RESOLUTION NO. 24-5

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS FOR PRAIRIE COUNTY, MONTANA, ADOPTING THE FINAL OPERATING BUDGET AND SETTING APPROPRIATION AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

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

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

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

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

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

WHEREAS The Board of County Commissioners held a public hearing on September 12, 2023, where residents of the County were allowed to express their concerns about the proposed budget; and

WHEREAS, The Board of County Commissioners has reviewed the proposed budget, received the estimated ending cash balances for all county funds, made changes to the budget as deemed necessary following the public hearing(s) and from input by elected officials and department heads, and computed the estimated taxes, fees and assessments needed to fund the fiscal year 2024 budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Prairie County that:

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

This resolution authorizes:

(a) Appropriations to defray the expenses or liabilities for the fiscal year.
(b) It sets the legal spending limits at the county fund level. Fund level detail is stated in the formal budget document and established in the County's accounting system.

1. County Wide Levies: An increase in property taxes due to (15-10-420 calculation), of $6.28, $18.83, and $37.67, respectively for a home valued at $100,000, $300,000, and $600,000 is included in this fiscal year budge and illustrated on the attached calculation sheet of determination of proposed property taxes; and/or

2. Road Fund Levies: An increase in property taxes due to (15-10-420 calculation), of $2.04, $6.12, and $12.23, respectively for a home valued at $100,000, $300,000, and $600,000 is also illustrated on the attached calculation sheet of determination of proposed property taxes included in this fiscal year budget.

The effective date of this resolution is July 1, 2023, even if the resolution is adopted after that date.

DATED this 20th day of September, 2023.

BOARD OF COUNTY COMMISSIONERS

Todd Devlin

TODD DEVLIN, CHAIRMAN

CHRISTINE KELTNER, MEMBER

DENNIS TESKE, MEMBER

ATTEST: Shari Robertson
SHARI ROBERTSON,
Clerk and Recorder

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of all Funds/or County Fund
FYE June 30, 2024

Reference Line		Enter amounts in yellow cells		
(1)	**FY2024 Increase(decrease) in property taxes**	$ 6.28	$ 18.83	$ 37.67
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	**FY2024 Calculation**			
(3)	Current Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
(4)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(5)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(6)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	171.50	$ 171.50	$ 171.50
(7)	Calculated Total Property Tax	$ 231.53	$ 694.58	$ 1,389.15
(8)	**FY2023 Calculation**			
(9)	Current Market Value	$ 100,000.00	$ 300,000.00	$ 600,000.00
(10)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(11)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(12)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	166.85	$ 166.85	$ 166.85
(13)	Calculated Total Property Tax	$ 225.25	$ 675.74	$ 1,351.49

Determination of Proposed Property Tax Increase

Section 7-6-4020 & Section 7-6-4030, MCA
Aggregate of ROAD Fund
FYE June 30, 2024

Reference Line		Enter amounts in yellow cells		
(1)	**FY2024 Increase(decrease) in property taxes**	$ 2.04	$ 6.12	$ 12.23
= (7) - (13)	(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			
(2)	**FY2024 Calculation**			
(3)	Current Market Value	$ 100,000.00	$300,000.00	$600,000.00
(4)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(5)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(6)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	45.62	$ 45.62	$ 45.62
(7)	Calculated Total Property Tax	$ 61.59	$ 184.76	$ 369.52
(8)	**FY2023 Calculation**			
(9)	Current Market Value	$ 100,000.00	$300,000.00	$600,000.00
(10)	Taxable Rate: 1.35% of Current Market Value	$ 1,350.00	$ 4,050.00	$ 8,100.00
(11)	Taxable Value Per Mill (1/1000th)	$ 1.35	$ 4.05	$ 8.10
(12)	Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	44.11	$ 44.11	$ 44.11
(13)	Calculated Total Property Tax	$ 59.55	$ 178.65	$ 357.29