

RESOLUTION 27 - 2026

A RESOLUTION ADOPTING THE FY2027 BUDGET

WHEREAS, pursuant to MCA §7-6-4030, the Board of County Commissioners of the County of Fergus, State of Montana, desires to adopt the budget for the Fiscal Year 2026-27, and

WHEREAS, the County of Fergus has received the certified mill levy value, and

WHEREAS, a public hearing was held on the preliminary budget pursuant to MCA 7-6-4024 on September 10, 2026.

NOW, THEREFORE, BE IT RESOLVED, that the Final County Budget as set out in the attachments hereto is hereby adopted as the final budget for Fiscal Year 2026-27.

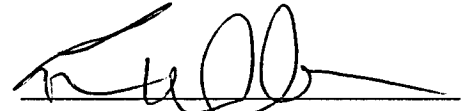
BE IT FURTHER RESOLVED that the effective date of this resolution is July 1, 2026

PASSED AND APPROVED THIS 25th day of September 2026.

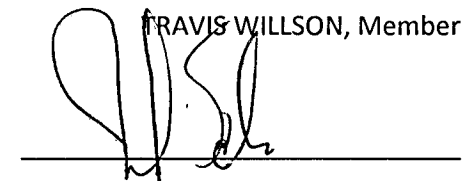
BOARD OF COMMISSIONERS:



ROSS BUTCHER, Chairperson



TRAVIS WILLSON, Member

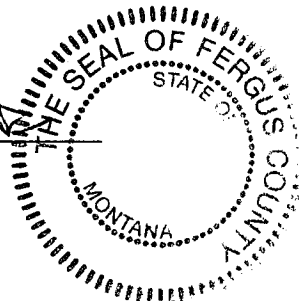


JENNIFER SAUNDERS, Member

ATTEST:



JANEL TUCEK, Clerk & Recorder



[illegible]

[illegible]

9/16/2026		FY 2027 Final		Page 3 OF 3		
COUNTY OF FERGUS		NON-LEVIED	FUNDS			
FUND	FUND NAME	APPROPRIATION	CASH	TOTAL	CASH	
NO			RESERVES	REQUIREMENTS	AVAILABLE	
					REVENUES	
					PILT	
					RESOURCES	
0.00%	2150*	PREDATORY ANIMAL-Sheep	1,743	1,743	1,743	1,743
0.00%	2155*	PREDATORY ANIMAL-Cattle	43,233	43,233	43,233	43,233
455.18%	2165	BRIGHT COUNTRY LIGHTS	4,000	18,207	22,207	2,000
0.00%	2210	COUNTY PARK	23,948	23,948	23,948	23,948
4.14%	2275	FCHD-ENVIRONMENTAL	197,143	8,168	205,311	137,760
14.23%	2276	FCHD-PUBLIC HEALTH	135,529	19,284	154,813	29,284
7.77%	2277	FCHD-NURSE'S NON GRANT	757,732	58,909	816,641	534,141
0.00%	2301	SEARCH & RESCUE	3,250	3,250	474	2,776
0.00%	2310	RECREATION DISTRICT	147,772	147,772	147,772	147,772
0.00%	2350	COMMUNITY COUNCIL	6,000	6,000	5,855	145
0.00%	2352	LOCAL ADVISORY COUNCIL	62,000	62,000	0	62,000
0.00%	2381	DRUG FORFEITURES	14,132	14,132	14,132	14,132
0.00%	2384	FIRE COUNCIL	44,731	44,731	16,331	10,000
0.00%	2386	USG LOAN-SMDC	11,154	11,154	11,154	11,154
0.00%	2389	SMDC	29,982	29,982	29,982	29,982
0.00%	2392	ECON DEVELOP LOAN	80,649	80,649	80,649	80,649
0.00%	2393	RECORD PRESERV	62,054	62,054	62,054	62,054
0.00%	2394	ALCOHOL REHAB	22,377	22,377	22,377	22,377
0.00%	2395	COMPUTER	260,190	260,190	0	260,190
0.00%	2396	LEASED PROPERTY	173,328	173,328	173,328	173,328
0.00%	2399	LEASED PROP-4TH AVE	4,000	4,000	4,000	4,000
0.00%	2420	GAS TAX	317,000	317,000	285,705	31,295
0.00%	2740	ECON DEVELOP GRANT	5,898	5,898	5,898	5,898
0.00%	2800	CRISIS INTERVENTION	17,854	17,854	17,854	17,854
0.00%	2830	JUNK VEHICLE	46,000	46,000	0	46,000
0.00%	2840	WEED GRANT	108,388	108,388	108,388	108,388
0.00%	2859	COUNTY LAND INFO	21,153	21,153	21,153	21,153
0.00%	2894	STATE-FED MIN ROYAL	61,725	61,725	61,725	61,725
0.00%	2895	HARD ROCK TRUST	12,727	12,727	12,727	12,727
0.00%	2896	METAL MINE-Port Authority	74,999	74,999	74,999	74,999
0.00%	2900	P.I.L.T.	2,162,211	2,162,211	2,162,211	2,162,211
0.00%	2915	DARE	42,461	42,461	42,461	42,461
87.87%	2917	CRIME VICTIMS ASST	79,533	69,887	149,420	62,592
0.00%	2958	DES GRANTS	157,708	157,708	0	29,292
0.00%	2959	2023 DISASTER	123,432	123,432	123,432	128,416
14.32%	2972	FAMILY PLANNING	288,242	41,282	329,524	109,349
29.55%	2973	MCH NURSES	9,522	2,814	12,336	3,814
22.08%	2974	FAMILY PLANNING FUNDRAISING	26,000	5,736	31,736	600
0.00%	2975	MTUPP	45,450	45,450	0	45,450
14.52%	2978	IMMUNIZATIONS	280,948	40,796	321,744	314,718
#DIV/0!	2993	ARPA	0	0	0	7,026
0.00%	2994	ARPA LATCF	1,716,560	1,716,560	1,716,560	1,716,560
0.00%	3201	Compensated Absences	60,000	60,000	60,000	60,000
0.00%	4000	CONSTRUCTION RSV.	2,285,994	2,285,994	2,140,767	145,227
0.00%	4020	BRIDGE CONST RES	188,942	188,942	188,942	188,942
0.00%	4030	JUNK VEHICLE CAP IMP	53,308	53,308	53,308	53,308
0.00%	4400	CAPITAL IMPROVMNT	102,901	102,901	102,901	102,901
0.00%	4401	CAPITAL IMPROVMNT - GEN	990,213	990,213	286,213	704,000
0.00%	4402	CAPITAL IMPROVMNT-ROAD	2,061,256	2,061,256	799,256	775,000
0.00%	4403	CAPITAL IMPROVMNT-BRIDGE	135,000	135,000	134,473	527
#DIV/0!	4404	CAPITAL IMPROVMNT-WEED	-	0	0	0
0.00%	4405	CAPITAL IMPROVMNT-FAIR	90,064	90,064	90,064	90,064
0.00%	4406	CAPITAL IMPROVMNT-PS	210,000	210,000	41,717	168,283
0.00%	4407	CAPITAL IMPROVMNT - DIST	23,415	23,415	23,415	23,415
42.21%	5610	AIRPORT	344,185	145,283	489,468	375,000
0.00%	5611	AIRPORT CAPITAL IMP	65,677	65,677	65,677	65,677
0.00%	5612	AIRPORT CONST RES	163,047	163,047	163,047	163,047
#DIV/0!	5613	AIRPORT TAXWAY	-	0	0	0
0.00%	5614	AIRPORT HANGAR	1,115,712	1,115,712	1,115,712	1,115,712
	TOTALS	15,672,472	410,366	15,982,838	11,893,106	2,992,700
						1,097,032
						15,982,838
*Receives assessments so cash reserves cannot exceed 33%						

