

OFFICIAL AGENDA
TUESDAY December 10, 2024
Meeting Start Time: 9:30 a.m.
Board of County Commissioners
Yellowstone County, Montana
Stillwater Building
316 N. 26th Street, Room 3108
Billings, MT
9:15 a.m. Agenda Setting

Pledge to the Flag: Moment of Silence: Minutes

REGULAR AGENDA

9:30 a.m. PROMOTIONS

Detention Facility Promotions - Detention Officer Pearson to Corporal; Detention Officer J. O'Fallon to Corporal; Detention Officer Johnston to Corporal

9:30 a.m. BID OPENING

Bid Opening for MetraPark Outdoor Arena Grading, Water Service Line and Future Conduits and Sleeves

PUBLIC COMMENTS ON REGULAR, CONSENT AND FILED AGENDA ITEMS

1. **METRA PARK**

MetraPark Update/Marketing

2. **COMMISSIONERS**

Resolution 24-162 Establishing Regular Meeting Dates and Times of The Board of County Commissioners

CLAIMS

CONSENT AGENDA

1. **CLERK AND RECORDER**

Buy/Sell Agreement with Gabel Construction, Inc. for the Purchase of Real Property Legally Described as Government Lot 2, Located in Section 30, Range 28 East, Township 2 North, Tract 2 of Certificate of Survey 2498 and Block 63, Original Plat of Huntley Townsite

2. **COMMISSIONERS**

- a. Acceptance of Warranty Deed from Gabel Construction Inc. for the Real Property Legally Described as Government Lot 2, Located in Section 30, Range 28 East, Township 2 North, Tract 2 of Certificate of Survey 2498 and Block 63, Original Plat of Huntley Townsite
- b. Board Appointments - Mark Morse & Derek Yeager to Board of Health

3. **ELECTIONS**

Election Material RM88 -- Municipal General Election Materials

4. **FINANCE**

- a. Laurel Rural Fire District #7 Annual Financial Report FY24
- b. Contract Amendment for the West Billings Neighborhood Plan Update Project, CDBG Contract #MT-CDBG-PL-22-02A
- c. CTA Agreement Amendments for the Yellowstone County Administration Building Remodel
- d. State of Montana Department of Health & Human Services Crisis Diversion in Montana Communities Grant - Task Order #HHS-BHDD-0114AP-P 25-101-74048-0 This is a 3 year grant from July 13, 2024 to June 30, 2027
- e. Bond for Lost Warrant on Lost Check

5. **INFORMATION TECHNOLOGY**
MOU Between the City of Billings and Yellowstone County - Donation of UPS Unit
6. **PUBLIC WORKS**
a. Special County Grant for \$7500.00 for Forestry Mastication in Two Moon Park
b. Invitation for Bid for Public Works Asphalt Overlay's I & II
c. Snow Plowing Contract
7. **HUMAN RESOURCES**
a. Alliant Business Associate Agreement
b. **PERSONNEL ACTION REPORTS - Elections** - 1 Appointment; **Detention Facility** - 1 Salary & Other, 1 Appointment, 2 Terminations; **Commissioners** - 1 Appointment, 1 Termination; **Public Works** - 1 Salary & Other; **I.T.** - 1 Salary & Other, 1 Termination

FILE ITEMS

1. **CLERK AND RECORDER**
Board Minutes - Lockwood Irrigation District Board Minutes
2. **CLERK OF DISTRICT COURT**
Checks and Disbursements for November 2024
3. **FINANCE**
Yellowstone County's Annual Comprehensive Financial Report for FY2023-2024
4. **PUBLIC WORKS**
RSID Snow Plowing Contracts

PUBLIC COMMENTS ON COUNTY BUSINESS

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title:

Submitted By: Teri Reitz, Board Clerk

TOPIC:

Detention Facility Promotions - Detention Officer Pearson to Corporal; Detention Officer J. O'Fallon to Corporal; Detention Officer Johnston to Corporal

BACKGROUND:

N/A

RECOMMENDED ACTION:

N/A

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Bid Opening for MP Outdoor Arena Grading Water Service and Future Conduits and Sleeves

Submitted By: Teri Reitz, Board Clerk

TOPIC:

Bid Opening for MetraPark Outdoor Arena Grading, Water Service Line and Future Conduits and Sleeves

BACKGROUND:

N/A

RECOMMENDED ACTION:

Refer to staff for recommendation back to this board.

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: MetraPark Update/Marketing

Submitted By: Erika Guy

TOPIC:

MetraPark Update/Marketing

BACKGROUND:

NA

RECOMMENDED ACTION:

NA

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Resolution 24-162 Establishing Regular Meeting Dates and Times of The Board of
County Commissioners

Submitted By: Erika Guy

TOPIC:

Resolution 24-162 Establishing Regular Meeting Dates and Times of The Board of County
Commissioners

BACKGROUND:

See Attachment

RECOMMENDED ACTION:

Approve or Deny

Attachments

Resolution 24-162 Establishing Regular Meeting Dates and Times of The Board of County
Commissioners

YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS

Resolution No. 24-162

A Resolution Establishing Regular Meeting Dates and Times of The Board of County Commissioners

WHEREAS the Board of County Commissioners of Yellowstone County, Montana, pursuant to Section 7-5-2122, MCA, must set any official Board meeting changes by resolution; and

WHEREAS the Board currently holds discussion sessions on Mondays at 2:00 p.m. and Thursdays at 2:00 p.m. The Board currently holds a calendaring meeting on Mondays at 8:15 a.m. and a department head meeting on Mondays at 8:30 a.m. The Board currently holds its regular meeting on Tuesdays at 9:30 a.m.; and

WHEREAS the Board desires to change the time and date of their regular meetings.

NOW, THEREFORE, BE IT RESOLVED, the Board of County Commissioners of Yellowstone County shall meet to conduct official county business on Tuesdays at 9:00 a.m. The Board will meet on Monday mornings at 8:15 a.m. to conduct calendaring. The Board will meet on Monday mornings at 9:00 a.m. for discussion sessions.

BE IT FURTHER RESOLVED that this change will be effective January 1, 2025. This resolution supersedes and replaces Yellowstone County Resolution 03-32.

Passed and Adopted on the 10th day of December 2024.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Chair

Mark Morse, Member

Donald W. Jones, Member

ATTEST:

Jeff Martin, Clerk and Recorder

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Buy/Sell Gabel Construction

Submitted For: Jeff Martin, Clerk And Recorder

Submitted By: Jeff Martin, Clerk And Recorder

TOPIC:

Buy/Sell Agreement with Gabel Construction, Inc. for the Purchase of Real Property Legally Described as Government Lot 2, Located in Section 30, Range 28 East, Township 2 North, Tract 2 of Certificate of Survey 2498 and Block 63, Original Plat of Huntley Townsite

BACKGROUND:

Reviewed.

RECOMMENDED ACTION:

Approve.

Attachments

Buy/Sell Gabel Construction

Request to Expend for the Gabel Gravel Pit and Property

Buy/Sell Agreement

Parties. The parties to this agreement are **Gabel Construction, Inc** and **Yellowstone County**, a political subdivision of the State of Montana.

Subject Property. The subject real property of this agreement is legally described below:

Government Lot 2, less Huntley Estates Subdivision, located in Section 30, Range 28 East, Township 2 North, and Tract 2, of Certificate of Survey No. 2498, filed on June 27, 1988, with the Yellowstone County Clerk and Recorder under document No. 1489089

and

Block 63 of the Original Plat of Huntley Townsite, located in Section 25, Range 27 East, Township 2 North, filed on February 5, 1917, with the Yellowstone County Clerk and Recorder under document No. 87410.

Purchase Price of Property. Yellowstone County agrees to pay Gabel Construction, Inc. Two Hundred Ninety-One Thousand Dollars (\$291,000) for purchase of the real property.

Possession. Gabel Construction, Inc. agrees to surrender the possession of the subject property upon the parties' mutual acceptance of the warranty deed, full payment in the amount of \$291,000, and the recording of the warranty deed.

Waiver and Exercising of Contingencies. All contingencies specified in this Agreement shall be deemed waived unless completed by the dates specified in this Agreement unless an extension is agreed to between the parties in writing. If a party exercises its option to terminate this Agreement based on a contingency within the time otherwise specified in this Agreement, the party so exercising the option to terminate must notify the other party, in writing, of the party's desire to exercise the option to terminate.

Warranty Deed. Gabel Construction, Inc shall provide Yellowstone County with a warranty deed for mutual acceptance and recording.

Inspection Contingency. Yellowstone County has conducted an inspection of the property and waives any further contingencies.


Title Contingency. Yellowstone County's purchase of the subject property is subject to Yellowstone County's approval and satisfaction of a preliminary title report. Yellowstone County's purchase of the subject property is further contingent on Gabel Construction, Inc. ability to provide title to Yellowstone County that is free from liens and encumbrances.

Taxes Prorated. The parties agree that all taxes due and owing on the property shall be prorated between the parties at the time of closing. Any Rural Special Improvement District or Special District assessments owed by Gabel Construction, Inc. in conjunction with the subject property shall be paid off at time of closing.

Water Rights. Any water rights associated or connected or running with the subject property shall be transferred to Yellowstone County at the time of closing. Gabel Construction, Inc. shall be responsible for filing any necessary documents to effectuate the transfer with the Montana Department of Natural Resources and Conservation.

Broker License Disclosure. The current Yellowstone County Clerk and Recorder, Jeff Martin, is a licensed real estate broker in the State of Montana. The Clerk and Recorder does not represent Gabel Construction, Inc. or Yellowstone County as a licensee in any way. The Clerk and Recorder's involvement with this transaction is simply the administrative duties of the elected office and the Secretary of the Board of County Commissioners.

Dated this 27th day of ^{November} ~~December~~ 2024.



Orlena Gabel
Gabel Construction, Inc., President

Dated this _____ day of December 2024.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Chair

Donald W. Jones, Member

ATTEST:

Mark Morse, Member

Jeff Martin, Clerk and Recorder



Yellowstone County

Request to Expend

07/01/2021

This form is to be completed for all Capital outlay requests (a single item costing \$2,500.00 or more or a useful life of at least one year). Please attach all pertinent paperwork with price quotes, if available, and forward to the Purchasing Department with a completed Requisition. The Account Code numbers and budget balance lines must be completed by the requesting Department. Please use the most recent budget report to obtain this information. This date will be verified by the Finance Department. If the item(s) to be purchased are over the budgeted amount or were not budgeted, Commissioner approval is required prior to placing the order.

Item(s) Requested:

Gabel gravel pit & property

Cost: \$291,000.00

Other Costs:

Less Trade-in / Discount

Net Cost of Request \$291,000.00

Explanation of Purchase

Public Works

Department

Elected Official or Department Manager

Budget Information

COMMISSIONER ACTION

Account Numbers: 4050-599-430210-930

Approved: YES ___ NO ___

Budget Balance:

Tabled: ___

Is this a budgeted item? No / Yes Budget

Date: ___

Finance Note: Replacing another budgeted project.

Votes: YES ___ NO ___

Chairperson ___

Member ___

Member ___

Jeffrey Jones 12.4.23

Purchasing Agent

Date

B.O.C.C. Regular

2. a.

Meeting Date: 12/10/2024

Title: WD Gabel Construction

Submitted For: Jeff Martin, Clerk And Recorder

Submitted By: Jeff Martin, Clerk And Recorder

TOPIC:

Acceptance of Warranty Deed from Gabel Construction Inc. for the Real Property Legally Described as Government Lot 2, Located in Section 30, Range 28 East, Township 2 North, Tract 2 of Certificate of Survey 2498 and Block 63, Original Plat of Huntley Townsite

BACKGROUND:

Reviewed.

RECOMMENDED ACTION:

Accept.

Attachments

WD Gabel Construction

Return to:
Yellowstone County Clerk and Recorder
P.O. Box 35001
Billings, Montana 59107

Warranty Deed

For valuable consideration, **Gabel Construction, Inc.**, a for profit Montana corporation, whose address is 444 White Buffalo Road, Huntley, Montana 59037, through its President Orlena Gable, conveys to **Yellowstone County**, a political subdivision of the State of Montana, through the Yellowstone County Board of County Commissioners, whose address is Post Office Box 35000, Billings, Montana 59103, all interest in the land described below that is in Yellowstone County, Montana:

Government Lot 2, less Huntley Estates Subdivision, located in Section 30, Range 28 East, Township 2 North, and Tract 2, of Certificate of Survey No. 2498, filed on June 27, 1988, with the Yellowstone County Clerk and Recorder under document No. 1489089

and

Block 63 of the Original Plat of Huntley Townsite, located in Section 25, Range 27 East, Township 2 North, filed on February 5, 1917, with the Yellowstone County Clerk and Recorder under document No. 87410.


The conveyance is subject to the following exceptions:

- (a) All reservations, covenants, restrictions, and exceptions in recorded documents pertaining to the property
- (b) All existing easements and right-of-ways of record, building, use, zoning, sanitary and environmental restrictions.
- (c) All prior conveyances, leases or transfers of any interest in minerals, including, but not limited to, oil and gas.

Except as mentioned above, the conveyance is subject to the usual covenants contained in Section 30-1-110 of the Montana Code Annotated (2023).

Pursuant to Section 7-8-2519 of the Montana Code Annotated (2023), the Board of County Commissioners authorized the purchase of the land at its December_____, 2024 meeting.

Dated this 27th day of November 2024.

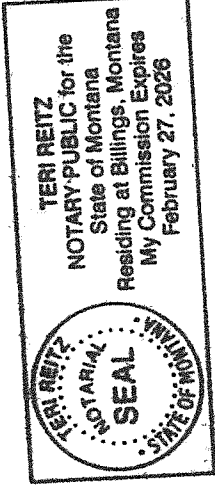

Orlena Gabel
President

State of Montana }
County of Yellowstone } ss.

November On December 2nd, 2024, before me personally appeared Orlena Gabel, the President of Gabel Construction, Inc. and acknowledged to me that she executed the attached warranty deed on behalf of Gabel Construction, Inc. in her official capacities as the President of Gabel Construction, Inc.

Lori Reitz
Notary Signature

Teri Reitz
Print Notary Name



(Seal)

Acknowledgement and Acceptance of Conveyance

Yellowstone County, through the Yellowstone County Board of County Commissioners, acknowledges receipt of this deed and accepts the land conveyed through this deed on behalf of the County.

Dated this _____ day of December 2024.

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Chair

Donald W. Jones, Member

ATTEST:

Mark Morse, Member

Jeff Martin, Clerk and Recorder

State of Montana }
 } ss.
County of Yellowstone }

On December _____, 2024, before me personally appeared John Ostlund, Donald W. Jones and Mark Morse members of the Board of County Commissioners of Yellowstone County, and Jeff Martin, the Yellowstone County Clerk and Recorder, and acknowledged to me that they executed the Acknowledgement and Acceptance of Conveyance portion of the attached warranty deed on behalf of Yellowstone County in their official capacities as Board Members and the Clerk and Recorder.

Notary Signature

Print Notary Name

(Seal)

B.O.C.C. Regular

2. b.

Meeting Date: 12/10/2024

Title: Board Appointments

Submitted By: Erika Guy

TOPIC:

Board Appointments - Mark Morse & Derek Yeager to Board of Health

BACKGROUND:

See Attachments

RECOMMENDED ACTION:

Sign and Mail

Attachments

Derek Yeager

Mark Morse

Yellowstone County

COMMISSIONERS
(406) 256-2701
(406) 256-2777 (FAX)

P.O. Box 35000
Billings, MT 59107-5000
bocc@yellowstonecountymt.gov



December 10, 2024

Mr. Derek Yeager
Po Box 35004
Billings, MT 59107

RE: Board of Health

Dear Mr. Yeager,

The Board of County Commissioners of Yellowstone County has appointed you to represent Yellowstone County as a member on the above named board. Your term by this appointment will be to December 31, 2026.

We wish to take this opportunity to thank you in advance for accepting this community service.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Chair

Mark Morse, Member

Donald W. Jones, Member

BOCC/eg

cc: Board File - Clerk & Recorder
Mr. Jon Forte, 123 South 27th St., Billings, MT 59101

Yellowstone County

COMMISSIONERS

(406) 256-2701

(406) 256-2777 (FAX)

P.O. Box 35000

Billings, MT 59107-5000

bocc@yellowstonecountymt.gov



December 10, 2024

Mr. Mark Morse
Yellowstone County Commissioner
P.O. Box 35000
Billings, MT 59107-5000

RE: Appointment as Commissioner Representative to Board of Health

Dear Commissioner Morse:

The Board of County Commissioners of Yellowstone County has appointed you to be our representative on the above-named board. Your term by this appointment will be to December 31, 2027.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA

John Ostlund, Member

Donald W. Jones, Member

c: Board File – Clerk & Recorder
Mr. Jon Forte, 123 South 27th St., Billings, MT 59101

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Election Material RM88

Submitted By: Katherine Aldrich, Election Administrator

TOPIC:

Election Material RM88 -- Municipal General Election Materials

BACKGROUND:

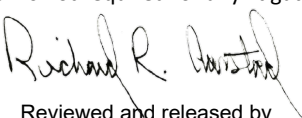
Election materials from the 2023 general municipal election are ripe for destruction.

RECOMMENDED ACTION:

Approve

Attachments

RM88

RECORDS DESTRUCTION DOCUMENT (RM88)				NO.		
				PAGE 1 OF 1 PAGES		
1. AGENCY NAME AND DIVISION/PROGRAM: Yellowstone County Elections			2. AGENCY CONTACT: NAME: KV Aldrich PHONE #: (406)256-2740 EMAIL: elections@yellowstonecountymt.gov			
3. NOTICE OF INTENTION: The schedule records listed in Item 5 are to be disposed of in the manner checked below (specify only one). <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Delete <input type="checkbox"/> Incinerate <input checked="" type="checkbox"/> Shred as Classified <input type="checkbox"/> Toss without Restriction </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Other: Explain </div>						
4. SUBMITTED BY: I hereby certify that the records to be disposed of are correctly represented below, that any audit requirements or Offer to the State Historical Society Archives has been fully justified, and that further retention is not required for any litigation pending or imminent. <u>Documentation attached from Historical Society.</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> SIGNATURE: /s/ K.V. Aldrich NAME AND TITLE: K.V. Aldrich DATE: 11/25/2024 </div> <div style="width: 35%; text-align: right;">  Reviewed and released by the Montana State Archivist 12/02/2024. </div> </div>						
5. LIST OF RECORD SERIES						
NOTE: Attach any inventories or Excel spreadsheets to this form to help validate records destroyed.						
a. Retention Schedule Number	b. Item number listed on Retention Schedule	c. Record Series Title	d. Retention in months/years	e. Inclusive Dates	f. Volume in Cubic Feet	g. Disposition Action and Date completed after Authorization
3	6	Ballots - County/local. Secrecy and affidavit envelopes	1 Year	11/2023	35.1	
3	6	Rejected ballots, undeliverable ballots, provisional ballots, unused ballots	1 year	11/2023	3.75	
3	6	Undeliverable ballots	1 year	11/2023	5.1	
3	6	Undeliverable ballots, resolution ballots	1 year	11/2023	1	
3	6	Misc. ballots, ballots received too late for the election	1 year	11/2023	1.75	
3	6	Stubs, spoiled ballots, rejected ballots, test ballots, resolution ballots, write-in log	1 year	11/2023	4.75	
3	6	Counted ballots	1 year	11/2023	16.8	
6. DISPOSAL AUTHORIZATION: Disposal for the above listed records is authorized. Any deletions or modifications are indicated. Custodian/Records Manager Name: John Ostlund, Chair Date: Signature:			7. DISPOSAL CERTIFICATE: The above listed records have been disposed of in the manner and on the date shown in column g. Name and Title: Signature:			

B.O.C.C. Regular

4. a.

Meeting Date: 12/10/2024

Title: Laurel Rural Fire District #7 Annual Financial Report FY24

Submitted By: Anna Ullom, Senior Accountant

TOPIC:

Laurel Rural Fire District #7 Annual Financial Report FY24

BACKGROUND:

Laurel Rural Fire District #7 AFR

RECOMMENDED ACTION:

Approve

Attachments

Laurel Rural Fire District #7- FY24 Annual Financial Report

Laurel Rural Fire District #7- FY24 Trial Balance Report

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District

Fiscal Year End:	6/30/2024	
	00/00/000	
Entity #	055605	
	000000	
Laurel Rural Fire Dist No. 7		
Entity Name		
PO BOX 35003		
Address		
Billings	MT	59107
City	State	Zip

Name Correction: _____

Address Correction: _____

The annual financial report must be completed and submitted **within 6 months of your fiscal year end**. If your year end is June 30th, the report is due by December 31st. **Please NOTE:** A monetary penalty may be assessed if the report is not submitted by due date.

ENTITY CONTACT INFORMATION-REQUIRED

Name: Anna Ullom **E-mail:** aullom@yellowstonecountymt.gov

Title: Senior Accountant **Phone#** 406-256-2783

CERTIFICATION: I hereby certify that the information provided in this report is true and correct to the best of my knowledge.

Board Member : _____ **Date:** _____
Type or Sign name. 00/00/00

Title: _____

DETERMINATION OF FILING FEE

To determine whether your local government has to pay a filing fee, and if so, the amount of the fee, please complete the following steps:

1. Determine the Total Receipts: Page 3 Line (10) **Line A:** \$ 189,861.64

2. If the amount on **Line A** is \$750,000 or less, no filing fee is required to be paid. Complete Part II below to determine if there is an audit requirement.

If the amount on **Line A** is greater than \$750,000, a formula will determine your filing fee from the fee schedule below and place that amount on **Line B**. If a filing fee is calculated on **Line B**, your Local government entity will be required to have an audit.

Line B: 0

If **Line B** is greater than \$0, please include a check or warrant made payable to "State Treasurer" in the

Part II - Determination of audit requirements with no filing fee

Line A	\$ 189,861.64
Debt Proceeds -AFR, Line 15	\$ -
Total	\$ 189,861.64

Audit Required: NO

If the Total is greater than \$750,000, you will need to have an audit, even though you will pay no filing fee.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts or inflows of resources of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt not received from state or federal sources.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$750,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

SUBMIT TO THE DEPARTMENT OF ADMINISTRATION - LGS in one of the following ways:

1) Upload through the Portal: <http://sfsd.mt.gov/LGSB/LGSPortal>

2) Email to: LGSPortalRegistration@mt.gov

3) Standard Mail:

Montana Department of
Local Government Services
Mitchell Building - Room 255
PO Box 200547
Helena, MT 59620-0547

- * Please make payment to Local Government Services.
- * Filing fee form must be attached to all reports.
- * Filing fee form must be included with payment.

For other forms or information: Please see our website at: <https://sfsd.mt.gov/LGSB/>
Questions may be directed to our office at: (406)-444-9101 or LGSPortalRegistration@mt.gov

Alternative Report Formats:

You may submit computer-generated reports (such as a Balance Sheet and a Profit & Loss or Income Statement; or an audit) as long as similar information is provided. A filing fee form must be included with your computer generated reports.

Local Government Annual Filing Fee Schedule

Annual Resources Exceeds:	Annual Resources Equal to or Less Than	Filing Fee
\$0	\$750,000	\$0
\$750,000	\$1,000,000	\$550
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District
Laurel Rural Fire Dist No. 7
6/30/2024

BARS ACCT #		County records (held by County for District)	All other Entity accounts (checking, saving, CD's, etc.)	Total
(1)	101000	Cash Balance at Beginning of Fiscal year		
		\$ 47,352.71	\$ -	\$ 47,352.71
		This amount should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Restatement/Prior Period Adjustment on line 19		
		Cash Receipts		
(2)	31XXXX to 363XXX	Taxes/Assessments (obtained from County Treasurer's reports)		
		\$ 186,985.50	\$ -	\$ 186,985.50
(3)	32XXXX	Licenses and Permits (Fees charged for licenses or permits)		
				\$ -
		Intergovernmental Revenue by Source		
(4)	33XXXX	Federal: (List all Federal grants and shared revenues received from Federal or State agencies)		
				\$ -
				\$ -
				\$ -
(5)	334XXX to 335XXX	State: (List all State grants and shared revenues received from State agencies)		
		Entitlement	\$ 80.44	\$ -
			\$ -	\$ -
				\$ -
(6)	337XXX	Other local revenues, donations and grants: (List)		
				\$ -
				\$ -
(7)	34XXXX	Charges for Services (Fees your entity charges for services)		
				\$ -
(8)	36XXXX to 382XXX	Miscellaneous Revenues (Other revenues not identified above, including sale of assets and insurance recoveries)		
				\$ -
				\$ -
(9)	37XXXX	Interest, Royalty, & Investment Earnings, Gain/(loss) on Sale of investments		
		\$ 2,795.70	\$ -	\$ 2,795.70
(10)		Total Cash Receipts (Total Lines 2 through 9)		
		\$ 189,861.64	\$ -	\$ 189,861.64
		Cash Disbursements		
(11)	4XXXXX	Current Expenditures		
		\$ 140,000.00	\$ -	\$ 140,000.00
(12)	900-999	Capital Outlay (Any capital asset purchased)		
				\$ -
(13)	600-699	Debt Service (Principal and Interest paid)		
				\$ -
(14)		Total Cash Disbursements (Total Lines 11 thru 13)		
		\$ 140,000.00	\$ -	\$ 140,000.00
		Other Cash Activity Not Considered Receipts or Disbursements:		
(15)	381XXX	Proceeds of Long-Term Debt		
				\$ -
(16)	383XXX	Transfers in (Money transferred in from another fund of the entity)		
				\$ -
(17)	521XXX	Transfers out (Money transferred out to another fund of the entity) Enter as negative		
				\$ -
(18)		Total Other (Total Lines 15 through 17)		
		\$ -	\$ -	\$ -

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District
Laurel Rural Fire Dist No. 7
6/30/2024

(19) *Prior Period Adjustment _____ \$ -

(20) **Cash Balance at End of Fiscal year** \$ 97,214.35 \$ - \$ 97,214.35

= Line 1 + Line 10 - Line 14 + Line 18 + Line 19

* Complete Schedule of Assets & Liab section below to balance

crosscheck should = 0 \$ -

(19) *Description of Restatement/Prior Period Adjustments* * Line 20 must equal Line 1(f) below

Report any differences as a restatement on Line 19 and please provide explanation below:

Schedule of Assets and Liabilities

Assets

(1a) 101XXX **Cash and Investments Held by the County Treasurer** \$ 97,214.35

(1b) 101XXX to 105XXX **Cash and Investments.** (Checking accounts, savings accounts, CD's, money market accounts, investments, etc.)

(1c) **Petty Cash on Hand**

(1d) Add outstanding deposits

(1e) Subtract outstanding checks (enter as a negative)

(1f) **Total of all Cash/Investments Reported (* should total Page 2; Line 20):** \$ 97,214.35

(2) 18XXXX to 189999 **Capital Assets-** Attach Listing or type in space below. This list should include description and cost or value of the asset. Inventory listings for insurance purposes are acceptable. If no capital assets, please put "0" on the line below.

Description

Amount

Land:

Buildings:

Improvements:

Vehicles:

Machinery/Equipment:

Other:

Allowance for Depreciation (enter as a negative)

Total Capital Assets:

\$ -

Liabilities

(3) 23XXXX to 239XXX **All Long-Term Debt Payable** (debts, bonds, notes, contracts, capital leases, etc.)

List below (attach separate list if necessary)

Purpose of Debt

Financial Institution

Outstanding Balance

Total Long-Term Debt:

\$ -

STATE OF MONTANA
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU
ANNUAL FINANCIAL REPORT
Special Purpose District
Laurel Rural Fire Dist No. 7
6/30/2024

(4)

ALL DEBT PROCEEDS RECEIVED IN THIS FISCAL YEAR (NOT GRANTS)

During the above fiscal year, did your local government entity receive any proceeds from debt, revenue bonds, notes, contracts or capital leases? if "Yes", what was the name of the program or source from which you received the debt and the amount of the debt proceeds received?

<u>Description (From/Source)</u>	<u>Amount</u>
Total Debt Proceeds:	\$ -

(5)

FEDERAL EXPENDITURES

During the fiscal year, how much in total did your local government expend in federal awards (federal grants and loans expended?)

<u>Description (From/Source)</u>	<u>Amount</u>
Total Federal Expenditures:	\$ -

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

Opening Balance

Debits

Credits

Ending Balance

ASSET

7207.000.000.010100.000 / LAUREL RURAL FIRE #7 CASH

\$47,352.71

\$189,861.64

(\$140,000.00)

\$97,214.35

Transaction Detail

Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
07/31/2023	177	0	0		0			22 RE LFD7 LAUREL FIRE DIS		\$935.61	TB
07/31/2023	177	0	0		0			22 RE PI LFD7 LAUREL FIRE D		\$46.60	TB
07/31/2023	178	0	0		0			22 MH LFD7 LAUREL FIRE DIS		\$3.93	TB
07/31/2023	178	0	0		0			22 MH PI LFD7 LAUREL FIRE D		\$0.43	TB
07/31/2023	178	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$24.55	TB
07/31/2023	178	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$0.58	TB
07/31/2023	179	0	0		0			23 PP LFD7 LAUREL FIRE DIST		\$0.38	TB
07/31/2023	296	0	0		0			July int based upon ave June cas		\$59.92	IN
08/31/2023	438	0	0		0			22 RE LFD7 LAUREL FIRE DIST		\$47.54	TB
08/31/2023	438	0	0		0			22 RE PI LFD7 LAUREL FIRE D		\$2.62	TB
08/31/2023	439	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$17.21	TB
08/31/2023	439	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$0.31	TB
08/31/2023	524	0	0		0			Aug int based upon ave July casl		\$182.78	IN
09/19/2023	715	0	110126		0			ENTITLEMENT 1ST QTR		\$20.11	CR
09/30/2023	683	0	0		0			22 RE LFD7 LAUREL FIRE DIST		\$117.33	TB
09/30/2023	683	0	0		0			22 RE PI LFD7 LAUREL FIRE D		\$8.31	TB
09/30/2023	686	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$0.49	TB
09/30/2023	775	0	0		0			Sept int based upon ave Aug cas		\$167.36	IN
10/31/2023	903	0	0		0			21 RE LFD7 LAUREL FIRE DIST		\$1.13	TB
10/31/2023	903	0	0		0			21 RE PI LFD7 LAUREL FIRE D		\$0.21	TB
10/31/2023	903	0	0		0			22 RE LFD7 LAUREL FIRE DIST		\$17.01	TB
10/31/2023	903	0	0		0			22 RE PI LFD7 LAUREL FIRE D		\$1.02	TB
10/31/2023	903	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$1,319.72	TB
10/31/2023	905	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$9.01	TB
10/31/2023	905	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$0.07	TB
10/31/2023	1018	0	0		0			October interest based on Sept e		\$113.69	IN
11/30/2023	1166	0	0		0			21 MH LFD7 LAUREL FIRE DIS		\$90.19	TB
11/30/2023	1166	0	0		0			21 MH PI LFD7 LAUREL FIRE D		\$21.71	TB
11/30/2023	1166	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$27.30	TB
11/30/2023	1166	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$0.08	TB
11/30/2023	1169	0	0		0			23 UT LFD7 LAUREL FIRE DIST		\$23,221.32	TB
11/30/2023	1170	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$45,994.30	TB
11/30/2023	1272	0	0		0			Nov int based upon ave October		\$84.22	IN
12/12/2023	1269	0	0		0			Cash Entry		-\$70,000.00	AP
12/18/2023	1415	0	111976		0			HB124 ENTITLEMENT - 2ND QI		\$20.11	CR
12/31/2023	1375	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$9.49	TB
12/31/2023	1375	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$0.58	TB
12/31/2023	1377	0	0		0			23 UT LFD7 LAUREL FIRE DIST		\$26,136.58	TB
12/31/2023	1378	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$6,686.24	TB
12/31/2023	1378	0	0		0			23 RE PI LFD7 LAUREL FIRE D		\$25.92	TB
12/31/2023	1496	0	0		0			Dec int based upon ave Nov casl		\$251.31	IN
01/31/2024	1609	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$351.77	TB
01/31/2024	1609	0	0		0			23 RE PI LFD7 LAUREL FIRE D		\$4.67	TB
01/31/2024	1611	0	0		0			23 MH LFD7 LAUREL FIRE DIS		\$25.26	TB
01/31/2024	1611	0	0		0			23 MH PI LFD7 LAUREL FIRE D		\$1.13	TB
01/31/2024	1611	0	0		0			24 MH LFD7 LAUREL FIRE DIS		\$0.03	TB

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

										Opening Balance	Debits	Credits	Ending Balance
ASSET													
<u>Transaction Detail</u>													
7207.000.000.010100.000													
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
01/31/2024	1689	0	0		0			Jan interest based on Dec cash				\$197.48	IN
02/29/2024	1876	0	0		0			23 MH LFD7 LAUREL FIRE DIS				\$2.40	TB
02/29/2024	1876	0	0		0			23 MH PI LFD7 LAUREL FIRE D				\$0.16	TB
02/29/2024	1876	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$2.40	TB
02/29/2024	1878	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$107.73	TB
02/29/2024	1878	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$1.84	TB
02/29/2024	1939	0	0		0			Feb interest based on January a				\$325.96	IN
03/18/2024	2084	0	113604		0			HB 124 ENTITLEMENT - 3RD Q				\$20.11	CR
03/31/2024	2061	0	0		0			22 RE LFD7 LAUREL FIRE DIS1				\$101.66	TB
03/31/2024	2061	0	0		0			22 RE PI LFD7 LAUREL FIRE D				\$12.96	TB
03/31/2024	2061	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$320.86	TB
03/31/2024	2061	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$6.28	TB
03/31/2024	2062	0	0		0			23 MH LFD7 LAUREL FIRE DIS				\$6.58	TB
03/31/2024	2062	0	0		0			23 MH PI LFD7 LAUREL FIRE D				\$0.34	TB
03/31/2024	2063	0	0		0			22 UT LFD7 LAUREL FIRE DIS1				\$0.26	TB
03/31/2024	2165	0	0		0			March int based upon ave Feb c				\$350.13	IN
04/30/2024	2278	0	0		0			23 MH LFD7 LAUREL FIRE DIS				\$10.04	TB
04/30/2024	2278	0	0		0			23 MH PI LFD7 LAUREL FIRE D				\$0.76	TB
04/30/2024	2278	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$8.88	TB
04/30/2024	2279	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$2,108.38	TB
04/30/2024	2279	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$3.32	TB
04/30/2024	2353	0	0		0			Apr int based upon ave March c				\$253.60	IN
05/21/2024	2428	0	0		0			Cash Entry				-\$70,000.00	AP
05/31/2024	2522	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$30,131.86	TB
05/31/2024	2522	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$5.30	TB
05/31/2024	2523	0	0		0			23 UT LFD7 LAUREL FIRE DIS1				\$36,399.54	TB
05/31/2024	2525	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$204.09	TB
05/31/2024	2608	0	0		0			May int based on ave April cash				\$243.10	IN
06/15/2024	2646	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$3,096.92	TB
06/15/2024	2646	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$10.43	TB
06/15/2024	2647	0	0		0			23 UT LFD7 LAUREL FIRE DIS1				\$6,639.82	TB
06/15/2024	2648	0	0		0			24 PP LFD7 LAUREL FIRE DIS1				\$6.88	TB
06/15/2024	2650	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$17.72	TB
06/15/2024	2650	0	0		0			24 MH PI LFD7 LAUREL FIRE D				\$0.07	TB
06/17/2024	2793	0	115543		0			HB 124 ENTITLEMENT - 4TH Q				\$20.11	CR
06/30/2024	2775	0	0		0			24 PP LFD7 LAUREL FIRE DIS1				\$2,551.66	TB
06/30/2024	2776	0	0		0			23 RE LFD7 LAUREL FIRE DIS1				\$73.47	TB
06/30/2024	2776	0	0		0			23 RE PI LFD7 LAUREL FIRE D				\$0.94	TB
06/30/2024	2777	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$1.32	TB
06/30/2024	2882	0	0		0			JUNE INT & YEAREND ADJ.				\$566.15	GL
7207.000.000.011321.000 / 21 REAL PROP TAX REC'BLE										\$1.13	\$0.00	(\$1.13)	\$0.00

Transaction Detail

<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
10/31/2023	903	0	0		0			21 RE LFD7 LAUREL FIRE DIS1				-\$1.13	TB
										Detail Total:		-\$1.13	

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

LAUREL RURAL FIRE #7 - 7207						Opening Balance	Debits	Credits	Ending Balance		
ASSET											
7207.000.000.011322.000 / 22 REAL PROP TAX REC'BLE						\$1,219.15	\$0.26	(\$1,219.41)	\$0.00		
Transaction Detail											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
07/31/2023	177	0	0		0			22 RE LFD7 LAUREL FIRE DIST		-\$935.61	TB
08/31/2023	438	0	0		0			22 RE LFD7 LAUREL FIRE DIST		-\$47.54	TB
09/30/2023	683	0	0		0			22 RE LFD7 LAUREL FIRE DIST		-\$117.33	TB
10/31/2023	903	0	0		0			22 RE LFD7 LAUREL FIRE DIST		-\$17.01	TB
02/29/2024	1874	0	0		0			22 UT LFD7 LAUREL FIRE DIST		\$0.26	TB
03/31/2024	2061	0	0		0			22 RE LFD7 LAUREL FIRE DIST		-\$101.66	TB
03/31/2024	2063	0	0		0			22 UT LFD7 LAUREL FIRE DIST		-\$0.26	TB
								Detail Total:		-\$1,219.15	
7207.000.000.011323.000 / 23 REAL PROP TAX REC'BLE						\$0.00	\$184,155.97	(\$182,592.01)	\$1,563.96		
Transaction Detail											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
10/14/2023	808	0	0		0			23 UT LFD7 LAUREL FIRE DIST		\$92,397.26	TB
10/14/2023	823	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$91,748.40	TB
10/31/2023	903	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$1,319.72	TB
11/30/2023	1165	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$2.70	TB
11/30/2023	1169	0	0		0			23 UT LFD7 LAUREL FIRE DIST		-\$23,221.32	TB
11/30/2023	1170	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$45,994.30	TB
12/31/2023	1369	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$5.62	TB
12/31/2023	1377	0	0		0			23 UT LFD7 LAUREL FIRE DIST		-\$26,136.58	TB
12/31/2023	1378	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$6,686.24	TB
01/31/2024	1609	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$351.77	TB
02/29/2024	1878	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$107.73	TB
03/31/2024	2056	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$0.80	TB
03/31/2024	2061	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$320.86	TB
04/30/2024	2279	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$2,108.38	TB
05/31/2024	2509	0	0		0			23 RE LFD7 LAUREL FIRE DIST		\$4.69	TB
05/31/2024	2522	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$30,131.86	TB
05/31/2024	2523	0	0		0			23 UT LFD7 LAUREL FIRE DIST		-\$36,399.54	TB
06/15/2024	2646	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$3,096.92	TB
06/15/2024	2647	0	0		0			23 UT LFD7 LAUREL FIRE DIST		-\$6,639.82	TB
06/30/2024	2776	0	0		0			23 RE LFD7 LAUREL FIRE DIST		-\$73.47	TB
								Detail Total:		\$1,563.96	
7207.000.000.011518.000 / 18 PERS PROP TAX REC'BLE						\$3.05	\$0.00	(\$3.05)	\$0.00		
Transaction Detail											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
06/30/2024	2748	0	0		0			18 MH LFD7 LAUREL FIRE DIST		-\$3.05	TB
								Detail Total:		-\$3.05	
7207.000.000.011519.000 / 19 PERS PROP TAX REC'BLE						\$26.74	\$0.00	\$0.00	\$26.74		
7207.000.000.011520.000 / 20 PERS PROP TAX REC'BLE						\$13.02	\$0.00	\$0.00	\$13.02		

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

										Opening Balance	Debits	Credits	Ending Balance
ASSET													
7207.000.000.011521.000 / 21 PERS PROP TAX REC'BLE										\$99.38	\$0.00	(\$90.19)	\$9.19
<u>Transaction Detail</u>													
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
11/30/2023	1166	0	0		0			21 MH LFD7 LAUREL FIRE DIS				-\$90.19	TB
										Detail Total:		-\$90.19	
7207.000.000.011522.000 / 22 PERS PROP TAX REC'BLE										\$12.82	\$0.00	(\$3.93)	\$8.89
<u>Transaction Detail</u>													
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
07/31/2023	178	0	0		0			22 MH LFD7 LAUREL FIRE DIS				-\$3.93	TB
										Detail Total:		-\$3.93	
7207.000.000.011523.000 / 23 PERS PROP TAX REC'BLE										\$169.43	\$0.00	(\$137.40)	\$32.03
<u>Transaction Detail</u>													
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
07/31/2023	178	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$24.55	TB
07/31/2023	179	0	0		0			23 PP LFD7 LAUREL FIRE DIST				-\$0.38	TB
08/31/2023	439	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$17.21	TB
09/30/2023	686	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$0.49	TB
10/31/2023	905	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$9.01	TB
11/30/2023	1166	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$27.30	TB
12/31/2023	1375	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$9.49	TB
01/31/2024	1611	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$25.26	TB
02/29/2024	1876	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$2.40	TB
03/31/2024	2062	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$6.58	TB
04/30/2024	2278	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$10.04	TB
05/31/2024	2508	0	0		0			23 MH LFD7 LAUREL FIRE DIS				-\$4.69	TB
										Detail Total:		-\$137.40	
7207.000.000.011524.000 / 24 PERS PROP TAX REC'BLE										\$0.00	\$3,219.72	(\$2,799.63)	\$420.09
<u>Transaction Detail</u>													
<u>Date</u>	<u>Entry</u>	<u>Check Number</u>	<u>Deposit No.</u>	<u>Invoice Number</u>	<u>PO Number</u>	<u>Voucher</u>	<u>Group ID</u>	<u>Memo</u>	<u>Vendor</u>			<u>Amount</u>	<u>Journal</u>
01/31/2024	1606	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$0.03	TB
01/31/2024	1611	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$0.03	TB
02/29/2024	1875	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$2.40	TB
02/29/2024	1876	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$2.40	TB
04/14/2024	2188	0	0		0			24 MH LFD7 LAUREL FIRE DIS				\$419.97	TB
04/30/2024	2278	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$8.88	TB
05/18/2024	2506	0	0		0			24 PP LFD7 LAUREL FIRE DIST				\$2,797.32	TB
05/31/2024	2525	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$204.09	TB
06/15/2024	2648	0	0		0			24 PP LFD7 LAUREL FIRE DIST				-\$6.88	TB
06/15/2024	2650	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$17.72	TB
06/30/2024	2748	0	0		0			24 PP LFD7 LAUREL FIRE DIST				-\$6.65	TB
06/30/2024	2775	0	0		0			24 PP LFD7 LAUREL FIRE DIST				-\$2,551.66	TB
06/30/2024	2777	0	0		0			24 MH LFD7 LAUREL FIRE DIS				-\$1.32	TB
										Detail Total:		\$420.09	
ASSET TOTAL										\$48,897.43	\$377,237.59	(\$326,846.75)	\$99,288.27

Yellowstone County

Trial Balance - On Demand Report Fiscal Year: 2023-2024 Line Description From Date: 7/1/2023 To Date: 6/30/2024 ☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207	<u>Opening Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
LIABILITY				
7207.000.000.020210.000 / LAUREL RURAL FIRE #7 ACCOUNTS PAYABLE	\$0.00	\$140,000.00	(\$140,000.00)	\$0.00

Transaction Detail											
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
2/12/2023	1264	0	0		0			LAUREL RURAL FIRE #7 ACCC		-\$70,000.00	AP
2/12/2023	1269	523559	0		0			LAUREL RURAL FIRE #7 ACCC		\$70,000.00	AP
5/21/2024	2423	0	0		0			LAUREL RURAL FIRE #7 ACCC		-\$70,000.00	AP
5/21/2024	2428	527341	0		0			LAUREL RURAL FIRE #7 ACCC		\$70,000.00	AP
Detail Total:										\$0.00	

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

Opening Balance

Debits

Credits

Ending Balance

LIABILITY

7207.000.000.021210.000 / LAUREL RURAL FIRE #7 DUE TO SPECIAL DISTRICTS

(\$48,897.43)

\$17.89

(\$190,408.73)

(\$239,288.27)

Transaction Detail

Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor	Amount	Journal
07/31/2023	177	0	0					22 RE PI LFD7 LAUREL FIRE D		-\$46.60	TB
07/31/2023	178	0	0					22 MH PI LFD7 LAUREL FIRE D		-\$0.43	TB
07/31/2023	178	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.58	TB
07/31/2023	296	0	0					July int based upon ave June cas		-\$59.92	IN
08/31/2023	438	0	0					22 RE PI LFD7 LAUREL FIRE D		-\$2.62	TB
08/31/2023	439	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.31	TB
08/31/2023	524	0	0					Aug int based upon ave July casl		-\$182.78	IN
09/19/2023	715	0	110126					ENTITLEMENT 1ST QTR		-\$20.11	CR
09/30/2023	683	0	0					22 RE PI LFD7 LAUREL FIRE D		-\$8.31	TB
09/30/2023	775	0	0					Sept int based upon ave Aug cas		-\$167.36	IN
10/14/2023	808	0	0					23 UT LFD7 LAUREL FIRE DIST		-\$92,397.26	TB
10/14/2023	823	0	0					23 RE LFD7 LAUREL FIRE DIST		-\$91,748.40	TB
10/31/2023	903	0	0					21 RE PI LFD7 LAUREL FIRE D		-\$0.21	TB
10/31/2023	903	0	0					22 RE PI LFD7 LAUREL FIRE D		-\$1.02	TB
10/31/2023	905	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.07	TB
10/31/2023	1018	0	0					October interest based on Sept a		-\$113.69	IN
11/30/2023	1165	0	0					23 RE LFD7 LAUREL FIRE DIST		\$2.70	TB
11/30/2023	1166	0	0					21 MH PI LFD7 LAUREL FIRE D		-\$21.71	TB
11/30/2023	1166	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.08	TB
11/30/2023	1272	0	0					Nov int based upon ave October		-\$84.22	IN
12/18/2023	1415	0	111976					HB124 ENTITLEMENT - 2ND Q		-\$20.11	CR
12/31/2023	1369	0	0					23 RE LFD7 LAUREL FIRE DIST		-\$5.62	TB
12/31/2023	1375	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.58	TB
12/31/2023	1378	0	0					23 RE PI LFD7 LAUREL FIRE D		-\$25.92	TB
12/31/2023	1496	0	0					Dec int based upon ave Nov casl		-\$251.31	IN
01/31/2024	1606	0	0					24 MH LFD7 LAUREL FIRE DIS		-\$0.03	TB
01/31/2024	1609	0	0					23 RE PI LFD7 LAUREL FIRE D		-\$4.67	TB
01/31/2024	1611	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$1.13	TB
01/31/2024	1689	0	0					Jan interest based on Dec cash		-\$197.48	IN
02/29/2024	1874	0	0					22 UT LFD7 LAUREL FIRE DIST		-\$0.26	TB
02/29/2024	1875	0	0					24 MH LFD7 LAUREL FIRE DIS		-\$2.40	TB
02/29/2024	1876	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.16	TB
02/29/2024	1878	0	0					23 RE PI LFD7 LAUREL FIRE D		-\$1.84	TB
02/29/2024	1939	0	0					Feb interest based on January a		-\$325.96	IN
03/18/2024	2084	0	113604					HB 124 ENTITLEMENT - 3RD Q		-\$20.11	CR
03/31/2024	2056	0	0					23 RE LFD7 LAUREL FIRE DIST		\$0.80	TB
03/31/2024	2061	0	0					22 RE PI LFD7 LAUREL FIRE D		-\$12.96	TB
03/31/2024	2061	0	0					23 RE PI LFD7 LAUREL FIRE D		-\$6.28	TB
03/31/2024	2062	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.34	TB
03/31/2024	2165	0	0					March int based upon ave Feb c		-\$350.13	IN
04/14/2024	2188	0	0					24 MH LFD7 LAUREL FIRE DIS		-\$419.97	TB
04/30/2024	2278	0	0					23 MH PI LFD7 LAUREL FIRE D		-\$0.76	TB
04/30/2024	2279	0	0					23 RE PI LFD7 LAUREL FIRE D		-\$3.32	TB
04/30/2024	2353	0	0					Apr int based upon ave March c		-\$253.60	IN
05/18/2024	2506	0	0					24 PP LFD7 LAUREL FIRE DIST		-\$2,797.32	TB
05/31/2024	2508	0	0					23 MH LFD7 LAUREL FIRE DIS		\$4.69	TB

Yellowstone County

Trial Balance - On Demand Report

Fiscal Year: 2023-2024

Line Description

From Date: 7/1/2023

To Date: 6/30/2024

☐ Print accounts with zero balance

LAUREL RURAL FIRE #7 - 7207

										Opening Balance	Debits	Credits	Ending Balance
LIABILITY													
Transaction Detail 7207.000.000.021210.000													
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor		Amount	Journal	
05/31/2024	2509	0	0		0			23 RE LFD7 LAUREL FIRE DIS			-4.69	TB	
05/31/2024	2522	0	0		0			23 RE PI LFD7 LAUREL FIRE D			-5.30	TB	
05/31/2024	2608	0	0		0			May int based on ave April cash			-\$243.10	IN	
06/15/2024	2646	0	0		0			23 RE PI LFD7 LAUREL FIRE D			-10.43	TB	
06/15/2024	2650	0	0		0			24 MH PI LFD7 LAUREL FIRE D			-0.07	TB	
06/17/2024	2793	0	115543		0			HB 124 ENTITLEMENT - 4TH Q			-\$20.11	CR	
06/30/2024	2748	0	0		0			18 MH LFD7 LAUREL FIRE DIS			\$3.05	TB	
06/30/2024	2748	0	0		0			24 PP LFD7 LAUREL FIRE DIST			\$6.65	TB	
06/30/2024	2776	0	0		0			23 RE PI LFD7 LAUREL FIRE D			-\$0.94	TB	
06/30/2024	2882	0	0		0			JUNE INT & YEAREND ADJ.			-\$566.15	GL	
Detail Total:											-\$190,390.84		

LIABILITY TOTAL

(\$48,897.43) \$140,017.89 (\$330,408.73) (\$239,288.27)

EXPENDITURE

7207.000.723.420400.398 / LAUREL FIRE #7- VARIABLE CONTRACT SERVICES

										\$0.00	\$140,000.00	\$0.00	\$140,000.00
Transaction Detail													
Date	Entry	Check Number	Deposit No.	Invoice Number	PO Number	Voucher	Group ID	Memo	Vendor		Amount	Journal	
12/12/2023	1264	523559	0	12/08/2023	584829	1146	45268	I#12.1.23 1ST HALF FIRE DIST	CITY OF LAUREL		\$70,000.00	AP	
05/21/2024	2423	527341	0	05/17/2024	589289	1277	45429	I#5.14.24 2ND HALF FIRE DIST	CITY OF LAUREL		\$70,000.00	AP	
Detail Total:											\$140,000.00		
EXPENDITURE TOTAL										\$0.00	\$140,000.00	\$0.00	\$140,000.00

Grand Total:

\$0.00 \$657,255.48 (\$657,255.48) \$0.00

Asset Totals:	\$48,897.43	\$377,237.59	(\$326,846.75)	\$99,288.27
Liability Totals:	(\$48,897.43)	\$140,017.89	(\$330,408.73)	(\$239,288.27)
Fund Balance Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Totals:	\$0.00	\$140,000.00	\$0.00	\$140,000.00
Transfers In Totals:	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out Totals:	\$0.00	\$0.00	\$0.00	\$0.00

All Funds are In Balance

General Ledger Total: \$0.00 \$657,255.48 (\$657,255.48) \$0.00

End of Report

B.O.C.C. Regular

4. b.

Meeting Date: 12/10/2024

Title: CDBG Contract Amendment #MT-CDBG-PL-22-02A West Billings Neighborhood Plan Update

Submitted For: Jennifer Jones, Finance Director Submitted By: Lisa Sticka, Comptroller

TOPIC:

Contract Amendment for the West Billings Neighborhood Plan Update Project, CDBG Contract #MT-CDBG-PL-22-02A

BACKGROUND:

See attached. This amendment will extend the contract end date to 12/31/25.

RECOMMENDED ACTION:

Approve

Attachments

CDBG Extension Contract Amendment

**MONTANA DEPARTMENT OF COMMERCE
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
CONTRACT AMENDMENT #MT-CDBG-PL-22-02A**

This Contract Amendment is entered into by and between the Yellowstone County, Montana ("Contractor") and the Montana Department of Commerce, ("Department").

The Contractor and the Department mutually agree to amend Contract #MT-CDBG-PL-22-02 ("Contract"), executed on August 16, 2023, as follows:

1. Section 5. EFFECTIVE DATE AND TIME OF PERFORMANCE is amended to read as follows:

Section 5. EFFECTIVE DATE AND TIME OF PERFORMANCE

- (a) This Contract shall take effect upon execution by the parties and will terminate on December 31, 2025, or upon approval of Grantee's Project completion report by the Department, whichever is later, unless otherwise terminated in accordance with this Contract.
- (b) All authorized expenses to be reimbursed must be incurred by the Grantee between April 27, 2023, and September 30, 2025. All requests for reimbursement must be submitted to the Department within ninety (90) days after September 30, 2025.
- (c) The activities to be performed by the Grantee will be completed according to the implementation schedule set forth in Exhibit A-1. The Grantee may modify the implementation schedule set forth in Exhibit A-1 only with prior written approval of the Department.
- (d) The Grantee will procure its engineer or other primary contractor within six (6) months of the execution of this Contract, or the Contract will terminate unless the Department determines, in its sole discretion, that Grantee has demonstrated substantial progress towards procuring an engineer or contractor.
- (e) The Department may grant an extension to this Contract upon request by the Grantee if the Department determines, in its sole discretion, that the Grantee has demonstrated progress toward completion of the Project, has engaged in a good faith effort to comply with the duties, terms, and conditions of this Contract, and that the failure to comply with any of those services, duties, terms, or conditions resulted from circumstances beyond the Grantee's control. A written request for an extension must be submitted at least sixty (60) days prior to December 31, 2025.

- 2. Exhibit A has been amended. Please refer to Exhibit A-1, which is attached to the Contract and specifically incorporated herein by this reference. Exhibit A-1 supersedes and replaces the previous version of Exhibit A in its entirety.
- 3. All other provisions of the Contract remain in full force and effect.

CONTRACTOR:

John Ostlund, Commission Chair

Date

DEPARTMENT:

Mandy Rambo, Deputy Director
Montana Department of Commerce

Date

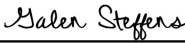
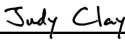
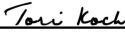
EXHIBIT A-1

TASK	MONTH
PROJECT START UP	
Preparation of MDOC Contract	Complete
PROCUREMENT OF PROFESSIONAL ASSISTANCE	
Submit Request for Proposals to DOC for approval, if required	Complete
Publish RFP	Complete
Select professional	Complete
Execute agreement with professional	Complete
PROJECT IMPLEMENTATION	
Prepare draft deliverables	February 2025
Submit interim Request for Funds, Progress Report and draft deliverables	February 2025
Public review and comment	March 2025
Finalize deliverables	June 2025
PROJECT CLOSE OUT	
Submit final deliverables	September 2025
Submit final Request for Funds and Completion Report	September 2025

Contract Information Sheet

Division staff are required to complete the items in blue print.		Last Revised September 2024	
Contract Number:	MT-CDBG-PL-22-02A	Original Contract Amount:	\$ 37,500.00
Contractor's Name:	Yellowstone County	Amount of Prior Amendments:	
Contractor Liaison:	Monica Plecker	Current Amendment Amount:	
Contractor's Liaison Email:	mplecker@yellowstonecountymt.gov	Total Contract Value:	\$ 37,500.00
Approved to Form Name:		Funding Source:	Federal
Approved to Form Email:			
Contractor (signee) Name:	John Ostlund	Program Number/Division:	60 - Community MT
Contractor's Email:	jostlund@yellowstonecountymt.gov	Org Number:	606022
Contractor's Address:	PO Box 35003	Vendor Number:	23572
Contractor's Address 2:	Billings, MT 59107	Project Name (optional):	CDBG-PL-22-02
Attest Name:			
Attest Email:		Start Date:	8/16/2023
Attest Name (2):		End Date:	12/31/2025
Attest Email (2):		Absolute End Date:	
Delegation:	Commerce		
Procurement Method:	Exempt*		
Contract Type:	Grant		
Contract Usage:	Fixed		
Purpose of this contract/amendment:	Delegation Agreement Section 5.1 * Grants with governments; West Billings Neighborhood Plan Update.		
Scope & duties of this contract:	Professional Services to complete a West Billings Neighborhood Plan Update.		

Liaison:	Inara Naranjo	Program Manager:	Maria Jackson
Liaison Email:	Inara.Naranjo@mt.gov	Operations Manager:	Stephanie Crider-Pridemore
Liaison Phone:	406-841-2901	Additional Email:	

Signatures:		Copies To:	
Division Administrator	<div>Signed by:  11/30/2024</div>	Liaison	<input checked="" type="checkbox"/>
Fiscal Review	<div>Signed by:  12/2/2024</div>	Director (> \$200K)	<input type="checkbox"/>
Legal Counsel	<div>Signed by:  12/2/2024</div>	Deputy Director (<\$25K)	<input type="checkbox"/>
Deputy Director		Perceptive	<input checked="" type="checkbox"/>
OBPP			
Information Technology			
SITSD			

Certificate Of Completion

Envelope Id: 4CF3083C65DC4439B2035B937B9DAB7B

Status: Sent

Subject: Montana Department of Commerce Contract #MT-CDBG-PL-22-02A for Signature

Source Envelope:

Document Pages: 4

Signatures: 3

Certificate Pages: 5

Initials: 0

AutoNav: Enabled

EnvelopeId Stamping: Enabled

Time Zone: (UTC-07:00) Mountain Time (US & Canada)

Envelope Originator:

Contracts Admin

PO Box 200501

301 S. Park Ave

Helena, MT 596200501

doccontracts@mt.gov

IP Address: 161.7.43.62

Record Tracking

Status: Original

11/29/2024 1:51:12 PM

Holder: Contracts Admin

doccontracts@mt.gov

Location: DocuSign

Signer Events

Galen Steffens

galen.steffens@mt.gov

Division Administrator

Security Level: Email, Account Authentication
(None)**Signature**

Signed by:
Galen Steffens
6BD69DDCF9F443...

Signature Adoption: Pre-selected Style
Using IP Address: 161.7.94.157**Timestamp**

Sent: 11/29/2024 1:54:21 PM

Viewed: 11/30/2024 7:42:20 AM

Signed: 11/30/2024 7:42:31 AM

Electronic Record and Signature Disclosure:

Accepted: 11/30/2024 7:42:20 AM

ID: eed44cdc-c761-415e-a822-f7d8e2da5675

Judy Clay

judy.clay@mt.gov

Security Level: Email, Account Authentication
(None)

Signed by:
Judy Clay
84C6673124BE432...

Signature Adoption: Pre-selected Style
Using IP Address: 161.7.39.7

Sent: 11/30/2024 7:42:33 AM

Viewed: 12/2/2024 3:05:52 PM

Signed: 12/2/2024 3:10:49 PM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Tori Koch

torikoch@mt.gov

Security Level: Email, Account Authentication
(None)

DocuSigned by:
Tori Koch
1FCC8B103A9E4A3...

Signature Adoption: Pre-selected Style
Using IP Address: 161.7.39.7

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Viewed: 12/2/2024 3:31:49 PM

Signed: 12/2/2024 3:31:53 PM

Electronic Record and Signature Disclosure:

Accepted: 5/7/2024 2:13:59 PM

ID: 7d24f445-fce3-4826-bbb5-9dddc7d240d

John Ostlund

jostlund@yellowstonecountymt.gov

Commissioner

Security Level: Email, Account Authentication
(None)

Sent: 12/2/2024 3:31:56 PM

Viewed: 12/3/2024 6:04:23 AM

Electronic Record and Signature Disclosure:

Accepted: 12/3/2024 6:04:23 AM

ID: 2095629a-2090-48fb-b4f3-fae88fe0e38f

Signer Events	Signature	Timestamp
Mandy Rambo Mandy.rambo@mt.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign		
In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Maria Jackson Maria.Jackson@mt.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 11/29/2024 1:54:19 PM
Stephanie Crider-Pridemore scrider@mt.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Accepted: 11/27/2024 9:14:21 AM ID: 7be01a11-7190-4d31-9a54-33d4d0ef671d	COPIED	Sent: 11/29/2024 1:54:20 PM
Inara Naranjo Inara.Naranjo@mt.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 11/29/2024 1:54:20 PM Viewed: 12/2/2024 9:10:47 AM
Monica Plecker mplecker@yellowstonecountymt.gov Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign		
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	11/29/2024 1:54:21 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

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From time to time, MT Dept of Commerce (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

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Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures

electronically from us.

