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PRELIMINARY BUDGET FY 2026-2025

Yellowstone County

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June 12, 2025

YELLOWSTONE COUNTY
FISCAL YEAR 2026
PRELIMINARY BUDGET SUMMARY

The Fiscal Year 2026 (FY26) preliminary budget is herein presented to the Board of Yellowstone County Commissioners and the citizens of Yellowstone County for their consideration.

The budget has been compiled by the Finance Department with budget requests originating from various County departments, as well as outside entities. The preliminary budget requests will be presented at budget hearings to be held June 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 us no later than the first Monday in August. That will be August 4th this year. We have scheduled the final budget for adoption on September 2nd, 2025.

The final budget may include changes from the preliminary budget resulting from salary and benefit changes, evaluation of capital, personnel, operating needs, taxable valuation changes to actual vs. the estimates contained in this document, and FY25 year-end cash positions.

OVERVIEW

Yellowstone County continues to experience overall healthy reserves. This is a result of higher-than-expected interest collections in fiscal year 2025, less inflationary pressure than predicted this time last year and the continued dedication of our elected officials and department heads to diligently manage their budgets.

While Yellowstone County remains in sound financial position, our preliminary fiscal year 2026 budget saw some significant changes from previous fiscal years. The 69th legislative session approved two bills impacting property tax revenue for this upcoming fiscal year. Both bills reduced the taxable valuation rates reducing Yellowstone County's overall taxable value and therefore increasing the number of mills predicted to be levied. Most residential properties should see a reduction in countywide levied taxes on their 2025 property tax statements as a result.

The Board of County Commissioners is committed to public safety and therefore continues to allow Finance the capacity to re-allocate discretionary mills to address those needs, as well as needs of other County funds. This has allowed funding to be set aside for many capital projects including the new County Administration Building set to be completed this fiscal year. It has also provided the General Fund the ability to support reserves in other departments in order to keep them at a safe level. This is especially true regarding the Public Safety Sheriff's fund.

Yellowstone County entered into an agreement last year for the in-depth review of our adult and juvenile criminal justice system. The study will provide an analysis of the criminal justice system that will result in recommendations for system efficiency improvement, capacity management and enhanced outcomes for both adults and youths involved in the justice system. It will also provide infrastructure improvement options including renovation, expansion or a combination of both for each facility. It is important to note that any of these recommendations would be nothing like our previous adult facility expansion completed in 2020. Both a material increase in the County's mill levy to cover the operational needs and a significant debt obligation will need approval by the voters. The study has been completed and is slated to be presented in early fiscal year 2026.

As mentioned above, the move to the new County Administration Building will begin this fall with all departments occupying the space by the spring of 2026. This transition to the County Administration Building will allow us to begin remodeling the Courthouse, making room for new district and justice courts, county attorney offices and the possibility of another justice court judge. As of this writing, we will be able to remodel the CAB and the Courthouse with neither any need for additional debt nor any need for a tax increase thanks to reserves in our Capital Improvement Fund.

Also set to be completed this fiscal year is the new Short Term Detention Facility. This will provide secure space to house adults who might not otherwise be incarcerated due to the current population at the Detention Facility. The City of Billings and Yellowstone County collaborated to make this project come to fruition without any new debt obligations.

MetraPark has begun construction on a new 3200-person capacity outdoor arena. 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

Fiscal Year 2026 tax revenue projections are based upon an estimated growth factor of 2.5% and the State determined inflation rate of 2.11%. Entitlement funding from the State of Montana has been updated, however, property tax revenue will be updated when certified values are received in August from the State of Montana for the final budget. Pursuant to HB231 and SB542, graduated taxable value rates will be effective beginning this fiscal year and will change again in fiscal year 2027. Also, effective next fiscal year will be SB117 that will impact the inflation and growth factors allowed by counties to generate property tax revenue.

Finance has moved some discretionary mills between funds in order to cover Public Safety and Mental Health needs. These will be discussed with the Board at budget hearings the end of June providing an opportunity for public discussion and to allow the Board to review and consider approval of these reallocations.

The overall estimate for taxes levied before protests is approximately $73.6 million, up from $70.3 million in FY25. In addition to levied taxes, we are estimated to receive $500,000 in marijuana local option taxes and roughly $700,000 in net proceeds.

With the uncertainty of future interest rate cuts by the federal government, interest earnings are conservatively estimated in the preliminary fiscal 2026 budget.

Yellowstone County had no new voter approved mills, however, the number of mills needed to be levied to provide services will increase from last year. Countywide property taxes will increase slightly by the statutorily allowed inflationary factor and estimated new growth rate. Adjustments will be made after certified values are delivered in August 2025.

<u>EXPENDITURE BUDGETS</u>

The Board of County Commissioners continues to be committed to attracting and retaining personnel with the intent to reduce the pressure and overtime related to vacancies. The salary and benefit costs reflected in this preliminary budget are only estimates for any union contracts currently in negotiations. All salary and benefits that are known for FY26 have been updated for the preliminary budget. These projections are not intended to establish the compensation packages for those union contracts that are currently open.

Due to the uncertainty of the new property tax bills recently passed in the 69th legislative session in conjunction with the Board of County Commissioner's commitment to public safety, each department was asked to reduce their operating budgets with an emphasis on travel and training.

Therefore, the majority of additional staffing requests in this preliminary budget are related to public safety. Those include (10) detention officers; (1) animal control officer; (2) Justice Court pretrial specialists; (1) District Court clerk; (1) facilities engineer at the detention facility and (1) security advisor for MetraPark.

As previously mentioned, the Public Safety Sheriff's fund has experienced rising operational costs that exponentially outpace the ability of the County to levy property taxes under State law. Of the County's three public safety funds, the Sheriff's fund does not have a dedicated, voter-approved levy to help 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 $3.5 million is projected for this fiscal year.

In order to account for property taxes that may not be received in fiscal year 2026, contingency expenditure budget lines have been included in most of the tax levied funds. The budget reflects the anticipated amount of fiscal year 2026 impact from protested property taxes since it is likely that these amounts will not be available to fund operations. We are estimating a protest rate of 3.25%, up from 2.00% in FY25 for most funds considering that calendar year 2025 will be a reappraisal year and new legislation will be effective.

We have also taken care to provide contingent spending authority in most major funds to address unforeseen or uncontrollable expenditures that may arise. This will provide the Board some ability to meet approved needs should it become necessary.

Three areas will be reviewed before meetings are held during August for the final budget. First, exact cash balances as of 6/30/25 will be known. Second, valuations provided by the State of Montana may yield more favorable growth numbers, which would increase revenues via new construction in our county. Lastly, projected re-allocation of discretionary mills already authorized will be reviewed along with interfund transfers based on the first two areas mentioned. Re-allocation of discretionary mills is not an increase in taxes, but a shift in revenue to better address both current and future needs.

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

Respectfully submitted,

Jennifer Jones

Jennifer Jones, Director of Finance & Budget

YELLOWSTONE COUNTY, MONTANA
PRELIMINARY BUDGET SUMMARY
for FY 2025 - 2026

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Estimated Tax Revenue FY 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	20,810,647	6,084,280	**26,894,927**	2,975,331	**29,870,258**	19,744,258	9,450,000	676,000	**29,870,258**	**11,961,471**	(2,975,331)	**8,986,140**
SPECIAL REVENUE FUNDS:												
ROAD	8,967,295	3,534,402	**12,501,697**	4,436,072	**16,937,769**	12,332,012	4,269,757	336,000	**16,937,769**	**9,691,328**	(4,436,072)	**5,255,256**
BRIDGE	1,988,062	65,092	**2,053,154**	782,346	**2,835,500**	870,500	1,900,000	65,000	**2,835,500**	**1,691,510**	(782,346)	**909,164**
WEED CONTROL	343,872	91,501	**435,373**	98,850	**534,223**	513,223	10,000	11,000	**534,223**	**230,717**	(98,850)	**131,867**
PREDATORY ANIMAL	400	40	**440**	331	**771**	771	0	0	**771**	**331**	(331)	**0**
LIABILITY INSURANCE	931,691	1,235,269	**2,166,960**	894,689	**3,061,649**	2,281,649	750,000	30,000	**3,061,649**	**1,862,707**	(894,689)	**968,018**
COUNTY PARK	0	127,500	**127,500**	149,413	**276,913**	271,913	5,000	0	**276,913**	**685,838**	(149,413)	**536,425**
LIBRARY	1,409,284	183,825	**1,593,109**	0	**1,593,109**	1,593,109	0	0	**1,593,109**	**0**	0	**0**
COUNTY PLANNING	589,201	104,268	**693,469**	0	**693,469**	605,089	88,380	0	**693,469**	**0**	0	**0**
LAUREL PLANNING	125,041	12,054	**137,095**	0	**137,095**	137,095	0	0	**137,095**	**0**	0	**0**
BLIGHT ABATEMENT	0	78,378	**78,378**	(10,759)	**67,619**	67,619	0	0	**67,619**	**247,395**	10,759	**258,154**
EMERGENCY LEVY	0	0	**0**	5,055,500	**5,055,500**	5,055,500	0	0	**5,055,500**	**5,055,500**	(5,055,500)	**0**
PUBLIC HEALTH	3,642,907	110,255	**3,753,162**	0	**3,753,162**	3,753,162	0	0	**3,753,162**	**0**	0	**0**
MENTAL HEALTH	309,116	9,041	**318,157**	87,421	**405,578**	370,578	25,000	10,000	**405,578**	**198,528**	(87,421)	**111,107**
PUBLIC SAFETY -MENTAL HEALTH	1,624,657	46,408	**1,671,065**	131,935	**1,803,000**	1,750,000	0	53,000	**1,803,000**	**623,633**	(131,935)	**491,698**
LOCKWOOD PED. SAFETY	261,927	9,500	**271,427**	266,826	**538,253**	528,253	0	10,000	**538,253**	**434,296**	(266,826)	**167,470**
SENIOR CITIZENS	2,076,918	37,970	**2,114,888**	0	**2,114,888**	2,114,888	0	0	**2,114,888**	**0**	0	**0**
EXTENSION	331,183	23,274	**354,457**	109,295	**463,752**	377,952	75,000	10,800	**463,752**	**255,498**	(109,295)	**146,203**
PUBLIC SAFETY - SHERIFF	14,380,472	17,216,251	**31,596,723**	3,998,381	**35,595,104**	33,509,726	1,617,978	467,400	**35,595,104**	**12,938,687**	(3,998,381)	**8,940,306**
PUBLIC SAFETY - ATTORNEY	6,153,210	820,159	**6,973,369**	1,567,741	**8,541,110**	7,437,860	903,250	200,000	**8,541,110**	**4,105,012**	(1,567,741)	**2,537,271**
TEDD	152,174	5,000	**157,174**	392,826	**550,000**	550,000	0	0	**550,000**	**466,635**	(392,826)	**73,809**
MUSEUM	765,289	14,465	**779,754**	218,025	**997,779**	897,779	100,000	0	**997,779**	**530,502**	(218,025)	**312,477**
PERMISSIVE MEDICAL LEVY	5,683,759	94,624	**5,778,383**	0	**5,778,383**	0	5,778,383	0	**5,778,383**	**0**	0	**0**
SOIL CONSERVATION	147,512	4,218	**151,730**	0	**151,730**	151,730	0	0	**151,730**	**0**	0	**0**
FEDERAL DRUG FORFEITURE	0	48,000	**48,000**	49,000	**97,000**	97,000	0	0	**97,000**	**328,382**	(49,000)	**279,382**
LOCAL DRUG FORFEITURE	0	35,200	**35,200**	26,300	**61,500**	61,500	0	0	**61,500**	**45,831**	(26,300)	**19,531**
RECORDS PRESERVATION	0	179,000	**179,000**	(72,870)	**106,130**	43,713	62,417	0	**106,130**	**228,181**	72,870	**301,051**
YOUTH SERVICES	0	3,254,892	**3,254,892**	710,905	**3,965,797**	3,920,797	45,000	0	**3,965,797**	**1,689,079**	(710,905)	**978,174**
RSID MAINTENANCE	0	2,072,000	**2,072,000**	(122,000)	**1,950,000**	1,950,000	0	0	**1,950,000**	**7,887,552**	122,000	**8,009,552**
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**	44,961	**289,961**	239,961	50,000	0	**289,961**	**118,784**	(44,961)	**73,823**
PILT	0	265,000	**265,000**	286,500	**551,500**	331,500	220,000	0	**551,500**	**756,241**	(286,500)	**469,741**
DUI TASK FORCE	0	56,000	**56,000**	12,250	**68,250**	68,250	0	0	**68,250**	**41,689**	(12,250)	**29,439**
Total Special Revenue Funds	49,883,970	30,478,586	**80,362,556**	19,113,938	**99,476,494**	82,383,129	15,900,165	1,193,200	**99,476,494**	**50,113,856**	(19,113,938)	**30,999,918**
									99,476,494			
Subtotals to Page 2 of 2	70,694,617	36,562,866	**107,257,483**	22,089,269	**129,346,752**	102,127,387	25,350,165	1,869,200	**129,346,752**	**62,075,327**	(22,089,269)	**39,986,058**

YELLOWSTONE COUNTY, MONTANA
PRELIMINARY BUDGET SUMMARY
for FY 2025 - 2026

	RESOURCES					APPROPRIATIONS				RESERVES		
	(A)	(B)	(C)=(A)+(B)	(D)=(H)-(C)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(F)+(G)+(H)	(J)	(K)=(C)-(I)	(L)=(J)+(K)
Fund Name	Tax Revenue FY 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	70,694,617	36,562,866	107,257,483	22,089,269	129,346,752	102,127,387	25,350,165	1,869,200	129,346,752	**62,075,327**	(22,089,269)	**39,986,058**
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**	(7,800)	**119,200**	119,200	0	0	**119,200**	**73,337**	7,800	**81,137**
Total Debt Service Funds	0	812,526	**812,526**	7,200	**819,726**	794,726	25,000	0	**819,726**	**130,137**	(7,200)	**122,937**
CAPITAL PROJECTS FUNDS:												
CAPITAL PROJECTS	0	14,765,000	**14,765,000**	21,243,100	**36,008,100**	36,008,100	0	0	**36,008,100**	**50,828,520**	(21,243,100)	**29,585,420**
RSID CONSTRUCTION	0	200,000	**200,000**	0	**200,000**	200,000	0	0	**200,000**	**0**	0	**0**
Total Capital Projects Funds	0	14,965,000	**14,965,000**	21,243,100	**36,208,100**	36,208,100	0	0	**36,208,100**	**50,828,520**	(21,243,100)	**29,585,420**
ENTERPRISE FUNDS:												
COUNTY SOLID WASTE DISPOSAL	0	431,300	**431,300**	102,700	**534,000**	455,000	77,000	2,000	**534,000**	**453,699**	(102,700)	**350,999**
METRA	4,357,541	7,106,760	**11,464,301**	1,128,862	**12,593,163**	9,151,163	3,300,000	142,000	**12,593,163**	**5,076,940**	(1,128,862)	**3,948,078**
METRA CAPITAL IMPROVEMENT	0	3,216,000	**3,216,000**	1,162,500	**4,378,500**	4,378,500	0	0	**4,378,500**	**7,098,550**	(1,162,500)	**5,936,050**
Total Enterprise Funds	4,357,541	10,754,060	**15,111,601**	2,394,062	**17,505,663**	13,984,663	3,377,000	144,000	**17,505,663**	**12,629,189**	(2,394,062)	**10,235,127**
INTERNAL SERVICE FUNDS:												
GIS	0	529,054	**529,054**	49,605	**578,659**	578,659	0	0	**578,659**	**283,659**	(49,605)	**234,054**
HEALTH INSURANCE	0	12,546,858	**12,546,858**	100,742	**12,647,600**	11,847,600	800,000	0	**12,647,600**	**15,204,739**	(100,742)	**15,103,997**
TECHNOLOGY	0	1,583,500	**1,583,500**	319,990	**1,903,490**	1,828,490	75,000	0	**1,903,490**	**661,545**	(319,990)	**341,555**
Total Internal Service Funds	0	14,659,412	**14,659,412**	470,337	**15,129,749**	14,254,749	875,000	0	**15,129,749**	**16,149,943**	(470,337)	**15,679,606**
TOTALS	75,052,158	77,753,864	**152,806,022**	46,203,968	**199,009,990**	167,369,625	29,627,165	2,013,200	**199,009,990**	**141,813,116**	(46,203,968)	**95,609,148**

YELLOWSTONE COUNTY
Mill Levy Comparison - FY26 Preliminary Budget
As of June, 2025

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2025 LEVY	TAX YEAR 2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY	COMMENTS
COUNTY-WIDE FUNDS:									
Bridge	18.90%	0.72	**4.53**	**3.81**	**3.48**	**3.45**	**3.97**	**3.21**	
Elderly Activities (Seniors)	18.39%	0.73	**4.70**	**3.97**	**3.81**	**4.31**	**4.24**	**4.26**	
Extension	7.04%	0.05	**0.76**	**0.71**	**0.71**	**0.73**	**0.71**	**1.09**	Re-allocated out $20,000 of discretionary mills to General Fund to support Public Safety.
General	34.57%	11.95	**46.52**	**34.57**	**33.07**	**38.36**	**37.15**	**38.50**	Re-allocated in $1,851,991 and out $40,000 of discretionary mills to cover needs.
Public Health	18.82%	1.31	**8.27**	**6.96**	**6.63**	**7.43**	**7.26**	**7.24**	
Permissive Medical Levy	24.73%	2.56	**12.91**	**10.35**	**9.44**	**11.16**	**11.56**	**11.84**	
Liability and Property Insurance	-7.46%	(0.17)	**2.11**	**2.28**	**2.10**	**1.90**	**1.86**	**0.52**	
Mental Health	-23.91%	(0.22)	**0.70**	**0.92**	**0.90**	**0.67**	**0.53**	**0.53**	Re-allocated in $40,000 of discretionary mills from General Fund cover needs.
Metra & Fair Operations	18.84%	1.59	**10.03**	**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	-5.91%	(0.11)	**1.75**	**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	18.86%	5.18	**32.64**	**27.46**	**26.18**	**29.33**	**28.64**	**28.56**	
Public Safety - Attorney	18.89%	2.21	**13.91**	**11.70**	**11.15**	**12.49**	**12.19**	**12.16**	
Public Safety - Mental Health	18.85%	0.59	**3.72**	**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	2.63%	0.02	**0.78**	**0.76**	**0.78**	**0.87**	**0.68**	**0.93**	
County-wide Less Debt Service	22.59%	**26.41**	**143.33**	**116.92**	**111.04**	**125.03**	**122.99**	**122.83**	
TOTAL COUNTYWIDE MILLS	22.59%	**26.41**	**143.33**	**116.92**	**111.04**	**125.03**	**122.99**	**122.83**	

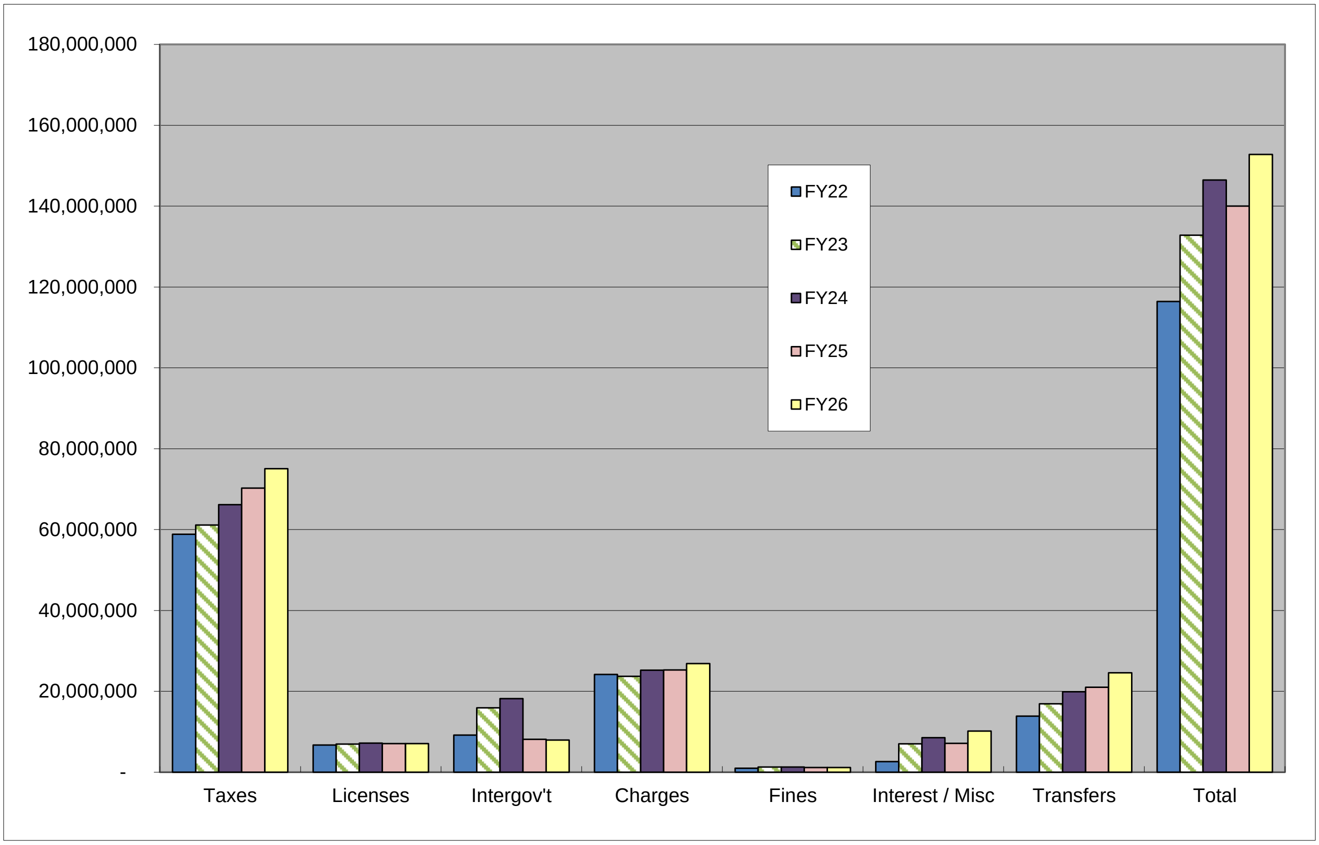
Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
2024	$ 157.84	$ 473.53	$ 947.05
Estimated 2025	$ 108.93	$ 326.79	$ 748.18
Increase/(Decrease)	$ (48.91)	$ (146.73)	$ (198.87)

TAXING DISTRICT	% Change	MILLAGE CHANGE	Nov 2025 LEVY	TAX YEAR 2024 LEVY	2023 LEVY	2022 LEVY	2021 LEVY	2020 LEVY	COMMENTS
OTHER COUNTY SPECIAL DISTRICTS:									
Library	16.32%	1.01	**7.20**	**6.19**	**5.83**	**6.18**	**6.01**	**5.91**	
Road	14.26%	5.87	**47.03**	**41.16**	**37.59**	**41.14**	**40.47**	**39.79**	
Billings County Planning	16.67%	0.21	**1.47**	**1.26**	**1.21**	**1.36**	**1.33**	**1.33**	
Laurel Planning	16.35%	0.34	**2.42**	**2.08**	**1.88**	**1.90**	**1.88**	**1.81**	
Soil Conservation	17.50%	0.07	**0.47**	**0.40**	**0.37**	**0.42**	**0.43**	**0.42**	
Lockwood Pedestrian Safety	0.00%	-	**10.00**	**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**	Re-allocated all mills from BSEDA to General Fund to support Public Safety. GF to pay BSEDA directly.
	6.75%	**4.34**	**68.59**	**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

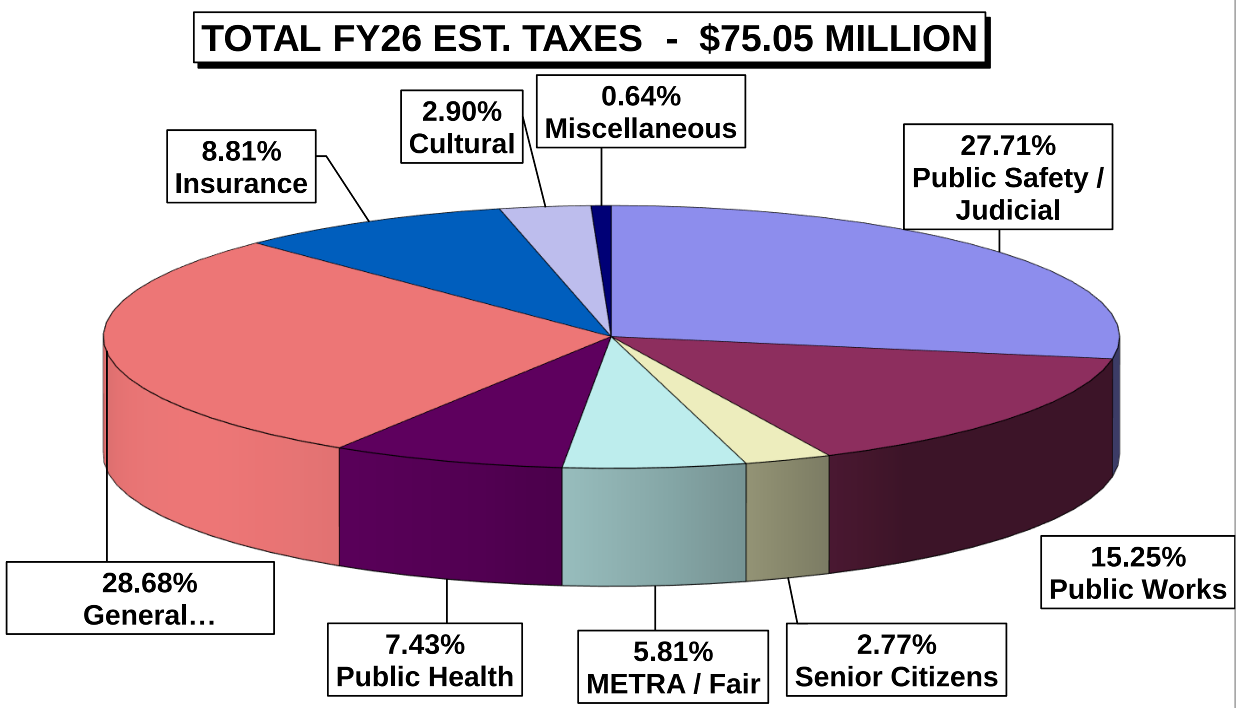
FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
TOTAL COUNTY REVENUES

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



	Actual FY22	Actual FY23	Actual FY24	AMENDED BUDGET FY25	BUDGET FY26
Taxes	58,839,230	61,099,809	66,137,417	70,252,463	75,052,158
Licenses	6,744,214	6,933,069	7,172,405	7,063,100	7,068,100
Intergov't	9,155,274	15,928,587	18,216,931	8,097,476	7,962,169
Charges	24,158,034	23,714,069	25,211,328	25,314,788	26,859,903
Fines	997,275	1,274,149	1,296,533	1,152,000	1,137,500
Interest / Misc	2,623,197	6,990,563	8,563,220	7,127,691	10,155,490
Transfers	13,880,815	16,902,614	19,882,904	20,985,222	24,570,702
Total	116,398,039	132,842,860	146,480,738	139,992,740	152,806,022

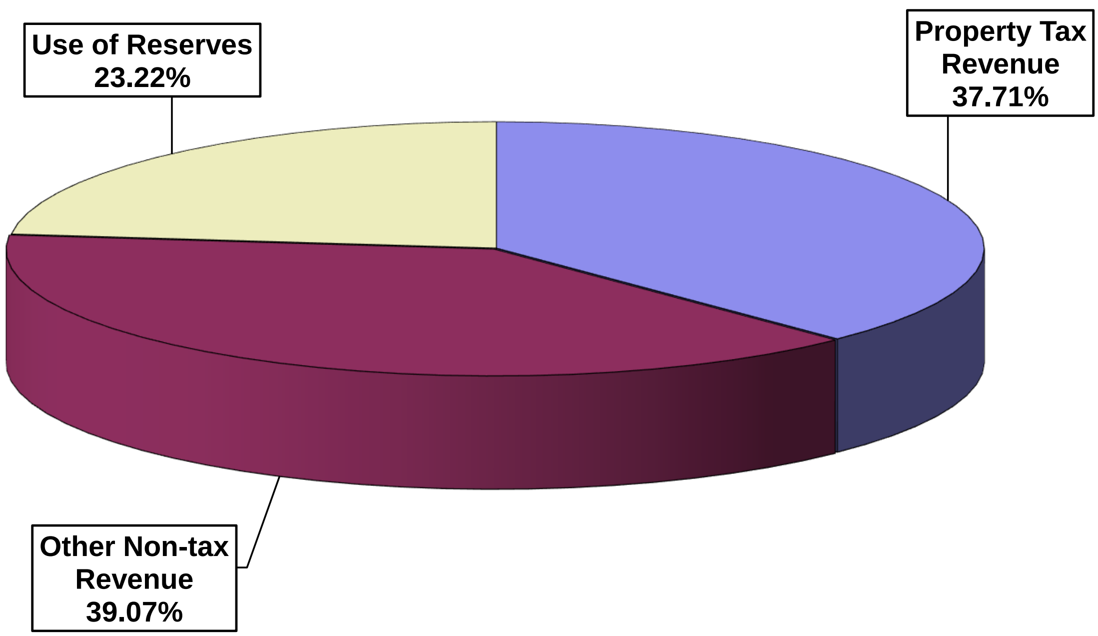
YELLOWSTONE COUNTY FY26 PRELIMINARY BUDGET
ESTIMATED TAX USES



Public Safety / Judicial	20,795,609	27.71%
Public Works	11,446,741	15.25%
Senior Citizens	2,076,918	2.77%
METRA / Fair	4,357,541	5.81%
Public Health	5,577,080	7.43%
General Government	21,524,889	28.68%
Insurance	6,615,450	8.81%
Cultural	2,174,573	2.90%
Miscellaneous	483,357	0.64%
	75,052,158	**100.00%**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

YELLOWSTONE COUNTY FY26
PRELIMINARY BUDGET
SOURCE OF RESOURCES FOR APPROPRIATIONS

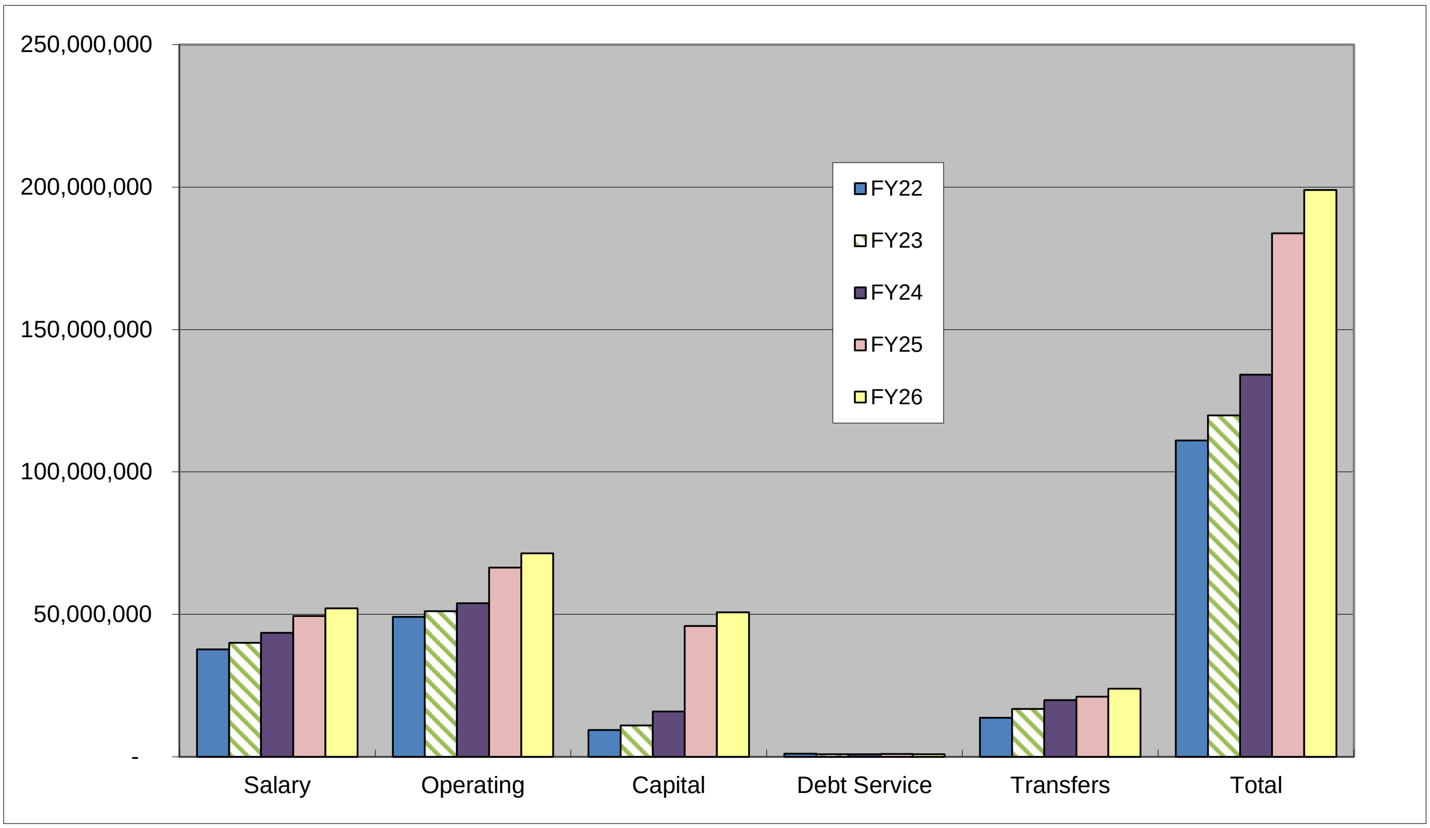


TOTAL RESOURCES - $199.01 MILLION

Property Tax Revenue	75,052,158	37.71%
Other Non-tax Revenue	77,753,864	39.07%
Use of Reserves	46,203,968	23.22%
	199,009,990	100.00%

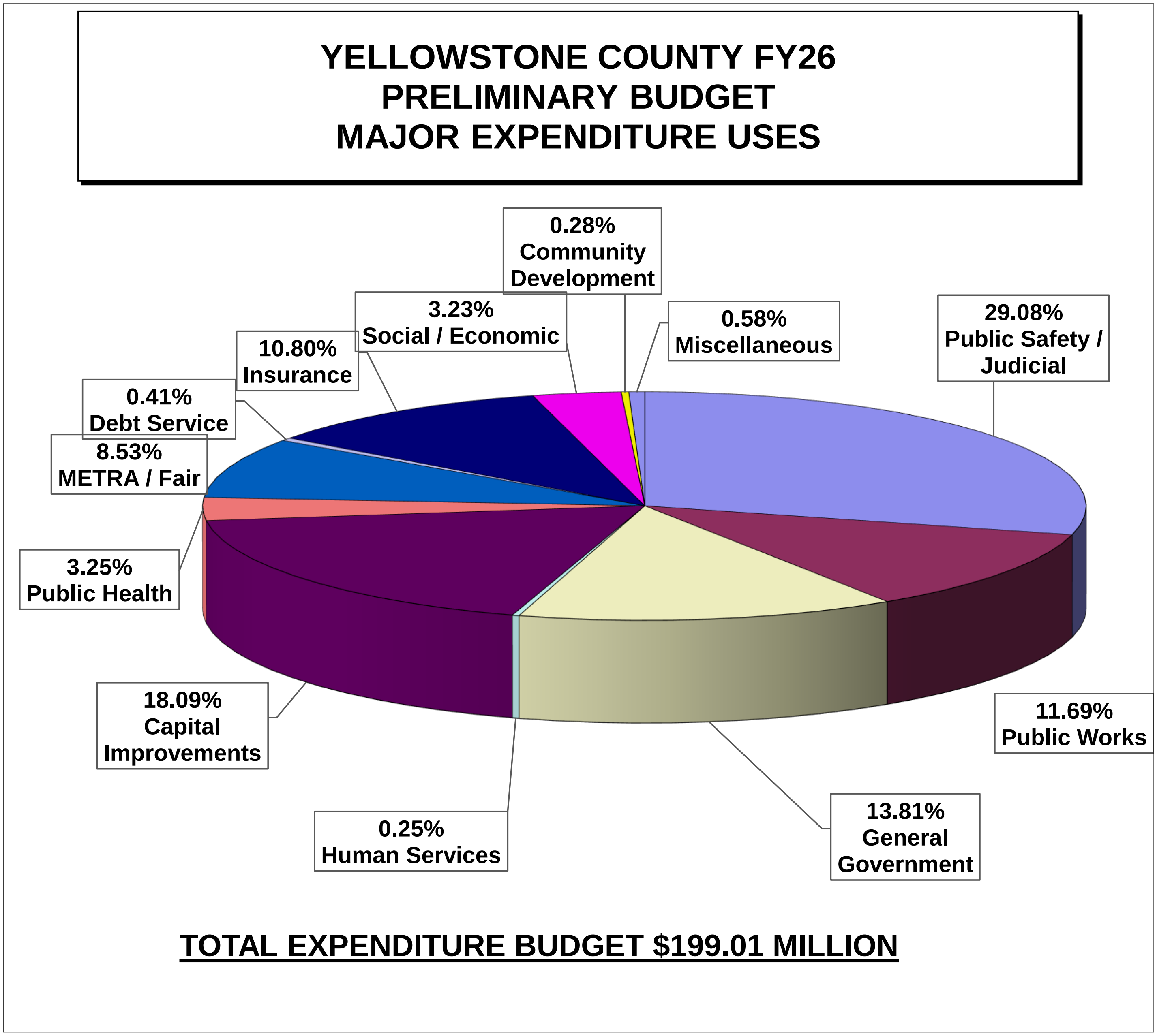
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

TOTAL COUNTY EXPENDITURES



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	37,738,426	40,010,023	43,499,721	49,395,385	52,113,144
Operating	49,119,648	51,082,826	53,956,265	66,408,073	71,476,436
Capital	9,380,067	11,039,459	15,902,619	45,914,821	50,682,456
Debt Service	1,078,942	898,738	889,865	954,863	873,479
Transfers	13,709,930	16,804,700	19,912,436	21,134,359	23,864,475
Total	111,027,013	119,835,746	134,160,906	183,807,501	199,009,990

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW



Public Safety / Judicial	57,863,588	29.08%
Public Works	23,281,453	11.69%
General Government	27,478,877	13.81%
Human Services	500,334	0.25%
Capital Improvements	36,008,100	18.09%
Public Health	6,461,740	3.25%
METRA / Fair	16,971,663	8.53%
Debt Service	819,726	0.41%
Insurance	21,487,632	10.80%
Social / Economic	6,429,506	3.23%
Community Development	550,000	0.28%
Miscellaneous	1,157,372	0.58%
	199,009,990	100.00%

YELLOWSTONE COUNTY
PRELIMINARY FY26 BUDGET
PERSONNEL RECAP

FUND	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY23 FTE's	Compensation	0.25% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.170% PERS RETIRE-MENT	13.215% Sheriff's RETIRE-MENT	TOTAL SALARY & BENEFITS
GENERAL FUND	129.31	126.01	124.01	122.41	7,990,538	17,201	32,823	1,536,203	603,626	21,370	26,234	703,150		10,931,146
PUBLIC SAFETY - SHERIFF	219.75	208.75	198.75	196.75	15,224,177	37,310	237,178	2,598,750	1,157,438	41,115	46,361	250,724	1,639,611	21,163,701
ROAD	37.10	37.00	37.00	37.00	2,783,463	6,909	85,867	440,748	211,405	6,651	8,673	245,615	-	3,789,330
WEED	2.00	2.00	2.00	2.00	168,756	422	4,269	23,760	12,910	360	450	12,265	-	223,192
PROPERTY & LIAB. INSURANCE	7.00	7.00	6.00	4.60	712,272	1,781	2,700	83,160	54,489	1,255	2,338	63,885	-	921,880
PARKS	0.00	0.00	0.00	0.00	-	-	-	-	-	-	-	-	-	-
BLIGHT ABATEMENT	0.50	0.50	0.50	0.50	41,230	103	392	5,940	3,154	148	141	3,781	-	54,889
EXTENSION	1.75	1.75	1.75	1.75	122,332	306	171	20,790	9,358	334	360	11,218	-	164,868
COVID-19 EMERGENCY FUND	0.00	0.00	0.00	0.00	-	-	-	-	-	-	-	-	-	-
CO. ATTORNEY - PUBLIC SAFETY	58.00	58.00	58.00	58.00	4,888,297	11,684	18,310	689,040	369,747	10,352	16,064	431,292	-	6,434,785
MUSEUM	0.00	0.00	0.00	0.00	-	-	-	36,800	-	-	-	-	-	36,800
YOUTH SERVICES	35.00	35.50	33.50	31.50	2,434,665	6,079	9,115	415,800	186,022	6,329	7,312	202,351	-	3,267,674
JUNK VEHICLE	2.00	2.00	2.00	2.00	125,745	314	2,989	23,760	9,619	404	431	11,531	-	174,794
GIS	4.00	4.00	4.00	4.00	316,178	790	1,201	47,520	24,188	756	1,033	28,994	-	420,660
METRA	41.75	40.75	41.00	41.00	3,272,734	8,042	54,755	494,406	249,166	7,417	9,040	262,810	-	4,358,370
TECHNOLOGY SYSTEM	1.00	1.00	1.00	1.00	76,178	190	289	11,880	5,828	180	260	6,986	-	101,790
	539.16	524.26	509.51	502.51	38,156,564	91,131	450,060	6,428,557	2,896,951	96,671	118,697	2,234,601	1,639,611	52,043,879

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

CHANGE IN FTEs		
FTEs FY25	524.26	
Facilities Engineer I	1.00	
Reclass 0.1 from BOCC to R&B	0.00	
Security Advisor	1.00	
Justice Court Pretrial Specialists	2.00	
Detention Officers	10.00	
Animal Control Officer	1.00	
DC Clerk	1.00	
YSC FSP	(0.50)	
Finance Comptroller	(0.60)	
FTEs FY26	**539.16**	-
Net Change	**14.90**	

YELLOWSTONE COUNTY FUND RESERVE HISTORY
FOR FY22 - FY26

Fund #	Fund Name	Projected Reserve @ 6/30/26	Estimated Reserve @ 6/30/25	Reserve @ 6/30/24	Reserve @ 6/30/23	Reserve @ 6/30/22	COMMENTS
1000	GENERAL	8,986,140	11,961,471	12,213,784	11,153,899	8,471,900	
2110	ROAD	5,255,256	9,691,328	5,053,387	5,106,510	5,141,100	Three large projects scheduled for FY26.
2130	BRIDGE	909,164	1,691,510	1,735,498	1,574,164	949,900	Duck Creek Bridge
2140	WEED CONTROL	131,867	230,717	217,391	203,648	175,400	
2150	PREDATORY ANIMAL	0	331	174	181	0	
2190	LIABILITY INSURANCE	968,018	1,862,707	1,200,955	621,437	1,956,900	Estimated litigation
2210	COUNTY PARK	536,425	685,838	475,712	287,092	274,300	
2256	BLIGHT ABATEMENT	258,154	247,395	221,680	211,496	181,800	
2260	EMERGENCY LEVY	0	5,055,500	12,228,400	20,886,755	29,148,800	ARPA projects complete.
2270	PUBLIC HEALTH	0	0	0	0	152,300	
2271	MENTAL HEALTH	111,107	198,528	227,825	106,117	142,100	
2272	MENTAL HEALTH -PUBLIC SAFETY	491,698	623,633	168,433	562,897	356,400	
2275	LOCKWOOD PED. SAFETY	167,470	434,296	348,024	475,386	431,900	Large sidewalk projects; SB542/HB231 decreased rev
2290	EXTENSION	146,203	255,498	212,516	172,794	217,700	
2300	PUBLIC SAFETY - SHERIFF	8,940,306	12,938,687	11,038,019	10,030,151	9,562,700	
2301	PUBLIC SAFETY - ATTORNEY	2,537,271	4,105,012	3,972,353	3,625,925	3,337,500	
2310	TEDD	73,809	466,635	670,107	369,547	195,600	Lockwood Water/Sewer project
2360	MUSEUM	312,477	530,502	494,277	421,932	399,300	
2390	FEDERAL DRUG FORFEITURE	279,382	328,382	292,505	245,013	231,000	
2391	LOCAL DRUG FORFEITURE	19,531	45,831	28,908	20,370	17,600	
2393	RECORDS PRESERVATION	301,051	228,181	189,250	258,701	354,300	
2399	YOUTH SERVICES	978,174	1,689,079	1,097,213	1,164,060	1,194,100	
2500	RSID MAINTENANCE	8,009,552	7,887,552	7,860,029	6,728,269	6,519,300	
2830	JUNK VEHICLE	73,823	118,784	79,849	108,387	111,700	Revenue is based on registrations and operations.
2900	PILT	469,741	756,241	849,621	664,765	533,000	
2950	DUI TASK FORCE	29,439	41,689	22,541	51,695	46,700	
3400	RSID REVOLVING	41,800	56,800	56,800	359,516	359,500	
3500	RSID BOND	81,137	73,337	93,031	77,823	152,000	
4050	CAPITAL PROJECTS	29,585,420	50,828,520	49,530,193	42,889,614	35,475,600	
5410	COUNTY SOLID WASTE DISPOSAL	350,999	453,699	479,440	496,766	478,800	
5810	METRA	3,948,078	5,076,940	5,561,787	4,487,204	3,154,200	
5811	METRA CAPITAL IMPROVEMENT	5,936,050	7,098,550	5,789,386	4,596,463	3,762,600	
6040	GIS	234,054	283,659	282,534	426,199	551,600	
6050	HEALTH INSURANCE	15,103,997	15,204,739	15,181,035	14,955,045	14,956,300	
6060	TECHNOLOGY FUND	341,555	661,545	647,801	761,238	988,100	
		95,609,148	141,813,116	138,520,458	134,101,059	129,992,848	

FY26 PRELIMINARY BUDGET
PROTESTED TAX ESTIMATES

	PROJECTED TAXES LEVIED	EST. TAX PROTEST	ESTIMATED PROTEST %
GENERAL	20,810,647	676,000	3.25%
ROAD	8,967,295	336,000	3.75%
BRIDGE	1,988,062	65,000	3.25%
WEED CONTROL	343,872	11,000	3.25%
PREDATORY ANIMAL	400	-	3.25%
LIABILITY INSURANCE	931,691	30,000	3.25%
LIBRARY	1,409,284	53,000	3.75%
COUNTY PLANNING	589,201	22,100	3.75%
LAUREL PLANNING	125,041	4,700	3.75%
PUBLIC HEALTH	3,642,907	118,000	3.25%
MENTAL HEALTH	309,116	10,000	3.25%
PUBLIC SAFETY -MENTAL HEALTH	1,624,657	53,000	3.25%
LOCKWOOD PED SAFETY	261,927	10,000	3.75%
SENIOR CITIZENS	2,076,918	67,000	3.25%
EXTENSION	331,183	10,800	3.25%
PUBLIC SAFETY - SHERIFF	14,380,472	467,400	3.25%
PUBLIC SAFETY - ATTORNEY	6,153,210	200,000	3.25%
MUSEUM	765,289	25,000	3.25%
PERMISSIVE MEDICAL LEVY	5,683,759	185,000	3.25%
SOIL CONSERVATION	147,512	-	0.00%
METRA	4,357,541	142,000	3.25%
	74,899,984	2,486,000	

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

YELLOWSTONE COUNTY
PROJECTED FY26 BUDGET PROCESS TIMELINE

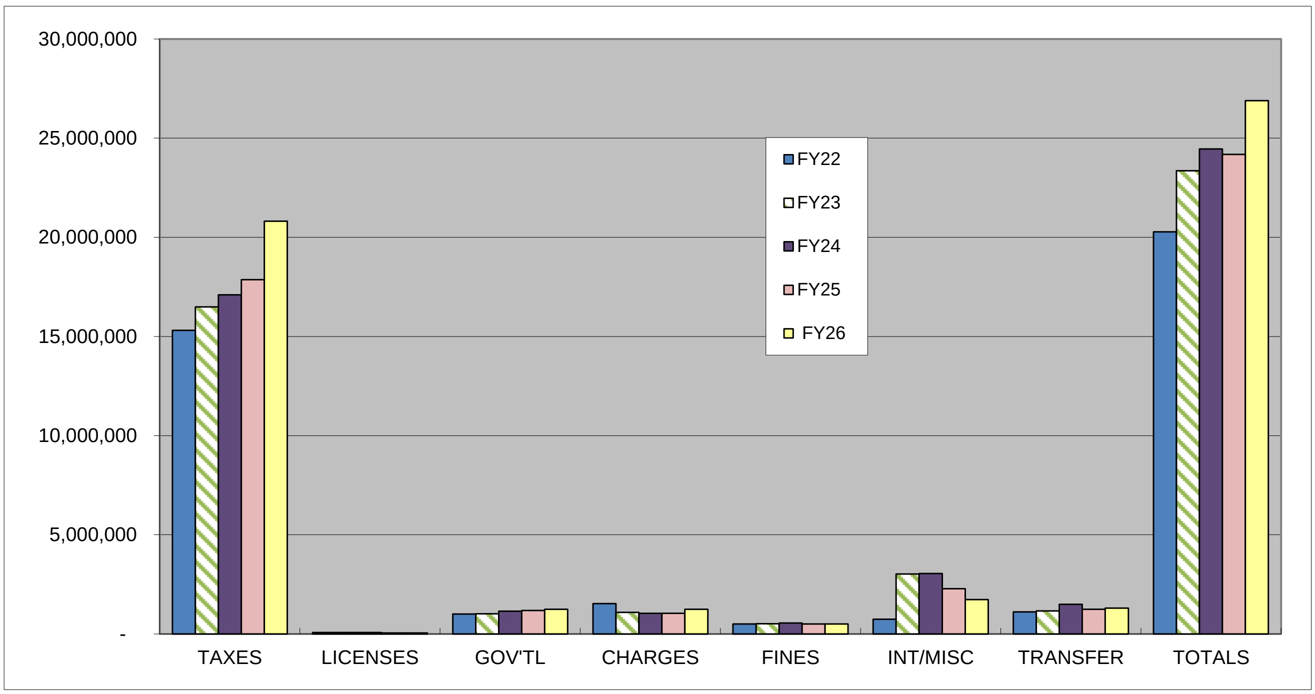
Event	Completion Date, 2025
Forms to departments for developing preliminary budgets	April 17
Preliminary budget requests received	May 19
Compile & review preliminary budget	May 20 - June 20
Advertise notice of preliminary budget hearings	June 13 & June 20
Hold preliminary budget hearings Notice pursuant 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.

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GENERAL FUND

TAX REVENUE	20,810,647	FY 25 MILLS	**33.07**
NON-TAX REVENUE	6,084,280	FY 26 MILLS	**34.57**
TOTAL REVENUES	**26,894,927**	Change	**1.50**
Use / (Source) of Reserves	2,975,331		
TOTAL RESOURCES USED	**29,870,258**		

BASE APPROPRIATIONS	19,744,258	**Est. Reserves 7/1/25**	11,961,471
TRANSFERS & CONTINGENCY	10,126,000	(Use)/Source of Reserves	(2,975,331)
TOTAL APPROPRIATIONS	**29,870,258**	**Proj. Res. 6/30/26**	**8,986,140**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	15,311,664	16,490,856	17,103,938	17,866,985	20,810,647
LICENSES	75,828	68,218	68,819	55,700	55,700
GOV'TL	1,005,413	1,013,275	1,152,823	1,190,130	1,249,450
CHARGES	1,529,610	1,089,565	1,036,724	1,040,500	1,240,500
FINES	504,641	519,461	553,122	500,000	500,000
INT/MISC	737,731	3,025,560	3,050,208	2,286,901	1,730,000
TRANSFER	1,110,082	1,156,282	1,490,535	1,245,663	1,308,630
TOTALS	20,274,969	23,363,217	24,456,169	24,185,879	26,894,927

FY26 PRELIMINARY BUDGET

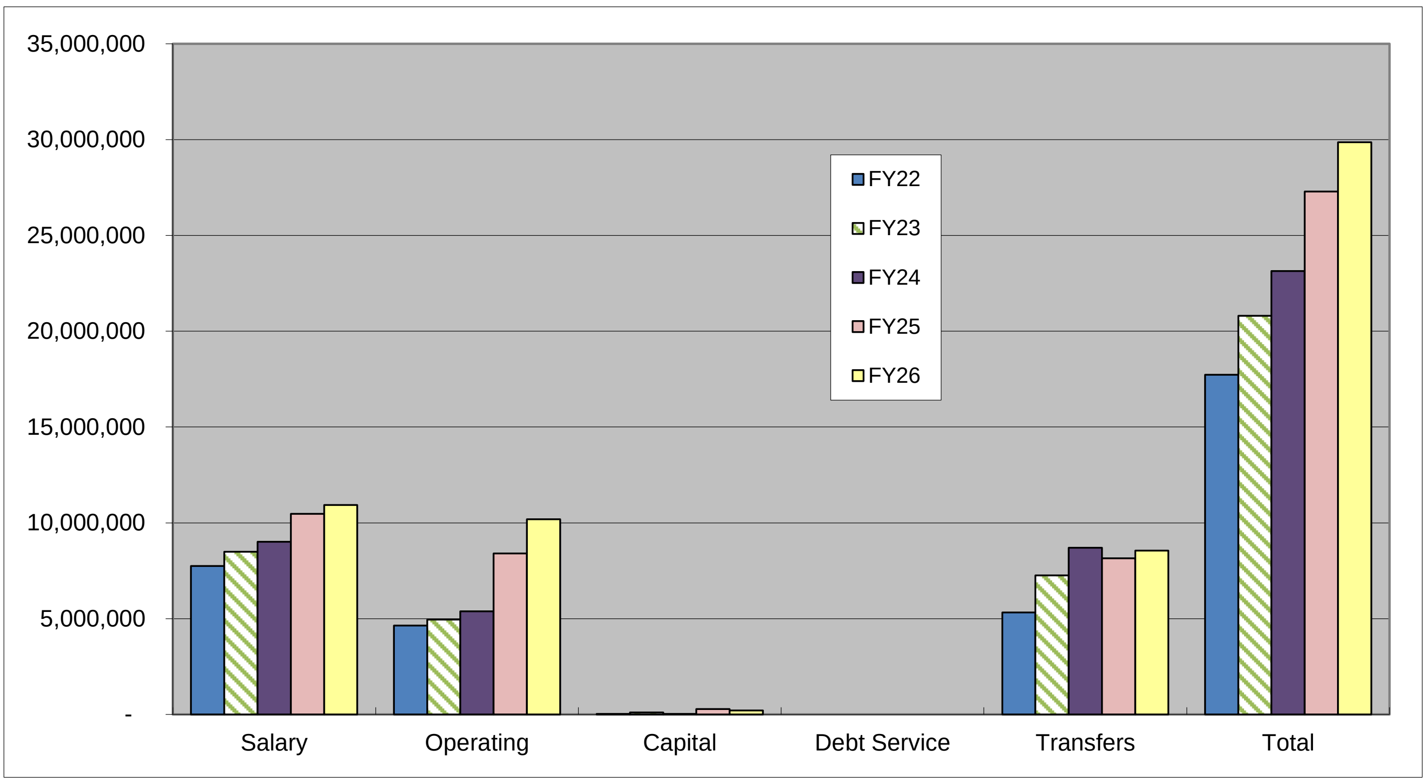
General Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
1000.000.000.311010.000	REAL PROPERTY TAXES	15,901,397	15,630,561	16,759,935	16,759,935	9,892,042	19,903,597
1000.000.000.311020.000	PERSONAL PROPERTY TAXES	220,000	261,805	225,000	225,000	109,886	225,000
1000.000.000.311021.000	MOBILE HOME TAXES	65,000	82,158	65,000	65,000	27,405	65,000
1000.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	13,000	58	50	50	-	50
1000.000.000.311040.000	NET PROCEEDS TAX	35,000	326,687	50,000	50,000	310,006	100,000
1000.000.000.312000.000	P & I DELINQUENT TAXES	17,000	18,065	17,000	17,000	15,312	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	463,311	500,000
1000.000.000.322030.000	BUSINESS LICENSE	1,200	3,850	1,200	1,200	175	1,200
1000.000.000.323050.000	GENERIC PLATE/ FERTILIZER	50,000	57,592	50,000	50,000	52,841	50,000
1000.000.000.323051.000	BURN PERMITS	3,000	7,377	4,500	4,500	2,746	4,500
1000.000.000.331190.000	CIVIL DEF GRTS - EMPG FUNDING	145,000	130,000	130,000	130,000	46,518	120,000
1000.000.000.334015.000	PSA - JAIL DIVERSION	100,000	212,000	210,000	210,000	73,231	-
1000.000.000.335065.000	LOCAL GOVMT SEVERANCE TAX	7,000	9,667	7,000	7,000	5,473	7,000
1000.000.000.335240.000	STATE ENTITLEMENT	750,102	800,946	842,830	842,830	632,122	1,122,150
1000.000.000.337012.000	RRS/TAYLOR GRAZING	300	210	300	300	334	300
1000.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	102,000	120,916	110,000	110,000	89,127	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	567,704	925,000
1000.000.000.341042.000	ELECTION FEES	-	2,815	1,500	1,500	476	1,500
1000.000.000.341050.000	CLERK OF COURT FEES	90,000	62,967	75,000	75,000	47,271	75,000
1000.000.000.341061.000	TAX TITLE PROCESSING FEE	240	150	100	100	75	100
1000.000.000.341062.000	MIN. TREAS TAX STMT FEE	1,800	1,645	1,800	1,800	1,378	1,800
1000.000.000.341063.000	DUPLICATE REG. STMT.	100	-	100	100	-	100
1000.000.000.341092.000	MISC CHARGES/ MV POSTAGE	100,000	96,303	100,000	100,000	67,615	100,000
1000.000.000.341093.000	CENTRAL SERVICES CHARGES	2,000	2,000	2,000	2,000	1,500	2,000
1000.000.000.346025.000	GENERAL FUND - ELEC. TRANSACTION FEE	20,000	39,608	25,000	25,000	24,661	25,000
1000.000.000.351010.000	JUSTICE COURT FEES	475,000	553,122	500,000	500,000	463,827	500,000
1000.000.000.362020.000	RENT/LEASE REVENUE	547,000	359,162	227,901	227,901	215,177	50,000
1000.000.000.366040.000	CASH OVER / (SHORT)	-	(275)	-	-	-	-
1000.000.000.369000.000	OTHER INCOME	15,000	20,688	15,000	15,000	57,890	15,000
1000.000.000.371010.000	INTEREST REVENUE	737,000	2,661,936	2,029,000	2,029,000	1,592,929	1,660,000
1000.000.000.372010.000	OIL ROYALTIES	15,000	8,697	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
1000.000.000.383006.000	TRANSFER - METRA	83,858	83,858	86,709	86,709	43,355	89,310
1000.000.000.383019.000	TRANSFER - SHERIFF	157,229	157,229	162,575	162,575	81,288	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	74,393	153,250
1000.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	788,704	701,627	822,593	822,593	334,120	873,618
TOTAL		**22,543,095**	**24,456,169**	**24,185,879**	**24,185,879**	**15,301,230**	**26,894,927**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

GENERAL FUND - TOTALS

	FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
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	25.00	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	25.80	24.80	24.80	24.80
TOTAL	**129.31**	**126.01**	**124.01**	**122.41**



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	7,746,664	8,494,176	9,018,601	10,472,453	10,931,146
Operating	4,632,211	4,952,084	5,390,051	8,395,369	10,181,113
Capital	28,404	104,335	34,218	278,025	208,000
Debt Service	-	-	-	-	-
Transfers	5,316,540	7,250,000	8,700,000	8,150,000	8,550,000
Total	17,723,819	20,800,595	23,142,870	27,295,847	29,870,258

PRELIMINARY FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

GENERAL FUND - PERSONNEL RECAP

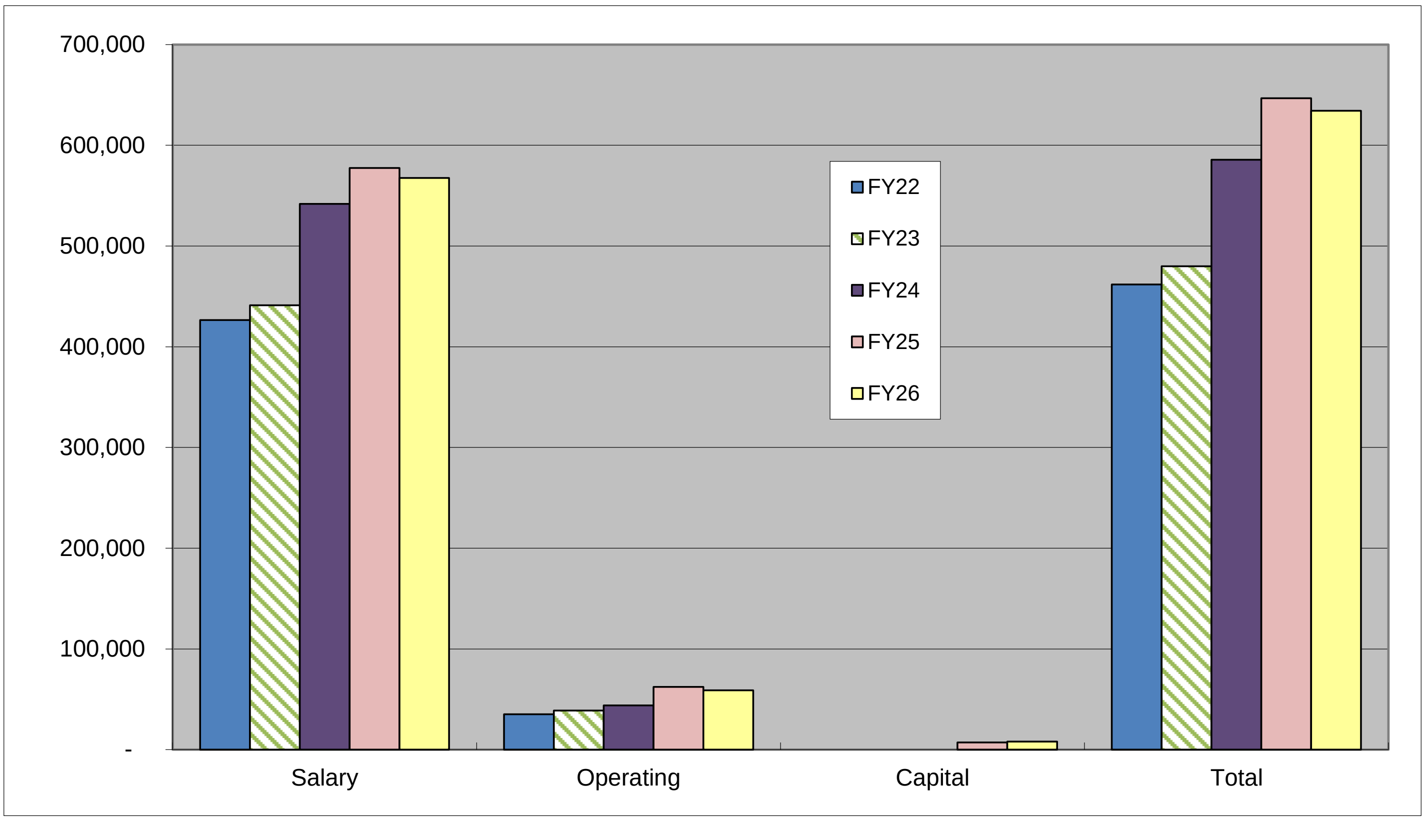
Dept		FY26 FTE's	FY25 FTE's	FY24 FTE's	FY23 FTE's	FY26 SALARY	0.25% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.170% RETIRE-MENT	TOTAL SALARY & BENEFITS
100	COMMISSIONERS	4.90	5.00	5.00	4.00	432,542	280	1,375	58,212	33,089	894	1,484	39,664	567,540
102	CLERK & RECORDER	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	369,054	923	1,220	47,520	28,233	718	957	25,589	474,214
111	FINANCE	7.20	7.80	7.80	7.20	581,834	1,455	1,014	85,536	44,510	1,263	1,996	53,354	770,962
113	TREASURER	27.66	27.66	27.66	27.66	1,312,573	3,030	2,076	328,601	100,412	4,353	4,502	120,363	1,875,910
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	934,214	2,336	3,531	142,560	71,467	2,148	3,153	85,667	1,245,076
121	JUSTICE COURT	25.00	23.00	21.00	20.50	1,412,928	2,813	3,817	297,000	108,089	4,038	4,641	124,064	1,957,389
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	461,854	1,155	640	71,280	35,332	1,106	1,584	42,352	615,303
145	FACILITIES	4.75	3.75	3.75	3.75	297,302	743	5,987	56,430	22,744	896	1,020	27,263	412,384
221	CLERK OF COURT	25.80	24.80	24.80	24.80	1,313,801	2,867	3,331	306,504	100,506	3,920	4,242	113,818	1,848,990
199	MISC - CONTINGENCY					100,000	0	0	0	0	0	0	0	100,000
TOTAL GENERAL FUND		129.31	126.01	124.01	122.41	7,990,538	17,201	24,823	1,536,203	603,626	21,370	26,234	703,150	10,923,146

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

COMMISSIONERS

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
4.90	5.00	5.00	4.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	426,536	441,190	541,946	577,583	567,540
Operating	35,184	38,884	43,861	62,260	58,850
Capital	-	-	-	7,000	8,000
Total	461,720	480,074	585,807	646,843	634,390

PRELIMINARY FY26 BUDGET

General Fund - Commissioners - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.100.410100.111	SALARIES/PERM	418,243	416,053	442,389	442,389	323,547	432,542	
1000.000.100.410100.120	OVERTIME	-	100	-	-	-	-	-
1000.000.100.410100.141	UNEMPLOYMENT COMPENSATION	163	160	170	170	127	280	
1000.000.100.410100.142	WORKER'S COMPENSATION	1,589	1,102	1,519	1,519	759	1,375	
1000.000.100.410100.143	GROUP HEALTH INSURANCE	55,440	54,978	57,120	57,120	41,818	58,212	
1000.000.100.410100.144	SOCIAL SECURITY	31,996	29,569	33,843	33,843	23,306	33,089	
1000.000.100.410100.147	LONG TERM DISABILITY	1,435	1,367	1,517	1,517	1,046	1,484	
1000.000.100.410100.149	I.C.M.A.	10,085	10,085	10,481	10,481	7,861	10,909	
1000.000.100.410100.153	LIFE INSURANCE	897	881	900	900	572	894	
1000.000.100.410100.156	PUBLIC EMPLOYEE RETIRE	27,850	27,651	29,644	29,644	21,497	28,755	
	PERSONNEL TOTAL	**547,698**	**541,946**	**577,583**	**577,583**	**420,533**	**567,540**	
OPERATING								
1000.000.100.410100.210	OFFICE SUPPLIES	8,950	4,879	13,950	13,950	7,097	13,950	-
1000.000.100.410100.330	MEMBERSHIP & DUES	4,000	2,785	4,000	4,000	1,525	3,000	(1,000)
1000.000.100.410100.332	PUBLICATIONS	500	538	600	600	263	600	-
1000.000.100.410100.345	TECHNOLOGY	16,325	15,970	17,060	17,060	16,736	19,000	1,940
1000.000.100.410100.362	MAINTENANCE & REPAIRS	2,000	2,115	2,000	2,000	1,153	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	2,432	6,000	(1,500)
1000.000.100.410100.372	TRAVEL - OSTLUND	7,500	6,575	7,500	7,500	3,797	6,000	(1,500)
1000.000.100.410100.373	TRAVEL - WATERS	7,500	5,872	7,500	7,500	3,781	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**	**37,550**	**58,850**	
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**	**461,407**	**634,390**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.100.410100.940	Copier/Printer	8,000
		8,000

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

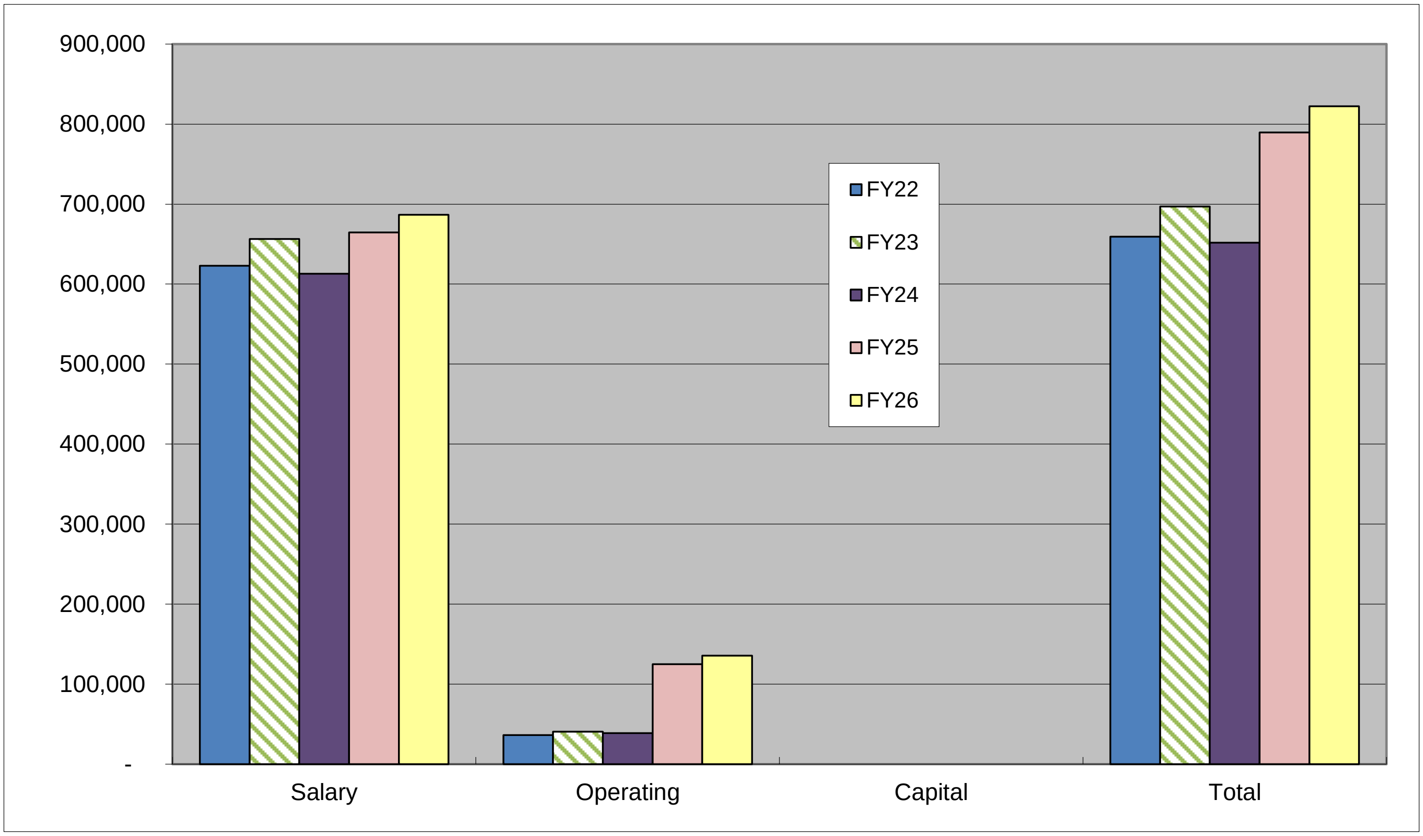
FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

CLERK AND RECORDER / SURVEYOR

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

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
8.5	8.5	8.5	9.5



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	622,939	656,330	613,144	664,552	686,691
Operating	36,273	40,480	38,784	124,839	135,720
Capital	-	-	-	-	-
Total	659,212	696,810	651,928	789,391	822,411

PRELIMINARY FY26 BUDGET

General Fund - Clerk & Recorder - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.102.410940.111	SALARIES/PERM	460,923	444,681	478,720	478,720	345,873	493,584	
1000.000.102.410940.120	OVERTIME	3,500	1,050	3,500	3,500	1,619	3,500	-
1000.000.102.410940.141	UNEMPLOYMENT COMPENSATION	508	480	527	527	374	906	
1000.000.102.410940.142	WORKER'S COMPENSATION	1,173	715	1,061	1,061	468	1,017	
1000.000.102.410940.143	GROUP HEALTH INSURANCE	94,248	89,166	97,104	97,104	68,432	100,980	
1000.000.102.410940.144	SOCIAL SECURITY	35,528	33,950	36,890	36,890	26,483	38,027	
1000.000.102.410940.147	LONG TERM DISABILITY	1,593	1,452	1,654	1,654	1,129	1,705	
1000.000.102.410940.153	LIFE INSURANCE	1,322	1,225	1,359	1,359	887	1,390	
1000.000.102.410940.156	PUBLIC EMPLOYEE RETIRE	42,123	40,425	43,737	43,737	31,499	45,583	
	PERSONNEL TOTAL	**640,918**	**613,144**	**664,552**	**664,552**	**476,764**	**686,691**	
OPERATING								
1000.000.102.410940.210	OFFICE SUPPLIES	11,950	6,610	17,100	17,100	9,904	27,000	9,900
1000.000.102.410940.332	PUBLICATIONS	350	350	350	350	-	350	-
1000.000.102.410940.334	TAX/LAW/SUBSCRIPTIONS	400	-	400	400	-	400	-
1000.000.102.410940.335	MEMBERSHIP & DUES	1,100	984	1,100	1,100	750	1,100	-
1000.000.102.410940.345	TECHNOLOGY	24,798	24,137	25,839	25,839	25,839	27,770	1,931
1000.000.102.410940.350	PROFESSIONAL SERVICES	600	290	600	600	38	600	-
1000.000.102.410940.362	MAINTENANCE & REPAIRS	2,000	761	2,000	2,000	829	2,000	-
1000.000.102.410940.368	SOFTWARE/HARDWARE MAINTENANCE	-	-	70,000	70,000	55,231	70,000	-
1000.000.102.410940.370	TRAVEL/MOVING	1,750	696	1,750	1,750	-	1,000	(750)
1000.000.102.410940.398	VARIABLE CONTRACT SERVICES	5,500	4,956	5,500	5,500	-	5,500	-
1000.000.102.410940.537	LEGAL RESEARCH SERVICE	200	-	200	200	-	-	(200)
	OPERATING TOTAL	**48,648**	**38,784**	**124,839**	**124,839**	**92,591**	**135,720**	
	TOTAL	**689,566**	**651,928**	**789,391**	**789,391**	**569,355**	**822,411**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.102.410940.210	Vital records paper	9,900
		9,900

REQUESTS FOR CHANGES IN PERSONNEL

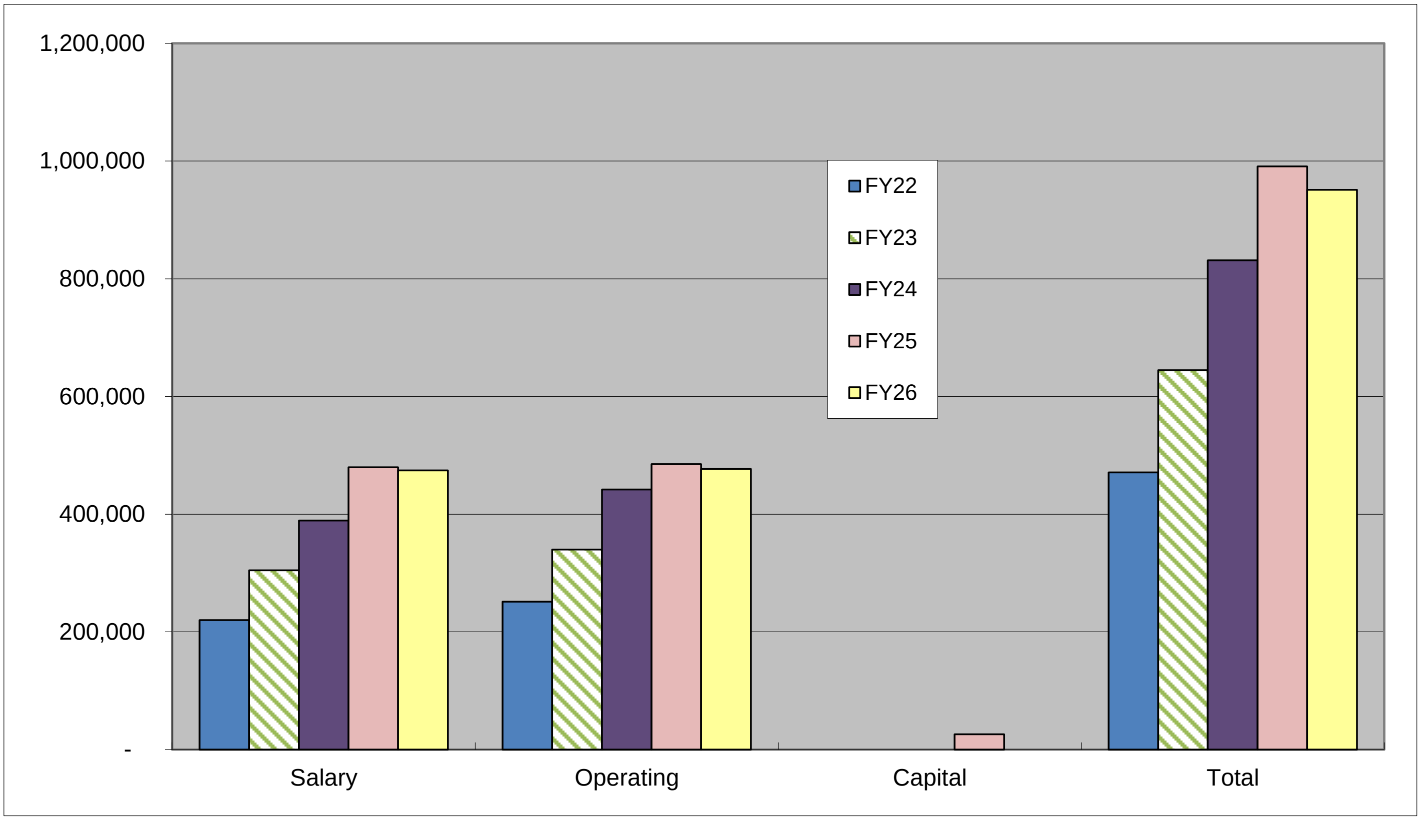
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

ELECTIONS

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	219,860	304,317	389,303	479,675	474,214
Operating	251,153	340,023	441,758	484,912	476,912
Capital	-	-	-	26,025	-
Total	471,013	644,340	831,061	990,612	951,126

PRELIMINARY FY26 BUDGET

General Fund - Elections - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.104.410600.111	SALARIES/PERM	252,504	222,569	265,695	265,695	164,848	264,054	
1000.000.104.410600.112	SALARIES/TEMP	60,000	72,057	90,000	90,000	126,189	90,000	-
1000.000.104.410600.120	OVERTIME	11,000	5,774	20,000	20,000	13,491	15,000	(5,000)
1000.000.104.410600.141	UNEMPLOYMENT COMPENSATION	470	555	564	564	471	923	
1000.000.104.410600.142	WORKER'S COMPENSATION	1,347	1,001	1,327	1,327	673	1,220	
1000.000.104.410600.143	GROUP HEALTH INSURANCE	44,352	36,036	45,696	45,696	25,634	47,520	
1000.000.104.410600.144	SOCIAL SECURITY	23,983	27,897	28,741	28,741	23,961	28,233	
1000.000.104.410600.147	LONG TERM DISABILITY	904	739	980	980	545	957	
1000.000.104.410600.153	LIFE INSURANCE	708	532	759	759	369	718	
1000.000.104.410600.156	PUBLIC EMPLOYEE RETIRE	23,900	22,143	25,913	25,913	18,849	25,589	
	PERSONNEL TOTAL	**419,168**	**389,303**	**479,675**	**479,675**	**375,030**	**474,214**	
OPERATING								
1000.000.104.410600.210	OFFICE SUPPLIES	9,000	9,415	9,000	9,000	9,226	44,500	35,500
1000.000.104.410600.220	OPERATING SUPPLIES	99,250	50,292	75,000	75,000	44,186	75,000	-
1000.000.104.410600.321	PRINTING/PUBLISHING	90,000	103,081	148,000	148,000	72,586	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	12,909	14,312	(2,000)
1000.000.104.410600.368	SOFTWARE/HARDWARE MAINTENANCE	33,500	32,188	45,600	45,600	14,084	45,600	-
1000.000.104.410600.370	TRAVEL/MOVING	7,000	2,755	7,000	7,000	2,293	4,000	(3,000)
1000.000.104.410600.380	TRAINING	3,000	2,509	3,000	3,000	459	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	43,875	50,000	-
1000.000.104.410600.530	RENT/LEASE	56,000	11,395	40,000	40,000	31,363	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**	**330,274**	**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**	**729,672**	**951,126**	

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

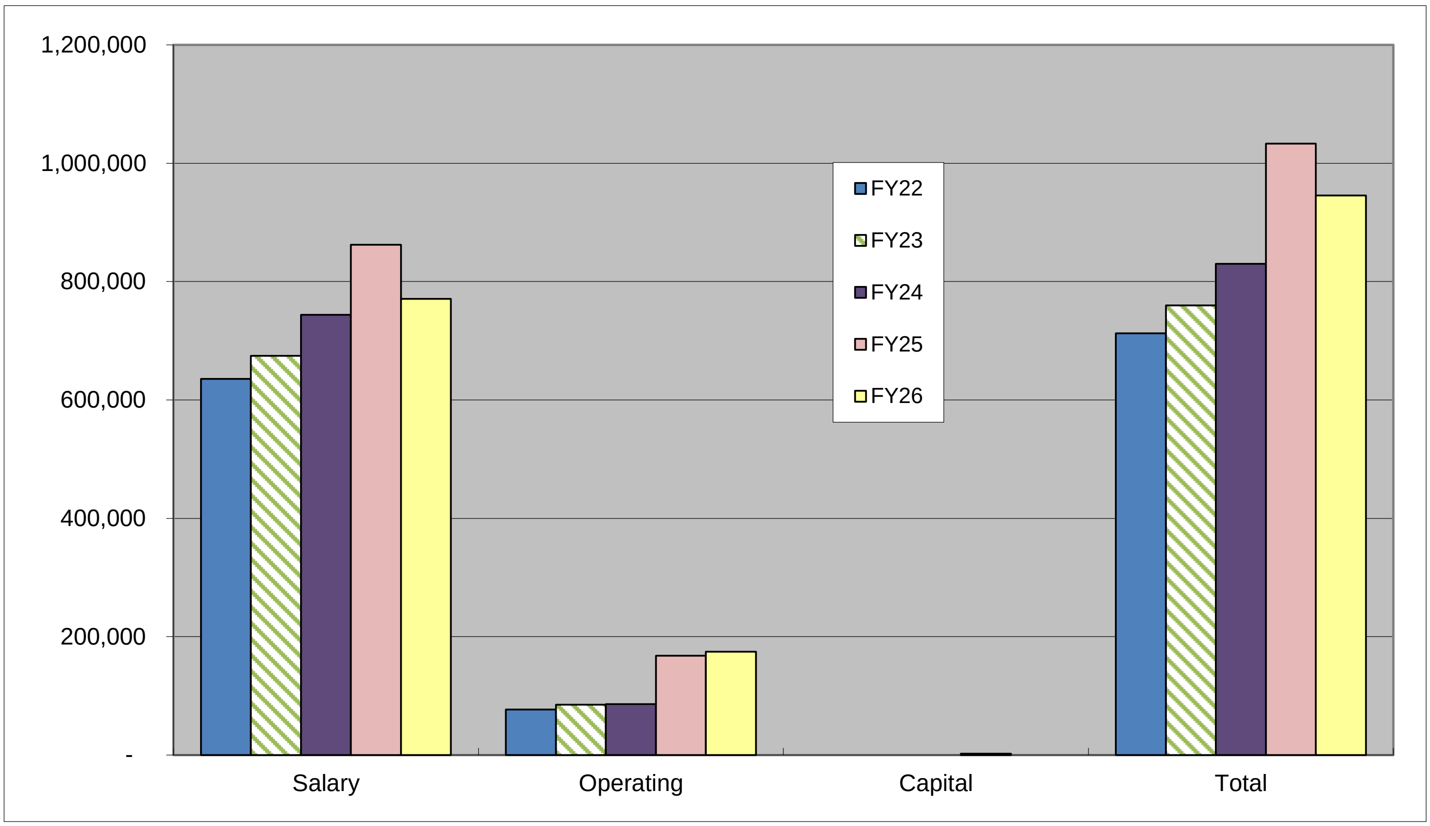
ACCOUNT NUMBER	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

