Total	667	600	439	888	440

FY26 FINAL BUDGET

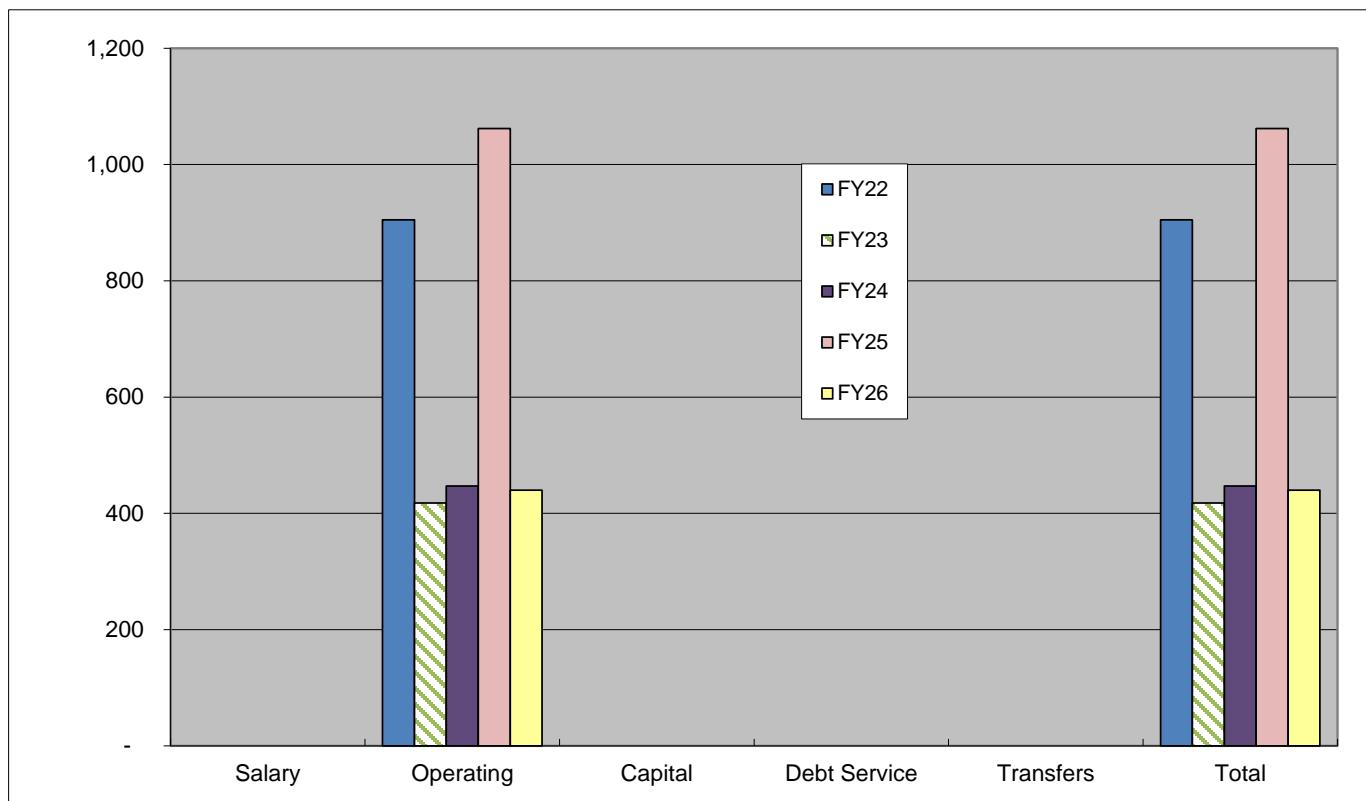
Predatory Animal Control Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
		BUDGET	FY24 ACTUAL				
2150.000.000.311020.000	PERSONAL PROPERTY	216	404	400	965	838	400
2150.000.000.312000.000	P & I DELINQUENT TAXES	-	3	-	-	5	-
2150.000.000.363011.000	ASSESSMENT	50	32	40	40	45	40
TOTAL		266	439	440	1,005	888	440

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

PREDATORY ANIMAL

The Predatory Animal fund accounts for a special tax on County livestock for the purpose of paying bounties on predatory animals killed in the County. Money collected is distributed to the Montana Woolgrowers' Association.



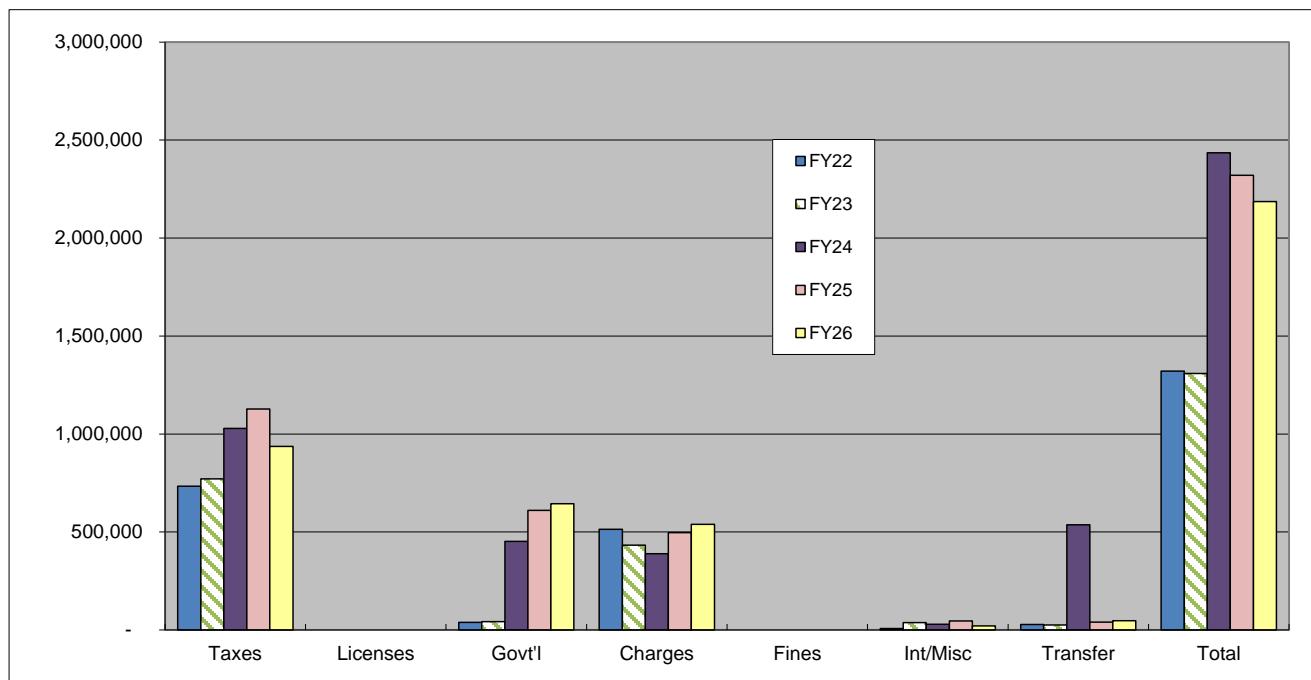
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	905	418	447	1,062	440
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	905	418	447	1,062	440

FINAL FY26 BUDGET								
Predatory Animal Control Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2150.000.404.440690.397	FIXED CONTRACT SERVICES	447	447	500	1,065	1,062	440	(60)
	OPERATING TOTAL	447	447	500	1,065	1,062	440	
	TOTAL	447	447	500	1,065	1,062	440	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION			AMOUNT REQUESTED				

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIABILITY & PROPERTY INSURANCE FUND

TAX REVENUE	936,123			
NON-TAX REVENUE	1,250,746			
TOTAL REVENUES	2,186,869	FY 25 MILLS	2.10	
Use / (Source) of Reserves	727,163	FY 26 MILLS	2.28	
TOTAL RESOURCES USED	2,914,032	Change	0.18	

BASE APPROPRIATIONS	2,334,032	Est. Reserves 7/1/25	1,590,640
TRANSFERS & CONTINGENCY	580,000	(Use)/Source of Reserves	(727,163)
TOTAL APPROPRIATIONS	2,914,032	Proj. Res. 6/30/26	863,477



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	733,803	771,295	1,028,158	1,127,803	936,123
Licenses	-	-	-	-	-
Gov'tl	38,731	42,007	452,238	610,469	644,775
Charges	513,804	432,844	389,474	497,293	538,679
Fines	-	-	-	-	-
Int/Misc	7,333	37,539	28,659	45,473	20,000
Transfer	27,878	24,963	537,100	39,869	47,292
Total	1,321,549	1,308,648	2,435,629	2,320,907	2,186,869

FY26 FINAL BUDGET

Liability & Property Insurance Fund - Revenue Budget

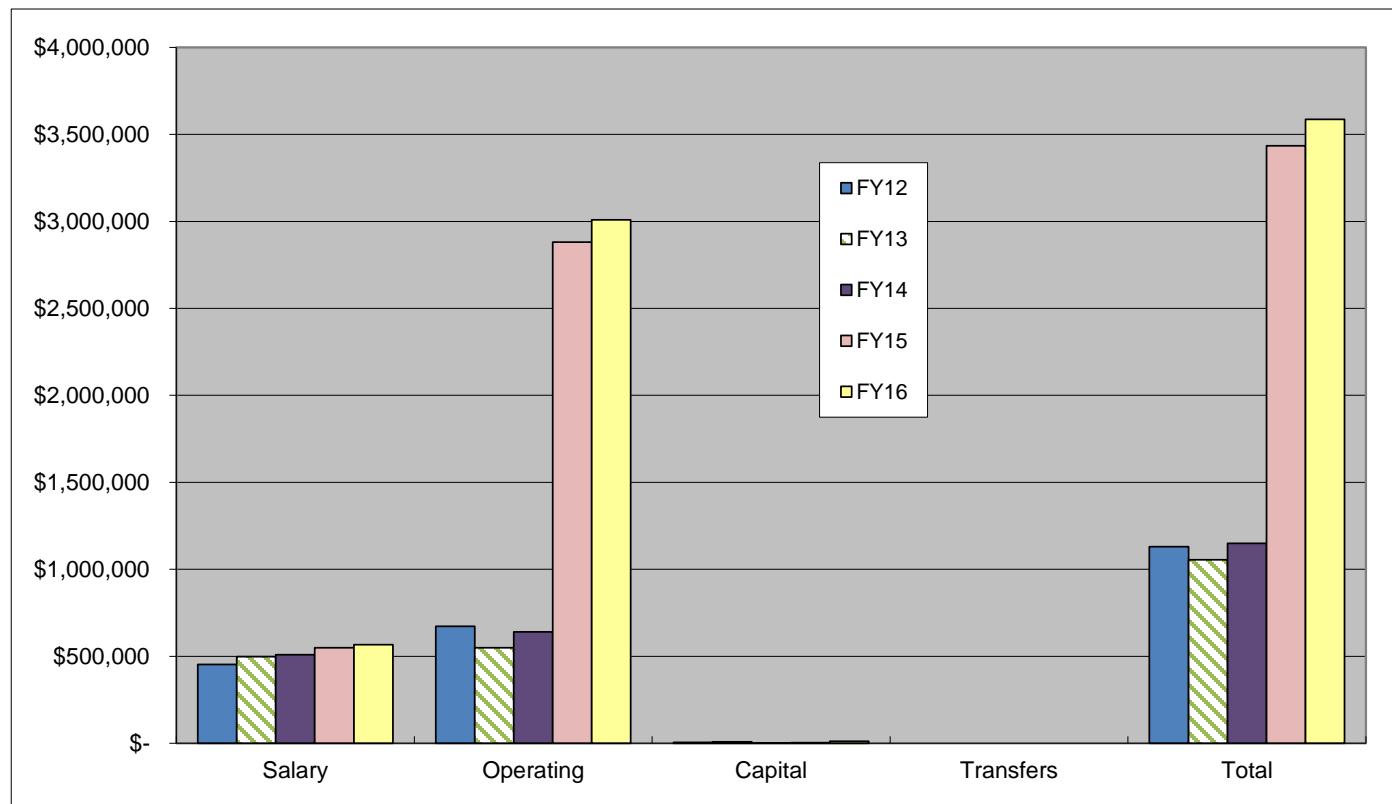
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2190.000.000.311010.000	REAL PROPERTY TAXES	1,019,468	990,525	1,109,121	1,109,121	1,066,658		904,623			
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	7,500	15,771	12,000	12,000	16,537		12,000			
2190.000.000.311021.000	MOBILE HOME TAXES	2,000	4,694	4,000	4,000	4,037		4,000			
2190.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	500	3	-	-	-		-			
2190.000.000.311040.000	NET PROCEEDS TAX	2,000	16,181	5,000	5,000	39,372		15,000			
2190.000.000.312000.000	P & I DELINQUENT TAXES	300	984	500	500	1,199		500			
2190.000.000.335240.000	STATE ENTITLEMENT	585,372	452,238	610,470	610,470	610,469		644,775			
2190.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	405,675	389,474	481,842	481,842	497,293		538,679			
2190.000.000.371010.000	INTEREST REVENUE	21,000	28,659	20,000	20,000	45,473		20,000			
2190.000.000.383002.000	TRANSFER - GENERAL FUND	500,000	500,000	-	-	-		-			
2190.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	38,160	37,100	45,696	45,696	39,869		47,292			
TOTAL		2,581,975	2,435,629	2,288,629	2,288,629	2,320,907		2,186,869			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

LIABILITY & PROPERTY INSURANCE

The Liability & Property Insurance fund provides for the collection of taxes and interdepartmental charges which are used for the acquisition and administration of property and liability insurance coverages for the County. The County is currently self-insured for liability on claims up to \$250,000 and self-insured on property claims up to \$100,000. Administration of claims below these levels are handled by County staff or contracted third parties.

FY26 FTEs **FY25 FTEs** **FY24 FTEs** **FY23 FTEs**
 7.00 7.00 6.00 4.60



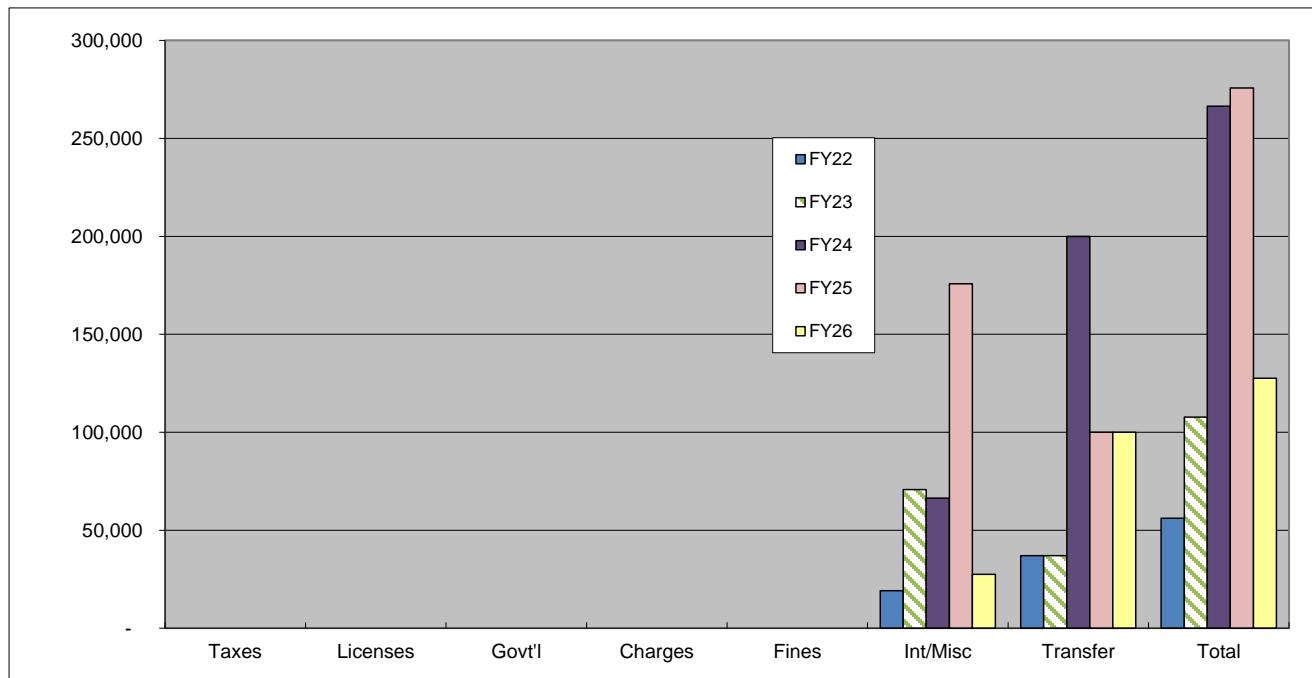
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	566,952	545,695	745,391	812,076	922,896
Operating	1,239,277	1,732,970	957,931	1,107,658	1,991,136
Capital	-	8,871	6,998	9,057	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,806,229	2,287,536	1,710,320	1,928,791	2,914,032

FINAL FY26 BUDGET								
Liability & Property Insurance Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2190.000.429.510333.111	SALARIES/PERM	570,330	567,301	639,779	639,779	616,468	682,535	
2190.000.429.510333.112	SALARIES/TEMP	22,800	8,383	22,800	22,800	13,090	15,600	(7,200)
2190.000.429.510333.120	OVERTIME	5,000	294	5,000	5,000	556	5,000	-
2190.000.429.510333.130	TERMINATION PAY	10,000	5,155	10,000	10,000	-	10,000	-
2190.000.429.510333.141	UNEMPLOYMENT COMPENSATION	912	864	1,016	1,016	974	1,783	
2190.000.429.510333.142	WORKER'S COMPENSATION	2,729	1,862	2,771	2,771	2,117	2,704	
2190.000.429.510333.143	GROUP HEALTH INSURANCE	66,528	64,680	79,968	79,968	73,220	83,160	
2190.000.429.510333.144	SOCIAL SECURITY	46,522	42,421	51,835	51,835	46,478	54,555	
2190.000.429.510333.147	LONG TERM DISABILITY	1,956	1,855	2,194	2,194	2,069	2,341	
2190.000.429.510333.153	LIFE INSURANCE	1,080	1,045	1,266	1,266	1,149	1,255	
2190.000.429.510333.156	PUBLIC EMPLOYEE RETIRE	53,089	51,531	59,388	59,388	55,955	63,964	
	PERSONNEL TOTAL	780,946	745,391	876,017	876,017	812,076	922,896	
OPERATING								
CLAIMS DEFENSE COSTS								
2190.000.429.510200.202	EXPENSE OF INVEST	40,000	2,576	40,000	40,000	82	25,000	(15,000)
2190.000.429.510200.352	LEGAL SERVICES	30,000	7,772	30,000	30,000	1,506	30,000	-
2190.000.429.510200.370	DEFENSE COSTS - TRAVEL/MOVING	7,500	2,900	7,500	7,500	5,089	7,500	-
2190.000.429.510200.394	WITNESS & JURY FEES	15,000	10,439	15,000	15,000	299	15,000	-
2190.000.429.510200.398	VARIABLE CONTRACT SERVICES	100,000	37,800	100,000	100,000	27,441	75,000	(25,000)
2190.000.429.510200.741	LOSS CLAIMS	250,000	5,300	367,000	367,000	28,172	550,000	183,000
2190.000.429.510200.750	AUTO CLAIMS	30,000	23,829	130,000	130,000	63,669	130,000	-
2190.000.429.510200.751	AUTO COLLISION & COMPREH.	100,000	16,520	-	-	-	-	-
2190.000.429.510200.752	GENERAL LIABILITY CLAIMS	100,000	-	-	-	-	-	-
2190.000.429.510200.753	PROPERTY DAMAGE CLAIMS	15,000	-	-	-	-	-	-
2190.000.429.510200.754	THEFT CLAIMS	2,000	-	-	-	-	-	-
2190.000.429.510200.851	CONTINGENCY - PROTEST TAXES	31,000	-	23,000	23,000	-	30,000	7,000
	SUBTOTAL - CLAIMS DEFENSE COSTS	720,500	107,136	712,500	712,500	126,258	862,500	
CLAIMS REINSURANCE & PREVENTION								
2190.000.429.510330.370	TRAVEL/MOVING - SAFETY OFFICER	1,500	-	1,500	1,500	25	1,500	-
2190.000.429.510330.398	CONTRACTS - EEO & OTHER	30,000	-	30,000	30,000	-	30,000	-
2190.000.429.510330.510	REINSURANCE	796,681	803,810	905,358	905,358	938,281	1,016,367	111,009
2190.000.429.510330.755	LIABILITY RISK PREVENTION	14,000	9,684	14,000	14,000	2,957	14,000	-
	SUBTOTAL - CLAIMS REINS & PREV.	842,181	813,494	950,858	950,858	941,263	1,061,867	
CLAIMS ADMINISTRATION								
2190.000.429.510333.210	OFFICE SUPPLIES	13,100	6,241	13,100	13,100	4,269	12,000	(1,100)
2190.000.429.510333.330	MEMBERSHIP & DUES	2,700	2,285	2,700	2,700	2,455	2,700	-
2190.000.429.510333.345	TECHNOLOGY	17,039	17,038	21,279	21,279	21,279	22,869	1,590
2190.000.429.510333.362	MAINTENANCE & REPAIRS	2,500	-	2,500	2,500	-	1,000	(1,500)

FINAL FY26 BUDGET								
Liability & Property Insurance Fund - Expenditure Budget								
OPERATING								
CLAIMS ADMINISTRATION								
2190.000.429.510333.368	SOFTWARE / HARDWARE MAINTENANCE	3,200	2,522	3,200	3,200	2,482	3,200	-
2190.000.429.510333.370	TRAVEL/MOVING	10,000	51	10,000	10,000	312	10,000	-
2190.000.429.510333.380	TRAINING	10,000	4,627	10,000	10,000	4,034	10,000	-
2190.000.429.510333.537	LEGAL RESEARCH SERVICES	4,680	4,537	10,000	10,000	5,306	5,000	(5,000)
SUBTOTAL - CLAIMS ADMINISTRATION		63,219	37,301	72,779	72,779	40,137	66,769	
OPERATING TOTAL		1,625,900	957,931	1,736,137	1,736,137	1,107,658	1,991,136	
CAPITAL								
2190.000.429.510333.940	CAPITAL OUTLAY-EQUIPMENT	7,000	6,998	9,600	9,600	9,057	-	(9,600)
CAPITAL TOTAL		7,000	6,998	9,600	9,600	9,057	-	
TOTAL		2,413,846	1,710,320	2,621,754	2,621,754	1,928,791	2,914,032	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
2190.000.429.510330.510	Premium rate increases		111,009					
2190.000.429.510200.741	Potential claims		183,000					
			294,009					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY PARKS

TAX REVENUE	-			
NON-TAX REVENUE	127,500			
TOTAL REVENUES	127,500			
Use / (Source) of Reserves	149,413			
TOTAL RESOURCES USED	276,913			
BASE APPROPRIATIONS	271,913			
TRANSFERS & CONTINGENCY	5,000			
TOTAL APPROPRIATIONS	276,913			
		Est. Reserves 7/1/25		691,491
		(Use)/Source of Reserves		(149,413)
		Proj. Res. 6/30/26		542,078



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	19,100	70,790	66,453	175,752	27,500
Transfer	37,000	37,000	200,000	100,000	100,000
Total	56,100	107,790	266,453	275,752	127,500

FY26 FINAL BUDGET

County Parks - Revenue Budget

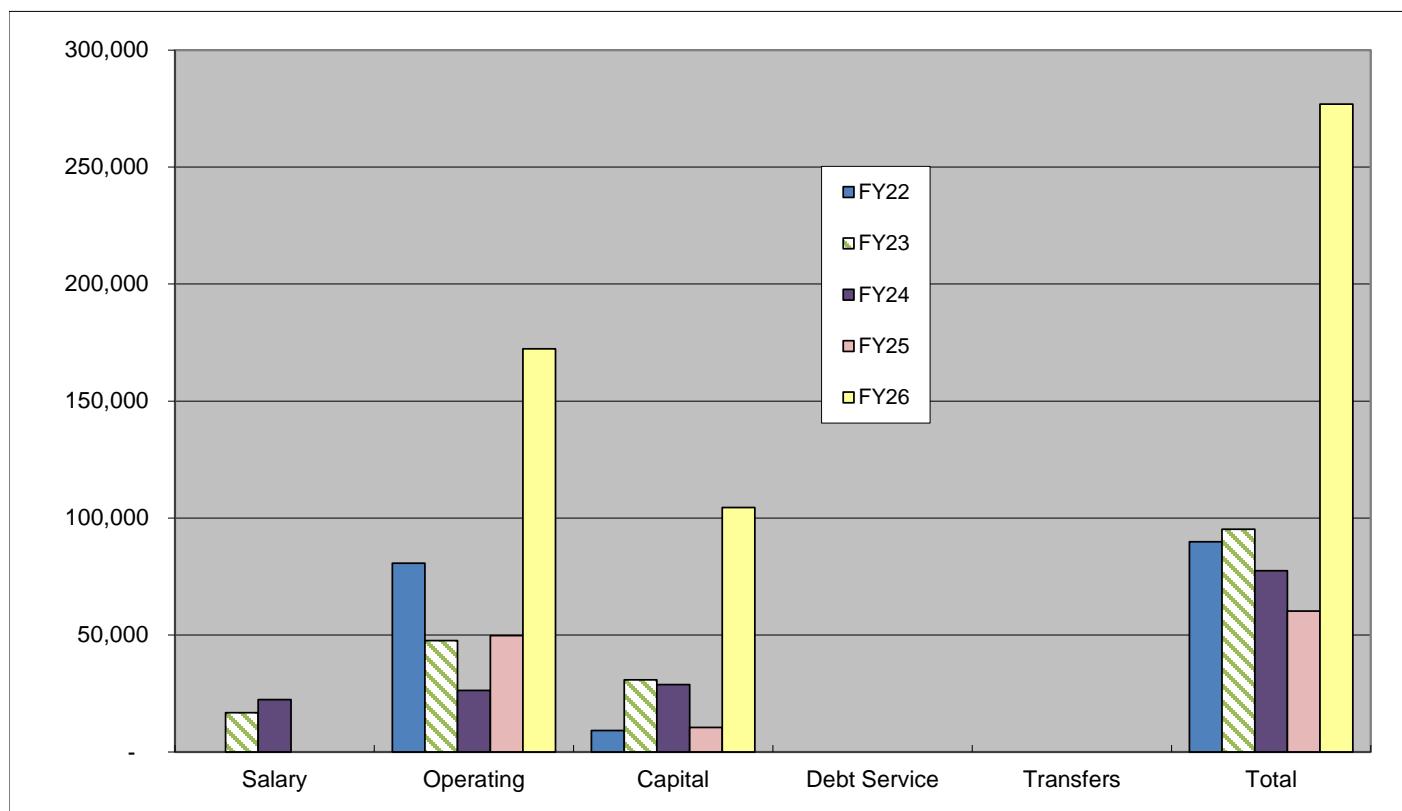
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2210.000.000.334125.000	FWP GRANTS	125,000	-	-	-	-	-	-	-	-	-
2210.000.000.362010.000	RENT & ROYALTY	12,000	17,500	17,500	17,500	19,100		17,500			
2210.000.000.362050.000	CASH IN LIEU OF PARKLAND	5,000	48,766	5,000	5,000	65,600		10,000			
2210.000.000.365000.000	DONATIONS	-	100	-	-	90,965		-			
2210.000.000.369000.000	OTHER INCOME	-	87	-	-	87		-			
2210.000.000.382030.000	SALED FIXED/ASSETS	-	-	-	-	-		-			
2210.000.000.383002.000	TRANSFER - GENERAL FUND	200,000	200,000	-	-	-		-			
2210.000.000.383026.000	TRANSFER - PILT	-	-	100,000	100,000	100,000		100,000		100,000	
TOTAL		342,000	266,453	122,500	122,500	275,752		127,500			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY PARKS

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

Budget change in FY25 for consolidation of park districts.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	16,844	22,364	-	-
Operating	80,760	47,578	26,330	49,743	172,357
Capital	9,140	30,798	28,764	10,500	104,556
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	89,900	95,220	77,458	60,243	276,913

FINAL FY26 BUDGET								
County Parks Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL - GENERAL BUDGET								
2210.000.405.460430.111	SALARIES/PERM	20,000	17,520	-	-	-	-	-
2210.000.405.460430.141	UNEMPLOYMENT COMPENSATION	-	26	-	-	-	-	-
2210.000.405.460430.142	WORKER'S COMPENSATION	-	79	-	-	-	-	-
2210.000.405.460430.143	GROUP HEALTH INSURANCE	-	1,793	-	-	-	-	-
2210.000.405.460430.144	SOCIAL SECURITY	-	1,285	-	-	-	-	-
2210.000.405.460430.147	LONG TERM DISABILITY	-	43	-	-	-	-	-
2210.000.405.460430.153	LIFE INSURANCE	-	29	-	-	-	-	-
2210.000.405.460430.156	PUBLIC EMPLOYEE RETIRE	-	1,589	-	-	-	-	-
	PERSONNEL TOTAL	20,000	22,364	-	-	-	-	-
OPERATING - GENERAL BUDGET								
2210.000.405.460430.220	OPERATING SUPPLIES	-	400	-	-	-	-	-
2210.000.405.460430.230	REPAIR & MAINTENANCE SUPPLIES	15,700	6,394	10,000	10,000	423	10,000	-
2210.000.405.460430.340	UTILITIES	8,900	10,921	10,000	10,000	4,432	10,000	-
2210.000.405.460430.347	ADMINISTRATION SERVICES	20,000	-	20,000	20,000	20,000	20,000	-
2210.000.405.460430.370	TRAVEL/MOVING	2,500	-	2,500	2,500	-	-	(2,500)
2210.000.405.460430.399	OTHER CONTRACT SERVICES	7,500	4,632	7,500	7,500	1,336	7,500	-
2210.000.405.460430.540	PARKS SPECIAL ASSESSMENTS	2,300	1,712	2,300	2,300	1,435	500	(1,800)
2210.000.405.460430.740	AWARDS/CONTRIBUTIONS	-	-	-	-	-	7,500	7,500
2210.000.405.460430.791	FWP GRANT MATCH	3,825	-	-	-	-	-	-
2210.000.405.460430.850	CONTINGENCY	5,000	-	5,000	5,000	-	5,000	-
	SUBTOTAL - GENERAL BUDGET OPERATIN	65,725	24,059	57,300	57,300	27,626	60,500	
PARK DISTRICT MAINTENANCE COSTS								
2210.000.405.460460.362	MAINTENANCE & REPAIRS - DISTRICT 1	62,481	1,315	84,784	84,784	11,207	84,142	(642)
2210.000.405.460462.362	MAINTENANCE & REPAIRS - DISTRICT 2	6,867	157	5,448	5,448	6,438	3,970	(1,478)
2210.000.405.460466.362	MAINTENANCE & REPAIRS - DISTRICT 3	25,122	799	24,035	24,035	4,472	23,745	(290)
	SUBTOTAL - PARK DISTRICT MAINT.	94,470	2,271	114,267	114,267	22,117	111,857	
	OPERATING TOTAL	160,195	26,330	171,567	171,567	49,743	172,357	
CAPITAL - GENERAL BUDGET								
2210.000.405.460430.920	CAPITAL OUTLAY-BUILDING	25,000	-	-	-	-	-	-
2210.000.405.460430.940	CAPITAL OUTLAY-EQUIPMENT	23,500	3,912	10,000	10,000	391	10,000	-
	SUBTOTAL - GENERAL BUDGET CAPITAL	48,500	3,912	10,000	10,000	391	10,000	

FINAL FY26 BUDGET									
County Parks Fund - Expenditure Budget									
PARK DISTRICT DEVELOPMENT COSTS - (PARK DEDICATION FUNDS)									
2210.000.405.460460.940	CAPITAL DEVELOPMENT - DISTRICT 1	68,786	23,645		69,524	69,524	-	69,524	-
2210.000.405.460462.940	CAPITAL DEVELOPMENT - DISTRICT 2	5,109	-		5,109	5,109	5,109	5,109	-
2210.000.405.460466.940	CAPITAL DEVELOPMENT - DISTRICT 3	21,130	1,207		19,923	19,923	5,000	19,923	-
	SUBTOTAL - PARK DISTRICT DEVELOP.	95,025	24,852		94,556	94,556	10,109	94,556	
	CAPITAL TOTAL	143,525	28,764		104,556	104,556	10,500	104,556	
	TOTAL	323,720	77,458		276,123	276,123	60,243	276,913	
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 FY25 ORIGINAL BUDGET									
			AMOUNT						
			REQUESTED						
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>								
2210.000.405.460430.740	Park policy allows for contributions.		7,500						
			7,500						

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIBRARY FUND

TAX REVENUE	1,433,684		
NON-TAX REVENUE	183,825		
TOTAL REVENUES	1,617,509	FY 25 MILLS	5.83
Use / (Source) of Reserves	-	FY 26 MILLS	6.19
TOTAL RESOURCES USED	1,617,509	Change	0.36
BASE APPROPRIATIONS	1,617,509	Est. Reserves 7/1/25	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	1,617,509	Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	1,056,503	1,079,760	1,239,140	1,335,242	1,433,684
Licenses	-	-	-	-	-
Gov'tl	153,595	159,055	170,793	178,639	183,825
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	3,633	-	-	-
Total	1,210,098	1,242,448	1,409,933	1,513,881	1,617,509

FY26 FINAL BUDGET

Library Fund - Revenue Budget

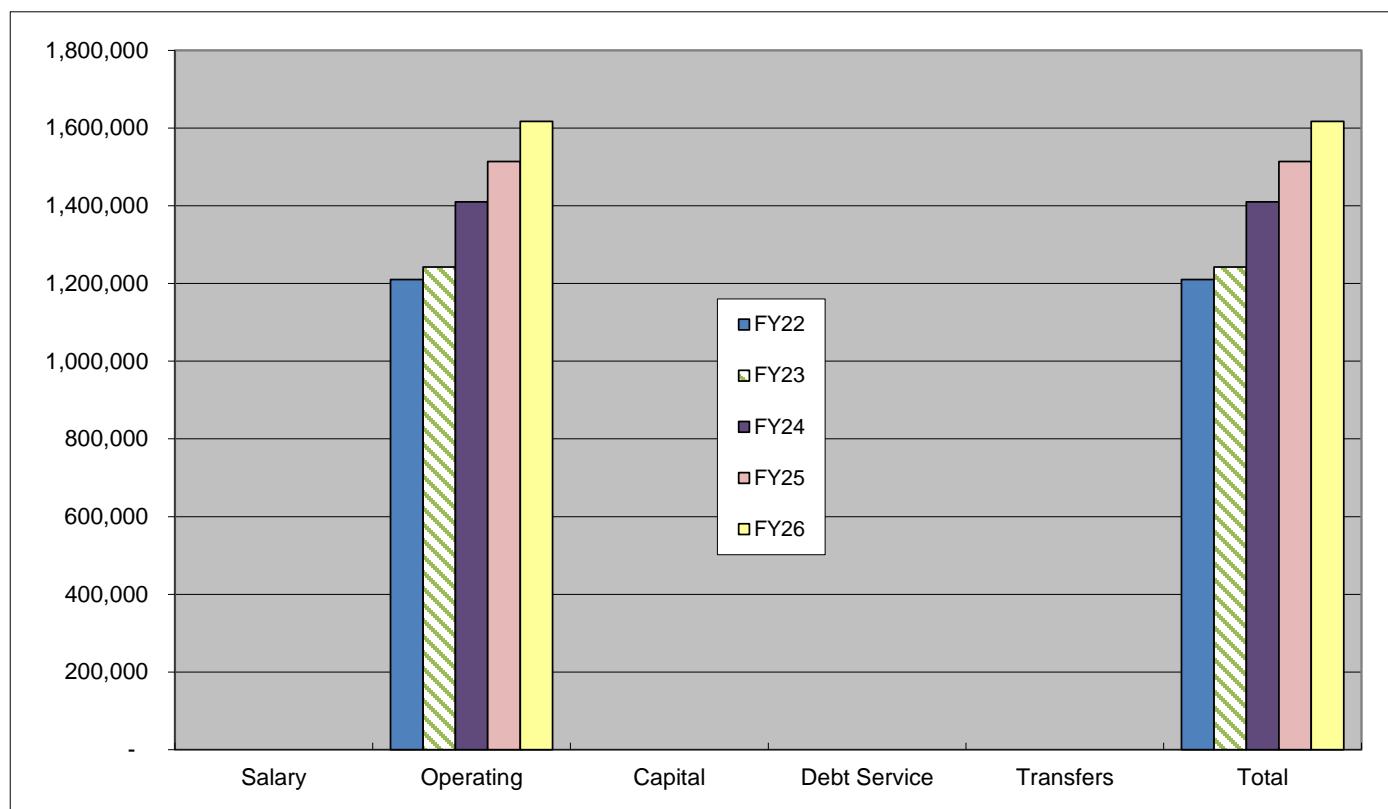
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2220.000.000.311010.000	REAL PROPERTY TAXES	1,207,408	1,152,093	1,277,704	1,277,704	1,194,795	1,362,934				
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	13,000	27,306	15,000	15,000	24,994	15,000				
2220.000.000.311021.000	MOBILE HOME TAXES	4,400	5,942	5,000	5,000	4,651	5,000				
2220.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	1,200	7	-	-	-	-				
2220.000.000.311040.000	NET PROCEEDS TAX	31,000	52,631	32,000	67,000	109,304	50,000				
2220.000.000.312000.000	P & I DELINQUENT TAXES	500	1,161	750	750	1,498	750				
2220.000.000.335240.000	STATE ENTITLEMENT	166,890	170,793	178,639	178,639	178,639	183,825				
TOTAL		1,424,398	1,409,933	1,509,093	1,544,093	1,513,881	1,617,509				

FY26 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.

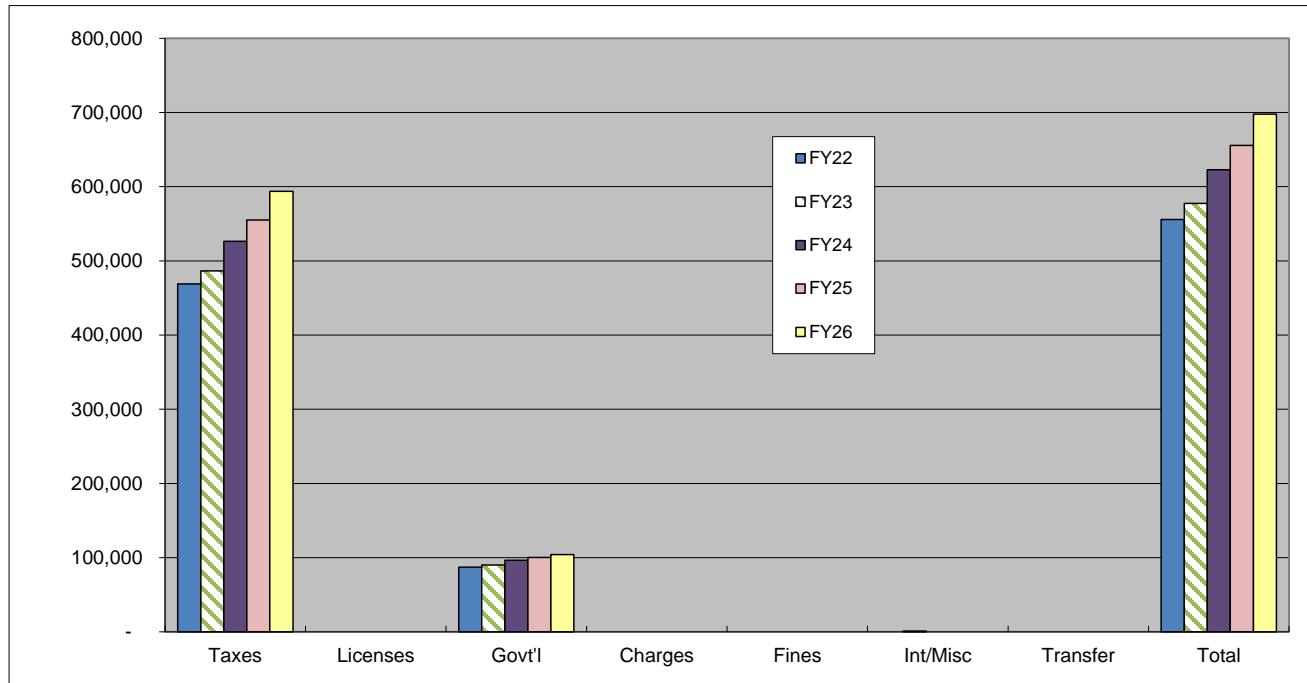


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,210,098	1,242,448	1,409,933	1,513,881	1,617,509
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,210,098	1,242,448	1,409,933	1,513,881	1,617,509

FINAL FY26 BUDGET								
Library Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2220.000.406.460100.397	BILLINGS PARMLY LIBRARY	1,415,398	1,400,933	1,500,043	1,535,043	1,504,881	1,607,509	
2220.000.406.460100.399	SUNNYSIDE LIBRARY	9,000	9,000	9,000	9,000	9,000	10,000	1,000
2220.000.406.460100.540	SUNNYSIDE LIBRARY PROPERTY TAXES	-	-	50	50	-	-	(50)
	OPERATING TOTAL	1,424,398	1,409,933	1,509,093	1,544,093	1,513,881	1,617,509	
	TOTAL	1,424,398	1,409,933	1,509,093	1,544,093	1,513,881	1,617,509	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT REQUESTED</u>					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BILLINGS / COUNTY PLANNING FUND

TAX REVENUE	593,707			
NON-TAX REVENUE	104,268			
TOTAL REVENUES	697,975	FY 25 MILLS	1.21	
Use / (Source) of Reserves	-	FY 26 MILLS	1.26	
TOTAL RESOURCES USED	697,975	Change	0.05	=====
BASE APPROPRIATIONS	608,919	Est. Reserves 7/1/25	-	
TRANSFERS & CONTINGENCY	89,056	(Use)/Source of Reserves	-	
TOTAL APPROPRIATIONS	697,975	Proj. Res. 6/30/26	-	=====



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	468,820	486,468	526,542	555,269	593,707
Licenses	-	-	-	-	-
Gov'tl	87,079	90,087	96,332	100,288	104,268
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	870	-	-	-
Transfer	-	-	-	-	-
Total	555,899	577,425	622,874	655,557	697,975

FY26 FINAL BUDGET

Billings County Planning Fund - Revenue Budget

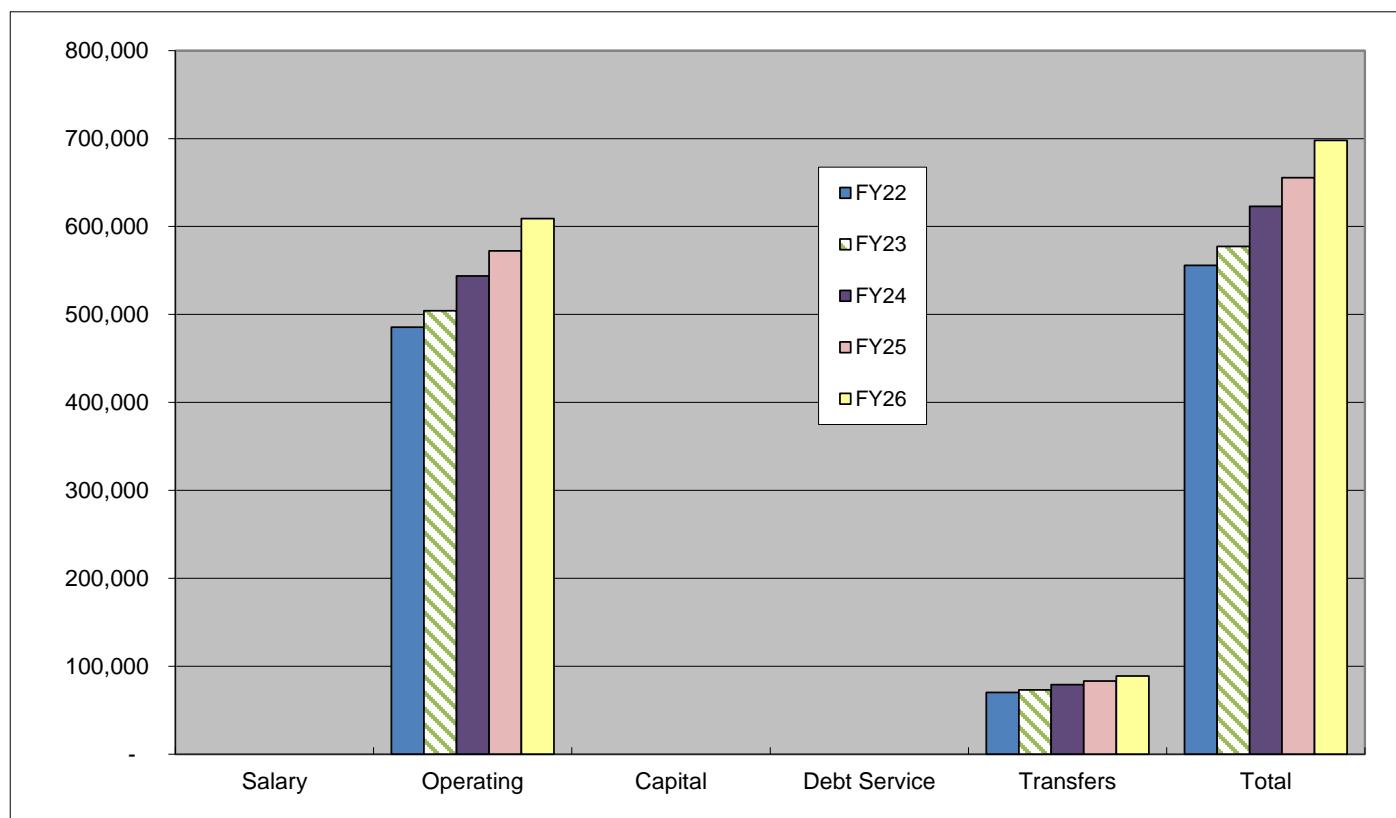
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2250.000.000.311010.000	REAL PROPERTY TAXES	515,686	502,441	539,316	539,316	520,970		571,307			
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	5,000	9,169	8,000	8,000	8,852		8,000			
2250.000.000.311021.000	MOBILE HOME TAXES	2,000	2,747	2,000	2,000	2,113		2,000			
2250.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	300	2	-	-	-		-			
2250.000.000.311040.000	NET PROCEEDS TAX	8,500	11,582	9,000	14,000	22,686		12,000			
2250.000.000.312000.000	P & I DELINQUENT TAXES	400	601	400	400	648		400			
2250.000.000.335240.000	STATE ENTITLEMENT	94,662	96,332	100,288	100,288	100,288		104,268			
TOTAL		626,548	622,874	659,004	664,004	655,557		697,975			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

BILLINGS / COUNTY PLANNING

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

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

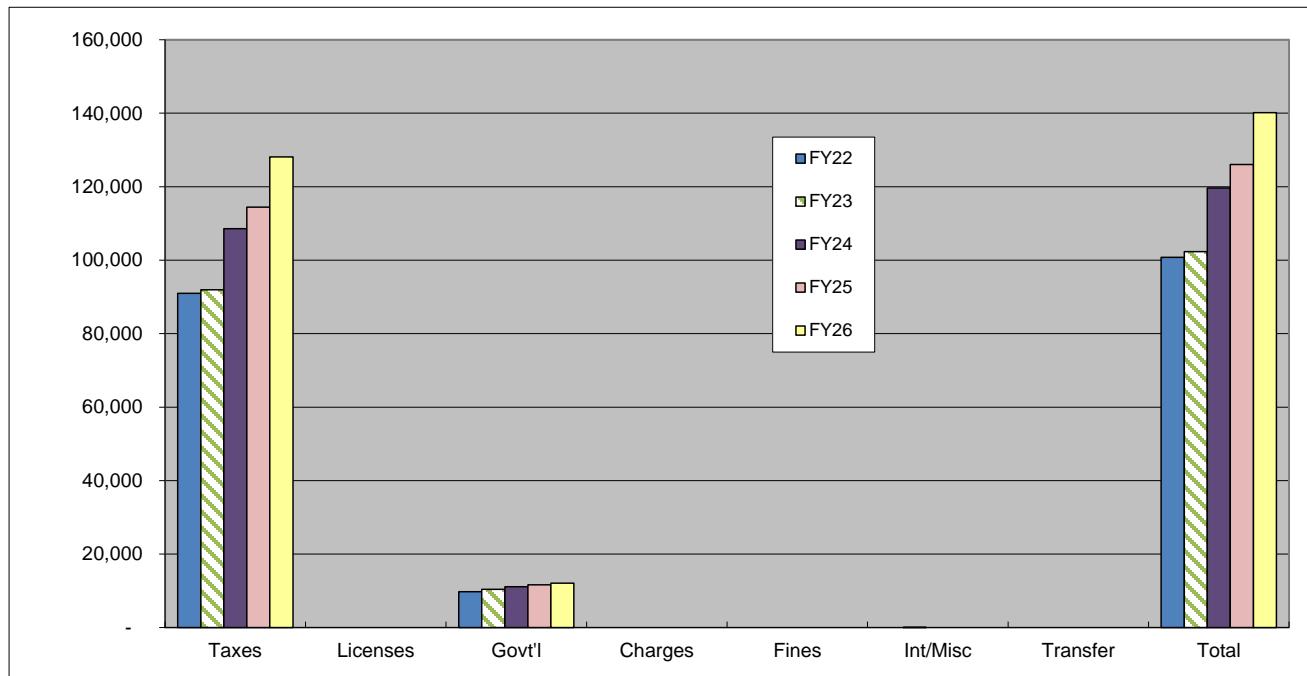


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	485,576	504,324	543,893	572,267	608,919
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	70,323	73,101	78,981	83,290	89,056
Total	555,899	577,425	622,874	655,557	697,975

FINAL FY26 BUDGET								
Billings/County Planning Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2250.000.407.411000.398	CITY OF BILLINGS	547,815	543,893	575,197	580,197	572,267	608,919	
	OPERATING TOTAL	547,815	543,893	575,197	580,197	572,267	608,919	
TRANSFERS								
2250.000.407.521000.826	TRANSFER TO GIS	78,733	78,981	83,807	83,807	83,290	89,056	
	TRANSFERS TOTAL	78,733	78,981	83,807	83,807	83,290	89,056	
	TOTAL	626,548	622,874	659,004	664,004	655,557	697,975	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>					
			<u>REQUESTED</u>					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LAUREL COUNTY PLANNING

TAX REVENUE	128,089	FY 25 MILLS	1.88
NON-TAX REVENUE	12,054	FY 26 MILLS	2.08
TOTAL REVENUES	140,143	Change	0.20
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	140,143		
BASE APPROPRIATIONS	140,143	Est. Reserves 7/1/25	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	140,143	Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	90,998	91,948	108,547	114,455	128,089
Licenses	-	-	-	-	-
Gov'tl	9,762	10,375	11,106	11,600	12,054
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	3	-	-	-
Transfer	-	-	-	-	-
Total	100,760	102,326	119,653	126,055	140,143

FY26 FINAL BUDGET

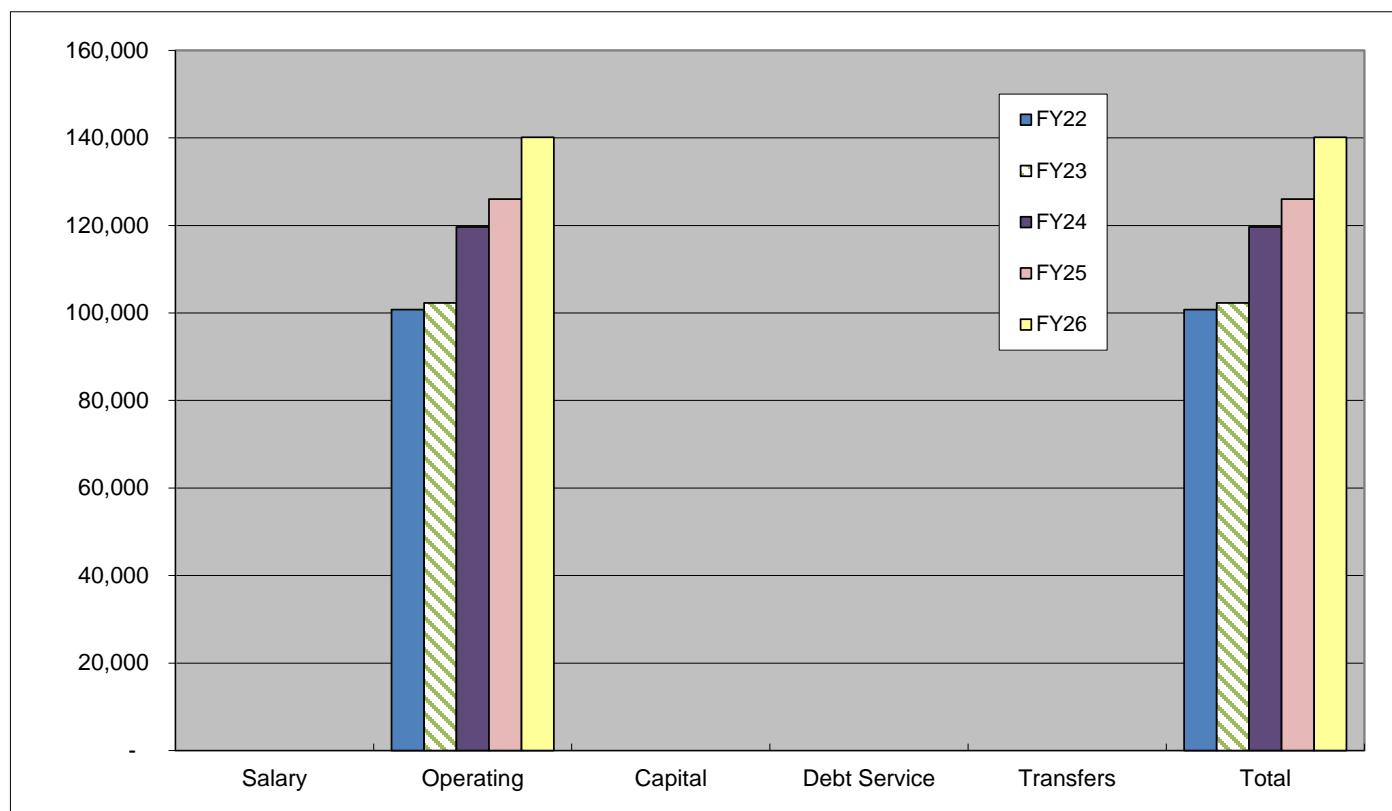
Laurel Planning - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2255.000.000.311010.000	REAL PROPERTY TAXES	108,013	107,639	118,565	118,565	113,463		127,239			
2255.000.000.311020.000	PERSONAL PROPERTY TAXES	500	525	500	500	644		500			
2255.000.000.311021.000	MOBILE HOME TAXES	180	321	300	300	293		300			
2255.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	-	-	-	-		-			
2255.000.000.312000.000	P & I DELINQUENT TAXES	-	62	50	50	55		50			
2255.000.000.335240.000	STATE ENTITLEMENT	10,960	11,106	11,600	11,600	11,600		12,054			
TOTAL		119,653	119,653	131,015	131,015	126,055		140,143			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

LAUREL PLANNING

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



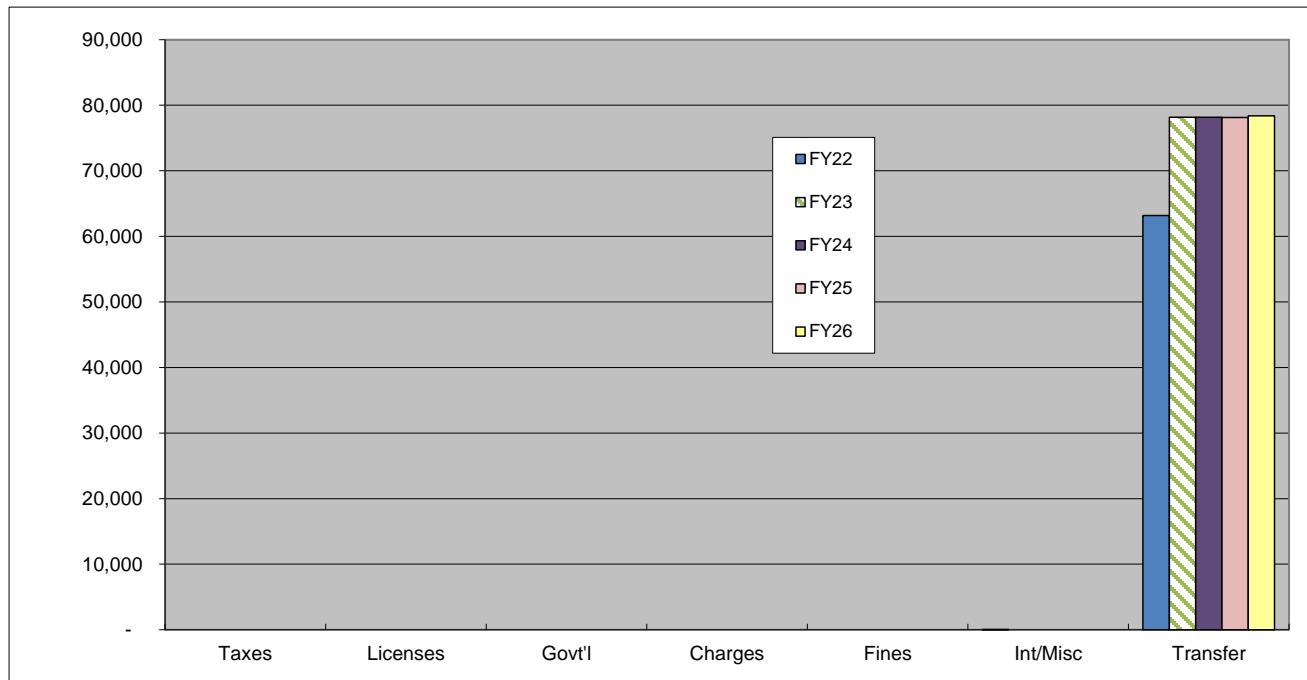
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	100,760	102,326	119,653	126,054	140,143
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	100,760	102,326	119,653	126,054	140,143

FINAL FY26 BUDGET								
Laurel Planning Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2255.000.408.411000.397	FIXED CONTRACT SERVICES -CITY OF LAUREL	119,637	119,653	131,015	131,015	126,054	140,143	
	OPERATING TOTAL	119,637	119,653	131,015	131,015	126,054	140,143	
	TOTAL	119,637	119,653	131,015	131,015	126,054	140,143	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BLIGHT ABATEMENT

TAX REVENUE	-		
NON-TAX REVENUE	78,378		
TOTAL REVENUES	78,378		
Use / (Source) of Reserves	(10,759)		
TOTAL RESOURCES USED	67,619		
BASE APPROPRIATIONS	67,619	Est. Reserves 7/1/25	245,632
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	10,759
TOTAL APPROPRIATIONS	67,619	Proj. Res. 6/30/26	256,391

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



	Actual <u>FY22</u>	Actual <u>FY23</u>	Actual <u>FY24</u>	Actual <u>FY25</u>	Budget <u>FY26</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	56	-	-	-	-
Transfer	63,180	78,180	78,180	78,118	78,378
Total	63,236	78,180	78,180	78,118	78,378

FY26 FINAL BUDGET

Blight Abatement Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET		FY24 ACTUAL		BUDGET		BUDGET		Through 6/30/25	
2256.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	3,180		3,180		3,264		3,264		3,118	
2256.000.000.383033.000	TRANSFER - SOLID WASTE	75,000		75,000		75,000		75,000		75,000	
TOTAL		78,180		78,180		78,264		78,264		78,118	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

BLIGHT ABATEMENT

The Blight Abatement fund accounts for costs associated with enforcing the County's blight abatement program, which identifies properties located outside municipalities for cleanup because of public safety or public health reasons.