How to contact MT Dept of Commerce:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: doccontracts@mt.gov

To advise MT Dept of Commerce of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at doccontracts@mt.gov and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc. to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in the DocuSign system.

To request paper copies from MT Dept of Commerce

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to doccontracts@mt.gov and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with MT Dept of Commerce

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to doccontracts@mt.gov and in the body of such request you must state your e-mail, full name, US Postal Address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X
Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Allow per session cookies

** These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify MT Dept of Commerce as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by MT Dept of Commerce during the course of my relationship with you.

B.O.C.C. Regular

4. c.

Meeting Date: 12/10/2024

Title: CTA Agreement Amendments

Submitted By: Teri Reitz, Board Clerk

TOPIC:

CTA Agreement Amendments for the Yellowstone County Administration Building Remodel

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Approve.

Attachments

CTA Agreement Amendments



AIA® Document G802® – 2017

Amendment to the Professional Services Agreement

PROJECT: *(name and address)*
Yellowstone County Admin Building
Remodel »
2825 3rd Avenue North»
Billings, MT 59101»

AGREEMENT INFORMATION:
Date: September 27, 2023

AMENDMENT INFORMATION:
Amendment Number: ONE

Date: September 04, 2024

OWNER: *(name and address)*
Yellowstone County »» »
Yellowstone County Commissioners
Billings, MT »

ARCHITECT: *(name and address)*
CTA Inc, (dba Cushing Terrell)
13 North 23rd Street
Billings MT 59101

The Owner and Architect amend the Agreement as follows:

The design model for the Architectural, Structural and Electrical scope will be modified to allow for Building Information Modeling (BIM). The model would then be issued to the general contractor for BIM construction coordination.

The Architect's compensation and schedule shall be adjusted as follows:

Compensation Adjustment:

Increase of the Fixed Fee in the amount of Five Thousand Dollars (\$5,000.00)

Schedule Adjustment:

It is estimated that this will require 2-3 weeks to complete

SIGNATURES:

Cushing Terrell

ARCHITECT *(Firm name)*
Robert E. LaPerle
Certified by Robert E. LaPerle
D/E: CUSHING
E: rla@cta.com
C: Cushing Terrell, CTA/Robert E. LaPerle
Reason: I am the author of this document
Date: 2024.09.04 09:32:30-0500

SIGNATURE

PRINTED NAME AND TITLE

9/4/24

DATE

Yellowstone County
OWNER *(Firm name)*

Kevan Bryan
SIGNATURE

Kevan Bryan, OMB Director
PRINTED NAME AND TITLE

9/11/24
DATE



AIA® Document G802® – 2017

Amendment to the Professional Services Agreement

PROJECT: *(name and address)*
Yellowstone County Admin Building
Remodel »
2825 3rd Avenue North»
Billings, MT 59101»

AGREEMENT INFORMATION:
Date: September 27, 2023

AMENDMENT INFORMATION:
Amendment Number: THREE

Date: September 23, 2024

OWNER: *(name and address)*
Yellowstone County »« »
Yellowstone County Commissioners
Billings, MT »

ARCHITECT: *(name and address)*
CTA Inc. (dba Cushing Terrell)
13 North 23rd Street
Billings MT 59101

The Owner and Architect amend the Agreement as follows:

The design documents shall be modified to add design for security cameras, access control and voice data for the building renovation. The scope includes architectural, and electrical documents and the review of the product submittals and inspection of the installations, for conformance with design.

The Architect's compensation and schedule shall be adjusted as follows:

Compensation Adjustment:

Increase of the Fixed Fee in the amount of Twenty-Two Thousand Dollars (\$22,000.00)

Schedule Adjustment:

It is estimated that this will require 2 weeks to complete Design Drawings.

SIGNATURES:

Cushing Terrell

ARCHITECT *(Firm name)*
Robert E. LaPerle
Digitally signed by Robert E. LaPerle
DN: cn=Robert E. LaPerle, o=Cushing Terrell, ou=Architecture, email=rla@ctainc.com, c=US
Reason: I am the author of this document
Date: 2024.09.23 14:23:30-0800

SIGNATURE

Robert La Perle, SR. PM

PRINTED NAME AND TITLE

9/4/24

DATE

Yellowstone County
OWNER *(Firm name)*

SIGNATURE

Kevin Bryan, ONB Director

PRINTED NAME AND TITLE

10/9/24

DATE

AIA® Document G802® – 2017

Amendment to the Professional Services Agreement

PROJECT: (name and address)
Yellowstone County Admin Building
Remodel »
2825 3rd Avenue North»
Billings, MT 59101»

AGREEMENT INFORMATION:
Date: September 27, 2023

AMENDMENT INFORMATION:
Amendment Number: TWO

Date: September 04, 2024

OWNER: (name and address)
Yellowstone County »« »
Yellowstone County Commissioners
Billings, MT »

ARCHITECT: (name and address)
CTA Inc, (dba Cushing Terrell)
13 North 23rd Street
Billings MT 59101

The Owner and Architect amend the Agreement as follows:

The design documents shall be modified to add the Elections Department tenant improvements on the 2nd Floor in the unfinished space on south side of the floor. The scope includes architectural, interiors and electrical documents for a 4,790 SF space based on the Plan Option "A" dated 3/22/2024 and meeting notes dated 3/22/2024.

The Architect's compensation and schedule shall be adjusted as follows:

Compensation Adjustment:

Increase of the Fixed Fee in the amount of Sixteen Thousand, Five Hundred Dollars (\$16,500.00)

Schedule Adjustment:

It is estimated that this will require 2-3 weeks to complete

SIGNATURES:

Cushing Terrell

ARCHITECT (Firm name)

Document edited by Robert E. LaPerle
on 09/04/2024
Email: robert@ctacushingterrell.com
On: Cushing Terrell, Charlotte, NC
LaPerle
Revised: I am the author of this
document
Date: 2024 09/04 15:26:31-0500

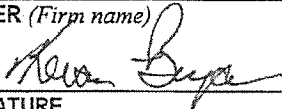
SIGNATURE

PRINTED NAME AND TITLE

9/4/24

DATE

Yellowstone County
OWNER (Firm name)



SIGNATURE

Kevan Bryan, OMB Director

PRINTED NAME AND TITLE

9/9/24

DATE

B.O.C.C. Regular

4. d.

Meeting Date: 12/10/2024

Title: Crisis Diversion Grant - Task Order #HHS-BHDD-0114AP-P 25-101-74048-0

Submitted For: Jennifer Jones, Finance Director Submitted By: Lisa Sticka, Comptroller

TOPIC:

State of Montana Department of Health & Human Services Crisis Diversion in Montana Communities Grant - Task Order #HHS-BHDD-0114AP-P 25-101-74048-0 This is a 3 year grant from July 13, 2024 to June 30, 2027

BACKGROUND:

See attached

RECOMMENDED ACTION:

Approve or Deny

Attachments

MT DPHHS Crisis Diversion Grant FY25 to FY27

**TASK ORDER NUMBER HHS-BHDD-0114AP-P
25-101-74048-0**

**TO THE MASTER CONTRACT
HHS-PHSD-00000499
EFFECTIVE JULY 1, 2019 TO JUNE 30, 2026
BETWEEN THE STATE OF MONTANA,
DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES
AND YELLOWSTONE COUNTY**

CRISIS DIVERSION IN MONTANA COMMUNITIES

SECTION 1. PARTIES

This Task Order is entered into between the Montana Department of Public Health and Human Services, ("Department"), PO Box 4210, Helena, Montana, 59620, Phone Number (406) 444-5623, Fax Number (406) 444-1970, and Yellowstone County ("Contractor"), Federal ID Number 81-6001449, Unique Entity ID FNVKTJD3B7C1, and 316 N 26th St #3401, Billings, MT 59101, Phone Number (406) 256-2701 Fax Number (406) 254-7928;

THE DEPARTMENT AND CONTRACTOR AGREE AS FOLLOWS:

SECTION 2. PURPOSE

The purpose of this Task Order is to provide strategic proposals to address the critical need for crisis diversion in Montana communities through funding requirements of the Crisis Diversion Grants program, formally known as the County and Tribal Matching Grant program.

SECTION 3. TERM OF TASK ORDER

- A. The term of this Task Order for the purpose of delivery of services is from July 13, 2024, through June 30, 2027.
- B. Each Party, after expiration or termination of this Task Order, remain subject to and obligated to comply with all legal and continuing contractual obligations arising in relation to its duties and responsibilities that may arise under the Task Order including, but not limited to, record retention, audits, indemnification, insurance, the protection of confidential information, and property ownership and use.

SECTION 4. SERVICES TO BE PROVIDED AND SCOPE OF WORK

- A. The Contractor agrees to provide the following services: Attachment A.
- B. The Department agrees to do the following: To provide technical assistance regarding any contracted projects requested by the contractor.

SECTION 5. CONSIDERATION, PAYMENTS, AND PROGRESS PAYMENTS

- A. In consideration of the services provided through this Task Order, the Department will pay the Contractor a total of \$1,665,505.52.
- B. All invoices must be received monthly by the Department no later than 30 days following the end date of each period. Invoices received after 60 days after the end date of each period will not be paid by the Department.

SECTION 6. ADVANCED PAYMENTS, RESERVED

This section has been left intentionally blank.

SECTION 7. SOURCE OF FUNDS AND FUNDING CONDITIONS

The sources of the funding for this Task Order are \$1,665,505.52 from the State General Fund and a State Special Revenue Fund.

TERM	AMOUNT	FUNDING SOURCE
July 13, 2024 – June 30, 2025	\$596,580.00	SGF/SSRF
July 1, 2025 – June 30, 2026	\$565,615.39	SGF/SSRF
July 1, 2026 – June 30, 2027	\$503,310.13	SGF/SSRF
TOTAL	\$1,665,505.52	

SECTION 8. CFR 200, RESERVED

SECTION 9. TERMINATION

Either party may terminate this Task Order in accordance with the Master Contract.

SECTION 10. LIAISON AND SERVICE OF NOTICES

- A. Violet Bolstridge, or their successor, will be the liaison for the Department. Contact information is as follows:

Violet Bolstridge, Special Populations Section Supervisor
DPHHS Treatment Bureau
PO Box 4210
Helena, MT 59620
Phone Number (406) 439-5213
Fax Number (406) 444-7391
Violet.bolstridge@mt.gov

Jennifer Jones, or their successor, will be the liaison for the Contractor. Contact information is as follows:

Jennifer Jones, Finance Director
Yellowstone County
316 North 26th Street Rm 3401
Billings, MT 59101
Phone Number (406) 256-2816

These above referenced liaisons serve as the primary contacts between the parties regarding the performance of this Task Order. The State's liaison and Contractor's liaison may be changed by written notice to the other party.

- B. Written notices, reports and other information required to be exchanged between the parties must be directed to the liaison at the parties' addresses set out in this Task Order.

SECTION 11. FEDERAL REQUIREMENTS

The Contractor agrees that they will comply with all federal statutes and regulations in providing services and receiving compensation under this Task Order. The Contractor acknowledges that there are certain federal statutes and reporting requirements that must be followed whenever certain federal funds are used. It is the Contractor's responsibility to comply with all federal laws and reporting requirements.

SECTION 12. DEPARTMENT GUIDANCE

The Contractor may request from the Department guidance in administrative and programmatic matters that are necessary to the Contractor's performance. The Department may provide such guidance as it determines is appropriate. Guidance may include providing copies of regulations, statutes, standards and policies that are to be complied with under this Task Order. The Department may supply essential interpretations of such materials and this Task Order to assist with compliance by the Contractor. The Contractor is not relieved by a request for guidance of any obligation to meet the requirements of this Task Order. Legal services will not be provided by the Department to the Contractor in any matters relating to the Task Order's performance under this Task Order.

SECTION 13. INFORMAL DISPUTE RESOLUTION PROCEDURES

In addition to the Choice of Law and Remedies in the Master Contract, the Contractor may provide written request for resolution about any disagreement about the Task Order to the Public Health & Community Affairs Executive Director, David Gerard, Phone Number (406) 444-5623, Fax Number (406) 444-1970, David.Gerard@mt.gov with a copy to Director Charles T. Brereton, Phone Number (406) 444-5623, Fax Number (406) 444-1970, Charles.Brereton@mt.gov.

SECTION 14. PUBLIC INFORMATION AND DISCLAIMERS

- A. The Contractor may not access or use personal, confidential, or privileged information obtained through the Department, its agents and contractors, unless the Contractor does so:
1. in conformity with governing legal authorities and policies;
 2. with the permission of the persons or entities from whom the information is to be obtained; and
 3. with the review and approval by the Department prior to use, publication or release.

Privileged information includes information and data the Department, its agents and contractors produce, compile or receive for state and local contractual efforts, including those local and state

programs with which the Department contracts to engage in activities related to the purposes of this Task Order.

- B. The Contractor may not use monies under this Task Order to pay for media, publicity or advertising that in any way associates the services or performance of the Contractor or the Department under this Task Order with any specific political agenda, political party, a candidate for public office, or any matter to be voted upon by the public. Media includes but is not limited to commercial and noncommercial print, verbal and electronic media.
- C. The Contractor must inform any people to whom it provides consultation or training services under this Task Order that any opinions expressed do not necessarily represent the position of the Department. When using non-federal funds from this Task Order, all public notices, information pamphlets, press releases, research reports, posters, public service announcements, web sites and similar modes of presenting public information pertaining to the services and activities funded with this Task Order prepared and released by the Contractor must include the statement:

“This project is funded in whole or in part under a Contract with the Montana Department of Public Health and Human Services. The statements herein do not necessarily reflect the opinion of the Department.”

- D. The Contractor must state the percentage and the monetary amount of the total program or project costs of this Task Order funded with (a) federal monies and (b) non-federal monies in all statements, press releases, and other documents or media pieces made available to the public describing the services provided through this Task Order.

“For contracts funded in whole or part with federally appropriated monies received through programs administered by the U.S. Department of Health & Human Services, Education or Labor. Section 503 of H.R. 3288, “Consolidated Appropriations Act, Division D, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2010”, Pub. L. No. 111-117, and in H.R. 1473, “Department” Of Defense And Full-Year Continuing Appropriations Act, 2011”, Title I – General Provisions, Sec. 1101, Pub. L. 112-10, and as may be provided by congressional continuing resolutions or further budgetary enactments.”

- E. When using federal funds from this Task Order, all public notices, information pamphlets, press releases, research reports, posters, public service announcements, web sites and similar modes of presenting public information pertaining to the services and activities funded with this Task Order prepared and released by the Contractor must include the following statement or its equivalent and must be approved by the Department liaison, prior to use, publication and release.
- F. Before the Contractor uses, publishes, releases or distributes them to the public or to local and state programs, the Department must review and approve all products, materials, documents, publications, press releases and media pieces (in any form, including electronic) the Contractor or its agents produce with task order monies to describe and promote services provided through this Task Order.

SECTION 15. SCOPE OF TASK ORDER

This Task Order consists of Five (5) numbered pages and the following Attachments:

- Attachment A: Scope of Work
- Attachment B: Budget
- Attachment C: Invoice Template
- Attachment D: Annual Assurances

All of the provisions of the Master Contract are incorporated into and are controlling as to this Task Order. In the case of a material conflict, a dispute, or confusing language between this Task Order and Master Contract the Master Contract shall control. This Task Order does not stand alone. If Master Contract lapses, so does this Task Order. The original Task Order will be retained by the Department. A copy of the original has the same force and effect for all purposes as the original. This is the entire Task Order between the parties.

SECTION 16. AUTHORITY TO EXECUTE

Each of the parties represents and warrants that this Task Order is entered into and executed by the person so authorized to bind the party to the provisions of this Task Order and the Master Contract.

IN WITNESS THEREOF, the parties through their authorized agents have executed this Task Order on the dates set out below:

MONTANA DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES

BY: _____ Date: _____
Meghan Peel, BHDD Administrator

BY: _____ Date: _____
Charles T. Brereton, Director

MONTANA DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES, OFFICE OF LEGAL AFFAIRS

Approved as to Legal Content:

BY: _____ Date: _____
Attorney

MONTANA DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES, BEHAVIORAL HEALTH AND DEVELOPMENTAL DISABILITIES

Approved as to Form:

BY: _____ Date: _____
Contract Officer

CONTRACTOR,

BY: _____ Date: _____

Authorized Signer

ATTACHMENT A

SCOPE OF WORK

Contractor is expected to coordinate planning, implementation, and provision of services with local governments and critical community stakeholders such as healthcare and hospital systems, behavioral health providers, public health, local law enforcement, criminal and judicial systems, social services, primary care, and community members.

A. For services purchased under this Contract, the Contractor must:

1. Provide reports in a specified timeframe for agreed upon reporting requirements including:
 - a. Monthly member level data;
 - b. Quarterly progress reports; and
 - c. Ad-hoc reports and evaluations that have been supported through this funding source.
2. Actively participate in virtual check-ins with grant program manager on a basis determined by the program manager.
3. Actively participate in technical assistance provided by the Department in the form of webinars, conference calls, and one-on-one conversations.
4. Allow and actively participate in site visits and/or any other activities that are requested by the Department.

B. For services purchased under this Contract, the Contractor agrees to provide the following services and conduct the following activities;

1. Establish and maintain an active Crisis Coalition that:
 - a. Is comprised of a diverse array of crisis system stakeholders, including individuals with lived experience;
 - b. Meets on at least a quarterly basis;
 - c. Establishes a Crisis Coalition Charter that outlines the:
 - i. Purpose of the coalition;
 - ii. Responsibilities of the coalition members; and
 - iii. Goals of the coalition.
 - d. Develops a crisis system strategic plan that aligns with local needs, national best practices, and the Crisis Now model;
 - e. Leverages coalition members' resources to support the implementation of the strategic plan; and
 - f. Engages in data sharing that supports accurate crisis system data collection, analysis, and reporting.
2. Support a Crisis Coalition Coordinator within the community who:
 - a. Dedicates a minimum 0.5 FTE to the development of the community's crisis system;
 - b. Facilitates Crisis Coalition meetings;
 - c. Leads the implementation of the Crisis Coalition's strategic plan;

- d. Coordinates crisis system initiatives;
 - e. Acts as the primary contact for local and State stakeholders regarding the community's crisis system;
 - f. Consolidates and reports crisis coalition progress and metrics to local and State stakeholders; and
 - g. Actively participates in technical assistance opportunities provided by the Department and its identified partners.
- 3. Assess the available services and resources within a community or region to develop a report that identifies opportunities for system improvement.
 - 4. Partner with a Technical Assistance Provider that has experience with and will support the establishment and facilitation of a crisis coalition and/or aid in crisis coalition activities that bring together a community's key stakeholders and strategically work toward crisis system improvement.
 - 5. Fund contracted support or staff time of an individual who has a formal relationship with local servicing call center or if applicable, United Way, and updates the 211 system with the most current behavioral health and crisis resources in the community.
 - 6. Establish and maintain a Crisis Intervention Team (CIT) community in accordance with CIT Montana standards. Contractor will:
 - a. Provide documentation from CIT Montana attesting to program's ability to meet their program standards and agreeing to host an academy; and
 - b. Facilitate 2 annual Crisis Intervention Team (CIT) academies in year(s) 1, 2, and 3 of the grant cycle in accordance with CIT Montana standards for law enforcement, first responders, mental health providers, community members and other stakeholders.
 - 7. Establish and maintain a Crisis Intervention Team (CIT) lead through the Community Crisis Center that will:
 - a. Serve as the primary contact for community's CIT program;
 - b. Foster multilevel interactions among the CIT community, including: stakeholders, committee, police, leadership, and City/County officials;
 - c. Advance working relationships with community partners and state organizations to promote and sustain the CIT program;
 - d. Provide continual leadership, training, and support to agencies with dedicated CIT coordinators;
 - e. Develop, implement, and review CIT policy and procedures;
 - f. Provide leadership for CIT Patrol officers;
 - g. Teach the CIT 40 Hour Basic Training Academy and on-going CIT In-Service; and
 - h. Help facilitate at least two other academies outside their community.
 - 8. Support 2 FTE Community Based Care Coordinators that work with eligible clients based on Medical Necessity as defined in the RFP for this grant, or in updates provided by the Department, to ensure they receive the right care at the right time by coordinating services and referrals and tracking clinical outcomes. The Care Coordinators must be approved by the Behavioral Health and Developmental Disabilities Division (BHDD) of the Department and be trained in trauma informed care, de-escalation strategies, and

harm-reduction, as specified by the Department. Care Coordination services must be delivered by a Care Coordinator whose primary responsibility is the delivery of Care Coordination services.

- a. Community Based Care Coordination includes the following:
 - i. Coordinating and implementing care plans;
 - ii. Advocating on the client's behalf;
 - iii. Facilitating access to needed services;
 - iv. Guiding clients through community resource options; and
 - v. Assisting clients in reducing barriers to community integration.
 - b. It is not required that each client receiving Care Coordination receive every service listed above. Medically necessary services delivered must be documented clearly in the client's individualized treatment plan in the client's file.
9. Support 1 FTE Tenancy Support Specialist in year 1 of the grant cycle that addresses the housing needs of adults who are disabled, chronically homeless, and seeking permanent housing. Services to be provided include the assessment, identification, arrangement, and provision of pre-tenancy, housing stabilization, tenancy sustaining, and housing-focused service coordination. Provider must:
- a. Receive approval from the Department to provide services and be enrolled in Montana Medicaid as a service provider;
 - b. Ensure staff either hold a bachelor's degree in a social-service related field or have relevant experience that may substitute for education;
 - c. Ensure staff have at least one year of experience interacting with individuals who have mental health or co-occurring mental health and substance use disorders; and
 - d. Develop policies and procedures for initial and ongoing staff training for these services that includes education on federal and local housing programs;
 - e. Adhere to the service requirements for Tenancy Support Specialist outlined in the RFP for this grant, or in updates provided by the Department.
10. Support the establishment and continuation of Mobile Crisis Response Services by funding startup and one-time costs that accrue outside of the normal operational costs of operating a mobile crisis response team.
- a. One time costs include:
 - i. Equipment to start an additional Mobile Crisis Response Team in year 1 and 2 of the grant cycle;
 - ii. Purchase of a vehicle in year 2 of the grant cycle; and
 - iii. Replacement of worn equipment in year 3 of the grant cycle.
 - b. The Department cannot reimburse through grants for Medicaid reimbursable services.
 - c. If contractor ceases service delivery during this grant cycle, contractor will be required to pay back start-up costs as requested by the Department.
11. Pursue a Pathways Community Hub Certification or a similar community care coordination center with Riverstone Health as the lead partner organization. This Innovative Crisis Project will support a 1 FTE Program Coordinator Position that will oversee and supervise Community Health Workers.

C. Other Provisions:

1. Anything outside of the scope of above Section B requires the written approval of the Department prior to being funded through these grant monies.
2. Anything within the scope of above Section B that becomes Medicaid reimbursable during the term of this contract must be billed to Medicaid and will no longer be funded through these grant monies.

D. Reporting and Documentation Requirements:

1. Contractor agrees to provide monthly member level data reporting for individuals served under this grant to include:
 - a. month reported;
 - b. date of service;
 - c. type of service;
 - d. service setting;
 - e. disposition;
 - f. For those served, identifying and socio-demographic data including:
 - i. name;
 - ii. date of birth;
 - iii. Social Security Number;
 - iv. gender;
 - v. race;
 - vi. employment status;
 - vii. housing status;
 - viii. veteran status; and
 - ix. highest grade completed;
 - g. Monthly member level data must be submitted with monthly invoice.
2. Contractor agrees to provide quarterly progress report to include:
 - a. Progress toward outcome metrics within strategic plan to include:
 - i. successes;
 - ii. challenges;
 - iii. strategies to overcome challenges; and
 - iv. technical assistance needs.
 - b. Community-level quarterly data to include:
 - i. total number of individuals diverted from:
 - a. an emergency department;
 - b. hospitalization;
 - c. the Montana State Hospital; and
 - d. jail;
 - ii. total number of behavioral-health related responses from law enforcement;
 - iii. total number of individuals booked into jail with an acute behavioral health diagnosis;
 - iv. total number of individuals with a behavioral health diagnosis who return to a detention center within 6 months of previous discharge;
 - v. total number of individuals diverted from an emergency department, hospitalization, and the Montana State Hospital; and
 - vi. total cost, including both Crisis Diversion Grant funding and other funding sources, of implementing each direct service.

- c. Quarterly progress reports must be submitted by:
 - i. Quarter 1 (July 2024 - September 2024): October 15, 2024
 - ii. Quarter 2 (October 2024—December 2024): January 15, 2025
 - iii. Quarter 3 (January 2025—March 2025): April 15, 2025
 - iv. Quarter 4 (April 2025—June 2025): July 15, 2025
 - v. Quarter 5 (July 2025 - September 2025): October 15, 2025
 - vi. Quarter 6 (October 2025—December 2025): January 15, 2026
 - vii. Quarter 7 (January 2026—March 2026): April 15, 2026
 - viii. Quarter 8 (April 2026—June 2026): July 15, 2026
 - ix. Quarter 9 (July 2026 - September 2026): October 15, 2026
 - x. Quarter 10 (October 2026—December 2026): January 15, 2027
 - xi. Quarter 11 (January 2027—March 2027): April 15, 2027
 - xii. Quarter 12 (April 2027—June 2027): July 15, 2027
- 3. The Department will electronically provide monthly and quarterly data reporting template.

ATTACHMENT B

BUDGET

Yellowstone County - Crisis Diversion Grant SFY25-27 Budget				
Funding Option:	SFY25 Budget:	SFY26 Budget:	SFY27 Budget:	
1.1.a. Crisis Coalition Coordinator	\$ 110,000.00	\$ 122,733.89	\$ 113,611.18	
1.1.b. Resource Mapping	\$ 2,000.00	\$ 6,800.00	\$ 2,000.00	
1.1.c. Crisis System Technical Assistance	\$ 81,000.00	\$ 81,000.00	\$ 81,000.00	
1.1.d. 211 System Support	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	
Tier 1 Total:	\$ 235,000.00	\$ 252,533.89	\$ 238,611.18	
2.1.a. Crisis Intervention Team (CIT) Program	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
2.2.a. Community-based Care Coordination	\$ 136,281.60	\$ 140,370.04	\$ 144,581.15	
2.3.b. Tenancy Support Specialist	\$ 109,923.20	\$ -	\$ -	
2.4.b. Mobile Crisis Response Program startup and one-time costs	\$ 30,000.00	\$ 85,000.00	\$ 30,000.00	
Tier 2 Total:	\$ 283,704.80	\$ 232,870.04	\$ 182,081.15	
3.1.a. Innovative Crisis Projects	\$ 77,875.20	\$ 80,211.46	\$ 82,617.80	
Tier 3 Total:	\$ 77,875.20	\$ 80,211.46	\$ 82,617.80	
Administrative Costs:	n/a	n/a	n/a	
Total Budget:	SFY25 Total:	SFY26 Total:	SFY27 Total:	
	\$ 596,580.00	\$ 565,615.39	\$ 503,310.13	
SFY25-27 Total Award:		\$	1,665,505.52	
<i>NOTE: This grant requires a local match for applicable expended funds. Administrative Costs are not applicable to calculating the required match.</i>				
Match required if total applicable budget is expended:	\$ 2,081,881.89	Match Rate:		0.8

INVOICE TEMPLATE

ATTACHMENT D
ANNUAL ASSURANCES

DEPARTMENT'S ANNUAL CERTIFICATION
--

DPHHS GS-301
Rev. 5/2019

**ANNUAL CERTIFICATION FOR DEPARTMENT OF PUBLIC HEALTH & HUMAN SERVICES OF
THE CONTRACTOR'S COMPLIANCE WITH CERTAIN STATE AND FEDERAL REQUIREMENTS**

This annual certification form is standardized for general use by the Department Of Public Health And Human Services (Department) in contracting relationships. Not all of these assurances may be pertinent to the Contractor's circumstances. The Contractor in signing this form is certifying compliance only with those requirements that are legally or contractually applicable to the circumstances of the contractual relationship of the Contractor with the Department.

These assurances are in addition to those stated in the federal OMB 424B (Rev. 7-97) form, known as "ASSURANCES - NON-CONSTRUCTION PROGRAMS", issued by the federal Office of Management of the Budget (OMB). Standard Form 424B is an assurances form that must be signed by the Contractor if the Contractor is to be in receipt of federal monies.

There may be program specific assurances, not appearing either in this form or in the OMB Standard Form 424B, for which the Contractor may have to provide additional certification.

This form and OMB Standard Form 424B are to be provided with original signatures to the Department's contract liaison. The completed forms are maintained by the Department in the pertinent procurement and contract files.

Further explanation of several of the requirements certified through this form may be found in the text of related contract provisions and in the Department's policies pertaining to procurement and contractual terms. In addition, detailed explanations of federal requirements may be obtained through the Internet at sites for the federal departments and programs and for the Office for Management of the Budget (OMB) and the General Services Administration (GSA).

ASSURANCES

The **Contractor**, Yellowstone County, for the purpose of contracting with the Montana Department of Public Health & Human Services, by its signature on this document certifies to the Department its compliance, as may be applicable to it, with the following requirements.

The Contractor assures the Department:

GENERAL COMPLIANCE REQUIREMENTS

- A. That the Contractor does not engage in conflicts of interest in violation of any state or federal legal authorities, any price fixing or any other anticompetitive activities that violate the federal antitrust Sherman Act, 15 U.S.C. §§1 – 7, Anti-Kickback Act, 41 U.S.C. §§ 51-58, and other federal legal authorities. And that the Contractor does not act in violation of 18-4-141, MCA or

other legal authorities by colluding with other contractors for the purpose of gaining unfair advantages for it or other contractors or for the purpose of providing the services at a noncompetitive price or otherwise in a noncompetitive manner.

- B. That the Contractor does not act in violation of the federal False Claims Act at 31 U.S.C. §§ 3729-3733 (the "Lincoln Law") or of the Montana False Claims Act, at Title 17, chapter 8, part 4, MCA. And that the Contractor and its employees, agents and subcontractors act to comply with requirements of the federal False Claims Act by reporting any credible evidence that a principal, employee, agent, contractor, subgrantee, subcontractor, or other person has submitted a false claim to the federal government.
- C. That the Contractor is solely responsible for and must meet all labor, tax, and other legal Authorities requirements pertaining to its employment and contracting activities, inclusive of insurance premiums, tax deductions, unemployment and other tax withholding, overtime wages and other employment obligations that may be legally required with respect to it.
- D. That the Contractor maintains necessary and appropriate workers compensation insurance coverage.
- E. That the Contractor is an independent contractor and possesses, unless by law not subject to or exempted from the requirement, a current independent contractor certification issued by the Montana Department Of Labor And Industry in accordance with 39-71-417 through 39-71-419, MCA.
- F. That the Contractor's subcontractors and agents are in conformance with the requirements of Sections B, C, and D of this Certification.
- G. That the Contractor, any employee of the Contractor, or any subcontractor in the performance of the duties and responsibilities of the proposed Contract: 1) are not currently suspended, debarred, or otherwise prohibited in accordance with 2 CFR Part 180, OMB Guidelines To Agencies On Government wide Debarment and Suspension (nonprocurement) from entering into a federally funded contract or participating in the performance of a federally funded contract; and 2) are not currently removed or suspended in accordance with 18-4-241, MCA from entering into contracts with the State Of Montana.
- H. That the Contractor is in compliance with those provisions of the privacy, security, electronic transmission, coding and other requirements of the federal Health Insurance Portability And Accountability Act of 1996 (HIPAA) and the federal Health Information Technology For Economic And Clinical Health (HITECH), a part of the American Recovery And Reinvestment Act Of 2009, and the implementing federal regulations for both acts that are applicable to contractual performance if the Contractor is either a Covered Entity or a Business Associate as defined for purposes of those acts.
- I. That, as required by legal authorities or contract, the Contractor maintains smoke and tobacco free public and work sites. And if the contract performance is related to the delivery of a human service, the Contractor does not perform any work involved in the production, processing, distribution, promotion, sale, or use of tobacco products or the promotion of tobacco companies; or 3) accept revenues from the tobacco industry or subsidiaries of the tobacco industry if the acceptance results in the appearance that tobacco use is desirable or acceptable or in the appearance that the Contractor endorses a tobacco product or the gifting tobacco related entity.

COMPLIANCE REQUIREMENTS FOR FEDERALLY FUNDED CONTRACTS

- J. That the Contractor, in conformance with the Pro-Children Act of 1994 (20 U.S.C. §6081 *et seq.*), prohibits smoking at any site of federally funded activities that serve youth under the age of 18. This federal prohibition is not applicable to a site where the only federal funding for services is

through Medicaid monies or the federally funded activity at the site is inpatient drug or alcohol treatment.

- K. That the Contractor does not expend federal monies in violation of federal legal authorities prohibiting expenditure of federal funds on lobbying the United States Congress or state legislative bodies or for any effort to persuade the public to support or oppose legislation.
- L. That the Contractor maintains in compliance with the Drug-Free Workplace Act of 1988, 41 U.S.C. 701, et seq., drug free environments at its work sites, providing required notices, undertaking affirmative reporting, and other requirements, as required by federal legal authorities.
- M. That the Contractor is not delinquent in the repayment of any debt owed to a federal entity.
- N. That the Contractor, if expending federal monies for research purposes, complies with federal legal authorities relating to use of human subjects, animal welfare, biosafety, misconduct in science and metric conversion.
- O. That the Contractor, if receiving aggregate payments of Medicaid monies totaling \$5,000,000 or more annually, has established in compliance with 1902(a)(68) of the Social Security Act, 42 U.S.C. 1396a(a)(68), written policies with educational information about the federal False Claims Act at 31 U.S.C. §§ 3729–3733 (the “Lincoln Law”) and presents that information to all employees.
- P. That the Contractor is in compliance with the executive compensation reporting requirement of the Federal Funding Accountability And Transparency Act (FFATA or Transparency Act), P.L. 109-282, as amended by Section 6202(a), P.L. 110-252-1, either in that the Contractor does not meet the criteria necessitating the submittal of a report by an entity or in that, if the Contractor meets the criteria mandating reporting, the Contractor produces the information in a publicly available report to the Securities And Exchange Commission (SEC) or to the Internal Revenue Service and provides the report in a timely manner to the Department or produces a separate report with the information and submits that report to the in a timely manner to the Department.
- Q. That the Contractor, if a contractor for the delivery of Medicaid funded services, is in compliance with the requirements of 42 C.F.R. §§ 455.104, 455.105, and 455.106 concerning disclosures of ownership and control, business transactions, and persons with criminal convictions.
- R. That the Contractor, if providing federally funded health care services, is not as an entity currently federally debarred from receiving reimbursement for the provision of federally funded health care services and furthermore does not currently have any employees or agents who are federally debarred from the receiving reimbursement for the provision of federally funded health care services.

COMPLIANCE REQUIREMENTS FOR FEDERALLY FUNDED CONTRACTS INVOLVING THE PURCHASE OR DEVELOPMENT OF PROPERTY

- S. That the Contractor manages any real, personal, or intangible property purchased or developed with federal monies in accordance with federal legal authorities.
- T. That the Contractor, if expending federal monies for construction purposes or otherwise for property development, complies with federal legal authorities relating to flood insurance, historic properties, relocation assistance for displaced persons, elimination of architectural barriers, metric conversion and environmental impacts.
- U. That the Contractor, if the Contract exceeds \$100,000, complies with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the federal Energy Policy and Conservation Act, Pub. L. 94-163, 42 U.S.C. §6321 et. seq.
- V. That the Contractor, if the Contract exceeds \$100,000, complies with all applicable standards, orders and requirements issued under Section 306 of the Clean Air Act, 42 U.S.C. 7607, Section

508 of the Clean Water Act, 33 U.S.C. 1368, Executive Order 11738, and U.S. Environmental Protection Agency regulations, 40 C.F.R. Part15 and that if the Contractor enters into a subcontract that exceeds \$100,000 these requirements are in that contract.

SOURCES OF INFORMATION

DPHHS GS-302
Rev. 06/2018

SOURCES OF INFORMATION ON THE PRIVACY, TRANSACTIONS AND SECURITY REQUIREMENTS PERTAINING TO HEALTH CARE INFORMATION OF THE FEDERAL HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA) AND THE FEDERAL HEALTH INFORMATION TECHNOLOGY FOR ECONOMIC AND CLINICAL HEALTH ACT (HITECH), ENACTED AS PART OF THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

The following are sources of information concerning the applicability of and implementation of the privacy, transactions and security requirements of HIPAA and HITECH. The Department Of Public Health & Human Services requires that contractors generating, maintaining, and using health care information in relation to recipients of State administered and funded services be compliant with the requirements of HIPAA and HITECH as applicable under the federal legal authorities and the status of the Department as a health care plan.

There can be difficulty in interpreting the applicability of the HIPAA and HITECH requirements to an entity and various circumstances. It is advisable to retain knowledgeable experts to advise concerning determinations of applicability and appropriate compliance.

Websites specified here may be changed without notice by those parties maintaining them.

FEDERAL RESOURCES

The following are official federal resources in relation to HIPAA and HITECH requirements. These are public sites. Implementation of the additional requirements under HITECH, due to the more recent date of enactment, is occurring on an ongoing basis.

1. [HIPAA Home | HHS.gov](http://www.hhs.gov/hipaa)

The federal Department Of Health & Human Services / Office Of Civil Rights (OCR) provides information pertaining to privacy and security requirements under HIPAA and HITECH including the adopted regulations and various official interpretative materials. This site includes an inquiry service. OCR is responsible for the implementation of the privacy and security aspects of HIPAA/HITECH and serves as both the official interpreter for and enforcer of the privacy requirements.

2. U.S. Department Of Health & Human Services / Centers For Disease Control & Prevention <http://www.cdc.gov/Other/privacy.html>. The federal Department Of Health & Human Services / Centers For Disease Control & Prevention (CDC) provides information pertaining to the application of privacy requirements under HIPAA to public health activities and programs.

STATE RESOURCES

The Department Website For Medicaid Provider Information provides general information for providers of services on compliance with various state and federal requirements. <https://medicaidprovider.mt.gov/>

Further information concerning HIPAA/HITECH compliance in the delivery of services funded through the Department's various programs can be reviewed at the Department Website for DPHHS HIPAA Policies. <https://dphhs.mt.gov/HIPAA>

Certain departmental programs may have more detailed guidance available in relation to particular programs of services. Inquiries may be directed at a program to determine if further information is available.

PROVIDER ASSOCIATIONS

Many national and state provider associations have developed extensive resources for their memberships concerning HIPAA/HITECH requirements. Those are important resources in making determinations as to the applicability and implementation of HIPAA/HITECH.

CONSULTANT RESOURCES

There are innumerable consulting resources available nationally. The Department does not make recommendations or referrals as to such resources. It is advisable to pursue references before retaining any consulting resource. Some consulting resources may be inappropriate for certain types of entities and circumstances.

CONTRACTOR

BY: _____
Authorized Signer

Date: _____

B.O.C.C. Regular

4. e.

Meeting Date: 12/10/2024

Title: Bond for Lost Warrant

Submitted By: Anna Ullom, Senior Accountant

TOPIC:

Bond for Lost Warrant on Lost Check

BACKGROUND:

Bond for Lost Warrant on lost check notarized.

RECOMMENDED ACTION:

Approve reissue.

Attachments

Bond for Lost Warrant

BOND FOR LOST WARRANT

On November 22, 2024 Yellowstone County issued a warrant numbered 866676 to OTTOMAN, SANDRA L (Principal) in the amount of \$455.28. The warrant was drawn in payment of PAYROLL. Principal now attests that the warrant has been lost or destroyed, and it has undertaken a diligent search but has been unable to recover the warrant. Moreover, Principal has not received payment on the claim. Therefore, Principal has requested that Yellowstone County issue a duplicate warrant in the same sum of \$455.28 to replace the lost or destroyed warrant.

WHEREFORE, Principal agrees to indemnify and hold harmless Yellowstone County and its officers from all loss, costs, or damages incurred as a result of issuing the duplicate warrant, should Yellowstone County issue a duplicate warrant, and agrees to release any and all claims that principal may have against Yellowstone County now or in the future as related to payment of the above stated claim. Principal also agrees to pay to any person entitled to receive payment under the original warrant, as the lawful holder of the original warrant, all monies received upon the duplicate warrant.

Further, Principal agrees to bind itself, its heirs, assigns, executors, administrators, successors and assigns, jointly and severally, for twice the amount of the original warrant as required by M.C.A. 7-7-2104 (2), which is \$ 910.56 and may be enforced in the event the Principal cashes both the original warrant and the replacement warrant. In addition, Principal agrees to pay reasonable attorney's fees, and to cover all losses, damages, and other costs incurred by Yellowstone County in enforcing its rights under this bond.

Sandy Ottman
Principal Signature

1405 Ave D Bldg, Mt 59102
Mailing Address for replacement check

City, State Zip

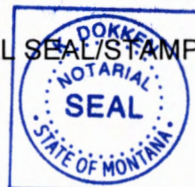
State of Montana)
County of Yellowstone) : (seal/stamp)

This instrument was acknowledged before me on this 5th day of December, 2024.

by Sandy Ottman

K. Dokken
Notary Signature

(NOTARIAL SEAL/STAMP)



K. DOKKEN
NOTARY PUBLIC for the
State of Montana
Residing at Billings, Montana
My Commission Expires
July 6, 2026

APPROVED:

Chair, Board of County Commissioners

Date

Replaced with warrant # _____, dated _____ (completed by County)

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: MOU Between the City of Billings and Yellowstone County - Donation of UPS Unit

Submitted By: Erika Guy

TOPIC:

MOU Between the City of Billings and Yellowstone County - Donation of UPS Unit

BACKGROUND:

See Attachment

RECOMMENDED ACTION:

Approve or Deny

Attachments

MOU

MEMORANDUM OF UNDERSTANDING

Between:

THE CITY OF BILLINGS

210 North 27th Street
Billings, MT 59103

and

YELLOWSTONE COUNTY

217 North 27th Street
Billings, MT 59101

1. PARTIES

This Memorandum of Understanding (MOU) is made this 10th day of December, 2024 by and between the **CITY OF BILLINGS** of 210 North 27th Street, Billings, MT 59101, ("**CITY**") and **YELLOWSTONE COUNTY** of 217 North 27th Street, Billings, MT, 59101 ("**COUNTY**") (collectively "**PARTIES**") as public entities in recognition of the benefits of intergovernmental cooperation to better serve the collective interests of both and the public which they serve.

2. PURPOSE

The PARTIES wish to work cooperatively on the donation and disposal by CITY of certain surplus property set forth below and the COUNTY's assumption of ownership and control of that same property all pursuant to the terms of this MOU.

3. BACKGROUND

CITY has a surplus Liebert/Emerson 30KVA UPS unit ("**UPS UNIT**") located at 210 North 27th Street, Billings, Montana. The UPS UNIT is presently still in use as of the date of this MOU and is anticipated to be in use through February 14, 2025. After February 14, 2025 the UPS UNIT will be surplus personal property, will no longer be in use, and must be both disconnected and removed from its present location. The CITY wishes to donate the UPS UNIT to another governmental or non-profit entity. COUNTY is a governmental entity which could use and benefit from the UPS UNIT. The PARTIES enter into this MOU to outline the terms of the CITY's donation of the UPS UNIT to the COUNTY.

4. RESPONSIBILITIES

CITY is responsible for the following:

- a. Ensure adequate access to the UPS UNIT to enable its disconnection and removal by COUNTY on and after the date of February 18, 2025 through the date of March 14, 2025.

COUNTY is responsible for the following:

- a. Disconnection and removal of the UPS UNIT from its present location on CITY property on or after the date of February 18, 2025, but in any event no later than the date of March 14, 2025.
- b. Payment of all costs and expenses associated with disconnection of the UPS UNIT, preparing the UPS UNIT to be moved, moving/relocation expenses, and all future maintenance and other expenses related to the UPS UNIT.
- c. Reimbursement to the CITY of any damage to CITY property which may occur during disconnection and removal of the UPS UNIT.

The PARTIES are responsible for the following:

- a. Execution of such other and further documentation, if any, as may be required to accomplish the terms of this MOU, including transfer of ownership of the UPS UNIT from CITY to COUNTY.

5. TERM OF MOU

The term of this MOU shall commence upon the date of its execution and shall terminate six (6) months thereafter, unless earlier terminated in a manner provided in this MOU.

6. CONSIDERATION

The PARTIES agree that this MOU is supported by good and valuable consideration inasmuch as CITY is receiving the benefit of disconnection and removal of the UPS UNIT which it would otherwise incur expense for and the COUNTY is receiving the benefit of ownership and use of the UPS UNIT for such purposes as will benefit the public which it serves.

7. NO WARRANTY

The CITY does not in any way guarantee or warranty the UPS UNIT for any purpose or for any use.

The COUNTY has inspected the UPS UNIT to its satisfaction to ensure its condition, usability, and usefulness for its intended purpose. The COUNTY accepts the UPS UNIT in an “as-is” condition. The COUNTY acknowledges that the last maintenance on the UPS UNIT was completed in August of 2024, the UPS UNIT is no longer covered by a maintenance plan, and the UPS UNIT is projected to need new batteries in 2027.

8. HOLD HARMLESS AND INDEMNIFICATION

Each party agrees to indemnify and hold the other party harmless against any claims arising from the acts, errors, or omissions of its employees or agents.

9. AUTHORITY

The CITY is authorized by MCA 7-1-4124(3) and AO 160 to dispose of personal property.

10. PARTIES' REPRESENTATIVES

The **CITY's** representative for all purposes under this MOU is David Watterson.

The **COUNTY's** representative for all purposes under this MOU is Steve Yogodzinski.

Any formal written notice from one party to another shall be sent to the representative listed above and to the Billings City Attorney's Office.

11. PUBLIC INFORMATION:

All materials related to this MOU are considered public records and may be distributed by written request pursuant to Montana's Constitutional Right to Know or Public Records Acts.

12. DEFAULT AND TERMINATION

If either party fails to comply with any condition of this MOU at the time or in the manner provided for, the other party may, at its option, terminate this MOU and be released from all obligations if the default is not cured within ten (10) calendar days after written notice of default is provided by the non-defaulting party to the defaulting party. Said notice shall set forth the items to be cured. Should the default not be cured within the ten (10) calendar days, then the MOU may be terminated for breach of its terms. Additionally, the non-defaulting party may bring suit for damages, specific performance, and any other remedy provided by law. These remedies are cumulative and not exclusive. Use of one remedy does not preclude the use of the others. Notices of default shall be provided in writing and mailed, or emailed, or delivered in person to the defaulting party's representative.

13. NO CREATION OF ENTITY

This Agreement shall not be construed to create, either expressly or by implication, the relationship of agency or partnership between CITY and COUNTY. Neither CITY nor COUNTY is authorized to act on behalf of the other in any manner in relation to the subject matter of this Agreement, and neither shall be liable for the acts, errors, or omissions of the other entered into, committed or performed with respect to or in the performance of this Agreement.

14. AMENDMENTS

This MOU may be modified at any time the parties deem it necessary. Modifications, revisions, or additions to this MOU shall be made in writing and executed in the same manner as this original document and shall after execution become a part of this MOU.

15. ASSIGNMENT

No party to this MOU shall assign or otherwise transfer its rights or delegate its obligations under this MOU without the prior written consent of the other party. Any attempted assignment, transfer or delegation without such consent shall be void. All of the terms and provisions of this MOU shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

16. GOVERNING LAW, INFORMAL DISPUTE RESOLUTION, VENUE

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Montana. Should a dispute arise regarding the terms of this Agreement, the parties shall first enter into good faith discussions in an attempt to resolve the dispute. Should the dispute result in litigation, the parties agree that proper venue lies in the Montana 13th Judicial District Court.

17. ENTIRE AGREEMENT AND REVOCATION OF PRIOR AGREEMENTS

This Agreement embodies the entire understanding between CITY and COUNTY with respect to the specific subject matter hereof, and no prior oral or written representation shall serve to modify or amend this Agreement.

18. TIME OF THE ESSENCE

The PARTIES agree that time is of the essence in this MOU.

19. AUTHORIZED SIGNATURES

The parties represent and agree that the persons signing this Agreement have authorization to bind their respective governmental entities to the terms of the Agreement.

20. SEVERABILITY

If any provision of this MOU is held to be illegal or void, the validity of the remaining terms shall not be affected. Any amendment or MOU hereafter made shall not be effective to modify this MOU unless in writing and signed by both parties.

21. SUCCESSORS AND ASSIGNS

Neither party shall assign, transfer, or encumber any rights, duties, or interests accruing from this MOU without the consent of the other party.

IN WITNESS WHEREOF, the parties hereto have executed this instrument the day and year first above written.

CITY OF BILLINGS, MONTANA

**BOARD OF COUNTY COMMISSIONERS
YELLOWSTONE COUNTY, MONTANA**

WILLIAM A. COLE, MAYOR

JOHN OSTLUND, CHAIRMAN

ATTEST:

MARK MORSE, COMMISSIONER

DENISE BOHLMAN, CITY CLERK

DONALD W. JONES, COMMISSIONER

ATTEST:

**JEFF MARTIN, YELLOWSTONE COUNTY
CLERK AND RECORDER**

B.O.C.C. Regular

6. a.

Meeting Date: 12/10/2024

Title: Two Moon Park Grant for Forestry Mastication

Submitted For: Joe Lockwood, Supervisor

Submitted By: Joe Lockwood, Supervisor

TOPIC:

Special County Grant for \$7500.00 for Forestry Mastication in Two Moon Park

BACKGROUND:

This grant has been applied for annually and past funds have been used for forestry mastication, education, and purchasing of spray equipment. The past two years funds have been used on education and forestry mastication.

RECOMMENDED ACTION:

Please review and approve and then notify me so i can submit the grant. Thank You for your past support and future support of weed district projects.

Thank You
Joe Lockwood
Weed Coordinator
YCWD

Attachments

Special County Grant 2025



Grants and Loans

Application

135027 - AGR Noxious Weed Trust Fund FY25 County/Reservation Program Grant Application

136998 - Two Moon Park Mastication Project - 2025

AGR Noxious Weed Trust Fund

Status: Editing

Submitted Date:

Primary Contact

Name:*

Mr. Joe Lockwood
Salutation First Name Middle Name Last Name

Title:

Email:

glockwood@yellowstonecountymt.gov

Alternate Email

huskerlockwood@yahoo.com

Address:

3319 King Avenue East

*

Billings Montana 59101
City State/Province Postal Code/Zip

Phone:*

406-256-2708
Phone Ext.
###-###-####

Alternate Phone

406-672-1084

Fax:

Organization Information

Name:

Yellowstone County Weed District

Organization Type:

County Government

Organization Website:

Address:

3319 King Avenue East

*	Billings	Montana	59101
	City	State/Province	Postal Code/Zip
Phone:	406-256-2731		
Ext.			
Alternate Phone			
Fax:			
Email address			
Alternate Email			
Vendor ID			

Grant Type

Select County or Tribal grant request type.

County

County Weed Budget Information

County Only - Weed Budget	\$493,693.52
	0.76
	\$375,207.08
	\$0.00
	\$50,000.00
	\$49,255.00
	\$474,462.08

Financial Narrative & Project Description

Category	Amount	Description
Salaries	\$0.00	
Benefits	\$0.00	
Supplies & Materials	\$0.00	
Contracted Services	\$7,500.00	labor for mastication of Common Buckthorn & Russian Olive
Equipment	\$0.00	
Repair & Maintenance	\$0.00	
Totals	\$7,500.00	

Attachments

File Name	Description	File Size
TMP REVEG.pdf	Revegetation info for previous project areas in Two Moon Park that underwent mastication, hand removal, and herbicide treatment for invasive species.	28 KB
TwoMoonPark.pdf	Map with legend depicting past, present, and future work projects in the park dealing with the removal and treatment of Common Buckthorn and Russian Olive plus other invasive species.	711 KB

Signature Block

Tribal Use Only:

By checking this box and typing my name I certify I am an authorized representative for the Reservation and concur with the grant expenditures that will be used to facilitate noxious weed activities. (all fields must be entered)

Authorized Representative

Enter full name Title Date

County Use Only:

By checking this box and typing my name I certify I am an authorized representative for the Weed District and that I have notified the County Commissioners and County Weed Board of the expenditures in this grant application. I also certify that I contacted the County Clerk & Recorder to confirm that the county weed district has an established 2140 and/or 2840 fund, and the budget figures on this grant application are true and correct. (all fields must be entered)

Authorized Representative

Yes

Joe
Lockwood

Weed
Coordinator - 12/02/2024
YCWD

Enter full name Title Date

For Department Use Only

The Montana Department of Agriculture approves this grant agreement in the amount \$7,500.

Department Authorization

MT Department of Agriculture

Date

Two Moon Park Project Info:

of native plants = over 130 native trees and shrubs have been planted and protected from the deer.

Types of Trees and Shrubs: Plains Cottonwoods, Chokecherries, Golden Currants, Skunk bush Sumac, Rocky Mountain Juniper, Western Sagebrush, Green Ash, Buffaloberry, Silverberry, Red-osier Dogwoods

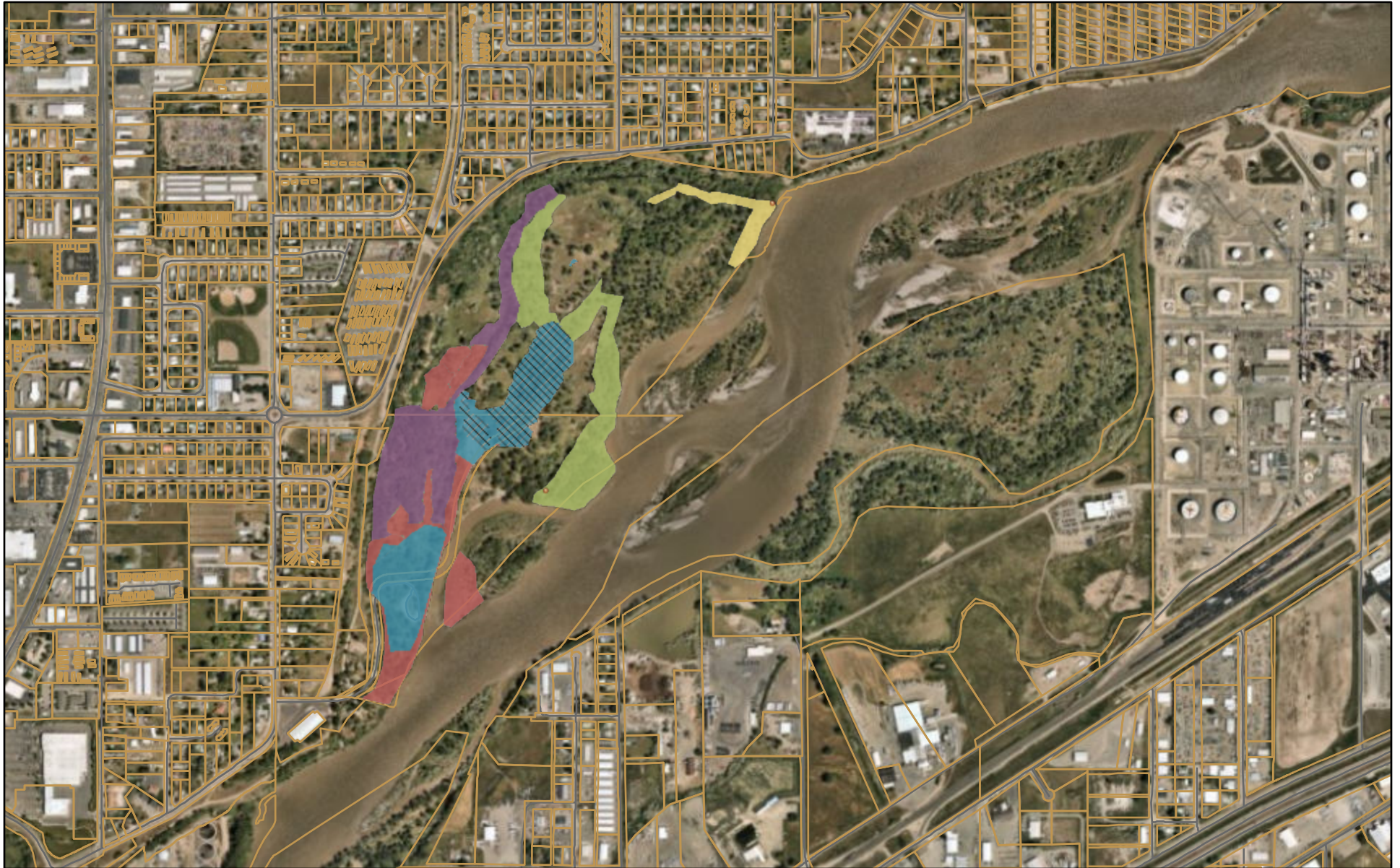
Pounds of seed spread: 45 lbs. of seed spread.

Plant Species in the Seed Mixes: Western Wheatgrass, Prairie June grass, Little Bluestem, Prairie Sand reed, Prairie Coneflower, Blanket flower, Blue Flax, Evening and Big Fruit Primrose, Purple Prairie Clover, Rocky Mountain Bee Plant.

Acreage revegetated: 17.










Number of Volunteers involved in this project in 2024: 117.

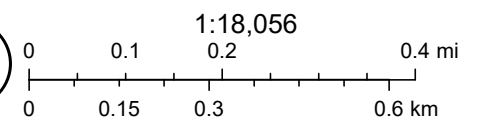
ArcGIS Web Map



12/3/2024, 9:14:25 AM

Legend

- | | |
|---|--|
| Point |  Masticated |
|  |  Hand Treated |
| Line |  Revegetation Treatment |
|  |  Future Mastication |
|  |  Future Hand Treatment |
| |  EZject |



Esri, NASA, NGA, USGS, FEMA, Montana State University, Montana State Library, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/

B.O.C.C. Regular

6. b.

Meeting Date: 12/10/2024

Title: Invitation for Bid Public Works Asphalt Overlay I and II

Submitted For: Tim Miller, Public Works Director

Submitted By: Tim Miller, Public Works Director

TOPIC:

Invitation for Bid for Public Works Asphalt Overlay's I & II

BACKGROUND:

Asphalt overlays for the following roads Asphalt Overlay I Danford Rd, S 48th St W, Riverside Rd and Washington St. Asphalt Overlay Project II Barrett Rd, Bitterroot Dr. and Alexander Rd

RECOMMENDED ACTION:

Approve the invitations to bid

Attachments

IFB Public Works Asphalt Overlay I 24-25(003)

IFB Public Works Asphalt Overlay II 24-25(003)

**INVITATION TO BID
YELLOWSTONE COUNTY, MONTANA
PUBLIC WORKS ASPHALT OVERLAY PROJECT I 2024-2025
Danford Rd / Dr., S 48th St W, Riverside Rd and Washington St.**

Yellowstone County will receive sealed bids for asphalt overlay on various County roads per the enclosed specifications until 4:00 p.m. January 6th, 2025. All bids must be submitted in triplicate (1 original and 2 copies) to the Board of County Commissioners, P.O. Box 35000, Billings, MT 59107 or delivered to their office in the Stillwater Building, Room 3101, 316 North 26th Street, Billings, MT 59101. Envelopes containing bids must be marked "2024-2025 Public Works Asphalt Overlay Project I" in the lower right-hand corner.

All Bids received will be time and date stamped. The time and date stamped on each bid must indicate that it was received no later than 4:00 p.m. January 6th, 2025.

All timely bids will be opened and read aloud at 9:30 a.m. January 7th, 2025 in the Commissioners Board Room, Room 3108, located on the third floor of the Stillwater Building 316 North 26th Street. All bids received that are time and date stamped later than 4:00 p.m. January 6th, 2025 will not be opened.

All bids must include a bid bond made in favor of Yellowstone County in an amount equal to 10% of the total bid. The security may consist of cash, a cashier's check, a certified check, a bank money order, a certificate of deposit, a money market certificate, or a bank draft. The security must be: a) drawn and issued by a federally chartered or state chartered bank or savings and loan association that is insured by or for which insurance is administered by the Federal Deposit Insurance Corporation; b) drawn and issued by a credit union insured by the National Credit Union Share Insurance Fund c) a bid bond or bonds, original only, no copies, executed by a surety company authorized to do business in the State of Montana. Personal checks, business checks, and facsimiles will not be accepted for bid security.

No bid may be withdrawn prior to sixty (60) days after the scheduled time for receipt of the bids.