FINANCE

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
7.20	7.80	7.80	7.20



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	635,720	674,830	743,983	862,382	770,962
Operating	76,997	84,973	86,134	168,042	174,546
Capital	-	-	-	2,500	-
Total	712,717	759,803	830,117	1,032,924	945,508

PRELIMINARY FY26 BUDGET

General Fund - Finance - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.111.410510.111	SALARIES/PERM	620,966	572,070	657,017	657,017	511,106	581,334	
1000.000.111.410510.120	OVERTIME	500	612	500	500	652	500	
1000.000.111.410510.141	UNEMPLOYMENT COMPENSATION	932	859	986	986	768	1,455	
1000.000.111.410510.142	WORKER'S COMPENSATION	1,343	855	1,213	1,213	662	1,014	
1000.000.111.410510.143	GROUP HEALTH INSURANCE	86,486	73,417	89,107	89,107	62,072	85,536	
1000.000.111.410510.144	SOCIAL SECURITY	47,542	41,194	50,300	50,300	36,946	44,510	
1000.000.111.410510.147	LONG TERM DISABILITY	2,132	1,836	2,255	2,255	1,606	1,996	
1000.000.111.410510.153	LIFE INSURANCE	1,423	1,207	1,367	1,367	973	1,263	
1000.000.111.410510.156	PUBLIC EMPLOYEE RETIRE	56,367	51,933	59,637	59,637	46,411	53,354	
	PERSONNEL TOTAL	**817,691**	**743,983**	**862,382**	**862,382**	**661,196**	**770,962**	
OPERATING								
1000.000.111.410510.210	OFFICE SUPPLIES	8,600	5,248	11,000	11,000	8,916	16,000	5,000
1000.000.111.410510.330	MEMBERSHIP & DUES	1,000	1,039	1,100	1,100	-	1,100	-
1000.000.111.410510.345	TECHNOLOGY	22,669	22,648	24,242	24,242	24,144	26,521	2,279
1000.000.111.410510.353	AUDIT & ACCOUNTING	120,000	53,150	120,000	120,000	86,800	120,000	-
1000.000.111.410510.363	MACHINE MAINTENANCE	2,650	1,213	2,650	2,650	2,150	2,775	125
1000.000.111.410510.368	SOFTWARE/HARDWARE MAINTENANCE	2,250	1,817	3,150	3,150	2,730	3,150	-
1000.000.111.410510.370	TRAVEL/MOVING	3,200	78	3,200	3,200	2,110	2,500	(700)
1000.000.111.410510.380	TRAINING	2,700	941	2,700	2,700	1,493	2,500	(200)
	OPERATING TOTAL	**163,069**	**86,134**	**168,042**	**168,042**	**128,343**	**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**	**789,539**	**945,508**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
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

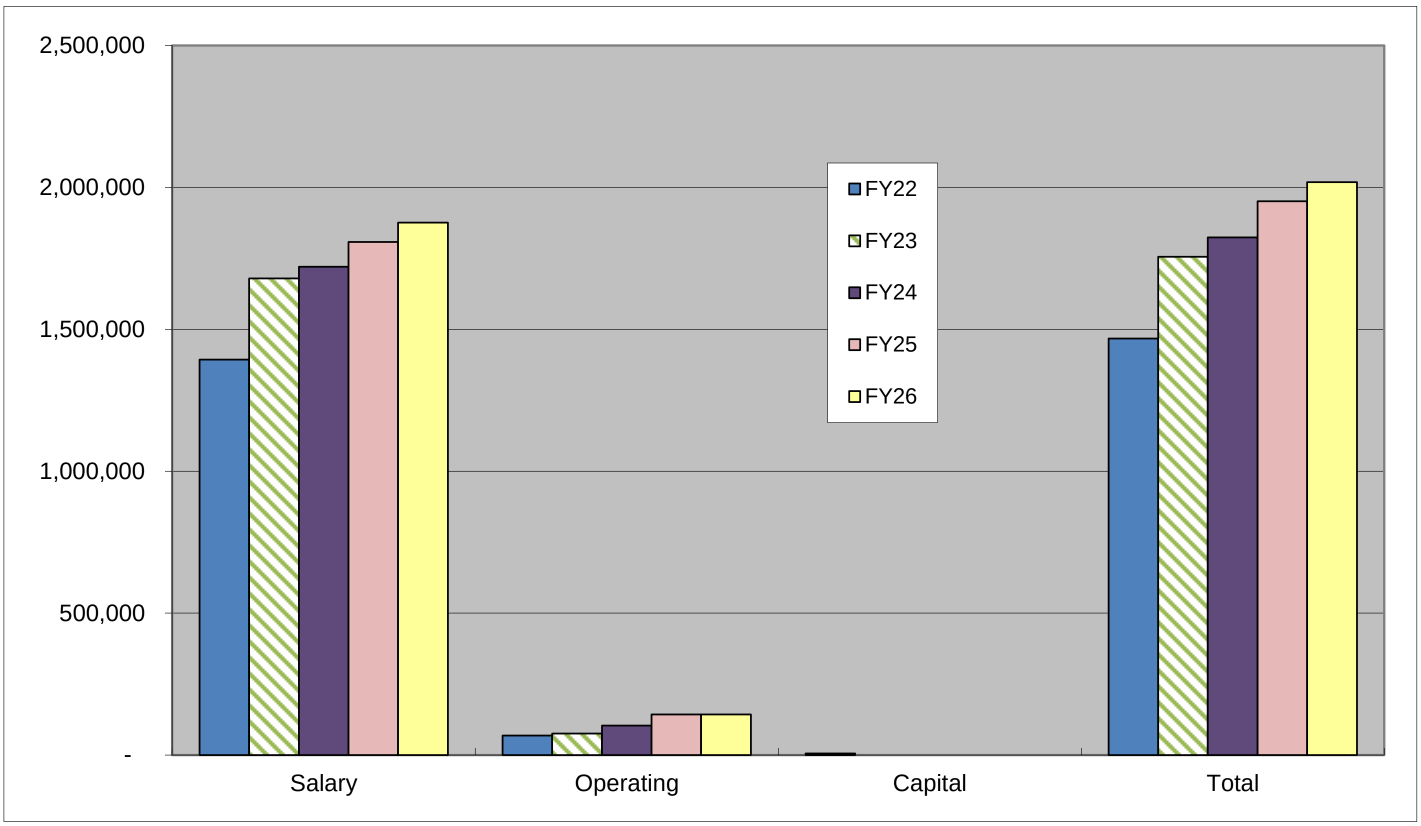
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY TREASURER / ASSESSOR / SUPT. OF SCHOOLS

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
27.66	27.66	27.66	27.66



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	1,393,023	1,679,462	1,720,031	1,807,974	1,875,910
Operating	68,652	76,063	104,145	143,197	142,621
Capital	5,400	-	-	-	-
Total	1,467,075	1,755,525	1,824,176	1,951,171	2,018,531

PRELIMINARY FY26 BUDGET

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

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.113.410540.111	SALARIES/PERM	1,249,553	1,210,724	1,261,562	1,261,562	950,537	1,306,573	
1000.000.113.410540.112	SALARIES/TEMP	-	-	-	-	3,750	-	-
1000.000.113.410540.120	OVERTIME	5,000	6,827	6,000	6,000	6,662	6,000	-
1000.000.113.410540.141	UNEMPLOYMENT COMPENSATION	1,746	1,686	1,750	1,750	1,331	3,030	
1000.000.113.410540.142	WORKER'S COMPENSATION	2,500	1,592	2,160	2,160	1,034	2,076	
1000.000.113.410540.143	GROUP HEALTH INSURANCE	306,694	291,684	315,988	315,988	223,811	328,601	
1000.000.113.410540.144	SOCIAL SECURITY	95,973	89,243	96,968	96,968	69,726	100,412	
1000.000.113.410540.147	LONG TERM DISABILITY	4,303	3,944	4,348	4,348	3,008	4,502	
1000.000.113.410540.153	LIFE INSURANCE	4,250	3,975	4,230	4,230	2,921	4,353	
1000.000.113.410540.156	PUBLIC EMPLOYEE RETIRE	113,788	110,356	114,968	114,968	87,151	120,363	
	PERSONNEL TOTAL	**1,783,807**	**1,720,031**	**1,807,974**	**1,807,974**	**1,349,931**	**1,875,910**	
OPERATING								
1000.000.113.410540.210	OFFICE SUPPLIES	48,050	47,909	40,450	40,450	26,391	40,000	(450)
1000.000.113.410540.220	OPERATING SUPPLIES	-	-	25,000	25,000	4,349	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	405	2,000	(1,200)
1000.000.113.410540.345	TECHNOLOGY	23,264	23,002	24,797	24,797	24,138	42,571	17,774
1000.000.113.410540.362	MAINTENANCE & REPAIRS	3,500	596	2,000	2,000	779	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	1,544	3,000	(3,000)
1000.000.113.410540.380	TRAINING	1,330	495	3,330	3,330	325	2,250	(1,080)
1000.000.113.410540.398	VARIABLE CONTRACT SERVICES	25,800	26,656	34,000	34,000	30,468	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**	**89,999**	**142,621**	
CAPITAL								
1000.000.113.410540.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**1,897,771**	**1,824,176**	**1,951,171**	**1,951,171**	**1,439,930**	**2,018,531**	

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

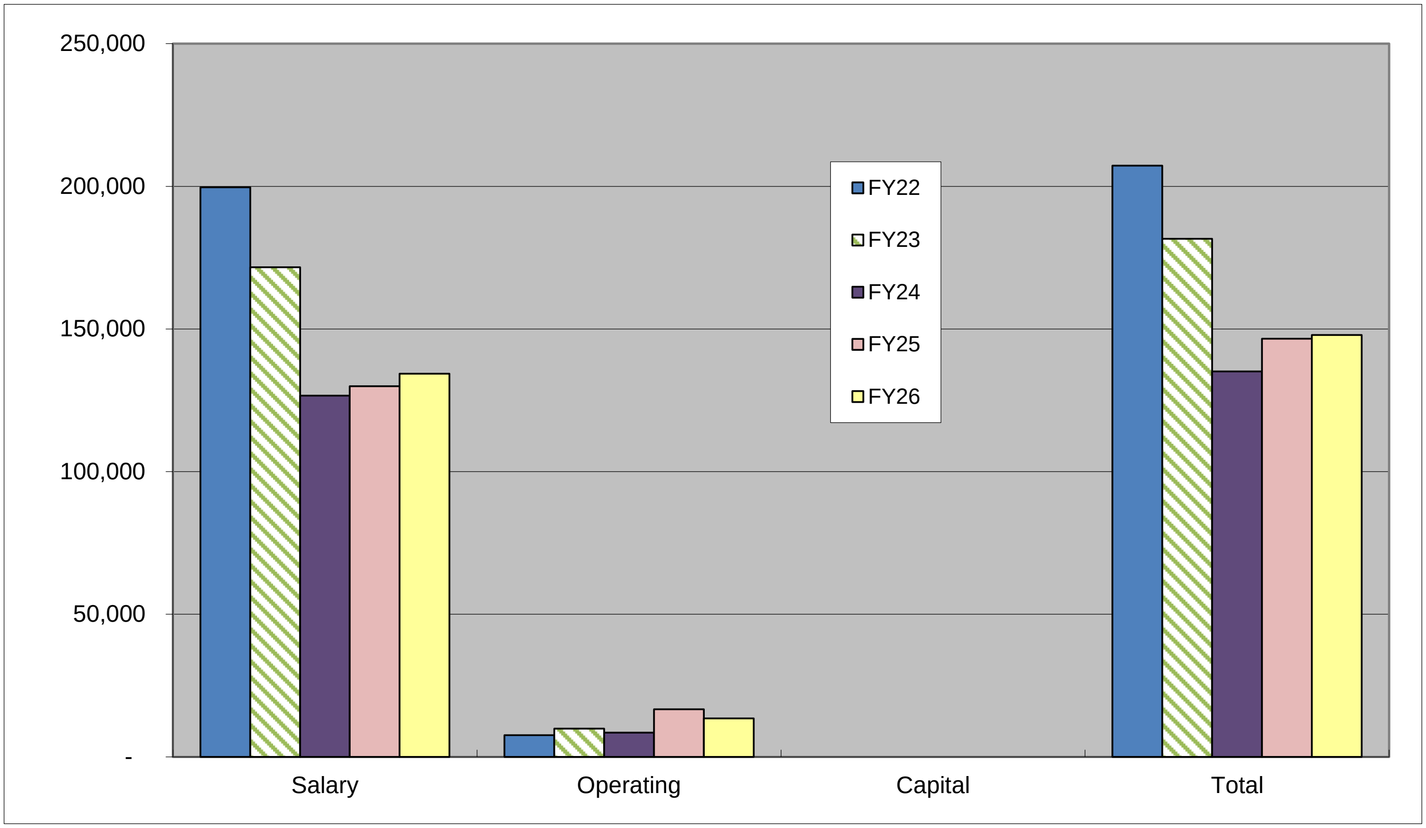
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

AUDITOR

The County Auditor monitors and reviews the operations of the County to assure compliance with statutes, policy, and regulations. It examines all claims presented for payment, and submits reports to the Board of County Commissioners and citizens. This office was placed under the elected Clerk & Recorder, effective 1/1/23.

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
1.50	1.50	1.50	2.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	199,642	171,677	126,632	129,956	134,317
Operating	7,612	9,920	8,493	16,680	13,534
Capital	-	-	-	-	-
Total	207,254	181,597	135,125	146,636	147,851

PRELIMINARY FY26 BUDGET

General Fund - Auditor - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.114.410531.111	SALARIES/PERM	89,525	90,733	92,891	92,891	69,549	95,862	
1000.000.114.410531.120	OVERTIME	3,000	3,926	3,000	3,000	3,580	3,000	-
1000.000.114.410531.141	UNEMPLOYMENT COMPENSATION	139	142	144	144	110	247	
1000.000.114.410531.142	WORKER'S COMPENSATION	165	(11)	142	142	(29)	137	
1000.000.114.410531.143	GROUP HEALTH INSURANCE	16,632	16,632	17,136	17,136	12,831	17,820	
1000.000.114.410531.144	SOCIAL SECURITY	7,078	6,065	7,336	7,336	4,716	7,563	
1000.000.114.410531.147	LONG TERM DISABILITY	317	291	329	329	227	339	
1000.000.114.410531.149	I.C.M.A.	-	-	-	-	-	-	
1000.000.114.410531.153	LIFE INSURANCE	278	268	281	281	203	283	
1000.000.114.410531.156	PUBLIC EMPLOYEE RETIRE	8,392	8,586	8,697	8,697	6,631	9,066	
	PERSONNEL TOTAL	**125,526**	**126,632**	**129,956**	**129,956**	**97,818**	**134,317**	
OPERATING								
1000.000.114.410531.210	OFFICE SUPPLIES	5,000	2,810	7,100	7,100	3,588	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**	**9,857**	**13,534**	
CAPITAL								
1000.000.114.410531.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**140,552**	**135,125**	**146,636**	**146,636**	**107,675**	**147,851**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		0

REQUESTS FOR CHANGES IN PERSONNEL

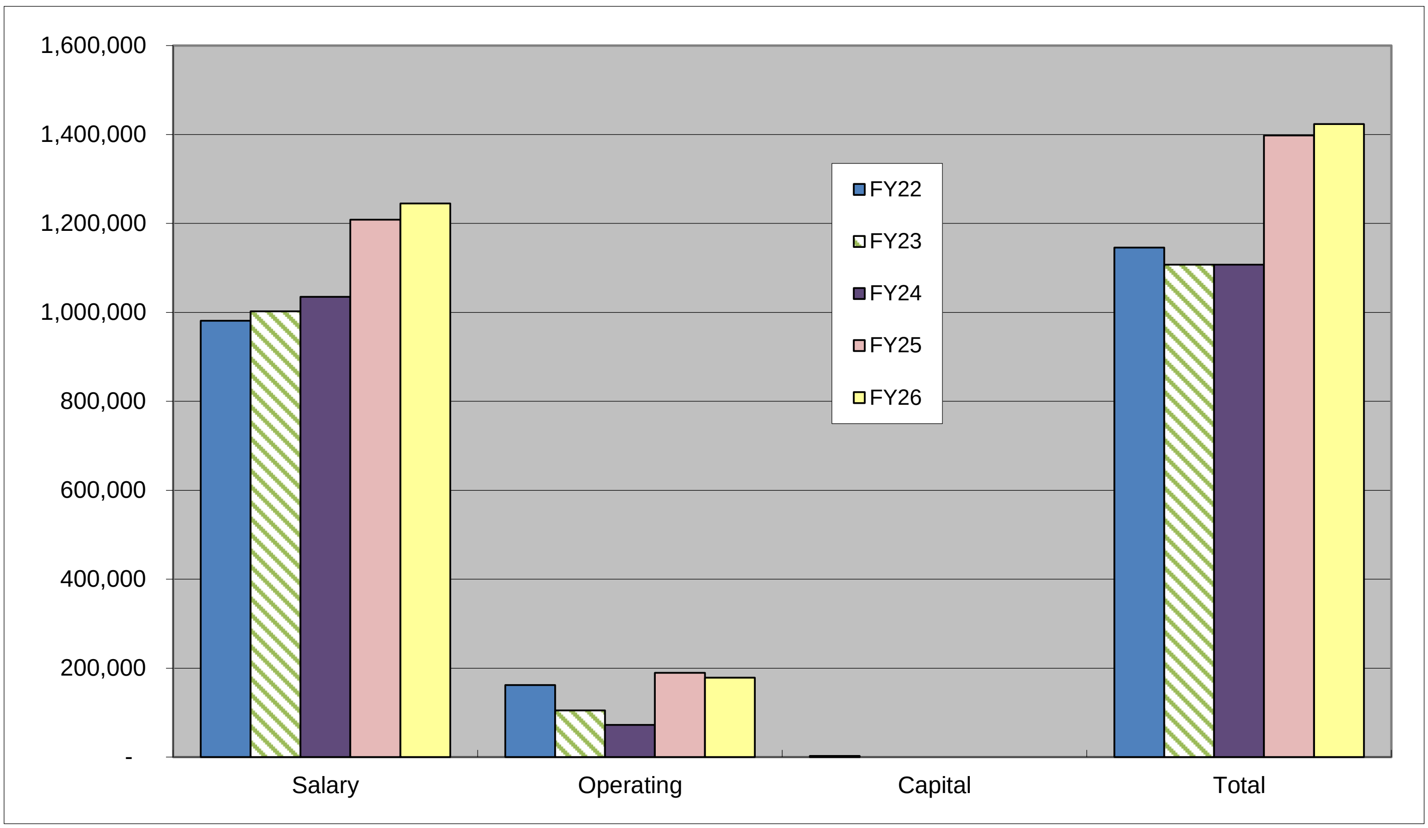
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

INFORMATION TECHNOLOGY

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
12.00	12.00	12.00	12.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	981,323	1,002,468	1,035,176	1,208,562	1,245,076
Operating	161,624	104,956	72,082	189,202	178,710
Capital	2,657	-	-	-	-
Total	1,145,604	1,107,424	1,107,258	1,397,764	1,423,786

PRELIMINARY FY26 BUDGET

General Fund - Information Technology - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.115.410580.111	SALARIES/PERM	845,698	776,629	899,168	899,168	695,378	919,214	
1000.000.115.410580.120	IT OVERTIME	10,000	8,824	10,000	10,000	9,114	15,000	5,000
1000.000.115.410580.141	UNEMPLOYMENT COMPENSATION	1,284	1,178	1,364	1,364	1,057	2,336	
1000.000.115.410580.142	WORKER'S COMPENSATION	3,873	2,358	3,714	3,714	2,050	3,531	
1000.000.115.410580.143	GROUP HEALTH INSURANCE	133,056	112,728	137,088	137,088	87,444	142,560	
1000.000.115.410580.144	SOCIAL SECURITY	65,461	57,955	69,551	69,551	51,972	71,467	
1000.000.115.410580.147	LONG TERM DISABILITY	2,901	2,476	3,084	3,084	1,982	3,153	
1000.000.115.410580.153	LIFE INSURANCE	2,092	1,805	2,131	2,131	1,340	2,148	
1000.000.115.410580.156	PUBLIC EMPLOYEE RETIRE	77,612	71,223	82,462	82,462	63,767	85,667	
	PERSONNEL TOTAL	**1,141,977**	**1,035,176**	**1,208,562**	**1,208,562**	**914,104**	**1,245,076**	
OPERATING								
1000.000.115.410580.210	OFFICE SUPPLIES	500	-	500	500	148	500	-
1000.000.115.410580.220	OPERATING SUPPLIES	24,400	19,237	24,000	24,000	2,014	24,000	-
1000.000.115.410580.345	TECHNOLOGY	38,477	38,383	41,002	41,002	40,041	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	2,792	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	1,475	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**	**52,069**	**178,710**	
CAPITAL								
1000.000.115.410580.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**1,329,054**	**1,107,258**	**1,397,764**	**1,397,764**	**966,173**	**1,423,786**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.115.410580.120	Move to CAB	5,000
		5,000

REQUESTS FOR CHANGES IN PERSONNEL

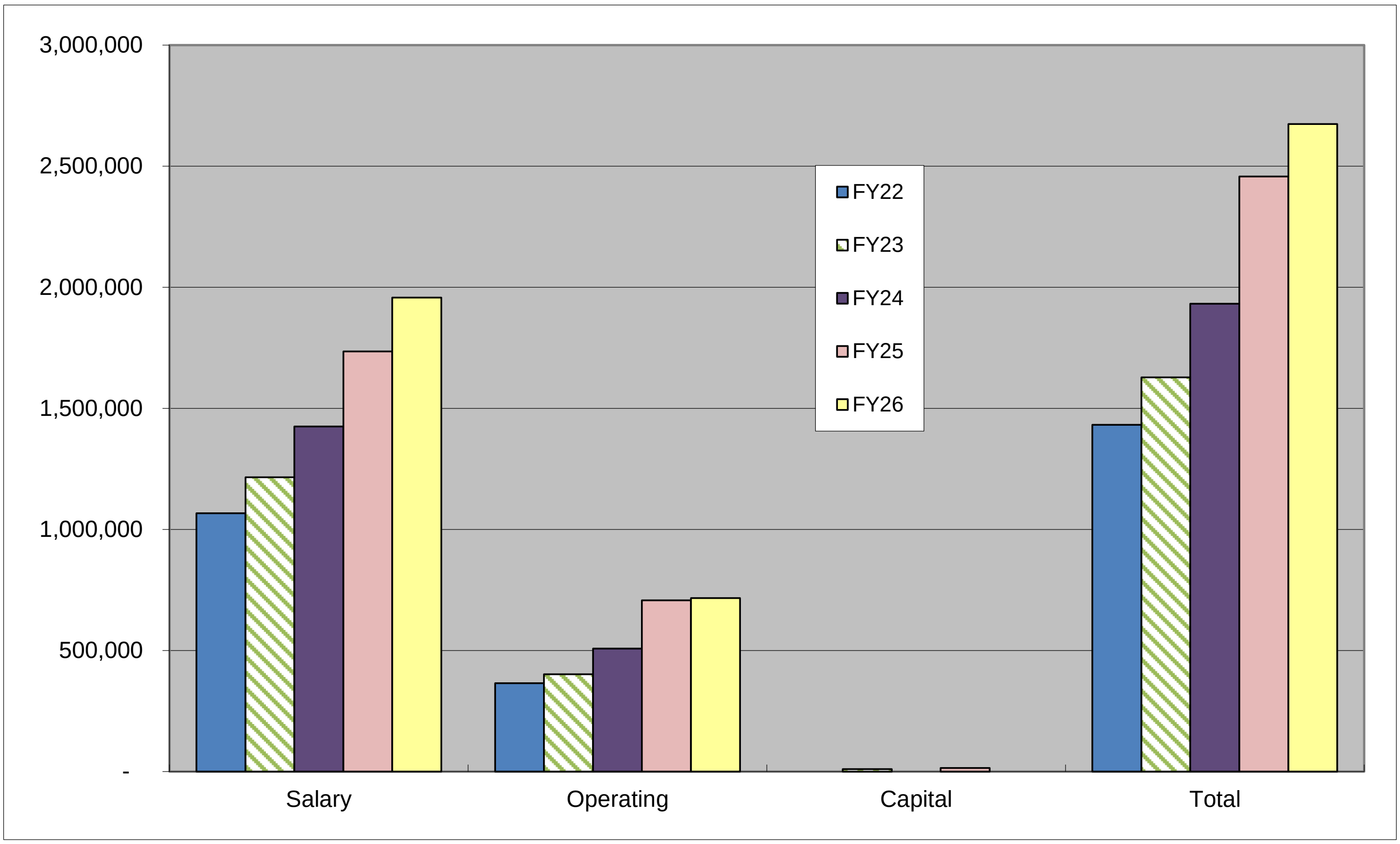
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

JUSTICE COURT

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
25.00	23.00	21.00	20.50



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	1,066,328	1,215,557	1,424,613	1,735,028	1,957,389
Operating	365,433	401,925	507,663	706,867	716,460
Capital	-	10,000	-	15,000	-
Total	1,431,761	1,627,482	1,932,276	2,456,895	2,673,849

PRELIMINARY FY26 BUDGET

General Fund - Justice Court - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.121.410340.111	SALARIES/PERM	1,034,945	966,174	1,183,521	1,183,521	824,388	1,337,928	
1000.000.121.410340.112	SALARIES/TEMP	21,000	58,517	40,000	40,000	39,186	60,000	20,000
1000.000.121.410340.120	OVERTIME	40,000	20,516	30,000	30,000	11,968	15,000	(15,000)
1000.000.121.410340.141	UNEMPLOYMENT COMPENSATION	1,272	1,210	1,478	1,478	1,012	2,813	
1000.000.121.410340.142	WORKER'S COMPENSATION	3,283	2,075	3,503	3,503	1,770	3,817	
1000.000.121.410340.143	GROUP HEALTH INSURANCE	232,848	203,742	262,752	262,752	179,622	297,000	
1000.000.121.410340.144	SOCIAL SECURITY	83,075	75,855	95,894	95,894	63,355	108,089	
1000.000.121.410340.147	LONG TERM DISABILITY	3,653	3,180	4,162	4,162	2,710	4,641	
1000.000.121.410340.153	LIFE INSURANCE	3,254	2,833	3,652	3,652	2,408	4,038	
1000.000.121.410340.156	PUBLIC EMPLOYEE RETIRE	96,591	90,511	110,066	110,066	76,177	124,064	
	PERSONNEL TOTAL	**1,519,921**	**1,424,613**	**1,735,028**	**1,735,028**	**1,202,596**	**1,957,389**	
OPERATING								
1000.000.121.410340.210	OFFICE SUPPLIES	54,000	40,025	54,000	84,000	24,851	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	70,290	75,660	5,225
1000.000.121.410340.357	OTHER PROF SERVICES	17,800	17,759	17,800	17,800	11,258	17,800	-
1000.000.121.410340.363	MACHINE MAINTENANCE	5,500	1,751	5,500	5,500	1,063	4,000	(1,500)
1000.000.121.410340.368	SOFTWARE/HARDWARE MAINTENANCE	11,500	3,314	6,500	6,500	3,081	6,500	-
1000.000.121.410340.370	TRAVEL/MOVING	7,500	7,262	7,500	7,500	8,810	9,000	1,500
1000.000.121.410340.380	TRAINING	17,500	6,473	17,500	17,500	5,498	15,000	(2,500)
1000.000.121.410340.394	WITNESS & JURY FEES	18,000	7,319	18,000	18,000	3,705	15,000	(3,000)
1000.000.121.410340.398	FELONY SUBSIDIES	302,800	296,720	368,500	368,500	124,779	500,000	131,500
1000.000.121.410340.399	MISD SUBSIDIES	110,000	64,276	106,932	106,932	28,348	-	(106,932)
	OPERATING TOTAL	**609,253**	**507,663**	**676,867**	**706,867**	**284,388**	**716,460**	
CAPITAL								
1000.000.121.410340.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**	**-**	**15,000**	**-**		
	TOTAL	**2,129,174**	**1,932,276**	**2,411,895**	**2,456,895**	**1,486,984**	**2,673,849**	

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
1000.000.121.410340.370	Arraignment court travel jail/courthouse	1,500
1000.000.121.410340.398	STDF	131,500
		169,000

REQUESTS FOR CHANGES IN PERSONNEL

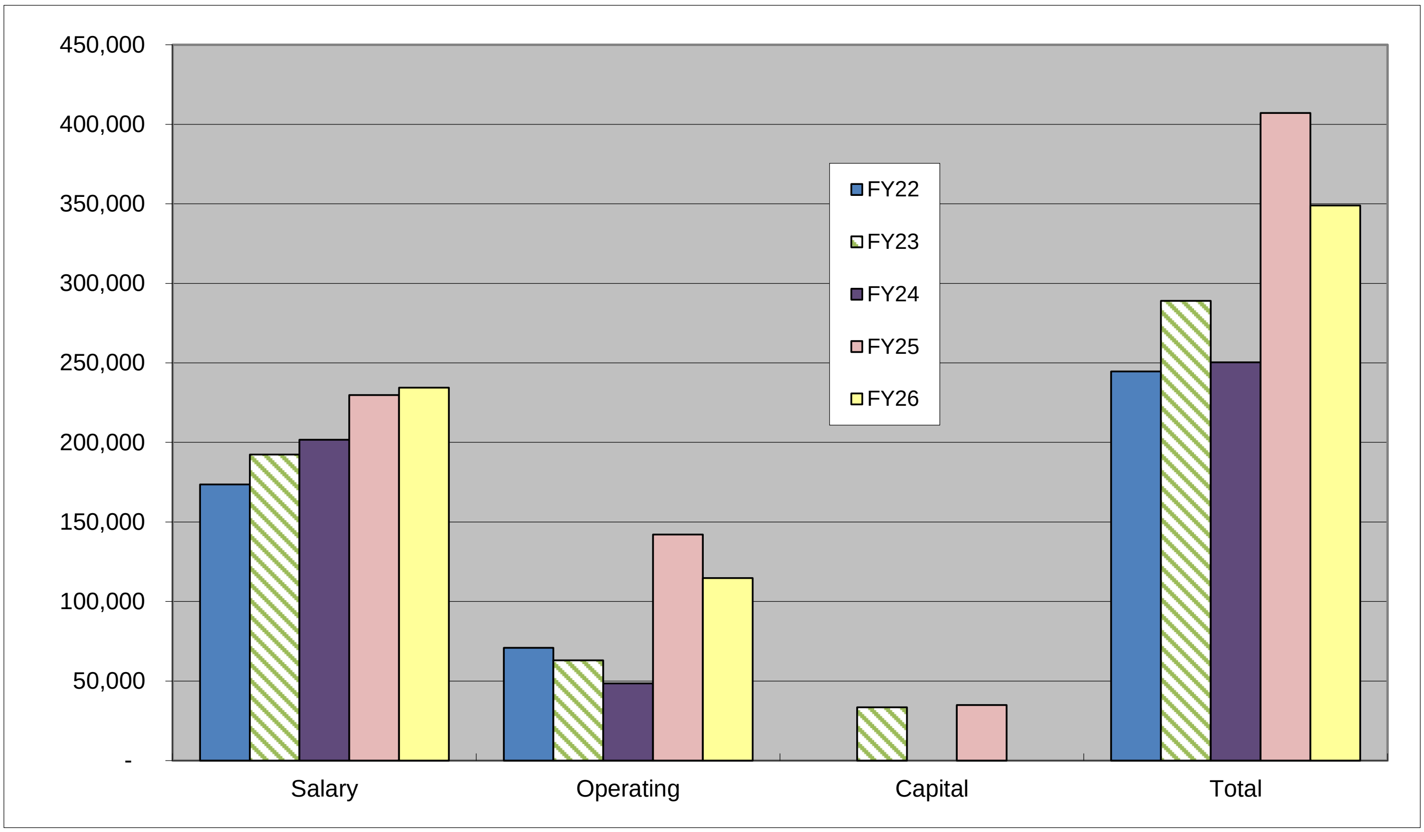
EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
2 FTEs - Pretrial Specialists due to STDF	**133,822**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

DISASTER AND EMERGENCY

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
2.00	2.00	2.00	2.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	173,641	192,457	201,719	229,870	234,370
Operating	70,934	63,043	48,609	142,197	114,651
Capital	-	33,500	-	35,000	-
Total	244,575	289,000	250,328	407,067	349,021

PRELIMINARY FY26 BUDGET

General Fund - DES - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.124.420600.111	SALARIES/PERM	152,639	152,639	175,698	175,698	138,322	178,491	
1000.000.124.420600.120	OVERTIME	-	-	-	-	-	-	-
1000.000.124.420600.141	UNEMPLOYMENT COMPENSATION	229	230	264	264	208	446	
1000.000.124.420600.142	WORKER'S COMPENSATION	687	359	720	720	441	678	
1000.000.124.420600.143	GROUP HEALTH INSURANCE	22,176	22,176	22,848	22,848	15,694	23,760	
1000.000.124.420600.144	SOCIAL SECURITY	11,677	11,607	13,441	13,441	10,361	13,655	
1000.000.124.420600.147	LONG TERM DISABILITY	524	504	603	603	405	612	
1000.000.124.420600.153	LIFE INSURANCE	360	360	360	360	255	360	
1000.000.124.420600.156	PUBLIC EMPLOYEE RETIRE	13,844	13,844	15,936	15,936	12,545	16,368	
	PERSONNEL TOTAL	**202,136**	**201,719**	**229,870**	**229,870**	**178,231**	**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	653	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	50	600	-
1000.000.124.420600.340	UTILITIES	11,000	5,332	11,000	11,000	7,536	11,000	-
1000.000.124.420600.345	TECHNOLOGY	9,165	9,406	10,097	10,097	8,990	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	8,109	15,000	-
1000.000.124.420600.399	CONTRACT- GIS SERVICES	5,000	5,000	10,000	10,000	5,000	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	10,395	15,000	(8,000)
	OPERATING TOTAL	**130,765**	**48,609**	**142,197**	**142,197**	**69,835**	**114,651**	
CAPITAL								
1000.000.124.420600.940	CAPITAL OUTLAY-EQUIPMENT	**-**	**-**	**35,000**	**35,000**	**5,088**	**-**	(35,000)
	TOTAL	**332,901**	**250,328**	**407,067**	**407,067**	**253,154**	**349,021**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

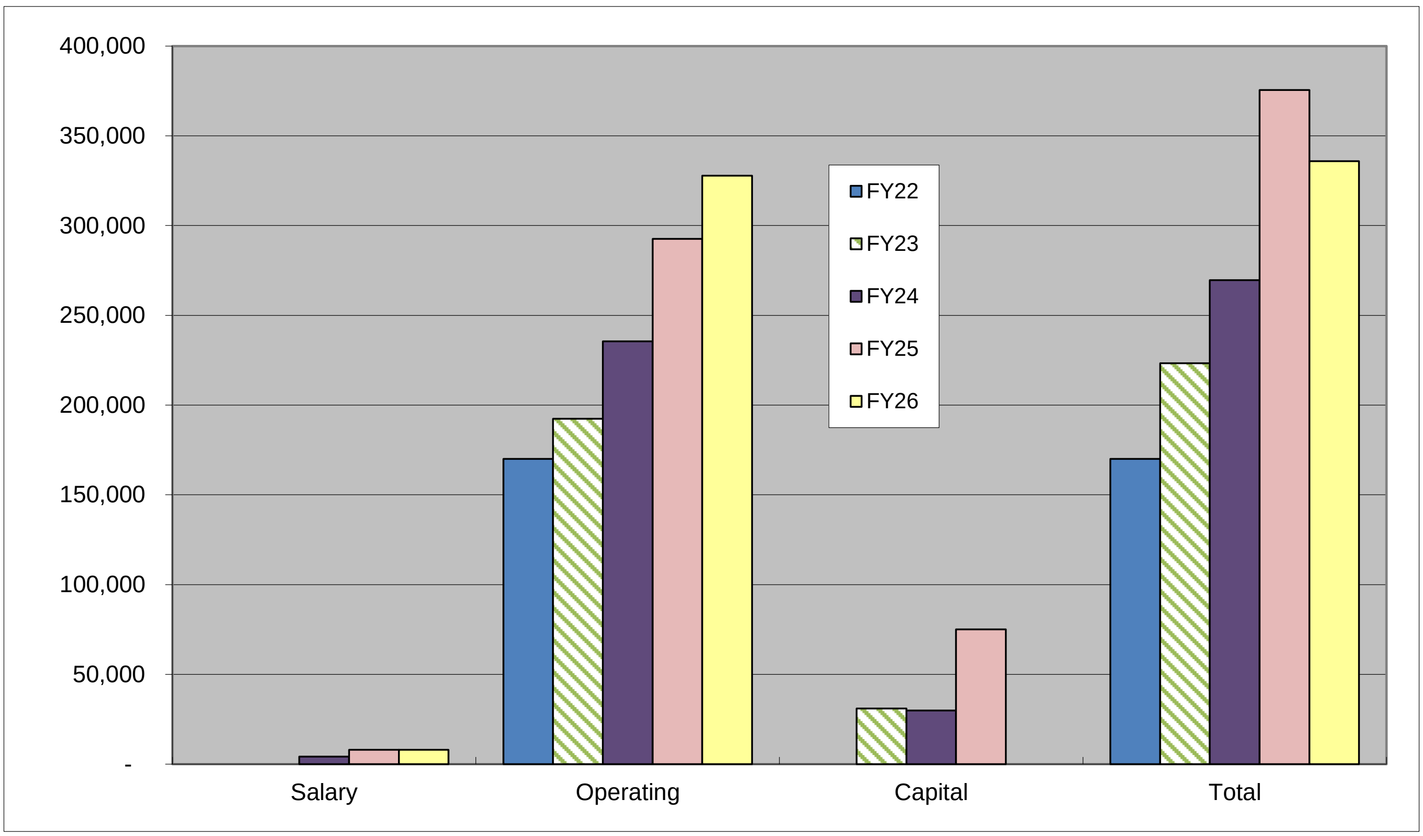
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RURAL FIRE PROTECTION

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	4,180	8,000	8,000
Operating	170,127	192,341	235,498	292,560	327,848
Capital	-	31,001	29,893	75,000	-
Total	170,127	223,342	269,571	375,560	335,848

PRELIMINARY FY26 BUDGET

General Fund - Rural Fire Protection - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.125.420400.142	WORKER'S COMPENSATION-VOLUNTEER FIREFIGHTERS	8,000	4,180	8,000	8,000	3,285	8,000	-
	PERSONNEL TOTAL	**8,000**	**4,180**	**8,000**	**8,000**	**3,285**	**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	-	-	-	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**	**284,822**	**327,848**	
CAPITAL								
1000.000.125.420400.940	CAPITAL OUTLAY-EQUIPMENT	**46,250**	**29,893**	**50,000**	**75,000**	**-**	**-**	
	TOTAL	**323,376**	**269,571**	**375,560**	**375,560**	**288,107**	**335,848**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.125.420400.220	Wildland PPE/supplies/training supplies	3,000
1000.000.125.420400.340	Has not be 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

PRELIMINARY FY26 BUDGET

General Fund - Rural Fire Protection - Expend Budget

GRASS FIRE CONTRACTS

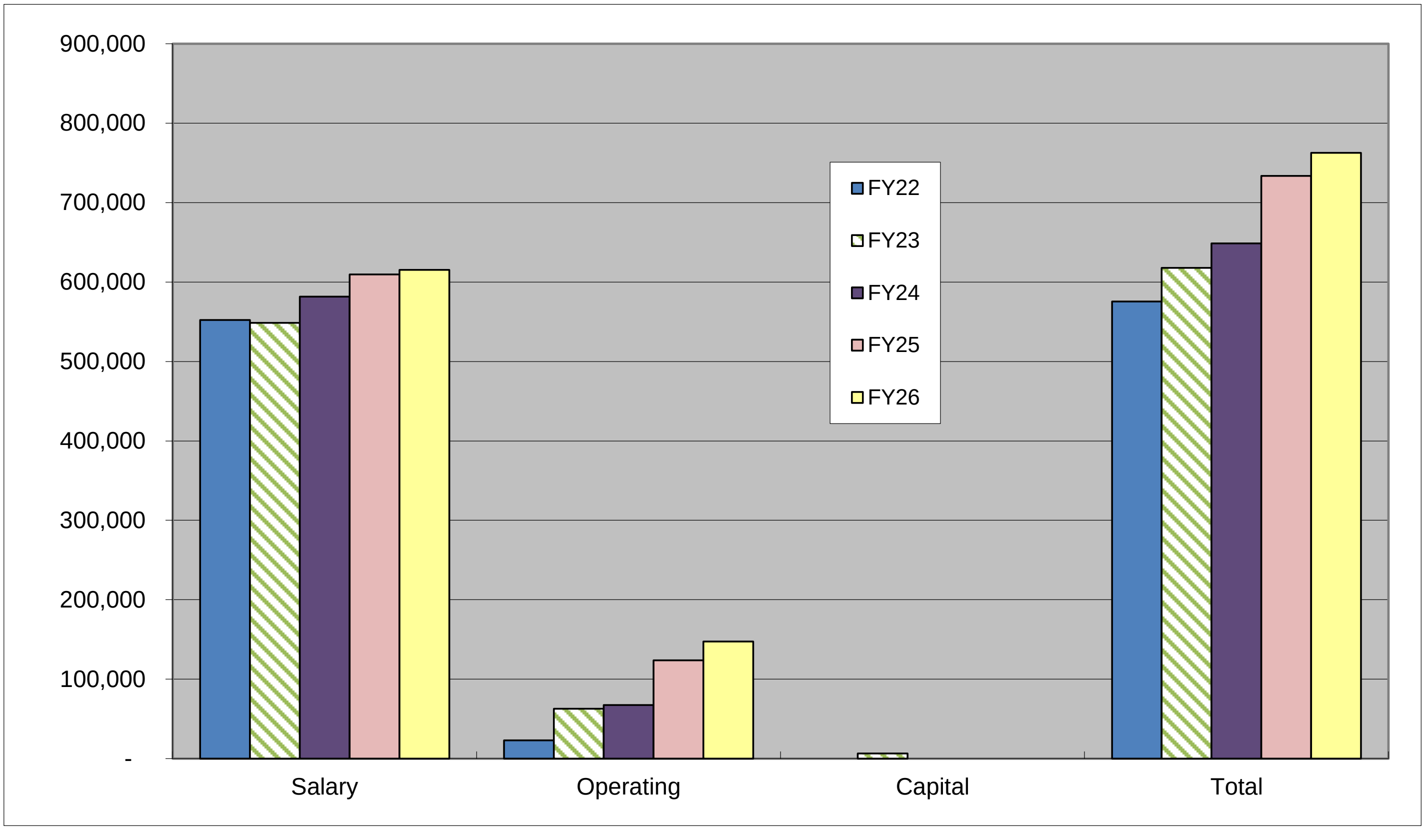
A.	**FLAT FEE:**				
	Truck Maintenance	(for one water tender and two quick attack units)			6,000
	Building Maintenance				4,000
	Firefighter Maintenance	(insurance, PPE, supplies, & equipment)			3,000
	TOTAL FLAT FEES:				13,000
B.	**ACREAGE FEE:**				
	NAME	**ACREAGE**	**FY25 TOTAL**	**Total FY26**	
	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 VFC	52,740	18,274	18,731	
	Laurel Fire	57,189	18,719	19,187	
	Lockwood Fire Dist.	8,126	13,813	14,158	
	Molt VFC	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 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

HUMAN RESOURCES

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
6.00	6.00	6.00	6.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	552,230	548,601	581,458	609,595	615,303
Operating	23,142	62,712	67,269	123,903	147,266
Capital	-	6,608	-	-	-
Total	575,372	617,921	648,727	733,498	762,569

PRELIMINARY FY26 BUDGET

General Fund - Human Resources - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.144.410800.111	SALARIES/PERM	426,005	427,059	446,074	446,074	341,237	447,854	
1000.000.144.410800.112	SALARIES/TEMP	-	-	-	-	-		-
1000.000.144.410800.120	OVERTIME	14,000	12,027	14,000	14,000	1,036	14,000	-
1000.000.144.410800.141	UNEMPLOYMENT COMPENSATION	660	664	690	690	517	1,155	
1000.000.144.410800.142	WORKER'S COMPENSATION	784	475	683	683	284	640	
1000.000.144.410800.143	GROUP HEALTH INSURANCE	66,528	66,153	68,544	68,544	50,469	71,280	
1000.000.144.410800.144	SOCIAL SECURITY	33,660	32,873	35,196	35,196	25,711	35,332	
1000.000.144.410800.147	LONG TERM DISABILITY	1,509	1,390	1,578	1,578	1,115	1,584	
1000.000.144.410800.153	LIFE INSURANCE	1,087	995	1,101	1,101	696	1,106	
1000.000.144.410800.156	PUBLIC EMPLOYEE RETIRE	39,908	39,822	41,729	41,729	30,893	42,352	
	PERSONNEL TOTAL	**584,141**	**581,458**	**609,595**	**609,595**	**451,958**	**615,303**	
OPERATING								
1000.000.144.410800.210	OFFICE SUPPLIES	8,000	5,172	8,000	8,000	1,623	8,000	-
1000.000.144.410800.220	OPERATING SUPPLIES	5,464	4,009	5,464	5,464	3,185	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	-	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	12	1,600	-
1000.000.144.410800.368	SOFTWARE/HARDWARE MAINTENANCE	42,000	31,763	44,000	44,000	42,719	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	6,074	15,000	-
1000.000.144.410800.398	VARIABLE CONTRACT SERVICES	28,000	-	28,000	28,000	-	50,000	22,000
	OPERATING TOTAL	**120,703**	**67,269**	**123,903**	**123,903**	**72,366**	**147,266**	
CAPITAL								
1000.000.144.410800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	
	TOTAL	**704,844**	**648,727**	**733,498**	**733,498**	**524,324**	**762,569**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.144.410800.398	Gillen - HR Director	22,000

REQUESTS FOR CHANGES IN PERSONNEL

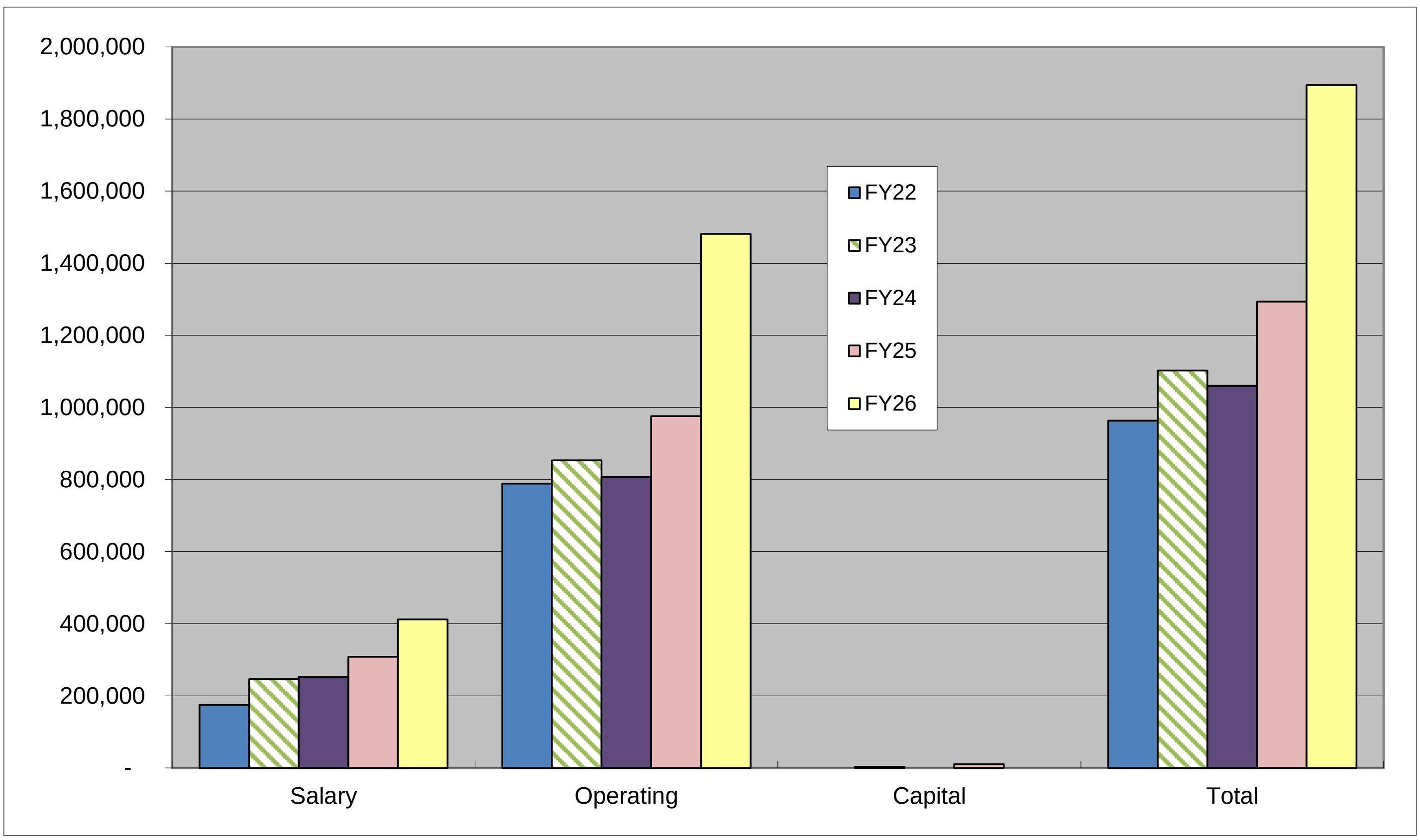
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

FACILITIES

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
4.75	3.75	3.75	3.75



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	174,874	245,861	252,520	308,047	412,384
Operating	788,742	853,149	807,667	975,574	1,481,590
Capital	-	3,438	-	10,000	-
Total	963,616	1,102,448	1,060,187	1,293,621	1,893,974

PRELIMINARY FY26 BUDGET

General Fund - Facilities Maint. - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.145.411200.111	SALARIES/PERM	203,687	178,696	217,724	217,724	157,257	291,302	
1000.000.145.411200.120	OVERTIME	4,000	959	4,000	4,000	801	6,000	2,000
1000.000.145.411200.141	UNEMPLOYMENT COMPENSATION	312	270	333	333	238	743	
1000.000.145.411200.142	WORKER'S COMPENSATION	6,036	2,730	4,612	4,612	2,389	5,987	
1000.000.145.411200.143	GROUP HEALTH INSURANCE	41,580	38,808	42,840	42,840	31,248	56,430	
1000.000.145.411200.144	SOCIAL SECURITY	15,888	13,554	16,962	16,962	11,765	22,744	
1000.000.145.411200.147	LONG TERM DISABILITY	712	614	761	761	518	1,020	
1000.000.145.411200.153	LIFE INSURANCE	699	594	705	705	470	896	
1000.000.145.411200.156	PUBLIC EMPLOYEE RETIRE	18,837	16,295	20,110	20,110	14,330	27,263	
	PERSONNEL TOTAL	**291,751**	**252,520**	**308,047**	**308,047**	**219,016**	**412,384**	
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	17,244	30,000	-
1000.000.145.411200.231	GAS-OIL-GREASE-ETC	6,000	4,166	6,000	6,000	2,901	6,000	-
1000.000.145.411200.341	ELECTRICITY	240,000	242,022	240,000	240,000	157,356	500,000	260,000
1000.000.145.411200.342	WATER/LANDFILL	54,000	49,015	55,000	55,000	49,692	120,000	65,000
1000.000.145.411200.344	GAS	85,000	42,703	85,000	85,000	31,469	120,000	35,000
1000.000.145.411200.345	TECHNOLOGY	11,746	11,777	15,274	15,274	11,325	17,390	2,116
1000.000.145.411200.360	REPAIR & MAINTENANCE SERVICE	215,000	142,599	215,000	215,000	93,979	215,000	-
1000.000.145.411200.361	VEHICLE REPAIRS	3,000	166	2,000	2,000	345	2,000	-
1000.000.145.411200.365	GROUND MAINTENANCE	6,000	3,746	6,000	6,000	1,422	6,000	-
1000.000.145.411200.367	JANITORIAL SERVICES	272,500	268,950	306,100	306,100	180,614	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**	**563,085**	**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**	**782,101**	**1,893,974**	

PRELIMINARY FY26 BUDGET

General Fund - Facilities Maint. - Expend Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
1000.000.145.411200.120	CAB	2,000
1000.000.145.411200.341	CAB and Courthouse overlap	260,000
1000.000.145.411200.342	CAB and Courthouse overlap	65,000
1000.000.145.411200.344	CAB and Courthouse overlap	35,000
1000.000.145.411200.367	CAB and Courthouse overlap	143,900
		505,900

REQUESTS FOR CHANGES IN PERSONNEL

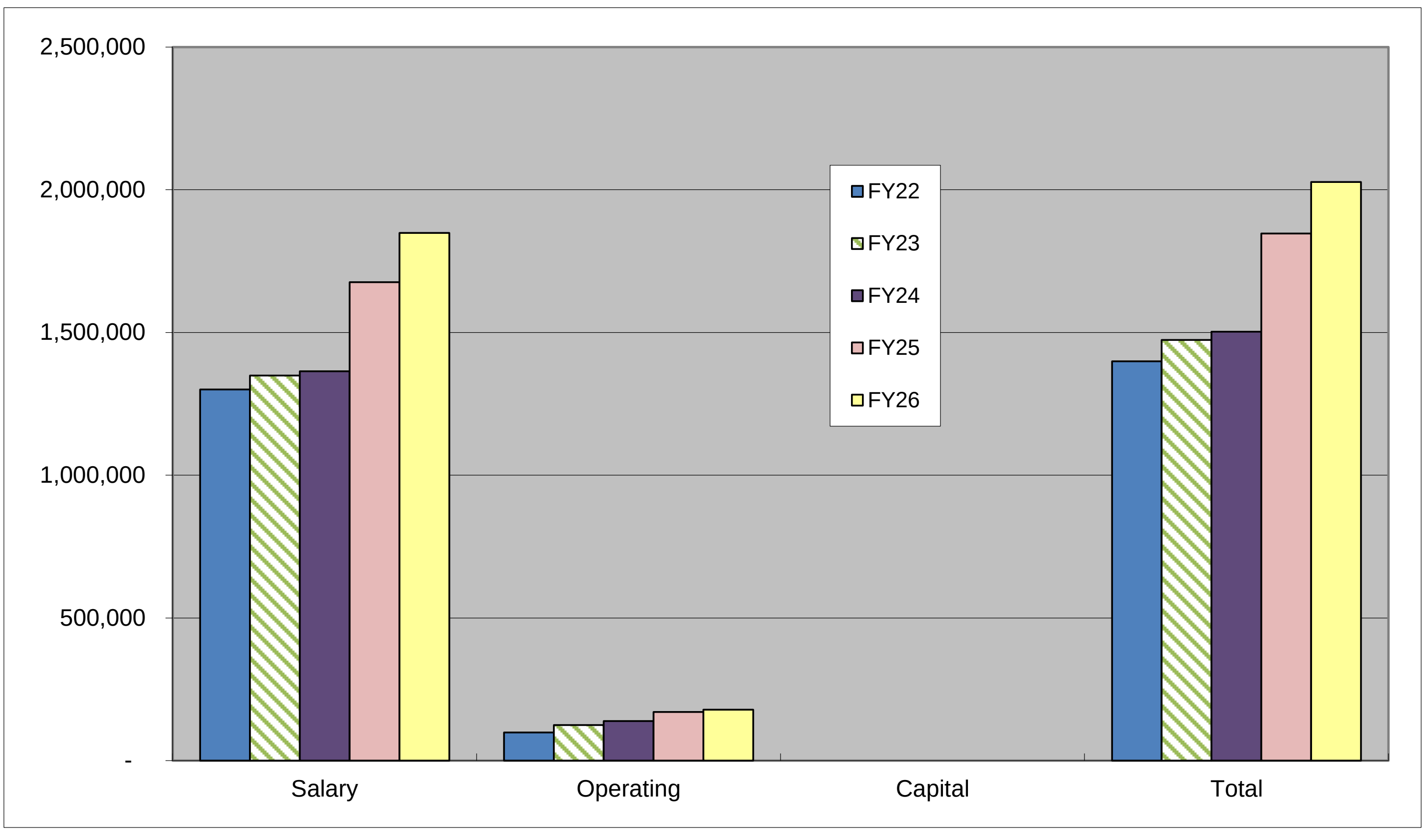
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

CLERK OF DISTRICT COURT

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
25.80	24.80	24.80	24.80



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	1,300,621	1,349,468	1,364,556	1,676,229	1,848,990
Operating	98,900	124,811	138,487	170,407	178,740
Capital	-	-	-	-	-
Total	1,399,521	1,474,279	1,503,043	1,846,636	2,027,730

PRELIMINARY FY26 BUDGET

General Fund - Clerk of District Court - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
1000.000.221.410330.111	SALARIES/PERM	1,105,217	899,688	1,116,933	1,116,933	741,189	1,236,801	
1000.000.221.410330.112	SALARIES/TEMP	3,600	2,295	4,000	4,000	-	4,000	-
1000.000.221.410330.113	SALARIES/TEMP - BAILIFFS	43,000	48,046	47,000	47,000	48,985	49,000	2,000
1000.000.221.410330.120	OVERTIME	20,000	30,298	20,000	20,000	24,059	24,000	4,000
1000.000.221.410330.141	UNEMPLOYMENT COMPENSATION	1,594	1,307	1,612	1,612	1,093	2,867	
1000.000.221.410330.142	WORKER'S COMPENSATION	3,568	1,995	3,250	3,250	1,657	3,331	
1000.000.221.410330.143	GROUP HEALTH INSURANCE	274,982	217,694	283,315	283,315	175,625	306,504	
1000.000.221.410330.144	SOCIAL SECURITY	89,644	72,937	90,877	90,877	60,668	100,506	
1000.000.221.410330.147	LONG TERM DISABILITY	3,791	2,985	3,831	3,831	2,389	4,242	
1000.000.221.410330.153	LIFE INSURANCE	3,699	2,913	3,702	3,702	2,288	3,920	
1000.000.221.410330.156	PUBLIC EMPLOYEE RETIRE	100,647	84,398	101,709	101,709	69,530	113,818	
	PERSONNEL TOTAL	**1,649,742**	**1,364,556**	**1,676,229**	**1,676,229**	**1,127,483**	**1,848,990**	
OPERATING								
1000.000.221.410330.210	OFFICE SUPPLIES	52,000	53,081	40,000	40,000	16,583	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	75,762	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	29,632	34,000	1,200
1000.000.221.410330.398	VARIABLE CONTRACT SERVICES	8,200	3,022	8,200	8,200	1,961	8,200	-
	OPERATING TOTAL	**145,444**	**138,487**	**170,407**	**170,407**	**133,414**	**178,740**	
	TOTAL	**1,795,186**	**1,503,043**	**1,846,636**	**1,846,636**	**1,260,897**	**2,027,730**	

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

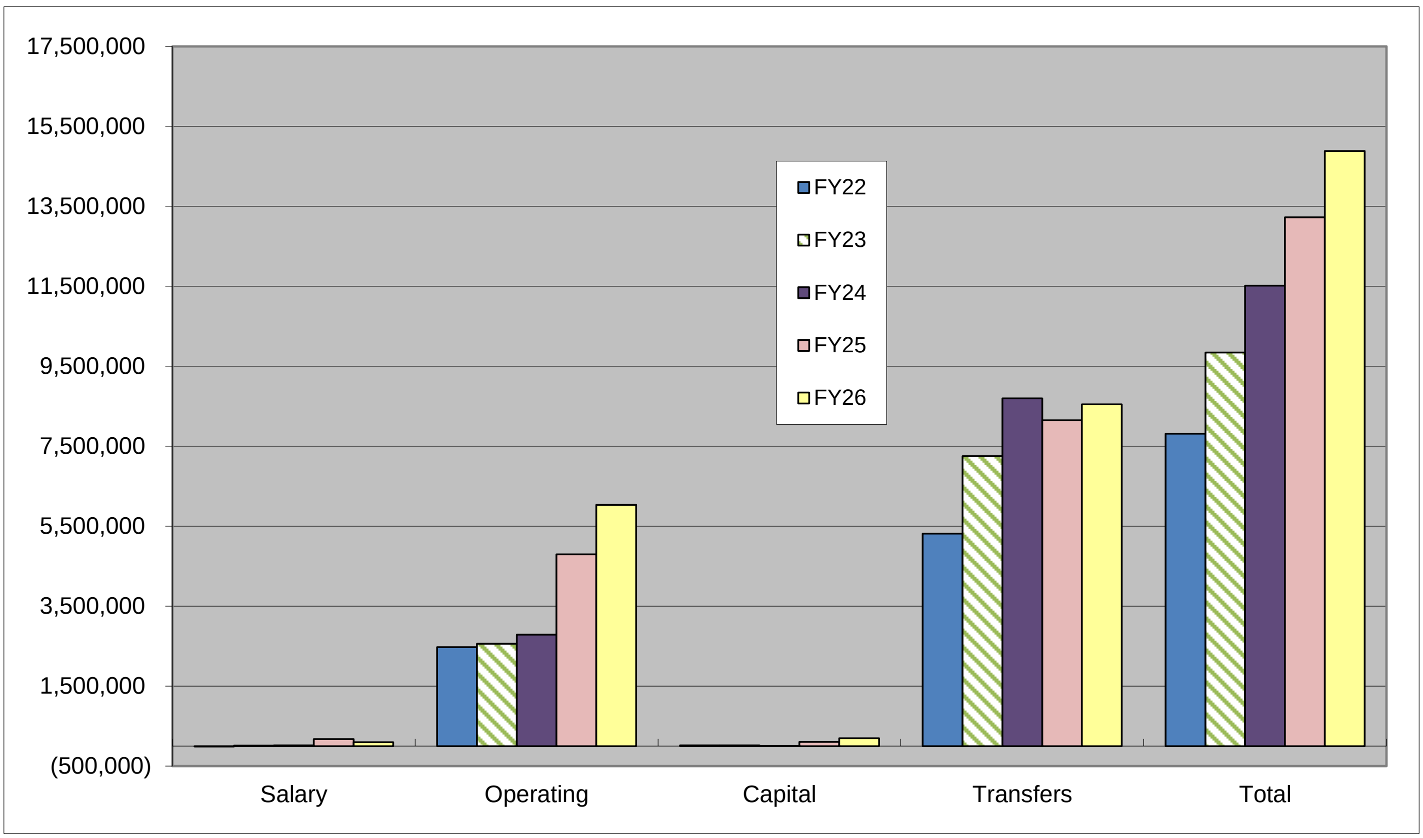
REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
	New DC Clerk FTE	60,000

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

GENERAL FUND - MISC.

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	(73)	11,958	19,340	175,000	100,000
Operating	2,477,438	2,558,804	2,789,601	4,794,729	6,033,665
Capital	20,347	19,788	4,325	107,500	200,000
Transfers	5,316,540	7,250,000	8,700,000	8,150,000	8,550,000
Total	7,814,252	9,840,550	11,513,266	13,227,229	14,883,665

PRELIMINARY FY26 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental 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	6,049	35,000	(10,000)
1000.000.199.411800.231	GAS-OIL-GREASE- MOTOR POOL	4,000	1,846	4,000	4,000	240	3,500	(500)
1000.000.199.411800.311	POSTAGE	265,000	367,028	350,000	350,000	165,531	250,000	(100,000)
1000.000.199.411800.330	MEMBERSHIP & DUES - MACO / NACO / BEARTOOTH RC&D/ APR (MACO)	30,800	24,636	44,886	44,886	39,028	47,300	2,414
1000.000.199.411800.336	PUBLIC RELATIONS	4,800	4,500	4,800	4,800	3,062	4,800	-
1000.000.199.411800.337	PUBLICITY/ADVERTISING	7,500	2,575	7,500	7,500	1,144	6,000	(1,500)
1000.000.199.411800.361	VEHICLE REPAIRS- MOTOR POOL	3,600	2,010	3,600	3,600	158	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	-	2,000	(3,000)
1000.000.199.411800.380	TRAINING	3,000	7,489	6,000	6,000	11,590	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	159,425	345,000	37,000
1000.000.199.411800.398	CONTRACT SERVICE - BSEDA/NEEDS ASSESSMENT	-	-	600,000	600,000	548,108	1,500,000	900,000
1000.000.199.411800.530	RENT/LEASE	407,610	407,590	419,832	419,832	313,312	369,102	(50,730)
1000.000.199.411800.740	AWARDS - EMPLOYEE INCENTIVES	19,500	12,082	20,000	20,000	12,293	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	-	676,000	319,000
1000.000.199.411860.540	SPECIAL ASSESSMENTS	56,000	45,005	45,000	45,000	21,324	45,000	-
1000.000.199.420050.351	INVOLUNTARY PRECOMMITTMENT EVAL.	15,000	-	15,000	15,000	-	-	(15,000)
1000.000.199.420050.372	INVOL.COMMITTMENT TRANSPORTATION	55,000	47,151	55,000	55,000	25,618	60,000	5,000
1000.000.199.420242.399	OTHER CONTRACT SERVICES - JAIL ALTERNATIVES	145,000	145,000	145,000	145,000	108,750	145,000	-
1000.000.199.450200.396	FUNERAL EXPENSE/BURIALS - VETERANS	70,000	42,360	70,000	70,000	20,150	50,000	(20,000)
1000.000.199.450600.397	YSC - SHELTER CARE	340,683	340,683	352,266	352,266	176,133	362,834	10,568
1000.000.199.450600.398	CASA SUPPORT	190,000	185,000	195,000	195,000	97,500	195,000	-
1000.000.199.450600.399	YSC - SECURE DETENTION	681,310	681,310	704,475	704,475	352,238	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**	**2,175,252**	**5,968,165**	
1000.000.302.450130.347	GENERAL RELIEF ADMINISTRATION SERVICES	27,500	27,500	27,500	27,500	20,625	27,500	-
1000.000.302.450130.398	GENERAL RELIEF CONTRACT SERVICE - HRDC	110,000	110,000	110,000	110,000	82,500	110,000	-
SUBTOTAL	**GENERAL RELIEF - HOUSING ASSISTANCE**	**137,500**	**137,500**	**137,500**	**137,500**	**103,125**	**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	5,966	15,000	-
1000.000.728.430901.340	CEMETERY: UTILITIES - RIVERSIDE	1,500	613	1,500	1,500	513	3,000	1,500

PRELIMINARY FY26 BUDGET

General Fund - Miscellaneous Non-departmental - Expend Budget

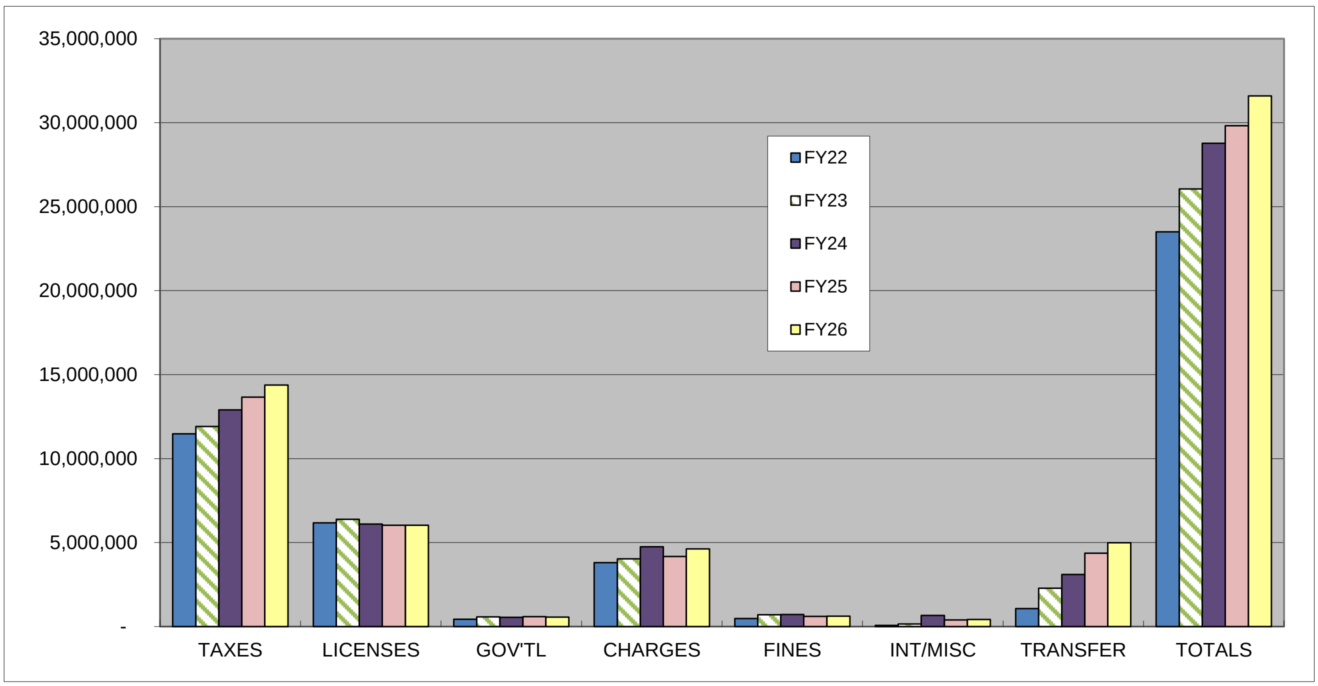
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
1000.000.728.430901.398	CEMETERY: MAINTENANCE - RIVERSIDE	21,000	1,166	21,000	21,000	943	10,000	(11,000)
	SUBTOTAL - RIVERSIDE CEMETERY	**37,500**	**15,532**	**37,500**	**37,500**	**7,422**	**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	75,000	150,000	-
1000.000.199.521001.829	TRANSFER TO CIP	6,000,000	6,000,000	4,250,000	4,250,000	2,125,000	4,500,000	250,000
1000.000.199.521002.820	TRANSFER TO SHERIFF	2,000,000	2,000,000	3,000,000	3,000,000	1,500,000	3,500,000	500,000
1000.000.199.521004.820	TRANSFER TO TECH FUND	-	-	250,000	250,000	125,000	400,000	150,000
1000.000.199.521007.820	TRANSFER TO YOUTH SERVICES	-		500,000	500,000	250,000	-	(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**	**4,075,000**	**8,550,000**	
CAPITAL								
1000.000.199.411800.940	CAPITAL EQUIPMENT	**107,500**	**4,325**	**107,500**	**107,500**	**2,560**	**200,000**	
TOTAL - GENERAL MISCELLANEOUS		**12,896,028**	**11,513,266**	**13,272,229**	**13,227,229**	**6,363,359**	**14,883,665**	
TOTAL - GENERAL FUND		**26,003,322**	**23,142,870**	**27,295,847**	**27,295,847**	**16,022,677**	**29,940,665**	

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 vehicles repairs	1,400
1000.000.199.411800.368	Increase in Tyler Tech	4,650
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 CAB/Pickup for CAB	200,000
		983,666

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

TAX REVENUE	14,380,472	FY 25 MILLS	**26.18**
NON-TAX REVENUE	17,216,251	FY 26 MILLS	**27.46**
TOTAL REVENUES	**31,596,723**	Change	**1.28**
Use / (Source) of Reserves	3,929,117		
TOTAL RESOURCES USED	**35,525,840**		
BASE APPROPRIATIONS	33,440,462	**Est. Reserves 7/1/25**	12,938,687
TRANSFERS & CONTINGENCY	2,085,378	(Use)/Source of Reserves	(3,929,117)
TOTAL APPROPRIATIONS	**35,525,840**	**Proj. Res. 6/30/26**	**9,009,570**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	11,481,829	11,910,399	12,903,789	13,656,824	14,380,472
LICENSES	6,169,096	6,384,843	6,099,994	6,027,000	6,027,000
GOV'TL	434,191	575,971	547,561	596,021	558,620
CHARGES	3,807,899	4,031,783	4,751,475	4,175,500	4,618,500
FINES	471,931	709,489	721,268	610,000	612,500
INT/MISC	61,994	157,192	657,153	397,000	415,000
TRANSFER	1,075,090	2,283,493	3,095,500	4,362,720	4,984,631
TOTALS	23,502,030	26,053,170	28,776,740	29,825,065	31,596,723

FY26 PRELIMINARY BUDGET

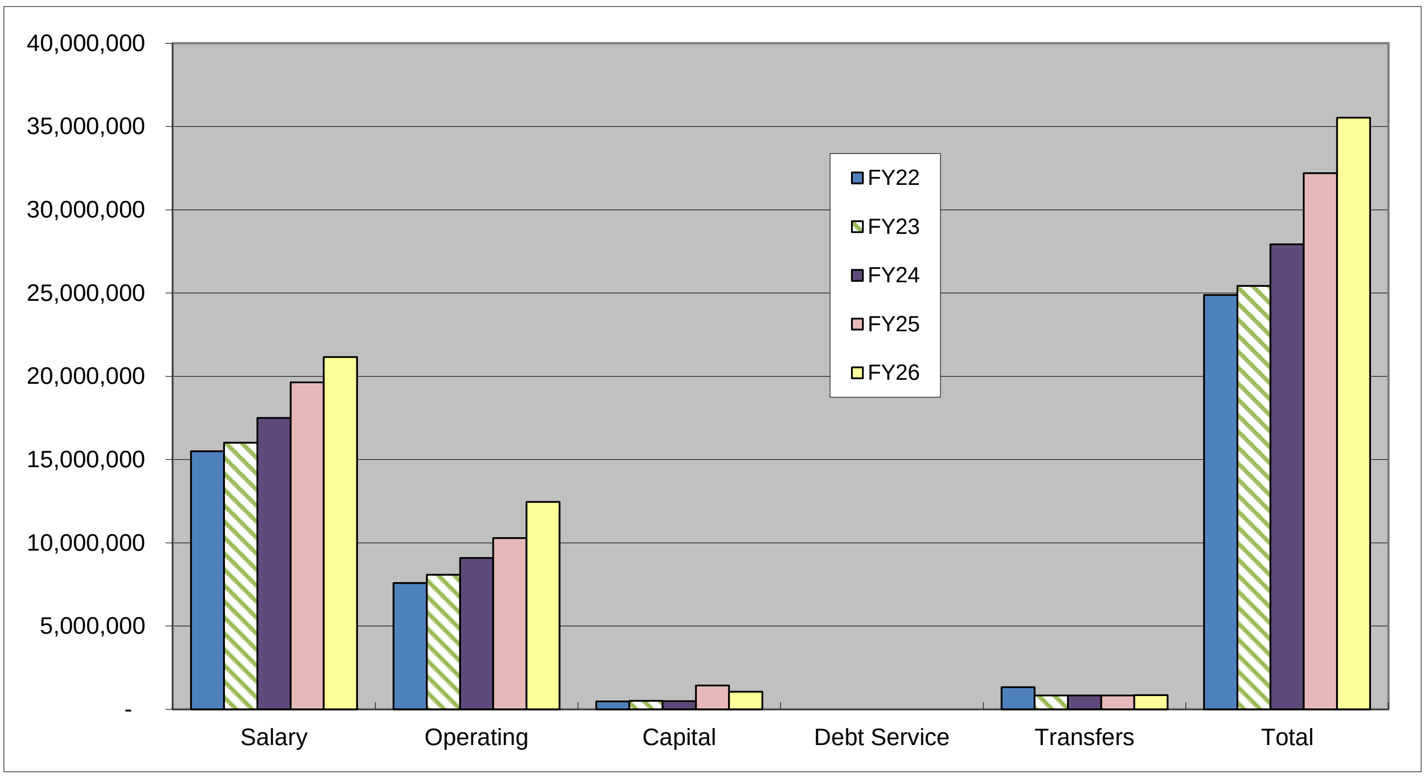
Public Safety Fund- Sheriff - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2300.000.000.311010.000	REAL PROPERTY TAXES	12,617,577	12,370,252	13,325,824	13,325,824	7,857,154	13,949,472
2300.000.000.311020.000	PERSONAL PROPERTY TAXES	150,000	205,607	175,000	175,000	87,195	175,000
2300.000.000.311021.000	MOBILE HOME TAXES	52,000	64,086	45,000	45,000	21,624	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	245,418	200,000
2300.000.000.312000.000	P & I DELINQUENT TAXES	11,000	14,015	11,000	11,000	12,091	11,000
2300.000.000.321015.000	M.V. OPTION TAX	5,500,000	6,067,418	6,000,000	6,000,000	4,843,504	6,000,000
2300.000.000.322010.000	LIQUOR LICENSE	4,000	8,085	5,000	5,000	735	5,000
2300.000.000.322040.000	GAMBLING LICENSE	17,000	24,491	22,000	22,000	21,100	22,000
2300.000.000.331175.000	HTS HIGH VIS TRAFF ENFORC SH76	-	-	-	17,000	2,466	
2300.000.000.335240.000	STATE ENTITLEMENT	368,252	407,453	431,908	431,908	323,931	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	116,171	120,000
2300.000.000.342010.000	SPEC SHERIFF FEES	150,000	209,180	165,000	165,000	158,726	165,000
2300.000.000.342012.000	PRISONER BOARDING	3,400,000	4,208,965	3,750,000	3,750,000	2,966,204	4,200,000
2300.000.000.342014.000	24-7 DUI TESTING PROGRAM	115,000	33,665	50,000	50,000	11,506	35,000
2300.000.000.342015.000	TRAINING RANGE FEES	15,000	14,000	15,000	15,000	10,850	15,000
2300.000.000.342017.000	LABOR DETAIL FEES	40,000	49,007	40,000	40,000	42,900	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	25,618	35,000
2300.000.000.346025.000	PUBLIC SAFETY - ELEC TRANSACTION	-	(60)	-	-	191	-
2300.000.000.346352.000	COMMISSARY COMMISSIONS	300,000	327,827	300,000	300,000	249,392	300,000
2300.000.000.346353.000	PHONE/TABLET COMMISSIONS	250,000	377,403	300,000	300,000	247,349	300,000
2300.000.000.351021.000	DRUG VIOLATION FINES	2,000	4,540	5,000	5,000	1,000	2,500
2300.000.000.360100.000	RESTITUTION REIMB	3,500	11,558	5,000	5,000	12,046	10,000
2300.000.000.360200.000	OPIOID SETTLEMENT	37,000	212,731	75,000	75,000	111,231	100,000
2300.000.000.365000.000	PUBLIC SAFETY DONATIONS	1,000	4,365	1,000	1,000	2,712	1,000
2300.000.000.369000.000	OTHER INCOME	5,000	465	5,000	5,000	4,122	5,000
2300.000.000.371010.000	INTEREST REVENUE	661,000	431,038	316,000	316,000	293,500	309,000
2300.000.000.382030.000	SALE FIXED/ASSETS	-	8,554	-	-	-	
2300.000.000.383002.000	TRANSFER - GEN FUND	2,000,000	2,000,000	3,000,000	3,000,000	1,500,000	3,500,000
2300.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	1,295,850	1,086,500	1,362,720	1,362,720	536,169	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**	**19,852,521**	**31,596,723**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

TOTAL SHERIFF - (PUBLIC SAFETY FUND)

	FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
Coroner	2.00	2.00	2.00	2.00
Administration	4.00	3.00	3.00	3.00
Detectives	15.00	16.00	15.00	14.00
Patrol	52.00	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
TOTALS	**219.75**	**208.75**	**198.75**	**196.75**



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	15,505,960	16,016,679	17,505,843	19,634,108	21,163,701
Operating	7,587,246	8,076,674	9,095,975	10,290,655	12,463,861
Capital	472,627	504,157	495,499	1,434,375	1,055,300
Debt Service	-	-	-	-	-
Transfers	1,325,917	827,382	833,655	838,775	842,978
Total	24,891,750	25,424,892	27,930,972	32,197,913	35,525,840

