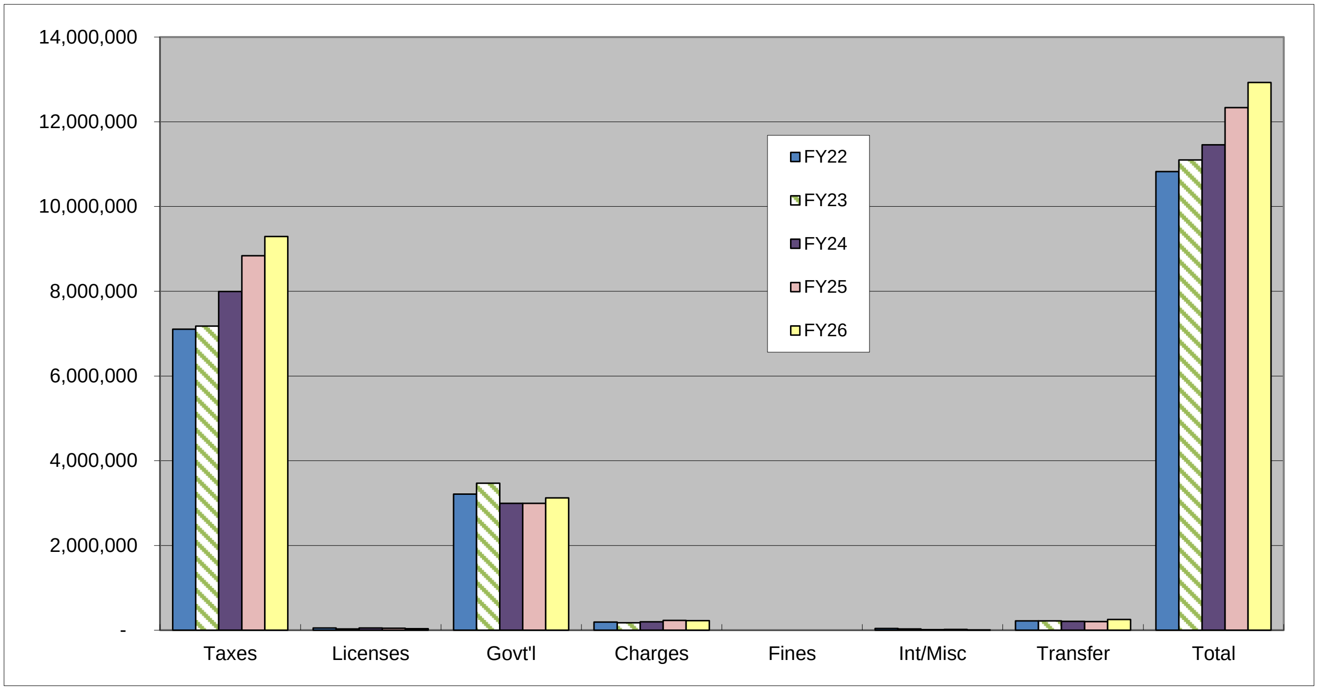
FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

TAX REVENUE	9,290,909
NON-TAX REVENUE	3,637,902
TOTAL REVENUES	**12,928,811**
Use / (Source) of Reserves	3,120,899
TOTAL RESOURCES USED	**16,049,710**

FY 25 MILLS	**37.59**
FY 26 MILLS	**41.16**
Change	**3.57**

BASE APPROPRIATIONS	11,931,953
TRANSFERS & CONTINGENCY	4,117,757
TOTAL APPROPRIATIONS	**16,049,710**

Est. Reserves 7/1/25	7,599,126
(Use)/Source of Reserves	(3,120,899)
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
Govt'l	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

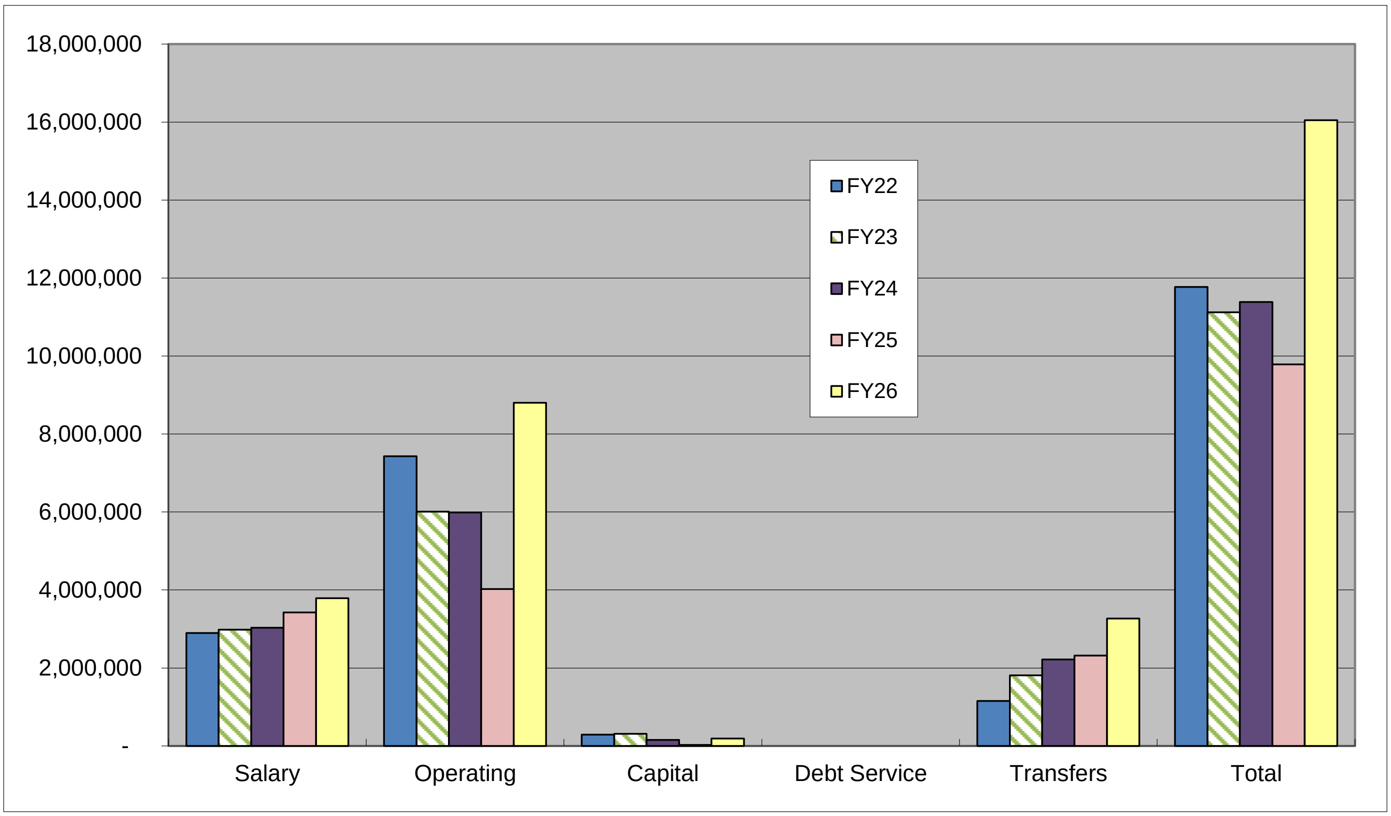
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2110.000.000.311010.000	REAL PROPERTY TAXES	7,718,683	7,419,815	8,451,758	8,451,758	7,932,693	9,019,859
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	130,000	177,433	130,000	130,000	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	BARSAA HB 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.

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
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 & PYSCH 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	-
2110.000.401.430200.362	MAINTENANCE & REPAIRS- STREET SERVICES	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								
2110.000.401.521000.820	TRANSFER TO OTHER FUNDS/COST SHARE PROGRAM	30,000	27,228	200,000	200,000	-	200,000	-
2110.000.401.521000.826	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

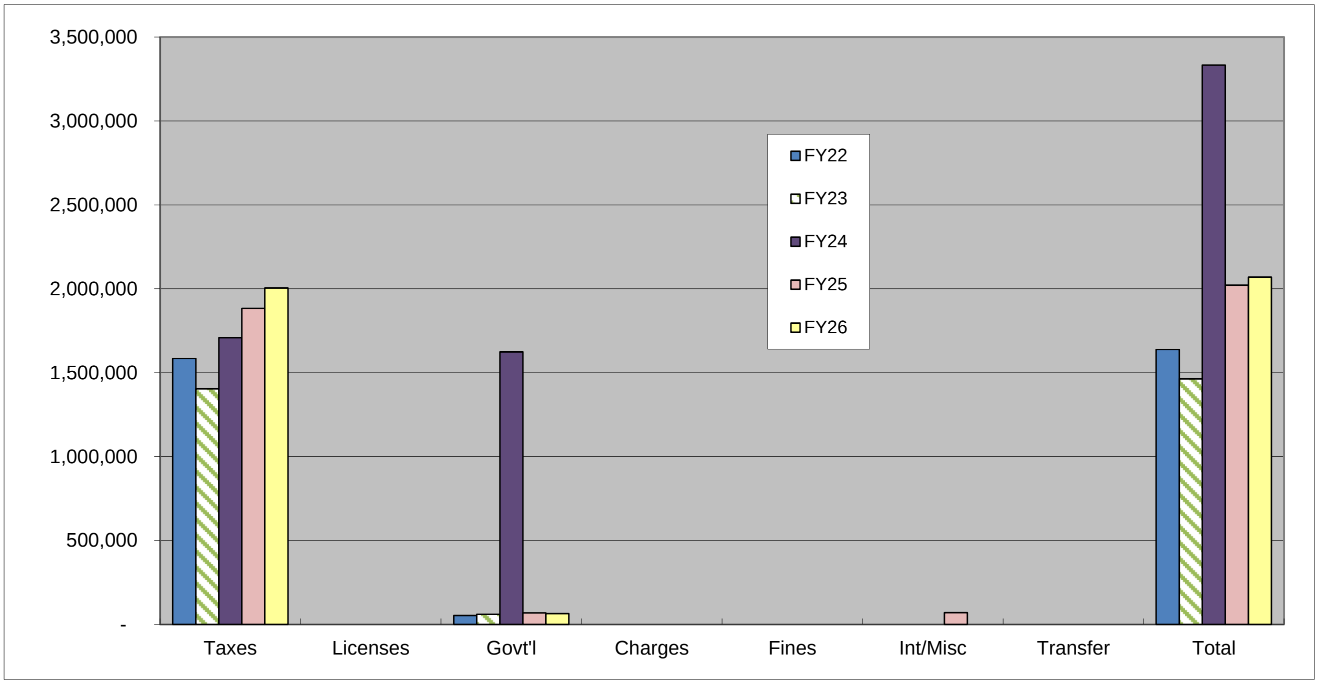
REQUESTS FOR CHANGES IN PERSONNEL

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	-	-	-	-	-
Govt'l	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

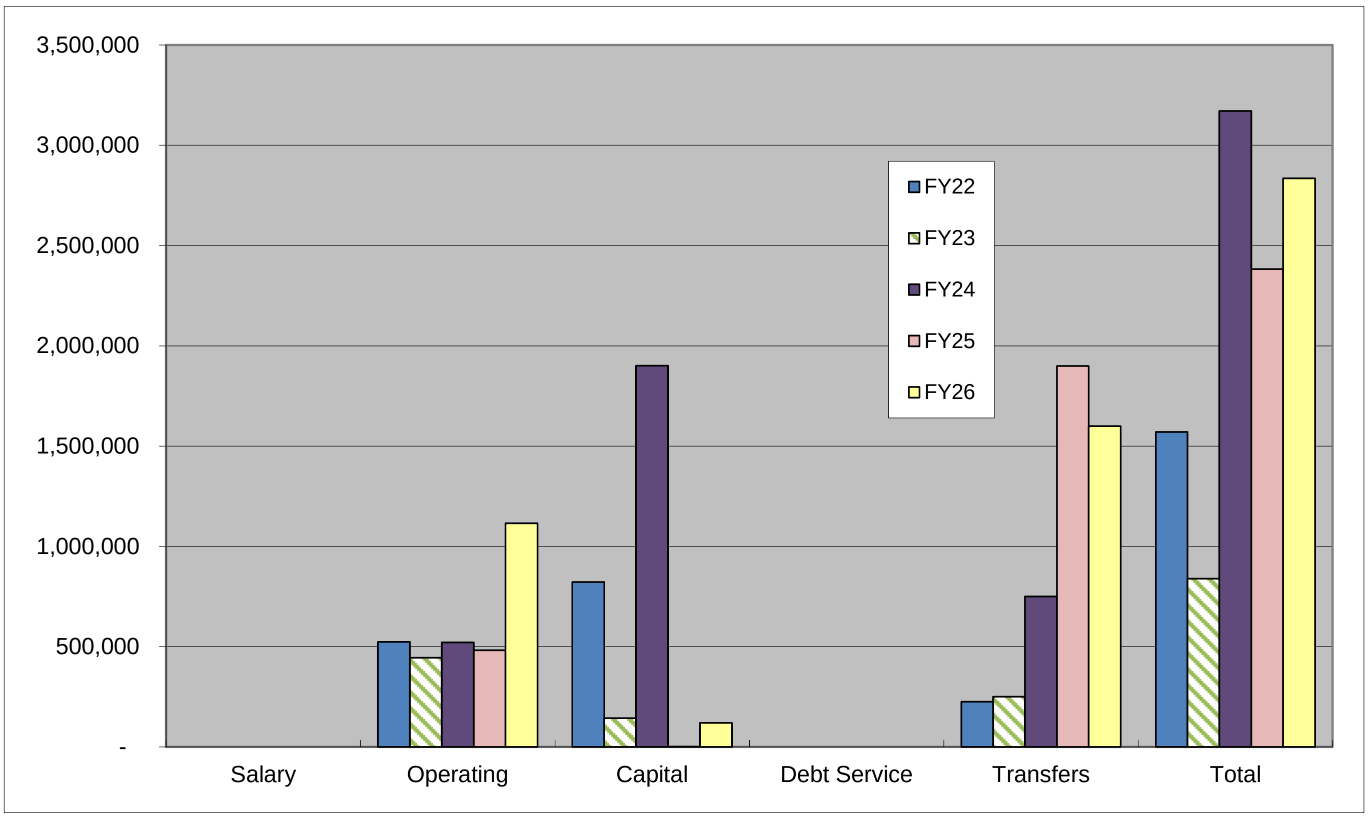
Bridge Fund - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED 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
			-