Each bidder must have a current Montana Public Contractor's Registration number when submitting their bid. The number must appear on the bid. All subcontractors, if any, must obtain a registration number prior to beginning any work on the project. Bid only registrations are acceptable for the bidding process.

All contractors and subcontractors performing work pertaining to the construction, reconstruction, or improvement of any public road or street or bridge construction repair or maintenance awarded by any government agency, must obtain and maintain a Special Fuel User Permit from the Montana Department of Transportation.

The successful bidder will be required to provide the County with a performance bond and labor and materials bond, both for 100% of the contract amount, within ten days of the execution of the contract and prior to starting any work on the project. The selected Contractor will also be required to provide a copy of their commercial liability insurance certificate and workers compensation coverage prior to beginning the project.

The successful bidder will be required to follow all the directives included in section 18-2-422 of the Montana Code Annotated concerning Montana Prevailing Wages. Those directives are as follows:

- (1) the contractor and any subcontractors are required to pay the standard prevailing wage rate, including fringe benefits, for each job classification as stated in the current prevailing wage rate schedules. This information is included in the four prevailing wage rate schedules that are being provided to each bidder as part of this bid package. The current schedules are also available at the State of Montana web-site <https://erd.dli.mt.gov/labor-standards/state-prevailing-wage-rates/>. It is the responsibility of the contractors to obtain and use the applicable Wage Rate Schedules.
- (2) each contractor and subcontractor is required to maintain payroll records in a manner readily capable of being certified for submission under statute 18-2-423, for not less than 3 years after the contractor's and subcontractor's completion of work on the project;
- (3) each contractor is required to post a statement of all wages and fringe benefits in compliance with statute 18-2-423.

Statute 18-2-423 is as follows: If a complaint is filed with the department alleging noncompliance with 18-2-422, the department may require the project to submit to it certified copies of the payroll records for workers employed on that project. A contractor or a subcontractor shall pay employees receiving an hourly wage on a weekly basis. If a wage violation complaint is filed with the department, the contractor or subcontractor shall provide the employee's payroll records to the department within 5 days of receiving the payroll request from the department.

The successful bidder will be required to give preference to the employment of bona fide Montana residents in the performance of the work on this project.

All state laws pertaining to Resident Bidders, both State and County will be adhered to if applicable.

A 5% retainage fee will be withheld from all progress payments made to the successful bidder. The fee will be returned to the contractor upon completion of the project and acceptance of the project by the County. The successful bidder will be required to pay the State of Montana a sum equal to 1% of the gross receipts from the public contract. The County will withhold this amount and forward it to the State of Montana.

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects subcontractors to the same provisions. In accordance with section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

Information relating to the bid specifications should be addressed to Andy Dean at 406-256-6824 cell 40-208-9077 or Logan McIsaac 406- 256-6996 cell 406-670-0283. Questions concerning the bid procedure may be addressed to James Matteson at 406-256-2717.

The Board of County Commissioners will award the asphalt overlay project to the lowest and best responsible bidder. The Board reserves the right to reject any or all bids received, to waive informalities to evaluate the bids submitted, and to accept the bid which best serves the interests of Yellowstone County.

Done by order of the Board of County Commissioners of Yellowstone County, MT this 10th day of December 2024.

Board of County Commissioners
Yellowstone County, Montana

(Seal)
Attest:

John Ostlund, Chair

Jeff Martin, Clerk and Recorder

INSURANCE REQUIREMENTS

The successful bidder (herein after Contractor), shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/Yellowstone County Public Works, as additional insured for this project against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars, (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence during the project and for which Yellowstone County/Yellowstone County Public Works sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain for this project at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with the project by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the project.

Contractor shall name on the Certificate of Liability Insurance Yellowstone County/Yellowstone County Public Works as additional insured throughout the project. In addition, Contractor will furnish to Yellowstone County a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County/Yellowstone County Public Works are named as an additional insured under the Contractors insurance policy for this project. Contractor agrees to furnish both the Certificate of Insurance and policy endorsement at least ten (10) days prior to beginning work on the project.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County /Yellowstone County Public Works from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur from the result of Contractors negligence during this project, and for which Yellowstone County /Yellowstone County Public Works sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph of the Invitation to Bid shall not be limited by any assertions or finding that Yellowstone County/Yellowstone County Public Works is liable for any damages by reason of a non-delegable duty.

WORKERS COMPENSATION

Contractor is required to maintain workers compensation insurance, or an independent contractor's exemption issued by the Montana Department of Labor covering Contractor and Contractor's employees. Contractor is not, nor are Contractor's workers, employees of Yellowstone County / Yellowstone County Public Works. Workers Compensation insurance, or the exemption from the workers compensation obligation must be valid for

the entire period of the project.

CHECK LIST

Please be sure you have completed the following prior to submitting your bid.

Read and understand the specifications and bid procedure.

Enclosed the required ten (10) percent bid bond.

Make yourself familiar with any State or County laws that pertain to this bid.

Asked and received answers to any questions regarding the bid procedure, specifications or questions of a general nature.

Addressed and mailed or delivered your bid to be received at the correct address by the time and date indicated in the Invitation to Bid.

GENERAL INFORMATION

The Yellowstone County Public Works Department is currently requesting bids for the asphalt overlay of Danford Rd / Dr, S48th St W, Riverside Rd and Washington St. and all adjoining intersections and paved approaches.

The description of the area of the roads to be overlaid is as follows:

Danford Rd/Dr.

Starting at the intersection of S 56th St W and Danford Rd going east on Danford Rd / Dr. for approximately 1 mile to the intersection of Danford Dr and S48th St W.

S 48th St W

Starting at the intersection of Danford Dr going north on S48th St W for approximately 1 mile to the intersection of S48th St W and Neibauer Rd.

Riverside Rd

Starting at the intersection of King Ave E and Riverside Rd going north on Riverside Rd for approximately 4800 feet. (city limits)

Washington St

Starting at the intersection of King Ave E and Washington St going north on Washington St for approximately 3200 feet. (city limits)

All the above overlays are to be typically 24 feet wide or cover the existing asphalt whichever is greater.

The selected Contractor will be required to overlay these roads in two lifts, ending up with a 3-inch compacted minimum thickness. The use of a leveling ski and a 6 to 8-inch slope shoe at centerline and shoulder will be required. It will be the Contractor's responsibility to supply all necessary equipment, material and labor to complete these projects, including but not limited to the application of a tack coat (tack must be applied to all asphalt surfaces including each overlay lift and all joints), all necessary traffic control, the raising of all iron (manholes, water valves etc.) and any necessary permits or fees required for the completion of the project.

The selected Contractor will also be required to provide a 100-foot transition milling taper at the beginning and end of each project, all rail crossings, cattle guards and all bridge approaches (no bridge decks will overlayed). The transition milling must be tapered from 3 inches deep to 0 inches and be for the full overlay width.

Additionally, the contractor will be required to provide 30-foot paved approaches on all intersecting County roads that are gravel. These paved approaches shall be paved using traditional asphalt hot mix Type B plant mix. These approaches shall be placed within 2 days of the main line paving.

All intersecting public roads with paved approaches shall be paved 30 feet (using traditional asphalt hot mix Type B plant mix as specified in this document). Also, all paved intersecting public roads shall have 30-foot transition millings. These transition millings must be tapered from 3 inches deep to 0 inches and be for the full overlay width.

All intersecting private approaches with paving shall be paved (using traditional asphalt hot mix Type B plant mix as specified in this document) 20 feet or cover existing asphalt up to 40 feet in length, whichever is greatest. Also, all private approaches that intersect the main line paving shall have transition millings for the full width of the private approach (if it is greater than 20 feet in length). These transition millings must be tapered from 3 inches deep to 0 inches and be for the full overlay width. **Contractor will also be required to extend to a minimum of 2 feet for all gravel driveways, mailbox, and field approaches as needed.**

The contractor will be responsible for the temporary taper on the transition milling. If the transition millings will not be overlayed within 7 calendar days, the contractor will be required to use asphalt for the temporary tapers not millings.

The contractor will be responsible for any trimming of shoulders on all roads to be paved if needed.

The contractor will not be required to provide any striping for the project.

A Traffic Control Plan is required to be submitted by Contractor and reviewed by

Mr. Zane Stenger, Traffic Coordinator for the Yellowstone County Road Department, prior to any work. Road closures of portions of roads may be allowed, provided that local access is maintained.

All work must meet the Montana Public Works Standard Specifications and daily test results will be required for extraction gradation and compaction. It will be the contractor's responsibility to pay for all necessary testing. The asphalt shall be PG 64-22 and the asphalt mix shall be B-Modified. All labor and material used during the course of the project must be warranted for a period of one (1) year after acceptance by Yellowstone County. The project must be completed and invoiced no later than June 27th, 2025.

Any questions concerning this project should be directed to Andy Dean, Road & Bridge Superintendent at the Yellowstone County Public Works Department, (406) 256-6824 or cell (406) 208-9077 or Logan McIsaac Project Manager 406-256-6996 cell 406-670-0283.

**2024-2025 ASPHALT OVERLAY PROEJCT I
BID SHEET
Danford Rd/Dr, S48th St W, Riverside Rd and Washington St.**

To: Yellowstone County Commissioners
PO Box 35000
Billings, MT 59107-5000

THE UNDERSIGNED BIDDER, having familiarized himself/herself with the work required by the bid documents, the site(s) where the work is to be performed, local labor conditions, and all laws, regulations, and other factors affecting performance of the work, and having satisfied himself/herself of the expense and difficulties attending performance of the work,

HEREBY PROPOSES and agrees, if this bid is accepted, to perform all work, including the assumption of all obligations, duties, and responsibilities necessary to the successful completion of the work and the furnishing of all labor, materials and equipment, supplies, permits, bonds, insurance for the total bid of:

Words

Figures

SIGNATURE OF BIDDER _____

COMPANY _____

ADDRESS _____

CITY, STATE _____

PHONE NUMBER _____

MONTANA PUBLIC CONTRACTORS' REGISTRATION NUMBER _____

DATE _____

I acknowledge receiving the following addenda, if applicable.

#1 _____
 Initials Date

#2 _____
 Initials Date

**INVITATION TO BID
YELLOWSTONE COUNTY, MONTANA
PUBLIC WORKS ASPHALT OVERLAY PROJECT II 2024-2025
Barrett Rd, Bitterroot Dr and Alexander Rd**

Yellowstone County will receive sealed bids for asphalt overlay on various County roads per the enclosed specifications until 4:00 p.m. January 6th, 2025. All bids must be submitted in triplicate (1 original and 2 copies) to the Board of County Commissioners, P.O. Box 35000, Billings, MT 59107 or delivered to their office in the Stillwater Building, Room 3101, 316 North 26th Street, Billings, MT 59101. Envelopes containing bids must be marked "2024-2025 Public Works Asphalt Overlay Project II" in the lower right-hand corner.

All Bids received will be time and date stamped. The time and date stamped on each bid must indicate that it was received no later than 4:00 p.m. January 6th, 2025.

All timely bids will be opened and read aloud at 9:30 a.m. January 7th, 2025 in the Commissioners Board Room, Room 3108, located on the third floor of the Stillwater Building 316 North 26th Street. All bids received that are time and date stamped later than 4:00 p.m. January 6th, 2025 will not be opened.

All bids must include a bid bond made in favor of Yellowstone County in an amount equal to 10% of the total bid. The security may consist of cash, a cashier's check, a certified check, a bank money order, a certificate of deposit, a money market certificate, or a bank draft. The security must be: a) drawn and issued by a federally chartered or state chartered bank or savings and loan association that is insured by or for which insurance is administered by the Federal Deposit Insurance Corporation; b) drawn and issued by a credit union insured by the National Credit Union Share Insurance Fund c) a bid bond or bonds, original only, no copies, executed by a surety company authorized to do business in the State of Montana. Personal checks, business checks, and facsimiles will not be accepted for bid security.

No bid may be withdrawn prior to sixty (60) days after the scheduled time for receipt of the bids.

Each bidder must have a current Montana Public Contractor's Registration number when submitting their bid. The number must appear on the bid. All subcontractors, if any, must obtain a registration number prior to beginning any work on the project. Bid only registrations are acceptable for the bidding process.

All contractors and subcontractors performing work pertaining to the construction, reconstruction, or improvement of any public road or street or bridge construction repair or maintenance awarded by any government agency, must obtain and maintain a Special Fuel User Permit from the Montana Department of Transportation.

The successful bidder will be required to provide the County with a performance bond and labor and materials bond, both for 100% of the contract amount, within ten days of the execution of the contract and prior to starting any work on the project. The selected Contractor will also be required to provide a copy of their commercial liability insurance certificate and workers compensation coverage prior to beginning the project.

The successful bidder will be required to follow all the directives included in section 18-2-422 of the Montana Code Annotated concerning Montana Prevailing Wages. Those directives are as follows:

- (1) the contractor and any subcontractors are required to pay the standard prevailing wage rate, including fringe benefits, for each job classification as stated in the current prevailing wage rate schedules. This information is included in the four prevailing wage rate schedules that are being provided to each bidder as part of this bid package. The current schedules are also available at the State of Montana web-site <https://erd.dli.mt.gov/labor-standards/state-prevailing-wage-rates/>. It is the responsibility of the contractors to obtain and use the applicable Wage Rate Schedules.
- (2) each contractor and subcontractor is required to maintain payroll records in a manner readily capable of being certified for submission under statute 18-2-423, for not less than 3 years after the contractor's and subcontractor's completion of work on the project;
- (3) each contractor is required to post a statement of all wages and fringe benefits in compliance with statute 18-2-423.

Statute 18-2-423 is as follows: If a complaint is filed with the department alleging noncompliance with 18-2-422, the department may require the project to submit to it certified copies of the payroll records for workers employed on that project. A contractor or a subcontractor shall pay employees receiving an hourly wage on a weekly basis. If a wage violation complaint is filed with the department, the contractor or subcontractor shall provide the employee's payroll records to the department within 5 days of receiving the payroll request from the department.

The successful bidder will be required to give preference to the employment of bona fide Montana residents in the performance of the work on this project.

All state laws pertaining to Resident Bidders, both State and County will be adhered to if applicable.

A 5% retainage fee will be withheld from all progress payments made to the successful bidder. The fee will be returned to the contractor upon completion of the project and acceptance of the project by the County. The successful bidder will be required to pay the State of Montana a sum equal to 1% of the gross receipts from the public contract. The County will withhold this amount and forward it to the State of Montana.

The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, the Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects subcontractors to the same provisions. In accordance with section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing under the contract.

Information relating to the bid specifications should be addressed to Andy Dean at 406-256-6824 cell 406-208-9077 or Logan McIsaac 406-256-6996 cell 406-670-6996. Questions concerning the bid procedure may be addressed to James Matteson at 406-256-2717.

The Board of County Commissioners will award the asphalt overlay project to the lowest and best responsible bidder. The Board reserves the right to reject any or all bids received, to waive informalities to evaluate the bids submitted, and to accept the bid which best serves the interests of Yellowstone County.

Done by order of the Board of County Commissioners of Yellowstone County, MT this 10th day of December 2024.

Board of County Commissioners
Yellowstone County, Montana

(Seal)
Attest:

John Ostlund, Chair

Jeff Martin, Clerk and Recorder

INSURANCE REQUIREMENTS

The successful bidder (herein after Contractor), shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/Yellowstone County Public Works, as additional insured for this project against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars, (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence during the project and for which Yellowstone County/Yellowstone County Public Works sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain for this project at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with the project by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the project.

Contractor shall name on the Certificate of Liability Insurance Yellowstone County/Yellowstone County Public Works as additional insured throughout the project. In addition, Contractor will furnish to Yellowstone County a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County/Yellowstone County Public Works are named as an additional insured under the Contractors insurance policy for this project. Contractor agrees to furnish both the Certificate of Insurance and policy endorsement at least ten (10) days prior to beginning work on the project.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County /Yellowstone County Public Works from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur from the result of Contractors negligence during this project, and for which Yellowstone County /Yellowstone County Public Works sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph of the Invitation to Bid shall not be limited by any assertions or finding that Yellowstone County/Yellowstone County Public Works is liable for any damages by reason of a non-delegable duty.

WORKERS COMPENSATION

Contractor is required to maintain workers compensation insurance, or an independent contractor's exemption issued by the Montana Department of Labor covering Contractor and Contractor's employees. Contractor is not, nor are Contractor's workers, employees of Yellowstone County / Yellowstone County Public Works. Workers Compensation insurance, or the exemption from the workers compensation obligation must be valid for

the entire period of the project.

CHECK LIST

Please be sure you have completed the following prior to submitting your bid.

Read and understand the specifications and bid procedure.

Enclosed the required ten (10) percent bid bond.

Make yourself familiar with any State or County laws that pertain to this bid.

Asked and received answers to any questions regarding the bid procedure, specifications or questions of a general nature.

Addressed and mailed or delivered your bid to be received at the correct address by the time and date indicated in the Invitation to Bid.

GENERAL INFORMATION

The Yellowstone County Public Works Department is currently requesting bids for the asphalt overlay of Barrett Rd, Bitterroot Rd and Alexander Rd. and all adjoining intersections and paved approaches.

The description of the area of the roads to be overlaid is as follows:

Barrett Rd

Starting at the intersection of Bitterroot Rd and Barrett Rd going east on Barrett Rd of for approximately 2,600 feet to the end of asphalt.

Bitterroot Rd

Starting at the intersection of Dover Rd and Bitterroot Rd going south on Bitterroot Rd approximately 2,000 feet to the north side of the bridge over 5 Mile Creek.

Alexander Rd

Starting at the intersection of Hwy 87 North and Alexander Rd going west on Alexander Rd approximately 1.4 miles. (approximately 1200 feet of this project is overlay on a gravel surface, the county will coordinate surface prep with the contractor prior paving)

All the above overlays are to be typically 24 feet wide or cover the existing asphalt whichever is greater.

The selected Contractor will be required to overlay these roads in two lifts, ending up with a 3-inch compacted minimum thickness. The use of a leveling ski and a 6 to 8-inch slope shoe at centerline and shoulder will be required. It will be the

Contractor's responsibility to supply all necessary equipment, material and labor to complete these projects, including but not limited to the application of a tack coat (tack must be applied to all asphalt surfaces including each overlay lift and all joints), all necessary traffic control, the raising of all iron (manholes, water valves etc.) and any necessary permits or fees required for the completion of the project.

The selected Contractor will also be required to provide a 100-foot transition milling taper at the beginning and end of each project, all rail crossings, cattle guards and all bridge approaches (no bridge decks will overlayed). The transition milling must be tapered from 3 inches deep to 0 inches and be for the full overlay width.

Additionally, the contractor will be required to provide 30-foot paved approaches on all intersecting County roads that are gravel. These paved approaches shall be paved using traditional asphalt hot mix Type B plant mix. These approaches shall be placed within 2 days of the main line paving.

All intersecting public roads with paved approaches shall be paved 30 feet (using traditional asphalt hot mix Type B plant mix as specified in this document). Also, all paved intersecting public roads shall have 30-foot transition millings. These transition millings must be tapered from 3 inches deep to 0 inches and be for the full overlay width.

All intersecting private approaches with paving shall be paved (using traditional asphalt hot mix Type B plant mix as specified in this document) 20 feet or cover existing asphalt up to 40 feet in length, whichever is greatest. Also, all private approaches that intersect the main line paving shall have transition millings for the full width of the private approach (if it is greater than 20 feet in length). These transition millings must be tapered from 3 inches deep to 0 inches and be for the full overlay width. **Contractor will also be required to extend to a minimum of 2 feet for all gravel driveways, mailbox, and field approaches as needed.**

The contractor will be responsible for the temporary taper on the transition milling. If the transition millings will not be overlayed within 7 calendar days, the contractor will be required to use asphalt for the temporary tapers not millings.

The contractor will be responsible for any trimming of shoulders on all roads to be paved if needed.

The contractor will not be required to provide any striping for the project.

A Traffic Control Plan is required to be submitted by Contractor and reviewed by Mr. Zane Stenger, Traffic Coordinator for the Yellowstone County Road Department, prior to any work. Road closures of portions of roads may be

allowed, provided that local access is maintained.

All work must meet the Montana Public Works Standard Specifications and daily test results will be required for extraction gradation and compaction. It will be the contractor's responsibility to pay for all necessary testing. The asphalt shall be PG 64-22 and the asphalt mix shall be B-Modified. All labor and material used during the project must be warranted for a period of one (1) year after acceptance by Yellowstone County. The project must be completed and invoiced no later than June 27th, 2024.

Any questions concerning this project should be directed to Andy Dean, Road & Bridge Superintendent at the Yellowstone County Public Works Department, (406) 256-6824 or cell (406) 208-9077 or Logan McIsaac Project Manager 406-256-6996 cell 406-670-0283.

**2023-2024 ASPHALT OVERLAY PROEJCT II
BID SHEET
Barret Rd, Bitterroot Rd and Alexander Rd.**

To: Yellowstone County Commissioners
PO Box 35000
Billings, MT 59107-5000

THE UNDERSIGNED BIDDER, having familiarized himself/herself with the work required by the bid documents, the site(s) where the work is to be performed, local labor conditions, and all laws, regulations, and other factors affecting performance of the work, and having satisfied himself/herself of the expense and difficulties attending performance of the work,

HEREBY PROPOSES and agrees, if this bid is accepted, to perform all work, including the assumption of all obligations, duties, and responsibilities necessary to the successful completion of the work and the furnishing of all labor, materials and equipment, supplies, permits, bonds, insurance for the total bid of:

Words _____

Figures _____

SIGNATURE OF BIDDER _____

COMPANY _____

ADDRESS _____

CITY, STATE _____

PHONE NUMBER _____

MONTANA PUBLIC CONTRACTORS' REGISTRATION NUMBER _____

DATE _____

I acknowledge receiving the following addenda, if applicable.

#1 _____
Initials

Date

#2 _____
Initials

Date

B.O.C.C. Regular

6. c.

Meeting Date: 12/10/2024

Title: LWPSD Snow Plowing

Submitted For: Logan McIsaac

Submitted By: Logan McIsaac

TOPIC:

Snow Plowing Contract

BACKGROUND:

Snow Plowing Contract with John's Home & Yard for Lockwood Pedestrian Safety District Sidewalks.

RECOMMENDED ACTION:

Renew snow plowing contract.

Attachments

Contract for signature

November 21st, 2024

Contract Addendum #2

Yellowstone County and John's Home & Yard - Lockwood Pedestrian Safety District Sidewalk snow removal.

The original contract for Lockwood Pedestrian Safety District snow removal was signed on December 13th, 2022. Addendum #1 signed on October 31st, 2023 to increase the scope for additional completed sidewalk.

Addendum #2 will extend the contract for an additional winter season expiring October 1st, 2025.

Each snow event will remain at \$800.00 per snow event. All other terms of the contract will remain the same.

Owner:

Yellowstone County
Billings, MT 59101

John Ostlund
BOCC Chair

Date

Contractor:

John's Home & Yard
Billings, MT 59101



Matt Singer, Owner
John's Home & Yard

Date

11/21/24

Attest:

Jeff Martin, Clerk & Recorder

B.O.C.C. Regular

7. a.

Meeting Date: 12/10/2024

Title: Alliant Business Associate Agreement

Submitted By: Teri Reitz, Board Clerk

TOPIC:

Alliant Business Associate Agreement

BACKGROUND:

See attached agreement.

RECOMMENDED ACTION:

Approve.

Attachments

Alliant Business Associate Agreement



BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("Agreement") is entered into by and between Yellowstone County Health Benefit Plan ("Covered Entity" or "Plan"), as administered by Yellowstone County Human Resources ("Plan Sponsor") and Alliant Insurance Services, Inc., a California corporation ("Business Associate"), as of the date last written below. Each Covered Entity and Business Associate are sometimes referred to herein singularly as "Party" and collectively as "Parties."

Pursuant to the Parties' separate services agreement ("Services Agreement") or Plan Sponsor's designation of Business Associate as the Broker of Record (BOR) for certain group health plan benefits offered under the Plan, as applicable, Business Associate has agreed to perform certain services for or on behalf of the Covered Entity that may involve the creation, maintenance, use, transmission or disclosure of protected health information within the meaning of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), and its implementing regulations, 45 CFR Parts 160 and 164 ("HIPAA Rules") ("Covered Services").

To the extent the Parties have entered into a written agreement related to the Covered Services (Covered Services Agreement), this Agreement supplements the Covered Services Agreement and all other concurrent and future agreements between the Parties that may involve protected health information and compliance with HIPAA. The Agreement is intended to and shall be interpreted to satisfy the requirements for business associate agreements as set forth in the HIPAA Rules as they have been amended, including but not limited to privacy and security amendments of the Affordable Care Act and the Health and Human Services ("HHS") Omnibus Final Rule.

Business Associate understands and acknowledges that it is subject to the HIPAA Rules, and that violation of the HIPAA Rules carries significant penalties as described in 45 CFR § 160.404. Business Associate also understands that it is subject to and must comply with the Health Information Technology for Economic and Clinical Health Act ("HITECH") privacy provisions of the American Recovery and Reinvestment Act, as well as with any applicable state privacy laws.

WHEREFORE, for valuable consideration, including the mutual promises and benefits as set forth below, the Parties agree as follows:

DEFINITIONS

- I. **General Definitions.** The following terms used in this Agreement shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Required By Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.
- II. **Specific Definitions.**
 - (A) **Business Associate** shall generally have the same meaning as the term "business associate" at 45 CFR § 160.103, and in reference to the Party to this Agreement, shall mean Business Associate.
 - (B) **Covered Entity** shall generally have the same meaning as the term "covered entity" at 45 CFR § 160.103, and in reference to the Party to this Agreement, shall mean Covered Entity.
 - (C) **Protected Health Information ("PHI")** shall generally have the same meaning as the term "protected health information" at 45 CFR § 160.103, and shall include any individually

identifiable information that is created, received, maintained, or transmitted by Business Associate on behalf of Covered Entity that relates to an Individual's past, present, or future physical or mental health, health care, or payment for health care, whether such information is in oral, hard copy, electronic, or any other form or medium.

AGREEMENT

- I. **Recitals Incorporated.** The recitals above are expressly incorporated into the terms of this Agreement.
- II. **Relationship of the Parties.** Business Associate is, and at all times during this Agreement shall, be acting as an independent contractor to the Covered Entity, and not as the Covered Entity's agent. Covered Entity shall not have authority to control the method or manner in which Business Associate performs its services on behalf of Covered Entity, provided that Business Associate complies with the terms of this Agreement and the HIPAA Rules. Business Associate shall not have authority to bind Covered Entity to any liability unless expressly authorized by Covered Entity in writing, and Covered Entity shall not be liable for the acts or omissions of Business Associate. Business Associate shall not represent itself as the agent of Covered Entity. Nothing in this Agreement shall be deemed to establish an agency, partnership, joint venture or other relationship except that of independently contracting entities.
- III. **Business Associate Responsibilities.** Business Associate agrees to:
 - (A) Fully comply with the HIPAA Rules as they apply to business associates.
 - (B) Not use or disclose PHI except as permitted by this Agreement or as otherwise required by law.
 - (C) Use appropriate safeguards to prevent the use or disclosure of PHI other than as permitted by this Agreement. Business Associate shall comply with the requirements in 45 CFR Part 164, Subpart C applicable to business associates, including the use of administrative, physical and technical safeguards to protect electronic PHI. Such safeguards will include, but not be limited to, Business Associate conducting periodic risk assessments with respect to Covered Entity's PHI. Business Associate shall, to the extent reasonably possible, implement and follow recognized security practices consistent with H.R. 7898, enacted into law on January 5, 2021. Business Associate shall provide Covered Entity with all information reasonably requested about such safeguards, including whether Business Associate follows such recognized security practices and, if so, which practice or practices.
 - (D) Within thirty (30) days after discovery, report to Covered Entity any use or disclosure of PHI not permitted by this Agreement, applicable state privacy laws, or the HIPAA Rules of which Business Associate becomes aware, including but not limited to reporting breaches of unsecured PHI as required by 45 CFR § 164.410, reporting security incidents as required by 45 CFR § 164.314(a)(2)(i)(C), and reporting breaches and security incidents of Business Associate's contractors and subcontractors.
 - (E) Fully cooperate with Covered Entity's efforts to promptly investigate, mitigate, and notify third parties of breaches of unsecured PHI or security incidents as required by the HIPAA Rules.
 - (F) Ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same or equivalent restrictions, conditions, and requirements set forth in this Agreement, applicable state privacy laws, HITECH, and the HIPAA Rules applicable to such subcontractors. Without limitation, Business Associate shall ensure that any subcontractors comply with the applicable requirements of 45 C.F.R. Parts 160, 162, and 164. Business Associate shall fulfill this requirement by executing a written agreement with any subcontractors in compliance with the requirements of the HIPAA Rules. To the extent required by applicable law or other binding regulatory guidance, Business Associate shall not disclose PHI to a "tracking technology vendor" (as

defined in guidance issued by the DHHS) unless: (i) Business Associate has entered into an agreement with such tracking technology vendor in accordance with this Section; and (ii) such disclosure is permitted or required under the Privacy Rule and this Agreement.

- (G) Reproductive Health Information. Business Associate shall comply with all requirements imposed on business associates under the HIPAA Privacy Rule to Support Reproductive Health Care Privacy promulgated by DHHS, including, but not limited to, the attestation requirement under 45 C.F.R. § 164.509.
- (H) Substance Use Disorder Information. The parties acknowledge and agree that records subject to 42 C.F.R. Part 2 ("Part 2") may be used and disclosed only as permitted under Part 2.
- (I) Within fifteen (15) days following Covered Entity's request, make available to Covered Entity any PHI in Business Associate's control as necessary to enable Covered Entity to satisfy its obligations to provide an Individual with access to PHI under 45 CFR § 164.524.
- (J) Within fifteen (15) days following Covered Entity's request, make available to Covered Entity any PHI for amendment and incorporate any amendments to PHI as necessary to enable Covered Entity to satisfy its obligations under 45 CFR § 164.526.
- (K) Maintain information concerning Business Associate's or subcontractors' disclosures of PHI as required by 45 CFR § 164.528(a)-(b) and, within fifteen (15) days following Covered Entity's request, make such information available to Covered Entity as necessary to enable Covered Entity to render an accounting of disclosures pursuant to 45 CFR § 164.528.
- (L) To the extent Business Associate is to carry out Covered Entity's obligations under 45 CFR Part 164, Subpart E, comply with the requirements of Subpart E that apply to Covered Entity in the performance of such obligations.
- (M) Make Business Associate's internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by, Business Associate on behalf of Covered Entity, available to the Secretary for purposes of determining Covered Entity's compliance with the HIPAA Rules.

IV. Uses and Disclosures by Business Associate.

- (A) **Permissible Uses and Disclosures.** Business Associate may use or disclose PHI only as follows:
 - (1) As necessary to perform the services set forth in the Service Agreement.
 - (2) To de-identify PHI in accordance with 45 CFR § 164.514(a)-(c).
 - (3) As required by law.
 - (4) For the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate, provided that any disclosures for these purposes (a) are required by law, or (b)(i) Business Associate obtains reasonable assurances from the person to whom the information is disclosed that the information will remain confidential and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and (b)(ii) the person notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.
 - (5) To provide data aggregation services relating to the health care operations of Covered Entity as defined in 45 CFR § 164.501.

defined in guidance issued by the DHHS) unless: (i) Business Associate has entered into an agreement with such tracking technology vendor in accordance with this Section; and (ii) such disclosure is permitted or required under the Privacy Rule and this Agreement.

- (G) **Reproductive Health Information.** Business Associate shall comply with all requirements imposed on business associates under the HIPAA Privacy Rule to Support Reproductive Health Care Privacy promulgated by DHHS, including, but not limited to, the attestation requirement under 45 C.F.R. § 164.509.
- (H) **Substance Use Disorder Information.** The parties acknowledge and agree that records subject to 42 C.F.R. Part 2 ("Part 2") may be used and disclosed only as permitted under Part 2.
- (I) Within fifteen (15) days following Covered Entity's request, make available to Covered Entity any PHI in Business Associate's control as necessary to enable Covered Entity to satisfy its obligations to provide an Individual with access to PHI under 45 CFR § 164.524.
- (J) Within fifteen (15) days following Covered Entity's request, make available to Covered Entity any PHI for amendment and incorporate any amendments to PHI as necessary to enable Covered Entity to satisfy its obligations under 45 CFR § 164.526.
- (K) Maintain information concerning Business Associate's or subcontractors' disclosures of PHI as required by 45 CFR § 164.528(a)-(b) and, within fifteen (15) days following Covered Entity's request, make such information available to Covered Entity as necessary to enable Covered Entity to render an accounting of disclosures pursuant to 45 CFR § 164.528.
- (L) To the extent Business Associate is to carry out Covered Entity's obligations under 45 CFR Part 164, Subpart E, comply with the requirements of Subpart E that apply to Covered Entity in the performance of such obligations.
- (M) Make Business Associate's internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by, Business Associate on behalf of Covered Entity, available to the Secretary for purposes of determining Covered Entity's compliance with the HIPAA Rules.

IV. Uses and Disclosures by Business Associate.

- (A) **Permissible Uses and Disclosures.** Business Associate may use or disclose PHI only as follows:
 - (1) As necessary to perform the services set forth in the Service Agreement.
 - (2) To de-identify PHI in accordance with 45 CFR § 164.514(a)-(c).
 - (3) As required by law.
 - (4) For the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate, provided that any disclosures for these purposes (a) are required by law, or (b)(i) Business Associate obtains reasonable assurances from the person to whom the information is disclosed that the information will remain confidential and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person, and (b)(ii) the person notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.
 - (5) To provide data aggregation services relating to the health care operations of Covered Entity as defined in 45 CFR § 164.501.

- (B) **Impermissible Uses or Disclosures.** Business Associate may not use or disclose PHI in a manner that would violate 45 CFR Part 164, Subpart E, if done by Covered Entity except for the specific uses and disclosures set forth in Sections IV(A)(1)-(5), if applicable.
- (C) **Minimum Necessary.** Business Associate agrees to use or disclose the minimum amount of PHI necessary for a permitted purpose pursuant to this Section IV, Covered Entity's policies and procedures, and 45 CFR § 164.502(b).

V. Obligations and Duties of Covered Entity.

- (A) **Notice of Privacy Practices.** Covered Entity shall notify Business Associate of any limitation(s) in its notice of privacy practices in accordance with 45 C.F.R. § 164.520, to the extent that such limitation(s), if any, may affect Business Associate's use or disclosure of PHI. Covered Entity may satisfy this requirement by providing Business Associate with the notice of privacy practices that it delivers in accordance with 45 C.F.R. § 164.520, as well as any changes to such notice.
- (B) **Notice of Individual Permission.** Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by Individual to use or disclose PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI.
- (C) **Notice of Other Restrictions.** Covered Entity shall notify Business Associate of any restriction to the use or disclosure of PHI to which Covered Entity has agreed in accordance with 45 C.F.R. § 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.
- (D) **Impermissible Requests.** Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under the HIPAA Privacy Rule if done by Covered Entity.

VI. Term and Termination. Unless otherwise agreed in writing by the Parties, this Agreement shall be effective as of the date executed by the Parties and shall continue until terminated as provided below.

- (A) **Termination.** This Agreement shall terminate on the date the Covered Services Agreement or BOR, as applicable, is terminated for any reason. In addition, this Agreement may be terminated earlier as follows:
 - (1) Covered Entity may terminate this Agreement without cause upon sixty (60) days' prior written notice to Business Associate.
 - (2) Covered Entity may terminate this Agreement upon thirty (30) days' prior notice if Covered Entity determines that Business Associate or any subcontractor has violated the HIPAA Rules, a material term of this Agreement, or otherwise engaged in conduct that may compromise the PHI. Subject to Section VI(A)(3), Business Associate shall have the opportunity to cure the breach or violation within the 30-day notice period. If Business Associate fails to cure the breach or violation within the 30-day notice period, Covered Entity may immediately terminate this Agreement.
 - (3) Notwithstanding Section VI(A)(2), Covered Entity may terminate this Agreement immediately if Business Associate or any subcontractor engages in any conduct that Covered Entity reasonably believes may result in adverse action against Covered Entity by any governmental agency or third party.
- (B) **Termination of Services Agreement.** Notwithstanding anything in the Covered Services Agreement to the contrary, Covered Entity shall have the right to terminate the Covered Services Agreement immediately if Business Associate's creation, maintenance, use, transmission or disclosure of PHI is a material purpose of the Covered Service Agreement and this Agreement is terminated for any reason.

(C) Obligations of Business Associate Upon Termination. Upon termination of this Agreement for any reason, Business Associate shall with respect to PHI received from Covered Entity, or created, maintained, used, or received by Business Associate on behalf of Covered Entity:

- (1)** If feasible, return all PHI to Covered Entity or, if Covered Entity agrees, destroy such PHI.
- (2)** If the return or destruction of PHI is not feasible, continue to extend the protections of this Agreement and the HIPAA Rules to such information, and not use or further disclose the information in a manner that is not permitted by this Agreement or the HIPAA Rules, and Business Associate will notify the Covered Entity of the retained information in writing. The notification shall include: (a) a statement that the Business Associate has determined that it is infeasible to return or destroy the PHI in its possession; and (b) the specific reasons for such determination. Business Associate further agrees to extend any and all protections, limitations and restrictions contained in this Agreement to the Business Associate's use and/or disclosure of any PHI retained after the termination of this Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible. If it is infeasible for the Business Associate to obtain from employees, contractors, subcontractors, or agents any PHI in their possession, the Business Associate must provide a written explanation to Covered Entity and require the employees, contractors, subcontractors, or agents to agree to extend any and all protections, limitations, and restrictions contained in this Agreement to their use and/or disclosure of any PHI retained after the termination of the Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible.

(D) Survival. Business Associate's obligations under Section VI shall survive termination of this Agreement.

VII. Regulatory References. A reference in this Agreement to a section in the HIPAA Rules means the section as in effect or as amended.

VIII. Amendment. The Parties agree to take such action as is necessary to amend this Agreement from time to time to comply with the requirements of the HIPAA Rules and any other applicable laws.

IX. Governing Law. This Agreement shall be construed to comply with the requirements of the HIPAA Rules, and any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules. All other aspects of this Agreement shall be governed under the laws of **Montana** and all actions shall be venued in the state or district courts of **Montana**.

X. Assignment/Subcontracting. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective legal representatives, successors, and assigns. Business Associate may assign or subcontract rights or obligations under this Agreement to subcontractors or third parties without the express written consent of Covered Entity provided that Business Associate complies with Section III(F), above. Covered Entity may assign its rights and obligations under this Agreement to any successor or affiliated entity.

XI. Cooperation. The Parties agree to cooperate with each other's efforts to comply with the requirements of the HIPAA Rules and other applicable laws; to assist each other in responding to and mitigating the effects of any breach of PHI in violation of the HIPAA Rules or this Agreement; and to assist the other Party in responding to any investigation, complaint, or action by any government agency or third party relating to the performance of this Agreement. In addition to any other cooperation reasonably requested by Covered Entity, Business Associate shall make its officers, members, employees, and agents available without charge for interview or testimony.

XII. Notice. All notices, requests, and other communications given under this BAA, shall be in writing and deemed duly given: (A) when delivered personally to the recipient; (B) one (1) business day

(C) Obligations of Business Associate Upon Termination. Upon termination of this Agreement for any reason, Business Associate shall with respect to PHI received from Covered Entity, or created, maintained, used, or received by Business Associate on behalf of Covered Entity:

- (1)** If feasible, return all PHI to Covered Entity or, if Covered Entity agrees, destroy such PHI.
- (2)** If the return or destruction of PHI is not feasible, continue to extend the protections of this Agreement and the HIPAA Rules to such information, and not use or further disclose the information in a manner that is not permitted by this Agreement or the HIPAA Rules, and Business Associate will notify the Covered Entity of the retained information in writing. The notification shall include: (a) a statement that the Business Associate has determined that it is infeasible to return or destroy the PHI in its possession; and (b) the specific reasons for such determination. Business Associate further agrees to extend any and all protections, limitations and restrictions contained in this Agreement to the Business Associate's use and/or disclosure of any PHI retained after the termination of this Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible. If it is infeasible for the Business Associate to obtain from employees, contractors, subcontractors, or agents any PHI in their possession, the Business Associate must provide a written explanation to Covered Entity and require the employees, contractors, subcontractors, or agents to agree to extend any and all protections, limitations, and restrictions contained in this Agreement to their use and/or disclosure of any PHI retained after the termination of the Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible.

(D) Survival. Business Associate's obligations under Section VI shall survive termination of this Agreement.

- VII. Regulatory References.** A reference in this Agreement to a section in the HIPAA Rules means the section as in effect or as amended.
- VIII. Amendment.** The Parties agree to take such action as is necessary to amend this Agreement from time to time to comply with the requirements of the HIPAA Rules and any other applicable laws.
- IX. Governing Law.** This Agreement shall be construed to comply with the requirements of the HIPAA Rules, and any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules. All other aspects of this Agreement shall be governed under the laws of **Montana** and all actions shall be venued in the state or district courts of **Montana**.
- X. Assignment/Subcontracting.** This Agreement shall inure to the benefit of and be binding upon the Parties and their respective legal representatives, successors, and assigns. Business Associate may assign or subcontract rights or obligations under this Agreement to subcontractors or third parties without the express written consent of Covered Entity provided that Business Associate complies with Section III(F), above. Covered Entity may assign its rights and obligations under this Agreement to any successor or affiliated entity.
- XI. Cooperation.** The Parties agree to cooperate with each other's efforts to comply with the requirements of the HIPAA Rules and other applicable laws; to assist each other in responding to and mitigating the effects of any breach of PHI in violation of the HIPAA Rules or this Agreement; and to assist the other Party in responding to any investigation, complaint, or action by any government agency or third party relating to the performance of this Agreement. In addition to any other cooperation reasonably requested by Covered Entity, Business Associate shall make its officers, members, employees, and agents available without charge for interview or testimony.
- XII. Notice.** All notices, requests, and other communications given under this BAA, shall be in writing and deemed duly given: (A) when delivered personally to the recipient; (B) one (1) business day

after being sent to the recipient by reputable overnight courier service (charges prepaid); or (C) five (5) business days after being sent by U.S. certified mail (charges prepaid). Except as otherwise provided herein, all notices requests or communications under this BAA shall be addressed as follows:

If to Covered Entity:

[Address and Name for delivery of notices]

Yellowstone County Human Resources

217 North 27th Street, Room 106
Billings, MT 59101

If to Business Associate:

Alliant Insurance Services

818 W Riverside Ave # 800

Spokane, WA 99201

With a copy to:

Legal Department (EB)

701 B Street, 6th Floor

San Diego, CA 92101

ContractsAdministration@alliant.com

- XIII. Relation to Services Agreement.** This Agreement supplements the Covered Services Agreement, as applicable. The terms and conditions of the Covered Services Agreement shall continue to apply to the extent not inconsistent with this Agreement. If there is a conflict between this Agreement and the Covered Services Agreement as it relates to the creation, maintenance, use, transmission or disclosure of PHI, this Agreement shall control.
- XIV. No Third Party Beneficiaries.** Nothing in this Agreement is intended to nor shall it confer any rights on any other persons except Covered Entity and Business Associate and their respective successors and assigns.
- XV. Insurance.** Unless waived in writing by Covered Entity, Business Associate shall obtain and maintain insurance or equivalent programs of self-insurance with appropriate limits sufficient to cover costs, losses and damages that may arise from Business Associate's breach of this Agreement or any unauthorized use or disclosure of PHI by Business Associate. Upon Covered Entity's request, Business Associate shall provide proof of such insurance to Covered Entity.
- XVI. Indemnification.** Business Associate agrees to defend, indemnify, and hold harmless Covered Entity and Covered Entity's officers, members, employees and agents from and against any and all claims, fines, penalties, liabilities, demands, damages, losses, costs, expenses (including without limitation costs, reasonable attorneys' fees, fines, penalties, and assessments) resulting from Business Associate's breach of this Agreement, or any acts or omissions of Business Associate or Business Associate's officers, members, employees, agents, or subcontractors arising out of or related to the use or disclosure of PHI or violation of the HIPAA Rules, HITECH, or any other state or federal laws governing information privacy. Likewise, Covered Entity agrees to defend, indemnify, and hold harmless Business Associate and Business Associate's officers, members, employees and agents from and against any and all claims, fines, penalties, liabilities, demands, damages, losses, costs, expenses (including without limitation costs, reasonable attorneys' fees, fines, penalties, and assessments) resulting from Covered Entity's breach of this Agreement, or any acts or omissions of Covered Entity or Covered Entity's officers, members, employees, agents, or subcontractors arising out of or related to the use or disclosure of PHI or violation of the HIPAA Rules, HITECH, or any other state or federal laws governing information privacy.
- XVII. Entire Agreement.** This Agreement contains the entire agreement between the Parties as it relates to the use or disclosure of PHI, and supersedes all prior discussions, negotiations and services relating to the same to the extent such other prior communications are inconsistent with this Agreement.

COVERED ENTITY

By *Dwight Vigness*
Print: Dwight Vigness
Title: H.R. Director
Date: 12-3-2024

BUSINESS ASSOCIATE

By *Mary Kay Puckett*
Print: Mary Kay Puckett
Title: V.P. Alliant Employee Benefits
Date: 9/13/2024

B.O.C.C. Regular

7. b.

Meeting Date: 12/10/2024

Title: PARS

Submitted By: Teri Reitz, Board Clerk

TOPIC:

PERSONNEL ACTION REPORTS - Elections - 1 Appointment; **Detention Facility** - 1 Salary & Other, 1 Appointment, 2 Terminations; **Commissioners** - 1 Appointment, 1 Termination; **Public Works** - 1 Salary & Other; **I.T.** - 1 Salary & Other, 1 Termination

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Approve.

Attachments

PARS

PARS 2

DEC 04 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Michael J. Waters Effective Date: 1/1/2025
Current Title: County Commissioner Gr. Salary \$ 87,268.56
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: X New Hire: X
Regular Part Time: Rehire:

Temp Full Time: Termination:
Temp Part Time:

Seasonal Hire: Promotion:

Replaces position Transfer:

Name Demotion:
New Budgeted Position

Other: Reclassification:

Funding: 1000 - 100 - 410100 - 111 Percent 100% New Account
 - - Percent Split Account

[Signature]
Elected Official/Department Head

12/4/24
Date

Section 2

Human Resources: Finance:

Note: [Signature]
Director 12-4-24 Date

Note: [Signature] 12-4-24
Director Date

H.R. Comments: 85268.56 Base
2000.00 m.e.H.
87268.56 Total

Commissioner's Action
Approve Disapprove

Chair JD

Date entered in payroll

Clerk & Recorder - original

Human Resources - canary

Auditor - pink

Department - goldenrod

Member 44

Member

DEC 03 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Donald Jones Effective Date: 12-31-2024
Current Title: Commissioner Gr. Salary \$ 115,556.56
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: X New Hire:
Regular Part Time: Rehire:

Temp Full Time:
Temp Part Time: Termination: X

Seasonal Hire: Promotion:

Replaces position Transfer:

Name Demotion:
New Budgeted Position

Other: Reclassification:

Funding: 000 - 100 - 410100 - 111 Percent 100% New Account
 - - - Percent Split Account

[Signature]
Elected Official/Department Head

12/4/24
Date

Section 2

Human Resources:

Finance:

Note:
Wiggins 12-4-24 Date
Director

Note: Keith Bupp Date
Director 12/4/24

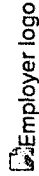
H.R. Comments:

Commissioner's Action
Approve Disapprove

Chair JO

Date entered in payroll
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

Member MY
Member



Yellowstone County Commissioners
RECEIVED

DEC 04 2024

Hire/Personnel Action Form

Employee Information

Employee
Monica Plecker

Hire Information

Position Details	Hire Req#	Job Type
Public Works Director (M)	202300273	Promotional
(4047)	Job Class	Pay Rate
Person ID	Public Works Director (M)	\$136,136.00
50770231	Job Class#	HireDate
Department	4047	12/16/24
Public Works		
Division		
N/A		

Comments

2110.401.430200.111 replaces T. Miller 100% promo from Dep. Public Works Director

Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	12/4/24 10:38 AM
FINANCE	JENNIFER JONES	12/4/24 10:41 AM
COMMISSIONERS	ERIKA GUY	12/4/24 10:48 AM

Commissioners Action
Approve Disapprove

Chair

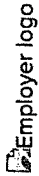
—

Member

—

Member

—



Yellowstone County Commissioners
RECEIVED

DEC 03 2024

Hire/Personnel Action Form

Employee Information

Employee
Rowdy Egger

Hire Information

Position Details	Hire Req#	Job Type
Detention Officer (D)	202300188	Full-Time Regular
(5090)		
Person ID	Job Class	Pay Rate
60025202	Detention Officer (D)	\$24.07
Department	Job Class#	HireDate
Sheriff's Office	5090	11/18/24
Division		
Detention Facility		

Comments

Funding: 2300.136.420200.111 @ 100 %
replaces: Phillips

Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	11/15/24 11:25 AM
FINANCE	JENNIFER JONES	11/15/24 11:28 AM
COMMISSIONERS	ERIKA GUY	11/15/24 1:53 PM

Commissioners Action
Approve Disapprove

Chair

Member

Member

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Christian Nieves Effective Date: 11/27/2024
Current Title: Detention Officer Gr. Salary \$ 24.07
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: XX New Hire:
Regular Part Time: Rehire:
Temp Full Time: Termination: XX
Temp Part Time: Voluntary
Seasonal Hire: Promotion:
Replaces position Transfer:
Name Demotion:
New Budgeted Position Reclassification:
Other:

Funding: 2300 - 136 - 4202000 - 111 Percent 100 New Account
 - - - - - Percent Split Account

Chris. Nieves
Elected Official/Department Head 11/29/2024 Date

Section 2

Human Resources: Finance:

Note: Note:
Virginia 12-3-24 Director Date 12-3-24

H.R. Comments: Commissioner's Action
 Approve Disapprove

 Chair
 Member
 Member
Date entered in payroll
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Jerrad Montelongo Effective Date: 12-1-2024
Current Title: I.T. Support Specialist Gr. E Salary \$ 22,08
Title Change: _____ Gr. _____ Salary \$ 23,18

Check as Applicable:

Regular Full Time: _____ New Hire: _____
Regular Part Time: _____ Rehire: _____

Temp Full Time: _____ Termination: _____
Temp Part Time: _____

Seasonal Hire: _____ Promotion: _____

Replaces position _____ Transfer: _____

Name _____ Demotion: _____
New Budgeted Position _____

Other: See attached
5% increase Reclassification: _____

Funding: 1000 - 115 - 410500 - 111 Percent 100 New Account _____
_____ - _____ - _____ Percent _____ Split Account _____

St. Yegorovich 12/2/24
Elected Official/Department Head Date

Section 2

Human Resources:

Finance:

Note: _____
Virginia 12.3.24 Date
Director

Note: _____
John Jones 12.3.24 Date
Director

H.R. Comments: _____

Commissioner's Action
Approve Disapprove

Chair JD _____

Date entered in payroll _____
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

Member WJ _____
Member JS _____

revised 02/13

Dwight Vigness

From: Steve Yogodzinski
Sent: Wednesday, November 27, 2024 11:44 AM
To: Dwight Vigness
Subject: Jerrod Montelongo - Justification for increase

Jerrod, since onboarding with Yellowstone County last year has become proficient in in network configuration and changes. This is done often to handle changing requirements around different events at the Metra. Jerrod also can now handle Firewall configurations which is necessary for some specialized events. He has a thorough understanding of overall network security. Jerrod has learned server patching, storage changes and overall server security. He now can handle Active Directory account creation and changes and understands permissions around. He also understands the DUO authentication application and makes access changes around this product. Since onboarding over a year ago, he has gotten a good grasp and understanding of the requirements for each event out at the Metra and has a good report working with the team there. Jerrod has very good communication skills and keeps the team here informed on everything happening there. He works closely with the folks for each event making sure they get what they need from an I.T. perspective to have a successful event.

Steve Yogodzinski - I.T. Director



Yellowstone County, Montana

syogodzinski@yellowstonecountymt.gov
Office: (406) 254-7918
Cell: (406) 696-9810

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Paul Christopher Effective Date: 12/31/24
Current Title: IT Network Administrator Gr. J Salary \$ 103,264.90/yr
Title Change: _____ Gr. _____ Salary \$ _____

Check as Applicable:

Regular Full Time: X New Hire: _____
Regular Part Time: _____ Rehire: _____

Temp Full Time: _____
Temp Part Time: _____ Termination: X

Seasonal Hire: _____ Promotion: _____

Replaces position _____ Transfer: _____

Name _____
New Budgeted Position _____ Demotion: _____

Other: _____ Reclassification: _____

Funding: 1000 - 115 - 410580 - 111 Percent 100 New Account _____
_____ - _____ - _____ Percent _____ Split Account _____

Ita Agapayzinda 12/2/24
Elected Official/Department Head Date

Section 2

Human Resources:

Finance:

Note: _____
Shugrin 12-2-24 _____
Director Date

Note: _____
Shugrin 12.3.24 _____
Director Date

H.R. Comments: _____

Commissioner's Action
Approve _____
Disapprove _____

Chair DA _____

Member MM _____

Member DS _____

Date entered in payroll _____
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

DEC 04 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Michael J. Waters Effective Date: 1/1/2025
Current Title: County Commissioner Gr. Salary \$ 87,268.56
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: X New Hire: X
Regular Part Time: Rehire:

Temp Full Time: Termination:
Temp Part Time:

Seasonal Hire: Promotion:

Replaces position Transfer:

Name Demotion:
New Budgeted Position

Other: Reclassification:

Funding: 1000 - 100 - 410100 - 111 Percent 100% New Account
 - - - Percent Split Account

[Signature]
Elected Official/Department Head

12/4/24
Date

Section 2

Human Resources: Finance:

Note: [Signature]
Director 12-4-24 Date

Note: [Signature] 12-4-24
Director Date

H.R. Comments: 85268.56 Base Commissioner's Action
2000.00 m.e.H. Approve Disapprove
87268.56 Total Chair JD

Date entered in payroll Member 44
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

DEC 03 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Donald Jones Effective Date: 12-31-2024
Current Title: Commissioner Gr. Salary \$ 115,556.56
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: X New Hire:
Regular Part Time: Rehire:

Temp Full Time:
Temp Part Time: Termination: X

Seasonal Hire: Promotion:

Replaces position Transfer:

Name
New Budgeted Position Demotion:

Other: Reclassification:

Funding: 000 - 100 - 410100 - 111 Percent 100% New Account
 - - - Percent Split Account

[Signature]
Elected Official/Department Head

12/4/24
Date

Section 2

Human Resources:

Finance:

Note:
Wiggins 12-4-24 Date
Director

Note: Keith Bupp Date
Director 12/4/24

H.R. Comments:

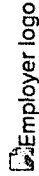
Commissioner's Action
Approve Disapprove

Chair JO

Date entered in payroll
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

Member MY

Member



Yellowstone County Commissioners
RECEIVED

DEC 04 2024

Hire/Personnel Action Form

Employee Information

Employee
Monica Plecker

Hire Information

Position Details	Hire Req#	Job Type
Public Works Director (M)	202300273	Promotional
(4047)	Job Class	Pay Rate
Person ID	Public Works Director (M)	\$136,136.00
50770231	Job Class#	HireDate
Department	4047	12/16/24
Public Works		
Division		
N/A		

Comments

2110.401.430200.111 replaces T. Miller 100% promo from Dep. Public Works Director

Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	12/4/24 10:38 AM
FINANCE	JENNIFER JONES	12/4/24 10:41 AM
COMMISSIONERS	ERIKA GUY	12/4/24 10:48 AM

Commissioners Action
Approve Disapprove

Chair



Member



Member



DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Coltin Johnston Effective Date: 12/01/2024

Current Title: Detention Officer Gr. 25.98 Salary \$ 25.98 25.58 25.58 25.58

Title Change: Corporal Gr. 28.14 Salary \$ 28.14 28.14 28.14 28.14

Check as Applicable:

Regular Full Time: XX New Hire:

Regular Part Time: Rehire:

Temp Full Time: Termination:

Temp Part Time:

Seasonal Hire: Promotion: XX

Replaces position Transfer:

Name Demotion:

New Budgeted Position

Other: Reclassification:

Funding: 2300 - 136 - 420200 - 111 Percent 100 New Account

 - - - Percent Split Account

Coltin Johnston 11/29/2024

Elected Official/Department Head Date

Section 2

Human Resources:

Finance:

Note: 10% increase Note:

Promotions to Corporal 12-3-24 12-3-24

Director 12-3-24 Date 12-3-24 Director 12-3-24 Date 12-3-24

H.R. Comments: Commissioner's Action
Approve Disapprove Chair Date entered in payroll

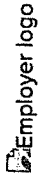
Clerk & Recorder - original

Human Resources - canary

Auditor - pink

Department - goldenrod

revised 02/13



Yellowstone County Commissioners
RECEIVED

DEC 03 2024

Hire/Personnel Action Form

Employee Information

Employee
Rowdy Egger

Hire Information

Position Details	Hire Req#	Job Type
Detention Officer (D) (5090)	202300188	Full-Time Regular
Person ID 60025202	Job Class Detention Officer (D)	Pay Rate \$24.07
Department Sheriff's Office	Job Class# 5090	HireDate 11/18/24
Division Detention Facility		

Comments

Funding: 2300.136.420200.111 @ 100 %
replaces: Phillips

Approvals

HUMAN RESOURCES	DWIGHT VIGNESS	11/15/24 11:25 AM
FINANCE	JENNIFER JONES	11/15/24 11:28 AM
COMMISSIONERS	ERIKA GUY	11/15/24 1:53 PM

Commissioners Action
Approve Disapprove

Chair		_____
Member		_____
Member		_____

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Christian Nieves Effective Date: 11/27/2024
Current Title: Detention Officer Gr. Salary \$ 24.07
Title Change: Gr. Salary \$

Check as Applicable:

Regular Full Time: XX New Hire:
Regular Part Time: Rehire:
Temp Full Time: Termination: XX
Temp Part Time: Voluntary
Seasonal Hire: Promotion:
Replaces position Transfer:
Name Demotion:
New Budgeted Position Reclassification:
Other:

Funding: 2300 - 136 - 4202000 - 111 Percent 100 New Account
 - - - - - Percent Split Account

Chris. Nieves
Elected Official/Department Head 11/29/2024 Date

Section 2

Human Resources: Finance:

Note: Note:
St. Vrain 12-3-24 Director Date 12.3.24

H.R. Comments: Commissioner's Action
 Approve Disapprove

 Chair
 Member
 Member
Date entered in payroll
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Jerrad Montelongo Effective Date: 12-1-2024
Current Title: I.T. Support Specialist Gr. E Salary \$ 22,08
Title Change: _____ Gr. _____ Salary \$ 23,18

Check as Applicable:

Regular Full Time: _____ New Hire: _____
Regular Part Time: _____ Rehire: _____

Temp Full Time: _____ Termination: _____
Temp Part Time: _____

Seasonal Hire: _____ Promotion: _____

Replaces position _____ Transfer: _____

Name _____ Demotion: _____
New Budgeted Position _____

Other: See attached
5% increase Reclassification: _____

Funding: 1000 - 115 - 410500 - 111 Percent 100 New Account _____
_____ - _____ - _____ Percent _____ Split Account _____

St. Yegorovich 12/2/24
Elected Official/Department Head Date

Section 2

Human Resources:

Finance:

Note: _____
Virginia 12.3.24 Date
Director

Note: _____
John Jones 12.3.24 Date
Director

H.R. Comments: _____

Commissioner's Action
Approve Disapprove

Chair JD _____

Date entered in payroll _____
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

Member WJ _____
Member JS _____

revised 02/13

Dwight Vigness

From: Steve Yogodzinski
Sent: Wednesday, November 27, 2024 11:44 AM
To: Dwight Vigness
Subject: Jerrod Montelongo - Justification for increase

Jerrod, since onboarding with Yellowstone County last year has become proficient in in network configuration and changes. This is done often to handle changing requirements around different events at the Metra. Jerrod also can now handle Firewall configurations which is necessary for some specialized events. He has a thorough understanding of overall network security. Jerrod has learned server patching, storage changes and overall server security. He now can handle Active Directory account creation and changes and understands permissions around. He also understands the DUO authentication application and makes access changes around this product. Since onboarding over a year ago, he has gotten a good grasp and understanding of the requirements for each event out at the Metra and has a good report working with the team there. Jerrod has very good communication skills and keeps the team here informed on everything happening there. He works closely with the folks for each event making sure they get what they need from an I.T. perspective to have a successful event.