PRELIMINARY FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

PUBLIC SAFETY FTE RECAP

	DEPARTMENT	FY26 FTE's	FY25 FTE's	FY24 FTE's	FY23 FTE's	FY26 SALARY	0.25% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.170% PERS	13.215% SRS	TOTAL SALARY & BENEFITS
126	CORONER	2.00	2.00	2.00	2.00	226,762	567	3,756	23,760	17,347	360	623	0	29,967	303,142
130	ADMINISTRATION	4.00	3.00	3.00	3.00	477,064	773	7,593	47,520	36,495	720	1,430	0	57,229	628,825
131	DETECTIVES	15.00	16.00	15.00	14.00	1,194,907	2,987	18,134	178,200	91,410	2,653	3,689	12,575	139,784	1,644,340
132	PATROL	52.00	52.00	47.00	46.00	4,267,407	10,495	71,294	605,880	321,158	9,229	12,884	0	554,785	5,783,867
133	CIVIL	7.00	7.00	6.00	6.00	399,135	998	5,077	83,160	30,534	1,245	1,359	36,601	0	558,108
134	RECORDS	13.00	13.00	12.00	11.50	601,626	1,504	825	154,440	46,024	1,960	1,937	55,169	0	863,485
135	MISC / CONTINGENCY	0.00	0.00	0.00	0.00	25,000	0	0	0	0	0	0	0	0	25,000
136	DETENTION	121.50	111.50	109.50	110.00	7,740,260	19,256	121,627	1,443,420	592,130	23,998	23,467	119,601	857,846	10,941,605
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	197,519	494	5,090	38,610	15,110	612	650	18,112	0	276,197
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	TOTAL PUBLIC SAFETY	219.75	208.75	198.75	196.75	15,224,177	37,310	237,178	2,598,750	1,157,438	41,115	46,361	250,724	1,639,611	21,163,701
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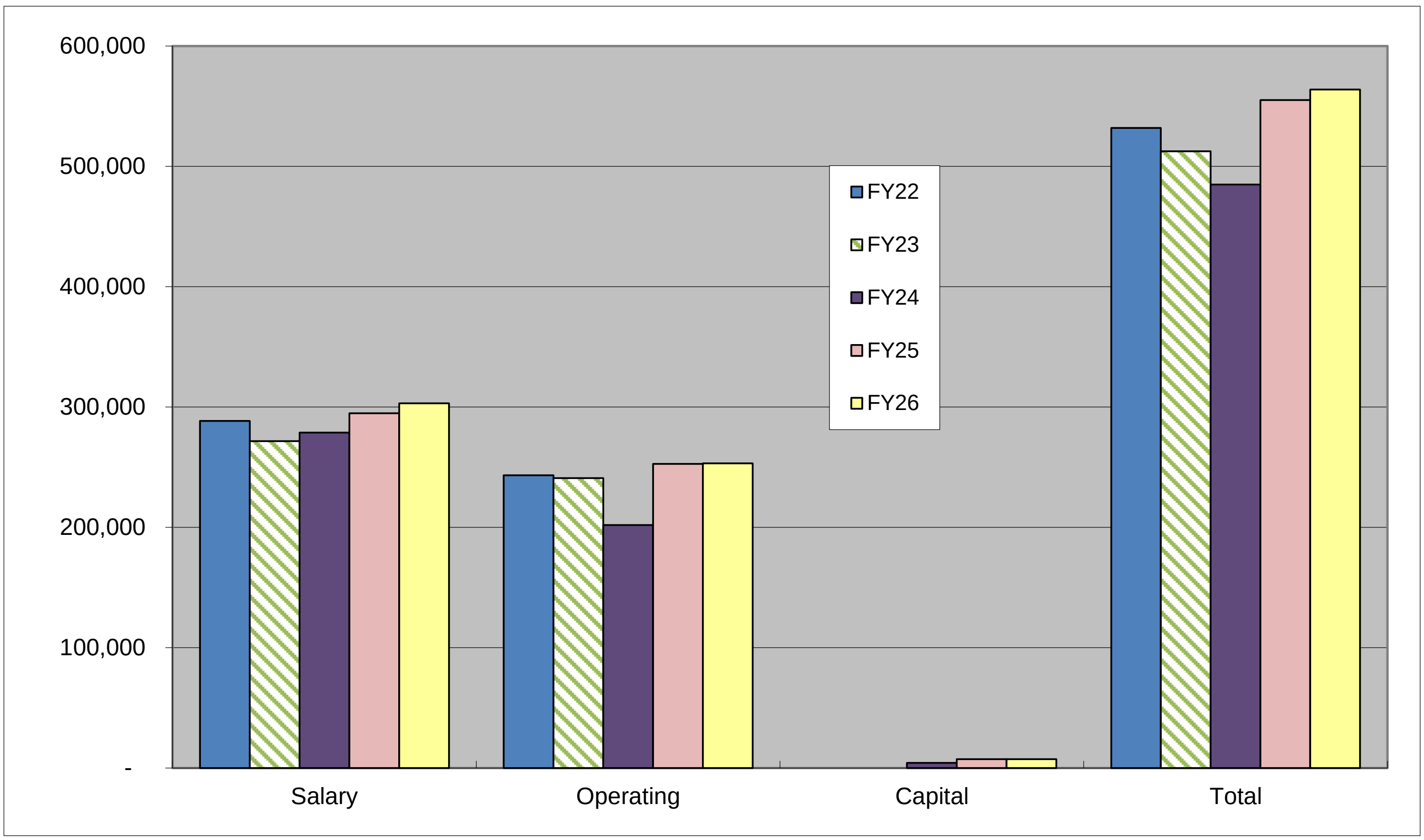
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - CORONER

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
2.00	2.00	2.00	2.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	288,496	271,709	278,777	294,876	303,142
Operating	243,364	240,963	201,933	252,652	253,242
Capital	-	-	4,238	7,500	7,500
Total	531,860	512,672	484,948	555,028	563,884

PRELIMINARY FY26 BUDGET

Public Safety Fund - Coroner - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.126.420800.111	SALARIES/PERM	174,889	179,587	182,662	182,662	147,027	186,762	
2300.000.126.420800.120	OVERTIME	40,000	29,807	40,000	40,000	20,760	40,000	-
2300.000.126.420800.141	UNEMPLOYMENT COMPENSATION	322	321	334	334	252	567	
2300.000.126.420800.142	WORKER'S COMPENSATION	4,374	3,008	4,145	4,145	1,979	3,756	
2300.000.126.420800.143	GROUP HEALTH INSURANCE	22,176	22,176	22,848	22,848	17,326	23,760	
2300.000.126.420800.144	SOCIAL SECURITY	16,439	16,130	17,034	17,034	12,619	17,347	
2300.000.126.420800.146	SHERIFFS RETIREMENT	28,183	26,828	26,884	26,884	18,752	29,967	
2300.000.126.420800.147	LONG TERM DISABILITY	583	560	609	609	448	623	
2300.000.126.420800.153	LIFE INSURANCE	360	360	360	360	273	360	
	PERSONNEL TOTAL	**287,326**	**278,777**	**294,876**	**294,876**	**219,436**	**303,142**	
OPERATING								
2300.000.126.420800.202	EXPENSE OF CORONER INVEST	225,000	184,806	225,000	225,000	132,744	225,000	-
2300.000.126.420800.210	OFFICE SUPPLIES	1,000	829	1,000	1,000	159	1,000	-
2300.000.126.420800.345	TECHNOLOGY	8,683	9,076	9,652	9,652	9,137	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	667	1,500	-
2300.000.126.420800.370	TRAVEL/MOVING	1,500	-	1,500	1,500	738	1,500	-
2300.000.126.420800.380	TRAINING	1,500	-	1,500	1,500	-	1,500	-
2300.000.126.420800.394	WITNESS & JURY FEES	12,000	6,333	12,000	12,000	6,374	12,000	-
	OPERATING TOTAL	**251,683**	**201,933**	**252,652**	**252,652**	**149,819**	**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**	**375,521**	**563,884**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		-

REQUESTS FOR CHANGES IN PERSONNEL

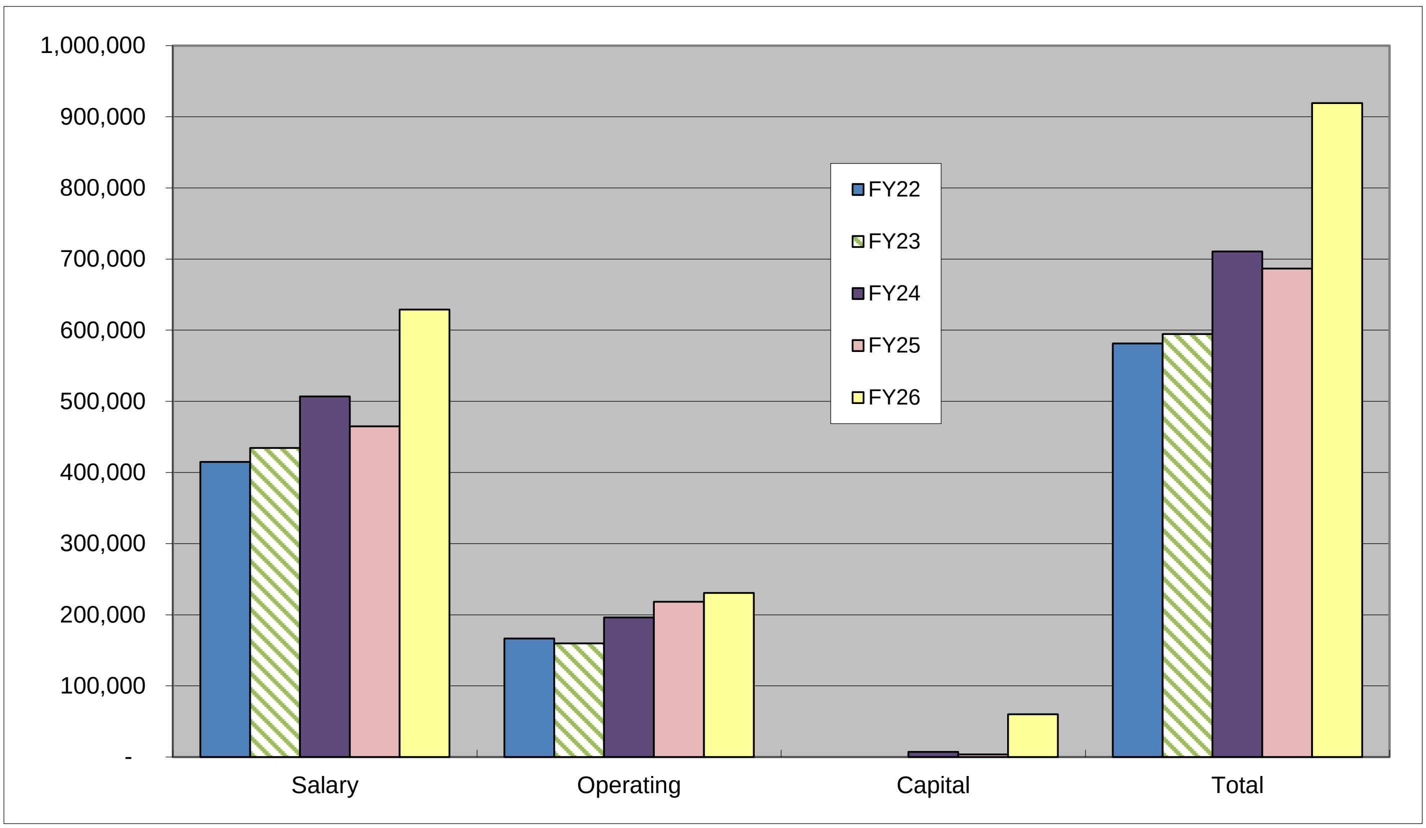
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ADMINISTRATION

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	414,710	434,627	506,930	464,745	628,825
Operating	166,478	159,827	196,229	218,303	230,642
Capital	-	-	7,396	3,500	60,000
Total	581,188	594,454	710,555	686,548	919,467

PRELIMINARY FY26 BUDGET

Sheriff Fund - Administration - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.130.420110.111	SALARIES/PERM	347,919	346,536	311,286	311,286	231,186	428,064	
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	2,865	5,000	-
2300.000.130.420110.141	UNEMPLOYMENT COMPENSATION	297	416	296	296	279	773	
2300.000.130.420110.142	WORKER'S COMPENSATION	6,722	5,241	6,229	6,229	2,997	7,593	
2300.000.130.420110.143	GROUP HEALTH INSURANCE	33,264	32,802	34,272	34,272	25,662	47,520	
2300.000.130.420110.144	SOCIAL SECURITY	26,929	28,881	27,302	27,302	20,174	36,495	
2300.000.130.420110.146	SHERIFFS RETIREMENT	40,843	45,855	38,188	38,188	28,112	57,229	
2300.000.130.420110.147	LONG TERM DISABILITY	1,015	956	1,032	1,032	749	1,430	
2300.000.130.420110.153	LIFE INSURANCE	540	533	540	540	373	720	
	PERSONNEL TOTAL	**503,129**	**506,930**	**464,745**	**464,745**	**354,197**	**628,825**	
OPERATING								
2300.000.130.420110.210	OFFICE SUPPLIES	24,000	24,075	29,500	29,500	22,418	33,700	4,200
2300.000.130.420110.220	CIT TRAINING SUPPLIES	3,500	3,793	3,500	3,500	1,044	3,500	-
2300.000.130.420110.226	CLOTHING & UNIFORMS	35,000	37,988	40,000	40,000	32,202	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	5,480	9,000	-
2300.000.130.420110.330	MEMBERSHIP & DUES	3,500	1,819	3,500	3,500	1,866	3,500	-
2300.000.130.420110.336	PUBLIC RELATIONS	7,000	7,204	10,000	10,000	7,765	10,000	-
2300.000.130.420110.337	ADVERTISING	3,000	1,677	10,000	10,000	5,876	10,000	-
2300.000.130.420110.345	TECHNOLOGY	11,177	10,969	11,803	11,803	11,123	12,942	1,139
2300.000.130.420110.351	MEDICAL & PSYCH SERVICES	9,000	8,340	9,000	9,000	6,895	9,000	-
2300.000.130.420110.361	VEHICLE REPAIRS	3,000	3,003	3,000	3,000	1,454	3,000	-
2300.000.130.420110.363	MACHINE MAINTENANCE	4,000	4,035	4,000	4,000	3,545	5,000	1,000
2300.000.130.420110.370	TRAVEL/MOVING	38,000	38,245	38,000	38,000	28,272	41,000	3,000
2300.000.130.420110.380	TRAINING	38,000	46,852	42,000	42,000	37,939	45,000	3,000
2300.000.130.420110.530	RENT/LEASE	-	-	-	-	-		-
	OPERATING TOTAL	**193,177**	**196,229**	**218,303**	**218,303**	**165,879**	**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**	**686,548**	**523,534**	**919,467**	

PRELIMINARY 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	Addiitional staff	3,000
2300.000.130.420110.380	Addiitional staff	3,000
2300.000.130.420110.940	Replace vehicle w/equipment	60,000
		79,600

REQUESTS FOR CHANGES IN PERSONNEL

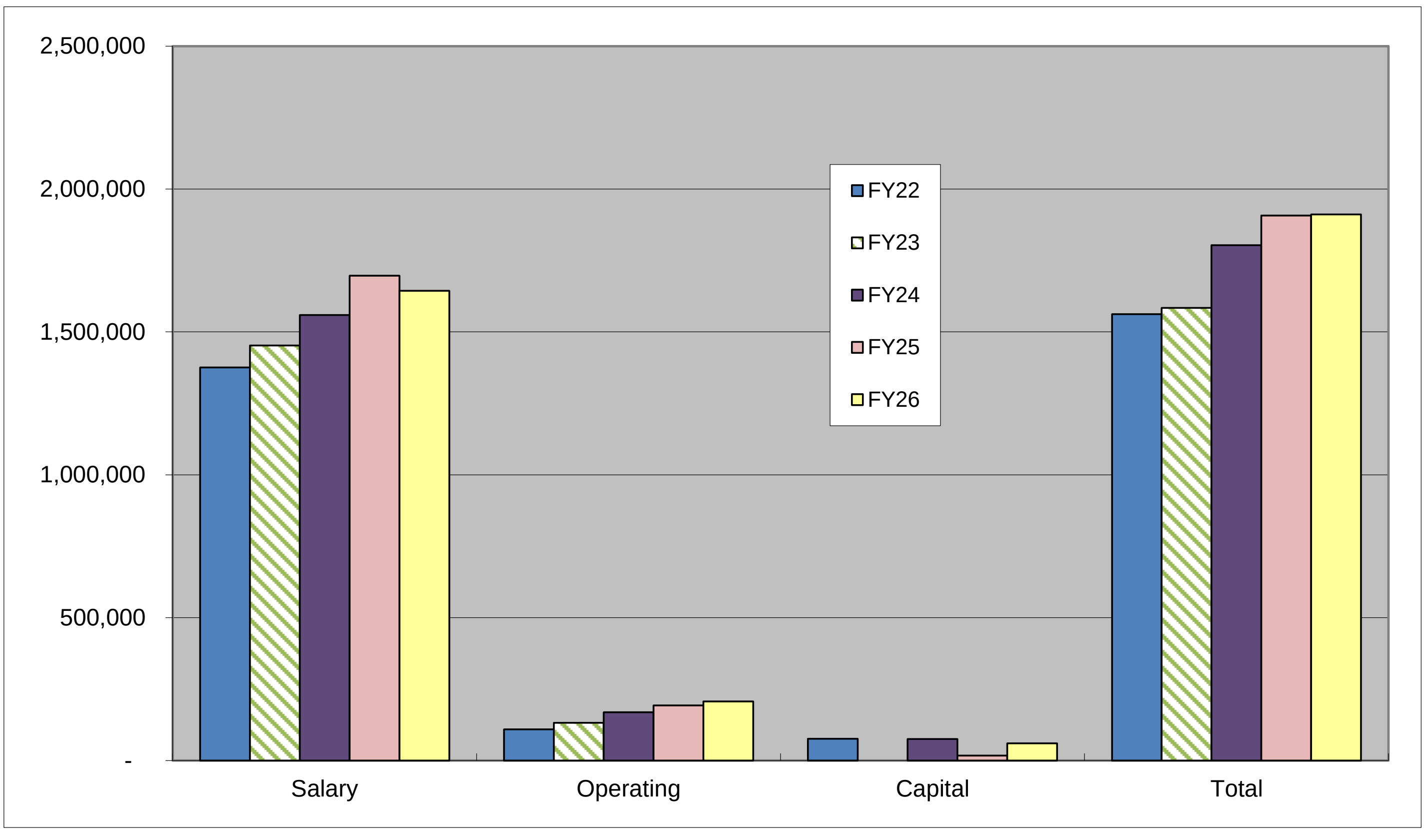
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETECTIVES

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
15.00	16.00	15.00	14.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	1,376,120	1,452,494	1,559,452	1,696,498	1,644,340
Operating	109,118	131,871	169,249	193,468	206,583
Capital	76,700	-	75,135	17,600	60,000
Total	1,561,938	1,584,365	1,803,836	1,907,566	1,910,923

PRELIMINARY FY26 BUDGET

Sheriff Fund - Detectives - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.131.420140.111	SALARIES/PERM	1,028,353	1,007,962	1,127,660	1,127,660	802,074	1,079,907	
2300.000.131.420140.120	OVERTIME	110,000	143,531	115,000	115,000	87,540	115,000	-
2300.000.131.420140.141	UNEMPLOYMENT COMPENSATION	1,708	1,732	1,864	1,864	1,337	2,987	
2300.000.131.420140.142	WORKER'S COMPENSATION	21,464	15,423	21,411	21,411	10,300	18,134	
2300.000.131.420140.143	GROUP HEALTH INSURANCE	166,320	154,770	182,784	182,784	123,592	178,200	
2300.000.131.420140.144	SOCIAL SECURITY	87,084	85,180	95,063	95,063	65,893	91,410	
2300.000.131.420140.146	SHERIFFS RETIREMENT	133,200	134,300	133,978	133,978	95,536	139,784	
2300.000.131.420140.147	LONG TERM DISABILITY	3,514	3,182	3,854	3,854	2,577	3,689	
2300.000.131.420140.153	LIFE INSURANCE	2,602	2,425	2,819	2,819	1,904	2,653	
2300.000.131.420140.156	PUBLIC EMPLOYEE RETIRE	11,131	10,947	12,065	12,065	8,460	12,575	
	PERSONNEL TOTAL	**1,565,376**	**1,559,452**	**1,696,498**	**1,696,498**	**1,199,213**	**1,644,340**	
OPERATING								
2300.000.131.420140.202	EXPENSE OF INVEST	29,000	23,384	29,000	29,000	17,364	31,000	2,000
2300.000.131.420140.220	OPERATING SUPPLIES	8,100	6,604	14,500	14,500	12,275	20,000	5,500
2300.000.131.420140.229	OPERATING SUPPLIES - COLDCASE UNIT	4,400	14,492	5,000	5,000	7,991	5,000	-
2300.000.131.420140.231	GAS-OIL-GREASE-ETC	21,000	20,129	21,000	21,000	11,832	21,000	-
2300.000.131.420140.341	ELECTRICITY	5,400	5,135	5,400	5,400	3,536	5,400	-
2300.000.131.420140.342	WATER/LANDFILL	660	489	660	660	378	660	-
2300.000.131.420140.344	NATURAL GAS	3,500	3,177	3,500	3,500	2,440	3,500	-
2300.000.131.420140.345	TECHNOLOGY	49,406	49,099	55,408	55,408	54,313	61,023	5,615
2300.000.131.420140.361	VEHICLE REPAIRS	6,000	2,287	6,000	6,000	2,580	6,000	-
2300.000.131.420140.368	SOFTWARE/HARDWARE MAINTENANCE	50,000	44,453	50,000	50,000	30,151	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**	**145,752**	**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**	**1,350,507**	**1,910,923**	

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 builiding for more space	15,000
2300.000.131.420140.940	1 used vehicle for Task Force- USPIS reimb	35,000
		67,500

REQUESTS FOR CHANGES IN PERSONNEL

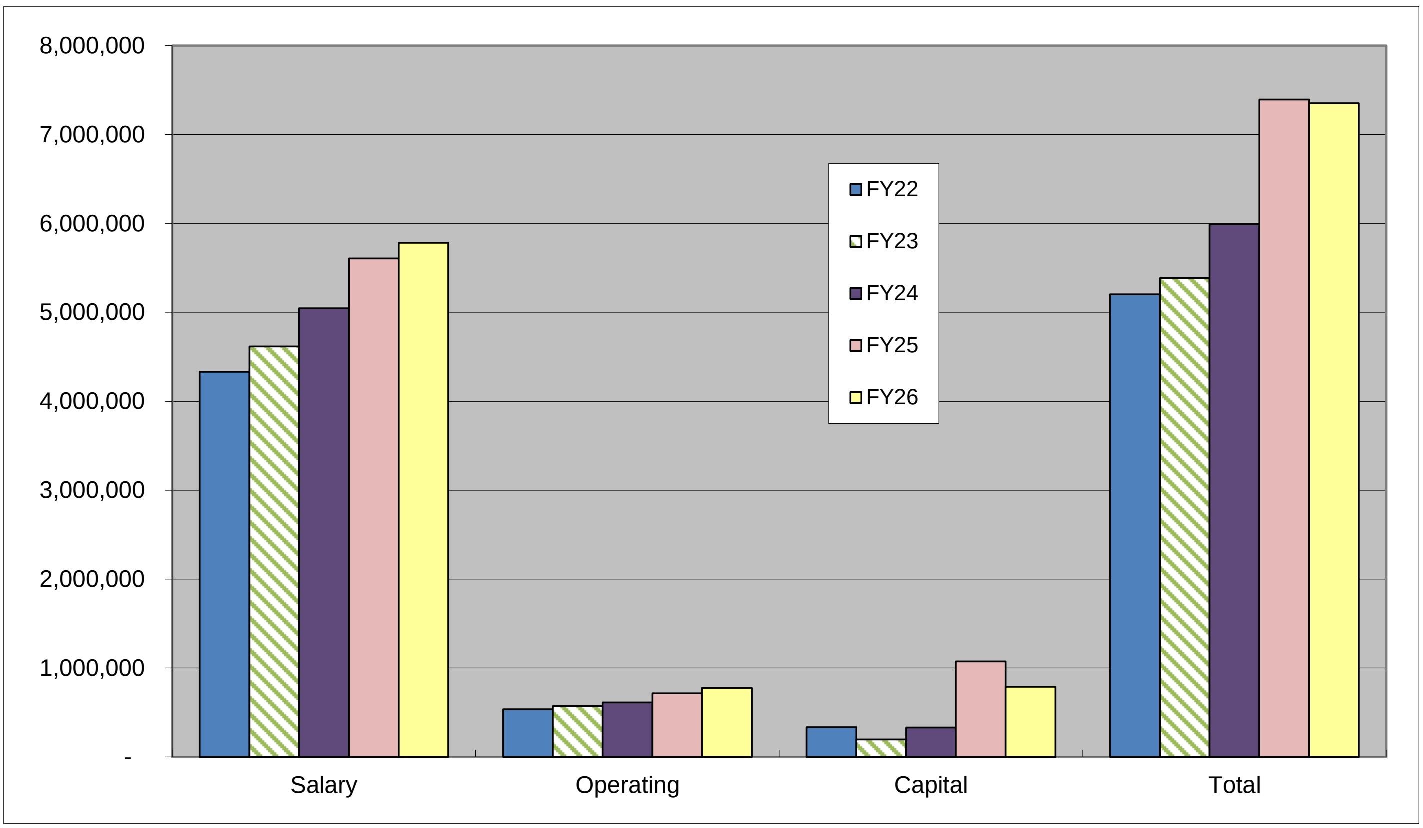
ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - PATROL

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
52.00	52.00	47.00	46.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	4,330,694	4,616,632	5,047,296	5,605,706	5,783,867
Operating	535,686	571,106	613,652	714,634	777,167
Capital	335,772	197,040	331,047	1,074,000	789,500
Total	5,202,152	5,384,778	5,991,995	7,394,340	7,350,534

PRELIMINARY FY26 BUDGET
Sheriff Fund - Patrol - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.132.420150.111	SALARIES/PERM	3,492,404	3,224,517	3,717,546	3,717,546	2,626,842	3,791,143	
2300.000.132.420150.120	OVERTIME	425,000	477,498	375,000	392,000	362,351	407,000	32,000
2300.000.132.420150.141	UNEMPLOYMENT COMPENSATION	5,863	5,553	6,139	6,139	4,499	10,495	
2300.000.132.420150.142	WORKER'S COMPENSATION	81,858	65,179	78,326	78,326	39,721	71,294	
2300.000.132.420150.143	GROUP HEALTH INSURANCE	565,488	496,221	582,624	582,624	393,251	605,880	
2300.000.132.420150.144	SOCIAL SECURITY	299,031	277,441	313,080	313,080	223,878	321,158	
2300.000.132.420150.146	SHERIFFS RETIREMENT	512,653	482,488	494,134	494,134	361,349	554,785	
2300.000.132.420150.147	LONG TERM DISABILITY	12,001	10,328	12,631	12,631	8,392	12,884	
2300.000.132.420150.153	LIFE INSURANCE	9,225	8,071	9,226	9,226	6,237	9,229	
	PERSONNEL TOTAL	**5,403,523**	**5,047,296**	**5,588,706**	**5,605,706**	**4,026,520**	**5,783,867**	
OPERATING								
PATROL								
2300.000.132.420150.210	OFFICE SUPPLIES	750	324	750	750	-	750	-
2300.000.132.420150.220	OPERATING SUPPLIES	32,425	35,225	40,425	40,425	34,929	52,000	11,575
2300.000.132.420150.227	FIREARMS SUPPLIES	58,000	57,902	58,000	58,000	14,934	30,000	(28,000)
2300.000.132.420150.229	OTHER OPERATING SUPPLIES	13,000	13,306	13,000	13,000	3,464	13,000	-
2300.000.132.420150.231	GAS-OIL-GREASE-ETC	250,000	215,884	250,000	250,000	126,144	250,000	-
2300.000.132.420150.240	REPAIR & MAINT SUPPLIES	4,500	4,598	4,500	4,500	4,227	4,500	-
2300.000.132.420150.345	TECHNOLOGY	146,314	146,083	165,239	165,239	165,035	180,697	15,458
2300.000.132.420150.361	VEHICLE REPAIRS	70,000	74,338	70,000	70,000	59,029	70,000	-
2300.000.132.420150.362	MAINTENANCE & REPAIRS	3,000	2,863	3,000	3,000	1,216	3,000	-
2300.000.132.420150.368	SOFTWARE/HARDWARE MAINTENANCE	79,600	51,376	79,600	79,600	38,391	103,600	24,000
TRAINING FACILITY								
2300.000.132.420155.220	OPERATING SUPPLIES	1,500	1,004	1,500	1,500	-	2,500	1,000
2300.000.132.420155.340	UTILITIES	5,000	4,956	5,000	5,000	2,988	5,000	-
2300.000.132.420155.362	MAINTENANCE & REPAIRS	1,500	986	1,500	1,500	159	40,000	38,500
2300.000.132.420155.540	SPECIAL ASSESSMENTS	120	120	120	120	60	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	6,988	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	1,560	5,000	-
	OPERATING TOTAL	**687,709**	**613,652**	**714,634**	**714,634**	**459,184**	**777,167**	
CAPITAL								
PATROL								
2300.000.132.420150.940	CAPITAL OUTLAY-EQUIPMENT	1,037,272	331,047	634,000	634,000	583,117	789,500	155,500

PRELIMINARY FY26 BUDGET
Sheriff Fund - Patrol - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
CAPITAL								
TRAINING FACILITY								
2300.000.132.420155.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	440,000	-	-	
	CAPITAL TOTAL	**1,037,272**	**331,047**	**634,000**	**1,074,000**	**583,117**	**789,500**	
	TOTAL	**7,128,504**	**5,991,995**	**6,937,340**	**7,394,340**	**5,068,821**	**7,350,534**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.132.420150.120	Fair stipend/extra duty security	32,000
2300.000.132.420150.220	CPR manikins/Taser cartridges for recertification	11,575
2300.000.132.420150.368	Drone iPad cellular hotspot	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	5 new vehicles	300,000
2300.000.132.420150.940	8 new vehicles carryover from FY25	440,000
		896,575

REQUESTS FOR CHANGES IN PERSONNEL

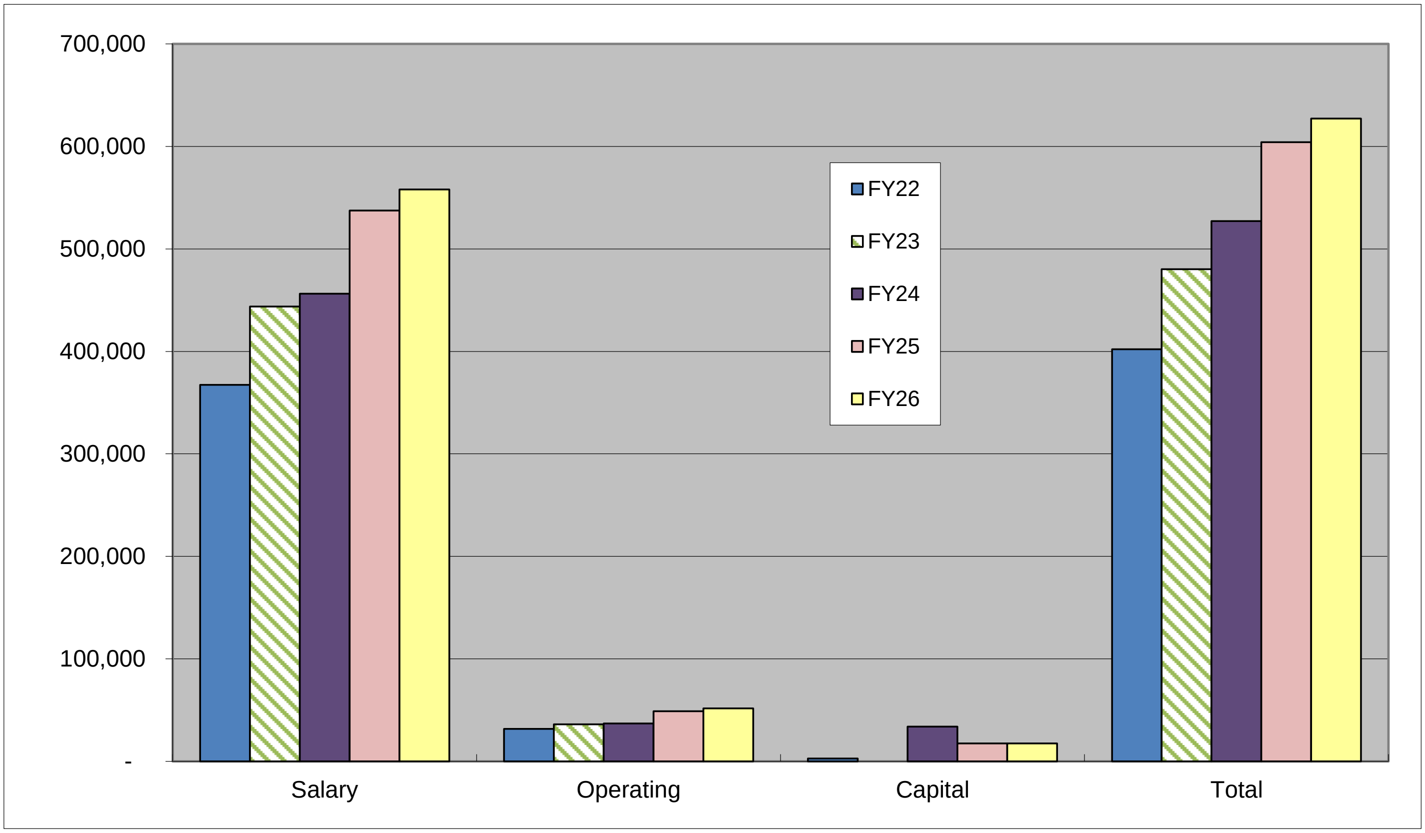
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

SHERIFF - CIVIL

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
7.00	7.00	6.00	6.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	367,343	443,876	456,338	537,541	558,108
Operating	31,794	36,231	36,880	48,990	51,656
Capital	2,852	-	33,819	17,500	17,500
Total	401,989	480,107	527,037	604,031	627,264

PRELIMINARY FY26 BUDGET

Sheriff Fund - Civil - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.133.420160.111	SALARIES/PERM	359,846	329,319	383,889	383,889	269,709	396,135	
2300.000.133.420160.116	SALARY-OTHER COMPENSATION	450	-	-	-	-	-	-
2300.000.133.420160.120	OVERTIME	750	530	750	750	1,130	3,000	2,250
2300.000.133.420160.141	UNEMPLOYMENT COMPENSATION	492	498	577	577	409	998	
2300.000.133.420160.142	WORKER'S COMPENSATION	4,906	3,666	5,498	5,498	2,738	5,077	
2300.000.133.420160.143	GROUP HEALTH INSURANCE	66,528	66,528	79,968	79,968	53,228	83,160	
2300.000.133.420160.144	SOCIAL SECURITY	25,099	23,888	29,425	29,425	19,685	30,534	
2300.000.133.420160.147	LONG TERM DISABILITY	1,123	1,068	1,317	1,317	850	1,359	
2300.000.133.420160.153	LIFE INSURANCE	1,052	1,039	1,230	1,230	819	1,245	
2300.000.133.420160.156	PUBLIC EMPLOYEE RETIRE	29,758	29,802	34,887	34,887	24,453	36,601	
	PERSONNEL TOTAL	**490,004**	**456,338**	**537,541**	**537,541**	**373,021**	**558,108**	
OPERATING								
2300.000.133.420160.220	OPERATING SUPPLIES	3,410	2,117	11,000	11,000	486	11,000	-
2300.000.133.420160.231	GAS-OIL-GREASE-ETC	12,000	14,001	12,000	12,000	7,458	12,000	-
2300.000.133.420160.345	TECHNOLOGY	18,250	18,211	22,490	22,490	22,689	25,156	2,666
2300.000.133.420160.361	VEHICLE REPAIRS	3,500	2,551	3,500	3,500	3,015	3,500	-
	OPERATING TOTAL	**37,160**	**36,880**	**48,990**	**48,990**	**33,648**	**51,656**	
CAPITAL								
2300.000.133.420160.940	CAPITAL OUTLAY-EQUIPMENT	35,475	33,819	17,500	17,500	17,431	17,500	-
	CAPITAL TOTAL	**35,475**	**33,819**	**17,500**	**17,500**	**17,431**	**17,500**	
	TOTAL	**562,639**	**527,037**	**604,031**	**604,031**	**424,100**	**627,264**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.133.420160.120	Jury summons services	2,250
		2,250

REQUESTS FOR CHANGES IN PERSONNEL

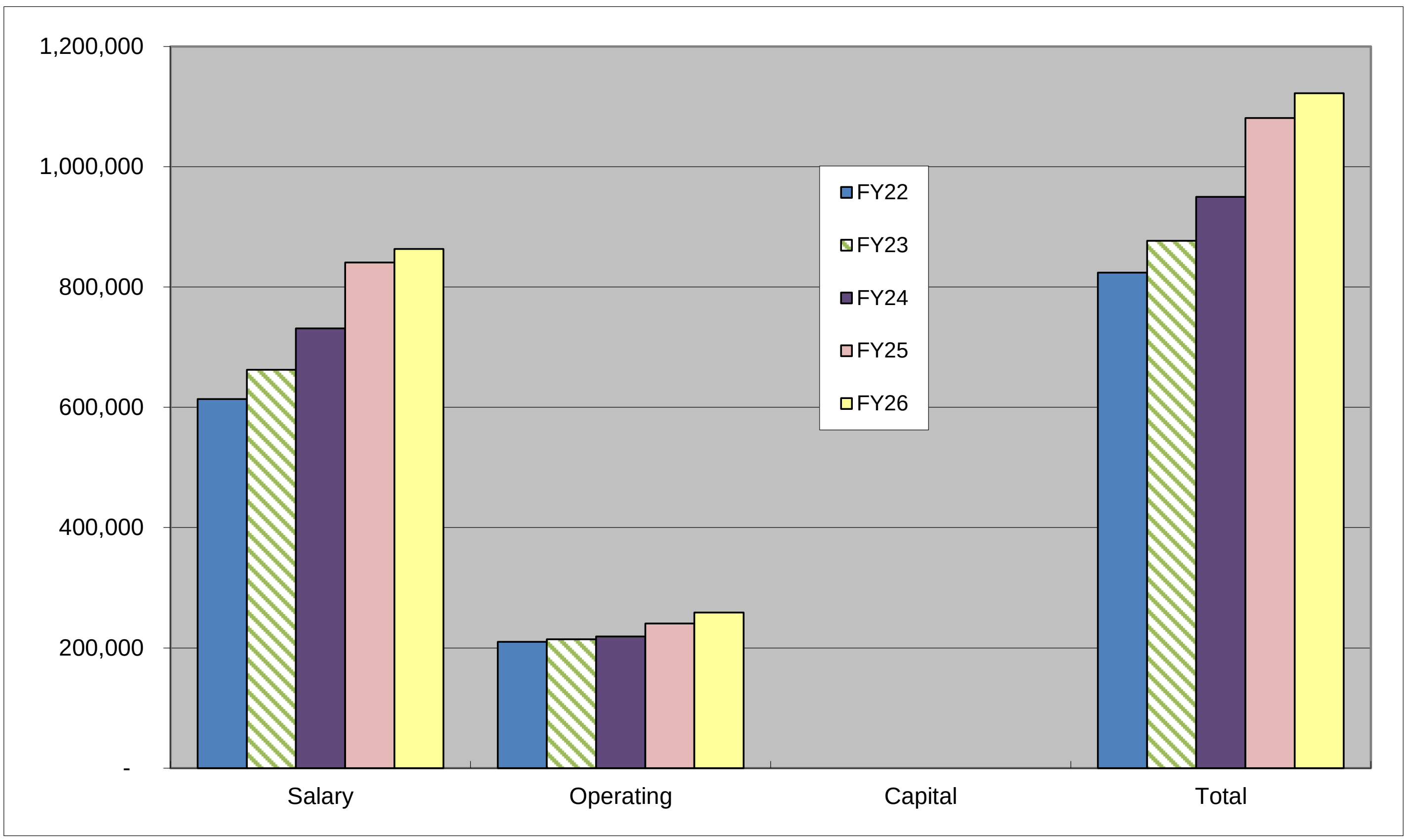
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - RECORDS

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
13.00	13.00	12.00	11.50



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	613,898	662,630	731,083	840,874	863,485
Operating	210,154	214,092	218,929	240,367	258,977
Capital	-	-	-	-	-
Total	824,052	876,722	950,012	1,081,241	1,122,462

PRELIMINARY FY26 BUDGET
Sheriff Fund - Records - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.134.420170.111	SALARIES/PERM	506,948	496,881	563,082	563,082	416,690	564,626	
2300.000.134.420170.120	OVERTIME	15,000	21,327	15,000	27,000	25,794	37,000	22,000
2300.000.134.420170.141	UNEMPLOYMENT COMPENSATION	783	777	867	867	664	1,504	
2300.000.134.420170.142	WORKER'S COMPENSATION	931	576	860	860	417	825	
2300.000.134.420170.143	GROUP HEALTH INSURANCE	133,056	122,430	148,512	148,512	99,344	154,440	
2300.000.134.420170.144	SOCIAL SECURITY	39,929	38,918	44,223	44,223	33,372	46,024	
2300.000.134.420170.147	LONG TERM DISABILITY	1,739	1,554	1,931	1,931	1,254	1,937	
2300.000.134.420170.153	LIFE INSURANCE	1,791	1,625	1,967	1,967	1,278	1,960	
2300.000.134.420170.156	PUBLIC EMPLOYEE RETIRE	47,341	46,995	52,432	52,432	40,102	55,169	
	PERSONNEL TOTAL	**747,518**	**731,083**	**828,874**	**840,874**	**618,915**	**863,485**	
OPERATING								
2300.000.134.420170.220	OPERATING SUPPLIES	2,300	2,268	7,500	7,500	6,683	13,000	5,500
2300.000.134.420170.345	TECHNOLOGY	35,869	35,746	41,310	41,310	40,830	44,263	2,953
2300.000.134.420170.397	FIXED CONTRACT SERVICES - CITY 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**	**245,341**	**258,977**	
	TOTAL	**970,730**	**950,012**	**1,069,241**	**1,081,241**	**864,256**	**1,122,462**	

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 lic/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

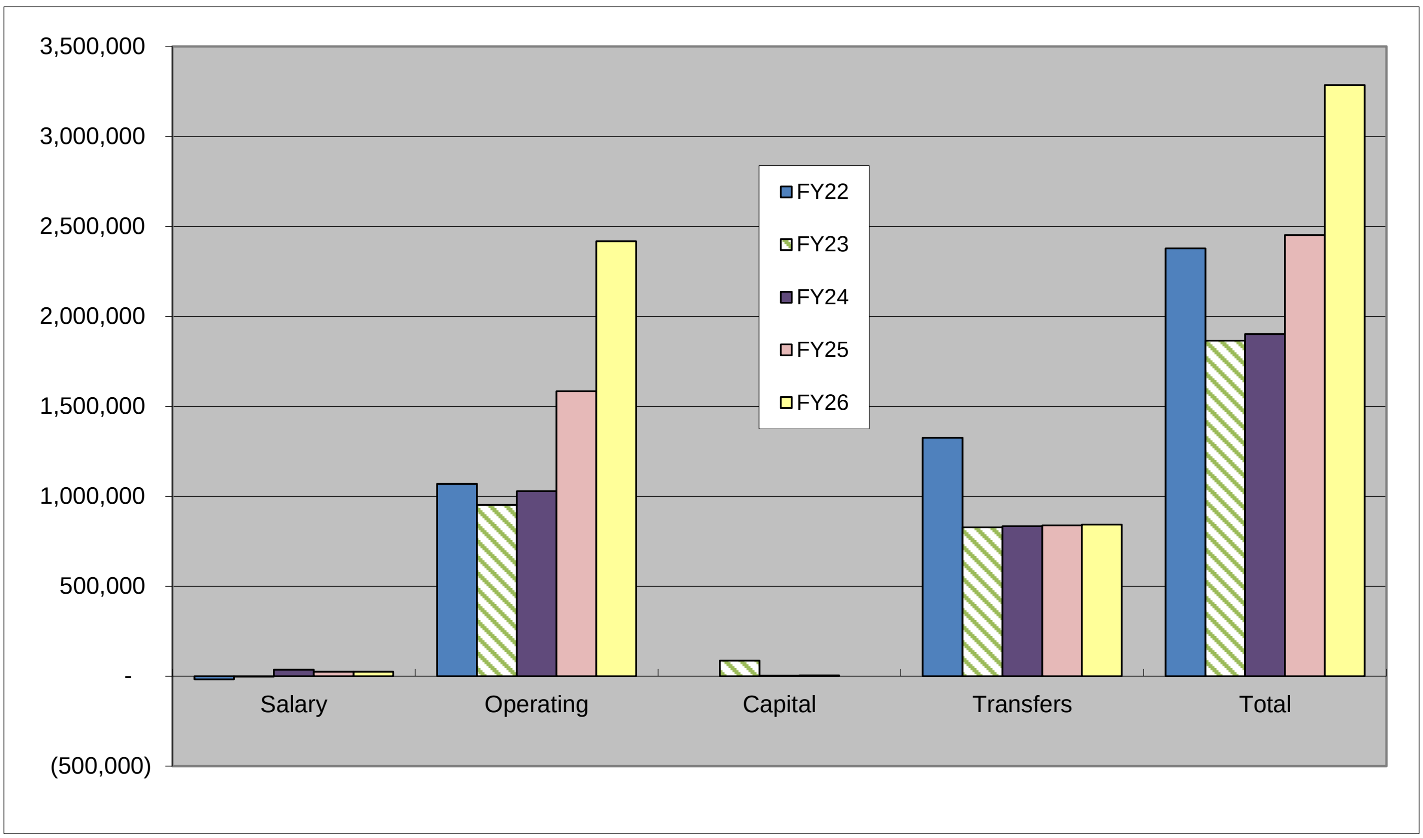
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - MISCELLANEOUS

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

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	(17,310)	(1,573)	36,141	25,000	25,000
Operating	1,068,643	951,644	1,028,393	1,582,844	2,417,257
Capital	-	87,313	2,987	5,000	-
Transfers	1,325,917	827,382	833,655	838,775	842,978
Total	2,377,250	1,864,766	1,901,176	2,451,619	3,285,235

PRELIMINARY FY26 BUDGET

Sheriff Fund - Miscellaneous - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	2,203	17,000	-
2300.000.135.420180.341	ELECTRICITY	39,000	33,131	39,000	39,000	19,675	39,000	-
2300.000.135.420180.342	WATER	3,200	3,223	3,200	3,200	-	3,200	-
2300.000.135.420180.344	NATURAL GAS	7,500	5,795	7,500	7,500	5,282	7,500	-
2300.000.135.420180.345	TECHNOLOGY	1,236	1,132	1,249	1,249	901	1,298	49
2300.000.135.420180.362	MAINTENANCE & REPAIRS	13,700	10,372	13,700	13,700	1,246	13,700	-
2300.000.135.420180.367	JANITORIAL SERVICES	36,000	42,253	36,000	36,000	32,957	45,700	9,700
2300.000.135.420180.368	SOFTWARE/HARDWARE MAINTENANCE	67,785	39,188	67,785	67,785	27,564	67,785	-
2300.000.135.420180.380	TRAINING	2,000	374	2,000	2,000	-	2,000	-
2300.000.135.420180.398	CONTRACT SERVICE-EOC	702,000	692,767	736,000	736,000	397,357	758,080	22,080
2300.000.135.420180.399	CONTRACT SERVICE	153,500	30,611	153,500	153,500	3,209	50,000	(103,500)
2300.000.135.420180.510	MISC INSURANCE	155,879	155,815	178,810	178,810	183,201	188,594	9,784
2300.000.135.420180.540	SPECIAL ASSESSMENTS	3,000	2,547	3,000	3,000	983	3,000	-
2300.000.135.420180.850	CONTINGENCY	9,300	-	500,000	48,000	-	750,000	250,000
2300.000.135.420180.851	CONTINGENCY - PROTEST TAXES	385,900	-	273,100	273,100	-	467,400	194,300
	OPERATING TOTAL	**1,600,000**	**1,028,393**	**2,034,844**	**1,582,844**	**675,045**	**2,417,257**	
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	676,200	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	81,288	167,452	4,877
2300.000.135.521000.829	TRANSFER TO CAPITAL IMP	-	-	-	-	-	-	-
	TRANSFERS TOTAL	**833,655**	**833,655**	**838,775**	**838,775**	**757,488**	**842,978**	
	TOTAL	**2,463,655**	**1,901,176**	**2,903,619**	**2,451,619**	**1,432,533**	**3,285,235**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

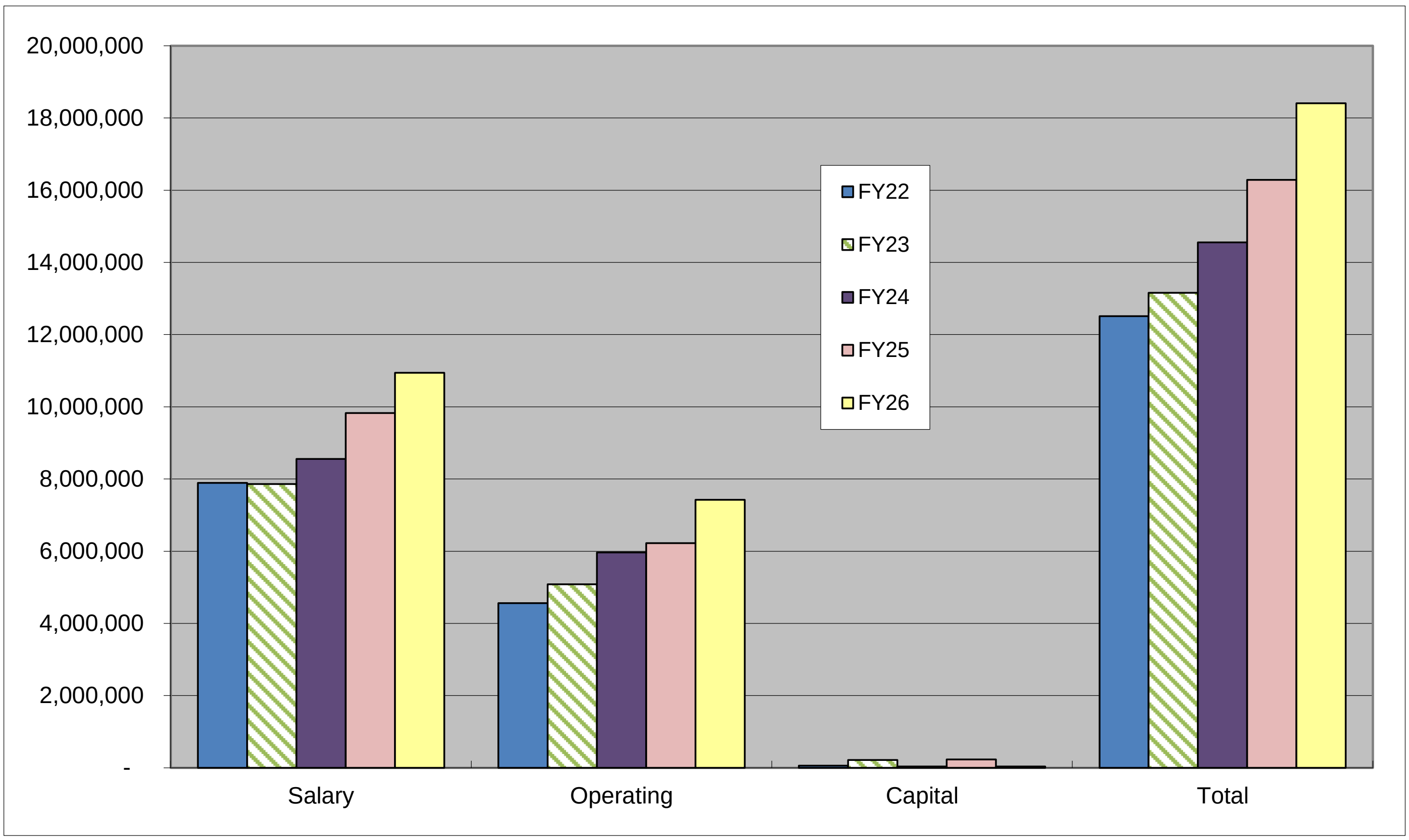
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2300.000.135.420180.367	Briefing/training room was missed last year	9,700
2300.000.135.420180.398	EOC contract increase	22,080
		31,780

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION CENTER

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
121.50	111.50	109.50	110.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	7,889,724	7,857,740	8,552,010	9,830,074	10,941,605
Operating	4,564,294	5,081,258	5,963,499	6,226,438	7,426,834
Capital	57,303	219,804	40,877	229,275	40,800
Total	12,511,321	13,158,802	14,556,386	16,285,787	18,409,239

PRELIMINARY FY26 BUDGET

Sheriff Fund - Detention Center - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.136.420200.111	SALARIES/PERM	5,851,529	5,118,010	6,086,072	6,086,072	4,254,602	6,847,590	
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	647,011	850,000	(50,000)
2300.000.136.420200.141	UNEMPLOYMENT COMPENSATION	9,992	9,299	10,486	10,486	7,390	19,256	
2300.000.136.420200.142	WORKER'S COMPENSATION	121,114	98,853	122,494	122,494	57,365	121,627	
2300.000.136.420200.143	GROUP HEALTH INSURANCE	1,214,136	951,687	1,273,776	1,273,776	820,864	1,443,420	
2300.000.136.420200.144	SOCIAL SECURITY	512,489	466,060	537,699	537,699	370,027	592,130	
2300.000.136.420200.146	SHERIFFS RETIREMENT	732,464	683,120	698,106	698,106	493,503	857,846	
2300.000.136.420200.147	LONG TERM DISABILITY	19,727	15,231	20,856	20,856	13,299	23,467	
2300.000.136.420200.153	LIFE INSURANCE	20,165	14,980	21,306	21,306	12,750	23,998	
2300.000.136.420200.156	PUBLIC EMPLOYEE RETIRE	106,253	86,006	116,609	116,609	73,096	119,601	
	PERSONNEL TOTAL	**9,605,539**	**8,552,010**	**9,830,074**	**9,830,074**	**6,775,107**	**10,941,605**	
OPERATING								
2300.000.136.420200.210	OFFICE SUPPLIES	23,000	27,429	23,000	23,000	25,331	28,000	5,000
2300.000.136.420200.220	OPERATING SUPPLIES	436,725	365,249	466,725	466,725	286,173	466,725	-
2300.000.136.420200.222	INMATE BENEFIT	15,000	18,283	15,000	15,000	700	10,000	(5,000)
2300.000.136.420200.223	FOOD	1,240,000	1,337,636	1,250,000	1,250,000	959,656	1,350,000	100,000
2300.000.136.420200.224	JANITORIAL SUPPLIES	35,000	11,119	35,000	35,000	8,722	35,000	-
2300.000.136.420200.226	CLOTHING & UNIFORMS - INMATES	55,000	54,087	55,000	55,000	30,619	64,500	9,500
2300.000.136.420200.229	CLOTHING & UNIFORMS - STAFF	40,000	39,946	40,000	40,000	22,533	42,000	2,000
2300.000.136.420200.231	GAS-OIL-GREASE-ETC	15,500	11,942	15,500	15,500	7,415	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	529	3,000	-
2300.000.136.420200.345	TECHNOLOGY	119,999	125,772	153,134	153,134	131,760	151,634	(1,500)
2300.000.136.420200.351	MEDICAL SERVICES - DR / LAB	20,000	6,695	20,000	20,000	5,054	20,000	-
2300.000.136.420200.356	MEDICAL - HOSPITAL	200,000	912,991	500,000	500,000	151,256	500,000	-
2300.000.136.420200.361	VEHICLE REPAIRS	6,000	8,475	6,000	6,000	3,861	6,000	-
2300.000.136.420200.362	MAINTENANCE & REPAIRS	11,500	13,351	11,500	11,500	6,808	11,500	-
2300.000.136.420200.363	MACHINE MAINTENANCE	5,000	4,464	5,000	5,000	2,975	5,000	-
2300.000.136.420200.368	SOFTWARE/HARDWARE MAINTENANCE	53,275	43,451	53,975	53,975	7,629	53,975	-
2300.000.136.420200.370	TRAVEL/MOVING	20,000	16,659	20,000	20,000	14,253	30,000	10,000
2300.000.136.420200.380	TRAINING	16,000	21,737	16,000	16,000	16,971	20,000	4,000
2300.000.136.420200.397	FIXED CONTRACT SERVICES - GED	65,000	46,528	65,000	65,000	32,259	67,000	2,000
2300.000.136.420200.398	CONTRACT SERVICES	150,000	157,372	228,000	228,000	123,982	30,000	(198,000)
2300.000.136.420200.399	MEDICAL SERVICES- IVY	2,716,000	2,592,944	2,992,600	2,992,600	2,111,952	4,200,000	1,207,400
2300.000.136.420200.510	INSURANCE	117,406	117,406	135,804	135,804	140,743	152,000	16,196
2300.000.136.420200.540	SPECIAL ASSESSMENTS	10,200	11,543	10,200	10,200	547	5,000	(5,200)
	OPERATING TOTAL	**5,491,605**	**5,963,499**	**6,226,438**	**6,226,438**	**4,093,304**	**7,426,834**	

PRELIMINARY 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	23,618	40,800	(188,475)
	CAPITAL TOTAL	**41,500**	**40,877**	**229,275**	**229,275**	**23,618**	**40,800**	
	TOTAL	**15,138,644**	**14,556,386**	**16,285,787**	**16,285,787**	**10,892,029**	**18,409,239**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	**EXPLANATION**	**AMOUNT REQUESTED**
2300.000.136.420200.210	Office chairs and inc 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

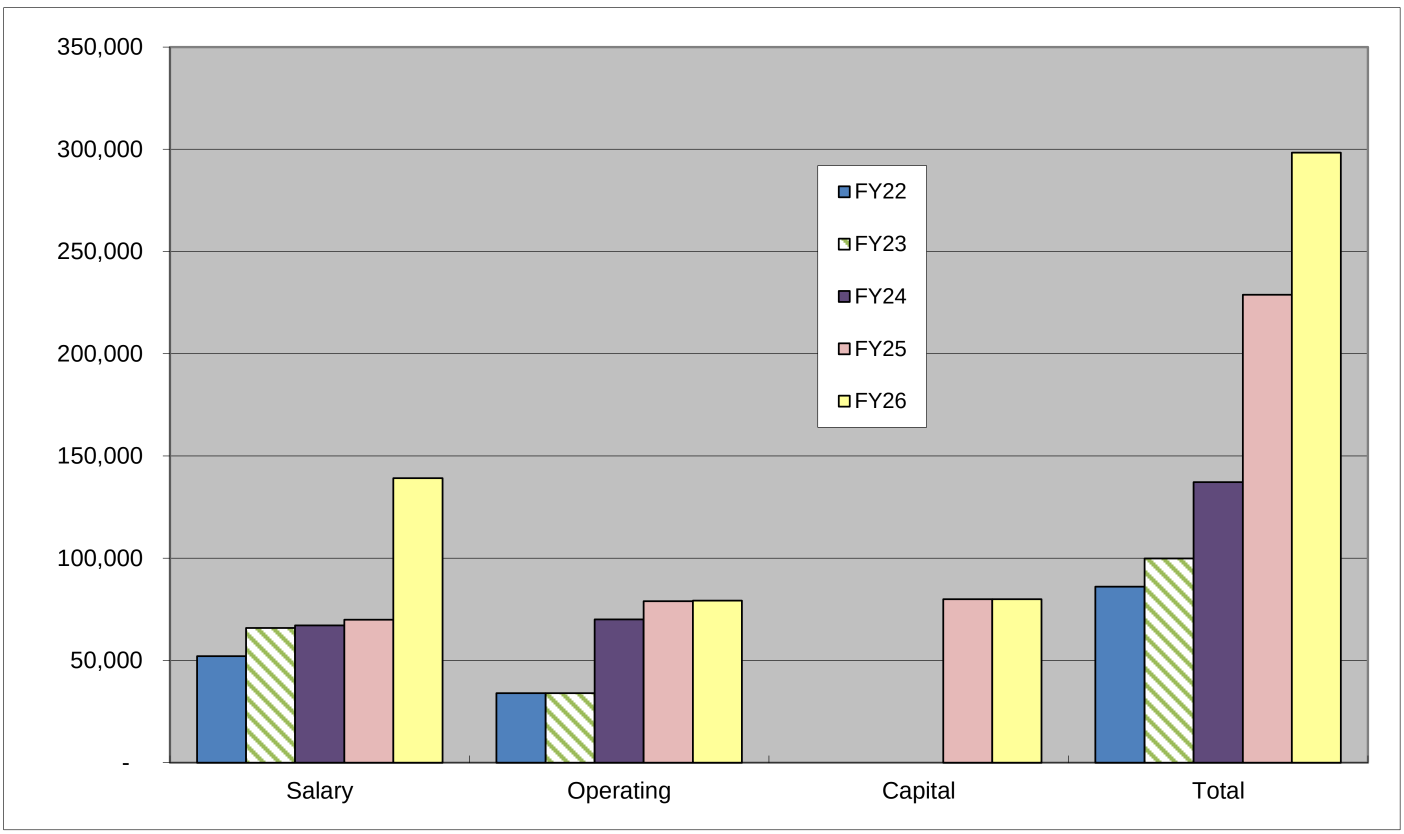
ACCOUNT	**EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE**	
	10 new FTEs for STDF	700,000

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - ANIMAL CONTROL

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
2.00	1.00	1.00	1.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	52,113	65,953	67,197	69,933	139,131
Operating	33,965	33,978	70,038	78,959	79,236
Capital	-	-	-	80,000	80,000
Total	86,078	99,931	137,235	228,892	298,367

PRELIMINARY FY26 BUDGET

Sheriff Fund - Animal Control - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.137.440600.111	SALARIES/PERM	46,176	46,504	47,570	47,570	36,223	93,997	
2300.000.137.440600.116	SALARY-OTHER COMPENSATION	300	-	300	300	-	300	-
2300.000.137.440600.120	OVERTIME	500	286	500	500	129	500	-
2300.000.137.440600.141	UNEMPLOYMENT COMPENSATION	70	70	72	72	55	236	
2300.000.137.440600.142	WORKER'S COMPENSATION	1,716	1,201	1,696	1,696	922	3,783	
2300.000.137.440600.143	GROUP HEALTH INSURANCE	11,088	11,088	11,424	11,424	8,554	23,760	
2300.000.137.440600.144	SOCIAL SECURITY	3,571	3,510	3,677	3,677	2,747	7,229	
2300.000.137.440600.147	LONG TERM DISABILITY	158	156	163	163	120	322	
2300.000.137.440600.153	LIFE INSURANCE	166	165	171	171	127	338	
2300.000.137.440600.156	PUBLIC EMPLOYEE RETIRE	4,234	4,217	4,360	4,360	3,270	8,665	
	PERSONNEL TOTAL	**67,979**	**67,197**	**69,933**	**69,933**	**52,147**	**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	1,426	2,500	-
2300.000.137.440600.231	GAS-OIL-GREASE-ETC	9,000	6,285	9,000	9,000	3,484	9,000	-
2300.000.137.440600.345	TECHNOLOGY	3,359	3,338	3,559	3,559	3,428	3,836	277
2300.000.137.440600.361	VEHICLE REPAIRS	3,000	2,781	3,000	3,000	678	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	28,891	60,000	-
	OPERATING TOTAL	**77,359**	**70,038**	**78,959**	**78,959**	**38,237**	**79,236**	
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**	**90,384**	**298,367**	

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
			80,000

REQUESTS FOR CHANGES IN PERSONNEL

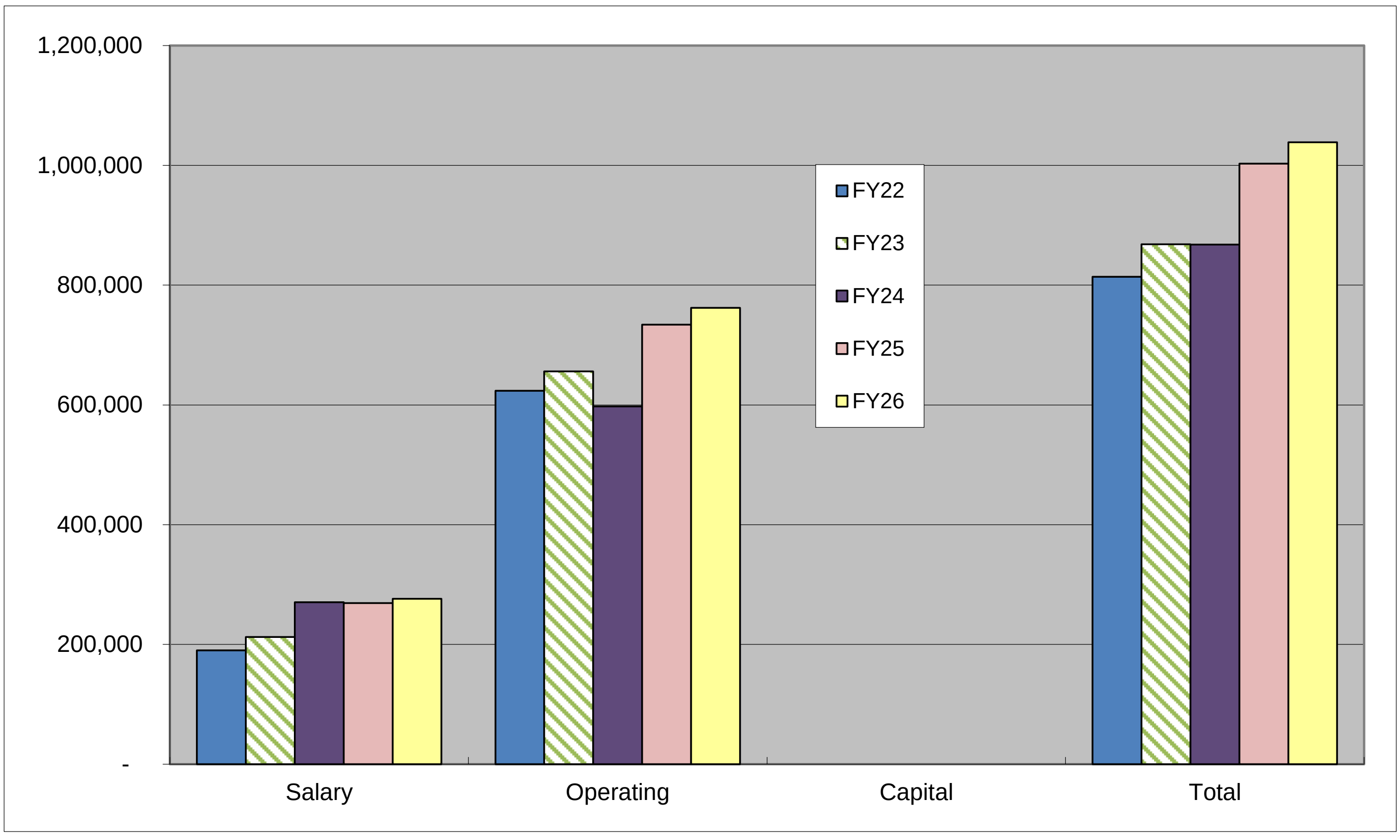
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
	New Animal Control FTE	67,000

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SHERIFF - DETENTION MAINTENANCE

This division provides for the maintenance of the detention facility.

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
3.25	3.25	3.25	3.25



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	190,172	212,591	270,619	268,861	276,197
Operating	623,750	655,704	597,173	734,000	762,267
Capital	-	-	-	-	-
Total	813,922	868,295	867,792	1,002,861	1,038,464

PRELIMINARY FY26 BUDGET

Sheriff Fund - Detention Maintenance - Expend Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2300.000.146.411200.111	SALARIES/PERM	174,254	187,312	183,390	183,390	145,602	189,519	
2300.000.146.411200.120	OVERTIME	8,000	8,568	10,000	10,000	6,544	8,000	(2,000)
2300.000.146.411200.141	UNEMPLOYMENT COMPENSATION	273	295	290	290	229	494	
2300.000.146.411200.142	WORKER'S COMPENSATION	4,487	4,284	4,486	4,486	2,394	5,090	
2300.000.146.411200.143	GROUP HEALTH INSURANCE	36,036	36,498	37,128	37,128	28,630	38,610	
2300.000.146.411200.144	SOCIAL SECURITY	13,942	14,705	14,794	14,794	11,596	15,110	
2300.000.146.411200.147	LONG TERM DISABILITY	598	617	629	629	478	650	
2300.000.146.411200.153	LIFE INSURANCE	588	573	604	604	437	612	
2300.000.146.411200.156	PUBLIC EMPLOYEE RETIRE	16,530	17,767	17,540	17,540	13,800	18,112	
	PERSONNEL TOTAL	**254,708**	**270,619**	**268,861**	**268,861**	**209,710**	**276,197**	
OPERATING								
2300.000.146.411200.341	JAIL ELECTRICITY	302,000	262,657	285,000	285,000	160,337	302,000	17,000
2300.000.146.411200.342	JAIL WATER / LANDFILL	168,000	126,296	160,000	160,000	148,607	168,000	8,000
2300.000.146.411200.344	JAIL GAS	98,000	71,485	98,000	98,000	49,347	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	99,041	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**	**458,499**	**762,267**	
	TOTAL	**1,015,708**	**867,792**	**1,002,861**	**1,002,861**	**668,209**	**1,038,464**	

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

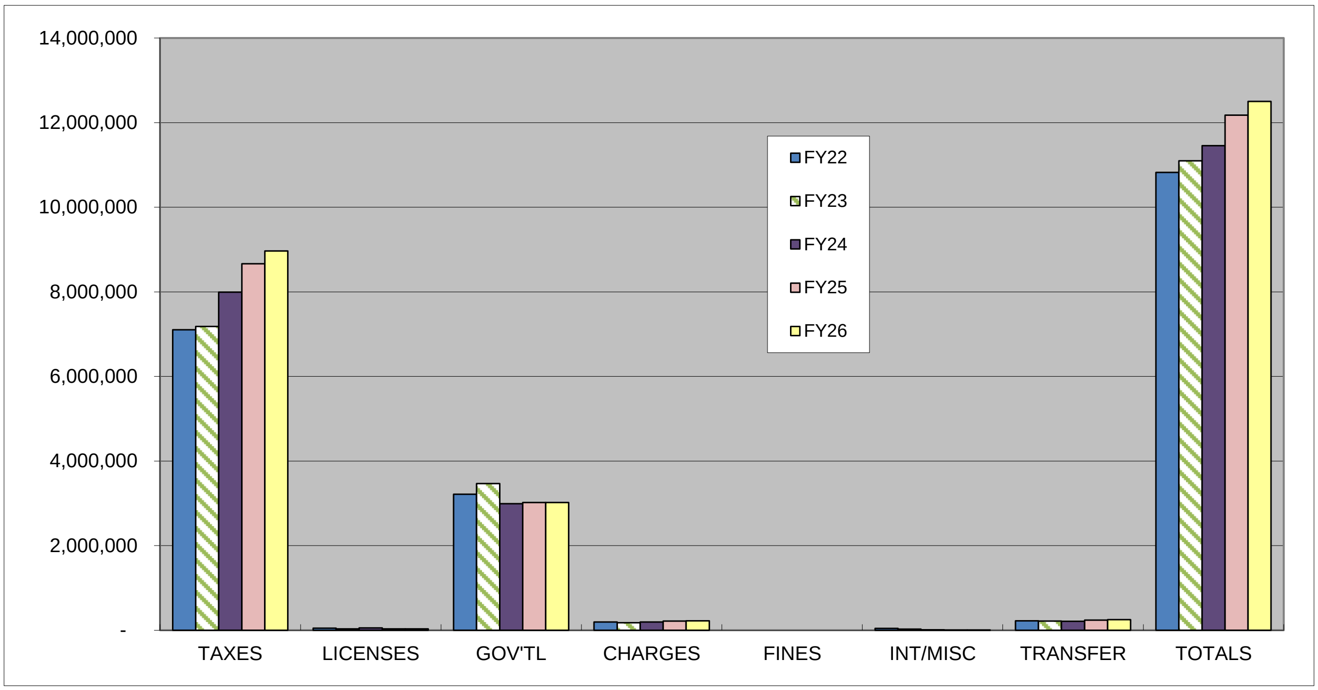
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ROAD FUND

TAX REVENUE	8,967,295
NON-TAX REVENUE	3,534,402
TOTAL REVENUES	**12,501,697**
Use / (Source) of Reserves	4,436,072
TOTAL RESOURCES USED	**16,937,769**
BASE APPROPRIATIONS	12,332,012
TRANSFERS & CONTINGENCY	4,605,757
TOTAL APPROPRIATIONS	**16,937,769**

FY 25 MILLS	**37.59**
FY 26 MILLS	**41.16**
Change	**3.57**
Est. Reserves 7/1/25	9,691,328
(Use)/Source of Reserves	(4,436,072)
Proj. Res. 6/30/26	**5,255,256**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	7,105,182	7,178,897	7,993,942	8,662,808	8,967,295
LICENSES	49,290	30,008	53,592	30,400	35,400
GOV'TL	3,213,973	3,468,826	2,990,820	3,020,040	3,018,354
CHARGES	192,359	175,678	197,062	215,000	225,000
FINES	-	-	-	-	-
INT/MISC	41,112	28,242	10,571	5,000	5,000
TRANSFER	220,482	217,035	209,615	241,536	250,648
TOTALS	10,822,398	11,098,686	11,455,602	12,174,784	12,501,697

FY26 PRELIMINARY BUDGET

Road Fund- Revenue Budget

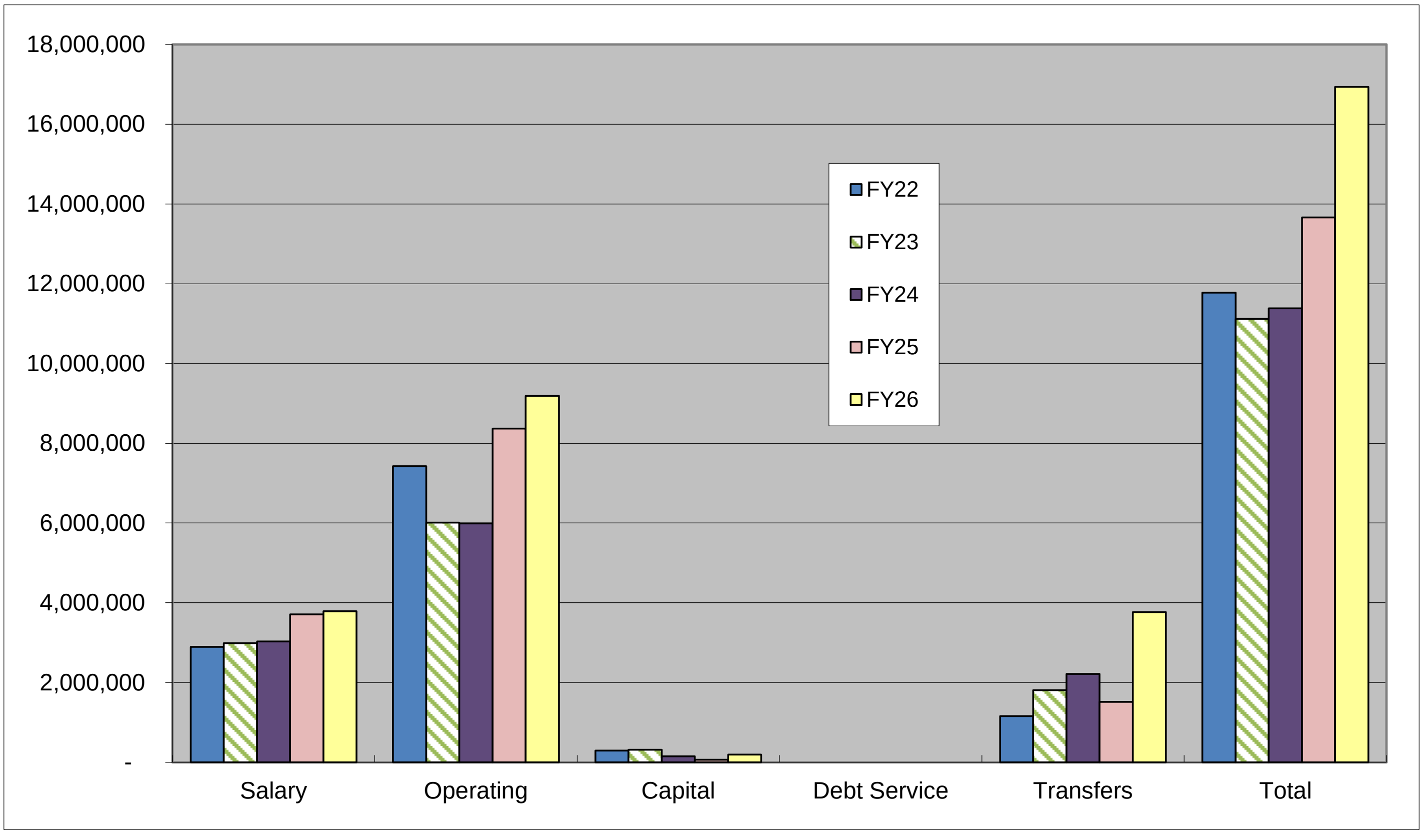
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2110.000.000.311010.000	REAL PROPERTY TAXES	7,718,683	7,419,815	8,451,758	8,451,758	5,085,539	8,696,245
2110.000.000.311020.000	PERSONAL PROPERTY TAXES	130,000	177,433	130,000	130,000	93,684	130,000
2110.000.000.311021.000	MOBILE HOME TAXES	28,000	38,685	35,000	35,000	12,745	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	352,378	100,000
2110.000.000.312000.000	P & I DELINQUENT TAXES	6,000	7,602	6,000	6,000	8,145	6,000
2110.000.000.321040.000	SINGLE PERMITS	400	470	400	400	325	400
2110.000.000.323040.000	STREET PERMITS	24,000	53,122	30,000	30,000	32,932	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	573,326	625,000
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	1,715,567	2,391,054
2110.000.000.337013.000	BANKHEAD JONES	2,100	2,246	2,100	2,100	-	2,300
2110.000.000.341015.000	ADMIN. CHARGE - RSIDs	20,000	23,713	15,000	15,000	45,706	25,000
2110.000.000.341096.000	BRIDGE ADMIN SERVICE	-	173,349	180,000	180,000	89,972	180,000
2110.000.000.343010.000	PARK ADMIN SERVICE	20,000	-	20,000	20,000	-	20,000
2110.000.000.346025.000	ROAD - ELEC. TRANSACTION FEE	-	-	-	-	(12)	
2110.000.000.369000.000	OTHER INCOME	2,000	10,571	5,000	5,000	4,885	5,000
2110.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	235,320	209,615	241,536	241,536	95,127	250,648
TOTAL		**11,738,453**	**11,455,602**	**12,174,784**	**12,174,784**	**8,110,319**	**12,501,697**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

ROAD FUND

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
37.1	37.0	37.0	36.0



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	2,896,004	2,985,383	3,031,350	3,712,069	3,789,330
Operating	7,427,616	6,009,574	5,986,827	8,366,425	9,186,682
Capital	292,972	312,829	152,574	68,400	192,000
Debt Service	-	-	-	-	-
Transfers	1,157,389	1,810,258	2,215,499	1,516,435	3,769,757
Total	11,773,981	11,118,044	11,386,250	13,663,329	16,937,769

PRELIMINARY FY26 BUDGET
Road Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2110.000.401.430200.111	SALARIES/PERM	2,385,358	2,140,696	2,475,248	2,475,248	1,842,094	2,528,463	
2110.000.401.430200.112	SALARIES/TEMP	35,000	-	35,000	35,000	-	35,000	-
2110.000.401.430200.120	OVERTIME	120,000	90,539	120,000	120,000	104,216	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	2,972	6,909	
2110.000.401.430200.142	WORKER'S COMPENSATION	72,597	40,654	75,680	75,680	34,089	85,867	
2110.000.401.430200.143	GROUP HEALTH INSURANCE	410,256	365,442	422,688	422,688	270,382	440,748	
2110.000.401.430200.144	SOCIAL SECURITY	194,337	166,486	208,864	208,864	145,599	211,405	
2110.000.401.430200.147	LONG TERM DISABILITY	8,182	6,869	8,490	8,490	5,454	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	4,090	6,651	
2110.000.401.430200.156	PUBLIC EMPLOYEE RETIRE	227,236	203,245	235,389	235,389	175,867	245,615	
	PERSONNEL TOTAL	**3,483,286**	**3,031,350**	**3,712,069**	**3,712,069**	**2,584,763**	**3,789,330**	
OPERATING								
2110.000.401.430200.210	OFFICE SUPPLIES	15,000	12,280	15,000	15,000	9,674	15,000	-
2110.000.401.430200.220	OPERATING SUPPLIES	42,000	27,062	30,000	30,000	10,089	30,000	-
2110.000.401.430200.231	GAS-OIL-GREASE-ETC	600,000	500,213	600,000	600,000	265,523	600,000	-
2110.000.401.430200.240	REPAIR & MAINTENANCE SUPPLIES	30,000	14,060	30,000	30,000	5,790	-	(30,000)
2110.000.401.430200.316	RADIO MAINTENANCE	12,000	4,430	12,000	12,000	-	-	(12,000)
2110.000.401.430200.337	PUBLICITY/ADVERTISING	4,000	945	4,000	4,000	390	2,500	(1,500)
2110.000.401.430200.340	UTILITIES	35,000	28,452	35,000	35,000	18,817	35,000	-
2110.000.401.430200.345	TECHNOLOGY	30,596	23,182	31,096	31,096	24,763	38,682	7,586
2110.000.401.430200.351	MEDICAL & PYSCH SERVICES	4,000	2,914	4,000	4,000	3,502	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	96,740	200,000	-
2110.000.401.430200.361	VEHICLE REPAIRS	400,000	348,955	400,000	400,000	218,226	400,000	-
2110.000.401.430200.362	MAINTENANCE & REPAIRS- STREET SERVICES	12,000	9,476	12,000	12,000	4,217	54,000	42,000
2110.000.401.430200.366	REPAIR & MAINTENANCE - BUILDINGS	15,000	28,983	40,000	40,000	19,936	40,000	-
2110.000.401.430200.367	JANITORIAL SERVICES	5,000	14,486	14,400	14,400	9,800	15,000	600
2110.000.401.430200.368	SOFTWARE/HARDWARE MAINTENANCE	30,000	16,988	30,000	30,000	12,774	250,000	220,000
2110.000.401.430200.370	TRAVEL/MOVING	6,000	2,662	6,000	6,000	1,932	5,000	(1,000)
2110.000.401.430200.380	TRAINING	10,000	5,072	10,000	10,000	2,431	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	171,565	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	912,921	2,100,000	-
2110.000.401.430200.510	INSURANCE	54,790	54,790	72,429	72,429	75,063	81,500	9,071
2110.000.401.430200.533	EQUIPMENT RENTAL	50,000	13,180	25,000	25,000	3,373	25,000	-
2110.000.401.430200.540	SPECIAL ASSESSMENTS	28,000	11,522	28,000	28,000	10,240	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	-	336,000	119,000

PRELIMINARY FY26 BUDGET

Road Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2110.000.401.430260.341	ELECTRICITY- STREET SIGNS	12,000	4,810	12,000	12,000	2,577	12,000	-
2110.000.401.430260.364	SIGN MAINTENANCE	40,000	33,240	40,000	40,000	14,078	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**	**8,366,425**	**1,947,829**	**9,186,682**	
CAPITAL								
2110.000.401.430200.920	CAPITAL OUTLAY-BUILDING	664,542	44,107	9,400	9,400	-	0	
2110.000.401.430200.923	ROAD CONSTRUCTION-REPAIR	50,000	-	50,000	50,000	-	50,000	
2110.000.401.430200.940	CAPITAL OUTLAY-EQUIPMENT	131,400	108,467	2,500	9,000	8,976	142,000	
	CAPITAL TOTAL	**845,942**	**152,574**	**61,900**	**68,400**	**8,976**	**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	33,217	69,757	3,322
2110.000.401.521000.829	TRANSFER TO CIP	2,125,000	2,125,000	1,250,000	1,250,000	625,000	3,500,000	2,250,000
	TRANSFERS TOTAL	**2,218,271**	**2,215,499**	**1,516,435**	**1,516,435**	**658,217**	**3,769,757**	
	TOTAL	**13,448,423**	**11,386,250**	**13,663,329**	**13,663,329**	**5,199,785**	**16,937,769**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