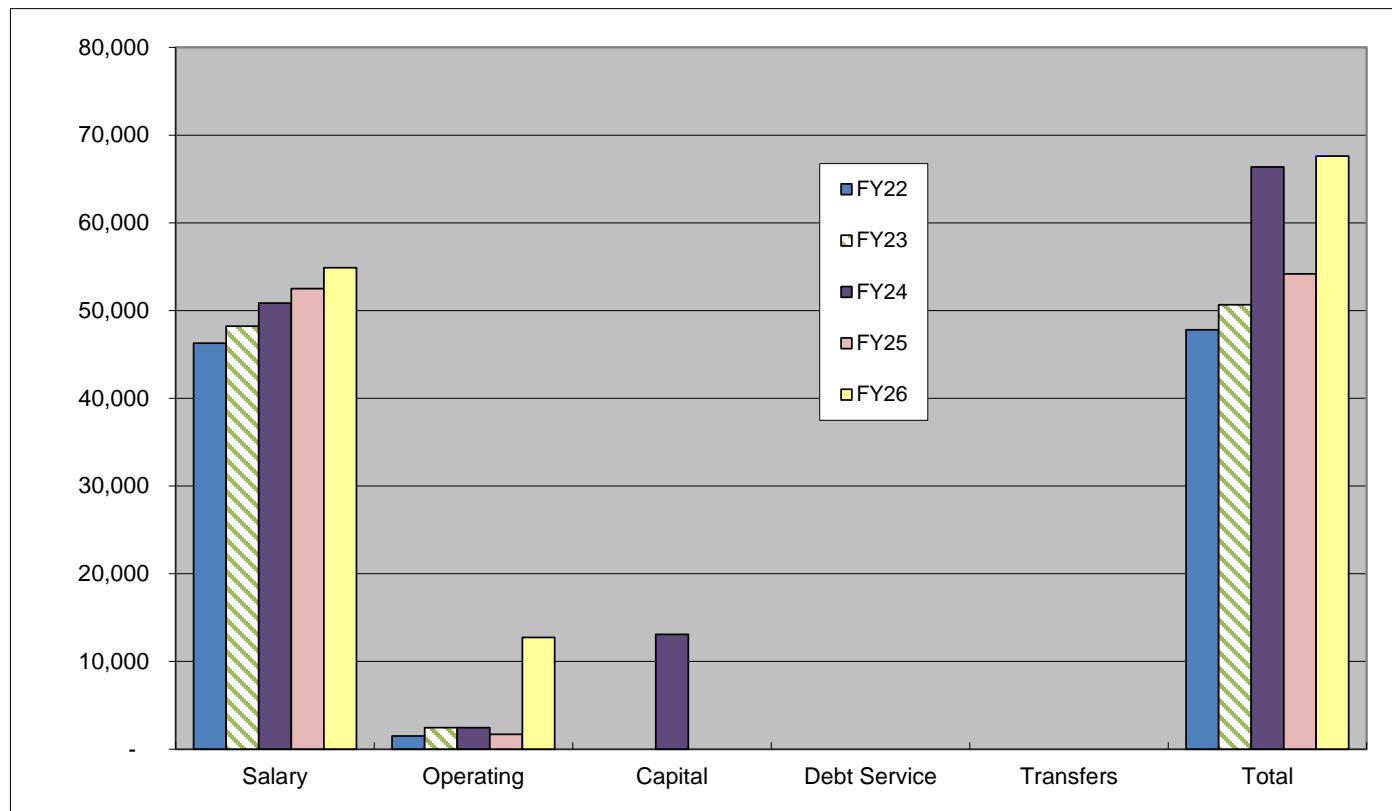
A program manager was hired to manage the Junk Vehicle and Blight Abatement program effective May 1, 2007. The cost for the program manager is split 50/50 between the Junk Vehicle and Blight Abatement program.

FY26 FTEs
0.50

FY25 FTEs
0.50

FY24 FTEs
0.50

FY23 FTEs
0.50



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	46,271	48,215	50,843	52,507	54,889
Operating	1,520	2,446	2,445	1,690	12,730
Capital	-	-	13,089	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	47,791	50,661	66,377	54,197	67,619

FINAL FY26 BUDGET								
Blight Abatement Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2256.000.407.420501.111	SALARIES/PERM	38,348	38,348	39,206	39,206	39,906	41,230	-
2256.000.407.420501.130	TERMINATION PAY	-	363	-	-	-	-	-
2256.000.407.420501.141	UNEMPLOYMENT COMPENSATION	58	57	59	59	61	103	
2256.000.407.420501.142	WORKER'S COMPENSATION	387	257	365	365	297	392	
2256.000.407.420501.143	GROUP HEALTH INSURANCE	5,544	5,544	5,712	5,712	5,705	5,940	
2256.000.407.420501.144	SOCIAL SECURITY	2,934	2,580	2,999	2,999	2,697	3,154	
2256.000.407.420501.147	LONG TERM DISABILITY	132	126	134	134	132	141	
2256.000.407.420501.153	LIFE INSURANCE	138	90	141	141	90	148	
2256.000.407.420501.156	PUBLIC EMPLOYEE RETIRE	3,478	3,478	3,556	3,556	3,619	3,781	
	PERSONNEL TOTAL	51,019	50,843	52,172	52,172	52,507	54,889	
OPERATING								
2256.000.407.420501.220	OPERATING SUPPLIES	1,000	300	500	500	128	500	-
2256.000.407.420501.231	FUEL, GAS, OIL	2,210	1,503	2,210	2,210	881	2,000	(210)
2256.000.407.420501.330	MEMBERSHIP & DUES	150	-	150	150	-	-	(150)
2256.000.407.420501.345	TECHNOLOGY	693	642	693	693	681	730	37
2256.000.407.420501.370	TRAVEL/MOVING	2,500	-	2,500	2,500	-	1,500	(1,000)
2256.000.407.420501.397	FIXED CONTRACT SERVICES	1,500	-	1,500	1,500	-	500	(1,000)
2256.000.407.420501.398	VARIABLE CONTRACT SERVICES	15,000	-	15,000	15,000	-	7,500	(7,500)
	OPERATING TOTAL	23,053	2,445	22,553	22,553	1,690	12,730	
CAPITAL								
2256.000.407.420501.940	CAPITAL OUTLAY-EQUIPMENT	16,500	13,089	-	-	-	-	-
	CAPITAL TOTAL	16,500	13,089					
	TOTAL	90,572	66,377	74,725	74,725	54,197	67,619	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

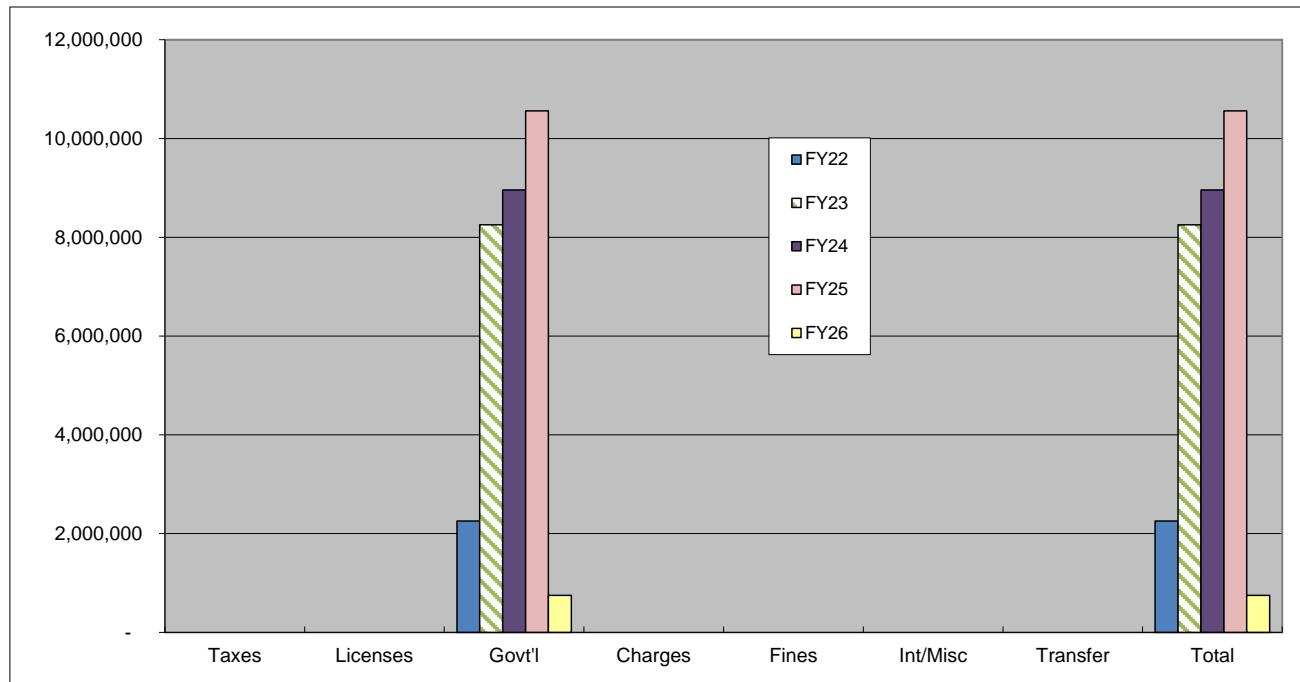
FY26 FINAL

REVENUE BUDGET AND 5 YEAR REVENUE REVIEW

EMERGENCY LEVY

The Emergency Levy fund is being utilized in FY20 - FY26 to account for COVID-19 and related activity. No emergency levy enacted by the County in these fiscal years.

TAX REVENUE	-	FY 25 MILLS	-
NON-TAX REVENUE	750,000	FY 26 MILLS	-
TOTAL REVENUES	750,000	Change	-
Use / (Source) of Reserves	1,429,716		
TOTAL RESOURCES USED	2,179,716		
BASE APPROPRIATIONS	2,179,716	Est. Reserves 7/1/25	1,429,716
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(1,429,716)
TOTAL APPROPRIATIONS	2,179,716	Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	2,253,756	8,253,014	8,959,014	10,560,916	750,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	2,253,756	8,253,014	8,959,014	10,560,916	750,000

FY26 FINAL BUDGET

Emergency Levy - Revenue Budget

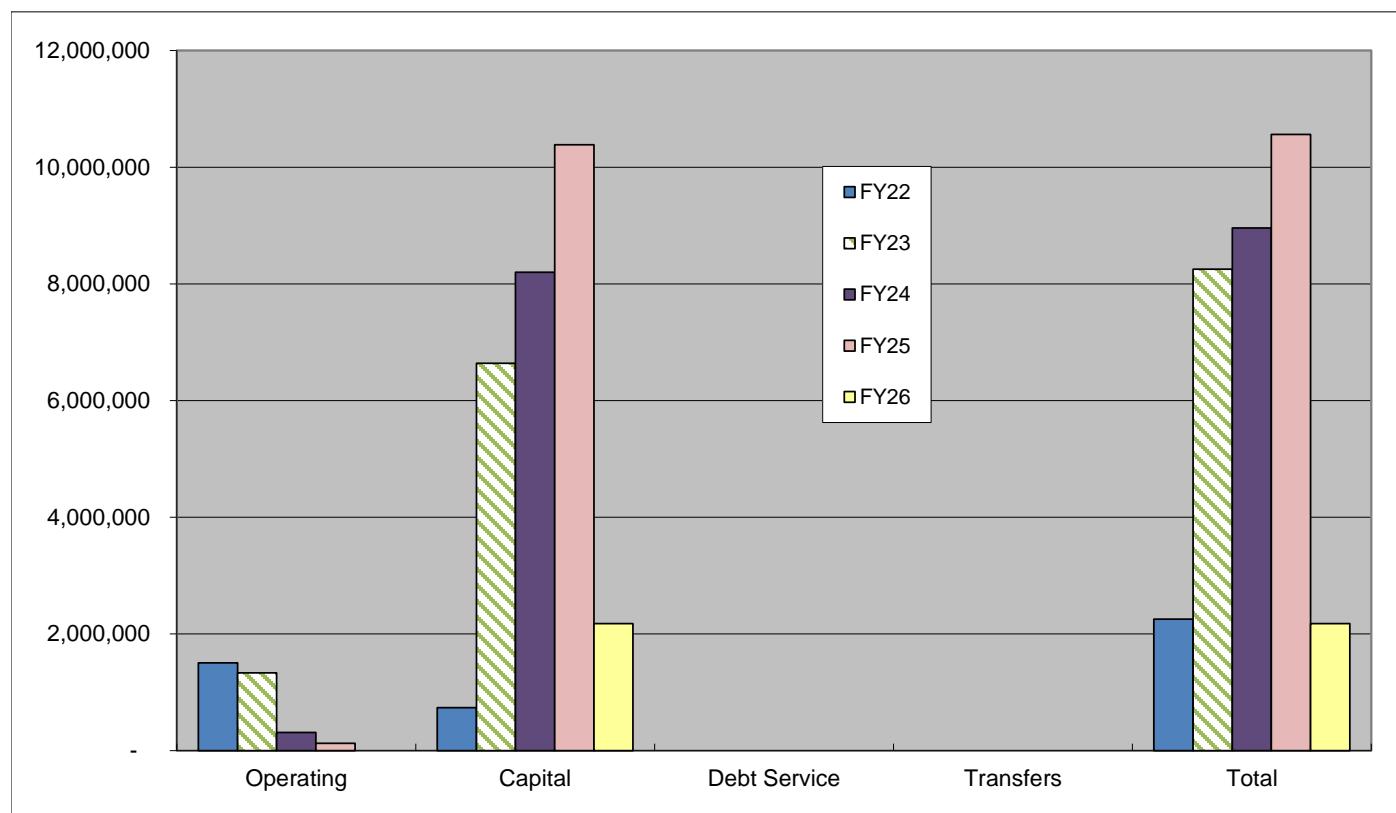
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2260.000.000.331114.000	ARPA COVID	-	8,842,264	-	-	-	10,551,884		750,000		
2260.000.000.331116.000	LATC ARPA FUNDS	62,891	116,750	-	-	-	9,032		-		
TOTAL		62,891	8,959,014				10,560,916		750,000		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

EMERGENCY LEVY

The Emergency Levy fund accounts for the tax levied on the properties located outside Billings, Laurel, and Broadview. It is 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.

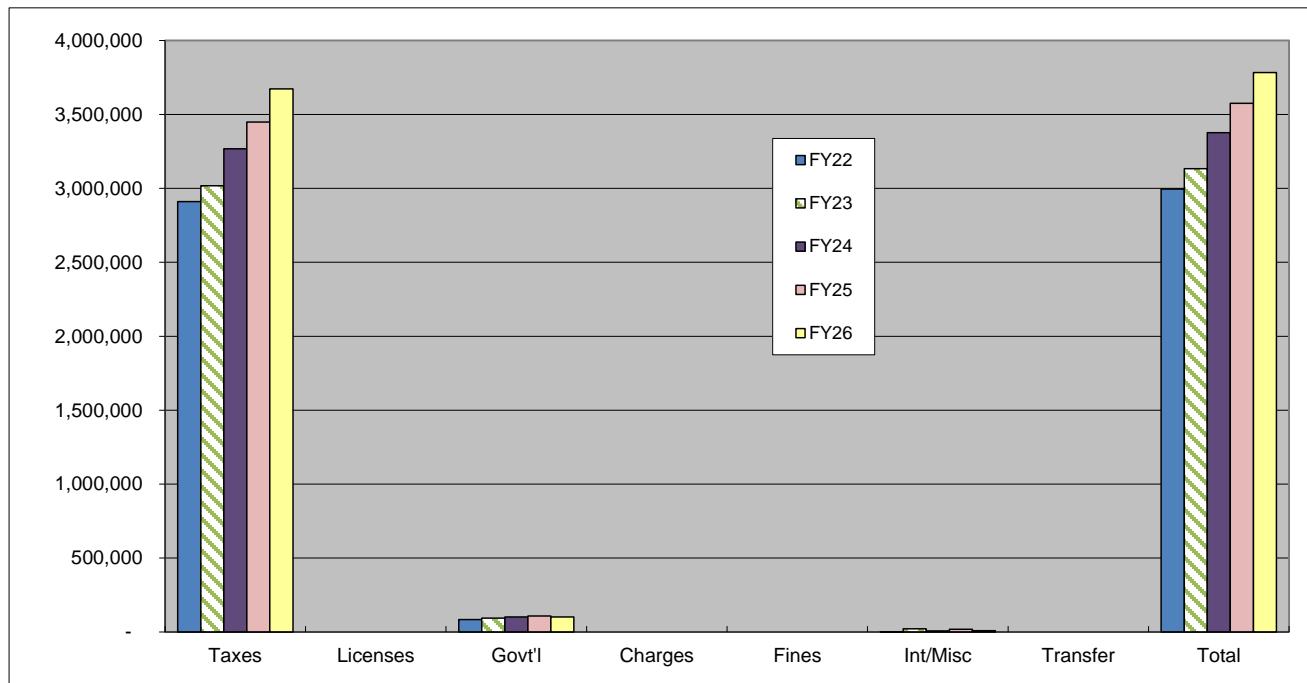
The expenditures in the graph below are related to the American Rescue Plan Act (ARPA) projects.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	11,140	278,223	450,000	50,000	-
Operating	1,504,683	1,333,559	310,182	127,804	-
Capital	737,933	6,641,232	8,198,832	10,383,111	2,179,716
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,253,756	8,253,014	8,959,014	10,560,915	2,179,716

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC HEALTH FUND

TAX REVENUE	3,672,194			
NON-TAX REVENUE	110,255			
TOTAL REVENUES	3,782,449			
Use / (Source) of Reserves	-	FY 25 MILLS	6.63	
TOTAL RESOURCES USED	3,782,449	FY 26 MILLS	6.96	
		Change	0.33	
BASE APPROPRIATIONS	3,782,449	Est. Reserves 7/1/25	-	
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-	
TOTAL APPROPRIATIONS	3,782,449	Proj. Res. 6/30/26	-	



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	2,910,437	3,017,215	3,267,878	3,448,918	3,672,194
Licenses	-	-	-	-	-
Gov'tl	83,636	93,931	101,857	107,997	101,255
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	1,596	21,835	7,398	18,290	9,000
Transfer	-	-	-	-	-
Total	2,995,669	3,132,981	3,377,133	3,575,205	3,782,449

FY26 FINAL BUDGET

Public Health (Riverstone Health) - Revenue Budget

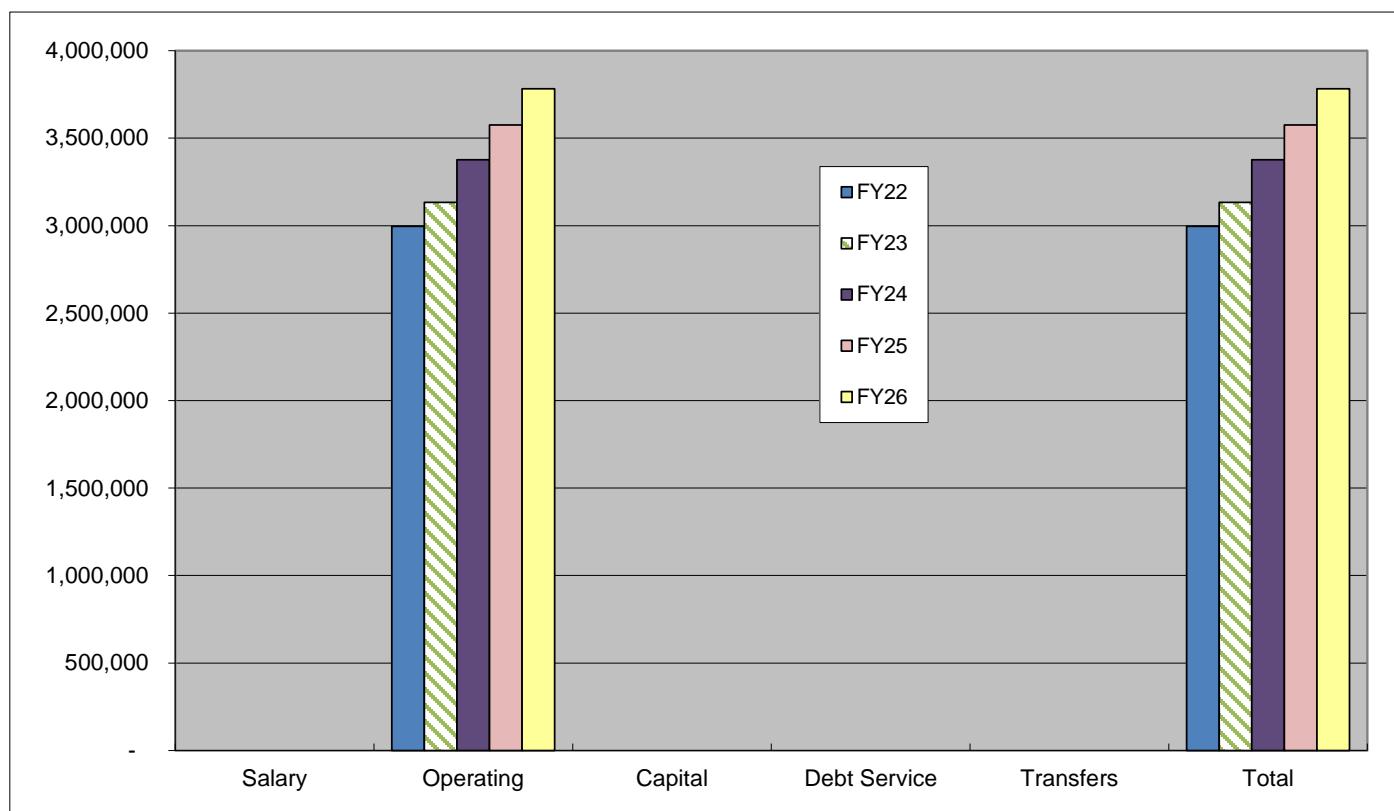
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2270.000.000.311010.000	REAL PROPERTY TAXES	3,194,325	3,132,734	3,375,607	3,375,607		3,257,292		3,561,694		
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	40,000	52,073	45,000	45,000		50,888		45,000		
2270.000.000.311021.000	MOBILE HOME TAXES	12,000	16,233	13,000	13,000		12,644		13,000		
2270.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	1,800	11	-	-		-		-		
2270.000.000.311040.000	NET PROCEEDS TAX	36,500	63,276	30,000	76,000		124,302		50,000		
2270.000.000.312000.000	P & I DELINQUENT TAXES	3,000	3,551	2,500	2,500		3,792		2,500		
2270.000.000.335240.000	STATE ENTITLEMENT	91,926	101,857	107,997	107,997		107,997		101,255		
2270.000.000.371010.000	INTEREST REVENUE	11,000	7,398	5,000	5,000		18,290		9,000		
TOTAL		3,390,551	3,377,133	3,579,104	3,625,104		3,575,205		3,782,449		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

PUBLIC HEALTH - (RIVERSTONE HEALTH)

On January 1, 1998 the City/County Public Health department became an entity separate from the County changing their name to Riverstone Health. The County levies millage on behalf of Riverstone Health and the collected tax receipts are forwarded to them for operations.

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

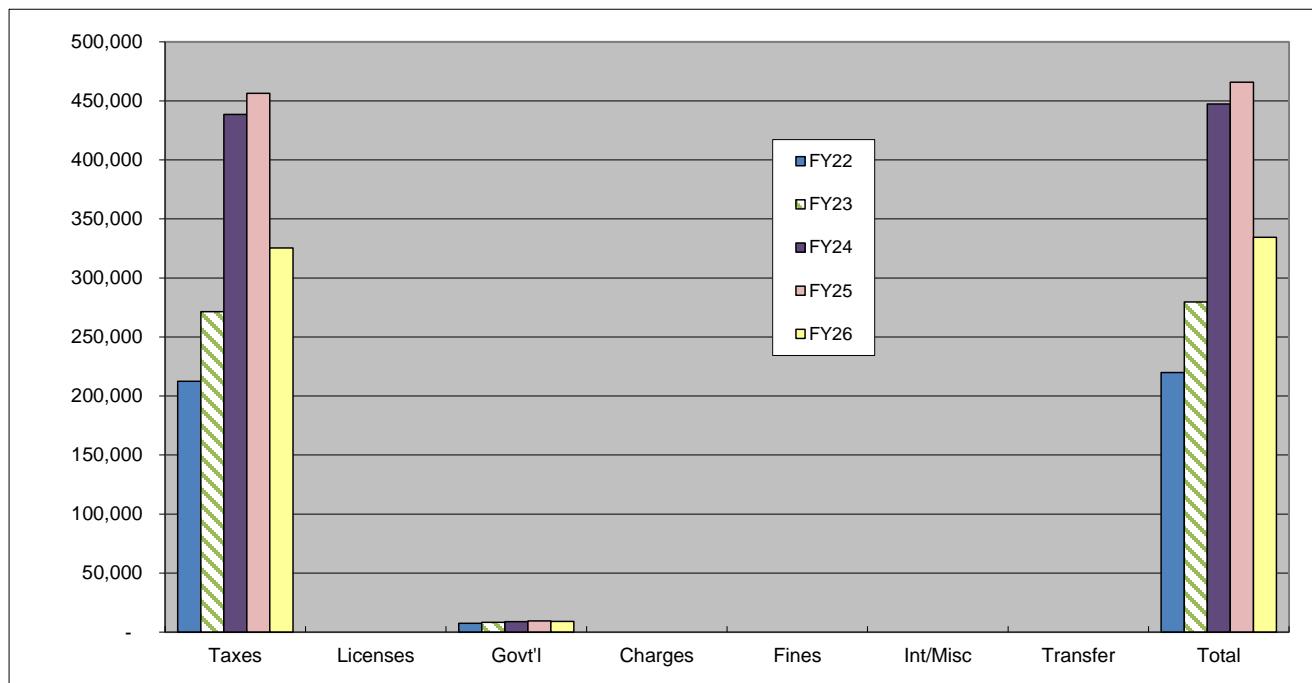


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	2,995,669	3,132,981	3,377,134	3,575,205	3,782,449
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,995,669	3,132,981	3,377,134	3,575,205	3,782,449

FINAL FY26 BUDGET								
Public Health Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2270.000.351.440110.530	PUBLIC HEALTH - ADMIN	3,390,551	3,377,134	3,579,104	3,625,104	3,575,205	3,782,449	
	OPERATING TOTAL	3,390,551	3,377,134	3,579,104	3,625,104	3,575,205	3,782,449	
	TOTAL	3,390,551	3,377,134	3,579,104	3,625,104	3,575,205	3,782,449	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
			-					
	PROGRAM ALLOCATION:	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Prelim FY26 Budget	
	Environmental Health	778,000	810,000	840,000	850,000	850,000	972,000	
	Disease Control	435,000	589,000	600,000	535,000	450,000	686,000	Note B
	Health Promotion	665,000	670,000	650,000	590,000	677,000	725,688	Note C
	Public Health Systems Integration (PHSI)	320,000	350,000	390,000	375,000	690,000	580,312	Note D
	Family Health Services	185,000	125,000	210,000	415,000	546,000	630,000	Note E
	Schools Allocation	60,000	60,000	40,000	130,000	-	-	
	Home Care Services	240,000	260,000	280,000	300,000	112,000	-	
		2,683,000	2,864,000	3,010,000	3,195,000	3,325,000	3,594,000	
							Note A	
UNDER THE TERMS OF THE LEASE APPROPRIATION AGREEMENT FOR THE RIVERSTONE HEALTH BOND ISSUE, THE COUNTY WILL REMIT ALL TAX COLLECTIONS TO THE TRUST AGENT FOR THE BONDS. THE TRUST WILL SATISFY THE DEBT REQUIREMENTS AND REMIT THE REMAINING BALANCE TO RIVERSTONE HEALTH.								
(A):	Per preliminary budget information received from the County for FY26.							
(B):	Includes Communicable Disease (\$636k) and HIV Prevention (\$50k).							
(C):	Includes Community Health Improvement (\$66k), Cancer (\$30k), Tobacco (\$60k), and general Health Promotion (\$570k).							
(D):	This cost center (PHSI) tracks costs focused on the foundational infrastructure within public health services that is needed for policy development, communication, community partnership development, innovation for continued evidence-based practice, and effective system-wide infrastructure/integration.							
(E):	Includes Maternal Child Health (\$150k), Nurse Family Partnership/HMFP (\$225k), Parents as Teachers (\$45k), KidsFirst (\$72k), CAC (\$138k).							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MENTAL HEALTH FUND

TAX REVENUE	325,391			
NON-TAX REVENUE	9,041			
TOTAL REVENUES	334,432	FY 25 MILLS	0.90	
Use / (Source) of Reserves	122,146	FY 26 MILLS	0.92	
TOTAL RESOURCES USED	456,578	Change	0.02	
BASE APPROPRIATIONS	420,578	Est. Reserves 7/1/25	245,068	
TRANSFERS & CONTINGENCY	36,000	(Use)/Source of Reserves	(122,146)	
TOTAL APPROPRIATIONS	456,578	Proj. Res. 6/30/26	122,922	



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	212,466	271,465	325,391	334,432	325,391
Licenses	-	-	-	-	-
Gov'tl	7,478	8,261	8,939	9,452	9,041
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	219,944	279,726	447,427	465,875	334,432

FY26 FINAL BUDGET

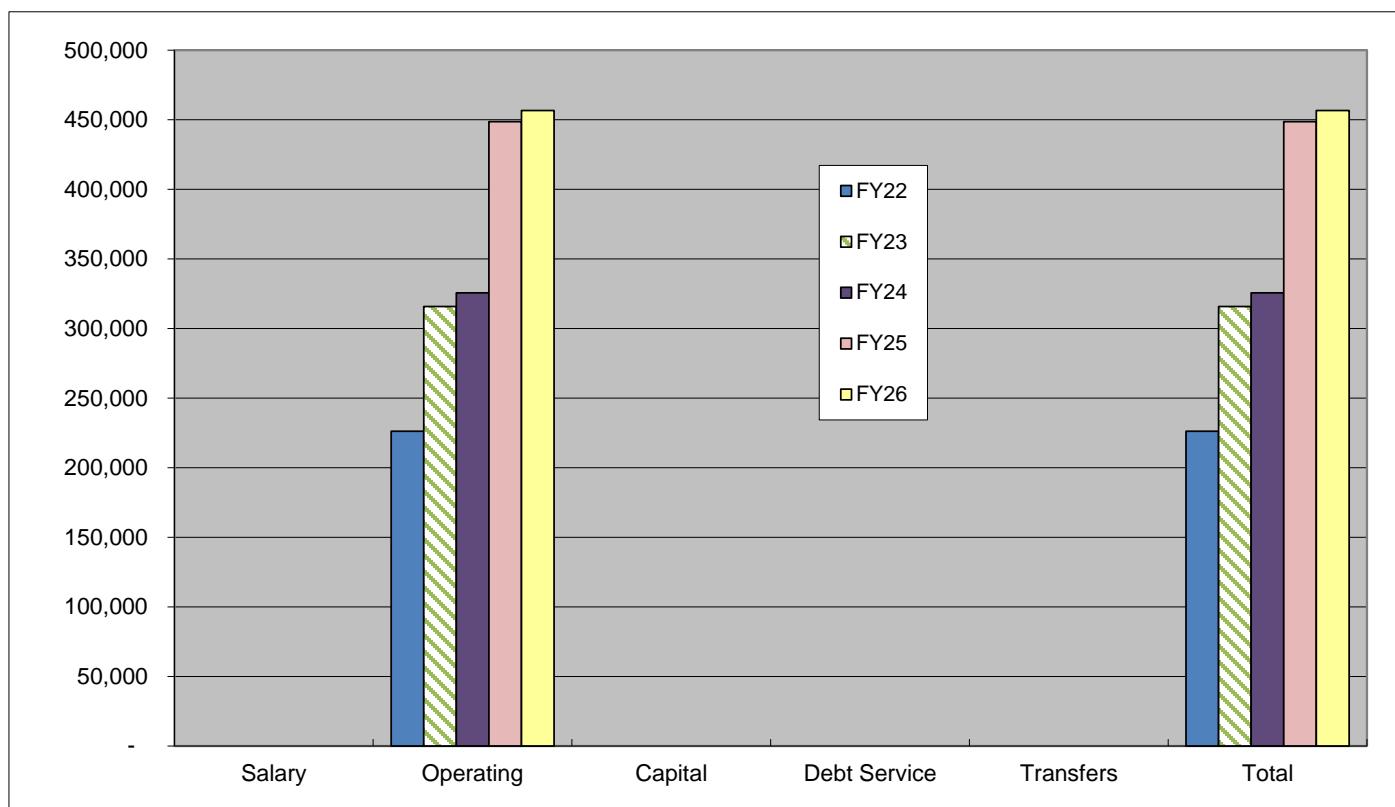
Mental Health - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2271.000.000.311010.000	REAL PROPERTY TAXES	437,309	424,000	448,498	448,498	430,575		314,691			
2271.000.000.311020.000	PERSONAL PROPERTY TAXES	2,700	6,526	4,500	4,500	6,830		4,500			
2271.000.000.311021.000	MOBILE HOME TAXES	1,000	1,881	1,000	1,000	1,657		1,000			
2271.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	120	1	-	-	-		-			
2271.000.000.311040.000	NET PROCEEDS TAX	500	5,706	3,500	3,500	16,874		5,000			
2271.000.000.312000.000	P & I DELINQUENT TAXES	200	374	200	200	487		200			
2271.000.000.335240.000	STATE ENTITLEMENT	8,208	8,939	9,453	9,453	9,452		9,041			
TOTAL		450,037	447,427	467,151	467,151	465,875		334,432			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

MENTAL HEALTH

The Mental Health fund accounts for costs associated with mental health treatment.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	226,300	315,719	325,719	448,632	456,578
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	226,300	315,719	325,719	448,632	456,578

FINAL FY26 BUDGET								
Mental Health Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2271.000.199.440400.397	CONTRACT SERVICES -MHC	334,292	250,719	343,632	418,632	393,632	345,578	1,946
2271.000.199.440400.398	CONTRACTS - DRUG COURT/MH SVS	5,000	5,000	150,000	150,000	55,000	75,000	(75,000)
2271.000.199.440400.821	TRANSFER TO YSC	70,000	70,000	-	-	-	0	0
2271.000.199.440400.850	CONTINGENCY	5,000	-	20,000	20,000	-	25,000	5,000
2271.000.199.440400.851	CONTINGENCY - PROTEST TAXES	13,000	-	9,000	9,000	-	11,000	2,000
	OPERATING TOTAL	427,292	325,719	522,632	597,632	448,632	456,578	
	TOTAL	427,292	325,719	522,632	597,632	448,632	456,578	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
2271.000.199.440400.397	Slight population increase		1,946					
			1,946					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY LEVY - MENTAL HEALTH FUND

TAX REVENUE	1,637,152			
NON-TAX REVENUE	46,408			
TOTAL REVENUES	1,683,560			
Use / (Source) of Reserves	119,440			
TOTAL RESOURCES USED	1,803,000			
		FY 25 MILLS	2.98	
		FY 26 MILLS	3.13	
		Change	0.15	
BASE APPROPRIATIONS	1,750,000			
TRANSFERS & CONTINGENCY	53,000			
TOTAL APPROPRIATIONS	1,803,000			
		Est. Reserves 7/1/25	688,170	
		(Use)/Source of Reserves	(119,440)	
		Proj. Res. 6/30/26	568,730	



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	1,306,881	1,356,307	1,468,816	1,550,969	1,637,152
Licenses	-	-	-	-	-
Gov'tl	38,154	42,981	46,597	49,387	46,408
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	2,137	-	-	-
Transfer	-	-	-	-	-
Total	1,345,035	1,401,425	1,515,413	1,600,356	1,683,560

FY26 FINAL BUDGET

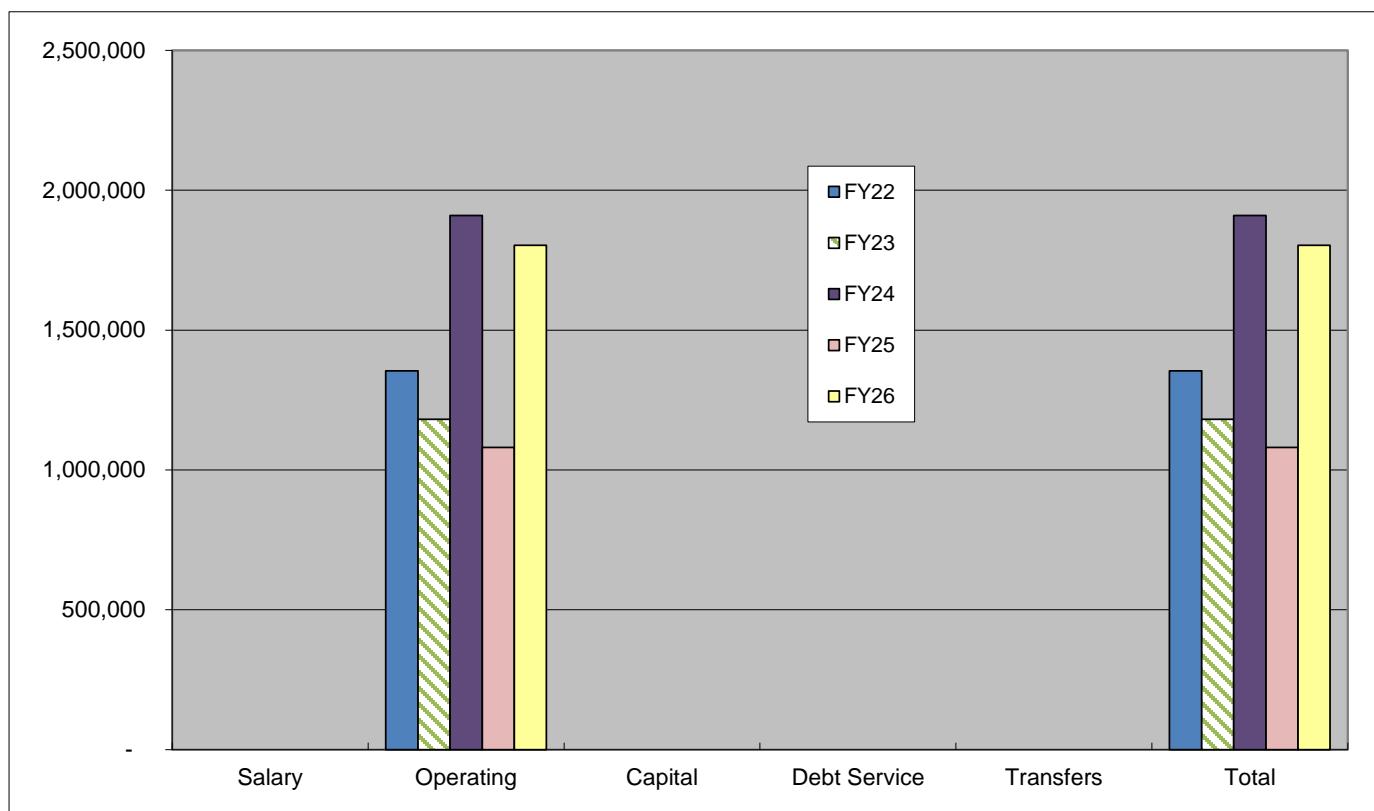
Public Safety - Mental Health - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2272.000.000.311010.000	REAL PROPERTY TAXES	1,437,290	1,408,073	1,519,261	1,519,261	1,464,833	1,602,652				
2272.000.000.311020.000	PERSONAL PROPERTY TAXES	16,000	23,406	19,000	19,000	22,879	19,000				
2272.000.000.311021.000	MOBILE HOME TAXES	6,000	7,295	6,000	6,000	5,684	6,000				
2272.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	800	5	-	-	-	-				
2272.000.000.311040.000	NET PROCEEDS TAX	3,500	28,445	8,500	8,500	55,870	8,500				
2272.000.000.312000.000	P & I DELINQUENT TAXES	1,200	1,592	1,000	1,000	1,703	1,000				
2272.000.000.335240.000	STATE ENTITLEMENT	42,133	46,597	49,388	49,388	49,387	46,408				
TOTAL		1,506,923	1,515,413	1,603,149	1,603,149	1,600,356	1,683,560				

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

PUBLIC SAFETY LEVY - MENTAL HEALTH

The Public Safety Levy - Mental Health fund accounts for a levy approved by voters to provide various mental health services to assist law enforcement.

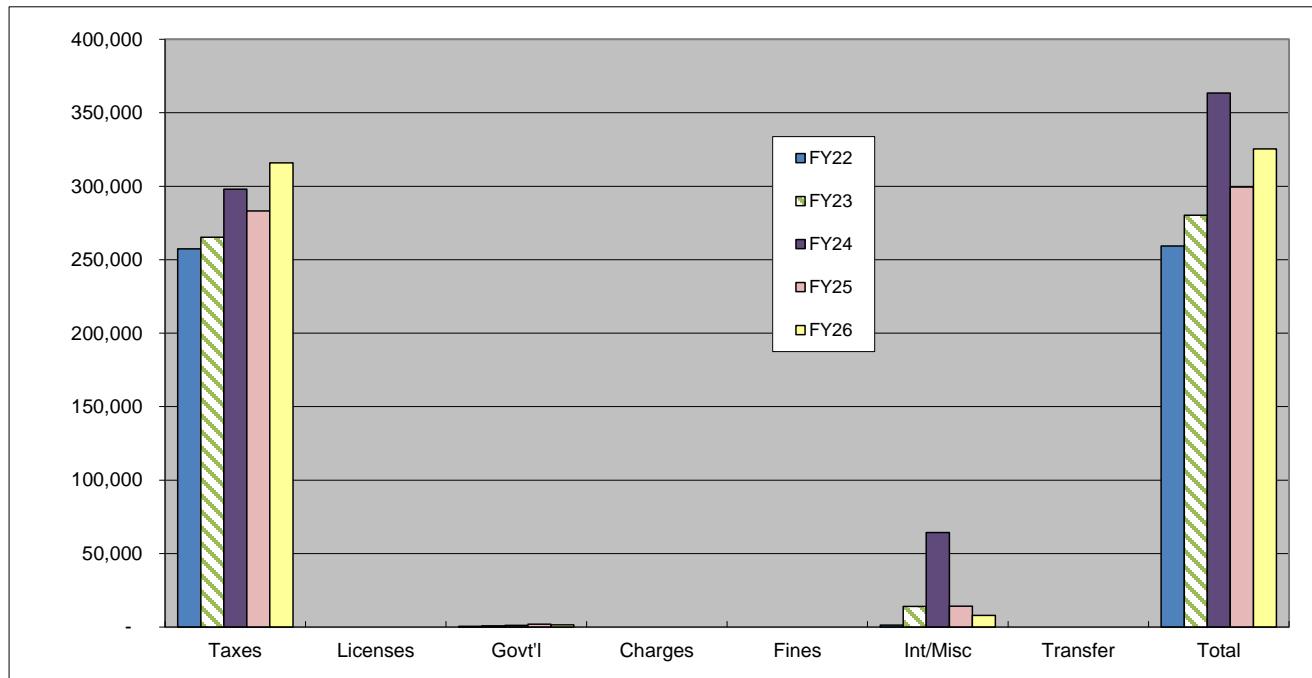


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,353,930	1,181,529	1,909,876	1,080,620	1,803,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,353,930	1,181,529	1,909,876	1,080,620	1,803,000

FINAL FY26 BUDGET								
Public Safety Levy - Mental Health Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2272.000.199.440400.397	CONTRACT SERVICES - MH SERVICES	1,551,600	1,551,539	1,000,000	1,000,000	675,000	1,500,000	500,000
2272.000.199.440400.398	CONTRACT SERVICES - MH SERVICES	-	-	50,000	50,000	-	50,000	-
2272.000.199.440400.399	CONTRACT SERVICES - MH SERVICES	359,000	358,337	412,270	412,270	405,620	200,000	(212,270)
2272.000.199.440400.851	CONTINGENCY - PROTEST TAXES	15,400	-	31,000	31,000	-	53,000	22,000
	OPERATING TOTAL	1,926,000	1,909,876	1,493,270	1,493,270	1,080,620	1,803,000	
CAPITAL								
2272.000.199.440400.920	CAPITAL OUTLAY-BUILDING	-	-	-	-	-	-	-
	CAPITAL TOTAL	-	-	-	-	-	-	-
	TOTAL	1,926,000	1,909,876	1,493,270	1,493,270	1,080,620	1,803,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
2272.000.199.440400.397	Mental health services from various providers		500,000					
			500,000					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCKWOOD PEDESTRIAN SAFETY FUND

TAX REVENUE	315,955	FY 25 MILLS	10.00
NON-TAX REVENUE	9,500	FY 26 MILLS	10.00
TOTAL REVENUES	325,455	Change	0.00
Use / (Source) of Reserves	257,798		
TOTAL RESOURCES USED	583,253		
BASE APPROPRIATIONS	571,253	Est. Reserves 7/1/25	447,810
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(257,798)
TOTAL APPROPRIATIONS	571,253	Proj. Res. 6/30/26	190,012



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	257,412	265,344	298,037	283,137	315,955
Licenses	-	-	-	-	-
Gov'tl	561	871	1,180	1,950	1,500
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	1,350	14,116	64,274	14,293	8,000
Transfer	-	-	-	-	-
Total	259,323	280,331	363,491	299,380	325,455

FY26 FINAL BUDGET

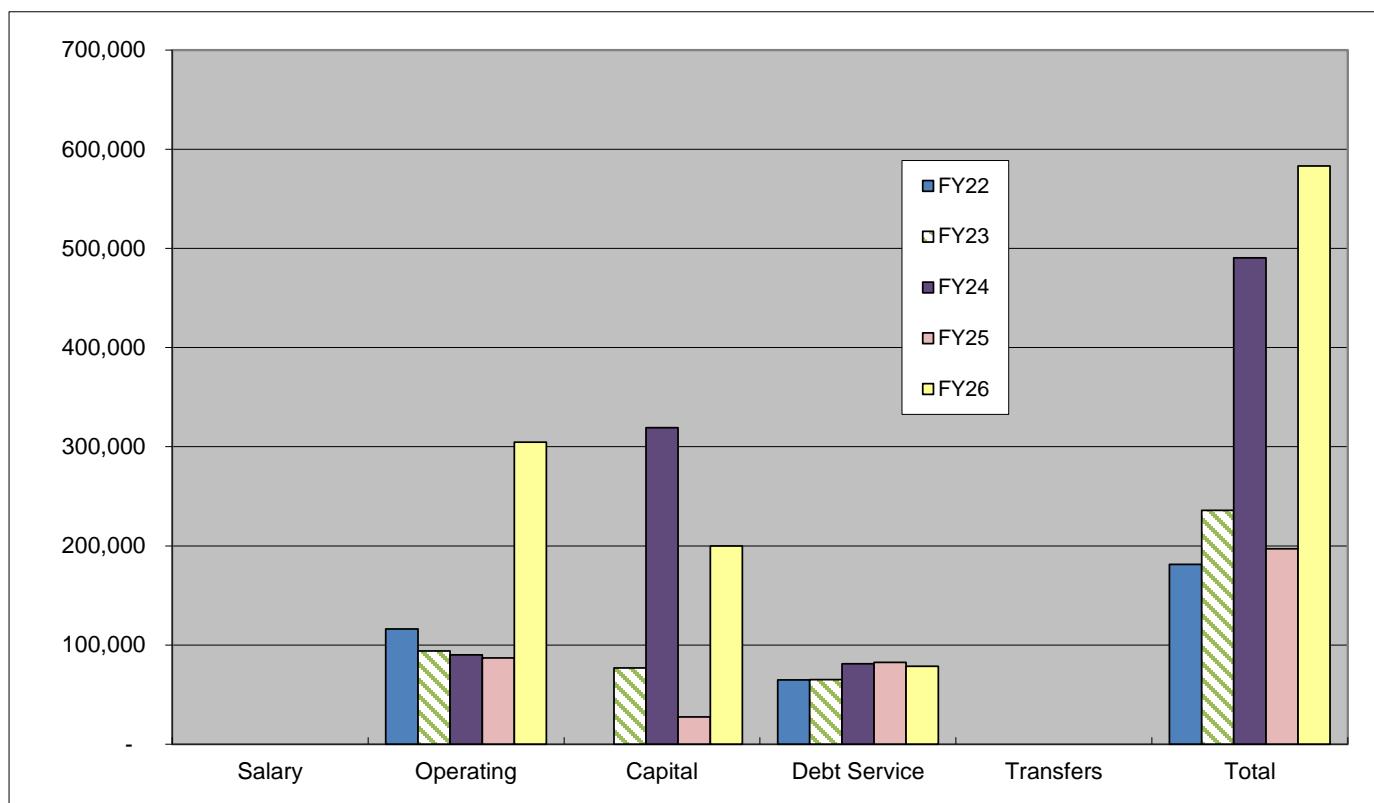
Lockwood Pedestrian Safety - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2275.000.000.311010.000	REAL PROPERTY TAXES	295,704	287,860	283,530	283,530	271,774		308,455			
2275.000.000.311020.000	PERSONAL PROPERTY TAXES	5,800	6,326	4,500	4,500	8,375		4,500			
2275.000.000.311021.000	MOBILE HOME TAXES	2,600	3,509	3,000	3,000	2,740		3,000			
2275.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	8	-	-	-		-			
2275.000.000.312000.000	P & I DELINQUENT TAXES	-	334	-	-	248		-			
2275.000.000.335240.000	STATE ENTITLEMENT	1,000	1,180	1,951	1,951	1,950		1,500			
2275.000.000.369000.000	OTHER INCOME	-	23	-	-	20					
2275.000.000.371010.000	INTEREST REVENUE	8,000	13,987	11,000	11,000	14,273		8,000			
2275.000.000.381061.000	INTERFUND LOAN PROCEEDS	175,000	50,264	75,000	75,000	-		-			
TOTAL		488,104	363,491	378,981	378,981	299,380		325,455			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

LOCKWOOD PEDESTRIAN SAFETY FUND

The Lockwood Pedestrian Safety fund accounts for voter approved property tax funds used for the purpose of enhancing pedestrian safety in Lockwood.

