

**FY21 BUDGET SUMMARY**

**MACo Expenses and Trust Expenses Passed-through from MACo**

<b>COST CENTER</b>	<b>MACO</b>		<b>HCT</b>		<b>PCT</b>		<b>WCT</b>		<b>TOTAL</b>	
050 G&A 1	28%	224,189	28%	224,189	28%	224,189	16%	128,108	100%	800,675
075 G&A 2	34%	249,214	33%	241,884	33%	241,884			100%	732,983
100 MACo adm	100%	193,627							100%	193,627
110 MACo - Cyber Security grant	100%	125,000							100%	125,000
200 MACo Leg	100%	14,100							100%	14,100
300 MACo - Annual conf	100%	54,050							100%	54,050
400 MACo - MW conf	100%	26,300							100%	26,300
475 HCT Trust Adm			100%	721,446					100%	721,446
600 PCT Adm					100%	49,507			100%	49,507
700 - PCT Defense Services					100%	995,033			100%	995,033
800 - PCT Loss Control					100%	137,357			100%	137,357
850 - PCT/WCT Trust Adm					75%	216,505	25%	72,168	100%	288,673
910 - PCT Claims Adm					100%	383,458			100%	383,458
920 - WCT Claims Adm							100%	324,465	100%	324,465
950 - Bldg 1	34%	2,306			33%	2,238	33%	2,238	100%	6,782
960- Bldg 2					50%	4,939	50%	4,939	100%	9,878
<b>TOTAL - not including capital assets</b>		<b>888,787</b>	<b>a)</b>	<b>1,187,519</b>		<b>2,255,111</b>		<b>531,918</b>		<b>4,863,335</b>

<b>FY20 BUDGET</b>		<b>791,109</b>		<b>1,256,853</b>		<b>2,321,297</b>		<b>1,288,036</b>		<b>5,657,295</b>
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<b>FY 21 BUDGET INCREASE (DECREASE)</b>		<b>97,678</b>	<b>a)</b>	<b>(69,334)</b>		<b>(66,186)</b>		<b>(756,118)</b>		<b>(793,960)</b>
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<b>CAPITAL ASSETS (GREAT THAN \$5,000)</b>										
VEHICLE				<b>35,000</b>						<b>35,000</b>

a) fy 21 added Cyber Security position to Maco expense to be paid with grant for \$125,000  
 fy 21 added depreciation to budget for \$56,000  
**budget decrease after adjustment for cyber security and depreciation is \$83,322**