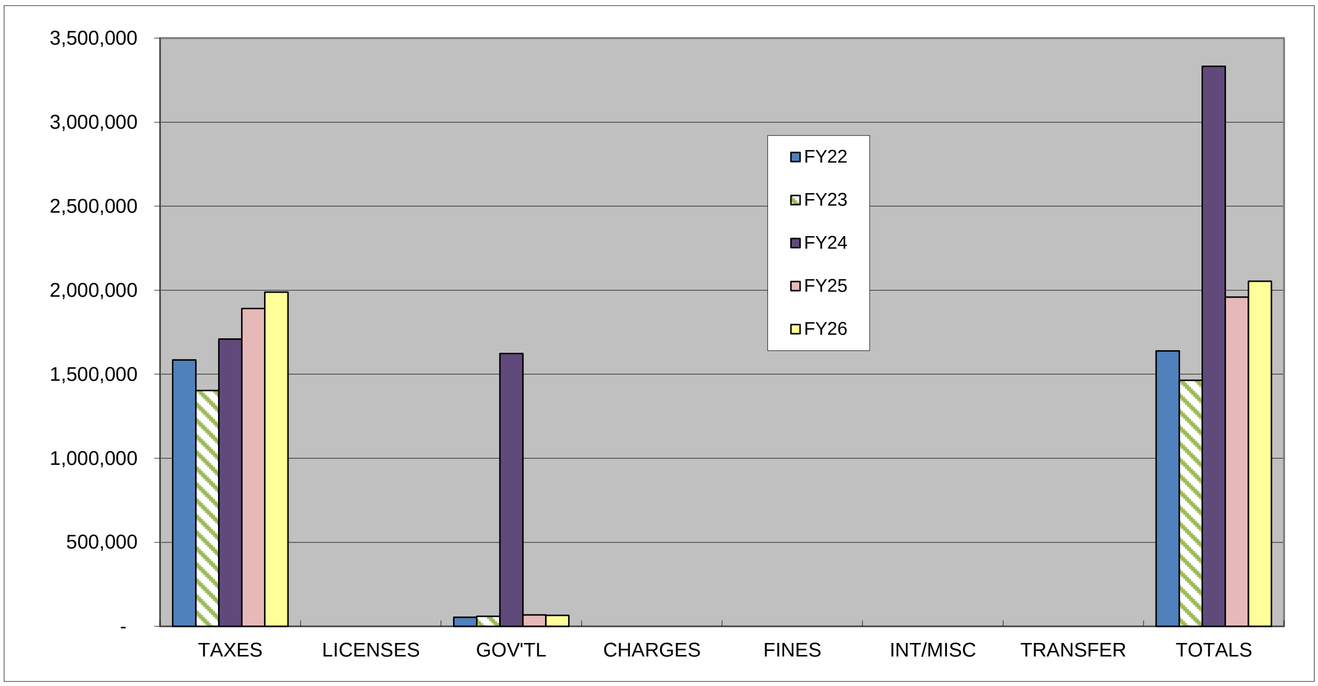
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2110.000.401.430200.120	Salary increases	30,000
2110.000.401.430200.351	DOT physicals/drug testing	1,000
2110.000.401.430200.367	Price/Service increase	600
2110.000.401.430200.368	Permitting Software	220,000
2110.000.401.430200.510	Liability Insurance Increase	9,071
2110.000.401.430200.367	Price/Service increase	600
2110.000.401.430200.940	Walk n Roll (2)/Pickup/AC diagnostic machine	142,000
		371,671

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
BRIDGE FUND

TAX REVENUE	1,988,062		
NON-TAX REVENUE	65,092	FY 25 MILLS	**3.48**
TOTAL REVENUES	**2,053,154**	FY 26 MILLS	**3.81**
Use / (Source) of Reserves	782,346	Change	**0.33**
TOTAL RESOURCES USED	**2,835,500**		
BASE APPROPRIATIONS	870,500	**Est. Reserves 7/1/25**	1,691,510
TRANSFERS & CONTINGENCY	1,965,000	(Use)/Source of Reserves	(782,346)
TOTAL APPROPRIATIONS	**2,835,500**	**Proj. Res. 6/30/26**	**909,164**



	ACTUAL FY22	**ACTUAL FY23**	**ACTUAL FY24**	**AMENDED BUDGET FY25**	**BUDGET FY26**
TAXES	1,584,692	1,403,541	1,708,669	1,890,972	1,988,062
LICENSES	-	-	-	-	-
GOV'TL	53,414	59,644	1,623,749	68,228	65,092
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	1,638,106	1,463,185	3,332,418	1,959,200	2,053,154

FY26 PRELIMINARY BUDGET

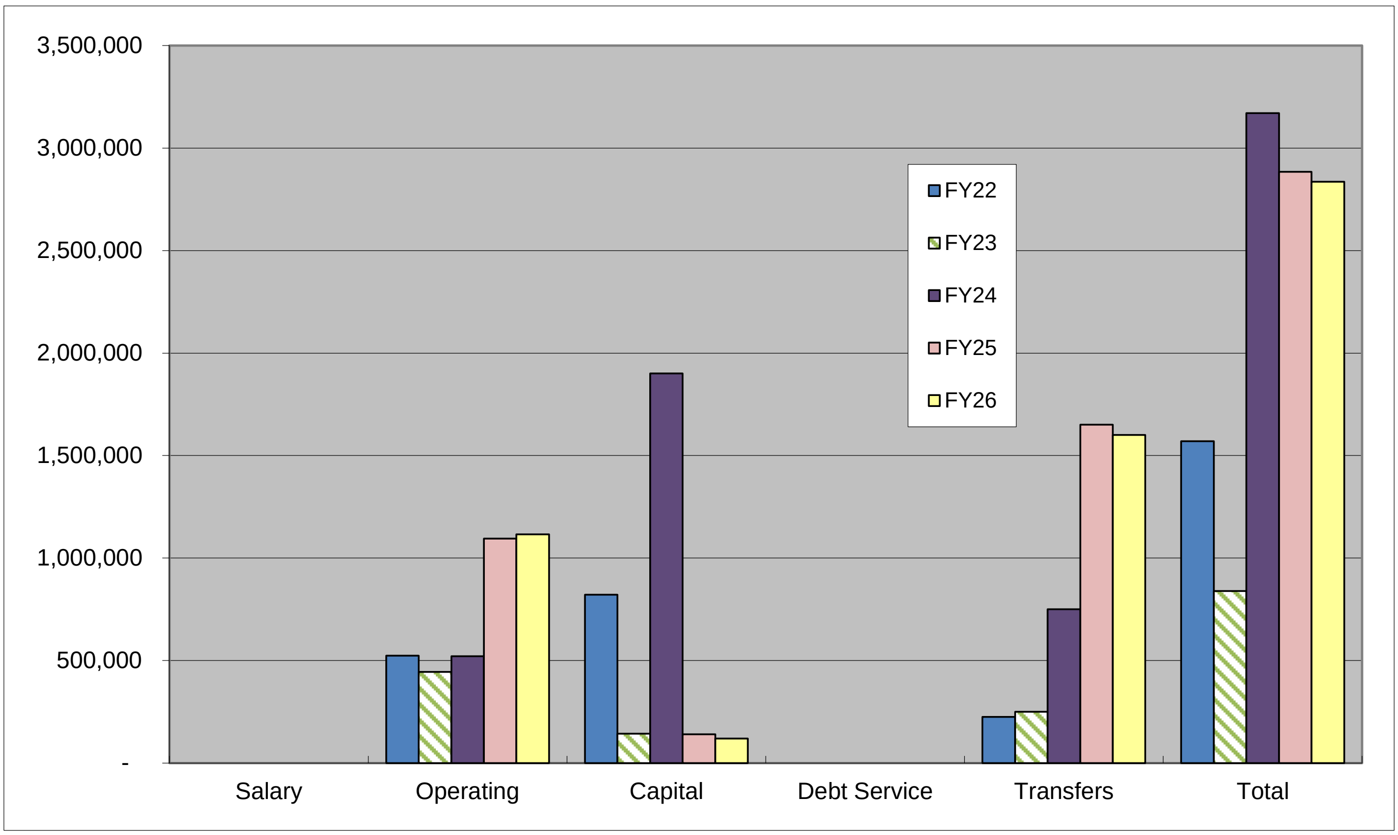
Bridge Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2130.000.000.311010.000	REAL PROPERTY TAXES	1,695,973	1,642,741	1,856,967	1,856,967	1,089,594	1,944,062
2130.000.000.311020.000	PERSONAL PROPERTY TAXES	3,000	26,628	15,000	15,000	11,623	15,000
2130.000.000.311021.000	MOBILE HOME TAXES	5,000	8,153	7,500	7,500	2,860	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	32,622	20,000
2130.000.000.312000.000	P & I DELINQUENT TAXES	1,500	1,759	1,500	1,500	1,626	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	51,171	65,092
TOTAL		**3,329,788**	**3,332,418**	**1,959,200**	**1,959,200**	**1,189,496**	**2,053,154**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

BRIDGE FUND

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	523,635	445,096	520,825	1,094,625	1,115,500
Capital	821,850	143,911	1,900,259	140,000	120,000
Debt Service	-	-	-	-	-
Transfers	225,000	250,000	750,000	1,650,000	1,600,000
Total	1,570,485	839,007	3,171,084	2,884,625	2,835,500

PRELIMINARY FY26 BUDGET

Bridge Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	13,977	20,000	10,000
2130.000.402.430244.347	ADMINISTRATION SERVICES	80,000	173,349	180,000	180,000	89,972	180,000	-
2130.000.402.430244.354	ENGINEERING / TESTING	150,000	91,514	150,000	150,000	-	150,000	-
2130.000.402.430244.361	VEHICLE REPAIRS	50,000	39,836	50,000	50,000	13,026	45,000	(5,000)
2130.000.402.430244.370	TRAVEL/MOVING	1,000	1,056	1,000	1,000	1,304	2,000	1,000
2130.000.402.430244.380	TRAINING	2,000	510	2,000	2,000	430	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	168,708	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**	**293,799**	**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	825,000	1,600,000	(50,000)
	TRANSFERS TOTAL	**750,000**	**750,000**	**1,650,000**	**1,650,000**	**825,000**	**1,600,000**	
	TOTAL	**3,886,845**	**3,171,084**	**2,884,625**	**2,884,625**	**1,118,908**	**2,835,500**	

PRELIMINARY FY26 BUDGET

Bridge Fund - Expenditure Budget

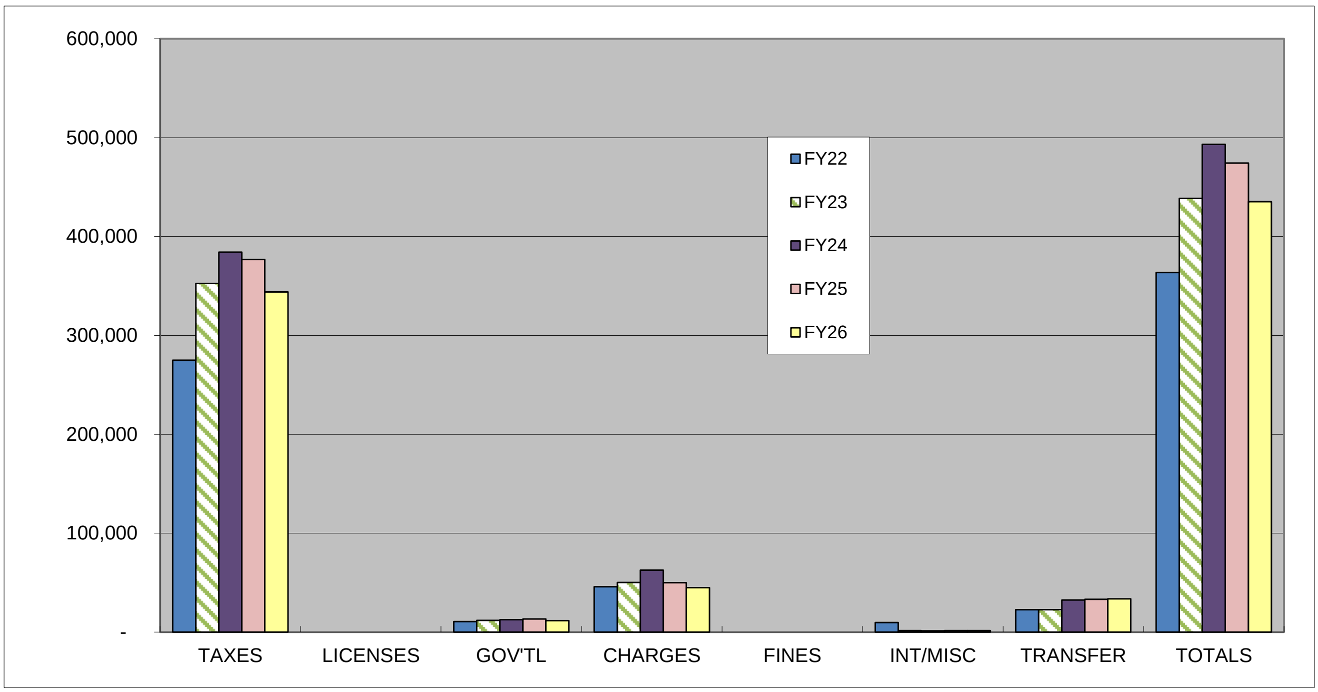
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

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**	
	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 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
WEED FUND

TAX REVENUE	343,872		
NON-TAX REVENUE	91,501	FY 25 MILLS	**0.78**
TOTAL REVENUES	**435,373**	FY 26 MILLS	**0.76**
Use / (Source) of Reserves	98,850	Change	**-0.02**
TOTAL RESOURCES USED	**534,223**		
BASE APPROPRIATIONS	513,223	**Est. Reserves 7/1/25**	230,717
TRANSFERS & CONTINGENCY	21,000	(Use)/Source of Reserves	(98,850)
TOTAL APPROPRIATIONS	**534,223**	**Proj. Res. 6/30/26**	**131,867**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	274,905	352,599	384,361	376,707	343,872
LICENSES	-	-	-	-	-
GOV'TL	10,706	11,812	12,567	13,199	11,489
CHARGES	45,839	50,115	62,615	50,000	45,000
FINES	-	-	-	-	-
INT/MISC	9,554	1,420	1,340	1,500	1,500
TRANSFER	22,720	22,720	32,455	33,056	33,512
TOTALS	363,724	438,666	493,338	474,462	435,373

FY26 PRELIMINARY BUDGET

Weed Control Fund- Revenue Budget

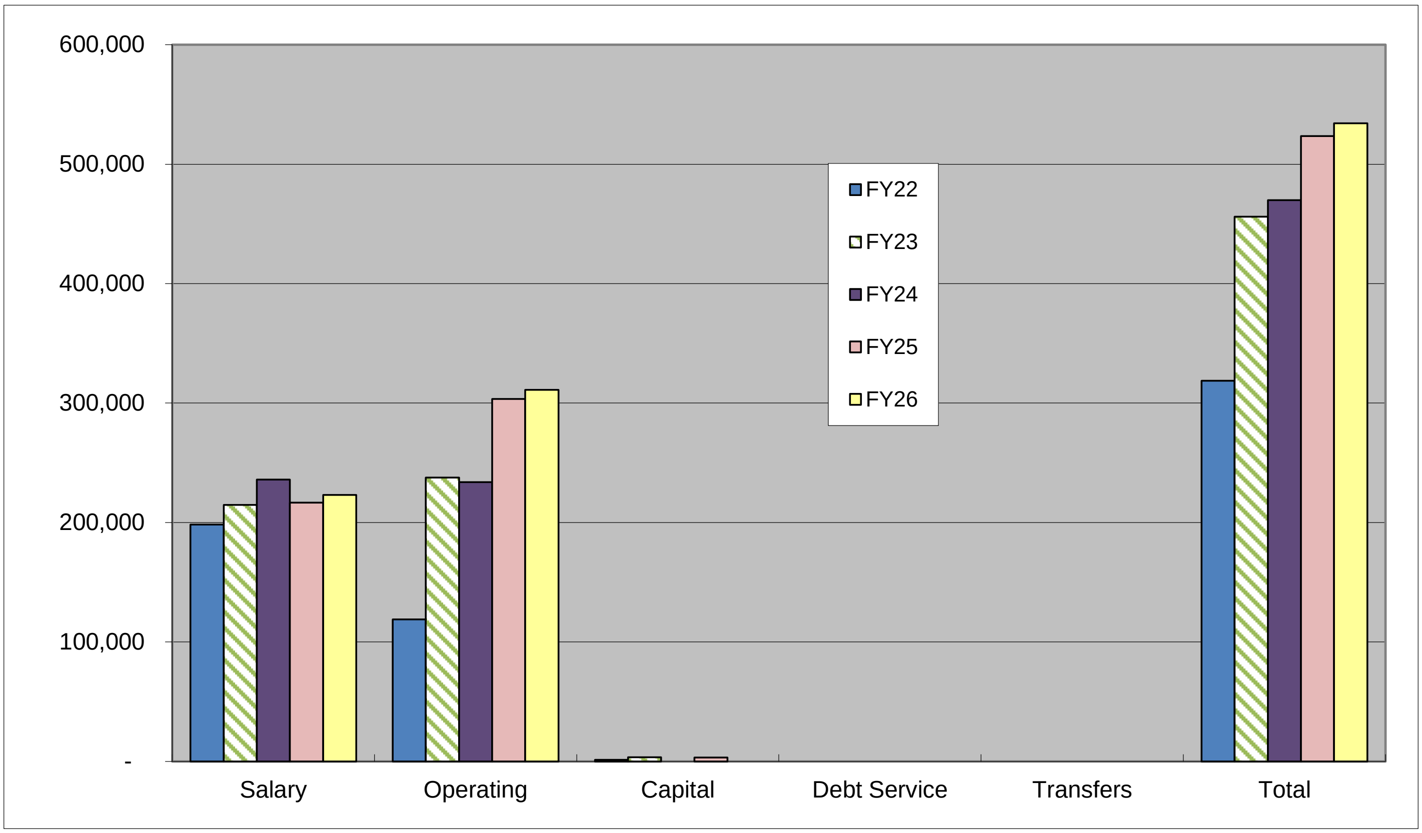
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2140.000.000.311010.000	REAL PROPERTY TAXES	379,435	368,535	368,407	368,407	217,648	332,072
2140.000.000.311020.000	PERSONAL PROPERTY TAXES	1,000	6,116	5,000	5,000	2,594	5,000
2140.000.000.311021.000	MOBILE HOME TAXES	1,500	1,895	1,500	1,500	638	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	7,312	5,000
2140.000.000.312000.000	P & I DELINQUENT TAXES	300	405	300	300	342	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	8,559	10,489
2140.000.000.343360.000	CONTRACT SPRAYING	48,000	62,615	50,000	50,000	30,802	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	1,376	1,500
2140.000.000.383026.000	TRANSFER - PILT	20,000	20,000	20,000	20,000	10,000	20,000
2140.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	12,720	12,455	13,056	13,056	4,599	13,512
TOTAL		**477,340**	**493,338**	**474,462**	**474,462**	**285,870**	**435,373**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

WEED FUND

The Weed Fund accounts for 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	Amended Budget FY25	Budget FY26
Salary	198,275	214,866	235,980	216,779	223,192
Operating	118,903	237,672	233,849	303,554	311,031
Capital	1,488	3,575	-	3,200	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	318,666	456,113	469,829	523,533	534,223

PRELIMINARY FY26 BUDGET
Weed Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2140.000.403.431100.111	SALARIES/PERM	129,053	130,938	126,857	126,857	88,588	131,256	
2140.000.403.431100.113	SALARIES/TEMP - SEASONAL	30,000	49,215	35,000	35,000	34,503	35,000	-
2140.000.403.431100.120	OVERTIME	2,900	2,009	2,900	2,900	520	2,500	(400)
2140.000.403.431100.130	TERMINATION PAY	-	(149)	-	-	-		
2140.000.403.431100.141	UNEMPLOYMENT COMPENSATION	243	281	247	247	189	422	
2140.000.403.431100.142	WORKER'S COMPENSATION	3,932	3,092	3,763	3,763	1,546	4,269	
2140.000.403.431100.143	GROUP HEALTH INSURANCE	22,176	21,714	22,848	22,848	14,742	23,760	
2140.000.403.431100.144	SOCIAL SECURITY	12,389	14,072	12,604	12,604	9,453	12,910	
2140.000.403.431100.147	LONG TERM DISABILITY	443	407	435	435	281	450	
2140.000.403.431100.153	LIFE INSURANCE	360	353	356	356	231	360	
2140.000.403.431100.156	PUBLIC EMPLOYEE RETIRE	11,968	14,048	11,769	11,769	9,286	12,265	
	PERSONNEL TOTAL	**213,464**	**235,980**	**216,779**	**216,779**	**159,339**	**223,192**	
OPERATING								
2140.000.403.431100.210	OFFICE SUPPLIES	5,500	5,629	5,500	5,500	2,069	5,000	(500)
2140.000.403.431100.220	OPERATING SUPPLIES	5,000	3,975	5,000	5,000	2,741	5,000	-
2140.000.403.431100.222	CHEM,LAB, & MED SUPPLIES	154,500	139,056	120,000	120,000	73,036	120,000	-
2140.000.403.431100.230	REPAIR & MAINT SUPPLIES	8,000	6,578	8,000	8,000	5,876	8,000	-
2140.000.403.431100.231	GAS-OIL-GREASE-ETC	22,000	6,771	22,000	18,400	3,634	18,000	(4,000)
2140.000.403.431100.336	PUBLIC RELATIONS & EDUCATION	3,500	2,510	3,500	3,500	2,170	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	1,396	2,500	-
2140.000.403.431100.345	TECHNOLOGY	3,854	3,819	4,054	4,054	3,775	4,281	227
2140.000.403.431100.360	REPAIR & MAINTENANCE SERVICE	5,000	4,451	5,000	8,600	1,733	14,000	9,000
2140.000.403.431100.366	REPAIR & MAINTENANCE BUILDINGS	3,500	2,082	3,500	13,500	12,458	3,500	-
2140.000.403.431100.370	TRAVEL/MOVING	2,000	603	2,000	2,000	1,240	2,000	-
2140.000.403.431100.380	TRAINING	1,500	1,355	1,500	1,500	1,353	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	6,409	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	-	11,000	3,000
	OPERATING TOTAL	**299,354**	**233,849**	**303,554**	**303,554**	**198,390**	**311,031**	
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**	**360,604**	**534,223**	

PRELIMINARY 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

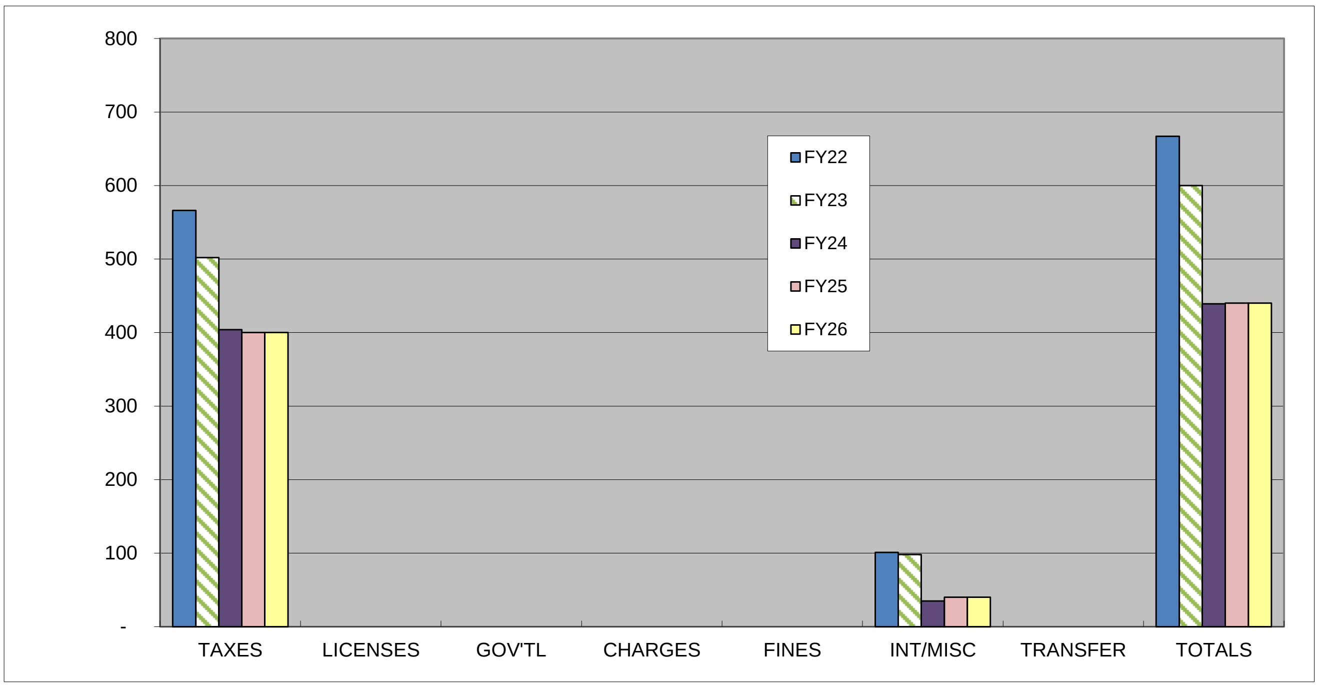
REQUESTS FOR CHANGES IN PERSONNEL

ACCOUNT	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PREDATORY ANIMAL

TAX REVENUE	400
NON-TAX REVENUE	40
TOTAL REVENUES	**440**
Use / (Source) of Reserves	331
TOTAL RESOURCES USED	**771**

BASE APPROPRIATIONS	771	**Est. Reserves 7/1/25**	331
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(331)
TOTAL APPROPRIATIONS	**771**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	566	502	404	400	400
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	101	98	35	40	40
TRANSFER	-	-	-	-	-
TOTALS	667	600	439	440	440

FY26 PRELIMINARY BUDGET

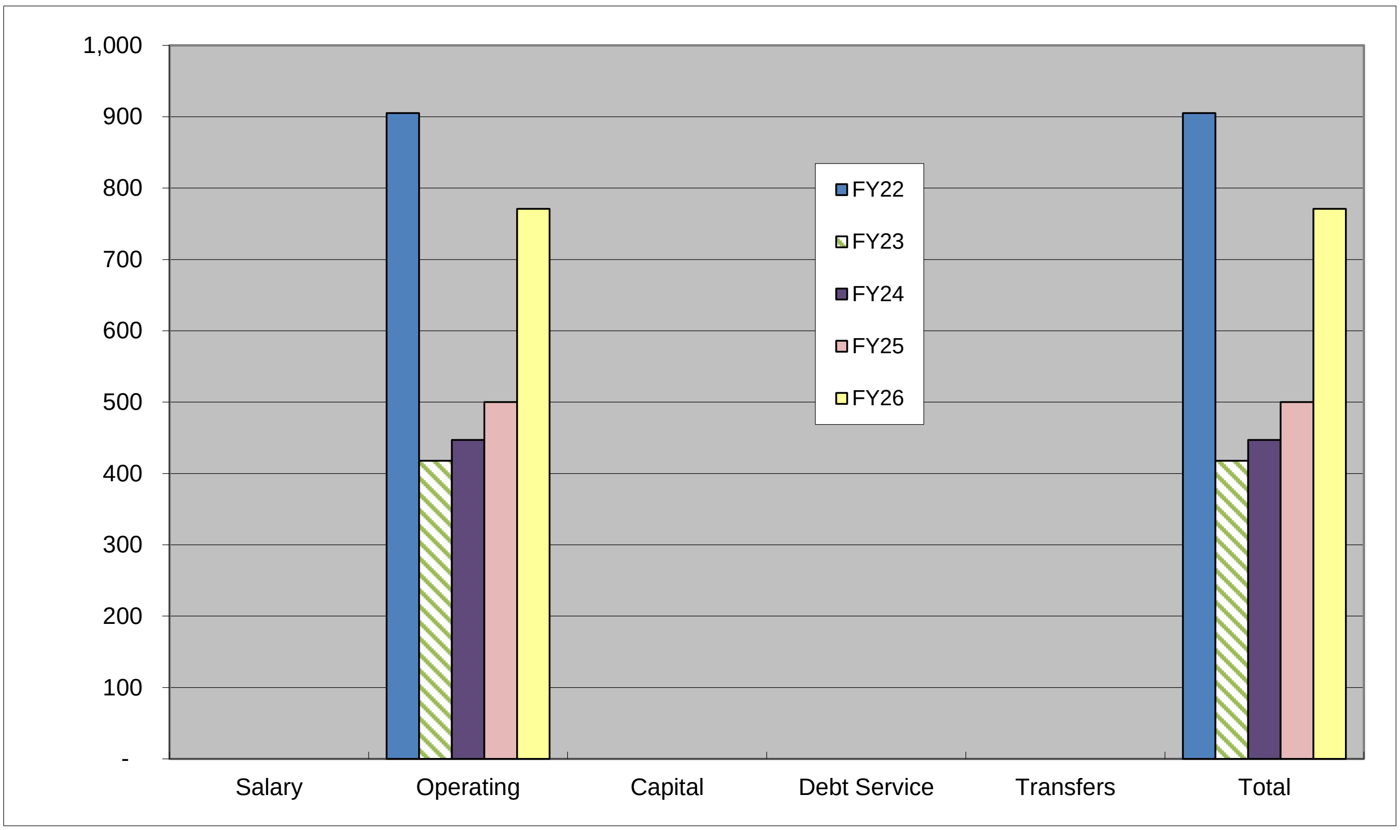
Predatory Animal Control Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2150.000.000.311020.000	PERSONAL PROPERTY	216	404	400	400	107	400
2150.000.000.312000.000	P & I DELINQUENT TAXES	-	3	-	-	3	-
2150.000.000.363011.000	ASSESSMENT	50	32	40	40	43	40
TOTAL		**266**	**439**	**440**	**440**	**153**	**440**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

PREDATORY ANIMAL

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	905	418	447	500	771
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	905	418	447	500	771

PRELIMINARY FY26 BUDGET

Predatory Animal Control Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
OPERATING										
2150.000.404.440690.397	FIXED CONTRACT SERVICES	447	447		500	500	323		771	271
	OPERATING TOTAL	**447**	**447**		**500**	**500**	**323**		**771**	
	TOTAL	**447**	**447**		**500**	**500**	**323**		**771**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

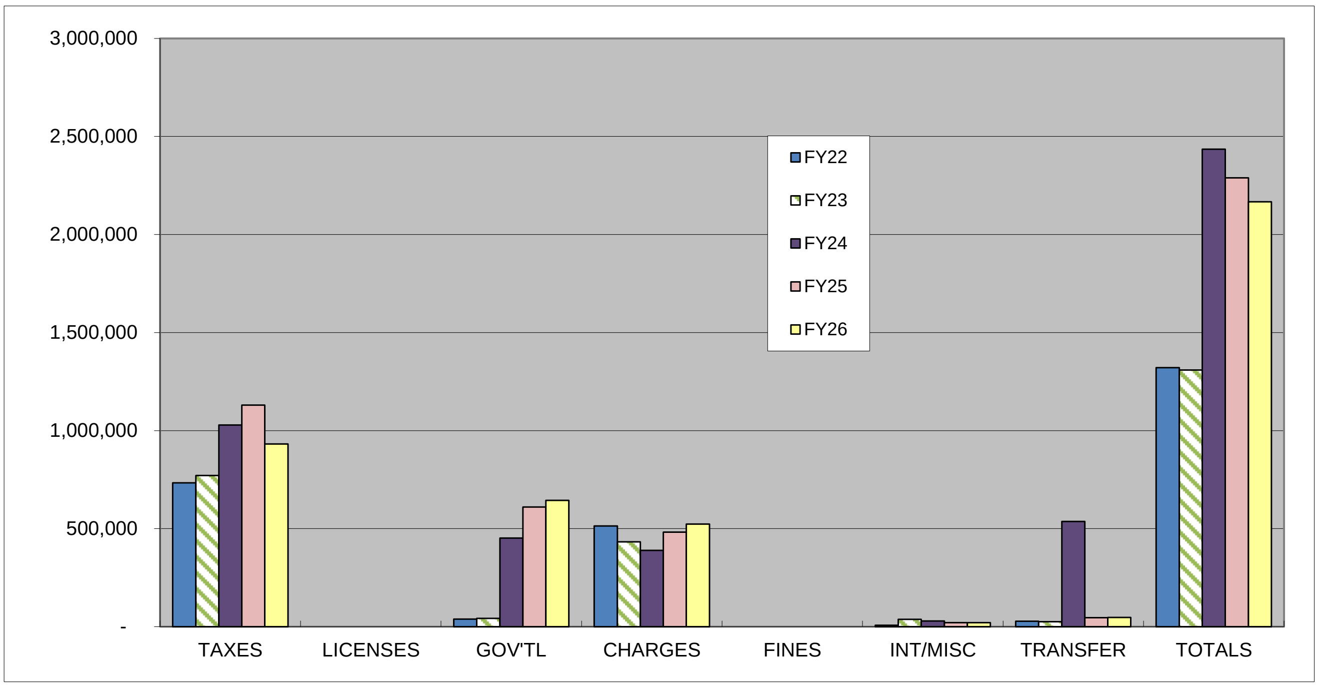
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

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

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

TAX REVENUE	931,691		
NON-TAX REVENUE	1,235,269	FY 25 MILLS	**2.10**
TOTAL REVENUES	**2,166,960**	FY 26 MILLS	**2.28**
Use / (Source) of Reserves	894,689	Change	**0.18**
TOTAL RESOURCES USED	**3,061,649**		

BASE APPROPRIATIONS	2,281,649	**Est. Reserves 7/1/25**	1,862,707
TRANSFERS & CONTINGENCY	780,000	(Use)/Source of Reserves	(894,689)
TOTAL APPROPRIATIONS	**3,061,649**	**Proj. Res. 6/30/26**	**968,018**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	733,803	771,295	1,028,158	1,130,621	931,691
LICENSES	-	-	-	-	-
GOV'TL	38,731	42,007	452,238	610,470	644,775
CHARGES	513,804	432,844	389,474	481,842	523,202
FINES	-	-	-	-	-
INT/MISC	7,333	37,539	28,659	20,000	20,000
TRANSFER	27,878	24,963	537,100	45,696	47,292
TOTALS	1,321,549	1,308,648	2,435,629	2,288,629	2,166,960

FY26 PRELIMINARY BUDGET

Liability & Property Insurance Fund- Revenue Budget

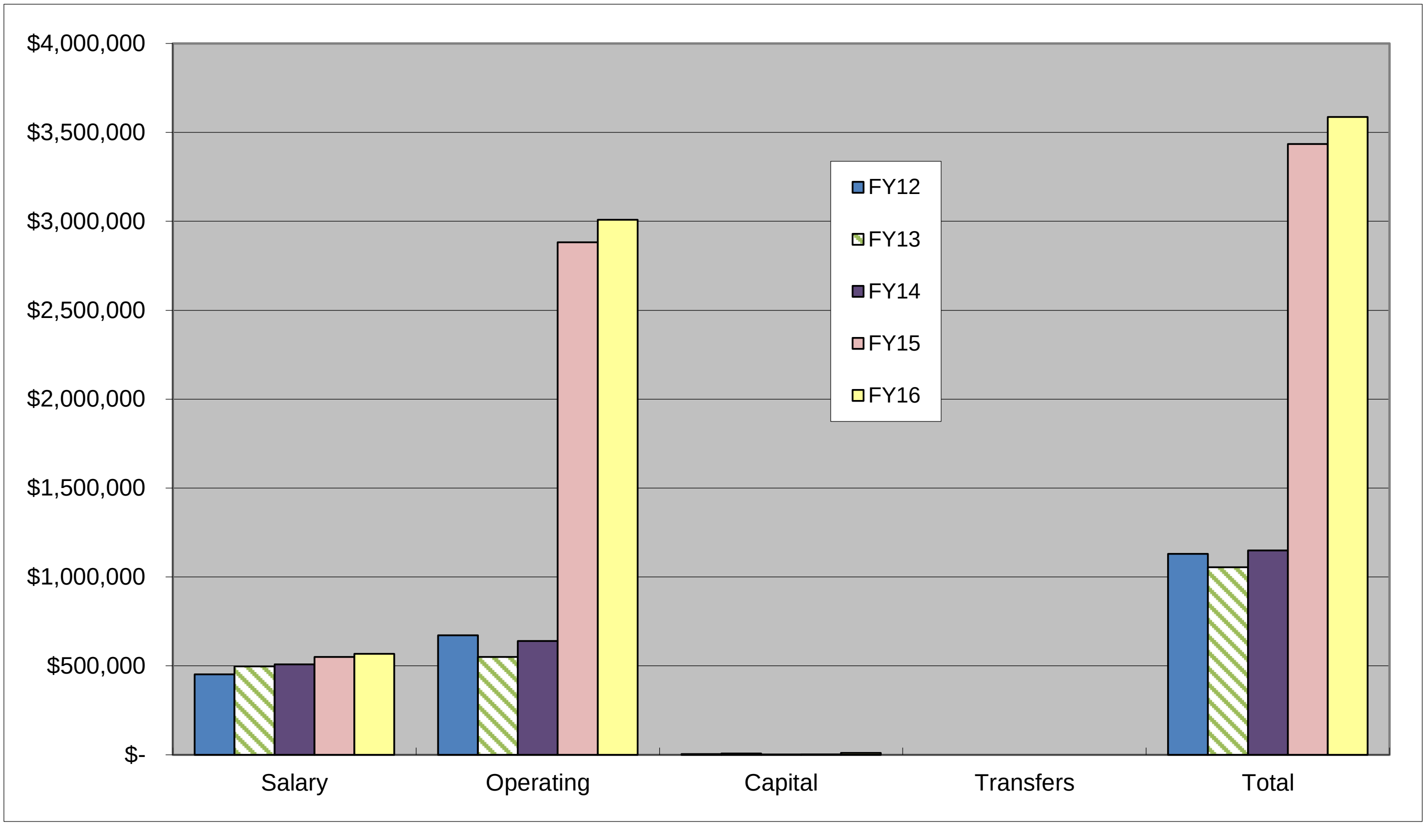
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2190.000.000.311010.000	REAL PROPERTY TAXES	1,019,468	990,525	1,109,121	1,109,121	652,084	900,191
2190.000.000.311020.000	PERSONAL PROPERTY TAXES	7,500	15,771	12,000	12,000	7,104	12,000
2190.000.000.311021.000	MOBILE HOME TAXES	2,000	4,694	4,000	4,000	1,699	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	19,686	15,000
2190.000.000.312000.000	P & I DELINQUENT TAXES	300	984	500	500	965	500
2190.000.000.335240.000	STATE ENTITLEMENT	585,372	452,238	610,470	610,470	457,852	644,775
2190.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	405,675	389,474	481,842	481,842	497,293	523,202
2190.000.000.371010.000	INTEREST REVENUE	21,000	28,659	20,000	20,000	23,808	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	18,109	47,292
TOTAL		**2,581,975**	**2,435,629**	**2,288,629**	**2,288,629**	**1,678,600**	**2,166,960**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

LIABILITY & PROPERTY INSURANCE

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	566,952	545,695	745,391	876,017	921,880
Operating	1,239,277	1,732,970	957,931	1,736,137	2,139,769
Capital	-	8,871	6,998	9,600	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,806,229	2,287,536	1,710,320	2,621,754	3,061,649

PRELIMINARY FY26 BUDGET

Liability & Property Insurance Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2190.000.429.510333.111	SALARIES/PERM	570,330	567,301	639,779	639,779	451,842	681,672	
2190.000.429.510333.112	SALARIES/TEMP	22,800	8,383	22,800	22,800	7,407	15,600	(7,200)
2190.000.429.510333.120	OVERTIME	5,000	294	5,000	5,000	421	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	690	1,781	
2190.000.429.510333.142	WORKER'S COMPENSATION	2,729	1,862	2,771	2,771	1,365	2,700	
2190.000.429.510333.143	GROUP HEALTH INSURANCE	66,528	64,680	79,968	79,968	52,752	83,160	
2190.000.429.510333.144	SOCIAL SECURITY	46,522	42,421	51,835	51,835	33,884	54,489	
2190.000.429.510333.147	LONG TERM DISABILITY	1,956	1,855	2,194	2,194	1,517	2,338	
2190.000.429.510333.153	LIFE INSURANCE	1,080	1,045	1,266	1,266	831	1,255	
2190.000.429.510333.156	PUBLIC EMPLOYEE RETIRE	53,089	51,531	59,388	59,388	41,018	63,885	
	PERSONNEL TOTAL	**780,946**	**745,391**	**876,017**	**876,017**	**591,727**	**921,880**	
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	95	30,000	-
2190.000.429.510200.370	DEFENSE COSTS - TRAVEL/MOVING	7,500	2,900	7,500	7,500	2,309	7,500	-
2190.000.429.510200.394	WITNESS & JURY FEES	15,000	10,439	15,000	15,000	-	15,000	-
2190.000.429.510200.398	VARIABLE CONTRACT SERVICES	100,000	37,800	100,000	100,000	19,750	75,000	(25,000)
2190.000.429.510200.741	LOSS CLAIMS	250,000	5,300	367,000	367,000	26,183	750,000	383,000
2190.000.429.510200.750	AUTO CLAIMS	30,000	23,829	130,000	130,000	49,665	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**	**98,084**	**1,062,500**	
CLAIMS REINSURANCE & PREVENTION								
2190.000.429.510330.370	TRAVEL/MOVING - SAFETY OFFICER	1,500	-	1,500	1,500	-	1,500	-
2190.000.429.510330.398	CONTRACTS - EEO & OTHER	30,000	-	30,000	30,000	-	30,000	-
2190.000.429.510330.510	REINSURANCE	796,681	803,810	905,358	905,358	938,281	965,000	59,642
2190.000.429.510330.755	LIABILITY RISK PREVENTION	14,000	9,684	14,000	14,000	1,156	14,000	-
	SUBTOTAL - CLAIMS REINS & PREV.	**842,181**	**813,494**	**950,858**	**950,858**	**939,437**	**1,010,500**	
CLAIMS ADMINISTRATION								
2190.000.429.510333.210	OFFICE SUPPLIES	13,100	6,241	13,100	13,100	3,339	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)

PRELIMINARY 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	3,404	10,000	-
2190.000.429.510333.537	LEGAL RESEARCH SERVICES	4,680	4,537	10,000	10,000	3,706	5,000	(5,000)
	SUBTOTAL - CLAIMS ADMINISTRATION	**63,219**	**37,301**	**72,779**	**72,779**	**36,977**	**66,769**	
	OPERATING TOTAL	**1,625,900**	**957,931**	**1,736,137**	**1,736,137**	**1,074,498**	**2,139,769**	
CAPITAL								
2190.000.429.510333.940	CAPITAL OUTLAY-EQUIPMENT	7,000	6,998	9,600	9,600	8,578	-	(9,600)
	CAPITAL TOTAL	**7,000**	**6,998**	**9,600**	**9,600**	**8,578**	**-**	
	TOTAL	**2,413,846**	**1,710,320**	**2,621,754**	**2,621,754**	**1,674,803**	**3,061,649**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2190.000.429.510330.510	Premium rate increases	59,642
2190.000.429.510200.741	Potential claims	383,000
		383,000

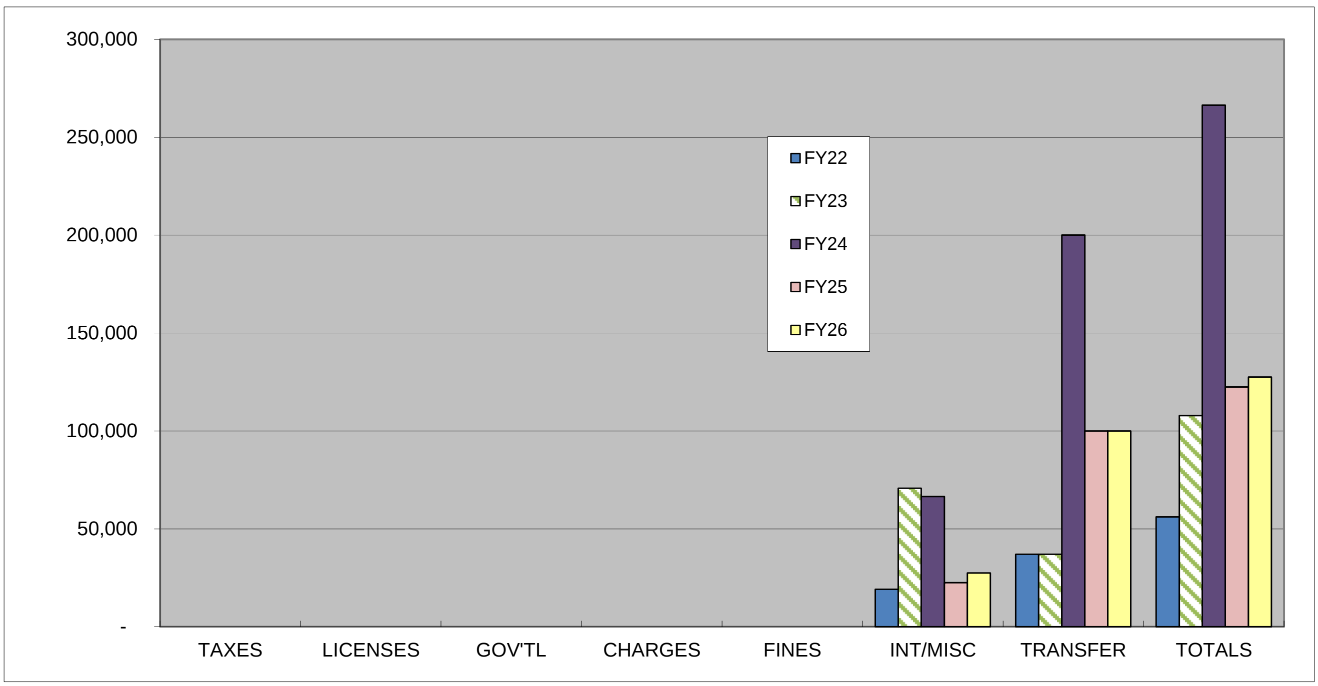
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
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**	685,838
TRANSFERS & CONTINGENCY	5,000	(Use)/Source of Reserves	(149,413)
TOTAL APPROPRIATIONS	**276,913**	**Proj. Res. 6/30/26**	**536,425**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	19,100	70,790	66,453	22,500	27,500
TRANSFER	37,000	37,000	200,000	100,000	100,000
TOTALS	56,100	107,790	266,453	122,500	127,500

FY26 PRELIMINARY BUDGET

County Parks- Revenue Budget

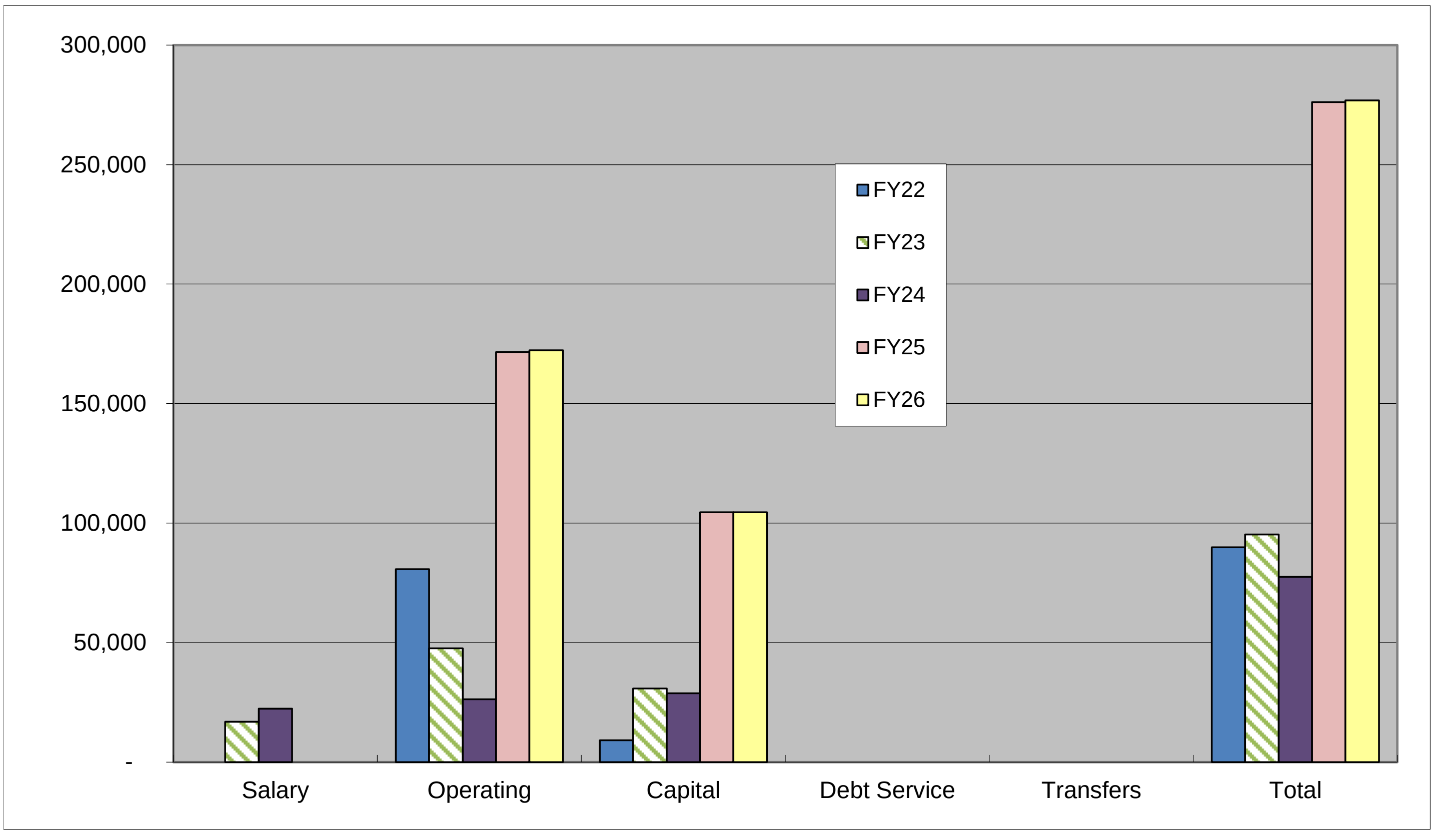
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2210.000.000.334125.000	FWP GRANTS	125,000	-	-	-	-	-
2210.000.000.362010.000	RENT & ROYALTY	12,000	17,500	17,500	17,500	9,225	17,500
2210.000.000.362050.000	CASH IN LIEU OF PARKLAND	5,000	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	50,000	100,000
TOTAL		**342,000**	**266,453**	**122,500**	**122,500**	**215,877**	**127,500**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY PARKS

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

Budget change in FY25 for consolidation of park districts.



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	16,844	22,364	-	-
Operating	80,760	47,578	26,330	171,567	172,357
Capital	9,140	30,798	28,764	104,556	104,556
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	89,900	95,220	77,458	276,123	276,913

PRELIMINARY FY26 BUDGET
County Parks Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	-	10,000	-
2210.000.405.460430.340	UTILITIES	8,900	10,921	10,000	10,000	2,765	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	-	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**	**24,101**	**60,500**	
PARK DISTRICT MAINTENANCE COSTS								
2210.000.405.460460.362	MAINTENANCE & REPAIRS - DISTRICT 1	62,481	1,315	84,784	84,784	8,585	84,142	(642)
2210.000.405.460462.362	MAINTENANCE & REPAIRS - DISTRICT 2	6,867	157	5,448	5,448	5,448	3,970	(1,478)
2210.000.405.460466.362	MAINTENANCE & REPAIRS - DISTRICT 3	25,122	799	24,035	24,035	3,027	23,745	(290)
	SUBTOTAL - PARK DISTRICT MAINT.	**94,470**	**2,271**	**114,267**	**114,267**	**17,060**	**111,857**	
	OPERATING TOTAL	**160,195**	**26,330**	**171,567**	**171,567**	**41,161**	**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**	

PRELIMINARY 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	-	19,923	-
	SUBTOTAL - PARK DISTRICT DEVELOP.	**95,025**	**24,852**	**94,556**	**94,556**	**5,109**	**94,556**	
	CAPITAL TOTAL	**143,525**	**28,764**	**104,556**	**104,556**	**5,500**	**104,556**	
	TOTAL	**323,720**	**77,458**	**276,123**	**276,123**	**46,661**	**276,913**	

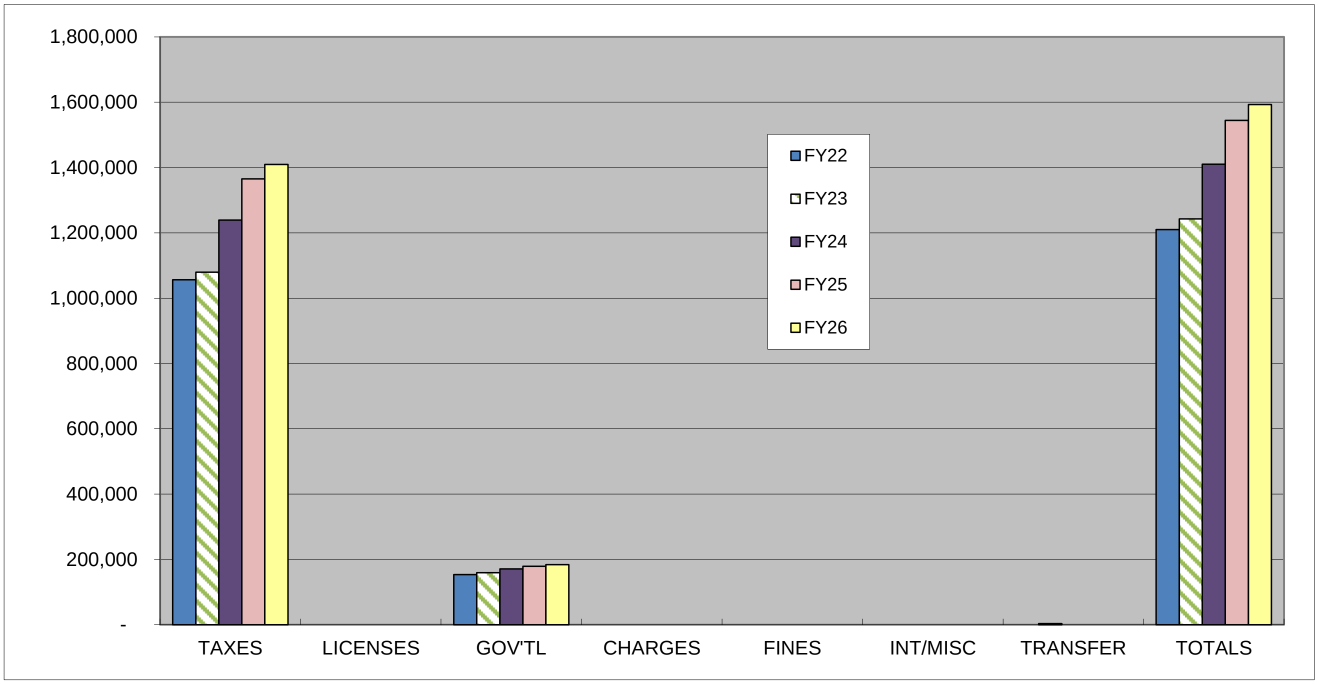
NOTE: BUDGET ALLOCATIONS IN A PARK ZONE MAINTENANCE DISTRICT MAY BE ALSO BE TRANSFERRED FOR USE IN THE SAME PARK ZONE DEVELOPMENT DISTRICT

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 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
LIBRARY FUND

TAX REVENUE	1,409,284		
NON-TAX REVENUE	183,825	FY 25 MILLS	**5.83**
TOTAL REVENUES	**1,593,109**	FY 26 MILLS	**6.19**
Use / (Source) of Reserves	-	Change	**0.36**
TOTAL RESOURCES USED	**1,593,109**		
BASE APPROPRIATIONS	1,593,109	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**1,593,109**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	1,056,503	1,079,760	1,239,140	1,365,454	1,409,284
LICENSES	-	-	-	-	-
GOV'TL	153,595	159,055	170,793	178,639	183,825
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	3,633	-	-	-
TOTALS	1,210,098	1,242,448	1,409,933	1,544,093	1,593,109

FY26 PRELIMINARY BUDGET

Library Fund- Revenue Budget

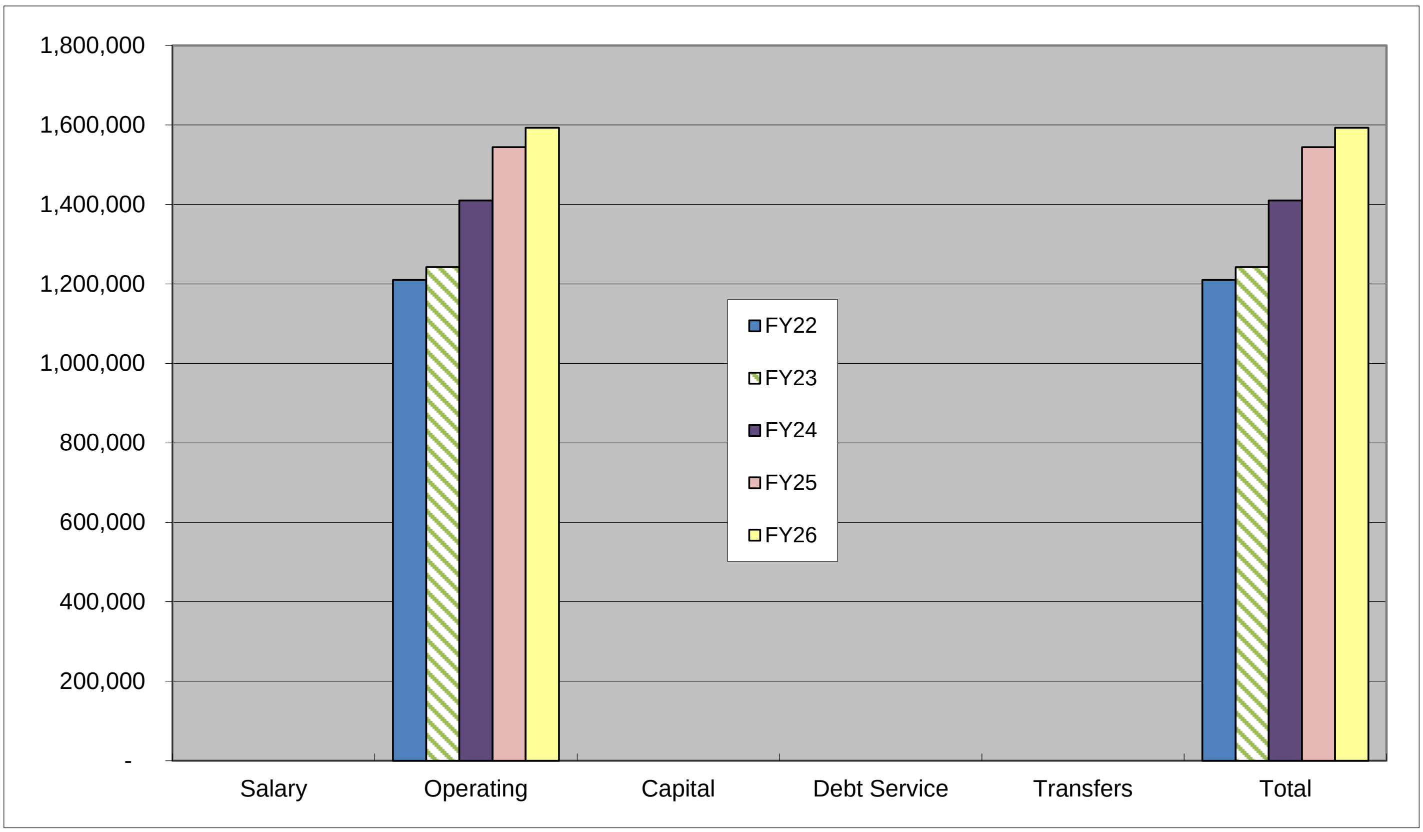
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2220.000.000.311010.000	REAL PROPERTY TAXES	1,207,408	1,152,093	1,277,704	1,277,704	765,992	1,338,534
2220.000.000.311020.000	PERSONAL PROPERTY TAXES	13,000	27,306	15,000	15,000	14,564	15,000
2220.000.000.311021.000	MOBILE HOME TAXES	4,400	5,942	5,000	5,000	1,968	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	54,652	50,000
2220.000.000.312000.000	P & I DELINQUENT TAXES	500	1,161	750	750	1,249	750
2220.000.000.335240.000	STATE ENTITLEMENT	166,890	170,793	178,639	178,639	133,979	183,825
TOTAL		**1,424,398**	**1,409,933**	**1,509,093**	**1,544,093**	**972,404**	**1,593,109**

FY26 PRELIMINARY 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	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,210,098	1,242,448	1,409,933	1,544,093	1,593,109
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,210,098	1,242,448	1,409,933	1,544,093	1,593,109

PRELIMINARY FY26 BUDGET
Library Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	813,606	1,584,109	
2220.000.406.460100.399	SUNNYSIDE LIBRARY	9,000	9,000	9,000	9,000	9,000	9,000	-
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**	**822,606**	**1,593,109**	
	TOTAL	**1,424,398**	**1,409,933**	**1,509,093**	**1,544,093**	**822,606**	**1,593,109**	

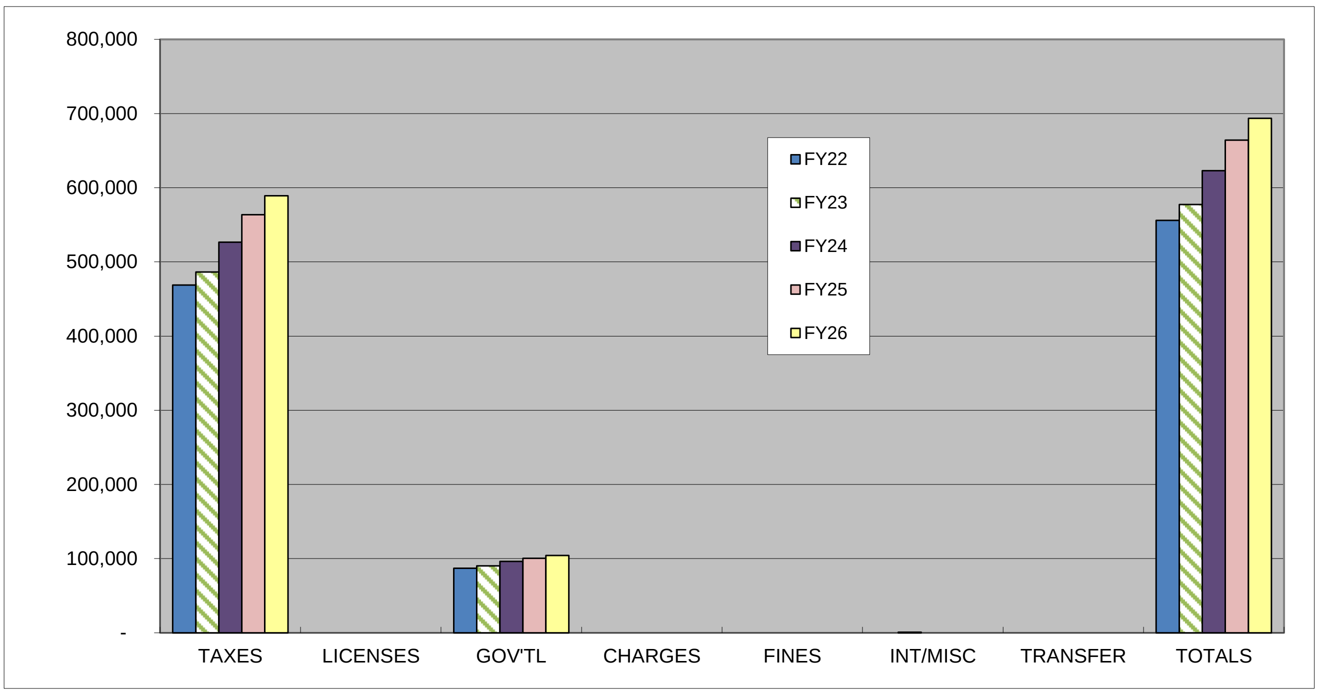
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

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

TAX REVENUE	589,201
NON-TAX REVENUE	104,268
TOTAL REVENUES	**693,469**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**693,469**
BASE APPROPRIATIONS	605,089
TRANSFERS & CONTINGENCY	88,380
TOTAL APPROPRIATIONS	**693,469**

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	AMENDED BUDGET FY25	BUDGET FY26
TAXES	468,820	486,468	526,542	563,716	589,201
LICENSES	-	-	-	-	-
GOV'TL	87,079	90,087	96,332	100,288	104,268
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	870	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	555,899	577,425	622,874	664,004	693,469

FY26 PRELIMINARY BUDGET

Billings County Planning Fund- Revenue Budget

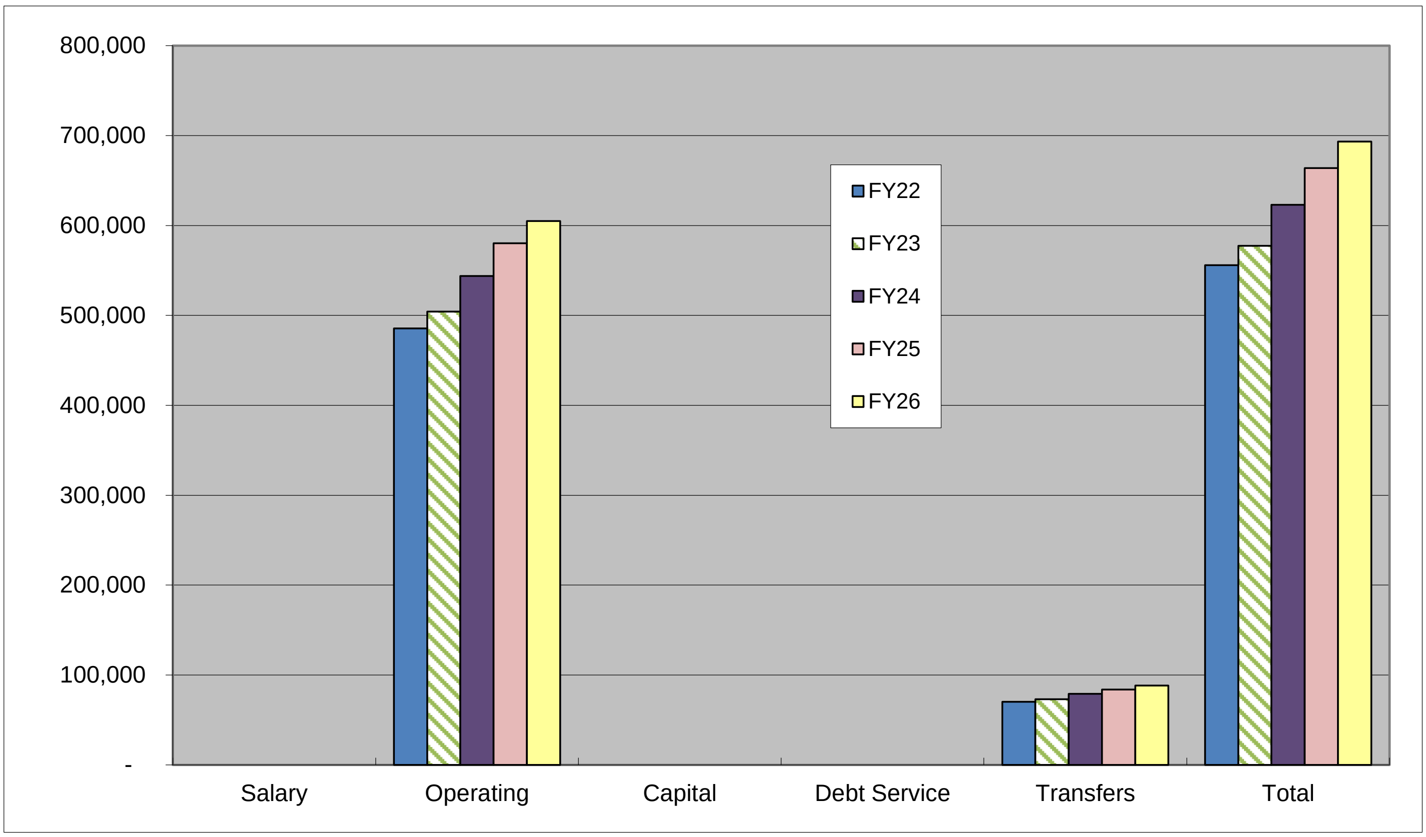
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2250.000.000.311010.000	REAL PROPERTY TAXES	515,686	502,441	539,316	539,316	321,916	566,801
2250.000.000.311020.000	PERSONAL PROPERTY TAXES	5,000	9,169	8,000	8,000	3,988	8,000
2250.000.000.311021.000	MOBILE HOME TAXES	2,000	2,747	2,000	2,000	901	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	11,343	12,000
2250.000.000.312000.000	P & I DELINQUENT TAXES	400	601	400	400	525	400
2250.000.000.335240.000	STATE ENTITLEMENT	94,662	96,332	100,288	100,288	75,216	104,268
TOTAL		**626,548**	**622,874**	**659,004**	**664,004**	**413,889**	**693,469**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

BILLINGS / COUNTY PLANNING

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	485,576	504,324	543,893	580,197	605,089
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	70,323	73,101	78,981	83,807	88,380
Total	555,899	577,425	622,874	664,004	693,469

PRELIMINARY FY26 BUDGET

Billings/County Planning Fund - Expenditure Budget

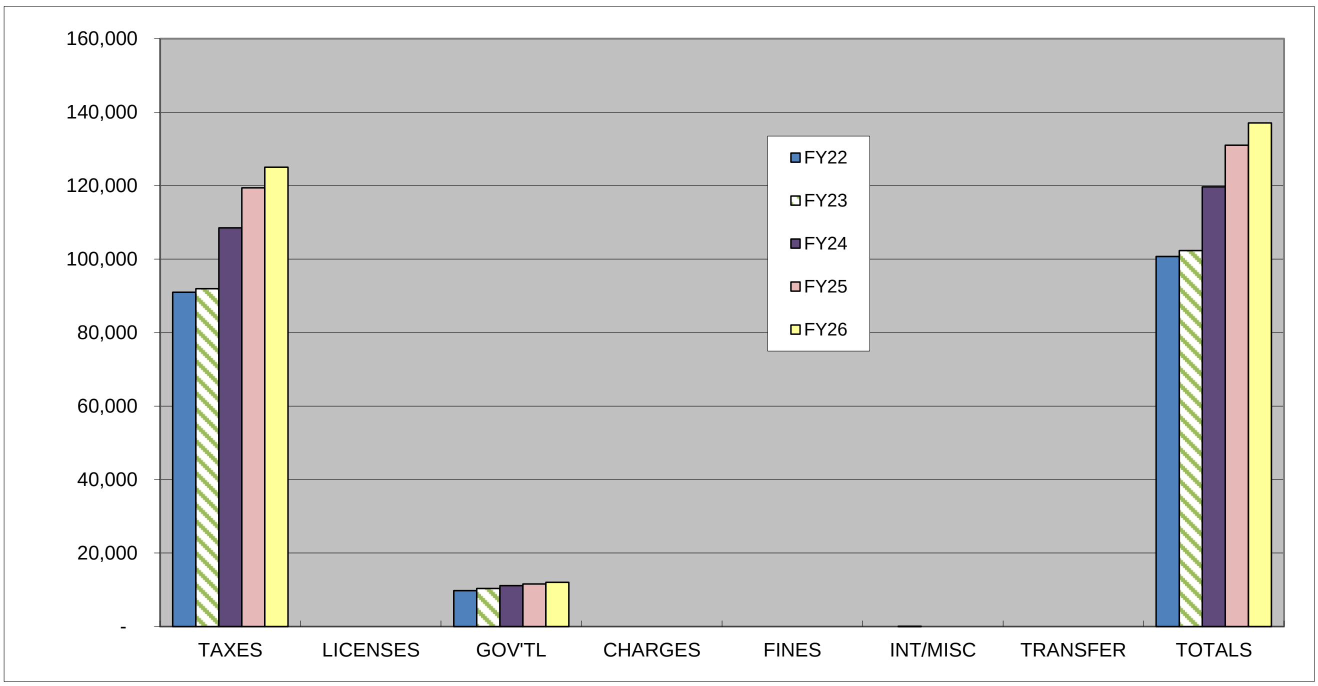
Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
OPERATING										
2250.000.407.411000.398	CITY OF BILLINGS	547,815	543,893		575,197	580,197	281,874		605,089	
	OPERATING TOTAL	**547,815**	**543,893**		**575,197**	**580,197**	**281,874**		**605,089**	
TRANSFERS										
2250.000.407.521000.826	TRANSFER TO GIS	78,733	78,981		83,807	83,807	45,318		88,380	
	TRANSFERS TOTAL	**78,733**	**78,981**		**83,807**	**83,807**	**45,318**		**88,380**	
	TOTAL	**626,548**	**622,874**		**659,004**	**664,004**	**327,192**		**693,469**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

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

TAX REVENUE	125,041	FY 25 MILLS	**1.88**
NON-TAX REVENUE	12,054	FY 26 MILLS	**2.08**
TOTAL REVENUES	**137,095**	Change	**0.20**
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	**137,095**		
BASE APPROPRIATIONS	137,095	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**137,095**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	90,998	91,948	108,547	119,415	125,041
LICENSES	-	-	-	-	-
GOV'TL	9,762	10,375	11,106	11,600	12,054
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	3	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	100,760	102,326	119,653	131,015	137,095

FY26 PRELIMINARY BUDGET

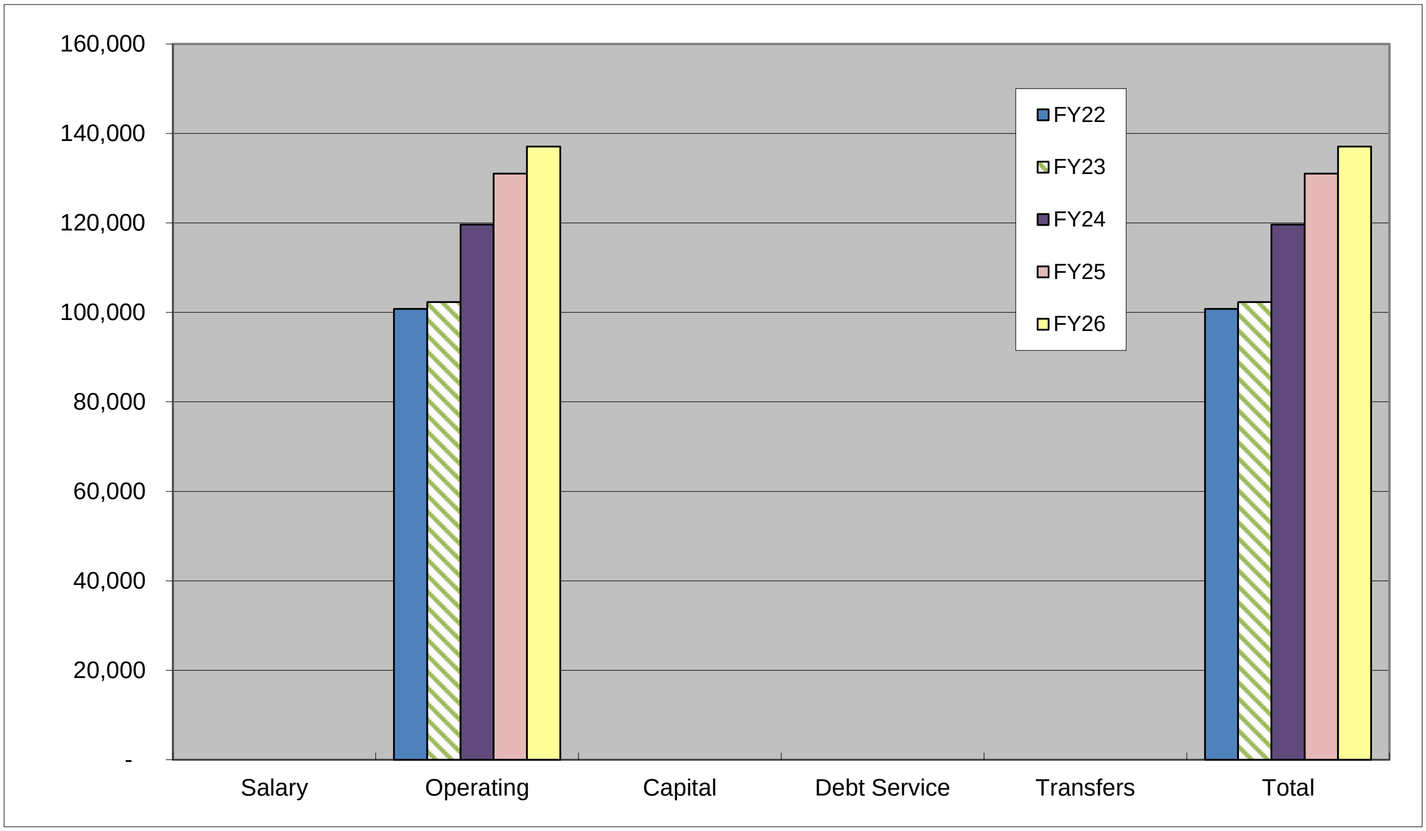
Laurel Planning -Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2255.000.000.311010.000	REAL PROPERTY TAXES	108,013	107,639	118,565	118,565	63,762	124,191
2255.000.000.311020.000	PERSONAL PROPERTY TAXES	500	525	500	500	64	500
2255.000.000.311021.000	MOBILE HOME TAXES	180	321	300	300	152	300
2255.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	-	-	-	-	
2255.000.000.312000.000	P & I DELINQUENT TAXES	-	62	50	50	44	50
2255.000.000.335240.000	STATE ENTITLEMENT	10,960	11,106	11,600	11,600	8,700	12,054
TOTAL		**119,653**	**119,653**	**131,015**	**131,015**	**72,722**	**137,095**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

LAUREL PLANNING

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	100,760	102,326	119,653	131,015	137,095
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	100,760	102,326	119,653	131,015	137,095

PRELIMINARY FY26 BUDGET

Laurel Planning Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2255.000.408.411000.397	FIXED CONTRACT SERVICES -CITY OF LAUREL	119,637	119,653	131,015	131,015	63,851	137,095	
	OPERATING TOTAL	**119,637**	**119,653**	**131,015**	**131,015**	**63,851**	**137,095**	
	TOTAL	**119,637**	**119,653**	**131,015**	**131,015**	**63,851**	**137,095**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

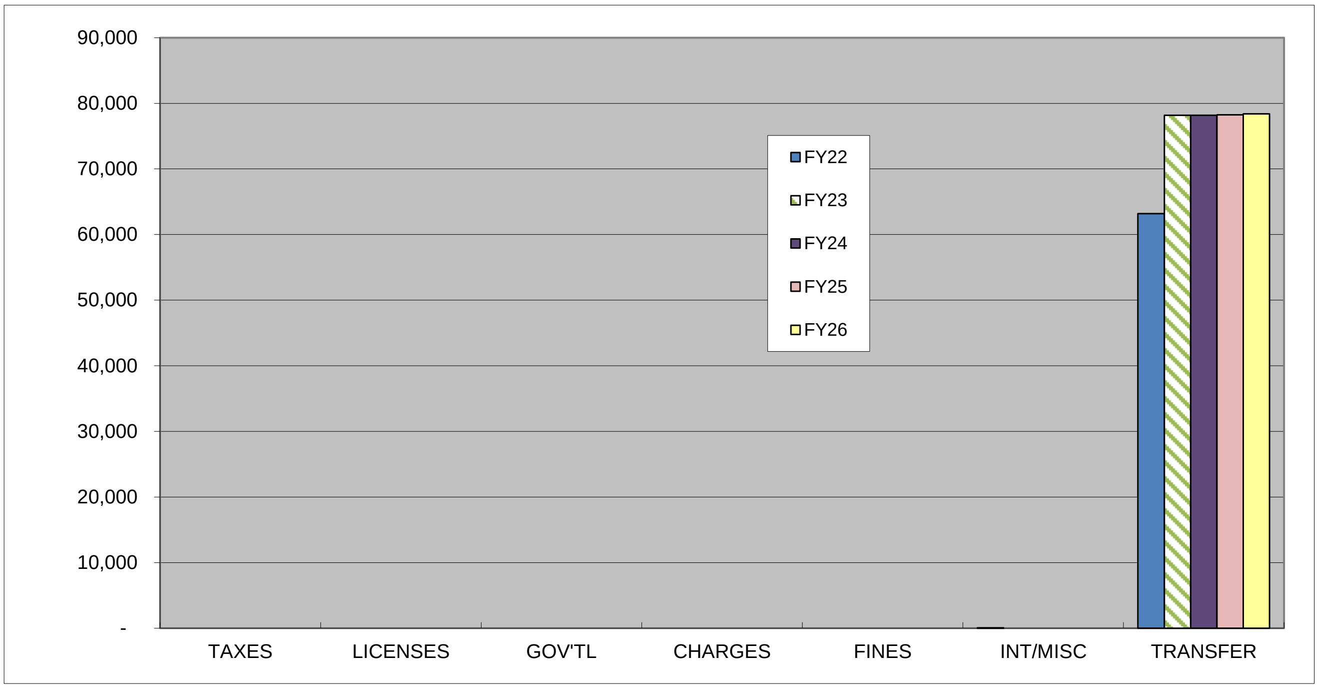
ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

FY26 PRELIMINARY
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**	247,395
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	10,759
TOTAL APPROPRIATIONS	**67,619**	**Proj. Res. 6/30/26**	**258,154**

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



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	56	-	-	-	-
TRANSFER	63,180	78,180	78,180	78,264	78,378
TOTALS	63,236	78,180	78,180	78,264	78,378

FY26 PRELIMINARY BUDGET

Blight Abatement Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2256.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	3,180	3,180	3,264	3,264	1,486	3,378
2256.000.000.383033.000	TRANSFER - SOLID WASTE	75,000	75,000	75,000	75,000	37,500	75,000
TOTAL		**78,180**	**78,180**	**78,264**	**78,264**	**38,986**	**78,378**