BRIDGE NUMBER	ROAD NAME	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS
	Fiscal Year 2025-2026			
	See CIP fund- Duck Creek			
	Buffalo Creek		120,000	
		Total	**120,000**	

BRIDGE NUMBER	Road Name	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS
	Fiscal Year 2026-2027			
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**	

BRIDGE NUMBER	Road Name	SUFFICIENCY RATING	ESTIMATED COST	COMMENTS
	Fiscal Year 2027-2028			
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**	

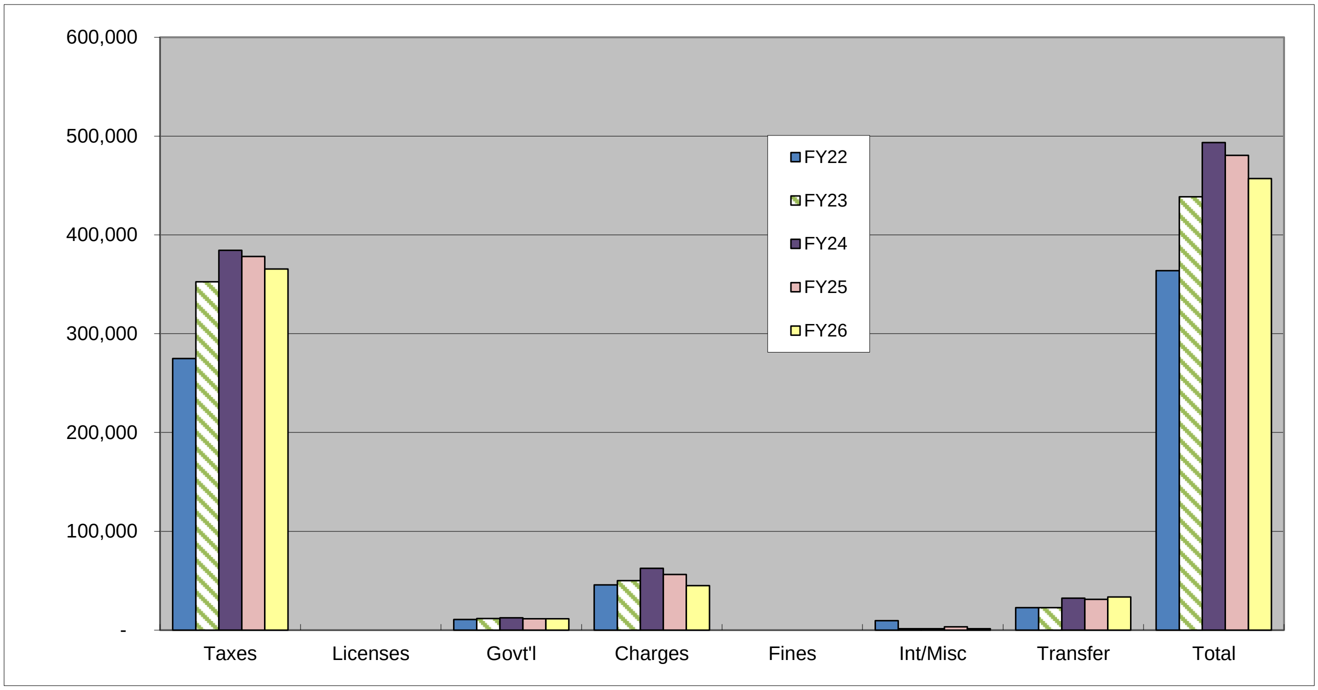
FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
WEED FUND

TAX REVENUE	365,439
NON-TAX REVENUE	91,501
TOTAL REVENUES	**456,940**
Use / (Source) of Reserves	58,283
TOTAL RESOURCES USED	**515,223**

FY 25 MILLS	**0.78**
FY 26 MILLS	**0.76**
Change	**-0.02**

BASE APPROPRIATIONS	493,223
TRANSFERS & CONTINGENCY	22,000
TOTAL APPROPRIATIONS	**515,223**

Est. Reserves 7/1/25	187,156
(Use)/Source of Reserves	(58,283)
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	-	-	-	-	-
Govt'l	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

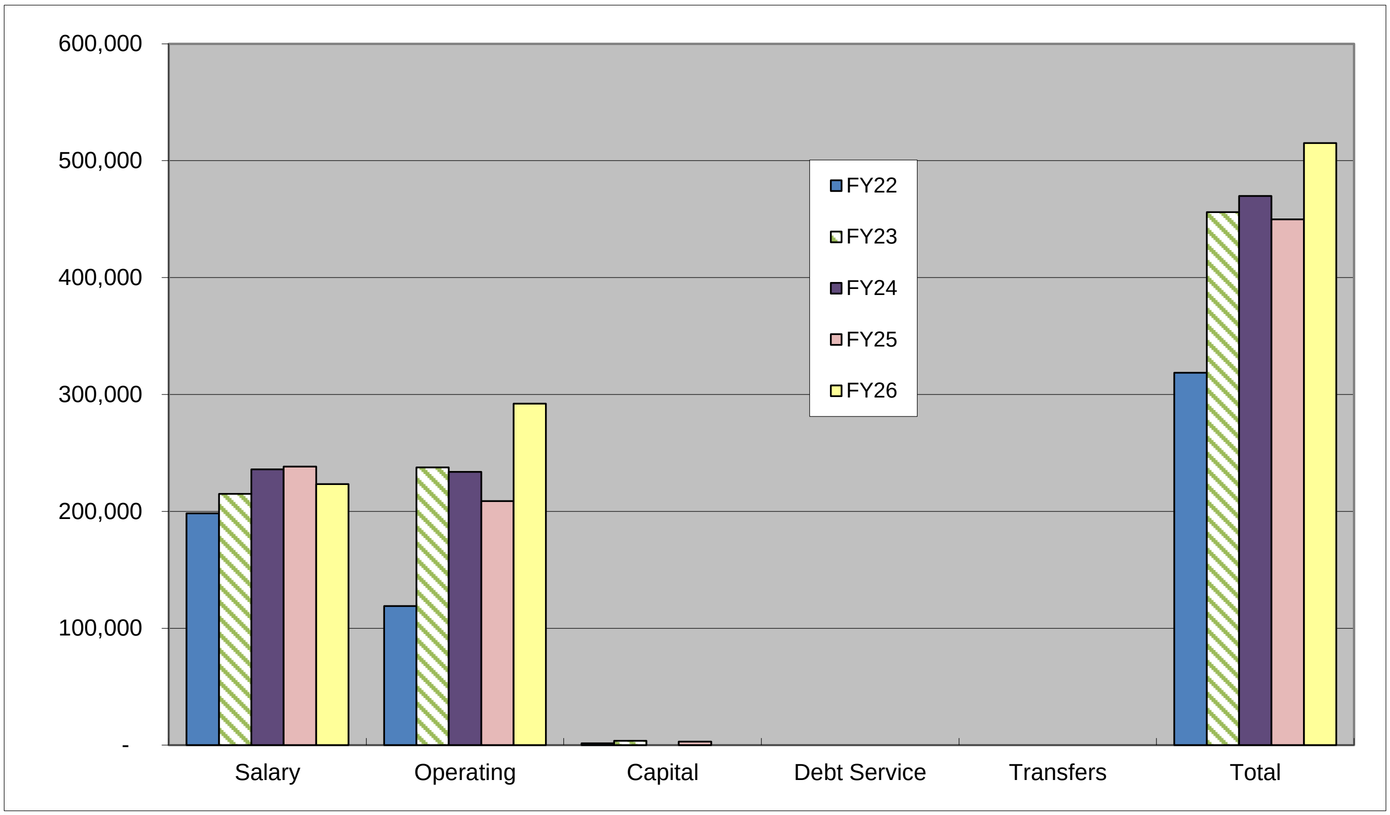
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2140.000.000.311010.000	REAL PROPERTY TAXES	379,435	368,535	368,407	368,407	355,878	353,639
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	1,000	6,116	5,000	5,000	5,740	5,000
2140.000.000.311021.000	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	FY25 FTEs	FY24 FTEs	FY23 FTEs
2.00	2.00	2.00	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 FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental 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

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2140.000.403.431100.360	Air lines for compressor	9,000
		9,000