00 - MACo Revenue	FY 19 Actual Revenue	FY 20 Budgeted Revenue	Revenue as of 03/31/20	Projected 06/30/20 Revenue	Projected Year End Over/(Short)	FY 21 Projected Revenue	\$ change from FY 20	Notes
<b>Income</b>								
<b>CONFERENCES &amp; WORKSHOPS INCOME</b>								
ANNUAL CONFERENCE INCOME	79,077	75,000	76,371	76,371	1,371	75,000	-	
ELECTED OFFICIALS TRAINING/CERT.	16,200	15,000	15,100	15,100	100	15,000	-	
MIDWINTER CONFERENCE INCOME	48,663	40,000	45,434	45,434	5,434	40,000	-	
MISCELLANEOUS WORKSHOPS/TRAINING	325	-	-	-	-	-	-	
<b>Total CONFERENCES &amp; WORKSHOPS INCOME</b>	<b>144,265</b>	<b>130,000</b>	<b>136,905</b>	<b>136,905</b>	<b>6,905</b>	<b>130,000</b>		
DIRECTORY SALES INCOME	7,035	5,000	2,194	3,000	(2,000)	-	(5,000)	no directories printed for fy21 - app is free
<b>DUES INCOME</b>								
ASSOCIATE MEMBER DUES	19,750	20,000	17,980	20,000	-	20,000	-	
MEMBER DUES	392,382	383,068	287,303	383,070	2	394,371	11,303	
PILT DUES - SPECIAL ASSESSMENT	23,838	30,053	22,540	30,053	-	25,493	(4,560)	
<b>Total DUES INCOME</b>	<b>435,970</b>	<b>433,121</b>	<b>327,823</b>	<b>433,123</b>	<b>2</b>	<b>439,864</b>	<b>6,743</b>	
<b>GRANT INCOME</b>								
HCT ROYALTY	50,000	50,000	37,500	50,000	-	50,000	-	Cyber security
<b>INTEREST INCOME</b>								
Bank & QCI Interest Income	19,153	18,000	16,236	18,000	-	15,000	(3,000)	
SALE OF BLDG-INTEREST INCOME								
<b>Total INTEREST INCOME</b>	<b>19,153</b>	<b>18,000</b>	<b>16,236</b>	<b>18,000</b>	<b>-</b>	<b>15,000</b>	<b>(3,000)</b>	
LOBBYING CONTRACT - C&R	12,500	15,000	11,250	15,000	-	15,000	-	
<b>MISCELLANEOUS INCOME</b>								
GAIN ON SALE OF ASSET			2,500	2,500	2,500	-	-	
NAME BADGE INCOME	1,020	300	120	150	(150)	100	(200)	
PHOTO ID CARD INCOME	890	500	320	400	(100)	400	(100)	
MISCELLANEOUS INCOME - Other	3	5,000	500	500	(4,500)	500	(4,500)	NACo Roster \$500
<b>Total MISCELLANEOUS INCOME</b>	<b>1,913</b>	<b>5,800</b>	<b>3,440</b>	<b>3,550</b>	<b>(2,250)</b>	<b>1,000</b>	<b>(4,800)</b>	
<b>NACo PROGRAMS - MARKETING REVENUE</b>								
CAREMARK RX CARD	794	750	374	500	(250)	500	(250)	
CRS INMATE MEDICAL	3,341	3,500	2,673	3,500	-	3,500	-	
NATIONWIDE DEFERRED COMPENSATION	11,173	10,000	5,791	10,000	-	10,000	-	
US COMMUNITIES	448	400	214	214	(186)	-	(400)	Contract ended 9/30/19
<b>TOTAL NACo PROGRAMS MARKETING REVENUE</b>	<b>15,756</b>	<b>14,650</b>	<b>9,052</b>	<b>14,214</b>	<b>(436)</b>	<b>14,000</b>	<b>(650)</b>	
<b>POOLED INVESTMENT FEE</b>								
HCT POOLED INVESTMENT FEE	19,639	21,388	16,041	21,388	-	25,818	4,430	
WCT POOLED INVESTMENT FEE	50,223	51,794	38,846	51,794	-	54,808	3,014	
PCT POOLED INVESTMENT FEE	25,087	31,687	23,765	31,687	-	32,224	537	
<b>Total POOLED INVESTMENT FEE</b>	<b>94,949</b>	<b>104,869</b>	<b>78,652</b>	<b>104,869</b>	<b>-</b>	<b>112,850</b>	<b>7,981</b>	
RENT INCOME	5,125	20,735	14,056	18,000	(2,735)	-	(20,735)	
SCHOLARSHIP CONTRIBUTIONS	1,535	1,500	1,658	1,658	158	1,500	-	
<b>TOTAL INCOME</b>	<b>792,001</b>	<b>798,675</b>	<b>638,765</b>	<b>798,319</b>	<b>(356)</b>	<b>904,214</b>	<b>105,539</b>	