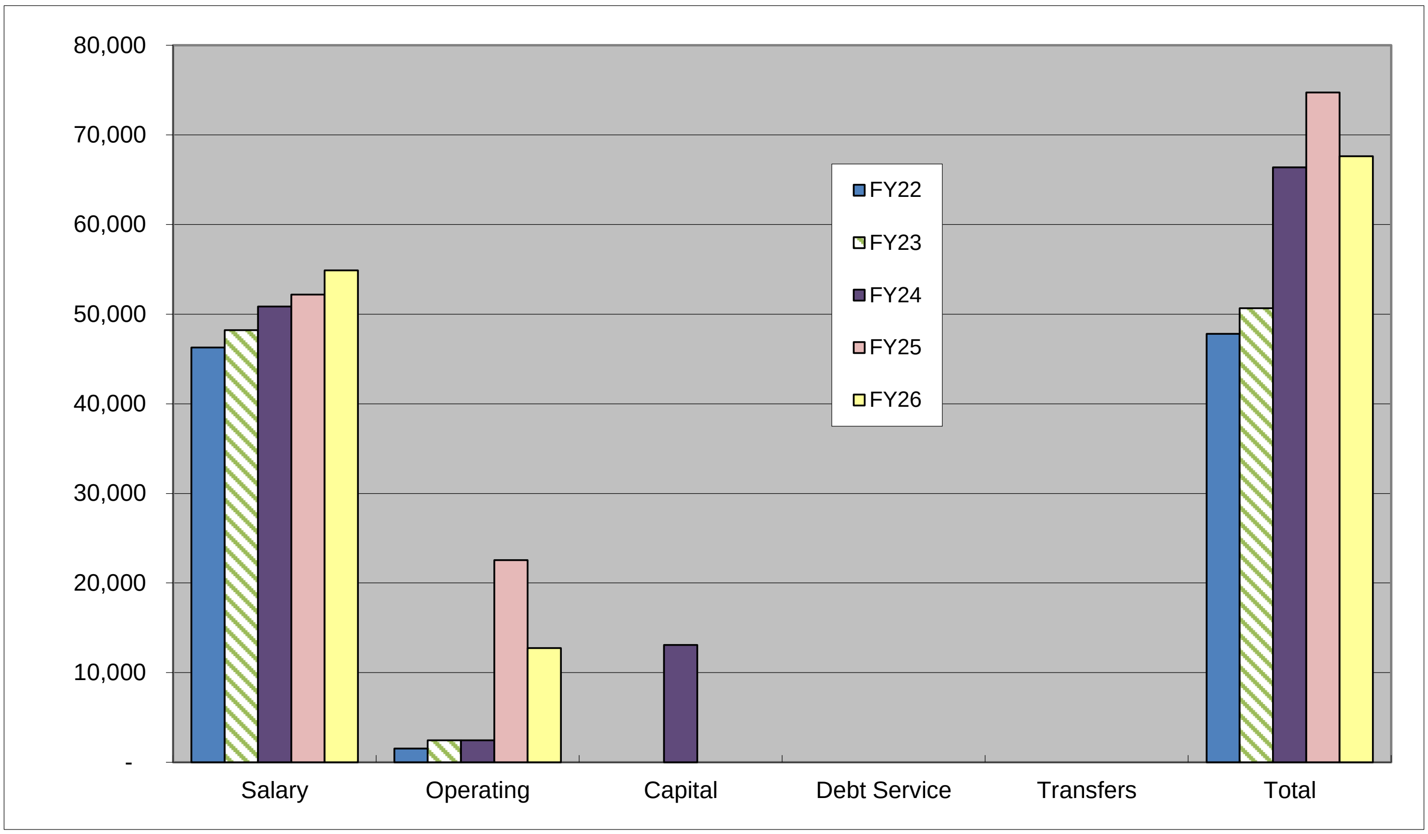
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

BLIGHT ABATEMENT

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

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
0.50	0.50	0.50	0.50



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	46,271	48,215	50,843	52,172	54,889
Operating	1,520	2,446	2,445	22,553	12,730
Capital	-	-	13,089	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	47,791	50,661	66,377	74,725	67,619

PRELIMINARY FY26 BUDGET

Blight Abatement Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2256.000.407.420501.111	SALARIES/PERM	38,348	38,348	39,206	39,206	30,104	41,230	
2256.000.407.420501.130	TERMINATION PAY	-	363	-	-	-		-
2256.000.407.420501.141	UNEMPLOYMENT COMPENSATION	58	57	59	59	45	103	
2256.000.407.420501.142	WORKER'S COMPENSATION	387	257	365	365	195	392	
2256.000.407.420501.143	GROUP HEALTH INSURANCE	5,544	5,544	5,712	5,712	4,277	5,940	
2256.000.407.420501.144	SOCIAL SECURITY	2,934	2,580	2,999	2,999	2,035	3,154	
2256.000.407.420501.147	LONG TERM DISABILITY	132	126	134	134	98	141	
2256.000.407.420501.153	LIFE INSURANCE	138	90	141	141	68	148	
2256.000.407.420501.156	PUBLIC EMPLOYEE RETIRE	3,478	3,478	3,556	3,556	2,730	3,781	
	PERSONNEL TOTAL	**51,019**	**50,843**	**52,172**	**52,172**	**39,552**	**54,889**	
OPERATING								
2256.000.407.420501.220	OPERATING SUPPLIES	1,000	300	500	500	88	500	-
2256.000.407.420501.231	FUEL, GAS, OIL	2,210	1,503	2,210	2,210	685	2,000	(210)
2256.000.407.420501.330	MEMBERSHIP & DUES	150	-	150	150	-	-	(150)
2256.000.407.420501.345	TECHNOLOGY	693	642	693	693	504	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**	**1,277**	**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**	**40,829**	**67,619**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

REQUESTS FOR CHANGES IN PERSONNEL

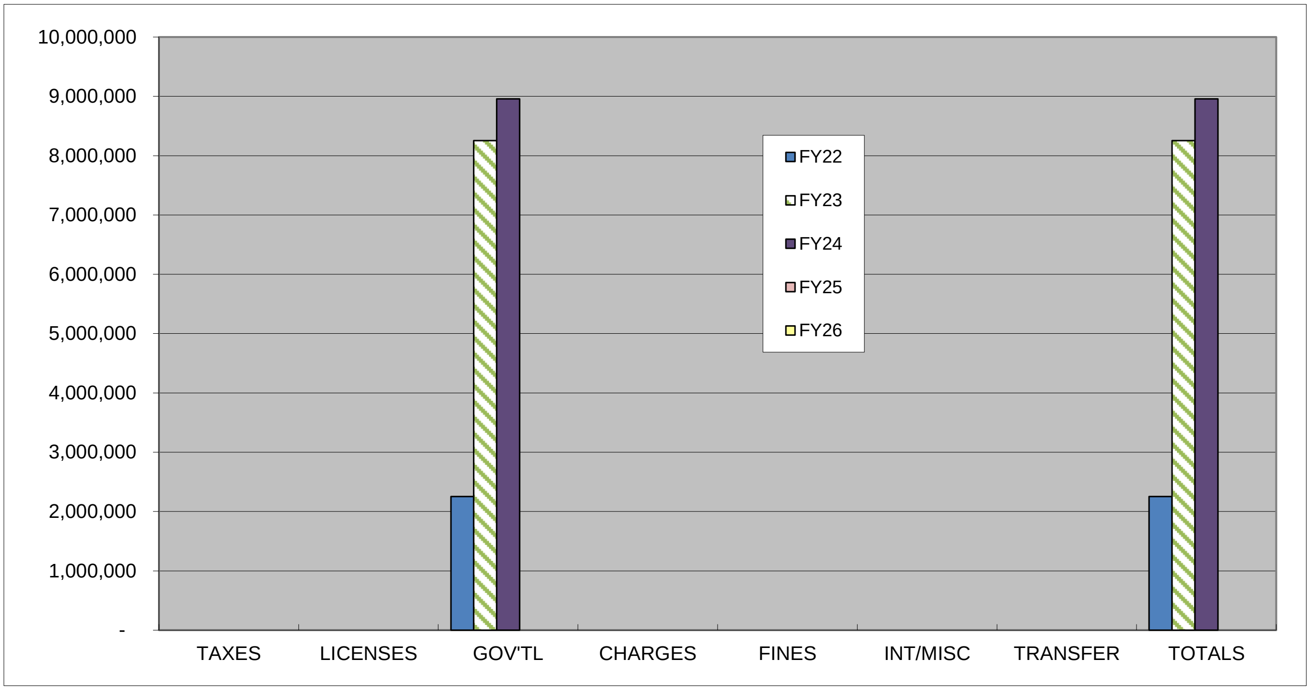
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW

EMERGENCY LEVY

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

TAX REVENUE	-	FY 25 MILLS	-
NON-TAX REVENUE	-	FY 26 MILLS	-
TOTAL REVENUES	**-**	Change	-
Use / (Source) of Reserves	5,055,500		
TOTAL RESOURCES USED	**5,055,500**		
BASE APPROPRIATIONS	5,055,500	**Est. Reserves 7/1/25**	5,055,500
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(5,055,500)
TOTAL APPROPRIATIONS	**5,055,500**	**Proj. Res. 6/30/26**	-



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	2,253,756	8,253,014	8,959,014	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	2,253,756	8,253,014	8,959,014	-	-

FY26 PRELIMINARY BUDGET

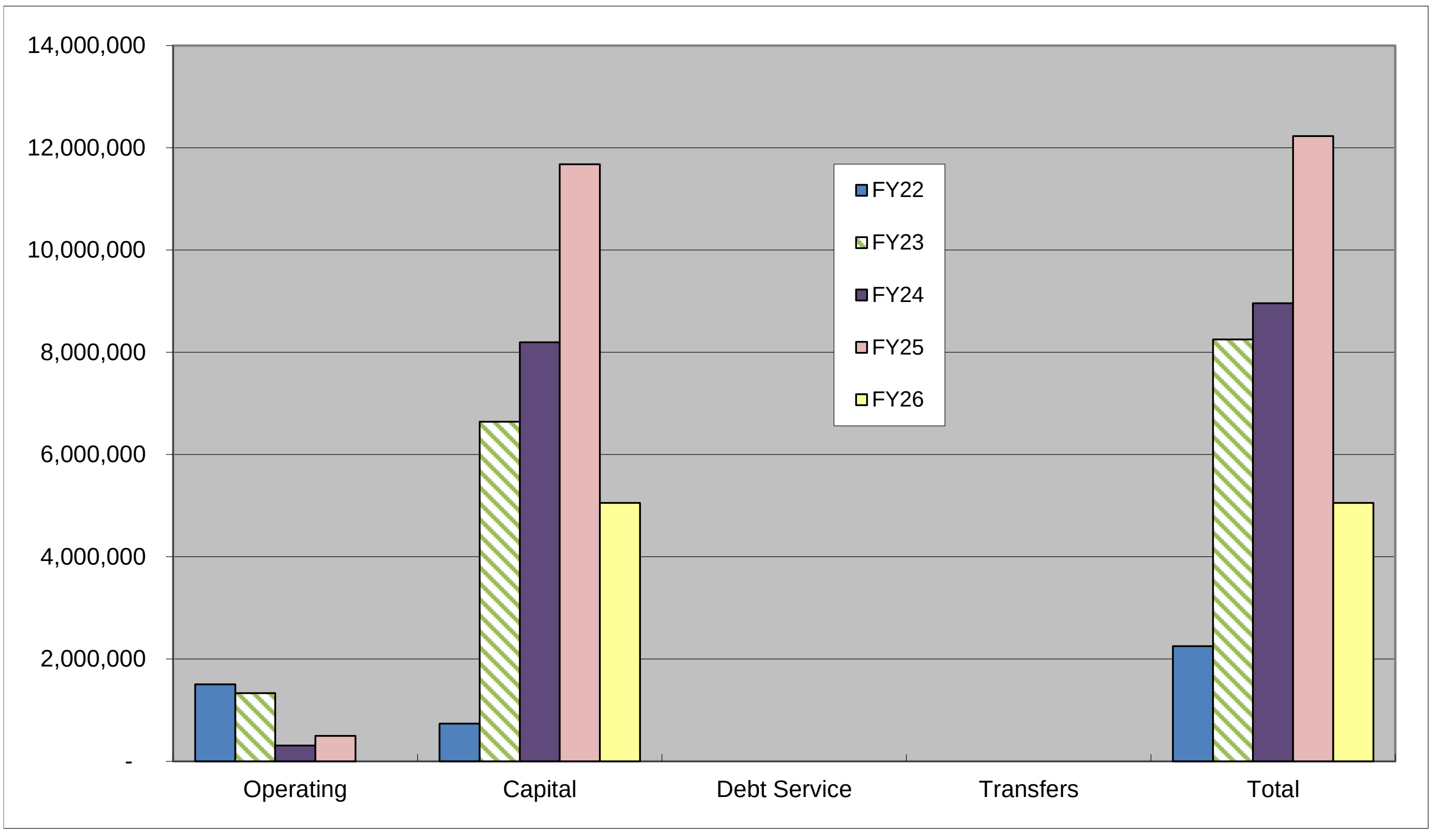
Emergency Levy - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2260.000.000.331114.000	ARPA COVID	-	8,842,264	-	-	-	-
2260.000.000.331116.000	LATC ARPA FUNDS	62,891	116,750	-	-	-	-
TOTAL		**62,891**	**8,959,014**	**-**	**-**	**-**	**-**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

EMERGENCY LEVY

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	11,140	278,223	450,000	50,000	-
Operating	1,504,683	1,333,559	310,182	500,000	-
Capital	737,933	6,641,232	8,198,832	11,678,400	5,055,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,253,756	8,253,014	8,959,014	12,228,400	5,055,500

PRELIMINARY FY26 BUDGET
Emergency Levy Fund - Expenditure Budget

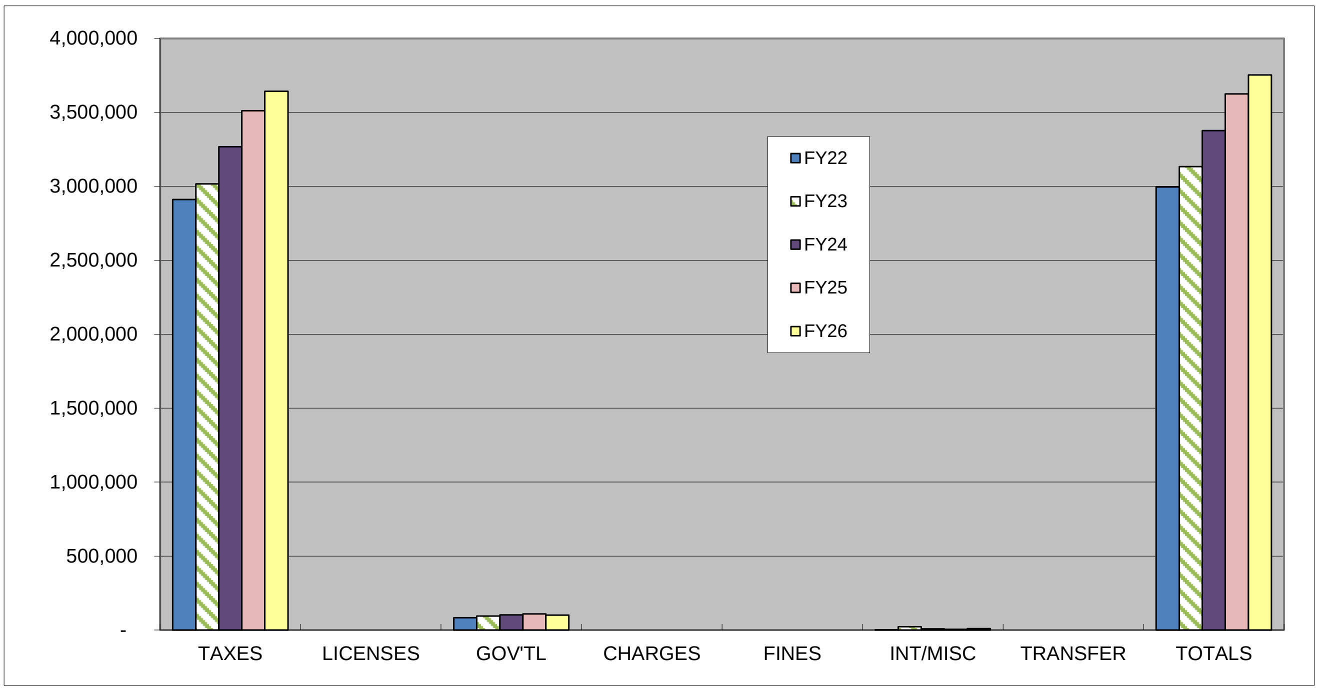
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2260.000.199.440150.111	SALARIES/PERM	450,000	450,000	50,000	50,000	50,000	-	
2260.000.199.440150.112	SALARIES/TEMP	-	-	-	-	-	-	
	PERSONNEL TOTAL	**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	-	5,000,000	1,968,568	5,055,500	
2260.000.199.440150.930	CAPITAL OUTLAY-LAND IMPROVEMENT	16,533,895	7,537,119	6,678,400	6,678,400	2,193,521	-	
2260.000.199.440150.940	CAPITAL OUTLAY-EQUIPMENT	300,000	-	-	-	-	-	
	CAPITAL TOTAL	**17,833,895**	**8,198,832**	**6,678,400**	**11,678,400**	**4,162,089**	**5,055,500**	
	TOTAL	**20,033,895**	**8,959,014**	**7,228,400**	**12,228,400**	**4,339,893**	**5,055,500**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

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

TAX REVENUE	3,642,907		
NON-TAX REVENUE	110,255	FY 25 MILLS	**6.63**
TOTAL REVENUES	**3,753,162**	FY 26 MILLS	**6.96**
Use / (Source) of Reserves	-	Change	**0.33**
TOTAL RESOURCES USED	**3,753,162**		
BASE APPROPRIATIONS	3,753,162	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**3,753,162**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	2,910,437	3,017,215	3,267,878	3,512,107	3,642,907
LICENSES	-	-	-	-	-
GOV'TL	83,636	93,931	101,857	107,997	101,255
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	1,596	21,835	7,398	5,000	9,000
TRANSFER	-	-	-	-	-
TOTALS	2,995,669	3,132,981	3,377,133	3,625,104	3,753,162

FY26 PRELIMINARY BUDGET

Public Health (Riverstone Health) - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2270.000.000.311010.000	REAL PROPERTY TAXES	3,194,325	3,132,734	3,375,607	3,375,607	1,991,454	3,532,407
2270.000.000.311020.000	PERSONAL PROPERTY TAXES	40,000	52,073	45,000	45,000	22,082	45,000
2270.000.000.311021.000	MOBILE HOME TAXES	12,000	16,233	13,000	13,000	5,477	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	62,151	50,000
2270.000.000.312000.000	P & I DELINQUENT TAXES	3,000	3,551	2,500	2,500	3,065	2,500
2270.000.000.335240.000	STATE ENTITLEMENT	91,926	101,857	107,997	107,997	80,997	101,255
2270.000.000.371010.000	INTEREST REVENUE	11,000	7,398	5,000	5,000	9,469	9,000
TOTAL		**3,390,551**	**3,377,133**	**3,579,104**	**3,625,104**	**2,174,695**	**3,753,162**

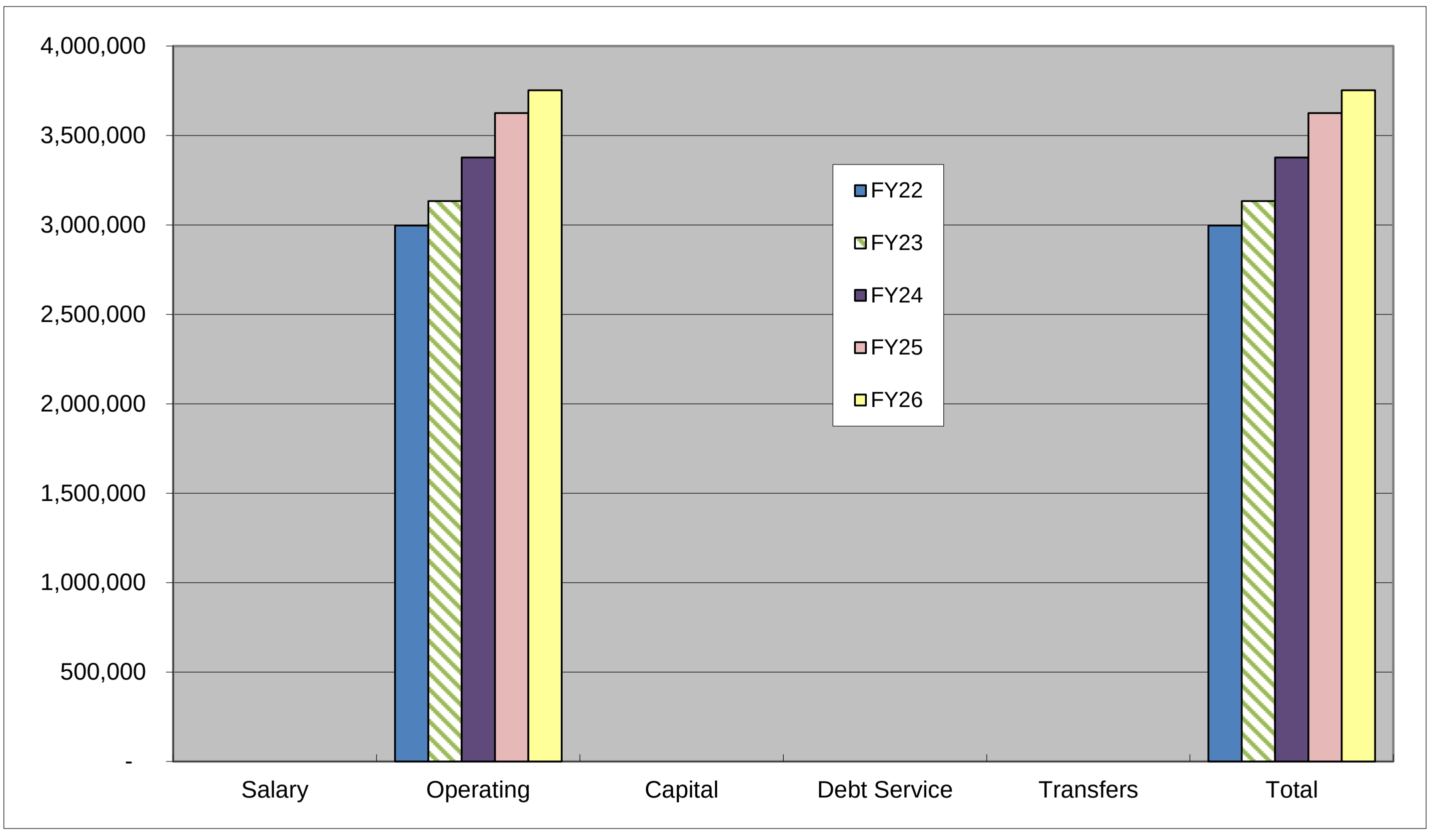
FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

PUBLIC HEALTH - (RIVERSTONE HEALTH)

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

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	2,995,669	3,132,981	3,377,134	3,625,104	3,753,162
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,995,669	3,132,981	3,377,134	3,625,104	3,753,162

PRELIMINARY FY26 BUDGET

Public Health Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	2,018,885	3,753,162	
	OPERATING TOTAL	**3,390,551**	**3,377,134**	**3,579,104**	**3,625,104**	**2,018,885**	**3,753,162**	
	TOTAL	**3,390,551**	**3,377,134**	**3,579,104**	**3,625,104**	**2,018,885**	**3,753,162**	

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

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	-	
Reserves							
Lease appropriation - Riverstone Revenue Bond							
	2,683,000	**2,864,000**	**3,010,000**	**3,195,000**	**3,325,000**	**3,594,000**	
						Note A	

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

(A): Per preliminary budget information received from the County for FY26.

(B): Includes Communicable Disease ($636k) and HIV Prevention ($50k).

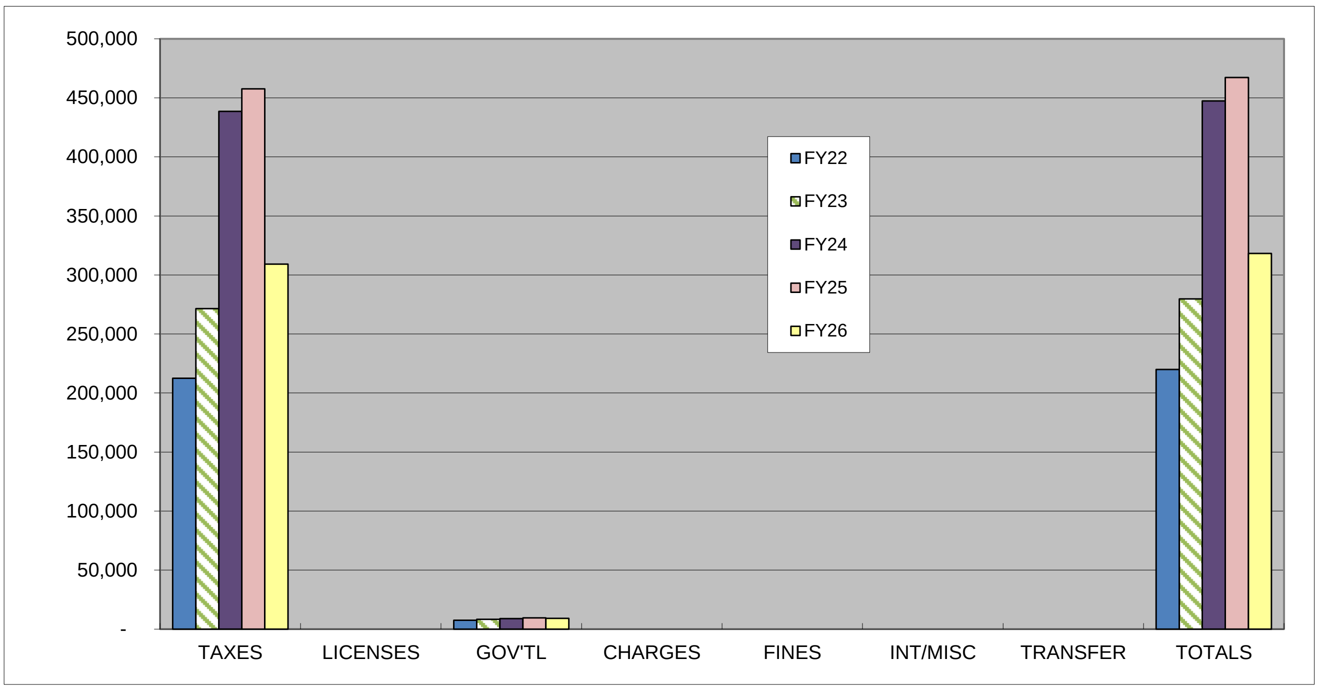
(C): Includes Community Health Improvement ($65.7k), Cancer ($30k), Tobacco ($60k) and general Health Promotion ($570k).

(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 performance management to enhance focus on system-wide infrastructure/integration.

(E): Includes Maternal Child Health ($150k), Nurse Family Partnership/HMFP ($225k), Parents as Teachers ($45k), KidsFirst ($72k), CAC ($138k).

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

TAX REVENUE	309,116		
NON-TAX REVENUE	9,041	FY 25 MILLS	**0.90**
TOTAL REVENUES	**318,157**	FY 26 MILLS	**0.92**
Use / (Source) of Reserves	87,421	Change	**0.02**
TOTAL RESOURCES USED	**405,578**		
BASE APPROPRIATIONS	370,578	**Est. Reserves 7/1/25**	198,528
TRANSFERS & CONTINGENCY	35,000	(Use)/Source of Reserves	(87,421)
TOTAL APPROPRIATIONS	**405,578**	**Proj. Res. 6/30/26**	**111,107**



	ACTUAL FY22	**ACTUAL FY23**	**ACTUAL FY24**	**AMENDED BUDGET FY25**	**BUDGET FY26**
TAXES	212,466	271,465	438,488	457,698	309,116
LICENSES	-	-	-	-	-
GOV'TL	7,478	8,261	8,939	9,453	9,041
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	219,944	279,726	447,427	467,151	318,157

FY26 PRELIMINARY BUDGET

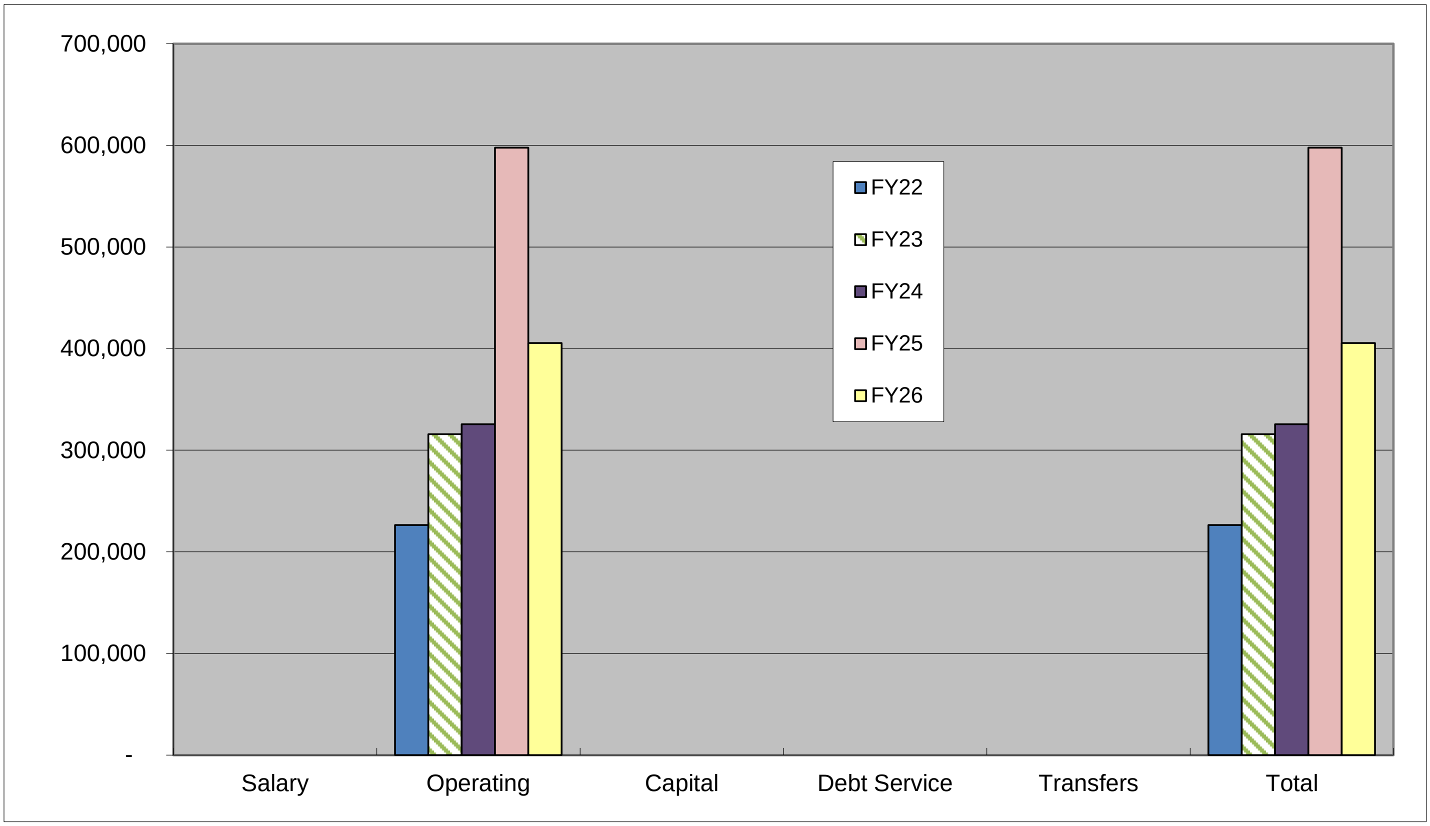
Mental Health - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2271.000.000.311010.000	REAL PROPERTY TAXES	437,309	424,000	448,498	448,498	263,288	298,416
2271.000.000.311020.000	PERSONAL PROPERTY TAXES	2,700	6,526	4,500	4,500	3,024	4,500
2271.000.000.311021.000	MOBILE HOME TAXES	1,000	1,881	1,000	1,000	714	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	8,437	5,000
2271.000.000.312000.000	P & I DELINQUENT TAXES	200	374	200	200	394	200
2271.000.000.335240.000	STATE ENTITLEMENT	8,208	8,939	9,453	9,453	7,089	9,041
TOTAL		**450,037**	**447,427**	**467,151**	**467,151**	**282,946**	**318,157**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

MENTAL HEALTH

This fund accounts for costs associated with mental health treatment.



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	226,300	315,719	325,719	597,632	405,578
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	226,300	315,719	325,719	597,632	405,578

PRELIMINARY FY26 BUDGET

Mental Health Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2271.000.199.440400.397	CONTRACT SERVICES -MHC	334,292	250,719	343,632	418,632	221,816	345,578	1,946
2271.000.199.440400.398	CONTRACTS - DRUG COURT/MH SVS	5,000	5,000	150,000	150,000	5,000	25,000	(125,000)
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	-	10,000	1,000
	OPERATING TOTAL	**427,292**	**325,719**	**522,632**	**597,632**	**226,816**	**405,578**	
	TOTAL	**427,292**	**325,719**	**522,632**	**597,632**	**226,816**	**405,578**	

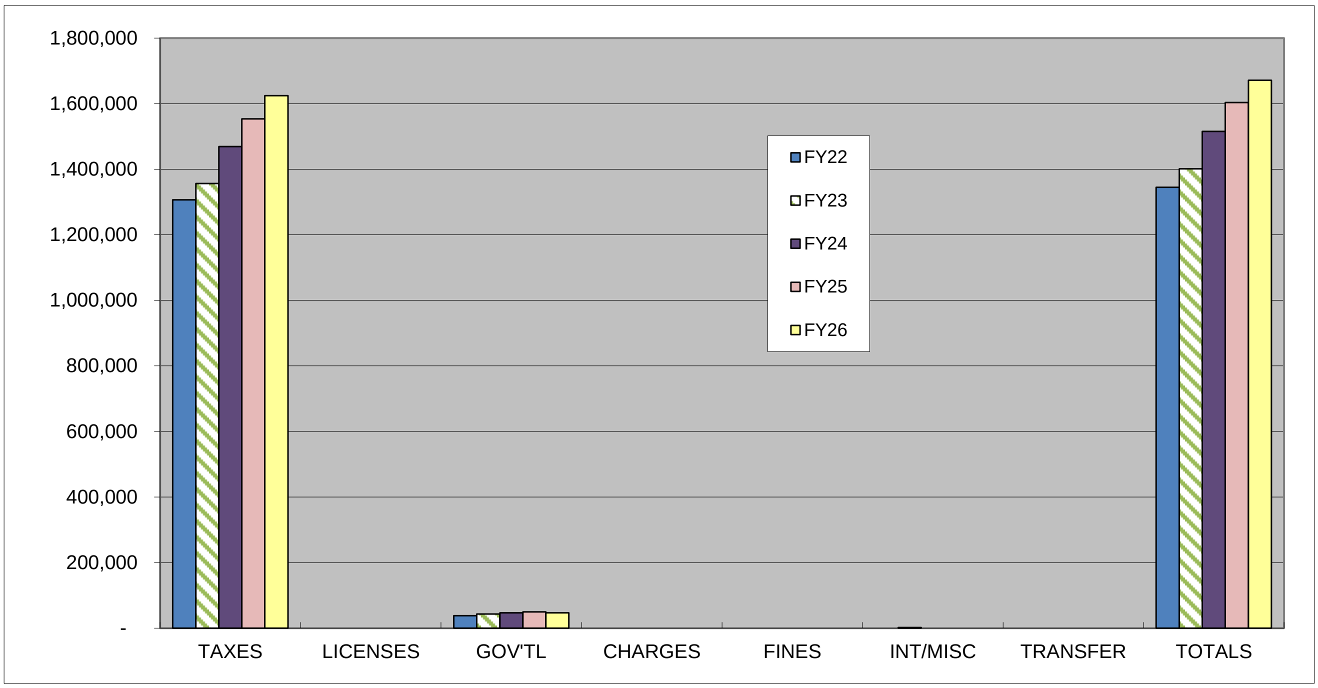
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2271.000.199.440400.397	Slight population increase	1,946
		1,946

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

TAX REVENUE	1,624,657
NON-TAX REVENUE	46,408
TOTAL REVENUES	**1,671,065**
Use / (Source) of Reserves	131,935
TOTAL RESOURCES USED	**1,803,000**
BASE APPROPRIATIONS	1,750,000
TRANSFERS & CONTINGENCY	53,000
TOTAL APPROPRIATIONS	**1,803,000**

FY 25 MILLS	**2.98**
FY 26 MILLS	**3.13**
Change	**0.15**
Est. Reserves 7/1/25	623,633
(Use)/Source of Reserves	(131,935)
Proj. Res. 6/30/26	**491,698**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	1,306,881	1,356,307	1,468,816	1,553,761	1,624,657
LICENSES	-	-	-	-	-
GOV'TL	38,154	42,981	46,597	49,388	46,408
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	2,137	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	1,345,035	1,401,425	1,515,413	1,603,149	1,671,065

FY26 PRELIMINARY BUDGET

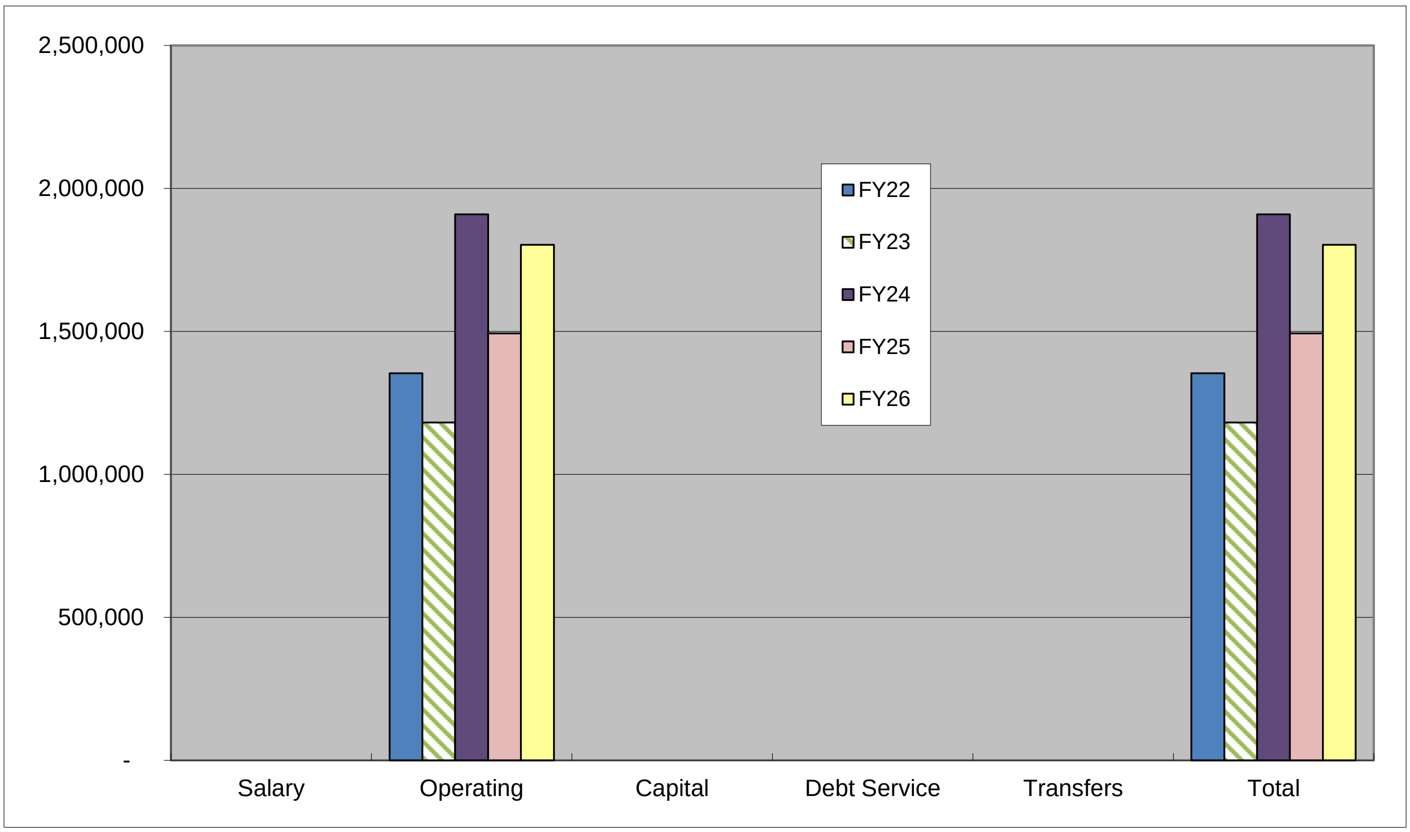
Public Safety - Mental Health - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2272.000.000.311010.000	REAL PROPERTY TAXES	1,437,290	1,408,073	1,519,261	1,519,261	895,571	1,590,157
2272.000.000.311020.000	PERSONAL PROPERTY TAXES	16,000	23,406	19,000	19,000	9,925	19,000
2272.000.000.311021.000	MOBILE HOME TAXES	6,000	7,295	6,000	6,000	2,461	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	27,935	8,500
2272.000.000.312000.000	P & I DELINQUENT TAXES	1,200	1,592	1,000	1,000	1,376	1,000
2272.000.000.335240.000	STATE ENTITLEMENT	42,133	46,597	49,388	49,388	37,040	46,408
TOTAL		**1,506,923**	**1,515,413**	**1,603,149**	**1,603,149**	**974,308**	**1,671,065**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

PUBLIC SAFETY LEVY - MENTAL HEALTH

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,353,930	1,181,529	1,909,876	1,493,270	1,803,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,353,930	1,181,529	1,909,876	1,493,270	1,803,000

PRELIMINARY FY26 BUDGET

Public Safety Levy - Mental Health Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	525,000	1,500,000	500,000
2272.000.199.440400.398	CONTRACT SERVICES - MH SERVICES	-	-	50,000	50,000	-	50,000	0
2272.000.199.440400.399	CONTRACT SERVICES - MH SERVICES	359,000	358,337	412,270	412,270	302,655	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**	**827,655**	**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**	**827,655**	**1,803,000**	

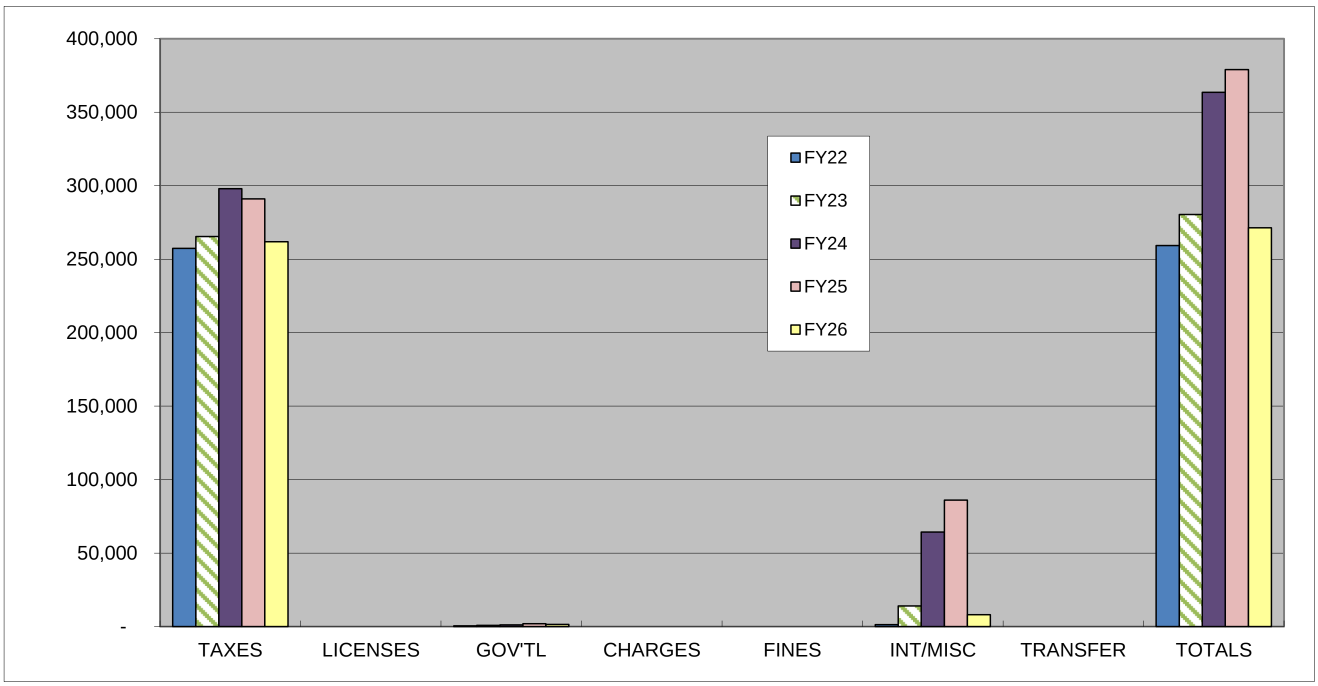
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2272.000.199.440400.397	Mental health services for various providers	500,000
		500,000

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

This levy is capped at 10.00 mills annually.

TAX REVENUE	261,927	FY 25 MILLS	**10.00**
NON-TAX REVENUE	9,500	FY 26 MILLS	**10.00**
TOTAL REVENUES	**271,427**	Change	**0.00**
Use / (Source) of Reserves	266,826		
TOTAL RESOURCES USED	**538,253**		
BASE APPROPRIATIONS	528,253	**Est. Reserves 7/1/25**	434,296
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(266,826)
TOTAL APPROPRIATIONS	**528,253**	**Proj. Res. 6/30/26**	**167,470**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	257,412	265,344	298,037	291,030	261,927
LICENSES	-	-	-	-	-
GOV'TL	561	871	1,180	1,951	1,500
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	1,350	14,116	64,274	86,000	8,000
TRANSFER	-	-	-	-	-
TOTALS	259,323	280,331	363,491	378,981	271,427

FY26 PRELIMINARY BUDGET

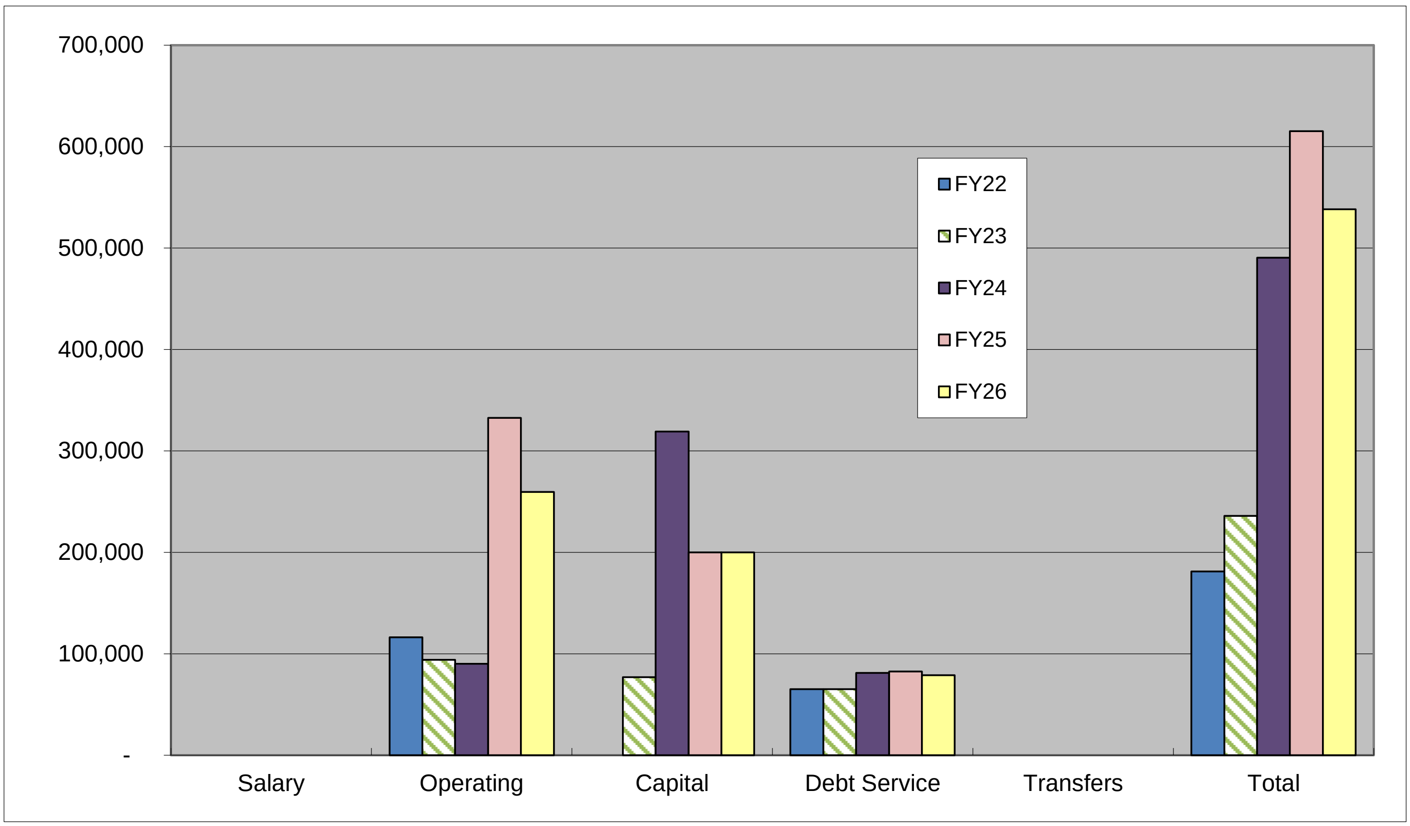
Lockwood Pedestrian Safety - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2275.000.000.311010.000	REAL PROPERTY TAXES	295,704	287,860	283,530	283,530	161,827	254,427
2275.000.000.311020.000	PERSONAL PROPERTY TAXES	5,800	6,326	4,500	4,500	2,217	4,500
2275.000.000.311021.000	MOBILE HOME TAXES	2,600	3,509	3,000	3,000	1,110	3,000
2275.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	8	-	-	-	-
2275.000.000.312000.000	P & I DELINQUENT TAXES	-	334	-	-	208	-
2275.000.000.335240.000	STATE ENTITLEMENT	1,000	1,180	1,951	1,951	1,462	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	9,864	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**	**176,708**	**271,427**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

LOCKWOOD PEDESTRIAN SAFETY FUND

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	116,262	93,963	90,237	332,700	259,500
Capital	-	76,800	319,138	200,000	200,000
Debt Service	64,986	65,126	81,210	82,463	78,753
Transfers	-	-	-	-	-
Total	181,248	235,889	490,585	615,163	538,253

PRELIMINARY FY26 BUDGET

Lockwood Pedestrian Safety - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2275.000.423.430264.340	UTILITIES	5,000	966	3,000	3,000	689	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	26,172	85,000	(65,000)
2275.000.423.430264.791	MDT MATCH SIDEWALK	35,000	729	161,700	161,700	22,593	147,000	(14,700)
2275.000.423.430264.851	CONTINGENCY - PROTEST TAX	14,000	-	7,000	7,000	-	10,000	3,000
	OPERATING TOTAL	**182,000**	**90,237**	**332,700**	**332,700**	**64,103**	**259,500**	
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**	**174,095**	**538,253**	

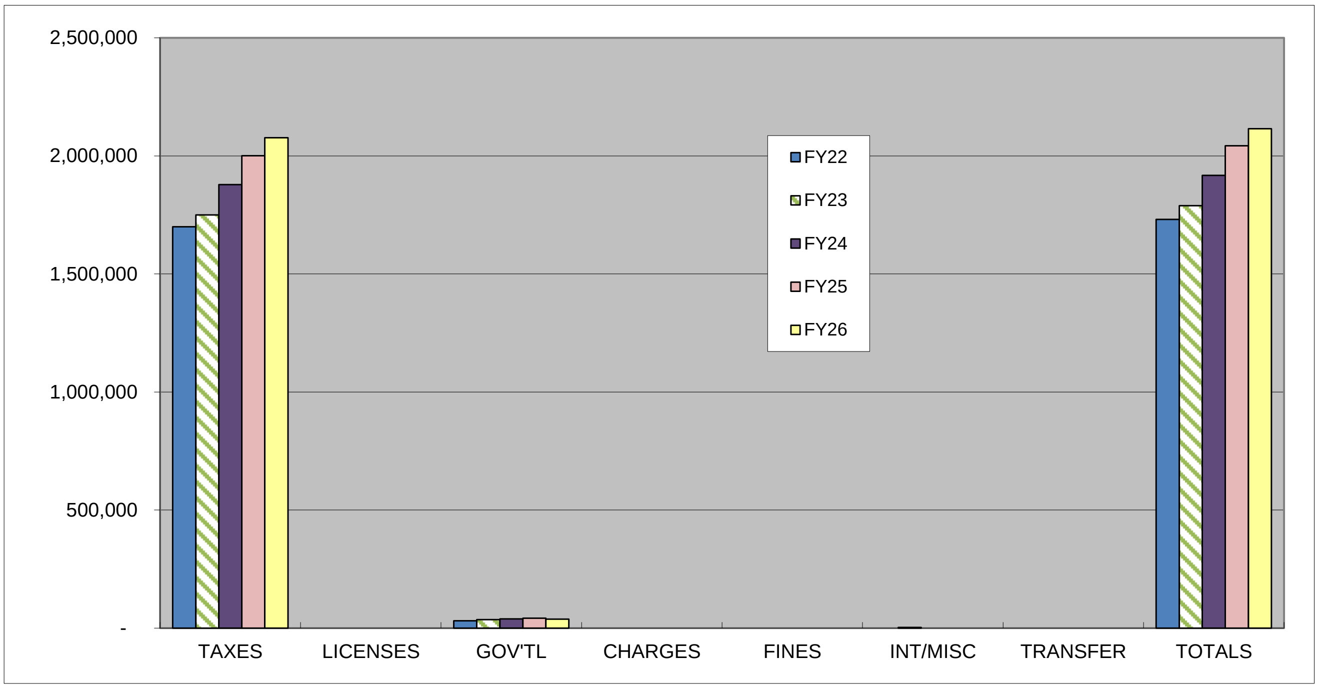
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2275.000.423.430264.362	Snow removal for additional sidewalks	4,000
2275.000.423.430264.954	Sidewalk projects not MDT	200,000
		204,000

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

TAX REVENUE	2,076,918
NON-TAX REVENUE	37,970
TOTAL REVENUES	**2,114,888**
Use / (Source) of Reserves	-
TOTAL RESOURCES USED	**2,114,888**
BASE APPROPRIATIONS	2,114,888
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	**2,114,888**

FY 25 MILLS	**3.81**
FY 26 MILLS	**3.97**
Change	**0.16**
Est. Reserves 7/1/25	-
(Use)/Source of Reserves	-
Proj. Res. 6/30/26	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	1,699,879	1,750,404	1,878,563	2,000,963	2,076,918
LICENSES	-	-	-	-	-
GOV'TL	31,279	36,122	39,315	41,929	37,970
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	2,794	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	1,731,158	1,789,320	1,917,878	2,042,892	2,114,888

FY26 PRELIMINARY BUDGET

Senior Citizens (Elderly Activities) Fund - Revenue Budget

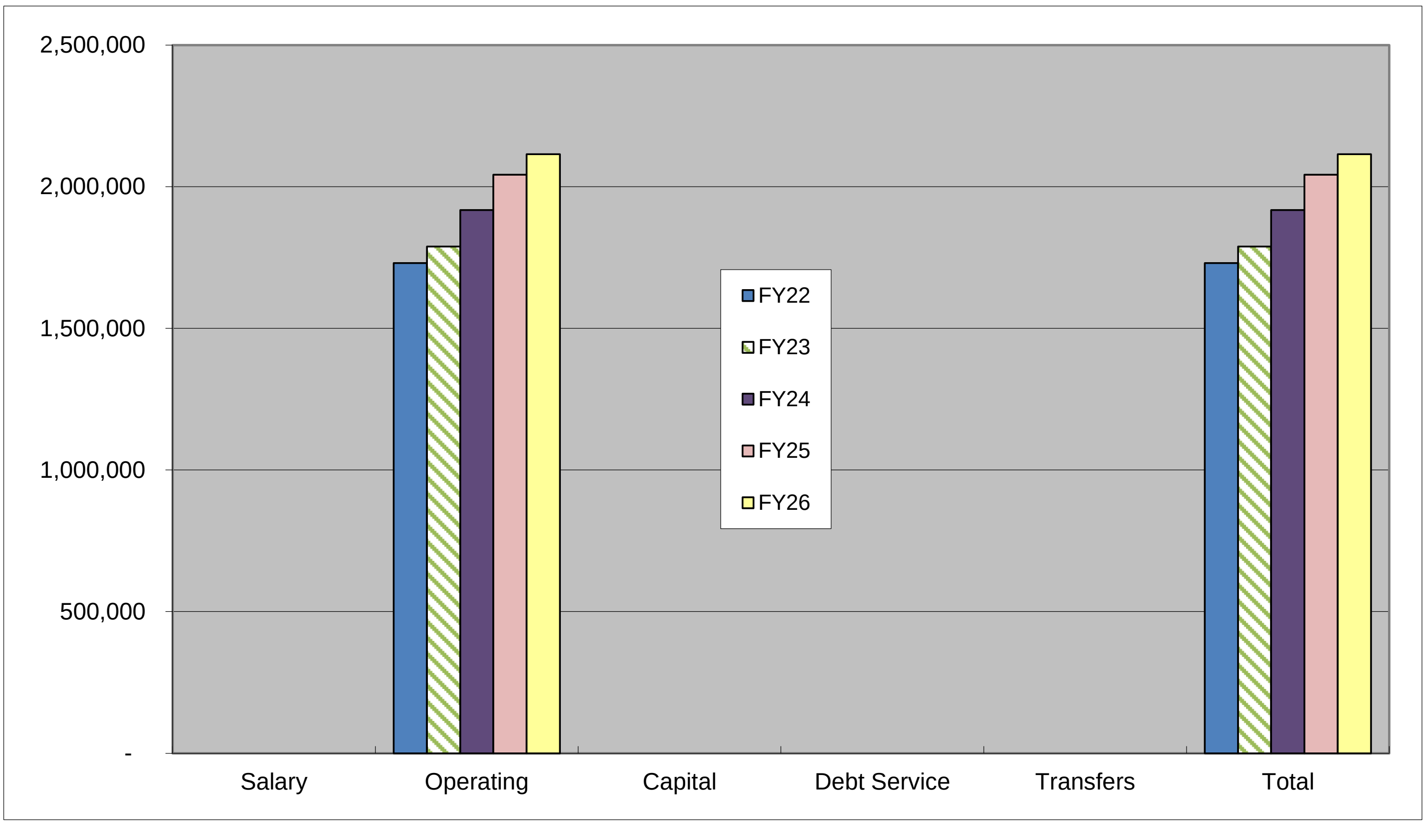
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2280.000.000.311010.000	REAL PROPERTY TAXES	1,835,994	1,800,435	1,931,163	1,931,163	1,136,035	2,013,118
2280.000.000.311020.000	PERSONAL PROPERTY TAXES	22,000	29,989	18,000	18,000	12,693	18,000
2280.000.000.311021.000	MOBILE HOME TAXES	7,600	9,371	9,000	9,000	3,150	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	35,716	35,000
2280.000.000.312000.000	P & I DELINQUENT TAXES	1,800	2,056	1,800	1,800	1,759	1,800
2280.000.000.335240.000	STATE ENTITLEMENT	34,472	39,315	41,929	41,929	31,446	37,970
TOTAL		**1,926,366**	**1,917,878**	**2,011,892**	**2,042,892**	**1,220,799**	**2,114,888**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SENIOR CITIZENS (ELDERLY ACTIVITIES) FUND

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,731,158	1,789,320	1,917,879	2,042,892	2,114,888
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	1,731,158	1,789,320	1,917,879	2,042,892	2,114,888

PRELIMINARY FY26 BUDGET

Senior Citizens Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2280.000.409.450320.397	ADULT RESOURCE ALLIANCE OF YC	1,926,366	1,917,879	2,011,892	2,042,892	1,078,787	2,114,888	
	OPERATING TOTAL	**1,926,366**	**1,917,879**	**2,011,892**	**2,042,892**	**1,078,787**	**2,114,888**	
	TOTAL	**1,926,366**	**1,917,879**	**2,011,892**	**2,042,892**	**1,078,787**	**2,114,888**	

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 Request	FY 21-22 Request	FY 22-23 Request	FY 23-24 Request	FY 24-25 Request	FY 25-26 Request
Huntley Senior 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:SR CNT. 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	0
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

PRELIMINARY FY26 BUDGET

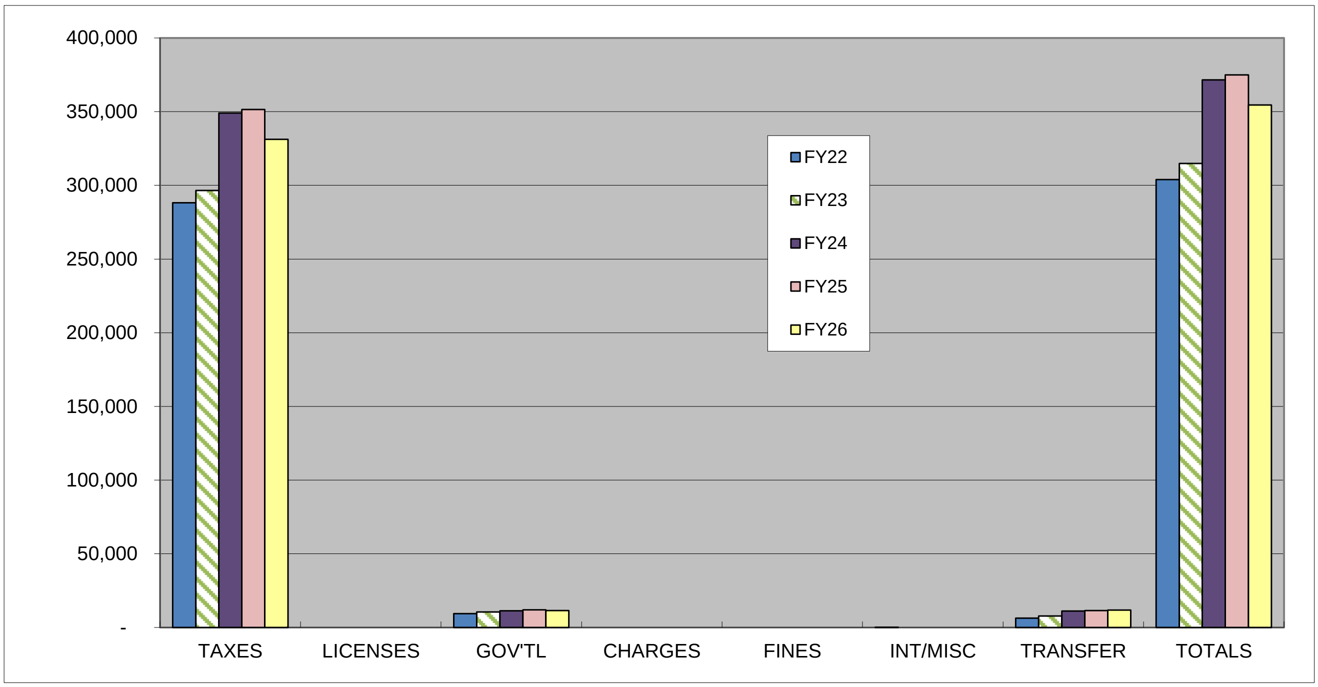
Senior Citizens Fund - Expenditure Budget

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
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	0	0
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 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
EXTENSION FUND

TAX REVENUE	331,183		
NON-TAX REVENUE	23,274	FY 25 MILLS	**0.71**
TOTAL REVENUES	**354,457**	FY 26 MILLS	**0.71**
Use / (Source) of Reserves	109,295	Change	**0.00**
TOTAL RESOURCES USED	**463,752**		
BASE APPROPRIATIONS	377,952	**Est. Reserves 7/1/25**	255,498
TRANSFERS & CONTINGENCY	85,800	(Use)/Source of Reserves	(109,295)
TOTAL APPROPRIATIONS	**463,752**	**Proj. Res. 6/30/26**	**146,203**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	288,095	296,571	349,076	351,522	331,183
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	11,424	11,823
TOTALS	303,925	314,825	371,571	374,968	354,457

FY26 PRELIMINARY BUDGET

Extension Fund- Revenue Budget

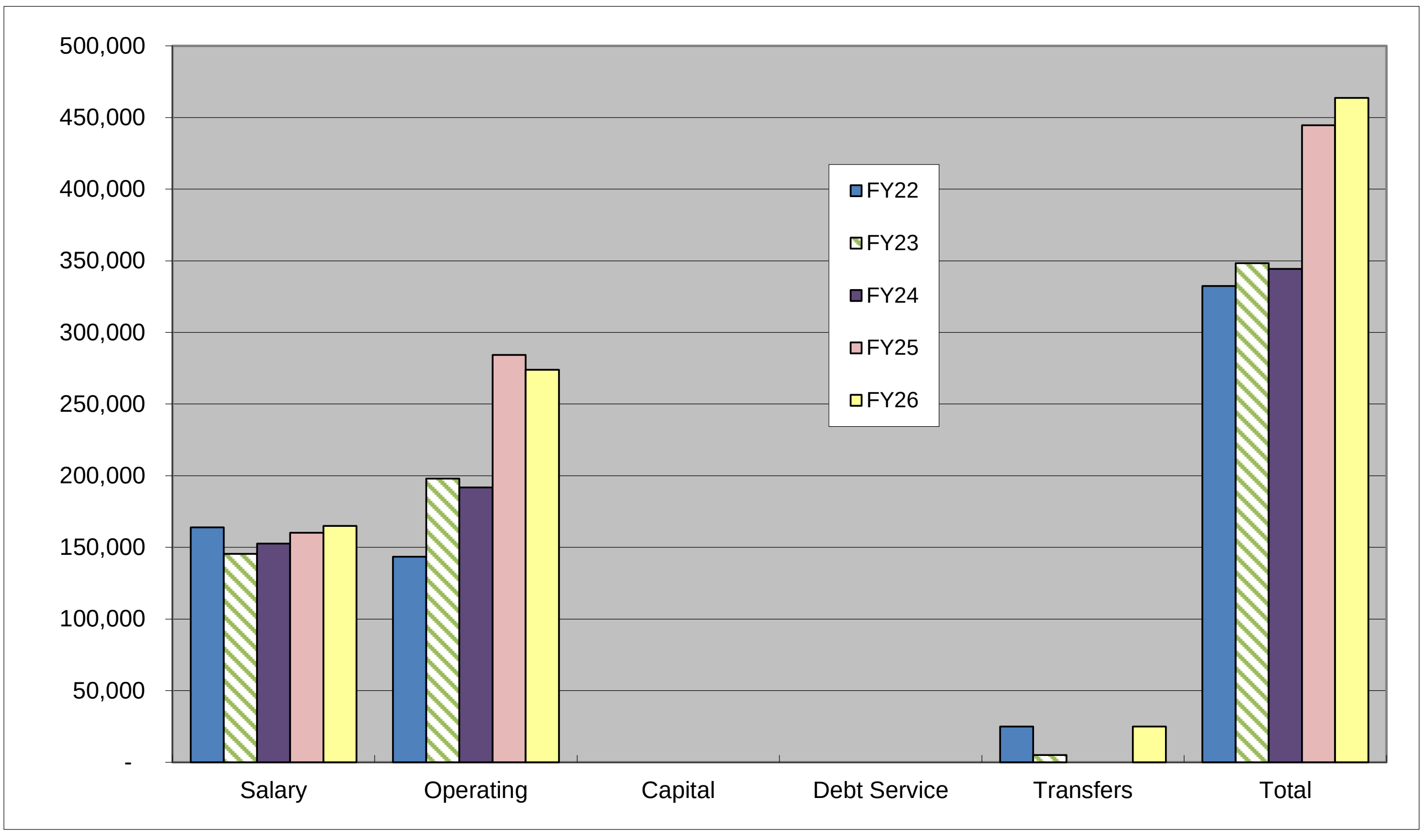
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2290.000.000.311010.000	REAL PROPERTY TAXES	341,620	335,326	345,722	345,722	203,257	325,383
2290.000.000.311020.000	PERSONAL PROPERTY TAXES	4,500	5,472	3,500	3,500	2,390	3,500
2290.000.000.311021.000	MOBILE HOME TAXES	1,500	1,693	1,000	1,000	583	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	6,656	1,000
2290.000.000.312000.000	P & I DELINQUENT TAXES	300	367	300	300	313	300
2290.000.000.335240.000	STATE ENTITLEMENT	10,396	11,372	12,022	12,022	9,016	11,451
2290.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	11,130	11,123	11,424	11,424	5,203	11,823
TOTAL		**370,386**	**371,571**	**374,968**	**374,968**	**227,418**	**354,457**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY EXTENSION

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
1.75	1.75	1.75	1.75



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	163,926	145,379	152,531	160,166	164,868
Operating	143,394	197,872	191,735	284,370	273,884
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	25,000	5,000	-	-	25,000
Total	332,320	348,251	344,266	444,536	463,752

PRELIMINARY FY26 BUDGET
Extension Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2290.000.410.450400.111	SALARIES/PERM	98,298	98,792	101,707	101,707	77,609	104,832	
2290.000.410.450400.112	SALARIES/TEMP	15,000	14,920	17,500	17,500	10,514	17,500	-
2290.000.410.450400.120	OVERTIME	-	291	-	-	-		
2290.000.410.450400.130	TERMINATION PAY	-	92	-	-	-		
2290.000.410.450400.141	UNEMPLOYMENT COMPENSATION	170	171	179	179	132	306	
2290.000.410.450400.142	WORKER'S COMPENSATION	204	207	179	179	39	171	
2290.000.410.450400.143	GROUP HEALTH INSURANCE	19,404	19,392	19,992	19,992	14,969	20,790	
2290.000.410.450400.144	SOCIAL SECURITY	8,667	8,661	9,119	9,119	6,697	9,358	
2290.000.410.450400.147	LONG TERM DISABILITY	337	321	349	349	247	360	
2290.000.410.450400.153	LIFE INSURANCE	323	317	329	329	241	334	
2290.000.410.450400.156	PUBLIC EMPLOYEE RETIRE	10,276	9,367	10,812	10,812	7,992	11,218	
	PERSONNEL TOTAL	**152,679**	**152,531**	**160,166**	**160,166**	**118,440**	**164,868**	
OPERATING								
2290.000.410.450400.210	OFFICE SUPPLIES	10,000	10,733	15,000	15,000	4,929	15,000	-
2290.000.410.450400.220	OPERATING SUPPLIES	7,500	3,695	4,550	4,550	1,172	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	3,307	5,500	-
2290.000.410.450400.370	TRAVEL/MOVING	11,500	8,718	13,000	13,000	5,076	11,000	(2,000)
2290.000.410.450400.380	TRAINING	3,000	1,042	3,000	3,000	797	2,500	(500)
2290.000.410.450400.398	CONTRACT SERVICES- Ext. agent match	148,000	128,750	156,000	156,000	90,138	156,000	-
2290.000.410.450400.530	RENT/LEASE	30,800	28,800	35,000	35,000	23,040	12,000	(23,000)
2290.000.410.450400.850	CONTINGENCY	30,000	-	40,000	40,000	-	50,000	10,000
2290.000.410.450400.851	CONTINGENCY - PROTEST TAXES	10,500	-	7,000	7,000	-	10,800	3,800
	OPERATING TOTAL	**261,780**	**191,735**	**284,370**	**284,370**	**133,779**	**273,884**	
TRANSFERS								
2290.000.410.521000.820	TRANSFER TO CIP	-	-	-	-	-	25,000	
	TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**	**25,000**	
	TOTAL	**414,459**	**344,266**	**444,536**	**444,536**	**252,219**	**463,752**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		0

REQUESTS FOR CHANGES IN PERSONNEL

Account	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

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

Transfer from General Fund	-
Health Insurance Levy Transfer	391,848
Transfer Revenue	391,848

TAX REVENUE	6,153,210
NON-TAX REVENUE	820,159
TOTAL REVENUES	**6,973,369**
Use / (Source) of Reserves	1,492,741
TOTAL RESOURCES USED	**8,466,110**
BASE APPROPRIATIONS	7,362,860
TRANSFERS & CONTINGENCY	1,103,250
TOTAL APPROPRIATIONS	**8,466,110**

FY 25 MILLS	**11.15**
FY 26 MILLS	**11.70**
Change	**0.55**

Est. Reserves 7/1/25	4,105,012
(Use)/Source of Reserves	(1,492,741)
Proj. Res. 6/30/26	**2,612,271**

	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	4,885,897	5,071,356	5,495,662	5,851,214	6,153,210
LICENSES	-	-	-	-	-
GOV'TL	399,165	474,861	470,888	365,569	354,311
CHARGES	71,738	78,788	77,124	72,500	73,000
FINES	-	-	-	-	-
INT/MISC	3,076	149,758	2,792	1,000	1,000
TRANSFER	303,681	309,997	336,285	378,624	391,848
TOTALS	5,663,557	6,084,760	6,382,751	6,668,907	6,973,369

FY26 PRELIMINARY BUDGET

County Attorney Fund- Revenue Budget

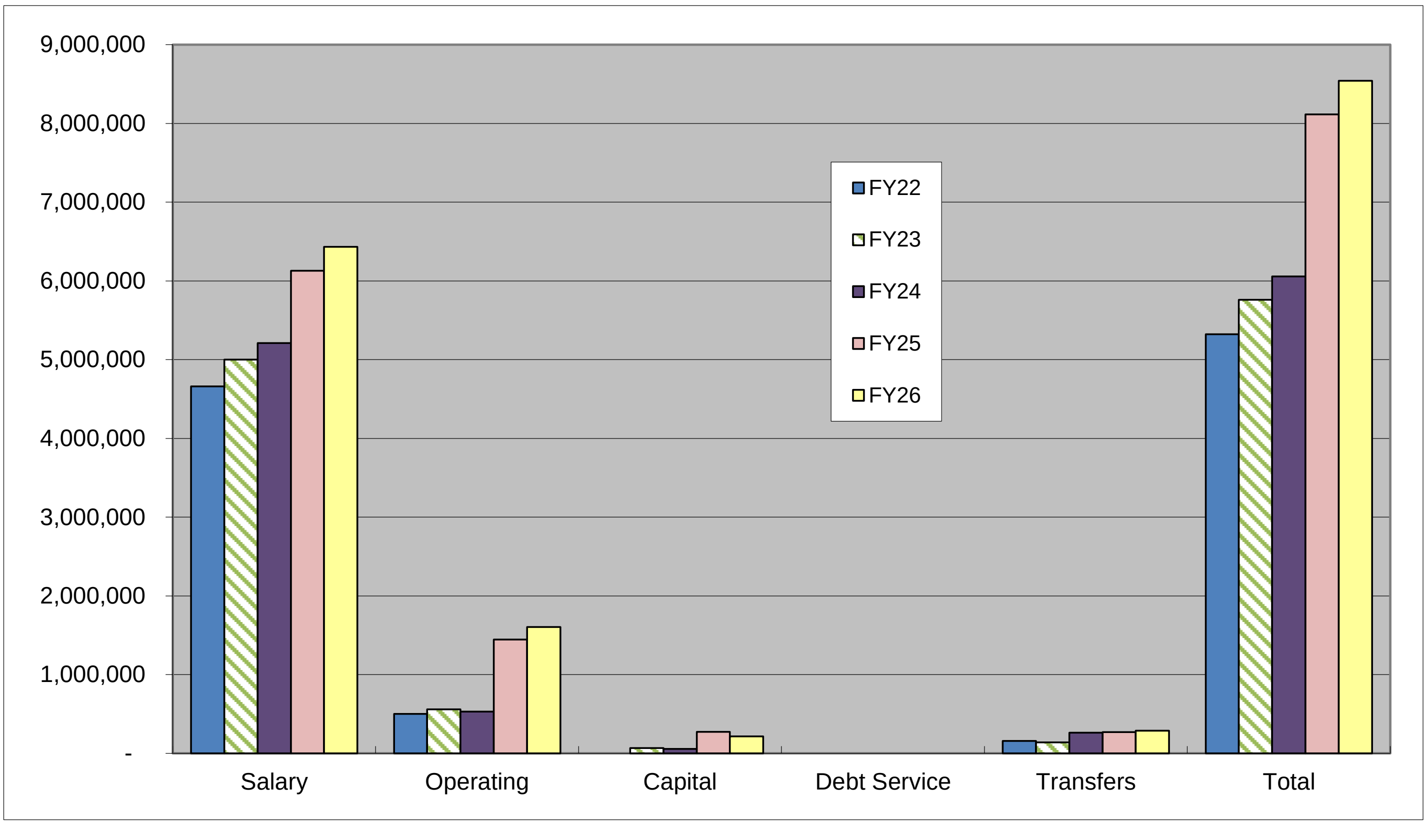
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2301.000.000.311010.000	REAL PROPERTY TAXES	5,379,779	5,268,450	5,684,414	5,684,414	3,347,710	5,951,410
2301.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	87,565	65,000	65,000	37,137	65,000
2301.000.000.311021.000	MOBILE HOME TAXES	20,000	27,293	22,000	22,000	9,210	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	104,523	110,000
2301.000.000.312000.000	P & I DELINQUENT TAXES	4,800	5,966	4,800	4,800	5,153	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	152,909	200,000
2301.000.000.335240.000	STATE ENTITLEMENT	62,926	78,345	84,889	84,889	63,667	69,311
2301.000.000.336025.000	STATE SHARE - COUNTY ATTORNEY SAL	80,680	80,680	80,680	80,680	60,510	85,000
2301.000.000.341020.000	BAD CHECK ADMIN FEE - ATTY	900	1,382	-	-	8	-
2301.000.000.341052.000	VICTIM-WITNESS SURCHARGE	24,500	25,393	24,500	24,500	20,519	28,000
2301.000.000.341056.000	COUNTY SURCHARGE - D.C.	40,000	50,349	48,000	48,000	33,319	45,000
2301.000.000.369000.000	OTHER INCOME	1,000	2,334	1,000	1,000	981	1,000
2301.000.000.371010.000	INTEREST REVENUE	-	458	-	-	-	-
2301.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	368,880	336,285	378,624	378,624	160,278	391,848
TOTAL		**6,257,465**	**6,382,751**	**6,668,907**	**6,668,907**	**3,995,924**	**6,973,369**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

COUNTY ATTORNEY

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
58.00	58.00	58.00	53.40



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	4,662,022	4,999,367	5,210,103	6,128,119	6,434,785
Operating	502,162	557,418	528,808	1,443,915	1,603,075
Capital	-	66,613	56,386	274,690	215,000
Debt Service	-	-	-	-	-
Transfers	157,323	138,360	262,950	268,786	288,250
Total	5,321,507	5,761,758	6,058,247	8,115,510	8,541,110

PRELIMINARY FY26 BUDGET

Public Safety - County Attorney Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2301.000.122.411100.111	SALARIES/PERM	3,893,204	3,692,744	4,436,147	4,436,147	3,100,175	4,708,297	
2301.000.122.411100.112	SALARIES/TEMP	113,000	155,464	132,000	132,000	78,478	105,000	(27,000)
2301.000.122.411100.120	OVERTIME	75,000	28,667	50,000	50,000	33,024	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	4,725	11,684	
2301.000.122.411100.142	WORKER'S COMPENSATION	20,203	13,475	19,071	19,071	9,077	18,310	
2301.000.122.411100.143	GROUP HEALTH INSURANCE	643,104	586,278	662,592	662,592	460,978	689,040	
2301.000.122.411100.144	SOCIAL SECURITY	344,725	318,603	357,113	357,113	239,079	369,747	
2301.000.122.411100.147	LONG TERM DISABILITY	14,897	13,551	15,387	15,387	10,316	16,064	
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	7,136	10,352	
2301.000.122.411100.156	PUBLIC EMPLOYEE RETIRE	395,743	386,297	408,708	408,708	290,477	431,292	
	PERSONNEL TOTAL	**5,546,700**	**5,210,103**	**6,128,119**	**6,128,119**	**4,233,465**	**6,434,785**	
OPERATING								
2301.000.122.411100.202	EXPENSE OF INVEST	70,000	34,407	70,000	70,000	5,997	50,000	(20,000)
2301.000.122.411100.210	OFFICE SUPPLIES	84,928	59,249	93,694	93,694	44,291	87,000	(6,694)
2301.000.122.411100.220	OPERATING SUPPLIES	5,050	3,162	5,050	5,050	620	3,500	(1,550)
2301.000.122.411100.330	MEMBERSHIP & DUES	19,560	17,225	19,560	19,560	17,900	19,560	-
2301.000.122.411100.334	TAX/LAW/SUBSCRIPTIONS	5,000	1,793	5,000	5,000	2,392	5,000	-
2301.000.122.411100.337	PUBLICITY / ADVERTISING	4,000	1,895	4,000	4,000	3,068	4,000	-
2301.000.122.411100.345	TECHNOLOGY	174,695	172,901	184,886	184,886	184,376	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	1,646	5,500	(2,500)
2301.000.122.411100.368	SOFTWARE/HARDWARE MAINTENANCE	142,875	64,263	143,275	143,275	55,222	170,000	26,725
2301.000.122.411100.370	TRAVEL/MOVING	47,000	30,720	47,000	47,000	33,504	47,000	-
2301.000.122.411100.380	TRAINING	35,000	21,521	35,000	35,000	16,846	25,000	(10,000)
2301.000.122.411100.394	WITNESS & JURY FEES	75,000	23,388	75,000	75,000	25,686	50,000	(25,000)
2301.000.122.411100.399	OTHER CONTRACT SERVICES	95,000	64,367	95,000	95,000	55,762	95,000	-
2301.000.122.411100.537	LEGAL RESEARCH SERVICES	32,750	31,961	36,450	36,450	24,208	38,000	1,550
2301.000.122.411100.850	CONTINGENCY	425,000	-	500,000	500,000	-	600,000	100,000
2301.000.122.411100.851	CONTINGENCY - PROTEST TAXES	164,000	-	117,000	117,000	-	200,000	83,000
	OPERATING TOTAL	**1,392,858**	**528,808**	**1,443,915**	**1,443,915**	**472,418**	**1,603,075**	159,160
CAPITAL								
2301.000.122.411100.940	CAPITAL OUTLAY-EQUIPMENT	266,400	56,386	274,690	274,690	59,804	215,000	(59,690)
	CAPITAL TOTAL	**266,400**	**56,386**	**274,690**	**274,690**	**59,804**	**215,000**	
TRANSFERS								
2301.000.122.521000.820	TRANSFER TO OTHER FUNDS-GRANTS	90,000	119,056	120,000	120,000	-	135,000	15,000
2301.000.122.521000.827	TRANSFER TO GENERAL FUND - IT	143,894	143,894	148,786	148,786	74,393	153,250	4,464
	TRANSFERS TOTAL	**233,894**	**262,950**	**268,786**	**268,786**	**74,393**	**288,250**	
	TOTAL	**7,439,852**	**6,058,247**	**8,115,510**	**8,115,510**	**4,840,080**	**8,541,110**	