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or Fergus County
FYE June 30, 2027

Reference Line		Enter amounts in yellow cells		
(1)	FY2027 Increase(decrease) in property taxes	\$ 11.16	\$ 33.47	\$ 30.76
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	FY2027 Calculation			
(3)	Current Market Value	\$100,000.00	\$300,000.00	\$600,000.00
(4)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .81\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 4,860.00
(5)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 4.86
(6)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	127.41	\$ 127.41	\$ 127.41
(7)	Calculated Total Property Tax	\$ 96.83	\$ 290.49	\$ 619.21
(8)	FY2026 Calculation			
(9)	Current Market Value	\$100,000.00	\$300,000.00	\$600,000.00
(10)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .87\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 5,220.00
(11)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 5.22
(12)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	112.73	\$ 112.73	\$ 112.73
(13)	Calculated Total Property Tax	\$ 85.67	\$ 257.02	\$ 588.45

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or Fergus County Road

Reference Line		Enter amounts in yellow cells		
(1)	FY2027 Increase(decrease) in property taxes	\$ 3.20	\$ 9.60	\$ 9.11
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	FY2027 Calculation			
(3)	Current Market Value	\$100,000.00	\$300,000.00	\$600,000.00
(4)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .81\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 4,860.00
(5)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 4.86
(6)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	35.73	\$ 35.73	\$ 35.73
(7)	Calculated Total Property Tax	\$ 27.15	\$ 81.46	\$ 173.65
(8)	FY2026 Calculation			
(9)	Current Market Value	\$100,000.00	\$300,000.00	\$600,000.00
(10)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .87\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 5,220.00
(11)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 5.22
(12)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	31.52	\$ 31.52	\$ 31.52
(13)	Calculated Total Property Tax	\$ 23.96	\$ 71.87	\$ 164.53

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/for Permissive Fund
FYE June 30, 2027

Reference Line		Enter amounts in yellow cells		
(1)	FY2027 Increase(decrease) in property taxes	\$ (1.86)	\$ (5.59)	\$ (18.43)
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	FY2027 Calculation			
(3)	Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
(4)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .81\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 4,860.00
(5)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 4.86
(6)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	15.67	\$ 15.67	\$ 15.67
(7)	Calculated Total Property Tax	\$ 11.91	\$ 35.73	\$ 76.16
(8)	FY2026 Calculation			
(9)	Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
(10)	Taxable Rate: .76% of Current Market Value for \$100 and \$300 thousand, .87\$ for \$600,000	\$ 760.00	\$ 2,280.00	\$ 5,220.00
(11)	Taxable Value Per Mill (1/1000th)	\$ 0.76	\$ 2.28	\$ 5.22
(12)	Total Levy in Mills(Line 16 on the Mill levy Calculation Form)	18.12	\$ 18.12	\$ 18.12
(13)	Calculated Total Property Tax	\$ 13.77	\$ 41.31	\$ 94.59