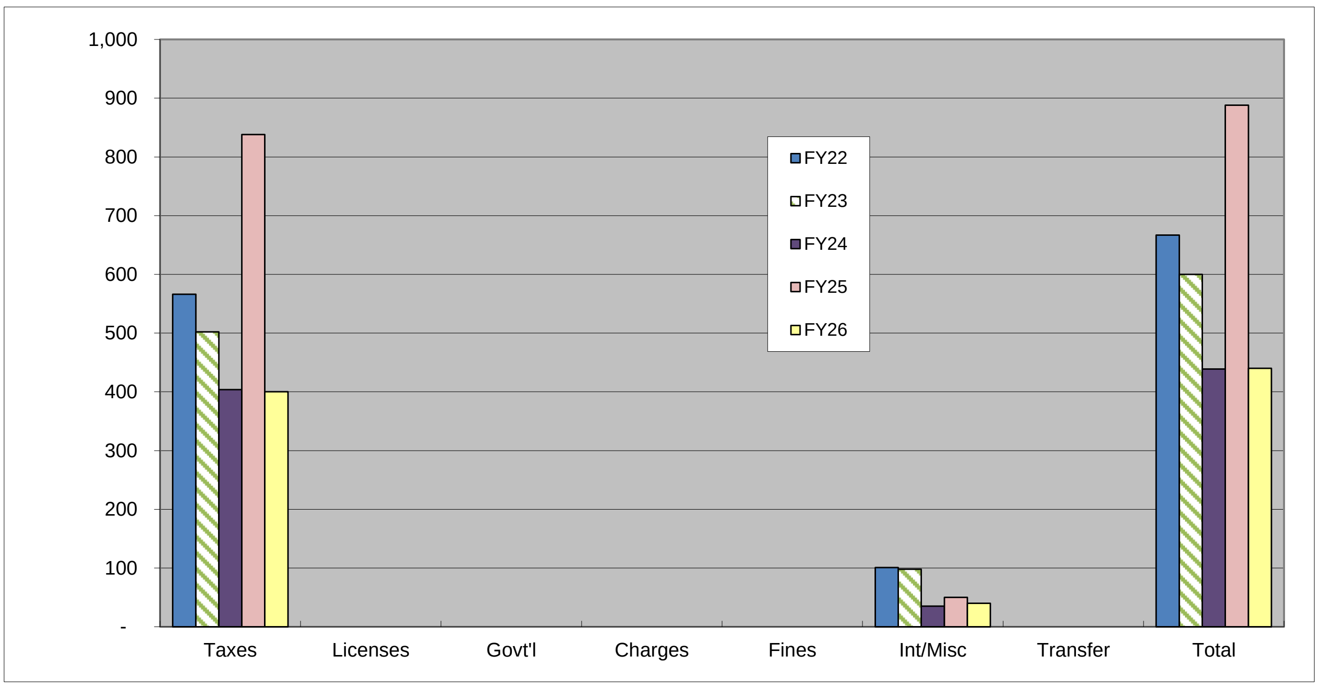
REQUESTS FOR CHANGES IN PERSONNEL

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

FY26 FINAL BUDGET

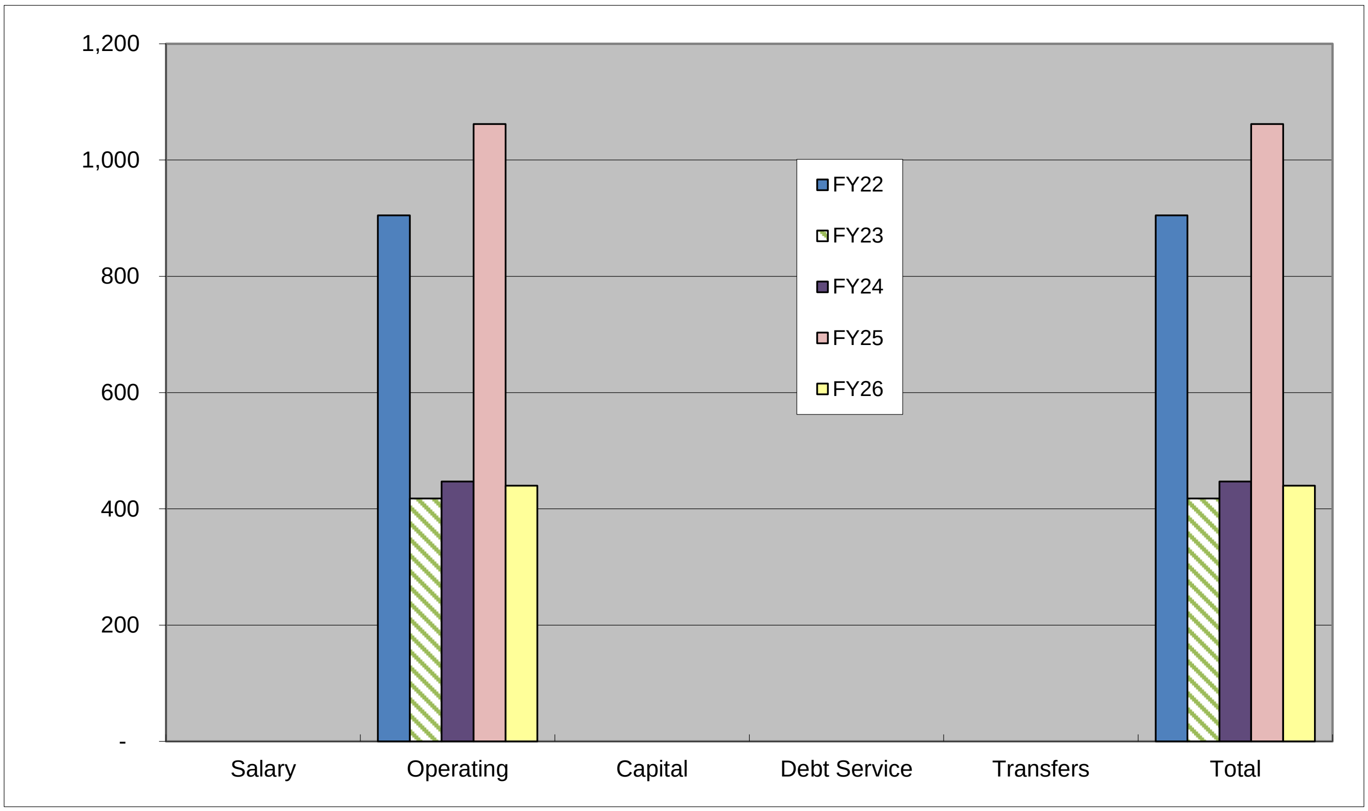
Predatory Animal Control Fund - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
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

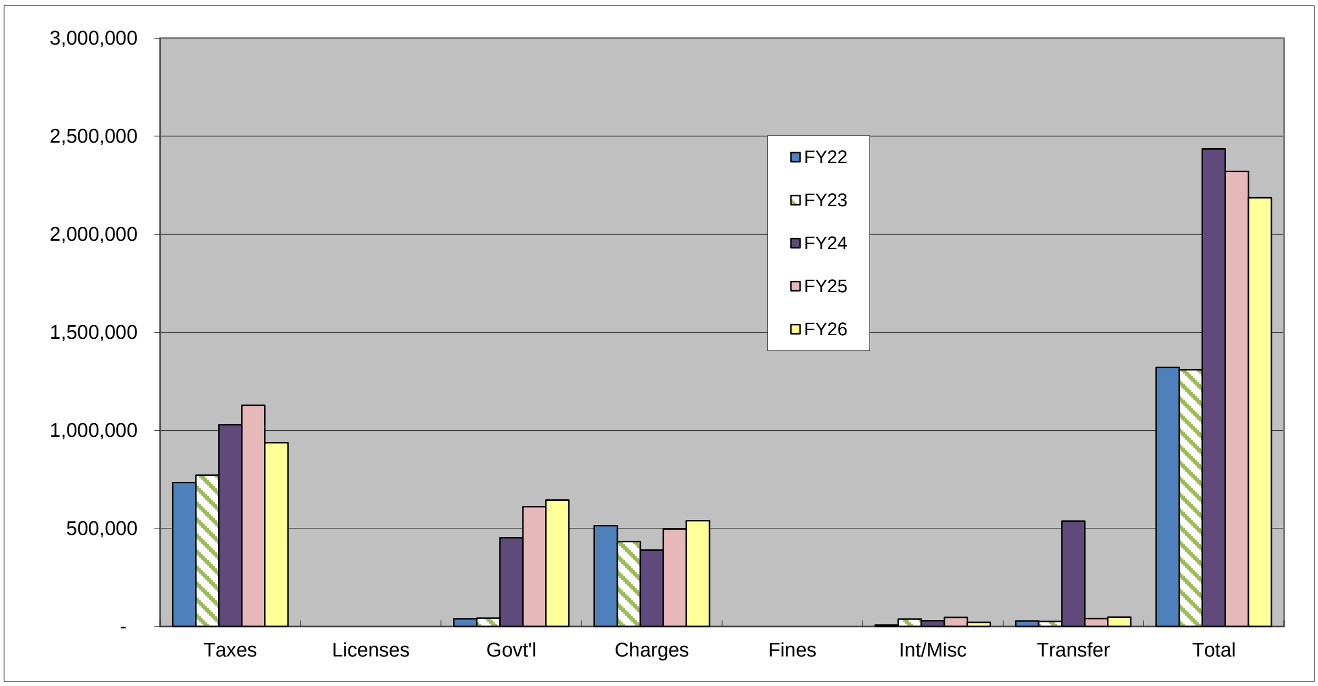
FY26 FINAL
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIABILITY & PROPERTY INSURANCE FUND

TAX REVENUE	936,123
NON-TAX REVENUE	1,250,746
TOTAL REVENUES	**2,186,869**
Use / (Source) of Reserves	727,163
TOTAL RESOURCES USED	**2,914,032**

FY 25 MILLS	**2.10**
FY 26 MILLS	**2.28**
Change	**0.18**

BASE APPROPRIATIONS	2,334,032
TRANSFERS & CONTINGENCY	580,000
TOTAL APPROPRIATIONS	**2,914,032**

Est. Reserves 7/1/25	1,590,640
(Use)/Source of Reserves	(727,163)
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	-	-	-	-	-
Govt'l	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

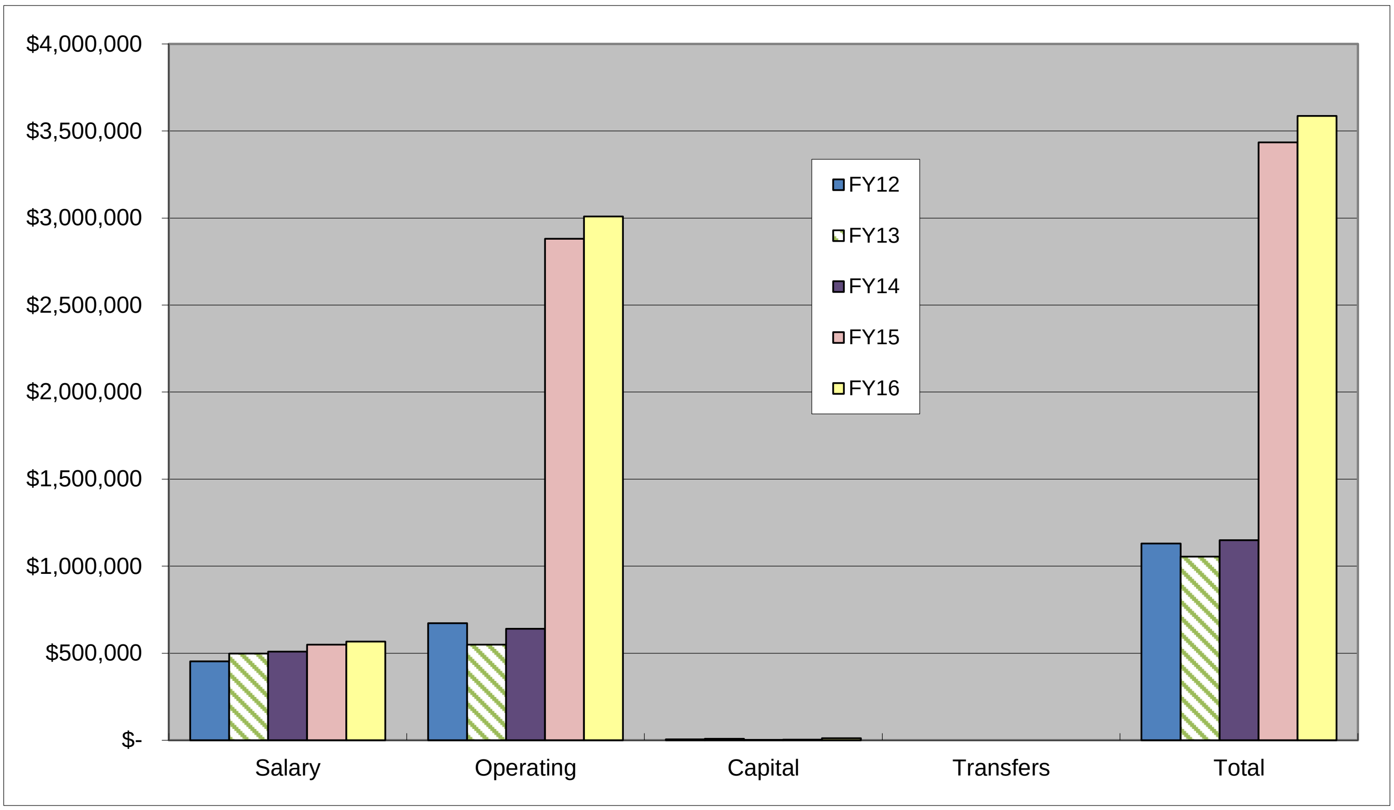
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2190.000.000.311010.000	REAL PROPERTY TAXES	1,019,468	990,525	1,109,121	1,109,121	1,066,658	904,623
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	7,500	15,771	12,000	12,000	16,537	12,000
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

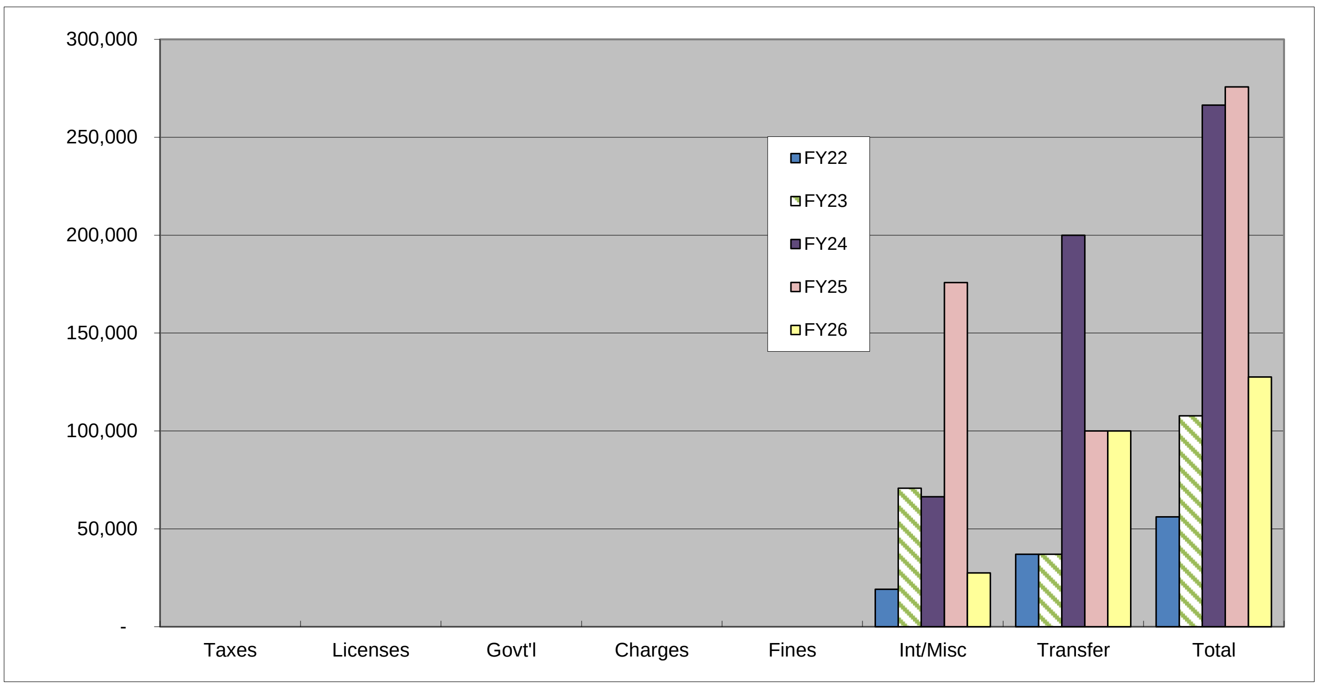
REQUESTS FOR CHANGES IN PERSONNEL

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	**Est. Reserves 7/1/25**	691,491
TRANSFERS & CONTINGENCY	5,000	(Use)/Source of Reserves	(149,413)
TOTAL APPROPRIATIONS	**276,913**	**Proj. Res. 6/30/26**	**542,078**