PRELIMINARY FY26 BUDGET

Public Safety - County Attorney Fund - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT 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	
		-

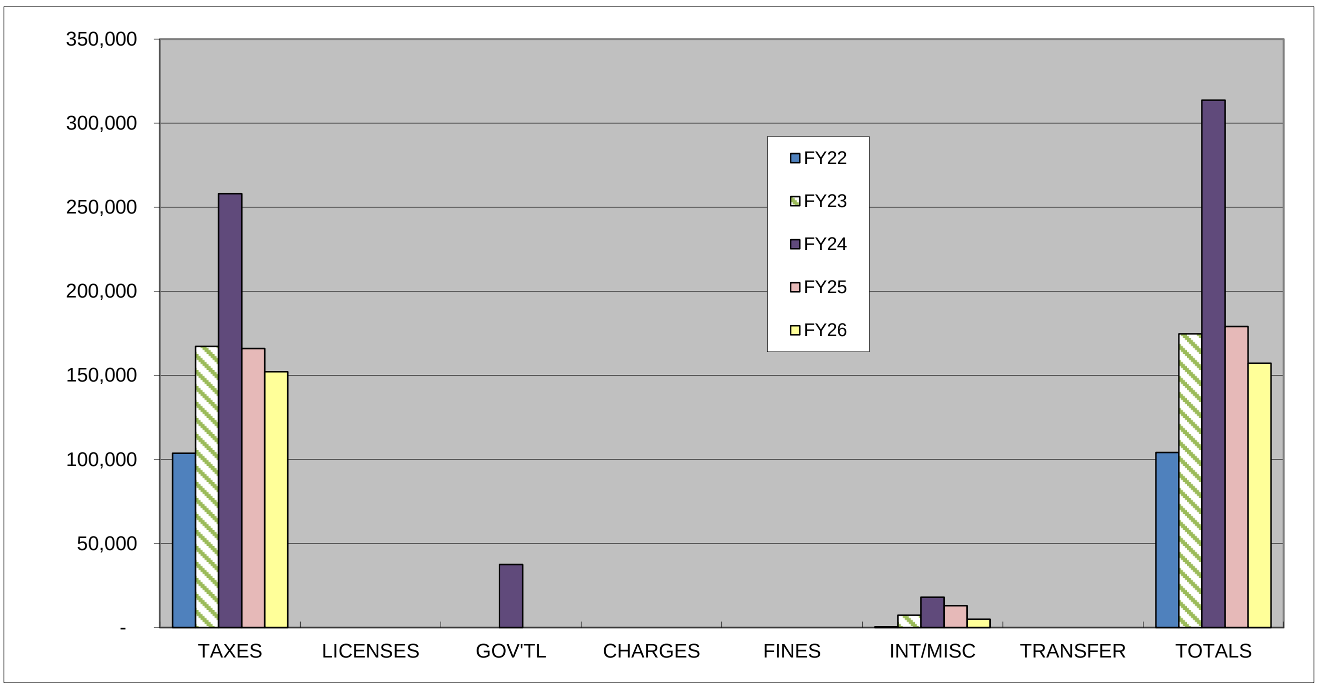
FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW

TEDD FUND

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

TAX REVENUE	152,174
NON-TAX REVENUE	5,000
TOTAL REVENUES	**157,174**
Use / (Source) of Reserves	392,826
TOTAL RESOURCES USED	**550,000**

BASE APPROPRIATIONS	550,000	**Est. Reserves 7/1/25**	466,635
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(392,826)
TOTAL APPROPRIATIONS	**550,000**	**Proj. Res. 6/30/26**	**73,809**



	ACTUAL FY22	**ACTUAL FY23**	**ACTUAL FY24**	**AMENDED BUDGET FY25**	**BUDGET FY26**
TAXES	103,631	167,206	258,107	166,004	152,174
LICENSES	-	-	-	-	-
GOV'TL	-	-	37,539	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	507	7,414	18,064	13,000	5,000
TRANSFER	-	-	-	-	-
TOTALS	104,138	174,620	313,710	179,004	157,174

FY26 PRELIMINARY BUDGET

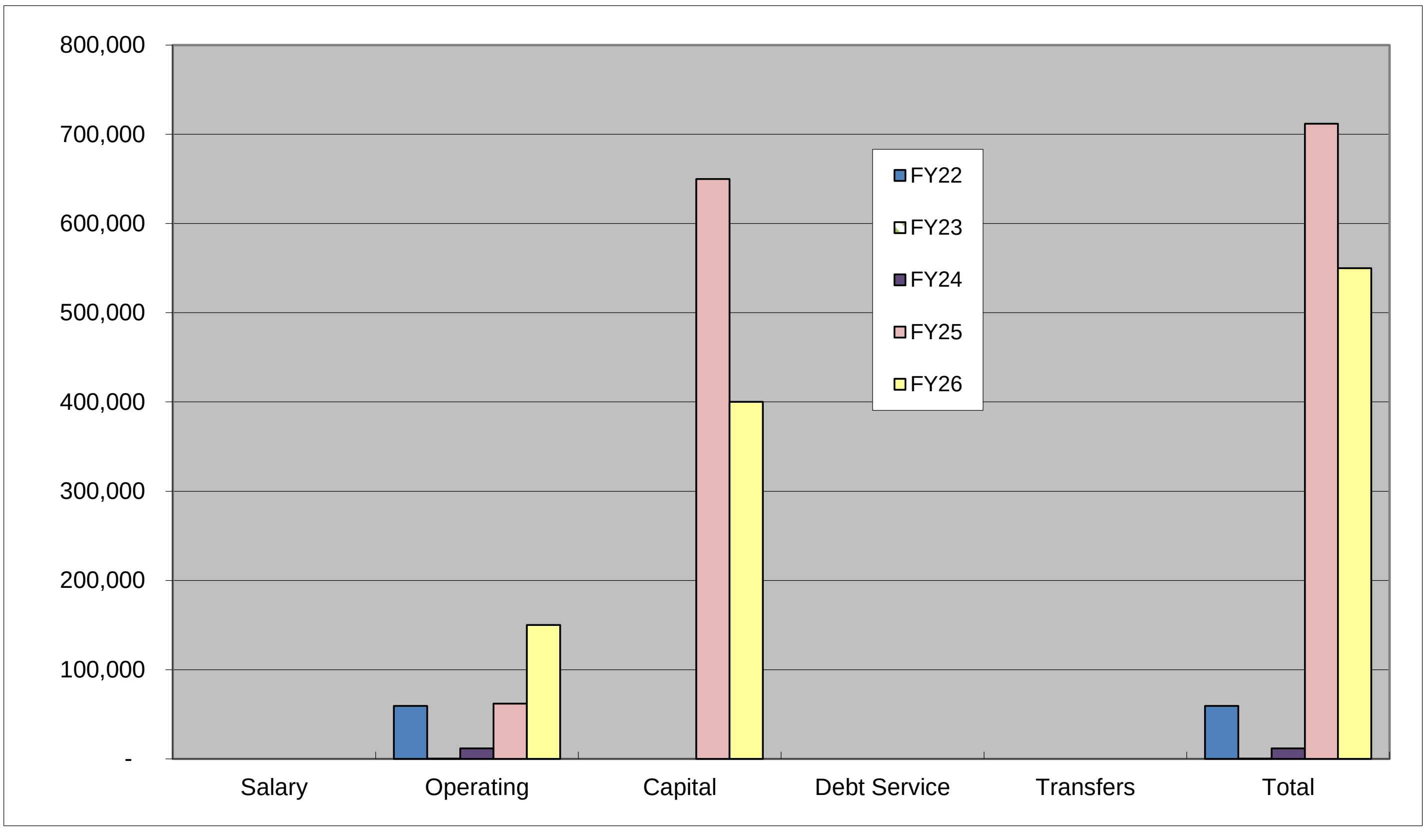
TEDD Fund - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2310.000.000.311010.000	REAL PROPERTY TAXES	165,964	155,498	165,964	165,964	99,576	152,134
2310.000.000.311020.000	PERSONAL PROPERTY TAXES	110,643	102,451	-	-	1	-
2310.000.000.311021.000	MOBILE HOME TAXES	40	115	40	40	-	40
2310.000.000.312000.000	P & I DELINQUENT TAXES	-	43	-	-	189	-
2310.000.000.335240.000	STATE ENTITLEMENT	-	37,539	-	-	19,165	-
2310.000.000.371010.000	INTEREST REVENUE	4,000	18,064	13,000	13,000	20,863	5,000
TOTAL		**280,647**	**313,710**	**179,004**	**179,004**	**139,794**	**157,174**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

TEDD FUND

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	59,222	139	11,861	61,922	150,000
Capital	-	-	-	650,000	400,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	59,222	139	11,861	711,922	550,000

PRELIMINARY FY26 BUDGET

TEDD Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental 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	54	400,000	
	CAPITAL TOTAL	**-**	**-**	**-**	**650,000**	**54**	**400,000**	
	TOTAL	**500,000**	**11,861**	**711,922**	**711,922**	**54**	**550,000**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

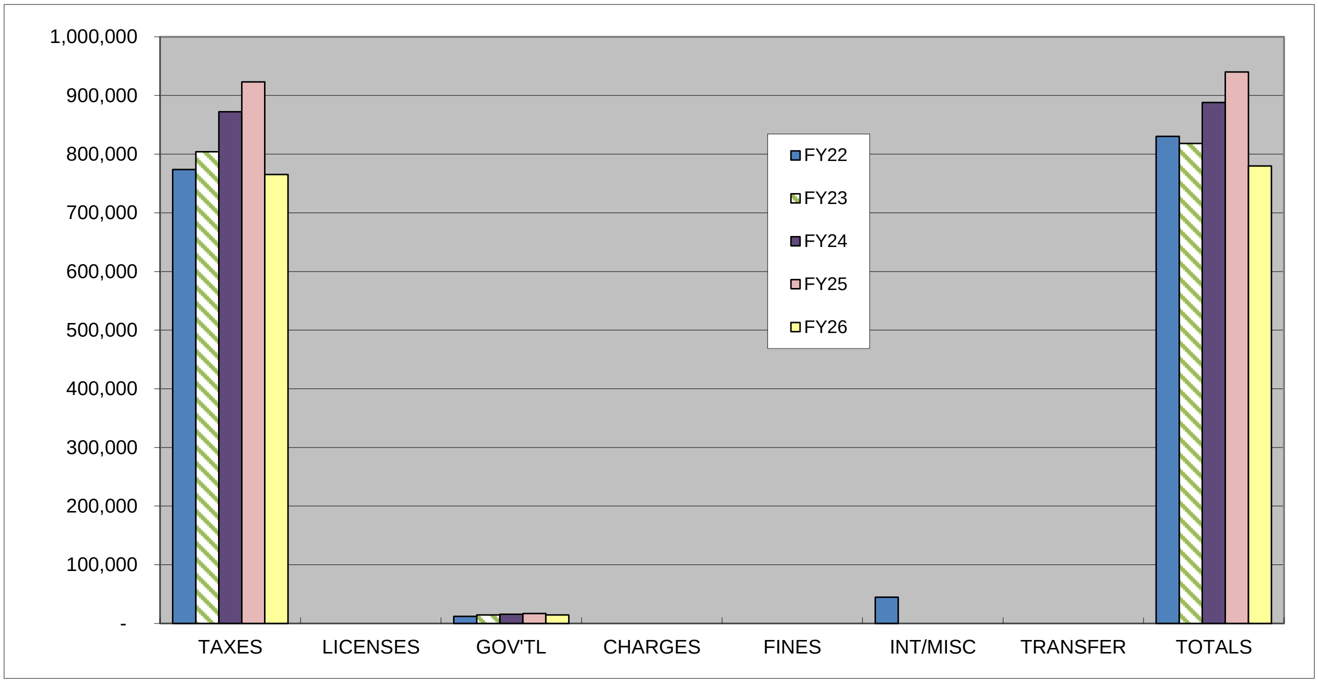
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
MUSEUM FUND

TAX REVENUE	765,289		
NON-TAX REVENUE	14,465	FY 25 MILLS	**1.77**
TOTAL REVENUES	**779,754**	FY 26 MILLS	**1.86**
Use / (Source) of Reserves	218,025	Change	**0.09**
TOTAL RESOURCES USED	**997,779**		

BASE APPROPRIATIONS	897,779	**Est. Reserves 7/1/25**	530,502
TRANSFERS & CONTINGENCY	100,000	(Use)/Source of Reserves	(218,025)
TOTAL APPROPRIATIONS	**997,779**	**Proj. Res. 6/30/26**	**312,477**

Does not include grant awards in revenue amounts.



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	773,642	804,001	872,350	923,270	765,289
LICENSES	-	-	-	-	-
GOV'TL	11,907	14,367	15,778	16,996	14,465
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	44,828	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	830,377	818,368	888,128	940,266	779,754

FY26 PRELIMINARY BUDGET

Museum Fund- Revenue Budget

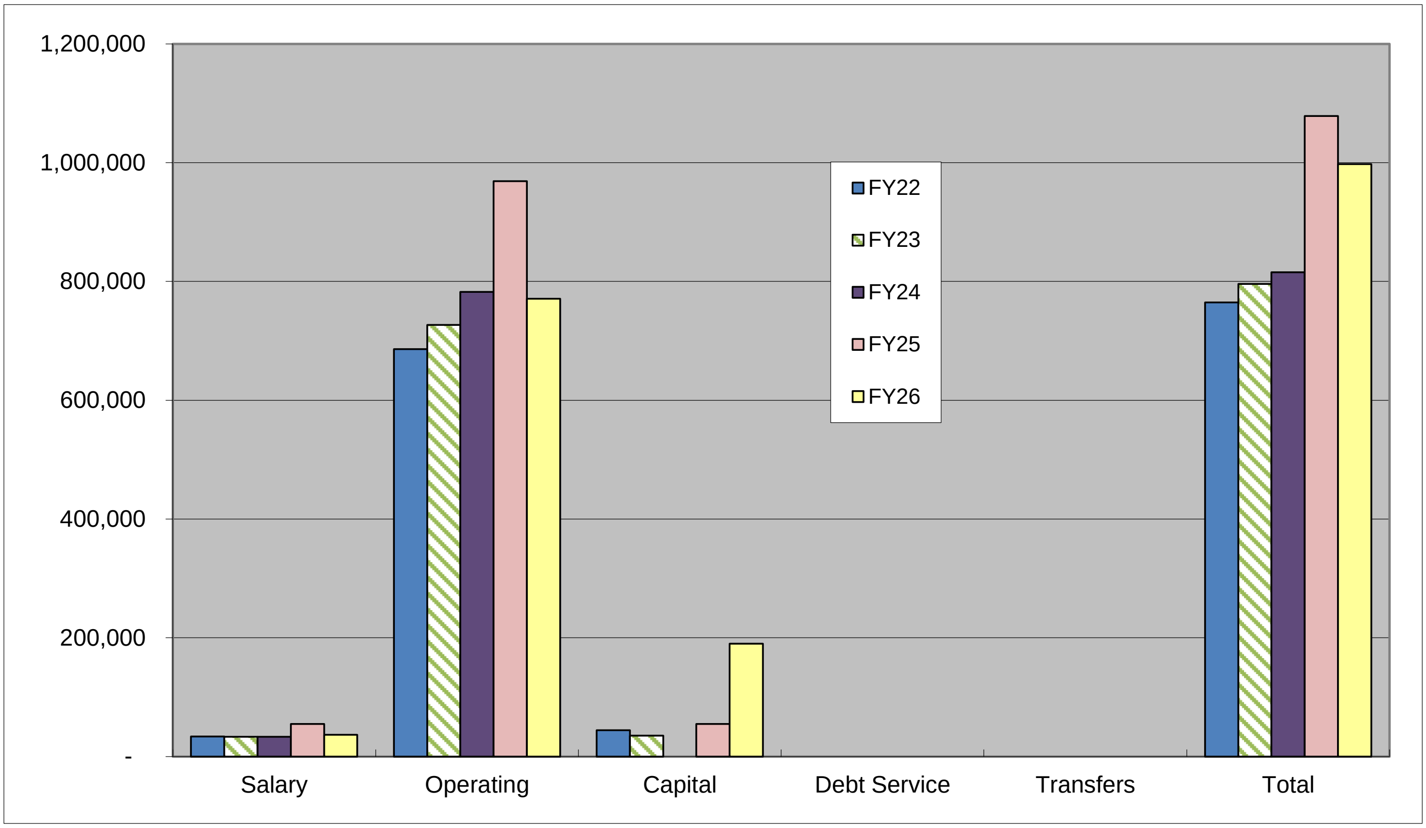
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2360.000.000.311010.000	REAL PROPERTY TAXES	853,307	836,319	905,820	905,820	532,191	747,839
2360.000.000.311020.000	PERSONAL PROPERTY TAXES	10,000	13,896	8,500	8,500	5,895	8,500
2360.000.000.311021.000	MOBILE HOME TAXES	3,200	4,329	3,500	3,500	1,462	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	16,592	5,000
2360.000.000.312000.000	P & I DELINQUENT TAXES	960	940	450	450	811	450
2360.000.000.335240.000	STATE ENTITLEMENT	13,132	15,778	16,996	16,996	12,747	14,465
TOTAL		**883,079**	**888,128**	**940,266**	**940,266**	**569,698**	**779,754**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

MUSEUMS

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

Unspent funds carryover and are added to subsequent budget.
County building superintendent prioritizes repair projects with available budget.



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	33,940	33,264	33,264	54,800	36,800
Operating	686,295	726,926	782,519	969,121	770,979
Capital	44,670	35,560	-	55,000	190,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	764,905	795,750	815,783	1,078,921	997,779

PRELIMINARY FY26 BUDGET

Museum Fund - Maintenance - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2360.000.145.460452.360	REPAIR AND MAINTENANCE SERVICE	25,712	5,887	27,668	27,668	1,871	75,475	47,807
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**	**9,206**	**83,975**	
CAPITAL								
2360.000.145.460452.920	CAPITAL OUTLAY-BUILDING	72,000	-	55,000	55,000	-	190,000	
	CAPITAL TOTAL	**72,000**	**-**	**55,000**	**55,000**	**-**	**190,000**	
	TOTAL	**97,712**	**5,887**	**90,668**	**90,668**	**9,206**	**273,975**	

Museum Maint. receives 10% of total revenue for Museum Fund for repair and maintenance.
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	47,807
2360.000.145.460452.920	YCM log restoration project/placeholder for additional projects	190,000
		190,000

Museum Fund - Miscellaneous - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2360.000.265.460452.850	CONTINGENCY	75,000	-	95,000	95,000	-	100,000	5,000
	OPERATING TOTAL	**75,000**	**-**	**95,000**	**95,000**	**-**	**100,000**	
	TOTAL	**75,000**	**-**	**95,000**	**95,000**	**-**	**100,000**	

PRELIMINARY FY26 BUDGET

Museum Fund - Yellowstone Art Museum - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2360.000.261.460452.397	FIXED CONTRACT SERVICES	220,770	220,770	188,053	188,053	94,027	-	
	OPERATING TOTAL	**220,770**	**220,770**	**188,053**	**188,053**	**94,027**	**-**	
	TOTAL	**220,770**	**220,770**	**188,053**	**188,053**	**94,027**	**-**	

YAM receives 20% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

EXPLANATION	AMOUNT REQUESTED

PRELIMINARY FY26 BUDGET

Museum Fund - Western Heritage Center - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2360.000.262.460452.143	GROUP HEALTH INSURANCE	36,800	33,264	36,800	36,800	23,716	36,800	
	PERSONNEL TOTAL	**36,800**	**33,264**	**36,800**	**36,800**	**23,716**	**36,800**	
OPERATING								
2360.000.262.460452.220	OPERATING SUPPLIES	-	-	-	-	-	-	
2360.000.262.460452.370	TRAVEL/MOVING	-	999	700	700	-	700	
2360.000.262.460452.397	CONTRACT SERVICES -WHC OPERATIONS	228,124	228,124	244,580	244,580	122,290	196,426	
	OPERATING TOTAL	**228,124**	**229,123**	**245,280**	**245,280**	**122,290**	**197,126**	
	TOTAL	**264,924**	**262,387**	**282,080**	**282,080**	**146,006**	**233,926**	

WHC receives 30% of total revenue for 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: Health insurance is for cost of WHC Foundation participating employees cost of health coverage in Yellowstone County's plan. WHC charges costs back to their budgets and withholds cost share from employees, if any.

PRELIMINARY FY26 BUDGET

Museum Fund - Yellowstone County Museum - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	132,040	272,914	
	OPERATING TOTAL	**220,770**	**220,770**	**264,080**	**264,080**	**132,040**	**272,914**	
	TOTAL	**220,770**	**220,770**	**282,080**	**282,080**	**132,040**	**272,914**	

YCM receives 35% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

PRELIMINARY FY26 BUDGET

Museum Fund - Huntley Museum - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
OPERATING										
2360.000.264.460452.397	FIXED CONTRACT SERVICES	105,969	105,969		141,040	141,040	70,520		116,963	
	OPERATING TOTAL	**105,969**	**105,969**		**141,040**	**141,040**	**70,520**		**116,963**	
	TOTAL	**105,969**	**105,969**		**141,040**	**141,040**	**70,520**		**116,963**	

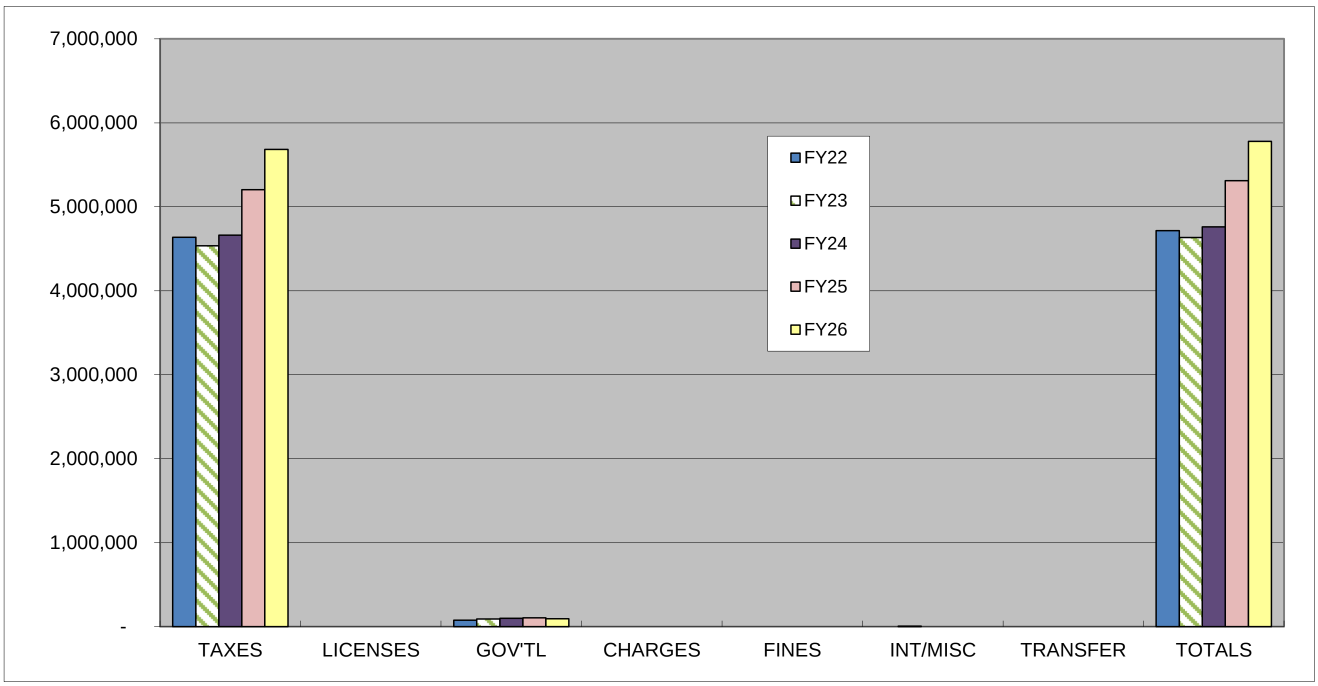
HP receives 15% of total revenue for Museum Fund.

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION		AMOUNT REQUESTED

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

TAX REVENUE	5,683,759	FY 25 MILLS	**9.44**
NON-TAX REVENUE	94,624	FY 26 MILLS	**10.35**
TOTAL REVENUES	**5,778,383**	Change	**0.91**
Use / (Source) of Reserves	-		
TOTAL RESOURCES USED	**5,778,383**		
BASE APPROPRIATIONS	-	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	5,778,383	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**5,778,383**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	4,637,070	4,535,159	4,662,024	5,204,728	5,683,759
LICENSES	-	-	-	-	-
GOV'TL	78,076	91,557	98,682	104,520	94,624
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	7,580	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	4,715,146	4,634,296	4,760,706	5,309,248	5,778,383

FY26 PRELIMINARY BUDGET

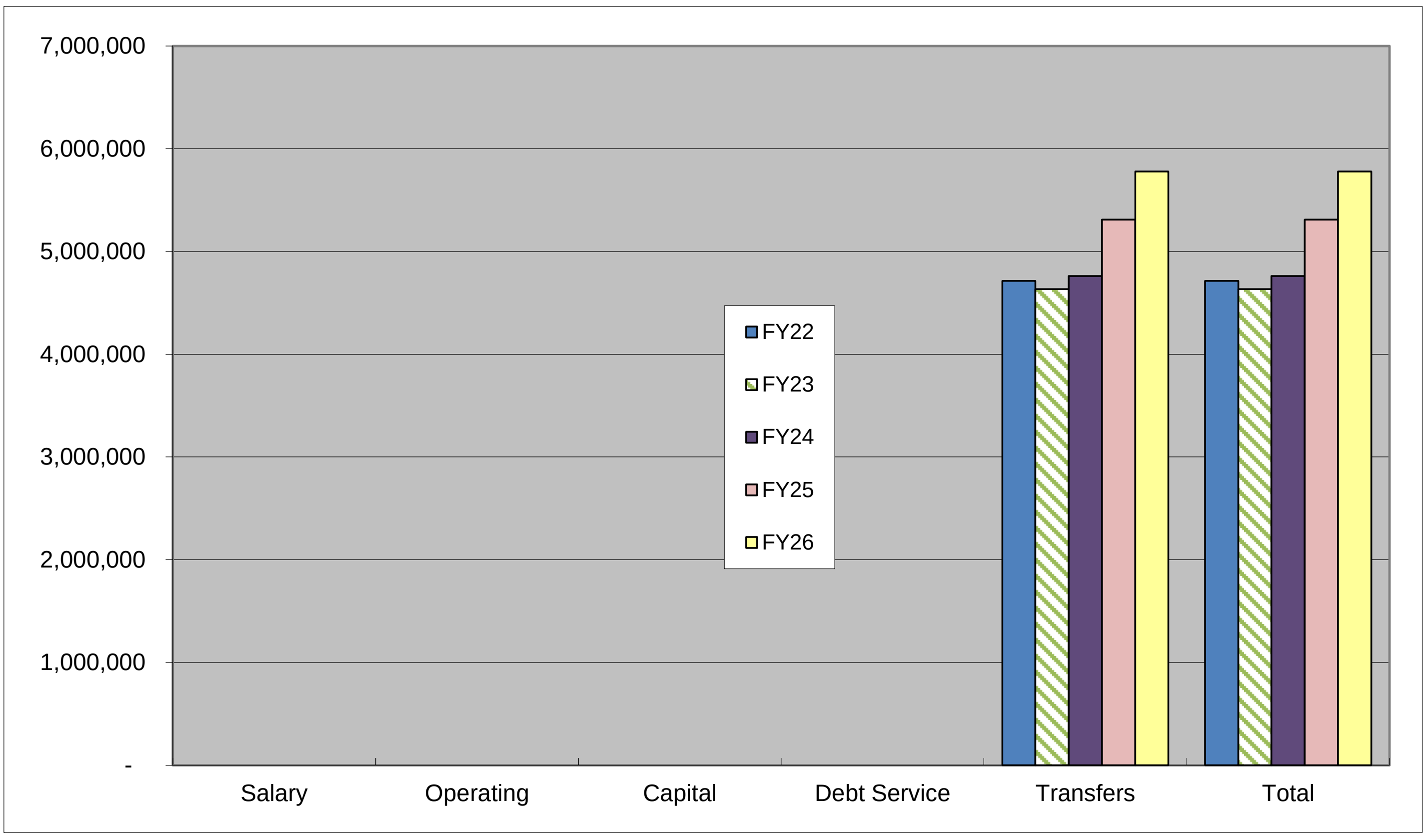
Permissive Medical Levy Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2371.000.000.311010.000	REAL PROPERTY TAXES	4,541,153	4,462,884	5,027,228	5,027,228	2,960,002	5,541,259
2371.000.000.311020.000	PERSONAL PROPERTY TAXES	60,000	75,083	60,000	60,000	31,426	45,000
2371.000.000.311021.000	MOBILE HOME TAXES	20,000	23,735	18,000	18,000	7,888	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	88,493	75,000
2371.000.000.312000.000	P & I DELINQUENT TAXES	3,900	5,263	4,500	4,500	4,467	4,500
2371.000.000.335240.000	STATE ENTITLEMENT	85,907	98,682	104,520	104,520	78,390	94,624
2371.000.000.371010.000	INTEREST REVENUE	-	-	-	-	-	-
TOTAL		**4,899,760**	**4,760,706**	**5,259,248**	**5,309,248**	**3,170,666**	**5,778,383**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

PERMISSIVE MEDICAL LEVY FUND

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	4,715,146	4,634,296	4,760,706	5,309,248	5,778,383
Total	4,715,146	4,634,296	4,760,706	5,309,248	5,778,383

PRELIMINARY FY26 BUDGET

Permissive Medical Levy Fund - Expenditure Budget

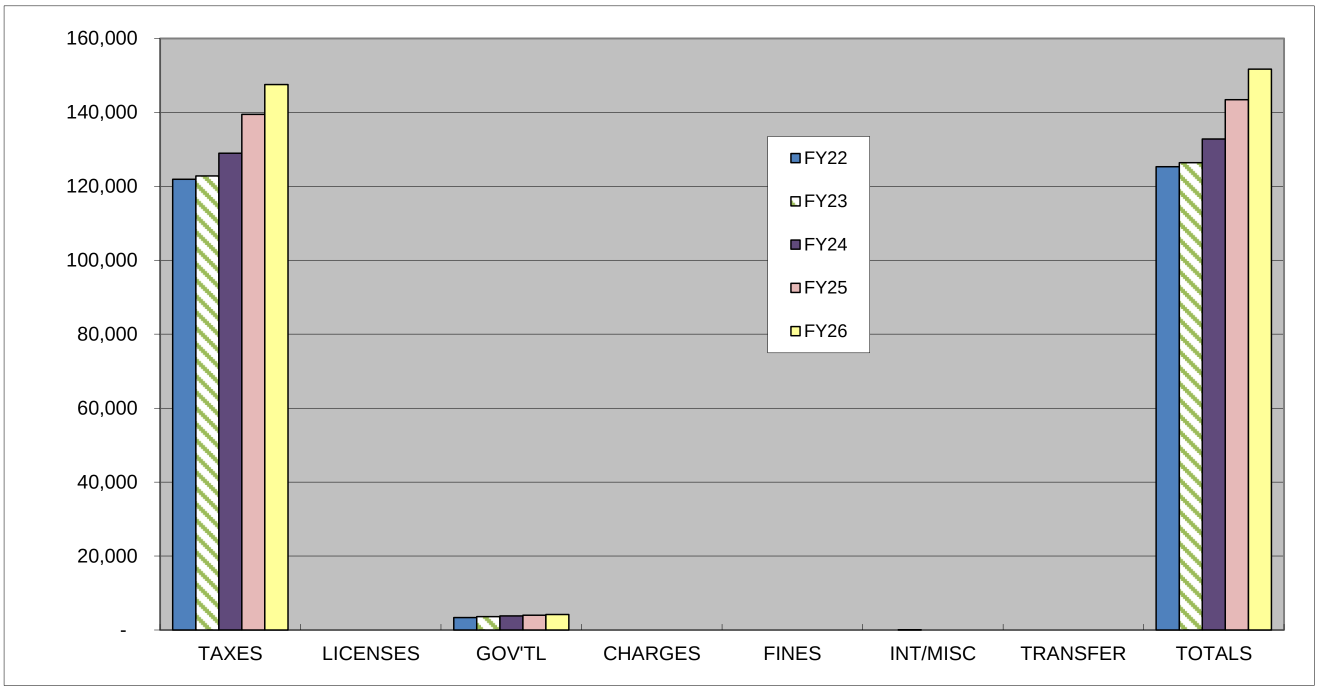
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
TRANSFERS								
2371.000.601.521000.820	TRANSFER TO OTHER FUNDS	4,760,760	4,760,706	5,259,248	5,309,248	3,066,740	5,778,383	-
2371.000.601.521000.851	CONTINGENCY - PROTEST TAXES	139,000	-	-	-	-	-	
	TRANSFERS TOTAL	**4,899,760**	**4,760,706**	**5,259,248**	**5,309,248**	**3,066,740**	**5,778,383**	
	TOTAL	**4,899,760**	**4,760,706**	**5,259,248**	**5,309,248**	**3,066,740**	**5,778,383**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

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

TAX REVENUE	147,512		
NON-TAX REVENUE	4,218	FY 25 MILLS	**0.37**
TOTAL REVENUES	**151,730**	FY 26 MILLS	**0.40**
Use / (Source) of Reserves	-	Change	**0.03**
TOTAL RESOURCES USED	**151,730**		
BASE APPROPRIATIONS	151,730	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**151,730**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	121,954	122,792	128,990	139,491	147,512
LICENSES	-	-	-	-	-
GOV'TL	3,360	3,593	3,830	3,974	4,218
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	10	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	125,314	126,395	132,820	143,465	151,730

FY26 PRELIMINARY BUDGET

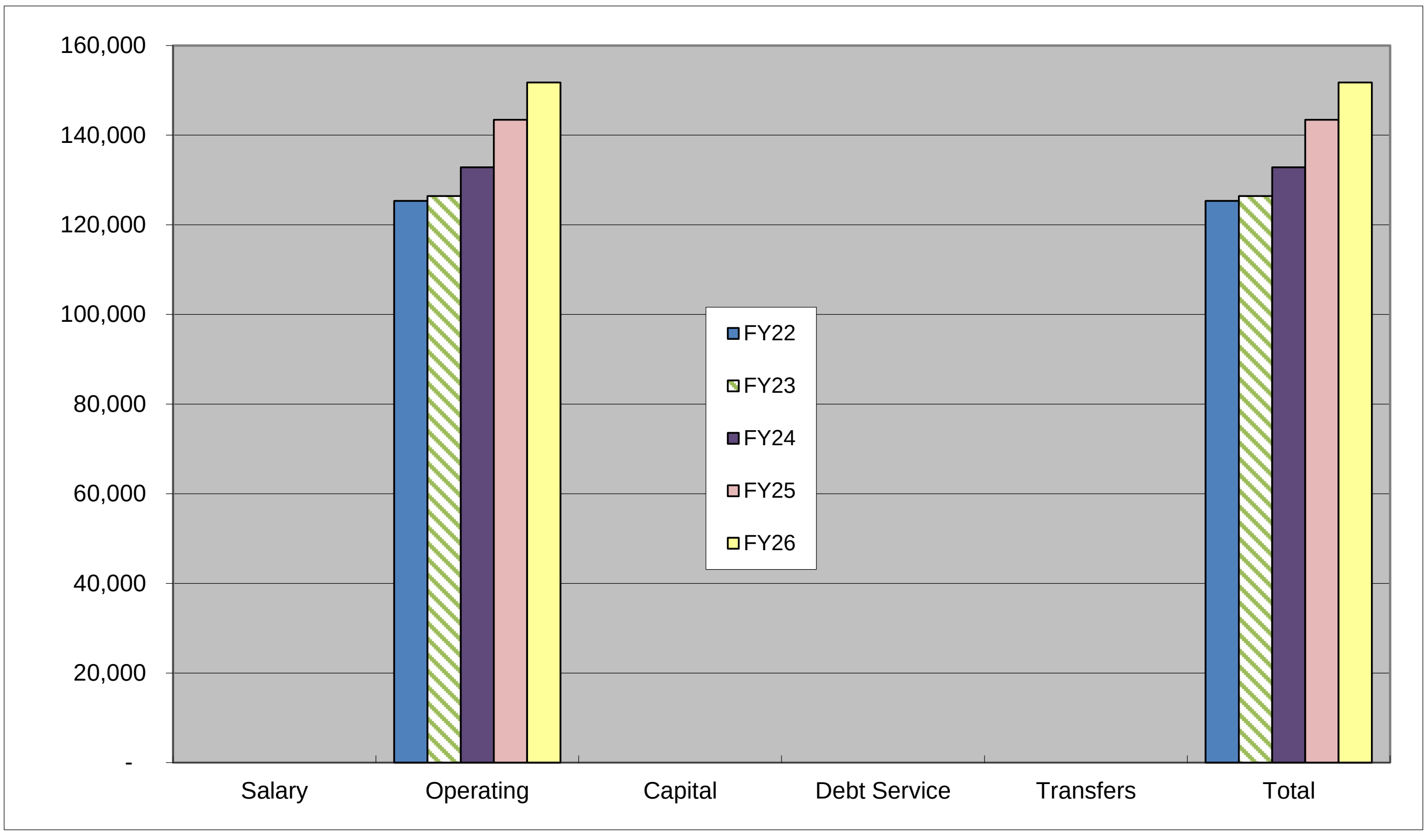
Soil Conservation Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2384.000.000.311010.000	REAL PROPERTY TAXES	128,840	128,843	139,416	139,416	82,005	147,437
2384.000.000.312000.000	P & I DELINQUENT TAXES	150	147	75	75	126	75
2384.000.000.335240.000	STATE ENTITLEMENT	3,830	3,830	3,974	3,974	2,980	4,218
TOTAL		**132,820**	**132,820**	**143,465**	**143,465**	**85,111**	**151,730**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

SOIL CONSERVATION

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	125,314	126,395	132,820	143,465	151,730
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	125,314	126,395	132,820	143,465	151,730

PRELIMINARY FY26 BUDGET

Soil Conservation Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2384.000.411.480100.398	SOIL CONSERVATION DISTRICT	132,820	132,820	143,465	143,465	72,504	151,730	
	OPERATING TOTAL	**132,820**	**132,820**	**143,465**	**143,465**	**72,504**	**151,730**	
	TOTAL	**132,820**	**132,820**	**143,465**	**143,465**	**72,504**	**151,730**	

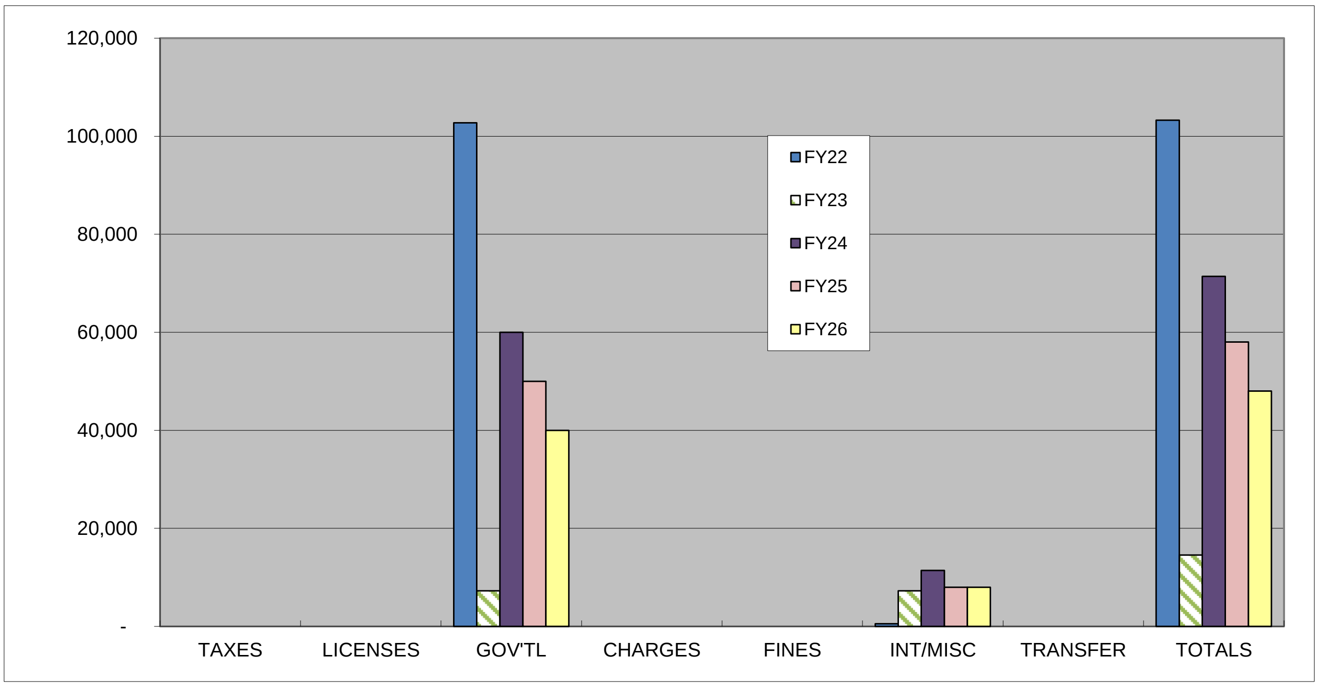
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

FY26 PRELIMINARY
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	**Est. Reserves 7/1/25**	328,382
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(49,000)
TOTAL APPROPRIATIONS	**97,000**	**Proj. Res. 6/30/26**	**279,382**

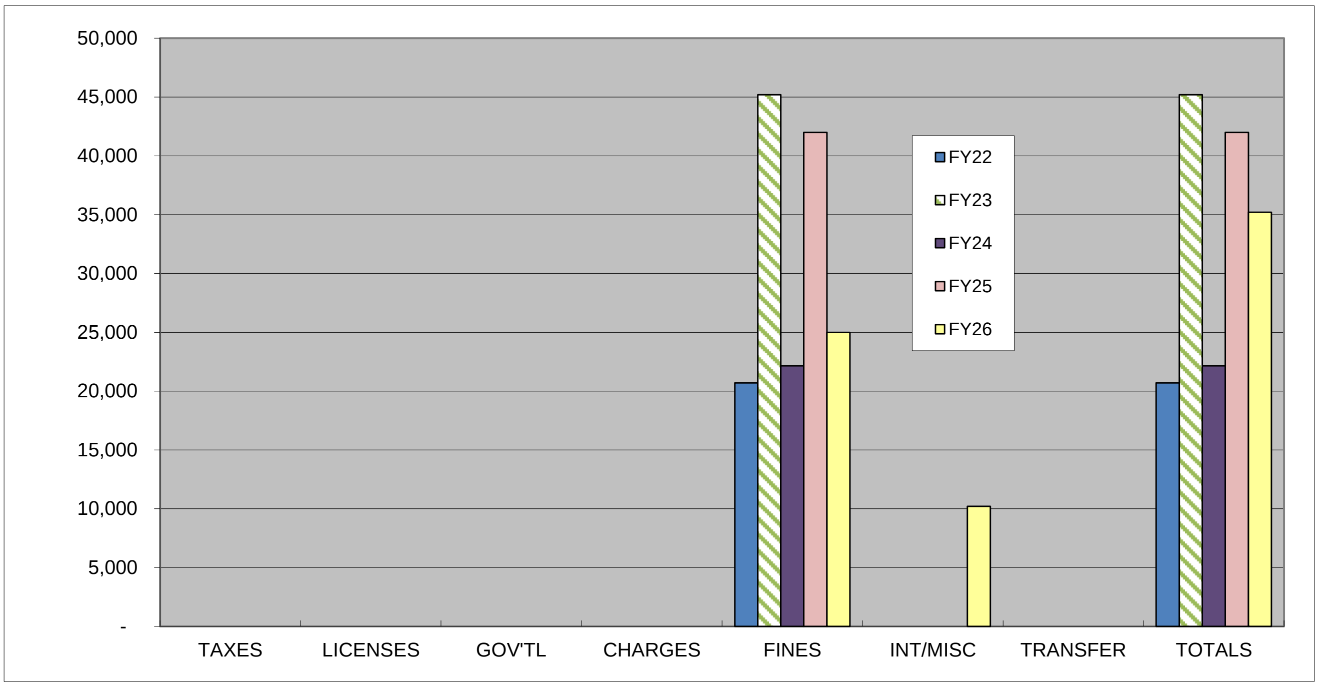


	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	102,721	7,279	60,001	50,000	40,000
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	547	7,259	11,396	8,000	8,000
TRANSFER	-	-	-	-	-
TOTALS	103,268	14,538	71,397	58,000	48,000

FY26 PRELIMINARY
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	**Est. Reserves 7/1/25**	45,831
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(26,300)
TOTAL APPROPRIATIONS	**61,500**	**Proj. Res. 6/30/26**	**19,531**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	20,703	45,199	22,143	42,000	25,000
INT/MISC	-	-	-	-	10,200
TRANSFER	-	-	-	-	-
TOTALS	20,703	45,199	22,143	42,000	35,200

FY26 PRELIMINARY BUDGET

Drug Forfeiture Funds - Revenue Budget

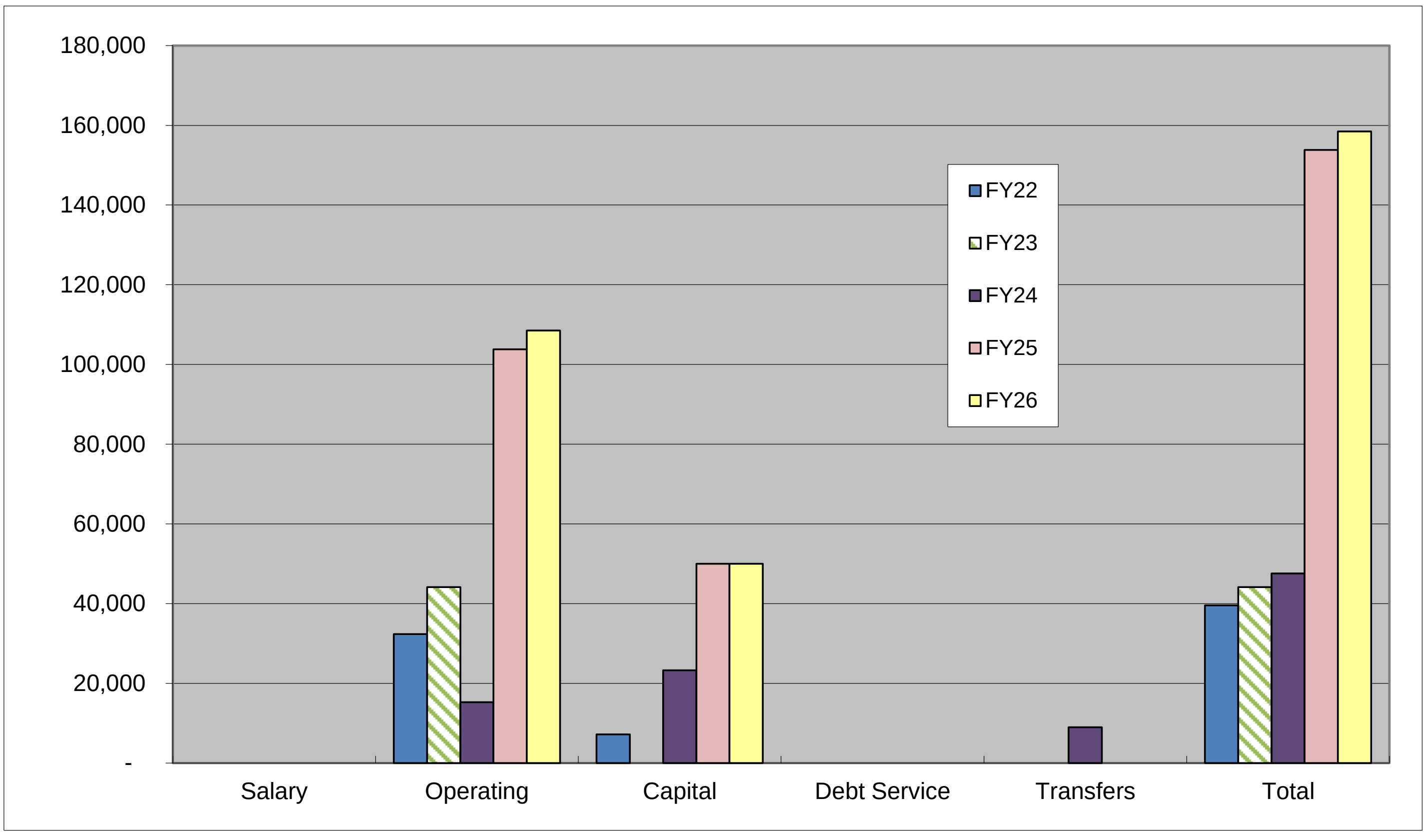
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2390.000.000.332018.000	DOJ EQUITABLE SHARING REVENUE	-	60,001	50,000	50,000	-	40,000
2390.000.000.332019.000	EQUITABLE SHARING - NOT DOJ	50,000	-	-	-	-	-
2390.000.000.371010.000	FED INTEREST REVENUE	4,000	11,396	8,000	8,000	8,576	8,000
TOTAL FEDERAL DRUG FORFEITURE		**54,000**	**71,397**	**58,000**	**58,000**	**8,576**	**48,000**
2391.000.000.350000.000	LOCAL FINES & FORFEITURES	42,000	22,143	42,000	42,000	14,261	25,000
2391.000.000.331021.000	USPIS VEHICLE ALLOWANCE	-	-	-	-	-	10,200
TOTAL LOCAL DRUG FORFEITURE		**42,000**	**22,143**	**42,000**	**42,000**	**14,261**	**35,200**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

DRUG FORFEITURE

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

Includes both Federal source and local source drug forfeiture budgets.



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	32,360	44,145	15,305	103,840	108,500
Capital	7,182	-	23,298	50,000	50,000
Debt Service	-	-	-	-	-
Transfers	-	-	9,000	-	-
Total	39,542	44,145	47,603	153,840	158,500

PRELIMINARY FY26 BUDGET

Federal Drug Forfeiture Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental 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	-	40,000	-
	CAPITAL TOTAL	**25,000**	**23,298**	**40,000**	**40,000**	**-**	**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**	**2,070**	**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 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2391.000.428.420140.202	EXPENSE OF INVEST	40,000	13,847	40,000	40,000	53	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	(3,509)	7,500	4,500
	OPERATING TOTAL	**47,000**	**15,305**	**47,000**	**47,000**	**(678)**	**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**	**(678)**	**61,500**	

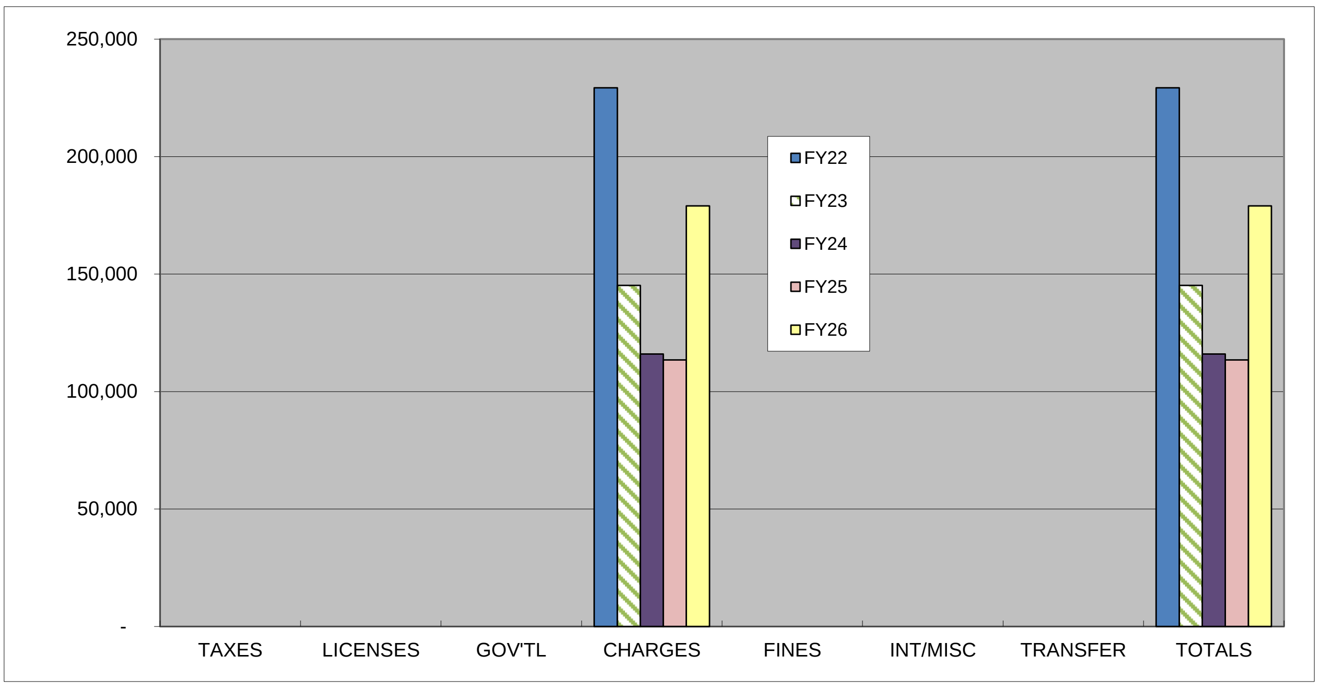
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2391.000.428.420140.530	Moved USPIS reimb to revenue vs netting it against expenditure	4,500

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RECORDS PRESERVATION

TAX REVENUE	-
NON-TAX REVENUE	179,000
TOTAL REVENUES	**179,000**
Use / (Source) of Reserves	(72,870)
TOTAL RESOURCES USED	**106,130**

BASE APPROPRIATIONS	43,713	**Est. Reserves 7/1/25**	228,181
TRANSFERS & CONTINGENCY	62,417	(Use)/Source of Reserves	72,870
TOTAL APPROPRIATIONS	**106,130**	**Proj. Res. 6/30/26**	**301,051**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	229,241	145,217	115,971	113,500	179,000
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	229,241	145,217	115,971	113,500	179,000

FY26 PRELIMINARY BUDGET

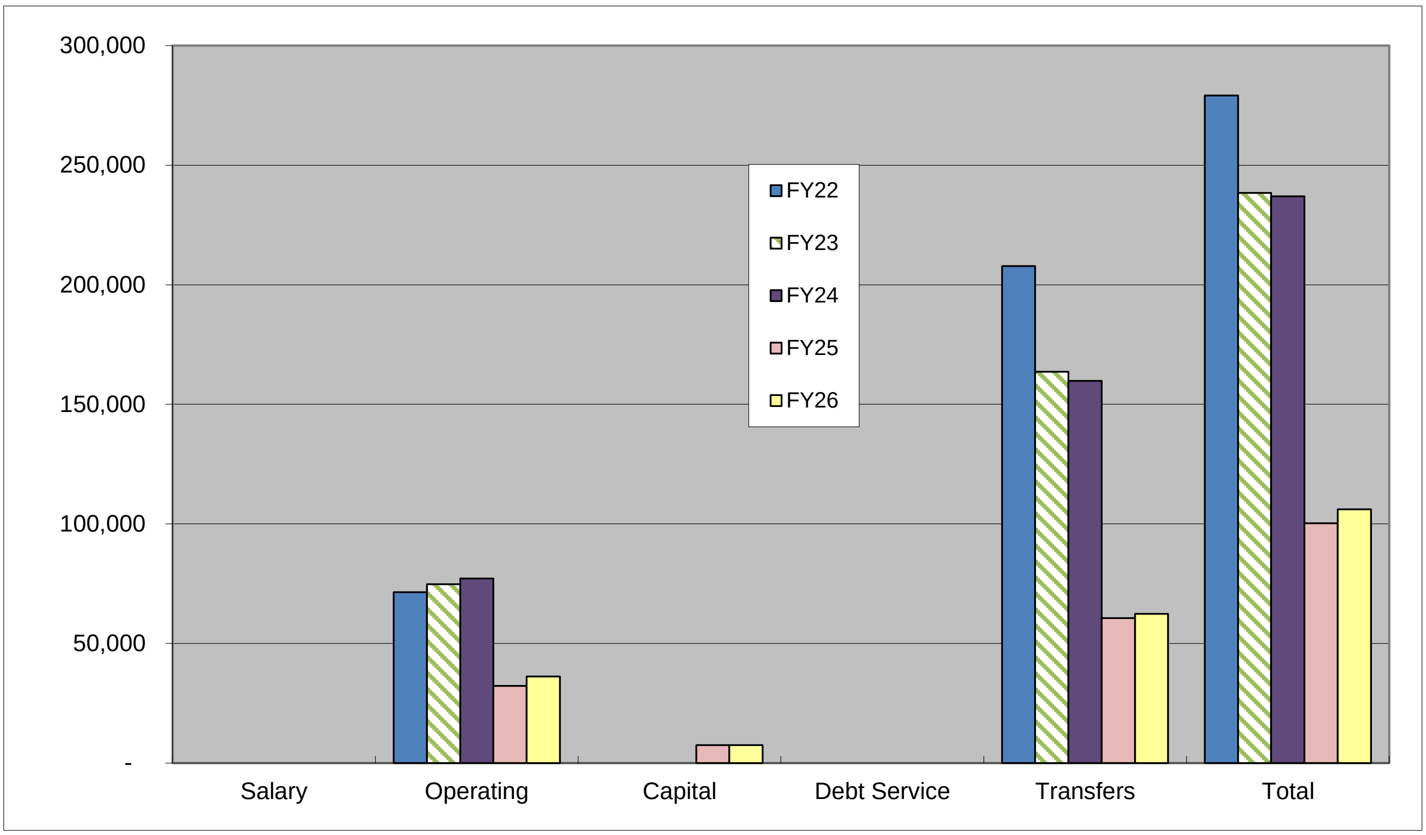
Records Preservation Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25		PROJECTED FY26
2393.000.000.341040.000	CLERK & RECORDER FEES	130,000	112,873		110,000	110,000	110,263		175,000
2393.000.000.341041.000	REC. PRES. - NONSTANDARD DOC FEE	5,000	3,098		3,500	3,500	2,845		4,000
TOTAL		**135,000**	**115,971**		**113,500**	**113,500**	**113,108**		**179,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RECORDS PRESERVATION

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	71,433	74,743	77,159	32,226	36,213
Capital	-	-	-	7,500	7,500
Debt Service	-	-	-	-	-
Transfers	207,760	163,670	159,817	60,599	62,417
Total	279,193	238,413	236,976	100,325	106,130

PRELIMINARY FY26 BUDGET

Records Preservation Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2393.000.102.410950.210	OFFICE SUPPLIES	8,500	1,310	5,000	5,000	1,377	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	5,827	5,000	5,000
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**	**24,430**	**36,213**	
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	30,300	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**	**30,300**	**62,417**	
	TOTAL	**273,849**	**236,976**	**100,325**	**100,325**	**54,730**	**106,130**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED

REQUESTS FOR CHANGES IN PERSONNEL

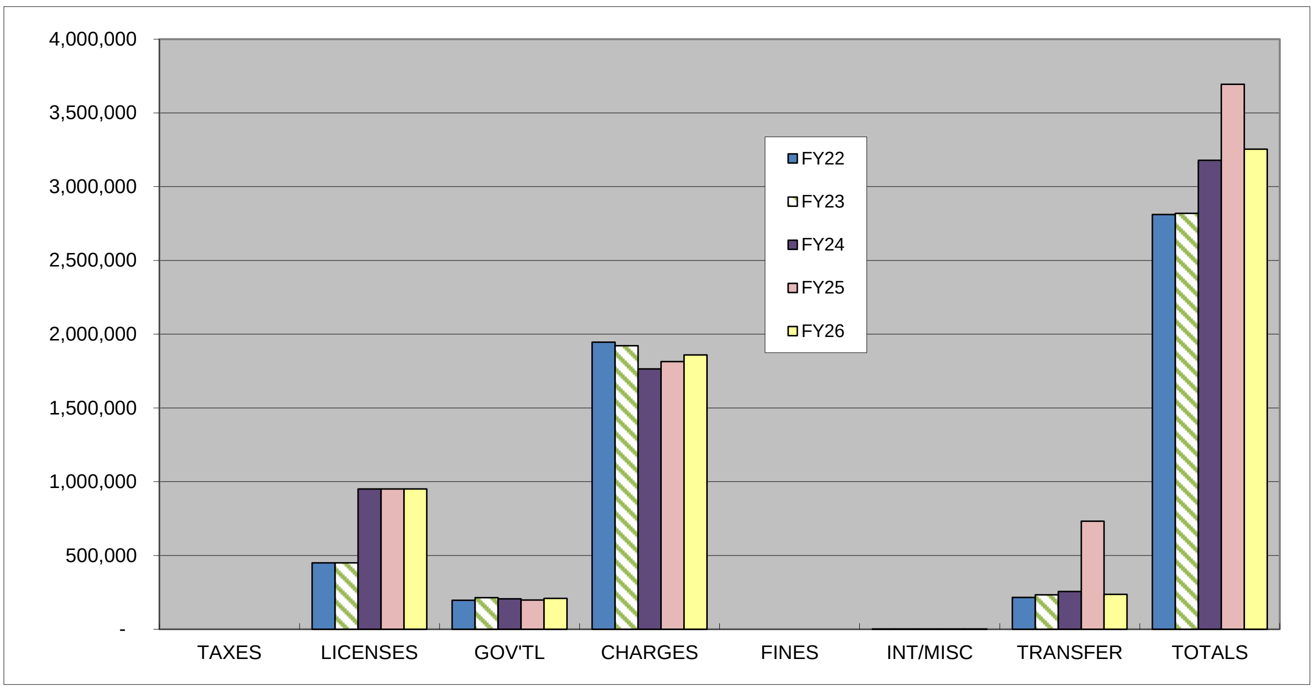
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

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

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

TAX REVENUE	-
NON-TAX REVENUE	3,254,892
TOTAL REVENUES	**3,254,892**
Use / (Source) of Reserves	710,905
TOTAL RESOURCES USED	**3,965,797**

BASE APPROPRIATIONS	3,920,797	**Est. Reserves 7/1/25**	1,689,079
TRANSFERS & CONTINGENCY	45,000	(Use)/Source of Reserves	(710,905)
TOTAL APPROPRIATIONS	**3,965,797**	**Proj. Res. 6/30/26**	**978,174**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	450,000	450,000	950,000	950,000	950,000
GOV'TL	196,813	214,161	206,632	197,239	209,239
CHARGES	1,946,838	1,921,254	1,764,421	1,813,741	1,858,943
FINES	-	-	-	-	-
INT/MISC	1,565	680	620	750	250
TRANSFER	215,512	233,575	256,428	731,744	236,460
TOTALS	2,810,728	2,819,670	3,178,101	3,693,474	3,254,892

FY26 PRELIMINARY BUDGET

Youth Services Center Fund- Revenue Budget

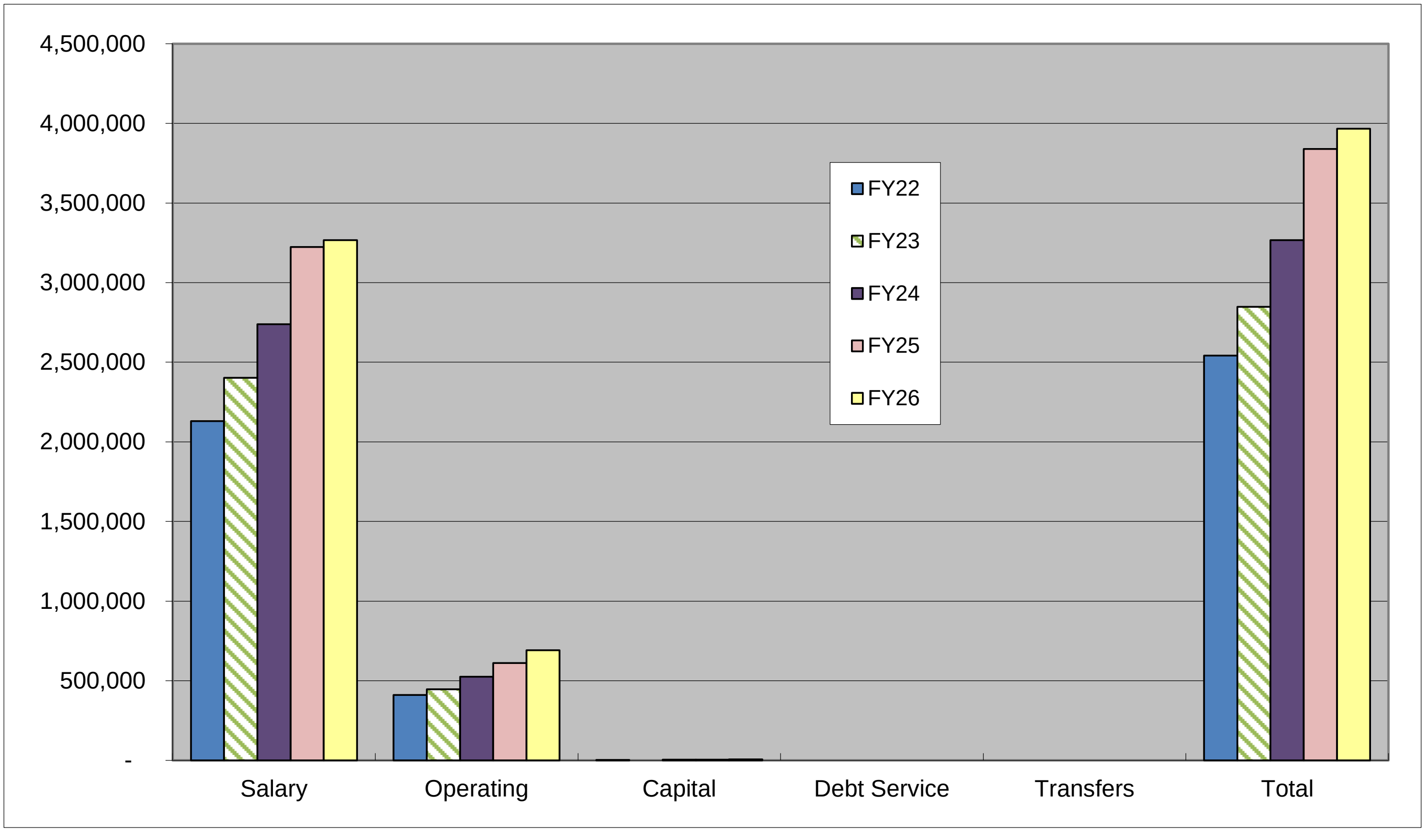
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2399.000.000.321015.000	M.V. OPTION TAX	950,000	950,000	950,000	950,000	475,000	950,000
2399.000.000.331163.000	USDA	60,000	69,393	60,000	60,000	62,376	72,000
2399.000.000.334015.000	CRIME CONTROL GRANT	137,116	137,239	137,239	137,239	130,989	137,239
2399.000.000.342031.000	DETENTION - NONREGIONAL COUNTY	300,000	263,200	270,000	270,000	150,400	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	117,630	150,000
2399.000.000.342034.000	SHELTER - REGIONAL COUNTIES	35,000	40,248	40,000	40,000	30,619	40,000
2399.000.000.342035.000	DETENTION - REGIONAL COUNTY	185,000	71,910	80,000	80,000	33,490	80,000
2399.000.000.342036.000	SHELTER - NONREGIONAL COUNTY	55,000	42,313	40,000	40,000	21,035	40,000
2399.000.000.342037.000	DETENTION - YELLOWSTONE CO	681,310	681,310	704,475	704,475	352,238	725,609
2399.000.000.342038.000	SHELTER - YELLOWSTONE CO.	340,683	340,683	352,266	352,266	176,133	362,834
2399.000.000.342042.000	CHEMICAL DEPENDENCY FEES	3,000	2,250	3,000	3,000	750	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	68,660	125,000
2399.000.000.342070.000	GROUP COUNSELING - SP	5,000	4,140	4,000	4,000	1,060	2,500
2399.000.000.342071.000	FAMILY COUNSELING - SP	5,000	2,380	2,500	2,500	1,120	2,500
2399.000.000.342072.000	INDIV. COUNSELING - SP	6,500	8,050	7,500	7,500	4,970	7,500
2399.000.000.342074.000	STABILIZATION PLACEMENTS	100,000	41,715	50,000	50,000	34,290	40,000
2399.000.000.342100.000	YOUTH EVALUATIONS	500	-	-	-	1,500	1,500
2399.000.000.365000.000	DONATIONS	500	430	500	500	300	-
2399.000.000.369000.000	OTHER INCOME	500	190	250	250	210	250
2399.000.000.383002.000	TRANSFER - GENERAL	-	-	500,000	500,000	250,000	-
2399.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	213,060	186,428	231,744	231,744	86,463	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**	**2,034,833**	**3,254,892**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

YOUTH SERVICES CENTER

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
35.00	35.50	33.50	31.50



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	2,129,745	2,402,477	2,738,459	3,223,457	3,267,674
Operating	410,936	445,629	525,326	610,941	692,123
Capital	1,919	-	3,612	4,600	6,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	2,542,600	2,848,106	3,267,397	3,838,998	3,965,797

PRELIMINARY FY26 BUDGET

Youth Services Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2399.000.235.420250.111	SALARIES/PERM	1,803,970	1,708,773	1,999,499	1,999,499	1,392,508	2,069,462	
2399.000.235.420250.112	SALARIES/TEMP	220,000	164,160	220,000	220,000	123,651	225,000	5,000
2399.000.235.420250.120	OVERTIME	75,000	65,858	75,000	75,000	74,602	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	2,387	5,924	
2399.000.235.420250.142	WORKER'S COMPENSATION	9,339	6,173	9,277	9,277	4,744	8,879	
2399.000.235.420250.143	GROUP HEALTH INSURANCE	354,816	308,616	388,416	388,416	241,374	403,920	
2399.000.235.420250.144	SOCIAL SECURITY	160,954	144,718	175,529	175,529	118,348	181,264	
2399.000.235.420250.147	LONG TERM DISABILITY	6,205	5,231	6,859	6,859	4,250	7,099	
2399.000.235.420250.153	LIFE INSURANCE	5,727	4,965	6,143	6,143	3,845	6,149	
2399.000.235.420250.156	PUBLIC EMPLOYEE RETIRE	170,876	173,544	188,157	188,157	141,732	196,647	
	PERSONNEL TOTAL	**2,810,043**	**2,577,927**	**3,075,322**	**3,075,322**	**2,107,441**	**3,182,343**	5,000
OPERATING								
2399.000.235.420250.210	OFFICE SUPPLIES	10,000	8,527	10,000	10,000	9,563	12,000	2,000
2399.000.235.420250.220	OPERATING SUPPLIES	27,400	30,014	50,000	50,000	17,327	48,000	(2,000)
2399.000.235.420250.221	FOOD SUPPLIES	5,000	7,712	7,000	7,000	5,301	7,000	-
2399.000.235.420250.222	CHEM,LAB, & MED SUPPLIES	5,000	2,445	3,500	3,500	2,296	3,500	-
2399.000.235.420250.223	FOOD	156,500	166,999	140,000	170,000	130,942	180,000	40,000
2399.000.235.420250.224	JANITORIAL SUPPLIES	12,000	13,642	12,000	12,000	10,195	15,000	3,000
2399.000.235.420250.225	RECREATION SUPPLIES	5,000	5,021	5,000	5,000	3,118	5,000	-
2399.000.235.420250.226	CLOTHING & UNIFORMS	2,600	3,038	2,600	2,600	2,955	5,000	2,400
2399.000.235.420250.318	OTHER COMMUN & TRANSPORT	1,500	2,566	1,500	1,500	918	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	480	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	22,107	32,000	4,000
2399.000.235.420250.342	WATER	12,000	11,351	12,000	19,000	13,586	17,000	5,000
2399.000.235.420250.344	GAS	15,000	6,011	12,000	12,000	4,630	12,000	-
2399.000.235.420250.345	TECHNOLOGY	50,120	52,802	67,924	67,924	41,011	57,924	(10,000)
2399.000.235.420250.351	MEDICAL & PYSCH SERVICES	15,000	14,250	15,000	15,000	9,425	35,000	20,000
2399.000.235.420250.356	MEDICAL - OTHER COSTS	1,000	5,090	6,000	6,000	3,565	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	27,888	55,000	-
2399.000.235.420250.368	SOFTWARE/HARDWARE MAINTENANCE	-	-	15,000	15,000	134	27,000	12,000
2399.000.235.420250.370	TRAVEL/MOVING	9,000	8,894	10,000	10,000	4,234	10,000	-
2399.000.235.420250.380	TRAINING	7,500	7,584	8,000	8,000	2,298	7,000	(1,000)
2399.000.235.420250.381	OTHER EDUCATION COSTS	6,500	3,475	3,000	3,000	1,827	3,000	-
2399.000.235.420250.384	YOUTH SERVICES ALLOWANCE	1,400	1,297	1,400	1,400	956	1,500	100
2399.000.235.420250.398	VARIABLE CONTRACT SERVICES	-	-	50,000	50,000	29,130	50,000	-
2399.000.235.420250.513	INSURANCE	39,136	39,136	45,268	45,268	46,915	49,000	3,732

PRELIMINARY FY26 BUDGET
Youth Services Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	1,732	4,000	-
2399.000.235.420250.850	CONTINGENCY	-	-	25,000	2,400	-	45,000	20,000
	OPERATING TOTAL	**503,556**	**524,292**	**613,592**	**608,992**	**392,601**	**690,924**	
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	4,591	6,000	6,000
	CAPITAL TOTAL	**14,000**	**3,612**	**-**	**4,600**	**4,591**	**6,000**	
	TOTAL	**3,327,599**	**3,105,831**	**3,688,914**	**3,688,914**	**2,504,633**	**3,879,267**	

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	12,000
2399.000.235.420250.940	Guardian RFID	6,000
		92,400

REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

PRELIMINARY FY26 BUDGET

Youth Services Fund - Family Stabilization - Expenditure Budget

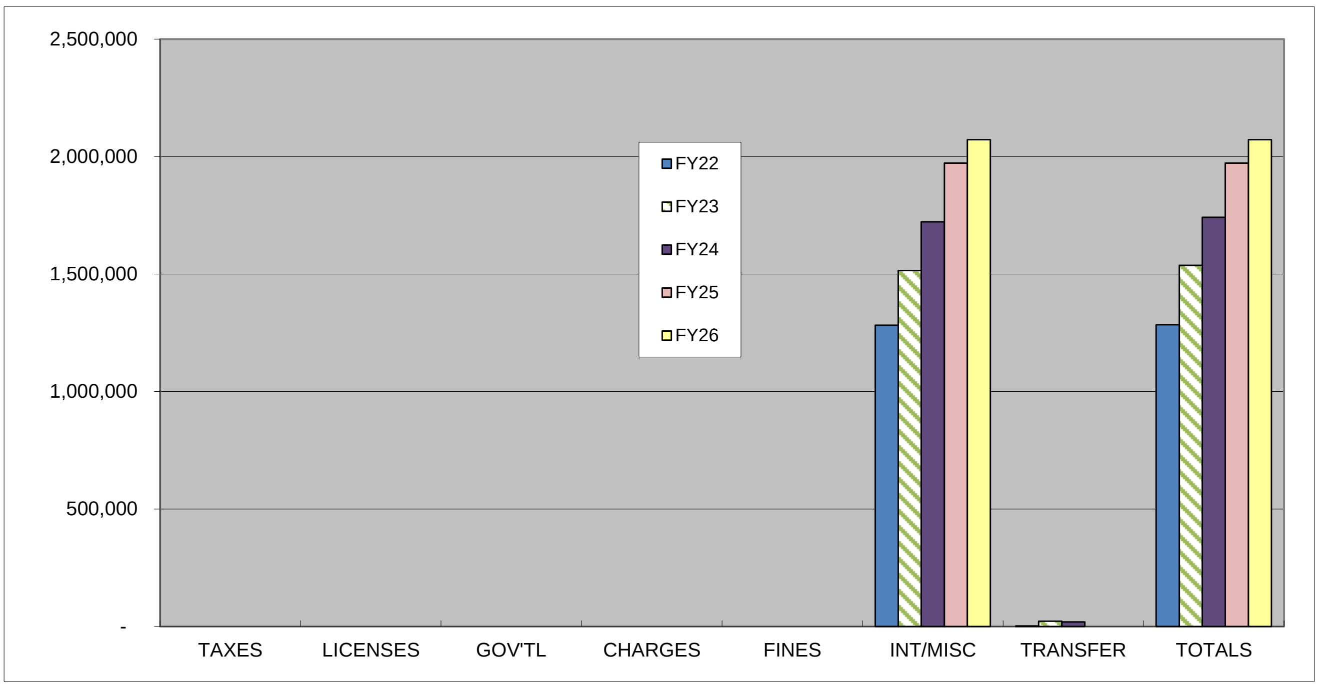
Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2399.000.235.420253.111	SALARIES/PERM	116,313	121,958	111,126	111,126	38,296	62,203	
2399.000.235.420253.120	OVERTIME	-	1,166	-	-	-	-	
2399.000.235.420253.141	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	749	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**	**749**	**1,199**	
	TOTAL	**155,757**	**161,566**	**150,084**	**150,084**	**50,549**	**86,530**	
TOTAL YOUTH SERVICES CENTER		**3,483,356**	**3,267,397**	**3,838,998**	**3,838,998**	**2,555,182**	**3,965,797**	

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID MAINTENANCE

TAX REVENUE	-
NON-TAX REVENUE	2,072,000
TOTAL REVENUES	**2,072,000**
Use / (Source) of Reserves	(122,000)
TOTAL RESOURCES USED	**1,950,000**

BASE APPROPRIATIONS	1,950,000
TRANSFERS & CONTINGENCY	-
TOTAL APPROPRIATIONS	**1,950,000**

Est. Reserves 7/1/25	7,887,552
(Use)/Source of Reserves	122,000
Proj. Res. 6/30/26	**8,009,552**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	1,282,514	1,515,257	1,722,148	1,972,000	2,072,000
TRANSFER	2,160	22,413	19,524	-	-
TOTALS	1,284,674	1,537,670	1,741,672	1,972,000	2,072,000

FY26 PRELIMINARY BUDGET

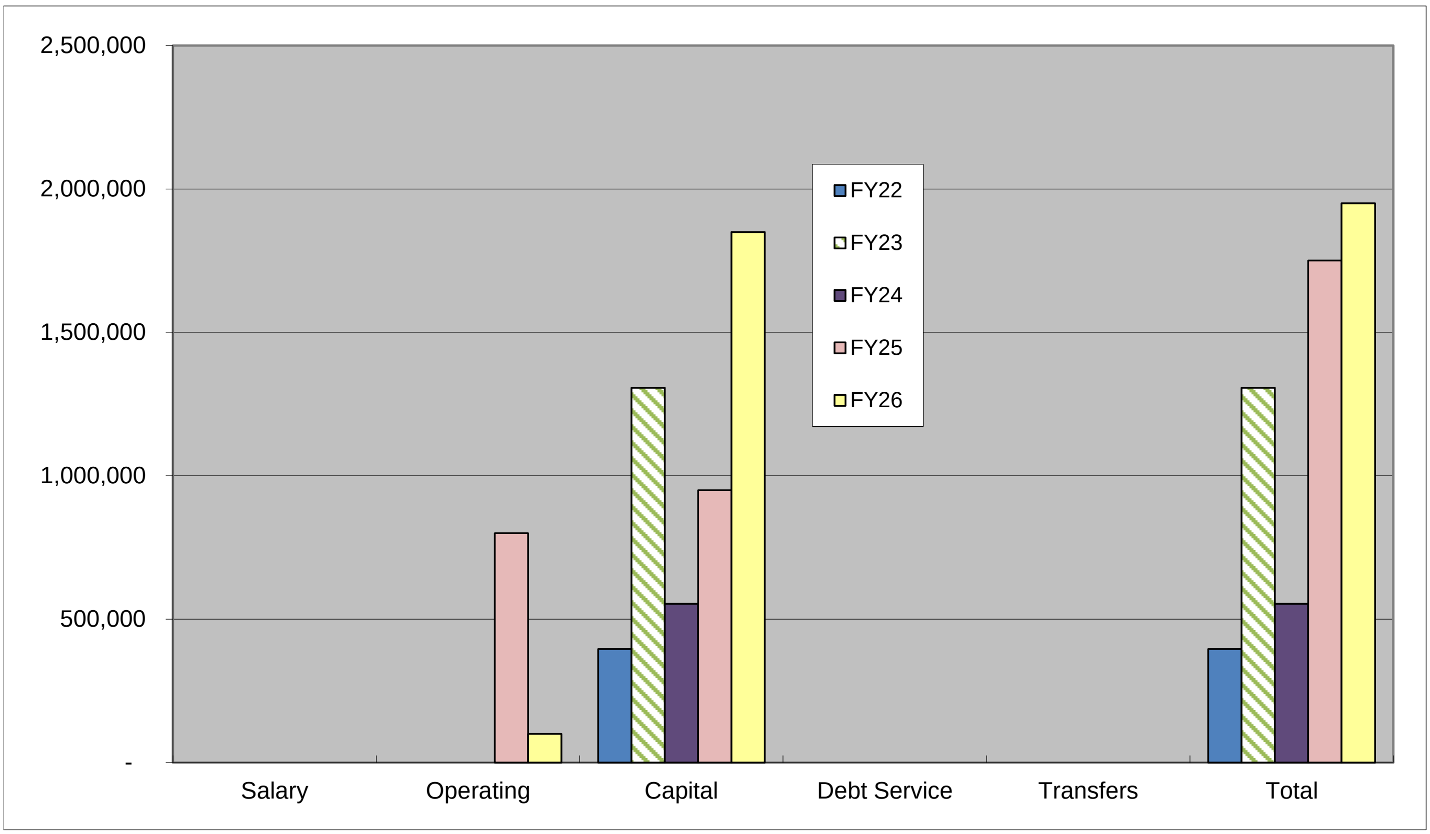
RSID Maintenance Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2500.000.000.363010.000	PROPERTY ASSESSMENT	1,500,000	1,411,038	1,750,000	1,750,000	942,541	1,850,000
2500.000.000.363040.000	P & I ASSESSMENTS	-	2,659	-	-	2,880	
2500.000.000.369000.000	OTHER INCOME	-	29	-	-	30	
2500.000.000.371010.000	INTEREST REVENUE	110,000	308,422	222,000	222,000	222,160	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**	**1,972,000**	**1,167,611**	**2,072,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RSID MAINTENANCE