Montana Association of Counties Dues Schedule Fiscal Year 2020-2021 W/CPI - 1.8%

COUNTY	TAXABLE VALUE FY 20	MILL TIER *	DUES W/ COLA	PILT PYMT Jun-19	PILT Dues @.075%	MACo TOTAL	Est. NACo DUES	TOTAL DUES
Anaconda-Deer Lodge	\$14,412,823	6	\$4,435	\$486,305	\$365	\$4,800	\$450	\$5,250
Beaverhead	\$24,049,312	10	\$6,971	\$799,768	\$600	\$7,571	\$450	\$8,021
Big Horn	\$23,587,752	10	\$6,971	\$16,147	\$12	\$6,983	\$450	\$7,433
Blaine	\$15,026,273	7	\$5,070	\$1,073,951	\$805	\$5,875	\$450	\$6,325
Broadwater	\$17,629,298	8	\$5,703	\$690,604	\$518	\$6,221	\$450	\$6,671
Carbon	\$44,145,791	14	\$9,365	\$1,220,961	\$916	\$10,281	\$450	\$10,731
Carter	\$43,741,120	14	\$9,365	\$227,802	\$171	\$9,536	\$450	\$9,986
Cascade	\$172,320,341	17	\$11,238	\$506,790	\$380	\$11,618	\$1,627	\$13,245
Chouteau	\$27,578,976	11	\$7,492	\$389,785	\$292	\$7,784	\$450	\$8,234
Custer	\$22,291,670	9	\$6,337	\$897,155	\$673	\$7,010	\$450	\$7,460
Daniels	\$7,386,175	4	\$2,852	\$0	\$0	\$2,852	\$450	\$3,302
Dawson	\$26,141,698	11	\$7,492	\$35,597	\$27	\$7,519	\$450	\$7,969
Fallon	\$44,950,954	14	\$9,365	\$45,166	\$34	\$9,399	\$450	\$9,849
Fergus	\$39,277,085	13	\$8,740	\$1,274,174	\$956	\$9,696	\$450	\$10,146
Flathead	\$267,502,117	17	\$11,238	\$2,844,552	\$2,133	\$13,371	\$1,717	\$15,088
Gallatin	\$352,837,267	17	\$11,238	\$1,820,330	\$1,365	\$12,603	\$1,490	\$14,093
Garfield	\$5,544,173	3	\$2,219	\$241,038	\$181	\$2,400	\$450	\$2,850
Glacier	\$27,610,250	11	\$7,492	\$1,084,069	\$813	\$8,305	\$450	\$8,755
Golden Valley	\$6,768,785	4	\$2,852	\$78,992	\$59	\$2,911	\$450	\$3,361
Granite	\$14,190,037	6	\$4,435	\$273,856	\$205	\$4,640	\$450	\$5,090
Hill	\$41,340,623	14	\$9,365	\$126,663	\$95	\$9,460	\$450	\$9,910
Jefferson	\$31,155,279	12	\$8,117	\$1,244,905	\$934	\$9,051	\$450	\$9,501
Judith Basin	\$18,681,847	8	\$5,703	\$272,173	\$204	\$5,907	\$450	\$6,357
Lake	\$66,967,770	15	\$9,990	\$454,404	\$341	\$10,331	\$575	\$10,906
Lewis & Clark	\$144,950,473	17	\$11,238	\$2,605,277	\$1,954	\$13,192	\$1,268	\$14,460
Liberty	\$9,474,199	5	\$3,802	\$87,178	\$65	\$3,867	\$450	\$4,317
Lincoln	\$36,460,972	13	\$8,740	\$680,555	\$510	\$9,250	\$450	\$9,700
Madison	\$146,959,835	17	\$11,238	\$966,740	\$725	\$11,963	\$450	\$12,413
McCone	\$7,731,578	4	\$2,852	\$314,296	\$236	\$3,088	\$450	\$3,538
Meagher	\$9,051,194	5	\$3,802	\$189,886	\$142	\$3,944	\$450	\$4,394
Mineral	\$11,300,306	6	\$4,435	\$250,251	\$188	\$4,623	\$450	\$5,073
Missoula	\$245,835,816	17	\$11,238	\$1,987,020	\$1,490	\$12,728	\$2,186	\$14,914
Musselshell	\$13,028,829	6	\$4,435	\$212,589	\$159	\$4,594	\$450	\$5,044
Park	\$52,855,369	15	\$9,990	\$1,469,004	\$1,102	\$11,092	\$450	\$11,542
Petroleum	\$1,750,155	1	\$951	\$97,496	\$73	\$1,024	\$450	\$1,474
Phillips	\$16,675,663	7	\$5,070	\$536,765	\$403	\$5,473	\$450	\$5,923
Pondera	\$17,481,779	7	\$5,070	\$237,420	\$178	\$5,248	\$450	\$5,698
Powder River	\$12,680,080	6	\$4,435	\$231,405	\$174	\$4,609	\$450	\$5,059
Powell	\$18,416,979	8	\$5,703	\$743,674	\$558	\$6,261	\$450	\$6,711
Prairie	\$5,386,671	3	\$2,219	\$167,372	\$126	\$2,345	\$450	\$2,795
Ravalli	\$89,059,002	16	\$10,614	\$2,537,051	\$1,903	\$12,517	\$785	\$13,302
Richland	\$57,061,174	15	\$9,990	\$21,124	\$16	\$10,006	\$450	\$10,456
Roosevelt	\$33,451,233	12	\$8,117	\$1,670	\$1	\$8,118	\$450	\$8,568
Rosebud	\$87,739,901	16	\$10,614	\$126,962	\$95	\$10,709	\$450	\$11,159
Sanders	\$44,210,679	14	\$9,365	\$544,846	\$409	\$9,774	\$450	\$10,224
Sheridan	\$14,819,336	6	\$4,435	\$694	\$1	\$4,436	\$450	\$4,886
Butte-Silver Bow	\$67,088,507	15	\$9,990	\$580,639	\$435	\$10,425	\$684	\$11,109
Stillwater	\$50,053,839	15	\$9,990	\$471,808	\$354	\$10,344	\$450	\$10,794
Sweet Grass	\$22,630,881	10	\$6,971	\$584,106	\$438	\$7,409	\$450	\$7,859
Teton	\$22,303,690	9	\$6,337	\$694,609	\$521	\$6,858	\$450	\$7,308
Toole	\$22,543,779	10	\$6,971	\$91,174	\$68	\$7,039	\$450	\$7,489
Treasure	\$5,127,008	3	\$2,219	\$292	\$0	\$2,219	\$450	\$2,669
Valley	\$31,548,555	12	\$8,117	\$1,095,683	\$822	\$8,939	\$450	\$9,389
Wheatland	\$16,941,063	7	\$5,070	\$136,665	\$102	\$5,172	\$450	\$5,622
Wibaux	\$16,142,705	7	\$5,070	\$10,520	\$8	\$5,078	\$450	\$5,528
Yellowstone	\$379,843,577	17	\$11,238	\$210,246	\$158	\$11,396	\$2,959	\$14,355
<b>TOTALS</b>	<b>\$3,065,742,243</b>		<b>\$394,371</b>	<b>\$33,990,204</b>	<b>\$25,493</b>	<b>\$419,864</b>	<b>\$34,441</b>	<b>\$454,305</b>