	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
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

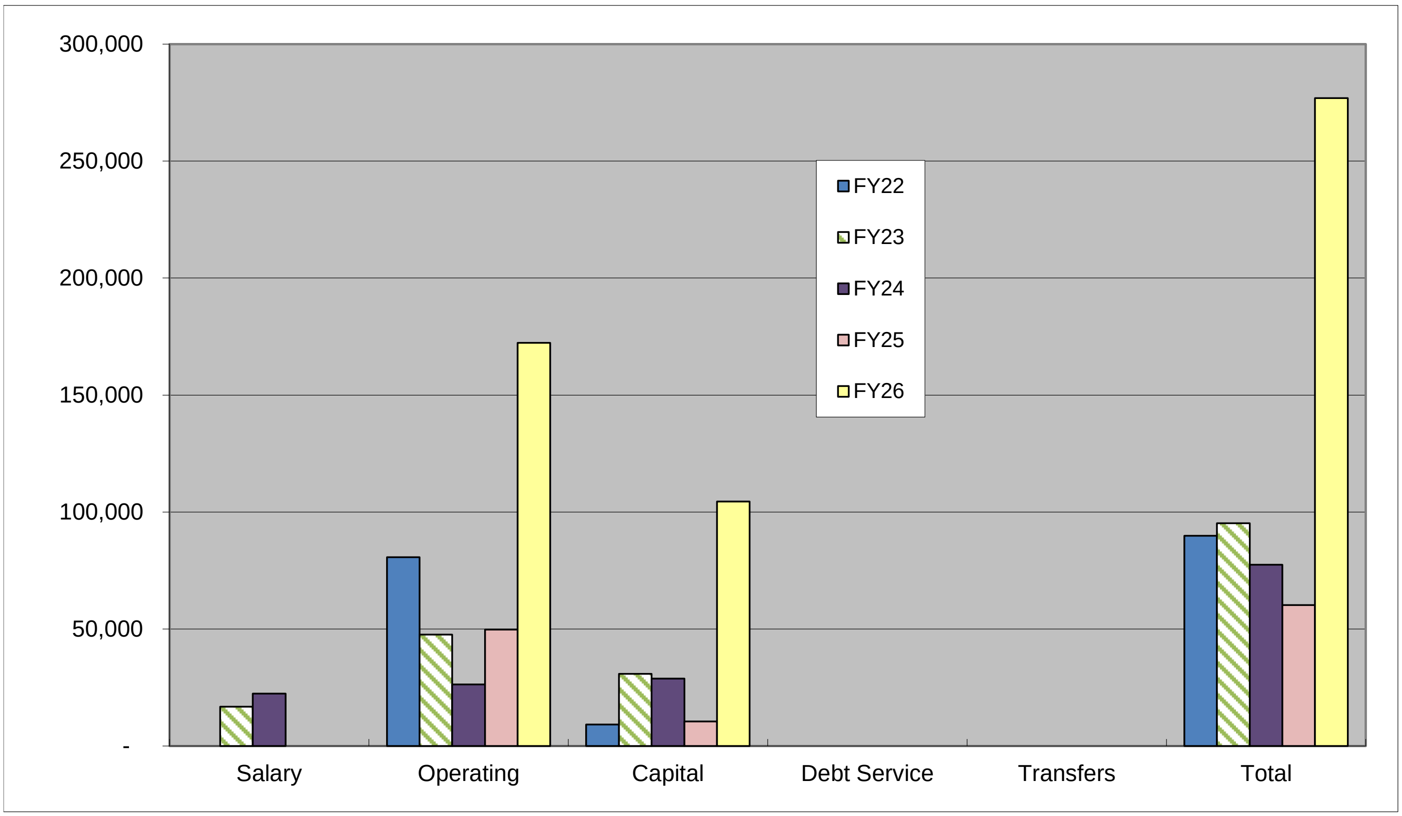
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2210.000.000.334125.000	FWP GRANTS	125,000	-	-	-	-	-
2210.000.000.362010.000	RENT & ROYALTY	12,000	17,500	17,500	17,500	19,100	17,500
2210.000.000.362050.000	CASH IN LIEU OF PARKLAND	5,000	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
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

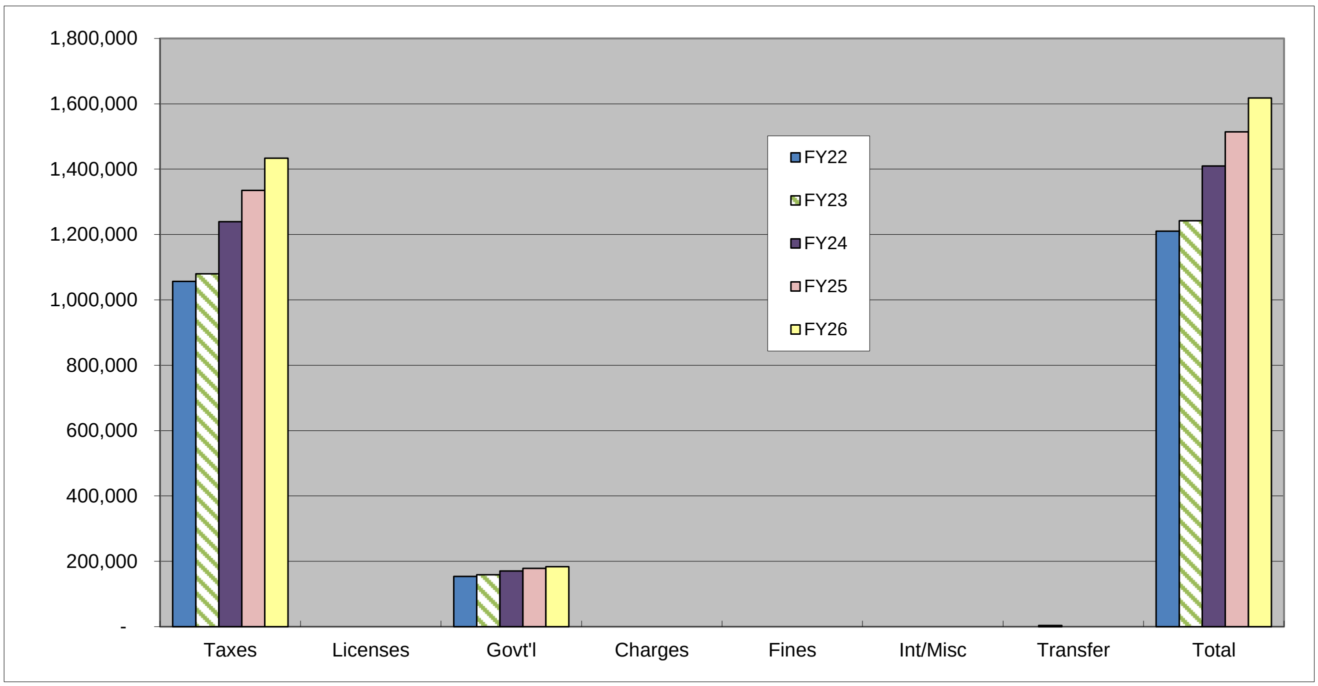
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
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	FY 25 MILLS	**5.83**
TOTAL REVENUES	**1,617,509**	FY 26 MILLS	**6.19**
Use / (Source) of Reserves	-	Change	**0.36**
TOTAL RESOURCES USED	**1,617,509**		

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	-	-	-	-	-
Govt'l	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

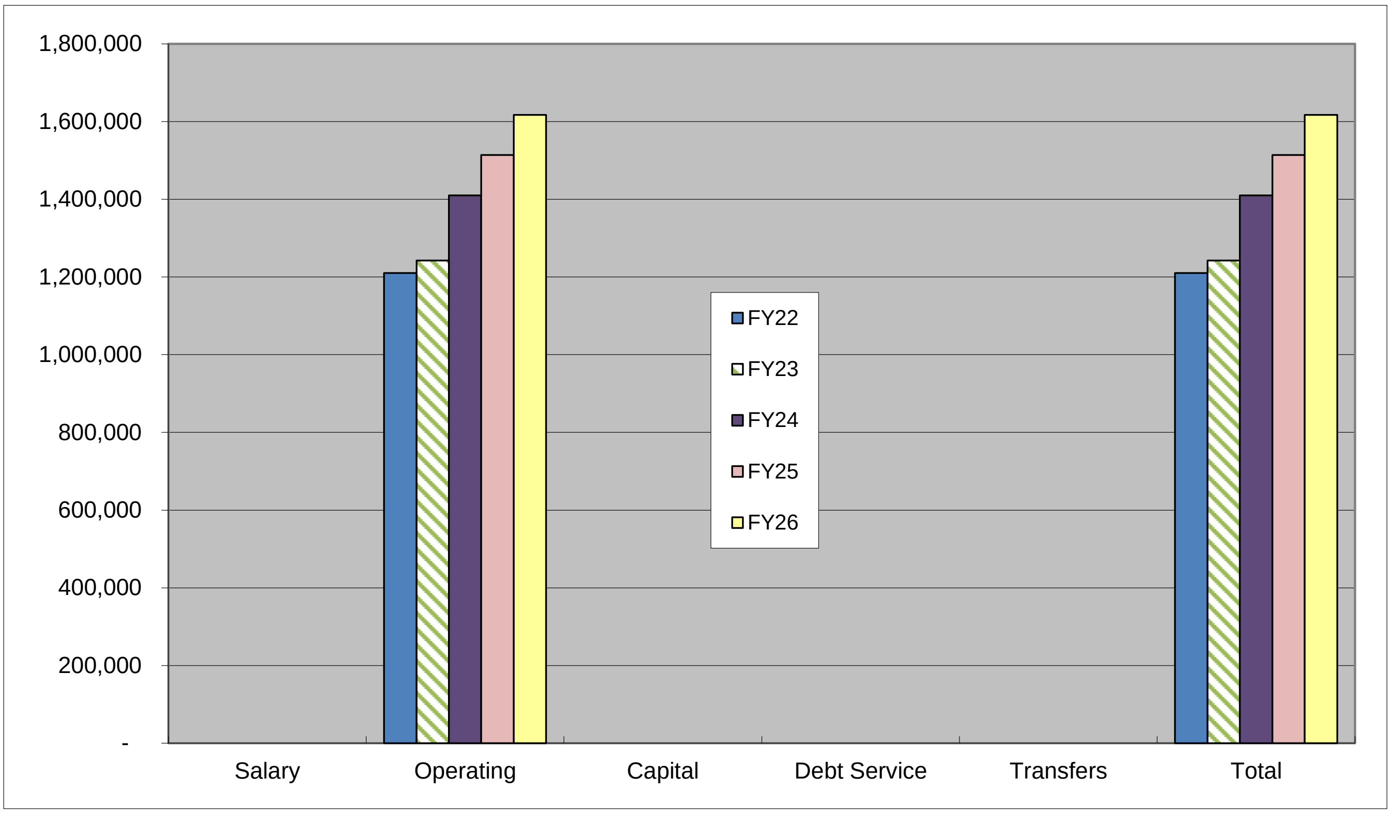
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2220.000.000.311010.000	REAL PROPERTY TAXES	1,207,408	1,152,093	1,277,704	1,277,704	1,194,795	1,362,934
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	13,000	27,306	15,000	15,000	24,994	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**	