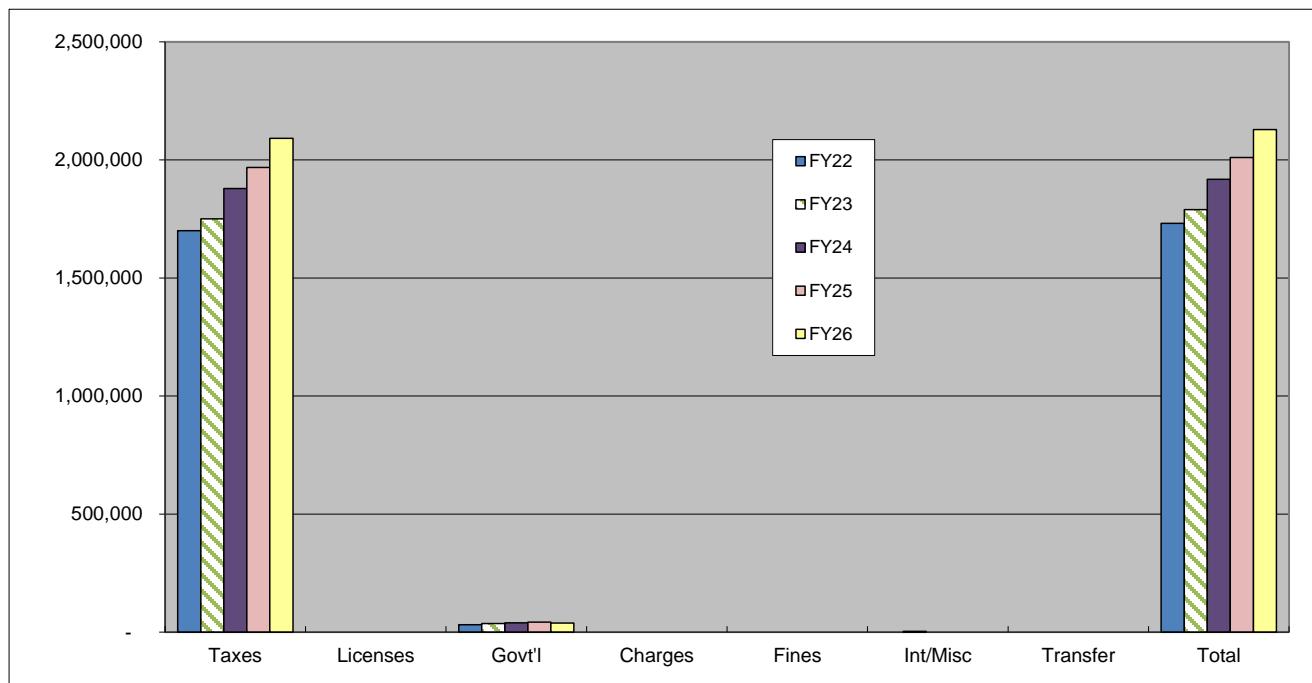


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	116,262	93,963	90,237	86,982	304,500
Capital	-	76,800	319,138	27,530	200,000
Debt Service	64,986	65,126	81,210	82,462	78,753
Transfers	-	-	-	-	-
Total	181,248	235,889	490,585	196,974	583,253

FINAL FY26 BUDGET								
Lockwood Pedestrian Safety - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2275.000.423.430264.340	UTILITIES	5,000	966	3,000	3,000	1,047	2,500	(500)
2275.000.423.430264.362	MAINTENANCE & REPAIRS	13,000	7,200	11,000	11,000	14,649	15,000	4,000
2275.000.423.430264.398	VARIABLE CONTRACT SERVICES	115,000	81,342	150,000	150,000	45,971	85,000	(65,000)
2275.000.423.430264.791	MDT MATCH SIDEWALK	35,000	729	161,700	161,700	25,315	190,000	28,300
2275.000.423.430264.851	CONTINGENCY - PROTEST TAX	14,000	-	7,000	7,000	-	12,000	5,000
	OPERATING TOTAL	182,000	90,237	332,700	332,700	86,982	304,500	
DEBT								
2275.000.423.430264.610	PRINCIPAL	61,073	62,983	66,471	66,471	66,470	68,192	1,721
2275.000.423.430264.620	INTEREST	19,656	18,227	15,992	15,992	15,992	10,561	(5,431)
	DEBT SERVICE TOTAL	80,729	81,210	82,463	82,463	82,462	78,753	
CAPITAL								
2275.000.423.430264.954	CONSTRUCTION	460,000	319,138	200,000	200,000	27,530	200,000	-
	CAPITAL TOTAL	460,000	319,138	200,000	200,000	27,530	200,000	
	TOTAL	722,729	490,585	615,163	615,163	196,974	583,253	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
2275.000.423.430264.362	Snow removal for additional sidewalks		4,000					
2275.000.423.430264.954	Sidewalk projects in addition to MDT projects		200,000					
			204,000					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SENIOR CITIZENS (ELDERLY ACTIVITIES) FUND

TAX REVENUE	2,090,839			
NON-TAX REVENUE	37,970			
TOTAL REVENUES	2,128,809			
Use / (Source) of Reserves	-			
TOTAL RESOURCES USED	2,128,809			
BASE APPROPRIATIONS	2,128,809			
TRANSFERS & CONTINGENCY	-			
TOTAL APPROPRIATIONS	2,128,809			



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	1,699,879	1,750,404	1,878,563	1,968,056	2,090,839
Licenses	-	-	-	-	-
Gov'tl	31,279	36,122	39,315	41,928	37,970
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	2,794	-	-	-
Transfer	-	-	-	-	-
Total	1,731,158	1,789,320	1,917,878	2,009,984	2,128,809

FY26 FINAL BUDGET

Senior Citizens (Elderly Activities) Fund - Revenue Budget

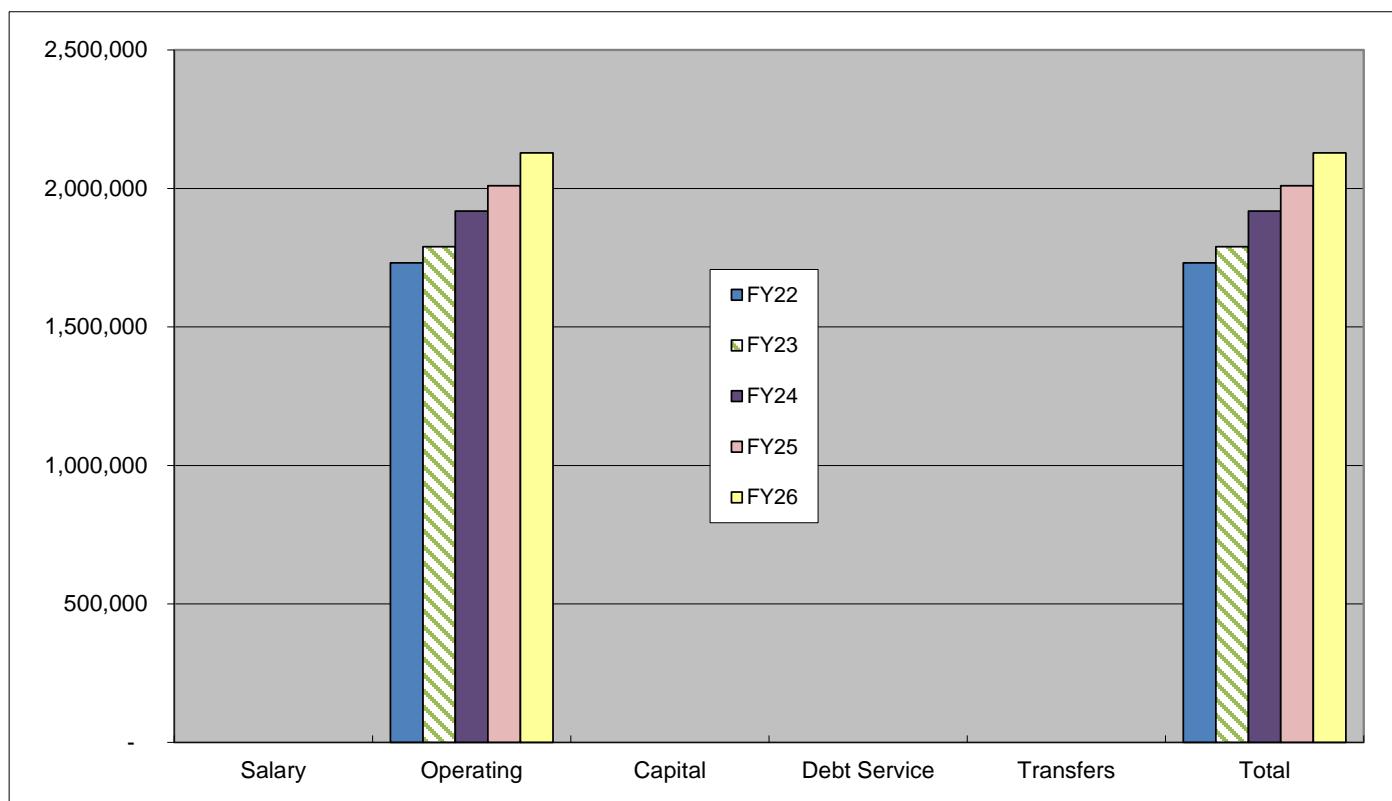
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2280.000.000.311010.000	REAL PROPERTY TAXES	1,835,994	1,800,435	1,931,163	1,931,163		1,858,085		2,027,039		
2280.000.000.311020.000	PERSONAL PROPERTY TAXES	22,000	29,989	18,000	18,000		29,125		18,000		
2280.000.000.311021.000	MOBILE HOME TAXES	7,600	9,371	9,000	9,000		7,239		9,000		
2280.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	900	7	-	-		-		-		
2280.000.000.311040.000	NET PROCEEDS TAX	23,600	36,705	10,000	41,000		71,432		35,000		
2280.000.000.312000.000	P & I DELINQUENT TAXES	1,800	2,056	1,800	1,800		2,175		1,800		
2280.000.000.335240.000	STATE ENTITLEMENT	34,472	39,315	41,929	41,929		41,928		37,970		
TOTAL		1,926,366	1,917,878	2,011,892	2,042,892		2,009,984		2,128,809		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SENIOR CITIZENS (ELDERLY ACTIVITIES)

The Senior Citizens (Elderly Activities) fund accounts for appropriations sent to Yellowstone County Council on Aging for assistance in funding programs related to the recreational, educational, and other activities of the elderly.

Voters approved mill increases in FY98, FY08 (\$225k) and in FY16 with a 1.73 mill increase.



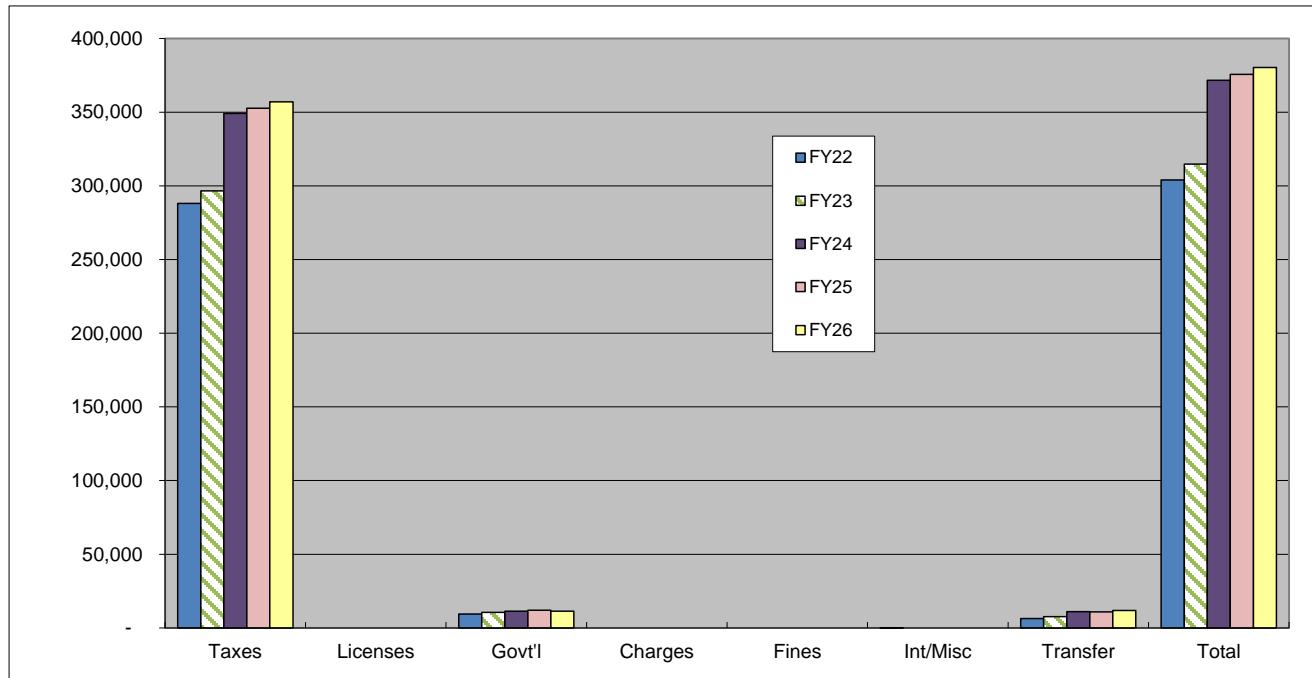
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,731,158	1,789,320	1,917,879	2,009,984	2,128,809
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,731,158	1,789,320	1,917,879	2,009,984	2,128,809

FINAL FY26 BUDGET								
Senior Citizens Fund - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2280.000.409.450320.397	ADULT RESOURCE ALLIANCE OF YC	1,926,366	1,917,879	2,011,892	2,042,892	2,009,984	2,128,809	
	OPERATING TOTAL	1,926,366	1,917,879	2,011,892	2,042,892	2,009,984	2,128,809	
	TOTAL	1,926,366	1,917,879	2,011,892	2,042,892	2,009,984	2,128,809	
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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	
		Request	Request	Request	Request	Request	Request	
Huntley Sr. Center		6,000	6,000	6,500	7,000	8,000	8,000	
Worden Sr. Center		6,500	7,000	7,500	7,500	6,900	8,500	
Shepherd Sr. Center		7,500	7,500	8,000	9,000	10,000	10,000	
Custer Sr. Center		6,500	6,500	7,000	7,000	7,300	7,300	
Broadview Sr. Center		4,000	4,000	4,000	4,000	4,000	4,000	
South Park Sr. Center		48,000	52,000	52,000	42,000	50,000	50,000	
Laurel Sr. Center		48,000	51,000	73,000	75,000	80,000	65,000	
Billings Community Center		40,000	40,000	40,000	40,000	50,000	50,000	
SUB TOTAL: SENIOR CENTER SUPPORT:		166,500	174,000	198,000	191,500	216,200	202,800	
Family Service Senior Commodities		13,000	27,000	30,000	35,000	50,000	50,000	
MET Special Transit		60,000	80,000	60,000	60,000	60,000	45,000	
Billings Senior Citizen's Inc.		-	40,000	-	8,000	9,000	7,500	
Big Sky Senior Services		275,000	350,000	365,000	369,000	390,000	-	
CLDI		-	10,000	10,000	-	-	-	
Area II Administrative Match		20,000	20,000	20,000	20,000	20,000	25,000	
SUB TOTAL: OTHER SUPPORT:		368,000	527,000	485,000	492,000	529,000	127,500	
Sub Total		534,500	701,000	683,000	683,500	745,200	330,300	
Billings Heights Site								
Contingency set aside/comm								
Alliance Volunteer Program	Match Support	130,000	120,000	130,000	220,996	109,858	148,614	
Resource Center/Caregiver	Match Support	180,000	180,000	220,000	152,278	152,278	205,999	
Meals on Wheels	Match Support	130,000	130,000	150,000	157,444	180,548	244,242	
Senior Dinner Program	Match Support	150,000	150,000	180,000	198,348	200,000	270,556	
Supportive Services	Match Support	100,000	100,000	110,000	89,914	221,578	299,746	

FINAL FY26 BUDGET							
Senior Citizens Fund - Expenditure Budget							
History and Budget Requests for Senior Centers and other Agencies		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Agency/Program		Request	Request	Request	Request	Request	Request
Transport/Rural/RIDES	Match Support	40,000	40,000	40,000	29,285	86,588	117,134
The Senior News		20,000	30,000	20,000	21,050	56,500	76,432
Minor Home Repair		3,000	10,000	10,000	2,500	5,000	6,764
Web, Internet, IT		20,000	20,000	20,000	20,000	24,550	33,211
Pro/Admin Sup/Train		120,000	120,000	95,000	107,594	110,000	148,806
Insurance/Taxes/Contracts / Inspections		60,000	60,000	60,000	80,091	54,550	73,794
Audit		15,000	14,000	12,000	12,000	15,000	20,292
Misc/Marketing		50,000	30,000	30,000	30,000	40,000	54,110
Contingency		33,500	-	20,000	20,000	-	-
Sub total		1,051,500	1,004,000	1,097,000	1,141,500	1,256,450	1,699,700
TOTAL BUDGET		1,586,000	1,705,000	1,780,000	1,825,000	2,001,650	2,030,000

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EXTENSION FUND

TAX REVENUE	356,990		
NON-TAX REVENUE	23,274		
TOTAL REVENUES	380,264	FY 25 MILLS	0.71
Use / (Source) of Reserves	74,288	FY 26 MILLS	0.71
TOTAL RESOURCES USED	454,552	Change	0.00
BASE APPROPRIATIONS	377,952	Est. Reserves 7/1/25	213,643
TRANSFERS & CONTINGENCY	76,600	(Use)/Source of Reserves	(74,288)
TOTAL APPROPRIATIONS	454,552	Proj. Res. 6/30/26	139,355



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	288,095	296,571	349,076	352,738	356,990
Licenses	-	-	-	-	-
Gov'tl	9,419	10,505	11,372	12,022	11,451
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	51	-	-	-	-
Transfer	6,360	7,749	11,123	10,914	11,823
Total	303,925	314,825	371,571	375,674	380,264

FY26 FINAL BUDGET

Extension Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	FY25 BUDGET	Through 6/30/25	FY26		
2290.000.000.311010.000	REAL PROPERTY TAXES	341,620	335,326	345,722	345,722	332,397	351,190		
2290.000.000.311020.000	PERSONAL PROPERTY TAXES	4,500	5,472	3,500	3,500	5,328	3,500		
2290.000.000.311021.000	MOBILE HOME TAXES	1,500	1,693	1,000	1,000	1,315	1,000		
2290.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	240	1	-	-	-	-		
2290.000.000.311040.000	NET PROCEEDS TAX	700	6,217	1,000	1,000	13,312	1,000		
2290.000.000.312000.000	P & I DELINQUENT TAXES	300	367	300	300	386	300		
2290.000.000.335240.000	STATE ENTITLEMENT	10,396	11,372	12,022	12,022	12,022	11,451		
2290.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	11,130	11,123	11,424	11,424	10,914	11,823		
TOTAL		370,386	371,571	374,968	374,968	375,674	380,264		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY EXTENSION

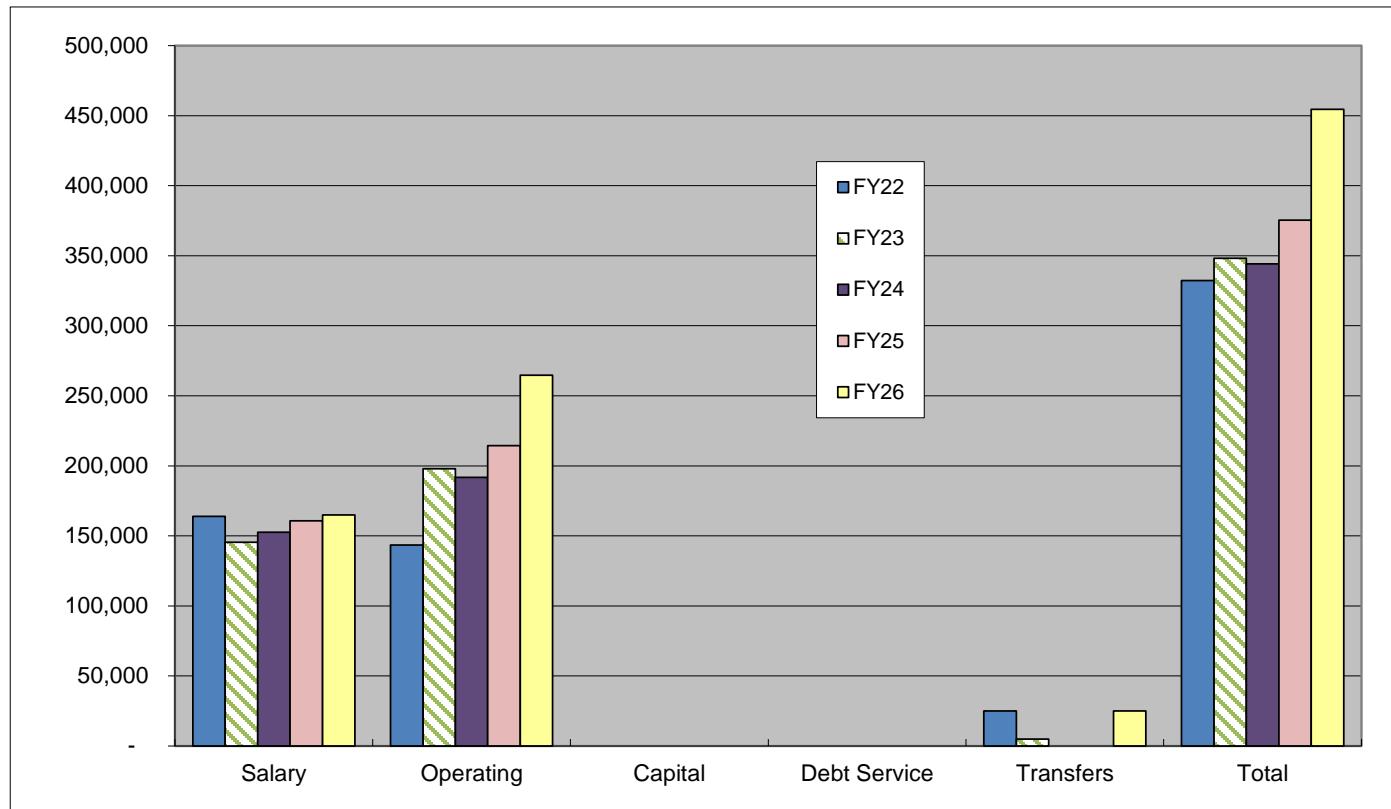
The County Extension fund provides for work in agriculture and home economics in cooperation with Montana State University and the U.S. department of Agriculture.

FY26 FTEs
1.75

FY25 FTEs
1.75

FY24 FTEs
1.75

FY23 FTEs
1.75



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	163,926	145,379	152,531	160,864	164,868
Operating	143,394	197,872	191,735	214,495	264,684
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	25,000	5,000	-	-	25,000
Total	332,320	348,251	344,266	375,359	454,552

FINAL FY26 BUDGET								
Extension Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2290.000.410.450400.111	SALARIES/PERM	98,298	98,792	101,707	101,707	102,592	104,832	
2290.000.410.450400.112	SALARIES/TEMP	15,000	14,920	17,500	17,500	17,244	17,500	-
2290.000.410.450400.120	OVERTIME	-	291	-	-	137		
2290.000.410.450400.130	TERMINATION PAY	-	92	-	-	-		
2290.000.410.450400.141	UNEMPLOYMENT COMPENSATION	170	171	179	179	185	306	
2290.000.410.450400.142	WORKER'S COMPENSATION	204	207	179	179	89	171	
2290.000.410.450400.143	GROUP HEALTH INSURANCE	19,404	19,392	19,992	19,992	19,967	20,790	
2290.000.410.450400.144	SOCIAL SECURITY	8,667	8,661	9,119	9,119	9,118	9,358	
2290.000.410.450400.147	LONG TERM DISABILITY	337	321	349	349	331	360	
2290.000.410.450400.153	LIFE INSURANCE	323	317	329	329	322	334	
2290.000.410.450400.156	PUBLIC EMPLOYEE RETIRE	10,276	9,367	10,812	10,812	10,879	11,218	
	PERSONNEL TOTAL	152,679	152,531	160,166	160,166	160,864	164,868	
OPERATING								
2290.000.410.450400.210	OFFICE SUPPLIES	10,000	10,733	15,000	15,000	14,551	15,000	-
2290.000.410.450400.220	OPERATING SUPPLIES	7,500	3,695	4,550	4,550	2,808	4,550	-
2290.000.410.450400.345	TECHNOLOGY	4,980	4,969	5,320	5,320	5,320	6,534	1,214
2290.000.410.450400.363	MACHINE MAINTENANCE	5,500	5,028	5,500	5,500	4,775	5,500	-
2290.000.410.450400.370	TRAVEL/MOVING	11,500	8,718	13,000	13,000	12,018	11,000	(2,000)
2290.000.410.450400.380	TRAINING	3,000	1,042	3,000	3,000	2,105	2,500	(500)
2290.000.410.450400.398	CONTRACT SERVICES- Ext. agent match	148,000	128,750	156,000	156,000	142,138	156,000	-
2290.000.410.450400.530	RENT/LEASE	30,800	28,800	35,000	35,000	30,780	12,000	(23,000)
2290.000.410.450400.850	CONTINGENCY	30,000	-	40,000	40,000	-	40,000	-
2290.000.410.450400.851	CONTINGENCY - PROTEST TAXES	10,500	-	7,000	7,000	-	11,600	4,600
	OPERATING TOTAL	261,780	191,735	284,370	284,370	214,495	264,684	
TRANSFERS								
2290.000.410.521000.820	TRANSFER TO CIP	-	-	-	-	-	25,000	
	TRANSFERS TOTAL	-	-	-	-	-	25,000	
	TOTAL	414,459	344,266	444,536	444,536	375,359	454,552	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
			-					
REQUESTS FOR CHANGES IN PERSONNEL								
Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PUBLIC SAFETY - ATTORNEY FUND

Transfer from General Fund	-
Health Insurance Levy Transfer	391,848
Transfer Revenue	<u>391,848</u>

TAX REVENUE	6,201,872	FY 25 MILLS	11.15
NON-TAX REVENUE	821,381	FY 26 MILLS	11.70
TOTAL REVENUES	7,023,253	Change	0.55
Use / (Source) of Reserves	1,431,195		
TOTAL RESOURCES USED	8,454,448	Est. Reserves 7/1/25	4,253,169
		(Use)/Source of Reserves	(1,431,195)
BASE APPROPRIATIONS	7,449,199	Proj. Res. 6/30/26	2,821,974
TRANSFERS & CONTINGENCY	1,005,250		
TOTAL APPROPRIATIONS	8,454,448		



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	4,885,897	5,071,356	5,495,662	5,797,865	6,201,872
Licenses	-	-	-	-	-
Gov'tl	399,165	474,861	470,888	459,031	355,533
Charges	71,738	78,788	77,124	77,956	73,000
Fines	-	-	-	-	-
Int/Misc	3,076	149,758	2,792	1,688	1,000
Transfer	303,681	309,997	336,285	333,814	391,848
Total	5,663,557	6,084,760	6,382,751	6,670,354	7,023,253

FY26 FINAL BUDGET

County Attorney Fund - Revenue Budget

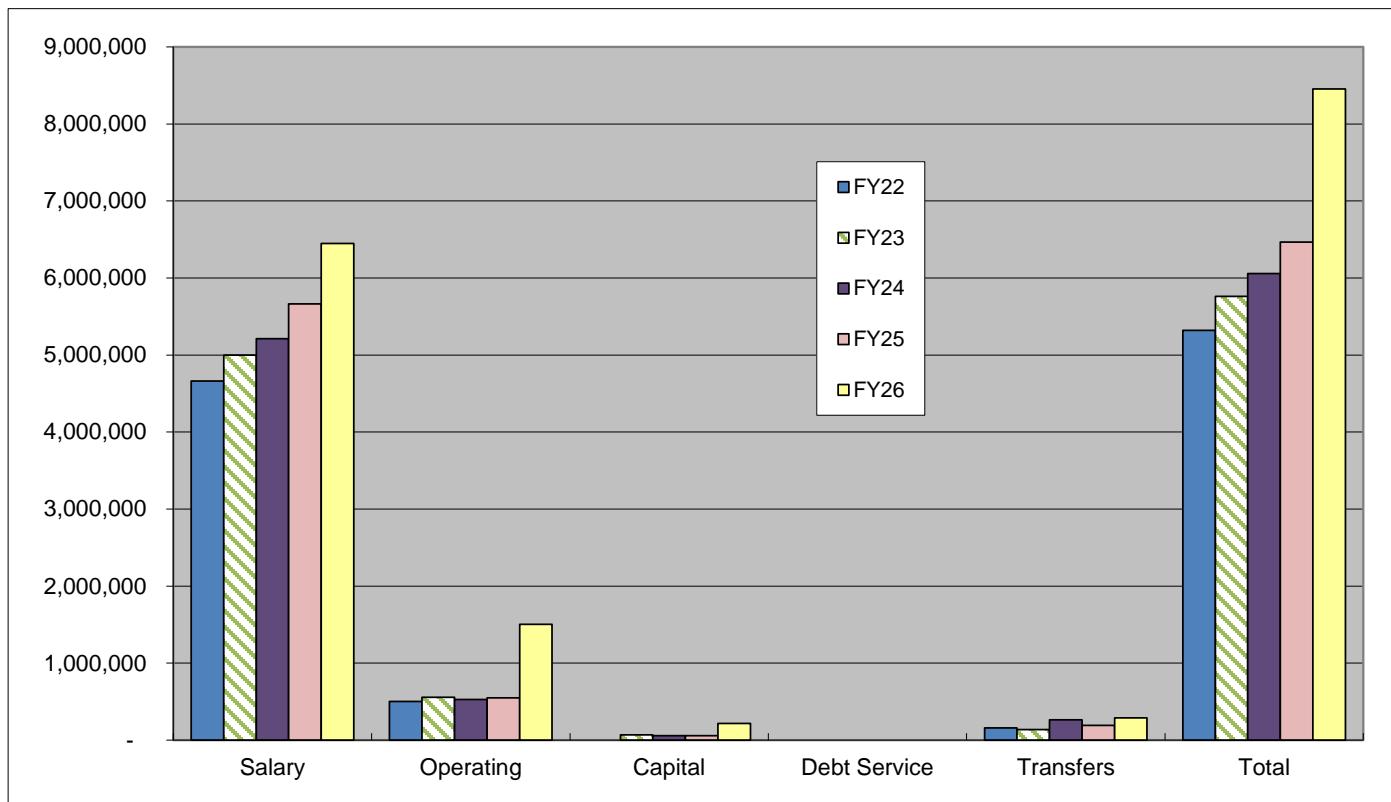
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2301.000.000.311010.000	REAL PROPERTY TAXES	5,379,779	5,268,450	5,684,414	5,684,414		5,475,625		6,000,072		
2301.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	87,565	65,000	65,000		85,561		65,000		
2301.000.000.311021.000	MOBILE HOME TAXES	20,000	27,293	22,000	22,000		21,257		22,000		
2301.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	3,000	19	-	-		-		-		
2301.000.000.311040.000	NET PROCEEDS TAX	11,000	106,369	75,000	75,000		209,046		110,000		
2301.000.000.312000.000	P & I DELINQUENT TAXES	4,800	5,966	4,800	4,800		6,376		4,800		
2301.000.000.313000.000	TAX TITLE & PROPERTY SALE	-	-	-	-		-		-		
2301.000.000.321015.000	M.V. OPTION TAX	-	-	-	-		-		-		
2301.000.000.331210.000	TITLE IV-E CHILD NEGLECT	200,000	311,863	200,000	200,000		293,462		200,000		
2301.000.000.335240.000	STATE ENTITLEMENT	62,926	78,345	84,889	84,889		84,889		69,311		
2301.000.000.336025.000	STATE SHARE - COUNTY ATTORNEY SAL	80,680	80,680	80,680	80,680		80,680		86,222		
2301.000.000.341020.000	BAD CHECK ADMIN FEE - ATTY	900	1,382	-	-		1,405		-		
2301.000.000.341052.000	VICTIM-WITNESS SURCHARGE	24,500	25,393	24,500	24,500		31,648		28,000		
2301.000.000.341056.000	COUNTY SURCHARGE - D.C.	40,000	50,349	48,000	48,000		44,903		45,000		
2301.000.000.369000.000	OTHER INCOME	1,000	2,334	1,000	1,000		1,716		1,000		
2301.000.000.371010.000	INTEREST REVENUE	-	458	-	-		(28)		-		
2301.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	368,880	336,285	378,624	378,624		333,814		391,848		
TOTAL		6,257,465	6,382,751	6,668,907	6,668,907		6,670,354		7,023,253		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY ATTORNEY

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

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
58.00	58.00	58.00	53.40



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	4,662,022	4,999,367	5,210,103	5,662,022	6,446,124
Operating	502,162	557,418	528,808	550,744	1,505,075
Capital	-	66,613	56,386	59,325	215,000
Debt Service	-	-	-	-	-
Transfers	157,323	138,360	262,950	192,431	288,250
Total	5,321,507	5,761,758	6,058,247	6,464,522	8,454,448

FINAL FY26 BUDGET								
Public Safety - County Attorney Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET		BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2301.000.122.411100.111	SALARIES/PERM	3,893,204	3,692,744	4,436,147	4,436,147	4,143,694	4,717,922	
2301.000.122.411100.112	SALARIES/TEMP	113,000	155,464	132,000	132,000	110,943	105,000	(27,000)
2301.000.122.411100.120	OVERTIME	75,000	28,667	50,000	50,000	47,515	45,000	(5,000)
2301.000.122.411100.130	TERMINATION PAY	15,000	(642)	15,000	15,000	-	15,000	-
2301.000.122.411100.141	UNEMPLOYMENT COMPENSATION	6,536	6,266	6,779	6,779	6,481	11,708	
2301.000.122.411100.142	WORKER'S COMPENSATION	20,203	13,475	19,071	19,071	13,861	18,346	
2301.000.122.411100.143	GROUP HEALTH INSURANCE	643,104	586,278	662,592	662,592	610,442	689,040	
2301.000.122.411100.144	SOCIAL SECURITY	344,725	318,603	357,113	357,113	319,054	370,484	
2301.000.122.411100.147	LONG TERM DISABILITY	14,897	13,551	15,387	15,387	13,748	16,097	
2301.000.122.411100.150	SALARY CONTINGENCY	15,000	-	15,000	15,000	-	15,000	
2301.000.122.411100.153	LIFE INSURANCE	10,288	9,400	10,322	10,322	9,459	10,353	
2301.000.122.411100.156	PUBLIC EMPLOYEE RETIRE	395,743	386,297	408,708	408,708	386,825	432,175	
	PERSONNEL TOTAL	5,546,700	5,210,103	6,128,119	6,128,119	5,662,022	6,446,124	
OPERATING								
2301.000.122.411100.202	EXPENSE OF INVEST	70,000	34,407	70,000	70,000	18,916	50,000	(20,000)
2301.000.122.411100.210	OFFICE SUPPLIES	84,928	59,249	93,694	93,694	53,556	87,000	(6,694)
2301.000.122.411100.220	OPERATING SUPPLIES	5,050	3,162	5,050	5,050	931	3,500	(1,550)
2301.000.122.411100.330	MEMBERSHIP & DUES	19,560	17,225	19,560	19,560	17,995	19,560	-
2301.000.122.411100.334	TAX/LAW/SUBSCRIPTIONS	5,000	1,793	5,000	5,000	4,307	5,000	-
2301.000.122.411100.337	PUBLICITY / ADVERTISING	4,000	1,895	4,000	4,000	3,447	4,000	-
2301.000.122.411100.345	TECHNOLOGY	174,695	172,901	184,886	184,886	184,981	198,515	13,629
2301.000.122.411100.352	LEGAL SERVICES	5,000	-	5,000	5,000	900	5,000	-
2301.000.122.411100.362	MAINTENANCE & REPAIRS	8,000	1,956	8,000	8,000	2,483	5,500	(2,500)
2301.000.122.411100.368	SOFTWARE/HARDWARE MAINTENANCE	142,875	64,263	143,275	143,275	55,842	170,000	26,725
2301.000.122.411100.370	TRAVEL/MOVING	47,000	30,720	47,000	47,000	44,664	47,000	-
2301.000.122.411100.380	TRAINING	35,000	21,521	35,000	35,000	20,880	25,000	(10,000)
2301.000.122.411100.394	WITNESS & JURY FEES	75,000	23,388	75,000	75,000	39,398	50,000	(25,000)
2301.000.122.411100.399	OTHER CONTRACT SERVICES	95,000	64,367	95,000	95,000	66,112	95,000	-
2301.000.122.411100.537	LEGAL RESEARCH SERVICES	32,750	31,961	36,450	36,450	36,332	38,000	1,550
2301.000.122.411100.850	CONTINGENCY	425,000	-	500,000	500,000	-	500,000	-
2301.000.122.411100.851	CONTINGENCY - PROTEST TAXES	164,000	-	117,000	117,000	-	202,000	85,000
	OPERATING TOTAL	1,392,858	528,808	1,443,915	1,443,915	550,744	1,505,075	61,160
CAPITAL								
2301.000.122.411100.940	CAPITAL OUTLAY-EQUIPMENT	266,400	56,386	274,690	274,690	59,325	215,000	(59,690)
	CAPITAL TOTAL	266,400	56,386	274,690	274,690	59,325	215,000	
TRANSFERS								
2301.000.122.521000.820	TRANSFER TO OTHER FUNDS-GRANTS	90,000	119,056	120,000	120,000	43,645	135,000	15,000
2301.000.122.521000.827	TRANSFER TO GENERAL FUND - IT	143,894	143,894	148,786	148,786	148,786	153,250	4,464
	TRANSFERS TOTAL	233,894	262,950	268,786	268,786	192,431	288,250	
	TOTAL	7,439,852	6,058,247	8,115,510	8,115,510	6,464,522	8,454,448	

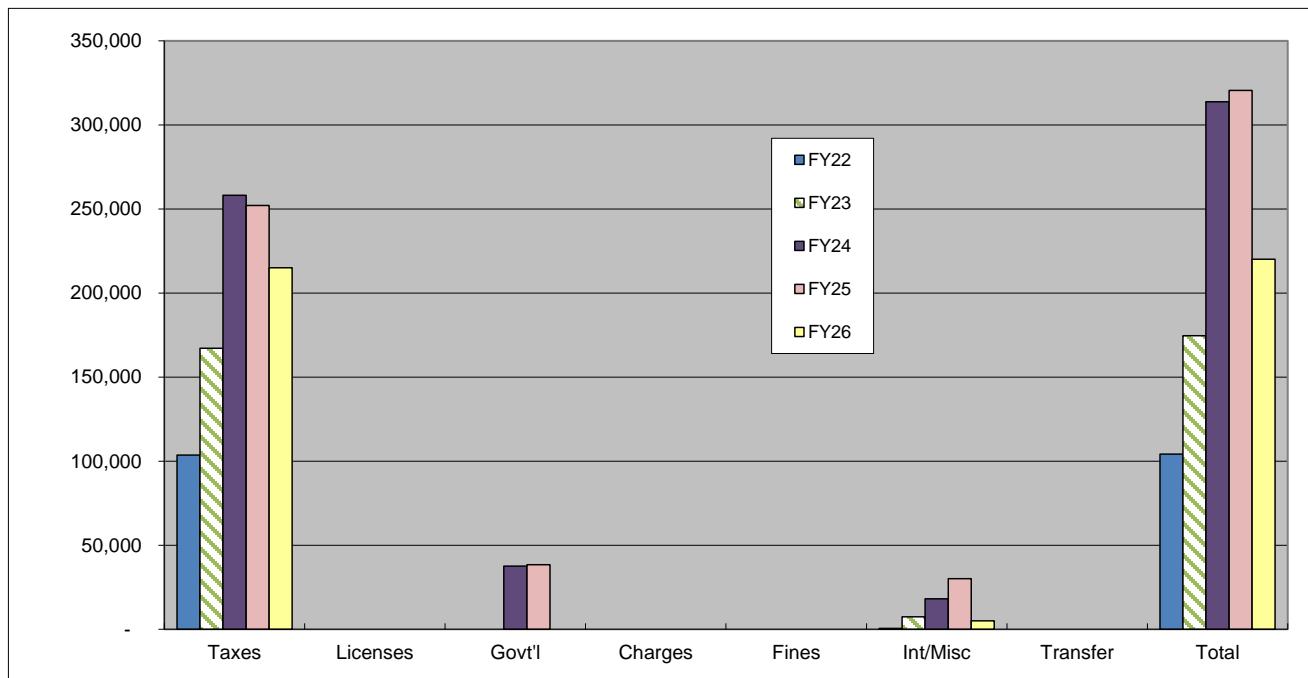
FINAL FY26 BUDGET						
Public Safety - County Attorney Fund - Expenditure Budget						
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET						
		<u>AMOUNT</u>				
ACCOUNT NUMBER	EXPLANATION	REQUESTED				
2301.000.122.411100.368	NICE Discovery Software and JTI	26,725				
2301.000.122.411100.537	Increase in rate	1,550				
2301.000.122.521000.820	VWP annual grant match	15,000				
2301.000.122.411100.940	JTI (final pmt) and WatchGuard	215,000				
		258,275				
REQUESTS FOR CHANGES IN PERSONNEL						
Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE					
		-				

FY26 FINAL REVENUE BUDGET AND 5 YEAR REVENUE REVIEW TEDD FUND

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

TAX REVENUE	215,040
NON-TAX REVENUE	5,000
TOTAL REVENUES	220,040
Use / (Source) of Reserves	329,960
TOTAL RESOURCES USED	550,000

BASE APPROPRIATIONS	550,000	Est. Reserves 7/1/25	443,764
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(329,960)
TOTAL APPROPRIATIONS	550,000	Proj. Res. 6/30/26	113,804



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	103,631	167,206	258,107	252,052	215,040
Licenses	-	-	-	-	-
Gov't'l	-	-	37,539	38,330	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	507	7,414	18,064	30,082	5,000
Transfer	-	-	-	-	-
Total	104,138	174,620	313,710	320,464	220,040

FY26 FINAL BUDGET

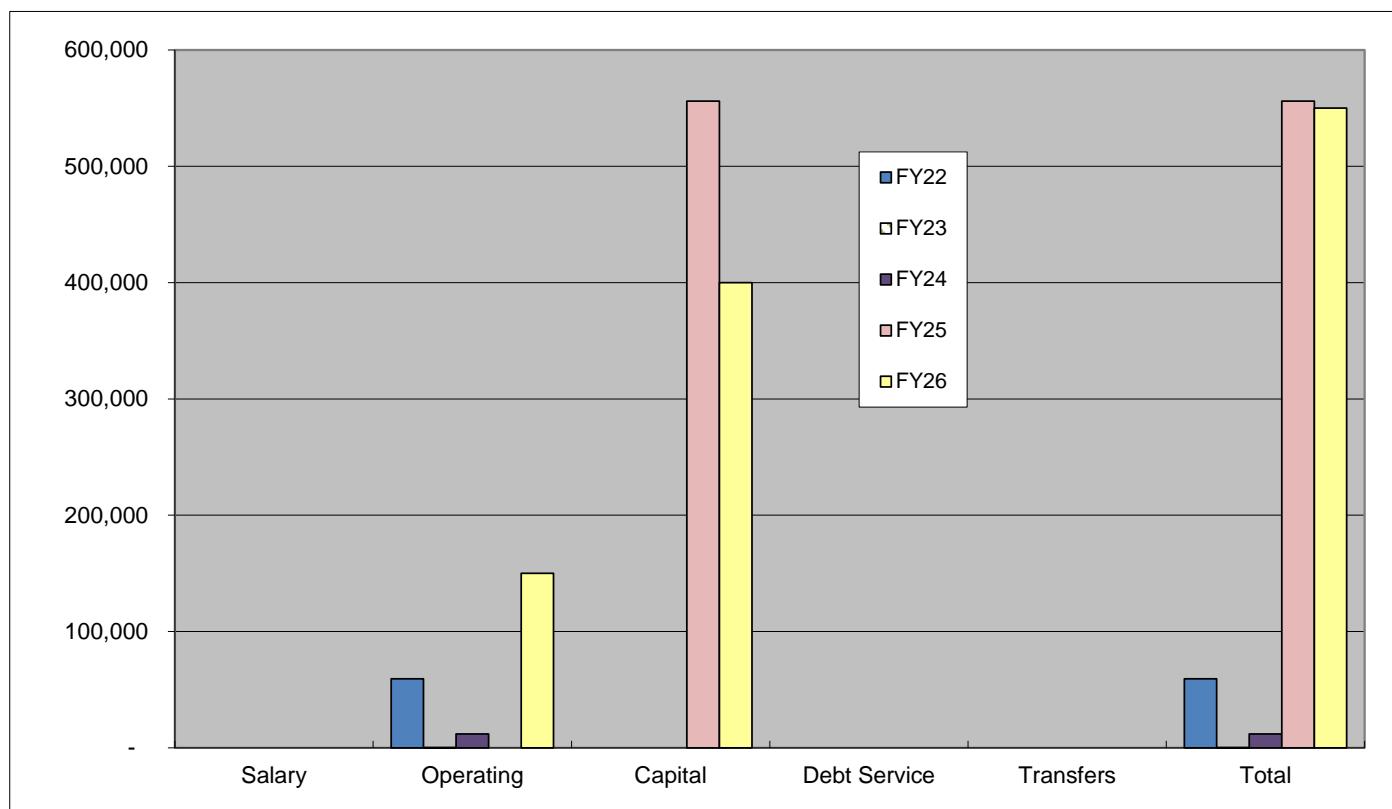
TEDD Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2310.000.000.311010.000	REAL PROPERTY TAXES	165,964	155,498	165,964	165,964	163,914	165,000				
2310.000.000.311020.000	PERSONAL PROPERTY TAXES	110,643	102,451	-	-	87,816	50,000				
2310.000.000.311021.000	MOBILE HOME TAXES	40	115	40	40	105	40				
2310.000.000.312000.000	P & I DELINQUENT TAXES	-	43	-	-	217	-				
2310.000.000.335240.000	STATE ENTITLEMENT	-	37,539	-	-	38,330	-				
2310.000.000.371010.000	INTEREST REVENUE	4,000	18,064	13,000	13,000	30,082	5,000				
TOTAL		280,647	313,710	179,004	179,004	320,464	220,040				

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

TEDD

The TEDD fund includes the activities of the Lockwood Targeted Economic Development District, established by Resolution #16-119 and approved by the Board of County Commissioners and effective as of December 27, 2016. This district was formed to address infrastructure deficiencies in the district and allow for industrial development.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	59,222	139	11,861	-	150,000
Capital	-	-	-	556,099	400,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	59,222	139	11,861	556,099	550,000

FINAL FY26 BUDGET

TEDD Fund - Expenditure Budget

FINAL FY26 BUDGET								
TEDD Fund - Expenditure Budget								
		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
Account		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2310.000.246.470210.347	ADMIN SERVICES	-	-	-	-	-	-	-
2310.000.246.470210.398	VARIABLE CONTRACT SERVICES	500,000	11,861	711,922	61,922	-	150,000	(561,922)
	OPERATING TOTAL	500,000	11,861	711,922	61,922	-	150,000	(561,922)
CAPITAL								
2310.000.246.470210.938	EDA WATER/SEWER PROJECT	-	-	-	650,000	556,099	400,000	
	CAPITAL TOTAL	-	-	-	650,000	556,099	400,000	
	TOTAL	500,000	11,861	711,922	711,922	556,099	550,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MUSEUM FUND

TAX REVENUE	774,827			
NON-TAX REVENUE	14,465			
TOTAL REVENUES	789,292	FY 25 MILLS	1.77	
Use / (Source) of Reserves	262,071	FY 26 MILLS	1.86	
TOTAL RESOURCES USED	1,051,363	Change	0.09	
BASE APPROPRIATIONS	1,038,363	Est. Reserves 7/1/25	548,118	
TRANSFERS & CONTINGENCY	13,000	(Use)/Source of Reserves	(262,071)	
TOTAL APPROPRIATIONS	1,051,363	Proj. Res. 6/30/26	286,047	

Does not include grant awards in revenue amounts.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	773,642	804,001	872,350	921,632	774,827
Licenses	-	-	-	-	-
Gov'tl	11,907	14,367	15,778	16,996	14,465
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	44,828	-	-	-	-
Transfer	-	-	-	-	-
Total	830,377	818,368	888,128	938,628	789,292

FY26 FINAL BUDGET

Museum Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 ACTUAL		PROJECTED
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26	
2360.000.000.311010.000	REAL PROPERTY TAXES	853,307	836,319	905,820	905,820	870,473	757,377	
2360.000.000.311020.000	PERSONAL PROPERTY TAXES	10,000	13,896	8,500	8,500	13,593	8,500	
2360.000.000.311021.000	MOBILE HOME TAXES	3,200	4,329	3,500	3,500	3,377	3,500	
2360.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	480	3	-	-	-	-	
2360.000.000.311040.000	NET PROCEEDS TAX	2,000	16,863	5,000	5,000	33,185	5,000	
2360.000.000.312000.000	P & I DELINQUENT TAXES	960	940	450	450	1,004	450	
2360.000.000.335240.000	STATE ENTITLEMENT	13,132	15,778	16,996	16,996	16,996	14,465	
TOTAL		883,079	888,128	940,266	940,266	938,628	789,292	

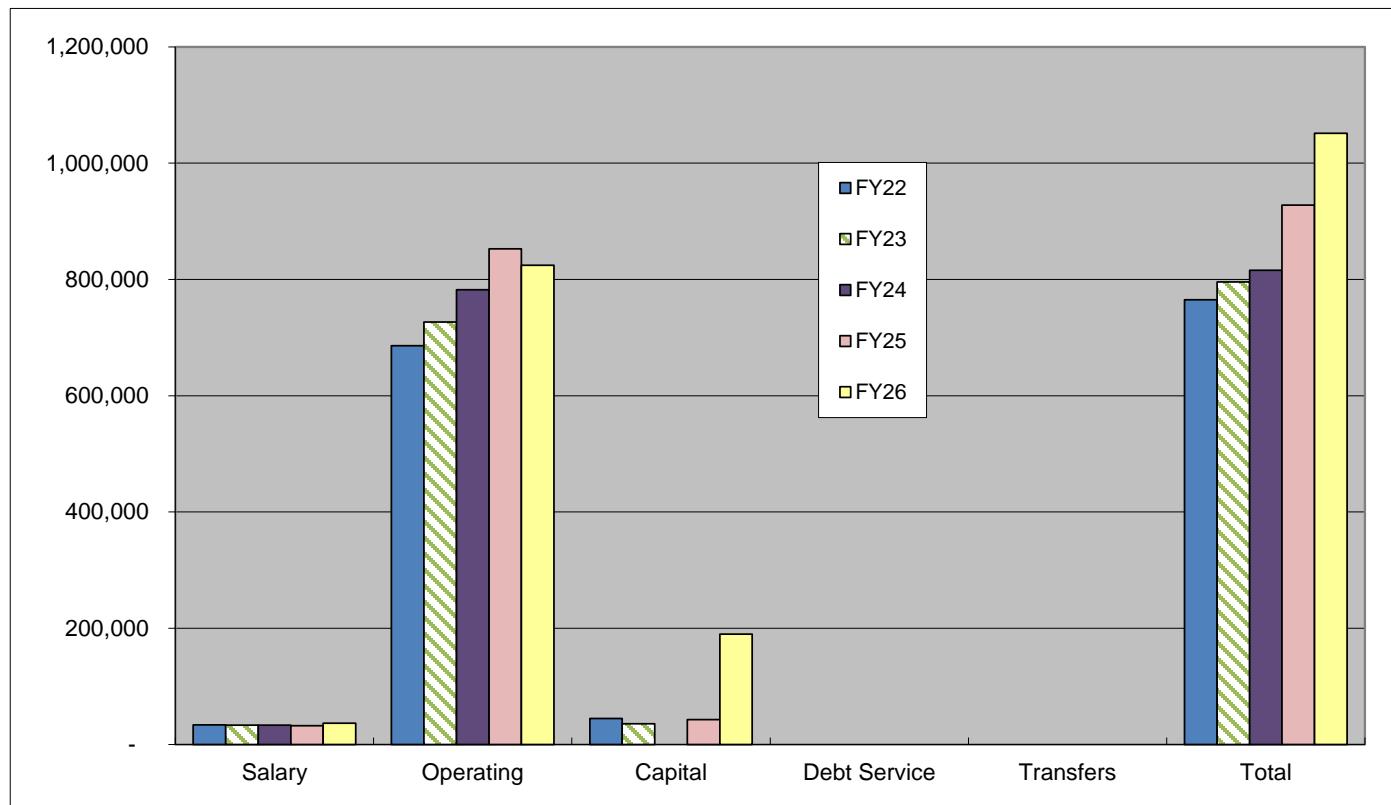
FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

MUSEUM

The Museum fund accounts for the County assistance of the operations of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum.

Unspent funds carryover and are added to subsequent budget.