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	800,000	100,000
Capital	396,368	1,307,146	553,277	950,000	1,850,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	396,368	1,307,146	553,277	1,750,000	1,950,000

PRELIMINARY FY26 BUDGET
RSID Maintenance Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2500.000.199.430800.362	ROAD MAINTENANCE	-	-	-	800,000	1,380,378	1,850,000	1,850,000
	OPERATING TOTAL	**-**	**-**	**-**	**800,000**	**1,380,378**	**1,850,000**	
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**	**1,750,000**	**1,380,378**	**1,950,000**	

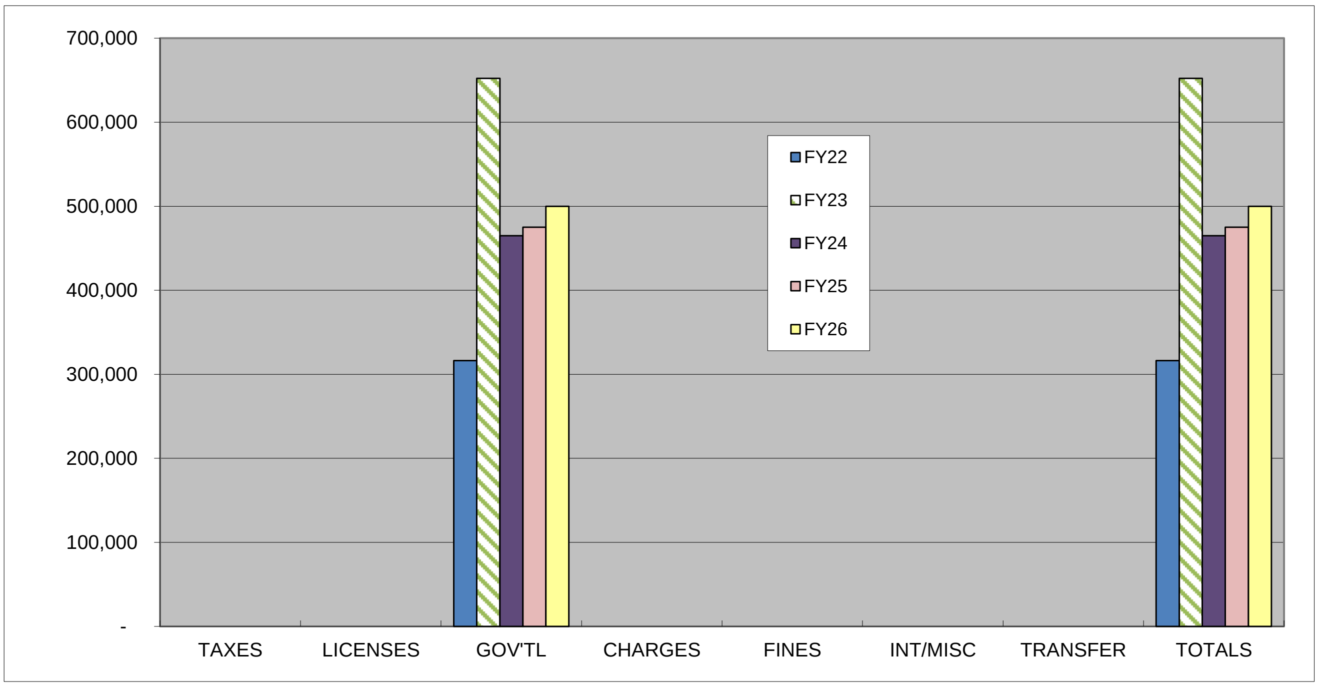
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

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

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
ALCOHOL REHABILITATION

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

BASE APPROPRIATIONS	500,000	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**500,000**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	316,431	652,245	464,922	475,000	500,000
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	316,431	652,245	464,922	475,000	500,000

FY26 PRELIMINARY BUDGET

Alcohol Rehab Fund- Revenue Budget

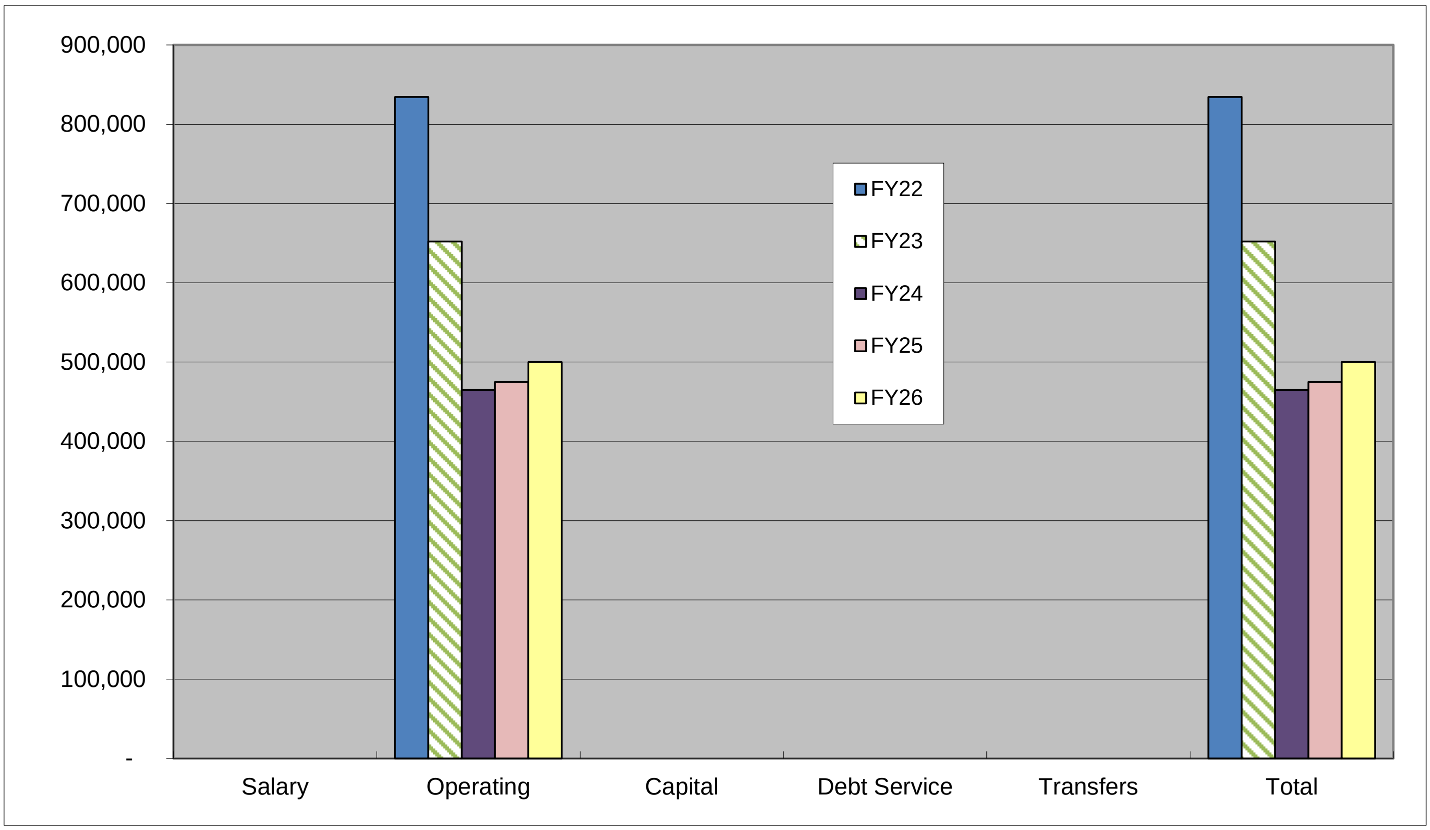
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2800.000.000.334010.000	ALCOHOL REHAB LIQUOR TAX	600,000	464,922	475,000	475,000	223,173	500,000
TOTAL		**600,000**	**464,922**	**475,000**	**475,000**	**223,173**	**500,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

ALCOHOL REHAB

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	834,337	652,245	464,922	475,000	500,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	834,337	652,245	464,922	475,000	500,000

PRELIMINARY FY26 BUDGET

Alcohol Rehabilitation Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2800.000.413.440540.397	CONTRACTS - ALTERNATIVES/ MHC/ RIMROCK	600,000	464,922	475,000	475,000	223,173	500,000	
	OPERATING TOTAL	**600,000**	**464,922**	**475,000**	**475,000**	**223,173**	**500,000**	
	TOTAL	**600,000**	**464,922**	**475,000**	**475,000**	**223,173**	**500,000**	

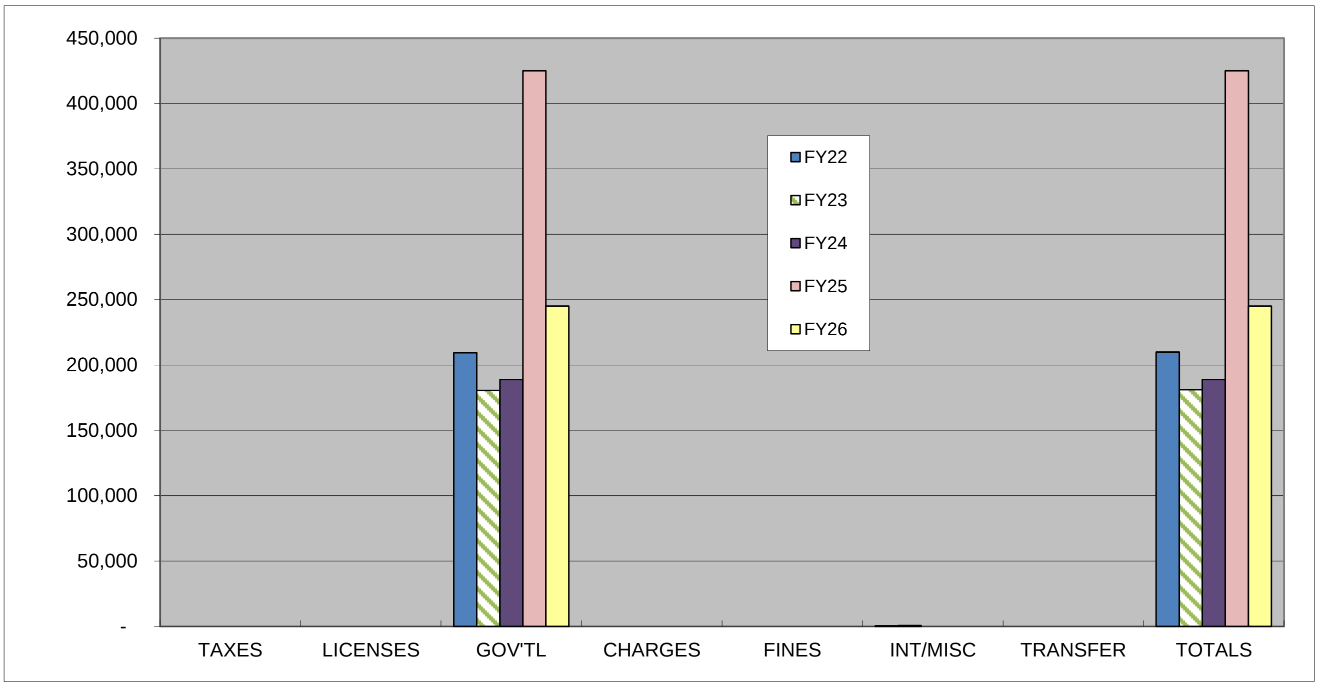
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

NOTES

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
JUNK VEHICLE

TAX REVENUE	-
NON-TAX REVENUE	245,000
TOTAL REVENUES	**245,000**
Use / (Source) of Reserves	44,961
TOTAL RESOURCES USED	**289,961**

BASE APPROPRIATIONS	239,961	**Est. Reserves 7/1/25**	118,784
TRANSFERS & CONTINGENCY	50,000	(Use)/Source of Reserves	(44,961)
TOTAL APPROPRIATIONS	**289,961**	**Proj. Res. 6/30/26**	**73,823**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	209,359	180,463	188,787	425,000	245,000
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	531	603	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	209,890	181,066	188,787	425,000	245,000

FY26 PRELIMINARY BUDGET

Junk Vehicle Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2830.000.000.334070.000	JUNK VEH ASSESS	200,000	188,787	425,000	425,000	226,483	245,000
2830.000.000.340010.000	JUNK VEH CITY TOWING	-	-	-	-	1,265	
2830.000.000.340011.000	JUNK VEH COUNTY TOWING	-	-	-	-	515	-
2830.000.000.369000.000	OTHER INCOME	-	-	-	-	203	-
TOTAL		**200,000**	**188,787**	**425,000**	**425,000**	**228,466**	**245,000**

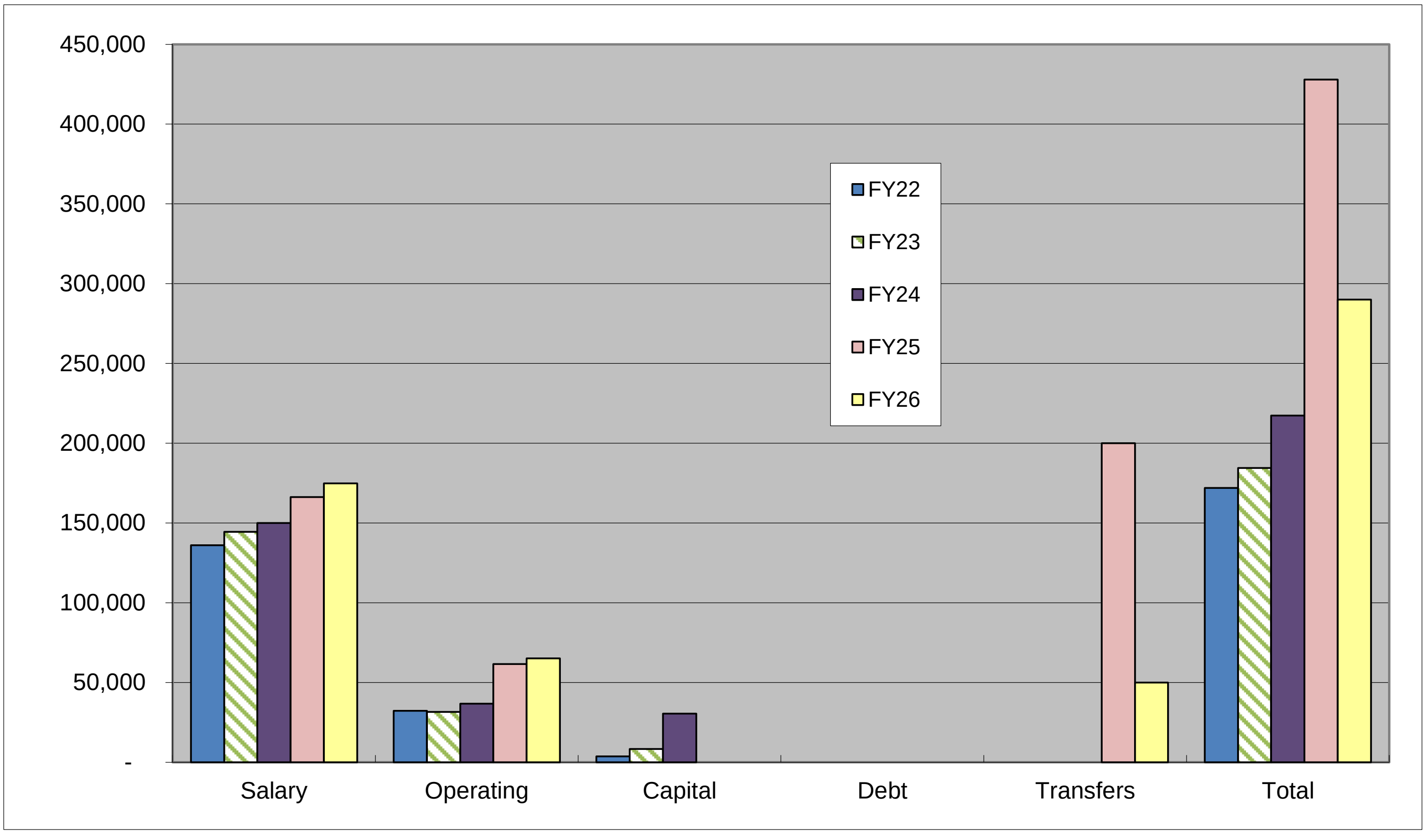
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

JUNK VEHICLE

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
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	Amended Budget FY25	Budget FY26
Salary	136,005	144,498	150,034	166,309	174,794
Operating	32,345	31,506	36,693	61,611	65,167
Capital	3,614	8,400	30,541	-	-
Debt	-	-	-	-	-
Transfers	-	-	-	200,000	50,000
Total	171,964	184,404	217,268	427,920	289,961

PRELIMINARY FY26 BUDGET

Junk Vehicle Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
2830.000.414.430800.111	SALARIES/PERM	112,727	112,613	119,884	119,884	91,059	125,245	
2830.000.414.430800.120	OVERTIME	-	-	-	-	-	500	500
2830.000.414.430800.141	UNEMPLOYMENT COMPENSATION	169	169	180	180	137	314	
2830.000.414.430800.142	WORKER'S COMPENSATION	2,471	1,587	2,549	2,549	1,342	2,989	
2830.000.414.430800.143	GROUP HEALTH INSURANCE	22,176	16,632	22,848	22,848	12,831	23,760	
2830.000.414.430800.144	SOCIAL SECURITY	8,624	8,118	9,171	9,171	6,444	9,619	
2830.000.414.430800.147	LONG TERM DISABILITY	387	368	411	411	290	431	
2830.000.414.430800.153	LIFE INSURANCE	386	339	393	393	255	404	
2830.000.414.430800.156	PUBLIC EMPLOYEE RETIRE	10,224	10,208	10,873	10,873	8,258	11,531	
	PERSONNEL TOTAL	**157,164**	**150,034**	**166,309**	**166,309**	**120,616**	**174,794**	
OPERATING								
2830.000.414.430800.210	OFFICE SUPPLIES	3,200	1,674	2,000	2,000	1,872	2,000	-
2830.000.414.430800.230	REPAIR & MAINT SUPPLIES	4,000	4,179	4,000	4,000	1,197	4,000	-
2830.000.414.430800.231	GAS-OIL-GREASE-ETC	5,000	2,719	5,000	5,000	1,503	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	3,538	7,500	-
2830.000.414.430800.345	TECHNOLOGY	7,341	7,017	7,403	7,403	5,879	10,959	3,556
2830.000.414.430800.365	GROUND MAINTENANCE	2,000	1,279	2,000	2,000	883	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	18,108	-
2830.000.414.430800.850	CONTINGENCY	4,336	-	-	-	-	-	-
	OPERATING TOTAL	**64,632**	**36,693**	**61,611**	**61,611**	**33,638**	**65,167**	
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	100,000	50,000	(150,000)
	TRANSFERS TOTAL	**-**	**-**	**200,000**	**200,000**	**100,000**	**50,000**	
	TOTAL	**260,296**	**217,268**	**427,920**	**427,920**	**254,254**	**289,961**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
2830.000.414.430800.120	Possible OT relocation	500
		500

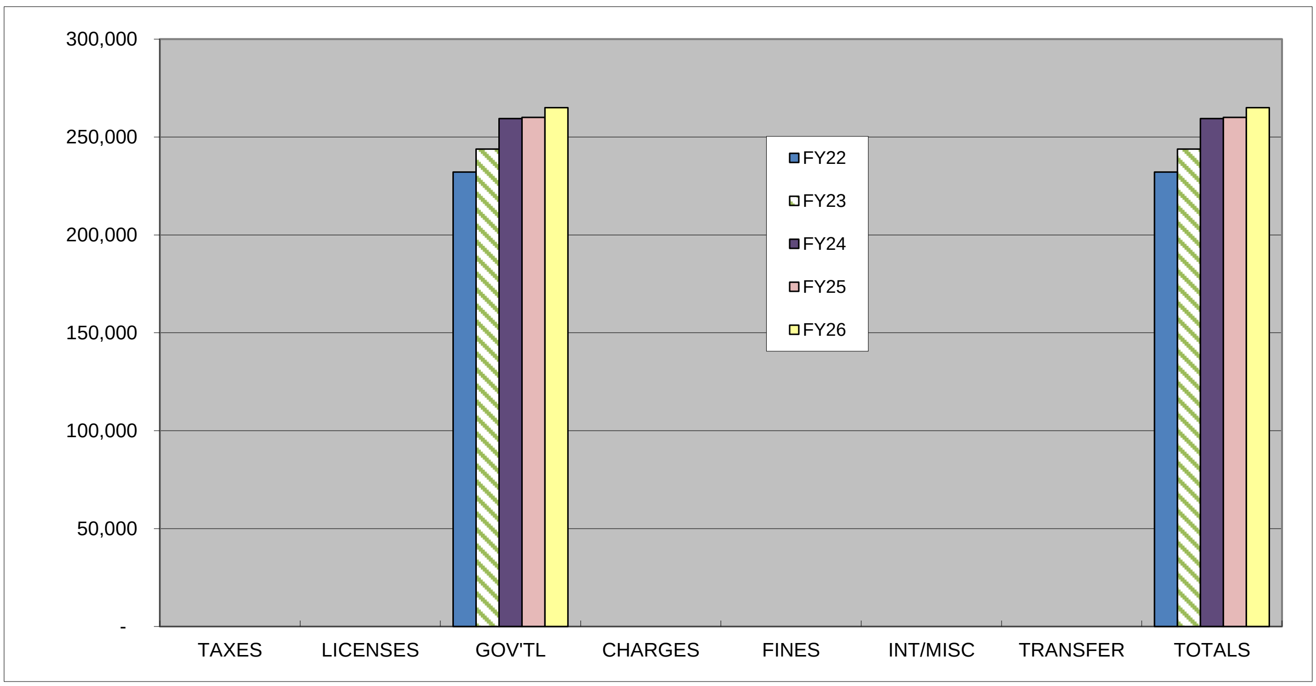
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
PILT

TAX REVENUE	-
NON-TAX REVENUE	265,000
TOTAL REVENUES	**265,000**
Use / (Source) of Reserves	286,500
TOTAL RESOURCES USED	**551,500**

BASE APPROPRIATIONS	331,500	**Est. Reserves 7/1/25**	756,241
TRANSFERS & CONTINGENCY	220,000	(Use)/Source of Reserves	(286,500)
TOTAL APPROPRIATIONS	**551,500**	**Proj. Res. 6/30/26**	**469,741**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	232,135	243,815	259,401	260,000	265,000
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	232,135	243,815	259,401	260,000	265,000

FY26 PRELIMINARY BUDGET

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

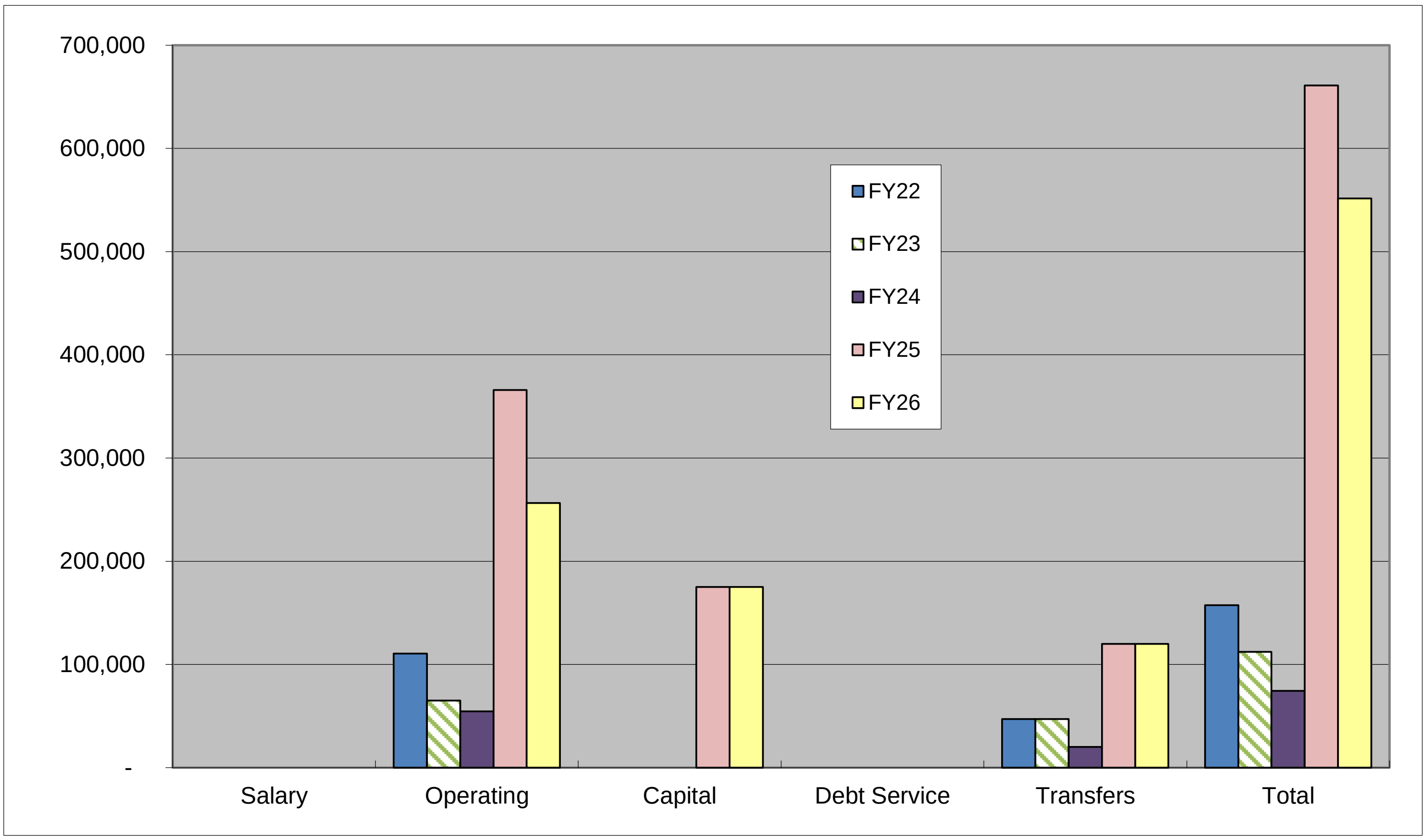
Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25		PROJECTED FY26
2900.000.000.337014.000	PILT PAYMENT LIEU OF TAXES	225,000	259,401		260,000	260,000	-		265,000
2900.000.000.365000.000	PILT DONATIONS	-	-		-	-	5		
2900.000.000.369000.000	OTHER REVENUE	-	-		-	-	-		
TOTAL		**225,000**	**259,401**		**260,000**	**260,000**	**5**		**265,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

PAYMENT IN LIEU OF TAXES (PILT)

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

See detail list of planned expenditures in summary section



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	110,456	65,100	54,544	366,000	256,500
Capital	-	-	-	175,000	175,000
Debt Service	-	-	-	-	-
Transfers	47,000	47,000	20,000	120,000	120,000
Total	157,456	112,100	74,544	661,000	551,500

PRELIMINARY FY26 BUDGET
PILT Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2900.000.280.411800.397	FIXED CONTRACT SERVICES	91,500	54,544	266,000	266,000	64,079	156,500	
2900.000.280.411800.850	CONTINGENCY	94,500	-	100,000	100,000	-	100,000	
	OPERATING TOTAL	**186,000**	**54,544**	**366,000**	**366,000**	**64,079**	**256,500**	
CAPITAL								
2900.000.280.411800.940	CAPITAL OUTLAY-EQUIPMENT	-	-	175,000	175,000	47,843	175,000	
	CAPITAL TOTAL	**-**	**-**	**175,000**	**175,000**	**47,843**	**175,000**	
TRANSFERS								
2900.000.280.521000.820	TRANSFER TO OTHER FUNDS	20,000	20,000	120,000	120,000	60,000	120,000	
	TRANSFERS TOTAL	**20,000**	**20,000**	**120,000**	**120,000**	**60,000**	**120,000**	
	TOTAL	**206,000**	**74,544**	**661,000**	**661,000**	**171,922**	**551,500**	

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

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET:

PRELIMINARY FY26 BUDGET

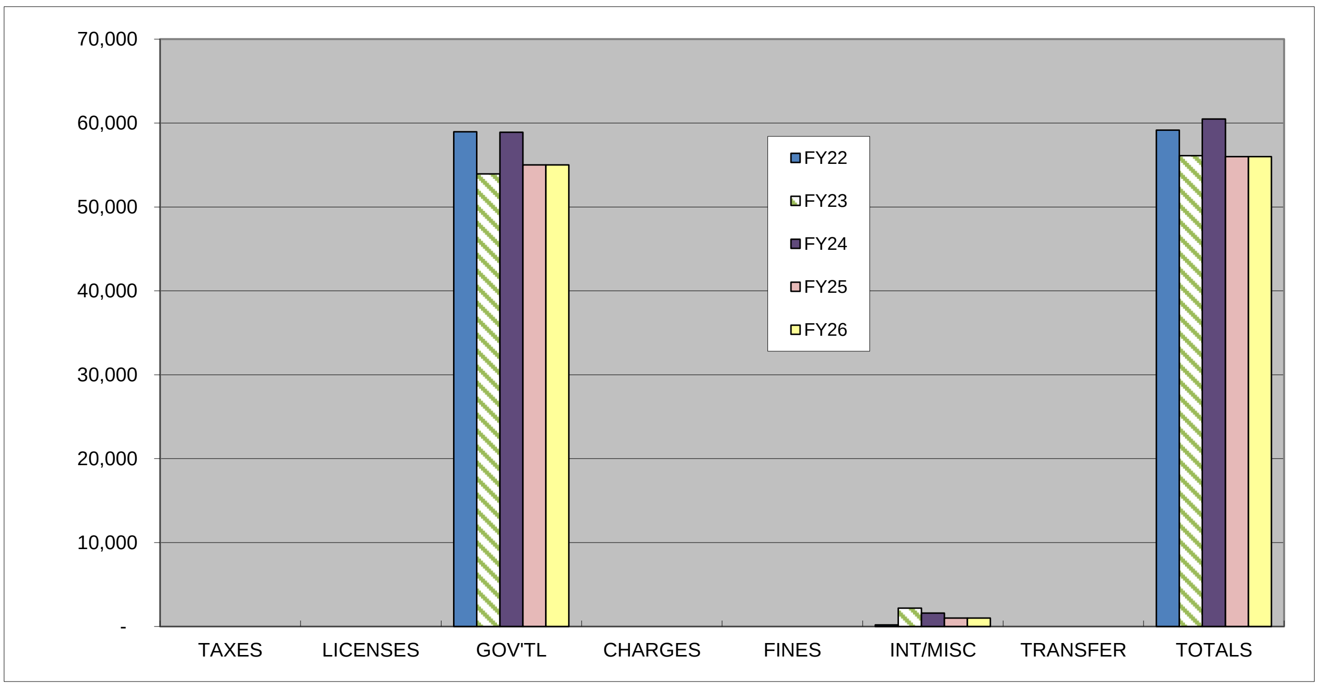
PILT Fund - Expenditure Budget

			FY26 BUDGET
Net Cash 7/01/25		**756,241**	
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			100,000
Lockwood Ped-safety request			3,000
Planning- Inner Belt Loop (carryover from FY24)			25,000
State Firefighters Memorial			500
			156,500
INTERNAL COUNTY FUNDING			
County parks transfer			100,000
Salt Cedar Program - to Weed Dept			20,000
UNDESIGNATED CONTINGENCY BUDGET			100,000
TOTAL EXPENDITURE BUDGET			**551,500**
ESTIMATED REVENUE JUNE 2026			**265,000**
PROJ. CASH BALANCE @ 6/30/26		**469,741**	

FY26 PRELIMINARY
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**	41,689
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(12,250)
TOTAL APPROPRIATIONS	**68,250**	**Proj. Res. 6/30/26**	**29,439**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	58,958	53,926	58,900	55,000	55,000
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	192	2,189	1,589	1,000	1,000
TRANSFER	-	-	-	-	-
TOTALS	59,150	56,115	60,489	56,000	56,000

FY26 PRELIMINARY BUDGET

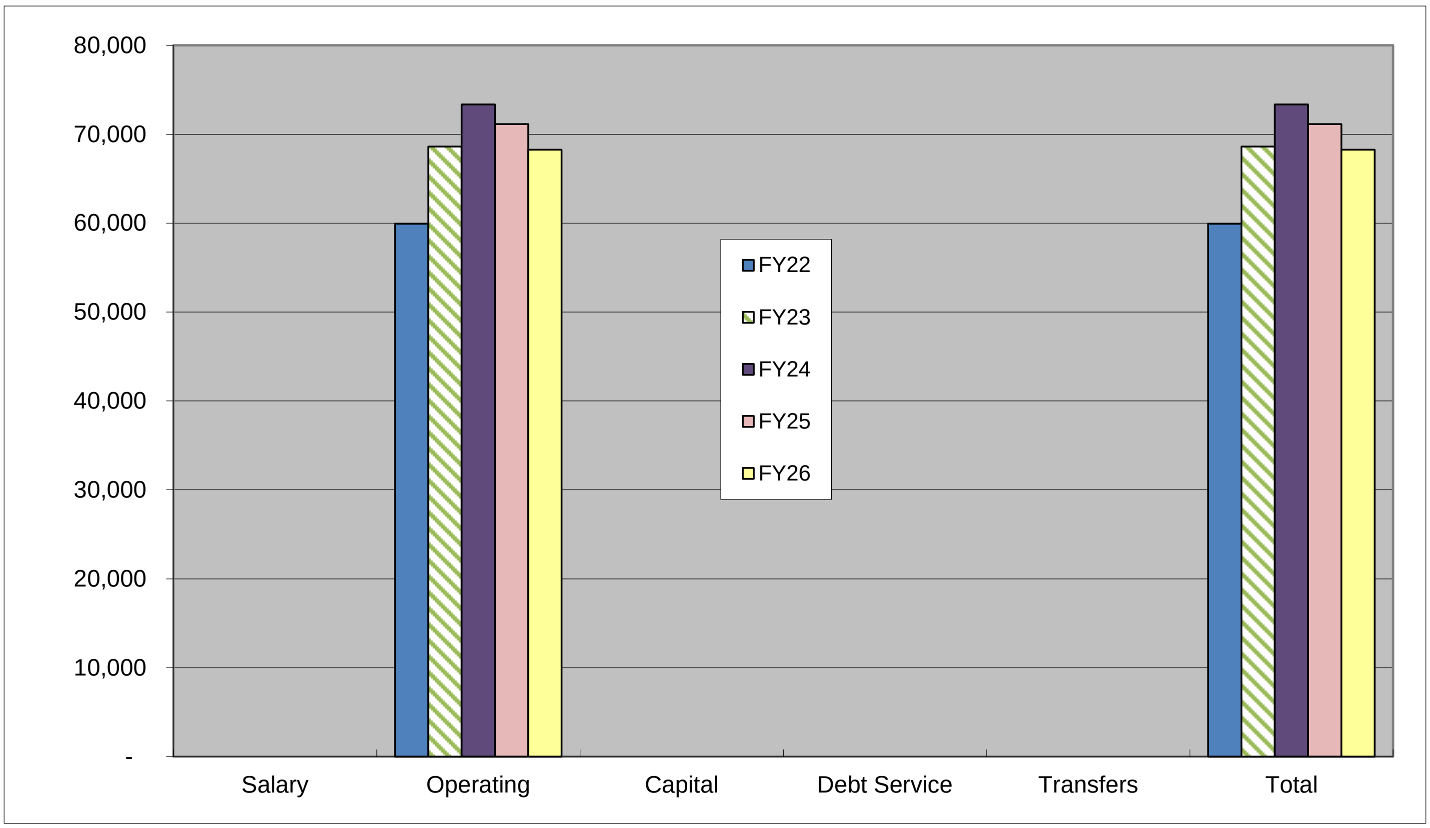
DUI Task Force Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
2950.000.000.335025.000	DUI LICENSE REIMBURSEMENT	54,000	58,900	55,000	55,000	35,479	55,000
2950.000.000.365000.000	DONATIONS	-	-	-	-	-	-
2950.000.000.365011.000	SYMPOSIUM	-	-	-	-	9,250	-
2950.000.000.369000.000	OTHER INCOME	-	280	-	-	86	-
2950.000.000.371010.000	INTEREST REVENUE	1,000	1,309	1,000	1,000	1,019	1,000
TOTAL		**55,000**	**60,489**	**56,000**	**56,000**	**45,834**	**56,000**

FY26 PRELIMINARY BUDGET SUMMARY and 5 YEAR REVIEW

DUI TASK FORCE

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	59,914	68,619	73,349	71,131	68,250
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	59,914	68,619	73,349	71,131	68,250

PRELIMINARY FY26 BUDGET
DUI Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
2950.000.470.420190.210	OFFICE SUPPLIES	250	109	250	250	93	250	-
2950.000.470.420190.220	OPERATING SUPPLIES	4,250	5,464	1,500	1,500	1,298	1,500	-
2950.000.470.420190.336	PUBLIC RELATIONS	22,000	20,153	15,000	20,000	13,347	15,000	-
2950.000.470.420190.347	ADMINISTRATION SERVICES	1,500	1,500	1,500	1,500	750	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	18,399	30,000	2,119
2950.000.470.420190.398	CONTRACT- DUI ENFORCEMENT	30,000	19,571	20,000	20,000	11,320	20,000	-
	OPERATING TOTAL	**83,800**	**73,349**	**66,131**	**71,131**	**45,207**	**68,250**	
	TOTAL	**83,800**	**73,349**	**66,131**	**71,131**	**45,207**	**68,250**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

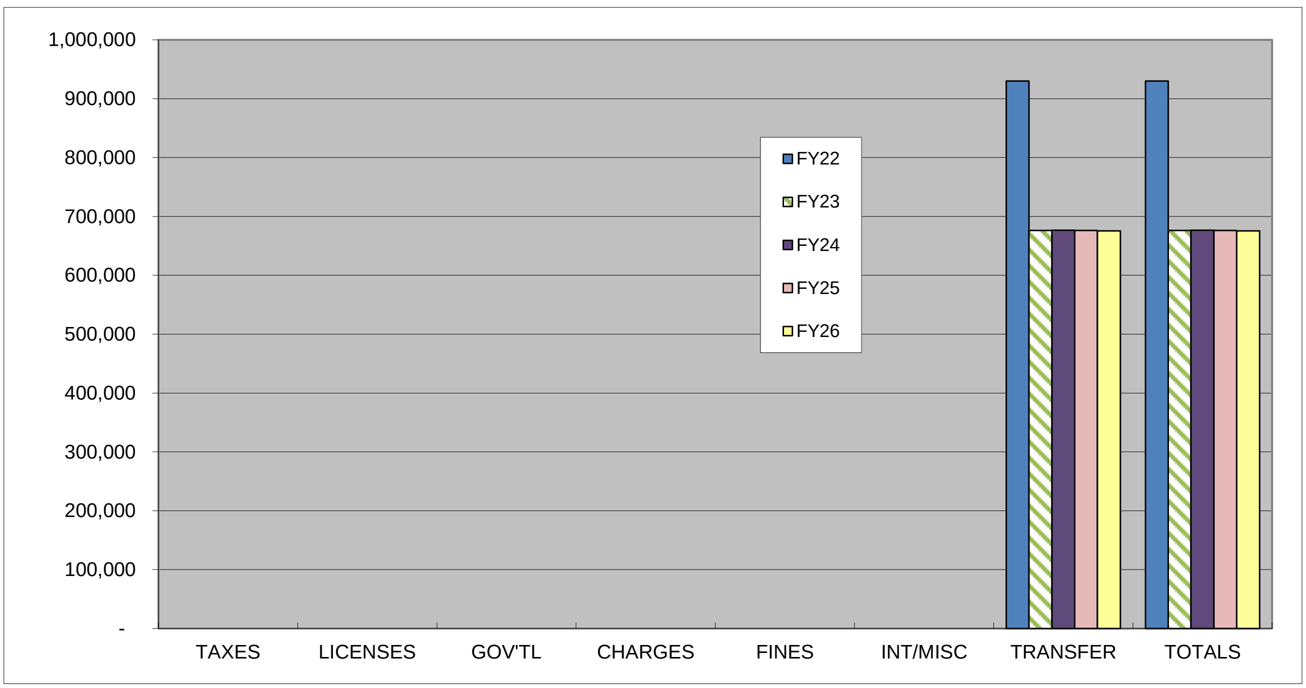
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
		-

FY26 PRELIMINARY
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	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	930,100	676,200	676,426	676,200	675,526
TOTALS	930,100	676,200	676,426	676,200	675,526

FY26 PRELIMINARY BUDGET

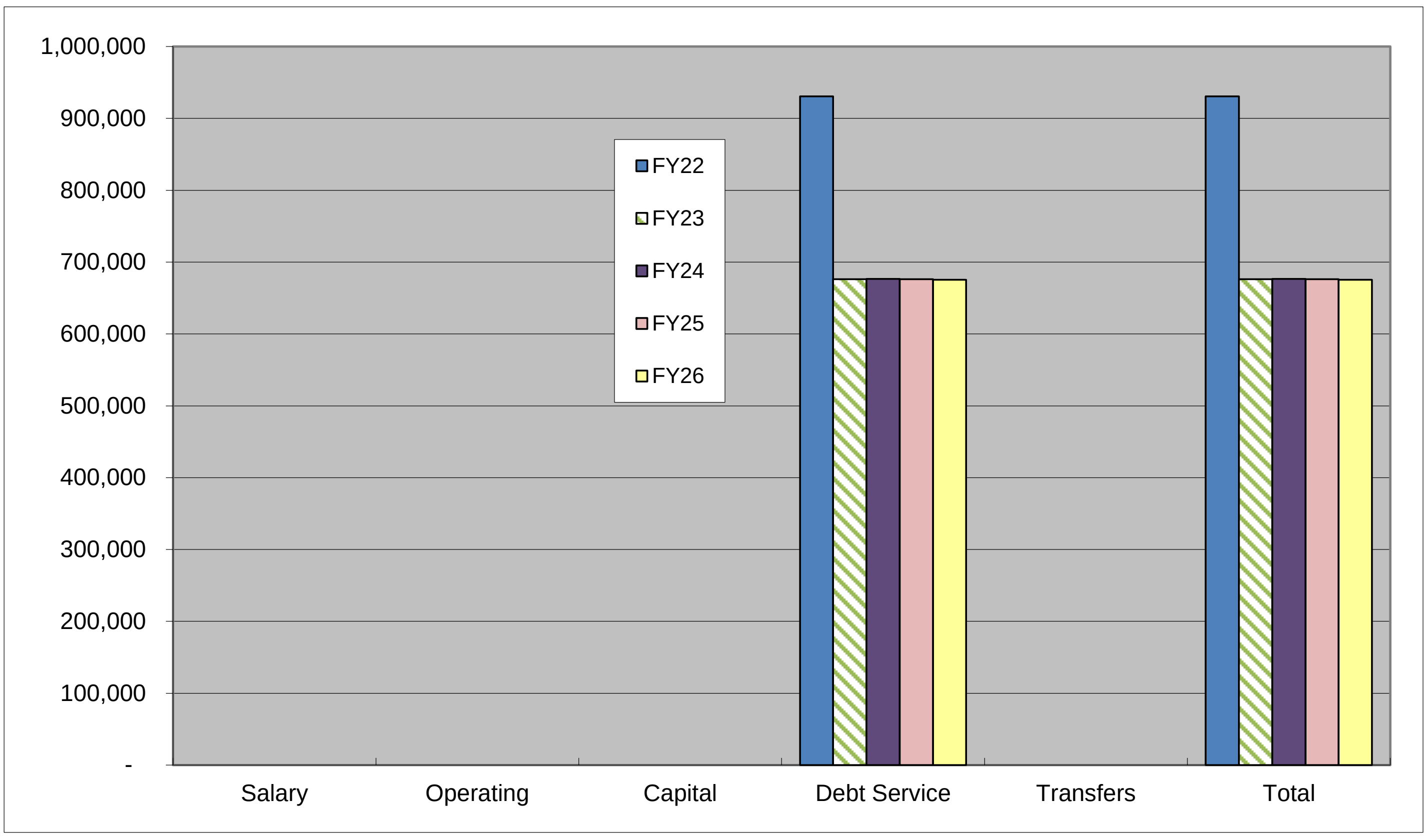
Limited Tax General Obligation Debt Service Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25		PROJECTED FY26
3060.000.000.383016.000	TRANSFER - SHERIFF FUND	676,426	676,426		676,200	676,200	676,200		675,526
TOTAL		**676,426**	**676,426**		**676,200**	**676,200**	**676,200**		**675,526**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

LIMITED TAX GENERAL OBLIGATION DEBT SERVICE

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



	Actual 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

PRELIMINARY FY26 BUDGET

Limited General Obligation Debt Service Fund - Expenditure Budget

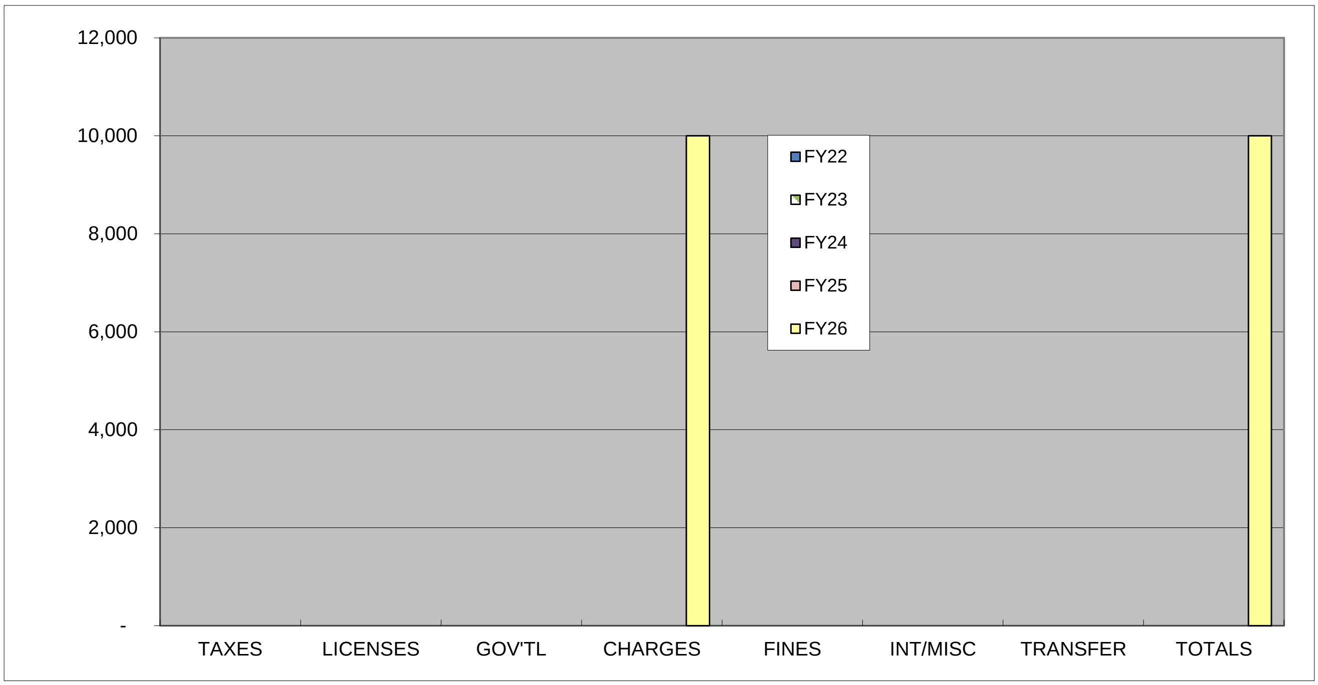
Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
DEBT										
LIMITED TAX GENERAL OBLIGATION - $9.7 JAIL EXPANSION										
3060.000.905.490100.610	PRINCIPAL	500,000	500,000		515,000	515,000	515,000		530,000	
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 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID REVOLVING

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

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

Est. Reserves 7/1/25	56,800
(Use)/Source of Reserves	(15,000)
Proj. Res. 6/30/26	**41,800**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	10,000
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	-	-	-	-	10,000

FY26 PRELIMINARY BUDGET

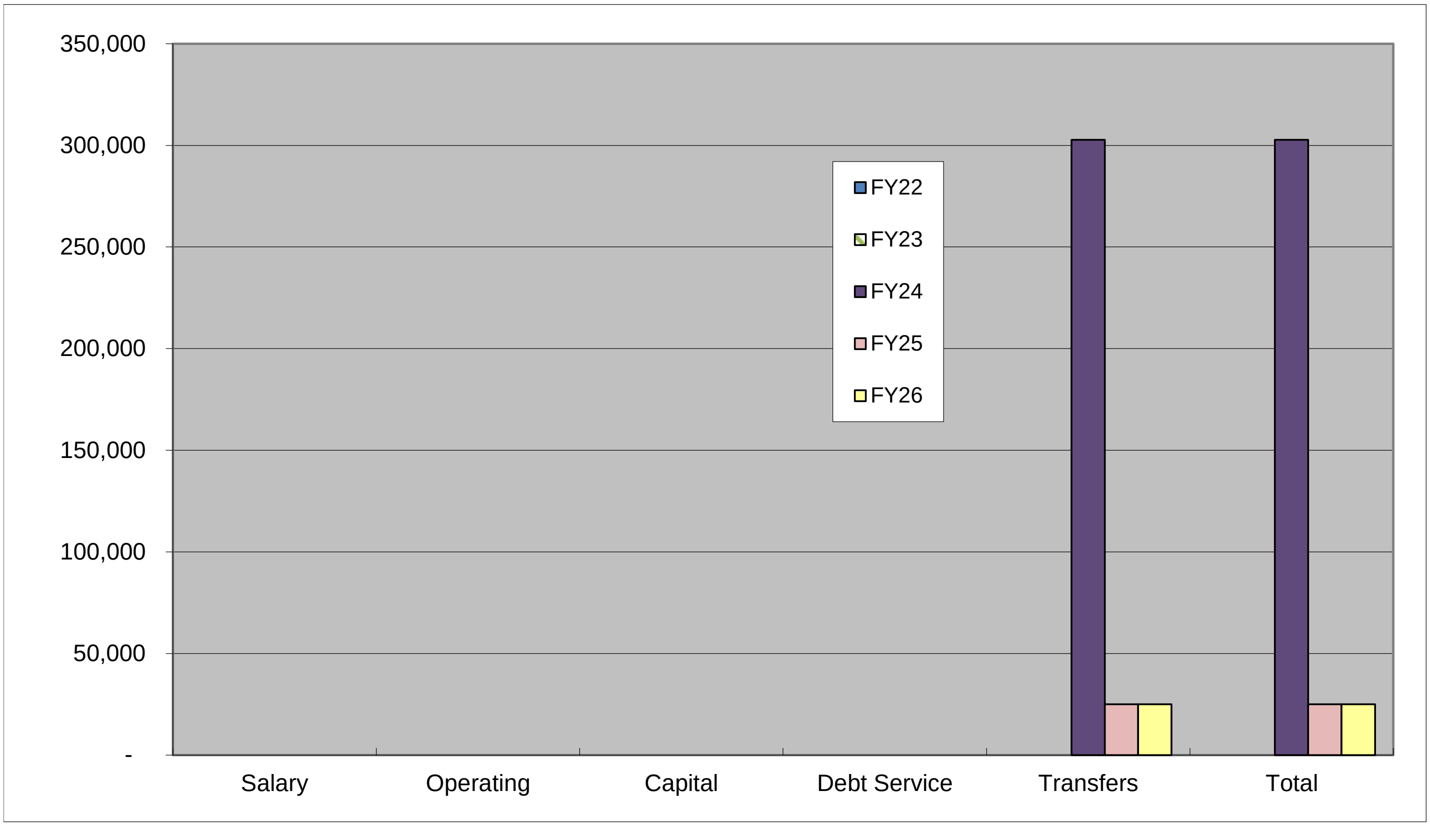
RSID Revolving Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25		PROJECTED FY26
3400.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	-	-		-	-	-		10,000
TOTAL		**-**	**-**		**-**	**-**	**-**		**10,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RSID REVOLVING

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



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

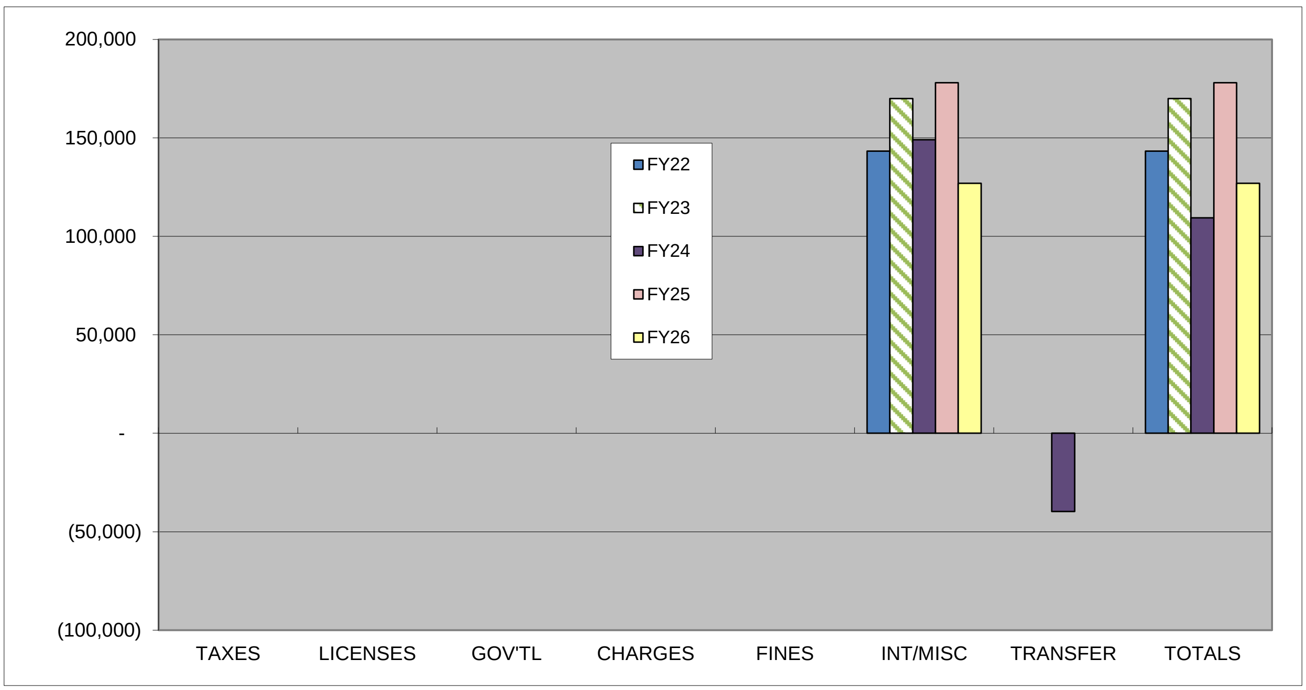
PRELIMINARY FY26 BUDGET
RSID Revolving Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
TRANSFERS										
3400.000.203.521000.820	TRANSFER TO RSID BOND FUNDS	305,000	302,716		25,000	25,000	-		25,000	
	TRANSFERS TOTAL	**305,000**	**302,716**		**25,000**	**25,000**	**-**		**25,000**	
	TOTAL	**305,000**	**302,716**		**25,000**	**25,000**	**-**		**25,000**	

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
RSID BOND

TAX REVENUE	-
NON-TAX REVENUE	127,000
TOTAL REVENUES	**127,000**
Use / (Source) of Reserves	(7,800)
TOTAL RESOURCES USED	**119,200**

BASE APPROPRIATIONS	119,200	**Est. Reserves 7/1/25**	73,337
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	7,800
TOTAL APPROPRIATIONS	**119,200**	**Proj. Res. 6/30/26**	**81,137**



	ACTUAL FY22	**ACTUAL FY23**	**ACTUAL FY24**	**AMENDED BUDGET FY25**	**BUDGET FY26**
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	143,282	169,991	149,102	178,000	127,000
TRANSFER	-	-	(39,746)	-	-
TOTALS	143,282	169,991	109,356	178,000	127,000

FY26 PRELIMINARY BUDGET

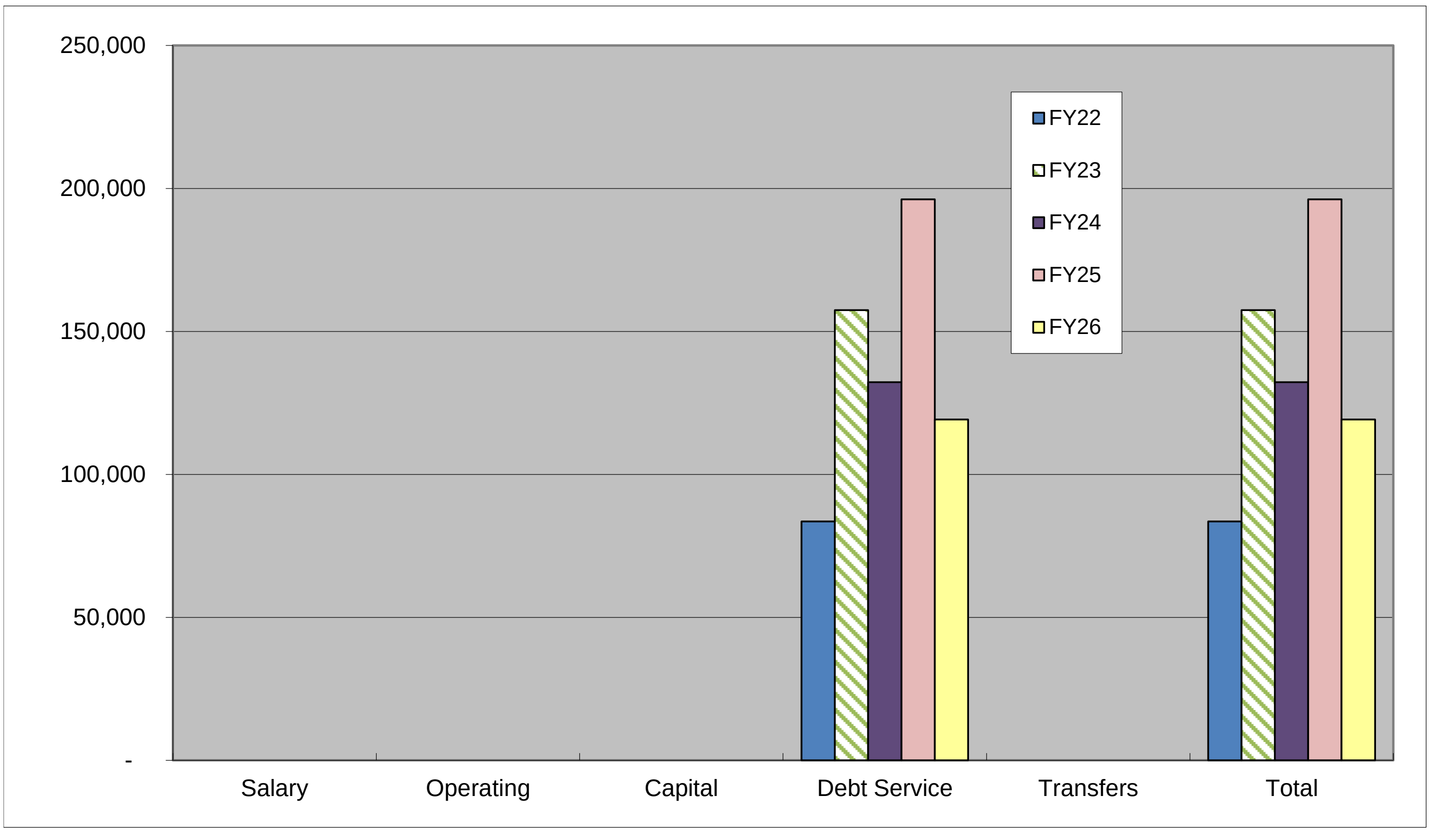
RSID Bond Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
3500.000.000.363020.000	BOND & INT ASSESSMENTS	215,000	143,947	175,000	175,000	81,183	125,000
3500.000.000.363040.000	P&I ASSESSMENTS	-	678	-	-	197	
3500.000.000.371010.000	INTEREST REVENUE	1,000	4,477	3,000	3,000	2,220	2,000
3500.000.000.383000.000	TRANSFER - OTHER FUNDS	-	(39,746)	-	-	-	
TOTAL		**216,000**	**109,356**	**178,000**	**178,000**	**83,600**	**127,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RSID BOND

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Debt Service	83,506	157,412	132,230	196,200	119,200
Transfers	-	-	-	-	-
Total	83,506	157,412	132,230	196,200	119,200

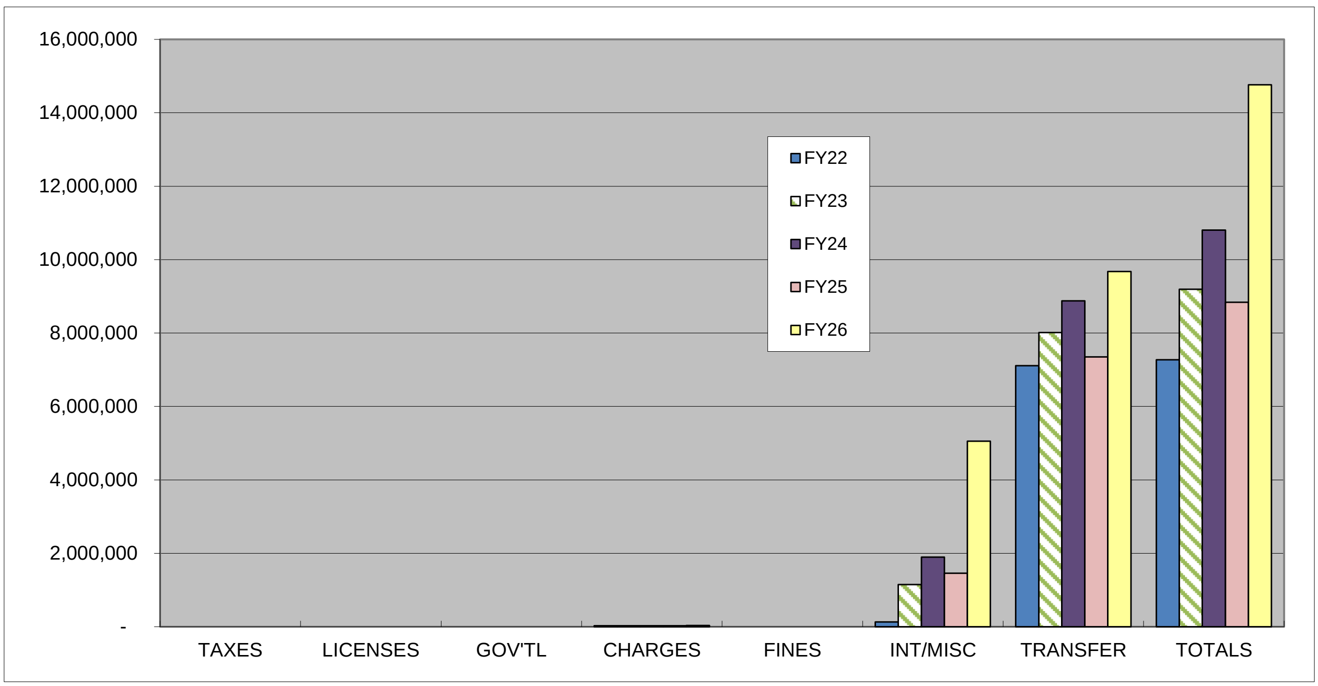
PRELIMINARY FY26 BUDGET
RSID Bond Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL		BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL		Requested FY26	Supplemental Requested
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	10,104		18,000	
3500.000.900.490300.630	PAYING AGENT FEES	1,200	800		1,200	1,200	800		1,200	
	DEBT TOTAL	**246,200**	**132,230**		**196,200**	**196,200**	**75,904**		**119,200**	
	TOTAL	**246,200**	**132,230**		**196,200**	**196,200**	**75,904**		**119,200**	

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
CAPITAL PROJECTS

TAX REVENUE	-
NON-TAX REVENUE	14,765,000
TOTAL REVENUES	**14,765,000**
Use / (Source) of Reserves	21,243,100
TOTAL RESOURCES USED	**36,008,100**

BASE APPROPRIATIONS	36,008,100	**Est. Reserves 7/1/25**	50,828,520
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(21,243,100)
TOTAL APPROPRIATIONS	**36,008,100**	**Proj. Res. 6/30/26**	**29,585,420**



	ACTUAL FY22	**ACTUAL FY23**	**ACTUAL FY24**	**AMENDED BUDGET FY25**	**BUDGET FY26**
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	30,144	28,289	28,523	30,000	35,000
FINES	-	-	-	-	-
INT/MISC	130,199	1,151,285	1,898,441	1,457,000	5,055,000
TRANSFER	7,110,000	8,015,000	8,875,000	7,350,000	9,675,000
TOTALS	7,270,343	9,194,574	10,801,964	8,837,000	14,765,000

FY26 PRELIMINARY BUDGET

Capital Improvement Projects (CIP) Fund - Revenue Budget

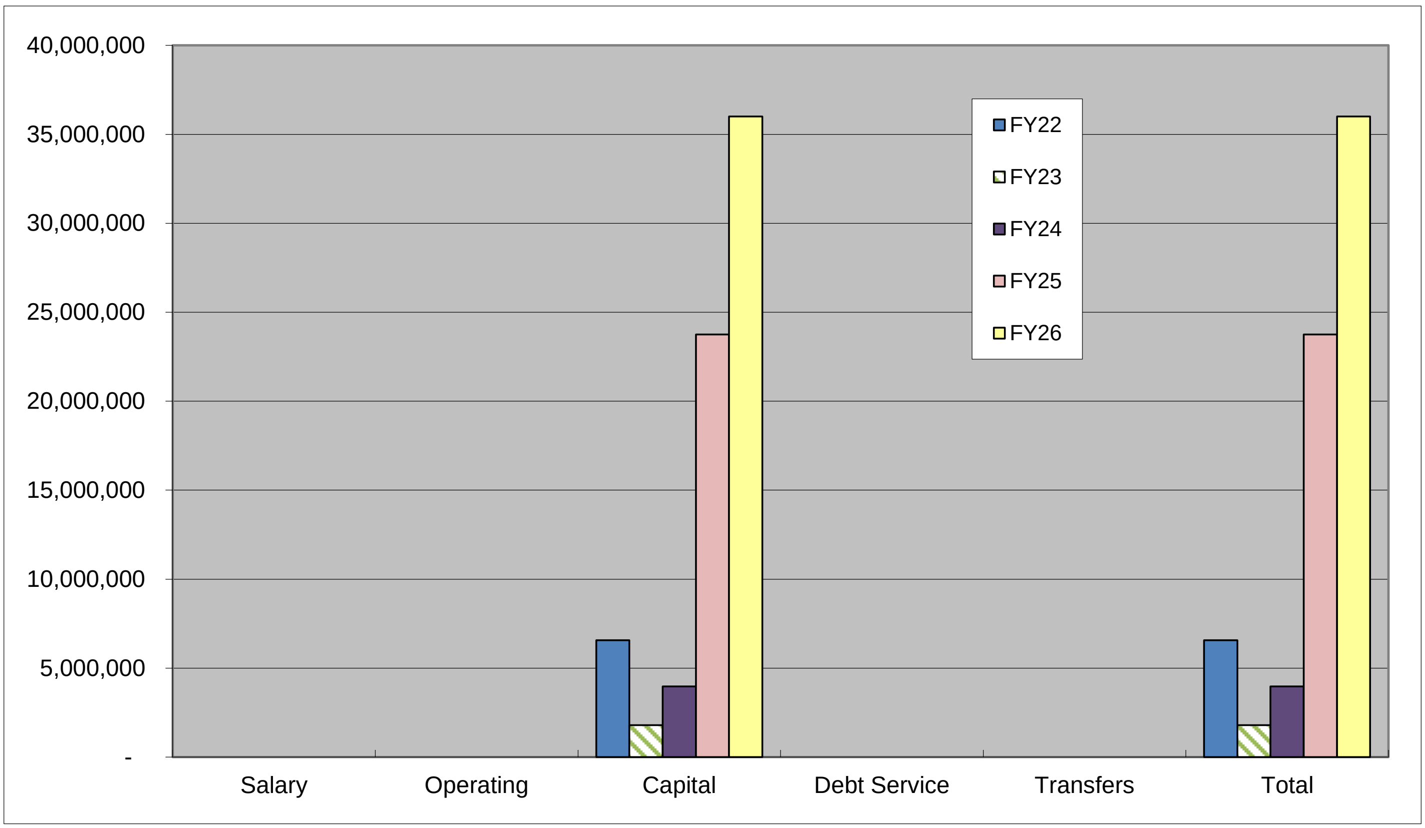
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
4050.000.000.346090.000	PARKING FEES	30,000	28,523	30,000	30,000	19,979	35,000
4050.000.000.360100.000	MDT REIMB BRIDGE	-	-	-	-	-	3,500,000
4050.000.000.362010.000	RENT & ROYALTY	15,000	15,076	15,000	15,000	13,134	-
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	1,484,812	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	2,125,000	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	100,000	50,000
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	825,000	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	625,000	3,500,000
TOTAL		**6,985,000**	**10,801,964**	**8,837,000**	**8,837,000**	**5,192,925**	**14,765,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

CAPITAL IMPROVEMENT PROJECTS FUND (CIP)

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

SEE CAPITAL PROJECTS DETAIL IN SUMMARY SECTION



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	-	-	-	-	-
Capital	6,561,900	1,795,232	3,973,514	23,753,350	36,008,100
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	6,561,900	1,795,232	3,973,514	23,753,350	36,008,100

PRELIMINARY FY26 BUDGET
Capital Projects Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental 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	3,229,883	18,763,500	4,378,500
4050.000.599.411200.921	PARKING	420,000	355,762	10,500	10,500	7,124	315,000	304,500
4050.000.599.411200.930	GENERAL FUND -LAND IMPROVEMENT	508,000	3,800	508,000	508,000	-	500,000	(8,000)
4050.000.599.411200.940	GENERAL FUND - EQUIPMENT	300,000	57,174	500,000	500,000	148,896	550,000	50,000
4050.000.599.420110.920	SHERIFF - BUILDING	2,550,525	623,500	1,356,600	1,356,600	749	1,603,350	246,750
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	427,275	150,000	(512,000)
4050.000.599.420250.920	YOUTH SERVICES CENTER - BLDG	131,250	23,462	152,250	152,250	-	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	52,878	136,000	19,000
4050.000.599.430210.920	ROAD - BUILDING	-	-	25,000	25,000	-	-	(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	76,449	6,500,000	2,500,000
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	13,039	-	-
	CAPITAL TOTAL	**11,146,025**	**3,973,514**	**23,714,850**	**23,753,350**	**4,280,241**	**36,008,100**	
	TOTAL	**11,146,025**	**3,973,514**	**23,714,850**	**23,753,350**	**4,280,241**	**36,008,100**	

SEE CAPITAL PROJECTS SPREADSHEET IN SUMMARY SECTION

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

YELLOWSTONE COUNTY - CIP FUND PRELIMINARY FY26 BUDGET												
	GENERAL FUND	**PARKING**	**PUBLIC SAFETY**	**YOUTH SERVICES**	**ROAD - HEAVY EQUIPMENT**	**BUNDY BRIDGE**	**BRIDGE**	**JUNK VEHICLE**	**EXTENSION**	**WEED**	**RECORDS PRESERV.**	**TOTAL**
Net Cash 7/01/25	**33,241,255**	**511,387**	**4,910,085**	**388,398**	**5,168,334**	**150,387**	**5,147,340**	**223,456**	**249,167**	**551,596**	**287,115**	50,828,520
Expenditures	(18,920,000)	(300,000)	(1,802,000)	(241,000)	(6,500,000)	-	(6,800,000)	(200,000)	(100,000)	(80,000)	-	(34,943,000)
Interest Earned	1,021,553	15,645	150,215	11,882	158,115	-	157,473	6,836	7,623	16,875	8,784	1,555,000
Transfers-in	4,500,000	-	-	-	3,500,000	-	1,600,000	50,000	25,000	-	-	9,675,000
Parking fees	-	35,000	-	-	-	-	-	-	-		-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
MDT Bridge Reimbursement	-	-	-	-	-	-	3,500,000	-	-	-	-	3,500,000
EST. CASH 6/30/26	**19,842,808**	**262,032**	**3,258,300**	**159,280**	**2,326,449**	**150,387**	**3,604,813**	**80,292**	**181,790**	**488,471**	**295,899**	**30,650,520**
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)
Removal of Rental House (920)	(100,000)											(100,000)
NVR CAB (940)	(100,000)											(100,000)
CAB 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 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 PRELIMINARY FY26 BUDGET	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - HEAVY EQUIPMENT	BUNDY BRIDGE	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
Net Cash 7/01/25	**33,241,255**	**511,387**	**4,910,085**	**388,398**	**5,168,334**	**150,387**	**5,147,340**	**223,456**	**249,167**	**551,596**	**287,115**	50,828,520
Expenditures	(18,920,000)	(300,000)	(1,802,000)	(241,000)	(6,500,000)	-	(6,800,000)	(200,000)	(100,000)	(80,000)	-	(34,943,000)
Interest Earned	1,021,553	15,645	150,215	11,882	158,115	-	157,473	6,836	7,623	16,875	8,784	1,555,000
Transfers-in	4,500,000	-	-	-	3,500,000	-	1,600,000	50,000	25,000	-	-	9,675,000
Parking fees	-	35,000	-	-	-	-	-	-	-		-	35,000
Property rent	-	-	-	-	-	-	-	-	-	-	-	-
MDT Bridge Reimbursement	-	-	-	-	-	-	3,500,000	-	-	-	-	3,500,000
EST. CASH 6/30/26	**19,842,808**	**262,032**	**3,258,300**	**159,280**	**2,326,449**	**150,387**	**3,604,813**	**80,292**	**181,790**	**488,471**	**295,899**	**30,650,520**
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)							(6,500,000)					(6,500,000)
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	**(18,920,000)**	**(300,000)**	**(1,802,000)**	**(241,000)**	**(6,500,000)**	**-**	**(6,800,000)**	**(200,000)**	**(100,000)**	**(80,000)**	**-**	**(34,943,000)**

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

YELLOWSTONE COUNTY - CIP FUND
FY27 - FY30 Projected

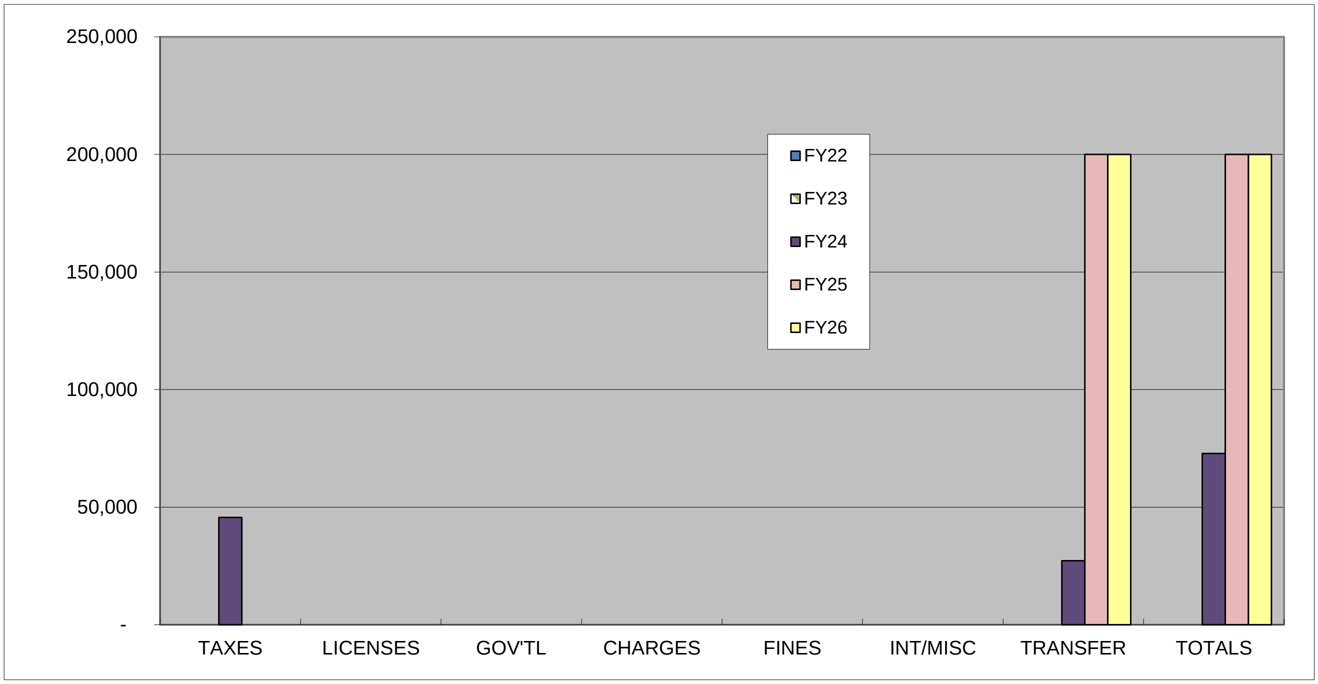
	GENERAL FUND	PARKING	PUBLIC SAFETY	YOUTH SERVICES	ROAD - EQUIPMENT	BRIDGE	JUNK VEHICLE	EXTENSION	WEED	RECORDS PRESERV.	TOTAL
FUTURE PROJECTS											
FY27											
General Equipment Needs-5 yr avg.	75,000										75,000
Regular flooring replacement-courthouse	20,000										20,000
Complete Modification to CAB	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	29,842,808	337,032	3,458,300	209,280	9,326,449	5,104,813	205,292	221,790	488,471	295,899	49,490,133
(6/30/25 cash & FY27-FY30 transfers)											
Surplus/(Shortfall)	**14,962,808**	**312,032**	**1,458,300**	**209,280**	**3,626,449**	**4,904,813**	**80,292**	**221,790**	**433,471**	**295,899**	**26,505,133**

This schedule does not attempt to track items normally assimilated into each fund's operating funds on a routine basis.

FY26 PRELIMINARY
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	**Est. Reserves 7/1/25**	-
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	-
TOTAL APPROPRIATIONS	**200,000**	**Proj. Res. 6/30/26**	**-**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	45,646	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	-	-	-	-	-
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	27,228	200,000	200,000
TOTALS	-	-	72,874	200,000	200,000

FY26 PRELIMINARY BUDGET

RSID Construction Fund- Revenue Budget

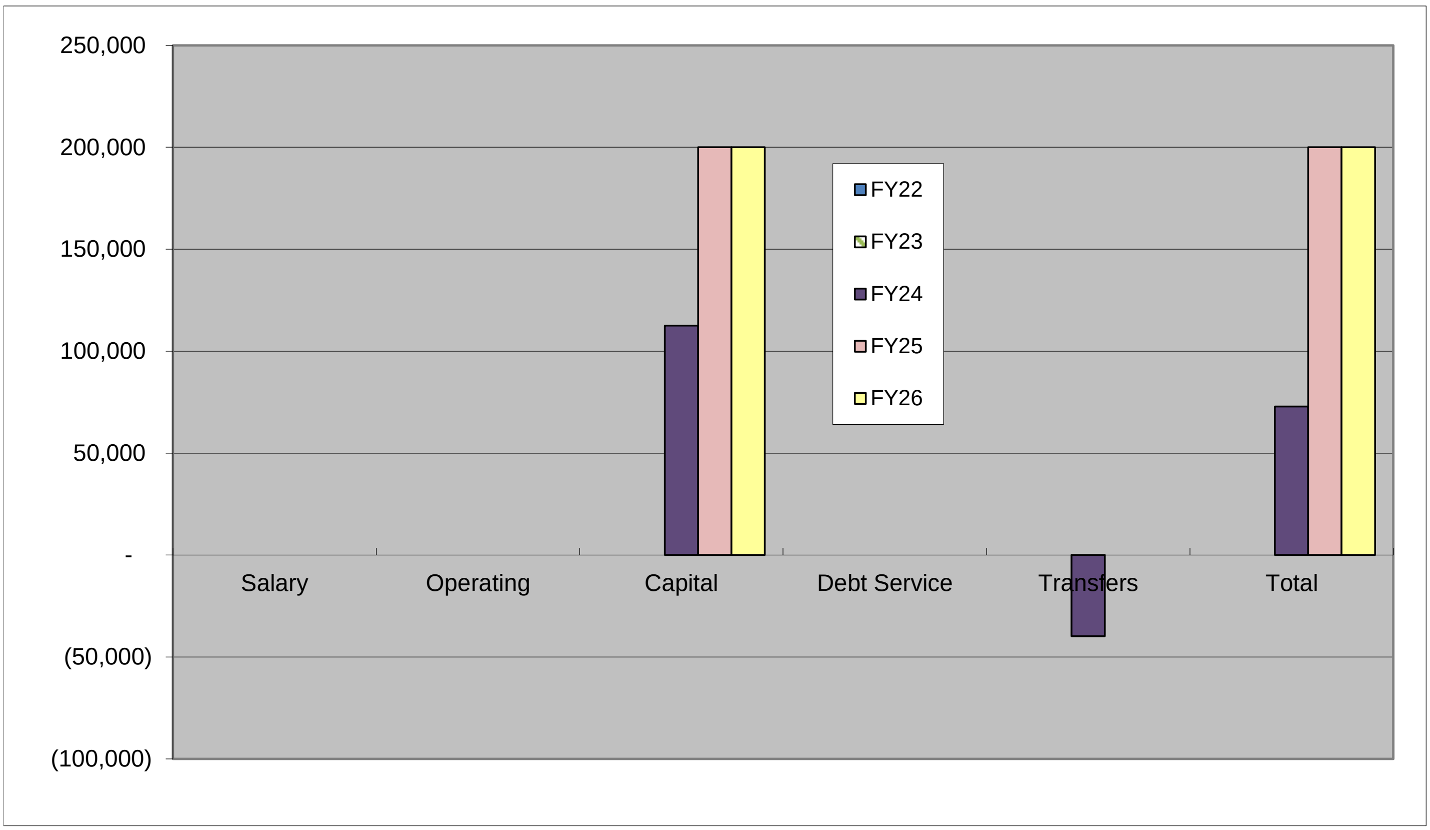
Account		FY24 AMEND BUDGET	FY24 ACTUAL		FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25		PROJECTED FY26
4200.000.000.381030.000	LOAN PROCEEDS - RSIDS	75,000	-		-	-	-		-
4200.000.000.383096.000	TRANSFER - ROAD	30,000	27,228		200,000	200,000	-		200,000
4205.000.000.363020.000	BOND & INT ASSESSMENTS	40,000	45,646		-	-	-		
TOTAL		**145,000**	**72,874**		**200,000**	**200,000**	**-**		**200,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

RSID CONSTRUCTION

This fund is utilized for constructing improvements for individual Rural Special Improvement Districts, which is initially funded by debt financing and later assessed back to benefitted properties to pay the debt. (see RSID Bond Fund). Budgets for RSID construction are difficult to estimate because new districts can be petitioned to be created at any time.