Steve Yogodzinski - I.T. Director



Yellowstone County, Montana

syogodzinski@yellowstonecountymt.gov
Office: (406) 254-7918
Cell: (406) 696-9810

DEC 02 2024

YELLOWSTONE COUNTY
PERSONNEL ACTION REPORT

Section 1

Section 1 is to be completed by the initiating department for recommended personnel changes

Name: Paul Christopher Effective Date: 12/31/24
Current Title: IT Network Administrator Gr. J Salary \$ 103,264.90/yr
Title Change: _____ Gr. _____ Salary \$ _____

Check as Applicable:

Regular Full Time: X New Hire: _____
Regular Part Time: _____ Rehire: _____

Temp Full Time: _____
Temp Part Time: _____ Termination: X

Seasonal Hire: _____ Promotion: _____

Replaces position _____ Transfer: _____

Name _____
New Budgeted Position _____ Demotion: _____

Other: _____ Reclassification: _____

Funding: 1000 - 115 - 410580 - 111 Percent 100 New Account _____
_____ - _____ - _____ Percent _____ Split Account _____

Ita Aggabryndai 12/2/24
Elected Official/Department Head Date

Section 2

Human Resources:

Finance:

Note: _____
Shugrin 12-2-24 _____
Director Date

Note: _____
Shugrin 12.3.24 _____
Director Date

H.R. Comments: _____

Commissioner's Action
Approve _____
Disapprove _____

Chair DA _____

Member MM _____

Member DS _____

Date entered in payroll _____
Clerk & Recorder - original
Human Resources - canary
Auditor - pink
Department - goldenrod

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Board Minutes

Submitted By: Teri Reitz, Board Clerk

TOPIC:

Board Minutes - Lockwood Irrigation District Board Minutes

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Place to file.

Attachments

Lockwood Irrigation Board Minutes October

Lockwood Irrigation Board Minutes November

Meeting Minutes

October 16th, 2024

The October meeting of the L.I.D. was held at the Lockwood Water and Sewer District office, at 1644 Old Hardin RD. The board members present were Terry Seiffert, Brent Kober, Bob Riehl, Manager Carl Peters and Secretary/Treasurer, Angela Watson. Dick Hoke, Taylor Kasperick, Scott Aspenlieder, and Steve Nave were also present.

The meeting was called to order at 7:00 PM by Terry Seiffert. The September 18th meeting minutes were reviewed, a motion was made by Mr. Riehl to approve the September minutes with corrected month in the secretary's report, Mr. Kober second, motion carried.

Public Comment: None

New Business:

1. **MDT Johnson Lane Project:** NA
2. **Intake Flood Damage ARPA:** The total grant from the DRNC was \$283,500.00 minus \$210,544.00 paid to LID which leaves a balance of \$72,956.00 for final engineering costs, this can be carried over to the new PH Rehab project.
3. **FEMA:** Requested DES for reimbursement of administrative costs to Justin Staley.
4. **PH Rehab Project:** Taylor Kasperick presented the bid opening from Askin Construction for \$857,500.00, COP Construction for \$1,220,00.00, Battle Ridge Builders for \$999,000, and Western Municipal Construction for \$1,300,600.00. The Contractors listed had around 30-35 weeks for our base bid for electrical components and with changing some the electrical components it dropped the lead time to 12 weeks for all the contractors listed. The Bond resolution was for \$1,739,00.00 with the leftover \$72,956.00 brought over from the intake flood damage project which brings the total funding to \$1,811,956.00. The District has committed to \$1,050,119.35 for Watertronics, Engineering and Design, Discharge Line replacement cost, and anticipated Bond Administration costs (3%). The Askin Construction bid was the lowest bidder and if we use their bid amount of \$857,500.00 and subtract the NWE 60 canal power Service of \$13,951.00, that leaves a deficit of \$109,614.35. Taylor said they have ideas on lowering some of the costs like value engineering to bring some of those costs down. The differences in engineering estimates and actual bids were in the electrical components. The engineering estimate was for the pump station and enclosure for \$500,000.00 and the Watertronics bid was \$570,000.00 and did not include the electrical, which was about \$90,000.00 to \$100,000.00 for electrical in the bids. Terry Seiffert asked if we need power to both canals? The design for the pump station from Watertronics has a flow rate monitor on the flow rates and if these components are not included then our system will operate with the same efficiency as presently. This would negate the possible rebates from Northwestern Energy and the cost savings of the automatic pump controls which could save energy costs. Terry Seiffert asked if we could remove the electrical flow monitors, and Mr. Aspenlieder said that this would bring down efficiency regarding the electricity bill and possible rebates from Northwestern Energy. That if we want to include these that the Engineering firm can work at dialing in these costs to get closer to the funding budget. Mr. Riehl asked if the lease with the railroad was going to delay the project timeline. Mr. Kasperick said that it is going to take some more coordination to get this issue resolved. Mr. Kasperick asked the board if they would be willing to have a meeting with the railroad to get this issue resolved. He offered to set it up as well but didn't think that the engineering firm could complete this task alone. Bob Riehl also pointed out that this issue could bring up costs and delay the project. Mr. Aspenlieder recommended that District fill out the application to amend the lease and send it in to the railroad and this should get the process with them started and if there is any push back from the railroad, then the District will have to get their legal counsel involved. Terry Seiffert said that the best thing to do is fill out the form for renewal of lease and submit to see what the reply from the railroad would be and go from there. Terry Seiffert will vote against charging the landowners any more money for this project, so

we need to cut \$80,000 out of the budget or find some other funding. Taylor Kasperick said that he can check with Watertronics on redesign but warned that they will likely charge more for the engineering and design for the redesign without the electrical flow rate censoring capabilities. The contractors will hold the bids for 60 days, so the board needs to get the application to the Railroad as soon as possible.

5. **2024 LID Assessment List:** The deadline was Friday, and the Manager received the new assessment list. The 2024 assessment list, 19 tax codes, were deleted because they were determined to be non-irrigable on the other side of the railroad tracks. The bond counsel explained that we could assess county property as well, so 17 tax codes were added (county parks and state lands). This basically means that we lost \$4,000 in taxes and gained \$3,800.00. That brings the total to 1,471 tax codes for the year. The Manager has submitted the revised list back to the County. There is also a headgate assessment of a closed system on four properties between Spotted Jack Loop North and South. Marcie Padgett has agreed to pay 4 \$1,000 payments instead of an assessment to cover the head gate replacement on her property at 3148 Becraft Lane.

Old Business:

1. **LID-LWSD Water Rights:** Letter from Lockwood Irrigation to Lockwood Water and Sewer was mailed May 15, 2024. Nothing new
2. **Lid Audit:** On hold.
3. **2014 LID Rate Study Updated 2019:** On hold.

Manager's Report:

Blue Creek Excavation replaced a section of silt clogged irrigation pipe in the lateral that runs through the Mobile Home Park at 21 Hemlock Drive to Dick Hoke's property, before cleaning about 100' of silt at the inlet to the 100' Hillner siphon. There are other places on the 100 foot that need cleaning, 2 of them on Becraft north and south. The Manager hasn't heard anything new on the Clayton St Project. The Manager drained the new lift pipe on Saturday, the 28th of September, and closed the three intake headgates the next day. Sprayed Glyphosate around the pump house two times in August. Val Dangerfield has agreed to control the headgate next season to hopefully eliminate the seepage in the 3170 Driftwood Circle's basement. The Manager also closed the cross-over valve on the 60 ft canal on September 16th.

Secretary's Report:

The August and September financial reports were reviewed and a motion to approve was made by Mr. Riehl, seconded by Mr. Kober, and the motion carried. With no further business, a motion to adjourn was made by Mr. Riehl and seconded by Mr. Seiffert; the meeting was adjourned at 8:09PM. The next Special board meeting will be December 9, 2024, at 7:00PM, and the regular board meeting will be December 18th at 7:00PM, both located at the Lockwood Water and Sewer Office.

Respectfully submitted,
Angela Watson, Secretary/Treasurer

Special Meeting Minutes

November 11th, 2024

A Special Meeting of the L.I.D. was held at the Lockwood Water and Sewer District office, at 1644 Old Hardin Road, for the purpose of board review and action to continue the Pump Station Replacement Project with the selection of Watertronics for the pump skid unit and Askin Construction for the on-site construction work. In attendance were Board members/Commissioners Terry Seiffert, Brent Kober, & Bob Riehl, Manager Carl Peters and Project Engineer Taylor Kasperick, PE of Performance Engineering.

The meeting was called to order at 7:00 PM by Board President Terry Seiffert.

Public Comment: None

New Business:

Pump Station Replacement Project:

Performance Engineer Taylor Kasperick presented the overall budget for the project showing the total amount of the bonding of **\$1,739,000.00**. Added to this amount: \$72,956.00 in ARPA grant funds transferred from the intake project, and as a result of discussions during the October 29th conference call with Anna Miller & Bill Herbolich-DNRC, Dan Semmens-Bond Counsel, Taylor Kasperick-Project Engineer, and Carl Peters-L.I.D. Manager, it was suggested that previous L.I.D. payments of \$55,347.44 toward the 15% deposit to Watertronics and \$22,614.20 paid to Performance Engineering could be redirected from reimbursable to district contribution to the overall project to increase the budget to include previously proposed omitted components. The possible \$39,000.00 Northwestern Energy Rebate for the VFD motors is not a guarantee and will not be considered in the total budget of **\$1,889,917.64**.

Expenses to be deducted from the total budget include:

\$116,909.00 for Personnel: \$10,750.00, Legal: \$10,000.00, Audit: \$5,000.00, Bond Counsel: \$47,000.00 and Debt Service Reserves: \$44,159.00.

\$1,004,061.29 for Lift Pipe Replacement construction: \$237,485.29, Engineering: \$196,830 and Watertronics: \$569,746.00.

\$871,451.00 for Askin Construction bid: \$857,500.00 and Northwestern Energy 60' power: \$13,951.00.

The project balance after all expenses are deducted is a negative **\$102,503.65**. To proceed with the project, Engineer Taylor Kasperick presented a list of 7 Value Engineering or Omitted Items totaling **\$161,451.00**:

1. Swap Item 401 and 401A: \$1,500.00; 2. Omit item 304-removal of existing pumps/motors: \$25,000.00; 3. Omit item 404-replace security system: \$2,500.00; 4. Remove enclosure from pump station: \$71,000.00; 5. Omit gate actuator at 60': \$16,500; 6. Removal of NWE service & utilizing 100' canal scope at 60': \$14,951.00 and 7. Removal of controls/monitors at 60': \$30,000.00.

If all 7 items are removed, the new project balance would be a positive **\$58,947.35**.

After reviewing and discussing all items line by line, the board had concerns about using a one-time assessment or a possible short term bank loan to pay for a portion of the enclosure for the pump station for protection from the elements and vandalism and decided to eliminate the pump enclosure. With the elimination of the enclosure, the Engineer suggested adding security fencing around the pump station and estimated the cost at \$100 per foot.

In conclusion, the board decided to add the following previously omitted items: 5. Gate actuator at 60' =\$16,500; 6. NWE service & utilizing 100' canal scope at 60' =\$14,951.00; and 7. Controls/monitors at 60' =\$30,000.00. The added items total **\$61,451.00** resulting in a new project balance of a negative **\$2,503.65** after all listed expenses. The Engineer will contact Jares Fence for a more accurate estimate for the security fencing to be added later.

President Terry Seiffert signed the DNRC Vendor Invoice for the \$72,956.00 ARPA funds transferred from the Intake Project to the Pump Station Replacement Project.

A motion was made by Bob Riehl and seconded by Brent Kober to give the Notice of Award to Askin Construction as the low bidder of **\$857,500.00** for the L.I.D. Pump Station Replacement Project.

Note that the **\$350,000.00** BAN (Bond Anticipation Note) account for the first Phase of the project-Replacement of the Lift Pipe paid: \$237,485.29 to COP Construction, \$60,272.00 to Performance Engineering, \$22,000.00 to Dorsey & Whitney, LLP Bond Counsel and the BAN account balance of \$30,242.71 was paid towards the 15% deposit of \$85,590.15 to Watertronics for the pump skid unit.

No motion was made for adjournment, but the meeting ended at 7:54 PM.

Respectfully submitted,

Carl Peters
Manager

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Checks and Disbursements for November 2024

Submitted By: Erika Guy

TOPIC:

Checks and Disbursements for November 2024

BACKGROUND:

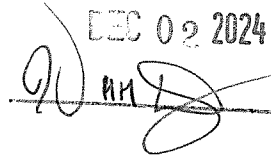
See Attachment

RECOMMENDED ACTION:

File

Attachments

Checks and Disbursements for November 2024

Yellowstone District CourtUser: CUA654
Yellowstone County Commissioners
RECEIVEDEnd of Period Disbursement Detail
Bank Account: Wells Fargo - 9505883054925
From 12/02/2024 to 12/02/2024
Total OnlyDEC 02 2024


Check Number: None

Date	Description	Case Number	Payer	Citation No.	Amount
Account 200-0001 - Adoptive Services Special Revenue 7462					
Account 200-0001 Total:					\$300.00
Account 200-0155 - Billings Drug Fund City 7850-000-021240					
Account 200-0155 Total:					\$3,887.93
Account 200-0450 - District Court Fund					
Account 200-0450 Total:					\$4,143.75
Account 200-0500 - Domestic Violence Intervention Program 7468					
Account 200-0500 Total:					\$845.00
Account 200-0525 - Felony Surcharge					
Account 200-0525 Total:					\$2,792.07
Account 200-0550 - Fines 7466					
Account 200-0550 Total:					\$13,949.80
Account 200-0650 - Indigent Legal 7466					
Account 200-0650 Total:					\$736.18
Account 200-0700 - Misdemeanor Surcharge					
Account 200-0700 Total:					\$154.94
Account 200-0775 - State Drug Forfeiture 7450					
Account 200-0775 Total:					\$500.00
Account 200-0785 - Laurel Drug Forfeiture 7860.021240					
Account 200-0785 Total:					\$360.00
Account 200-0800 - State General 7461					
Account 200-0800 Total:					\$11,429.00
Account 200-0850 - State General Additional Filing Fee 7461					
Account 200-0850 Total:					\$3,880.00
Account 200-0900 - State General Commencement of Action 7463					
Account 200-0900 Total:					\$10,170.00
Account 200-0950 - State General Dissolution 7464					
Account 200-0950 Total:					\$5,100.00
Account 200-1000 - State General Legal Separation 7465					
Account 200-1000 Total:					\$150.00
Account 200-1050 - Technology Surcharge 7458					
Account 200-1050 Total:					\$3,511.22
Account 200-1200 - Victim Witness Admin Fee					
Account 200-1200 Total:					\$36.00

End of Period Disbursement Detail
Bank Account: Wells Fargo - 9505883054925
From 12/02/2024 to 12/02/2024
Total Only

Check Number: None					
Date	Description	Case Number	Payer	Citation No.	Amount
Account 200-1250 - Victim Witness Surcharge					
Account 200-1250 Total:					\$1,839.09
Check Total:					\$ 63,784.98
Report Total:					\$63,784.98

Fine Fee Summary

From 11/01/2024 06:01 AM to 11/30/2024 06:00 PM
All Case Types and Sub-Types
All Clerks

Receipts**Case Payment**

Billings Drug Forfeiture Fund	3,879.63
Case Payment Overage	3.55
Felony Surcharge	2,693.34
Fine	11,489.46
Laurel Drug Fund	360.00
Legal Fee	2,249.62
Misdemeanor Surcharge	150.00
Public Defender Fee	728.05
State General Drug Forfeiture	500.00
Technology Surcharge	271.22
Victim Witness Admin Fee	35.00
Victim Witness Surcharge	1,762.53

Subtotal: 24,122.40

Civil Filing Payment

Administration Fee	140.00
Adoption	105.00
Appeal / Civil - Lower Court	60.00
Appearance	630.00
Certification with a Seal	4.00
Commencement of Action or Proceedings / Invalidity	3,720.00
Copy of Decree of Dissolution	60.00
Executions, Orders of Sale, Writs	20.00
Guardianship/Conservatorship Probate/ Formal And Informal	1,200.00
Judgment Entry From Prevailing Party	750.00
Marriage License	3,339.00
Petition For Dissolution	3,000.00
Substitution of Judge	100.00
Transfer to another Court / Change of Venue	5.00

Subtotal: 13,133.00

Misc. Payment

Authentication or Exemplification Fee	84.00
Certification of Transcript of Judgment	4.00
Certification With A Seal	536.00
Copies - 11 Pages or More	1,012.50
Copies - First 10 Pages	242.00
Copies by Email, Fax, etc - Outgoing	586.25
Copies, Packets, Forms	170.00
Copy of Decree of Dissolution	600.00
Copy of Marriage License	450.00
Postage	59.00
Searches - 1st Seven Years \$2 Per Name Per Year	46.00

Fine Fee Summary

From 11/01/2024 06:01 AM to 11/30/2024 06:00 PM

All Case Types and Sub-Types

All Clerks

Receipts**Misc. Payment**

Subtotal: 3,789.75

Unapplied Receipt Accept

Unapplied Receipt

22,743.88

Subtotal: 22,743.88

Total Receipts: 63,789.03**Transfers****Case Payment**

Billings Drug Forfeiture Fund 8.30

Felony Surcharge 78.73

Fine 1.69

Legal Fee 9.03

Misdemeanor Surcharge 4.94

Public Defender Fee 8.13

Technology Surcharge 20.00

Victim Witness Surcharge 27.56

Subtotal: 158.38

Civil Filing Payment

Adoption 315.00

Appearance 3,570.00

Commencement of Action or Proceedings / Invalidity 9,480.00

Complaint in Intervention 80.00

Confession of Judgment 50.00

Executions, Orders of Sale, Writs 280.00

Foreign Judgment 90.00

Guardianship/Conservatorship Probate/ Formal And Informal 3,200.00

Judgment Entry From Prevailing Party 250.00

Petition For Contested Amendments to Parenting Plan 120.00

Petition For Dissolution 2,400.00

Petition For Legal Separation 180.00

Substitution of Judge 200.00

Transcript of Judgment 400.00

Transfer to another Court / Change of Venue 10.00

Subtotal: 20,625.00

Total Transfers: 20,783.38**Report Total:** 84,572.41

B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: Annual Comprehensive Financial Report (ACFR) FY24

Submitted By: Anna Ullom, Senior Accountant

TOPIC:

Yellowstone County's Annual Comprehensive Financial Report for FY2023-2024

BACKGROUND:

Yellowstone County's Annual Comprehensive Financial Report for FY2023-2024.

RECOMMENDED ACTION:

File

Attachments

ACFR Final FY24

Yellowstone County, Montana

ANNUAL

COMPREHENSIVE

FINANCIAL

REPORT



FISCAL YEAR 2024

JULY 1, 2023 - JUNE 30, 2024

YELLOWSTONE COUNTY, MONTANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2024

Prepared by: Finance Department -

Jennifer Jones, Director

I. INTRODUCTORY SECTION (Unaudited)

**YELLOWSTONE COUNTY, MONTANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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**YELLOWSTONE COUNTY, MONTANA
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Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Yellowstone County

FINANCE
(406) 256-2718
(406) 254-7929 (FAX)



P.O. Box 35003
Billings, MT 59107-5003

November 25, 2024

Board of County Commissioners
Citizens of Yellowstone County
Billings, Montana

The Annual Comprehensive Financial Report of Yellowstone County (the County) for the fiscal year ended June 30, 2024 is hereby submitted. State law requires that counties publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This annual comprehensive financial report meets all required criteria specified by the State, to report the Budgetary, Accounting and Financial Reporting System (BARS), prepared in conformance with the principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB). Pursuant to those requirements, the finance department hereby issues the annual comprehensive financial report of Yellowstone County for the fiscal year ended June 30, 2024.

This report consists of management's representations concerning the finances of Yellowstone County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Yellowstone County has established a comprehensive internal control framework that is designed to protect the government's assets from material loss, theft, or misuse; compile sufficient reliable information for the preparation of Yellowstone County's financial statements in conformity with GAAP; and ensure compliance with laws, regulations, and contracts. Because the cost of internal controls should not outweigh their benefits, Yellowstone County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Yellowstone County's financial statements have been audited by JCCS, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Yellowstone County for the fiscal year ended June 30, 2024 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Yellowstone County's financial statements for the fiscal year ended June 30, 2024 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Yellowstone County has usually been part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. In FY24, a Single Audit engagement did take place, since the County met the threshold for expenditures of Federal government awards of at least \$750,000. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Yellowstone County's MD&A can be found immediately following the report of the independent auditors.

FINANCIAL STATEMENT PRESENTATION

This Annual Comprehensive Financial Report includes all of the financial statements and reports as required by the Governmental Accounting Standards Board. Designed to meet the needs of a broad spectrum of financial statement readers, this Annual Comprehensive Financial Report is divided into four major sections.

1. **Introductory Section:** As the title indicates, this section introduces the reader to the report and includes the table of contents, transmittal letter, organization chart, and list of elected officials.
2. **Financial Section:** Includes the following subsections:
 - Independent Auditor's Report
 - Management's Discussion and Analysis (MD&A) – This report is a narrative providing information and analysis about the County's financial position, results of operations for the audited year, and significant changes from the prior year.
 - Basic Financial Statements – These include government-wide financial statements which report on both governmental and business-type activities on a full accrual (business-like) basis.
 - Notes to Basic Financial Statements – Explanatory narratives, details, and reconciliations that are critical to an understanding of the basic financial statements.
 - Required Supplementary Information
 - Fund Financial Statements – These statements provide additional reporting for the major and nonmajor funds.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

3. **Statistical Section:** Although this section contains substantial financial information, these tables differ from financial statements in that they present some non-accounting data and are designed to reflect social and economic data, as well as the fiscal capacity of the County.
4. **Single Audit Section:** This is a requirement of all non-Federal entities that expend \$750,000 or more of federal awards in a fiscal year. The purpose of this audit is to test compliance with Federally awarded programs.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is accounted for in a separate "fund." A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

PROFILE OF THE COUNTY

Yellowstone County (population 170,843), created by legislative enactment in 1883, is located in the south-central section of Montana and includes the incorporated City of Billings, which is the County seat and most populous city in the state (population 120,864); and also includes the incorporated City of Laurel (population 7,193) and Town of Broadview (population 202). The County imposes tax levies for jurisdictions under the authority of the Board of County Commissioners, which includes county funds and some special districts, such as the Big Sky Economic Development Authority (BSEDA). The Board of County Commissioners also approves levies requested by boards of special cemetery and fire districts. The County bills, collects, and distributes property taxes on behalf of other taxing entities such as the State of Montana, schools and cities, but does not approve their levies.

The Board of County Commissioners is a commission form of government with a three-member board comprised of officials elected at-large from three different district boundaries to six-year terms on a staggered two-year cycle. The County has the authority to cause actions that are statutorily permitted under Montana law. The Board of County Commissioners establishes budget authority and policies for County departments.

Budgetary control is maintained through an annual budget adopted by the County Commissioners. Public hearings are published and generally conducted in May or June of each year. The final budget must be adopted by the first Thursday in September or 30 days after receiving the certified taxable values from the State of Montana. Budgetary authority is flexible in that the Commissioners may make transfers among budget object lines within a fund and make budget amendments with statutory restrictions when considered necessary for proper administration of County government. Budget amendments may be passed by the Board of County Commissioners after conducting two published public hearings. The level of budgetary control is established at the fund level. Budget comparisons for the major governmental funds are presented as part of the basic financial statements. These statements also show the original budget that was adopted for the major funds. Generally, the revisions made during the fiscal year are related to grant funding and associated expenditures.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Yellowstone County provides a full range of services as mandated by Montana statutes, including general government, public works, public safety, public health, social and economic, culture and recreation, and community development. Some of the more significant departments and functions within these areas include:

General Government – County Commissioners, Treasurer, Finance, Elections, Records, Auditing, Facility Maintenance, Property and Liability Insurance, Planning and Clerk of District Court

Public Safety – Sheriff's departments including administration, patrol, detectives, civil, records, adult detention, and communications. Other public safety functions include youth detention, county attorney prosecution, disaster and emergency services and traffic safety programs.

Public Works – County road and bridge projects and maintenance, weed control, junk vehicle control, and RSID construction and maintenance.

Public Health – Funding support for operations of the public health department (Riverstone Health), mental health treatment and involuntary commitment costs, animal control, and alcohol rehabilitation programs.

Social and Economic Services – Senior citizen program funding, extension & agricultural services, and low income medical and rent assistance programs.

Culture and Recreation – Library and museum funding, and county parks.

Conservation of Natural Resources – Soil Conservation programs and Air Quality Control funding

Community Development – Community Development Block Grant projects

The County also operates the METRA (Montana Exposition, Trade, and Recreation Arena) and adjacent buildings and grounds. This facility includes 3 large multi-purpose event centers, large adjacent parking, grounds, and ancillary buildings.

FACTORS AFFECTING FINANCIAL CONDITION

General Operating Environment

The information presented in the financial statements is perhaps best understood from the broader perspective when it is considered with the specific perspective in which the County operates.

Local business activity includes agricultural, medical, retail, industrial, petroleum refining, banking, mining, and utility enterprises; which contribute substantially to the County's economy and tax base. The County is home to three substantial oil refineries, two major hospitals, and is the major retailer to a large geographical area. Billings also is an important tourism and cultural center to the region. These businesses and industries have historically provided a stable economy for the community and have provided for steady population and economic growth.

Montana's tax structure predominately relies on income, mineral, property, gambling, and motor vehicle taxes. Counties directly levy property taxes and indirectly share in mineral, gambling and motor vehicle taxes by receiving revenue distribution from the State referred to as the entitlement share that is supported by the aforementioned taxes. The State has no general sales tax although some communities in the State are permitted to levy a local sales tax (referred to as the resort tax). Yellowstone County is not currently permitted to levy a local sales tax but does collect local option taxes related to cannabis sales and motor vehicles.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Property taxing authority is statutorily determined and taxing authority above the allowed maximum level must be voter approved. The local governing bodies determine the amount of property tax revenue they wish to levy annually up to the maximum allowed. New property revenues are permitted for new construction valuation and a statutorily determined acceptable inflation growth indexed to 50% of the State's rate of inflation, averaged over the past 3 years. For FY24, that rate equaled 2.46%, and for FY25 the rate will be 2.80%.

The Management Discussion and Analysis provides additional discussion of specific pending financial impacts on the County.

Recent Events and Economic Conditions

The County is almost finished with infrastructure projects at MetraPark utilizing ARPA funds which will enhance that campus's capacity to serve in the event of a wide range of regional events that may involve evacuation, medical emergency, and more. The next six months will see the County complete plans and various options for law enforcement and judicial related needs that will be necessary for the next 20 – 30 years. Both processes just mentioned are critical in the meeting of Yellowstone's primary mission to its citizens of maintaining public safety and public health.

The Billings area continues to benefit as the regional hub for healthcare and now healthcare education with the new four-year medical school that opened in 2023 on the west end of Billings. The healthcare industry is one Yellowstone County's largest employers at approximately 15,000 employees currently, with the expectation that number will increase. Billings currently has two accredited hospitals. Both St. Vincent Regional Hospital/Intermountain Health and Billings Clinic are now Level One Trauma Centers in Montana and Wyoming. Intermountain Health also just announced a new one billion dollar state-of-the-art hospital expected to be open by 2029. Rocky Mountain Vista also announced plans to open the first School of Veterinary Medicine in the state.

Additionally, Yellowstone County continues to be the hub for the oil and gas industry in our region. We currently have three large refineries that frequently provide their employees with salaries that are above the median for our region. Northwestern Energy is working to complete their new 175-megawatt natural gas plant in Laurel bringing above-median jobs to the region.

Since the fall of 2023, Billings Logan International Airport has added seven new or expanded flights to our region bolstering the accessibility for tourism to Yellowstone County and the surrounding areas.

Yellowstone County continues to see strength in our housing industry, although the median average home price listed softened to \$359,000 compared to the previous year. Although the average home price has decreased slightly, we continue to be a sought-after place to live with the median that days homes are on the market at approximately 21 as compared to the national average of 69 days.

While the unemployment rate for Yellowstone County has increased to 3.5% as of June 30, 2024, as compared to 2.7% as of June 30, 2023, the rate still remains below the state and federal levels. Generally, the diversity provided by local energy, retail, medical, education and agriculture businesses help stabilize employment swings in our region. In October 2024, Amazon opened a new distribution center in Yellowstone County bringing new job opportunities and a decline in the unemployment rate.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Internal Controls

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding; (1) the safeguarding of assets against loss from unauthorized uses; (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets; and (3) maintaining compliance with laws and regulations. The concept of reasonable assurance recognizes the costs of internal control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe the County's internal controls adequately safeguard assets, provide reasonable assurance of proper recording of financial transactions, and maintain compliance with laws and regulations.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring adequate internal control is in place to ensure compliance with applicable laws and regulations related to major programs. This internal control is subject to periodic evaluation by management and the internal audit staff of the County.

Risk Management

The County uses a self-funded property and liability insurance fund because the County considers it to be cost effective to self-insure for routine claims and reinsure for catastrophic losses. The County carries commercial liability coverage with a current deductible of \$250,000 and an aggregate limit of \$5,000,000 per year. Coverage of \$5,000,000 per year is anticipated to provide a high degree of safety from catastrophic losses. The property and liability insurance fund has an accrued liability balance of \$500,000, which is considered to be sufficient to fund the incurred claims against the County. See footnote 10 for additional discussion on liability re-insurance. The County also carries \$267.34 million in property damage coverage with a \$100,000 deductible on buildings and their contents.

See footnotes 10 and 11 for additional information on coverages related to worker's compensation and health insurance.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Cash Management

The County currently has an investment program agreement with the local schools, cemetery, rural fire and other special districts to invest their funds as part of an investment pool. The County invests the funds at a fee of 1.00% of the interest proceeds received for the month. Currently the County invests in repurchase agreements, U.S. government securities, agencies of the U.S. government, insured certificates of deposit and the STIP program with the State of Montana. The rate of return for the investment pool is net of bank service fees incurred for the operational costs of the participating pool members. Investments are limited to a 5-year maturity. A comparison of previous years' investment results are as follows:

	Total Interest <u>Earned</u>	Average Investment <u>Balance</u>	Rate of <u>Return</u>
FY14-15	1,110,436	148,673,700	0.75%
FY15-16	1,136,874	152,434,141	0.75%
FY16-17	1,608,857	163,317,123	0.99%
FY17-18	2,626,690	184,972,330	1.42%
FY18-19	3,428,730	181,022,478	1.89%
FY19-20	2,821,458	192,588,686	1.46%
FY20-21	461,093	212,837,658	0.22%
FY21-22	846,997	231,994,654	0.37%
FY22-23	7,783,606	264,620,837	2.94%
FY23-24	12,052,849	294,256,374	4.10%

The rate of return for FY24 showed a consistent yield throughout the year that ranged from 3.16% to 4.47%. Yields on the shorter end of the yield curve continue to experience higher rates. We expect to see the yield curve respond as the Federal Reserve adjusts their monetary policy. Yellowstone County has been seeking investments with extended call protection to mitigate risk of declining rates. See footnote 4 for additional information on cash and cash investments.

Debt

At June 30, 2024 Yellowstone County has a number of debt issues outstanding. These issues include \$6,545,000 in limited tax general obligation bonds; and \$165,000 of rural special improvement district bonds for which the County has limited secondary responsibility. The County has one note payable owed to Montana Board of Investments with an outstanding balance due of \$294,733 as of June 30, 2024.

See footnote 8 and the MD&A for additional information on long-term county debt.

Yellowstone County, Montana
Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)
June 30, 2024

Pension and Other Post-Retirement Benefits and Obligations

All county employees may elect participation in the Public Employees Retirement System (PERS) or Sheriff Retirement System (SRS) if they meet eligibility criteria. Employees exceeding 960 hours of work in a year must participate in PERS if they are in a covered position. Effective July 1, 2023 the current employer contribution rates are 9.07% of covered payroll for PERS and 13.12% for SRS. New employees have the option to elect membership in either a defined benefit (DB) plan or defined contribution (DC) plan. Employees hired before July 1, 2002 have had the opportunity to select their retirement option (DB or DC). New employees have twelve months to select an irrevocable retirement option. Funding requirements and plan administration is the responsibility of the State of Montana.

The County allows retiring employees who are not yet eligible for Medicare the option to retain health insurance coverage through the County's plan. Eligible retirees and their dependents can maintain County coverage provided they pay the full cost of insurance premiums. Retirees who qualify for Medicare but have a spouse under the age of 65 or dependents may elect to keep the spouse and/or dependents on the plan, providing that the retiree pays the coverage costs in full.

Terminating employees who do not elect or are not eligible for a pension may elect to retain County health coverage under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA). This coverage may be elected and paid for by the terminating employee for up to 18 months.

See footnotes 11E and 12 for additional information on pension and other post-retirement benefits and obligations.

ACKNOWLEDGEMENTS

The goal of this report is to provide useful information regarding the use of the resources provided to Yellowstone County governmental operations. This financial report is simply one method of reflecting efforts of all those who serve in County government. Without our citizens and businesses providing the funding and direction for needed services and programs, Yellowstone County government could not function. We appreciate the efforts of everyone who works to improve the community and its governments.

I would like to express my appreciation to the finance department staff and the staffs of all the County offices for providing excellent work and cooperation during the year. Although the finance department takes on the task of preparing the financial report, all County departments contribute to the effort required to maintain our financial system.

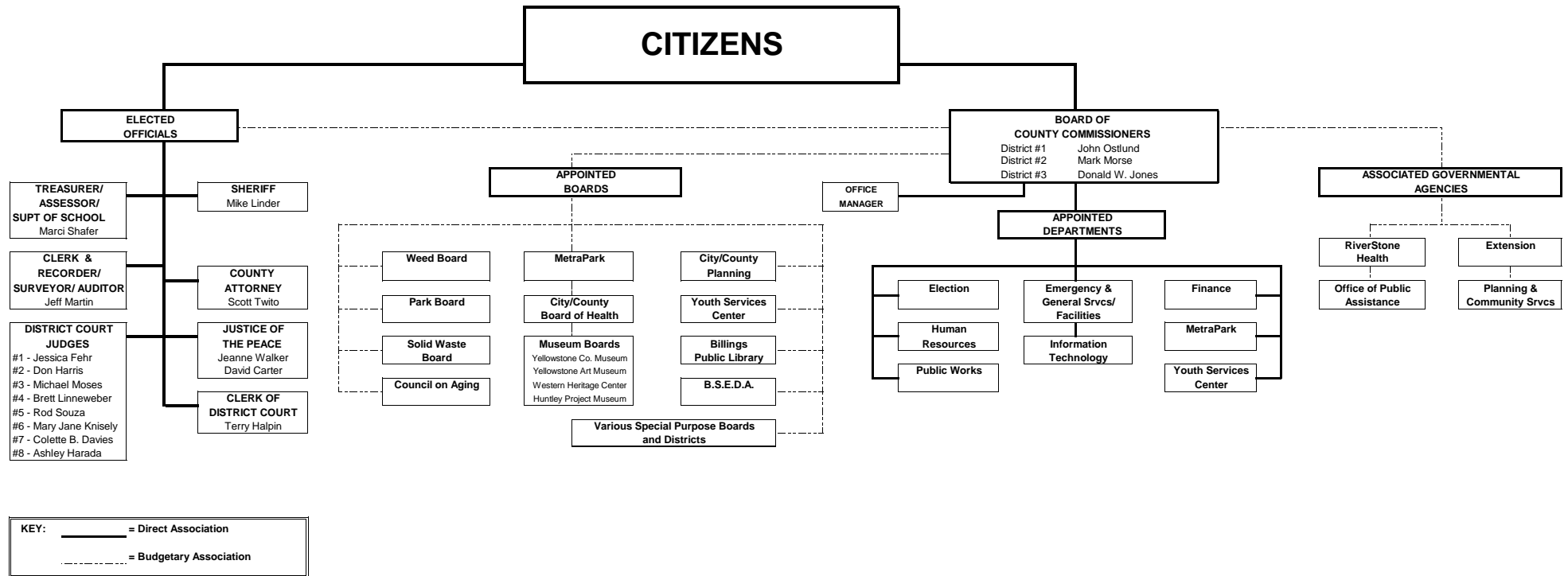
A special "thank you" is extended to Lisa Sticka, Marti Burroughs, Anna Ullom, and Juli Bjornebo for their work in the preparation of the financial report, and assistance with the audit. I would also like to thank JCCS, PC for their assistance, and for the auditing of this report.

Respectfully submitted,

Jennifer Jones

Jennifer Jones, Finance Director

YELLOWSTONE COUNTY, MONTANA ORGANIZATIONAL CHART



Updated: October 7, 2024

YELLOWSTONE COUNTY, MONTANA
ELECTED OFFICIALS
As of June 30, 2024

<u>Office</u>	<u>Name</u>	<u>Term Ends December 31,</u>
Commissioner (Chair)	John Ostlund	2026
Commissioner	Donald W. Jones	2024
Commissioner	Mark Morse	2028
Attorney & Public Administrator	Scott Twito	2026
Auditor, Clerk and Recorder & Surveyor	Jeff Martin	2026
Clerk of District Court	Terry Halpin	2024
Justice of Peace	David Carter	2026
Justice of Peace	Jeanne Walker	2026
Sheriff & Coroner	Mike Linder	2026
Treasurer, Assessor & Superintendent of Schools	Marci Shafer	2024

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II. FINANCIAL SECTION

**To the Board of County Commissioners
Yellowstone County, State of Montana
Billings, Montana**

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yellowstone County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Yellowstone County's basic financial statements as listed in the table of contents.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yellowstone County, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Yellowstone County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Yellowstone County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Yellowstone County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Yellowstone County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, other post-employment benefits information, and employee retirement pension benefits information (collectively, the required supplementary information) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Yellowstone County's, basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied

in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2024, on our consideration of Yellowstone County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Yellowstone County's internal control over financial reporting and compliance.

Junkermier, Clark, Campanella, Stevens, P.C.

Helena, Montana
November 14, 2024

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

We offer readers of Yellowstone County's financial statements this narrative and analysis of the financial activities of the County for the fiscal year ended June 30, 2024, and the financial position as of June 30, 2024. Please consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which precedes this report.

Financial Highlights

- The general fund's fund balance increased by \$2,262,137. FY24 interest collections in the general fund increased from the prior year by \$245,455 as interest rates experienced moderate growth from the previous year. General Property Taxes increased \$836,780 largely due to significant gross proceeds tax revenue this year that we receive from a local mine.
- The road fund balance increased by \$69,353. This increase is due to an increase in revenue, primarily attributable to an additional \$318,372 in net proceeds tax, which enabled the road fund to move \$2.125 million into the Construction in Progress (CIP) fund for future projects.
- The liability insurance fund balance increased by \$744,665. This increase is due to a decline in expenditures by \$577,217 over FY23. The fund remains fiscally sound.
- The Sheriff's public safety fund balance increased by \$761,845. The General Fund provided \$2 million of support again in FY24, that combined with unexpended budget led to the increase.
- The County Attorney's fund experienced an increase in its fund balance of \$324,452 as a result of \$132,061 in revenue over expenditures in FY24, and more than \$200,000 in unspent capital expenditure funds.
- The R.S.I.D Maintenance fund balance saw growth of \$1,255,459 in FY24 due to a large number of new subdivisions which were created and newly assessed.
- Metra's operations experienced another favorable increase in its net position of \$1,065,407. Metra continues to increase revenue through more events. This combined with better cost control has led to the increase in net position. The year was successful enough that Metra was able to transfer \$1,700,000 from its operations to Metra's CIP to assist in funding capital expenditure needs on campus. No individual lines of revenue stand out for comment in that while a few were somewhat higher or lower, overall consistency was seen in aggregated revenue amounts. Such is the case with expenditures as well.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

- Metra infrastructure needs are continuing to be addressed through ARPA (American Rescue Plan Act) funding. This addresses a long-term funding need to repair, replace, and upgrade critical infrastructure systems on that campus, including water, sanitary sewer, storm water and utilities, as Metra serves as Yellowstone County's community shelter, emergency and large-scale disaster staging facility. These activities are scheduled to conclude by the end of 2025.

Explanation of the Financial Statements

The MD&A is intended to serve as an introduction to the basic financial statements of Yellowstone County. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements.

Government-wide financial statements. The Government-wide financial statements are designed to provide readers with a broad overview of Yellowstone County's finances, in a manner similar to a private sector business on a full accrual accounting basis.

The statement of net position presents information on all of Yellowstone County's assets and liabilities, with the difference between the two reported as our net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of Yellowstone County is improving or declining.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (example: uncollected property taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Yellowstone County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs from user fees and charges (business-type activities). The governmental activities of Yellowstone County include general government, public safety, public works (roads and bridges), public health, social and economic programs, cultural and recreational programs, conservation of natural resources, and community/economic development. The business-type activities include refuse disposal and METRA civic center.

The government-wide financial statements can be found on pages 22-24 of this report.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control and account for resources that have been segregated for specific activities or objectives. Yellowstone County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal or contractual requirements. All of the funds of Yellowstone County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current fiscal year inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's recent financial performance.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's recent financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Yellowstone County maintains many individual governmental funds. The general fund, road fund, property and liability insurance fund, COVID-19/ARPA fund, public safety-sheriff fund, RSID bond fund, and capital improvement fund are all reported as major funds. Information for the major funds is reported separately in the governmental fund balance sheet and in the governmental fund's statement of revenues, expenditures, and changes in fund balances. Each of the major funds also reports the revenues and expenditures on a comparative basis with the annually appropriated budget, both original and revised, to demonstrate compliance with this budget. The remaining governmental funds are combined in a single aggregate presentation titled other nonmajor governmental funds.

Individual fund reports for each of the nonmajor governmental funds are presented in the combining financial statements in this report.

The basic governmental fund financial statements can be found on pages 25-31 of this report.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Proprietary funds. Yellowstone County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Yellowstone County uses enterprise funds to account for operations of the solid waste disposal fund and METRA civic center. Internal service funds are used to accumulate and allocate costs internally among various government department users or affiliated organizations. The three internal service funds utilized by the County include the health insurance fund, geographical information system fund and the technology fund. Because these services predominately benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements. Interdepartmental charges for internal service funds have been eliminated from the Statement of Activities.

Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the Statement of Activities but provide more detail in addition to a cash flow statement. Internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund statements for the internal service funds are presented in the combining statements in this report.

The basic proprietary fund financial statements can be found on pages 32-36 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties and entities outside the government of Yellowstone County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Yellowstone County's own programs.

The basic fiduciary fund financial statements can be found on pages 37-38 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data and reports presented in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 39-94 of this report.

Required supplementary information. All required supplementary information precedes the basic financial statements or is included in the basic financial statements and accompanying notes, including the Employee Group Benefits Plan – Other Postemployment Benefits (OPEB) schedule and the Schedule of Proportionate Share of the Net Pension Liability.

These schedules are located in the required supplementary information section on pages 95-102 of this report.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Government-wide Financial Analysis.

Net position may serve as a useful indicator of a government's financial position, which is one of the reasons why the Governmental Accounting Standards Board (GASB) instituted GASB Statement #34 and required local governments to present net position information. Yellowstone County's net position (assets less liabilities) was \$236,598,724 as of June 30, 2024. The net position for governmental activities was \$193,683,563, while business-type activities' net position stood at \$42,915,161. The net position increase of \$25,204,515 from FY23 to FY24 was due in part to the inclusion in net investment in capital assets of \$13.9 million in construction in progress projects utilizing ARPA funds.

The County manages and budgets its resources in such a way as to provide for positive increases as part of its financial structure. This is an extension of applying the conservatism concept within GAAP. We work to come in slightly above projections in revenue where possible, and also in project expenditures which may come in less than estimates, due to such things as vacancy savings due to employee turnover.

Net position increases afford the County the opportunity to accomplish several things. We can increase reserves where needed to strengthen some funds, we are able to accumulate resources to cover routine, yet material capital asset acquisitions. Finally, we are able to place funds into our CIP fund, in order to provide for property acquisitions and major asset replacement or refurbishment.

Of the County's year-end total net position of \$236,598,724 net investment in capital assets accounted for \$143,999,465 or 60.86% of total net position. Capital assets reflect the large investments in facilities and equipment that are necessary to provide large scale programs and services for the community. The restricted net position represents those funds legally required to be used for a specific purpose. That balance of \$15,720,648 accounts for about 6.64% of net position compared to 6.96% in FY23. Unrestricted net position of \$76,878,611 now accounts for 32.49% of the total net position, up from 30.62% in FY23. Unrestricted net position is primarily used as reserves for cash flow purposes in between real estate property tax collections, which are due in 50% installments on November 30 and May 31 of each year, and as reserves to provide against large unforeseen costs or events.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

A comparison of the County's net position follows:

Yellowstone County Net Position

	Governmental Activities		Business Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Current assets	\$ 139,079,178	\$ 135,724,743	\$ 15,043,891	\$ 12,027,856	\$ 154,123,069	\$ 147,752,599
Noncurrent assets	288,139	366,532	0	0	288,139	366,532
Capital assets	117,327,634	105,418,552	33,952,206	34,821,869	151,279,840	140,240,421
Deferred outflows	7,613,518	8,701,671	388,928	403,461	8,002,446	9,105,132
Total assets and deferred outflows	264,308,469	250,211,498	49,385,025	47,253,186	313,693,494	297,464,684
Current liabilities	23,627,500	33,072,809	3,213,236	2,268,620	26,840,736	35,341,429
Noncurrent liabilities	44,522,720	43,839,243	3,089,774	2,837,960	47,612,494	46,677,203
Deferred inflows	2,474,686	3,773,100	166,854	278,743	2,641,540	4,051,843
Total liabilities and deferred inflows	70,624,906	80,685,152	6,469,864	5,385,323	77,094,770	86,070,475
Net position:						
Net investment in capital assets	110,047,259	97,078,897	33,952,206	34,821,868	143,999,465	131,900,765
Restricted	15,720,648	14,710,793	0	0	15,720,648	14,710,793
Unrestricted	67,915,656	57,736,656	8,962,955	7,045,995	76,878,611	64,782,651
Total net position	\$ 193,683,563	\$ 169,526,346	\$ 42,915,161	\$ 41,867,863	\$ 236,598,724	\$ 211,394,209
Change in net position	\$ 24,157,217	\$ 17,558,706	\$ 1,047,298	\$ 1,287,769	\$ 25,204,515	\$ 18,846,475

Governmental activities.

The continued increase in net position for governmental activities of \$24,157,217 is due to continued investment in capital assets for ARPA projects. As we complete projects our deferred revenue, which is a liability, decreases while our assets increase.

Business activities.

These activities experienced an increase in net position of \$1,047,298 due to a continued increase in events at MetraPark and cost savings resulting in increased assets.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Yellowstone County's Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
<u>Revenues:</u>						
<u>Program revenues:</u>						
Special assessments	\$ 1,528,034	\$ 1,338,666	\$ 419,561	\$ 420,493	\$ 1,947,595	\$ 1,759,159
Licenses and permits	86,169	58,057	0	0	86,169	58,057
Intergovernmental	1,933,549	2,281,790	0	0	1,933,549	2,281,790
Fines and forfeitures	579,805	570,050	0	0	579,805	570,050
Charges for services	12,707,839	12,169,314	7,322,312	6,670,287	20,030,151	18,839,601
Operating grants and contributions	13,246,558	10,437,017	0	0	13,246,558	10,437,017
Total program revenues	30,081,954	26,854,894	7,741,873	7,090,780	37,823,827	33,945,674
General revenues:						
Property taxes	62,363,062	57,713,303	3,976,290	3,675,725	66,339,352	61,389,028
Licenses and permits	7,086,236	6,875,009	0	0	7,086,236	6,875,009
Intergovernmental	5,060,739	4,684,756	195,125	191,728	5,255,864	4,876,484
Other revenues	9,591,983	5,546,218	256,929	36,094	9,848,912	5,582,312
Total general revenues	84,102,020	74,819,286	4,428,344	3,903,547	88,530,364	78,722,833
Total revenues	114,183,974	101,674,180	12,170,217	10,994,327	126,354,191	112,668,507
<u>Expenses:</u>						
General government	22,774,067	20,897,630	0	0	22,774,067	20,897,630
Public Safety	41,156,842	37,711,034	0	0	41,156,842	37,711,034
Public Works	12,627,028	12,239,269	0	0	12,627,028	12,239,269
Public Health	6,953,873	6,982,812	0	0	6,953,873	6,982,812
Social and Economic	3,281,656	3,264,265	0	0	3,281,656	3,264,265
Culture and Recreation	2,314,510	2,157,236	0	0	2,314,510	2,157,236
Community Development	709,855	646,789	0	0	709,855	646,789
Conservation of Natural Resources	159,840	153,415	0	0	159,840	153,415
Interest on Long-Term Debt	207,944	218,657	0	0	207,944	218,657
Sanitation, solid waste disposal	0	0	362,670	323,814	362,670	323,814
Civic center, METRA	0	0	10,601,391	9,227,111	10,601,391	9,227,111
Total expenses	90,185,615	84,271,107	10,964,061	9,550,925	101,149,676	93,822,032
Increase (decr.) in net position before transfers and extraordinary gain	23,998,359	17,403,073	1,206,156	1,443,402	25,204,515	18,846,475
Transfers	158,858	155,633	(158,858)	(155,633)	0	0
Increase (decrease) in net position	24,157,217	17,558,706	1,047,298	1,287,769	25,204,515	18,846,475
Beginning net position	169,526,346	151,967,640	41,867,863	40,580,094	211,394,209	192,547,734
Ending net position	\$ 193,683,563	\$ 169,526,346	\$ 42,915,161	\$ 41,867,863	\$ 236,598,724	\$ 211,394,209

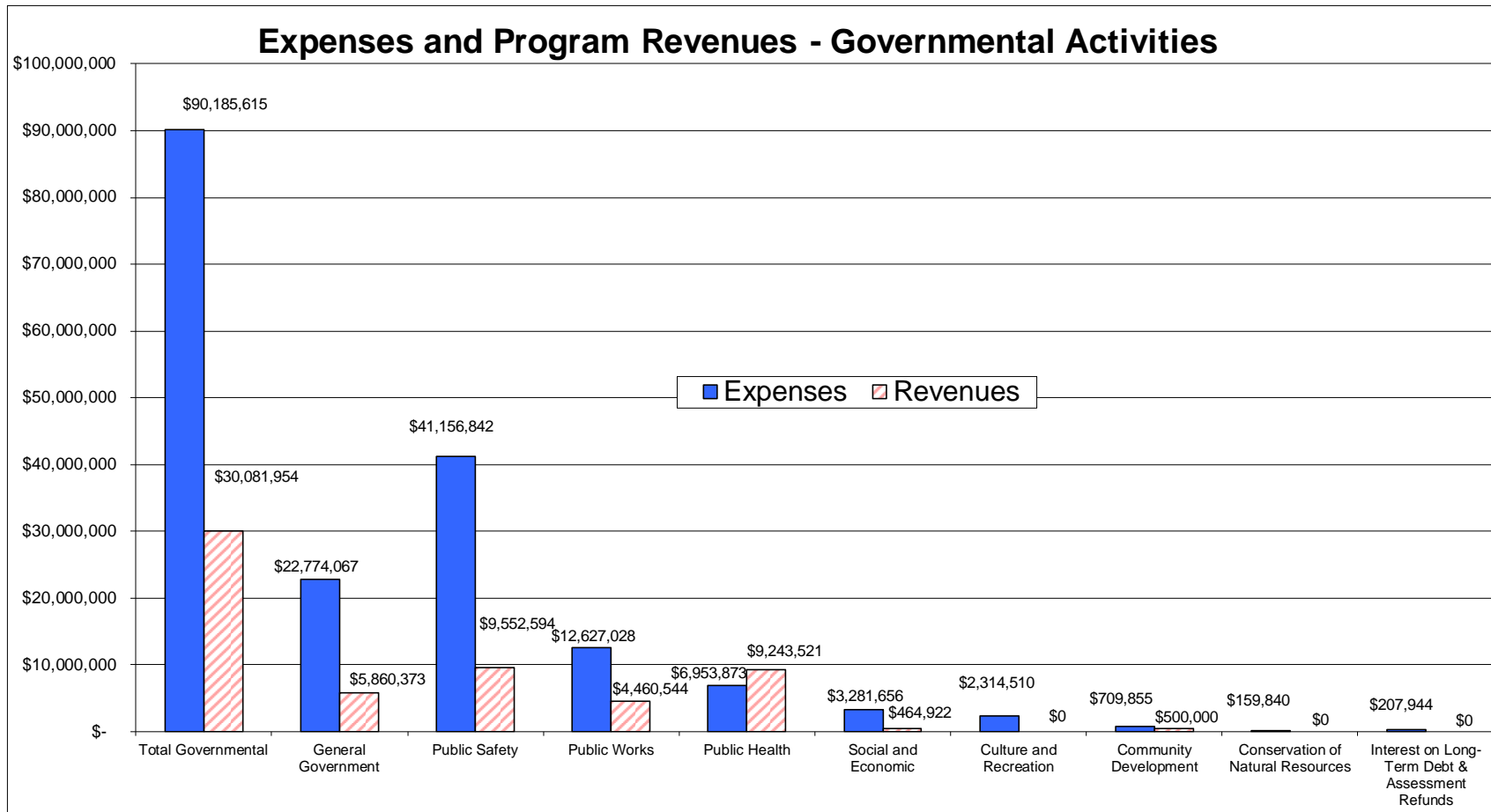
**YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024**

Of the County's \$90.19 million in expenses for governmental activities, \$30.08 million (33.4%) was funded with program revenues. The balance of funding came from general revenues, which is primarily property tax revenue (54.7% of total revenues). The major sources of program revenues and change from prior year (shown in parentheses below) include:

- Clerk & Recorder filing fees (General Fund & Rec Preservation Fund): \$826,291 / (-\$79,159)
- Adult detention boarding fees: \$4,208,965 / (+\$676,153)
- Youth detention and secure shelter boarding and program fees: \$1,764,421 / (-\$156,834)
- RSID assessments: \$1,741,671 / (+\$403,005)
- Operating grants (including the American Rescue Plan Act \$8,959,014): \$13,246,558 / (+\$2,809,541)

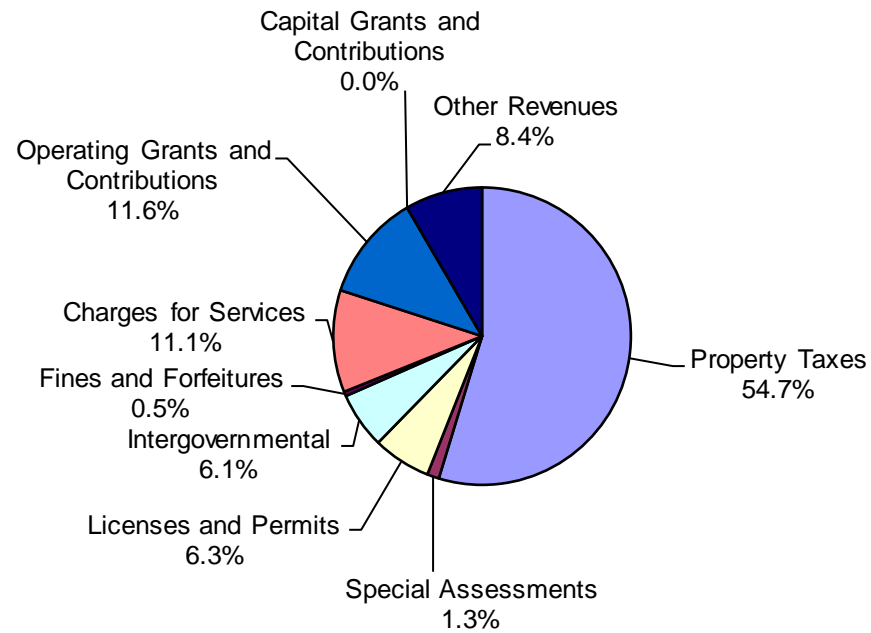
See the Statement of Activities on page 24 for additional detailed information regarding revenues and expenditures.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024



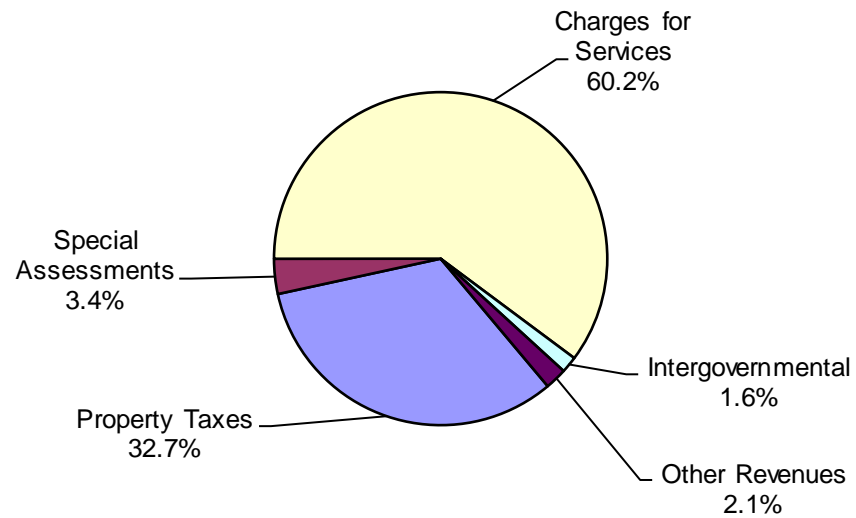
YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Total Revenues by Source - Governmental Activities



YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
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Total Revenues by Source - Business Type Activities



YELLOWSTONE COUNTY, MONTANA
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Fund Financial Statement Analysis

Governmental funds.

Yellowstone County's change in governmental fund balance for FY24 was an increase of \$12,708,271 resulting in a total governmental fund balance of \$98,795,768.

The general fund saw an increase in fund balance of \$2,262,137 during fiscal year 2024, mainly due to increased property tax and interest revenue.

The road fund increased by \$69,353 in FY24. The road fund continues to be stable while still transferring over \$2 million to the road CIP fund for future projects.

The public safety fund balance increased by \$761,845. This fund would not be sustainable without the annual support from the general fund. Vacancy savings in FY24 did contribute to the increase in fund balance.

The property and liability insurance fund increased in fund balance of \$744,665. Claims always have some level of unpredictability. However, FY24 did experience significantly large payout on claims.

Fund balance in the capital improvement fund increased \$7,239,225. Interest revenue combined with transfers from relevant funds led to this increase. As some of our major projects are now underway, fund balance will begin to decline in future fiscal years. The capital improvement fund sets aside cash reserves for future capital replacement needs.

See financial highlights section above for discussion related to other notable changes to governmental fund balances.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Proprietary funds.

The refuse disposal fund experienced a decrease of \$18,109, leaving an ending balance of \$527,045. This fund remains capable of covering the contract with the City of Billings for the next few years, and saw no increase in rates over FY23.

The health insurance fund experienced a slight fund balance increase of \$276,019, resulting in an ending balance of \$14,990,287 as of 6/30/24. This fund continues to remain able to cover large claims, however premium increases are set for next fiscal year.

The County carries specific stop-loss insurance for health claims at \$350,000 per claim. The County analyzes the health plan every year to review premium rates, benefits, and plan administration. The County offers options to participating members to select a high-deductible health savings plan at a reduced premium or select a traditional plan. This encourages participants to move to consumer driven health care, which can lead to substantive savings over traditional plan designs. Health insurance is not available to retirees over 65, with the exception of offering coverage to a spouse under the age of 65 or any qualifying dependents.

Governmental Fund Budgetary Highlights.

Differences between original and final revised budget are primarily a result of state and federal grant awards and related match funding being added to the original budget. The original budget does not include either new or continuing grant activity and is subsequently amended into the budget by resolution of the Board of County Commissioners. Some of the grants included in the fiscal year 2024 budget were:

- \$731,983 – EWP Flood Recovery Grant
- \$500,000 – DNRC BBWA ARPA Grant
- \$1,500,000 – MCEP Bridge Grant
- \$284,508 – DPHHS Crisis Grant
- \$8,959,014 – American Rescue Plan Act (ARPA)

Some of the significant final budget to actual revenue variances include:

- Additional \$1 million in gross proceed taxes generated this year from difficult to predict coal mine production.
- The County's investment pool earned \$3.6 million more than was budgeted due to continued high yields.
- \$1.2 million revenue shortfall in the Lockwood TEDD fund due to the inclusion of a grant project that is only just getting underway and did not see many expenditures in FY24.
- Revenue of \$8.9 million in the ARPA fund was recognized instead of posting as deferred revenue.
- Motor vehicle option tax revenues in the sheriff's fund exceeded original projections by \$567,418

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

- The public safety Sheriff fund received over \$800,000 more in prisoner boarding fees and jail phone/tablet commissions than expected.
- Transfers to CIP exceeded budget by \$3.8 million due to positive operational performance in the road fund which allowed an additional transfer of \$1,875,000 above what was budgeted and higher interest revenue.