County building superintendent prioritizes repair projects with available budget.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	33,940	33,264	33,264	32,284	36,800
Operating	686,295	726,926	782,519	852,502	824,563
Capital	44,670	35,560	-	42,893	190,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	764,905	795,750	815,783	927,679	1,051,363

FINAL FY26 BUDGET								
Museum Fund - Maintenance - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2360.000.145.460452.360	REPAIR AND MAINTENANCE SERVICE	25,712	5,887	27,668	27,668	7,414	76,429	48,761
2360.000.145.460452.510	INSURANCE	-	-	8,000	8,000	7,335	8,500	500
	OPERATING TOTAL	25,712	5,887	35,668	35,668	14,749	84,929	
CAPITAL								
2360.000.145.460452.920	CAPITAL OUTLAY-BUILDING	72,000	-	55,000	55,000	42,893	190,000	
	CAPITAL TOTAL	72,000	-	55,000	55,000	42,893	190,000	
	TOTAL	97,712	5,887	90,668	90,668	57,642	274,929	
Museum Maint. receives 10% of total revenue for Museum Fund for repair and maintenance. 20% YAM, 30% WHC, 35% YCM and 15% Huntley. Protest/delinquencies is estimated, as well.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
	PROJECTS NOTED ON COUNTY BUILDINGS:							
2360.000.145.460452.360	Increased to 10% for ongoing maint projects due to aging buildings		48,761					
2360.000.145.460452.920	YCM log restoration project/placeholder for additional projects		190,000					
			238,761					
Museum Fund - Miscellaneous - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2360.000.265.460452.850	CONTINGENCY	75,000	-	95,000	95,000	-	13,000	(82,000)
	OPERATING TOTAL	75,000	-	95,000	95,000	-	13,000	
	TOTAL	75,000	-	95,000	95,000	-	13,000	

FINAL FY26 BUDGET								
Museum Fund - Yellowstone Art Museum - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2360.000.261.460452.397	FIXED CONTRACT SERVICES	220,770	220,770	188,053	188,053	188,053	50,000	
	OPERATING TOTAL	220,770	220,770	188,053	188,053	188,053	50,000	
	TOTAL	220,770	220,770	188,053	188,053	188,053	50,000	
YAM receives 20% of total revenue in the Museum Fund.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
	<u>EXPLANATION</u>			<u>AMOUNT REQUESTED</u>				

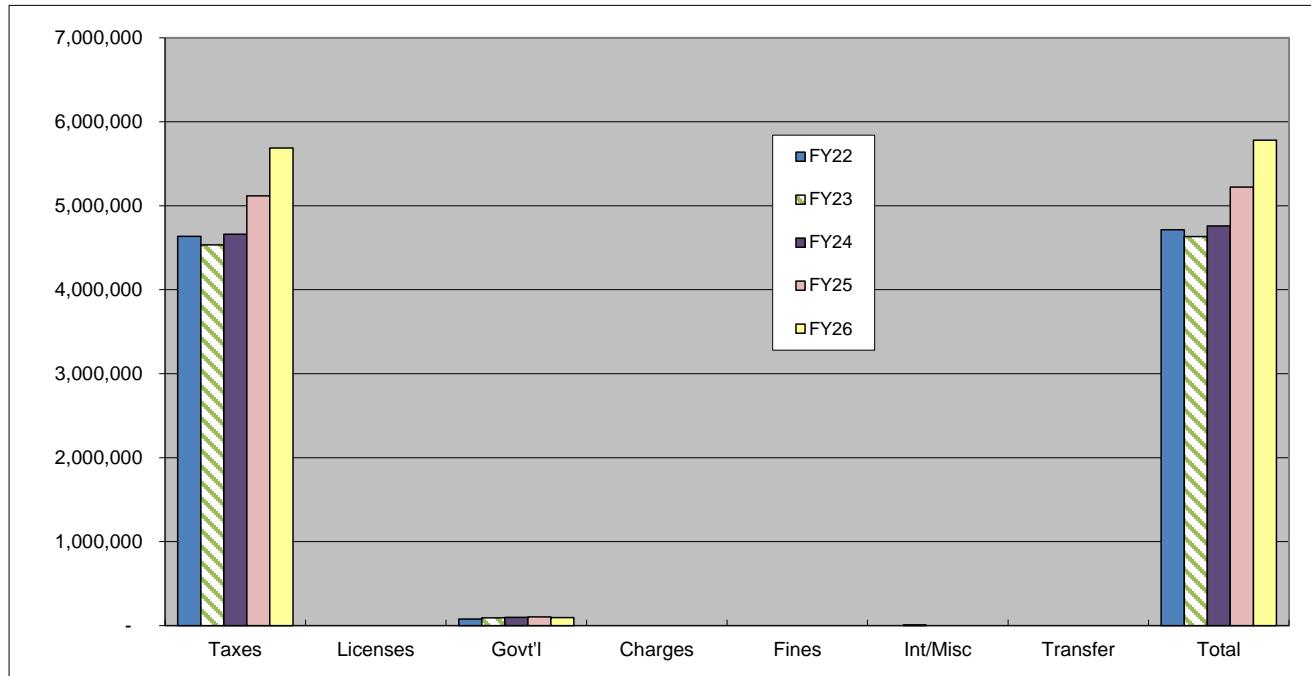
FINAL FY26 BUDGET								
Museum Fund - Western Heritage Center - Expenditure Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2360.000.262.460452.143	GROUP HEALTH INSURANCE	36,800	33,264	36,800	36,800	32,284	36,800	
	PERSONNEL TOTAL	36,800	33,264	36,800	36,800	32,284	36,800	
OPERATING								
2360.000.262.460452.220	OPERATING SUPPLIES	-	-	-	-	-	-	
2360.000.262.460452.370	TRAVEL/MOVING	-	999	700	700	-	500	
2360.000.262.460452.397	CONTRACT SERVICES -WHC OPERATIONS	228,124	228,124	244,580	244,580	244,580	199,488	
	OPERATING TOTAL	228,124	229,123	245,280	245,280	244,580	199,988	
	TOTAL	264,924	262,387	282,080	282,080	276,864	236,788	
WHC receives 30% of total revenue in the Museum Fund, split between health insurance and operations funding.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
NOTE: Group health insurance includes the cost of WHC-Foundation-participating employees health coverage in Yellowstone County's health insurance plan. WHC charges costs back to their budgets and withholds cost share from employees, if any.								

FINAL FY26 BUDGET								
Museum Fund - Yellowstone County Museum - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2360.000.263.460452.143	GROUP HEALTH INSURANCE	-	-	18,000	18,000	-	-	-
	PERSONNEL TOTAL	-	-	18,000	18,000	-	-	-
OPERATING								
2360.000.263.460452.397	FIXED CONTRACT SERVICES	220,770	220,770	264,080	264,080	264,080	276,252	
	OPERATING TOTAL	220,770	220,770	264,080	264,080	264,080	276,252	
	TOTAL	220,770	220,770	282,080	282,080	264,080	276,252	
YCM receives 35% of total revenue in the Museum Fund.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION			AMOUNT REQUESTED				

FINAL FY26 BUDGET								
Museum Fund - Huntley Museum - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2360.000.264.460452.397	FIXED CONTRACT SERVICES	105,969	105,969	141,040	141,040	141,040	200,394	
	OPERATING TOTAL	105,969	105,969	141,040	141,040	141,040	200,394	
	TOTAL	105,969	105,969	141,040	141,040	141,040	200,394	
HP receives 15% of total revenue in the Museum Fund.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PERMISSIVE MEDICAL LEVY FUND

TAX REVENUE	5,686,286	FY 25 MILLS	9.44
NON-TAX REVENUE	94,624	FY 26 MILLS	10.35
TOTAL REVENUES	5,780,910	Change	0.91
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	5,780,910		
BASE APPROPRIATIONS	-	Est. Reserves 7/1/25	-
TRANSFERS & CONTINGENCY	5,780,910	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	5,780,910	Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	4,637,070	4,535,159	4,662,024	5,117,782	5,686,286
Licenses	-	-	-	-	-
Gov'tl	78,076	91,557	98,682	104,520	94,624
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	7,580	-	-	-
Transfer	-	-	-	-	-
Total	4,715,146	4,634,296	4,760,706	5,222,302	5,780,910

FY26 FINAL BUDGET

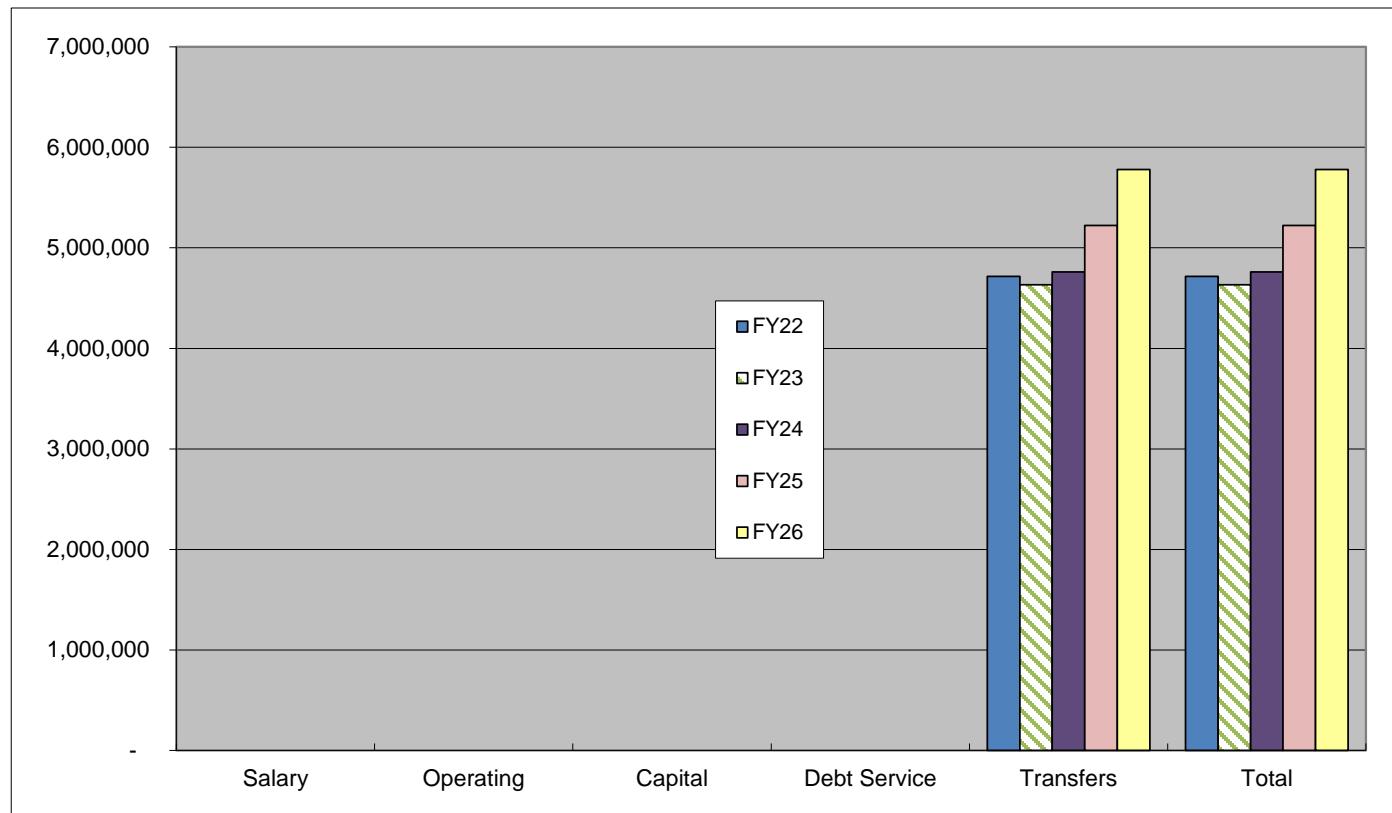
Permissive Medical Levy Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2371.000.000.311010.000	REAL PROPERTY TAXES	4,541,153	4,462,884	5,027,228	5,027,228		4,842,446		5,543,786		
2371.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	75,083	60,000	60,000		74,264		45,000		
2371.000.000.311021.000	MOBILE HOME TAXES	20,000	23,735	18,000	18,000		18,538		18,000		
2371.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	4,000	17	-	-		-		-		
2371.000.000.311040.000	NET PROCEEDS TAX	184,800	95,042	45,000	95,000		176,986		75,000		
2371.000.000.312000.000	P & I DELINQUENT TAXES	3,900	5,263	4,500	4,500		5,548		4,500		
2371.000.000.335240.000	STATE ENTITLEMENT	85,907	98,682	104,520	104,520		104,520		94,624		
2371.000.000.371010.000	INTEREST REVENUE	-	-	-	-		-		-		
TOTAL		4,899,760	4,760,706	5,259,248	5,309,248		5,222,302		5,780,910		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

PERMISSIVE MEDICAL LEVY

The Permissive Medical Levy fund was established to account for the taxes levied for funding the costs related to the County's health insurance plan. Cost increases associated with the eligible plan members are funded with transfers from this fund to the fund incurring the cost increase. Costs for funding plan shortfalls are transferred directly to the health insurance fund.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	4,715,146	4,634,296	4,760,706	5,222,302	5,780,910
Total	4,715,146	4,634,296	4,760,706	5,222,302	5,780,910

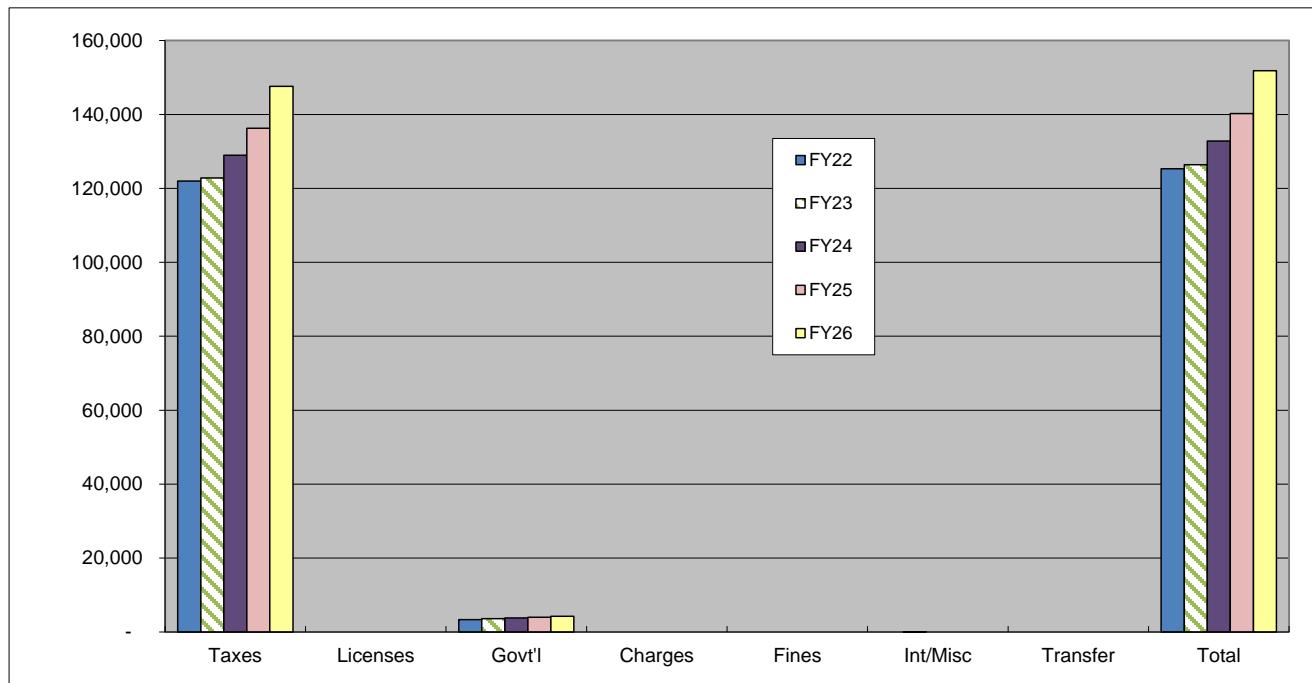
FINAL FY26 BUDGET								
Permissive Medical Levy Fund - Expenditure Budget								
		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
Account		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
TRANSFERS								
2371.000.601.521000.820	TRANSFER TO OTHER FUNDS	4,760,760	4,760,706	5,259,248	5,309,248	5,222,302	5,780,910	-
2371.000.601.521000.851	CONTINGENCY - PROTEST TAXES	139,000	-	-	-	-	-	-
	TRANSFERS TOTAL	4,899,760	4,760,706	5,259,248	5,309,248	5,222,302	5,780,910	
	TOTAL	4,899,760	4,760,706	5,259,248	5,309,248	5,222,302	5,780,910	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>					
			<u>REQUESTED</u>					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
SOIL CONSERVATION FUND

TAX REVENUE	147,619			
NON-TAX REVENUE	4,218			
TOTAL REVENUES	151,837			
Use / (Source) of Reserves	-			
TOTAL RESOURCES USED	151,837			
BASE APPROPRIATIONS	151,837			
TRANSFERS & CONTINGENCY	-			
TOTAL APPROPRIATIONS	151,837			

FY 25 MILLS	0.37
FY 26 MILLS	0.40
Change	0.03

Est. Reserves 7/1/25	-
(Use)/Source of Reserves	-
Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	121,954	122,792	128,990	136,237	147,619
Licenses	-	-	-	-	-
Gov'tl	3,360	3,593	3,830	3,973	4,218
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	10	-	-	-
Transfer	-	-	-	-	-
Total	125,314	126,395	132,820	140,210	151,837

FY26 FINAL BUDGET

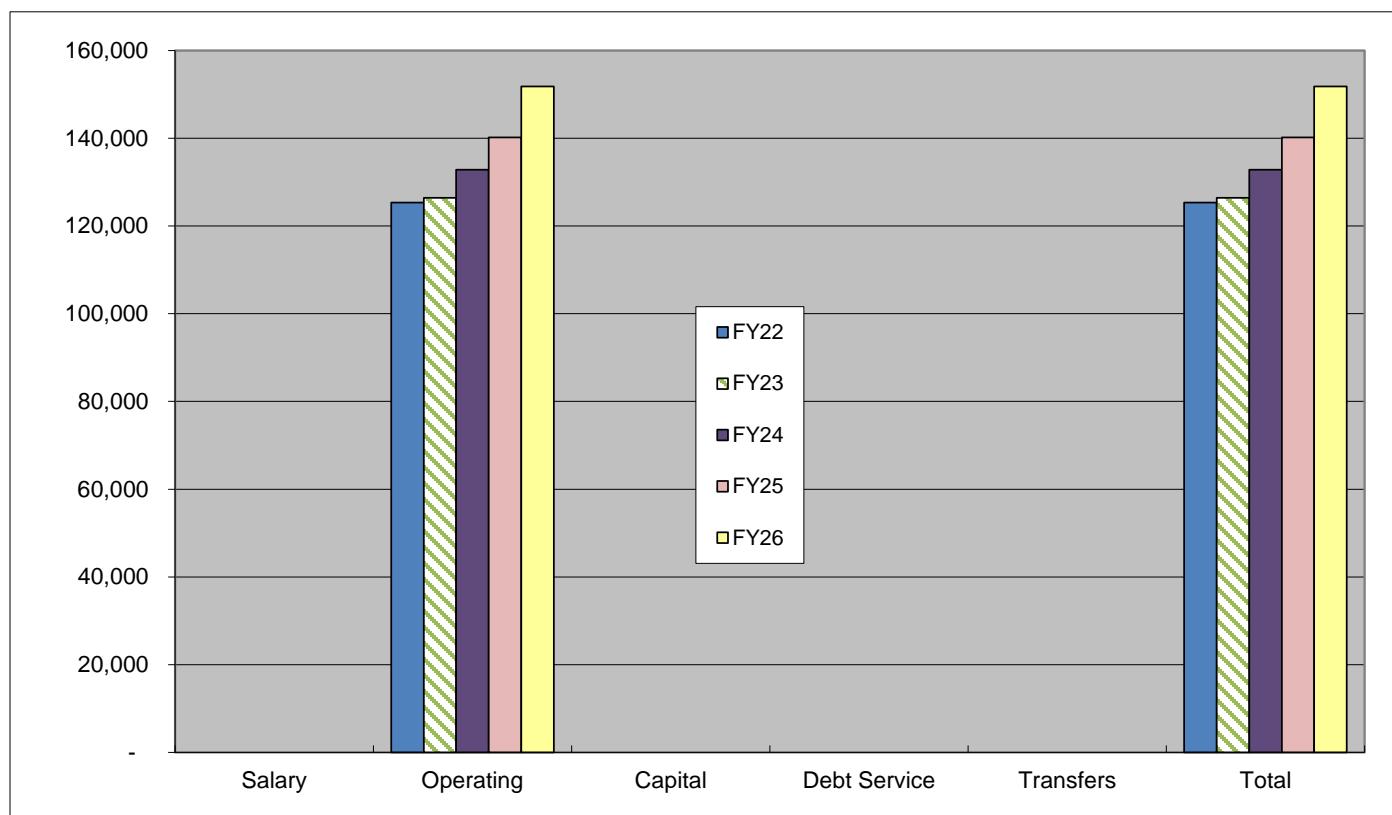
Soil Conservation Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2384.000.000.311010.000	REAL PROPERTY TAXES	128,840	128,843	139,416	139,416	136,077		147,544			
2384.000.000.312000.000	P & I DELINQUENT TAXES	150	147	75	75	160		75			
2384.000.000.335240.000	STATE ENTITLEMENT	3,830	3,830	3,974	3,974	3,973		4,218			
TOTAL		132,820	132,820	143,465	143,465	140,210		151,837			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

SOIL CONSERVATION

The Soil Conservation fund accounts for the tax levied for the conservation of soil resources and prevention of soil erosion. Tax monies from the levy are distributed to the Yellowstone Conservation District.

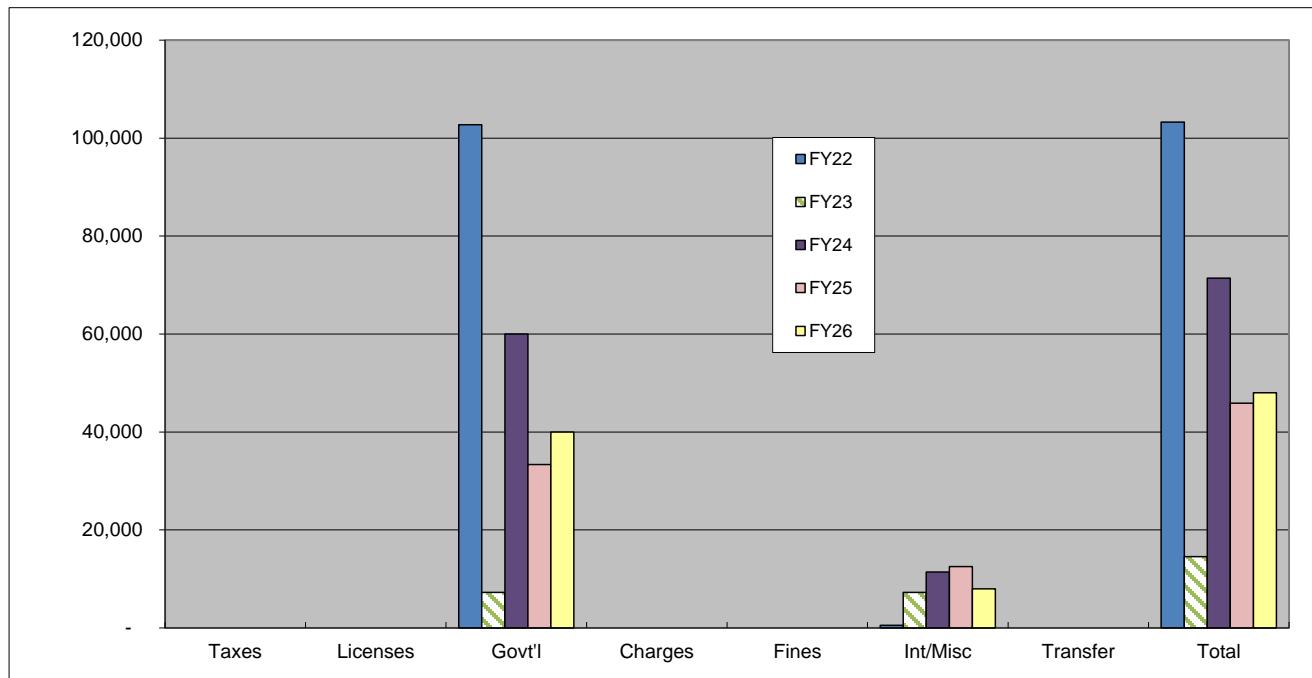


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	125,314	126,395	132,820	140,211	151,837
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	125,314	126,395	132,820	140,211	151,837

FINAL FY26 BUDGET								
Soil Conservation Fund - Expenditure Budget								
		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
Account		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2384.000.411.480100.398	SOIL CONSERVATION DISTRICT	132,820	132,820	143,465	143,465	140,211	151,837	
	OPERATING TOTAL	132,820	132,820	143,465	143,465	140,211	151,837	
	TOTAL	132,820	132,820	143,465	143,465	140,211	151,837	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>			<u>AMOUNT</u>				
				<u>REQUESTED</u>				

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
FEDERAL DRUG FORFEITURE

TAX REVENUE	-			
NON-TAX REVENUE	48,000			
TOTAL REVENUES	48,000			
Use / (Source) of Reserves	49,000			
TOTAL RESOURCES USED	97,000			
BASE APPROPRIATIONS	97,000			
TRANSFERS & CONTINGENCY	-			
TOTAL APPROPRIATIONS	97,000			
		Est. Reserves 7/1/25		313,293
		(Use)/Source of Reserves		(49,000)
		Proj. Res. 6/30/26		264,293



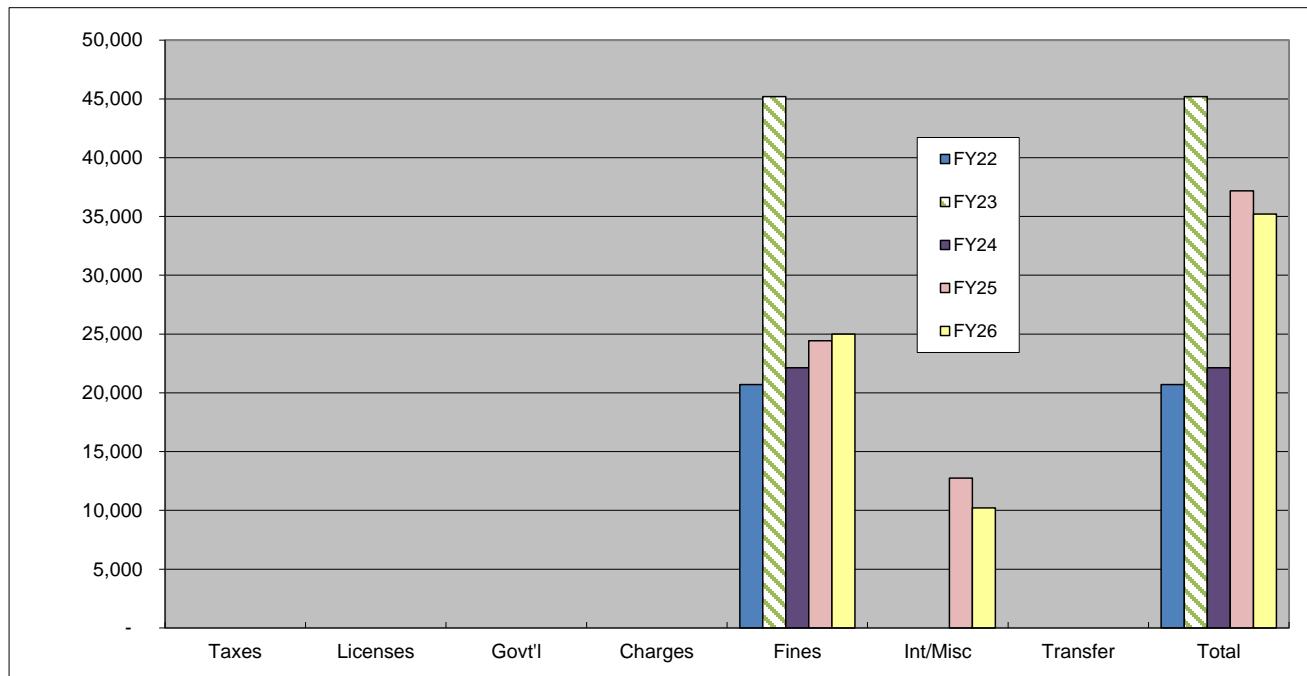
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	102,721	7,279	60,001	33,355	40,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	547	7,259	11,396	12,515	8,000
Transfer	-	-	-	-	-
Total	103,268	14,538	71,397	45,870	48,000

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LOCAL DRUG FORFEITURE

TAX REVENUE	-
NON-TAX REVENUE	35,200
TOTAL REVENUES	35,200
Use / (Source) of Reserves	26,300
TOTAL RESOURCES USED	61,500

BASE APPROPRIATIONS	61,500
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	61,500

Est. Reserves 7/1/25	59,858
(Use)/Source of Reserves	(26,300)
Proj. Res. 6/30/26	33,558



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	20,703	45,199	22,143	24,439	25,000
Int/Misc	-	-	-	12,750	10,200
Transfer	-	-	-	-	-
Total	20,703	45,199	22,143	37,189	35,200

FY26 FINAL BUDGET

Drug Forfeiture Funds - Revenue Budget

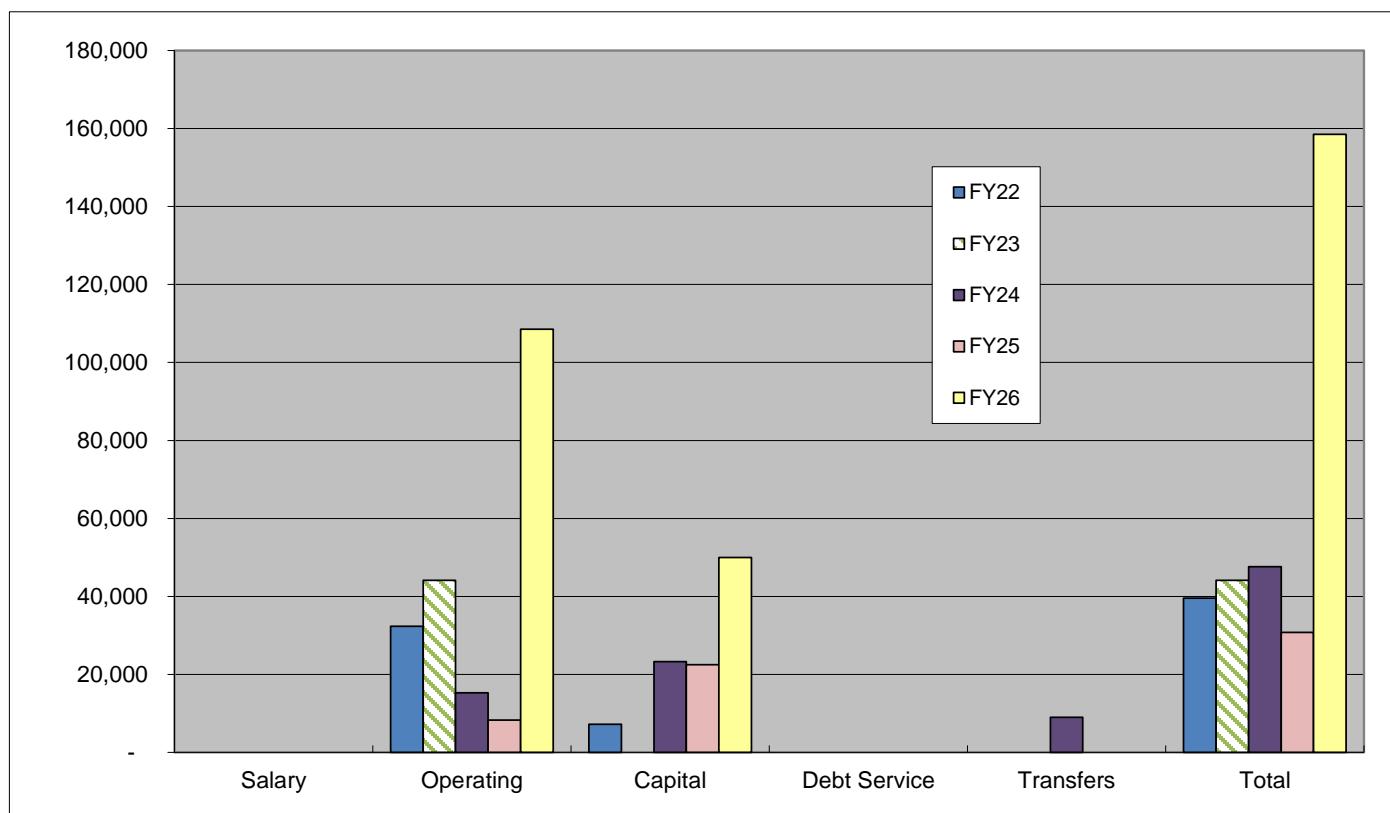
Account		FY24 AMEND		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
		BUDGET	FY24 ACTUAL				
2390.000.000.332018.000	DOJ EQUITABLE SHARING REVENUE	-	60,001	50,000	50,000	33,355	40,000
2390.000.000.332019.000	EQUITABLE SHARING - NOT DOJ	50,000	-	-	-	-	-
2390.000.000.371010.000	FED INTEREST REVENUE	4,000	11,396	8,000	8,000	12,515	8,000
TOTAL FEDERAL DRUG FORFEITURE		54,000	71,397	58,000	58,000	45,870	48,000
2391.000.000.350000.000	LOCAL FINES & FORFEITURES	42,000	22,143	42,000	42,000	24,439	25,000
2391.000.000.331021.000	USPIS VEHICLE ALLOWANCE	-	-	-	-	12,750	10,200
TOTAL LOCAL DRUG FORFEITURE		42,000	22,143	42,000	42,000	37,189	35,200

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

DRUG FORFEITURE

The Drug Forfeiture fund accounts for the forfeiture of cash and fines collected from drug-related cases. Monies are used by the Sheriff's department for fortifying enforcement of prohibited substances and public education on illegal drugs.

This fund includes both Federal source and local source drug forfeiture budgets.

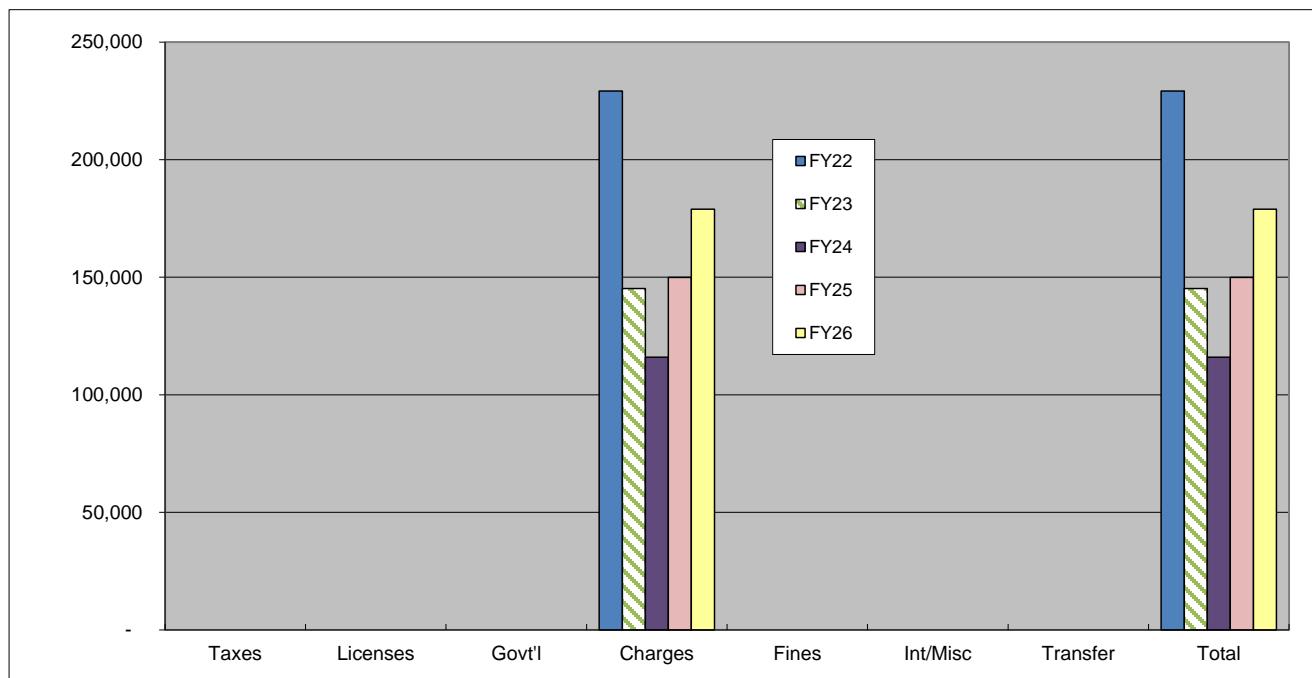


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	32,360	44,145	15,305	8,309	108,500
Capital	7,182	-	23,298	22,500	50,000
Debt Service	-	-	-	-	-
Transfers	-	-	9,000	-	-
Total	39,542	44,145	47,603	30,809	158,500

FINAL FY26 BUDGET								
Federal Drug Forfeiture Fund - Expenditure Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2390.000.428.420140.202	EXPENSE OF INVEST	6,000	-	6,000	6,000	2,070	6,000	
2390.000.428.420140.362	MAINTENANCE & REPAIRS	-	-	10,000	10,000	-	10,000	
2390.000.428.420140.370	TRAVEL/MOVING	7,000	-	16,000	16,000	-	16,000	
2390.000.428.420140.397	FIXED CONTRACT SERVICES	-	-	24,840	24,840	-	25,000	
	OPERATING TOTAL	13,000	-	56,840	56,840	2,070	57,000	
CAPITAL								
2390.000.428.420140.920	CAPITAL OUTLAY-BUILDING	25,000	23,298	-	-	-	-	-
2390.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	-	-	40,000	40,000	22,500	40,000	-
	CAPITAL TOTAL	25,000	23,298	40,000	40,000	22,500	40,000	
TRANSFERS								
2390.000.428.521000.820	TRANSFER TO SHERIFF	9,000	9,000	-	-	-	-	-
	TRANSFERS TOTAL	9,000	9,000					
	TOTAL	47,000	32,298	96,840	96,840	24,570	97,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT						
		REQUESTED						
Local Drug Forfeiture Fund - Expenditure Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2391.000.428.420140.202	EXPENSE OF INVEST	40,000	13,847	40,000	40,000	170	40,000	-
2391.000.428.420140.220	OPERATING SUPPLIES	4,000	2,646	4,000	4,000	2,778	4,000	-
2391.000.428.420140.530	RENT/LEASE - VEHICLES	3,000	(1,188)	3,000	3,000	3,291	7,500	4,500
	OPERATING TOTAL	47,000	15,305	47,000	47,000	6,239	51,500	
CAPITAL								
2391.000.428.420140.940	CAPITAL OUTLAY-EQUIPMENT	7,500	-	10,000	10,000	-	10,000	-
	CAPITAL TOTAL	7,500	-	10,000	10,000	-	10,000	
	TOTAL	54,500	15,305	57,000	57,000	6,239	61,500	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT						
		REQUESTED						
2391.000.428.420140.530	Moved USPIS reimb to revenue vs netting it against expenditure	4,500						

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RECORDS PRESERVATION

TAX REVENUE	-			
NON-TAX REVENUE	179,000			
TOTAL REVENUES	179,000			
Use / (Source) of Reserves	(71,870)			
TOTAL RESOURCES USED	107,130			
BASE APPROPRIATIONS	44,713	Est. Reserves 7/1/25	254,732	
TRANSFERS & CONTINGENCY	62,417	(Use)/Source of Reserves	71,870	
TOTAL APPROPRIATIONS	107,130	Proj. Res. 6/30/26	326,602	



	Actual <u>FY22</u>	Actual <u>FY23</u>	Actual <u>FY24</u>	Actual <u>FY25</u>	Budget <u>FY26</u>
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	229,241	145,217	115,971	149,930	179,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	229,241	145,217	115,971	149,930	179,000

FY26 FINAL BUDGET

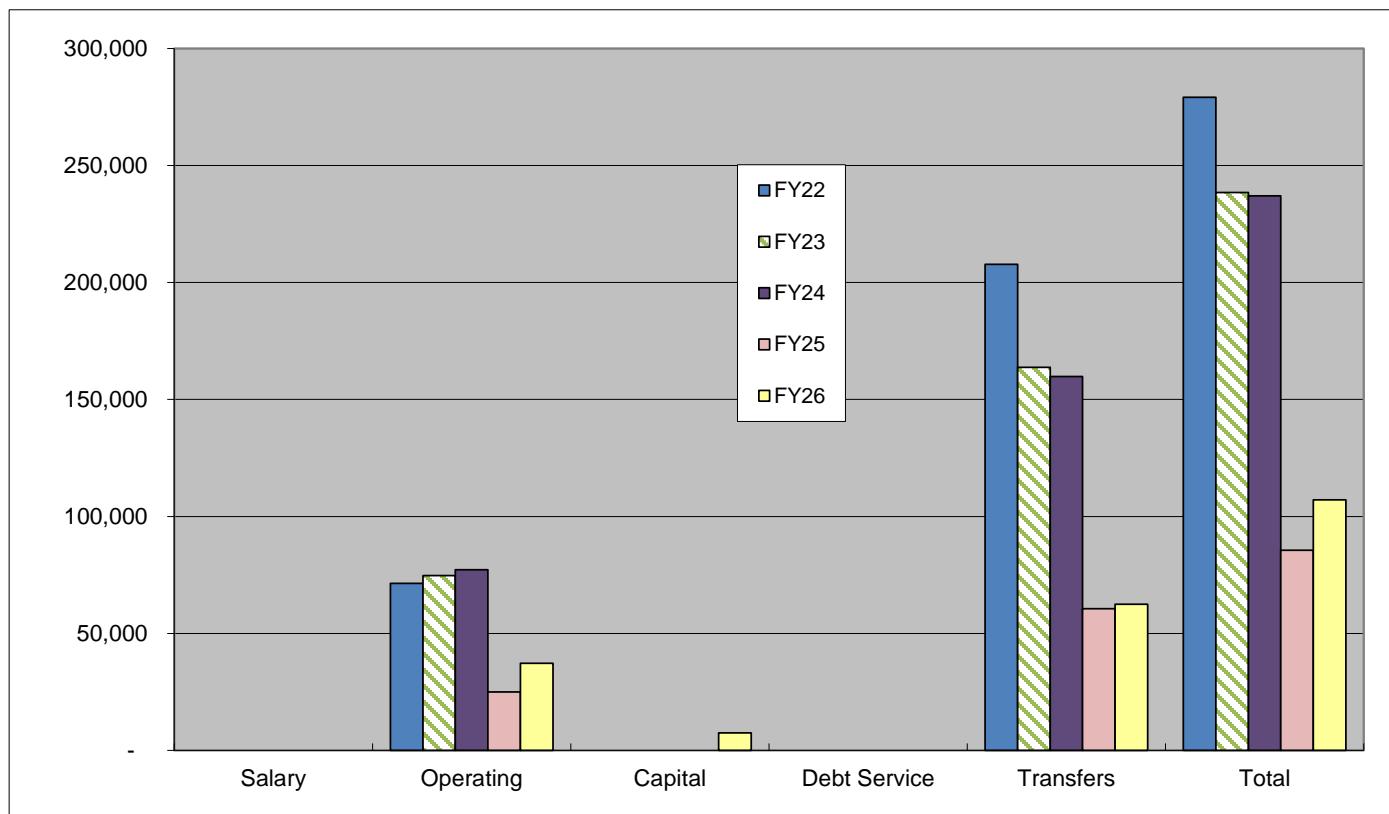
Records Preservation Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG	FY25 AMEND	FY25 ACTUAL	PROJECTED
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26
2393.000.000.341040.000	CLERK & RECORDER FEES	130,000	112,873	110,000	110,000	145,035	175,000
2393.000.000.341041.000	REC. PRES. - NONSTANDARD DOC FEE	5,000	3,098	3,500	3,500	4,895	4,000
TOTAL		135,000	115,971	113,500	113,500	149,930	179,000

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RECORDS PRESERVATION

The Records Preservation fund includes activities associated with modernizing the recordkeeping function of the Clerk & Recorder's office.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	71,433	74,743	77,159	24,948	37,213
Capital	-	-	-	-	7,500
Debt Service	-	-	-	-	-
Transfers	207,760	163,670	159,817	60,599	62,417
Total	279,193	238,413	236,976	85,547	107,130

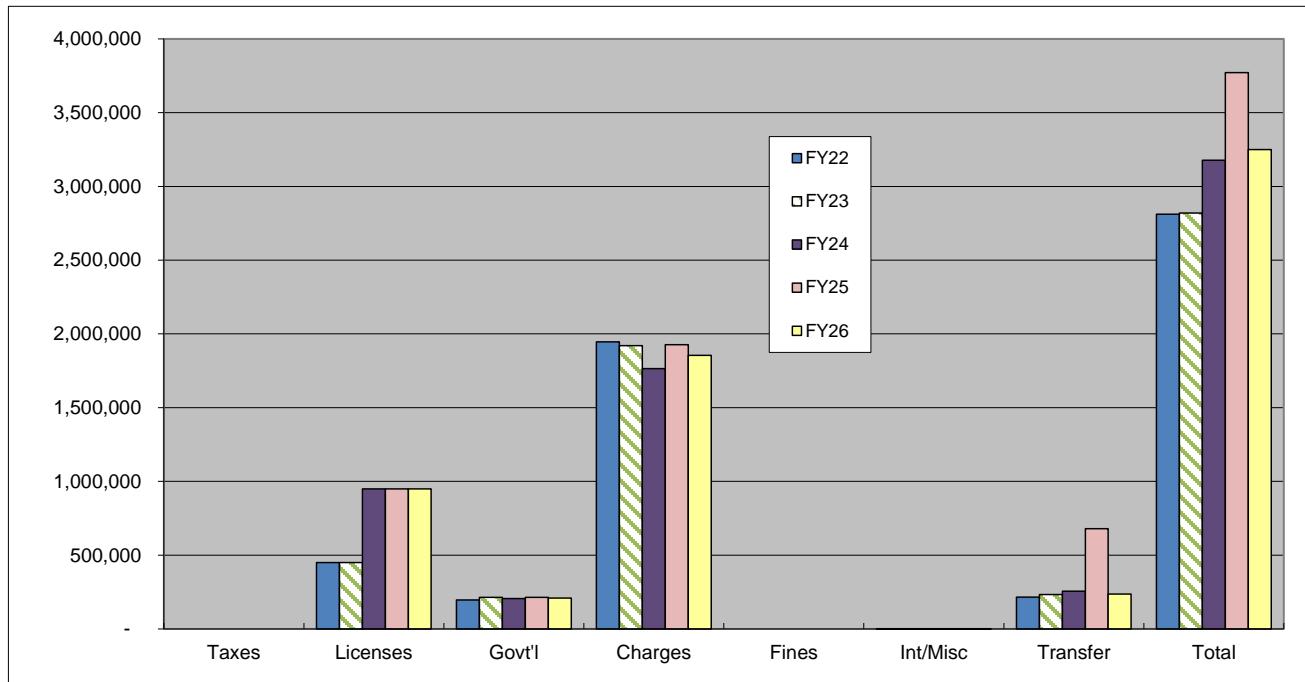
FINAL FY26 BUDGET								
Records Preservation Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2393.000.102.410950.210	OFFICE SUPPLIES	8,500	1,310	5,000	5,000	1,775	5,000	-
2393.000.102.410950.325	MICROFILMING / SCANNING	7,500	-	4,500	2,700	-	2,700	(1,800)
2393.000.102.410950.345	TECHNOLOGY	16,532	16,092	17,226	17,226	17,226	18,513	1,287
2393.000.102.410950.362	MAINTENANCE & REPAIRS	5,000	-	2,500	2,500	-	2,500	-
2393.000.102.410950.368	SOFTWARE/HARDWARE MAINTENANCE	60,000	59,757	-	1,800	5,947	6,000	6,000
2393.000.102.410950.370	TRAVEL/MOVING	1,500	-	1,500	1,500	-	1,000	(500)
2393.000.102.410950.380	TRAINING	500	-	500	500	-	500	-
2393.000.102.410950.398	VARIABLE CONTRACT SERVICES	1,000	-	1,000	1,000	-	1,000	-
	OPERATING TOTAL	100,532	77,159	32,226	32,226	24,948	37,213	
CAPITAL								
2393.000.102.410950.940	CAPITAL OUTLAY-EQUIPMENT	13,500	-	7,500	7,500	-	7,500	-
	CAPITAL TOTAL	13,500	-	7,500	7,500	-	7,500	
TRANSFERS								
2393.000.102.521000.826	TRANSFER TO GIS	58,606	58,606	60,599	60,599	60,599	62,417	1,818
2393.000.102.521000.827	TRANSFER TO GENERAL FUND - IT	101,211	101,211	-	-	-	-	-
2393.000.102.521000.829	TRANSFER TO CIP	-	-	-	-	-	-	-
	TRANSFERS TOTAL	159,817	159,817	60,599	60,599	60,599	62,417	
	TOTAL	273,849	236,976	100,325	100,325	85,547	107,130	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL REVENUE BUDGET AND 5 YEAR REVENUE REVIEW YOUTH SERVICES FUND

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

TAX REVENUE	-
NON-TAX REVENUE	3,249,892
TOTAL REVENUES	3,249,892
Use / (Source) of Reserves	710,053
TOTAL RESOURCES USED	3,959,945

BASE APPROPRIATIONS	3,929,945	Est. Reserves 7/1/25	1,622,413
TRANSFERS & CONTINGENCY	30,000	(Use)/Source of Reserves	(710,053)
TOTAL APPROPRIATIONS	3,959,945	Proj. Res. 6/30/26	912,360



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	450,000	450,000	950,000	950,000	950,000
Gov't'l	196,813	214,161	206,632	214,116	209,239
Charges	1,946,838	1,921,254	1,764,421	1,926,942	1,853,943
Fines	-	-	-	-	-
Int/Misc	1,565	680	620	634	250
Transfer	215,512	233,575	256,428	679,759	236,460
Total	2,810,728	2,819,670	3,178,101	3,771,451	3,249,892

FY26 FINAL BUDGET

Youth Services Center Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG	FY25 AMEND	FY25 ACTUAL	PROJECTED
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26
2399.000.000.321015.000	M.V. OPTION TAX	950,000	950,000	950,000	950,000	950,000	950,000
2399.000.000.331163.000	USDA	60,000	69,393	60,000	60,000	76,877	72,000
2399.000.000.334015.000	CRIME CONTROL GRANT	137,116	137,239	137,239	137,239	137,239	137,239
2399.000.000.342031.000	DETENTION - NONREGIONAL COUNTY	300,000	263,200	270,000	270,000	326,650	270,000
2399.000.000.342032.000	FEDERAL PLACEMENTS	14,000	7,300	5,000	5,000	35,600	10,000
2399.000.000.342033.000	SHELTER - IN-COUNTY	110,000	131,042	130,000	130,000	173,933	150,000
2399.000.000.342034.000	SHELTER - REGIONAL COUNTIES	35,000	40,248	40,000	40,000	43,534	40,000
2399.000.000.342035.000	DETENTION - REGIONAL COUNTY	185,000	71,910	80,000	80,000	57,800	75,000
2399.000.000.342036.000	SHELTER - NONREGIONAL COUNTY	55,000	42,313	40,000	40,000	45,314	40,000
2399.000.000.342037.000	DETENTION - YELLOWSTONE CO	681,310	681,310	704,475	704,475	704,475	725,609
2399.000.000.342038.000	SHELTER - YELLOWSTONE CO.	340,683	340,683	352,266	352,266	352,266	362,834
2399.000.000.342042.000	CHEMICAL DEPENDENCY FEES	3,000	2,250	3,000	3,000	1,170	1,500
2399.000.000.342046.000	DETENTION - DEPT OF CORR	1,500	-	-	-	-	-
2399.000.000.342047.000	DETENTION - EDUCATION	110,000	127,880	125,000	125,000	124,280	125,000
2399.000.000.342070.000	GROUP COUNSELING - SP	5,000	4,140	4,000	4,000	2,320	2,500
2399.000.000.342071.000	FAMILY COUNSELING - SP	5,000	2,380	2,500	2,500	1,400	2,500
2399.000.000.342072.000	INDIV. COUNSELING - SP	6,500	8,050	7,500	7,500	6,720	7,500
2399.000.000.342074.000	STABILIZATION PLACEMENTS	100,000	41,715	50,000	50,000	49,680	40,000
2399.000.000.342100.000	YOUTH EVALUATIONS	500	-	-	-	1,800	1,500
2399.000.000.365000.000	DONATIONS	500	430	500	500	300	-
2399.000.000.369000.000	OTHER INCOME	500	190	250	250	334	250
2399.000.000.383002.000	TRANSFER - GENERAL	-	-	500,000	500,000	500,000	-
2399.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	213,060	186,428	231,744	231,744	179,759	236,460
2399.000.000.383098.000	TRANSFER - MENTAL HEALTH	70,000	70,000	-	-	-	-
TOTAL		3,383,669	3,178,101	3,693,474	3,693,474	3,771,451	3,249,892

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

YOUTH SERVICES CENTER

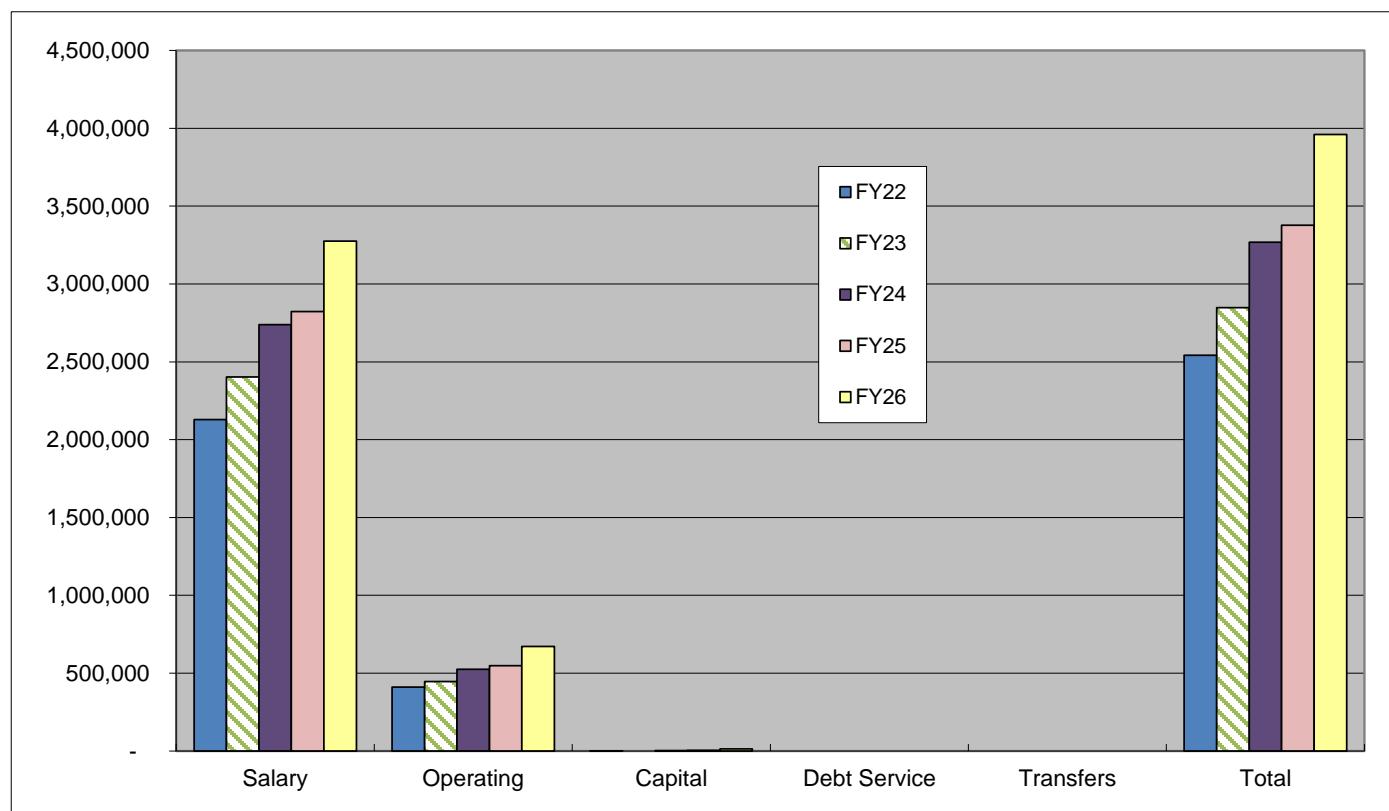
The Youth Services Center provides for the detention of youths charged with criminal offenses and also provides shelter and programs for youth in need of care.