CAPITAL REQUESTED:



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

PRELIMINARY FY26 BUDGET

RSID Construction Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
CAPITAL								
4205.000.911.490310.337	RSID 890 - PUBLICITY/ADVERTISING	-	54	-	-	-		
4205.000.911.490310.347	RSID 890 - ADMINISTRATION	-	3,654	-	-	-		
4205.000.911.490310.923	RSID 890 - CONSTRUCTION	115,000	92,412	200,000	200,000	-	200,000	
4205.000.911.490310.954	RSID 890 - 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**	

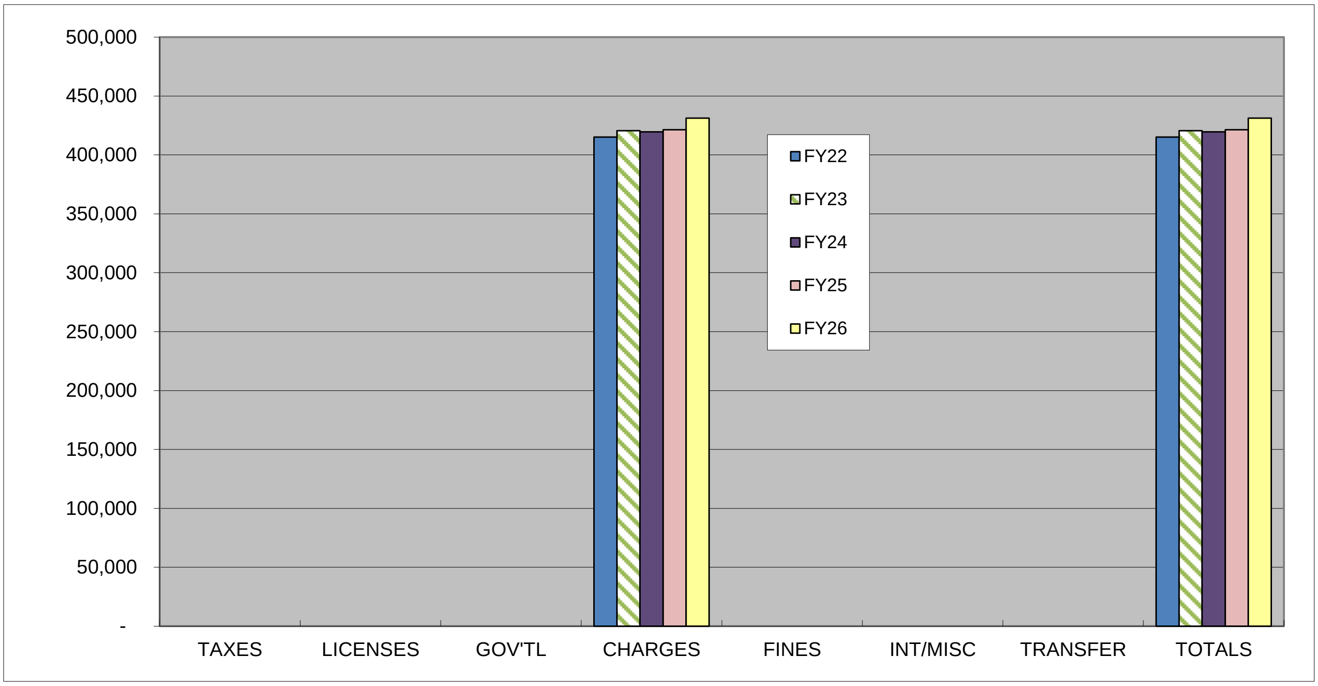
FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
COUNTY SOLID WASTE DISPOSAL

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	**Est. Reserves 7/1/25**	453,699
TRANSFERS & CONTINGENCY	77,000	(Use)/Source of Reserves	(102,700)
TOTAL APPROPRIATIONS	**532,000**	**Proj. Res. 6/30/26**	**350,999**

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	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	415,081	420,493	419,562	421,300	431,300
FINES	-	-	-	-	-
INT/MISC	-	-	-	-	-
TRANSFER	-	-	-	-	-
TOTALS	415,081	420,493	419,562	421,300	431,300

FY26 PRELIMINARY BUDGET

County Solid Waste Disposal Fund - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
5410.000.000.363010.000	MAINTENANCE ASSESSMENTS	417,000	416,735	420,000	420,000	356,950	430,000
5410.000.000.363040.000	P & I ASSESSMENTS	1,300	2,827	1,300	1,300	1,698	1,300
TOTAL		**418,300**	**419,562**	**421,300**	**421,300**	**358,648**	**431,300**

RESIDENTIAL RATE:

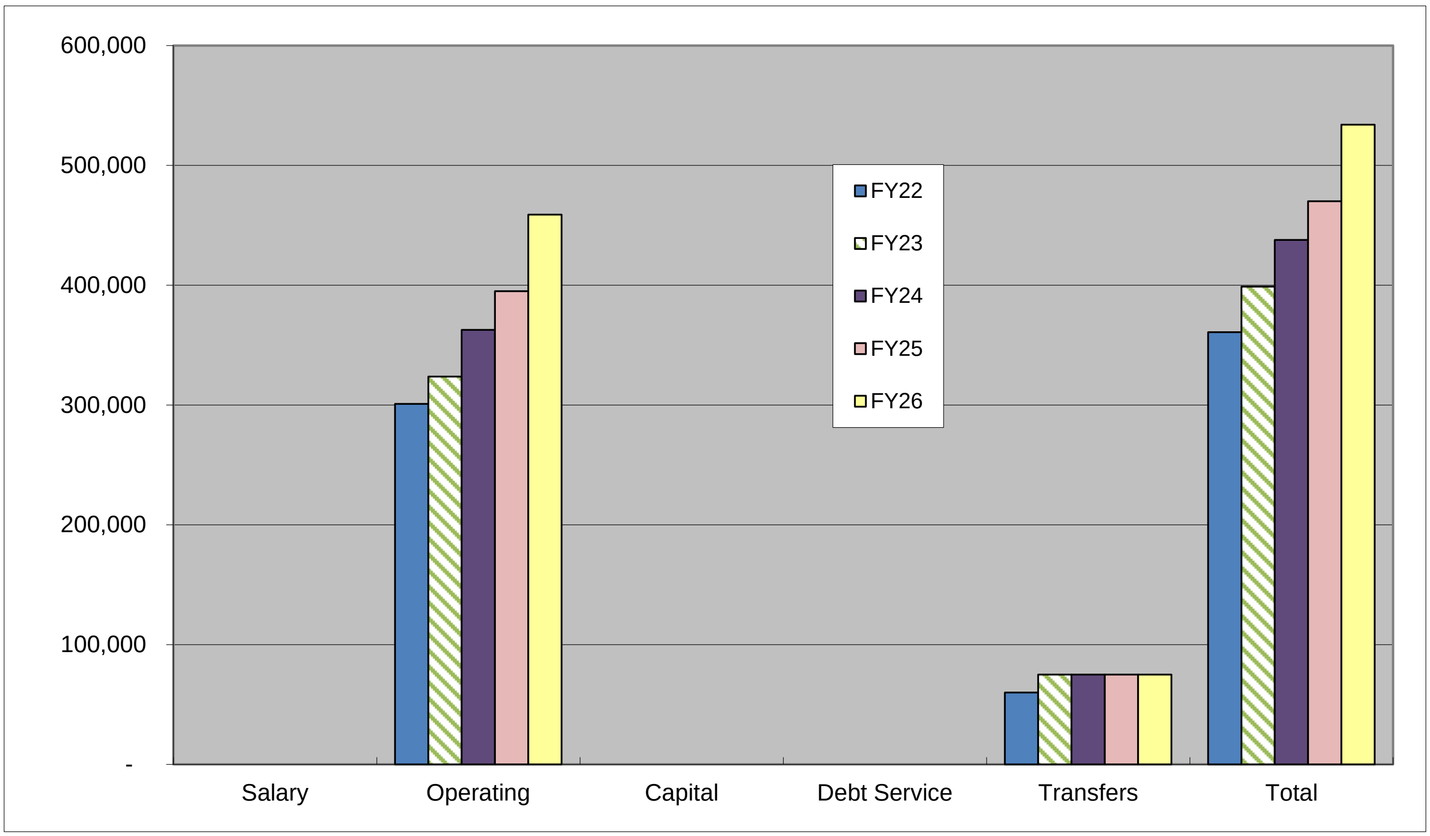
FY22	25.00	Increase required to fund City of Billings' escalation of fees to the County
FY18	20.00	
FY15	15.00	Residential fee only. Commercial will pay at landfill or thru refuse hauler/carrier
FY14	35.00	Board decided to leave rate the same pending potential change in assessment method
FY13	35.00	Rate increase needed to cover district expenses - $100,000 shortfall in revenues to expenses in FY12
FY12	28.00	
FY11	28.00	Rate increase to decelerate reserve reduction rate & City landfill rate incr.- (7% for FY11)
FY10	25.00	Rate increase to decelerate reserve reduction rate & City landfill rate incr.
FY09	22.00	Rate increase to decelerate reserve reduction rate
FY08	20.00	Rate increase to decelerate reserve reduction rate
FY07	18.00	

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

COUNTY SOLID WASTE DISPOSAL

This fund accounts for the fee assessed on County rural residents as a charge to use the City of Billings landfill.

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	300,808	323,814	362,670	395,000	459,000
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	60,000	75,000	75,000	75,000	75,000
Total	360,808	398,814	437,670	470,000	534,000

PRELIMINARY FY26 BUDGET

County Solid Waste Disposal Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
5410.000.427.430800.395	LANDFILL CONTRACT	345,670	345,670	374,000	374,000	374,000	438,000	64,000
5410.000.427.430800.397	CONTRACT SERVICES - BRIGHT-N -BEAUTI	15,000	15,000	15,000	15,000	15,000	15,000	-
5410.000.427.430800.399	OTHER CONTRACT-TREE CHIPPING&CUST	4,000	2,000	4,000	4,000	2,000	4,000	-
5410.000.427.430800.850	CONTINGENCY	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	37,500	75,000	
	TRANSFERS TOTAL	**75,000**	**75,000**	**75,000**	**75,000**	**37,500**	**75,000**	
	TOTAL	**441,670**	**437,670**	**470,000**	**470,000**	**428,500**	**534,000**	

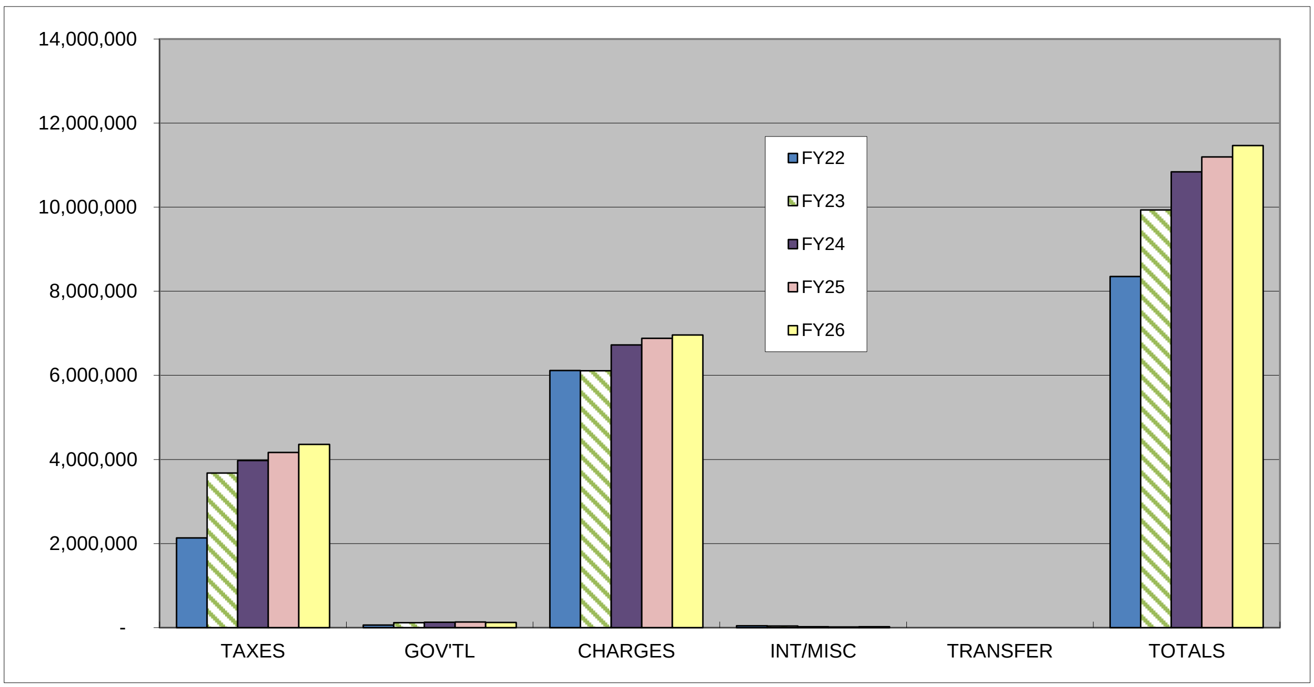
REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5410.000.427.430800.395	City of Billings increase to contract	64,000
		64,000

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
METRA FUND

TAX REVENUE	4,357,541		
NON-TAX REVENUE	7,106,760	FY 25 MILLS	**8.04**
TOTAL REVENUES	**11,464,301**	FY 26 MILLS	**8.44**
Use / (Source) of Reserves	1,128,862	Change	**0.40**
TOTAL RESOURCES USED	**12,593,163**		

BASE APPROPRIATIONS	9,151,163	**Est. Reserves 7/1/25**	5,076,940
TRANSFERS & CONTINGENCY	3,442,000	(Use)/Source of Reserves	(1,128,862)
TOTAL APPROPRIATIONS	**12,593,163**	**Proj. Res. 6/30/26**	**3,948,078**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	2,131,747	3,674,409	3,976,198	4,166,773	4,357,541
GOV'TL	62,135	115,583	125,308	132,823	124,760
CHARGES	6,114,754	6,109,768	6,722,765	6,883,000	6,962,000
INT/MISC	44,169	36,775	19,215	15,000	20,000
TRANSFER	-	-	-	-	-
TOTALS	8,352,805	9,936,535	10,843,486	11,197,596	11,464,301

FY26 PRELIMINARY BUDGET

METRA Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
5810.000.000.311010.000	REAL PROPERTY TAXES	3,892,941	3,875,384	4,083,173	4,083,173	4,204,068	4,273,941
5810.000.000.311020.000	PERSONAL PROPERTY TAXES	33,000	77,875	65,000	65,000	(14,519)	65,000
5810.000.000.311021.000	MOBILE HOME TAXES	10,000	18,858	15,000	15,000	242	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	3,683	3,600
5810.000.000.335240.000	STATE ENTITLEMENT	113,266	125,308	132,823	132,823	99,617	124,760
5810.000.000.337021.000	HARVEST HAVEN GARDEN GRANT	-	-	-	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	66,185	175,000
5810.000.000.346007.000	GROUNDS USE FEES	108,000	125,530	120,000	120,000	103,447	75,000
5810.000.000.346008.000	PAVILION USE FEES	147,000	154,571	155,000	155,000	69,625	165,000
5810.000.000.346009.000	EXPO USE FEES	250,000	317,932	285,000	285,000	171,100	285,000
5810.000.000.346010.000	ARENA USE FEES	350,000	441,818	420,000	420,000	238,675	400,000
5810.000.000.346011.000	EQUIP RENTAL	15,000	11,430	15,000	15,000	9,200	-
5810.000.000.346012.000	USER SERVICES	425,000	507,057	450,000	450,000	278,080	460,000
5810.000.000.346013.000	CONCESSIONS	600,000	689,309	625,000	625,000	400,431	630,000
5810.000.000.346015.000	SKYBOX FOOD	5,000	4,555	5,000	5,000	1,745	-
5810.000.000.346016.000	METRA - CATERING	108,000	160,764	125,000	125,000	45,943	100,000
5810.000.000.346018.000	CONCESSIONS- OUTSIDE CONTRACTORS	250,000	258,233	350,000	350,000	213,925	365,000
5810.000.000.346022.000	T-SHIRT / SOUVENIRS SALES	100,000	141,795	130,000	130,000	54,803	125,000
5810.000.000.346024.000	INTERNET TICKET FEE	550,000	580,852	610,000	610,000	206,402	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	45,666	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	201,472	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	384,446	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	40,967	20,000
5810.000.000.371010.000	INTEREST REVENUE	-	-	-	-	-	-
TOTAL		**10,356,807**	**10,843,486**	**11,192,596**	**11,197,596**	**9,035,106**	**11,464,301**

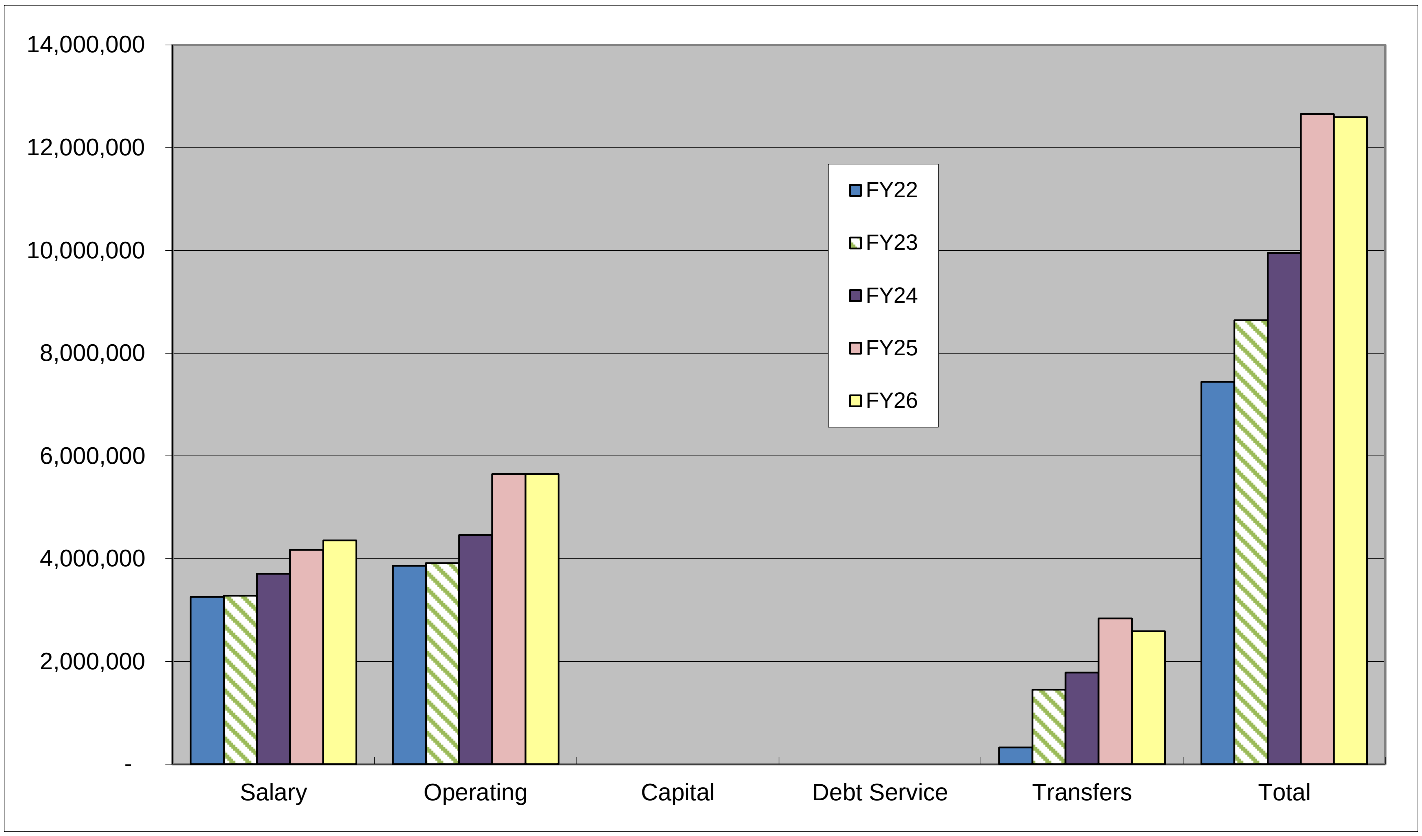
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

METRA / FAIR FUND

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

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 FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	3,255,934	3,280,501	3,704,736	4,173,832	4,358,370
Operating	3,864,183	3,911,338	4,460,432	5,645,802	5,645,482
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	12,656,343	12,593,163

PRELIMINARY FY26 PERSONNEL LISTS

ALL SALARY NUMBERS ARE FOR BUDGETING PURPOSES ONLY

METRA - FTE RECAP

		FY26 FTE's	FY25 FTE's	FY24 FTE's	FY23 FTE's	FY26 SALARY	0.25% UNEM.	WORK COMP	HEALTH INSUR.	7.65% FICA	LIFE INSUR.	Long-term Disability	9.170% PERS	TOTAL SALARY & 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	496,903	1,102	14,679	93,456	36,815	1,388	1,651	44,029	673,262
553	FOOD & BEVERAGE	3.00	3.00	3.00	3.00	190,783	477	1,812	35,640	14,595	540	654	17,495	261,996
554	PRODUCTION	16.75	16.75	0.00	0.00	927,724	2,319	28,213	198,990	70,971	2,996	3,182	85,072	1,319,468
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 DEPARTMENT					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	3,272,734	8,042	54,755	494,406	249,166	7,417	9,040	262,810	4,341,609

PRELIMINARY FY26 BUDGET

METRA Fund - Administration - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.551.460442.111	SALARIES/PERM	330,302	270,566	298,753	298,753	208,853	373,606	
5810.000.551.460442.120	OVERTIME	5,000	2,365	2,500	2,500	2,094	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	318	1,040	
5810.000.551.460442.142	WORKER'S COMPENSATION	2,035	469	2,232	2,232	750	2,911	
5810.000.551.460442.143	GROUP HEALTH INSURANCE	44,352	30,954	34,272	34,272	25,662	47,520	
5810.000.551.460442.144	SOCIAL SECURITY	25,651	20,408	26,106	26,106	15,357	31,832	
5810.000.551.460442.147	LONG TERM DISABILITY	1,133	866	1,025	1,025	733	1,281	
5810.000.551.460442.153	LIFE INSURANCE	690	470	540	540	358	726	
5810.000.551.460442.156	PUBLIC EMPLOYEE RETIRE	30,412	24,753	30,952	30,952	19,130	38,157	
	PERSONNEL TOTAL	**440,078**	**311,171**	**436,892**	**436,892**	**273,255**	**539,574**	
OPERATING								
5810.000.551.460442.210	OFFICE SUPPLIES	5,500	3,539	5,500	5,500	2,206	5,000	(500)
5810.000.551.460442.220	OPERATING SUPPLIES	7,700	6,983	6,500	6,500	2,483	8,500	2,000
5810.000.551.460442.231	GAS-OIL-GREASE-ETC	1,700	815	1,800	1,800	753	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	992	2,000	1,000
5810.000.551.460442.330	MEMBERSHIP & DUES	8,500	5,835	8,500	8,500	5,650	8,000	(500)
5810.000.551.460442.337	PUBLICITY/ADVERTISING	500	104	500	500	142	500	-
5810.000.551.460442.345	TECHNOLOGY	14,100	12,747	10,158	10,158	9,873	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	29,811	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	8,765	15,000	(65,000)
5810.000.551.460442.510	INSURANCE	31,309	31,309	72,429	72,429	75,063	78,000	5,571
5810.000.551.460442.530	RENT/LEASE- MAIL MACHINE	2,500	2,325	2,500	2,500	1,736	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**	**145,355**	**990,707**	
TRANSFERS								
5810.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPORT	**83,858**	**83,858**	**86,709**	**86,709**	**43,354**	**89,310**	2,601
	TOTAL	**1,157,545**	**654,087**	**1,587,088**	**1,587,088**	**461,964**	**1,619,592**	

PRELIMINARY FY26 BUDGET

METRA Fund - Administration - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
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

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

PRELIMINARY FY26 BUDGET
METRA Fund - Facilities - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.552.460442.111	SALARIES/PERM	1,263,936	1,253,905	477,233	477,233	344,579	496,903	
5810.000.552.460442.112	SALARIES/TEMP	10,000	4,874	11,000	11,000	2,412	11,000	-
5810.000.552.460442.120	OVERTIME	185,000	156,209	25,000	55,000	47,615	55,000	30,000
5810.000.552.460442.141	UNEMPLOYMENT COMPENSATION	2,188	2,122	763	763	592	1,267	
5810.000.552.460442.142	WORKER'S COMPENSATION	43,382	29,353	13,409	13,409	1,666	16,590	
5810.000.552.460442.143	GROUP HEALTH INSURANCE	255,024	224,994	90,720	90,720	62,006	93,456	
5810.000.552.460442.144	SOCIAL SECURITY	111,609	105,310	38,919	38,919	29,751	41,864	
5810.000.552.460442.147	LONG TERM DISABILITY	4,335	3,672	1,622	1,622	1,046	1,651	
5810.000.552.460442.153	LIFE INSURANCE	3,921	3,446	1,379	1,379	939	1,388	
5810.000.552.460442.156	PUBLIC EMPLOYEE RETIRE	131,418	127,796	45,145	45,145	35,571	49,073	
	PERSONNEL TOTAL	**2,010,813**	**1,911,681**	**705,190**	**735,190**	**526,177**	**768,192**	
OPERATING								
5810.000.552.460442.220	OPERATING SUPPLIES	55,000	65,407	55,000	55,000	44,996	55,000	-
5810.000.552.460442.224	JANITORIAL SUPPLIES	60,000	78,577	70,000	70,000	35,831	60,000	(10,000)
5810.000.552.460442.230	REPAIR & MAINT SUPPLIES	20,000	19,390	20,000	20,000	10,288	20,000	-
5810.000.552.460442.231	GAS-OIL-GREASE-ETC	45,000	43,120	45,000	45,000	23,862	45,000	-
5810.000.552.460442.256	FOOD DEPT - USE	500	419	500	500	-	500	-
5810.000.552.460442.301	HARVEST HAVEN GARDEN GRANT	-	-	-	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	333,631	430,000	-
5810.000.552.460442.342	WATER	110,000	73,283	100,000	100,000	62,581	100,000	-
5810.000.552.460442.344	NATURAL GAS	175,000	89,755	175,000	145,000	85,369	145,000	(30,000)
5810.000.552.460442.345	TECHNOLOGY	83,533	74,089	77,139	77,139	46,971	75,139	(2,000)
5810.000.552.460442.346	GARBAGE	90,000	81,077	85,000	85,000	53,399	85,000	-
5810.000.552.460442.361	VEHICLE REPAIRS	12,500	8,106	12,500	12,500	1,850	10,000	(2,500)
5810.000.552.460442.365	GROUND MAINTENANCE	32,000	30,182	30,000	22,000	3,976	25,000	(5,000)
5810.000.552.460442.367	JANITORIAL SERV-ADMIN- STARPLEX	10,000	1,344	5,000	5,000	-	2,500	(2,500)
5810.000.552.460442.369	BUILDING REPAIRS	45,000	46,758	45,000	45,000	40,228	45,000	-
5810.000.552.460442.398	VARIABLE CONTRACT SERVICES	69,000	69,400	55,000	63,000	60,029	65,000	10,000
5810.000.552.460442.533	EQUIPMENT RENTAL	5,000	2,153	5,000	5,000	3,775	5,000	-
5810.000.552.460442.540	SPECIAL ASSESSMENTS	8,350	5,580	8,350	8,350	2,115	8,350	-
	OPERATING TOTAL	**1,226,383**	**1,102,800**	**1,218,989**	**1,193,989**	**808,969**	**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**	**1,375,000**	**2,500,000**	**(250,000)**
	TOTAL	**4,937,196**	**4,714,481**	**4,674,179**	**4,679,179**	**2,710,146**	**4,445,181**	

PRELIMINARY 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

PRELIMINARY FY26 BUDGET

METRA Fund - Food & Beverage - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.553.460442.111	SALARIES/PERM	177,419	172,599	177,965	177,965	127,500	190,783	
5810.000.553.460442.112	SALARIES/TEMP	161,000	168,824	150,000	146,000	110,773	155,000	5,000
5810.000.553.460442.120	OVERTIME	18,000	19,674	15,000	19,000	14,126	20,000	5,000
5810.000.553.460442.141	UNEMPLOYMENT COMPENSATION	511	542	514	514	379	914	
5810.000.553.460442.142	WORKER'S COMPENSATION	3,378	2,586	3,143	3,143	1,575	3,412	
5810.000.553.460442.143	GROUP HEALTH INSURANCE	33,264	30,492	34,272	34,272	24,248	35,640	
5810.000.553.460442.144	SOCIAL SECURITY	26,042	26,843	26,237	26,237	18,627	27,982	
5810.000.553.460442.147	LONG TERM DISABILITY	609	550	610	610	437	654	
5810.000.553.460442.153	LIFE INSURANCE	540	495	523	523	373	540	
5810.000.553.460442.156	PUBLIC EMPLOYEE RETIRE	16,092	20,937	16,141	16,141	14,750	17,495	
	PERSONNEL TOTAL	**436,855**	**443,542**	**424,405**	**424,405**	**312,788**	**452,421**	
OPERATING								
5810.000.553.460442.220	OPERATING SUPPLIES	38,750	33,382	30,000	30,000	10,282	25,000	(5,000)
5810.000.553.460442.223	FOOD	200,000	210,141	225,000	220,000	146,448	215,000	(10,000)
5810.000.553.460442.228	FOOD- CATERING	36,000	54,991	42,000	42,000	22,816	42,000	-
5810.000.553.460442.231	CONCESSIONS- GAS-OIL-GREASE-ETC	600	202	600	600	77	400	(200)
5810.000.553.460442.256	FOOD- INTERNAL USAGE	3,500	3,430	5,000	5,000	2,025	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	9,869	10,556	(3,000)
5810.000.553.460442.362	MAINTENANCE & REPAIRS	10,000	9,655	7,500	12,500	10,955	12,000	4,500
5810.000.553.460442.398	CONTRACTS- CLEANING, SECURITY	6,000	6,289	6,500	6,500	5,996	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**	**238,581**	**348,706**	
	TOTAL	**787,121**	**796,783**	**785,061**	**785,061**	**551,369**	**801,127**	

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	
		-

PRELIMINARY FY26 BUDGET

METRA Fund - Production - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.554.460442.111	SALARIES/PERM	-	1,667	928,551	928,551	683,411	927,724	-
5810.000.554.460442.112	SALARIES/TEMP- NOVELTY SALES	15,000	12,396	15,000	15,000	3,962	10,000	(5,000)
5810.000.554.460442.120	OVERTIME	-	-	75,000	93,000	78,549	90,000	15,000
5810.000.554.460442.141	UNEMPLOYMENT COMPENSATION	23	21	1,528	1,528	1,149	2,569	
5810.000.554.460442.142	WORKER'S COMPENSATION	152	116	25,969	25,969	21,934	28,878	
5810.000.554.460442.143	GROUP HEALTH INSURANCE	-	-	191,352	191,352	127,624	198,990	
5810.000.554.460442.144	SOCIAL SECURITY	1,148	1,076	77,919	77,919	57,161	78,621	
5810.000.554.460442.147	LONG TERM DISABILITY	-	-	2,966	2,966	2,115	2,996	
5810.000.554.460442.153	LIFE INSURANCE	-	-	3,185	3,185	2,007	3,182	
5810.000.554.460442.156	PUBLIC EMPLOYEE RETIRE	680	199	84,900	84,900	69,213	85,531	
	PERSONNEL TOTAL	**17,003**	**15,475**	**1,406,370**	**1,424,370**	**1,047,125**	**1,428,491**	
OPERATING								
5810.000.554.460442.220	OPERATING SUPPLIES	12,000	7,838	10,000	18,000	12,933	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	7,771	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	169,938	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	187,264	225,000	15,000
5810.000.554.460442.510	INSURANCE	8,443	10,120	11,000	11,000	10,472	12,000	1,000
5810.000.554.460442.533	EVENT EQ. RENTAL (lifts, Generators, etc.)	4,000	4,577	5,000	5,000	1,644	15,000	10,000
5810.000.554.460442.851	CONTINGENCY - PROTEST TAXES	118,000	-	83,000	48,250	-	142,000	59,000
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**	**395,671**	**1,204,335**	
	TOTAL	**1,150,396**	**1,032,872**	**2,531,690**	**2,531,690**	**1,442,796**	**2,632,826**	

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 inc	15,000
5810.000.554.460442.220	Staff uniforms, event supplies due to dept split	8,000
5810.000.554.460442.398	Starpex & Sheriff rate inc	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

PRELIMINARY FY26 BUDGET

METRA Fund - Marketing - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.555.460442.111	SALARIES/PERM	207,118	168,497	207,048	207,048	155,605	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	3,524	4,000	-
5810.000.555.460442.141	UNEMPLOYMENT COMPENSATION	335	267	320	320	239	552	
5810.000.555.460442.142	WORKER'S COMPENSATION	397	214	318	318	148	307	
5810.000.555.460442.143	GROUP HEALTH INSURANCE	33,264	25,872	34,272	34,272	25,662	35,640	
5810.000.555.460442.144	SOCIAL SECURITY	17,069	12,157	16,298	16,298	10,783	16,902	
5810.000.555.460442.147	LONG TERM DISABILITY	710	529	710	710	507	737	
5810.000.555.460442.153	LIFE INSURANCE	540	420	540	540	405	540	
5810.000.555.460442.156	PUBLIC EMPLOYEE RETIRE	19,511	16,011	19,142	19,142	14,431	20,077	
	PERSONNEL TOTAL	**294,944**	**233,507**	**284,648**	**284,648**	**211,304**	**295,695**	
OPERATING								
5810.000.555.460442.220	OPERATING SUPPLIES	8,725	6,997	6,000	6,000	3,451	6,000	-
5810.000.555.460442.320	PRINTING	1,000	-	1,000	1,000	-	500	(500)
5810.000.555.460442.336	PUBLIC RELATIONS	32,000	7,913	20,000	20,000	7,121	18,000	(2,000)
5810.000.555.460442.337	PUBLICITY/ADVERTISING	35,000	21,815	25,000	25,000	7,640	20,000	(5,000)
5810.000.555.460442.338	DESIGN & PRODUCTION SVCS	30,000	20,126	25,000	25,000	8,040	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	41,659	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**	**90,780**	**164,551**	
	TOTAL	**485,599**	**360,028**	**451,018**	**451,018**	**302,084**	**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

PRELIMINARY FY26 BUDGET
METRA Fund - Box Office - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.556.460442.111	SALARIES/PERM	238,163	187,485	210,856	210,856	159,577	218,905	
5810.000.556.460442.112	SALARIES/TEMP	85,000	77,026	85,000	85,000	57,470	85,000	-
5810.000.556.460442.120	OVERTIME	15,000	6,925	12,000	12,000	5,281	10,000	(2,000)
5810.000.556.460442.141	UNEMPLOYMENT COMPENSATION	507	407	462	462	333	785	
5810.000.556.460442.142	WORKER'S COMPENSATION	1,169	867	1,014	1,014	519	1,035	
5810.000.556.460442.143	GROUP HEALTH INSURANCE	55,440	41,118	45,696	45,696	34,216	47,520	
5810.000.556.460442.144	SOCIAL SECURITY	25,869	20,656	23,551	23,551	16,986	24,014	
5810.000.556.460442.147	LONG TERM DISABILITY	817	596	723	723	524	751	
5810.000.556.460442.153	LIFE INSURANCE	795	595	675	675	472	687	
5810.000.556.460442.156	PUBLIC EMPLOYEE RETIRE	21,601	17,541	19,125	19,125	14,736	20,074	
	PERSONNEL TOTAL	**444,361**	**353,216**	**399,102**	**399,102**	**290,114**	**408,770**	
OPERATING								
5810.000.556.460442.220	OPERATING SUPPLIES	28,700	24,153	27,200	27,200	16,409	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	3,307	12,000	-
	OPERATING TOTAL	**63,599**	**44,940**	**54,860**	**54,860**	**32,035**	**52,568**	
	TOTAL	**507,960**	**398,156**	**453,962**	**453,962**	**322,149**	**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

PRELIMINARY FY26 BUDGET

METRA Fund - Fair - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.557.460442.112	SALARIES/TEMP	125,000	117,560	125,000	125,000	88,938	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	724	1,302	
5810.000.557.460442.144	SOCIAL SECURITY	10,710	9,553	10,481	10,481	7,071	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**	**101,579**	**160,587**	
OPERATING								
5810.000.557.460442.220	OPERATING SUPPLIES	50,000	62,750	65,000	65,000	61,747	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	469,819	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**	**1,476,161**	**1,689,500**	
	TOTAL	**1,798,672**	**1,677,834**	**1,836,799**	**1,836,799**	**1,577,740**	**1,850,087**	

PRELIMINARY FY26 BUDGET

METRA Fund - Fair - Expenditure Budget

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
5810.000.557.460442.320	Advertising material	3,000
5810.000.557.460442.337	Radio/TV/Social Media rate increases	5,000
5810.000.557.460442.338	New commercial with different theme	8,000
5810.000.557.460442.397	Starpex & Sheriff rate inc	10,000
5810.000.557.460443.397	Starpex & Sheriff rate inc	1,000
5810.000.557.460443.533	Stages for gate acts	40,000
		67,000

PRELIMINARY FY26 BUDGET

METRA Fund - Accounting - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
5810.000.558.460442.111	SALARIES/PERM	223,856	224,489	233,562	233,562	183,627	228,374	
5810.000.558.460442.120	OVERTIME	-	-	-	-	-		-
5810.000.558.460442.141	UNEMPLOYMENT COMPENSATION	336	337	350	350	275	571	
5810.000.558.460442.142	WORKER'S COMPENSATION	403	274	350	350	184	320	
5810.000.558.460442.143	GROUP HEALTH INSURANCE	33,264	33,264	34,272	34,272	23,758	35,640	
5810.000.558.460442.144	SOCIAL SECURITY	17,125	16,465	17,867	17,867	13,451	17,471	
5810.000.558.460442.147	LONG TERM DISABILITY	768	720	801	801	522	783	
5810.000.558.460442.153	LIFE INSURANCE	540	540	540	540	343	540	
5810.000.558.460442.156	PUBLIC EMPLOYEE RETIRE	20,304	20,358	21,184	21,184	16,653	20,942	
	PERSONNEL TOTAL	**296,596**	**296,447**	**308,926**	**308,926**	**238,813**	**304,640**	
OPERATING								
5810.000.558.460442.220	OPERATING SUPPLIES	5,500	5,336	3,500	3,500	654	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	597	3,000	1,000
5810.000.558.460442.370	TRAVEL/MOVING	4,000	1,771	4,500	4,500	2,525	-	(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	639	1,500	-
	OPERATING TOTAL	**21,520**	**18,338**	**22,620**	**22,620**	**14,984**	**18,126**	
	TOTAL	**318,116**	**314,785**	**331,546**	**331,546**	**253,797**	**322,766**	
	METRA GRAND TOTAL	**11,142,605**	**9,949,026**	**12,651,343**	**12,656,343**	**7,622,045**	**12,593,163**	

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

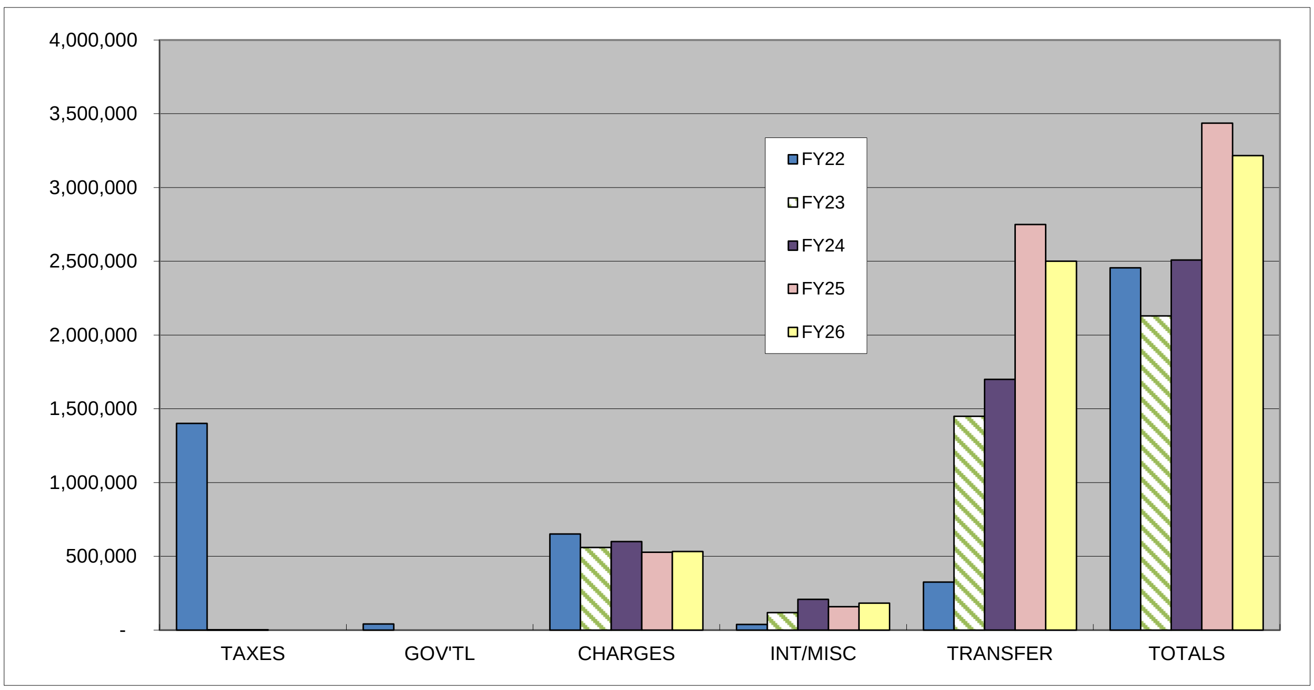
POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE

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

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

TAX REVENUE	-	FY 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	1,162,500		
TOTAL RESOURCES USED	**4,378,500**		
BASE APPROPRIATIONS	4,378,500	**Est. Reserves 7/1/25**	7,098,550
TRANSFERS & CONTINGENCY	-	Use of Reserves	(1,162,500)
TOTAL APPROPRIATIONS	**4,378,500**	**Proj. Res. 6/30/26**	**5,936,050**

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



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	1,401,157	1,315	92	-	-
GOV'TL	40,650	-	-	-	-
CHARGES	651,033	560,519	599,546	528,000	533,000
INT/MISC	38,401	117,888	208,674	158,000	183,000
TRANSFER	325,000	1,450,000	1,700,000	2,750,000	2,500,000
TOTALS	2,456,241	2,129,722	2,508,312	3,436,000	3,216,000

FY26 PRELIMINARY BUDGET

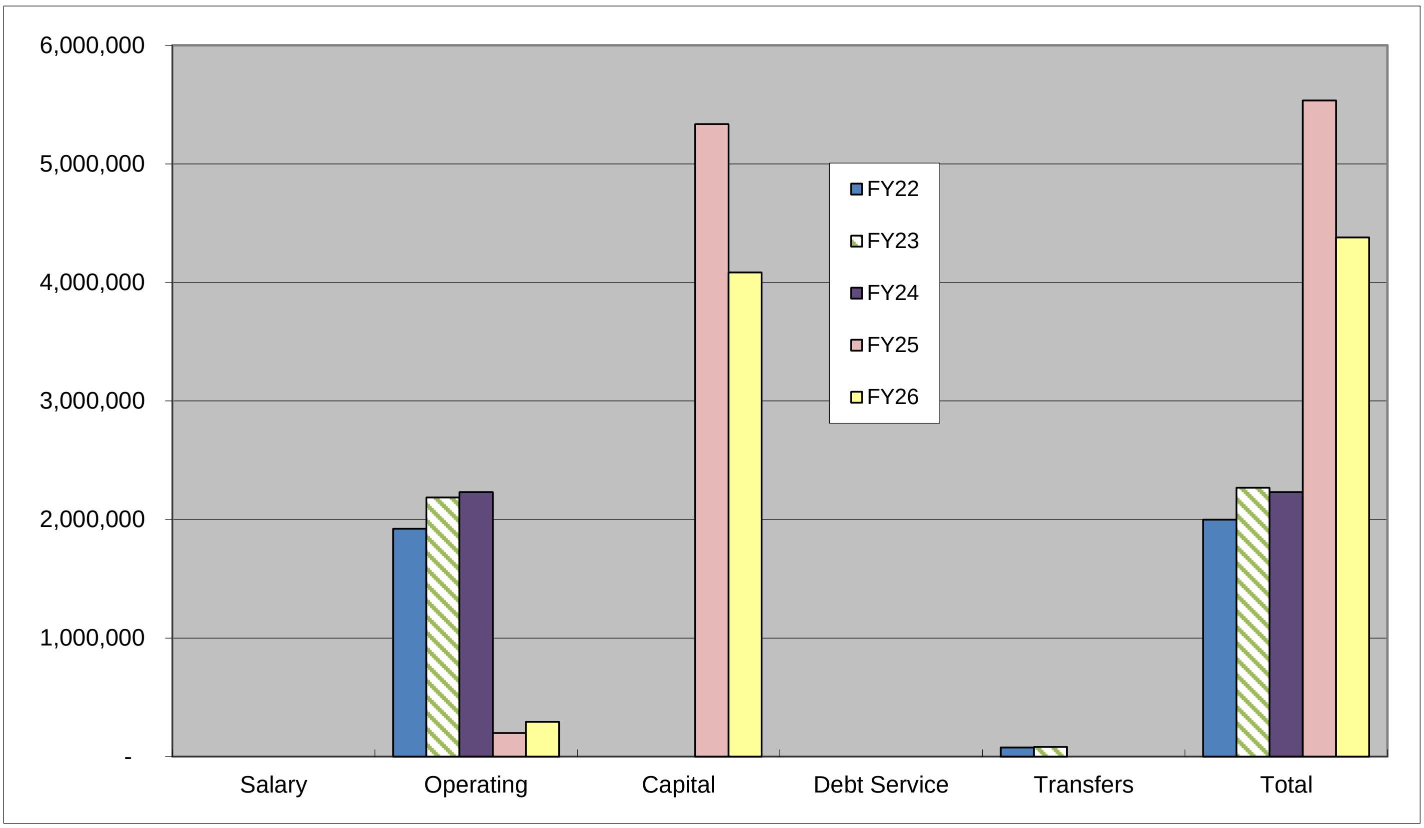
METRA CIP Fund- Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
5811.000.000.311010.000	REAL PROPERTY TAXES	-	(117)	-	-	218	
5811.000.000.311020.000	PERSONAL PROPERTY TAXES	-	(38)	-	-	314	
5811.000.000.311021.000	MOBILE HOME TAXES	-	(11)	-	-	-	
5811.000.000.311030.000	MOTOR VEHICLE TAX > 1 TON	-	-	-	-	-	
5811.000.000.312000.000	P & I DELINQUENT TAXES	-	258	-	-	35	
5811.000.000.346019.000	EVENT SPONSORSHIP - IMPR FEE REPLACE	30,000	32,605	33,000	33,000	32,182	33,000
5811.000.000.346098.000	IMPROVEMENT FEES	450,000	531,158	460,000	460,000	255,077	460,000
5811.000.000.346099.000	FAIR- IMPROVEMENT FEES	50,000	35,783	35,000	35,000	31,947	40,000
5811.000.000.369000.000	OTHER INCOME	5,000	-	-	-	76,035	-
5811.000.000.371010.000	INTEREST REVENUE	70,000	208,674	158,000	158,000	173,065	183,000
5811.000.000.383006.000	TRANSFER - FUND 5810	1,700,000	1,700,000	2,750,000	2,750,000	1,375,000	2,500,000
TOTAL		**2,305,000**	**2,508,312**	**3,436,000**	**3,436,000**	**1,943,873**	**3,216,000**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

METRA CAPITAL REPLACEMENT & IMPROVEMENT

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	1,922,157	2,186,700	2,232,511	199,750	294,000
Capital	-	-	-	5,336,125	4,084,500
Debt Service	-	-	-	-	-
Transfers	77,532	80,633	-	-	-
Total	1,999,689	2,267,333	2,232,511	5,535,875	4,378,500

PRELIMINARY FY26 BUDGET

METRA Capital Replacement & Maintenance Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	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	32,041	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	-	-	-		
5811.000.553.460442.220	FOOD & BEVERAGE OPERATING SUPPLIES	27,750	44,689	39,250	39,250	-	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**	**69,958**	**294,000**	
CAPITAL								
5811.000.551.460442.940	ADMINISTRATION CAPITAL OUTLAY-EQUIPI	75,000	-	-	-	-	-	
5811.000.552.460442.920	FACILITIES CAPITAL OUTLAY-BUILDING	1,354,500	-	3,297,000	3,297,000	596,283	2,565,000	
5811.000.552.460442.925	FACILITIES CAPITAL CONTINGENCY	1,685,000	-	800,000	738,000	-	800,000	-
5811.000.552.460442.930	FACILITIES CAPITAL OUTLAY-LAND IMPROV	90,000	-	170,000	170,000	71,531	175,000	
5811.000.552.460442.940	FACILITIES CAPITAL OUTLAY-EQUIPMENT	576,990	-	896,125	958,125	358,555	544,500	
5811.000.553.460442.940	FOOD & BEVERAGE CAPITAL OUTLAY-EQUI	121,500	-	173,000	173,000	30,484	-	
	CAPITAL TOTAL	**3,902,990**	**-**	**5,336,125**	**5,336,125**	**1,056,853**	**4,084,500**	
TRANSFERS								
5811.000.551.521000.827	TRANSFER TO GENERAL FUND - IT SUPPOF	-	-	-	-	-	-	
	TRANSFERS TOTAL	**-**	**-**	**-**	**-**	**-**	**-**	
	TOTAL	**4,239,740**	**2,232,511**	**5,535,875**	**5,535,875**	**1,126,811**	**4,378,500**	

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

Estimated Cash -5811 as of 6/30/25	7,098,550		
FY26 Budgeted Revenues:	3,216,000		
Available for Appropriation	**10,314,550**		
ITEM		**GL ACCOUNT NUMBERS**	**NOTES**
CARRYOVER ITEMS			
SKID STEER	53,000	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	**933,000**		
ITEM		**GL ACCOUNT NUMBERS**	**NOTES**
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 PAVLION 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	**4,378,500**		
BALANCE OF AVAILABLE FUNDS	**5,936,050**		
****Any purchases within the Misc Equip budget are approved below $40,000****			
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

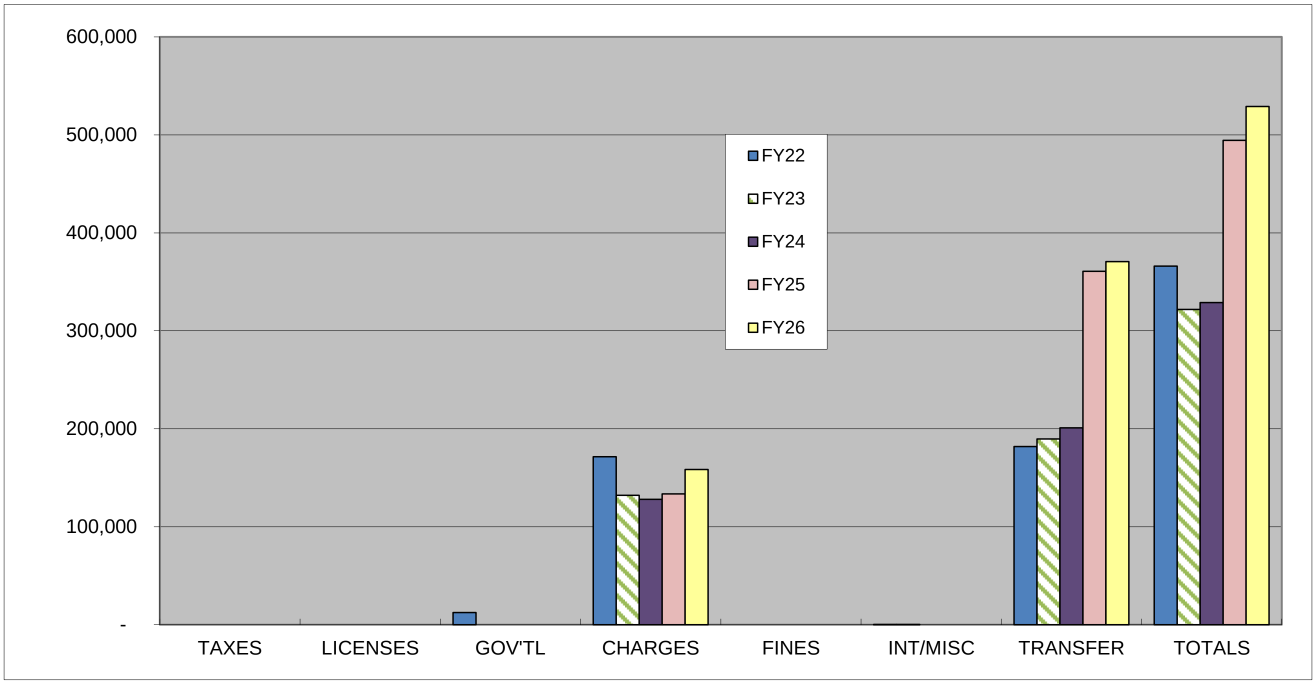
ITEM	DESCRIPTION	
LIGHTING/ MAINTENANCE / SMALL EQUIP		$400,000
UTV TOOL CAT PLUS ATTACHMENTS	EVENT MAINT.	$30,000
BOBCAT BRUSH REBUILD KIT		$8,000
HVAC UNIT		$1,700,000
REPLACE BROKE CONCRETEIN PLUS RAIL	ARENA	$100,000
PICNIC TABLES /8' TABLE/CHAIRS	PLASTIC	$60,000
NEW BOOM LIFT		$150,000
		$0
	TOTAL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

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

FY26 PRELIMINARY
REVENUE BUDGET AND 5 YEAR REVENUE REVIEW
GIS

TAX REVENUE	-
NON-TAX REVENUE	529,054
TOTAL REVENUES	**529,054**
Use / (Source) of Reserves	48,605
TOTAL RESOURCES USED	**577,659**

BASE APPROPRIATIONS	577,659	**Est. Reserves 7/1/25**	283,659
TRANSFERS & CONTINGENCY	-	(Use)/Source of Reserves	(48,605)
TOTAL APPROPRIATIONS	**577,659**	**Proj. Res. 6/30/26**	**235,054**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	12,417	-	-	-	-
CHARGES	171,592	131,993	127,981	133,500	158,500
FINES	-	-	-	-	-
INT/MISC	114	15	-	-	-
TRANSFER	181,897	189,711	200,858	360,841	370,554
TOTALS	366,020	321,719	328,839	494,341	529,054

FY26 PRELIMINARY BUDGET

Geographical Information System Fund - Revenue Budget

Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
6040.000.000.341010.000	SALE OF MAPS	10,000	10,225	10,000	10,000	665	2,000
6040.000.000.341015.000	ADMIN. CHARGE FOR SERVICE	5,000	5,000	10,000	10,000	5,000	10,000
6040.000.000.341040.000	GIS 25% of new state records fee	90,000	56,481	57,000	57,000	44,144	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
6040.000.000.369000.000	OTHER INCOME	-	-	-	-	-	
6040.000.000.383002.000	TRANSFER - GENERAL	-	-	150,000	150,000	75,000	150,000
6040.000.000.383009.000	TRANSFER - PLANNING	78,733	78,981	83,807	83,807	45,318	88,380
6040.000.000.383025.000	TRANSFER - RECORDS PRESERVATION	58,606	58,606	60,599	60,599	30,299	62,417
6040.000.000.383096.000	TRANSFER - ROAD AND WEED	63,271	63,271	66,435	66,435	33,218	69,757
TOTAL		**370,810**	**328,839**	**494,341**	**494,341**	**275,644**	**529,054**

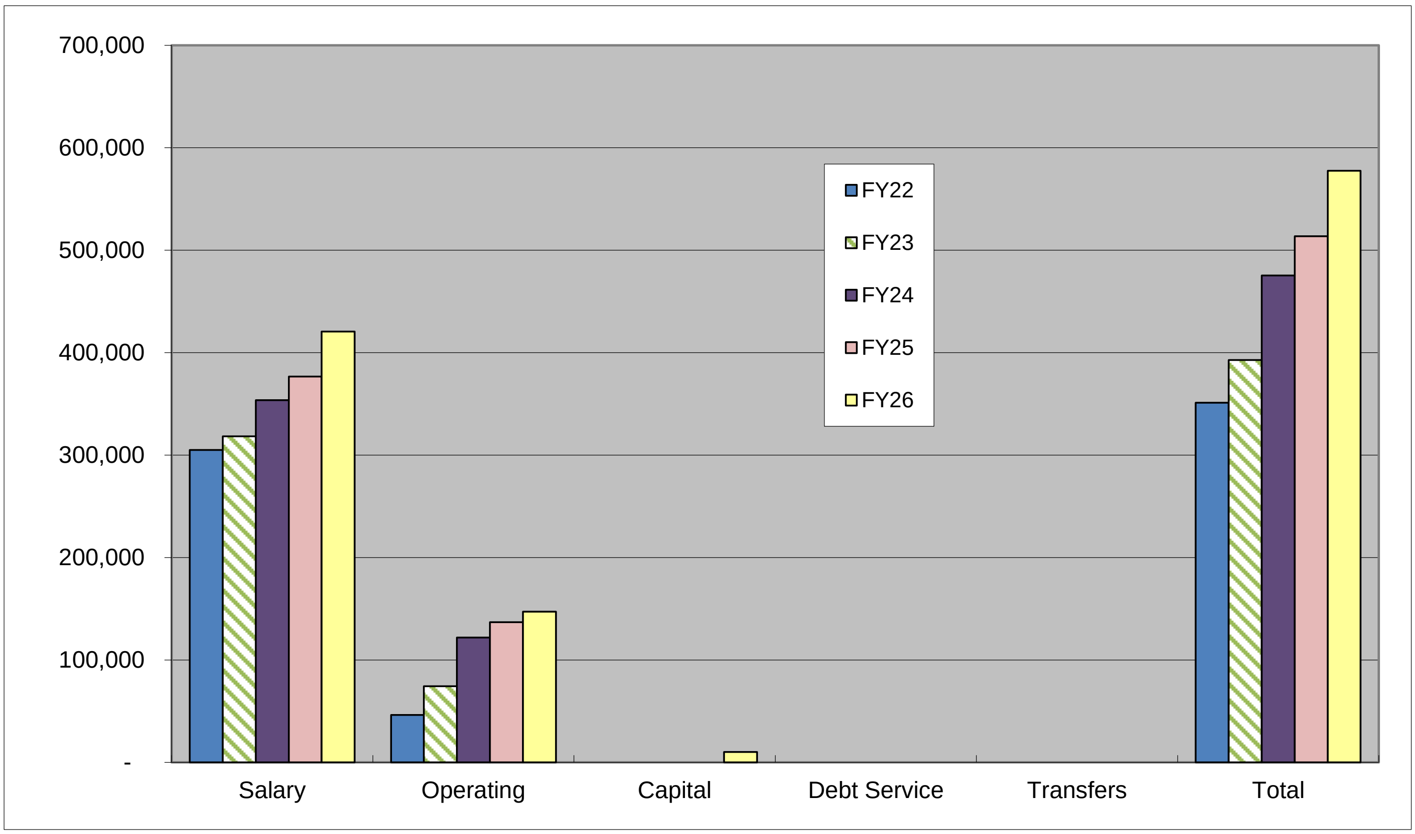
FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

GEOGRAPHICAL INFORMATION SYSTEM (GIS)

This fund is used to account for the development of the County's GIS, which is a spatial data base and mapping system used to integrate, query, display, and analyze data.

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
4.00	4.00	4.00	4.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	304,933	318,249	353,582	376,732	420,660
Operating	46,197	74,371	121,739	136,891	146,999
Capital	-	-	-	-	10,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	351,130	392,620	475,321	513,623	577,659

PRELIMINARY FY26 BUDGET

Geographical Information System (GIS) Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
6040.000.400.500300.111	SALARIES/PERM	261,661	262,570	280,827	280,827	212,160	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	318	790	
6040.000.400.500300.142	WORKER'S COMPENSATION	1,177	869	1,151	1,151	623	1,201	
6040.000.400.500300.143	GROUP HEALTH INSURANCE	44,352	44,352	45,696	45,696	34,216	47,520	
6040.000.400.500300.144	SOCIAL SECURITY	20,017	19,044	21,483	21,483	15,317	24,188	
6040.000.400.500300.147	LONG TERM DISABILITY	897	841	963	963	688	1,033	
6040.000.400.500300.153	LIFE INSURANCE	703	701	720	720	540	756	
6040.000.400.500300.156	PUBLIC EMPLOYEE RETIRE	23,733	23,808	25,471	25,471	19,241	28,994	
	PERSONNEL TOTAL	**352,932**	**353,582**	**376,732**	**376,732**	**283,103**	**420,660**	
OPERATING								
6040.000.400.500300.220	OPERATING SUPPLIES	11,600	7,094	13,000	13,000	5,724	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	12,579	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	11,627	5,000	(9,000)
6040.000.400.500300.380	TRAINING	7,000	7,130	7,000	7,000	1,050	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**	**117,694**	**146,999**	
CAPITAL								
6040.000.400.500300.940	CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	10,000	10,000
	CAPITAL TOTAL	**-**	**-**	**-**	**-**	**-**	**10,000**	
	TOTAL	**483,522**	**475,321**	**513,623**	**513,623**	**400,797**	**577,659**	

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	10,000
		40,200

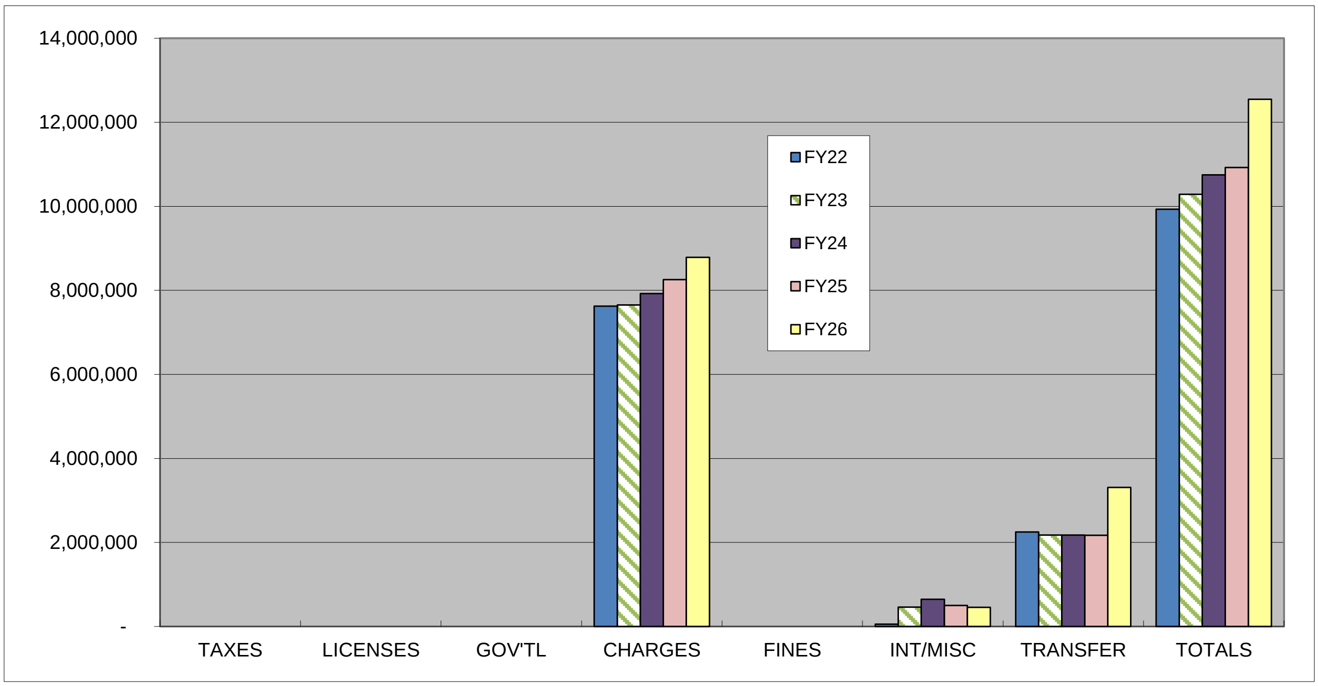
REQUESTS FOR CHANGES IN PERSONNEL

POSITION	EXPLANATION FOR FTE, OVERTIME, OR TEMP SALARY CHANGE	
	Asking for wage increases for each EE- Mike to present	45,000

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

TAX REVENUE	-
NON-TAX REVENUE	12,546,858
TOTAL REVENUES	**12,546,858**
Use / (Source) of Reserves	100,742
TOTAL RESOURCES USED	**12,647,600**

BASE APPROPRIATIONS	11,847,600	**Est. Reserves 7/1/25**	15,204,739
TRANSFERS & CONTINGENCY	800,000	Use of Reserves	(100,742)
TOTAL APPROPRIATIONS	**12,647,600**	**Proj. Res. 6/30/26**	**15,103,997**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET FY25	BUDGET FY26
TAXES	-	-	-	-	-
LICENSES	-	-	-	-	-
GOV'TL	-	-	-	-	-
CHARGES	7,625,669	7,652,178	7,924,433	8,255,491	8,783,458
FINES	-	-	-	-	-
INT/MISC	53,262	461,263	645,055	500,000	457,000
TRANSFER	2,249,673	2,174,663	2,176,393	2,169,454	3,306,400
TOTALS	9,928,604	10,288,104	10,745,881	10,924,945	12,546,858

FY26 PRELIMINARY BUDGET

Health Insurance Fund- Revenue Budget

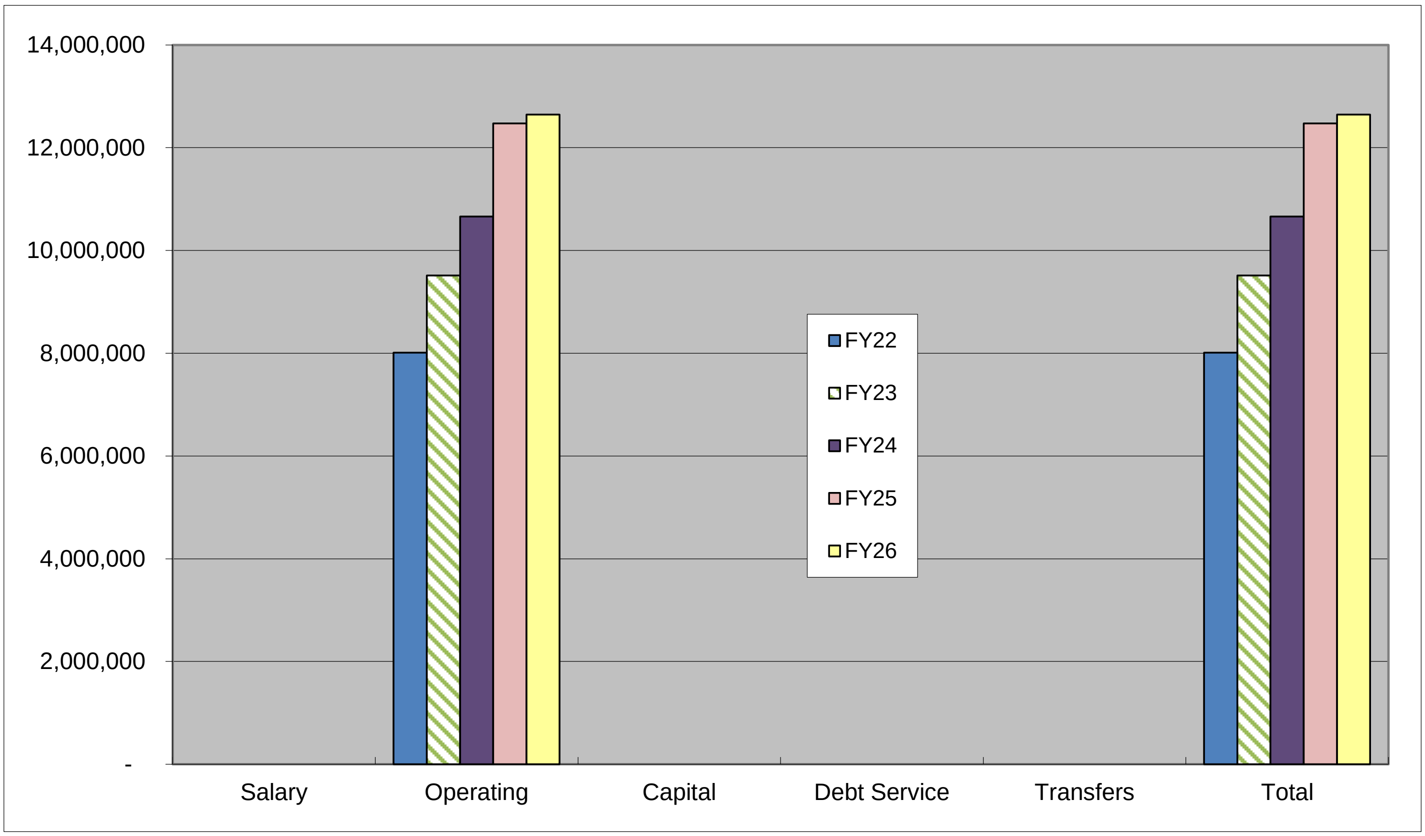
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
6050.000.000.340020.000	COUNTY EE PREMIUMS	5,177,599	5,422,863	5,624,234	5,624,234	4,345,601	6,135,840
6050.000.000.340021.000	PREMIUMS - BSED	187,128	153,604	205,704	205,704	144,186	239,810
6050.000.000.340022.000	PREMIUMS -C/C HLTH	2,270,260	2,167,446	2,250,473	2,250,473	1,495,669	2,240,000
6050.000.000.340023.000	PREMIUMS - RETIREE	155,328	147,256	140,808	140,808	98,869	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	23,716	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	435,539	457,000
6050.000.000.383030.000	TRANSFER - HLTH INSUR LEVY	2,163,258	2,176,393	2,169,454	2,169,454	1,825,186	3,306,400
TOTAL		**10,286,645**	**10,745,881**	**10,924,945**	**10,924,945**	**8,369,095**	**12,546,858**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

HEALTH INSURANCE FUND

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

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



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	-	-	-	-	-
Operating	8,011,834	9,514,020	10,660,053	12,472,600	12,647,600
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	8,011,834	9,514,020	10,660,053	12,472,600	12,647,600

PRELIMINARY FY26 BUDGET
Health Insurance Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
OPERATING								
6050.000.601.500700.304	PRESCRIPTION DRUGS	1,750,000	1,887,776	2,000,000	2,000,000	1,124,102	2,000,000	-
6050.000.601.500700.331	PLAN FEES	3,600	3,540	3,600	3,600	3,600	3,600	-
6050.000.601.500700.350	PROFESSIONAL SERVICES	9,000	9,720	9,000	9,000	7,290	9,000	
6050.000.601.500700.351	MEDICAL & DENTAL CLAIMS	8,000,000	8,050,729	8,500,000	8,500,000	5,927,198	8,500,000	-
6050.000.601.500700.352	SHORT TERM DISABILITY	220,000	231,587	250,000	250,000	187,455	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	29,687	42,000	-
6050.000.601.500700.398	INSURANCE CONSULTANT CONTRACT	60,000	70,800	65,000	65,000	53,100	65,000	-
6050.000.601.500700.399	OTHER CONTRACT SERVICES	246,000	14,418	246,000	246,000	37,082	246,000	-
6050.000.601.500700.510	STOP-LOSS INSURANCE	253,000	238,978	300,000	300,000	263,522	475,000	175,000
6050.000.601.500700.514	RENALOGIC	6,000	6,500	7,000	7,000	6,000	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**	**7,655,772**	**12,647,600**	
	TOTAL	**11,639,600**	**10,660,053**	**12,472,600**	**12,472,600**	**7,655,772**	**12,647,600**	

REQUESTS FOR ADDITIONAL OPERATING AND CAPITAL BUDGET OVER FY25 ORIGINAL BUDGET

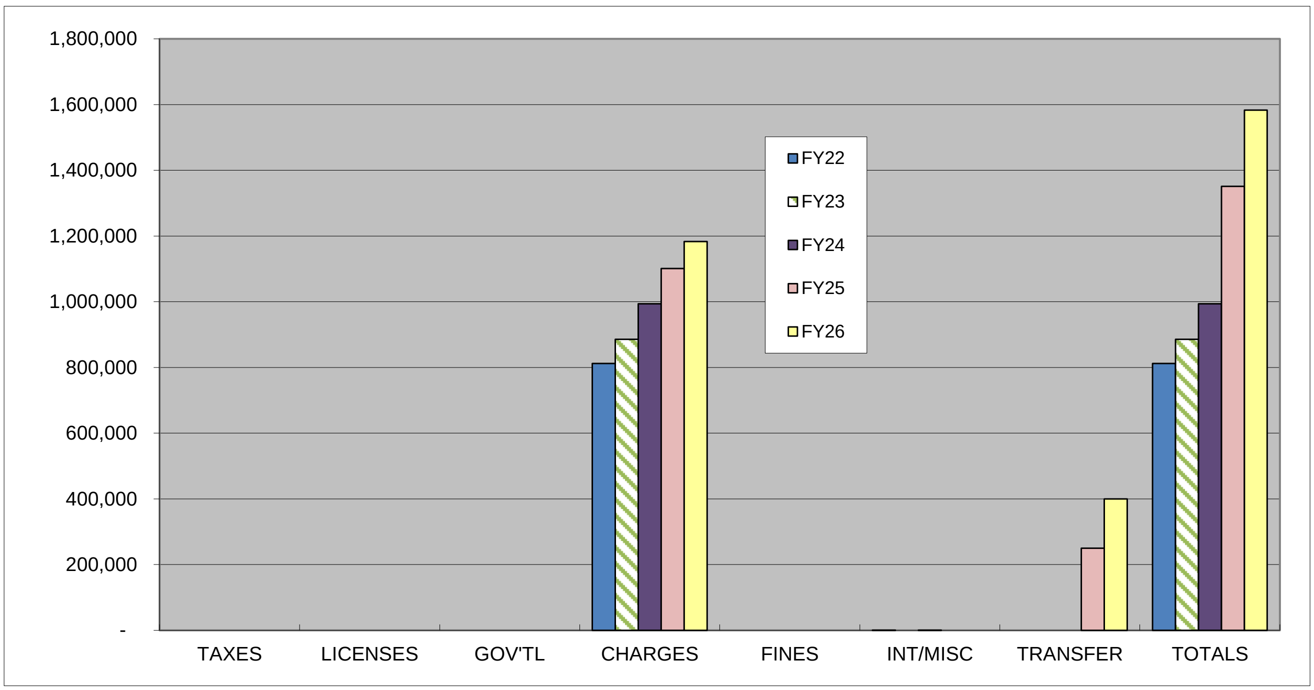
ACCOUNT NUMBER	EXPLANATION	AMOUNT REQUESTED
6050.000.601.500700.510	Stop loss increase (50% over last FY)	175,000
		175,000

FY26 PRELIMINARY
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	661,545
(Use)/Source of Reserves	(319,990)
Proj. Res. 6/30/26	**341,555**



	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	AMENDED BUDGET 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
TOTALS	812,465	885,585	993,685	1,350,914	1,583,500

FY26 PRELIMINARY BUDGET

Technology Fund- Revenue Budget

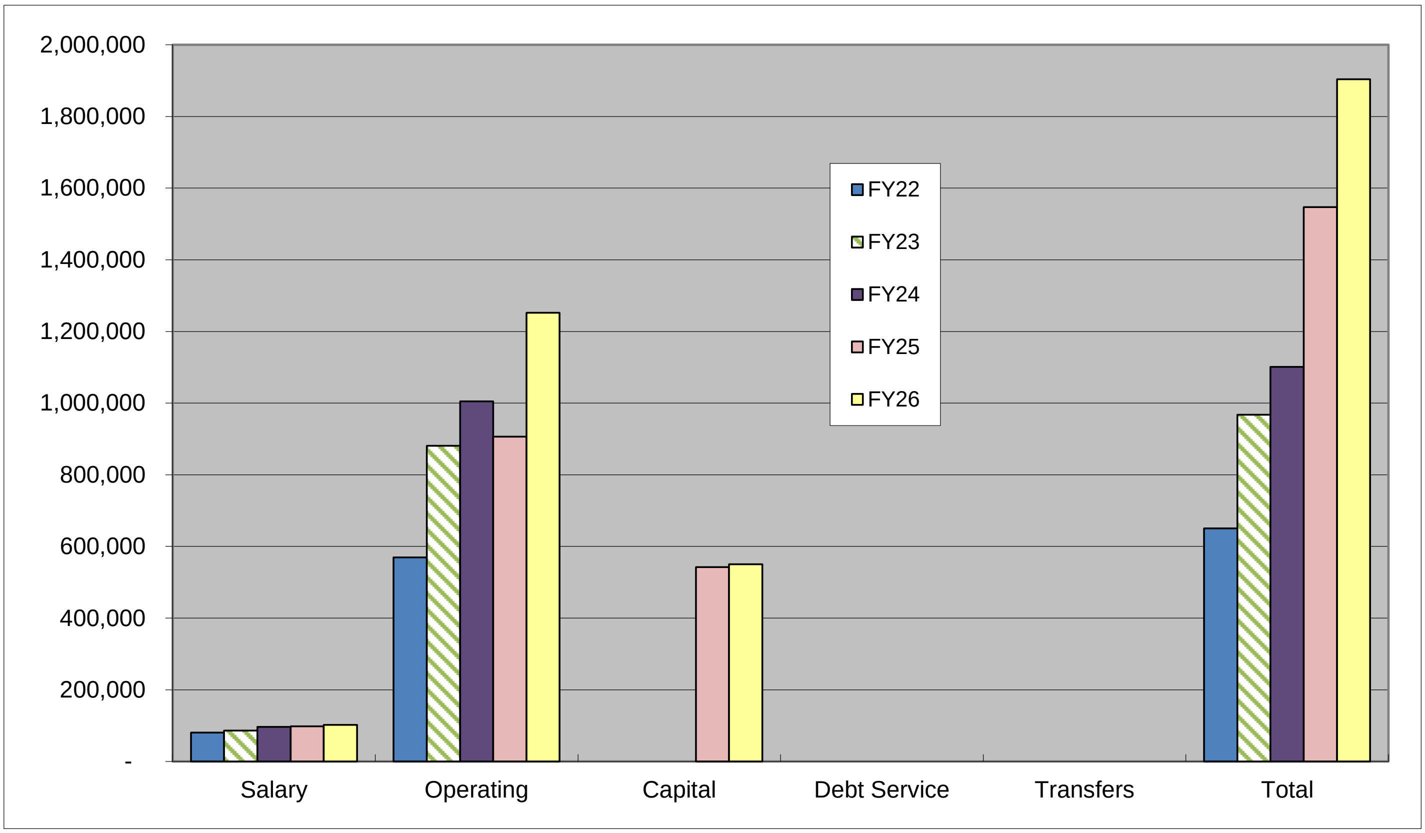
Account		FY24 AMEND BUDGET	FY24 ACTUAL	FY25 ORIG BUDGET	FY25 AMEND BUDGET	FY25 ACTUAL Through 3/31/25	PROJECTED FY26
6060.000.000.369000.000	OTHER INCOME	-	33	-	-	-	
6060.000.000.383002.000	TRANSFER - GEN FUND	-	-	250,000	250,000	125,000	400,000
6060.000.000.398040.000	TECHNOLOGY OPERATIONS	993,652	993,652	1,100,914	1,100,914	1,100,914	1,183,500
TOTAL		**993,652**	**993,685**	**1,350,914**	**1,350,914**	**1,225,914**	**1,583,500**

FY26 PRELIMINARY BUDGET SUMMARY
and 5 YEAR REVIEW

TECHNOLOGY FUND

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

FY26 FTEs	FY25 FTEs	FY24 FTEs	FY23 FTEs
1.00	1.00	1.00	1.00



	Actual FY22	Actual FY23	Actual FY24	Amended Budget FY25	Budget FY26
Salary	80,655	86,207	96,640	98,372	101,790
Operating	569,792	881,165	1,004,633	906,200	1,251,700
Capital	-	-	-	542,000	550,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	650,447	967,372	1,101,273	1,546,572	1,903,490

PRELIMINARY FY26 BUDGET

Technology Fund - Expenditure Budget

Account		AMENDED FY24 BUDGET	FY24 ACTUAL	BUDGET FY25 ORIG	BUDGET FY25 AMEND	Through 3/31/25 FY25 ACTUAL	Requested FY26	Supplemental Requested
PERSONNEL								
6060.000.608.500800.111	SALARIES/PERM	70,445	71,061	73,270	73,270	55,868	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	84	190	
6060.000.608.500800.142	WORKER'S COMPENSATION	320	224	302	302	161	289	
6060.000.608.500800.143	GROUP HEALTH INSURANCE	11,088	11,088	11,424	11,424	8,554	11,880	
6060.000.608.500800.144	SOCIAL SECURITY	5,466	5,203	5,643	5,643	4,091	5,828	
6060.000.608.500800.147	LONG TERM DISABILITY	242	220	251	251	178	260	
6060.000.608.500800.153	LIFE INSURANCE	180	126	180	180	95	180	
6060.000.608.500800.156	PUBLIC EMPLOYEE RETIRE	6,480	6,445	6,691	6,691	5,067	6,986	
	PERSONNEL TOTAL	**95,328**	**96,640**	**98,372**	**98,372**	**74,098**	**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	9,073	25,000	15,000
6060.000.608.500800.230	REPAIR & MAINTENANCE SUPPLIES	1,000	-	1,000	1,000	-	500	(500)
6060.000.608.500800.345	LINE CHARGES	131,440	127,025	100,000	100,000	71,644	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	578,377	775,000	139,000
6060.000.608.500800.370	TRAVEL/MOVING	5,000	343	5,000	5,000	147	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	46,354	50,000	-
6060.000.608.500800.830	DEPRECIATION	-	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**	**720,041**	**1,251,700**	
CAPITAL								
6060.000.608.500800.940	CAPITAL OUTLAY-EQUIPMENT	318,000	-	542,000	542,000	8,303	550,000	8,000
	CAPITAL TOTAL	**318,000**	**-**	**542,000**	**542,000**	**8,303**	**550,000**	
	TOTAL	**1,274,968**	**1,101,273**	**1,546,572**	**1,546,572**	**802,442**	**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
		339,000

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)	50,000
	50,000

Server and Storage

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

Network

Replace end-of-life Switches	150,000
	150,000

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

PRELIMINARY FY26 BUDGET

BSED - County Funding

Big Sky Economic Development (BSED)

	General Fund Support
FY26	1,300,000

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

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