The appropriation final budget to actual expenditure variances of significance include:

- \$11,074,881 of unspent budgeted expenditures in the COVID-19/ARPA fund due to extended length of ARPA projects.
- \$5,872,745 of unspent budgeted expenditures in the General Fund is mostly related to unspent funds in the Worden-Ballantine Water & Sewer ARPA Minimum Allocation Grant, which is ongoing and unexpended funds in each department.
- \$2,059,403 of unspent budgeted expenditures in Road Fund is related to fewer road projects completed in FY24, with \$607,000 attributed to estimated contingency costs and protested taxes, and the rest due to vacancy savings and unspent capital expenditure funds.
- Public safety expenditures came in \$2,812,843 underbudget with \$1.4 million of that attributable to vacancy savings and \$730,000 in unspent capital budgets.
- CIP fund had \$7,172,511 of unspent capital outlay funds. The largest amounts are due to additional budgeted funds for a Short-Term Detention Facility of \$1.5 million, which was then approved for payment from ARPA funds, as well as \$3 million budgeted for renovations to the new County Administration Building. Both projects experienced delays due primarily to design, permitting, and abatement.
- \$1,381,604 of unspent budgeted expenditures in virtually all areas of the County Attorney's budget for FY24, of which \$589,000 is the "placeholder" for estimated contingency costs and protested taxes, with \$210,014 attributable to unspent capital funds.
- \$715,761 in unspent Bridge expenditures related to fewer bridge projects completed in FY24.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Capital Assets

A comparison of capital assets for the last two fiscal years is presented below:

	Governmental Activities		Business Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$ 5,552,186	\$ 5,301,158	\$ 357,388	\$ 357,388	\$ 5,909,574	\$ 5,658,546
Buildings	35,230,060	33,704,490	27,392,772	28,401,714	62,622,832	62,106,204
Improvements other than buildings	2,843,594	2,210,694	4,337,094	4,568,471	7,180,688	6,779,165
Equipment and vehicles	10,185,459	8,838,368	1,485,321	1,459,605	11,670,780	10,297,973
Infrastructure	46,980,737	44,777,235	0	0	46,980,737	44,777,235
Construction in progress	15,916,594	9,662,556	379,631	34,691	16,296,225	9,697,247
Intangible lease assets	446,638	844,646	0	0	446,638	844,646
Intangible subscription assets	172,366	79,405	0	0	172,366	79,405
Total Capital Assets	\$ 117,327,634	\$ 105,418,552	\$ 33,952,206	\$ 34,821,869	\$ 151,279,840	\$ 140,240,421

Governmental capital assets increased by a net amount of \$11,909,082 during the year as a result of the addition of new capital assets and the completion of construction projects in the governmental funds.

Some of the larger capital acquisitions / (dispositions) in the governmental activities were:

- \$7.5 million in infrastructure improvements for County roads
- The completion of \$2,705,799 of ARPA related construction projects
- Various motor graders, roller, and belly dump trailers were traded in for a net cost to the road department of \$1,946,056
- Sheriff patrol vehicles totaling \$261,131

Some of the larger capital acquisitions/improvements in the business activities were:

- Staging equipment for events such as dance competitions and weddings at a cost of \$132,490
- Walk-through metal detectors at a cost of \$79,742

See footnote 7 (pages 56-57) for additional information on capital assets.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Long-term Liabilities

As of June 30, 2024, the County has \$8,900,739 of long-term liabilities, excluding OPEB and net pension liability on the government-wide state of net position. Governmental funds account for \$8,727,201 and the enterprise funds account for \$173,538.

The largest component of long-term debt is the balance of \$6,545,000 of limited general obligation bonds issued in 2017 for detention center expansion and improvements.

The County's bond rating from Standard and Poor's is AA+, and was re-affirmed in FY18.

Another major component of long-term debt includes rural special improvement district (RSID) bonds issued to provide property improvements to properties located within a specified area. Repayment of this debt is assessed to the benefited property owners, which can be repaid over the life of the bond or the remaining principal assessment against the property can be repaid anytime. The County provides additional bond debt service collateralization with the County's RSID Revolving Fund and other contingent funding requirements as specified by law. As of June 30, 2024 the County has \$165,000 of outstanding RSID bonds and the RSID Revolving Fund has a fund balance of \$56,800. The County issued no new RSID bonds during FY24.

Notes payable are occasionally used to finance equipment that a particular fund may not have adequate reserves or funding to acquire within a budget cycle. The County has one note payable owed to Montana Board of Investments with an outstanding balance due of \$294,733 as of June 30, 2024.

Claims and judgments represent the amount of the estimated liability established that is expected to pay for the known liability cases pending against the County. The amount of the estimated liability at year end was \$500,000 for all cases. This amount is carried in the accrued liability balance line in the liability fund. Fund balance in the liability fund increased by \$744,665 in FY24.

Compensated absences is the amount of the liability for unpaid vacation and sick leave at year-end. The liability increased from the previous fiscal year by \$212,031. The June 30, 2024 balance was \$3,041,936.

See footnote #8 (pages 58-62) for additional information on long-term debt.

YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024

Economic Factors and Next Year's Budget

Fiscal year 2024 was a reappraisal year for the State of Montana. This resulted in higher valuations for the majority of taxpayers in the State. Higher increases in valuations, growth, and an inflation allowance by Montana Code Allocated of 2.46% led to increases in most levies. This resulted in a decrease in mills levied over the previous fiscal year.

The economy of Yellowstone County continues to be driven by refining, agricultural prices, the benefits of being a regional retail hub, transportation industry, and the expansive medical facilities in Billings.

The County continues to be benefitted by the Metra's improved operations due to cost controls and more events. We saw another year of higher-than-expected yields, which benefitted many funds. In fiscal year 2025 we projected declines in interest revenue due to anticipated rate cuts.

Unemployment has climbed to 3.0% as of August 2024. That is 0.80% higher than a year ago. Yellowstone County seems to be in line with other counties and the state of Montana that reported an unemployment rate of 3.30% as of August 2024.

Some of the more significant financial items for fiscal year 2025 include:

- Tax protests are budgeted at 2.0% of FY25 property tax revenues, down from FY24's estimate of 3.0%.
- In FY25, the County will continue to spend on building related projects. Work on the Yellowstone County Administrative Building is now underway with anticipated occupancy in fall 2025. The remodel of the Courthouse has also begun and will be able to serve future judges and staff for many years to come. The County and City of Billings are working on an expansion of the Detention facility to house short term inmates. Groundbreaking on that project was October 7, 2024.
- The County engaged in a criminal justice review with results scheduled to be back to the Board of County Commissioners in January 2025.
- Metra infrastructure needs are continuing to be addressed with ARPA funding throughout FY25.

The County's financial health overall is strong, although a long-term solution to our public safety Sheriff's fund will be necessary in the coming fiscal years.

**YELLOWSTONE COUNTY, MONTANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
JUNE 30, 2024**

Requests for Information

This financial report is designed to provide a general overview of Yellowstone County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Yellowstone County Finance Director
P.O. Box 35003
Billings, MT 59107

YELLOWSTONE COUNTY, MONTANA

STATEMENT OF NET POSITION

JUNE 30, 2024

Page 1 of 2

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS AND DEFERRED OUTFLOWS			
Current Assets			
Cash and demand investments, pooled	\$ 60,443,420	\$ 5,689,218	\$ 66,132,638
Cash investments, pooled	72,963,811	6,936,609	79,900,420
Restricted cash and demand investments held in trust, nonpooled	0	2,101,719	2,101,719
Receivables (net of allowance for uncollectibles):			
Property taxes	1,275,506	77,449	1,352,955
Accounts	2,327,549	64,243	2,391,792
Leases	501,996	0	501,996
Delinquent assessments	26,512	47,605	74,117
Assessments	113,783	0	113,783
Accrued interest	775,869	23,403	799,272
Lease interest	1,255	0	1,255
Prepaid expenses	235,633	63,241	298,874
Inventories	413,844	40,404	454,248
Total current assets	139,079,178	15,043,891	154,123,069
Noncurrent Assets			
Assessments receivable, net of allowance	288,139	0	288,139
Total noncurrent assets	288,139	0	288,139
Capital assets, leases, and subscription assets (net of accumulated depreciation)			
Land	5,552,186	357,388	5,909,574
Buildings	35,230,060	27,392,772	62,622,832
Improvements other than buildings	2,843,594	4,337,094	7,180,688
Equipment and vehicles	10,185,459	1,485,321	11,670,780
Infrastructure	46,980,737	0	46,980,737
Construction in progress	15,916,594	379,631	16,296,225
Intangible lease assets	446,638	0	446,638
Intangible subscription assets	172,366	0	172,366
Total capital assets, leases, and subscription assets (net of accumulated depreciation)	117,327,634	33,952,206	151,279,840
DEFERRED OUTFLOWS	7,613,518	388,928	8,002,446
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 264,308,469	\$ 49,385,025	\$ 313,693,494

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA

STATEMENT OF NET POSITION

JUNE 30, 2024

Page 2 of 2

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>LIABILITIES AND DEFERRED INFLOWS</u>			
<u>Current Liabilities</u>			
Accounts payable	\$ 5,737,903	\$ 209,969	\$ 5,947,872
Accrued liabilities	3,909,198	639,469	4,548,667
Lease liabilities	211,836	0	211,836
Subscription liabilities	79,383	0	79,383
Accrued compensated absences	710,467	44,179	754,646
Notes payable	66,470	0	66,470
General obligation bonds	515,000	0	515,000
Liabilities payable from restricted assets:			
Unearned advertising and event revenue	0	635,041	635,041
Deferred revenue	11,990,632	0	11,990,632
Deposits	0	1,684,578	1,684,578
Due to other taxing districts	406,611	0	406,611
Total current liabilities	23,627,500	3,213,236	26,840,736
<u>Noncurrent Liabilities</u>			
Notes payable	228,263	0	228,263
Long-term liability for accrued compensated absences	2,154,752	132,538	2,287,290
Lease liabilities	101,074	0	101,074
Subscription liabilities	48,350	0	48,350
Unearned advertising revenue	0	41,000	41,000
General obligation bonds	6,030,000	0	6,030,000
Special assessment debt with governmental commitment	165,000	0	165,000
OPEB liability	2,561,988	224,683	2,786,671
Net pension liability	33,233,293	2,691,553	35,924,846
Total noncurrent liabilities	44,522,720	3,089,774	47,612,494
TOTAL LIABILITIES	68,150,220	6,303,010	74,453,230
DEFERRED INFLOWS	2,474,686	166,854	2,641,540
<u>NET POSITION</u>			
Net investment in capital assets	110,047,259	33,952,206	143,999,465
Restricted net position	15,720,648	0	15,720,648
Unrestricted	67,915,656	8,962,955	76,878,611
TOTAL NET POSITION	\$ 193,683,563	\$ 42,915,161	\$ 236,598,724

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2024

Functions / Programs	Program Revenues								Net (Expense) Revenue and Changes in Net Position		
	Expenses	Special Assessments	Licenses and Permits	Intergovern- mental	Fines and Forfeitures	Charges for Services	Operating Grants and Contributions		Primary Government		Total
									Governmental Activities	Business-type Activities	
Primary government:											
<u>Governmental activities:</u>											
General government	\$ 22,774,067	\$ 0	\$ 0	\$ 80,680	\$ 553,122	\$ 5,149,971	\$ 76,600		\$ (16,913,694)	\$ 0	\$ (16,913,694)
Public Safety	41,156,842	0	32,577	540,402	26,683	7,298,190	1,654,742		(31,604,248)	0	(31,604,248)
Public Works	12,627,028	1,528,034	53,592	847,545	0	259,678	1,771,695		(8,166,484)	0	(8,166,484)
Public Health	6,953,873	0	0	0	0	0	9,243,521		2,289,648	0	2,289,648
Social and Economic	3,281,656	0	0	464,922	0	0	0		(2,816,734)	0	(2,816,734)
Culture and Recreation	2,314,510	0	0	0	0	0	0		(2,314,510)	0	(2,314,510)
Community Development	709,855	0	0	0	0	0	500,000		(209,855)	0	(209,855)
Conservation of Natural Resources	159,840	0	0	0	0	0	0		(159,840)	0	(159,840)
Interest on Long-Term Debt	207,944	0	0	0	0	0	0		(207,944)	0	(207,944)
Total governmental activities	90,185,615	1,528,034	86,169	1,933,549	579,805	12,707,839	13,246,558		(60,103,661)	0	(60,103,661)
<u>Business-type activities:</u>											
Solid Waste Disposal	362,670	419,561	0	0	0	0	0		0	56,891	56,891
METRA	10,601,391	0	0	0	0	7,322,312	0		0	(3,279,079)	(3,279,079)
Total business-type activities:	10,964,061	419,561	0	0	0	7,322,312	0		0	(3,222,188)	(3,222,188)
Total primary government	\$ 101,149,676	\$ 1,947,595	\$ 86,169	\$ 1,933,549	\$ 579,805	\$ 20,030,151	\$ 13,246,558		\$ (60,103,661)	\$ (3,222,188)	\$ (63,325,849)
General revenues:											
Property taxes									62,363,062	3,976,290	66,339,352
Licenses and permits									7,086,236	0	7,086,236
Intergovernmental									5,060,739	195,125	5,255,864
Other revenues									8,813,038	266,572	9,079,610
Leases									433,438	0	433,438
Gain/Loss on disposal of assets									345,507	(9,643)	335,864
Transfers In/(Out)									158,858	(158,858)	0
Total general revenues and transfers									84,260,878	4,269,486	88,530,364
Change in net position									24,157,217	1,047,298	25,204,515
Net position, beginning									169,526,346	41,867,863	211,394,209
Net position, ending									\$ 193,683,563	\$ 42,915,161	\$ 236,598,724

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

MAJOR FUNDS									
	General	Road	Property & Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	R.S.I.D. Bond Fund	Capital Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS									
Cash and demand investments, pooled	\$ 6,067,840	\$ 3,220,113	\$ 724,785	\$ 5,907,904	\$ 5,440,116	\$ 41,769	\$ 22,396,060	\$ 9,099,241	\$ 52,897,828
Cash investments, pooled	6,933,923	3,949,613	883,133	7,246,307	6,591,557	50,344	27,094,256	11,089,670	63,838,803
Receivables (net of allowance for uncollectibles):									
Property taxes	341,232	228,055	19,263	0	251,682	0	0	435,274	1,275,506
Accounts	650,996	138,489	0	79,949	821,244	0	3,419	470,440	2,164,537
Leases	501,996	0	0	0	0	0	0	0	501,996
Delinquent assessments	0	0	0	0	0	1,448	0	25,064	26,512
Assessments	0	0	0	0	0	401,922	0	0	401,922
Accrued interest	401,053	0	3,301	0	45,703	500	211,908	40,044	702,509
Lease interest	1,255	0	0	0	0	0	0	0	1,255
Due from other funds	263,029	0	0	0	0	0	0	0	263,029
Prepaid expenses	97,301	0	2,427	0	21,172	0	0	3,893	124,793
Inventories	74,668	253,536	0	0	0	0	0	85,640	413,844
Total assets	\$ 15,333,293	\$ 7,789,806	\$ 1,632,909	\$ 13,234,160	\$ 13,171,474	\$ 495,983	\$ 49,705,643	\$ 21,249,266	\$ 122,612,534
LIABILITIES:									
Accounts payable	\$ 612,648	\$ 2,011,897	\$ 128,451	\$ 1,005,760	\$ 403,597	\$ 0	\$ 350,962	\$ 1,130,289	\$ 5,643,604
Accrued liabilities	655,777	217,088	556,865	237,768	1,383,341	0	9,462	542,156	3,602,457
Due to other funds	0	0	0	0	0	204,669	0	58,360	263,029
Deferred revenue	0	0	0	11,990,632	0	0	0	0	11,990,632
Due to other taxing districts	0	0	0	0	0	0	0	406,611	406,611
Total liabilities	1,268,425	2,228,985	685,316	13,234,160	1,786,938	204,669	360,424	2,137,416	21,906,333
DEFERRED INFLOW OF RESOURCES:									
Uncollected tax revenue	341,232	228,055	19,263	0	251,682	87,149	0	460,338	1,387,719
Uncollected lease revenue	522,714	0	0	0	0	0	0	0	522,714
Total deferred inflow of resources	863,946	228,055	19,263	0	251,682	87,149	0	460,338	1,910,433
FUND BALANCE:									
Nonspendable	171,969	253,536	2,427	0	21,172	0	0	89,533	538,637
Restricted	0	5,079,230	0	0	0	204,165	0	9,922,670	15,206,065
Committed	172,344	0	592,777	0	8,738,832	0	0	5,014,842	14,518,795
Assigned	3,573,847	0	333,126	0	2,372,850	0	49,345,219	3,624,467	59,249,509
Unassigned	9,282,762	0	0	0	0	0	0	0	9,282,762
Total fund balance	13,200,922	5,332,766	928,330	0	11,132,854	204,165	49,345,219	18,651,512	98,795,768
Total liabilities, deferred inflows and fund balance	\$ 15,333,293	\$ 7,789,806	\$ 1,632,909	\$ 13,234,160	\$ 13,171,474	\$ 495,983	\$ 49,705,643	\$ 21,249,266	\$ 122,612,534

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY
RECONCILIATION OF BALANCE SHEET FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2024**

Fund Balance June 30, 2024, governmental funds	\$ 98,795,768
Net position of internal service funds as of June 30, 2024, are included as general governmental functions since they are primarily related to that function.	16,395,445
Net capital assets of internal service funds included above	(414,330)
Uncollected tax revenues are not available to pay for current period expenditures and, therefore, are deferred on the fund statements	1,387,719
Long-term portion of compensated absences is not anticipated to be expended in the current period	(2,136,547)
Long-term debt previously recognized as revenue in prior periods	(7,004,733)
Accrued interest payable on long-term debt	(93,015)
Net capital assets	116,708,630
Intangible lease asset	446,638
Intangible subscription asset	172,366
Other post employment benefits- OPEB Liability	(2,561,988)
Net pension liability	(33,233,293)
Lease liability	(312,910)
Subscription liability	(127,733)
Deferred outflow of resources - Pension & OPEB	7,613,518
Deferred inflow of resources - Pension & OPEB	(1,951,972)
Net Position of governmental activities, June 30, 2024	<u>\$ 193,683,563</u>

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	MAJOR FUNDS								
			Property and Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	RSID Bond Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
	General	Road							
REVENUES:									
Taxes	\$ 18,177,514	\$ 7,993,940	\$ 1,028,159	\$ 0	\$ 12,903,789	\$ 0	\$ 0	\$ 22,012,082	\$ 62,115,484
Special assessments	0	0	0	0	0	144,625	0	1,459,375	1,604,000
Licenses and permits	68,819	53,592	0	0	6,099,994	0	0	950,000	7,172,405
Intergovernmental	2,900,239	2,990,820	452,238	8,959,014	826,921	0	0	4,111,614	20,240,846
Fines and forfeitures	553,122	0	0	0	4,540	0	0	22,143	579,805
Charges for services	1,152,695	197,062	389,474	0	5,456,645	0	28,523	1,904,161	9,128,560
Leases	433,438	0	0	0	0	0	0	0	433,438
Other	3,991,705	10,571	48,014	0	584,788	5,087	2,309,216	522,038	7,471,419
Total revenues	27,277,532	11,245,985	1,917,885	8,959,014	25,876,677	149,712	2,337,739	30,981,413	108,745,957
EXPENDITURES:									
Current:									
General government	12,740,800	0	1,703,322	0	0	0	0	54,545	14,498,667
Public safety	1,332,316	0	0	0	26,729,111	0	0	9,262,412	37,323,839
Public works	553,289	9,018,175	0	0	0	0	0	2,029,153	11,600,617
Public health	302,870	0	0	760,182	137,235	0	0	5,751,932	6,952,219
Social and economic services	1,005,583	0	0	0	0	0	0	2,262,592	3,268,175
Culture and recreation	0	0	0	0	0	0	0	2,274,407	2,274,407
Conservation of natural resources	27,020	0	0	0	0	0	0	132,820	159,840
Community development	697,994	0	0	0	0	0	0	11,861	709,855
Capital outlay	915,440	152,574	6,998	8,198,832	510,331	0	3,973,514	2,431,612	16,189,301
Debt service:									
Principal	0	0	0	0	0	113,000	0	562,983	675,983
Interest	0	0	0	0	0	19,230	0	197,424	216,654
Total expenditures	17,575,312	9,170,749	1,710,320	8,959,014	27,376,677	132,230	3,973,514	24,971,741	93,869,557
Excess (deficiency) of revenues over (under) expenditures	9,702,220	2,075,236	207,565	0	(1,500,000)	17,482	(1,635,775)	6,009,672	14,876,400
OTHER FINANCING SOURCES (USES):									
Interfund transfers in	1,467,504	209,615	537,100	0	3,095,500	(39,746)	8,875,000	1,559,468	15,704,441
Interfund transfers out	(8,907,587)	(2,215,498)	0	0	(833,655)	0	0	(5,966,094)	(17,922,834)
Long term debt proceeds	0	0	0	0	0	0	0	50,264	50,264
Total other financing sources (uses)	(7,440,083)	(2,005,883)	537,100	0	2,261,845	(39,746)	8,875,000	(4,356,362)	(2,168,129)
Net change in fund balances	2,262,137	69,353	744,665	0	761,845	(22,264)	7,239,225	1,653,310	12,708,271
Fund balance July 1, 2023	10,938,785	5,263,413	183,665	0	10,371,009	226,429	42,105,994	16,998,202	86,087,497
Fund balance June 30, 2024	\$ 13,200,922	\$ 5,332,766	\$ 928,330	\$ 0	\$ 11,132,854	\$ 204,165	\$ 49,345,219	\$ 18,651,512	\$ 98,795,768

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds	\$ 12,708,271
Change in net position of internal service funds are included as general governmental functions since they are primarily related to that function.	21,951
Capital Assets:	
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.	
Acquisition of capital assets	20,840,483
Depreciation expense	(9,002,741)
Gain (loss) on disposal, trade-in	345,507
Amortization of lease asset	(398,008)
(Increase) decrease in lease liability	599,337
Acquisition of intangible subscription asset	167,519
Amortization of subscription asset	(72,086)
Adjustment to beginning subscription asset balance	(2,471)
(Increase) decrease in subscription liability	(52,777)
(Decrease) increase in property tax and special assessment receivables that may not be available in the current period	171,611
Increase in the long-term portion of compensated absences that is not anticipated to be expended in the current period	(187,487)
Change in net long-term debt (notes, bonds). Repayment or the issuance of debt has no impact on net assets. Governmental funds report repayment of debt as an expenditure and the issuance of debt as revenue.	625,719
Change in accrued interest payable	8,710
Change in other post employment benefits	32,676
Change in pension expense	(1,648,997)
Change in net position in governmental activities	\$ 24,157,217

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 1 of 2)

	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised		
<u>REVENUES:</u>				
Taxes:				
Real estate property taxes	\$ 16,962,405	\$ 16,962,405	\$ 16,664,640	\$ (297,765)
Personal property taxes	228,200	228,200	278,025	49,825
Mobile homes, penalty and interest, other	886,200	893,200	1,234,849	341,649
Licenses and permits	54,200	54,200	68,819	14,619
Intergovernmental:				
Grants	1,603,091	5,087,871	1,973,039	(3,114,832)
State entitlement and other	871,216	871,232	927,200	55,968
Fines and forfeitures, justice court	475,000	475,000	553,122	78,122
Charges for services:				
Clerk & recorder	935,000	935,000	826,291	(108,709)
Miscellaneous	316,200	316,200	326,404	10,204
Leases	547,000	547,000	433,438	(113,562)
Other:				
Interest on investments	737,000	737,000	3,719,555	2,982,555
On-behalf revenue	0	0	366,549	366,549
Miscellaneous	351,925	102,500	(94,399)	(196,899)
Total revenues	\$ 23,967,437	\$ 27,209,808	\$ 27,277,532	\$ 67,724

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 2 of 2)

	BUDGET			Variance with Final Budget - Positive
EXPENDITURES:				
Current:				
General government:	Original	Final Revised	Actual	(Negative)
County commissioners	\$ 604,123	\$ 604,123	\$ 585,807	\$ 18,316
Elections	903,890	953,890	831,061	122,829
Clerk & recorder	790,098	790,098	729,087	61,011
Treasurer, auditor, finance	3,002,983	3,019,083	2,789,419	229,664
Information technology	1,329,054	1,329,054	1,107,258	221,796
Building maintenance	1,226,097	1,226,097	1,060,187	165,910
Leases	407,610	407,610	599,337	(191,727)
Subscriptions	0	0	75,412	(75,412)
Other	6,671,609	6,611,109	4,963,232	1,647,877
Public safety:				
Disaster and emergency, rural fire	610,027	701,027	506,006	195,021
Juvenile detention	681,310	681,310	681,310	0
Jail alternative programs	145,000	145,000	145,000	0
Public works	694,072	3,411,263	553,289	2,857,974
Public health	427,292	427,292	302,870	124,422
Social and economic services:				
Youth shelter	340,683	340,683	340,683	0
Rent assistance program	137,500	137,500	137,500	0
Other	474,046	608,347	527,400	80,947
Conservation of natural resources	27,020	27,020	27,020	0
Community development	710,452	717,468	697,994	19,474
Capital outlay	1,022,820	1,310,083	915,440	394,643
Total expenditures	20,205,686	23,448,057	17,575,312	5,872,745
Excess (deficiency) of revenues over (under) expenditures	3,761,751	3,761,751	9,702,220	5,940,469
OTHER FINANCING SOURCES (USES):				
Interfund transfers in	1,658,076	1,658,076	1,467,504	(190,572)
Interfund transfers out	(9,008,550)	(9,008,550)	(8,907,587)	100,963
Total other financing sources (uses)	(7,350,474)	(7,350,474)	(7,440,083)	(89,609)
Net change in fund balances	\$ (3,588,723)	\$ (3,588,723)	2,262,137	\$ 5,850,860
Fund balance July 1, 2023			10,938,785	
Fund balance June 30, 2024			\$ 13,200,922	
The notes to the financial statements are an integral part of this statement.				

YELLOWSTONE COUNTY, MONTANA
MAJOR SPECIAL REVENUE FUNDS - ROAD, PROPERTY and LIABILITY INSURANCE, COVID-19, AND PUBLIC SAFETY FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Road Fund				Property and Liability Insurance Fund				COVID-19 Fund				Public Safety Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised			Original	Final Revised			Original	Final Revised		
REVENUES:																
Taxes	\$ 7,937,683	\$ 7,937,683	\$ 7,993,940	\$ 56,257	\$ 1,031,768	\$ 1,031,768	\$ 1,028,159	\$ (3,609)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,862,777	\$ 12,862,777	\$ 12,903,789	\$ 41,012
Licenses and permits	24,400	24,400	53,592	29,192	0	0	0	0	0	0	0	0	5,521,000	5,521,000	6,099,994	578,994
Intergovernmental	3,499,050	3,499,050	2,990,820	(508,230)	585,372	585,372	452,238	(133,134)	62,891	62,891	8,959,014	8,896,123	1,017,581	1,018,085	826,921	(191,164)
Fines and forfeitures	0	0	0	0	0	0	0	0	0	0	0	0	2,000	2,000	4,540	2,540
Charges for services	40,000	40,000	197,062	157,062	405,675	405,675	389,474	(16,201)	0	0	0	0	4,398,500	4,398,500	5,456,645	1,058,145
Other	2,000	2,000	10,571	8,571	21,000	21,000	48,014	27,014	0	0	0	0	707,500	707,500	584,788	(122,712)
Total revenues	11,503,133	11,503,133	11,245,985	(257,148)	2,043,815	2,043,815	1,917,885	(125,930)	62,891	62,891	8,959,014	8,896,123	24,509,358	24,509,862	25,876,677	1,366,815
EXPENDITURES:																
Current:																
General government	0	0	0	0	2,406,846	2,406,846	1,703,322	703,524	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0	0	0	0	0	28,821,056	28,802,860	26,729,111	2,073,749
Public works	12,259,210	10,384,210	9,018,175	1,366,035	0	0	0	0	0	0	0	0	0	0	0	0
Public health	0	0	0	0	0	0	0	0	2,100,000	2,200,000	760,182	1,439,818	121,838	145,338	137,235	8,103
Capital outlay	845,942	845,942	152,574	693,368	7,000	7,000	6,998	2	17,636,895	17,833,895	8,198,832	9,635,063	1,237,122	1,241,322	510,331	730,991
Total expenditures	13,105,152	11,230,152	9,170,749	2,059,403	2,413,846	2,413,846	1,710,320	703,526	19,736,895	20,033,895	8,959,014	11,074,881	30,180,016	30,189,520	27,376,677	2,812,843
Excess (deficiency) of revenues over (under) expenditures	(1,602,019)	272,981	2,075,236	1,802,255	(370,031)	(370,031)	207,565	577,596	(19,674,004)	(19,971,004)	0	19,971,004	(5,670,658)	(5,679,658)	(1,500,000)	4,179,658
OTHER FINANCING SOURCES (USES):																
Interfund transfers in	235,320	235,320	209,615	(25,705)	538,160	538,160	537,100	(1,060)	0	0	0	0	3,304,850	3,304,850	3,095,500	(209,350)
Interfund transfers out	(343,271)	(2,218,271)	(2,215,498)	2,773	0	0	0	0	0	0	0	0	(833,655)	(833,655)	(833,655)	0
Total other financing sources (uses)	(107,951)	(1,982,951)	(2,005,883)	(22,932)	538,160	538,160	537,100	(1,060)	0	0	0	0	2,471,195	2,471,195	2,261,845	(209,350)
Net change in fund balances	\$(1,709,970)	\$ (1,709,970)	69,353	\$ 1,779,323	\$ 168,129	\$ 168,129	744,665	\$ 576,536	\$(19,674,004)	\$(19,971,004)	0	\$ 19,971,004	\$ (3,199,463)	\$ (3,208,463)	761,845	\$ 3,970,308
Fund balance July 1, 2023			5,263,413				183,665				0				10,371,009	
Fund balance June 30, 2024			\$ 5,332,766				\$ 928,330				\$ 0				\$ 11,132,854	

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024
(Page 1 of 2)

	Business-Type Activities Enterprise Funds			Governmental Activities -
	Refuse Disposal Fund	METRA Fund	Total	Internal Service Funds
<u>ASSETS AND DEFERRED OUTFLOWS</u>				
CURRENT ASSETS:				
Cash and demand investments, pooled	\$ 215,329	\$ 5,473,889	\$ 5,689,218	\$ 7,545,592
Cash investments, pooled	264,111	6,672,498	6,936,609	9,125,008
Restricted cash and demand investments held in trust, nonpooled	0	2,101,719	2,101,719	0
Receivables (net of allowance for uncollectibles):				
Property taxes	0	77,449	77,449	0
Accounts	0	64,243	64,243	163,012
Assessments	47,605	0	47,605	0
Accrued interest	0	23,403	23,403	73,360
Prepaid expenses	0	63,241	63,241	110,840
Inventories	0	40,404	40,404	0
Total current assets	527,045	14,516,846	15,043,891	17,017,812
NONCURRENT ASSETS:				
Capital assets:				
Land	0	357,388	357,388	0
Buildings	0	56,305,683	56,305,683	0
Improvements other than buildings	0	8,477,470	8,477,470	0
Equipment and vehicles	0	3,847,771	3,847,771	1,019,216
Construction in progress	0	379,631	379,631	0
Accumulated depreciation	0	(35,415,737)	(35,415,737)	(604,886)
Total capital assets (net of accumulated depreciation)	0	33,952,206	33,952,206	414,330
DEFERRED OUTFLOWS	0	388,928	388,928	0
Total assets and deferred outflows	\$ 527,045	\$ 48,857,980	\$ 49,385,025	\$ 17,432,142

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024
(Page 2 of 2)

	Business-Type Activities Enterprise Funds			Governmental Activities -
	Refuse Disposal Fund	METRA Fund	Total	Internal Service Funds
<u>LIABILITIES AND DEFERRED INFLOWS</u>				
CURRENT LIABILITIES:				
Accounts payable	\$ 0	\$ 209,969	\$ 209,969	\$ 94,299
Accrued liabilities	0	639,469	639,469	918,125
Accrued compensated absences	0	44,179	44,179	6,068
Total current liabilities	0	893,617	893,617	1,018,492
CURRENT LIABILITIES PAYABLE FROM RESTRICTED CASH:				
Unearned event revenue	0	635,041	635,041	0
Deposits	0	1,684,578	1,684,578	0
Total current liabilities payable from restricted cash	0	2,319,619	2,319,619	0
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	132,538	132,538	18,205
Unearned advertising revenue	0	41,000	41,000	0
OPEB implicit rate subsidy	0	224,683	224,683	0
Net pension liability	0	2,691,553	2,691,553	0
Total noncurrent liabilities	0	3,089,774	3,089,774	18,205
Total liabilities	0	6,303,010	6,303,010	1,036,697
DEFERRED INFLOWS	0	166,854	166,854	0
<u>NET POSITION</u>				
Net investment in capital assets	0	33,952,206	33,952,206	414,330
Unrestricted	527,045	8,435,910	8,962,955	15,981,115
Total net position	527,045	42,388,116	42,915,161	16,395,445
Total liabilities, deferred inflows and net position	\$ 527,045	\$ 48,857,980	\$ 49,385,025	\$ 17,432,142

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities -
	Solid Waste Disposal Fund	METRA Fund	Total	Internal Service Funds
OPERATING REVENUES:				
Charge for services and use of facilities	\$ 419,561	\$ 7,322,312	\$ 7,741,873	\$ 1,121,633
Health insurance premiums	0	0	0	7,924,434
Total operating revenues	419,561	7,322,312	7,741,873	9,046,067
OPERATING EXPENSES:				
Salaries and benefits	0	3,918,090	3,918,090	450,220
Supplies	0	1,091,379	1,091,379	82,493
Subscriptions	0	0	0	4,240
Contracted services	362,670	3,738,982	4,101,652	978,610
Health claims	0	0	0	10,319,638
Stop-loss insurance and administration	0	0	0	245,478
Awards	0	116,469	116,469	0
Depreciation	0	1,736,471	1,736,471	155,967
Total operating expenses	362,670	10,601,391	10,964,061	12,236,646
Operating income (loss)	56,891	(3,279,079)	(3,222,188)	(3,190,579)
NONOPERATING REVENUES (EXPENSES):				
Taxes	0	3,976,290	3,976,290	0
Intergovernmental revenue	0	195,125	195,125	0
Interest revenue (expense)	0	247,357	247,357	835,246
Other revenue	0	19,215	19,215	33
Total nonoperating revenues (expenses)	0	4,437,987	4,437,987	835,279
Income (loss)	56,891	1,158,908	1,215,799	(2,355,300)
Transfers in from other funds	0	1,700,000	1,700,000	2,377,251
Transfers out to other funds	(75,000)	(1,783,858)	(1,858,858)	0
Gain/Loss on disposal of fixed assets	0	(9,643)	(9,643)	0
Change in net position	(18,109)	1,065,407	1,047,298	21,951
Net position July 1, 2023	545,154	41,322,709	41,867,863	16,373,494
Net position June 30, 2024	\$ 527,045	\$ 42,388,116	\$ 42,915,161	\$ 16,395,445

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 1 of 2)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste Disposal	METRA		Internal
	Fund	Fund	Total	Service Funds
<u>Cash flows from operating activities:</u>				
Cash received from users	\$ 420,345	\$ 8,021,843	\$ 8,442,188	\$ 1,118,270
Cash received from health insurance premiums	0	0	0	7,764,784
Cash paid to other suppliers for goods or services	(363,499)	(4,890,384)	(5,253,883)	(1,013,988)
Cash paid to employees for services	0	(3,587,366)	(3,587,366)	(445,918)
Cash paid for health claims	0	0	0	(10,023,748)
Cash paid for stop-loss insurance and administration	0	0	0	(245,478)
Net cash provided (used) by operating activities	56,846	(455,907)	(399,061)	(2,846,078)
<u>Cash flows from noncapital financing activities:</u>				
Cash received from taxes, licenses, permits, and intergovernmental revenue	0	4,088,319	4,088,319	0
Cash received from interfund transfer	0	1,700,000	1,700,000	2,377,251
Cash transferred to other funds for services	0	(1,783,858)	(1,783,858)	0
Cash transferred to Blight Abatement	(75,000)	0	(75,000)	0
Cash received from other revenues	0	19,215	19,215	0
Net cash provided (used) by noncapital financing activities	(75,000)	4,023,676	3,948,676	2,377,251
<u>Cash flows from capital and related financing activities:</u>				
Acquisition of capital assets	0	(780,235)	(780,235)	(186,847)
Net cash used for capital and related financing activities	0	(780,235)	(780,235)	(186,847)
<u>Cash flows from investing activities:</u>				
Deposits into cash investments	(39,984)	(2,389,882)	(2,429,866)	(1,857,920)
Interest received on investments	0	234,994	234,994	805,850
Net cash provided (used) by investing activities	(39,984)	(2,154,888)	(2,194,872)	(1,052,070)
Net increase (decrease) in cash and demand investments	(58,138)	632,646	574,508	(1,707,744)
Cash and demand investments, and restricted cash, July 1, 2023	273,467	6,942,962	7,216,429	9,253,336
Cash and demand investments, and restricted cash, June 30, 2024	\$ 215,329	\$ 7,575,608	\$ 7,790,937	\$ 7,545,592
<u>Presented in Statement of Net Position as follows:</u>				
Cash and demand investments, pooled	\$ 215,329	\$ 5,473,889	\$ 5,689,218	
Restricted cash held in trust, nonpooled	0	2,101,719	2,101,719	
Cash and demand investments, and restricted cash, June 30, 2024	\$ 215,329	\$ 7,575,608	\$ 7,790,937	

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 2 of 2)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste Disposal	METRA		Internal
	Fund	Fund	Total	Service Funds
Noncash transactions:				
Net pension liability	\$ 0	\$ 232,387	\$ 232,387	\$ 0
OPEB liability	\$ 0	\$ 8,505	\$ 8,505	\$ 0

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating income (loss)	\$ 56,891	\$ (3,279,079)	\$ (3,222,188)	\$ (3,190,579)
Adjustments to reconcile operating income (loss) to net cash from operating activities:				
Depreciation expense	0	1,736,471	1,736,471	155,967
(Increase) decrease in assets:				
Accounts receivable	0	(40,652)	(40,652)	(163,016)
Delinquent assessments receivable	784	0	784	0
Prepaid expenses	0	41,600	41,600	24,781
Inventories	0	12,247	12,247	0
Increase (decrease) in liabilities:				
Accounts payable	(829)	2,599	1,770	41,953
Accrued liabilities	0	117,368	117,368	284,816
Unearned event revenue	0	460,453	460,453	0
Deposits	0	279,732	279,732	0
NPL/ OPEB liability	0	213,354	213,354	0
Total adjustments	(45)	2,823,172	2,823,127	344,501
Net cash provided (used) by operating activities	\$ 56,846	\$ (455,907)	\$ (399,061)	\$ (2,846,078)

The notes to the financial statements are an integral part of this statement.

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	CUSTODIAL FUNDS		Total
	Investment	Other Custodial	Fiduciary
	Trust Fund	Funds	Funds
<u>ASSETS</u>			
Cash and demand investments, pooled	\$ 65,503,908	\$ 5,498,248	\$ 71,002,156
Cash investments, pooled	79,187,169	6,743,846	85,931,015
Cash investments, nonpooled	0	0	0
Restricted cash and demand investments held in trust, nonpooled	0	58,157	58,157
Restricted cash and demand investments for capital improvements, pooled	0	0	0
Restricted cash and demand investments for capital improvements, nonpooled	0	0	0
Restricted cash investments for capital improvements, nonpooled	0	57,625,951	57,625,951
Restricted cash investments for debt service, nonpooled	0	26,071,322	26,071,322
Receivables:			
Tax title sales contracts	0	0	0
Property taxes	0	5,267,181	5,267,181
Accounts receivable	0	0	0
Delinquent assessments	0	479,269	479,269
Assessments	0	0	0
Accrued interest	648,764	62,830	711,594
Total assets	\$ 145,339,841	\$ 101,806,804	\$ 247,146,645
<u>LIABILITIES</u>			
Accounts payable and Bond payable	\$ 0	\$ 763,044	\$ 763,044
Accrued liability	0	0	0
Due to other funds - protest tax fund	0	0	0
Due to others	0	0	0
Due to other taxing districts	0	0	0
Total liabilities	0	763,044	763,044
<u>NET POSITION</u>			
Restricted for:			
Pool participants	145,339,841	0	145,339,841
Individuals, organizations, and other governments	0	101,393,760	101,393,760
Total net position	\$ 145,339,841	\$ 101,043,760	\$ 246,383,601

The notes to the financial statements are an integral part of this statement.

**YELLOWSTONE COUNTY, MONTANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
EXTERNAL INVESTMENT TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	CUSTODIAL FUNDS	
	Investment Trust Fund	Other Custodial Funds
<u>ADDITIONS:</u>		
Contributions to pooled investments	\$790,231,784	\$ 0
Property taxes/assessments	0	69,809,550
Miscellaneous	0	425,639,348
Interest and investment income	7,138,230	21,765
Total additions	\$797,370,014	\$ 495,470,663
<u>DEDUCTIONS:</u>		
Distributions from pooled investments	(787,116,070)	0
Investment administrative expenses	(58,733)	0
Payments to outside sources	0	(431,639,893)
Total deductions	(787,174,803)	(431,639,893)
Change in net position	10,195,211	63,830,770
Net position held in trust for pool participants, July 1, 2023	135,144,630	37,562,990
Net position held in trust for pool participants, June 30, 2024	\$145,339,841	\$ 101,393,760

The notes to the financial statements are an integral part of this statement.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies

The financial statements of Yellowstone County (the County) have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity

Yellowstone County's financial statements include those separate governmental entities that are controlled or are dependent on the County. Fiduciary funds are not controlled by the County. The determination to include separate governmental entities is based on the criteria of GASB Statement No. 61. GASB Statement No. 61 defines the reporting entity as the County and those component units for which the County is financially accountable. To be financially accountable, a voting majority of the organization's board must be appointed by the County, and either a) the County must be able to impose its will, or b) the County may potentially benefit financially or be financially responsible for the organization. The County does not report any separate government entities as component units.

B. Fund Accounting

The County uses funds to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all financial activities of the general government not recorded in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds included in the basic financial statements include all trust and other custodial funds which account for assets held by the County for individuals, other governmental units and/or other funds. The investment trust fund accounts for the external portion of the County's investment pool, which is invested for County school districts, special districts, and the protest tax fund. These districts have all agreed to voluntarily participate in the investment pool. Custodial funds generally are used to account for funds being held on an interim basis on behalf of others. Such funds are custodial in nature since all assets are due to individuals or entities at some future time.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Yellowstone County does not have any component units as of June 30, 2024. Interfund activity constituting reimbursements for expenditures or expenses previously recorded in another fund, for the most part, has been removed from these statements. This avoids reporting the same expenditure or expense twice and eliminates the associated reimbursement revenue. *Governmental-activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Non-major funds are aggregated and presented in a single column. The internal service funds are aggregated in a single column on the face of the proprietary fund statement.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and the fiduciary financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues in the year for which eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred as under accrual accounting. Principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded as fund liabilities when payment is due.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Custodial funds included in the fiduciary financial statements do not involve measurement of results of operations.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

The County reports deferred revenue on its governmental funds' balance sheets. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. The County reports uncollected property tax revenues as deferred revenue for governmental funds.

Those revenues susceptible to accrual are interest revenue, grant revenues, and charges for services. Changes in the fair value of investments are recognized in revenue at the end of each year. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *road fund* accounts for the construction, maintenance, and improvements of public roads outside incorporated areas.

The *property and liability insurance fund* accounts for the collection of levied taxes used to pay property and casualty insurance and the establishment of reserves for this self-funded liability program.

The *public safety fund* accounts for the levy and expenditures of the Sheriff's Department, including the Yellowstone County Detention Facility.

The *COVID-19 fund* accounts for all resources and expenditures qualified under the American Rescue Plan Act (ARPA).

The *RSID bond fund* accounts for the resources accumulated and payments made for principal and interest on long-term debt issued for rural special improvement districts.

The *capital improvement fund* accounts for the accumulation and expenditure of resources for major capital expenditures, construction, or improvements.

The government reports the following major fund proprietary funds:

The *METRA fund* accounts for the operations of the Montana Exposition, Trade, and Recreation Arena (METRA), which reports all activities and events held in the 10,000 seat arena and other event facilities and grounds.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued

Additionally, the government reports the following fund types:

Internal service funds account for the County's self-insured health insurance plan, geographic information system, and technology services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges for property and liability insurance. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fiduciary fund types are used to account for assets held by a governmental unit in a trustee or custodial capacity for individuals, private organizations, other governmental units, and/or other funds. The County's custodial funds include cash and property tax receivables for County school districts and other County special districts. They also include property tax receivables levied by Yellowstone County on behalf of the State of Montana and the Cities of Billings, Laurel, and Broadview. Cash collections on those property tax receivables are distributed to associated taxing jurisdictions in the month subsequent to collection.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the METRA enterprise fund and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first.

E. Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the general purpose financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity

1. Cash and Demand Investments, and Cash Investments

Cash resources, to the extent available, of the individual funds are combined to form a cash pool, which is managed by the County Finance Director. The cash pool is not registered with the Securities and Exchange Commission as an investment company and is not subject to regulatory oversight. Investments of the pooled cash, which are authorized by State law, consist primarily of repurchase agreements, the State of Montana's Short Term Investment Pool (STIP), and securities of the U.S. Government, its agencies, or government sponsored entities and are carried at quoted market prices. The fair value of investments is determined annually, and is based on quoted market prices. The method used to determine the values of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of withdrawal. Bank deposits include demand deposits and overnight repurchase agreements in County banks. Interest income earned as a result of pooling and changes in the fair value of investments are distributed to the appropriate funds as designated by state law utilizing a formula based on the applicable cash balance participation of each fund. The general fund receives interest revenue from those funds not specifically designated by State law to receive interest. Government sponsored entities include: federal home loan bank, federal national mortgage association, federal home mortgage corporation, and federal farm credit bank.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2024 to support the value of shares in the pool.

The County issues warrants in payment of its obligations. Cash balances are reported net of outstanding warrants.

For purposes of the statement of cash flows, the County considers all highly liquid debt instruments with an original maturity of three months or less, including restricted cash and demand investments, as cash equivalents.

Montana Code Annotated 7-6-202 regarding "Investment of Public Money in Direct Obligations of United States" reads as follows:

(1) A local governing body may invest public money not necessary for immediate use by the county, city, or town in the following eligible securities:

(a) United States government treasury bills, notes, and bonds and in United States treasury obligations, such as state and local government series (SLGS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book-entry form with the federal reserve bank of New York; or

(c) obligations of the following agencies of the United States, subject to the limitations in subsection (2):

(i) federal home loan bank;

(ii) federal national mortgage association;

(iii) federal home mortgage corporation; and

(iv) federal farm credit bank.

(2) An investment in an agency of the United States is authorized under this section if the investment is a general obligation of the agency and has a fixed or zero-coupon rate and does not have prepayments that are based on underlying assets or collateral, including but not limited to residential or commercial mortgages, farm loans, multifamily housing loans, or student loans.

(3) The local governing body may invest in a United States government security money market fund if:

(a) the fund is sold and managed by a management-type investment company or investment trust registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 through 80a-64), as may be amended;

(b) the fund consists only of eligible securities as described in this section;

(c) the use of repurchase agreements is limited to agreements that are fully collateralized by the eligible securities, as described in this section, and the investment company or investment trust takes delivery of the collateral for any repurchase agreement, either directly or through an authorized custodian;

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity, continued

1. Cash and Demand Investments, and Cash Investments

(d) the fund is listed in a national financial publication under the category of "money market mutual funds", showing the fund's average maturity, yield, and asset size; and

(e) the fund's average maturity does not exceed 397 days.

(4) Except as provided in subsections (5) and (6), an investment authorized in this part may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

(5) An investment of the assets of a local government group self-insurance program established pursuant to 2-9-211 or 39-71-2103 in an investment authorized in this part may not have a maturity date exceeding 10 years, and the average maturity of all those authorized investments of a local government group self-insurance program may not exceed 6 years.

(6) An investment in zero-coupon United States government treasury bills, notes, and bonds purchased as a sinking fund investment for a balloon payment on qualified construction bonds described in 17-5-116(1) may have a maturity date exceeding 5 years if:

(a) the maturity date of the United States government treasury bills, notes, and bonds is on or before the date of the balloon payment; and

(b) the school district trustees provide written consent.

(7) This section may not be construed to prevent the investment of public funds under the state unified investment program established in Montana Code Annotated Title 17, chapter 6, part 2.

Montana Code Annotated 7-6-206 permits time or savings deposits and repurchase agreements with banks, savings and loans associations, or credit unions within the State.

2. Restricted Cash and Demand Investments

Restricted cash and demand investments represent resources set aside for capital improvements, advances, and debt service.

3. Receivables and Payables

All trade, special assessment, and property tax receivables are shown net of an allowance for uncollectibles. As of June 30, 2024, the allowances were as follows:

	<u>Allowance Amount</u>
Accounts receivable	\$ 3,381
Property taxes	161,900
Delinquent special assessments	13,100
Special assessments	21,200
Total uncollectible allowance	<u>\$ 199,581</u>

Activity between funds that are representative of lending/borrowing arrangements with an outstanding balance at the end of the fiscal year are referred to as "due to/from other funds" or "advances to/from other funds" in the fund financial statements. In the government-wide financial statements, "due to other taxing districts" represents funds due to Riverstone Health from the City/County health fund.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in corresponding governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity, continued

4. Inventories

In the proprietary funds, inventories are recorded at the lower of cost (first-in, first-out method) or market, and are recorded as expenses when consumed. In the governmental funds, reported inventories are recorded at average and current cost, and are recorded as expenditures when consumed.

5. Capital Assets

Capital assets, which include property, plant, and equipment, and infrastructure assets (e.g., road, bridges, sidewalks, and similar items), are reported in the governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. The governmental fund financial statements may include expenditures for minor capital assets valued between \$2,500 and \$5,000 that the County has budgeted as capital in order to provide fixed asset control of these items, however, these items are not being reported or depreciated as capital assets on the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Public domain infrastructure	50
System infrastructure	30
Vehicles	5
Office equipment	5
Computer equipment	5

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund statement of net position.

The County's collection of donated artifacts and art held at the Yellowstone County Museum are not capitalized or depreciated. During fiscal year ended June 30, 2024, there were no significant purchases or deaccession of collection items.

6. Self-Insurance Accruals

The County provides for an estimated accrual for incurred claims at year end in the Property and Liability Insurance Fund for liability claims and the Health Insurance Fund for unpaid health claims.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity, continued

7. Due to Other Taxing Districts

This account represents cash, tax receivables, and other assets held by the County for other taxing jurisdictions. Cash received by the County for the State of Montana, multi-jurisdictional service districts, and cities and towns located in Yellowstone County is distributed in the month following collection.

8. Compensated Absences

Vested or accumulated vacation and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability for the responsible governmental fund in the fund financial statements. Amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as a long-term liability in the government-wide financial statements. Vested or accumulated vacation and sick leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. The non-vested portion of sick leave is 75% of the accrued sick leave times the rate of pay.

All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

9. Long-term Obligations

In the government-wide financial statements, and proprietary fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, one item, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from property taxes and special assessments. The other items relate to Net Pension Liability, OPEB (other post-employment benefits), and leasing arrangements. These are found only on the government-wide financial statements. Both amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

11. Fund Equity

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which is effective for the County beginning in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity, continued

that can be more consistently applied and by clarifying the existing governmental fund type definitions. The five fund balance classifications, in order of constraint level, are Nondisposable, Restricted, Committed, Assigned, and Unassigned. Nondisposable can represent a constraint or an asset that is not spendable in form.

In compliance with GASB Statement No. 54, Yellowstone County adopted a Fund Balance Classification Policy. This policy states that committed fund balances will be authorized by the County Commission in a public meeting by resolution or policy. Committed fund balance may only become uncommitted by the same formal action authorized by the County Commission in a public meeting by resolution or policy. Assigned fund balance may be assigned informally by the Finance Director based on future budget expenditures after a current fund balance review has been completed. Assigned fund balance may become unassigned by the same action.

Yellowstone County's expenditure order of resource categories for all governmental funds, when restricted, committed, assigned or unassigned are available, will be as follows:

1. Restricted
2. Committed
3. Assigned
4. Unassigned

12. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, lease assets, and subscription assets net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position does not include either capitalized assets or the related debt for Rural Special Improvement Districts (RSIDs). Infrastructure improvements built and maintained through RSIDs are the financial responsibility of the benefited property owners and are not the responsibility of the County other than in a fiduciary capacity. Net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations by other governments.

13. New Accounting Pronouncements

GASB Statement No. 99, *Omnibus 2022*, includes a section that is effective for the County beginning in fiscal year 2024. This statement has requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53, and is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections*, is effective for the County beginning in fiscal year 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Accounting Standards effective in a future period:

GASB Statement No. 101, *Compensated Absences*, is effective for the County beginning in fiscal year 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 1. Summary of Significant Accounting Policies, continued

F. Assets, Liabilities, and Net Position or Equity, continued

Accounting Standards effective in a future period, continued:

GASB Statement No. 102, *Certain Risk Disclosures*, is effective for the County beginning in the fiscal year 2025. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

GASB Statement No. 103, *Financial Reporting Model Improvement*, which is effective for the County beginning in fiscal year 2026. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

The effect of adopting these Statements cannot be determined at this time.

Note 2. Reconciliation Comparative of Government-wide and Fund Financial Statements

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

A separate report has been included in the general purpose financial statements to explain the differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position.

B. Explanation of Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

A separate report has been included in the general purpose financial statements to explain the differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities.

Note 3. Stewardship, compliance, and accountability

Budgets

Budgets are adopted on a basis consistent with a modified accrual basis of accounting. Annual legal budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds.

The level of budgetary control (that is the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Individual fund budgets are the same as appropriation amounts. Unexpended appropriations lapse at the end of the year.

Budget amendments can be made at any time during the year by resolution after holding public hearings. Supplemental appropriations were made for unanticipated state and federal grants awarded during the year. There were no budget amendments made during the year that were unusual in nature for fiscal year 2024.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 4. Cash and Demand Investments, and Cash Investments

The County maintains a cash and investment pool for all funds under the control of the County Treasurer. The non-pooled investments represent those investments held for districts or other entities to be utilized for a specific purpose or capital project. The County's investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 2024. All investments meet collateral requirements specified by State Law.

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by the County or its agent in the County's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the County's name.

At year-end, the County's pooled investment balances were as follows:

	Category			Reported Amount/ Fair Value
	1	2	3	
Cash investments - U.S. Gov't agencies & Bank CDs	\$ 165,831,435	\$ 0	\$ 0	\$ 165,831,435
Cash in overnight sweep agreements	0	0	30,407,508	30,407,508
Cash on hand and demand deposits	78,644	0	1,296,429	1,375,073
Subtotal	<u>\$ 165,910,079</u>	<u>\$ 0</u>	<u>\$ 31,703,937</u>	<u>197,614,016</u>
<u>Investments Not Subject to Categories:</u>				
Short-Term Investment Pool (STIP)				<u>105,352,213</u>
Total pooled investments				<u>\$ 302,966,229</u>

At year-end, the County's non-pooled investment balances were as follows:

	Category			Reported Amount/ Fair Value
	1	2	3	
Cash investments - CD account registry service	\$ 26,071,322	\$ 0	\$ 0	\$ 26,071,322
Cash on hand and demand deposits	250,000	1,909,876	0	2,159,876
Subtotal	<u>\$ 26,321,322</u>	<u>\$ 1,909,876</u>	<u>\$ 0</u>	<u>28,231,198</u>
<u>Investments Not Subject to Categories:</u>				
Short-Term Investment Pool (STIP)				<u>57,625,951</u>
Total non-pooled investments				<u>\$ 85,857,149</u>
Total Investments				<u>\$ 388,823,378</u>

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 4. Cash and Demand Investments, and Cash Investments, continued

Along with limitations placed on investments by state law, the County minimizes custodial risk by restrictions set forth by County policy. Custodial risk is the risk that in the event of a financial institution failure, the County investments may not be returned or the County will not be able to recover the collateral securities in the possession of the outside party.

The total cash reported at June 30, 2024, is detailed as follows:

	<u>Total</u>	<u>Statement of Net Position</u>	<u>Fiduciary Net Position</u>
Cash and demand investments, pooled	\$ 137,134,794	\$ 66,132,638	\$ 71,002,156
Restricted cash and demand investments held in trust, non-pooled	2,159,876	2,101,719	58,157
Total cash and demand investments	139,294,670	68,234,357	71,060,313
Cash investments, pooled	165,831,435	79,900,420	85,931,015
Restricted cash investments for capital, non-pooled	57,625,951	0	57,625,951
Restricted cash investments for debt service, non-pooled	26,071,322	0	26,071,322
Total	<u>\$ 388,823,378</u>	<u>\$ 148,134,777</u>	<u>\$ 240,688,601</u>
Cash on hand, pooled	\$ 1,367,613		
Cash in bank deposits and other bank deposits, pooled	7,460		
Cash in bank deposits and other bank deposits, non-pooled	2,159,876		
Cash in overnight repurchase agreements, pooled	39,044,279		
Cash in Short-Term Investment Pool (STIP)	105,352,213		
Outstanding warrants, pooled	(8,636,771)		
Total cash and demand investments	139,294,670		
Cash investments, pooled	165,831,435		
Cash investments, non-pooled	83,697,273		
Total	<u>\$ 388,823,378</u>		
Cash and demand investments, and cash investments - pooled	\$ 302,966,229		
Cash and demand investments, and cash investments - non-pooled	85,857,149		
	<u>\$ 388,823,378</u>		

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 4. Cash and Demand Investments, and Cash Investments, continued

Cash on hand - represents two types of cash items: Petty cash and change funds on hand - \$52,770; Cash received after last bank deposit - \$1,296,429.

Cash in bank deposits and other bank deposits – Cash in bank deposits represent cash on deposit in local bank accounts used for pooled banking operations of the County - \$7,461; other bank deposits represent cash held in trust for other individuals in which any interest earnings are not distributed to the investment pool - \$2,159,876. The balance may be over the FDIC insured limit of \$250,000, however the funds are still collateralized by the respective bank. Monthly confirmations are received.

Cash in overnight sweep accounts – represents cash invested on a daily basis by the County's primary bank to its Government Money Market Mutual Fund sweep account. Invested funds represent the nightly balance of collected funds in the County's main depository bank account. The overnight sweep agreement has the funds re-deposited into the County's main bank account the next business day. The invested funds are backed by and/or invested in government agency debt, agency repos, Treasury repo agreements, and U.S. Treasury debt – all permissible U.S. government securities. Direct obligations of governmental entities are purchased at 100% of invested dollars, while repurchase agreement securities are backed by eligible government securities of at least 102% of the investment value. The balance may be over the FDIC insured limit of \$250,000, however the funds are still collateralized by the respective bank. Monthly confirmations are received.

Cash in Short-Term Investment Pool (STIP)

STIP is considered an external investment pool. STIP is also classified as a "2a-7 like" pool. A "2a-7-like" pool is an external investment pool that is not registered with the Securities and Exchange Commission as an investment fund but has a policy that it will and does operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. The County's investment position in STIP is determined by the pool's share price, which is dollar denominated.

STIP is not FDIC-insured or otherwise insured or guaranteed by the federal government, the State of Montana, the Montana Board of Investments or any other entity against investment losses and there is no guaranteed rate of return on funds. STIP limits concentration of credit risk exposure by limiting portfolio investment types to 3% in any issuer except for U.S. Treasury and U.S. Agency securities as well as any repurchase agreements with a financial institution. The Montana Board of Investments maintains a reserve fund to offset possible losses and limit fluctuations in STIP's valuation.

The STIP portfolio includes, but is not limited to, fixed income and variable investments including US Treasuries, US government agencies, asset backed commercial paper, certificates of deposit, and cash & cash equivalents held by custodian banks. Any investments that are fixed in nature have a maximum maturity of 397 days or less. Variable type securities have a maximum duration of two years.

Information on policies, along with investments held by STIP can be found at: <https://investmentmt.com>.

Outstanding warrants - represent issued and outstanding warrants and checks of the County and school districts.

