

## **RESOLUTION NO. 25-8**

### **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, 2024, AND ENDING JUNE 30, 2025**

**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 August 28, 2024, 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 2025 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 \$20.64, \$61.92, and \$123.85, 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 \$6.17, \$18.51, and \$37.02, 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, 2024, even if the resolution is adopted after that date.

DATED this 14<sup>th</sup> day of September, 2024.

BOARD OF COUNTY COMMISSIONERS




TODD DEVLIN, CHAIRMAN



CHRISTINE KELTNER, MEMBER



DENNIS TESKE, MEMBER

ATTEST:   
SHARI ROBERTSON,  
Clerk and Recorder

<b>FY2025 Increase in property taxes County General Fund</b>	<b>\$ 20.64</b>	<b>\$ 61.92</b>	<b>\$ 123.85</b>
(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			

#### FY2025 Calculation- County General Fund

Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	186.79	\$ 186.79	\$ 186.79
Calculated Total Property Tax	\$ 252.17	\$ 756.50	\$ 1,513.00

#### FY2024 Calculation

Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	171.50	\$ 171.50	\$ 171.50
Calculated Total Property Tax	\$ 231.53	\$ 694.58	\$ 1,389.15

<b>FY2025 Increase in property taxes Road Fund</b>	<b>\$ 6.17</b>	<b>\$ 18.51</b>	<b>\$ 37.02</b>
(Increase(decrease) in Calculated Total Property tax(line 7) from Calculated Total Property tax(line 13)			

#### FY2025 Calculation - Road Funds

Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	50.19	\$ 50.19	\$ 50.19
Calculated Total Property Tax	\$ 67.76	\$ 203.27	\$ 406.54

#### FY2024 Calculation

Current Market Value	\$ 100,000.00	\$ 300,000.00	\$ 600,000.00
Taxable Rate: 1.35% of Current Market Value	\$ 1,350.00	\$ 4,050.00	\$ 8,100.00
Taxable Value Per Mill (1/1000th)	\$ 1.35	\$ 4.05	\$ 8.10
Total Levy in Mills(Line 11 on the Mill levy Calculation Form)	45.62	\$ 45.62	\$ 45.62
Calculated Total Property Tax	\$ 61.59	\$ 184.76	\$ 369.52