FY26 FTEs
35.00

FY25 FTEs
35.50

FY24 FTEs
33.50

FY23 FTEs
31.50



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	2,129,745	2,402,477	2,738,459	2,823,435	3,275,003
Operating	410,936	445,629	525,326	548,924	671,942
Capital	1,919	-	3,612	4,592	13,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,542,600	2,848,106	3,267,397	3,376,951	3,959,945

FINAL FY26 BUDGET								
Youth Services Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2399.000.235.420250.111	SALARIES/PERM	1,803,970	1,708,773	1,999,499	1,999,499	1,839,368	2,075,684	
2399.000.235.420250.112	SALARIES/TEMP	220,000	164,160	220,000	220,000	157,990	225,000	5,000
2399.000.235.420250.120	OVERTIME	75,000	65,858	75,000	75,000	90,502	75,000	-
2399.000.235.420250.130	TERMINATION PAY	-	(7,019)	3,000	3,000	-	3,000	
2399.000.235.420250.141	UNEMPLOYMENT COMPENSATION	3,156	2,908	3,442	3,442	3,217	5,939	
2399.000.235.420250.142	WORKER'S COMPENSATION	9,339	6,173	9,277	9,277	6,958	8,902	
2399.000.235.420250.143	GROUP HEALTH INSURANCE	354,816	308,616	388,416	388,416	323,722	403,920	
2399.000.235.420250.144	SOCIAL SECURITY	160,954	144,718	175,529	175,529	154,850	181,740	
2399.000.235.420250.147	LONG TERM DISABILITY	6,205	5,231	6,859	6,859	5,725	7,120	
2399.000.235.420250.153	LIFE INSURANCE	5,727	4,965	6,143	6,143	5,143	6,149	
2399.000.235.420250.156	PUBLIC EMPLOYEE RETIRE	170,876	173,544	188,157	188,157	186,160	197,218	
	PERSONNEL TOTAL	2,810,043	2,577,927	3,075,322	3,075,322	2,773,635	3,189,672	5,000
OPERATING								
2399.000.235.420250.210	OFFICE SUPPLIES	10,000	8,527	10,000	10,000	12,086	12,000	2,000
2399.000.235.420250.220	OPERATING SUPPLIES	27,400	30,014	50,000	50,000	45,009	48,000	(2,000)
2399.000.235.420250.221	FOOD SUPPLIES	5,000	7,712	7,000	7,000	7,810	7,000	-
2399.000.235.420250.222	CHEM,LAB, & MED SUPPLIES	5,000	2,445	3,500	3,500	3,118	3,500	-
2399.000.235.420250.223	FOOD	156,500	166,999	140,000	170,000	182,531	180,000	40,000
2399.000.235.420250.224	JANITORIAL SUPPLIES	12,000	13,642	12,000	12,000	13,441	15,000	3,000
2399.000.235.420250.225	RECREATION SUPPLIES	5,000	5,021	5,000	5,000	5,192	5,000	-
2399.000.235.420250.226	CLOTHING & UNIFORMS	2,600	3,038	2,600	2,600	3,591	5,000	2,400
2399.000.235.420250.318	OTHER COMMUN & TRANSPORT	1,500	2,566	1,500	1,500	1,407	1,500	-
2399.000.235.420250.319	PUBLIC TRANSPORTATION	100	-	100	100	-	-	(100)
2399.000.235.420250.321	PRINTING-FORMS	200	-	200	200	-	-	(200)
2399.000.235.420250.330	MEMBERSHIP & DUES	1,400	607	1,400	1,400	841	1,000	(400)
2399.000.235.420250.333	SUBSCRIPTIONS	1,000	340	1,000	1,000	-	500	(500)
2399.000.235.420250.336	PUBLIC RELATIONS	1,200	1,415	1,200	1,200	-	500	(700)
2399.000.235.420250.337	PUBLICITY / ADVERTISING	1,000	40	500	500	68	500	-
2399.000.235.420250.341	ELECTRICITY	28,000	32,427	28,000	28,000	32,470	32,000	4,000
2399.000.235.420250.342	WATER	12,000	11,351	12,000	19,000	16,868	17,000	5,000
2399.000.235.420250.344	GAS	15,000	6,011	12,000	12,000	6,942	12,000	-
2399.000.235.420250.345	TECHNOLOGY	50,120	52,802	67,924	67,924	43,291	57,924	(10,000)
2399.000.235.420250.351	MEDICAL & PYSCH SERVICES	15,000	14,250	15,000	15,000	14,925	35,000	20,000
2399.000.235.420250.356	MEDICAL - OTHER COSTS	1,000	5,090	6,000	6,000	4,310	6,000	-
2399.000.235.420250.359	YOUTH SUPERVISION	-	-	1,000	1,000	-	-	(1,000)
2399.000.235.420250.360	REPAIR & MAINTENANCE SERVICE	39,000	40,698	55,000	55,000	45,864	55,000	-
2399.000.235.420250.368	SOFTWARE/HARDWARE MAINTENANCE	-	-	15,000	15,000	134	20,000	5,000
2399.000.235.420250.370	TRAVEL/MOVING	9,000	8,894	10,000	10,000	10,342	10,000	-
2399.000.235.420250.380	TRAINING	7,500	7,584	8,000	8,000	4,796	7,000	(1,000)
2399.000.235.420250.381	OTHER EDUCATION COSTS	6,500	3,475	3,000	3,000	2,282	3,000	-
2399.000.235.420250.384	YOUTH SERVICES ALLOWANCE	1,400	1,297	1,400	1,400	1,509	1,500	100
2399.000.235.420250.398	VARIABLE CONTRACT SERVICES	-	-	50,000	50,000	38,720	50,000	-
2399.000.235.420250.513	INSURANCE	39,136	39,136	45,268	45,268	46,915	50,819	5,551

FINAL FY26 BUDGET								
Youth Services Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2399.000.235.420250.533	EQUIPMENT RENTAL	46,000	55,215	19,000	-	-	-	(19,000)
2399.000.235.420250.540	SPECIAL ASSESSMENTS	4,000	3,696	4,000	4,000	3,463	4,000	-
2399.000.235.420250.850	CONTINGENCY	-	-	25,000	2,400	-	30,000	5,000
	OPERATING TOTAL	503,556	524,292	613,592	608,992	547,925	670,743	
TRANSFERS								
2399.000.235.521000.829	TRANSFER TO CAPITAL IMPROVEMENT	-	-	-	-	-	-	-
CAPITAL								
2399.000.235.420250.920	CAPITAL OUTLAY-BUILDING	2,000	-	-	-	-	-	-
2399.000.235.420250.940	CAPITAL OUTLAY-EQUIPMENT	12,000	3,612	-	4,600	4,592	13,000	13,000
	CAPITAL TOTAL	14,000	3,612	-	4,600	4,592	13,000	
	TOTAL	3,327,599	3,105,831	3,688,914	3,688,914	3,326,152	3,873,415	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
2399.000.235.420250.112	Raises for temps	5,000						
2399.000.235.420250.223	Food cost increase	40,000						
2399.000.235.420250.224	Supply cost increase	3,000						
2399.000.235.420250.226	Misc clothing for children	2,400						
2399.000.235.420250.341	Utility rate increase	4,000						
2399.000.235.420250.342	Utility rate increase	5,000						
2399.000.235.420250.351	Medical services everyday	20,000						
2399.000.235.420250.368	Jail management system	5,000						
2399.000.235.420250.940	Guardian RFID/Livescan	13,000						
		97,400						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

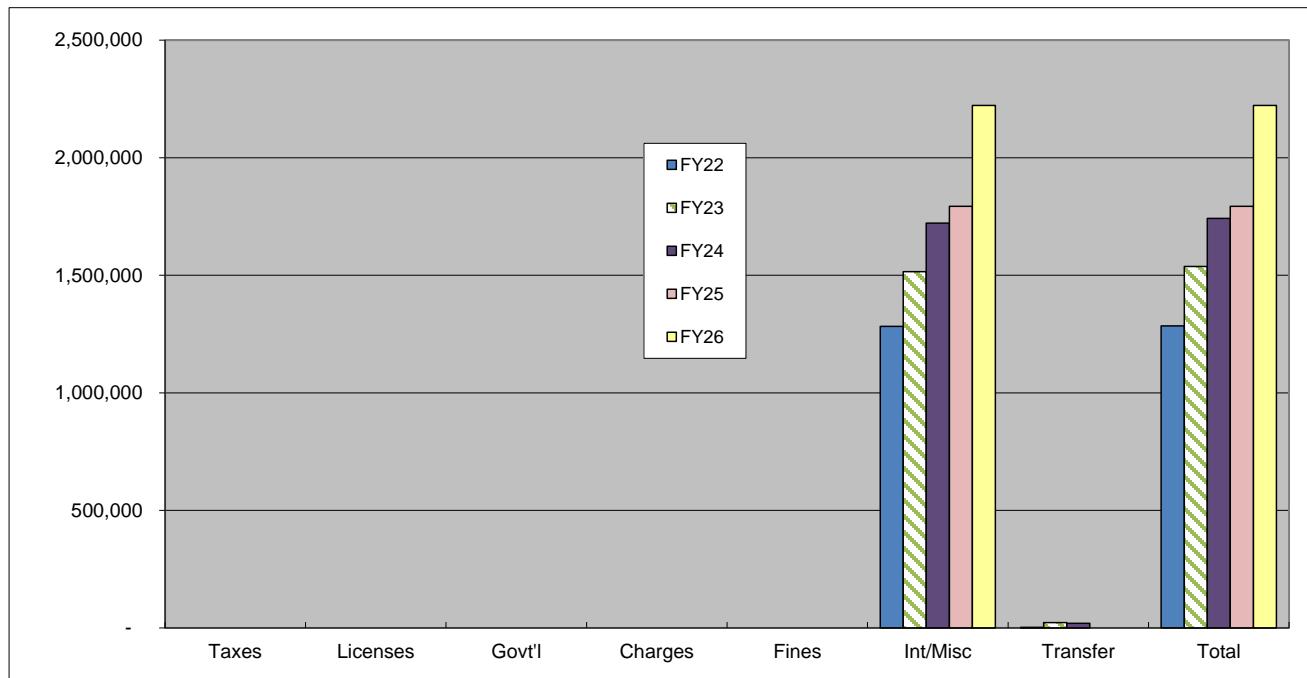
FINAL FY26 BUDGET									
Youth Services Fund - Family Stabilization - Expenditure Budget									
Account		AMENDED		BUDGET FY25 ORIG	BUDGET		ACTUAL FY25	Requested FY26	Supplemental Requested
		FY24 BUDGET	FY24 ACTUAL		FY25 AMEND	FY25			
PERSONNEL									
2399.000.235.420253.111	SALARIES/PERM	116,313	121,958	111,126	111,126	38,296	62,203		
2399.000.235.420253.120	OVERTIME	-	1,166	-	-	-	-		
2399.000.235.420253.141	UNEMPLOYMENT COMPENSATION	174	185	167	167	57	156		
2399.000.235.420253.142	WORKER'S COMPENSATION	523	386	456	456	37	236		
2399.000.235.420253.143	GROUP HEALTH INSURANCE	16,632	16,401	17,136	17,136	5,222	11,880		
2399.000.235.420253.144	SOCIAL SECURITY	8,898	8,525	8,501	8,501	2,513	4,759		
2399.000.235.420253.147	LONG TERM DISABILITY	399	433	381	381	119	213		
2399.000.235.420253.153	LIFE INSURANCE	319	334	289	289	83	180		
2399.000.235.420253.156	PUBLIC EMPLOYEE RETIRE	10,550	11,144	10,079	10,079	3,473	5,704		
	PERSONNEL TOTAL	153,808	160,532	148,135	148,135	49,800	85,331		
OPERATING									
2399.000.235.420253.220	OPERATING SUPPLIES	-	36	-	-	-	-	-	
2399.000.235.420253.330	MEMBERSHIP & DUES	750	-	750	750	-	-	(750)	
2399.000.235.420253.345	TECHNOLOGY	1,049	998	1,049	1,049	999	1,049	-	
2399.000.235.420253.378	OTHER TRAINING	150	-	150	150	-	150	-	
2399.000.235.420253.381	OTHER EDUCATION COSTS	-	-	-	-	-	-		
	OPERATING TOTAL	1,949	1,034	1,949	1,949	999	1,199		
	TOTAL	155,757	161,566	150,084	150,084	50,799	86,530		
TOTAL YOUTH SERVICES CENTER		3,483,356	3,267,397	3,838,998	3,838,998	3,376,951	3,959,945		

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID MAINTENANCE

TAX REVENUE	-
NON-TAX REVENUE	2,222,000
TOTAL REVENUES	2,222,000
Use / (Source) of Reserves	(122,000)
TOTAL RESOURCES USED	2,100,000

BASE APPROPRIATIONS	2,100,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	2,100,000

Est. Reserves 7/1/25	7,747,622
(Use)/Source of Reserves	122,000
Proj. Res. 6/30/26	7,869,622



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	1,282,514	1,515,257	1,722,148	1,793,243	2,222,000
Transfer	2,160	22,413	19,524	-	-
Total	1,284,674	1,537,670	1,741,672	1,793,243	2,222,000

FY26 FINAL BUDGET

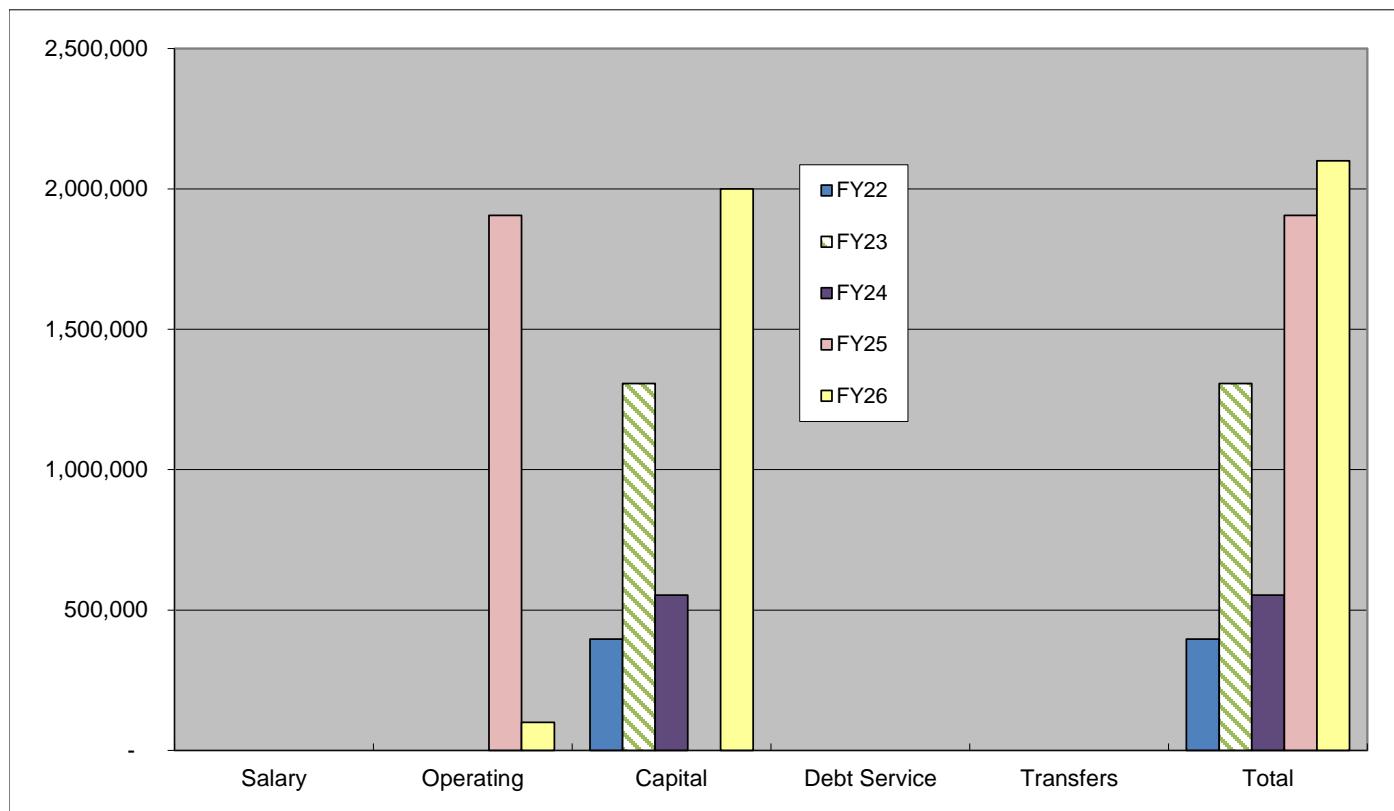
RSID Maintenance Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2500.000.000.363010.000	PROPERTY ASSESSMENT	1,500,000	1,411,038	1,750,000	1,880,000	1,469,225		2,000,000			
2500.000.000.363040.000	P & I ASSESSMENTS	-	2,659	-	-	3,419					
2500.000.000.369000.000	OTHER INCOME	-	29	-	-	30					
2500.000.000.371010.000	INTEREST REVENUE	110,000	308,422	222,000	222,000	320,569		222,000			
2500.000.000.383000.000	TRANSFER - OTHER FUNDS	-	19,524	-	-	-					
2697.000.000.342020.000	BLGS FIRE DEPT - IN LIEU DRY HYDRANT	-	-	-	-	-					
TOTAL		1,610,000	1,741,672	1,972,000	2,102,000	1,793,243		2,222,000			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RSID MAINTENANCE

The RSID Maintenance fund includes the total expenditures for individual Rural Special Improvement Districts (RSID's), which are used for the maintenance of streets, water lines, lighting districts, sewer, and storm sewer improvements in the district. Budgeted numbers reflect total resources available, although it would be unlikely that all districts would fully spend the available funds in the same fiscal year.

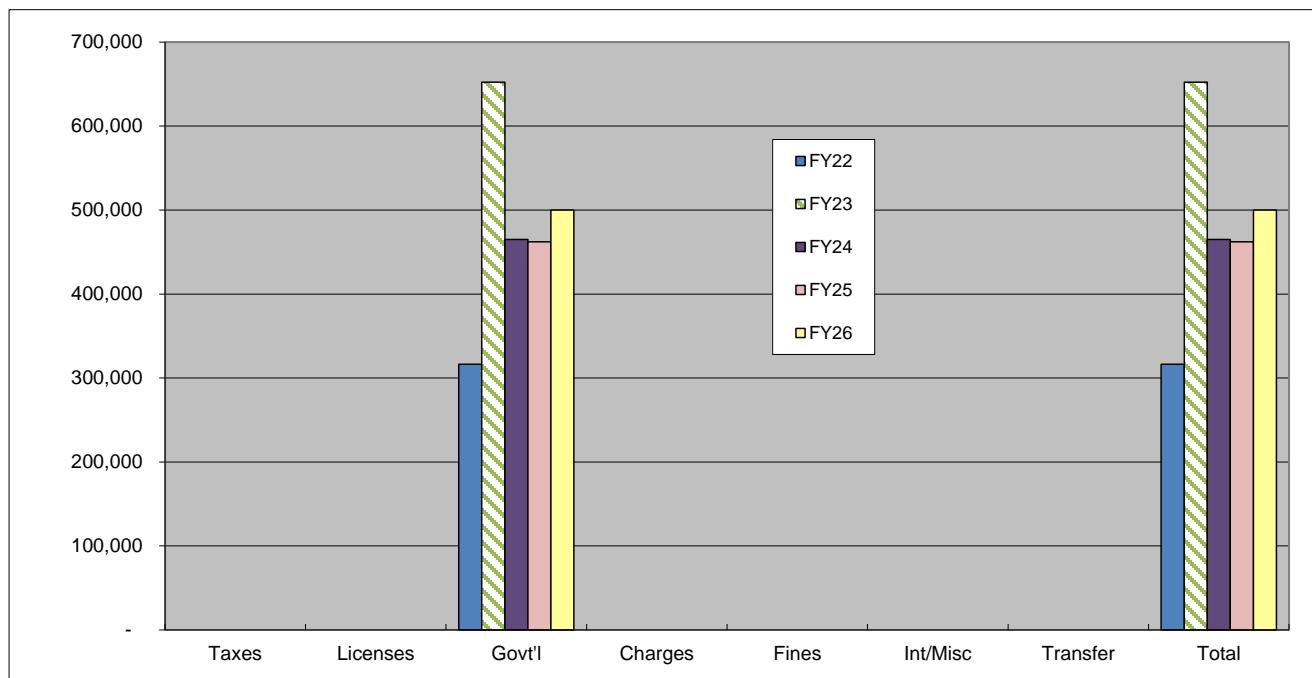


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	1,905,559	100,000
Capital	396,368	1,307,146	553,277	-	2,000,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	396,368	1,307,146	553,277	1,905,559	2,100,000

FINAL FY26 BUDGET								
RSID Maintenance Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2500.000.000.430200.362	ROAD MAINTENANCE	-	-	-	930,000	1,903,726	2,000,000	2,000,000
2500.000.000.430200.620	ROAD INTEREST	-	-	-	-	1,833		
	OPERATING TOTAL	-	-	-	930,000	1,905,559	2,000,000	2,000,000
CAPITAL								
2500.000.199.430800.923	ROAD IMPROVEMENTS	1,500,000	553,277	1,750,000	950,000	-	100,000	(1,650,000)
	CAPITAL TOTAL	1,500,000	553,277	1,750,000	950,000	-	100,000	
	TOTAL	1,500,000	553,277	1,750,000	1,880,000	1,905,559	2,100,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION			AMOUNT REQUESTED				
	SUMMARY BUDGET FOR ALL RSID MAINT FUNDS							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ALCOHOL REHABILITATION

TAX REVENUE	-				
NON-TAX REVENUE	500,000				
TOTAL REVENUES	500,000				
Use / (Source) of Reserves	-				
TOTAL RESOURCES USED	500,000				
BASE APPROPRIATIONS	500,000				
TRANSFERS & CONTINGENCY	-				
TOTAL APPROPRIATIONS	500,000				
		Est. Reserves 7/1/25			
		(Use)/Source of Reserves			
		Proj. Res. 6/30/26			



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	316,431	652,245	464,922	462,326	500,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	316,431	652,245	464,922	462,326	500,000

FY26 FINAL BUDGET

Alcohol Rehab Fund - Revenue Budget

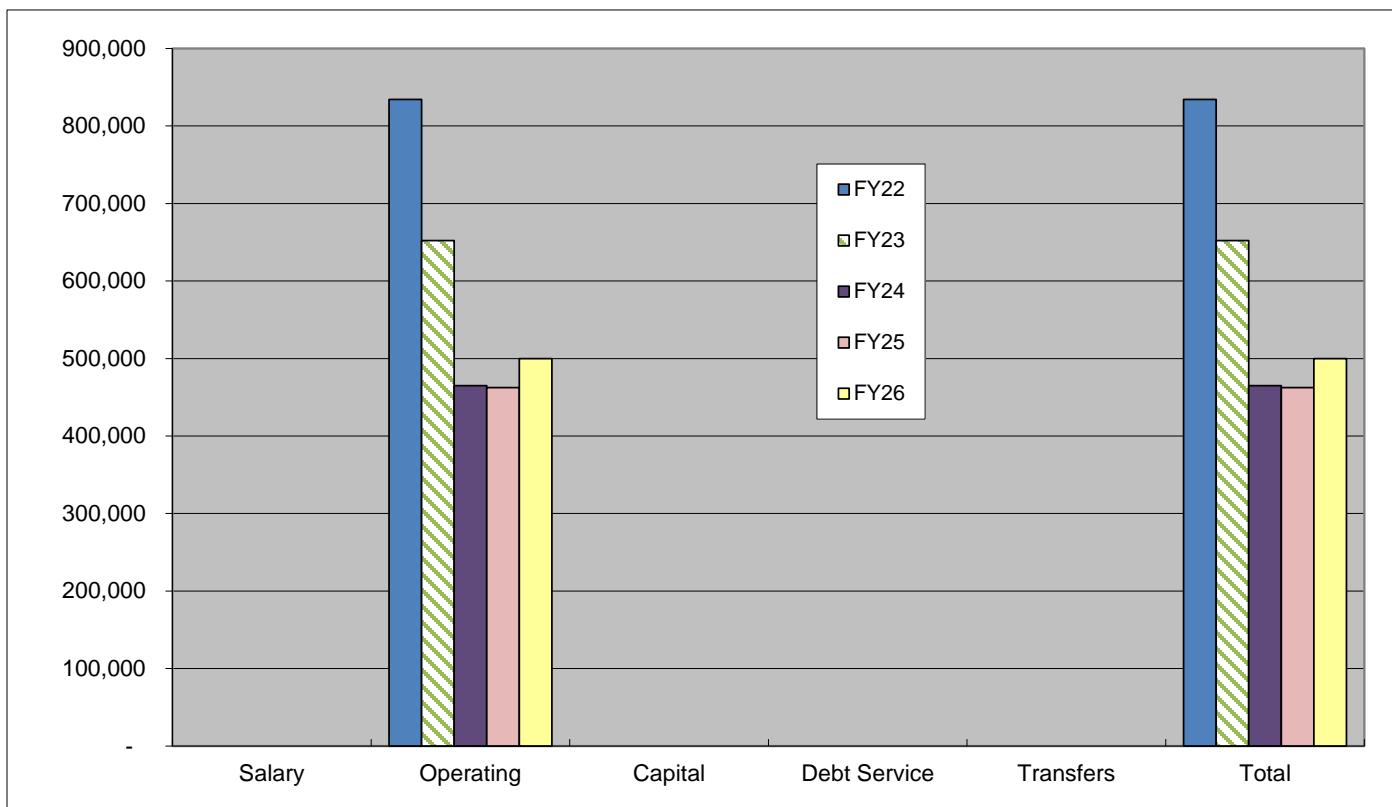
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
2800.000.000.334010.000	ALCOHOL REHAB LIQUOR TAX	600,000	464,922	475,000	475,000	462,326	500,000				
TOTAL		600,000	464,922	475,000	475,000	462,326	500,000				

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

ALCOHOL REHAB

The Alcohol Rehabilitation fund accounts for the distribution of alcohol tax from the State to be used for the treatment, rehabilitation, and prevention of alcohol abuse.

For FY26, the board allocation is 33% Alternatives, 34% Mental Health Center, 33% and Rimrock Foundation.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	834,337	652,245	464,922	462,326	500,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	834,337	652,245	464,922	462,326	500,000

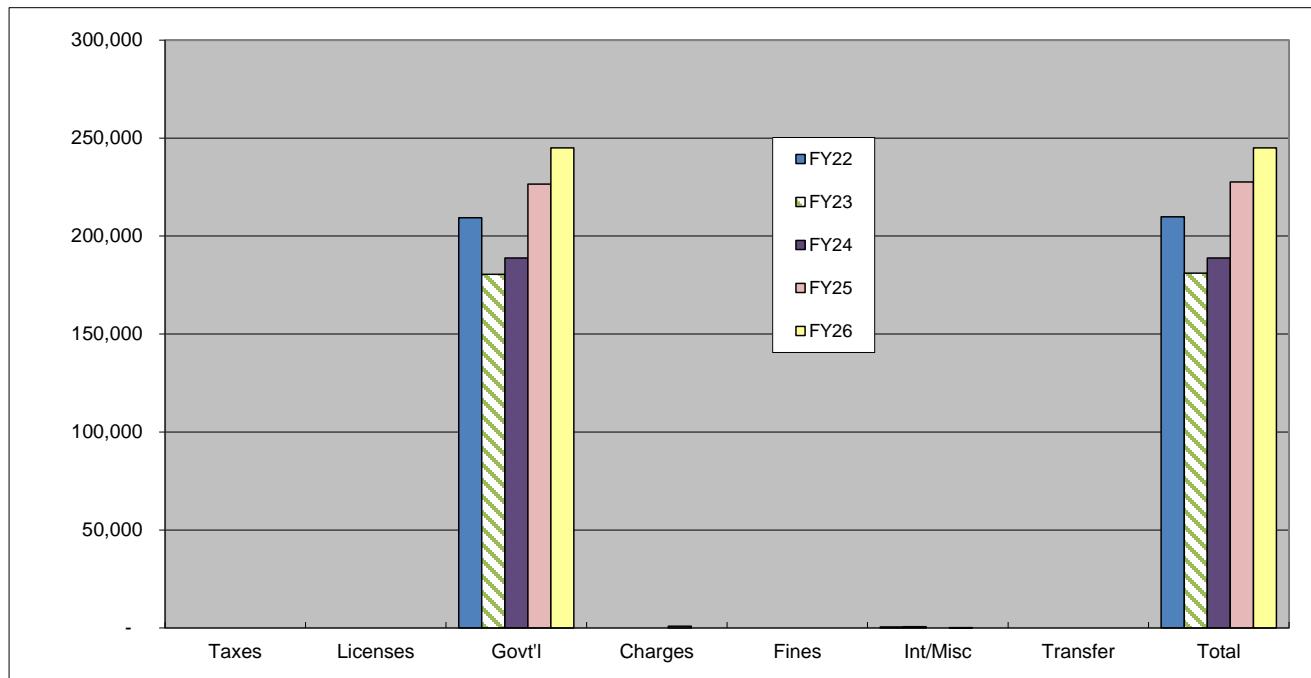
FINAL FY26 BUDGET								
Alcohol Rehabilitation Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2800.000.413.440540.397	CONTRACTS - ALTERNATIVES/ MHC/RIMROCK	600,000	464,922	475,000	475,000	462,326	500,000	
	OPERATING TOTAL	600,000	464,922	475,000	475,000	462,326	500,000	
	TOTAL	600,000	464,922	475,000	475,000	462,326	500,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
	NOTES							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
JUNK VEHICLE

TAX REVENUE	-
NON-TAX REVENUE	245,000
TOTAL REVENUES	245,000
Use / (Source) of Reserves	(2,819)
TOTAL RESOURCES USED	242,181

BASE APPROPRIATIONS	242,181
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	242,181

Est. Reserves 7/1/25	108,664
(Use)/Source of Reserves	2,819
Proj. Res. 6/30/26	111,483



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	209,359	180,463	188,787	226,484	245,000
Charges	-	-	-	875	-
Fines	-	-	-	-	-
Int/Misc	531	603	-	202	-
Transfer	-	-	-	-	-
Total	209,890	181,066	188,787	227,561	245,000

FY26 FINAL BUDGET

Junk Vehicle Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2830.000.000.334070.000	JUNK VEH ASSESS	200,000	188,787	425,000	425,000	226,484		245,000			
2830.000.000.340010.000	JUNK VEH CITY TOWING	-	-	-	-	-		-			
2830.000.000.340011.000	JUNK VEH COUNTY TOWING	-	-	-	-	-	875	-			
2830.000.000.369000.000	OTHER INCOME	-	-	-	-	-	202	-			
TOTAL		200,000	188,787	425,000	425,000	227,561		245,000			

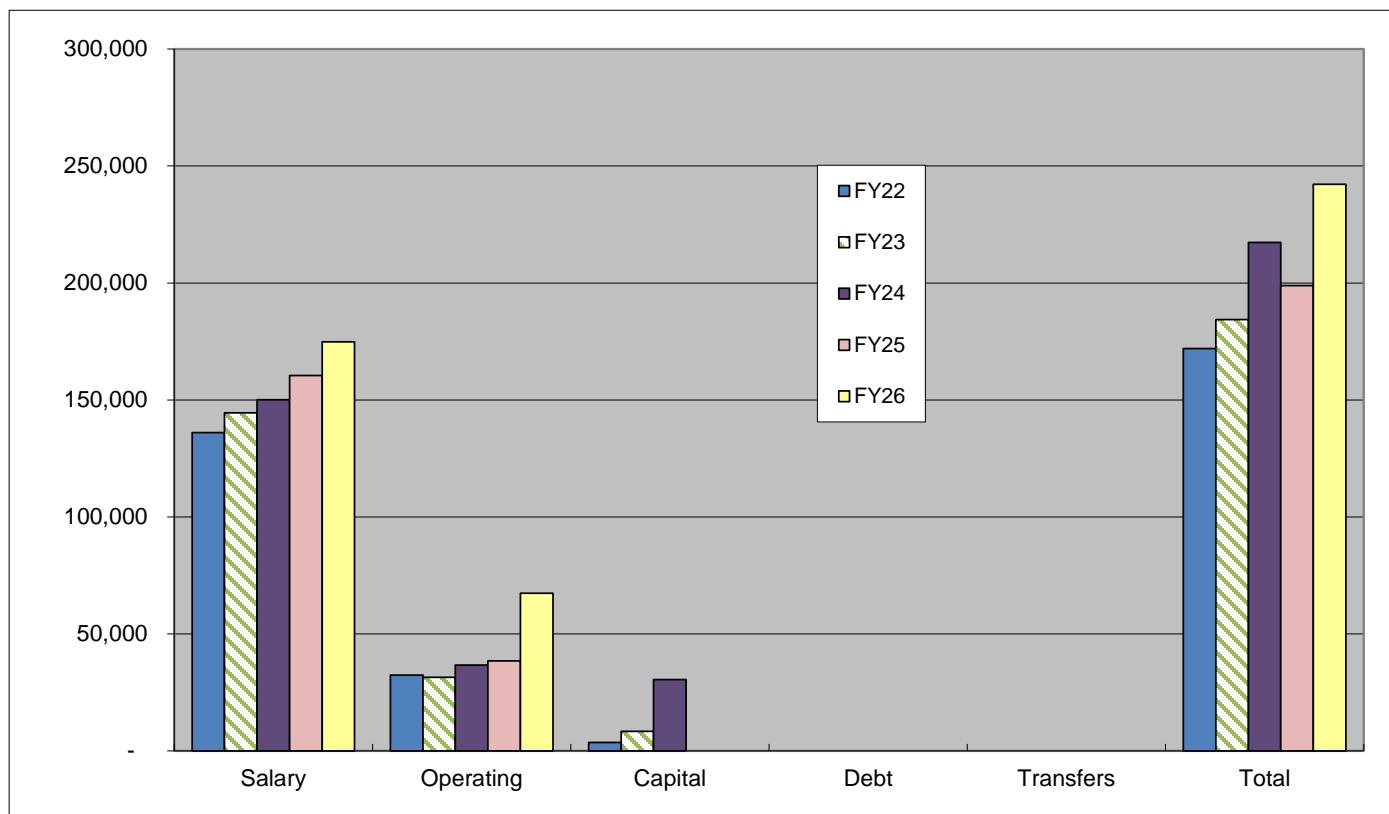
FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

JUNK VEHICLE

The Junk Vehicle department includes assessments on motor vehicles, remitted to the State and subsequently reallocated back to the County. The department provides for the collection, recycling, and disposal of junk vehicles.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
2.00	2.00	2.00	2.00

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



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	136,005	144,498	150,034	160,414	174,794
Operating	32,345	31,506	36,693	38,505	67,387
Capital	3,614	8,400	30,541	-	-
Debt	-	-	-	-	-
Transfers	-	-	-	-	-
Total	171,964	184,404	217,268	198,919	242,181

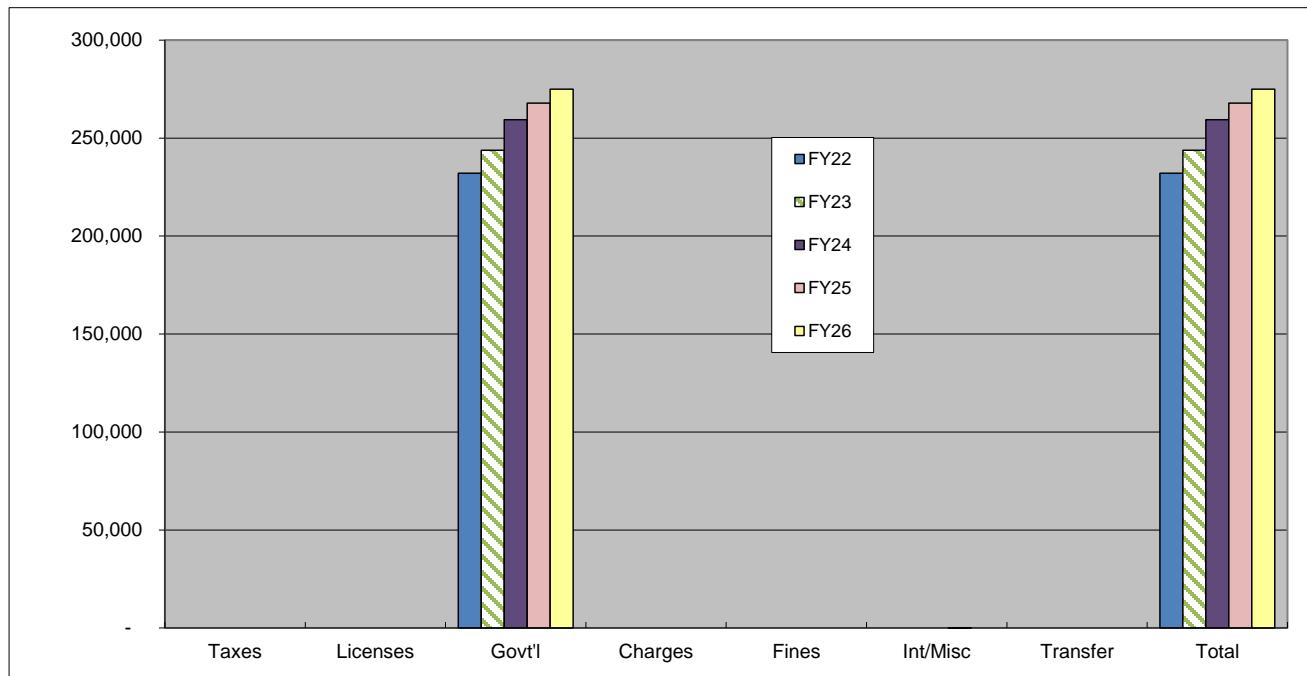
FINAL FY26 BUDGET								
Junk Vehicle Fund - Expenditure Budget								
		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
Account		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
2830.000.414.430800.111	SALARIES/PERM	112,727	112,613	119,884	119,884	120,894	125,245	
2830.000.414.430800.120	OVERTIME	-	-	-	-	-	500	500
2830.000.414.430800.141	UNEMPLOYMENT COMPENSATION	169	169	180	180	186	314	
2830.000.414.430800.142	WORKER'S COMPENSATION	2,471	1,587	2,549	2,549	2,054	2,989	
2830.000.414.430800.143	GROUP HEALTH INSURANCE	22,176	16,632	22,848	22,848	17,115	23,760	
2830.000.414.430800.144	SOCIAL SECURITY	8,624	8,118	9,171	9,171	8,474	9,619	
2830.000.414.430800.147	LONG TERM DISABILITY	387	368	411	411	391	431	
2830.000.414.430800.153	LIFE INSURANCE	386	339	393	393	340	404	
2830.000.414.430800.156	PUBLIC EMPLOYEE RETIRE	10,224	10,208	10,873	10,873	10,960	11,531	
	PERSONNEL TOTAL	157,164	150,034	166,309	166,309	160,414	174,794	
OPERATING								
2830.000.414.430800.210	OFFICE SUPPLIES	3,200	1,674	2,000	2,000	2,276	2,000	-
2830.000.414.430800.230	REPAIR & MAINT SUPPLIES	4,000	4,179	4,000	4,000	1,277	4,000	-
2830.000.414.430800.231	GAS-OIL-GREASE-ETC	5,000	2,719	5,000	5,000	2,752	5,000	-
2830.000.414.430800.337	PUBLICITY/ADVERTISING	600	-	600	600	-	600	-
2830.000.414.430800.340	UTILITIES	7,500	4,170	7,500	7,500	4,903	7,500	-
2830.000.414.430800.345	TECHNOLOGY	7,341	7,017	7,403	7,403	7,309	10,959	3,556
2830.000.414.430800.365	GROUND MAINTENANCE	2,000	1,279	2,000	2,000	1,222	2,000	-
2830.000.414.430800.397	FIXED CONTRACT SERVICES	15,000	-	15,000	15,000	-	15,000	-
2830.000.414.430800.510	INSURANCE	15,655	15,655	18,108	18,108	18,766	20,328	2,220
2830.000.414.430800.850	CONTINGENCY	4,336	-	-	-	-	-	-
	OPERATING TOTAL	64,632	36,693	61,611	61,611	38,505	67,387	
CAPITAL								
2830.000.414.430800.940	CAPITAL OUTLAY-EQUIPMENT	38,500	30,541	-	-	-	-	-
	CAPITAL TOTAL	38,500	30,541					
TRANSFERS								
2830.000.414.521000.829	TRANSFER TO CIP	-	-	200,000	200,000	-	-	(200,000)
	TRANSFERS TOTAL	-	-	200,000	200,000	-	-	
	TOTAL	260,296	217,268	427,920	427,920	198,919	242,181	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
2830.000.414.430800.120	Possible OT for building relocation		500					
			500					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PILT

TAX REVENUE	-
NON-TAX REVENUE	275,000
TOTAL REVENUES	275,000
Use / (Source) of Reserves	186,500
TOTAL RESOURCES USED	461,500

BASE APPROPRIATIONS	241,500
TRANSFERS & CONTINGENCY	220,000
TOTAL APPROPRIATIONS	461,500

Est. Reserves 7/1/25	729,957
(Use)/Source of Reserves	(186,500)
Proj. Res. 6/30/26	543,457



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	232,135	243,815	259,401	267,902	275,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	5	-
Transfer	-	-	-	-	-
Total	232,135	243,815	259,401	267,907	275,000

FY26 FINAL BUDGET

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

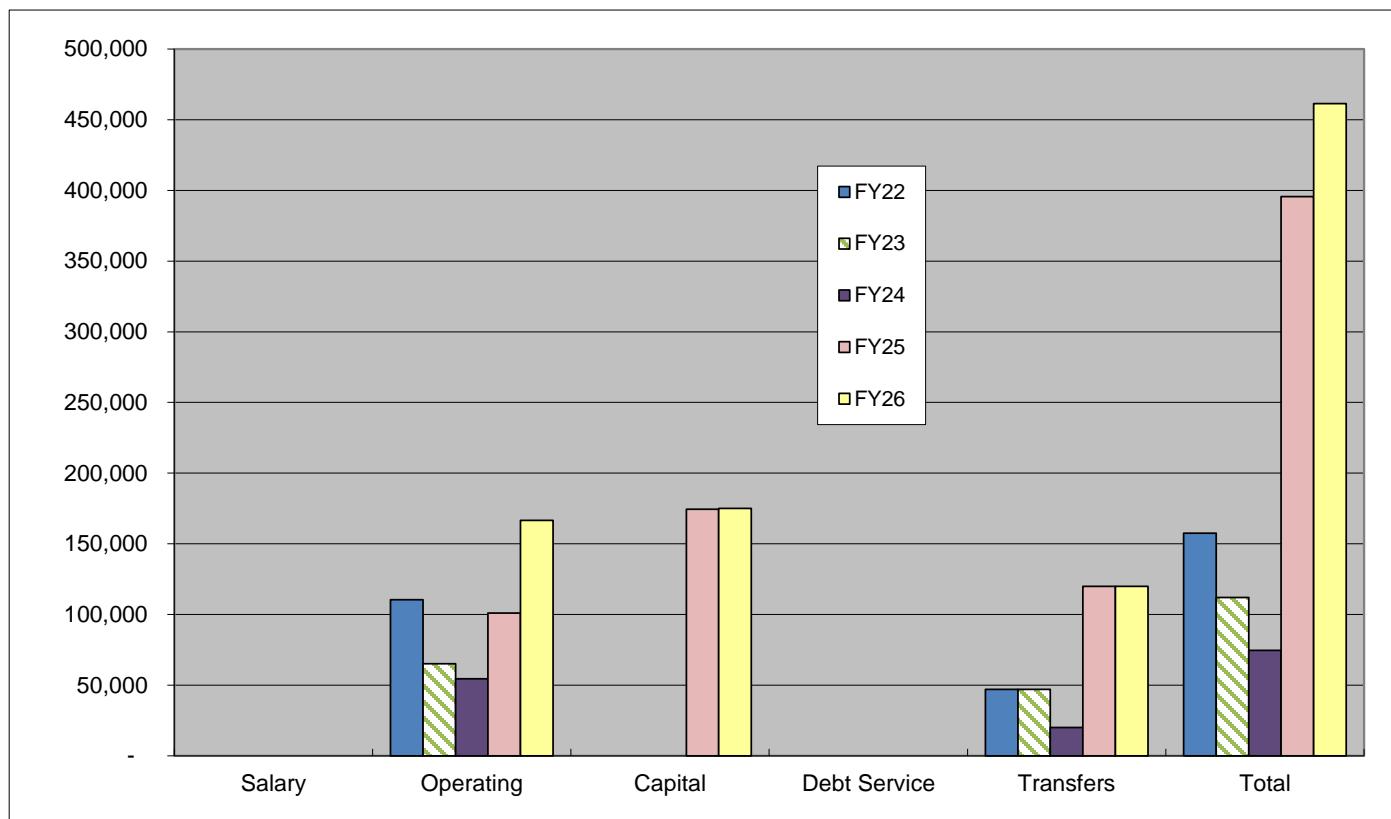
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2900.000.000.337014.000	PILT PAYMENT LIEU OF TAXES	225,000	259,401	260,000	260,000	260,000	267,902		275,000		
2900.000.000.365000.000	PILT DONATIONS	-	-	-	-	-	5				
2900.000.000.369000.000	OTHER REVENUE	-	-	-	-	-	-				
TOTAL		225,000	259,401	260,000	260,000	260,000	267,907		275,000		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

PAYMENT IN LIEU OF TAXES (PILT)

Payment in Lieu of Taxes (PILT) is primarily funded by Federal monies allocated to the County to offset the loss in taxes that could have been levied on Federal property. The expending of these monies is discretionary by the Board of County Commissioners.

See detailed list of planned expenditures in the summary section.



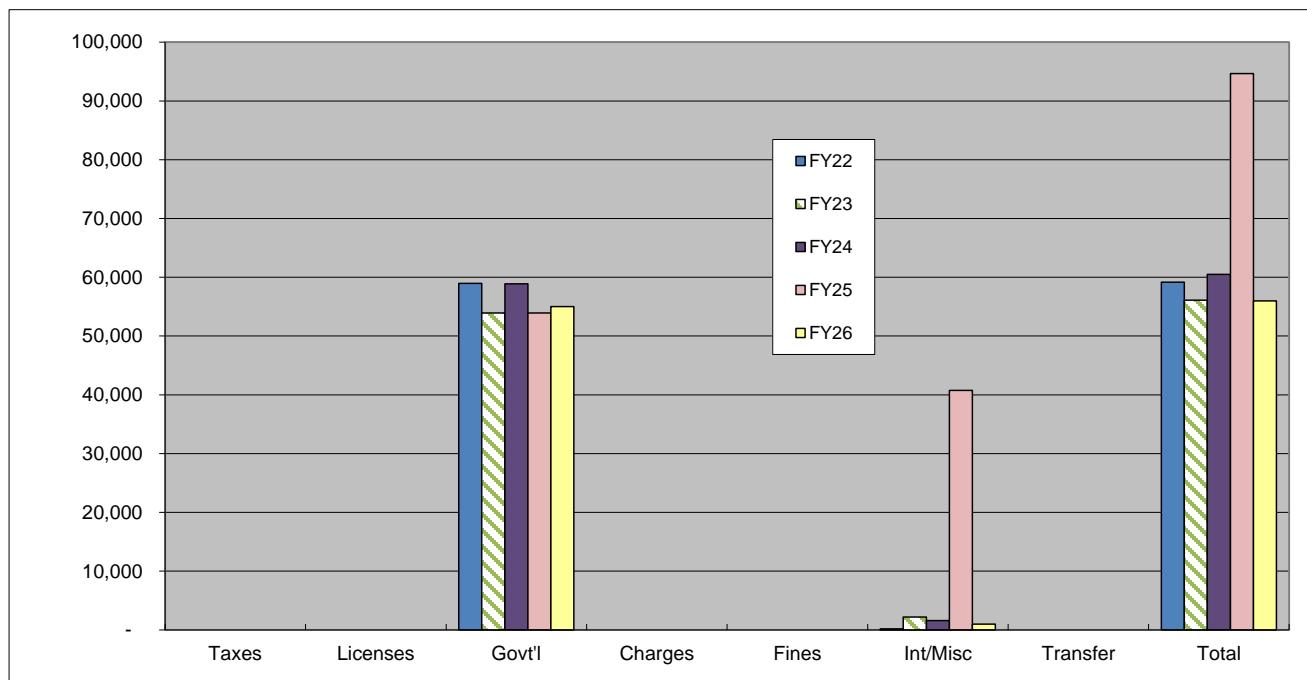
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	110,456	65,100	54,544	101,078	166,500
Capital	-	-	-	174,463	175,000
Debt Service	-	-	-	-	-
Transfers	47,000	47,000	20,000	120,000	120,000
Total	157,456	112,100	74,544	395,541	461,500

FINAL FY26 BUDGET								
PILT Fund - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested FY26	Supplemental Requested
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25		
OPERATING								
2900.000.280.411800.397	FIXED CONTRACT SERVICES	91,500	54,544	266,000	266,000	101,078	66,500	
2900.000.280.411800.850	CONTINGENCY	94,500	-	100,000	100,000	-	100,000	
	OPERATING TOTAL	186,000	54,544	366,000	366,000	101,078	166,500	
CAPITAL								
2900.000.280.411800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	175,000	175,000	174,463	175,000	
	CAPITAL TOTAL	-	-	175,000	175,000	174,463	175,000	
TRANSFERS								
2900.000.280.521000.820	TRANSFER TO OTHER FUNDS	20,000	20,000	120,000	120,000	120,000	120,000	
	TRANSFERS TOTAL	20,000	20,000	120,000	120,000	120,000	120,000	
	TOTAL	206,000	74,544	661,000	661,000	395,541	461,500	
NOTE: The contingency provides budget authority to the BOCC for one-time payments or transfers for one-time needs - Stillwater, community, internal-other.								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:								

FINAL FY26 BUDGET						
PILT Fund - Expenditure Budget						
		FY26 BUDGET				
Net Cash 7/01/25		729,957				
PENDING REQUESTS						
Trail maintenance reserve - \$20,000 cap		20,000				
County spelling bee		2,000				
NILE - Ag Education & stock show contribution		5,000				
Yellowstone Historic Preservation Annual Match		1,000				
VNN Request		10,000				
Lockwood Ped safety request		3,000				
Planning - Inner Belt Loop (carryover from FY24)		25,000				
State Firefighters Memorial		500				
		66,500				
INTERNAL COUNTY FUNDING						
County parks transfer		100,000				
Salt Cedar Program - to Weed dept		20,000				
		100,000				
UNDESIGNATED CONTINGENCY BUDGET						
		461,500				
TOTAL EXPENDITURE BUDGET						
ESTIMATED REVENUE JUNE 2026		275,000				
PROJ. CASH BALANCE @ 6/30/26		543,457				

FY26 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	12,250				
TOTAL RESOURCES USED	68,250				
BASE APPROPRIATIONS	68,250			Est. Reserves 7/1/25	42,280
TRANSFERS & CONTINGENCY	-			(Use)/Source of Reserves	(12,250)
TOTAL APPROPRIATIONS	68,250			Proj. Res. 6/30/26	30,030



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	58,958	53,926	58,900	53,915	55,000
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	192	2,189	1,589	40,749	1,000
Transfer	-	-	-	-	-
Total	59,150	56,115	60,489	94,664	56,000

FY26 FINAL BUDGET

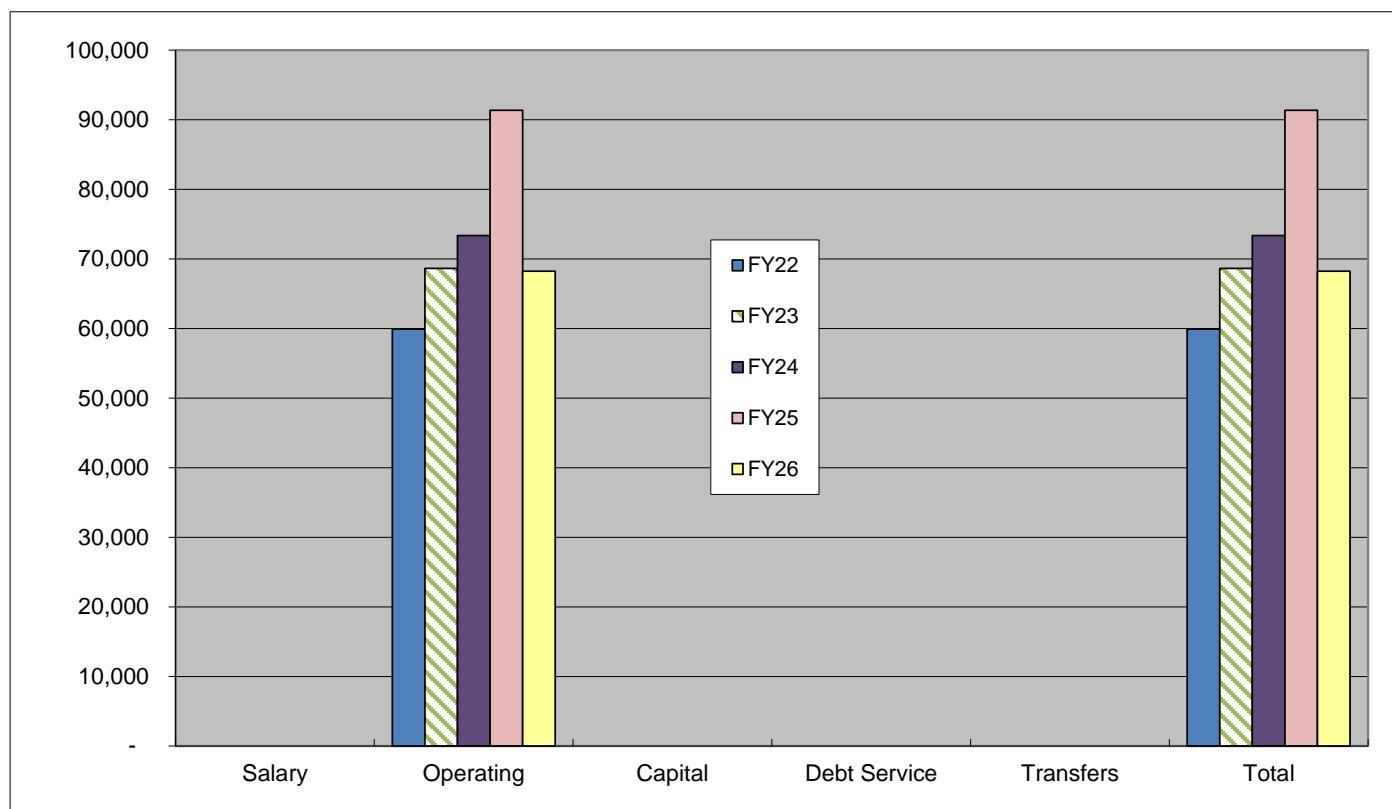
DUI Task Force Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
2950.000.000.335025.000	DUI LICENSE REIMBURSEMENT	54,000	58,900	55,000	55,000	55,000	53,915		55,000		
2950.000.000.331159.000	HTS MDT SYMPOSIUM	-	-	-	-	5,000	5,000				
2950.000.000.365000.000	DONATIONS	-	-	-	-	-	100		-		
2950.000.000.365011.000	SYMPOSIUM	-	-	-	-	26,000	34,061		-		
2950.000.000.369000.000	OTHER INCOME	-	280	-	-	-	86		-		
2950.000.000.371010.000	INTEREST REVENUE	1,000	1,309	1,000	1,000	1,000	1,502		1,000		
TOTAL		55,000	60,489	56,000	87,000	94,664			56,000		

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

DUI TASK FORCE

The DUI Task Force fund accounts for 50% of the revenue collected from driver's license reinstatement fees. These monies are used to reduce the number of alcohol and drug related incidents by promoting public education, legislative development, and effective enforcement strategies. The DUI Task Force, which is composed of law enforcement, prosecution personnel, and private citizens, develops and implements programs for those purposes.