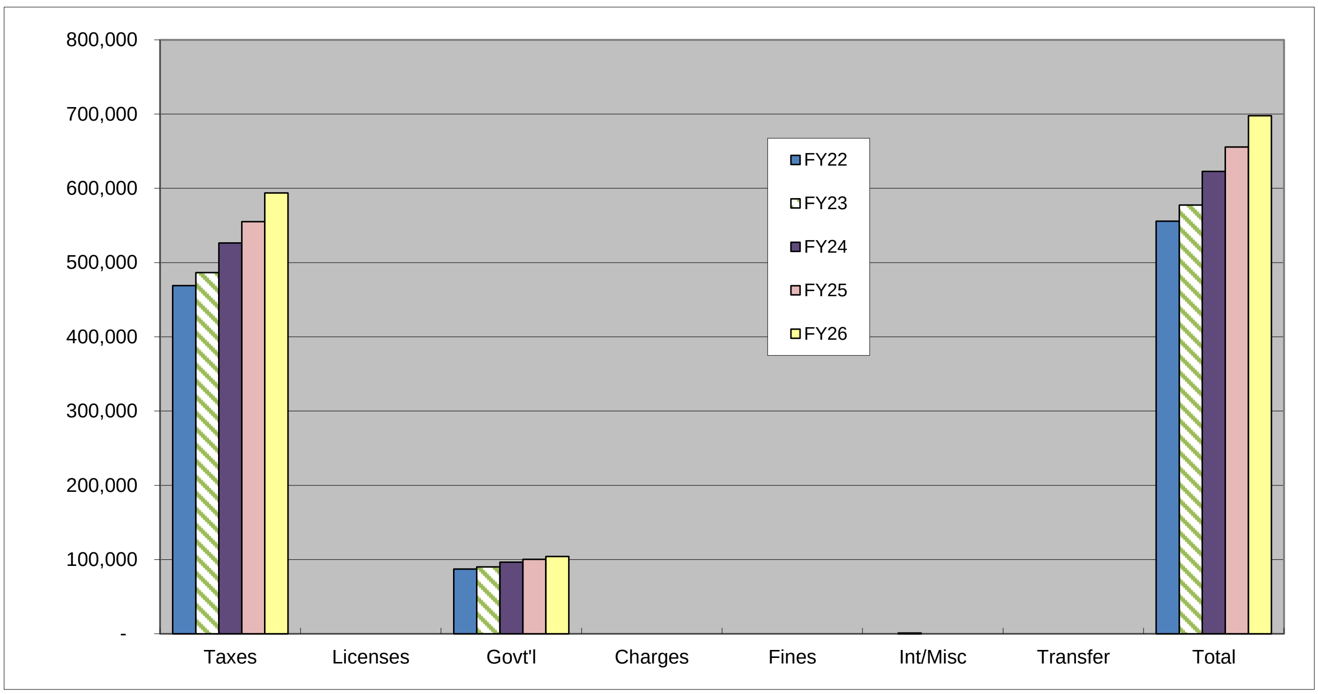
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

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**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**697,975**
BASE APPROPRIATIONS	608,919
TRANSFERS & CONTINGENCY	89,056
TOTAL APPROPRIATIONS	**697,975**

FY 25 MILLS	**1.21**
FY 26 MILLS	**1.26**
Change	**0.05**
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	468,820	486,468	526,542	555,269	593,707
Licenses	-	-	-	-	-
Govt'l	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

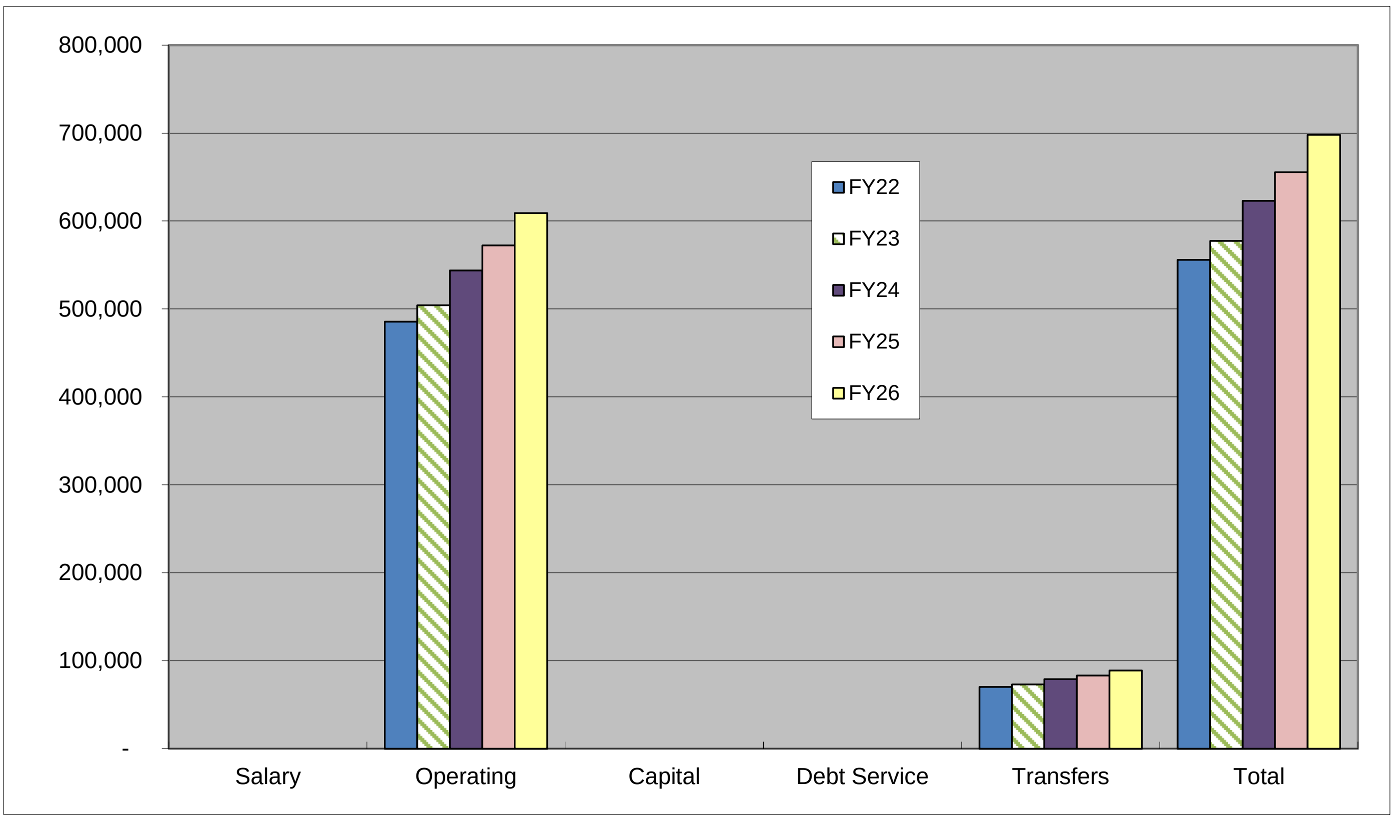
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2250.000.000.311010.000	REAL PROPERTY TAXES	515,686	502,441	539,316	539,316	520,970	571,307
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	5,000	9,169	8,000	8,000	8,852	8,000
2250.000.000.311021.000	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

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

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	-	-	-	-	-
Govt'l	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

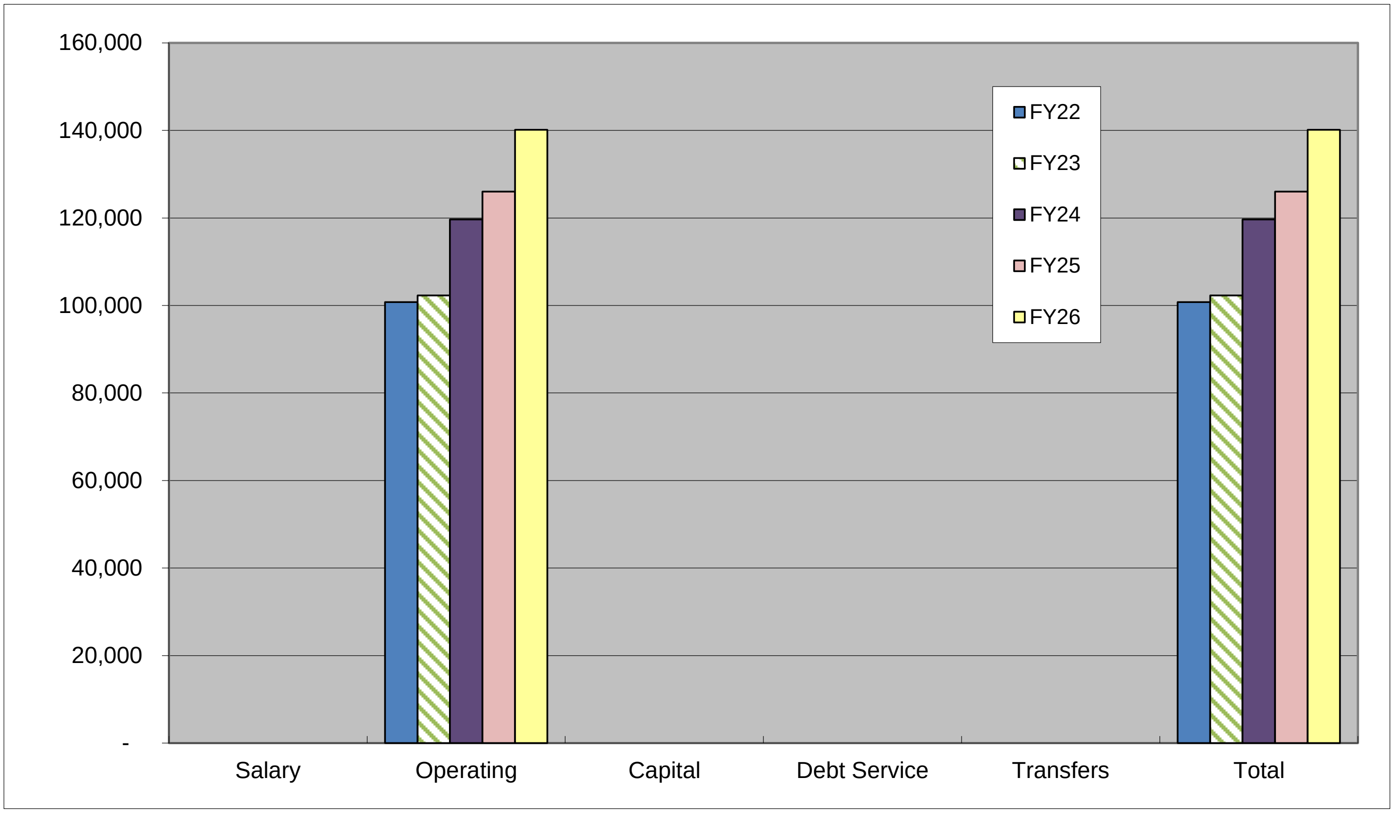
Laurel Planning - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED 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 FY22	Actual FY23	Actual FY24	Actual FY25	Budget FY26
Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Govt'l	-	-	-	-	-
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 BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2256.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	3,180	3,180	3,264	3,264	3,118	3,378
2256.000.000.383033.000	TRANSFER - SOLID WASTE	75,000	75,000	75,000	75,000	75,000	75,000
TOTAL		**78,180**	**78,180**	**78,264**	**78,264**	**78,118**	**78,378**

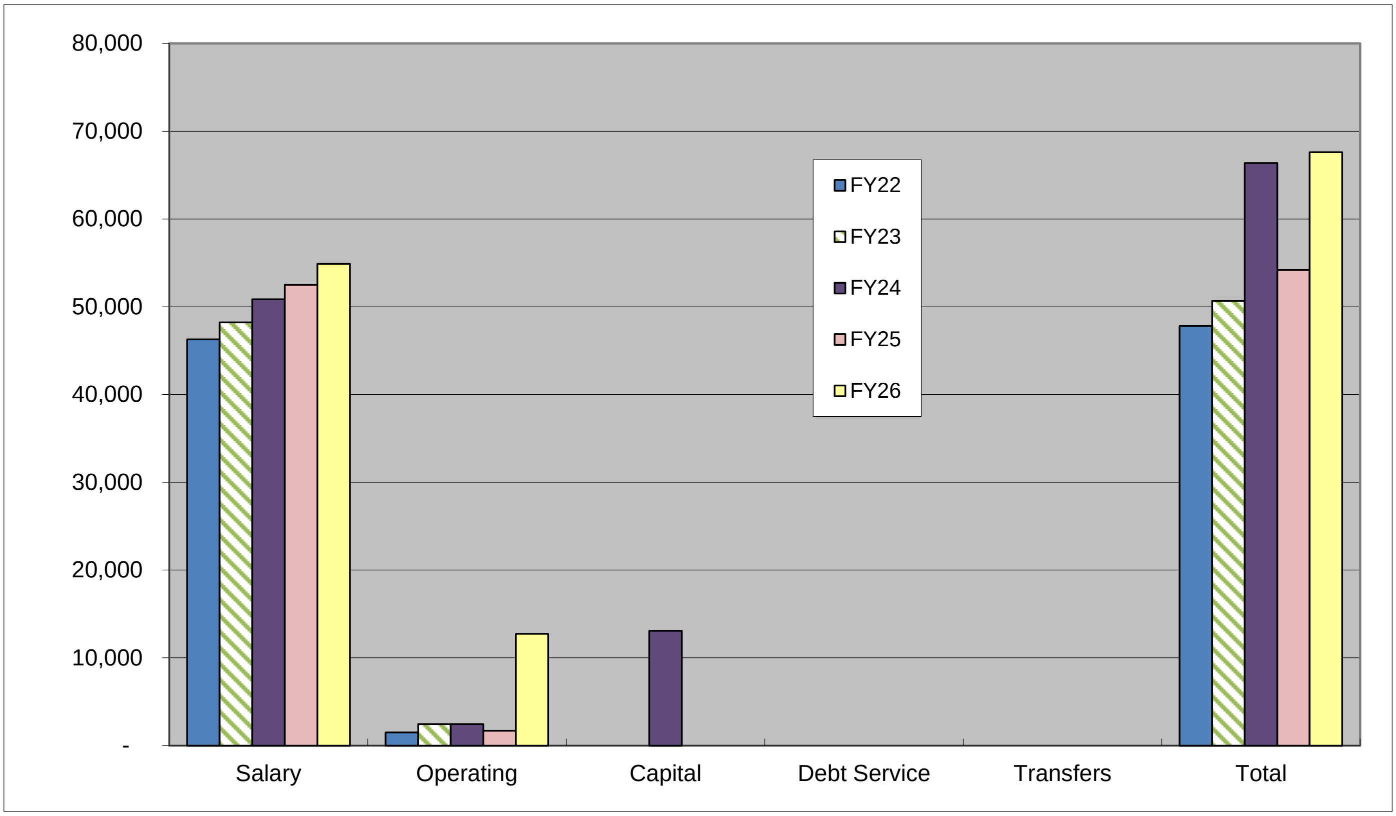
FY26 FINAL BUDGET SUMMARY
and 5 YEAR REVIEW