Level	Mill Tier*	Base Dues	1.80%	Total w/COLA
1	0-\$2,000	\$934	\$16.81	\$951
2	\$2,001-\$4,000	\$1,556	\$28.01	\$1,584
3	\$4,001-\$6,000	\$2,180	\$39.24	\$2,219
4	\$6,001-\$8,000	\$2,802	\$50.44	\$2,852
5	\$8,001-\$10,000	\$3,735	\$67.23	\$3,802
6	\$10,001-\$15,000	\$4,357	\$78.42	\$4,435
7	\$15,001-\$17,500	\$4,980	\$89.64	\$5,070
8	\$17,501-\$20,000	\$5,602	\$100.83	\$5,703
9	\$20,001-\$22,500	\$6,225	\$112.05	\$6,337
10	\$22,501-\$25,000	\$6,848	\$123.26	\$6,971
11	\$25,001-\$30,000	\$7,359	\$132.47	\$7,492
12	\$30,001-\$35,000	\$7,973	\$143.52	\$8,117
13	\$35,001-\$40,000	\$8,585	\$154.53	\$8,740
14	\$40,001-\$50,000	\$9,199	\$165.58	\$9,365
15	\$50,001-\$75,000	\$9,813	\$176.63	\$9,990
16	\$75,001-\$100,000	\$10,427	\$187.68	\$10,614
17	\$100,001 +	\$11,040	\$198.71	\$11,238

\* in thousands