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	59,914	68,619	73,349	91,369	68,250
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	59,914	68,619	73,349	91,369	68,250

FINAL FY26 BUDGET								
DUI Fund - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
OPERATING								
2950.000.470.420190.210	OFFICE SUPPLIES	250	109	250	250	145	250	-
2950.000.470.420190.220	OPERATING SUPPLIES	4,250	5,464	1,500	1,500	2,572	1,500	-
2950.000.470.420190.336	PUBLIC RELATIONS	22,000	20,153	15,000	46,000	45,734	15,000	-
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	-	-	-	-	-	-	-
2950.000.470.420190.380	TRAINING	-	-	-	-	-	-	-
2950.000.470.420190.397	FIXED CONTRACT SERVICES	25,800	26,552	27,881	27,881	27,881	30,000	2,119
2950.000.470.420190.398	CONTRACT- DUI ENFORCEMENT	30,000	19,571	20,000	20,000	13,537	20,000	-
	OPERATING TOTAL	83,800	73,349	66,131	97,131	91,369	68,250	
	TOTAL	83,800	73,349	66,131	97,131	91,369	68,250	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION			AMOUNT				
				REQUESTED				
				-				

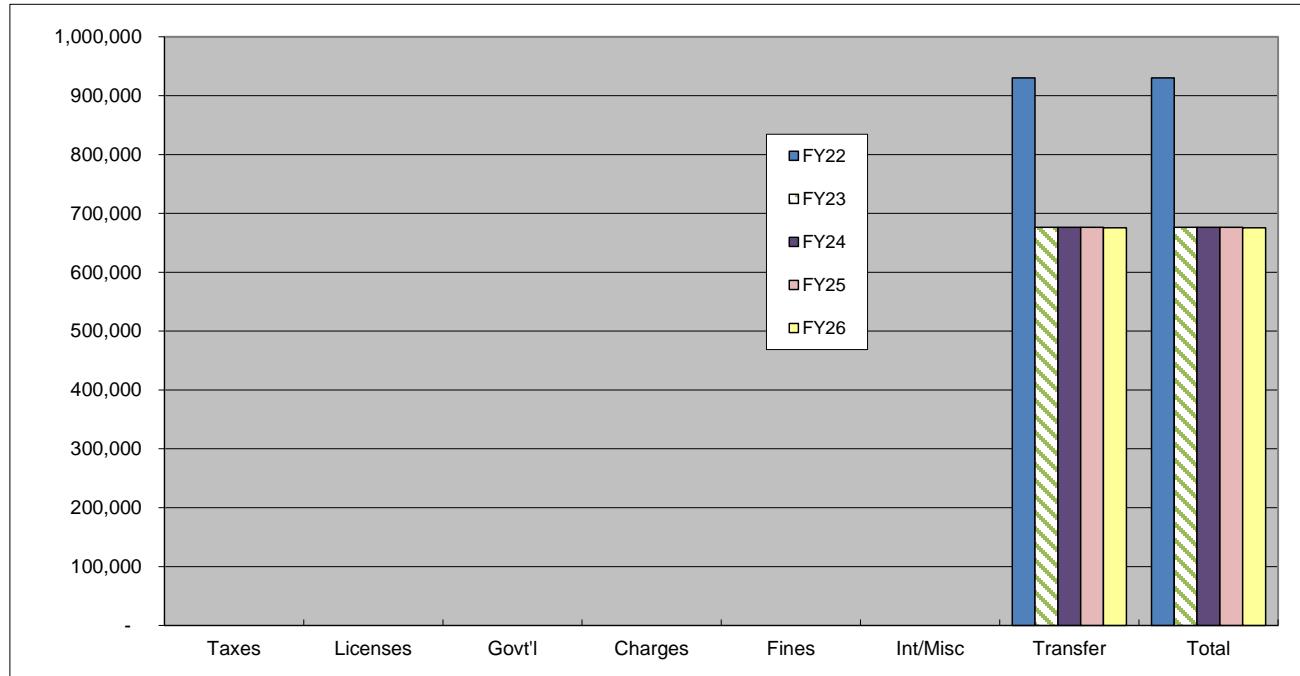
FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
Limited Tax General Obligation Bonds Debt Service

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

TAX REVENUE	-
NON-TAX REVENUE	675,526
TOTAL REVENUES	675,526
Use / (Source) of Reserves	-

TOTAL RESOURCES USED **675,526**

BASE APPROPRIATIONS	675,526	Est. Reserves 7/1/25	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	675,526	Proj. Res. 6/30/26	-



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	930,100	676,200	676,426	676,199	675,526
Total	930,100	676,200	676,426	676,199	675,526

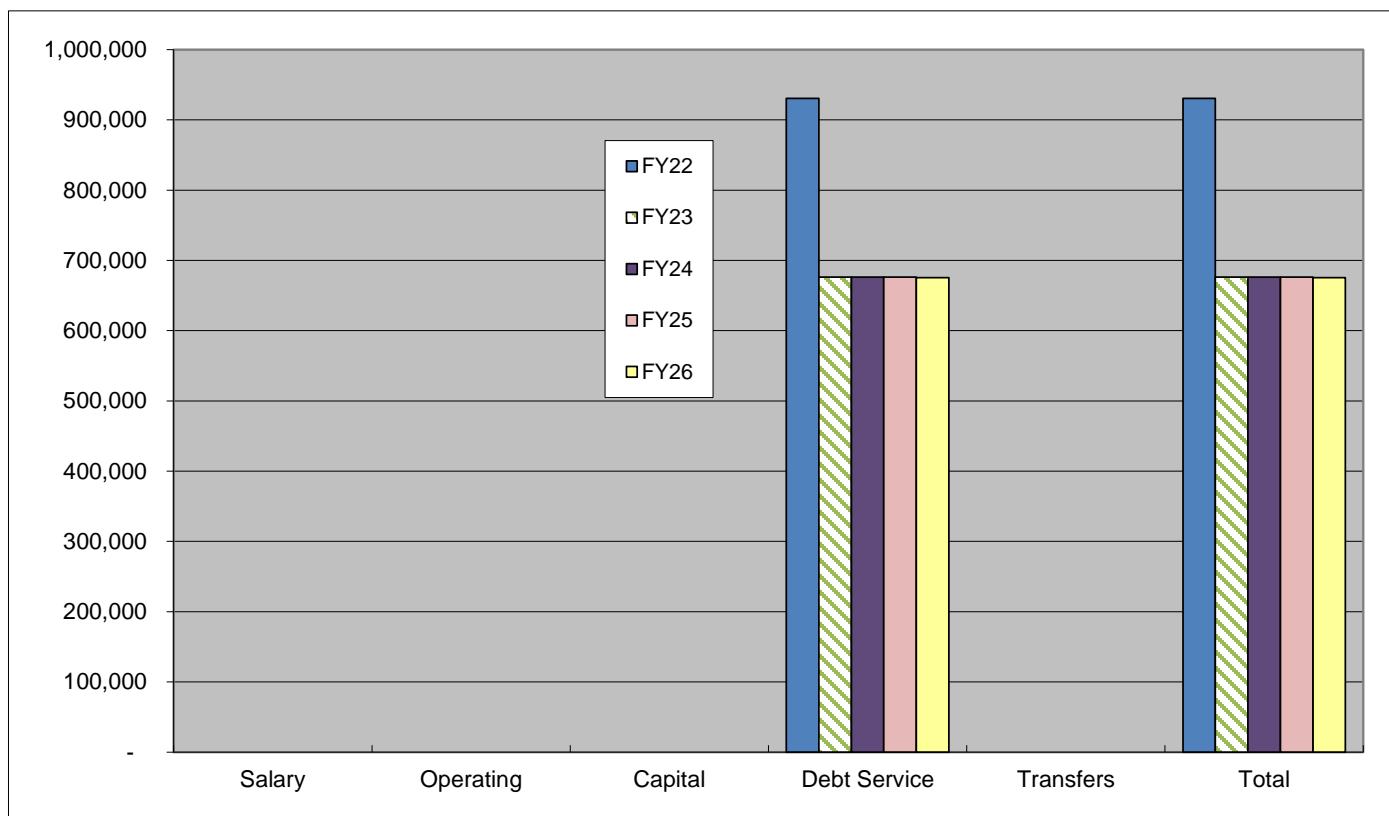
FY26 FINAL BUDGET

Limited Tax General Obligation Debt Service Fund - Revenue Budget							
Account		FY24 AMEND		FY25 ORIG		FY25 ACTUAL	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	PROJECTED FY26
3060.000.000.383016.000	TRANSFER - SHERIFF FUND	676,426	676,426	676,200	676,200	676,199	675,526
TOTAL		676,426	676,426	676,200	676,200	676,199	675,526

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

LIMITED TAX GENERAL OBLIGATION DEBT SERVICE

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



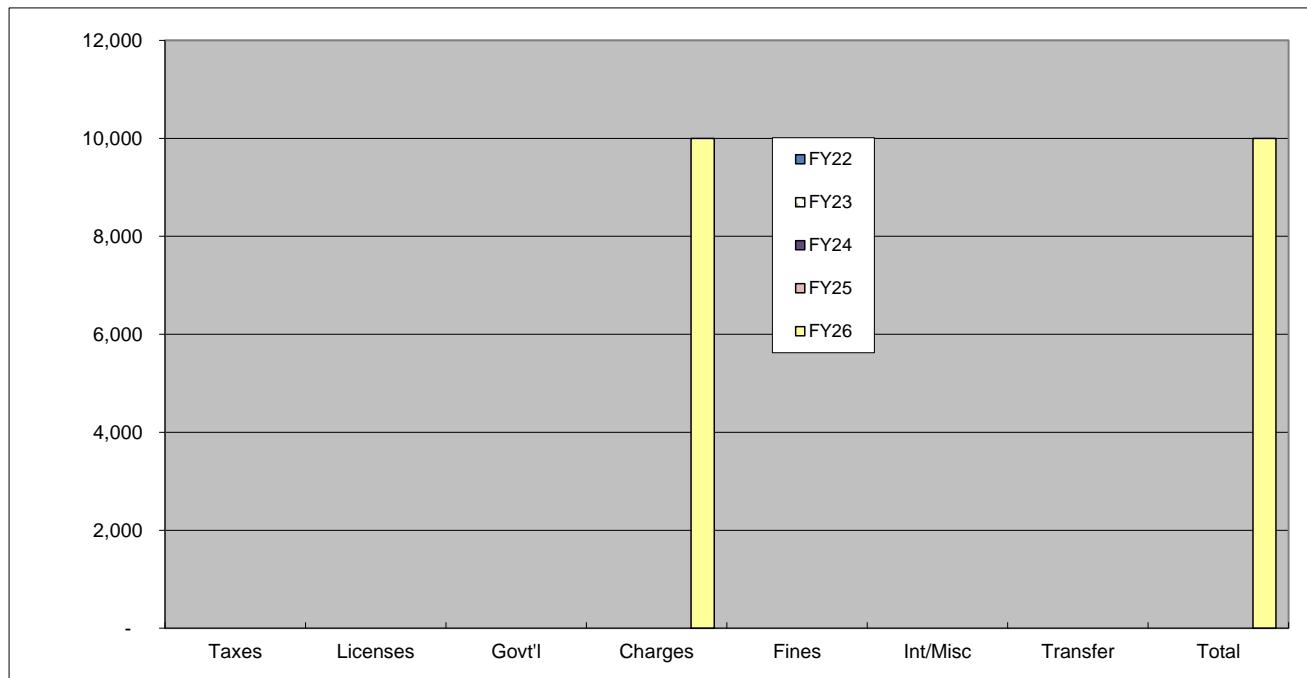
	Actual FY22	Actual FY23	Actual FY24	Amend Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	930,450	676,200	676,425	676,200	675,526
Transfers	-	-	-	-	-
Total	930,450	676,200	676,425	676,200	675,526

FINAL FY26 BUDGET								
Limited General Obligation Debt Service Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
DEBT								
LIMITED TAX GENERAL OBLIGATION - \$9.7 JAIL EXPANSION								
3060.000.905.490100.610	PRINCIPAL	500,000	500,000	515,000	515,000	515,000	530,000	
3060.000.905.490100.620	INTEREST	176,026	176,025	160,800	160,800	160,800	145,126	
3060.000.905.490100.630	PAYING AGENT FEES	400	400	400	400	400	400	
	DEBT TOTAL	676,426	676,425	676,200	676,200	676,200	675,526	
	TOTAL	676,426	676,425	676,200	676,200	676,200	675,526	
	FUNDING SOURCES:							
	PUBLIC SAFETY- SHERIFF	675,526						
	TOTAL	675,526						

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID REVOLVING

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

BASE APPROPRIATIONS	-	Est. Reserves 7/1/25	56,800
TRANSFERS & CONTINGENCY	25,000	(Use)/Source of Reserves	(15,000)
TOTAL APPROPRIATIONS	25,000	Proj. Res. 6/30/26	41,800



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	10,000
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	-	-	-	-	10,000

FY26 FINAL BUDGET

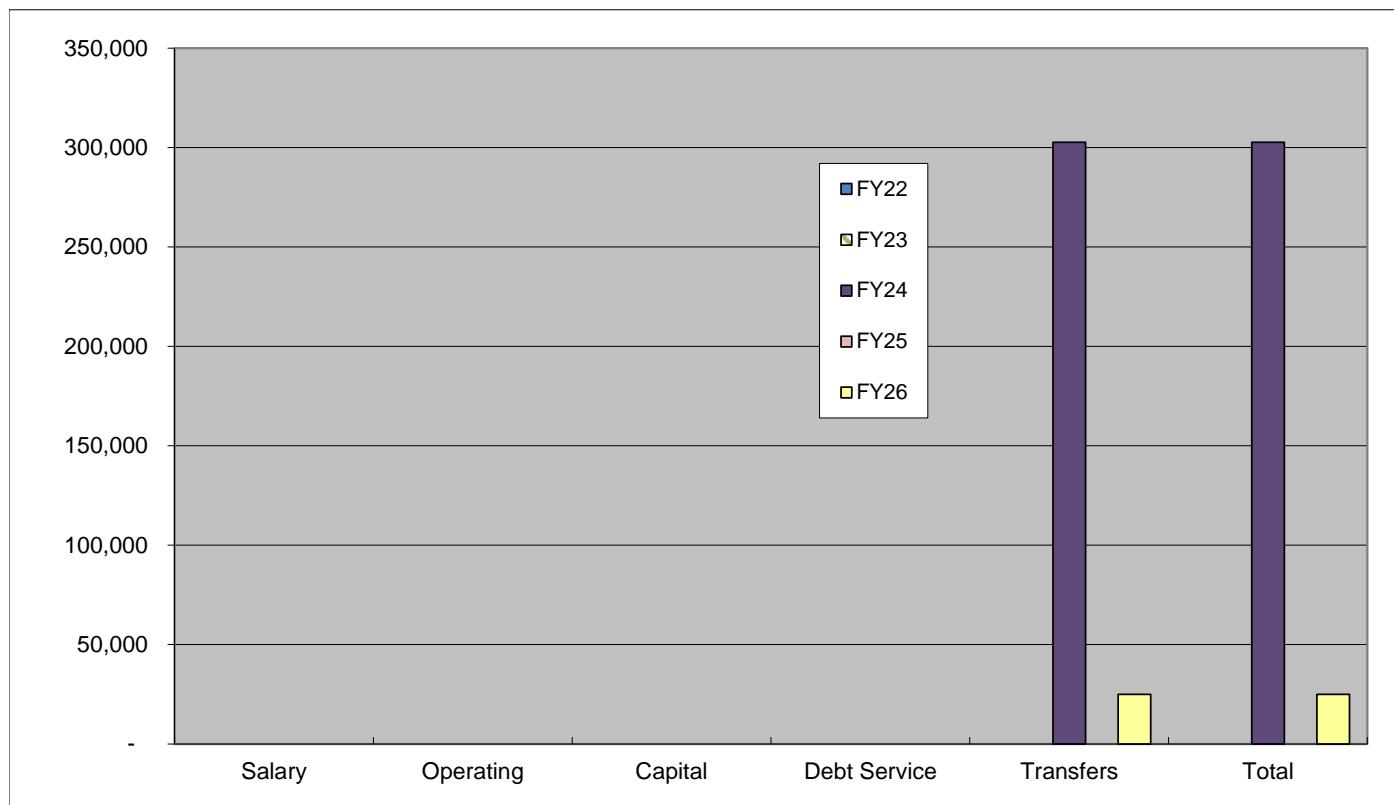
RSID Revolving Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
3400.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	-	-	-	-	-	-	-	-	10,000	
TOTAL		-	-	-	-	-	-	-	-	10,000	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RSID REVOLVING

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



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	302,716	25,000
Total		-	-	302,716	-
					25,000

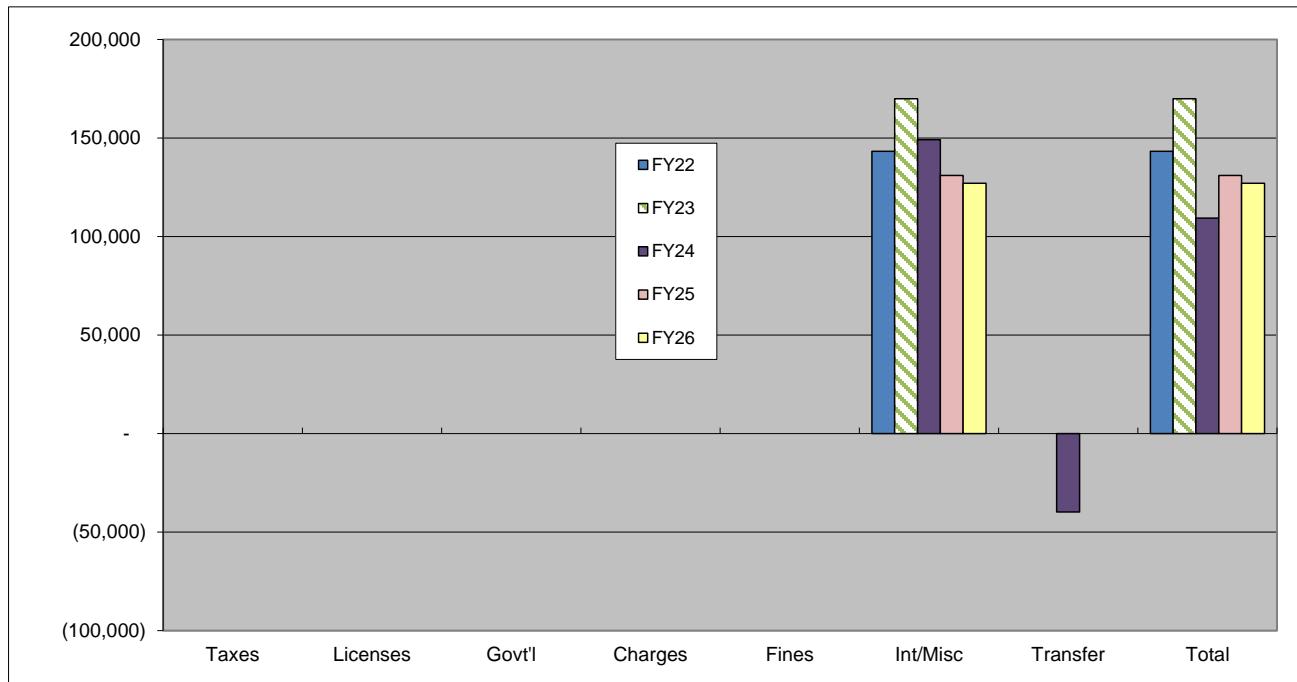
FINAL FY26 BUDGET

RSID Revolving Fund - Expenditure Budget

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID BOND

TAX REVENUE	-
NON-TAX REVENUE	127,000
TOTAL REVENUES	127,000
Use / (Source) of Reserves	7,200
TOTAL RESOURCES USED	134,200

BASE APPROPRIATIONS	134,200	Est. Reserves 7/1/25	111,324
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(7,200)
TOTAL APPROPRIATIONS	134,200	Proj. Res. 6/30/26	104,124



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	143,282	169,991	149,102	130,937	127,000
Transfer	-	-	(39,746)	-	-
Total	143,282	169,991	109,356	130,937	127,000

FY26 FINAL BUDGET

RSID Bond Fund - Revenue Budget

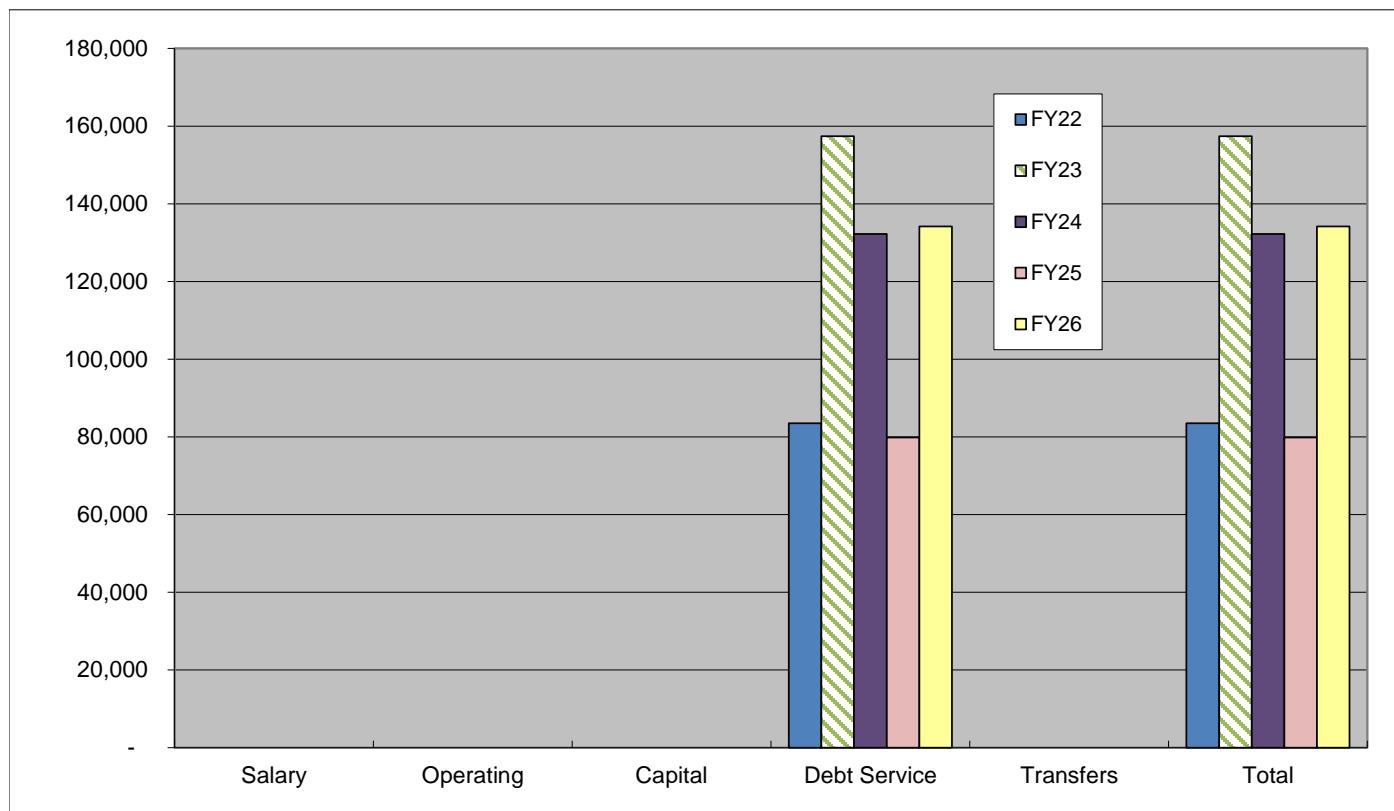
Account		FY24 AMEND		FY25 ORIG		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26		
3500.000.000.363020.000	BOND & INT ASSESSMENTS	215,000	143,947	175,000	175,000	127,233		125,000	
3500.000.000.363040.000	P&I ASSESSMENTS	-	678	-	-	318			
3500.000.000.371010.000	INTEREST REVENUE	1,000	4,477	3,000	3,000	3,386		2,000	
3500.000.000.383000.000	TRANSFER - OTHER FUNDS	-	(39,746)	-	-	-			
TOTAL		216,000	109,356	178,000	178,000	130,937		127,000	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RSID BOND

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

Debt is issued to pay for property improvements.

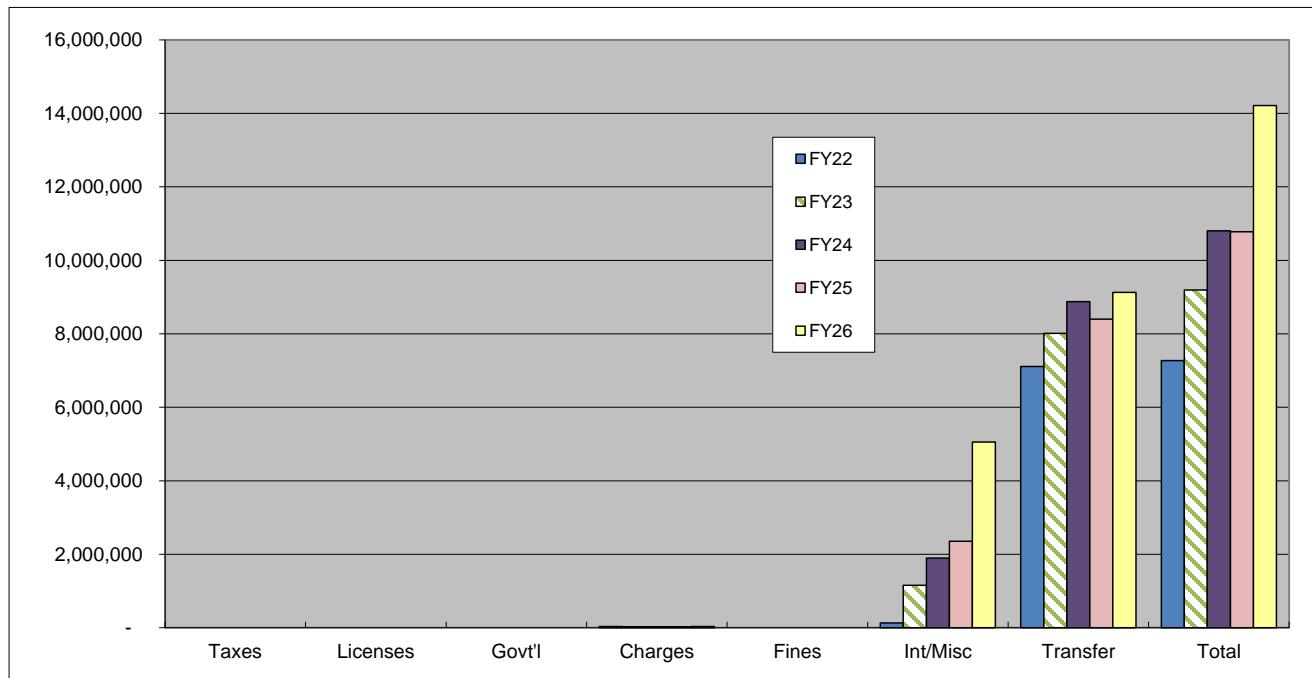


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	83,506	157,412	132,230	79,851	134,200
Transfers	-	-	-	-	-
Total	83,506	157,412	132,230	79,851	134,200

FINAL FY26 BUDGET								
RSID Bond Fund - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL					
DEBT								
3500.000.900.490300.610	PRINCIPAL		200,000	113,000	150,000	150,000	65,000	100,000
3500.000.900.490300.620	INTEREST		45,000	18,430	45,000	45,000	14,051	18,000
3500.000.900.490300.630	PAYING AGENT FEES		1,200	800	1,200	1,200	800	1,200
3500.000.900.490300.790	DISSOLUTION DISTRIBUTION		-	-	-	-	-	15,000
	DEBT TOTAL		246,200	132,230	196,200	196,200	79,851	134,200
	TOTAL		246,200	132,230	196,200	196,200	79,851	134,200

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
CAPITAL PROJECTS

TAX REVENUE	-			
NON-TAX REVENUE	14,215,000			
TOTAL REVENUES	14,215,000			
Use / (Source) of Reserves	22,637,600			
TOTAL RESOURCES USED	36,852,600			
BASE APPROPRIATIONS	36,852,600			
TRANSFERS & CONTINGENCY	-			
TOTAL APPROPRIATIONS	36,852,600			
		Est. Reserves 7/1/25	50,572,759	
		(Use)/Source of Reserves	(22,637,600)	
		Proj. Res. 6/30/26	27,935,159	



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	30,144	28,289	28,523	27,800	35,000
Fines	-	-	-	-	-
Int/Misc	130,199	1,151,285	1,898,441	2,350,729	5,055,000
Transfer	7,110,000	8,015,000	8,875,000	8,400,000	9,125,000
Total	7,270,343	9,194,574	10,801,964	10,778,529	14,215,000

FY26 FINAL BUDGET

Capital Improvement Projects (CIP) Fund - Revenue Budget

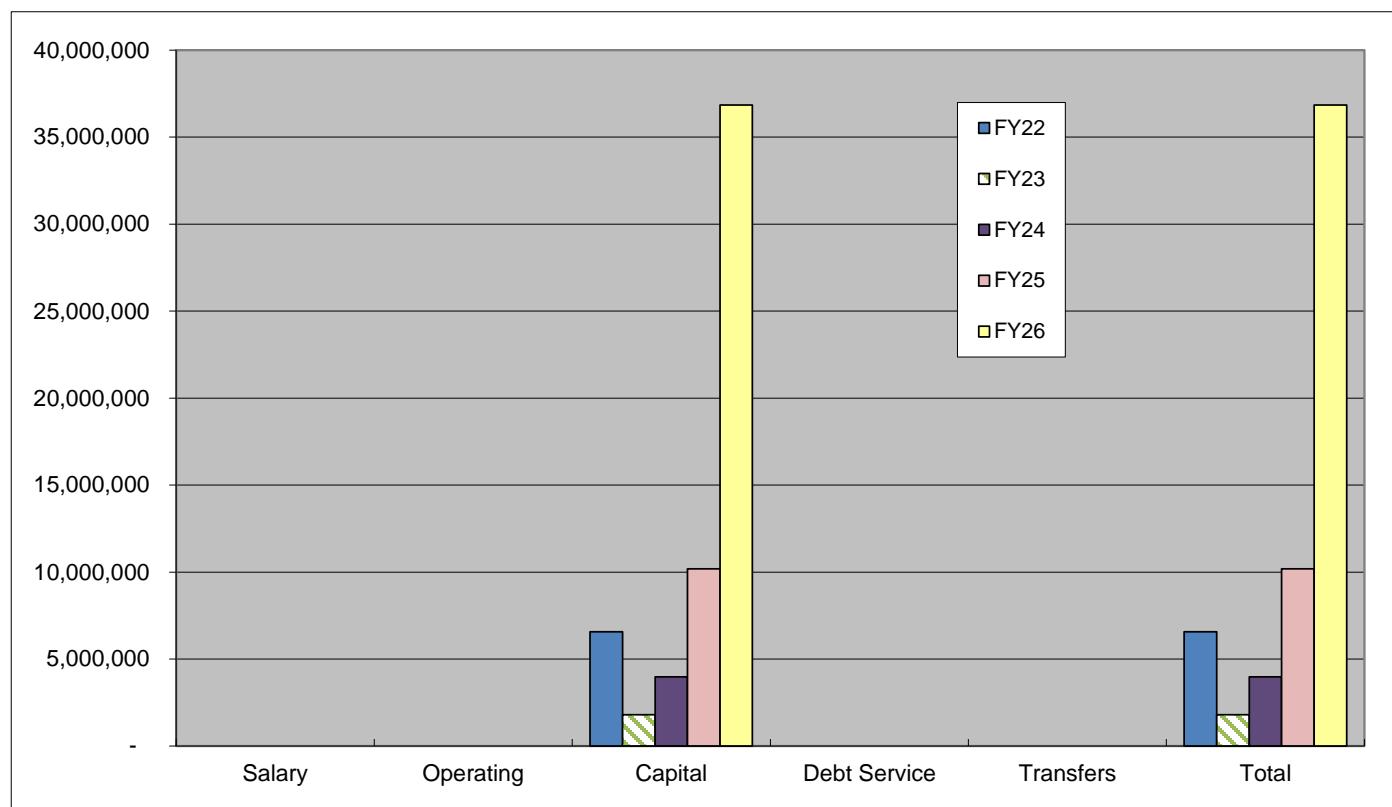
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL Through 6/30/25	PROJECTED FY26
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	FY25 BUDGET	FY25 BUDGET		
4050.000.000.346090.000	PARKING FEES	30,000	28,523	30,000	30,000	30,000	30,000	27,800	35,000
4050.000.000.360100.000	MDT REIMB BRIDGE	-	-	-	-	-	-	193,424	3,500,000
4050.000.000.362010.000	RENT & ROYALTY	15,000	15,076	15,000	15,000	15,000	15,000	16,585	-
4050.000.000.365000.000	DONATIONS	-	-	-	-	-	-	-	-
4050.000.000.369000.000	OTHER INCOME	-	-	-	-	-	-	-	-
4050.000.000.371010.000	INTEREST REVENUE	690,000	1,883,365	1,442,000	1,442,000	2,140,720	2,140,720	1,555,000	
4050.000.000.381010.000	PROCEEDS OF GEN OBLIG. DEBT	-	-	-	-	-	-	-	-
4050.000.000.382030.000	CIP - SALE FIXED/ASSETS	-	-	-	-	-	-	-	-
4050.000.000.383002.000	TRANSFER - GENERAL	6,000,000	6,000,000	4,250,000	4,250,000	4,250,000	4,250,000	4,250,000	4,500,000
4050.000.000.383003.000	TRANSFER - WEED CONTROL	-	-	-	-	-	-	-	-
4050.000.000.383013.000	TRANSFER - EXTENSION	-	-	-	-	-	-	-	25,000
4050.000.000.383015.000	TRANSFER - JUNK VEHICLE	-	-	200,000	200,000	-	-	-	-
4050.000.000.383019.000	TRANSFER - SHERIFF	-	-	-	-	-	-	-	-
4050.000.000.383020.000	TRANSFER - YOUTH SERVICES	-	-	-	-	-	-	-	-
4050.000.000.383022.000	TRANSFER - BRIDGE	-	750,000	1,650,000	1,650,000	1,900,000	1,900,000	1,600,000	
4050.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	-	-	-	-	-	-	-	-
4050.000.000.383096.000	TRANSFER - ROAD	250,000	2,125,000	1,250,000	1,250,000	2,250,000	2,250,000	3,000,000	
TOTAL		6,985,000	10,801,964	8,837,000	8,837,000	10,778,529	10,778,529	14,215,000	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

The Capital Improvement Projects fund (CIP) is used to account for the reserving of money to be used for major capital acquisitions.

SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	6,561,900	1,795,232	3,973,514	10,179,173	36,852,600
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	6,561,900	1,795,232	3,973,514	10,179,173	36,852,600

FINAL FY26 BUDGET								
Capital Projects Fund - Expenditure Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
CAPITAL								
4050.000.599.410940.940	CLERK AND RECORDER - EQUIPMENT	-	-	-	-	-	-	-
4050.000.599.411200.920	GENERAL FUND - BUILDING	4,168,250	628,469	14,385,000	14,385,000	8,700,009	18,805,500	4,420,500
4050.000.599.411200.921	PARKING	420,000	355,762	10,500	10,500	9,338	315,000	304,500
4050.000.599.411200.930	GENERAL FUND -LAND IMPROVEMENT	508,000	3,800	508,000	508,000	46,667	500,000	(8,000)
4050.000.599.411200.940	GENERAL FUND - EQUIPMENT	300,000	57,174	500,000	500,000	168,741	550,000	50,000
4050.000.599.420110.920	SHERIFF - BUILDING	2,550,525	623,500	1,356,600	1,356,600	5,100	1,655,850	299,250
4050.000.599.420110.930	SHERIFF - LAND IMPROVEMENT	148,500	-	24,000	24,000	21,500	125,000	101,000
4050.000.599.420110.940	SHERIFF - EQUIPMENT	450,000	140,073	662,000	687,000	592,291	150,000	(512,000)
4050.000.599.420250.920	YOUTH SERVICES CENTER - BLDG	131,250	23,462	152,250	152,250	59,226	110,250	(42,000)
4050.000.599.420250.930	YOUTH SERVICES CENTER - LAND IMPR.	16,000	-	12,000	12,000	11,448	-	(12,000)
4050.000.599.420250.940	YOUTH SERVICES CENTER - EQUIPMENT	-	-	117,000	117,000	63,702	136,000	19,000
4050.000.599.430210.920	ROAD - BUILDING	-	-	25,000	25,000	2,225	-	(25,000)
4050.000.599.430210.930	ROAD - LAND IMPROVEMENT	270,000	243,028	1,500,000	1,500,000	291,000	5,300,000	3,800,000
4050.000.599.430210.940	ROAD - EQUIPMENT	2,040,500	1,895,296	262,500	262,500	-	1,260,000	997,500
4050.000.599.430244.932	BRIDGE CONSTRUCTION	-	-	4,000,000	4,000,000	193,424	7,250,000	3,250,000
4050.000.599.430244.940	BRIDGE - EQUIPMENT	-	-	-	-	-	315,000	315,000
4050.000.599.430800.930	JUNK VEHICLE - LAND IMPROVEMENT	-	-	200,000	200,000	-	200,000	-
4050.000.599.430800.940	JUNK VEHICLE - BLDG & EQUIPMENT	-	-	-	-	-	-	-
4050.000.599.431100.940	WEED CONTROL - EQUIPMENT	3,000	2,950	-	-	-	80,000	80,000
4050.000.599.450400.940	EXTENSION - EQUIPMENT	140,000	-	-	13,500	14,502	-	-
	CAPITAL TOTAL	11,146,025	3,973,514	23,714,850	23,753,350	10,179,173	36,852,600	
	TOTAL	11,146,025	3,973,514	23,714,850	23,753,350	10,179,173	36,852,600	
SEE CAPITAL PROJECTS SPREADSHEET IN SUMMARY SECTION								
Note: Budget exceeds list due to estimated contingencies (5% for large projects).								

YELLOWSTONE COUNTY - CIP FUND FINAL FY26 BUDGET												
					ROAD -							
	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/25	31,717,469	516,380	4,902,588	292,891	6,201,762	150,387	5,472,119	225,300	249,410	555,373	289,081	50,572,760
Expenditures	(18,960,000)	(300,000)	(1,852,000)	(241,000)	(6,500,000)	-	(7,550,000)	(200,000)	(100,000)	(80,000)	-	(35,783,000)
Interest Earned	979,866	15,878	150,744	9,006	190,690	-	168,256	6,927	7,669	17,076	8,889	1,555,000
Transfers-in	4,500,000	-	-	-	3,000,000	-	1,600,000	-	25,000	-	-	9,125,000
Parking fees	-	35,000	-	-	-	-	-	-	-	-	-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
MDT Bridge Reimbursement	-	-	-	-	-	-	3,500,000	-	-	-	-	3,500,000
EST. CASH 6/30/26	18,237,335	267,258	3,201,332	60,897	2,892,452	150,387	3,190,375	32,227	182,079	492,449	297,970	29,004,760
GENERAL:												
Annual flooring replacement (920)	(20,000)											(20,000)
Lockwood TEDD infrastructure (930)	(500,000)											(500,000)
YCM- ADA upgrades - carryover FY24 (920)	(585,000)											(585,000)
Courthouse remodel (920)	(5,000,000)											(5,000,000)
Elections/Cedar Hall (920)	(900,000)											(900,000)
Boiler retubing (920)	(40,000)											(40,000)
Removal of rental house (920)	(100,000)											(100,000)
NVR Ostlund building (940)	(100,000)											(100,000)
Ostlund building (920)	(11,000,000)											(11,000,000)
Courthouse misc repairs/equipment (940)	(200,000)											(200,000)
Land between SO and Ext (920)	(35,000)											(35,000)
Extension building/landscaping/fixtures (920)	(200,000)											(200,000)
Timeclocks (940)	(250,000)											(250,000)
LED lighting upgrade (920)	(30,000)											(30,000)
PARKING:												
Parking Lot Improvements (921)		(300,000)										(300,000)
EXTENSION:												
Extension building/landscaping/fixtures (920)										(100,000)		(100,000)
S.O.:												
Retrofit windows at SO HQ - carryover FY23 (920)				(55,000)								(55,000)
SO HQ AC/heating units (920)				(20,000)								(20,000)
LED lighting upgrade HQ and Detention(920)				(45,000)								(45,000)
Detention lobby (920)				(50,000)								(50,000)
Detention roof repairs (920)				(70,000)								(70,000)
Detention parking lot repairs (930)				(50,000)								(50,000)
Shower project - detention (920)				(15,000)								(15,000)
Interior glass - Detention carryover from FY25 (920)				(20,000)								(20,000)

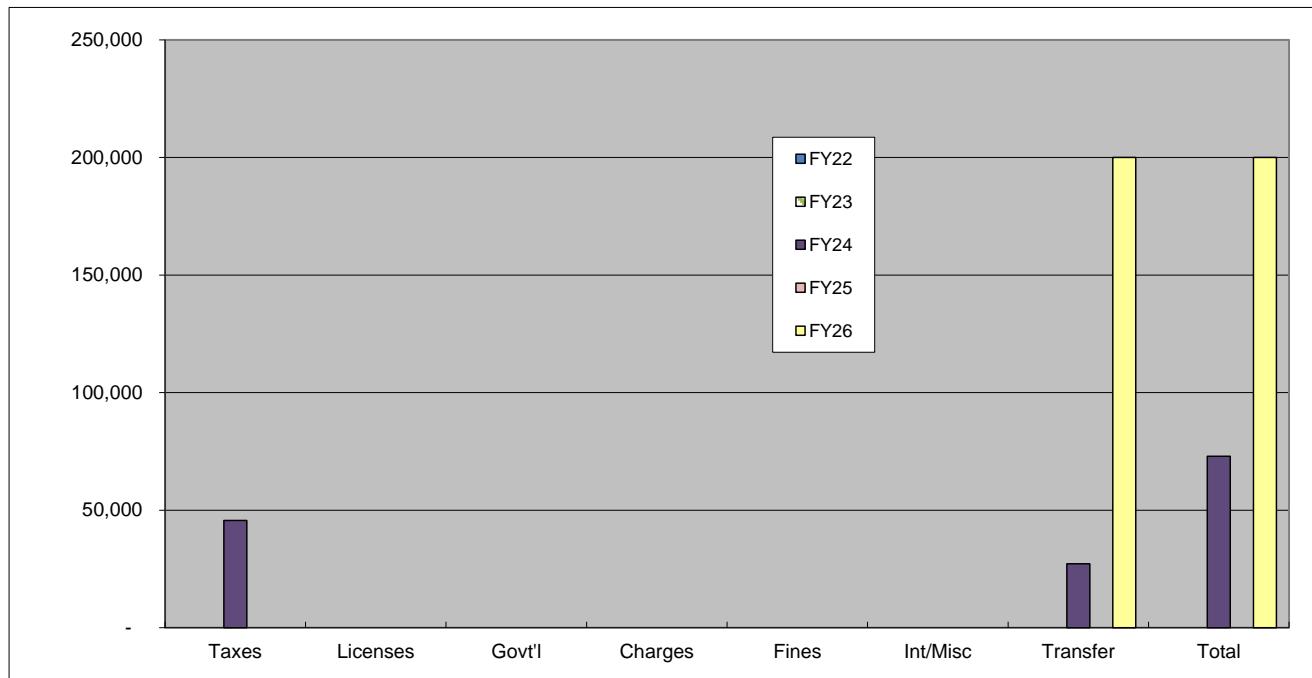
YELLOWSTONE COUNTY - CIP FUND
FINAL FY26 BUDGET

					ROAD -											
	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.				TOTAL	
Net Cash 7/01/25	31,717,469	516,380	4,902,588	292,891	6,201,762	150,387	5,472,119	225,300	249,410	555,373	289,081	50,572,760				
Expenditures	(18,960,000)	(300,000)	(1,852,000)	(241,000)	(6,500,000)	-	(7,550,000)	(200,000)	(100,000)	(80,000)	-	(35,783,000)				
Interest Earned	979,866	15,878	150,744	9,006	190,690	-	168,256	6,927	7,669	17,076	8,889	1,555,000				
Transfers-in	4,500,000	-	-	-	3,000,000	-	1,600,000	-	25,000	-	-	9,125,000				
Parking fees	-	35,000	-	-	-	-	-	-	-	-	-	35,000				
Property rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MDT Bridge Reimbursement	-	-	-	-	-	-	3,500,000	-	-	-	-	3,500,000				
EST. CASH 6/30/26	18,237,335	267,258	3,201,332	60,897	2,892,452	150,387	3,190,375	32,227	182,079	492,449	297,970	29,004,760				
S.O.: cont'd																
Fence upgrades at Detention Facility (930)			(50,000)									(50,000)				
Detention Facility misc repairs/equip (940)			(150,000)									(150,000)				
STDF (920)			(500,000)									(500,000)				
SAR building (920)			(750,000)									(750,000)				
AC/Weight room repairs - Evidence bldg carryover from FY25 (920)			(27,000)									(27,000)				
Dunn Mtn site improvements - carryover from FY25 (930)			(25,000)									(25,000)				
Annual flooring replacement (920)			(25,000)									(25,000)				
YSC:																
Misc equip (940)			(100,000)									(100,000)				
AC unit for server room (940)			(21,000)									(21,000)				
Annual flooring replacement (920)			(10,000)									(10,000)				
Faucet replacement (920)			(30,000)									(30,000)				
Roof (920)			(45,000)									(45,000)				
LED lighting project (920)			(20,000)									(20,000)				
YSC - electronic entries (940)			(15,000)									(15,000)				
ROAD:																
Heavy equipment buybacks (940)					(1,200,000)							(1,200,000)				
48th & Central intersection improvement (930)					(1,800,000)							(1,800,000)				
Signal projects (930)					(2,000,000)							(2,000,000)				
Hesper/56th intersection improvement (930)					(1,500,000)							(1,500,000)				
BRIDGE:																
Duck Creek Bridge (932)								(7,250,000)				(7,250,000)				
Heavy equipment buybacks (940)								(300,000)				(300,000)				
JUNK VEHICLE:																
Relocation multi-year project (930)								(200,000)				(200,000)				
WEED:																
Spray truck (940)												(80,000)			(80,000)	
CASH OUTFLOWS	(18,960,000)	(300,000)	(1,852,000)	(241,000)	(6,500,000)	-	(7,550,000)	(200,000)	(100,000)	(80,000)	-	(35,783,000)				
****Any purchases within the Misc Equip budget are approved below \$40,000****																

YELLOWSTONE COUNTY - CIP FUND FY27 - FY30 Projected											
	GENERAL FUND	PUBLIC PARKING	YOUTH SAFETY	ROAD - SERVICES	EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY27											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Complete modification to Ostlund Building	1,500,000										1,500,000
Courthouse remodel	10,000,000										10,000,000
Body cameras/video storage		200,000									200,000
SO vehicle replacements		300,000									300,000
Replacement of heavy equipment				550,000							550,000
Junk Vehicle relocation						125,000					125,000
Public Works fleet vehicles				600,000							600,000
Total Projected FY27	11,595,000	-	500,000	-	1,150,000	-	125,000	-	-	-	13,370,000
FY28											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Courthouse remodel	3,000,000										3,000,000
Employee parking lot crack seal and sealing	25,000										25,000
SO vehicle replacements		300,000									300,000
Replacement of Gator								55,000			55,000
Replacement of heavy equipment				550,000	200,000						750,000
Total Projected FY28	3,095,000	25,000	300,000	-	550,000	200,000	-	-	55,000	-	4,225,000
FY29											
General equipment needs - 5 yr avg.	75,000										75,000
Regular flooring replacement - courthouse	20,000										20,000
Mobile laptops - Sheriff		200,000									200,000
Vehicle replacements		300,000									300,000
Replacement of heavy equipment				2,000,000							2,000,000
Total Projected FY29	95,000	-	500,000	-	2,000,000	-	-	-	-	-	2,595,000
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	-	700,000	-	2,000,000	-	-	-	-	-	2,795,000
Grand Total FY27-FY30	14,880,000	25,000	2,000,000	-	5,700,000	200,000	125,000	-	55,000	-	45,970,000
Estimated funding available (6/30/25 cash & FY27-FY30 transfers)	28,237,335	342,258	3,401,332	110,897	9,892,452	4,690,375	157,227	222,079	492,449	297,970	47,844,373
Surplus/(Shortfall)	13,357,335	317,258	1,401,332	110,897	4,192,452	4,490,375	32,227	222,079	437,449	297,970	24,859,373
<i>This schedule does not attempt to track items typically assimilated into each fund's operating funds on a routine basis.</i>											

FY26 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 7/1/25			
		(Use)/Source of Reserves			
		Proj. Res. 6/30/26			



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	45,646	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	-	-	-	-	-
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	27,228	-	200,000
Total	-	-	72,874	-	200,000

FY26 FINAL BUDGET

RSID Construction Fund - Revenue Budget

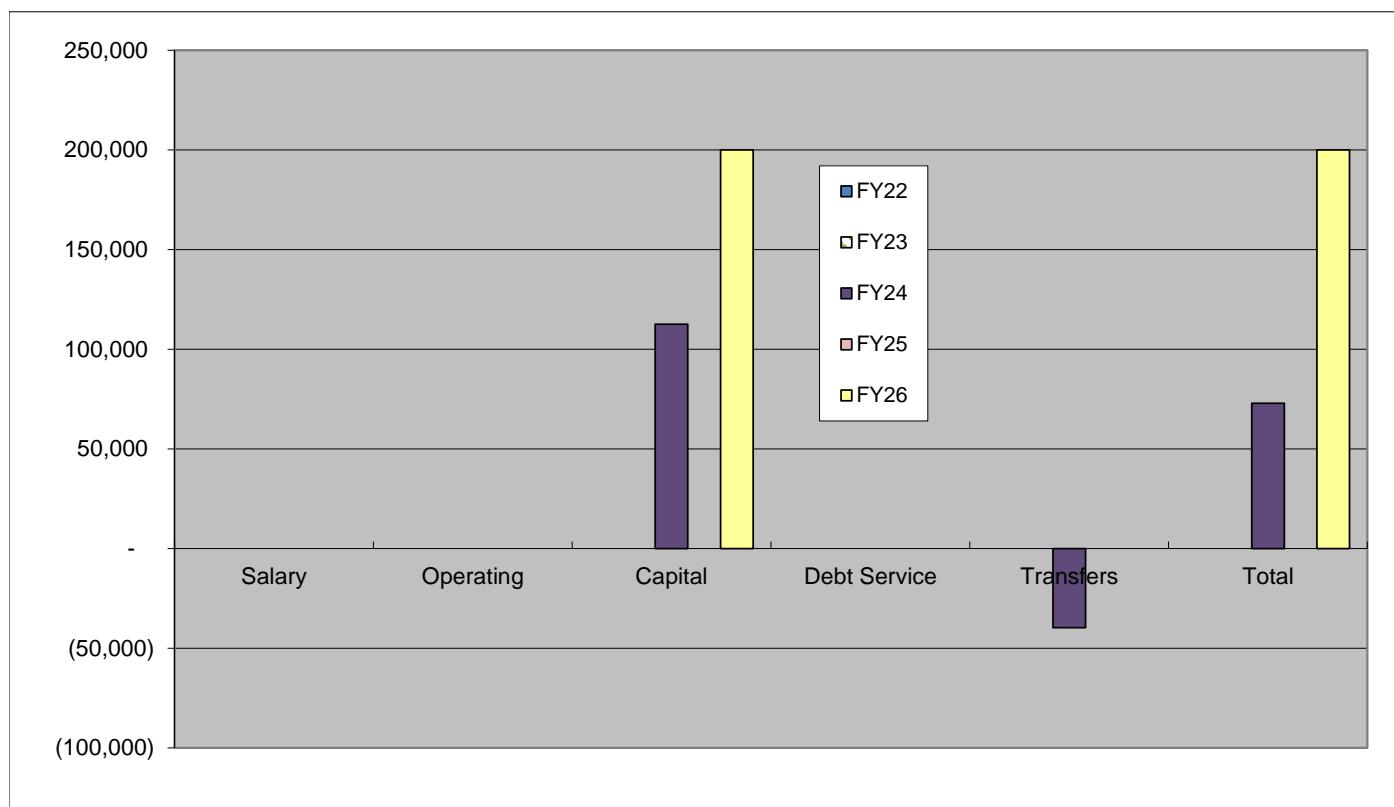
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
4200.000.000.381030.000	LOAN PROCEEDS - RSIDS	75,000	-	-	-	-	-	-	-	-	-
4200.000.000.383096.000	TRANSFER - ROAD	30,000	27,228	200,000	200,000	-	-	-	-	200,000	
4205.000.000.363020.000	BOND & INT ASSESSMENTS	40,000	45,646	-	-	-	-	-	-	-	
TOTAL		145,000	72,874	200,000	200,000			-	-	200,000	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