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	FY25 FTEs	FY24 FTEs	FY23 FTEs
0.50	0.50	0.50	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

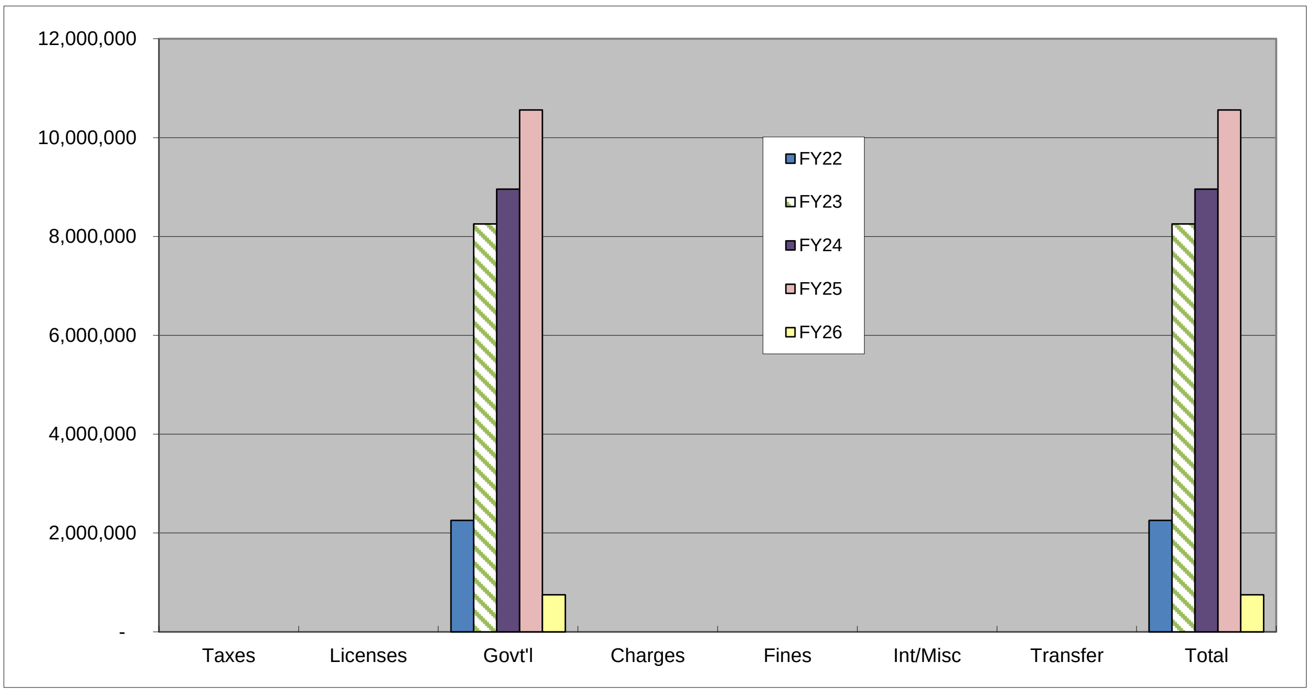
REQUESTS FOR CHANGES IN PERSONNEL

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	-	-	-	-	-
Govt'l	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

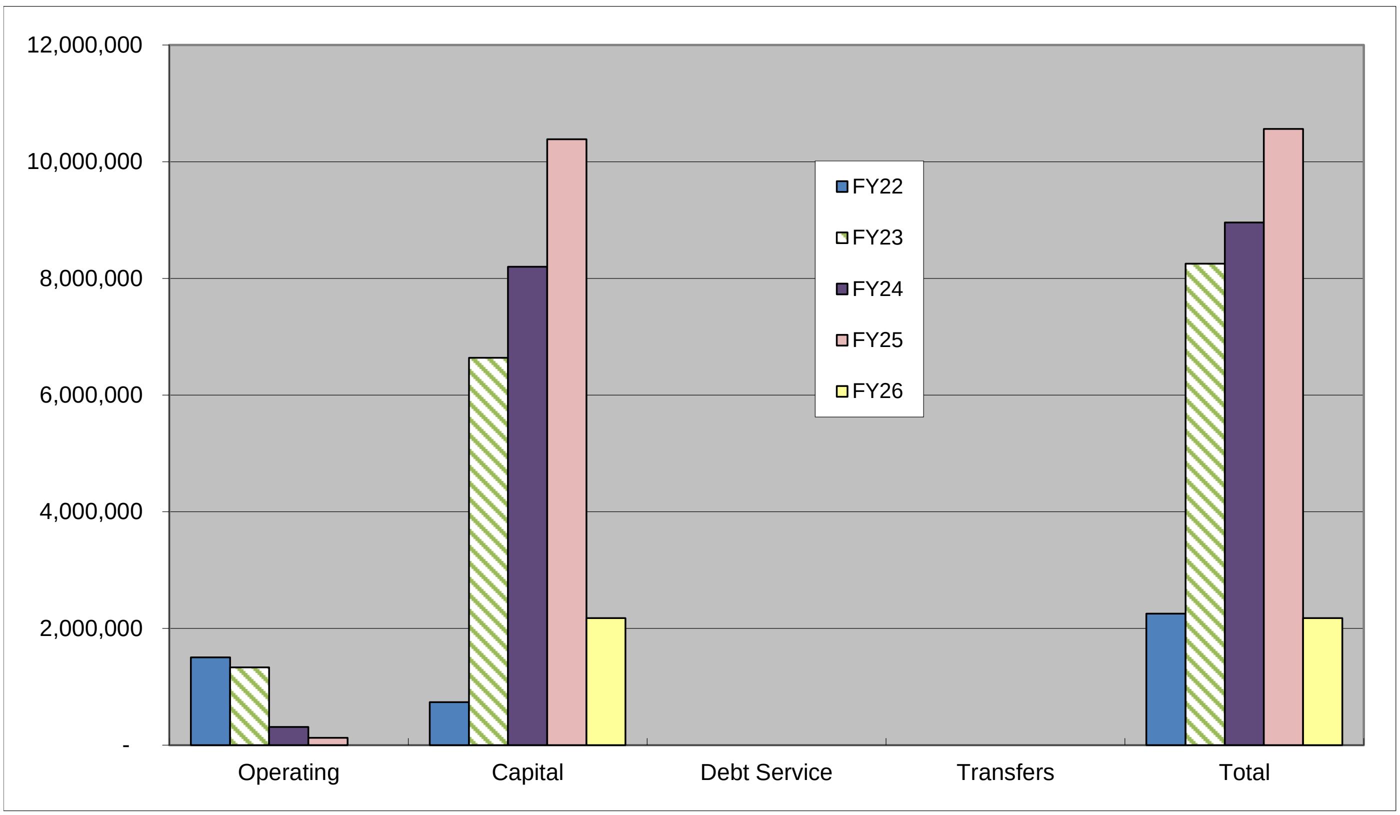
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2260.000.000.331114.000	ARPA COVID	-	8,842,264	-	-	10,551,884	750,000
2260.000.000.331116.000	LATC ARPA FUNDS	62,891	116,750	-	-	9,032	-
TOTAL		**62,891**	**8,959,014**	**-**	**-**	**10,560,916**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

FINAL FY26 BUDGET

Emergency Levy Fund - Expenditure Budget

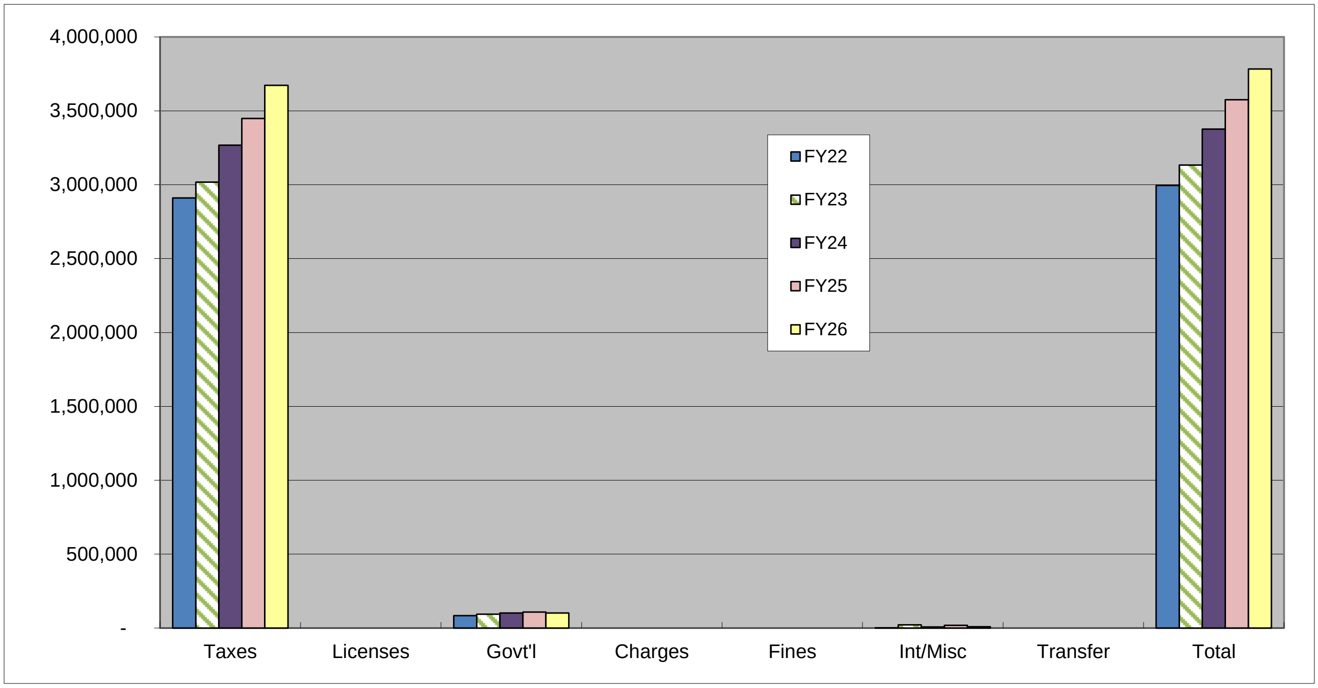
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
PERSONNEL								
2260.000.199.440150.111	SALARIES/PERM	450,000	450,000	50,000	50,000	50,000	-	
2260.000.199.440150.112	SALARIES/TEMP	-	-	-	-	-	-	
	PERSONNEL TOTAL	**450,000**	**450,000**	**50,000**	**50,000**	**50,000**	**-**	
OPERATING								
2260.000.199.440150.220	OPERATING SUPPLIES	-	-	-	-	-		
2260.000.199.440150.398	VARIABLE CONTRACT SERVICES	1,750,000	310,182	500,000	500,000	127,804	-	
	OPERATING TOTAL	**1,750,000**	**310,182**	**500,000**	**500,000**	**127,804**	**-**	
CAPITAL								
2260.000.199.430200.920	CAPITAL OUTLAY-BUILDING	1,000,000	661,713	-	8,000,000	8,167,816	2,179,716	
2260.000.199.440150.930	CAPITAL OUTLAY-LAND IMPROVEMENT	16,533,895	7,537,119	6,678,400	3,678,400	2,215,295	-	
2260.000.199.440150.940	CAPITAL OUTLAY-EQUIPMENT	300,000	-	-	-	-	-	
	CAPITAL TOTAL	**17,833,895**	**8,198,832**	**6,678,400**	**11,678,400**	**10,383,111**	**2,179,716**	
	TOTAL	**20,033,895**	**8,959,014**	**7,228,400**	**12,228,400**	**10,560,915**	**2,179,716**	