Cash investments - represent investments held by the County Treasurer with maturity dates exceeding one day.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 4. Cash and Demand Investments, and Cash Investments, continued

At June 30, 2024 pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&P</u>	<u>Fair Value</u>
<u>Bank Certificates of Deposit</u>				
None			100% FDIC Insured	\$ 0
Total bank certificates of deposit				<u>\$ 0</u>
<u>U.S. Government Treasury Notes</u>				
None				\$ 0
Total U.S. Treasury Notes				<u>\$ 0</u>
<u>U.S. Government Agencies</u>				
Federal Farm Credit	0.53%-5.57%	10/24-04/29	AAA - AA+	\$ 56,726,372 *
Federal Home Loan Mortgage Corporation	0.55%-6.00%	02/25-10/28	AAA - AA+	20,757,787 *
Federal Home Loan Bank	0.70%-5.73%	07/24-04/29	AAA - AA+	76,327,626 *
Federal National Mortgage Association	0.65%-5.00%	10/24-12/27	AAA - AA+	12,019,650
Total U.S. government agency securities				<u>\$ 165,831,435</u>
Certificate of Deposit Account Registry Service	N/A	N/A	100% FDIC Insured	\$ 0
Short-Term Investment Pool (STIP)	5.51% (Varies)	Daily		\$ 105,352,213 *
Total cash investments, pooled				<u><u>\$ 271,183,648</u></u>

At June 30, 2024, non-pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&P</u>	<u>Fair Value</u>
<u>U.S. government agency securities</u>				
Certificate of Deposit Account Registry Service	4.00%	6/12/2025	100% FDIC Insured	\$ 26,071,322 *
Short-Term Investment Pool (STIP)	5.51% (Varies)	Daily		57,625,951 *
Restricted cash investments for capital improvements, non-pooled				<u><u>\$ 83,697,273</u></u>

* - represents 5% or more of total cash investments

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 4. Cash and Demand Investments, and Cash Investments, continued

The following represents a condensed statement of net position and changes in net position for the cash and investment pool as of June 30, 2024:

<u>Condensed Statement of Net Cash and Investment Assets</u>	
Cash and demand investments, pooled	\$ 137,134,794
Cash investments, pooled	165,831,435
Restricted cash and demand investments held in trust, nonpooled	2,159,876
Restricted cash investments for capital improvements, nonpooled	57,625,951
Restricted cash investments for debt service, nonpooled	26,071,322
Accrued interest receivable	1,510,865
Net position held in trust for all pool participants	<u><u>\$ 390,334,243</u></u>
Equity of internal pool participants	\$ 244,994,402
Equity of external pool participants	145,339,841
Total equity	<u><u>\$ 390,334,243</u></u>
<u>Condensed Statement of Changes in Net Cash and Investment Assets</u>	
Net position at July 1, 2023	\$ 309,787,669
Net changes in investments by pool participants	77,579,361
Market value adjustment of cash investments	2,967,213
Net position at June 30, 2024	<u><u>\$ 390,334,243</u></u>

Investments-Fair Value Measurement and Application (GASB 72):

The County categorizes its fair value measurements within the fair value hierarchy established by general principles, as defined under GASB 72. The hierarchy established is as follows:

Level 1 – Quoted prices for identical assets or liabilities in active markets.

Level 2 – Prices determined using inputs, other than quoted prices included within Level 1, which are observable for an asset or liability, either directly or indirectly.

Level 3 – Prices determined using unobservable inputs.

The County has the following recurring fair value measurements as of June 30, 2024:

U.S. Government Agency securities and bank CDs of \$165,831,435 are valued using quoted market prices (Level 1 inputs)

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 5. Receivables

Receivables as of year-end for the government's individual major funds; and non-major, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	MAJOR GOVERNMENTAL FUNDS							Other Nonmajor Governmental Funds	MAJOR ENTERPRISE FUNDS		Internal Service Funds	Fiduciary Funds	Total
	General	Road	Liability & Property Insurance	COVID-19	Public Safety - Sheriff	R.S.I.D. Bond Fund	Capital Improvement Fund		Refuse Disposal	METRA			
Receivables:													
Property taxes	\$ 383,032	\$ 252,555	\$ 21,663	\$ 0	\$ 282,582	\$ 0	\$ 0	\$ 488,174	\$ 0	\$ 86,849	\$ 0	\$ 5,267,181	\$ 6,782,036
Accounts	650,996	138,489	0	79,949	821,244	0	3,419	470,440	0	67,624	163,012	0	2,395,173
Leases	501,996	0	0	0	0	0	0	0	0	0	0	0	501,996
Delinquent assessments	0	0	0	0	0	1,748	0	29,464	56,005	0	0	479,269	566,486
Assessments	0	0	0	0	0	423,122	0	0	0	0	0	0	423,122
Accrued interest	401,053	0	3,301	0	45,703	500	211,908	40,044	0	23,403	73,360	711,593	1,510,865
Lease Interest	1,255	0	0	0	0	0	0	0	0	0	0	0	1,255
Gross receivables	1,938,332	391,044	24,964	79,949	1,149,529	425,370	215,327	1,028,122	56,005	177,876	236,372	6,458,043	12,180,933
Less allowances for uncollectible accounts	(41,800)	(24,500)	(2,400)	0	(30,900)	(21,500)	0	(57,300)	(8,400)	(12,781)	0	0	(199,581)
Net total receivables	\$ 1,896,532	\$ 366,544	\$ 22,564	\$ 79,949	\$ 1,118,629	\$ 403,870	\$ 215,327	\$ 970,822	\$ 47,605	\$ 165,095	\$ 236,372	\$ 6,458,043	\$ 11,981,352

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Proprietary funds report unearned revenue due to funds received for events but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* were as follows:

	Deferred Inflow of Resources
Uncollected tax revenue	\$1,387,719
Uncollected lease revenue	522,714
Total Deferred Inflow of Resources	\$1,910,433

The delinquent taxes receivable accounts represent the past five years of uncollected tax levies. The allowance for uncollectibles is estimated based on delinquent tax collection history. All net property taxes and special assessments receivables are offset by uncollected revenue in the governmental fund types.

The 2023 real property taxes and the 2023 special assessments were levied and became receivables in October 2023. The semi-annual installments were due in November 2023 and May 2024. As of December 1, 2023, and June 1, 2024, uncollected real property taxes and special assessments became delinquent and all uncollected amounts as of June 30, 2024, have been reported as uncollected revenue. Delinquent taxes become a lien on the property on June 1 and after 3 years the County may exercise the lien and take title to the property. Personal property taxes were levied throughout the year and became a receivable when levied. Personal property taxes are due 30 days from the levy date. Amounts not collected as of June 30, 2024, have been reported as uncollected revenue. There was no significant land held for resale as of June 30, 2024.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 6. Interfund Receivables, Payables and Transfers

Interfund receivables and payables

Advances from / to other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	RSID bond	\$ 204,669
General fund	RSID maintenance	58,360
		<u>\$ 263,029</u>

Interfund transfers

The County utilizes transfers to address three needs. First, all transfers from various funds to the Capital Improvement Fund provide for major construction projects and the purchase of large-value fixed assets. Second, the County transfers from the General Fund and the Public Safety – Sheriff Fund amounts to cover general obligation bond payments due within the fiscal year. Third, the County transfers undesignated funds to assist in the operations of various activities.

<u>Transfers in</u>											
	<u>MAJOR GOVERNMENTAL FUNDS</u>					<u>Other Capital Improvement Fund</u>	<u>MAJOR Nonmajor Governmental Funds</u>	<u>ENTERPRISE FUND METRA-CIP</u>	<u>Internal Service Funds</u>		<u>Total</u>
	<u>General</u>	<u>Road</u>	<u>Liability & Property Insurance</u>	<u>Public Safety - Sheriff</u>	<u>R.S.I.D. Bond Fund</u>						
Transfers out:											
General Fund	\$ 0	\$ 0	\$ 500,000	\$ 2,000,000	\$ 0	\$ 6,000,000	\$ 270,000	\$ 0	\$ 137,587	\$	8,907,587
Road Fund	0	0	0	0	0	2,125,000	27,227	0	63,271	\$	2,215,498
Public Safety - Sheriff Fund	157,229	0	0	0	0	0	676,426	0	0	\$	833,655
Nonmajor Governmental Funds	1,151,417	209,615	37,100	1,095,500	(39,746)	750,000	585,815	0	2,176,393	\$	5,966,094
Major Enterprise Fund - METRA	83,858	0	0	0	0	0	0	1,700,000	0	\$	1,783,858
Refuse Disposal Fund	75,000	0	0	0	0	0	0	0	0	\$	75,000
Total transfers	\$ 1,467,504	\$ 209,615	\$ 537,100	\$ 3,095,500	\$ (39,746)	\$ 8,875,000	\$ 1,559,468	\$ 1,700,000	\$ 2,377,251	\$	19,781,692

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 7. Capital Assets

Capital asset activity for the primary government for the year ended June 30, 2024 was as follows:

<u>Governmental-type Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 5,309,158 *	\$ 243,028	\$ 0	\$ 5,552,186
Construction in progress	9,662,557	10,535,967	(4,281,931)	15,916,594
Total capital assets, not being depreciated	<u>\$ 14,971,715</u>	<u>\$ 10,778,995</u>	<u>\$ (4,281,931)</u>	<u>\$ 21,468,780</u>
Capital Assets, Being Depreciated:				
Buildings	\$ 60,636,644 *	\$ 3,213,259	\$ 0	\$ 63,849,903
Improvements other than buildings	4,679,714	886,482	0	5,566,196
Machinery and equipment	26,039,763	5,239,093	(4,120,136)	27,158,720
Infrastructure	99,901,175	7,475,850	(14,035)	107,362,990
Intangible lease assets	1,640,662	0	0	1,640,662
Intangible subscription assets	150,014 **	123,026	0	273,040
Total assets being depreciated	<u>\$ 193,047,972</u>	<u>\$ 16,937,710</u>	<u>\$ (4,134,171)</u>	<u>\$ 205,851,511</u>
Less Accumulated Depreciation For:				
Buildings	\$ 26,932,154 *	\$ 1,687,689	\$ 0	\$ 28,619,843
Improvements other than buildings	2,469,020	253,582	0	2,722,602
Machinery and equipment	17,201,394	1,951,260	(2,179,393)	16,973,261
Infrastructure	55,123,941	5,266,178	(7,866)	60,382,253
Intangible lease assets	796,015	398,009	0	1,194,024
Intangible subscription assets	28,588 **	72,086	0	100,674
Total accumulated depreciation	<u>\$ 102,551,112</u>	<u>\$ 9,628,804</u>	<u>\$ (2,187,259)</u>	<u>\$ 109,992,657</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 90,496,860</u>	<u>\$ 7,308,906</u>	<u>\$ (1,946,912)</u>	<u>\$ 95,858,854</u>
Governmental Activities Capital Assets, Net	<u>\$ 105,468,575</u>	<u>\$ 18,087,901</u>	<u>\$ (6,228,843)</u>	<u>\$ 117,327,634</u>

* The beginning balance of land, building, and building accumulated depreciation will not match FY23's ending balance. This is due to land (\$8,000) and a fully depreciated building (\$7,000) being added in FY24 for the Sunnyside Library Museum building and land that was deeded to the County for \$1 in 1916.

** The beginning balance of intangible subscription assets (\$44,492) and amortization (\$2,471) have been adjusted to account for additional SBITA items identified in FY24.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 7. Capital Assets, continued

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Business-type Activities</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 357,388	\$ 0	\$ 0	\$ 357,388
Construction in progress	34,691	362,238	(17,298)	379,631
Total capital assets, not being depreciated	<u>\$ 392,079</u>	<u>\$ 362,238</u>	<u>\$ (17,298)</u>	<u>\$ 737,019</u>
Capital Assets, Being Depreciated:				
Buildings	\$ 56,309,013	\$ 105,785	\$ (109,115)	\$ 56,305,683
Improvements other than buildings	8,402,550	90,649	(15,729)	8,477,470
Machinery and equipment	3,573,766	335,076	(61,071)	3,847,771
Total capital assets, being depreciated	<u>\$ 68,285,329</u>	<u>\$ 531,510</u>	<u>\$ (185,915)</u>	<u>\$ 68,630,924</u>
Less Accumulated Depreciation For:				
Buildings	\$ 27,907,299	\$ 1,113,026	\$ (107,414)	\$ 28,912,911
Improvements other than buildings	3,834,079	322,026	(15,729)	4,140,376
Machinery and equipment	2,114,161	301,419	(53,130)	2,362,450
Total accumulated depreciation	<u>\$ 33,855,539</u>	<u>\$ 1,736,471</u>	<u>\$ (176,273)</u>	<u>\$ 35,415,737</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 34,429,790</u>	<u>\$ (1,204,961)</u>	<u>\$ (9,642)</u>	<u>\$ 33,215,187</u>
Business-type Activities Capital Assets, Net	<u>\$ 34,821,869</u>	<u>\$ (842,723)</u>	<u>\$ (26,940)</u>	<u>\$ 33,952,206</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities</u>	
General Government	\$ 847,575
Public Safety	1,729,553
Public Works	6,372,331
Public Health	0
Social and Economic	2,470
Culture and Recreation	50,812
Governmental Internal Service Funds	155,967
Total depreciation expense - governmental activities	<u>9,158,708</u>
<u>Business-type Activities</u>	
METRA	1,736,471
Total depreciation expense - primary government	<u>\$ 10,895,179</u>

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 8. Long-Term Debt

A. General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental-type activities. The capital assets acquired with the general obligation debt were donated to METRA, which is a business-type activity, however METRA is not responsible for servicing the debt. Debt service is the responsibility of the governmental debt service fund which receives transfers from other levied funds to service the debt.

General obligation bonds are direct obligations and pledge the full faith and credit of the County, and where a levy to repay the debt exists, it is not subject to other tax levy limits. Limited tax general obligation bonds are funded from available tax authority and have budget priority funding. Outstanding general obligation bonds are as follows:

<u>Governmental-type Activities:</u>	<u>Interest Rate</u>	<u>Amount</u>
2017 Limited Tax General Obligation Bonds – Jail Expansion & Improvements (nontaxable) 2.0% - 3.0% due July 1, 2037, payable in annual principal installments of \$395,000 to \$565,000, prepay option on or after July 1, 2027	2.00 – 3.00%	\$6,545,000
		<u>\$ 6,545,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending	<u>Governmental - type Activities</u>		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	515,000	160,800	675,800
2026	530,000	145,125	675,125
2027	550,000	128,925	678,925
2028	565,000	115,025	680,025
2029	395,000	105,425	500,425
2030-2037	3,990,000	489,548	4,479,548
Total	<u>\$ 6,545,000</u>	<u>\$ 1,144,848</u>	<u>\$ 7,689,848</u>

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 8. Long-Term Debt, continued

B. Rural Special Improvement District Bonds

The County issued no new special assessment bonds in fiscal year 2024.

Rural special improvement district bonds are payable from special assessments levied against the properties of the respective districts. The bonds are issued with specific maturity dates, but must be called and repaid earlier, at par value plus accrued interest, if the related special assessments are collected.

The County has a secondary responsibility on the special assessment bonds issued for the various rural special improvement districts (R.S.I.D.) to the extent of availability of cash in the R.S.I.D. Revolving Fund. State law provides for, and the County uses, an R.S.I.D. Revolving Fund to accumulate resources for such debt service payment. Law allows for a special property tax levy as long as the balance in this fund is less than 5% of the principal amount of outstanding R.S.I.D. bonds. No tax levy for this fund was assessed for fiscal year ended June 30, 2024. The R.S.I.D. Revolving Fund has no unfunded commitment to the R.S.I.D. bond fund as of June 30, 2024. The R.S.I.D. Revolving Fund would be committed to the R.S.I.D. Bond Fund as a result of lost revenues due to unpaid assessments from properties taken by tax title. The amount of the liability can fluctuate based on future tax deed losses, collections of penalties and interest on delinquent assessments, proceeds from unsold tax deed properties and other circumstances. The R.S.I.D. Revolving Fund, which has a fund balance of \$56,800 at June 30, 2024, is treated as a debt service fund.

The outstanding rural special improvement district bonded indebtedness of the County was as follows:

Rural Special Improvement District Number	Interest Rates	Date Issued	Final Maturity Date	Amount of Original Issue	Balance June 30, 2024
758	3.75%	05/01/07	7/1/2027	\$ 373,000	\$ 0
785	5.30%	02/01/11	8/1/2026	126,945	20,000
803	3.36%	09/20/12	8/1/2027	1,015,434	145,000
Outstanding rural special improvement district bonds, June 30, 2024					\$ 165,000

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 8. Long-Term Debt, continued

B. Rural Special Improvement District Bonds, continued

Annual debt service requirements to maturity for special assessment bonds are as follows:

Debt Service Requirements

Year Ending <u>June 30,</u>	Governmental-type Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	0	5,932	5,932
2026	10,000	5,932	15,932
2027	75,000	5,402	80,402
2028	80,000	2,688	82,688
2029	0	0	0
Total	<u>\$165,000</u>	<u>\$19,954</u>	<u>\$184,954</u>

C. Notes Payable

Notes payable are long-term obligations which are financed through the current operating budget of the respective funds.

As of June 30, 2024, the County had an outstanding balance of \$294,733 owed to Montana Board of Investments in the form of an InterCap loan. This note is payable in semi-annual principal and interest installments with a variable rate of 5.75% as of June 30, 2024 and payable over 10 years with the final payment due August 15, 2033.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 8. Long-Term Debt, continued

D. Changes in Long-Term Liabilities

The OPEB plan allows retirees to participate, as a group, at a rate that does not cover all the related costs. This results in an OPEB Liability that must be reported in the related financial statements due to the implementation of GASB Statement Nos. 75 & 85.

	Year Ended June 30, 2024				
	Beginning			Ending	Principal
	Balance	Additions	Reductions	Balance	Due Within
					One Year
<u>Governmental Activities:</u>					
General obligation bonds	\$ 7,045,000	\$ 0	\$ (500,000)	\$ 6,545,000	\$ 515,000
Special assessment debt with governmental commitment	278,000	0	(113,000)	165,000	0
Notes payable	307,452	50,264	(62,983)	294,733	66,470
Claims and judgments	800,950	0	(300,950)	500,000	500,000
Compensated absences	2,613,084	252,135	0	2,865,219	710,467
Lease liability	912,248	0	(599,338)	312,910	211,836
Subscription liability	74,956 *	89,395	(36,618)	127,733	79,383
Net pension liability	32,134,176	1,099,117	0	33,233,293	0
OPEB liability	2,320,882	241,106	0	2,561,988	0
Governmental activity long-term liabilities	<u>\$ 46,486,748</u>	<u>\$ 1,732,017</u>	<u>\$ (1,612,889)</u>	<u>\$ 46,605,876</u>	<u>\$ 2,083,156</u>
<u>Business-type Activities:</u>					
Compensated absences	216,821	0	(40,104)	176,717	44,179
Net pension liability	2,459,166	232,387	0	2,691,553	0
OPEB liability	216,178	8,505	0	224,683	0
Business-type activities long-term liabilities	<u>\$ 2,892,165</u>	<u>\$ 240,892</u>	<u>\$ (40,104)</u>	<u>\$ 3,092,953</u>	<u>\$ 44,179</u>

*Beginning balance adjusted, should have been included in FY23 chart

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 8. Long-Term Debt, continued

E. Summary of Debt Maturities

Annual debt service principal and interest payments required on outstanding debt at June 30, 2024, are as follows:

Year Ending June 30,	Type of Debt		
	General Obligation Bonds	Rural Special Improvement Bonds	Lockwood Safety Intercap Loan
2025	\$ 675,800	\$ 5,932	\$ 82,462
2026	675,125	15,932	68,189
2027	678,925	80,402	43,158
2028	680,025	82,688	44,645
2029	500,425	0	46,161
2030-2037	4,479,548	0	26,109
	<u>\$ 7,689,848</u>	<u>\$ 184,954</u>	<u>\$ 310,724</u>

Note 9. GASB Statement No. 54 Fund Balance

The Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which is effective for the County beginning in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The five fund balance classifications, in order of constraint level, are Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 9. GASB Statement No. 54 Fund Balance, continued

	MAJOR FUNDS									
	General Fund	Road Fund	Property & Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	R.S.I.D. Bond Fund	Capital Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds	
Nonspendable										
Inventory	\$ 74,668	\$ 253,536	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,640	\$ 413,844	
Prepays	97,301	0	2,427	0	21,172	0	0	3,893	\$ 124,793	
Total nonspendable fund balance	\$ 171,969	\$ 253,536	\$ 2,427	\$ 0	\$ 21,172	\$ 0	\$ 0	\$ 89,533	\$ 538,637	
Restricted										
Road	0	5,079,230	0	0	0	0	0	0	\$ 5,079,230	
Predatory animal	0	0	0	0	0	0	0	174	\$ 174	
Park	0	0	0	0	0	0	0	475,715	\$ 475,715	
Public safety - mental health	0	0	0	0	0	0	0	168,433	\$ 168,433	
Lockwood pedestrian safety	0	0	0	0	0	0	0	346,687	\$ 346,687	
Lockwood TEDD	0	0	0	0	0	0	0	668,428	\$ 668,428	
Drug forfeiture	0	0	0	0	0	0	0	320,335	\$ 320,335	
RSID maintenance	0	0	0	0	0	0	0	7,767,496	\$ 7,767,496	
Junk vehicle	0	0	0	0	0	0	0	79,906	\$ 79,906	
DUI task force/highway traffic safety	0	0	0	0	0	0	0	38,696	\$ 38,696	
RSID revolving	0	0	0	0	0	0	0	56,800	\$ 56,800	
RSID bond	0	0	0	0	0	204,165	0	0	\$ 204,165	
Total restricted fund balance	\$ 0	\$ 5,079,230	\$ 0	\$ 0	\$ 0	\$ 204,165	\$ 0	\$ 9,922,670	\$ 15,206,065	
Committed										
Bridge	0	0	0	0	0	0	0	810,073	\$ 810,073	
Weed	0	0	0	0	0	0	0	164,048	\$ 164,048	
Liability & property insurance	0	0	592,777	0	0	0	0	0	\$ 592,777	
Health services	0	0	0	0	0	0	0	(1,782)	\$ (1,782)	
Mental health fund	172,344	0	0	0	0	0	0	0	\$ 172,344	
Extension service	0	0	0	0	0	0	0	142,022	\$ 142,022	
Public safety	0	0	0	0	8,738,832	0	0	0	\$ 8,738,832	
County attorney	0	0	0	0	0	0	0	2,501,771	\$ 2,501,771	
Museum	0	0	0	0	0	0	0	355,622	\$ 355,622	
Youth services	0	0	0	0	0	0	0	1,043,088	\$ 1,043,088	
Total committed fund balance	\$ 172,344	\$ 0	\$ 592,777	\$ 0	\$ 8,738,832	\$ 0	\$ 0	\$ 5,014,842	\$ 14,518,795	

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 9. GASB Statement No. 54 Fund Balance, continued

	MAJOR FUNDS								
	General Fund	Road Fund	Property & Liability Insurance Fund	COVID-19 Fund	Public Safety Fund	R.S.I.D. Bond Fund	Capital Improvement Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assigned									
Use of reserves	3,165,444	0	333,126	0	2,372,850	0	14,877,850	3,175,846	\$ 23,925,116
Blight	219,153	0	0	0	0	0	0	0	\$ 219,153
Record preservation	189,250	0	0	0	0	0	0	0	\$ 189,250
PILT	0	0	0	0	0	0	0	448,621	\$ 448,621
Capital improvement	0	0	0	0	0	0	34,467,369	0	\$ 34,467,369
Total assigned fund balance	\$ 3,573,847	\$ 0	\$ 333,126	\$ 0	\$ 2,372,850	\$ 0	\$ 49,345,219	\$ 3,624,467	\$ 59,249,509
Unassigned									
General fund	9,282,762	0	0	0	0	0	0	0	\$ 9,282,762
Total unassigned fund balance	\$ 9,282,762	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,282,762
Total Fund Balance	\$ 13,200,922	\$ 5,332,766	\$ 928,330	\$ 0	\$ 11,132,854	\$ 204,165	\$ 49,345,219	\$ 18,651,512	\$ 98,795,768

Non-spendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or limited due to legal or contractual restrictions.

Restricted fund balance classification includes constraints placed on the use of resources that are legally enforceable by an external party. External parties include creditors, grantors, contributors, and laws/regulations of other governments.

Committed fund balance classifications include constraints placed on the use of resources that are imposed by formal action of the government's highest level of decision-making authority.

Assigned fund balance classifications include constraints placed on the use of resources that are imposed by the government's intent to be used for a specific purpose and the intent to spend down fund balance to fund the next year's projected deficit spending (if this exists).

Unassigned fund balance classifications include spendable amounts that have not been Restricted, Committed or Assigned to a specific purpose within the General Fund.

Revenue sources for the major special revenue funds:

Road Fund – Real and personal property taxes, road permits, intergovernmental revenue, charge for services, other income including sale of fixed assets and transfers in.

Property & Liability Insurance Fund - Real and personal property taxes, charge for services, refund reimbursement, other income including interest revenue and transfers in.

Public Safety Fund - Real and personal property taxes, permits and licenses, intergovernmental revenue including grant revenues, charge for services, other income including sale of fixed assets and transfers in.

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 10. Risk Management

The County faces a considerable number of risks of loss, including a) damage to and loss of property and contents, b) employee torts, c) professional liability, i.e. errors and omissions, d) environmental damage, e) workers' compensation, i.e. employee injuries, and f) medical insurance costs of employees. A variety of methods is used to manage these risks.

Liability and Property Insurance

The County is self-insured on liability and property claims. As of year-end, the County has reserved \$500,000 for outstanding liability claims. Reinsurance for liability claims is purchased from a third-party risk retention group. Coverage history is as follows:

	<u>Deductible</u>	<u>Limit per occurrence</u>	<u>Annual aggregate</u>
Claims outstanding prior to October 1990	No coverage	No coverage	No coverage
October 4, 1990 to October 4, 1998	\$ 250,000	\$ 1,500,000	\$ 3,000,000
October 4, 1998 to October 4, 2002	\$ 100,000	\$ 1,500,000	\$ 3,000,000
October 4, 2002 to October 4, 2003	\$ 200,000	\$ 1,500,000	\$ 3,000,000
October 4, 2003 to October 4, 2004	\$ 250,000	\$ 1,500,000	\$ 3,000,000
October 4, 2004 to January 4, 2005	\$ 500,000	\$ 1,500,000	\$ 3,000,000
January 4, 2005 to June 30, 2020	\$ 250,000	\$ 1,500,000	\$ 3,000,000
July 1, 2020 to June 30, 2024	\$ 250,000	\$ 1,500,000	\$ 5,000,000

County buildings and their contents are covered by a blanket property and casualty insurance policy of \$267,343,000 with a \$500,000 deductible for wind/hail coverage and \$100,000 for all other occurrences. The County at June 30, 2024, had a fund balance in its Property and Liability Insurance Fund totaling \$928,330. The County carries \$6,000,000 of museum collection and temporary loan insurance coverage for artifacts and art held at the Yellowstone County Museum.

Liability insurance is covered under Montana Association of Counties and commences at \$250,000 of liability. The County did not have any claims in fiscal year 2024 that exceeded the \$250,000 threshold.

Workers' Compensation

The County converted from MACo to the Montana State Fund's Workers' Compensation plan as of October 1, 2016. Montana State Fund is backed by the citizens of Montana and the policyholders of the Fund. The County pays monthly premiums for its workers' compensation coverage.

Financial statements for the Montana State Fund are available online and are located in Helena, Montana.

Employee health insurance is discussed in note 11B.

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 11. Employee Benefits

A. Compensated Absences

All full-time County employees accumulate vacation and sick leave hours for later use or for payment upon termination, death, or retirement. Employees earn annual vacation leave at the rate of 15 days per year for the first 10 years of employment up to a maximum of 24 days per year after 20 years. There is no requirement that annual vacation leave be taken, but the maximum permissible accumulation is twice the current annualized rate as of December 31 of each year. At termination employees are paid for any accumulated annual vacation leave.

Employees earn sick leave at the rate of 12 days per year. There is no limit on the accumulation of sick leave. At termination employees are paid for 25% of accumulated sick leave. The liability for vested accumulated annual vacation and sick leave at June 30, 2024, is \$3,041,396. The unvested 75% of accumulated sick pay benefits, which totaled \$2,841,785 at June 30, 2024, has not been recorded as a liability.

B. Health Insurance

The County has a self-funded health care benefit plan for its employees. The County has contracted with a private insurance company to provide the aggregate stop loss coverage and claims processing. The County contributes a monthly amount for each full-time employee for health and dental insurance benefits. Employees may elect to include coverage of their dependents at the employees' expense. Revenues to the plan from the various funds and employees are recorded as health insurance premiums in the Health Insurance Fund, an internal service fund. The fund records health care costs as expenses when claims are incurred. The fund establishes claims liabilities, including incurred but not reported (IBNR) claims based on the estimated ultimate cost of settling the claims (including the effects of inflation and other societal and economic factors), using past experience adjusted for current trends and any other factors that modify past experience. Claims liabilities include only specific, incremental claim adjustment expenses. The liability recorded for the IBNR is \$900,000 for FY24.

Following is a summary of the changes in the balance of claim liabilities during the last three fiscal years:

Fiscal Year	Claims paid, net of expected reimbursements	IBNR Estimate at fiscal-year end	Total estimated claims
2021-2022	\$7,517,578	\$750,000	\$8,267,578
2022-2023	\$8,882,055	\$604,110	\$9,486,165
2023-2024	\$10,084,510	\$900,000	\$10,984,510

Yellowstone County carries specific stop loss insurance of \$350,000 per claim on a claims incurred basis. There were 3 claims that exceeded the specific stop loss level for fiscal year 2024. Effective in fiscal year 2003, the County elected to utilize the permissive medical levy. This levy may be utilized to fund medical inflation costs of the employer. The permissive medical levy transferred \$2,176,393 to the health insurance fund in fiscal year 2024.

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 11. Employee Benefits, continued

B. Health Insurance, continued

Results of operations for fiscal year ended:

	June 30, 2024	June 30, 2023
Health insurance premiums	\$ 7,924,434	\$ 7,652,177
Health claims	(10,319,638)	(9,094,593)
Administrative expenses	(340,416)	(419,427)
Interest revenue	835,246	377,981
Interfund transfer in	2,176,393	2,174,663
Net income (loss)	276,019	690,801
Net position, beginning of fiscal year	14,714,268	14,023,467
Net position, end of fiscal year	\$ 14,990,287	\$ 14,714,268

In addition to providing health benefits for existing employees, the County also allows retired employees under the age of 65 and COBRA (1985 Consolidated Omnibus Budget Reconciliation Act) employees, and their families, and dependents of retirees 65 and older (a spouse under 65 or a child or children) to participate in the plan at the former employee's expense. As of June 30, 2024, there are 22 former employees and dependents covered under the health plan. As of January 1, 2018 County retirees eligible for Medicare were discontinued from the County plan, with no future option to re-enroll.

The County also allows participation in the plan for employees and dependents of Riverstone Health Department and the Big Sky Economic Development. For FY24, employees of Riverstone Health Department and Big Sky Economic Development pay premiums at the same County rates plus a 2% of premium administrative fee per month per employee. The economic impact of the extension of benefits to these other participating entities and former employees cannot be separated from the County's cost to cover active employees.

Premiums for both employee coverage and retiree coverage did not increase for fiscal year 2024, but will increase 3% for fiscal year 2025.

C. Life Insurance and Long-Term Disability

All County employees covered by health insurance are also covered by life insurance. The County also covers permanent part-time employees that do not elect health insurance. The County pays the cost of life insurance for coverage at 100% of the prior year's salary rounded to the highest \$1,000. All full-time employees are covered to a maximum of \$50,000. Supplemental life insurance is optionally available at the employee's cost up to three times the employee's employer paid coverage. The County has contracted with a private insurance carrier to provide the life insurance coverage.

The County pays for third-party long-term disability insurance at an insured level of 60% of monthly pre-disability base pay for employees. The County also provides short-term disability at an insured level of 60% of monthly pre-disability base with a maximum of \$1,500 per week of benefits paid after the seven-day waiting period is met and with a maximum duration of 25 weeks when long-term disability commences. Eligibility for long-term is the same as life insurance eligibility. To be eligible for short-term disability, the employee must be working 40 hours per week.

D. Deferred Compensation Plans

The County offers its employees various deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all County employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The County has consolidated into one deferred compensation plan that allows several investment options. The choice of plan and investment options is made by the employee. Plan assets are maintained in an exclusive trust for the benefit of participants and their beneficiaries. Accordingly, plan assets are not reported in the County's financial statements.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 11. Employee Benefits, continued

E. Other Post-Employment Benefits (OPEB)

As required by Governmental Accounting Standards Board (GASB) Statement No. 75 Other Post-Employment Benefits, the County has calculated and included a post-employment benefit liability in 2024.

1. Plan Description

As required by State law (MCA 2-18-704), the County allows its retiring employees with at least five years of service and who are at least 50 years of age, along with their eligible spouses and dependents, the option to continue participation in the County's group health insurance plan until the retiree becomes eligible for Medicare coverage. This option creates a defined benefit other post-employment benefits plan (OPEB) since retirees are typically older than the average age of active plan participants and therefore receive a benefit of lower insurance rates. The OPEB plan is a single employer defined benefit plan administered by a third party. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The County covers OPEB costs when they come due, on a pay-as-you-go basis.

2. Funding Policy

The County provides no direct subsidy to the health insurance premiums for retirees. Retirees pay for the entire cost of the health insurance premium. Eligible retired employees must be under the age of 65, including former full-time and certain other employees. As of June 2024 there are 22 retirees and/or survivors enrolled for the employer's sponsored health insurance plan. In 2024, retirees contributed \$147,256 towards the cost of the County's annual premium. A trust fund for future liabilities has not been established.

3. Benefits Provided

The OPEB plan provides healthcare insurance benefits for retirees, eligible spouses and dependents as defined in MCA 2-18-704. Eligible retirees are required to pay the full amount of their health insurance premiums.

4. Employees Covered by Benefit Terms

As of July 1, 2022 the following employees were covered:

Inactive employees or beneficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	441
	<hr/>
	452

5. Total OPEB liability

The County's total OPEB liability of \$2,537,060 was measured as of July 1, 2022, and was determined by an actuarial valuation as of July 1, 2022 for reporting as of June 30, 2024.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 11. Employee Benefits, continued

E. Other Post-Employment Benefits (OPEB), continued

Accrued liability (Total OPEB Liability)	July 1, 2022
1. Split by implicit rate liability vs direct subsidy liability	
a. Implicit rate liability	\$ 2,537,060
b. Direct subsidized liability	0
c. Total	<u>\$ 2,537,060</u>
2. Split by status	
a. Actives	\$ 2,231,448
b. Retirees and beneficiaries	305,612
c. Total	<u>\$ 2,537,060</u>

6. Actuarial assumptions and other inputs

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
20-Year Municipal Bond Yield	3.80%
Salary increases	Service graded table
Discount rate	3.80%
Medical cost trend rates	6.5% as of July 1, 2022 grading to 5.00% over 6 years then to 4.00% over the next 48 years
Dental cost trend rates	N/A

Since the Plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year AA-rated Municipal Bond Yield. Mortality rates were based on the PUB-2010 Public Retirement Plans Headcount- Weighted Mortality Tables with MP-2021 Generational Improvement Scale.

The withdrawal and retirement assumptions used in the July 1, 2022 Actuarial Valuation (June 30, 2024 report) were similarly based on the MPERA experience study for general and safety employees. The most recent six-year experience studies were completed in 2016.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 11. Employee Benefits, continued

7. Changes in the total OPEB liability

	Total OPEB Liability
Balance at June 30, 2023	<u>\$ 2,537,060</u>
Changes for the year:	
Service cost	264,909
Interest	104,225
Differences between expected and actual experience	0
Assumption changes	0
Benefit payments	<u>(119,523)</u>
Net changes	249,611
Balance at June 30, 2024	<u><u>\$ 2,786,671</u></u>

Changes in assumptions and other inputs reflect the current discount rate of 3.80%. The covered-employee payroll for the reporting period is \$24,886,776. The total OPEB liability as a percentage of covered-employee payroll is 11% for the reporting period.

8. Sensitivity of the total OPEB liability to changes in the discount rate

The following represents the total OPEB liability reported by the County, as well as how that liability would change if the discount rate used to calculate the OPEB liability was decreased or increased by 1 percent:

	1% Decrease 2.80%	Discount Rate 3.80%	1% Increase 4.80%
Total OPEB liability	<u>\$ 3,014,315</u>	<u>\$ 2,786,671</u>	<u>\$ 2,576,102</u>

9. Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability reported by the County, as well as how that liability would change if the healthcare trend rate used in projecting benefit payments was to decrease or increase by 1 percent:

	1% Decrease	Healthcare Trend Rate	1% Increase
Total OPEB liability	<u>\$ 2,450,212</u>	<u>\$ 2,786,671</u>	<u>\$ 3,187,504</u>
Medical Trend Rate	5.25% decreasing to 5.00% then 4.00%	6.25% decreasing to 5.00% then 4.00%	7.25% decreasing to to 5.00% then 4.00%
Dental Trend Rate	N/A	N/A	N/A

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 11. Employee Benefits, continued

10. OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended June 30, 2024, the County recognized OPEB expense of \$89,458. The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions	\$ 142,816	\$ 0
Assumption Changes	0	623,451
Liability Gains	0	255,320
Total	\$ 142,816	\$ 878,771

Future recognition of deferred flows in OPEB expense:

Year ended June 30:	
2025	\$ (279,676)
2026	\$ (279,674)
2027	\$ (159,713)
2028	\$ (159,708)
2029	\$ 0
Thereafter	\$ 0

11. Projected Benefit Payments

Year Beginning July 1 and Ending June 30 of the Following Year	Implicit Subsidy Only Payments	Subsidized Payments*	Total Projected Net Payments
2023	\$ 142,816	\$ 0	\$ 142,816
2024	\$ 153,952	\$ 0	\$ 153,952
2025	\$ 179,883	\$ 0	\$ 179,883
2026	\$ 174,886	\$ 0	\$ 174,886
2027-2031	\$ 1,113,465	\$ 0	\$ 1,113,465
2032-2036	\$ 1,384,137	\$ 0	\$ 1,384,137
2037-2041	\$ 1,345,834	\$ 0	\$ 1,345,834
2042-2046	\$ 1,413,271	\$ 0	\$ 1,413,271
Thereafter	\$ 4,750,588	\$ 0	\$ 4,750,588

*Yellowstone County does not pay any subsidized benefits (e.g. implicit only).

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 12. Pension and Retirement Fund Commitments

Public Employees' Retirement System (PERS)

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2023 measurement date for the 2024 reporting.

A. Summary of Significant Accounting Policies

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all Generally Accepted Accounting Principles (GAAP) by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

B. General Information about the Pension Plan

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

C. Benefits Provided

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

1. Service retirement

Hired prior to July 1, 2011:	Age 60, 5 years of membership service; Age 65, regardless of membership service; or Any age, 30 years of membership service.
Hired on or after July 1, 2011:	Age 65, 5 years of membership service; Age 70, regardless of membership service.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

C. Benefits Provided, continued

2. Early Retirement

Hired prior to July 1, 2011:	Age 50, 5 years of membership service; or Any age, 25 years of membership service.
Hired on or after July 1, 2011:	Age 55, 5 years of service.

3. Second Retirement (requires returning to PERS-covered employer or PERS service)

- a. Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - i. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
 - ii. No service credit for second employment;
 - iii. Start the same benefit amount the month following termination; and
 - iv. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- b. Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - i. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - ii. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- c. Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - i. The same retirement as prior to the return to service;
 - ii. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - iii. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

4. Member's highest average compensation (HAC)

Hired prior to July 1, 2011 – highest average compensation during any consecutive 36 months;
Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

5. Compensation Cap

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

6. Monthly benefit formula

- a. Members hired prior to July 1, 2011:
 - i. Less than 25 years of membership service:
1.785% of HAC per year of service credit;
 - ii. 25 years of membership service or more:
2% of HAC per year of service credit.
- b. Members hired on or after July 1, 2011:
 - i. Less than 10 years of membership service:
1.5% of HAC per year of service credit;
 - ii. 10 years or more, but less than 30 years of membership service:
1.785% of HAC per year of service credit;
 - iii. 30 years or more of membership service:
2% of HAC per year of service credit.

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

C. Benefits Provided, continued

7. Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, **inclusive** of all other adjustments to the member's benefit.

- a. 3.0% for members hired **prior to** July 1, 2007
- b. 1.5% for members hired between July 1, 2007 and June 30, 2013
- c. Members hired on or after July 1, 2013:
 - i. 1.5% for each year PERS is funded at or above 90%;
 - ii. 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - iii. 0% whenever the amortization period for PERS is 40 years or more.

D. Contributions

The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

1.Special Funding

The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as *special funding*. Those employers who received *special funding* are all participating employers.

2. Not Special Funding

Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired <7/01/11	Hired >7/01/11	Employer	Employer	State	Employer	State
2024	7.9%	7.9%	9.170%	9.070%	0.100%	8.800%	0.370%
2023	7.9%	7.9%	9.070%	8.970%	0.100%	8.700%	0.370%
2022	7.9%	7.9%	8.970%	8.870%	0.100%	8.600%	0.370%
2021	7.9%	7.9%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.9%	7.9%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.9%	7.9%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.9%	7.9%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.9%	7.9%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.9%	7.9%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.9%	7.9%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.9%	7.9%	8.170%	8.070%	0.100%	7.800%	0.370%
2012-2013	6.9%	7.9%	7.170%	7.070%	0.100%	6.800%	0.370%
2010-2011	6.9%		7.170%	7.070%	0.100%	6.800%	0.370%
2008-2009	6.9%		7.035%	6.935%	0.100%	6.800%	0.235%
2000-2007	6.9%		6.900%	6.800%	0.100%	6.800%	0.100%

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

D. Contributions, continued

3. Member Contributions

a. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

4. Employer contributions to the system

a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.

b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

c. The portion of employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

5. Non Employer Contributions

a. Special Funding:

- i. The State contributed 0.1% of members' compensation on behalf of local government entities.
- ii. The State contributed 0.37% of members' compensation on behalf of school district entities.
- iii. The state contributed a Statutory Appropriation from the General Fund of \$34,979,900.

E. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end. The basis for the TPL as of June 30, 2023, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2023.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the State of Montana's NPL for June 30, 2023, and 2022, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

E. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

As of measurement date	Net Pension Liability as of 6/30/2023	Net Pension Liability as of 6/30/2022	Percent of Collective NPL as of 6/30/2023	Percent of Collective NPL as of 6/30/2022	Change in Percent of Collective NPL
YELLOWSTONE COUNTY Proportionate Share	\$ 22,211,605	\$ 21,397,574	0.910180%	0.899857%	0.010323%
State of Montana Proportionate Share associated with the Employer	\$ 6,141,430	\$ 6,392,110	0.251661%	0.268815%	(0.017154)%
Total	\$ 28,353,035	\$ 27,789,684	1.161841%	1.168672%	(0.006831)%

Changes in actuarial assumptions and methods:

- There have been no changes to the assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

Changes in benefit terms:

- There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share:

- There were no changes to the Plan between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

F. Pension Expense

At June 30, 2023, the employer recognized a Pension Expense of \$2,027,539 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$576,157 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

F. Pension Expense, continued

As of measurement date	Pension Expense as of 6/30/2023	Pension Expense as of 6/30/2022
YELLOWSTONE COUNTY's Proportionate Share	\$ 2,027,539	\$ 2,187,397
State of Montana Proportionate Share associated with the Employer	576,157	662,546
Total	\$ 2,603,696	\$ 2,849,943

G. Recognition of Deferred Inflows and Outflows

At June 30, 2023 (measurement date), the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 884,650	\$ 0
Projected Investment Earnings vs. Actual Investment Earnings	56,356	0
Changes in Assumptions	0	792,234
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	505,883	0
Employer Contributions Subsequent to the Measurement Date	1,667,654	
Total	\$ 3,114,543	\$ 792,234
<i>Yellowstone County reported \$1,667,654 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.</i>		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in Pension Expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2024	\$ (179,967)
2025	\$ (343,970)
2026	\$ 1,313,406
2027	\$ (134,814)
Thereafter	\$ 0

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

H. Actuarial Assumptions

The total pension liability as of June 30, 2023, was determined on the results of an actuarial evaluation date of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 4.80%
Post Retirement Increases	
1. Guaranteed Annual Benefit Adjustment (GABA) each January	
• After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefits.	
• Members hired prior to July 1, 2007	3.0%
• Members hired between July 1, 2007 & June 30, 2013	1.5%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.5%
• The 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%	
• 0% whenever the amortization period for PERS is 40 years or more	0%
Mortality:	
• Active Participants	PUB-2010 General Amount Weighted Employer Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Disable Retirees	PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females.

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

<ul style="list-style-type: none"> • Contingent Survivors 	PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.
<ul style="list-style-type: none"> • Healthy Retirees 	PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation were developed in the five-year experience study for the period ending 2021. However, the current long-term rate of return is based on analysis in the experience study, without consideration for the administrative expenses analysis shown in the experience study.

I. Discount Rate

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under Montana Code Annotated. The State contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. A municipal bond rate was not incorporated in the discount rate.

J. Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2023, is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

J. Target Allocations, continued

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100%	

K. Sensitivity of the proportionate share of the NPL to changes in the discount rate

The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.30%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
Employer's Net Pension Liability	\$ 32,084,581	\$ 22,211,605	\$ 13,929,059

L. PERS Disclosure for the defined contribution plan

Yellowstone County contributed to the state of Montana Public Employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined benefit* and *defined contribution* retirement plans.

Member and employer contribution rates are specified by state law and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The state Legislature has the authority to establish and amend contribution rates.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2023, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the *defined contribution* plan. Plan level non-vested forfeitures for the 348 employers that have participants in the PERS-DCRP totaled \$1,409,309.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

M. Pension plan fiduciary net position

The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Annual Comprehensive Financial Report (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/about/annualreports1/annualreports>.

Sheriff's Retirement System

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers are required to recognize and report certain amounts associated with participation in the Sheriff's Retirement System (the Plan). This includes the proportionate share of the collective Net Pension Liability (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent pension plans. This report provides information for employers who are using June 30, 2023 measurement date for the 2024 reporting.

A. Summary of Significant Accounting Policies

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the Net Pension Liability (NPL); Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all Generally Accepted Accounting Principles (GAAP) by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

B. General Information about the Pension Plan

1. Plan Description

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974 and governed by Title 19, chapters 2 & 7, Montana Code Annotated (MCA). This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature.

2. Benefits provided

SRS provides, retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

a. Service retirement and monthly benefit formula

- i. Members hired prior to July 1, 2023: 20 years of membership service, regardless of age.
- ii. Members hired on or after July 1, 2023: 20 years of membership service at age 50.
- iii. 2.5% of HAC x years of service credit.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

B. General Information about the Pension Plan, continued

b. Early Retirement

- i. Age 50 with 5 years of membership service.
- ii. This benefit calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 50 or the attainment of 20 years of service credit.
- iii. This benefit is calculated using HAC and service credit at early retirement and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

c. Second Retirement

Applies to retirement system members re-employed in a SRS position on or after July 1, 2017:

- i. If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - is not awarded service credit for the period of re-employment;
 - is refunded the accumulated contributions associated with the period of re-employment;
 - starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - does not accrue post-retirement benefit adjustments during the term of re-employment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- ii. If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - is awarded service credit for the period of re-employment;
 - starting the first month following termination of service, receives:
 - the same retirement benefit previously paid to the member; and
 - a second retirement benefit for the period of re-employment calculated based on the laws in effect as of the member's rehire date; and
 - does not accrue post-retirement benefit adjustments during the term of re-employment but receives a GABA:
 - on the initial retirement benefit in January immediately following second retirement, and
 - on the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- iii. A member who returns to covered service is not eligible for a disability benefit.

3. Member's compensation period used in benefit calculation

- a. HAC = Highest Average Compensation
- b. Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- c. Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

4. Compensation Cap

- a. Hired on or after July 1, 2013: 110% annual cap on compensation considered as part of a member's HAC.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

B. General Information about the Pension Plan, continued

5. Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made January 1 each year equal to:

- a. 3.0% for members hired **prior to** July 1, 2007
- b. 1.5% for members hired **on or after** July 1, 2007

C. Contributions

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. Member and employer contribution rates are shown in the table below.

Fiscal Year	Member	Employer
2018 - 2024	10.495%	13.115%
2010 - 2017	9.245%	10.115%
2008 - 2009	9.245%	9.825%
1998 - 2007	9.245%	9.535%

For reporting date June 30, 2025: During the 2023 Legislative session, House Bill 569 was signed into law which states that an actuarially determined contribution will be developed and contributed beginning fiscal year end 2025. The new policy will use a layered amortization approach with a 25-year closed amortization period for the legacy unfunded liability and 10-year closed amortization period for contemporary unfunded liabilities for SRS. For July 1, 2024 and after, contribution rates are actuarially determined beginning with the June 30, 2023 actuarial valuation and applying to the year beginning July 1, 2024 and ending June 30, 2025. For July 1, 2024 through June 30, 2025, the contribution rate will be 12.074%. This rate may not exceed last year's statutory rate of 13.115% by more than the statutory rate increase limit of 0.500%. This is a change in actuarial methods.

For reporting date June 30, 2025: House Bill 569 also provides a one-time appropriation of general fund dollars to the SRS of \$26.8 million.

D. Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end. The basis for the TPL as of June 30, 2023, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2023.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's NPL for June 30, 2023, and 2022, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer contributions during the measurement period.

The employer recorded a liability of \$	13,713,241
and the employer's proportionate share was	9.3292%

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

D. Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued

As of measurement date	Net Pension Liability as of 6/30/2023	Net Pension Liability as of 6/30/2022	Percent of Collective NPL as of 6/30/2023	Percent of Collective NPL as of 6/30/2022	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 13,713,241	\$ 13,195,768	9.3292%	9.6373%	(0.3082)%
Total	\$ 13,713,241	\$ 13,195,768	9.3292%	9.6373%	(0.3082)%

Changes in actuarial assumptions and methods:

There have been no changes to the actuarial assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

Changes in benefit terms: The change in benefit terms since the previous measurement date:

- Effective July 1, 2023, the retirement eligibility criteria for new hires first entering the system on or after July 1, 2023, changes from 20 years of service at any age to age 50 and 20 years of service. This change had no impact on the TPL.

Changes in proportionate share:

There were no changes to the Plan between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

At June 30, 2023 measurement date, the employer recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2023	Pension Expense as of 6/30/2022
Employer's Proportionate Share	\$ 2,845,589	\$ 2,327,987
Total	\$ 2,845,589	\$ 2,327,987

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

E. Recognition of Deferred Inflows and Outflows

At June 30, 2023, the employer reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

As of measurement date	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 2,167,445	\$ 0
Projected Investment Earnings vs. Actual Investment Earnings	97,430	0
Changes in Assumptions	1,104,943	205,107
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	242,714
Employer Contributions Subsequent to the Measurement Date	1,375,270	
Total	\$ 4,745,088	\$ 447,821
<i>Yellowstone County reported \$1,667,654 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.</i>		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in Pension Expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2024	\$ 1,451,274
2025	\$ 650,735
2026	\$ 920,529
2027	\$ (100,542)
Thereafter	\$ 0

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

F. Actuarial Assumptions

The total pension liability in the June 30, 2023, was determined by an actuarial evaluation date of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of admin expense)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	1.0% to 6.4%
Post Retirement Increases	
Guaranteed Annual Benefit Adjustment (GABA)	
• Requires 12 full months of retirement before GABA will be made	
• Members prior to July 1, 2007	3.00%
• Members hired on or after July 1, 2007	1.50%
Mortality:	
• Active Participant	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Healthy Retiree	PUB-2010 Safety Amount Weighted Healthy Retiree Mortality table projected to 2021 set forward one year and adjusted 105% for males. Projected generationally using MP-2021.
• Contingent Survivor	PUB-2010 Safety Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. Projected generationally using MP-2021.
• Disable Retiree	PUB-2010 Safety Amount Weighted Disabled Retiree Mortality table projected to 2021, set forward one year for males.

The actuarial assumptions and methods utilized in the June 30, 2023 valuation, were developed in the five-year experience study for the period ending June 30, 2021. However, the current long-term rate of return is based on analysis in the experience study, without consideration for the administrative expenses analysis shown in the experience study.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

G. Discount Rate

The discount rate used to measure the TPL was 7.30%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

H. Target Allocations

The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2023 is based on analysis in the experience study report dated May 2, 2022, without consideration for the administrative expense analysis shown in the experience study. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash	3.0%	(0.33%)
Domestic Equity	30.0%	5.90%
International Equity	17.0%	7.14%
Private Investments	15.0%	9.13%
Real Assets	5.0%	4.03%
Real Estate	9.0%	5.41%
Core Fixed Income	15.0%	1.14%
Non-Core Fixed Income	6.0%	3.02%
Total	100%	

I. Sensitivity of the proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's sensitivity of the NPL to the discount rate in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.30%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

As of measurement date	1.0% Decrease (6.30%)	Current Discount Rate	1.0% Increase (8.30%)
Net Pension Liability	\$ 22,276,932	\$ 13,713,241	\$ 6,744,439

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 12. Pension and Retirement Fund Commitments, continued

J. Pension plan fiduciary net position

The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan's fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/about/annualreports1/annualreports>.

Note 13. Contingent Liabilities and Commitments

Pending Litigation

There are a number of lawsuits pending. However, management estimates that the potential claims against the County from such litigation would not threaten the County's political existence or exceed the County's ability to pay. The accrued liability established in the Property and Liability Insurance Fund of \$500,000 is considered to be adequate for potential settlements and litigation costs. The County considers the other known legal actions, for which no reserve has been determined, to be of nominal financial impact.

Grants

The County has Federal and State grants for specific purposes that are subject to annual audits and other periodic reviews by grantor agencies. Such reviews could result in requests for reimbursement by grantor agencies for costs, which may be disallowed as appropriate expenses under the grant terms. The County believes disallowances, if any, will not be material.

Note 14. Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are **not** reported as liabilities in the accompanying general purpose financial statements.

Between July 1, 1978 and June 30, 2024 there were twenty-one series of industrial revenue bonds issued. The aggregate principal amount outstanding for the five remaining series issued after July 1, 1997 was \$11,635,940 as of June 30, 2024.

Note 15. Related Organization

The County is responsible for appointing the members of the governing board of the Big Sky Economic Development (the Organization) however; the County is not able to impose its will on the Organization. Nor is there a potential for the Organization to provide specific financial benefits to, or impose specific financial burdens on, the County. As a result, the Big Sky Economic Development is considered a related organization, and not a component unit of the County.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 16. Leases

Lessee Disclosures

The County is the lessee in a material lease as of June 30, 2024. It covers 17,395 square feet of administrative office space on the third floor of the Stillwater Building located at 316 N 26th Street in downtown Billings, MT. In general, the County is subject to an approximate 3% escalation of rent and CAM charges each year. This lease began in May 2018 and has a primary term of seven years with a County option for an additional three years at the end of the term. The County may expand the space in use with notice to the owner. As of the end of FY24, the County and the City of Billings are currently communicating regarding a potential extension of this lease.

The below table summarizes the total amount of lease assets, related accumulated amortization and lease liabilities related to lessee leasing arrangements as of June 30, 2024:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
Lease Assets						
Building	\$ 1,511,146	\$ 0	\$ 0	\$ 0	\$ 1,511,146	
Equipment	129,515	0	0	0	129,515	
	1,640,661	0	0	0	1,640,661	
Less: Accumulated Amortization						
Building	\$ (771,650)	\$ (385,823)	\$ 0	\$ 0	\$ (1,157,473)	
Equipment	(24,367)	(12,183)	0	0	(36,550)	
	(796,017)	(398,006)	0	0	(1,194,023)	
Total Lease Assets, net	\$ 844,644	\$ (398,006)	\$ 0	\$ 0	\$ 446,639	
Lease Liabilities	\$ 912,248	\$ 0	\$ 0	\$ (599,338)	\$ 312,910	\$ 211,836

The below table details amortization by class, total interest on lease liabilities, and variable lease expense for the year ended June 30, 2024:

	Year Ending 6/30/2024
Lease expense	
Amortization expense by class of underlying asset	
Building	\$ 385,825
Equipment	12,183
Total amortization expense	\$ 398,008
Interest on lease liabilities	19,130
Variable lease expense	0
Total	\$ 417,138

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 16. Leases, continued

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
Year Ending 6/30/25	\$ 211,836	\$ 5,080	\$ 216,916
Year Ending 6/30/26	7,829	2,566	10,395
Year Ending 6/30/27	3,588	2,715	6,303
Year Ending 6/30/28	4,013	2,605	6,618
Year Ending 6/30/29	4,465	2,484	6,949
5 Years Ending 6/30/34	30,247	10,071	40,318
5 Years Ending 6/30/39	50,932	4,519	55,451
Total Future Payments	<u>\$ 312,910</u>	<u>\$ 30,040</u>	<u>\$ 342,950</u>

There are no subleases in place as of June 30, 2024.

Lessor Disclosures

The County purchased the Miller building at 301 N. 29th Street in downtown Billings, MT in FY22, and assumed four lease arrangements with the tenants currently occupying the building. The City of Billings has a lease agreement that expires July 31, 2024, with no option to extend. BMO Harris Bank has a lease agreement that will expire February 28, 2027, with an option to extend an additional five years. Felt, Martin, Frazier & Weldon PC (Felt Martin) has a lease agreement expiring on April 30, 2024, with an option to extend an additional two years. An Addendum to the Lease Agreement with Felt Martin was approved October 10, 2023 where Felt Martin would vacate early, no later than July 31, 2024. Effective August 1, 2024 the only lease in place is with BMO, which contains an annual 2% rent escalator.

The below table details the total amount of inflows of resources recognized during the year ended June 30, 2024 from lease expense:

	Year Ending 6/30/2024
Lease-related revenue	
Lease revenue	
Building	<u>\$ (433,438)</u>
Total lease revenue	<u>(433,438)</u>
Interest revenue	(20,238)
Variable & other revenue	0
Total	<u>\$ (453,676)</u>

Total future receipts related to leases with unrelated parties are as follows:

	Principal	Interest	Total Receipts
Year Ending 6/30/25	\$ (235,674)	\$ (11,581)	\$ (247,255)
Year Ending 6/30/26	(227,263)	(4,897)	(232,160)
Year Ending 6/30/27	(39,059)	(147)	(39,206)
Year Ending 6/30/28	0	0	0
Year Ending 6/30/29	0	0	0
Total Future Receipts	<u>\$ (501,996)</u>	<u>\$ (16,625)</u>	<u>\$ (518,621)</u>

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 17. SBITAs

SBITA Disclosures

The County has a total of six (6) subscription agreements which qualify under the guidelines of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The first is a subscription agreement with NeoGov for an initial term of three (3) years, to be renewed automatically for successive twelve (12) month terms. This is paid on an annual basis. The second is a subscription agreement with LeadsOnline for an initial term of three (3) years and may be renewed for an additional one-year term. The third is a subscription agreement with Digicert Inc for a term of two (2) years, paid annually. The fourth is a subscription agreement with Everbridge, Inc. for a term of three (3) years, paid on an annual basis. The fifth subscription agreement is with Software House International for NetMotion Wireless Platform for a term of three (3) years. The final subscription agreement is with Emergency Services Marketing Corp, Inc, referred to as lamResponding, for a period of five (5) years.