RSID CONSTRUCTION

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

CAPITAL REQUESTED:



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	112,620	-	200,000
Debt Service	-	-	-	-	-
Transfers	-	-	(39,746)	-	-
Total	-	-	72,874	-	200,000

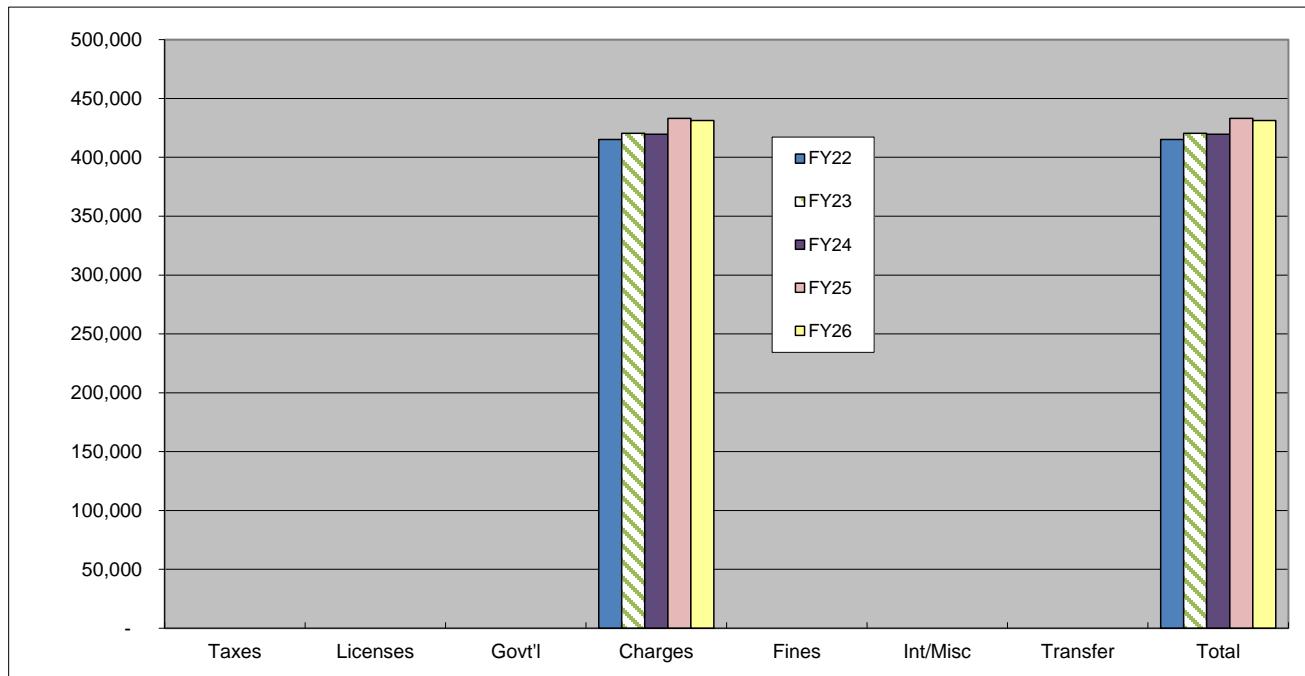
FINAL FY26 BUDGET										
RSID Construction Fund - Expenditure Budget										
Account		AMENDED		BUDGET FY25 ORIG	BUDGET		ACTUAL		Requested FY26	Supplemental Requested
		FY24 BUDGET	FY24 ACTUAL		FY25 AMEND	FY25				
CAPITAL										
4205.000.911.490310.337	PUBLICITY/ADVERTISING	-	54	-	-	-	-	-		
4205.000.911.490310.347	ADMINISTRATION	-	3,654	-	-	-	-	-		
4205.000.911.490310.923	CONSTRUCTION	115,000	92,412	200,000	200,000	-		200,000		
4205.000.911.490310.954	ENGINEERING	30,000	16,500	-	-	-	-	-		
	CAPITAL TOTAL	145,000	112,620	200,000	200,000	-		200,000		
TRANSFERS										
4204.000.911.521001.820	RSID 858 - TRANSFER TO OTHER FUNDS	-	(39,746)	-	-	-	-	-		
	TRANSFERS TOTAL	-	(39,746)	-	-	-	-	-		
	TOTAL	145,000	72,874	200,000	200,000	-		200,000		

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY SOLID WASTE DISPOSAL

TAX REVENUE	-			
NON-TAX REVENUE	431,300			
TOTAL REVENUES	431,300			
Use / (Source) of Reserves	102,700			
TOTAL RESOURCES USED	534,000			
BASE APPROPRIATIONS	455,000			
TRANSFERS & CONTINGENCY	77,000			
TOTAL APPROPRIATIONS	532,000			
		Est. Reserves 7/1/25		428,703
		(Use)/Source of Reserves		(102,700)
		Proj. Res. 6/30/26		326,003

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 FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	415,081	420,493	419,562	432,998	431,300
Fines	-	-	-	-	-
Int/Misc	-	-	-	-	-
Transfer	-	-	-	-	-
Total	415,081	420,493	419,562	432,998	431,300

FY26 FINAL BUDGET

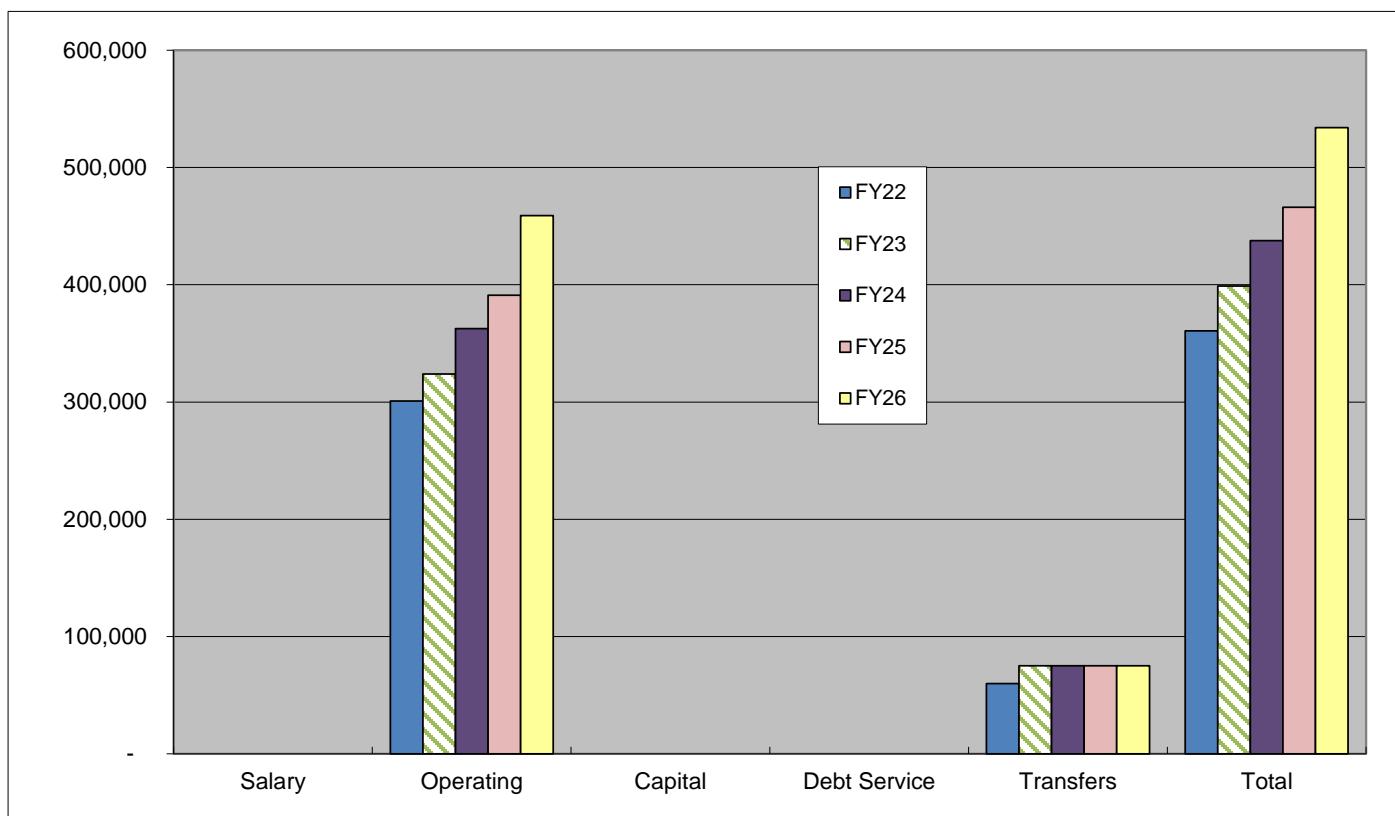
County Solid Waste Disposal Fund - Revenue Budget

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY SOLID WASTE DISPOSAL

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

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



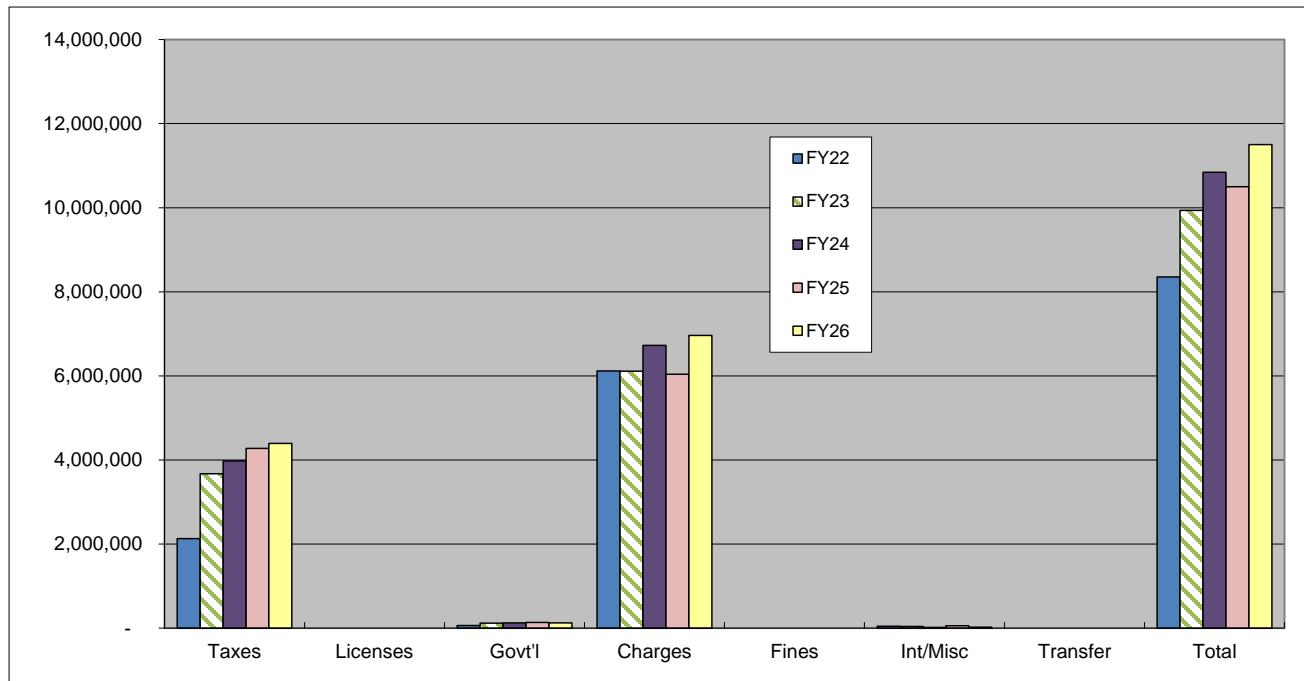
	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	300,808	323,814	362,670	391,000	459,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	60,000	75,000	75,000	75,000	75,000
Total	360,808	398,814	437,670	466,000	534,000

FINAL FY26 BUDGET									
County Solid Waste Disposal Fund - Expenditure Budget									
Account		AMENDED		BUDGET FY25 ORIG	BUDGET		ACTUAL FY25	Requested FY26	Supplemental Requested
		FY24 BUDGET	FY24 ACTUAL		FY25 AMEND				
OPERATING									
5410.000.427.430800.395	LANDFILL CONTRACT	345,670	345,670	374,000	374,000	374,000	374,000	438,000	64,000
5410.000.427.430800.397	CONTRACT SERVICES - BRIGHT-N-BEAUTIFUL	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-
5410.000.427.430800.399	OTHER CONTRACT-TREE CHIPPING&CUSTODIAL	4,000	2,000	4,000	4,000	2,000	2,000	4,000	-
5410.000.427.430800.850	CONTINGENCY	2,000	-	2,000	2,000	2,000	-	2,000	-
	OPERATING TOTAL	366,670	362,670	395,000	395,000	391,000		459,000	
TRANSFERS									
5410.000.427.521000.820	TRANSFER TO BLIGHT ABATEMENT	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
	TRANSFERS TOTAL	75,000	75,000	75,000	75,000	75,000		75,000	
	TOTAL	441,670	437,670	470,000	470,000	466,000		534,000	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET									
ACCOUNT NUMBER	EXPLANATION			AMOUNT REQUESTED					
5410.000.427.430800.395	City of Billings increase to contract			64,000					
				64,000					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA FUND

TAX REVENUE	4,392,021			
NON-TAX REVENUE	7,106,760			
TOTAL REVENUES	11,498,781			
Use / (Source) of Reserves	1,093,697			
TOTAL RESOURCES USED	12,592,478			

BASE APPROPRIATIONS	9,149,478	Est. Reserves 7/1/25	5,242,258
TRANSFERS & CONTINGENCY	3,443,000	(Use)/Source of Reserves	(1,093,697)
TOTAL APPROPRIATIONS	12,592,478	Proj. Res. 6/30/26	4,148,561



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	2,131,747	3,674,409	3,976,198	4,275,514	4,392,021
Licenses	-	-	-	-	-
Gov'tl	62,135	115,583	125,308	132,822	124,760
Charges	6,114,754	6,109,768	6,722,765	6,036,977	6,962,000
Fines	-	-	-	-	-
Int/Misc	44,169	36,775	19,215	55,272	20,000
Transfer	-	-	-	-	-
Total	8,352,805	9,936,535	10,843,486	10,500,585	11,498,781

FY26 FINAL BUDGET

METRA Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG	FY25 AMEND	FY25 ACTUAL	PROJECTED
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26
5810.000.000.311010.000	REAL PROPERTY TAXES	3,892,941	3,875,384	4,083,173	4,083,173	4,204,058	4,308,421
5810.000.000.311020.000	PERSONAL PROPERTY TAXES	33,000	77,875	65,000	65,000	50,149	65,000
5810.000.000.311021.000	MOBILE HOME TAXES	10,000	18,858	15,000	15,000	16,749	15,000
5810.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	3,000	14	-	-	-	-
5810.000.000.312000.000	P & I DELINQUENT TAXES	3,600	4,067	3,600	3,600	4,558	3,600
5810.000.000.335240.000	STATE ENTITLEMENT	113,266	125,308	132,823	132,823	132,822	124,760
5810.000.000.337021.000	HARVEST HAVEN GARDEN GRANT	-	-	-	5,000	5,000	-
5810.000.000.346005.000	RODEO ARENA USE FEES	-	-	-	-	-	30,000
5810.000.000.346006.000	SKYBOX LEASE	145,000	156,460	160,000	160,000	141,468	175,000
5810.000.000.346007.000	GROUNDS USE FEES	108,000	125,530	120,000	120,000	188,238	75,000
5810.000.000.346008.000	PAVILION USE FEES	147,000	154,571	155,000	155,000	143,625	165,000
5810.000.000.346009.000	EXPO USE FEES	250,000	317,932	285,000	285,000	256,900	285,000
5810.000.000.346010.000	ARENA USE FEES	350,000	441,818	420,000	420,000	328,419	400,000
5810.000.000.346011.000	EQUIP RENTAL	15,000	11,430	15,000	15,000	11,090	-
5810.000.000.346012.000	USER SERVICES	425,000	507,057	450,000	450,000	434,921	460,000
5810.000.000.346013.000	CONCESSIONS	600,000	689,309	625,000	625,000	618,177	630,000
5810.000.000.346015.000	SKYBOX FOOD	5,000	4,555	5,000	5,000	2,355	-
5810.000.000.346016.000	METRA - CATERING	108,000	160,764	125,000	125,000	105,789	100,000
5810.000.000.346018.000	CONCESSIONS- OUTSIDE CONTRACTORS	250,000	258,233	350,000	350,000	352,028	365,000
5810.000.000.346022.000	T-SHIRT / SOUVENIRS SALES	100,000	141,795	130,000	130,000	88,166	125,000
5810.000.000.346024.000	INTERNET TICKET FEE	550,000	580,852	610,000	610,000	397,410	580,000
5810.000.000.346026.000	METRA - RED CARPET PROMOTIONS	-	-	-	-	-	-
5810.000.000.346040.000	CAMPING FACILITIES FEES	-	-	-	-	-	80,000
5810.000.000.346090.000	PARKING FEES	75,000	69,352	90,000	90,000	63,693	70,000
5810.000.000.346098.000	MARKETING INCENTIVES	50,000	50,000	50,000	50,000	50,000	50,000
5810.000.000.346202.000	BEER & LIQUOR CONCESSIONS	400,000	446,037	450,000	450,000	288,460	450,000
5810.000.000.346204.000	REGULAR GATE ADMISSIONS	549,000	653,859	650,000	650,000	651,480	670,000
5810.000.000.346207.000	NIGHT SHOW TICKETS	575,000	468,306	575,000	575,000	348,268	575,000
5810.000.000.346240.000	FAIR- CONCESSIONS	61,000	65,767	68,000	68,000	65,151	65,000
5810.000.000.346241.000	FAIR- CONCESSIONS CONTRACTORS	13,500	10,887	14,000	14,000	14,185	14,000
5810.000.000.346242.000	FAIR- NOVELTY	13,000	6,029	15,000	15,000	5,961	10,000
5810.000.000.346243.000	FAIR- BEER & LIQUOR	87,500	57,814	90,000	90,000	69,677	90,000
5810.000.000.346244.000	FAIR- OTHER REVENUE	-	-	-	-	-	30,000
5810.000.000.346251.000	PARK - MIDWAY MALL	86,000	94,340	100,000	100,000	80,350	90,000
5810.000.000.346252.000	MIDWAY NONFOOD	25,000	21,567	26,000	26,000	23,013	28,000
5810.000.000.346253.000	MIDWAY FOOD	225,000	215,910	225,000	225,000	239,816	250,000
5810.000.000.346256.000	FAIR SPONSORSHIPS	110,000	156,551	180,000	180,000	187,561	200,000
5810.000.000.346258.000	CARNIVAL PERCENTAGE	450,000	447,413	455,000	455,000	452,470	460,000
5810.000.000.346259.000	SIGN INCOME	500,000	384,445	420,000	420,000	406,335	420,000
5810.000.000.346260.000	LIVESTOCK ENTRY FEES	23,000	24,182	25,000	25,000	21,971	20,000
5810.000.000.369000.000	OTHER INCOME	5,000	19,215	10,000	10,000	50,272	20,000
5810.000.000.371010.000	INTEREST REVENUE	-	-	-	-	-	-
TOTAL		10,356,807	10,843,486	11,192,596	11,197,596	10,500,585	11,498,781

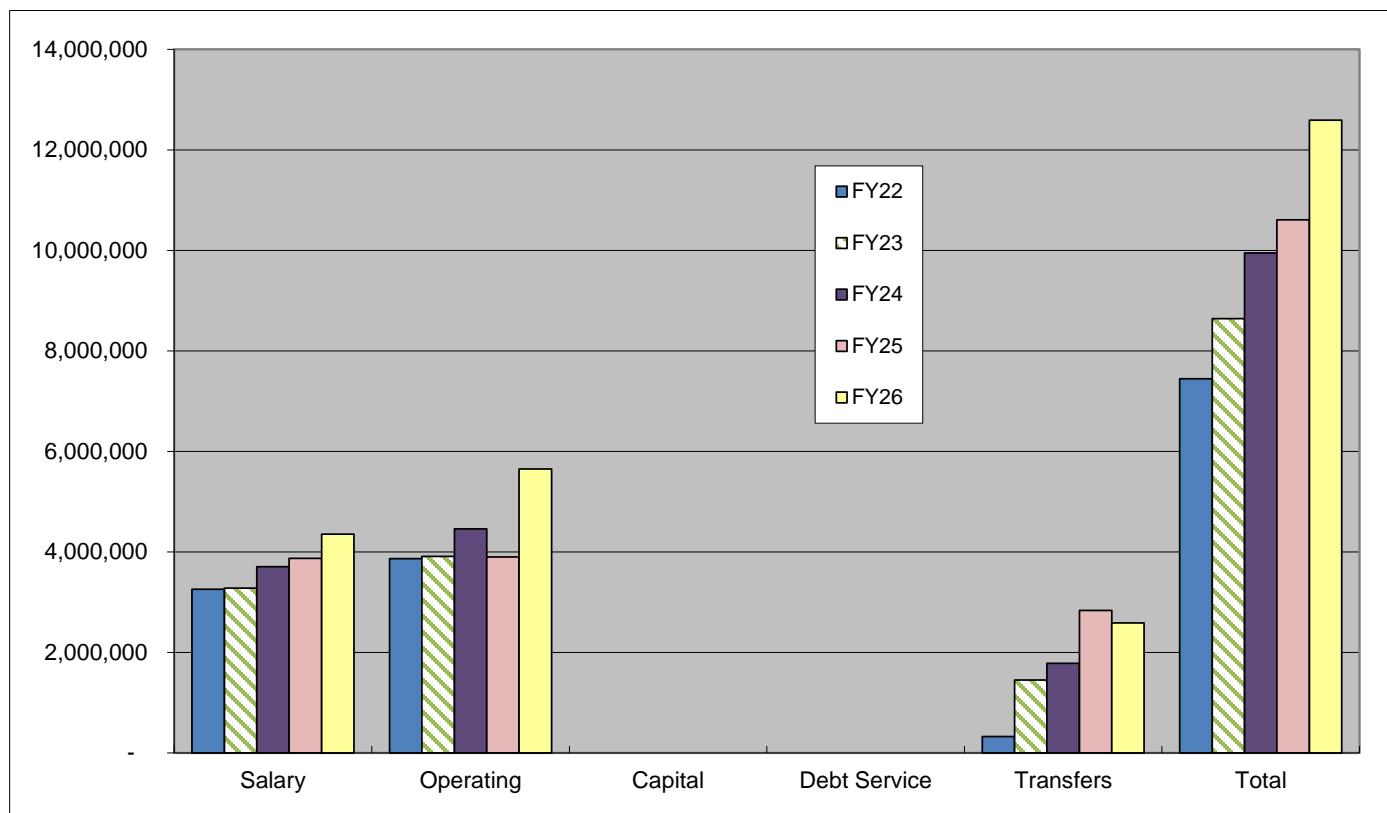
FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

METRA / FAIR

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
41.75	40.75	41.00	41.00

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



	Actual	Actual	Actual	Actual	Budget
	FY22	FY23	FY24	FY25	FY26
Salary	3,255,934	3,280,501	3,704,736	3,870,869	4,353,375
Operating	3,864,183	3,911,338	4,460,432	3,902,184	5,649,792
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	325,000	1,450,000	1,783,858	2,836,709	2,589,310
Total	7,445,117	8,641,839	9,949,026	10,609,762	12,592,478

FINAL FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

METRA - FTE RECAP

			FY26	FY25	FY24	FY23	FY26	0.25%	WORK	HEALTH	7.65%	LIFE	Long-term	9.170%	SALARY &
			FTE's	FTE's	FTE's	FTE's	SALARY	UNEM.	COMP	INSUR.	FICA	INSUR.	Disability	PERS	BENEFITS
551	ADMINISTRATION		4.00	3.00	4.00	4.00	373,606	934	2,529	47,520	28,581	726	1,281	34,260	489,437
552	FACILITIES		8.00	8.00	23.00	23.00	496,403	1,101	14,659	93,456	36,777	1,388	1,649	43,983	672,655
553	FOOD & BEVERAGE		3.00	3.00	3.00	3.00	190,786	477	1,812	35,640	14,595	540	654	17,495	262,000
554	PRODUCTION		16.75	16.75	0.00	0.00	924,104	2,310	28,083	198,990	70,694	2,985	3,170	84,740	1,315,076
555	MARKETING		3.00	3.00	3.00	3.00	214,939	537	301	35,640	16,443	540	737	19,710	288,847
556	BOX OFFICE		4.00	4.00	5.00	5.00	218,905	547	902	47,520	16,746	687	751	20,074	306,132
558	ACCOUNTING		3.00	3.00	3.00	3.00	228,374	571	320	35,640	17,471	540	783	20,942	304,640
	OVERTIME -ALL DEPARTMENTS						193,500	484	2,301	0	14,803	0	0	5,640	216,727
	CLOTHING ALLOWANCE						0	0	0	0	0	0	0	0	0
	TEMP WAGES -ALL DEPARTMEN						428,000	1,070	3,698	0	32,742	0	0	15,589	481,099
	TOTAL METRA		41.75	40.75	41.00	41.00	3,268,617	8,032	54,605	494,406	248,851	7,406	9,026	262,432	4,336,614
			=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

FINAL FY26 BUDGET								
METRA Fund - Administration - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.551.460442.111	SALARIES/PERM	330,302	270,566	298,753	298,753	281,544	373,606	
5810.000.551.460442.120	OVERTIME	5,000	2,365	2,500	2,500	2,207	2,500	-
5810.000.551.460442.130	TERMINATION PAY	-	(40,104)	40,000	40,000	-	40,000	-
5810.000.551.460442.141	UNEMPLOYMENT COMPENSATION	503	424	512	512	440	1,040	
5810.000.551.460442.142	WORKER'S COMPENSATION	2,035	469	2,232	2,232	1,256	2,911	
5810.000.551.460442.143	GROUP HEALTH INSURANCE	44,352	30,954	34,272	34,272	34,230	47,520	
5810.000.551.460442.144	SOCIAL SECURITY	25,651	20,408	26,106	26,106	20,640	31,832	
5810.000.551.460442.147	LONG TERM DISABILITY	1,133	866	1,025	1,025	984	1,281	
5810.000.551.460442.153	LIFE INSURANCE	690	470	540	540	474	726	
5810.000.551.460442.156	PUBLIC EMPLOYEE RETIRE	30,412	24,753	30,952	30,952	25,732	38,157	
	PERSONNEL TOTAL	440,078	311,171	436,892	436,892	367,507	539,574	
OPERATING								
5810.000.551.460442.210	OFFICE SUPPLIES	5,500	3,539	5,500	5,500	4,104	5,000	(500)
5810.000.551.460442.220	OPERATING SUPPLIES	7,700	6,983	6,500	6,500	4,297	8,500	2,000
5810.000.551.460442.231	GAS-OIL-GREASE-ETC	1,700	815	1,800	1,800	957	1,500	(300)
5810.000.551.460442.256	FOOD- DEPT & BOARD USE	2,400	1,434	2,000	2,000	-	1,500	(500)
5810.000.551.460442.311	POSTAGE	2,000	667	1,000	1,000	1,134	2,000	1,000
5810.000.551.460442.330	MEMBERSHIP & DUES	8,500	5,835	8,500	8,500	5,829	8,000	(500)
5810.000.551.460442.337	PUBLICITY/ADVERTISING	500	104	500	500	183	500	-
5810.000.551.460442.345	TECHNOLOGY	14,100	12,747	10,158	10,158	10,123	14,107	3,949
5810.000.551.460442.368	SOFTWARE/HARDWARE MAINTENANCE	2,500	738	2,500	2,500	486	1,500	(1,000)
5810.000.551.460442.370	TRAVEL/MOVING	65,000	51,543	65,000	65,000	37,446	40,000	(25,000)
5810.000.551.460442.380	TRAINING	5,000	1,654	5,000	5,000	7,395	12,500	7,500
5810.000.551.460442.390	CASH SHORT/(OVER)	100	-	100	100	-	100	-
5810.000.551.460442.398	VARIABLE CONTRACT SERVICES	224,500	139,365	80,000	80,000	13,125	15,000	(65,000)
5810.000.551.460442.510	INSURANCE	31,309	31,309	72,429	72,429	75,063	81,310	8,881
5810.000.551.460442.530	RENT/LEASE- MAIL MACHINE	2,500	2,325	2,500	2,500	2,315	2,500	-
5810.000.551.460442.850	CONTINGENCY	260,300	-	800,000	800,000	-	800,000	-
	OPERATING TOTAL	633,609	259,058	1,063,487	1,063,487	162,457	994,017	
TRANSFERS								
5810.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	83,858	83,858	86,709	86,709	86,709	89,310	2,601
	TOTAL	1,157,545	654,087	1,587,088	1,587,088	616,673	1,622,902	

FINAL FY26 BUDGET						
METRA Fund - Administration - Expenditure Budget						
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET						
<u>ACCOUNT NUMBER</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>				
5810.000.551.460442.220	Two new computers	2,000				
5810.000.551.460442.311	PO box and postage rates	1,000				
		3,000				
REQUESTS FOR CHANGES IN PERSONNEL						
<u>POSITION</u>	<u>EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE</u>					

FINAL FY26 BUDGET									
METRA Fund - Facilities - Expenditure Budget									
Account		AMENDED FY24 BUDGET		BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL									
5810.000.552.460442.111	SALARIES/PERM	1,263,936		1,253,905	477,233	477,233	456,072	496,403	
5810.000.552.460442.112	SALARIES/TEMP	10,000		4,874	11,000	11,000	8,766	11,000	-
5810.000.552.460442.120	OVERTIME	185,000		156,209	25,000	55,000	52,298	55,000	30,000
5810.000.552.460442.141	UNEMPLOYMENT COMPENSATION	2,188		2,122	763	763	798	1,266	
5810.000.552.460442.142	WORKER'S COMPENSATION	43,382		29,353	13,409	13,409	5,507	16,570	
5810.000.552.460442.143	GROUP HEALTH INSURANCE	255,024		224,994	90,720	90,720	83,902	93,456	
5810.000.552.460442.144	SOCIAL SECURITY	111,609		105,310	38,919	38,919	39,009	41,826	
5810.000.552.460442.147	LONG TERM DISABILITY	4,335		3,672	1,622	1,622	1,428	1,649	
5810.000.552.460442.153	LIFE INSURANCE	3,921		3,446	1,379	1,379	1,272	1,388	
5810.000.552.460442.156	PUBLIC EMPLOYEE RETIRE	131,418		127,796	45,145	45,145	46,630	49,027	
	PERSONNEL TOTAL	2,010,813		1,911,681	705,190	735,190	695,682	767,585	
OPERATING									
5810.000.552.460442.220	OPERATING SUPPLIES	55,000		65,407	55,000	55,000	53,200	55,000	-
5810.000.552.460442.224	JANITORIAL SUPPLIES	60,000		78,577	70,000	70,000	67,802	60,000	(10,000)
5810.000.552.460442.230	REPAIR & MAINT SUPPLIES	20,000		19,390	20,000	20,000	17,662	20,000	-
5810.000.552.460442.231	GAS-OIL-GREASE-ETC	45,000		43,120	45,000	45,000	38,065	45,000	-
5810.000.552.460442.256	FOOD DEPT - USE	500		419	500	500	392	500	-
5810.000.552.460442.301	HARVEST HAVEN GARDEN GRANT	-		-	-	5,000	5,000	-	-
5810.000.552.460442.337	ADVERTISING	500		338	500	500	68	500	-
5810.000.552.460442.341	ELECTRICITY	405,000		413,822	430,000	430,000	420,123	430,000	-
5810.000.552.460442.342	WATER	110,000		73,283	100,000	100,000	86,414	100,000	-
5810.000.552.460442.344	NATURAL GAS	175,000		89,755	175,000	145,000	100,274	145,000	(30,000)
5810.000.552.460442.345	TECHNOLOGY	83,533		74,089	77,139	77,139	63,252	75,139	(2,000)
5810.000.552.460442.346	GARBAGE	90,000		81,077	85,000	85,000	75,115	85,000	-
5810.000.552.460442.361	VEHICLE REPAIRS	12,500		8,106	12,500	12,500	10,151	10,000	(2,500)
5810.000.552.460442.365	GROUND MAINTENANCE	32,000		30,182	30,000	22,000	20,249	25,000	(5,000)
5810.000.552.460442.367	JANITORIAL SERV-ADMIN- STARPLEX	10,000		1,344	5,000	5,000	4,800	2,500	(2,500)
5810.000.552.460442.369	BUILDING REPAIRS	45,000		46,758	45,000	45,000	46,791	45,000	-
5810.000.552.460442.398	VARIABLE CONTRACT SERVICES	69,000		69,400	55,000	63,000	67,835	65,000	10,000
5810.000.552.460442.533	EQUIPMENT RENTAL	5,000		2,153	5,000	5,000	4,244	5,000	-
5810.000.552.460442.540	SPECIAL ASSESSMENTS	8,350		5,580	8,350	8,350	4,230	8,350	-
	OPERATING TOTAL	1,226,383		1,102,800	1,218,989	1,193,989	1,085,667	1,176,989	
TRANSFERS									
5810.000.552.521000.820	TRANSFER TO FUND 5811	1,700,000		1,700,000	2,750,000	2,750,000	2,750,000	2,500,000	(250,000)
	TOTAL	4,937,196		4,714,481	4,674,179	4,679,179	4,531,349	4,444,574	

FINAL FY26 BUDGET						
METRA Fund - Facilities - Expenditure Budget						
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET						
ACCOUNT NUMBER	EXPLANATION	AMOUNT				
REQUESTED						
5810.000.552.460442.120	Too much cut in FY25	30,000				
5810.000.552.460442.398	Pest control/alarm service	10,000				
		40,000				

REQUESTS FOR CHANGES IN PERSONNEL						
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE					

FINAL FY26 BUDGET								
METRA Fund - Food & Beverage - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.553.460442.111	SALARIES/PERM	177,419	172,599	177,965	177,965	173,349	190,786	
5810.000.553.460442.112	SALARIES/TEMP	161,000	168,824	150,000	146,000	142,935	155,000	5,000
5810.000.553.460442.120	OVERTIME	18,000	19,674	15,000	19,000	16,447	20,000	5,000
5810.000.553.460442.141	UNEMPLOYMENT COMPENSATION	511	542	514	514	511	914	
5810.000.553.460442.142	WORKER'S COMPENSATION	3,378	2,586	3,143	3,143	2,403	3,412	
5810.000.553.460442.143	GROUP HEALTH INSURANCE	33,264	30,492	34,272	34,272	32,816	35,640	
5810.000.553.460442.144	SOCIAL SECURITY	26,042	26,843	26,237	26,237	24,525	27,983	
5810.000.553.460442.147	LONG TERM DISABILITY	609	550	610	610	594	654	
5810.000.553.460442.153	LIFE INSURANCE	540	495	523	523	508	540	
5810.000.553.460442.156	PUBLIC EMPLOYEE RETIRE	16,092	20,937	16,141	16,141	19,641	17,495	
	PERSONNEL TOTAL	436,855	443,542	424,405	424,405	413,729	452,424	
OPERATING								
5810.000.553.460442.220	OPERATING SUPPLIES	38,750	33,382	30,000	30,000	21,938	25,000	(5,000)
5810.000.553.460442.223	FOOD	200,000	210,141	225,000	220,000	235,495	215,000	(10,000)
5810.000.553.460442.228	FOOD- CATERING	36,000	54,991	42,000	42,000	40,227	42,000	-
5810.000.553.460442.231	CONCESSIONS- GAS-OIL-GREASE-ETC	600	202	600	600	94	400	(200)
5810.000.553.460442.256	FOOD- INTERNAL USAGE	3,500	3,430	5,000	5,000	2,325	3,500	(1,500)
5810.000.553.460442.337	PUBLICITY/ADVERTISING	500	149	500	500	-	250	(250)
5810.000.553.460442.345	TECHNOLOGY	9,916	9,567	13,556	13,556	10,119	10,556	(3,000)
5810.000.553.460442.362	MAINTENANCE & REPAIRS	10,000	9,655	7,500	12,500	12,300	12,000	4,500
5810.000.553.460442.398	CONTRACTS- CLEANING, SECURITY	6,000	6,289	6,500	6,500	7,424	9,000	2,500
5810.000.553.460442.399	OTHER CONTRACT - POS support	45,000	25,435	30,000	30,000	30,113	31,000	1,000
	OPERATING TOTAL	350,266	353,241	360,656	360,656	360,035	348,706	
	TOTAL	787,121	796,783	785,061	785,061	773,764	801,130	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
5810.000.553.460442.112	Wage increase \$.50/hour	5,000						
5810.000.553.460442.120	Limited staff to cover events	5,000						
5810.000.553.460442.362	Appliance repairs	4,500						
5810.000.553.460442.398	Hood cleaning/fire inspection	2,500						
5810.000.553.460442.399	Actual cost of POS support	1,000						
		18,000						
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FINAL FY26 BUDGET								
METRA Fund - Production - Expenditure Budget								
Account		AMENDED		BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET	FY24 ACTUAL	FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
5810.000.554.460442.111	SALARIES/PERM	-	1,667	928,551	928,551	875,950	924,104	-
5810.000.554.460442.112	SALARIES/TEMP- NOVELTY SALES	15,000	12,396	15,000	15,000	5,015	10,000	(5,000)
5810.000.554.460442.120	OVERTIME	-	-	75,000	93,000	85,088	90,000	15,000
5810.000.554.460442.141	UNEMPLOYMENT COMPENSATION	23	21	1,528	1,528	1,480	2,560	
5810.000.554.460442.142	WORKER'S COMPENSATION	152	116	25,969	25,969	28,932	28,748	
5810.000.554.460442.143	GROUP HEALTH INSURANCE	-	-	191,352	191,352	163,324	198,990	
5810.000.554.460442.144	SOCIAL SECURITY	1,148	1,076	77,919	77,919	72,335	78,344	
5810.000.554.460442.147	LONG TERM DISABILITY	-	-	2,966	2,966	2,727	2,985	
5810.000.554.460442.153	LIFE INSURANCE	-	-	3,185	3,185	2,595	3,170	
5810.000.554.460442.156	PUBLIC EMPLOYEE RETIRE	680	199	84,900	84,900	87,295	85,199	
	PERSONNEL TOTAL	17,003	15,475	1,406,370	1,424,370	1,324,741	1,424,100	
OPERATING								
5810.000.554.460442.220	OPERATING SUPPLIES	12,000	7,838	10,000	18,000	17,145	18,000	8,000
5810.000.554.460442.231	GASOLINE & OIL	100	23	1,000	1,000	-	1,000	-
5810.000.554.460442.256	FOOD- RED CARPET, ADV BOARD	3,000	421	-	-	-	-	-
5810.000.554.460442.336	PUBLIC RELATIONS/CO-PROMOTE	525,000	522,108	550,000	550,000	159,244	550,000	-
5810.000.554.460442.345	TECHNOLOGY	-	-	5,320	5,320	5,320	16,335	11,015
5810.000.554.460442.367	JANITORIAL SERVICES - STARPLEX	250,000	273,323	250,000	250,000	257,404	225,000	(25,000)
5810.000.554.460442.368	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	750	329		
5810.000.554.460442.370	TRAVEL/MOVING	250	-	-	-	-	-	-
5810.000.554.460442.398	CONTRACT - LABOR READY/SECURITY	200,000	197,207	210,000	218,000	206,232	225,000	15,000
5810.000.554.460442.510	INSURANCE	8,443	10,120	11,000	11,000	11,062	12,000	1,000
5810.000.554.460442.533	EVENT EQ. RENTAL (lifts, Generators, etc.)	4,000	4,577	5,000	5,000	1,822	15,000	10,000
5810.000.554.460442.851	CONTINGENCY - PROTEST TAXES	118,000	-	83,000	48,250	-	143,000	60,000
NORTH PARKING LOT								
5810.000.554.460443.220	OPERATING SUPPLIES	100	-	-	-	-	-	-
5810.000.554.460443.398	CONTRACTS- SECURITY / ATTENDENTS	12,500	1,780	-	-	-	-	-
	OPERATING TOTAL	1,133,393	1,017,397	1,125,320	1,107,320	658,558	1,205,335	
	TOTAL	1,150,396	1,032,872	2,531,690	2,531,690	1,983,299	2,629,435	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
5810.000.554.460442.120	Too much cut in FY25/ OT hrs reduced, but wages increased	15,000						
5810.000.554.460442.220	Staff uniforms, event supplies due to dept split	8,000						
5810.000.554.460442.398	Starplex & Sheriff rate increases	15,000						
5810.000.554.460442.533	Tractor rental for new rodeo arena	10,000						
		48,000						
REQUESTS FOR CHANGES IN PERSONNEL								
ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FINAL FY26 BUDGET															
METRA Fund - Marketing - Expenditure Budget															
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested							
PERSONNEL															
5810.000.555.460442.111	SALARIES/PERM	207,118	168,497	207,048	207,048	206,954	214,939								
5810.000.555.460442.112	SALARIES/TEMP	8,000	1,460	2,000	2,000	-	2,000	-							
5810.000.555.460442.120	OVERTIME	8,000	8,080	4,000	4,000	4,449	4,000	-							
5810.000.555.460442.141	UNEMPLOYMENT COMPENSATION	335	267	320	320	326	552								
5810.000.555.460442.142	WORKER'S COMPENSATION	397	214	318	318	233	307								
5810.000.555.460442.143	GROUP HEALTH INSURANCE	33,264	25,872	34,272	34,272	34,230	35,640								
5810.000.555.460442.144	SOCIAL SECURITY	17,069	12,157	16,298	16,298	14,247	16,902								
5810.000.555.460442.147	LONG TERM DISABILITY	710	529	710	710	683	737								
5810.000.555.460442.153	LIFE INSURANCE	540	420	540	540	540	540								
5810.000.555.460442.156	PUBLIC EMPLOYEE RETIRE	19,511	16,011	19,142	19,142	19,172	20,077								
	PERSONNEL TOTAL	294,944	233,507	284,648	284,648	280,834	295,695								
OPERATING															
5810.000.555.460442.220	OPERATING SUPPLIES	8,725	6,997	6,000	6,000	3,862	6,000	-							
5810.000.555.460442.320	PRINTING	1,000	-	1,000	1,000	65	500	(500)							
5810.000.555.460442.336	PUBLIC RELATIONS	32,000	7,913	20,000	20,000	8,290	18,000	(2,000)							
5810.000.555.460442.337	PUBLICITY/ADVERTISING	35,000	21,815	25,000	25,000	13,268	20,000	(5,000)							
5810.000.555.460442.338	DESIGN & PRODUCTION SVCS	30,000	20,126	25,000	25,000	16,095	20,000	(5,000)							
5810.000.555.460442.339	RESEARCH	250	-	250	250	-	250	-							
5810.000.555.460442.345	TECHNOLOGY	5,680	5,679	9,120	9,120	9,119	9,801	681							
5810.000.555.460442.368	SOFTWARE/HARDWARE MAINT	50,000	41,050	50,000	50,000	41,779	60,000	10,000							
5810.000.555.460442.398	VARIABLE CONTRACT SERVICES	28,000	22,941	30,000	30,000	13,750	30,000	-							
	OPERATING TOTAL	190,655	126,521	166,370	166,370	106,228	164,551								
	TOTAL	485,599	360,028	451,018	451,018	387,062	460,246								
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET															
	EXPLANATION	AMOUNT													
		REQUESTED													
5810.000.555.460442.368	Changes in software subscriptions	10,000													
		10,000													
REQUESTS FOR CHANGES IN PERSONNEL															
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE														

FINAL FY26 BUDGET								
METRA Fund - Box Office - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.556.460442.111	SALARIES/PERM	238,163	187,485	210,856	210,856	212,135	218,905	
5810.000.556.460442.112	SALARIES/TEMP	85,000	77,026	85,000	85,000	72,029	85,000	-
5810.000.556.460442.120	OVERTIME	15,000	6,925	12,000	12,000	5,432	10,000	(2,000)
5810.000.556.460442.141	UNEMPLOYMENT COMPENSATION	507	407	462	462	443	785	
5810.000.556.460442.142	WORKER'S COMPENSATION	1,169	867	1,014	1,014	760	1,035	
5810.000.556.460442.143	GROUP HEALTH INSURANCE	55,440	41,118	45,696	45,696	45,640	47,520	
5810.000.556.460442.144	SOCIAL SECURITY	25,869	20,656	23,551	23,551	22,132	24,014	
5810.000.556.460442.147	LONG TERM DISABILITY	817	596	723	723	704	751	
5810.000.556.460442.153	LIFE INSURANCE	795	595	675	675	627	687	
5810.000.556.460442.156	PUBLIC EMPLOYEE RETIRE	21,601	17,541	19,125	19,125	19,554	20,074	
	PERSONNEL TOTAL	444,361	353,216	399,102	399,102	379,456	408,770	
OPERATING								
5810.000.556.460442.220	OPERATING SUPPLIES	28,700	24,153	27,200	27,200	27,178	26,000	(1,200)
5810.000.556.460442.345	TECHNOLOGY	14,199	14,199	12,160	12,160	12,159	13,068	908
5810.000.556.460442.362	MAINTENANCE & REPAIRS	1,000	-	1,000	1,000	-	500	(500)
5810.000.556.460442.368	SOFTWARE/HARDWARE MAINTENANCE	2,500	-	2,500	2,500	160	1,000	(1,500)
5810.000.556.460442.398	VARIABLE CONTRACT SERVICES	17,200	6,588	12,000	12,000	6,231	12,000	-
	OPERATING TOTAL	63,599	44,940	54,860	54,860	45,728	52,568	
	TOTAL	507,960	398,156	453,962	453,962	425,184	461,338	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
			-					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FINAL FY26 BUDGET								
METRA Fund - Fair - Expenditure Budget								
Account		AMENDED FY24 BUDGET	BUDGET FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.557.460442.112	SALARIES/TEMP	125,000	117,560	125,000	125,000	89,050	125,000	-
5810.000.557.460442.120	OVERTIME	15,000	7,313	12,000	12,000	3,492	12,000	-
5810.000.557.460442.141	UNEMPLOYMENT COMPENSATION	210	188	206	206	139	343	
5810.000.557.460442.142	WORKER'S COMPENSATION	1,414	1,048	1,274	1,274	752	1,302	
5810.000.557.460442.144	SOCIAL SECURITY	10,710	9,553	10,481	10,481	7,080	10,481	
5810.000.557.460442.156	PERS	11,338	4,035	11,338	11,338	1,215	11,463	
	PERSONNEL TOTAL	163,672	139,697	160,299	160,299	101,728	160,587	
OPERATING								
5810.000.557.460442.220	OPERATING SUPPLIES	50,000	62,750	65,000	65,000	61,993	50,000	(15,000)
5810.000.557.460442.223	FOOD- CONCESSIONS	20,000	19,515	20,000	20,000	15,614	18,000	(2,000)
5810.000.557.460442.224	JANITORIAL SUPPLIES	20,000	24,732	25,000	25,000	10,533	20,000	(5,000)
5810.000.557.460442.256	FOOD- DEPT USE	5,000	3,515	5,000	5,000	5,636	5,000	-
5810.000.557.460442.320	PRINTING	7,000	6,131	7,000	7,000	9,508	10,000	3,000
5810.000.557.460442.336	PUBLIC RELATIONS	1,000	608	1,000	1,000	590	1,000	-
5810.000.557.460442.337	PUBLICITY/ADVERTISING	130,000	137,014	130,000	130,000	131,051	135,000	5,000
5810.000.557.460442.338	DESIGN & PRODUCTION SVCS	40,000	53,484	47,000	47,000	56,711	55,000	8,000
5810.000.557.460442.357	SPONSORSHIP PROMOTION	5,000	160	5,000	5,000	3,143	5,000	-
5810.000.557.460442.367	JANITORIAL SERVICES	105,000	73,743	95,000	95,000	79,370	90,000	(5,000)
5810.000.557.460442.368	SOFTWARE/HARDWARE MAINTENANCE	1,000	8,814	9,000	9,000	3,549	9,000	-
5810.000.557.460442.370	TRAVEL/MOVING	500	343	500	500	168	500	-
5810.000.557.460442.397	SECURITY/EMT/LABOR CONTRACTS	160,000	147,674	160,000	160,000	151,123	170,000	10,000
5810.000.557.460442.399	CONTRACTS- OTHER PROMOTIONS	3,000	500	3,000	3,000	-	3,000	-
5810.000.557.460442.510	INSURANCE	2,000	1,210	2,000	2,000	1,210	2,000	-
5810.000.557.460442.533	EQUIPMENT RENTAL	50,000	54,461	55,000	55,000	37,132	50,000	(5,000)
5810.000.557.460442.740	AWARDS	95,000	77,867	95,000	95,000	81,230	90,000	(5,000)
5810.000.557.460442.743	FAIR JUDGES/SUPERINTENDENTS	45,500	38,602	45,000	45,000	35,078	40,000	(5,000)
ENTERTAINMENT PRODUCTION:								-
5810.000.557.460443.228	CATERING - NIGHT SHOWS	5,000	4,130	5,000	5,000	3,816	5,000	-
5810.000.557.460443.357	STAGEHANDS/SOUND - NIGHT SHOWS	100,000	80,407	100,000	100,000	82,037	90,000	(10,000)
5810.000.557.460443.367	JANITORIAL - NIGHT SHOWS	15,000	7,869	12,000	12,000	6,634	10,000	(2,000)
5810.000.557.460443.397	SECURITY/ EMT - NIGHT SHOWS	40,000	29,218	35,000	35,000	32,799	36,000	1,000
5810.000.557.460443.398	NIGHT SHOW CONTRACTS	575,000	565,735	575,000	575,000	457,320	575,000	-
5810.000.557.460443.399	GATE ACTS CONTRACTS	140,000	136,455	170,000	170,000	154,338	170,000	-
5810.000.557.460443.533	EQUIP RENTAL - NIGHT SHOWS/GATE ACTS	20,000	3,200	10,000	10,000	43,325	50,000	40,000
	OPERATING TOTAL	1,635,000	1,538,137	1,676,500	1,676,500	1,463,908	1,689,500	
	TOTAL	1,798,672	1,677,834	1,836,799	1,836,799	1,565,636	1,850,087	

FINAL FY26 BUDGET

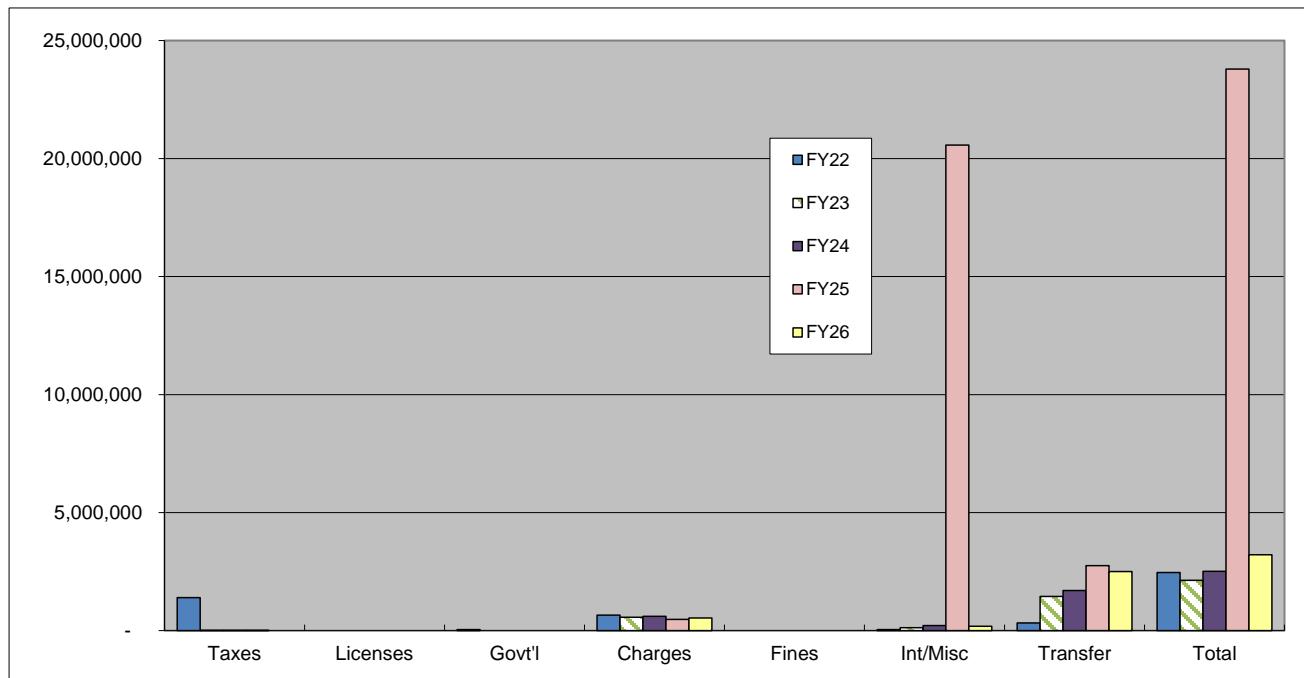
METRA Fund - Fair - Expenditure Budget

FINAL FY26 BUDGET								
METRA Fund - Accounting - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.558.460442.111	SALARIES/PERM	223,856	224,489	233,562	233,562	234,703	228,374	-
5810.000.558.460442.120	OVERTIME	-	-	-	-	-	-	-
5810.000.558.460442.141	UNEMPLOYMENT COMPENSATION	336	337	350	350	359	571	
5810.000.558.460442.142	WORKER'S COMPENSATION	403	274	350	350	270	320	
5810.000.558.460442.143	GROUP HEALTH INSURANCE	33,264	33,264	34,272	34,272	32,326	35,640	
5810.000.558.460442.144	SOCIAL SECURITY	17,125	16,465	17,867	17,867	17,078	17,471	
5810.000.558.460442.147	LONG TERM DISABILITY	768	720	801	801	711	783	
5810.000.558.460442.153	LIFE INSURANCE	540	540	540	540	463	540	
5810.000.558.460442.156	PUBLIC EMPLOYEE RETIRE	20,304	20,358	21,184	21,184	21,282	20,942	
	PERSONNEL TOTAL	296,596	296,447	308,926	308,926	307,192	304,640	
OPERATING								
5810.000.558.460442.220	OPERATING SUPPLIES	5,500	5,336	3,500	3,500	1,853	3,000	(500)
5810.000.558.460442.345	TECHNOLOGY	8,520	8,519	9,120	9,120	9,119	9,801	681
5810.000.558.460442.368	SOFTWARE/HARDWARE MAINTENANCE	1,900	1,894	2,000	2,000	2,870	3,000	1,000
5810.000.558.460442.370	TRAVEL/MOVING	4,000	1,771	4,500	4,500	3,512	-	(4,500)
5810.000.558.460442.380	TRAINING	100	-	2,000	2,000	1,450	825	(1,175)
5810.000.558.460442.398	VARIABLE CONTRACT SERVICES	1,500	818	1,500	1,500	799	1,500	-
	OPERATING TOTAL	21,520	18,338	22,620	22,620	19,603	18,126	
	TOTAL	318,116	314,785	331,546	331,546	326,795	322,766	
	METRA GRAND TOTAL	11,142,605	9,949,026	12,651,343	12,656,343	10,609,762	12,592,478	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED						
5810.000.558.460442.368	Quickbooks and Adobe licenses	1,000 1,000						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA CAPITAL REPLACEMENT & IMPROVEMENT