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
PUBLIC HEALTH FUND

TAX REVENUE	3,672,194		
NON-TAX REVENUE	110,255	FY 25 MILLS	**6.63**
TOTAL REVENUES	**3,782,449**	FY 26 MILLS	**6.96**
Use / (Source) of Reserves	-	Change	**0.33**
TOTAL RESOURCES USED	**3,782,449**		
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	-	-	-	-	-
Govt'l	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

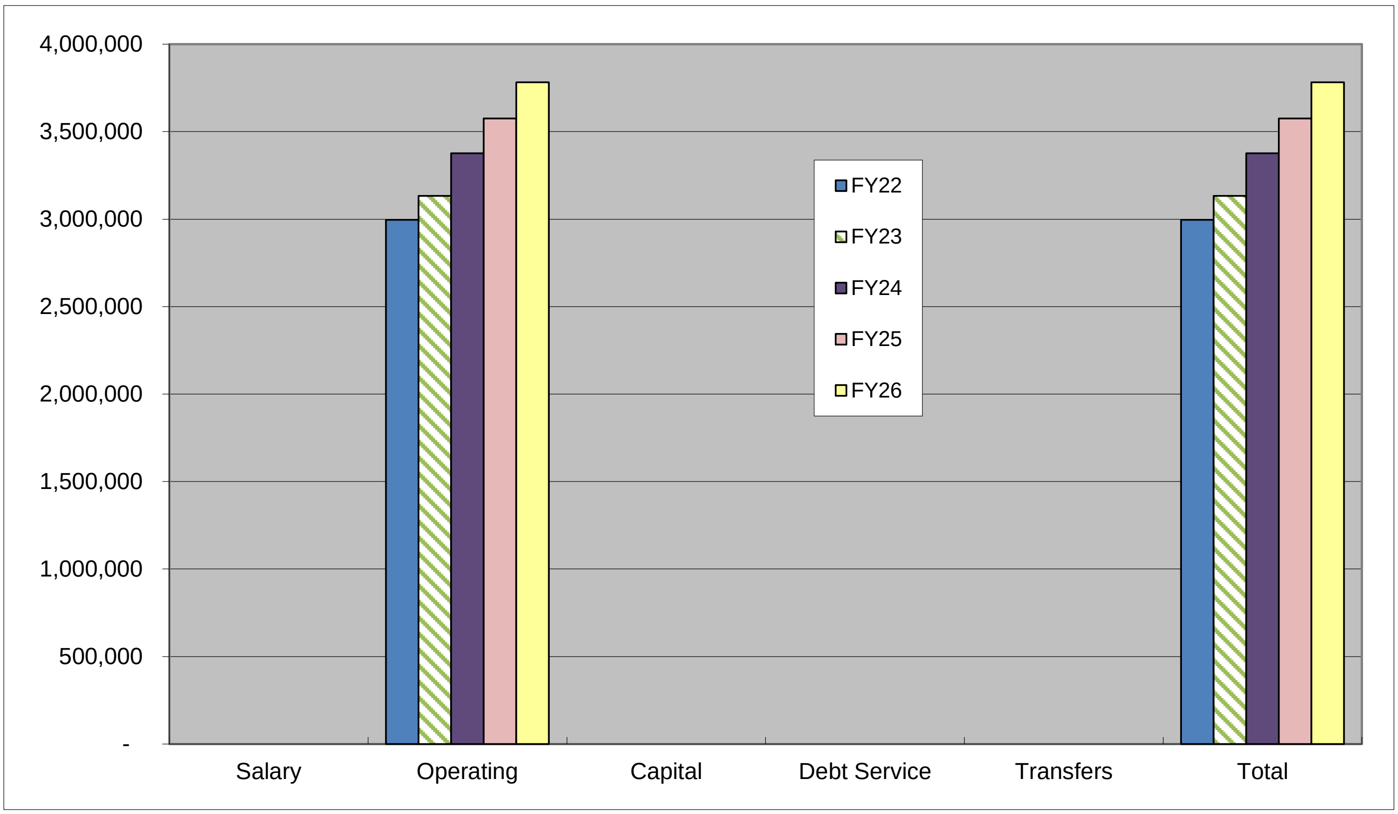
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED FY26
2270.000.000.311010.000	REAL PROPERTY TAXES	3,194,325	3,132,734	3,375,607	3,375,607	3,257,292	3,561,694
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	40,000	52,073	45,000	45,000	50,888	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).

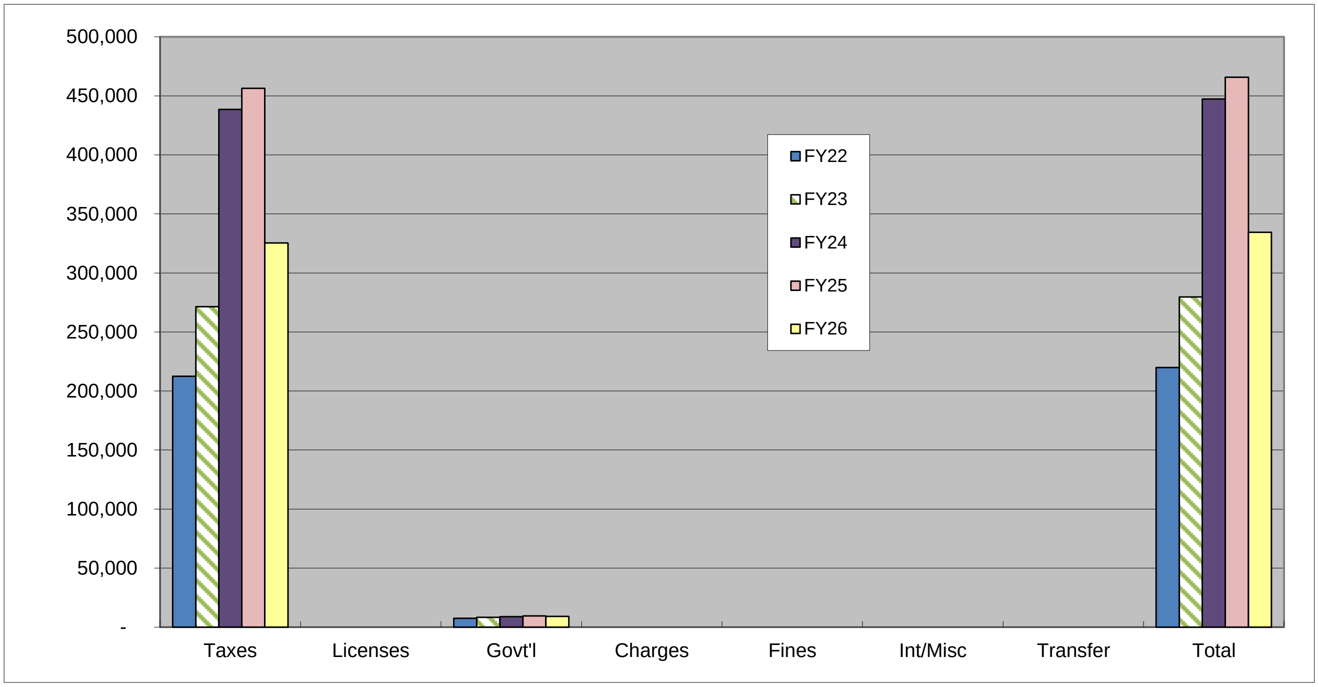
(C): Includes Community Health Improvement ($66k), Cancer ($30k), Tobacco ($60k), and general Health Promotion ($570k).

(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	FY 25 MILLS	**0.90**
TOTAL REVENUES	**334,432**	FY 26 MILLS	**0.92**
Use / (Source) of Reserves	122,146	Change	**0.02**
TOTAL RESOURCES USED	**456,578**		
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	438,488	456,423	325,391
Licenses	-	-	-	-	-
Govt'l	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

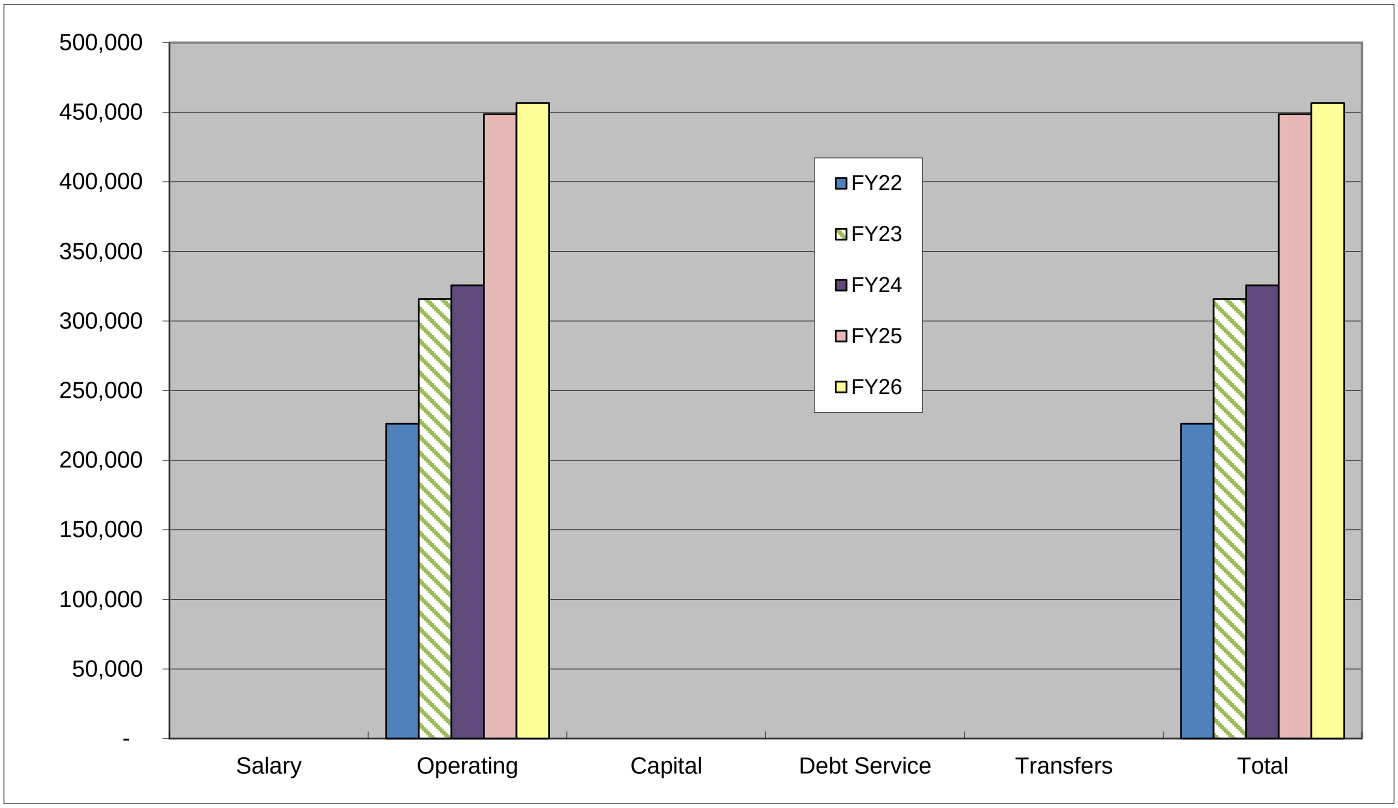
Mental Health - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED 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