The below table summarizes the total amount of subscription assets, related accumulated amortization and subscription liabilities related to subscription-based information technology arrangements as of June 30, 2024:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
Right-to-use subscription assets						
SBITA - GASB 96 (General Gov't)	\$ 96,019	\$ 114,417	\$ 0	\$ 0	\$ 210,436	
SBITA - GASB 96 (Public Safety)	31,749	0	0	0	31,749	
SBITA - GASB 96 (Internal Services)	22,246	8,609	0	0	30,855	
	150,014	123,026	0	0	273,040	
Less: Accumulated Amortization						
SBITA - GASB 96 (General Gov't)	(24,005)	(53,370)		0	(77,375)	
SBITA - GASB 96 (Public Safety)	(3,347)	(10,583)	0	0	(13,930)	
SBITA - GASB 96 (Internal Services)	(1,236)	(8,133)	0	0	(9,369)	
	(28,588)	(72,086)	0	0	(100,674)	
Total Subscription Assets, net	\$ 121,426	\$ 50,940	\$ 0	\$ 0	\$ 172,366	
Subscription Liabilities (General Gov't)	\$ 68,716	\$ 85,155	\$ 0	\$ (33,545)	\$ 120,326	\$ 71,976
Subscription Liabilities (Public Safety)	6,240	0	0	(3,073)	3,167	3,167
Subscription Liabilities (Internal Services)	0	4,240	0	0	4,240	4,240
Total Subscription Liabilities	\$ 74,956	\$ 89,395	\$ 0	\$ (36,618)	\$ 127,733	\$ 79,383

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 17. SBITAs, continued

The below table details amortization by class, total interest on subscription liabilities, and variable subscription expenses related to subscription-based information technology arrangements for the year ended June 30, 2024:

Subscription expense	Year Ending 6/30/2024
Amortization expense by class of underlying asset	
SBITA - GASB 96 (General Gov't)	\$ 53,370
SBITA - GASB 96 (Public Safety)	10,583
SBITA - GASB 96 (Internal Services)	8,133
Total amortization expense	72,086
Interest on subscription liabilities (GG)	3,178
Interest on subscription liabilities (PS)	127
Interest on subscription liabilities (IS)	21
Variable subscription expense	0
Total	\$ 75,412

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
Year Ending 6/30/2025	\$ 79,383	\$ 3,885	\$ 83,268
Year Ending 6/30/2026	33,113	1,471	34,584
Year Ending 6/30/2027	4,928	463	5,391
Year Ending 6/30/2028	5,077	314	5,391
Year Ending 6/30/2029	5,232	159	5,391
Total Future Payments	<u>\$ 127,733</u>	<u>\$ 6,292</u>	<u>\$ 134,025</u>

Note 18. Protested Taxes

The protest tax receivable for the County's governmental and proprietary funds did not change from the balance in FY23.

Protest Tax Receivables										
Fiscal Year Ending	Governmental-type Funds			Business-type Funds			Total			
	Beginning Balance	Change	Ending Balance	Beginning Balance	Change	Ending Balance	Beginning Balance	Change	Ending Balance	
FY20	\$ 430,857	\$ 623,329	\$ 1,054,186	\$ 28,406	\$ 28,949	\$ 57,355	\$ 459,263	\$ 652,278	\$ 1,111,541	
FY21	\$ 1,054,186	\$ (1,029,908)	\$ 24,278	\$ 57,355	\$ (55,578)	\$ 1,777	\$ 1,111,541	\$ (1,085,486)	\$ 26,055	
FY22	\$ 24,278	\$ 20,937	\$ 45,215	\$ 1,777	\$ 1,647	\$ 3,424	\$ 26,055	\$ 22,584	\$ 48,639	
FY23	\$ 45,215	\$ 107,359	\$ 152,574	\$ 3,424	\$ 4,923	\$ 8,347	\$ 48,639	\$ 112,282	\$ 160,921	
FY24	\$ 152,574	\$ 0	\$ 152,574	\$ 8,347	\$ 0	\$ 8,347	\$ 160,921	\$ 0	\$ 160,921	

Yellowstone County, Montana

Notes to the Financial Statements

June 30, 2024

Note 19. Tax Abatement Activity

In accordance with GASB Statement 77, Tax Abatement Disclosures, state and local governments are to provide essential information about the nature and magnitude of the reduction of tax revenues through abatement programs. Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from government programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development.

The County has two tax abatement programs in place, both of which provide reductions in taxable value as it applies to the number of mills levied and assessed for local high school district and elementary school district purposes and to the number of mills levied and assessed by the governing body approving the benefit over which the governing body has sole discretion. The reduction may not apply to state mandated levies or assessments required under Title 15, chapter 10, 20-9-331, 20-9-333, or 20-9-360 MCA or otherwise required under state law.

Five-Year Program

Resolution #02-66, passed by the Board of Yellowstone County Commissioners on August 9, 2002 allows for a 5-year tax abatement program authorized by MCA 15-24-1501. As adopted under this resolution, entities that incur remodel, reconstruction or expansion construction costs that meet or exceed \$500,000 and increase the taxable value of the property involved by at least 2.5% as determined by the Montana Department of Revenue may qualify. If within the confines of the cities of Billings or Laurel, or town of Broadview, those local governing bodies also have to approve under their resolutions for it to apply for city or town imposed mills.

The applying party must also show that jobs will either be created or retained, and taxes on the property remain current. The abatement amounts to 100% for the first 4 years following completion of construction. In the fifth year, the full rate of taxation applies. If the entity fails in complying with terms stated in the abatement application, it may be subject to recapture of all previous abatements, along with penalties and interest. Recapture is not triggered by any involuntary conversion of the property, and the recapture may be canceled, in whole or in part, if the County determines that the failure was due to circumstances outside of the entity's control.

For the most recent fiscal year, abatements from this program totaled \$57,057.

Ten-Year Program

Resolution 94-92, passed by the Board of Yellowstone County Commissioners on October 4, 1994 allows for a 10 year tax abatement program authorized by Title 15, Chapter 24 MCA. As adopted under this resolution, existing businesses that expend at least \$50,000 on qualifying improvements or modernized processes or new businesses that expend at least \$125,000 on qualifying improvements or modernized processes may qualify. If within the confines of the cities of Billings or Laurel, or town of Broadview, those local governing bodies also have to approve under their resolutions for it to apply for city or town imposed mills.

Qualifying entities must also demonstrate and maintain job growth and keep taxes on the property current. The abatement amounts to a 50% taxable value reduction for each of the first five years of the improvement. The reduction is reduced by 10% each year, beginning in year six, until the full rate of taxation applies in the tenth year. If the entity fails in complying with terms stated in the abatement application, it may be subject to recapture of all previous abatements, along with penalties and interest. Recapture is not triggered by any involuntary conversion of the property, and the recapture may be canceled, in whole or in part, if the County determines that the failure was due to circumstances outside of the entity's control.

The 2017 Montana legislative session produced House Bill 226, signed by the Governor. Through this change to Montana statute, the local governing body may also choose to abate at a 75% level. This abatement stays in place for five years, then the abatement is reduced by 15% per year beginning in year six, until full taxation applies in the tenth year. At the end of FY24, one such abatement was granted, and due to its material nature, is listed in detail below.

For the most recent fiscal year, abatements from this set of 10 year programs totaled \$2,690,864.

For the purposes of this GASB, the County believes that a threshold for separately identifying an entity receiving abatements should meet or exceed \$500,000. For totals less than this, reporting will be in aggregate for the programs presented.

Yellowstone County, Montana
Notes to the Financial Statements
June 30, 2024

Note 19. Tax Abatement Activity, continued

Tax Abatement Recap		
General Taxes Abated:	FYE 6/30/2024	FYE 6/30/2023
County	\$ 1,041,305	\$ 1,123,555
Cities and towns	20,467	14,415
School District 2	1,357,121	1,522,442
School District 7	303,898	237,760
School District 26	4,023	22,762
School District 37	906	0
Other School Districts	0	0
Other	20,202	21,835
	<u>\$ 2,747,922</u>	<u>\$ 2,942,770</u>

Abatements Exceeding \$500,000 threshold for individual reporting:

Resolution #17-114

Phillips 66 Company granted 10 year abatement classification, resulting in 75% reduction in general taxes in Yrs 1-5	
2023 tax year abatement per the Montana Department of Revenue (all jurisdictions):	\$2,156,379

Note 20. Accounting Changes and Error Corrections

Per the new GASB 100 pronouncement, any accounting changes and error corrections must be reported, including when a component unit has been added or removed or changed presentation between blended and discretely presented. Other changes which must be reported are if a fund is added or removed, and any fund reclassification between major and non-major. As of the end of FY24, one fund has been created (fund number 7165) for the purposes of a court ordered interest bearing account for a District Court civil matter. No other changes or error corrections have been made.

Note 21. Subsequent Events

No material subsequent event has been identified by Management.

REQUIRED SUPPLEMENTARY INFORMATION

**YELLOWSTONE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDING JUNE 30, 2024
EMPLOYEE GROUP BENEFITS PLAN - OTHER POST EMPLOYMENT BENEFITS (OPEB)**

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Last 10 Fiscal Years*										
Total OPEB liability	2024	2023	2022	2021	2020	2019	2018			
Service cost	\$ 264,909	\$ 255,951	\$ 322,248	\$ 311,351	\$ 276,654	\$ 268,596	\$ 346,974			
Interest	104,225	83,540	78,726	129,346	119,109	146,971	138,708			
Plan changes	0	0	0	0	0	0	0			
Differences between expected and actual experience	0	(251,155)	0	(263,657)	0	(1,196,409)	0			
Assumption changes	0	(707,118)	0	(456,119)	0	(6,328)	0			
Benefit payments	(119,523)	(137,273)	(130,976)	(162,699)	(113,700)	(166,742)	(161,881)			
Net change in total OPEB liability	\$ 249,611	\$ (756,055)	\$ 269,998	\$ (441,778)	\$ 282,063	\$ (953,912)	\$ 323,801	\$ 0	\$ 0	\$ 0
Total OPEB liability - beginning	2,537,060	3,293,115	3,023,117	3,464,895	3,182,832	4,136,744	3,812,943			
Total OPEB liability - ending	\$ 2,786,671	\$ 2,537,060	\$ 3,293,115	\$ 3,023,117	\$ 3,464,895	\$ 3,182,832	\$ 4,136,744	\$ 0	\$ 0	\$ 0
Covered-employee payroll	\$ 24,886,776	\$ 24,045,194	\$ 23,161,321	\$ 22,378,088	\$21,694,604	\$21,062,722	\$20,377,371			
Total OPEB liability as a percentage of covered-employee payroll	11.20%	10.55%	14.22%	13.51%	15.97%	15.11%	20.30%	0.00%	0.00%	0.00%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

Notes to Schedule:

Plan Changes: As of January 1, 2018 the County no longer offers health insurance to retirees who are eligible for Medicare. There were no other plan changes for fiscal year 2024.

Assumption Changes: The following assumption changes were made for the fiscal year 2024 reporting period:
The health care trend rates, mortality tables and salary increase rates were updated.

Method Changes: There were no method changes for fiscal year 2024.

YELLOWSTONE COUNTY
Public Employees Retirement Plan (PERS)
Notes to the Required Supplementary Information
For the Employer's Fiscal Year Ended June 30, 2024

Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2017:

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

1. Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
2. Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
3. Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate rather than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

YELLOWSTONE COUNTY
Public Employees Retirement Plan (PERS)
Notes to the Required Supplementary Information
For the Employer's Fiscal Year Ended June 30, 2024

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2023, which were based on the results of the June 30, 2022 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.30%, net of pension plan investment and administrative expenses
*Includes inflation at	2.75%
Merit salary increases	0% to 4.80%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality	
• Active Participants	PUB-2010 General Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Disabled Retirees	PUB-2010 General Amount Weighted Disabled Retiree mortality table, projected to 2021, set forward one year for both males and females.
• Contingent Survivors	PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.
• Healthy Retirees	PUB-2010 General Amount Weighted Healthy Retiree Mortality Table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

The actuarial assumptions and methods utilized in the June 30, 2022 valuation, were developed in the five-year experience study for the period ending 2021.

Public Employees Retirement Plan (PERS)
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*

As of measurement date:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reporting date:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Net Pension Liability (percentage)	0.9102%	0.8999%	0.8546%	0.9184%	0.9021%	0.8940%	1.1512%	1.1556%	1.1130%	1.1236%
Employer's Net Pension Liability (amount)	\$ 22,211,605	\$ 21,397,574	\$ 15,495,944	\$ 24,229,612	\$ 18,857,073	\$ 18,658,935	\$ 22,422,029	\$ 19,683,035	\$ 15,557,794	\$ 13,999,854
State's Net Pension Liability (amount)	\$ 6,141,430	\$ 6,392,110	\$ 4,567,121	\$ 7,632,276	\$ 6,136,187	\$ 6,245,182	\$ 298,536	\$ 240,504	\$ 191,101	\$ 170,960
Total	\$ 28,353,035	\$ 27,789,684	\$ 20,063,065	\$ 31,861,888	\$ 24,993,260	\$ 24,904,117	\$ 22,720,565	\$ 19,923,539	\$ 15,748,895	\$ 14,170,814

Employer's Covered Payroll ¹	\$ 16,921,288	\$ 15,806,945	\$ 15,078,524	\$ 15,409,416	\$ 14,884,817	\$ 14,713,099	\$ 14,281,064	\$ 13,841,480	\$ 12,988,499	\$ 12,820,399
Employer's proportionate share as a percentage of Covered Payroll	131.26%	135.37%	102.77%	157.24%	126.69%	126.82%	157.01%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule of Contributions
For the Last Ten Fiscal Years*

As of reporting date:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	\$ 1,667,654	\$ 1,530,540	\$ 1,406,436	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,156,947	\$ 1,070,305
Plan Choice Rate Required Contributions	0	0	0	0	0	0	0	0	\$ 33,765	\$ 58,185
Contributions in Relation to the Contractually Required Contributions	\$ 1,667,654	\$ 1,530,540	\$ 1,406,436	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,190,712	\$ 1,128,490
Contribution Deficiency (Excess)	0	0	0	0	0	0	0	0	0	0
Employer's Covered Payroll ¹	\$ 18,386,474	\$ 16,921,288	\$ 15,806,945	\$ 15,078,524	\$ 15,409,416	\$ 14,884,817	\$ 14,713,099	\$ 14,281,064	\$ 13,841,480	\$ 12,988,499
Contributions as a percentage of Covered Payroll	9.07%	9.05%	8.90%	8.87%	8.76%	8.60%	8.46%	8.37%	8.60%	8.69%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

YELLOWSTONE COUNTY
Sheriffs' Retirement System (SRS)
Notes to the Required Supplementary Information
For the Year ended June 30, 2024

Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2017:

Increase in SRS Employee and Employer Contributions, effective July 1, 2017:

- SRS employee contributions increased 1.25% from 9.245% to 10.495%;
- SRS employer additional contributions increased 3%, from 0.58% to 3.58%, for a total employer contributions rate of 13.115%.
- SRS employee contributions will return to 9.245% and SRS employer contributions will return to 9.535% when reducing the employee contribution and terminating the additional employer contributions will not cause the amortization period to exceed 25 years.

Second Retirement Benefit – for SRS

- Applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:
 - Is not awarded service credit for the period of reemployment;
 - Is refunded the accumulated contributions associated with the period of reemployment;
 - Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.
- If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:
 - Is awarded service credit for the period of reemployment;
 - Starting the first month following termination of service, receives:
 - The same retirement benefit previously paid to the member, and
 - A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - On the initial retirement benefit in January immediately following second retirement, and
 - On the second retirement benefit starting in January after receiving that benefit for at least 12 months.
- A member who returns to covered service is not eligible for a disability benefit.

YELLOWSTONE COUNTY
Sheriffs' Retirement System (SRS)
Notes to the Required Supplementary Information
For the Year ended June 30, 2024

Refund

- Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Lump-sum payouts

- Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

2023:

Retirement eligibility

- Effective July 1, 2023, the retirement eligibility criteria in SRS for new hires first entering the system changes from 20 years of service at any age to age 50 and 20 years of service. This change had no impact on the TPL.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2023, which were based on the results of the June 30, 2022 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.30%, net of pension plan investment and administrative expenses
*Includes inflation at	2.75%
Merit salary increase	1% to 6.40%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of pay, open
Mortality	
<ul style="list-style-type: none"> • Active Participants 	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.

YELLOWSTONE COUNTY
Sheriffs' Retirement System (SRS)
Notes to the Required Supplementary Information
For the Year ended June 30, 2024

<ul style="list-style-type: none"> • Healthy Retirees 	<p>PUB-2010 Safety Amount Weighted Healthy Retiree Mortality table projected to 2021, set forward one year and adjusted 105% for males and 100% for females. Projected generationally using MP-2021.</p>
<ul style="list-style-type: none"> • Disabled Retirees 	<p>PUB-2010 Safety Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for males.</p>
<ul style="list-style-type: none"> • Contingent Survivor 	<p>PUB-2010 Safety Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. Projected generationally using MP-2021.</p>

The actuarial assumptions and methods utilized in the June 30, 2022 valuation, were developed in the five-year experience study for the period ending 2021.

Sheriff's Retirement System (SRS)
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*

As of measurement date:	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reporting date:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's Net Pension Liability (percentage)	9.3292%	9.6373%	9.6375%	9.8856%	9.6310%	9.3066%	9.2678%	9.2763%	9.2021%	9.0219%
Employer's Net Pension Liability (amount)	\$ 13,713,241	\$ 13,195,768	\$ 7,019,944	\$ 12,049,206	\$ 8,032,017	\$ 6,995,916	\$ 7,052,513	\$ 16,296,484	\$8,870,691	\$3,754,635
Total	\$ 13,713,241	\$ 13,195,768	\$ 7,019,944	\$ 12,049,206	\$ 8,032,017	\$ 6,995,916	\$ 7,052,513	\$ 16,296,484	\$8,870,691	\$3,754,635

Employer's Covered Payroll ¹	\$ 9,557,891	\$ 9,288,469	\$ 8,758,757	\$ 8,393,682	\$ 7,731,711	\$ 7,220,726	\$ 6,934,156	\$ 6,548,480	\$6,261,595	\$5,834,683
Employer's proportionate share as a percentage of Covered Payroll	143.48%	142.07%	80.15%	143.55%	103.88%	96.89%	101.71%	248.86%	141.67%	64.35%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	77.09%	77.07%	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%	87.24%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

Schedule of Contributions
For the Last Ten Fiscal Years*

As of reporting date:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 1,375,270	\$ 1,257,806	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720	\$ 635,168
Contributions in Relation to the Contractually Required Contributions	\$ 1,375,270	\$ 1,257,806	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720	\$ 635,168
Contribution Deficiency (Excess)	0	0	0	0	0	0	0	0	0	0
Employer's Covered Payroll ¹	\$ 10,486,235	\$ 9,557,891	\$ 9,288,469	\$ 8,758,757	\$ 8,393,682	\$ 7,731,711	\$ 7,220,726	\$ 6,934,156	\$6,548,480	\$6,261,595
Contributions as a percentage of Covered Payroll	13.12%	13.16%	13.18%	13.09%	13.16%	13.17%	13.36%	10.11%	10.36%	10.14%

*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

¹ All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

SUPPLEMENTARY INFORMATION

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR GOVERNMENTAL DEBT SERVICE AND CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	RSID Bond Fund				Capital Improvement Fund			
	BUDGET		Actual	Variance with Final Budget - Positive (Negative)	BUDGET		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final Revised			Original	Final Revised		
REVENUES:								
Special assessments	\$ 215,000	\$ 215,000	\$ 144,625	\$ (70,375)	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	30,000	30,000	28,523	(1,477)
Other	1,000	1,000	5,087	4,087	705,000	705,000	2,309,216	1,604,216
Total revenues	216,000	216,000	149,712	(66,288)	735,000	735,000	2,337,739	1,602,739
EXPENDITURES:								
Current:								
Capital outlay	0	0	0	0	9,646,025	11,146,025	3,973,514	7,172,511
Debt service:								
Principal	200,000	200,000	113,000	87,000	0	0	0	0
Interest	46,200	46,200	19,230	26,970	0	0	0	0
Total expenditures	246,200	246,200	132,230	113,970	9,646,025	11,146,025	3,973,514	7,172,511
Excess (deficiency) of revenues over (under) expenditures	(30,200)	(30,200)	17,482	47,682	(8,911,025)	(10,411,025)	(1,635,775)	8,775,250
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	(39,746)	(39,746)	6,250,000	6,250,000	8,875,000	2,625,000
Total other financing sources (uses)	0	0	(39,746)	(39,746)	6,250,000	6,250,000	8,875,000	2,625,000
Net change in fund balances	\$ (30,200)	\$ (30,200)	(22,264)	\$ 7,936	\$ (2,661,025)	\$ (4,161,025)	7,239,225	\$ 11,400,250
Fund balance July 1, 2023			226,429				42,105,994	
Fund balance June 30, 2024			\$ 204,165				\$49,345,219	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

				Total Nonmajor
	Special Revenue	Debt Service	Capital Projects	Governmental Funds
<u>ASSETS</u>				
Cash and demand investments, pooled	\$ 9,073,731	\$ 25,510	\$ 0	\$ 9,099,241
Cash investments, pooled	11,058,379	31,291	0	11,089,670
Receivables (net of allowance for uncollectibles):				
Property taxes	435,274	0	0	435,274
Accounts	470,440	0	0	470,440
Delinquent assessments	25,064	0	0	25,064
Accrued interest	40,044	0	0	40,044
Prepaid expenses	3,893	0	0	3,893
Inventories	85,640	0	0	85,640
Total assets	\$ 21,192,465	\$ 56,801	\$ 0	\$ 21,249,266
<u>LIABILITIES:</u>				
Accounts payable	\$ 1,130,289	\$ 0	\$ 0	\$ 1,130,289
Accrued liabilities	542,156	0	0	542,156
Due to other funds	58,360	0	0	58,360
Due to other taxing districts	406,611	0	0	406,611
Total liabilities	2,137,416	0	0	2,137,416
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	460,338	0	0	460,338
Total deferred inflow of resources	460,338	0	0	460,338
<u>FUND BALANCES:</u>				
Nonspendable	89,533	0	0	89,533
Restricted	9,865,869	56,801	0	9,922,670
Committed	5,014,842	0	0	5,014,842
Assigned	3,624,467	0	0	3,624,467
Total fund balances	18,594,711	56,801	0	18,651,512
Total liabilities, deferred inflows and fund balances	\$ 21,192,465	\$ 56,801	\$ 0	\$ 21,249,266

YELLOWSTONE COUNTY, MONTANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$22,192,971	\$22,012,082	\$ 0	\$ 0	\$ 0	\$ 0	\$22,192,971	\$ 22,012,082
Special assessments	1,500,050	1,413,729	0	0	40,000	45,646	1,540,050	1,459,375
Licenses and permits	950,000	950,000	0	0	0	0	950,000	950,000
Intergovernmental	5,182,638	4,111,614	0	0	0	0	5,182,638	4,111,614
Fines and forfeitures	42,000	22,143	0	0	0	0	42,000	22,143
Charges for services	2,065,893	1,904,161	0	0	0	0	2,065,893	1,904,161
Other	477,876	522,038	0	0	0	0	477,876	522,038
Total revenues	32,411,428	30,935,767	0	0	40,000	45,646	32,451,428	30,981,413
EXPENDITURES:								
Current:								
General government	186,000	54,545	0	0	0	0	186,000	54,545
Public safety	10,708,511	9,258,704	0	0	0	3,708	10,708,511	9,262,412
Public works	1,976,579	2,029,153	0	0	0	0	1,976,579	2,029,153
Public health	6,055,551	5,751,932	0	0	0	0	6,055,551	5,751,932
Social and economic services	2,341,272	2,262,592	0	0	0	0	2,341,272	2,262,592
Culture and recreation	2,525,238	2,274,407	0	0	0	0	2,525,238	2,274,407
Conservation of natural resources	132,820	132,820	0	0	0	0	132,820	132,820
Community development	500,000	11,861	0	0	0	0	500,000	11,861
Debt service:								
Principal	61,073	62,983	500,000	500,000	0	0	561,073	562,983
Interest	19,656	20,999	176,426	176,425	0	0	196,082	197,424
Capital outlay:								
Public safety	312,900	83,296	0	0	0	0	312,900	83,296
Public works	5,488,551	2,210,640	0	0	145,000	108,912	5,633,551	2,319,552
Culture and recreation	215,525	28,764	0	0	0	0	215,525	28,764
Total expenditures	30,523,676	24,182,696	676,426	676,425	145,000	112,620	31,345,102	24,971,741
Excess (deficiency) of revenues over (under) expenditures	1,887,752	6,753,071	(676,426)	(676,425)	(105,000)	(66,974)	1,106,326	6,009,672
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	895,790	855,814	676,426	676,426	30,000	27,228	1,602,216	1,559,468
Interfund transfers out	(5,683,654)	(5,703,124)	(305,000)	(302,716)	0	39,746	(5,988,654)	(5,966,094)
Long term debt proceeds	175,000	50,264	0	0	75,000	0	250,000	50,264
Total other financing sources (uses)	(4,612,864)	(4,797,046)	371,426	373,710	105,000	66,974	(4,136,438)	(4,356,362)
Net change in fund balances	\$ (2,725,112)	1,956,025	\$ (305,000)	(302,715)	\$ 0	0	\$ (3,030,112)	1,653,310
Fund balance July 1, 2023		16,638,686		359,516		0		16,998,202
Fund balance June 30, 2024		\$18,594,711		\$56,801		\$ 0		\$ 18,651,512

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NONMAJOR GOVERNMENTAL AND INTERNAL SERVICE FUNDS

Nonmajor governmental funds include special revenue funds, debt service funds and capital projects funds that do not meet the financial requirements to be classified as a major fund.

Special revenue funds account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for particular purposes.

Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessments bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

NONMAJOR SPECIAL REVENUE FUNDS

County Attorney Fund - Accounts for the prosecutorial and public administrator functions of the county attorney's office.

Bridge Fund - Accounts for the construction, maintenance, and improvements of all public County bridges.

Predatory Animal Control Fund - Accounts for a special tax on livestock in the County for the purpose of paying bounties on predatory animals killed in the county.

Weed Control Fund - Accounts for the control and management of noxious weeds.

Library Fund - Accounts for the collection of property taxes levied on rural residents. Proceeds are forwarded to the City of Billings for operation of the Billings Library.

Senior Citizens Fund - Accounts for the collection of property taxes used to promote, establish, and maintain recreational, educational, and other activities of the elderly.

County Extension Agent Fund - Accounts for extension work in agriculture and home economics within the County in cooperation with Montana State University and the U.S. Department of Agriculture.

Public Safety Mental Health Levy Fund - Accounts for the collection of voter approved property taxes used promote mental health services within the County.

Payment in Lieu of Taxes (PILT) Fund - Accounts for payments to the County in lieu of taxing federally owned lands.

Parks Fund - Accounts for the maintenance and operation of all County owned parks.

Museum Fund - Accounts for the County assisted maintenance and operation of four museums: the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum.

Health Services Fund - Accounts for the collection of a levy designated for the operations of Riverstone Health Department, which operates programs designated for promoting public health. Funds collected by the levy are forwarded to the Riverstone Health Department.

Soil Conservation Fund - Accounts for a special assessment levied within the district for the conservation of soil resources and prevention of soil erosion.

Alcohol Rehabilitation Fund - Accounts for the distribution of alcohol taxes from the state to be used for the treatment, rehabilitation, and prevention of alcoholism.

Drug Forfeiture Fund - Accounts for the proceeds and disbursement of funds associated with property seized in connection with illegal activities involving controlled substances.

NONMAJOR SPECIAL REVENUE FUNDS, continued

Junk Vehicle Fund - Accounts for the state allocation of the motor vehicle disposal fee, which is used for the control, collection, recycling, and disposal of junk vehicles.

Youth Services Fund - Accounts for the secure detention of delinquent and troubled youths and a shelter care program for youths transitioning to other placement programs.

R.S.I.D. Maintenance Fund - Accounts for special assessments levied to finance improvements, repairs, or services which benefit the assessed properties.

Traffic Safety Fund - Accounts for state and federal grants and allocations that are required to benefit highway safety projects, such as DUI enforcement.

Permissive Medical Levy Fund - Accounts for taxes levied for funding costs related to the inflationary cost of the County's medical plan that are statutorily permitted.

Lockwood Pedestrian Safety Fund - Accounts for taxes levied for the purpose of enhancing pedestrian safety in Lockwood.

Lockwood TEDD Fund - Accounts for taxes levied for the purpose of infrastructure development in Lockwood.

NONMAJOR DEBT SERVICE FUNDS

R.S.I.D. Revolving Fund - Accounts for the accumulation of resources used to insure timely payment of R.S.I.D. debt and to provide short-term loans to the R.S.I.D. Maintenance Funds.

Limited Tax G.O. Bond Fund - Accounts for the debt service of two limited general obligation bond issues.

NONMAJOR CAPITAL PROJECTS FUNDS

RSID Construction Fund - Accounts for the financing proceeds and the construction expenditures on Rural Special Improvement Districts (RSID).

GO Construction Fund - Accounts for the financing proceeds and the construction expenditures on general governmental activities.

INTERNAL SERVICE FUNDS

Geographical Information System (GIS) Fund - Accounts for the monies used to develop and implement the County's property management data base system.

Health Insurance Fund - Accounts for the funding and costs associated with County employee health care. Charges to other County departments are made to cover these costs. Employees are required to pay the premiums for spouse or other dependent coverage. Claims are processed by a third-party administrator.

Technology Fund - Accounts for the operations of the technology system acquisitions and updates, which is charged back to County departments based on various user metrics.

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 1 OF 4)

Assets	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
Cash and demand investments, pooled	\$ 1,895,560	\$ 751,450	\$ 155	\$ 106,149	\$ 39,053	\$ 34,015
Cash investments, pooled	2,324,939	921,687	190	130,197	47,900	41,722
Receivables (net of allowance for uncollectibles):						
Property taxes	107,247	32,737	131	7,516	35,166	36,717
Accounts	82,655	77,695	0	9,422	0	0
Accrued interest	28	0	0	0	0	0
Prepaid expenses	3,893	0	0	0	0	0
Inventories	0	17,759	0	67,881	0	0
Total assets	\$ 4,414,322	\$ 1,801,328	\$ 476	\$ 321,165	\$ 122,119	\$ 112,454
 <u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 20,601	\$ 15,334	\$ 171	\$ 3,565	\$ 86,953	\$ 75,737
Accrued liabilities	334,206	0	0	29,084	0	0
Total liabilities	354,807	15,334	171	32,649	86,953	75,737
 <u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	107,247	32,737	131	7,516	35,166	36,717
Total deferred inflow of resources	107,247	32,737	131	7,516	35,166	36,717
 FUND BALANCES:						
Nonspendable	3,893	17,759	0	67,881	0	0
Restricted	0	0	174	0	0	0
Committed	2,501,771	810,073	0	164,048	0	0
Assigned	1,446,604	925,425	0	49,071	0	0
Total fund balances	3,952,268	1,753,257	174	281,000	0	0
Total liabilities, deferred inflows and fund balances	\$ 4,414,322	\$ 1,801,328	\$ 476	\$ 321,165	\$ 122,119	\$ 112,454

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 2 OF 4)**

	County Extension Agent Fund	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund
<u>Assets</u>						
Cash and demand investments, pooled	\$ 99,588	\$ 332,323	\$ 381,587	\$ 214,380	\$ 222,180	\$ 193,842
Cash investments, pooled	122,149	407,610	468,034	262,946	272,514	236,037
Receivables (net of allowance for uncollectibles):						
Property taxes	6,856	28,666	0	0	16,997	63,669
Accounts	2,000	0	0	0	0	0
Accrued interest	0	0	0	0	0	970
Total assets	\$ 230,593	\$ 768,599	\$ 849,621	\$ 477,326	\$ 511,691	\$ 494,518
<u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 4,000	\$ 571,500	\$ 0	\$ 1,611	\$ 417	\$ 26,020
Accrued liabilities	8,147	0	0	0	0	0
Due to other taxing districts	0	0	0	0	0	406,611
Total liabilities	12,147	571,500	0	1,611	417	432,631
<u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	6,856	28,666	0	0	16,997	63,669
Total deferred inflow of resources	6,856	28,666	0	0	16,997	63,669
FUND BALANCES:						
Restricted	0	168,433	0	475,715	0	0
Committed	142,022	0	0	0	355,622	(1,782)
Assigned	69,568	0	849,621	0	138,655	0
Total fund balances	211,590	168,433	849,621	475,715	494,277	(1,782)
Total liabilities, deferred inflows and fund balances	\$ 230,593	\$ 768,599	\$ 849,621	\$ 477,326	\$ 511,691	\$ 494,518

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 3 OF 4)

	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund
Assets						
Cash and demand investments, pooled	\$ 1,838	\$ 50,334	\$ 135,233	\$ 38,836	\$ 564,627	\$ 3,540,366
Cash investments, pooled	2,254	61,738	163,584	47,634	692,540	4,282,181
Receivables (net of allowance for uncollectibles):						
Property taxes	1,268	0	0	0	0	0
Accounts	0	128,712	20,229	0	128,740	0
Delinquent assessments	0	0	0	0	0	25,064
Accrued interest	0	0	1,289	0	0	33,992
Total assets	\$ 5,360	\$ 240,784	\$ 320,335	\$ 86,470	\$ 1,385,907	\$ 7,881,603
Liabilities, Deferred Inflows and Fund Balances						
LIABILITIES:						
Accounts payable	\$ 4,092	\$ 240,784	\$ 0	\$ 665	\$ 38,225	\$ 24,935
Accrued liabilities	0	0	0	5,899	159,071	5,749
Due to other funds	0	0	0	0	0	58,360
Total liabilities	4,092	240,784	0	6,564	197,296	89,044
Deferred Inflow of Resources						
Uncollected tax revenue	1,268	0	0	0	0	25,064
Total deferred inflow of resources	1,268	0	0	0	0	25,064
FUND BALANCES:						
Restricted	0	0	320,335	79,906	0	7,767,495
Committed	0	0	0	0	1,043,088	0
Assigned	0	0	0	0	145,523	0
Total fund balances	0	0	320,335	79,906	1,188,611	7,767,495
Total liabilities, deferred inflows and fund balances	\$ 5,360	\$ 240,784	\$ 320,335	\$ 86,470	\$ 1,385,907	\$ 7,881,603

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024
(PAGE 4 OF 4)

<u>Assets</u>	Traffic Safety Fund	Permissive Medical Levy Fund	Lockwood TEDD Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$ 15,667	\$ 0	\$ 300,905	\$ 155,643	\$ 9,073,731
Cash investments, pooled	18,938	0	365,516	188,069	11,058,379
Receivables (net of allowance for uncollectibles):					
Property taxes	0	91,971	563	5,770	435,274
Accounts	16,286	0	0	4,701	470,440
Delinquent assessments	0	0	0	0	25,064
Accrued interest	158	0	2,007	1,600	40,044
Prepaid expenses	0	0	0	0	3,893
Inventories	0	0	0	0	85,640
Total assets	\$ 51,049	\$ 91,971	\$ 668,991	\$ 355,783	\$ 21,192,465

Liabilities, Deferred Inflows and Fund Balances

LIABILITIES:

Accounts payable	\$ 12,353	\$ 0	\$ 0	\$ 3,326	\$ 1,130,289
Accrued liabilities	0	0	0	0	542,156
Due to other funds	0	0	0	0	58,360
Due to other taxing districts	0	0	0	0	406,611
Total liabilities	12,353	0	0	3,326	2,137,416

Deferred Inflow of Resources

Uncollected tax revenue	0	91,971	563	5,770	460,338
Total deferred inflow of resources	0	91,971	563	5,770	460,338

FUND BALANCES:

Nonspendable	0	0	0	0	89,533
Restricted	38,696	0	668,428	346,687	9,865,869
Committed	0	0	0	0	5,014,842
Assigned	0	0	0	0	3,624,467
Total fund balances	38,696	0	668,428	346,687	18,594,711

Total liabilities, deferred inflows and fund balances	\$ 51,049	\$ 91,971	\$ 668,991	\$ 355,783	\$ 21,192,465
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YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PAGE 1 OF 5)

	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>		<u>Library Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 5,478,579	\$ 5,495,662	\$ 1,711,473	\$ 1,708,669	\$ 216	\$ 408	\$ 383,485	\$ 384,361	\$ 1,232,508	\$ 1,239,140
Special assessments	0	0	0	0	50	32	0	0	0	0
Intergovernmental	391,903	519,184	1,618,315	1,623,749	0	0	219,975	198,394	166,890	170,793
Charges for services	65,400	77,125	0	0	0	0	48,000	62,615	0	0
Other	1,000	2,741	0	0	0	0	1,500	1,340	0	0
Total revenues	5,936,882	6,094,712	3,329,788	3,332,418	266	440	652,960	646,710	1,399,398	1,409,933
EXPENDITURES:										
Current:										
Public safety	7,077,855	5,906,265	0	0	0	0	0	0	0	0
Public works	0	0	867,625	520,825	0	0	705,158	655,656	0	0
Social and economic services	0	0	0	0	447	447	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,424,398	1,409,933
Capital outlay:										
Public safety	266,400	56,386	0	0	0	0	0	0	0	0
Public works	0	0	2,269,220	1,900,259	0	0	16,000	0	0	0
Total expenditures	7,344,255	5,962,651	3,136,845	2,421,084	447	447	721,158	655,656	1,424,398	1,409,933
Excess (deficiency) of revenues over (under) expenditures	(1,407,373)	132,061	192,943	911,334	(181)	(7)	(68,198)	(8,946)	(25,000)	0
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	368,880	336,285	0	0	0	0	32,720	32,455	0	0
Interfund transfers out	(143,894)	(143,894)	(750,000)	(750,000)	0	0	0	0	0	0
Total other financing sources (uses)	224,986	192,391	(750,000)	(750,000)	0	0	32,720	32,455	0	0
Net change in fund balances	\$ (1,182,387)	324,452	\$ (557,057)	161,334	\$ (181)	(7)	\$ (35,478)	23,509	\$ (25,000)	0
Fund balance July 1, 2023		3,627,816		1,591,923		181		257,491		0
Fund balance June 30, 2024		\$ 3,952,268		\$ 1,753,257		\$ 174		\$ 281,000		\$ 0

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PAGE 2 OF 5)

	<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>Public Safety Mental Health Levy</u>		<u>PILT Fund</u>		<u>Parks Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 1,891,894	\$ 1,878,564	\$ 348,860	\$ 349,076	\$ 1,464,790	\$ 1,468,815	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	34,472	39,315	10,396	11,372	42,133	46,597	225,000	259,401	125,000	0
Other	0	0	0	0	0	0	0	0	17,000	66,453
Total revenues	1,926,366	1,917,879	359,256	360,448	1,506,923	1,515,412	225,000	259,401	142,000	66,453
EXPENDITURES:										
Current:										
General government	0	0	0	0	0	0	186,000	54,545	0	0
Public health	0	0	0	0	1,926,000	1,909,876	0	0	0	0
Social and economic services	1,926,366	1,917,879	414,459	344,266	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	187,695	48,691
Capital outlay:										
Culture and recreation	0	0	0	0	0	0	0	0	143,525	28,764
Total expenditures	1,926,366	1,917,879	414,459	344,266	1,926,000	1,909,876	186,000	54,545	331,220	77,455
Excess (deficiency) of revenues over (under) expenditures	0	0	(55,203)	16,182	(419,077)	(394,464)	39,000	204,856	(189,220)	(11,002)
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	0	0	11,130	11,123	0	0	0	0	200,000	200,000
Interfund transfers out	0	0	0	0	0	0	(20,000)	(20,000)	0	0
Total other financing sources (uses)	0	0	11,130	11,123	0	0	(20,000)	(20,000)	200,000	200,000
Net change in fund balances	\$ 0	0	\$ (44,073)	27,305	\$ (419,077)	(394,464)	\$ 19,000	184,856	\$ 10,780	188,998
Fund balance July 1, 2023		0		184,285		562,897		664,765		286,717
Fund balance June 30, 2024		\$ 0		\$ 211,590		\$ 168,433		\$ 849,621		\$ 475,715

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PAGE 3 OF 5)

	<u>Museum Fund</u>		<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>		<u>Alcohol Rehabilitation Fund</u>		<u>Drug Forfeiture Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 869,947	\$ 872,350	\$ 3,287,625	\$ 3,267,879	\$ 128,990	\$ 128,990	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	13,132	15,778	91,926	101,857	3,830	3,830	600,000	464,922	50,000	60,001
Fines and forfeitures	0	0	0	0	0	0	0	0	42,000	22,143
Other	0	0	11,000	17,553	0	0	0	0	4,000	14,078
Total revenues	883,079	888,128	3,390,551	3,387,289	132,820	132,820	600,000	464,922	96,000	96,222
EXPENDITURES:										
Current:										
Public safety	0	0	0	0	0	0	0	0	69,000	15,305
Public health	0	0	3,390,551	3,377,134	0	0	600,000	464,922	0	0
Culture and recreation	913,145	815,783	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	132,820	132,820	0	0	0	0
Capital outlay:										
Public safety	0	0	0	0	0	0	0	0	32,500	23,298
Culture and recreation	72,000	0	0	0	0	0	0	0	0	0
Total expenditures	985,145	815,783	3,390,551	3,377,134	132,820	132,820	600,000	464,922	101,500	38,603
Excess (deficiency) of revenues over (under) expenditures	(102,066)	72,345	0	10,155	0	0	0	0	(5,500)	57,619
OTHER FINANCING SOURCES (USES):										
Interfund transfers out	0	0	0	0	0	0	0	0	(9,000)	(9,000)
Total other financing sources (uses)	0	0	0	0	0	0	0	0	(9,000)	(9,000)
Net change in fund balances	\$ (102,066)	72,345	\$ 0	10,155	\$ 0	0	\$ 0	0	\$ (14,500)	48,619
Fund balance July 1, 2023		421,932		(11,937)		0		0		271,716
Fund balance June 30, 2024		\$ 494,277		\$ (1,782)		\$ 0		\$ 0		\$ 320,335

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PAGE 4 OF 5)

	<u>Junk Vehicle Fund</u>		<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:								
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 1,413,697	\$ 0	\$ 0
Licenses and permits	0	0	950,000	950,000	0	0	0	0
Intergovernmental	200,000	188,787	197,116	206,632	0	0	62,500	58,900
Charges for services	0	0	1,952,493	1,764,421	0	0	0	0
Other	0	0	1,000	620	110,000	375,515	162,688	2,406
Total revenues	200,000	188,787	3,100,609	2,921,673	1,610,000	1,789,212	225,188	61,306
EXPENDITURES:								
Current:								
Public safety	0	0	3,469,356	3,263,785	0	0	92,300	73,349
Public works	221,796	186,727	0	0	0	575,708	0	0
Debt service:								
Interest	0	0	0	0	0	2,772	0	0
Capital outlay:								
Public safety	0	0	14,000	3,612	0	0	0	0
Public works	38,500	30,541	0	0	1,500,000	(44,727)	0	0
Total expenditures	260,296	217,268	3,483,356	3,267,397	1,500,000	533,753	92,300	73,349
Excess (deficiency) of revenues over (under) expenditures	(60,296)	(28,481)	(382,747)	(345,724)	110,000	1,255,459	132,888	(12,043)
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	283,060	256,427	0	19,524	0	0
Interfund transfers out	0	0	0	0	0	(19,524)	0	0
Total other financing sources (uses)	0	0	283,060	256,427	0	0	0	0
Net change in fund balances	\$ (60,296)	(28,481)	\$ (99,687)	(89,297)	\$ 110,000	1,255,459	\$ 132,888	(12,043)
Fund balance July 1, 2023		108,387		1,277,908		6,512,036		50,739
Fund balance June 30, 2024		\$ 79,906		\$ 1,188,611		\$ 7,767,495		\$ 38,696

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(PAGE 5 OF 5)

	Permissive Medical Levy Fund		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 4,813,853	\$ 4,662,024	\$ 276,647	\$ 258,107	\$ 304,104	\$ 298,037	\$ 22,192,971	\$ 22,012,082
Special assessments	0	0	0	0	0	0	1,500,050	1,413,729
Licenses and permits	0	0	0	0	0	0	950,000	950,000
Intergovernmental	85,907	98,682	0	37,539	1,044,143	5,881	5,182,638	4,111,614
Fines and forfeitures	0	0	0	0	0	0	42,000	22,143
Charges for services	0	0	0	0	0	0	2,065,893	1,904,161
Other	0	0	0	19,688	169,688	21,644	477,876	522,038
Total revenues	4,899,760	4,760,706	276,647	315,334	1,517,935	325,562	32,411,428	30,935,767
EXPENDITURES:								
Current:								
General government	0	0	0	0	0	0	186,000	54,545
Public safety	0	0	0	0	0	0	10,708,511	9,258,704
Public works	0	0	0	0	182,000	90,237	1,976,579	2,029,153
Public health	139,000	0	0	0	0	0	6,055,551	5,751,932
Social and economic services	0	0	0	0	0	0	2,341,272	2,262,592
Culture and recreation	0	0	0	0	0	0	2,525,238	2,274,407
Conservation of natural resources	0	0	0	0	0	0	132,820	132,820
Community development	0	0	500,000	11,861			500,000	11,861
Debt service:			0					
Principal	0	0	0	0	61,073	62,983	61,073	62,983
Interest	0	0	0	0	19,656	18,227	19,656	20,999
Capital outlay:			0					
Public safety	0	0	0	0	0	0	312,900	83,296
Public works	0	0	0	0	1,664,831	324,567	5,488,551	2,210,640
Culture and recreation	0	0	0	0	0	0	215,525	28,764
Total expenditures	139,000	0	500,000	11,861	1,927,560	496,014	30,523,676	24,182,696
Excess (deficiency) of revenues over (under) expenditures	4,760,760	4,760,706	(223,353)	303,473	(409,625)	(170,452)	1,887,752	6,753,071
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	0	0	0	0	895,790	855,814
Interfund transfers out	(4,760,760)	(4,760,706)	0	0	0	0	(5,683,654)	(5,703,124)
Interfund loan proceeds	0	0	0	0	175,000	50,264	175,000	50,264
Total other financing sources (uses)	(4,760,760)	(4,760,706)	0	0	175,000	50,264	(4,612,864)	(4,797,046)
Net change in fund balances	\$ 0	0	\$ (223,353)	303,473	\$ (234,625)	(120,188)	\$ (2,725,112)	1,956,025
Fund balance July 1, 2023		0		364,955		466,875		16,638,686
Fund balance June 30, 2024		\$ 0		\$ 668,428		\$ 346,687		\$ 18,594,711

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2024**

	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
<u>Assets</u>			
Cash and demand investments, pooled	\$ 25,510	\$ 0	\$ 25,510
Cash investments, pooled	31,290	1	31,291
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
Total assets	\$ 56,800	\$ 1	\$ 56,801
 <u>Fund Balances</u>			
FUND BALANCES, Restricted	56,800	1	56,801
Total liabilities and fund balances	\$ 56,800	\$ 1	\$ 56,801

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>R.S.I.D.</u> <u>Revolving Fund</u>		<u>Limited Tax G.O.</u> <u>Bond Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:						
Debt service:						
Principal	0	0	500,000	500,000	500,000	500,000
Interest	0	0	176,426	176,425	176,426	176,425
Total expenditures	<u>0</u>	<u>0</u>	<u>676,426</u>	<u>676,425</u>	<u>676,426</u>	<u>676,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(676,426)</u>	<u>(676,425)</u>	<u>(676,426)</u>	<u>(676,425)</u>
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	0	0	676,426	676,426	676,426	676,426
Interfund transfers out	(305,000)	(302,716)	0	0	(305,000)	(302,716)
Total other financing sources (uses)	<u>(305,000)</u>	<u>(302,716)</u>	<u>676,426</u>	<u>676,426</u>	<u>371,426</u>	<u>373,710</u>
Net change in fund balances	<u>\$ (305,000)</u>	<u>(302,716)</u>	<u>\$ 0</u>	<u>1</u>	<u>\$ (305,000)</u>	<u>(302,715)</u>
Fund balance July 1, 2023		<u>359,516</u>		<u>0</u>		<u>359,516</u>
Fund balance June 30, 2024		<u>\$ 56,800</u>		<u>\$ 1</u>		<u>\$ 56,801</u>

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2024**

	RSID		
	Construction	GO Construction	
<u>Assets</u>	Fund	Fund	Total
Cash and demand investments, pooled	\$ 0	\$ 0	\$ 0
Cash investments, pooled	0	0	0
Receivables (net of allowance for uncollectibles):			
Accounts	0	0	0
Accrued interest	0	0	0
Prepaid expenses	0	0	0
Advances to other funds	0	0	0
Total assets	\$ 0	\$ 0	\$ 0
<u>Liabilities and Fund Balances</u>			
LIABILITIES:			
Accounts payable	\$ 0	\$ 0	\$ 0
Accrued liabilities	0	0	0
Total liabilities	0	0	0
FUND BALANCES:			
Reserved for advances	0		0
Reserved for capital improvements	0	0	0
Total fund balances	0	0	0
Total liabilities and fund balances	\$ 0	\$ 0	\$ 0

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>RSID Construction Fund</u>		<u>GO Construction Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:						
Special assessments	\$ 40,000	\$ 45,646	\$ 0	\$ 0	\$ 40,000	\$ 45,646
Total revenues	40,000	45,646	0	0	40,000	45,646
EXPENDITURES:						
Current:						
Public works	0	3,708	0	0	0	3,708
Capital outlay:						
Public works	145,000	108,912	0	0	145,000	108,912
Total expenditures	145,000	112,620	0	0	145,000	112,620
Excess (deficiency) of revenues over (under) expenditures	(105,000)	(66,974)	0	0	(105,000)	(66,974)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	30,000	27,228	0	0	30,000	27,228
Interfund transfers out	0	39,746	0	0	0	39,746
Special assessment loan proceeds	75,000	0	0	0	75,000	0
Total other financing sources (uses)	105,000	66,974	0	0	105,000	66,974
Net change in fund balances	\$ 0	0	\$ 0	0	\$ 0	0
Fund balance July 1, 2023		0		0		0
Fund balance June 30, 2024	\$ 0		\$ 0		\$ 0	

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
<u>ASSETS</u>				
CURRENT ASSETS:				
Cash and demand investments, pooled	\$ 7,078,753	\$ 132,610	\$ 334,229	\$ 7,545,592
Cash investments, pooled	8,552,410	162,652	409,946	9,125,008
Receivables (net of allowance for uncollectibles):				
Accounts	159,649	2,000	1,363	163,012
Accrued interest	73,360	0	0	73,360
Prepaid expense	26,115	63,659	21,066	110,840
Total current assets	15,890,287	360,921	766,604	17,017,812
NONCURRENT ASSETS:				
Capital Assets:				
Equipment and vehicles	0	0	1,019,216	1,019,216
Accumulated depreciation	0	0	(604,886)	(604,886)
Total property and equipment (net)	0	0	414,330	414,330
Total assets	\$ 15,890,287	\$ 360,921	\$ 1,180,934	\$ 17,432,142
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$ 0	\$ 116	\$ 94,183	\$ 94,299
Accrued liabilities	900,000	14,580	3,545	918,125
Accrued compensated absences	0	4,822	1,246	6,068
Total current liabilities	900,000	19,518	98,974	1,018,492
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	14,467	3,738	18,205
<u>NET POSITION</u>				
Investment in capital assets, net of related debt	0	0	414,330	414,330
Unrestricted	14,990,287	326,936	663,892	15,981,115
Total net position	14,990,287	326,936	1,078,222	16,395,445
Total liabilities and net position	\$ 15,890,287	\$ 360,921	\$ 1,180,934	\$ 17,432,142

YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Health Insurance Fund	GIS Fund	Technology Fund	Total
OPERATING REVENUES:				
Charges for services	\$ 0	\$ 127,981	\$ 993,652	\$ 1,121,633
Health insurance premiums	7,924,434	0	0	7,924,434
Total operating revenues	7,924,434	127,981	993,652	9,046,067
OPERATING EXPENSES:				
Salaries and benefits	0	353,580	96,640	450,220
Supplies	0	7,094	75,399	82,493
Subscriptions	0	0	4,240	4,240
Contracted services	94,938	114,645	769,027	978,610
Health claims	10,319,638	0	0	10,319,638
Stop-loss insurance and administration	245,478	0	0	245,478
Depreciation	0	0	155,967	155,967
Total operating expenses	10,660,054	475,319	1,101,273	12,236,646
Operating income (loss)	(2,735,620)	(347,338)	(107,621)	(3,190,579)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	835,246	0	0	835,246
Other income	0	0	33	33
Total nonoperating revenues (expenses)	835,246	0	33	835,279
Income (loss)	(1,900,374)	(347,338)	(107,588)	(2,355,300)
Interfund transfers in	2,176,393	200,858	0	2,377,251
Change in net position	276,019	(146,480)	(107,588)	21,951
Net position July 1, 2023	14,714,268	473,416	1,185,810	16,373,494
Net position June 30, 2024	\$ 14,990,287	\$ 326,936	\$ 1,078,222	\$ 16,395,445

**YELLOWSTONE COUNTY, MONTANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
Cash flows from operating activities:				
Cash received from users	\$ 0	\$ 125,981	\$ 992,289	\$ 1,118,270
Cash received from health insurance premiums	7,764,784	0	0	7,764,784
Cash paid to other suppliers for goods or services	(101,754)	(119,832)	(792,402)	(1,013,988)
Cash paid to employees for services	0	(351,502)	(94,416)	(445,918)
Cash paid for health claims	(10,023,748)	0	0	(10,023,748)
Cash paid for stop-loss insurance and administration	(245,478)	0	0	(245,478)
Net cash provided (used) by operating activities	(2,606,196)	(345,353)	105,471	(2,846,078)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,176,393	200,858	0	2,377,251
Net cash provided (used) by noncapital financing activities	2,176,393	200,858	0	2,377,251
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	0	(186,847)	(186,847)
Net cash used for capital and related financing activities	0	0	(186,847)	(186,847)
Cash flows from investing activities:				
Deposits into cash investments	(1,855,231)	35,426	(38,115)	(1,857,920)
Interest received on investments	805,817	0	33	805,850
Net cash provided (used) by investing activities	(1,049,414)	35,426	(38,082)	(1,052,070)
Net increase (decrease) in cash and demand investments	(1,479,217)	(109,069)	(119,458)	(1,707,744)
Cash and demand investments, July 1, 2023	8,557,970	241,679	453,687	9,253,336
Cash and demand investments, June 30, 2024	\$ 7,078,753	\$ 132,610	\$ 334,229	\$ 7,545,592

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating income (loss)	\$ (2,735,620)	\$ (347,338)	\$ (107,621)	\$ (3,190,579)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
Depreciation expense	0	0	155,967	155,967
(Increase) decrease in assets:				
Accounts receivable	(159,650)	(2,003)	(1,363)	(163,016)
Prepaid expenses	(6,816)	1,845	29,752	24,781
Increase (decrease) in liabilities:				
Accounts payable	0	62	41,891	41,953
Accrued liabilities	295,890	2,081	(13,155)	284,816
Total adjustments	129,424	1,985	213,092	344,501
Net cash provided (used) by operating activities	\$ (2,606,196)	\$ (345,353)	\$ 105,471	\$ (2,846,078)

III. STATISTICAL SECTION (Unaudited)

(UNAUDITED)
Schedule 1
Yellowstone County, Montana
Net Position by Component
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal year ended June 30,				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities					
Net investment in capital assets	\$ 110,047,259	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611	\$ 76,643,959
Net restricted for debt service	15,720,648	14,710,793	14,158,671	14,776,851	13,098,422
Net unrestricted	67,915,656	57,673,503	48,699,599	43,671,563	32,845,680
Total governmental activities net position	\$ 193,683,563	\$ 169,526,346	\$ 151,967,640	\$ 137,335,025	\$ 122,588,061
Business-type activities					
Net investment in capital assets	\$ 33,952,206	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180	\$ 35,059,319
Net unrestricted	8,962,955	7,045,995	4,922,903	2,940,182	4,862,717
Total business-type activities net position	\$ 42,915,161	\$ 41,867,863	\$ 40,580,094	\$ 39,260,362	\$ 39,922,036
Primary government					
Net investment in capital assets	\$ 143,999,465	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791	\$ 111,703,278
Net restricted for debt service	15,720,648	14,710,793	14,158,671	14,776,851	13,098,422
Net unrestricted	76,878,611	64,782,651	53,622,502	46,611,745	37,708,397
Total primary government activities net position	\$ 236,598,724	\$ 211,394,209	\$ 192,547,734	\$ 176,595,387	\$ 162,510,097

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Position
Last Five Fiscal Years
Page 1 of 2
(accrual basis of accounting)

	Fiscal year ended June 30,				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses					
<u>Governmental activities:</u>					
General government	\$ 22,774,067	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771	\$ 16,981,905
Public Safety	41,156,842	37,711,034	32,972,140	30,488,998	30,221,270
Public Works	12,627,028	12,239,269	10,456,047	11,437,434	10,228,428
Public Health	6,953,873	6,982,812	7,011,401	9,114,966	6,699,328
Social and Economic	3,281,656	3,264,265	3,219,821	3,380,496	2,718,196
Culture and Recreation	2,314,510	2,157,236	2,060,354	1,960,788	1,856,550
Community Development	709,855	646,789	645,558	660,431	586,444
Conservation of Natural Resources	159,840	153,415	152,333	117,935	134,755
Interest on Long-Term Debt	207,944	218,657	239,255	286,079	315,546
<u>Total governmental activities expenses</u>	<u>90,185,615</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>	<u>69,742,422</u>
<u>Business-type activities:</u>					
Solid Waste Disposal	362,670	323,814	300,808	276,167	234,650
METRA	10,601,391	9,227,111	9,250,213	7,022,223	8,462,829
<u>Total business-type activities expenses</u>	<u>10,964,061</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>	<u>8,697,479</u>
<u>Total primary government activities expenses</u>	<u>\$ 101,149,676</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>	<u>\$ 78,439,900</u>
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,528,034	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084	\$ 1,297,245
<u>Licenses and permits</u>					
Public Safety	32,577	28,049	23,688	23,295	24,913
Public Works	53,592	30,008	49,290	38,027	18,234
<u>Intergovernmental</u>					
General government	80,680	77,528	77,467	72,367	72,311
Public Safety	540,402	465,089	421,760	372,458	403,712
Public Works	847,545	1,086,928	948,274	1,057,816	848,824
Social and Economic	464,922	652,245	316,431	959,113	271,918
<u>Fines and forfeitures</u>					
General government	553,122	519,461	504,641	567,221	589,900
Public Safety	26,683	50,589	23,283	36,441	32,111
<u>Charges for services</u>					
General government	5,149,971	5,212,672	5,825,674	6,919,873	5,536,262
Public Safety	7,298,190	6,730,849	6,292,414	7,793,490	6,499,943
Public Works	259,678	225,793	238,198	298,913	287,083
<u>Operating grants and contributions</u>					
General government	76,600	162,250	0	66,861	13,600
Public Safety	1,654,742	1,528,405	933,726	845,897	1,400,750
Public Works	1,771,695	92,451	37,485	67,251	96,458
Public Health	9,243,521	8,653,911	2,748,756	5,195,166	2,216,670
Culture and Recreation	0	0	0	0	8,038
Community Development	500,000	0	6,500	0	125,000

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Position
Last Five Fiscal Years
Page 2 of 2
(accrual basis of accounting)

	Fiscal year ended June 30,				
	2024	2023	2022	2021	2020
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Works	0	0	0	0	0
Total governmental activities program revenues	\$ 30,081,954	\$ 26,854,894	\$ 19,724,832	\$ 25,725,273	\$ 19,742,972
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Solid Waste Disposal	419,561	420,493	415,081	329,564	317,952
<u>Charges for services</u>					
METRA	7,322,312	6,670,287	6,765,787	2,066,596	4,704,475
Total governmental activities program revenues	7,741,873	7,090,780	7,180,868	2,396,160	5,022,427
<u>Total primary government program revenues</u>	<u>\$ 37,823,827</u>	<u>\$ 33,945,674</u>	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>	<u>\$ 24,765,399</u>
Net (Expense)/Revenue					
Governmental activities	\$ (60,103,661)	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)	\$ (49,999,449)
Business-type activities	(3,222,188)	(2,460,145)	(2,370,153)	(4,902,230)	(3,675,052)
Total primary government net expense	<u>\$ (63,325,849)</u>	<u>\$ (59,876,359)</u>	<u>\$ (55,150,347)</u>	<u>\$ (54,253,855)</u>	<u>\$ (53,674,501)</u>
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	62,363,062	57,713,303	55,465,017	52,222,906	51,059,181
Licenses and permits	7,086,236	6,875,009	6,671,236	6,361,225	5,776,222
Intergovernmental	5,060,739	4,684,756	4,496,803	4,282,397	4,154,052
Other revenues	8,813,038	5,020,196	190,401	1,844,259	2,421,100
Leases	433,438	501,479	417,899	0	0
Gain on disposal of assets	345,507	24,543	33,921	0	0
Transfers	158,858	155,633	137,532	(612,198)	131,236
Total governmental activities	84,260,878	74,974,919	67,412,809	64,098,589	63,541,791
Business-type activities					
Property taxes	3,976,290	3,675,725	3,532,904	3,355,304	3,268,066
Licenses and permits					
Intergovernmental	195,125	191,728	260,914	244,064	150,684
Other revenues	266,572	124,756	33,599	28,990	219,493
Transfers	(158,858)	(155,633)	(137,532)	612,198	(131,236)
Gain/Loss on disposal of Fixed Assets	(9,643)	(88,662)			
Total business-type activities	4,269,486	3,747,914	3,689,885	4,240,556	3,507,007
Total primary government	<u>\$ 88,530,364</u>	<u>\$ 78,722,833</u>	<u>\$ 71,102,694</u>	<u>\$ 68,339,145</u>	<u>\$ 67,048,798</u>
Change in Net Position					
Governmental activities	\$ 24,157,217	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964	\$ 13,542,342
Business-type activities	1,047,298	1,287,769	1,319,732	(661,674)	(168,045)
Total primary government net expense	<u>\$ 25,204,515</u>	<u>\$ 18,846,475</u>	<u>\$ 15,952,347</u>	<u>\$ 14,085,290</u>	<u>\$ 13,374,297</u>