TAX REVENUE	-	FY 25 MILLS	0.00
NON-TAX REVENUE	3,216,000	FY 26 MILLS	0.00
TOTAL REVENUES	3,216,000	Change	0.00
Use / (Source) of Reserves	1,254,500		
TOTAL RESOURCES USED	4,470,500		
BASE APPROPRIATIONS	4,470,500	Est. Reserves 7/1/25	5,515,638
TRANSFERS & CONTINGENCY	-	Use of Reserves	(1,254,500)
TOTAL APPROPRIATIONS	4,470,500	Proj. Res. 6/30/26	4,261,138

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



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	1,401,157	1,315	92	368	-
Licenses	-	-	-	-	-
Gov'tl	40,650	-	-	-	-
Charges	651,033	560,519	599,546	471,407	533,000
Fines	-	-	-	-	-
Int/Misc	38,401	117,888	208,674	20,566,756	183,000
Transfer	325,000	1,450,000	1,700,000	2,750,000	2,500,000
Total	2,456,241	2,129,722	2,508,312	23,788,531	3,216,000

FY26 FINAL BUDGET

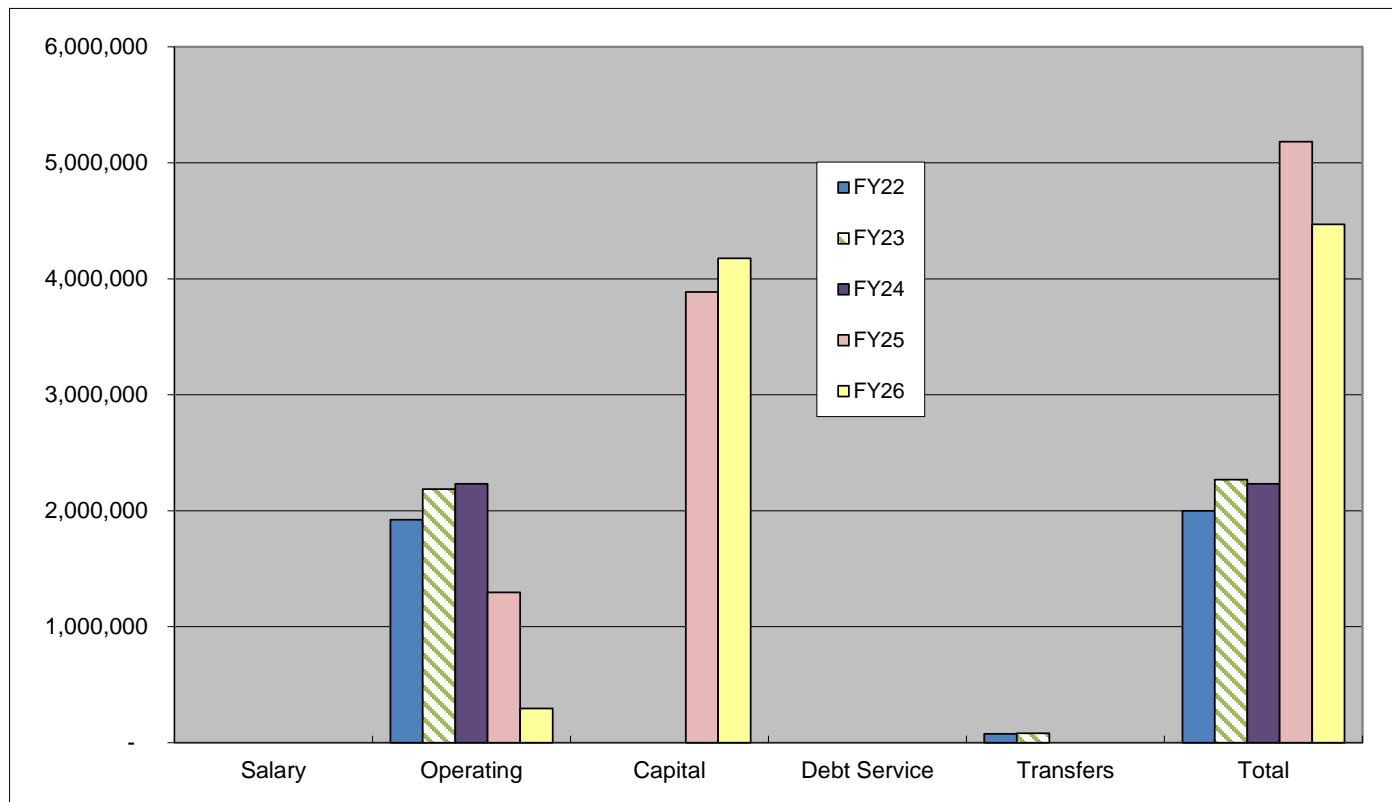
METRA CIP Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	BUDGET	Through 6/30/25	FY26			
5811.000.000.311010.000	REAL PROPERTY TAXES	-	(117)	-	-	-		198			
5811.000.000.311020.000	PERSONAL PROPERTY TAXES	-	(38)	-	-	-		205			
5811.000.000.311021.000	MOBILE HOME TAXES	-	(11)	-	-	-		(77)			
5811.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	-	-	-	-		-			
5811.000.000.312000.000	P & I DELINQUENT TAXES	-	258	-	-	-		42			
5811.000.000.346019.000	EVENT SPONSORSHIP - IMPR FEE REPLACE	30,000	32,605	33,000	33,000	33,000		32,182		33,000	
5811.000.000.346098.000	IMPROVEMENT FEES	450,000	531,158	460,000	460,000	460,000		407,278		460,000	
5811.000.000.346099.000	FAIR- IMPROVEMENT FEES	50,000	35,783	35,000	35,000	35,000		31,947		40,000	
5811.000.000.369000.000	OTHER INCOME	5,000	-	-	-	-		76,035		-	
5811.000.000.369015.000	NONCASH DONATION: ARPA	-	-	-	-	-		20,231,722		-	
5811.000.000.371010.000	INTEREST REVENUE	70,000	208,674	158,000	158,000	158,000		258,999		183,000	
5811.000.000.383006.000	TRANSFER - FUND 5810	1,700,000	1,700,000	2,750,000	2,750,000	2,750,000		2,750,000		2,500,000	
TOTAL		2,305,000	2,508,312	3,436,000	3,436,000	3,436,000		23,788,531		3,216,000	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

METRA CAPITAL REPLACEMENT & IMPROVEMENT

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



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,922,157	2,186,700	2,232,511	1,296,383	294,000
Capital	-	-	-	3,886,942	4,176,500
Debt Service	-	-	-	-	-
Transfers	77,532	80,633	-	-	-
Total	1,999,689	2,267,333	2,232,511	5,183,325	4,470,500

FINAL FY26 BUDGET								
METRA Capital Replacement & Maintenance Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
5811.000.551.460442.220	ADMINISTRATION OPERATING SUPPLIES	8,000	3,569	-	-	-	-	-
5811.000.552.460442.220	FACILITIES OPERATING SUPPLIES	134,000	357,088	28,000	28,000	23,529	55,000	27,000
5811.000.552.460442.365	FACILITIES GROUND MAINTENANCE	25,000	38,721	2,500	2,500	14,388	10,000	7,500
5811.000.552.460442.369	FACILITIES BUILDING REPAIRS	125,000	37,539	125,000	125,000	47,296	125,000	-
5811.000.552.460442.810	FACILITIES LOSS ON DISPOSAL OF ASSET	-	9,642	-	-	-	-	-
5811.000.552.460442.830	FACILITIES DEPRECIATION	-	1,736,471	-	-	1,183,614	-	-
5811.000.553.460442.220	FOOD & BEVERAGE OPERATING SUPPLIES	27,750	44,689	39,250	39,250	27,556	104,000	-
5811.000.555.460442.220	MARKETING OPERATING SUPPLIES	9,000	-	2,500	2,500	-	-	-
5811.000.556.460442.220	ADMISSIONS OPERATING SUPPLIES	8,000	4,792	2,500	2,500	-	-	-
	OPERATING TOTAL	336,750	2,232,511	199,750	199,750	1,296,383	294,000	
CAPITAL								
5811.000.551.460442.940	ADMINISTRATION CAPITAL OUTLAY-EQUIPMENT	75,000	-	-	-	-	-	-
5811.000.552.460442.920	FACILITIES CAPITAL OUTLAY-BUILDING	1,354,500	-	3,297,000	3,322,000	2,964,030	2,565,000	-
5811.000.552.460442.925	FACILITIES CAPITAL CONTINGENCY	1,685,000	-	800,000	713,000	-	800,000	-
5811.000.552.460442.930	FACILITIES CAPITAL OUTLAY-LAND IMPROV	90,000	-	170,000	170,000	145,043	175,000	-
5811.000.552.460442.940	FACILITIES CAPITAL OUTLAY-EQUIPMENT	576,990	-	896,125	958,125	662,415	636,500	-
5811.000.553.460442.940	FOOD & BEVERAGE CAPITAL OUTLAY-EQUIPMENT	121,500	-	173,000	173,000	115,454	-	-
	CAPITAL TOTAL	3,902,990	-	5,336,125	5,336,125	3,886,942	4,176,500	
TRANSFERS								
5811.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	-	-	-	-	-	-	-
	TRANSFERS TOTAL	-	-	-	-	-	-	-
	TOTAL	4,239,740	2,232,511	5,535,875	5,535,875	5,183,325	4,470,500	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
			REQUESTED					
	SEE DETAIL CAPITAL LIST							

METRA CAPITAL FY26 CAPITAL LIST			
ITEM		GL ACCOUNT NUMBERS	NOTES
Estimated Cash -5811 as of 6/30/25	5,515,638		
FY26 Budgeted Revenues:	3,216,000		
Available for Appropriation	8,731,638		
CARRYOVER ITEMS			
DIGITAL SIGNS	145,000	5811.552.460442.940	ROLLOVER TO FY26
OUTDOOR ARENA	700,000	5811.552.460442.920	ROLLOVER TO FY26
REMODEL DOME & ROOF	45,000	5811.552.460442.940	ROLLOVER TO FY26
1ST AVENUE ENTRANCE ENGINEERING	20,000	5811.552.460442.930	ROLLOVER TO FY26
PARKING BOOTH	35,000	5811.552.460442.940	ROLLOVER TO FY26
MEDIUM FORKLIFT	80,000	5811.552.460442.940	ROLLOVER TO FY26
SUBTOTAL CARRYOVER ITEMS FROM FY25	1,025,000		
New Requests FY26- Prioritized by Metra Staff			
MISC BLDG/ GROUNDS REPAIRS & MAINTENANCE	125,000	5811.552.460442.369	NEEDS THAT CAN'T BE BUDGETED FOR
MISC LIGHTING/ ELECTRICAL/ PLUMBING NEEDS	150,000	5811.552.460442.920	PROBLEMS THAT CAN'T BE BUDGETED
EQUIPMENT FUND	75,000	5811.552.460442.940	EQUIP NEEDS THAT CAN'T BE BUDGETED FOR
MISC SMALL EQUIPMENT	10,000	5811.552.460442.220	SMALL EQUIP NEEDS
IT NEEDS	50,000	5811.552.460442.920	SWITCHES, UPS, MISC WIRING
SIGNAGE ON GROUNDS	10,000	5811.552.460442.220	REPLACE SIGNAGE OR UPDATE SIGNAGE ON GROUNDS
PICNIC TABLES	20,000	5811.552.460442.940	GROUNDS AND REPLACE OLD ONES
CHAIRS	20,000	5811.552.460442.940	REPLACE ANNUALLY UNTIL INVENTORY RECOVERED
PAVILION HVAC	500,000	5811.552.460442.920	PAVILION HVAC REPAIRS
BOBCAT TRACK	6,500	5811.552.460442.940	REPLACEMENT OF SKID STEER TRACK
UPPER LOT RESURFACE	150,000	5811.552.460442.930	CRACK SEALING
PAVILION DOORS	50,000	5811.552.460442.920	REPLACE PAVILION ROLLUP & MAN DOOR
DESIGN SERVICES	50,000	5811.552.460442.920	DESIGN & ENGINEERING FOR FUTURE PROJECTS
CORD TRACK	10,000	5811.552.460442.220	ROLL OVER CORD PROTECTORS
TABLES	30,000	5811.552.460442.940	FOLDING TABLES
CROWD CONTROL	15,000	5811.552.460442.220	BIKE RACK / STANCHIONS / FENCING W/ STORAGE RACKS
ENTRY MATS	10,000	5811.552.460442.220	ENTRY MATS - PAVILION
PLOWS	70,000	5811.552.460442.940	2 X LOADER PLOW ATTACHMENTS
TREE MAINTENANCE	10,000	5811.552.460442.365	ARBORIST TO PERFORM TREE MAINT
SKYBOX REMODEL	250,000	5811.552.460442.920	REMODEL OF SKYBOX
TREE PLANTING	5,000	5811.552.460442.930	PLANT NEW TREES THROUGH OUT THE GROUNDS
6TH AVE SIGN	250,000	5811.552.460442.920	REPLACE LED SIGNAGE ON 6TH AVE SIGN
FAIR GATE BOOTHS	350,000	5811.552.460442.920	FAIR GATE BOOTHS AND INSTALLATION
FLOOR MERCH BOOTH	100,000	5811.552.460442.920	REMODEL STILLWATER ROOM INTO MERCH BOOTH
BOX OFFICE COUNTERS	35,000	5811.552.460442.920	REPLACE TICKET SALES COUNTERS IN BOX OFFICE
CONCESSION/ CATERING SMALL EQUIPMENT (SEE LIST)	104,000	5811.553.460442.220	CONCESSION SMALL CAPITAL LIST
RODEO ARENA LIGHTING	80,000	5811.552.460442.920	POLES AND LIGHTS FOR RODEO ARENA
RADIO - 2ND PHASE	110,000	5811.552.460442.940	2ND PHASE UPGRADE RADIO SYSTEM - REPEATER & RADIOS
Contingency	800,000	5811.552.460442.925	
New Requests FY26	3,445,500		

METRA CAPITAL FY26 CAPITAL LIST			
TOTAL APPROPRIATIONS REQUESTED FY26	4,470,500		
BALANCE OF AVAILABLE FUNDS	4,261,138		
****Any purchases less than \$40k within the Misc Equip budget are approved.****			
Concessions Small Equip - FY26			
ICE MACHINE - SKYBOX KITCHEN	18,000		
ICE MACHINE - PAVILION CONC	18,000		
ICE MACHINE - PAVILION EXTRA AREA	18,000		
HOT DOG ROLLER GRILLS	15,000		
WALK-IN FREEZER - EXPO	25,000		
ADDITIONAL SECURITY CAMERAS	10,000		
	104,000		

METRA CIP

FY27-FY30 PROJECTED

FUTURE PROJECTS

FY27

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		\$400,000
BOBCAT BRUSH REBUILD KIT		\$8,000
HVAC UNITS		\$1,700,000
SCOREBOARD ARENA		\$250,000
OUTDOOR ARENA RESTROOMS/CONCESSIONS		\$1,500,000
RE-SURFACE BBALL FLOOR		\$6,000
FIX OLD SERVICE ROAD TO UPPER LOT		\$60,000
NEW FURNITURE LOCKER ROOMS		\$50,000
TOTAL PROJECTED FY27		\$3,974,000

FY28

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		\$400,000
BOBCAT BRUSH REBUILD KIT		\$8,000
ARENA SEATING		\$5,000,000
HVAC UNIT		\$1,700,000
NEW BATHROOMS & SHOWERS	REPLACE RED ONES (CARNIVAL LOT)	\$500,000
NEW SCISSOR LIFT		\$35,000
TOTAL PROJECTED FY28		\$7,643,000

FY29

ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		\$400,000
BOBCAT BRUSH REBUILD KIT		\$8,000
HVAC UNIT		\$1,700,000
ALL FACILITY RESTROOM UPGRADES	STALL WALLS, LIGHTS, FIXTURES, ETC.	\$450,000
2 NEW STAR DRESSING ROOMS		\$550,000
TOTAL PROJECTED FY29		\$3,108,000

FY30

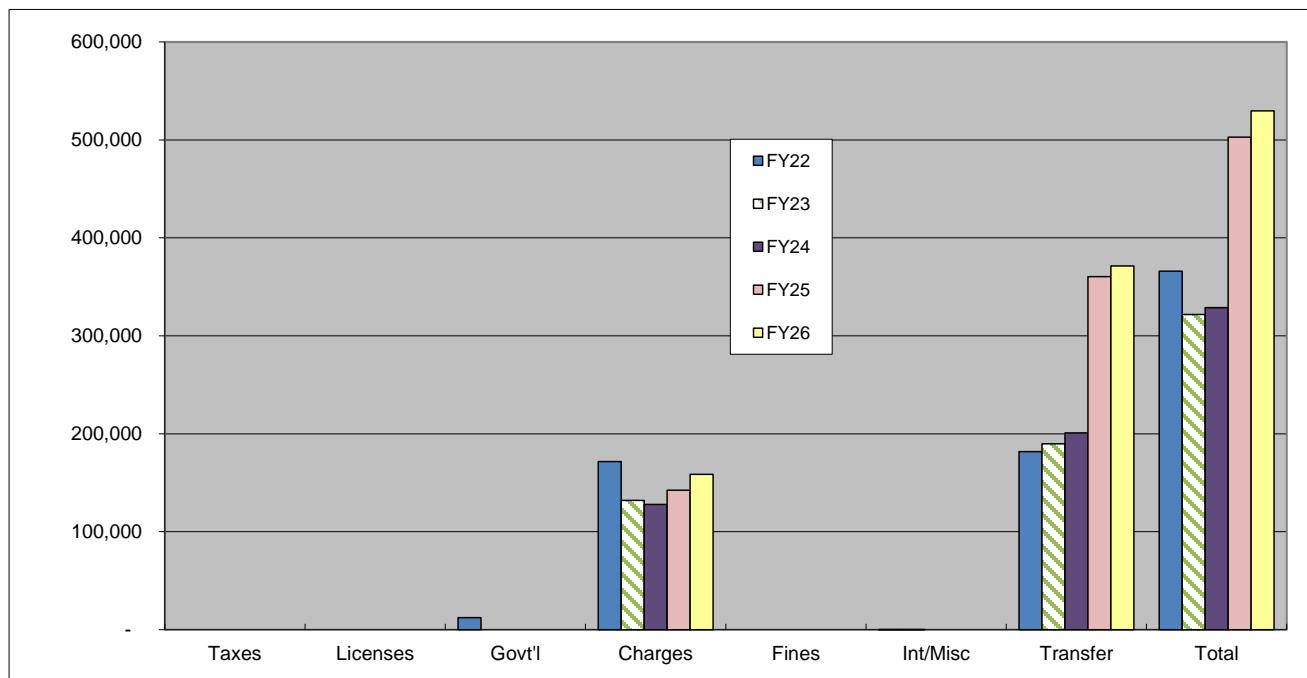
ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		\$400,000
UTV TOOL CAT PLUS ATTACHMENTS	EVENT MAINT.	\$30,000
BOBCAT BRUSH REBUILD KIT		\$8,000
HVAC UNIT		\$1,700,000
REPLACE BROKEN CONCRETE IN PLUS RAIL	ARENA	\$100,000
PICNIC TABLES /8' TABLE/CHAIRS	PLASTIC	\$60,000
NEW BOOM LIFT		\$150,000
		\$0
TOTAL PROJECTED FY30		\$2,448,000

GRAND TOTAL FY27-FY30	17,173,000
------------------------------	-------------------

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GIS

TAX REVENUE	-
NON-TAX REVENUE	529,730
TOTAL REVENUES	529,730
Use / (Source) of Reserves	328,113
TOTAL RESOURCES USED	857,843

BASE APPROPRIATIONS	857,843	Est. Reserves 7/1/25	328,113
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(328,113)
TOTAL APPROPRIATIONS	857,843	Proj. Res. 6/30/26	(0)



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	12,417	-	-	-	-
Charges	171,592	131,993	127,981	142,389	158,500
Fines	-	-	-	-	-
Int/Misc	114	15	-	-	-
Transfer	181,897	189,711	200,858	360,324	371,230
Total	366,020	321,719	328,839	502,713	529,730

FY26 FINAL BUDGET

Geographical Information System Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
6040.000.000.341010.000	SALE OF MAPS	10,000	10,225	10,000	10,000	1,035	2,000				
6040.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	5,000	5,000	10,000	10,000	10,000	10,000				
6040.000.000.341040.000	GIS 25% of new state records fee	90,000	56,481	57,000	57,000	61,854	75,000				
6040.000.000.341076.000	CONTRACT - CITY BILLINGS	35,700	26,775	27,000	27,000	40,000	40,000				
6040.000.000.341078.000	CONTRACT- CITY LAUREL	2,000	2,000	2,000	2,000	2,000	4,000				
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	-	-	-	-	-	-				
6040.000.000.383002.000	TRANSFER - GENERAL	-	-	150,000	150,000	150,000	150,000				
6040.000.000.383009.000	TRANSFER - PLANNING	78,733	78,981	83,807	83,807	83,290	89,056				
6040.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	58,606	58,606	60,599	60,599	60,599	62,417				
6040.000.000.383096.000	TRANSFER - ROAD AND WEED	63,271	63,271	66,435	66,435	66,435	69,757				
TOTAL		370,810	328,839	494,341	494,341	502,713	529,730				

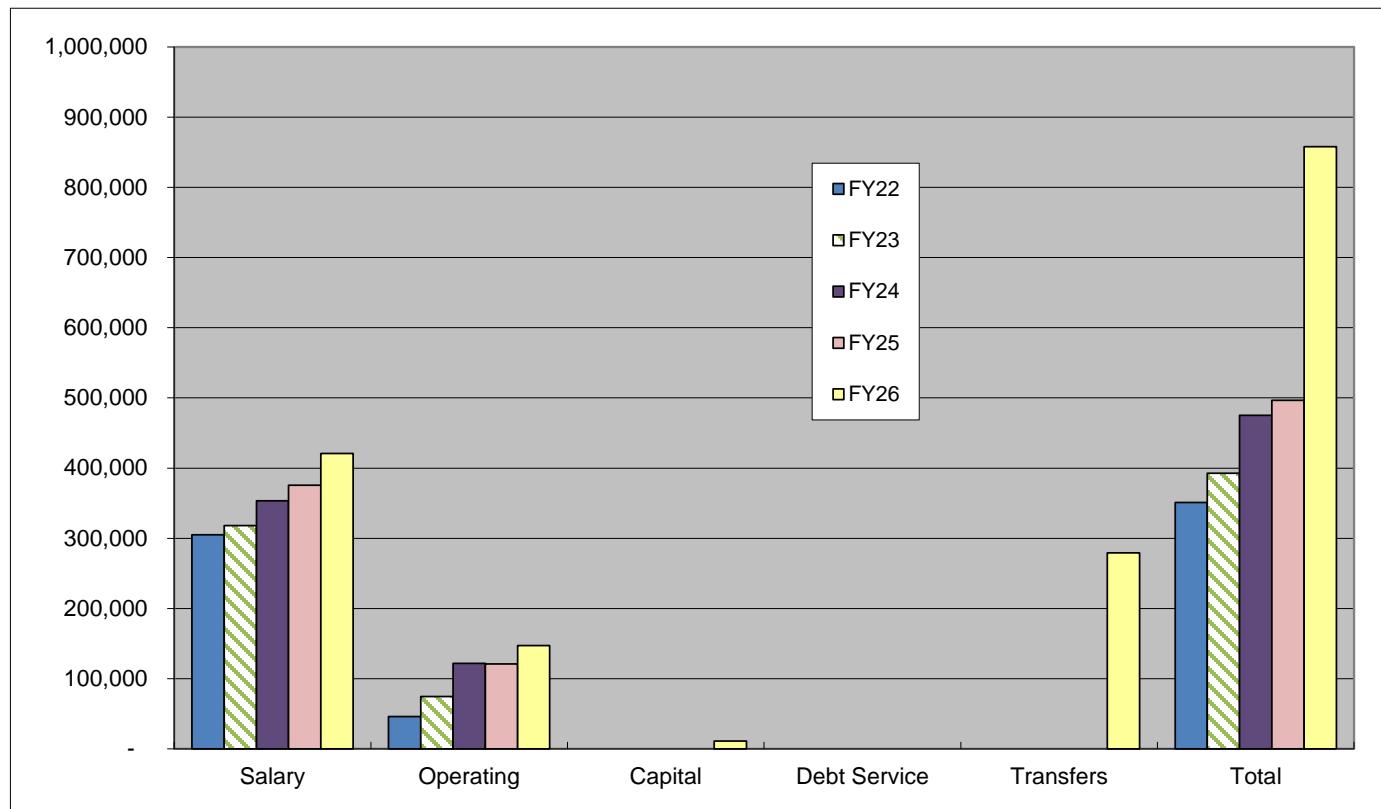
FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

GEOGRAPHICAL INFORMATION SYSTEMS (GIS)

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

In FY18, the Board of County Commissioners approved the creation of this internal service fund for GIS expenditures that were formally included in the Capital Projects fund.

<u>FY26 FTEs</u>	<u>FY25 FTEs</u>	<u>FY24 FTEs</u>	<u>FY23 FTEs</u>
4.00	4.00	4.00	4.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	304,933	318,249	353,582	375,488	420,660
Operating	46,197	74,371	121,739	121,163	146,999
Capital	-	-	-	-	11,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	279,184
Total	351,130	392,620	475,321	496,651	857,843

FINAL FY26 BUDGET								
Geographical Information System (GIS) Fund - Expenditure Budget								
Account		AMENDED			BUDGET	BUDGET	ACTUAL	
		FY24 BUDGET	FY24 ACTUAL		FY25 ORIG	FY25 AMEND	FY25	FY26 Supplemental Requested
PERSONNEL								
6040.000.400.500300.111	SALARIES/PERM	261,661	262,570		280,827	280,827	281,135	306,178
6040.000.400.500300.120	OVERTIME	-	-		-	-	-	-
6040.000.400.500300.130	TERMINATION PAY	-	1,003		-	-	-	10,000 10,000
6040.000.400.500300.141	UNEMPLOYMENT COMPENSATION	392	394	421	421	433	790	
6040.000.400.500300.142	WORKER'S COMPENSATION	1,177	869	1,151	1,151	936	1,201	
6040.000.400.500300.143	GROUP HEALTH INSURANCE	44,352	44,352	45,696	45,696	45,640	47,520	
6040.000.400.500300.144	SOCIAL SECURITY	20,017	19,044	21,483	21,483	20,206	24,188	
6040.000.400.500300.147	LONG TERM DISABILITY	897	841	963	963	924	1,033	
6040.000.400.500300.153	LIFE INSURANCE	703	701	720	720	720	756	
6040.000.400.500300.156	PUBLIC EMPLOYEE RETIRE	23,733	23,808	25,471	25,471	25,494	28,994	
	PERSONNEL TOTAL	352,932	353,582	376,732	376,732	375,488	420,660	
OPERATING								
6040.000.400.500300.220	OPERATING SUPPLIES	11,600	7,094	13,000	13,000	5,774	13,000	-
6040.000.400.500300.330	MEMBERSHIP & DUES	550	650	650	650	835	850	200
6040.000.400.500300.345	TECHNOLOGY	11,940	11,918	12,741	12,741	12,719	13,649	908
6040.000.400.500300.363	MACHINE MAINTENANCE	2,500	1,417	2,500	2,500	-	2,500	-
6040.000.400.500300.368	SOFTWARE/HARDWARE MAINTENANCE	85,000	84,875	87,000	87,000	85,879	87,000	-
6040.000.400.500300.370	TRAVEL/MOVING	12,000	8,655	14,000	14,000	14,096	5,000	(9,000)
6040.000.400.500300.380	TRAINING	7,000	7,130	7,000	7,000	1,860	5,000	(2,000)
6040.000.400.500300.397	FIXED CONTRACT SERVICES	-	-	-	-	-	20,000	20,000
	OPERATING TOTAL	130,590	121,739	136,891	136,891	121,163	146,999	
CAPITAL								
6040.000.400.500300.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	11,000	11,000
	CAPITAL TOTAL	-	-	-	-	-	11,000	
TRANSFERS								
6040.000.400.521000.827	TRANSFER TO GENERAL FUND	-	-	-	-	-	279,184	279,184
	TRANSFERS TOTAL	-	-	-	-	-	279,184	
	TOTAL	483,522	475,321	513,623	513,623	496,651	857,843	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED					
6040.000.400.500300.130	Reynolds retirement		10,000					
6040.000.400.500300.330	Dues increase		200					
6040.000.400.500300.397	Parcel software update		20,000					
6040.000.400.500300.940	Plotter/Scanner		11,000					
			41,200					
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							
		-						

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
HEALTH INSURANCE FUND

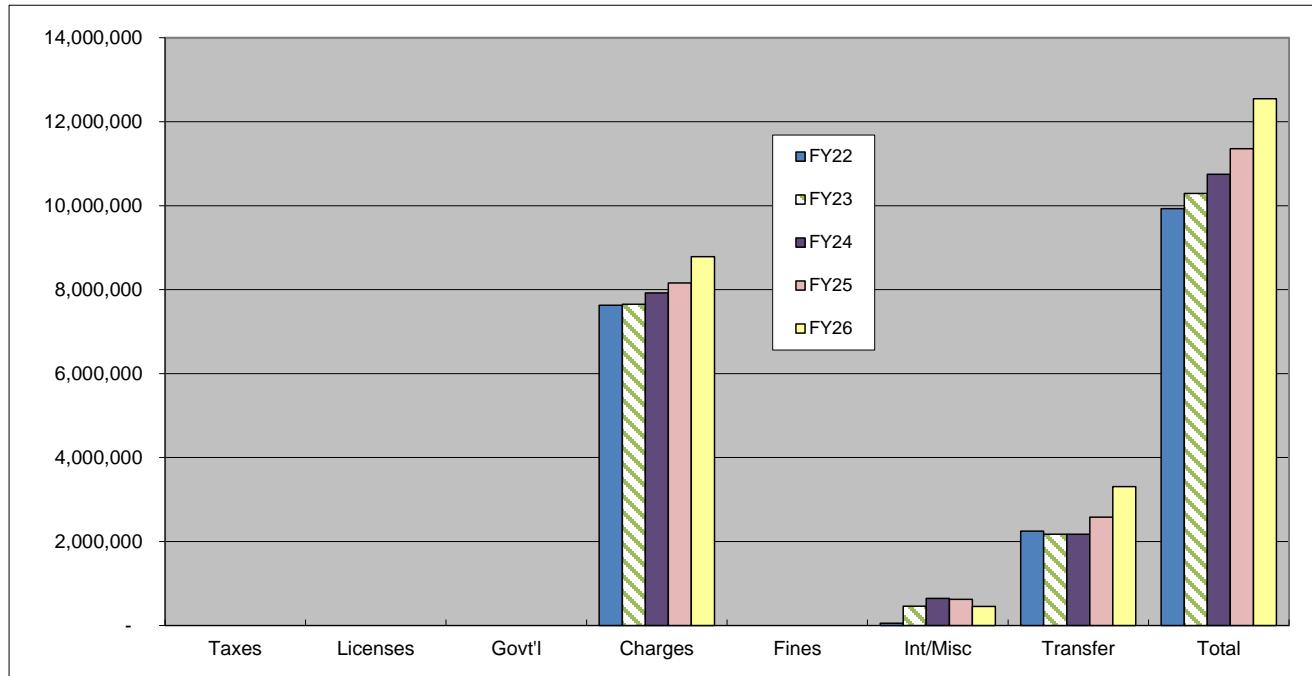
TAX REVENUE

NON-TAX REVENUE	-
TOTAL REVENUES	12,546,858

Use / (Source) of Reserves	163,242
TOTAL RESOURCES USED	12,710,100

BASE APPROPRIATIONS	11,910,100
TRANSFERS & CONTINGENCY	800,000
TOTAL APPROPRIATIONS	12,710,100

Est. Reserves 7/1/25	14,868,514
Use of Reserves	(163,242)
Proj. Res. 6/30/26	14,705,272



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	7,625,669	7,652,178	7,924,433	8,156,472	8,783,458
Fines	-	-	-	-	-
Int/Misc	53,262	461,263	645,055	622,656	457,000
Transfer	2,249,673	2,174,663	2,176,393	2,579,405	3,306,400
Total	9,928,604	10,288,104	10,745,881	11,358,533	12,546,858

FY26 FINAL BUDGET

Health Insurance Fund - Revenue Budget

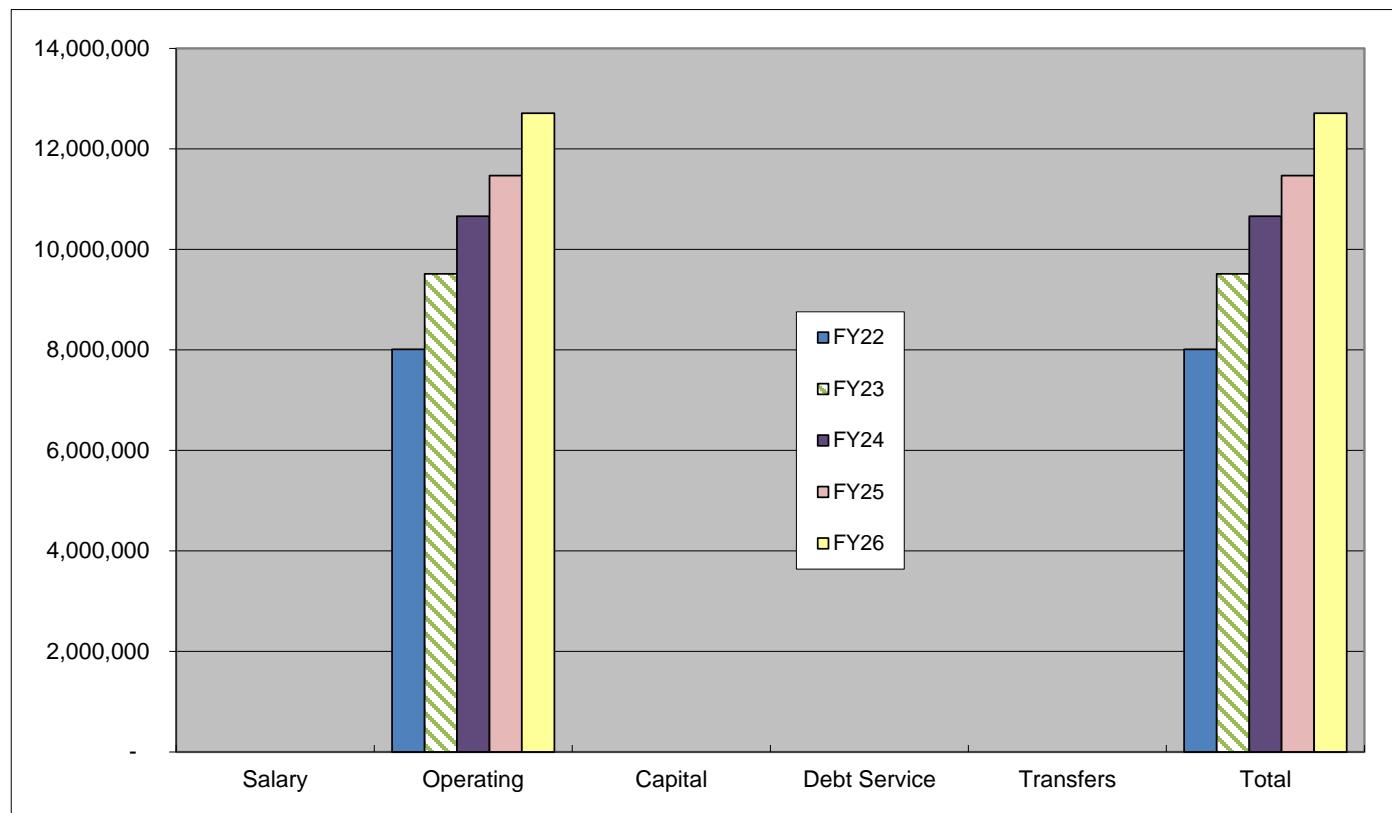
Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
6050.000.000.340020.000	COUNTY EE PREMIUMS	5,177,599	5,422,863	5,624,234	5,624,234	5,816,075		6,135,840			
6050.000.000.340021.000	PREMIUMS - BSED	187,128	153,604	205,704	205,704	195,962		239,810			
6050.000.000.340022.000	PREMIUMS -C/C HLTH	2,270,260	2,167,446	2,250,473	2,250,473	1,981,261		2,240,000			
6050.000.000.340023.000	PREMIUMS - RETIREE	155,328	147,256	140,808	140,808	130,890		132,168			
6050.000.000.340024.000	PREMIUMS - COBRA	20,808	-	-	-	-		-			
6050.000.000.340025.000	PREMIUMS - WHC	33,264	33,264	34,272	34,272	32,284		35,640			
6050.000.000.369000.000	OTHER INCOME	-	-	-	-	329		-			
6050.000.000.371010.000	INTEREST REVENUE	279,000	645,055	500,000	500,000	622,327		457,000			
6050.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	2,163,258	2,176,393	2,169,454	2,169,454	2,579,405		3,306,400			
TOTAL		10,286,645	10,745,881	10,924,945	10,924,945	11,358,533		12,546,858			

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

HEALTH INSURANCE

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

Additionally, the budget includes a contingency appropriation for exposure to costs in excess of expected costs up to the aggregate stop-loss reinsurance level.

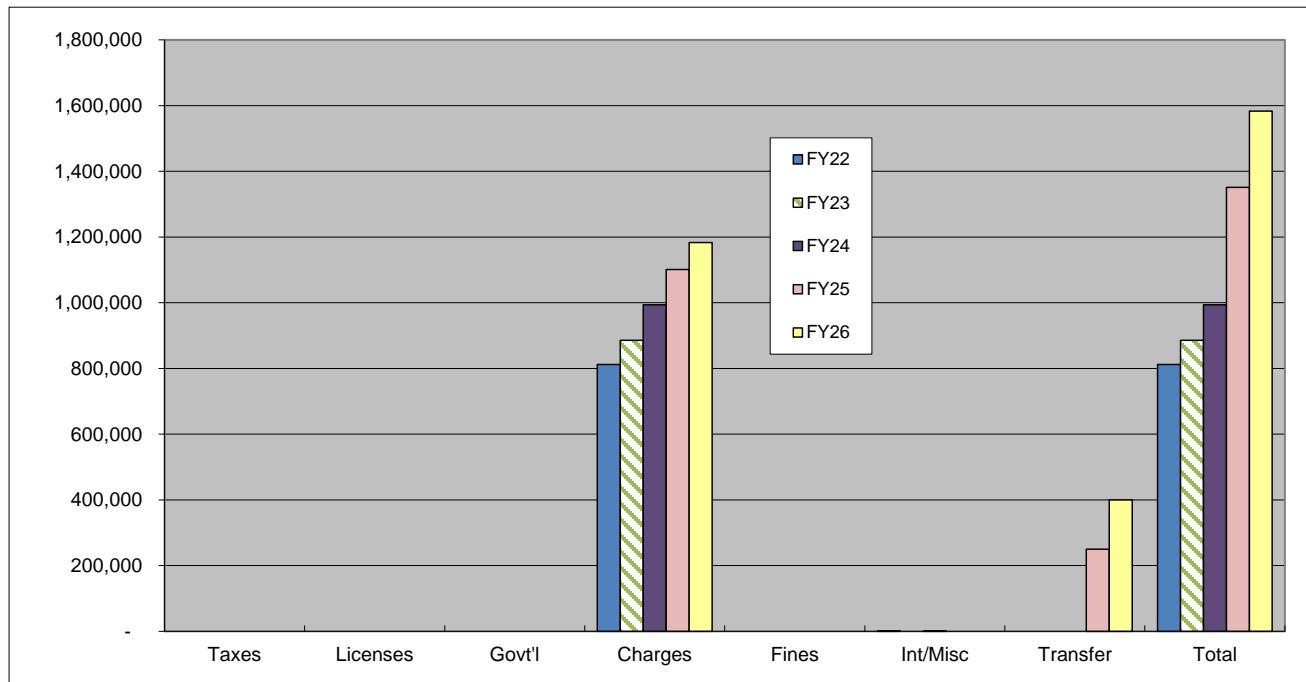


	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	-	-	-	-	-
Operating	8,011,834	9,514,020	10,660,053	11,470,055	12,710,100
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	8,011,834	9,514,020	10,660,053	11,470,055	12,710,100

FINAL FY26 BUDGET								
Health Insurance Fund - Expenditure Budget								
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
6050.000.601.500700.304	PRESCRIPTION DRUGS	1,750,000	1,887,776	2,000,000	2,000,000	1,816,404	2,000,000	-
6050.000.601.500700.331	PLAN FEES	3,600	3,540	3,600	3,600	(530)	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	8,000,000	8,050,729	8,500,000	8,500,000	8,915,095	8,500,000	-
6050.000.601.500700.352	SHORT TERM DISABILITY	220,000	231,587	250,000	250,000	252,158	250,000	-
6050.000.601.500700.353	RENALOGIC CLAIMS	250,000	118,366	250,000	250,000	16,736	250,000	-
6050.000.601.500700.356	MEDICAL - WELLNESS/ OTHER COSTS	42,000	27,639	42,000	42,000	28,116	42,000	-
6050.000.601.500700.398	INSURANCE CONSULTANT CONTRACT	60,000	70,800	65,000	65,000	70,800	80,000	15,000
6050.000.601.500700.399	OTHER CONTRACT SERVICES	246,000	14,418	246,000	246,000	38,082	293,500	47,500
6050.000.601.500700.510	STOP-LOSS INSURANCE	253,000	238,978	300,000	300,000	316,474	475,000	175,000
6050.000.601.500700.514	RENALOGIC	6,000	6,500	7,000	7,000	7,000	7,000	-
6050.000.601.500700.850	EXPEND. CONTINGENCY	800,000	-	800,000	800,000	-	800,000	-
	OPERATING TOTAL	11,639,600	10,660,053	12,472,600	12,472,600	11,470,055	12,710,100	
	TOTAL	11,639,600	10,660,053	12,472,600	12,472,600	11,470,055	12,710,100	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION		AMOUNT					
6050.000.601.500700.398	Alliant rate increase		15,000					
6050.000.601.500700.399	Prism Rx addition		47,500					
6050.000.601.500700.510	Stop loss increase (50% over last FY)		175,000					
			237,500					

FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TECHNOLOGY FUND

TAX REVENUE	-			
NON-TAX REVENUE	1,583,500			
TOTAL REVENUES	1,583,500			
Use / (Source) of Reserves	319,990			
TOTAL RESOURCES USED	1,903,490			
BASE APPROPRIATIONS	1,828,490			
TRANSFERS & CONTINGENCY	75,000			
TOTAL APPROPRIATIONS	1,903,490			
		Est. Reserves 7/1/25		709,561
		(Use)/Source of Reserves		(319,990)
		Proj. Res. 6/30/26		389,571



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Gov'tl	-	-	-	-	-
Charges	812,433	885,585	993,652	1,100,914	1,183,500
Fines	-	-	-	-	-
Int/Misc	32	-	33	-	-
Transfer	-	-	-	250,000	400,000
Total	812,465	885,585	993,685	1,350,914	1,583,500

FY26 FINAL BUDGET

Technology Fund - Revenue Budget

Account		FY24 AMEND		FY25 ORIG		FY25 AMEND		FY25 ACTUAL		PROJECTED	
		BUDGET	FY24 ACTUAL	BUDGET	BUDGET	Through 6/30/25	FY26				
6060.000.000.369000.000	OTHER INCOME	-	33	-	-	-	-				
6060.000.000.383002.000	TRANSFER - GEN FUND	-	-	250,000	250,000	250,000	250,000			400,000	
6060.000.000.398040.000	TECHNOLOGY OPERATIONS	993,652	993,652	1,100,914	1,100,914	1,100,914	1,100,914			1,183,500	
TOTAL		993,652	993,685	1,350,914	1,350,914	1,350,914	1,350,914			1,583,500	

FY26 FINAL BUDGET SUMMARY and 5 YEAR REVIEW

TECHNOLOGY

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

FY26 FTEs

1.00

FY25 FTEs

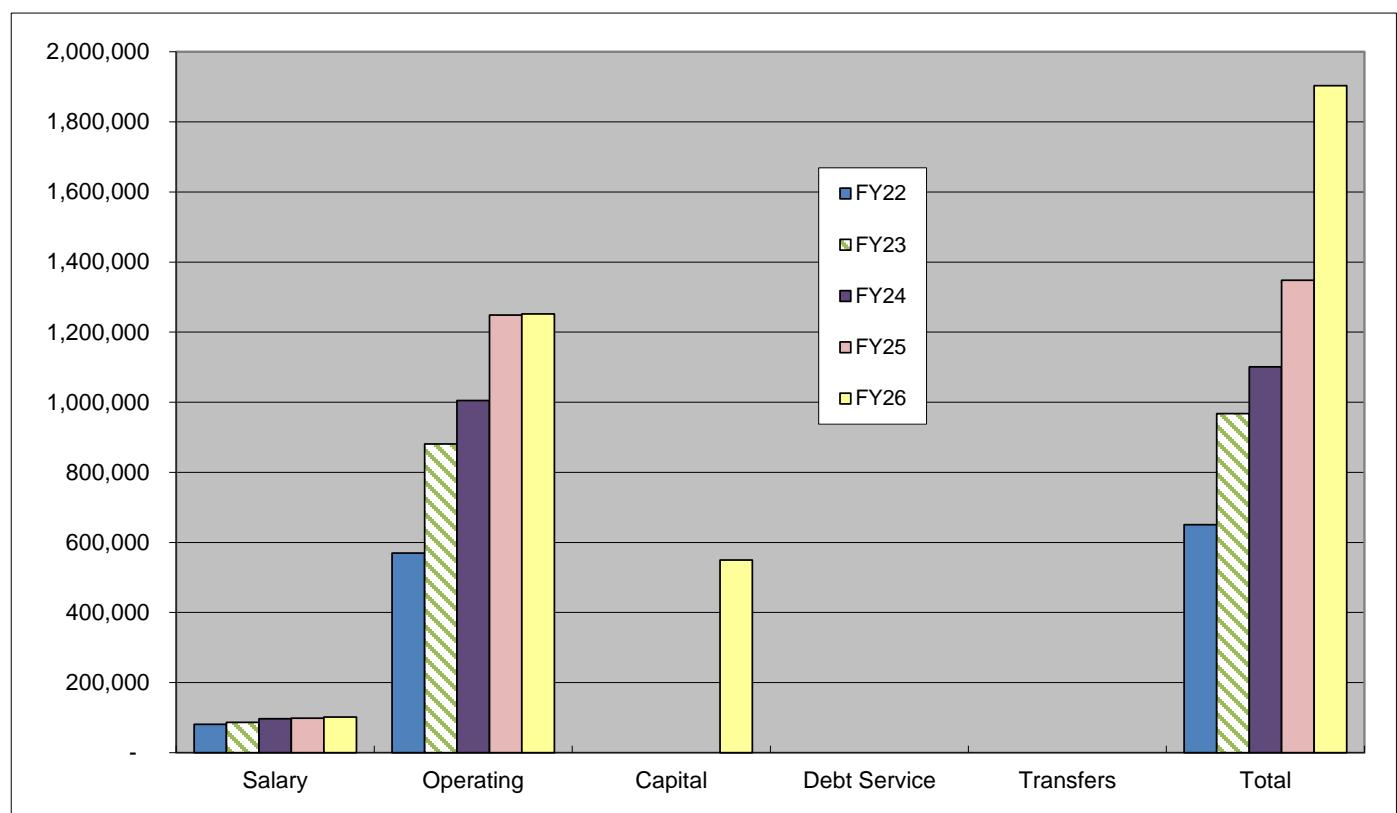
1.00

FY24 FTEs

1.00

FY23 FTEs

1.00



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Salary	80,655	86,207	96,640	98,619	101,790
Operating	569,792	881,165	1,004,633	1,249,057	1,251,700
Capital	-	-	-	-	550,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	650,447	967,372	1,101,273	1,347,676	1,903,490

FINAL FY26 BUDGET								
Technology Fund - Expenditure Budget								
Account		AMENDED	FY24 ACTUAL	BUDGET	BUDGET	ACTUAL	Requested	Supplemental
		FY24 BUDGET		FY25 ORIG	FY25 AMEND	FY25	FY26	Requested
PERSONNEL								
6060.000.608.500800.111	SALARIES/PERM	70,445	71,061	73,270	73,270	74,311	75,678	
6060.000.608.500800.120	OVERTIME	1,000	-	500	500	-	500	-
6060.000.608.500800.130	TERMINATION PAY	-	2,166	-	-	-	-	-
6060.000.608.500800.141	UNEMPLOYMENT COMPENSATION	107	107	111	111	114	190	
6060.000.608.500800.142	WORKER'S COMPENSATION	320	224	302	302	244	289	
6060.000.608.500800.143	GROUP HEALTH INSURANCE	11,088	11,088	11,424	11,424	11,410	11,880	
6060.000.608.500800.144	SOCIAL SECURITY	5,466	5,203	5,643	5,643	5,436	5,828	
6060.000.608.500800.147	LONG TERM DISABILITY	242	220	251	251	238	260	
6060.000.608.500800.153	LIFE INSURANCE	180	126	180	180	126	180	
6060.000.608.500800.156	PUBLIC EMPLOYEE RETIRE	6,480	6,445	6,691	6,691	6,740	6,986	
	PERSONNEL TOTAL	95,328	96,640	98,372	98,372	98,619	101,790	-
OPERATING								
6060.000.608.500800.210	OFFICE SUPPLIES	200	-	200	200	152	200	-
6060.000.608.500800.220	OPERATING SUPPLIES	10,000	75,454	10,000	10,000	116,151	25,000	15,000
6060.000.608.500800.230	REPAIR & MAINTENANCE SUPPLIES	1,000	-	1,000	1,000	60	500	(500)
6060.000.608.500800.345	LINE CHARGES	131,440	127,025	100,000	100,000	126,960	125,000	25,000
6060.000.608.500800.360	REPAIR & MAINTENANCE SERVICE	15,000	9,129	15,000	15,000	318	15,000	-
6060.000.608.500800.368	SOFTWARE/HARDWARE MAINTENANCE	560,000	585,623	636,000	636,000	782,789	775,000	139,000
6060.000.608.500800.370	TRAVEL/MOVING	5,000	343	5,000	5,000	913	2,500	(2,500)
6060.000.608.500800.380	TRAINING	14,000	4,544	14,000	14,000	430	8,500	(5,500)
6060.000.608.500800.398	VARIABLE CONTRACT SERVICES	50,000	46,548	50,000	50,000	51,771	50,000	-
6060.000.608.500800.830	DEPRECATION	-	155,967	-	-	155,967	175,000	175,000
6060.000.608.500800.850	CONTINGENCY	75,000	-	75,000	75,000	13,546	75,000	-
	OPERATING TOTAL	861,640	1,004,633	906,200	906,200	1,249,057	1,251,700	
CAPITAL								
6060.000.608.500800.940	CAPITAL OUTLAY-EQUIPMENT	318,000	-	542,000	542,000	-	550,000	8,000
	CAPITAL TOTAL	318,000	-	542,000	542,000	-	550,000	
	TOTAL	1,274,968	1,101,273	1,546,572	1,546,572	1,347,676	1,903,490	
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET								
ACCOUNT NUMBER	EXPLANATION	AMOUNT						
	REQUESTED							
6060.000.608.500800.220	Badges for new system	15,000						
6060.000.608.500800.345	Added lines/increased rate	25,000						
6060.000.608.500800.368	Backup system/Azure/Cerium/CompuNet charges	139,000						
6060.000.608.500800.830	Noncash budget due to GASB	175,000						
		354,000						
REQUESTS FOR CHANGES IN PERSONNEL								
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE							

Tech Fund Detail per IT

FY26 Projects Summary

Cloud Services

Data Center Environmental Monitoring (Phase 1)	<u>50,000</u>
	<u>50,000</u>

Server and Storage

Server Memory Upgrade	60,000
SAN/File Storage	250,000
UPS Battery Replacement	<u>90,000</u>
	<u>400,000</u>

Network

Replace end-of-life switches	<u>150,000</u>
	<u>150,000</u>

Total new projects

600,000

IT Projects: FY 2026 Proposed and Four Year Projection

	2026	2027	2028	2029	2030
Cloud Services	50,000	215,000	235,000	250,000	250,000
Server and Storage	400,000	120,000	185,000	150,000	150,000
Network	150,000	85,000	60,000	75,000	75,000
FY Total	600,000	420,000	480,000	475,000	475,000

FINAL FY26 BUDGET

BSED - County Funding Big Sky Economic Development (BSED)

FY26	General Fund Support <u>1,300,000</u>		Levied Tax Revenues	Maximum Mill Levy	Maximum Tax Revenues
	BSED Mill Levy				
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

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