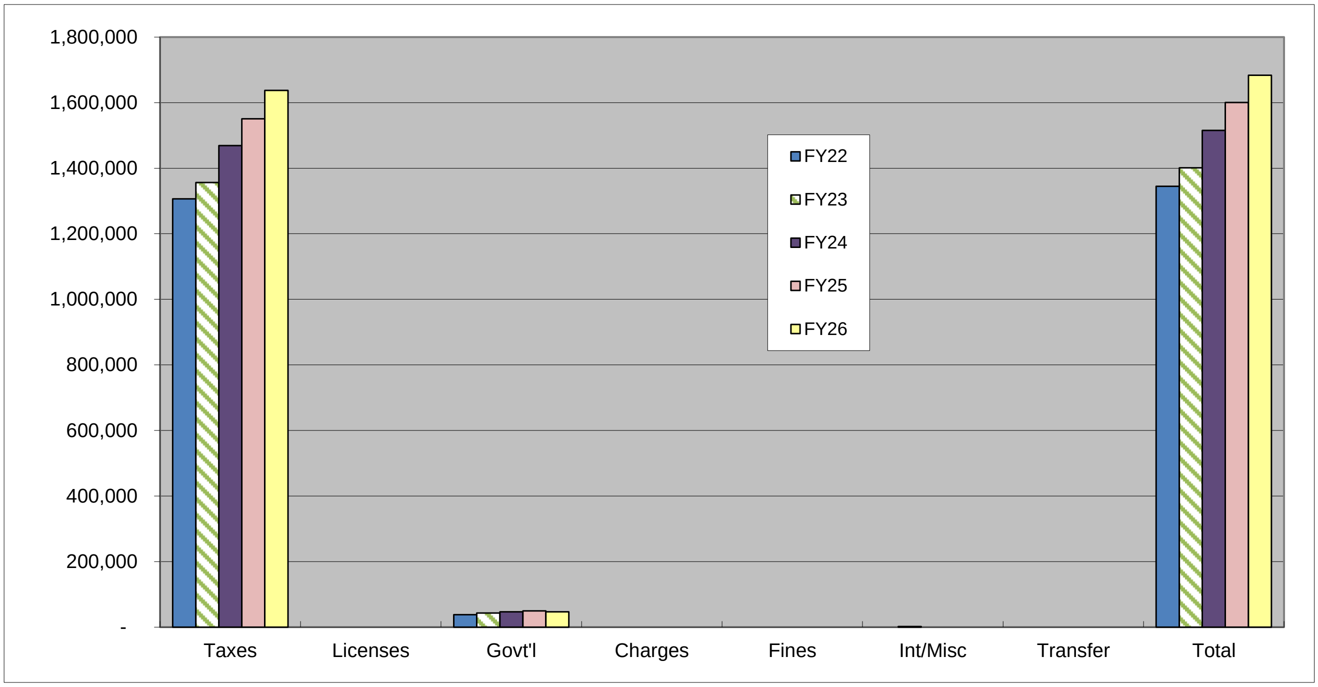
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2271.000.199.440400.397	CONTRACT SERVICES -MHC	334,292	250,719	343,632	418,632	393,632	345,578	1,946
2271.000.199.440400.398	CONTRACTS - DRUG COURT/MH SVS	5,000	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	FY 25 MILLS	**2.98**
TOTAL REVENUES	**1,683,560**	FY 26 MILLS	**3.13**
Use / (Source) of Reserves	119,440	Change	**0.15**
TOTAL RESOURCES USED	**1,803,000**		
BASE APPROPRIATIONS	1,750,000	**Est. Reserves 7/1/25**	688,170
TRANSFERS & CONTINGENCY	53,000	(Use)/Source of Reserves	(119,440)
TOTAL APPROPRIATIONS	**1,803,000**	**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	-	-	-	-	-
Govt'l	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

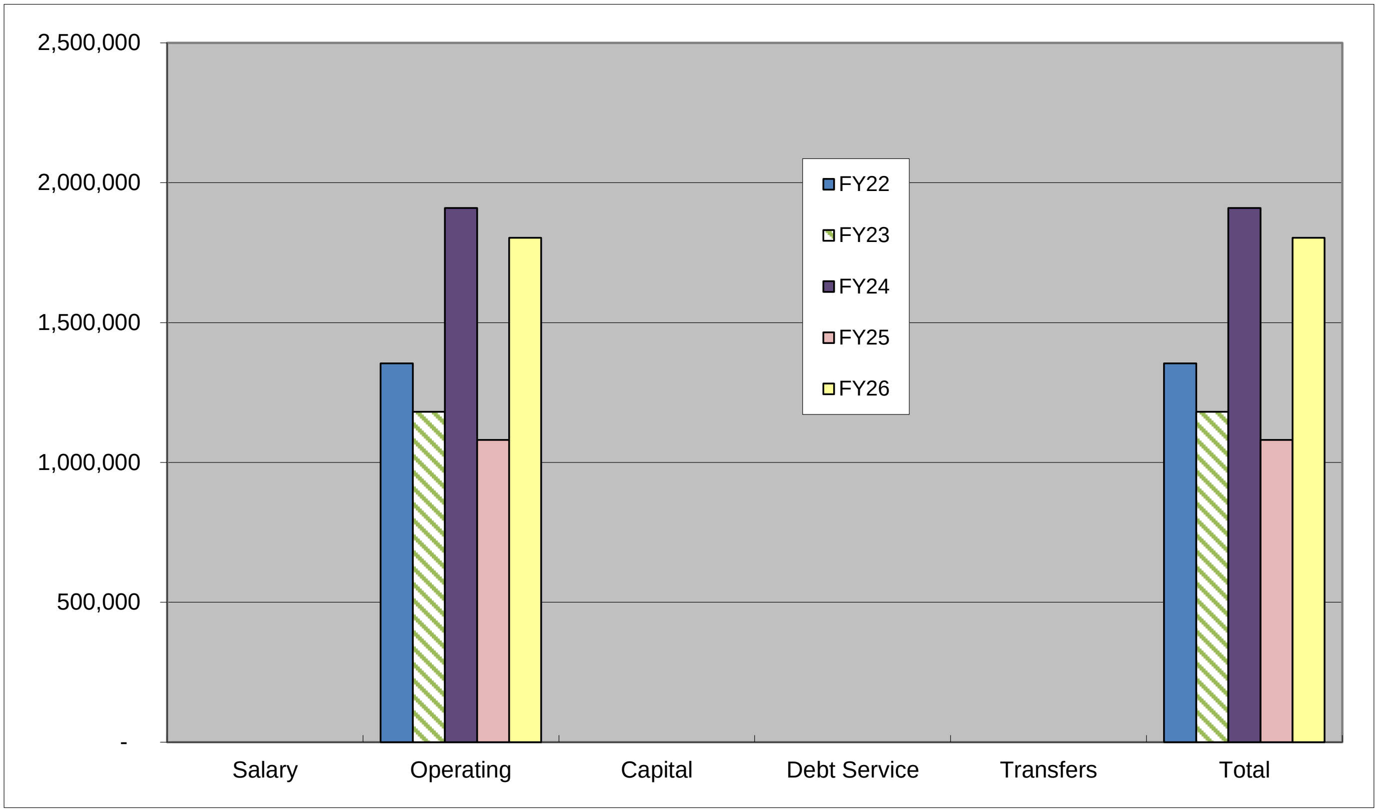
Public Safety - Mental Health - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25		PROJECTED 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

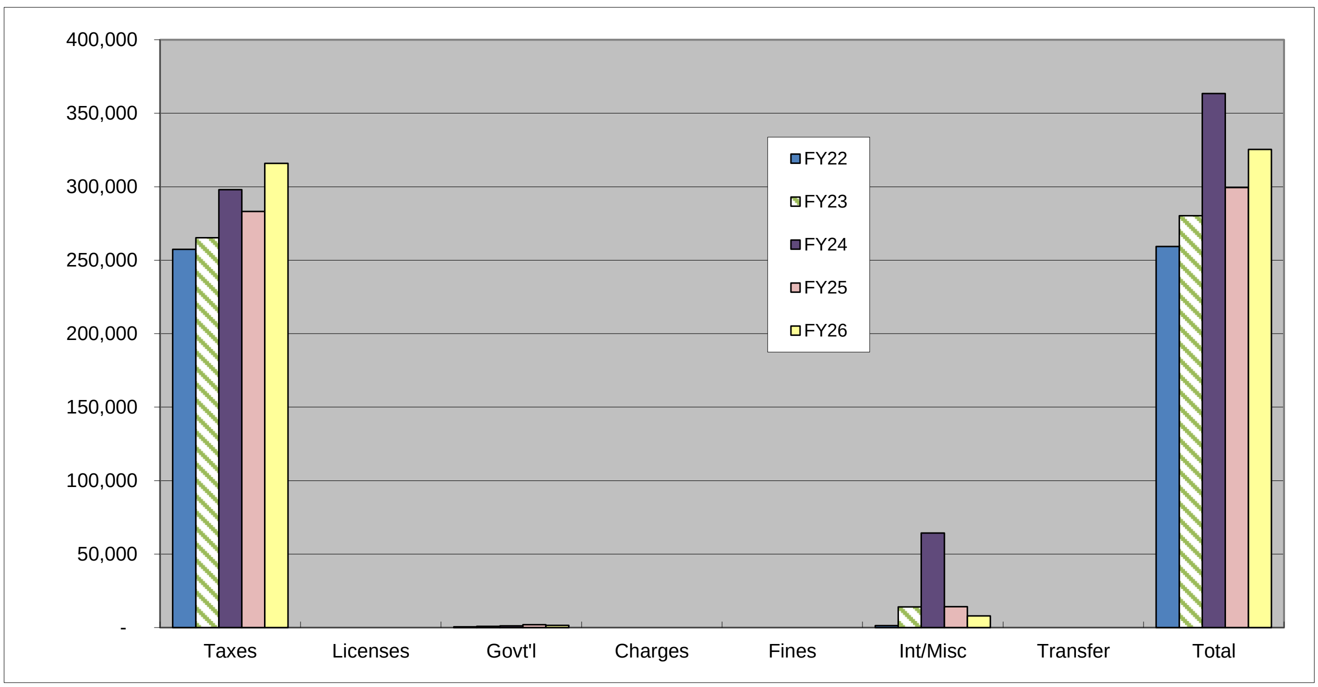
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	ACTUAL FY25	Requested FY26	Supplemental Requested
OPERATING								
2272.000.199.440400.397	CONTRACT SERVICES - MH SERVICES	1,551,600	1,551,539	1,000,000	1,000,000	675,000	1,500,000	500,000
2272.000.199.440400.398	CONTRACT SERVICES - 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	-	-	-	-	-
Govt'l	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

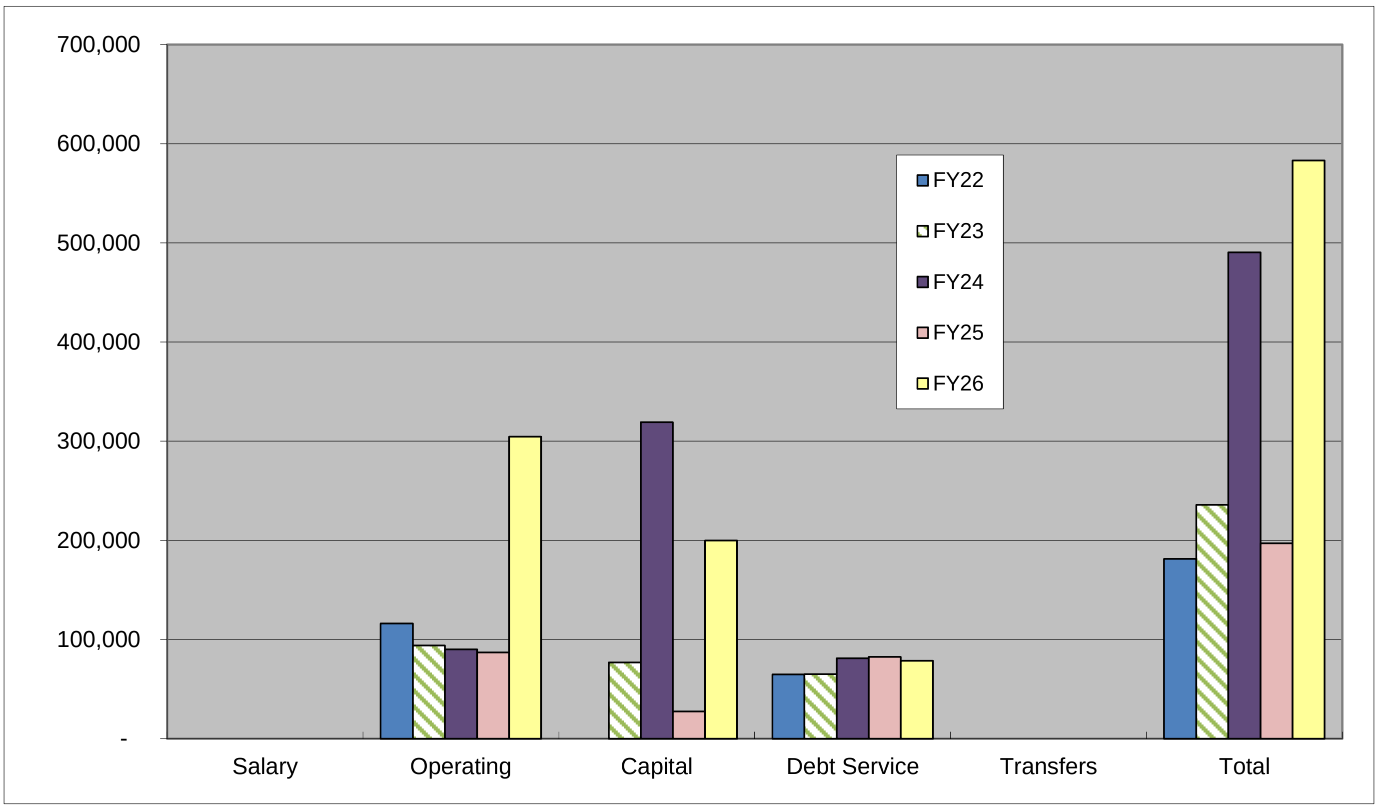
Lockwood Pedestrian Safety - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 6/30/25	PROJECTED 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