(UNAUDITED)
Schedule 3
Yellowstone County, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal year ended June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 361,219	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719
Unreserved	12,839,703	10,439,946	8,319,783	6,778,893	6,902,398	6,241,495	5,796,057	6,012,419	6,391,890	5,984,757
Total general fund	13,200,922	10,938,785	8,897,063	7,414,008	7,549,655	6,662,940	6,312,349	6,466,979	6,867,682	6,463,476
<u>Road Fund</u>										
Reserved	253,536	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326	194,302
Unreserved	5,079,230	5,025,950	5,051,479	6,042,692	4,970,192	4,651,167	3,753,439	3,988,610	4,179,225	4,026,350
Total road fund	5,332,766	5,263,413	5,282,772	6,234,356	5,133,077	4,772,089	3,891,319	4,132,156	4,325,551	4,220,652
<u>Property and Liability Insurance Fund</u>										
Unreserved	928,330	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691
Total property and liability insurance fund	928,330	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691
<u>Public Safety Fund</u>										
Unreserved	11,132,854	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407
Total public safety fund	11,132,854	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407
<u>R.S.I.D. Bond Fund</u>										
Reserved	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984
Total R.S.I.D. bond fund	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984
<u>Capital Improvement Fund</u>										
Reserved	49,345,219	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229
Total capital improvement fund	49,345,219	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229
Nonmajor Governmental Funds										
Special Revenue Funds										
Reserved	89,533	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225	49,901
Unreserved	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775
Total nonmajor special revenue funds	18,594,711	16,638,686	14,987,479	13,740,734	12,008,176	11,800,436	10,270,050	9,703,126	10,210,924	9,159,676
Debt Service Funds										
Reserved	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309
Total nonmajor debt service funds	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309
Capital Projects Funds										
Reserved	0	0	0	0	6,986	0	0	381,097	306,957	290,912
Total nonmajor capital projects funds	0	0	0	0	6,986	0	0	381,097	306,957	290,912
Total nonmajor governmental funds	146,334	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633	668,122
Reserved	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775
Unreserved	18,651,512	16,998,202	15,346,995	14,100,600	12,354,723	12,138,460	10,608,074	10,418,898	10,845,332	9,777,897
Total nonmajor governmental funds	18,651,512	16,998,202	15,346,995	14,100,600	12,354,723	12,138,460	10,608,074	10,418,898	10,845,332	9,777,897
Total Governmental Funds										
Reserved	50,310,473	43,504,376	36,428,425	36,181,570	26,209,729	21,252,202	19,300,880	15,789,490	17,720,212	17,895,356
Unreserved	48,485,295	42,583,121	39,157,395	39,304,980	37,265,020	34,899,943	30,307,644	31,899,125	31,094,685	27,927,980
Total governmental funds	\$ 98,795,768	\$ 86,087,497	\$ 75,585,820	\$ 75,486,550	\$ 63,474,749	\$ 56,152,145	\$ 49,608,524	\$ 47,688,615	\$ 48,814,897	\$ 45,823,336

(UNAUDITED)
Schedule 4
Yellowstone County, Montana
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
REVENUES:										
Taxes	\$ 62,115,484	\$ 57,425,108	\$ 55,389,174	\$ 53,296,388	\$ 50,300,966	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431
Special assessments	1,604,000	1,497,622	1,404,014	1,489,887	1,389,935	1,326,337	1,288,282	1,118,129	1,158,487	1,099,418
Licenses and permits	7,172,405	6,933,069	6,744,214	6,422,547	5,819,369	5,868,428	5,588,606	5,306,434	4,908,912	4,591,461
Intergovernmental	20,240,846	17,403,563	9,987,210	12,919,324	9,611,332	7,030,887	5,767,507	6,534,328	5,762,123	5,847,762
Fines and forfeitures	579,805	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330	761,279
Charges for services	9,128,560	8,652,556	8,833,410	10,669,147	9,015,090	8,200,144	8,036,913	9,265,884	8,610,037	7,683,941
Leases	433,438	501,479	417,899	0	0	0	0	0	0	0
Other	7,471,419	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705
Total revenues	108,745,957	97,039,246	82,577,931	87,232,343	79,005,930	81,080,628	64,641,437	63,280,565	60,988,315	61,726,997
EXPENDITURES:										
General government	14,498,667	14,223,081	12,760,643	12,839,251	11,699,905	11,354,587	10,513,593	10,461,732	10,457,316	9,908,406
Public safety	37,323,839	34,700,135	32,330,175	26,968,460	28,287,808	28,162,269	26,484,481	25,454,309	24,273,508	24,524,796
Public works	11,600,617	11,586,613	11,916,593	11,610,541	10,865,739	10,335,320	8,845,062	9,553,061	8,425,321	8,623,241
Public health	6,952,219	6,975,719	6,706,072	9,110,776	6,718,624	4,908,414	4,110,830	4,365,660	4,410,847	3,416,547
Social and economic services	3,268,175	3,235,177	3,235,552	3,359,882	2,711,655	3,438,683	2,434,888	2,245,994	1,852,708	1,864,485
Culture and recreation	2,274,407	2,067,060	2,011,093	1,913,519	1,792,531	2,078,589	1,529,675	1,474,841	1,434,568	1,425,375
Conservation of natural resources	159,840	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915	130,976
Community development	709,855	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297	530,260
Capital outlay	16,189,301	9,872,864	9,377,924	3,606,100	5,780,691	9,902,299	14,270,330	8,228,098	4,657,579	4,009,150
Debt service:										
Principal	675,983	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000	699,000
Interest	216,654	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054	172,147
Total expenditures	93,869,557	84,362,105	80,218,537	71,548,752	69,533,940	72,436,777	70,490,869	63,283,967	56,929,113	55,304,383
Excess (deficiency) of revenues over (under) expenditures	14,876,400	12,677,141	2,359,394	15,683,591	9,471,990	8,643,851	(5,849,432)	(3,402)	4,059,202	6,422,614
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	15,704,441	12,971,449	11,052,795	15,820,445	11,241,588	14,257,793	12,991,237	10,294,725	7,795,897	9,871,484
Interfund transfers out	(17,922,834)	(15,180,190)	(13,346,833)	(19,492,235)	(13,390,974)	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)
Gain on disposal of fixed assets	0	33,277	33,914	0	0	0	0	0	0	0
Assessment Refunds	0	0	0	0	0	0	0	0	0	(69,630)
Long term debt proceeds	50,264	0	0	0	0	350,000	9,693,354	0	344,762	0
Total other financing sources (uses)	(2,168,129)	(2,175,464)	(2,260,124)	(3,671,790)	(2,149,386)	(2,100,230)	7,769,341	(1,122,879)	(1,067,641)	(1,769,893)
Net change in fund balances	\$ 12,708,271	\$ 10,501,677	\$ 99,270	\$ 12,011,801	\$ 7,322,604	\$ 6,543,621	\$ 1,919,909	\$ (1,126,281)	\$ 2,991,561	\$ 4,652,721
Debt service as a percentage of noncapital expenditures	1.1%	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%

(UNAUDITED)
Schedule 5
YELLOWSTONE COUNTY, MONTANA
TAXABLE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
(Last Ten Fiscal Years)

Fiscal Year	Real Property		Personal Property		Total		Tax Increment Taxable Value	Countywide Taxable Value Excluding Tax Increment	Total Direct Tax Rate (9)	Percent of Taxable Value to Estimated Actual Value
	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value				
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%
15-16	18,208,693,949	337,897,228	438,513,399	7,381,376	18,647,207,348	345,278,604	10,980,560	334,298,044	\$ 108.26	1.85%
16-17	18,426,159,122	346,795,713	472,772,063	7,897,936	18,898,931,185	354,693,649	10,551,996	344,141,653	\$ 112.40	1.88%
17-18	19,543,879,242	363,235,917	478,078,794	7,691,564	20,021,958,036	370,927,481	11,043,628	359,883,853	\$ 110.80	1.85%
18-19	19,752,127,179	358,473,270	495,778,756	7,988,877	20,247,905,935	366,462,147	9,987,671	356,474,476	\$ 123.43	1.81%
19-20	21,093,271,064	382,539,732	523,547,089	8,807,958	21,616,818,153	391,347,690	11,792,223	379,555,467	\$ 121.72	1.81%
20-21	21,327,188,592	388,336,637	505,198,941	8,291,569	21,832,387,533	396,628,206	11,182,963	385,445,243	\$ 122.83	1.82%
21-22	22,372,527,773	402,398,045	498,581,880	8,179,113	22,871,109,653	410,577,158	12,225,750	398,351,408	\$ 122.99	1.80%
22-23	22,686,005,424	408,843,390	504,869,432	8,902,353	23,190,874,856	417,745,743	11,898,298	405,847,445	\$ 125.03	1.80%
23-24	28,258,776,866	491,807,673	727,558,962	13,964,483	28,986,335,828	505,772,156	15,406,348	490,365,808	\$ 111.04	1.74%

NOTE: Adjusted Market Value reflects market value after statutory exemptions.

Source: State of Montana Department of Revenue, Property Assessment Division.

(UNAUDITED)
Schedule 6
YELLOWSTONE COUNTY, MONTANA
DIRECT AND OVERLAPPING GOVERNMENTS PROPERTY TAX RATES
Last Ten Fiscal Years
(PER \$1,000 OF TAXABLE VALUE)

	Fiscal Year Taxes Are Payable									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
COUNTY-WIDE DIRECT RATES										
County-Wide Levies	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total county-wide direct rate	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.83	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47	5.55
Road	37.59	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79	38.63
Billings- County Planning	1.21	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32	1.31
Laurel Planning	1.88	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59	1.63
Soil Conservation	0.37	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45	0.51
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Big Sky Economic Development Authority	3.01	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87	3.09
School retirement and transportation	38.53	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95	46.10
Huntley Cemetery	6.00	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42	8.95
Custer Cemetery	5.51	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.51
Shepherd Cemetery	1.94	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03	2.22
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY RATES										
City of Billings	206.57	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84	168.12
City of Laurel	164.08	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35	208.23
Town of Broadview	239.57	239.57	234.97	223.30	227.14	166.67	151.57	151.57	151.57	151.57
Billings Fire Hydrant/Park District	-	15.970	13.875	14.10	9.66	10.02	10.99	11.24	12.07	12.07
SCHOOL DISTRICTS										
School District #2 - Billings	215.51	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28	249.75
School District #3 - Blue Creek	151.78	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94	161.17
School District #4 - Canyon Creek	154.50	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99	256.42
School District #7 - Laurel	186.17	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79	167.87
School District #8 - Elder Grove	212.52	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11	208.22
School District #12 - Molt	41.54	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36	78.44
School District #15 - Custer	394.55	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96	224.52
School District #17 - Morin	98.22	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60	142.65
School District #21 - Broadview	102.35	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36	118.24
School District #23 - Elysian	147.90	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86	130.51
School District #24 - Huntley	206.51	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80	263.94
School District #26 - Lockwood	268.25	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38	251.30
School District #37 - Shepherd	335.35	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21	289.80
School District #41 - Pioneer	251.80	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49	290.98
School District #52 - Independent	181.44	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12	258.22
School District #58 - Yellowstone Education Center	86.68	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04	107.82
STATE RATE FOR EDUCATION	85.20	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
FIRE DISTRICTS										
Broadview Fire #3	0.63	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57	0.62
Worden Fire #4	25.17	25.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	27.00	30.00	30.00	30.00	30.00	30.00	27.00	27.00	27.00	27.00
Laurel Fire #7	15.79	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03	17.14
Lockwood Fire #8	163.00	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00	163.00

Source: Yellowstone County Finance

(UNAUDITED)
SCHEDULE 7
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

FISCAL YEAR 2024				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$ 28,522,596	1	5.64%
CHS, Inc./Cenex	Oil refinery	27,495,111	2	5.44%
Phillips 66 Company	Oil refinery	20,284,110	3	4.01%
Par Montana LLC (Previously Exxon)	Oil refinery	8,839,780	4	1.75%
Montana Dakota Utilities- Gas Distributor	Utility	6,411,565	5	1.27%
BNSF Railway Co	Railroad	5,393,454	6	0.92%
Signal Peak Energy LLC	Coal Mining	4,668,828	7	0.63%
Charter Communication INC	Communications	3,162,682	8	1.07%
Phillips 66 Carrier LLC	Oil refinery	3,150,745	9	0.62%
MTSun LLC	Renewable Energy	2,995,730	10	0.59%
		\$ 110,924,601		21.93%

FISCAL YEAR 2015				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 23,915,144	1	7.77%
Phillips 66 Company	Oil refinery	17,394,994	2	5.65%
Northwestern Energy Corp	Utility	11,052,828	3	3.59%
Exxon Mobil Corporation	Oil refinery	9,181,084	4	2.98%
BNSF Railway Co	Railroad	5,134,394	5	1.67%
Bresnan	Communications	4,088,614	6	1.33%
Montana Dakota Utility	Utility	3,279,270	7	1.07%
Centurylink, Inc.	Communications	3,036,202	8	0.99%
Phillips 66 Pipeline, LLC	Oil refinery	2,704,926	9	0.88%
AT&T Mobility, LLC	Communications	1,851,688	10	0.60%
		\$ 81,639,144		26.54%

NOTE: Many of the principal taxpayers have undergone corporate name changes.
Total Countywide taxable value for tax year 2023 (fiscal year 2023-2024), including tax increment:
Total Countywide taxable value for tax year 2014 (fiscal year 2014-2015), including tax increment:

\$505,772,156
\$307,664,072

(UNAUDITED)
Schedule 8
Yellowstone County, Montana
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of the Levy		Total Collections To Date		Protest Tax Receivables at Yearend
	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Amount	Percentage of Adjusted Levy	
2013	\$ 40,548,431	\$ (32,387)	\$ 40,516,044	\$ 37,385,634	92.27%	\$ 37,573,348	92.74%	\$ 10,447,698
2014	\$ 41,517,683	\$ (1,177,909)	\$ 40,339,774	\$ 39,189,682	97.15%	\$ 43,067,531	106.76% (a)	\$ 6,707,672
2015	\$ 41,549,863	\$ (432,128)	\$ 41,117,735	\$ 38,370,040	93.32%	\$ 43,334,908	105.39% (a)	\$ 2,862,655
2016	\$ 43,092,064	\$ (345,452)	\$ 42,746,612	\$ 40,417,737	94.55%	\$ 41,692,469	97.53%	\$ 4,149,547
2017	\$ 45,682,163	\$ (107,472)	\$ 45,574,691	\$ 41,921,010	91.98%	\$ 42,750,744	93.80%	\$ 7,343,138
2018	\$ 47,688,780	\$ (635,233)	\$ 47,053,547	\$ 44,309,255	94.17%	\$ 45,056,454	95.76%	\$ 8,637,270
2019	\$ 56,699,785	\$ (4,507,723)	\$ 52,192,062	\$ 51,144,000	97.99%	\$ 59,432,964	113.87% (a)	\$ 459,263
2020	\$ 55,141,953	\$ (122,422)	\$ 55,019,532	\$ 53,011,956	96.35%	\$ 53,569,032	97.36%	\$ 1,111,471
2021	\$ 56,488,257	\$ (549,820)	\$ 55,938,437	\$ 55,408,064	99.05%	\$ 56,651,692	101.28% (a)	\$ 26,055
2022	\$ 59,006,456	\$ (186,883)	\$ 58,819,573	\$ 58,344,581	99.19%	\$ 58,922,078	100.17% (a)	\$ 48,639
2023	\$ 62,959,387	\$ (563,282)	\$ 62,396,105	\$ 61,443,777	98.47%	\$ 61,100,833	97.92%	\$ 0
2024	\$ 68,209,357	\$ (704,896)	\$ 67,504,461	\$ 65,693,981	97.32%	\$ 66,091,774	97.91%	\$ 0

(a) Total collections in FY14, FY15, FY19, FY21 exceed 100% due to the settlement of several large tax protests.

Source: County Finance Department

(UNAUDITED)
SCHEDULE 9
YELLOWSTONE COUNTY, MONTANA
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA
(Last Ten Fiscal Years)

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value		Ratio of Net Bonded Debt to Adjusted Market Value (d)	Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt								
14-15	3,525,000	0	3,525,000	7,003,800,000 (e)	0.05%	300,950,272	1.17%		0.03%	155,634	22.65
15-16	3,000,000	0	3,000,000	7,257,700,000 (e)	0.04%	334,298,044	0.90%		0.02%	157,048	19.10
16-17	2,455,000	0	2,455,000	7,321,849,081 (e)	0.03%	344,141,653	0.71%		0.01%	158,437	15.50
17-18	10,800,000	0	10,800,000	7,546,303,660 (e)	0.14%	359,883,853	3.00%		0.05%	158,980	67.93
18-19	9,770,000	0	9,770,000	8,012,454,795 (e)	0.12%	356,474,476	2.74%		0.05%	160,137	61.01
19-20	9,165,000	0	9,165,000	8,442,442,000 (e)	0.11%	379,555,467	2.41%		0.04%	161,300	56.82
20-21	8,250,000	350	8,249,650	8,812,706,310 (e)	0.09%	385,445,243	2.14%		0.04%	162,990	50.61
21-22	7,530,000	0	7,530,000	9,458,457,848 (e)	0.08%	398,351,408	1.89%		0.03%	167,146	45.05
22-23	7,045,000	0	7,045,000	10,091,756,580 (e)	0.07%	405,847,445	1.74%		0.03%	169,852	41.48
23-24	6,545,000	0	6,545,000	10,851,605,674 (e)	0.06%	490,365,808	1.33%		0.02%	170,843	38.31

NOTES: (a) Population and personal income data can be found in Schedule 12
(b) Total taxable value less downtown tax increment district.
(c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.
(d) Adjusted market value includes tax increment districts.
(e) Source--US Bureau of Labor Statistics via University of Montana Bureau of Business & Economic Research
Source: Yellowstone County Annual Comprehensive Financial Report

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<u>Cities:</u>			
Billings	\$ 9,145,000	55.0%	\$ 5,030,975
Broadview	773,000	0.1%	438 **
Laurel	179,067	2.1%	3,732
Total cities	<u>10,097,067</u>		<u>5,035,146</u>
<u>School Districts:</u>			
Billings SD #2	110,262,502	59.7%	65,810,150
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	58,175,000	12.4%	7,222,133
Elder Grove SD #8	14,485,000	3.2%	457,378
Custer SD #15	2,155,000	0.5%	10,399
Elysian SD #23	10,130,000	6.9%	696,756
Huntley SD #24	893,565	2.6%	23,461
Lockwood SD#26	45,380,000	6.2%	2,814,275
Shepherd SD #37	10,250,000	1.7%	175,559
Independent SD #52	1,200,000	1.5%	18,450
Total school districts	<u>252,931,067</u>		<u>77,228,562</u>
Subtotal, overlapping debt			82,263,708
Total Direct Debt of Yellowstone County	<u>\$ 7,004,733</u>	100.0%	7,004,733
Total Direct and Overlapping Debt			<u><u>\$ 89,268,441</u></u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 1, 2023

*Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value
excluding tax increment district taxable valuation

**Note: In FY22, Town of Broadview reported they would receive a Rural development loan of \$588k.
As of FY23, that project has been pushed back and no loan has been received.

(UNAUDITED)

**SCHEDULE 11
YELLOWSTONE COUNTY, MONTANA
COMPUTATION OF LEGAL DEBT MARGIN
(Last Ten Fiscal Years)**

	Fiscal year ended June 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total assessed market value less tax increment district	\$ 28,986,335,828	\$ 23,190,874,856	\$ 22,871,109,653	\$ 21,832,387,533	\$ 20,965,452,764	\$ 19,696,063,338	\$ 19,425,844,058	\$ 18,898,931,185	\$ 18,647,207,348	\$ 11,095,089,977
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	\$ 724,658,396	\$ 579,771,871	\$ 571,777,741	\$ 545,809,688	\$ 524,136,319	\$ 492,401,583	\$ 485,646,101	\$ 472,473,280	\$ 466,180,184	\$ 277,377,249
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$ 6,545,000	\$ 7,045,000	\$ 7,530,000	\$ 8,250,000	\$ 9,165,000	\$ 9,770,000	\$ 10,800,000	\$ 2,455,000	\$ 3,000,000	\$ 3,525,000
Total special assessment bonded indebtedness	165,000	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000	1,306,000
Total matured bonds payable	0	0	0	0	0	0	0	0	7,225	7,225
Total notes payable	294,733	307,452	372,578	432,106	482,171	0	0	0	0	0
Total amount of debt applicable to debt limit	7,004,733	7,630,452	8,312,578	9,147,106	10,207,171	10,435,500	11,559,000	3,427,000	4,157,225	4,838,225
Legal debt margin	\$ 717,653,663	\$ 572,141,419	\$ 563,465,163	\$ 536,662,582	\$ 513,929,148	\$ 481,966,083	\$ 474,087,101	\$ 469,046,280	\$ 462,022,959	\$ 272,539,024
Total net debt applicable to the limit as a percentage of debt limit	1.0%	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001. Revised to 2.5% for 2007.

2) Total assessed market value less tax increment district is estimated, since tax increment market value amount is not available

3) 2018 updated in FY19 Stats from FY18 Stats.

Source: Taxable Value - State Property Assessment Division

Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101

Bonded Debt Information - Yellowstone County Annual Comprehensive Financial Report

(UNAUDITED)

**SCHEDULE 12
YELLOWSTONE COUNTY, MONTANA
DEMOGRAPHIC AND ECONOMIC
(Last Ten Fiscal Years)**

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%
2016	157,048	\$ 7,232,374,496	\$ 46,052 (c)	16,766 (b)	6,277 (b)	81,698	14,705	3.2%	4.3%	5.0%
2017	158,437	\$ 7,321,849,081	\$ 46,213 (c)	16,869 (b)	6,292 (b)	80,027	12,573	3.6%	3.8%	4.5%
2018	158,980	\$ 7,546,303,660	\$ 47,467 (c)	16,962 (b)	6,399 (b)	81,986	14,359	3.4%	3.5%	4.2%
2019	160,137	\$ 8,012,454,795	\$ 50,035 (c)	17,028 (b)	6,472 (b)	84,151	10,005	3.2%	3.2%	3.8%
2020	161,300	\$ 8,442,442,000	\$ 52,340 (c)	17,262 (b)	6,544 (b)	87,080	10,965	6.7%	7.1%	11.2%
2021	162,990	\$ 8,812,706,310	\$ 54,069 (c)	16,420 (b)	6,773 (b)	93,281	8,229	3.9%	4.0%	5.9%
2022	167,146	\$ 9,458,457,848	\$ 56,588 (c)	16,728 (b)	7,045 (b)	94,444	10,959	2.8%	2.9%	3.8%
2023	169,852	\$ 10,091,756,580	\$ 59,415 (c)	16,730 (b)	7,057 (b)	77,887	26,409	2.7%	2.7%	3.8%
2024	170,843	\$ 10,851,605,674	\$ 63,518 (c)	16,537 (b)	6,963 (b)	87,860	19,807	3.5%	3.4%	4.3%

NOTES (a) Fiscal year ended is calculated using 2023 (FY23) personal income data, which is the most recent available

(b) Spring enrollment

(c) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates for 2010-2019 are tied to the Census Bureau decennial counts for 2010 and 2020.

2020 county population reflects Vintage 2019 estimates. 2021-2024 county population reflects Vintage 2020 estimates.

(d) 2024 Unemployment rates reflect the June 2024 rate reported by the homefacts.com website.

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor Statistics, suburbanstats.org, lmi.mt.gov

(UNAUDITED)

**SCHEDULE 13
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone
County based on 2024 Q1 Data:**
(in alphabetical order)

Albertsons Food & Drug
Billings Clinic
Billings Family YMCA
Cenex Harvest States
Costco
First Interstate Bank
Intermountain Health
Langlas & Associates Inc.
Par Petroleum
Phillips 66 Company
Rocky Mountain College
Scheels Sports
SCL Health Medical Group
Shiptons Big R
St. John's Lutheran Home
Sysco Food Services
UPS
Wal-Mart
Wells Fargo
Yellowstone Boys and Girls Ranch

Source: Montana Department of Labor and Industry

NOTE: List does not include governmental or railroad employers. Number of employees for each firm is not available.

(UNAUDITED)
Schedule 14
Yellowstone County, Montana
Full-time Equivalent Employees by Function
Last Ten Fiscal Years

	Fiscal year ended June 30,									
<u>Function / Program</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General government	135.01	132.01	131.01	127.05	127.85	127.25	121.25	120.25	120.75	115.35
Public safety	294.25	280.65	279.65	277.65	270.65	263.95	252.95	245.45	239.45	233.95
Public works	40.50	40.50	40.50	40.50	40.00	40.00	40.00	40.00	40.00	40.00
Public health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Social and economic services	1.75	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23	2.23
Culture and recreation	41.00	42.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25	34.25
	513.51	497.91	493.51	488.05	480.85	474.05	457.05	448.30	438.68	427.78

* Formula error in Metra FTEs corrected in FY19 stats

Source: Yellowstone County Budgets

(UNAUDITED)
Schedule 15
YELLOWSTONE COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
COUNTY ROADS										
Miles of roads - overlay	16.43	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70	16.80
Miles of roads - millings	3.60	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10	9.77
Miles of gravel/dirt roads improved	100.33	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27	54.71
Miles of gravel/dirt roads maintained	5,440.00	4,818.50	5,464.00	5,943.00	6,230.00	5,196.00	4,734.00	4,575.00	5,597.00	5,411.40
Miles of dust control	15.75	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25	16.31
Miles of striping	55.00	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00	52.20
Miles of chip seal	14.50	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86	25.30
Miles of crack fill	23.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Miles of blade patching	16.23	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00	0.00
Culvert installs	43.00	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00	32.00
Cattle guard installs	5.00	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00	1.00
Miles of fencing	0.00	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00	4.00
Miles of seeding	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	2.00
Bridge Replacements	1.00	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00	3.00
JUNK VEHICLES										
Hauled	46	36	43	65	40	48	66	97	87	49
Crushed	260	221	304	286	369	375	184	230	170	186
WEED SPRAYING (acres sprayed)										
County	2,019.04	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48	953.25
Montana Dept of Transportation	312.80	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46	236.60
Fish, Wildlife, and Parks	47.40	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64	19.70
Bureau of Land Management	50.00	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35	48.00
Department of Natural Resources	28.10	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15	6.15
Private (charged out)	86.00	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60	33.40
Private/Public Grant	41.00	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00	485.00
Bureau of Reclamation	10.50	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00	0.00
Total	2,594.84	2,638.21	1,774.50	1,515.64	2,055.34	2,658.01	1,281.31	1,737.02	1,322.68	1,782.10
County Attorney cases										
Civil	36	27	38	52	48	48	50	46	37	7
Bankruptcies (Proofs of Claim)	2	2	0	0	0	0	0	0	0	0
Fatality	22	21	9	16	14	9	7	6	9	7
Felony	2,318	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694	1,587
Forfeiture	0	0	0	0	0	0	0	1	4	58
Fugitive - Uniform Extradition Act	59	80	80	38	61	65	83	96	89	86
Justice Court Appeal	4	1	0	0	0	3	0	1	7	8
Misdemeanor*	1,768	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274	1,304
Post-Conviction Relief	5	7	4	5	8	4	5	6	11	3
Revocation Proceeding Felony	359	353	327	367	444	363	357	380	380	370
Unknown/Sanities	165	113	110	173	175	152	193	248	209	151
Youth in Need of Care	352	338	379	462	436	507	470	550	496	0
Inquests	3	5	1	4	0	2	0	0	0	0
Juvenile Petitions	240	221	182	122	83	91	0	0	0	0
License Petition	48	49	47	49	51	46	0	0	0	0
Out of State Subpoena	3	3	1	1	1	4	0	0	0	0
Investigative Subpoena	27	33	0	0	0	0	0	0	0	0
Petition for Relief from Registration	2	9	8	8	10	10	0	0	0	0
Petition to Expunge	4	9	9	9	4	3	0	0	0	0
Search Warrants	503	303	237	193	457	384	0	0	0	0
Writ of Habeas Corpus	3	6	12	17	2	7	0	0	0	0
HB640	298	343	330	468	574	0	0	0	0	0
Total	6,221	5,842	5,469	5,758	5,898	4,962	4,560	4,415	4,210	3,581

*Includes: Misdemeanor, Misdemeanor Restitution Only, and Misdemeanor Revocation

Note: 2015-2024 County Attorney data is based on fiscal year. Youth in Need of Care data starting FY16.

Source: Yellowstone County Departments

(UNAUDITED)
Schedule 16
Yellowstone County, Montana
County Mill Levies and Tax Revenues
Actual Levies and Revenues Compared to Statutory Limitations
Last Five Fiscal Years

Fiscal Year	Actual County Mill Levies and Tax Revenues		Statutory Limitation for Mill Levy and Tax Revenue		Actual Mill Levies/Tax Revenues Versus Statutory Limitation	
	Countywide Mills*	Tax Revenue Generated by Levy	Maximum Mills	Maximum Tax Revenue	Available	Available
					Non-levied Mills	Non-levied Tax Revenues
23-24	88.40	\$ 43,348,337	88.40	\$ 43,348,337	0.00	\$ 0
22-23	99.04	\$ 40,195,131	99.04	\$ 40,195,131	0.00	\$ 0
21-22	96.72	\$ 38,528,549	96.72	\$ 38,528,549	0.00	\$ 0
20-21	96.45	\$ 37,176,194	96.45	\$ 37,176,194	0.00	\$ 0
19-20	95.18	\$ 36,126,089	95.18	\$ 36,126,089	0.00	\$ 0

* Includes mills subject to the statutory limitation. Excludes permissive medical levy and general obligation debt

Source: Yellowstone County

(UNAUDITED)
Schedule 17
Yellowstone County, Montana
Rural Special Improvement Districts Continuing Disclosure

Balances as of June 30:				
Fiscal Year	Revolving Fund Cash Balance	Outstanding		
		Principal Amount of Bonds	Percentage	
23-24	\$ 56,800	\$ 165,000	34.4%	
22-23	\$ 359,516	\$ 278,000	129.3%	
21-22	\$ 359,516	\$ 410,000	87.7%	
20-21	\$ 359,516	\$ 465,000	77.3%	
19-20	\$ 339,561	\$ 560,000	60.6%	
18-19	\$ 310,698	\$ 659,000	47.1%	
17-18	\$ 338,024	\$ 759,000	44.5%	
16-17	\$ 334,675	\$ 972,000	34.4%	

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2024 :						
Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 758	373,000	07/01/27	0	944	34,872	6,803
RSID 783	126,777	08/01/25	0	6,651	3,951	2,895
RSID 785	126,945	08/01/26	20,000	7,546	18,327	805
RSID 803	1,015,434	08/01/27	145,000	34,216	164,073	29,863
Total	<u>\$ 1,642,156</u>		<u>\$ 165,000</u>	<u>\$ 49,357</u>	<u>\$ 221,224</u>	<u>\$ 40,366</u>

Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:				
Fiscal Year	Assessment Billing	Total Current Annual Collections		
		Amount Received	Percent	
23-24	\$ 133,100	\$ 130,767	98.2%	
22-23	\$ 136,646	\$ 133,624	97.8%	
21-22	\$ 138,091	\$ 138,707	100.4%	
20-21	\$ 142,939	\$ 137,700	96.3%	
19-20	\$ 117,011	\$ 113,285	96.8%	

IV. SINGLE AUDIT SECTION

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**To the Board of County Commissioners
Yellowstone County, State of Montana
Billings, Montana**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yellowstone County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Yellowstone County's basic financial statements and have issued our report thereon dated November 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yellowstone County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Yellowstone County's internal control. Accordingly, we do not express an opinion on the effectiveness of Yellowstone County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Yellowstone County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Junkermier, Clark, Campanella, Stevens, P.C.

Helena, Montana
November 14, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of County Commissioners
Yellowstone County, State of Montana
Billings, Montana**

**Report on Compliance for Each Major Federal Program
*Opinion on Each Major Federal Program***

We have audited Yellowstone County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Yellowstone County's major federal programs for the year ended June 30, 2024. Yellowstone County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Yellowstone County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Yellowstone County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Yellowstone County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreement applicable to Yellowstone County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Yellowstone County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Yellowstone County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Yellowstone County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Yellowstone County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Yellowstone County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Junkermier, Clark, Campanella, Stevens, P.C.

Helena, Montana
November 14, 2024

YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 1 of 2)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through/ Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>	<u>Passed Through To Subrecipients</u>
U.S. Department of Transportation						
<u>Passed through State Department of Transportation/Highway Traffic Safety:</u>						
Montana Department of Transportation - Project #10433-113 Lockwood Sidewalks for Old Hardin Road	20.205	TA56(113)-UPN 10433 (FAIN)693JJ2223000	1,043,143	4,701	4,701	0
Total U.S. Department of Transportation			\$ 1,043,143	\$ 4,701	\$ 4,701	\$ 0
U.S. Department of Treasury						
<u>Direct Programs:</u>						
Equitable Sharing Program	21.016	N/A	N/A	60,001	23,298	0
COVID Local Assistance and Tribal Consistency Fund (LATCF)	21.032	N/A	125,782	116,750	116,750	0
			\$ 125,782	\$ 176,751	\$ 140,048	\$ 0
<u>Direct Programs:</u>						
COVID Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	31,330,634	8,842,264	8,842,264	0
<u>Passed through State Department of Natural Resources & Conservation</u>						
ARPA Water & Sewer Infrastructure - BBWA Main Canal Repair	21.027	AC-22-0194 FAIN# SLFRP1747	500,000	500,000	500,000	500,000
			\$ 31,830,634	\$ 9,342,264	\$ 9,342,264	\$ 500,000
Total U.S. Department of Treasury			\$ 31,956,416	\$ 9,519,015	\$ 9,482,312	\$ 500,000
U.S. Department of Justice						
<u>Direct Programs:</u>						
Byrne Justice Assistance Grant (JAG)	16.738	O-BJA-2022-171368	19,076	17,832	17,832	0
Byrne Justice Assistance Grant (JAG)	16.738	O-BJA-2023-171790	20,611	9,700	9,700	0
			\$ 39,687	\$ 27,532	\$ 27,532	\$ 0
<u>Passed through State Board of Crime Control:</u>						
Residential Substance Abuse Treatment (RSAT)	16.593	23-R01-1472	233,992	41,540	41,540	0
Yellowstone County Victim Witness Program	16.575	23-V01-1381	207,260	48,297	48,297	0
			\$ 441,252	\$ 89,837	\$ 89,837	\$ 0
Total U.S. Department of Justice			\$ 480,939	\$ 117,369	\$ 117,369	\$ 0
U.S. Department of Housing & Urban Development						
<u>Passed through State Department of Commerce</u>						
Community Development Block Grant	14.228	MT-CDBG-PL-22-02	37,500	21,948	21,948	0
Total U.S. Department of Housing & Urban Development			\$ 37,500	\$ 21,948	\$ 21,948	\$ 0
U.S. Election Assistance Commission						
<u>Passed through Secretary of State</u>						
2022 HAVA	90.404	EAC-ELSEC18MT	76,600	76,600	76,600	0
Total U.S. Election Assistance Commission			\$ 76,600	\$ 76,600	\$ 76,600	\$ 0

The accompanying notes are an integral part of this schedule.

YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(Page 2 of 2)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass Through/ Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>	<u>Passed Through To Subrecipients</u>
U.S. Department of Health and Human Services						
<u>Passed through State Department of Health and Human Services</u>						
American Rescue Plan Act of 2021 Mental Health Block Grant	93.958	23-102-74018-0	75,000	18,100	18,100	0
Substance Use, Prevention, Treatment and Recovery Services Block Grant	93.959	23-102-74018-0	124,720	3,865	3,865	0
Foster Care Title IV-E	93.658		N/A	311,863	311,863	0
Total U.S. Department of Health and Human Services			\$ 199,720	\$ 333,828	\$ 333,828	\$ 0
U.S Department of Homeland Security						
<u>Passed through State Department of Military Affairs, DES Division</u>						
Emergency Mgt Performance Grant (EMPG) Yellowstone	97.042	EMD-2023-EP-00005	130,000	130,000	130,000	0
FEMA Project #679313 (PW 0-160) June 2022 Flooding, Presidential Declaration	97.036	FEMA-4655-DR-MT	83,333	59,220	59,220	0
Total U.S. Department of Homeland Security			\$ 213,333	\$ 189,220	\$ 189,220	\$ 0
U.S. Department of Interior						
<u>Passed through State Department of Natural Resources & Conservation</u>						
Volunteer Fire Assistance Program Sub Award (Cooperative Forestry Asst)	10.664	#23-DG-11010000-040	16,000	16,000	16,000	16,000
			16,000	16,000	16,000	16,000
<u>Direct Programs</u>						
BLM Invasive and Noxious Plant Management	15.230	L22AC00416	20,000	4,987	4,987	0
Taylor Grazing	15.226	N/A	N/A	210	210	0
Bankhead Jones	10.410	N/A	N/A	2,246	2,246	0
			20,000	7,443	7,443	0
Total U.S Department of Interior			\$ 36,000	\$ 23,443	\$ 23,443	\$ 16,000
U.S. Department of Agriculture						
<u>Passed through Natural Resources Conservation Service</u>						
Emergency Watershed Protection Program Project 5044 - Flood Recovery Measures	10.923	NR230325XXXXC003	738,733	731,983	731,983	731,983
Total U.S. Department of Agriculture			\$ 738,733	\$ 731,983	\$ 731,983	\$ 731,983
TOTAL FEDERAL AWARDS						
			\$ 34,822,071	\$ 11,018,107	\$ 10,981,403	\$ 1,247,983

The accompanying notes are an integral part of this schedule.

YELLOWSTONE COUNTY, MONTANA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024
Page 1 of 2

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Yellowstone County, Montana (County) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate in Sec. 200.414 Indirect Costs under Uniform Guidance.

(4) Relationship to General Purpose Financial Statements

Federal awards revenues are reported in the County's general purpose financial statements as follows:

	Federal Awards <u>Revenues</u>	State & Local Intergovernmental <u>Revenues</u>	Total Intergovernmental <u>Revenues</u>
General fund	\$ 1,476,741	\$ 1,423,498	\$ 2,900,239
Road fund	2,246	2,988,574	2,990,820
Emergency levy- COVID	8,959,014	0	8,959,014
Property and liability insurance fund	0	452,238	452,238
Public safety fund	91,037	735,884	826,921
Nonmajor governmental funds	489,069	3,622,545	4,111,614
	<u>\$ 11,018,107</u>	<u>\$ 9,222,739</u>	<u>\$ 20,240,846</u>

YELLOWSTONE COUNTY, MONTANA
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024
Page 2 of 2

(5) Matching Funds

In accordance with the terms of the grants, the County has expended cash and in-kind matching contributions during the year ended June 30, 2024 for the following programs:

	<u>Grant Number</u>	<u>Amount</u>
<u>U.S. Department of Transportation</u>		
MT Department of Transportation - Project #10433-113 Lockwood Sidewalks for Old Hardin Road	TA56(113)-UPN 10433 (FAIN)693JJ2223000	\$ 729
		\$ 729
<u>U.S. Department of Interior</u>		
ARPA Water & Sewer Infrastructure - BBWA Main Canal Repair	AC-22-0194 FAIN# SLFRP1747	\$ 123,535
		\$ 123,535
<u>U.S. Department of Justice</u>		
Residential Substance Abuse Treatment (RSAT)	23-R01-1472	\$ 24,483
		\$ 24,483
<u>U.S. Department of Housing & Urban Development</u>		
Community Development Block Grant	MT-CDBG-PL-20-12	\$ 12,500
		\$ 12,500
<u>U.S. Election Assistance Commission</u>		
2022 HAVA	EAC-ELSEC18MT	\$ 59,550
		\$ 59,550
<u>U.S. Department of Homeland Security</u>		
Emergency Mgt Performance Grant (EMPG) Yellowstone	EMD-2023-EP-00005	\$ 130,000
		\$ 130,000
<u>U.S. Department of Interior</u>		
Volunteer Fire Assistance Program Sub Award	#23-DG-11010000-040	\$ 1,870
		\$ 1,870
<u>U.S. Department of Agriculture</u>		
Emergency Watershed Protection Program Project 5044 - Flood Recovery Measures	NR230325XXXXC003	\$ 218,738
		\$ 218,738
<u>Total Matching on Federal Expenditures</u>		\$ 571,405

**YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024**

Financial Statements

Type of auditors' report issued	Unmodified
---------------------------------	------------

Internal control over financial reporting:

Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weakness?	No

Non-compliance material to financial statements noted?	No
--	----

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weakness?	No

Type of auditor's report issued on compliance for major programs	Unmodified
--	------------

Audit findings that are required to be reported in accordance with the Uniform Guidance Section 200.516 are reported in this schedule.	No
--	----

Identification of major program(s):

Coronavirus State and Local Fiscal Recovery Funds - AL 21.027

Dollar threshold used to distinguish between Type A and Type B	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
--	-----

YELLOWSTONE COUNTY, MONTANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2024

FINANCIAL STATEMENT FINDINGS - NONE

PRIOR-YEAR FINANCIAL STATEMENT FINDINGS - NONE

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B.O.C.C. Regular

Meeting Date: 12/10/2024

Title: RSID Snow Plowing Contracts

Submitted For: Logan McIsaac

Submitted By: Logan McIsaac

TOPIC:

RSID Snow Plowing Contracts

BACKGROUND:

Snow plowing contracts for Whitetail 667M, Crestview 820M, and Vista Buttes 761M. Wolf Construction has the Whitetail and Crestview contracts and John's Home & Yard for Vista Buttes.

RECOMMENDED ACTION:

File executed contracts

Attachments

Signed Contract

Signed Contract

Signed Contract

**Standard Form of Agreement between Owner and Contractor
on the Basis of a Stipulated Price
Snow Plowing for Vista Buttes RSID 761M**

This agreement is dated as of the 2ND ^{DECEMBER} of November 2024, by and between Yellowstone County, Montana (hereinafter called Owner), and River Ridge Landscaping, Billings Montana (hereinafter called Contractor).

Owner and Contractor, in consideration of the material covenants hereinafter set forth, agree as follows:

1. Scope of Work

Contractor shall provide all labor and equipment necessary to remove the snow from all constructed roads, including cul-de-sacs, located in the said subdivision, RSID 761 M, as outlined in the following Scope of Work, dated October 24, 2014.

Vista Buttes Subdivision is located on Billings' West End. An aerial map showing its location and the streets to be plowed is available by contacting the County Public Works Department; a hard copy can be picked up or an electronic version emailed.

The areas to be plowed are: all constructed roads in the Subdivision, including cul-de-sacs.

Ad-Hoc Committee member Jennifer Hoffman to contact Contractor via phone to request snow plowing services.

Snow Plow Contractor to respond within 12 hours or less from phone request.

It is anticipated that Contractor will be called only after three (3) or more inches of snow have accumulated on the road surfaces to be plowed or when drifting occurs and is necessary to be removed.

Coordinate with property owners and RSID Ad-Hoc members as necessary.

After completion of the work, provide copies of the invoice to:

Ad-Hoc Committee

Member	<u>Nancy Welch</u>
Address	<u>2505 Vista Loop Road Billings, MT 59106</u>
Phone	<u>(406) 252-3599</u>
e-mail	<u>nawelch53@gmail.com</u>

Yellowstone County Public Works Department

2. Contract Times

This contract will be in effect from ^{DECEMBER} ~~November~~ 2, 2024 until May 9th, 2025. Should any work, outside the Scope of Work need to be performed, both parties must agree in writing.

3. Contract Price

The Owner shall pay the Contractor \$ 600.00 per plowing.

MS

4. Contractors Representation

- 4.1 Contractor has examined and reviewed the Contract Documents and other related paperwork.
- 4.2 Contractor has visited the site and become familiar with and is satisfied as to the general, local and site conditions that may affect cost, progress, performance and furnishing of the work.
- 4.3 Contractor is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the work.
- 4.4 Contractor has given Owner written notice of all conflicts, errors, ambiguities or discrepancies that the Contractor has discovered in the Contract Documents and that the Contract Documents are generally sufficient to indicate and convey the understanding of all terms and conditions for performance and furnishings of the work.

5. Contract Documents:

The Contract Documents, which comprise the entire agreement between Owner and Contractor, consist of the following:

- 5.1 This Agreement.
- 5.2 Scope of Work dated October 24, 2024.
- 5.3 Contractor's Quote/Proposal and current Certificate of Insurance and Workers Compensation coverage.

6. Miscellaneous

- 6.1 No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without written consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment no assignment will discharge the assignor from any duty or responsibility under the Contract Documents.
- 6.2 The successful bidder (herein after Contractor), shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ Public Works, as additional insured against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars, (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence while performing any work or service and for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with work or service by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the period.

PA3

Contractor shall name on the Certificate of liability insurance Yellowstone County / Public Works, as additional insured for on-site work or Maintenance Service. In addition, Contractor will furnish to Yellowstone County a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County / Public Works, are named as an additional insured under the Contractors insurance policy.

Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County / Public Works from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence. And for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph of the Invitation to Bid shall not be limited by any assertions or finding that Yellowstone County/ Public Works, is liable for any damages by reason of a non-delegable duty.

- 6.3 Contractor is required to maintain workers compensation insurance, or an independent contractor's exemption issued by the Montana Department of Labor covering Contractor and Contractor's employees. Contractor is not, nor is Contractor's workers, employees of Yellowstone County/Yellowstone County Public Works. Workers Compensation insurance, or the exemption from the workers compensation obligation must be valid for the entire period.
- 6.4 Owner and Contractor each binds itself, its partners, successors, assign and legal representative to the other party hereto, its partners, successors, assign and legal representative to respect to all covenants, agreements and obligations contained in the Contract Documents.
- 6.5 Contractor must give preference to the employment of bona fide residents of Montana in the performance of this work.
- 6.6 All work and materials must be warranted for a period of one year from date of installation.
- 6.7 The Parties agree that the laws of the State of Montana shall govern this contract, and that venue shall be in the Thirteenth Judicial District Court, Yellowstone County, Montana.
- 6.8 Contractor agrees to defend, indemnify and hold harmless the County against all claims for injuries to person or damages to property occurred from or in Connection with the Contractors performance under the Agreement.
- 6.9 In the event of litigation between Contractor and the County, the Prevailing party shall be entitled to reimbursement of Court costs and Reasonable Attorney fees by the non-prevailing party.
- 7.0 The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, The Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects contractors to the same provisions. In accordance with section 49-3-207, MCA, the Contractor agrees that the hiring of

persons to perform the contract will be made on the basis of merit and qualification and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the person performing under the contract.


8.0 Termination

This Agreement shall terminate in its entirety in accordance with the terms found in paragraph 2. However, either party may terminate this contract on thirty (30) calendar days written notice, or if prior to such action, the other party materially breaches any of its representations or obligations under this Agreement. Except as may be otherwise provided in this Agreement, such breach by either party will result in the other party being responsible to reimburse the non-defaulting party for all costs incurred directly as a result of the breach of this Agreement, and shall be subject to such damages as may be allowed by law including attorneys' fees and costs of enforcing this Agreement.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in duplicate. One counterpart each will be delivered to OWNER and CONTRACTOR. All portions of the Contract Documents have been signed, initialed or identified by OWNER and CONTRACTOR.

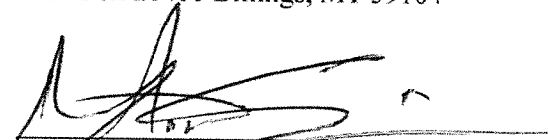
This Agreement will be effective ^{DECEMBER} ~~November~~ 2, 2024.

OWNER:
Yellowstone County
Billings, Montana 59101



Tim Miller
Public Works Director

CONTRACTOR:
John's Home and Yard
P.O. Box 21460 Billings, MT 59104



Authorized Representative

**Standard Form of Agreement between Owner
and Contractor on the Basis of
A Stipulated Price
Snow Plowing for Crest View Sub RSID 820**

This agreement is dated as of the 2nd of ~~November~~ ^{December} 2024, by and between Yellowstone County, Montana (hereinafter called Owner), and Wolf Construction 1410 Oklahoma Star Tr. W Billings, Montana (hereinafter called Contractor).

Owner and Contractor, in consideration of the material covenants hereinafter set forth, agree as follows:

1. Scope of Work

Contractor shall provide all labor and equipment necessary to remove the snow from all constructed roads, including cul-de-sacs, located in the Crest View Subdivision, RSID 820 M, as outlined in the attached Scope of dated November 20th, 2018.

2. Contract Times

This contract will be in effect from ~~November~~ ^{December} 2nd, 2023 until May 1st, 2025. Should any work, outside the Scope of Work need to be performed, both parties must agree in writing.

3. Contract Price

The Owner shall pay the Contractor \$ 325.00per plowing,

4. Contractors Representation

- 4.1 Contractor has examined and reviewed the Contract Documents and other related paperwork.
- 4.2 Contractor has visited the site and become familiar with and is satisfied as to the general, local and site conditions that may affect cost, progress, performance and furnishing of the work.
- 4.3 Contractor is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the work.
- 4.4 Contractor has given Owner written notice of all conflicts, errors, ambiguities or discrepancies that the Contractor has discovered in the Contract Documents and that the Contract Documents are generally sufficient to indicate and convey the understanding of all terms and conditions for performance and furnishings of the work.

5. Contract Documents

The Contract Documents, which comprise the entire agreement between Owner and Contractor, consist of the following:

- 5.1 This Agreement.
- 5.2 Scope of Work dated November 20th, 2018.
- 5.3 Contractor's current Certificate of Insurance and Workers Compensation coverage.

6. Miscellaneous

- 6.1 No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without written consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment no assignment will discharge the assignor from any duty or responsibility under the Contract Documents.

6.2 The successful bidder (herein after Contractor), shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ Public Works, as additional insured against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars, (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence while performing any work or service and for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with work or service by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the period.

Contractor shall name on the Certificate of liability insurance Yellowstone County / Public Works, as additional insured for on-site work or Maintenance Service. In addition, Contractor will furnish to Yellowstone County a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County / Public Works, are named as an additional insured under the Contractors insurance policy.

Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County / Public Works from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence. And for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph of the Invitation to Bid shall not be limited by any assertions or finding that Yellowstone County/ Public Works, is liable for any damages by reason of a non-delegable duty.

- 6.3 Contractor is required to maintain workers compensation insurance, or an independent contractor's exemption issued by the Montana Department of Labor covering Contractor and Contractor's employees. Contractor is not, nor is Contractor's workers, employees of Yellowstone County/Yellowstone County Public Works. Workers Compensation insurance, or the exemption from the workers compensation obligation must be valid for the entire period.
- 6.4 Owner and Contractor each binds itself, its partners, successors, assign and legal representative to the other party hereto, its partners, successors, assign and legal representative to respect to all covenants, agreements and obligations contained in the Contract Documents.
- 6.5 Contractor must give preference to the employment of bona fide residents of Montana in the performance of this work.
- 6.6 All work and materials must be warranted for a period of one year from date of installation.
- 6.7 The Parties agree that the laws of the State of Montana shall govern this contract, and that venue shall be in the Thirteenth Judicial District Court, Yellowstone County, Montana
- 6.8 Contractor agrees to defend, indemnify and hold harmless the County against all claims for injuries to person or damages to property occurred from or in Connection with the Contractors performance under the Agreement.
- 6.9 In the event of litigation between Contractor and the County, the Prevailing party shall be entitled to reimbursement of Court costs and Reasonable Attorney fees by the non-prevailing party.
- 7.0 The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, The Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects contractors to the same provisions. In accordance with section 49-3-207, MCA, the Contractor agrees that the hiring of

persons to perform the contract will be made on the basis of merit and qualification and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the person performing under the contract.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in duplicate. One counterpart each will be delivered to OWNER and CONTRACTOR. All portions of the Contract Documents have been signed, initialed or identified by OWNER and CONTRACTOR.

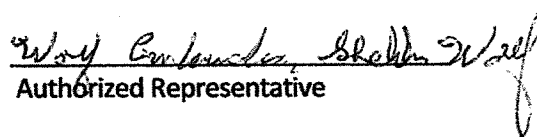
This Agreement will be effective ~~November~~ ^{December} 2nd, 2024

OWNER:
Yellowstone County
Billings, Montana 59101

CONTRACTOR:
Wolf Construction
1410 Oklahoma Star Tr. W. Billings Montana



Tim Miller
Public Works Director



Wayne Embacher
Authorized Representative

Snow Plowing in Crest View Subdivision RSID 820M

Scope of Work – Specifications

Date November 20th 2018

The scope of work includes the following:

Crest View _ Subdivision is located north east of Billings Mt. An aerial map showing its location and the streets to be plowed is available by contacting the County Public Works Department; a hard copy can be picked up or an electronic version emailed.

- The areas to be plowed are: all constructed roads in the Subdivision, including cul-de-sacs.
- Snow plowing will automatically be expected once 3 or more inches of snow have accumulated on the road surfaces to be plowed. The Ad-Hoc committee chairperson, Larry Kaufman, may request additional snow plowing if less than 3 inches of snow have accumulated but it must requested by the Add-Hoc chairperson.
- Coordinate with property owners and RSID Ad-Hoc members as necessary.

- After completion of the work, provide copies of the invoice to:

Ad-Hoc Committee

Member Larry Kaufman

Address 1817 Dover Rd
 Billings Mt

Phone 406-591-3067

Email _____

**Standard Form of Agreement between Owner
and Contractor on the Basis of
A Stipulated Price
Snow Plowing for White Tail Sub RSID 667M**

This agreement is dated as of the 2nd of ~~November~~ ^{December} 2024, by and between Yellowstone County, Montana (hereinafter called Owner), and Wolf Construction 1410 Oklahoma Star Tr. W Billings, Montana (hereinafter called Contractor).

Owner and Contractor, in consideration of the material covenants hereinafter set forth, agree as follows:

1. Scope of Work

Contractor shall provide all labor and equipment necessary to remove the snow from all constructed roads, including cul-de-sacs, located in the White Tail Subdivision, RSID 667 M, as outlined in the attached Scope of dated November 20th, 2018.

2. Contract Times

This contract will be in effect from ~~November~~ ^{December} 2nd 2024 until May 1st, 2025. Should any work, outside the Scope of Work need to be performed, both parties must agree in writing.

3. Contract Price

The Owner shall pay the Contractor \$ 325.00per plowing.

4. Contractors Representation

- 4.1 Contractor has examined and reviewed the Contract Documents and other related paperwork.
- 4.2 Contractor has visited the site and become familiar with and is satisfied as to the general, local and site conditions that may affect cost, progress, performance and furnishing of the work.
- 4.3 Contractor is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress, performance and furnishing of the work.
- 4.4 Contractor has given Owner written notice of all conflicts, errors, ambiguities or discrepancies that the Contractor has discovered in the Contract Documents and that the Contract Documents are generally sufficient to indicate and convey the understanding of all terms and conditions for performance and furnishings of the work.

5. Contract Documents

The Contract Documents, which comprise the entire agreement between Owner and Contractor, consist of the following:

- 5.1 This Agreement.
- 5.2 Scope of Work dated November 20th, 2018.
- 5.3 Contractor's current Certificate of Insurance and Workers Compensation coverage.

6. Miscellaneous

- 6.1 No assignment by a party hereto of any rights under or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without written consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment no assignment will discharge the assignor from any duty or responsibility under the Contract Documents.

6.2 The successful bidder (herein after Contractor), shall maintain at its sole cost and expense, commercial general liability insurance naming Yellowstone County/ Public Works, as additional insured against liability for damages for bodily injury, including death and completed operations and property damages in a minimum amount of Seven Hundred Fifty Thousand Dollars (\$750,000.00) for each claim and One Million Five Hundred Thousand Dollars , (\$1,500,000.00), in the aggregate arising from incidents which occur as the result of Contractors negligence while performing any work or service and for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of the Contractor or/and subcontractors. Contractor shall maintain at its cost and expense, insurance against claims for injuries to persons or damages to property, including contractual liability which may arise from or in connection with work or service by Contractor, agents, employees, representatives, assigns and sub-contractors. This insurance shall cover claims as may be caused by any negligent act or omission. The policy of insurance shall be an occurrence policy with a Best Rating of A- or better and must be in force throughout the period.

Contractor shall name on the Certificate of liability insurance Yellowstone County / Public Works, as additional insured for on-site work or Maintenance Service. In addition, Contractor will furnish to Yellowstone County a copy of the policy endorsement, CG 32 87 05 10, indicating that Yellowstone County / Public Works, are named as an additional insured under the Contractors insurance policy.

Contractor agrees to furnish both the Certificate of insurance and policy endorsement at least ten (10) days prior to beginning work.

Contractor agrees to defend, indemnify and hold harmless Yellowstone County / Public Works from and against any and all claims demands, obligations causes of action, lawsuits and all damages and liabilities fines, judgments, costs, (including settlement costs), and expenses associated therewith (including reasonable attorney's fees and disbursements), arising from incidents that occur the result of Contractors negligence. And for which Yellowstone County / Public Works, sole basis of liability is vicarious liability for the acts or omissions of Contractor. The defense and indemnification obligations under this paragraph of the Invitation to Bid shall not be limited by any assertions or finding that Yellowstone County/ Public Works, is liable for any damages by reason of a non-delegable duty.

- 6.3 Contractor is required to maintain workers compensation insurance, or an independent contractor's exemption issued by the Montana Department of Labor covering Contractor and Contractor's employees. Contractor is not, nor is Contractor's workers, employees of Yellowstone County/Yellowstone County Public Works. Workers Compensation insurance, or the exemption from the workers compensation obligation must be valid for the entire period.
- 6.7 The Parties agree that the laws of the State of Montana shall govern this contract, and that venue shall be in the Thirteenth Judicial District Court, Yellowstone County, Montana
- 6.8 Contractor agrees to defend, indemnify and hold harmless the County against all claims for injuries to person or damages to property occurred from or in Connection with the Contractors performance under the Agreement.
- 6.9 In the event of litigation between Contractor and the County, the Prevailing party shall be entitled to reimbursement of Court costs and Reasonable Attorney fees by the non-prevailing party.
- 7.0 The Contractor must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, regulations, including the Montana Human Rights Act, Civil Rights Act of 1964, The Age Discrimination Act of 1975 and the American with Disabilities Act of 1990. Any subletting or subcontracting by the Contractor subjects contractors to the same provisions. In accordance with section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualification and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the person performing under the contract.

8.0 Termination

This Agreement shall terminate in its entirety in accordance with the terms found in paragraph 2. However, either party may terminate this contract on thirty (30) calendar days written notice, or if prior to such action, the other party materially breaches any of its representations or obligations under this Agreement. Except as may be otherwise provided in this Agreement, such breach by either party will result in the other party being

responsible to reimburse the non-defaulting party for all costs incurred directly as a result of the breach of this Agreement, and shall be subject to such damages as may be allowed by law including attorneys' fees and costs of enforcing this Agreement.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in duplicate. One counterpart each will be delivered to OWNER and CONTRACTOR. All portions of the Contract Documents have been signed, initialed or identified by OWNER and CONTRACTOR.

This Agreement will be effective ^{December} ~~November~~ 2nd, 2024

OWNER:
Yellowstone County
Billings, Montana 59101

CONTRACTOR:
Wolf Construction
1410 Oklahoma Star Tr. W. Billings Montana



Tim Miller
Public Works Director



Authorized Representative

Snow Plowing in White Tail Subdivision RSID 667 M

Scope of Work – Specifications

Date November 30th 2018

The scope of work includes the following:

Whitetail Subdivision is located north east of Billings Mt. An aerial map showing its location and the streets to be plowed is available by contacting the County Public Works Department; a hard copy can be picked up or an electronic version emailed.

- The areas to be plowed are: all constructed roads in the Subdivision, including cul-de-sacs.
- Snow plowing will automatically be expected once 3 or more inches of snow have accumulated on the road surfaces to be plowed. The Ad-Hoc committee chairperson, Ken Brew, may request additional snow plowing if less than 3 inches of snow have accumulated but it must requested by the Add-Hoc chairperson.
- Coordinate with property owners and RSID Ad-Hoc members as necessary.
 - After completion of the work, provide copies of the invoice to:

Ad-Hoc Committee
Member Ken Brew

Address 1405 Oklahoma Star Tr. W
Billings Mt

Phone 670-9965 _____

Email _____