

**OFFICIAL AGENDA**  
**TUESDAY December 9, 2025**  
**Meeting Start Time: 9:00 a.m.**  
**Board of County Commissioners**  
**Yellowstone County, Montana**  
**City Hall**  
**316 N. 26th Street, Room 3108**  
**Billings, MT**  
**8:45 a.m. Agenda Setting**

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Pledge to the Flag: Moment of Silence: Minutes

**REGULAR AGENDA**

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**9:00 a.m. SWEARING IN HOUSE REPRESENTATIVE, DISTRICT 52**

Swearing In of HD52 Representative - Stacy Zinn

**PUBLIC COMMENTS ON REGULAR, CONSENT AND FILED AGENDA ITEMS**

\*Public comment is an opportunity for individuals to address the Board, however, the Board cannot engage in discussion or take action on items not properly noticed on the agenda.

1. **METRA PARK**

Update - Facilities

2. **PLANNING DEPARTMENT**

Moyer Subdivision - Preliminary Minor Plat

**CLAIMS**

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**CONSENT AGENDA**

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1. **COMMISSIONERS**

- a. Board Appointment - Nicholas Zacher to Lockwood Pedestrian Safety District Advisory Board
- b. Board Openings - Updated List
- c. FY25 Audit Report
- d. Parking Policy 26-01

2. **COUNTY ATTORNEY**

- a. Alternatives Contract
- b. Contract with City of Billings- Animal Shelter

3. **FINANCE**
  - a. Contract Amendment #5 for HEART Grant
  - b. High Visibility Traffic Safety Grant with Montana Department of Transportation
4. **METRA PARK**

Metra Trust Check Log for November 2025
5. **PUBLIC WORKS**
  - a. Public Works, Request For Proposals - Field Analysis and Intersection Improvements Study
  - b. Vehicle Title for Auction
6. **SHERIFF**
  - a. Interlocal Agreement with Stillwater County for Adult Detention Services
  - b. Interlocal Agreement with Carbon County for Adult Detention Services
7. **HUMAN RESOURCES**

**PERSONNEL ACTION REPORTS - Sheriff's Office** - 1 Appointment; **Road and Bridge** - 1 Appointment; **Detention Facility** - 2 Appointments; **Youth Services Center** - 1 Appointment; **County Attorney** - 1 Termination; **District Court** - 1 Termination

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## **FILE ITEMS**

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1. **CLERK OF DISTRICT COURT**

Checks and Disbursements November 2025
2. **COMMISSIONERS**

Public Comment - HD52
3. **FINANCE**
  - a. Yellowstone County's Annual Comprehensive Financial Report for FY2024-2025
  - b. Contract - Cushing Terrell - Metra Skybox Design Services
4. **PUBLIC WORKS**

Snow Removal Contract with Thuesen Landscape LLC

### **PUBLIC COMMENTS ON COUNTY BUSINESS**

\*Public comment is an opportunity for individuals to address the Board, however, the Board cannot engage in discussion or take action on items not properly noticed on the agenda.



B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Swearing In of HD52 Representative - Stacy Zinn

Submitted By: Erika Guy

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TOPIC:

Swearing In of HD52 Representative - Stacy Zinn

BACKGROUND:

NA

RECOMMENDED ACTION:

NA

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B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Update Facilities

Submitted By: Teri Reitz, Board Clerk

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TOPIC:

Update - Facilities

BACKGROUND:

N/A

RECOMMENDED ACTION:

N/A

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B.O.C.C. Regular

Meeting Date: 12/09/2025

SUBJECT: Moyer Subdivision - Preliminary Minor Plat

THROUGH: Anna Vickers

FROM: Dave Green

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## TOPIC

Moyer Subdivision - Preliminary Minor Plat

## INTRODUCTION

On November 3, 2025, WWC Engineering applied for preliminary minor plat approval of Moyer Subdivision. The subject property is generally located on the northeast corner of the intersection of Tipperarie Trail and Popelka Road. This parcel of land is outside County zoning. The land is currently used for farming purposes. There are no homes currently on any of the land. The Remainder Tract is 163.76 acres and is not part of this subdivision. Anything 160 acres and above can be a remainder parcel.

## RECOMMENDATION

Staff recommends to the Board of County Commissioners conditional approval for the preliminary plat of Moyer Subdivision and adoption of the Findings of Fact as presented in the staff report.

## VARIANCE REQUESTED

No variance has been requested from the County Subdivision Regulations.

## PROPOSED CONDITIONS OF APPROVAL

Pursuant to Section 76-3-608(4), MCA, the following conditions are recommended to reasonably minimize potential adverse impacts identified within the Findings of Fact.

1. To protect public health and safety, prior to final plat approval, the applicant will receive approval from the MDEQ for the proposed water systems, septic systems and the proposed storm water management.
2. To protect public health and safety and provide for maintenance of public infrastructure, prior to final plat approval, the applicant will create an RSID for the proposed public roads in the subdivision.
3. To protect public health and safety, prior to final plat approval, the applicant will provide construction drawings for the dry hydrant tank to Fuego Volunteer Fire Company for approval prior to construction. After installation is complete, the developer will have the tank tested by the Fuego Volunteer Fire Company. The developer will obtain a letter from the Fuego Volunteer Fire Company stating the dry hydrant is accepted as usable by them. This letter will be submitted with the final plat. The applicant will also create an RSID for the maintenance of the dry hydrant tank.
4. To minimize the effects on local service, prior to final plat approval, the applicant will coordinate with the USPS for locating and providing the correct amount of space for safely delivering the mail to the residents.
5. To minimize effects on the natural environment, prior to final plat approval, a weed management plan and property inspection shall be completed by the County Weed Department.
6. Minor changes may be made in the SIA and final documents, as requested by the Planning, Legal or Public Works Departments to clarify the documents and bring them into the standard acceptable format.
7. The final plat shall comply with all requirements of the Yellowstone County Subdivision Regulations, rules, policies, and resolutions of Yellowstone County, and the laws and Administrative Rules of the State of Montana.

## PROCEDURAL HISTORY

- Pre-application meeting August 7, 2025
- Completeness review submitted August 19, 2025
- Preliminary plat application submitted to Planning Division on November 3, 2025
- Preliminary plat to Board of County Commissioners, December 9, 2025
- 35 working-day preliminary plat review period ends December 24, 2025

## PLAT INFORMATION

General location: On the northeast corner of the intersection of Tipperarie Trail and Popelka Road

Legal Description: S20, T02 N, R24 E, SW4 (LESS RD), SWNW, & W2SENW 218.39 AC

Owner/Subdivider: Michael McCord

Surveyor/Engineer: WWC Engineering

Existing Zoning: Outside zoning

Proposed Zoning: Outside zoning

Existing Land Use: Farming purposes

Proposed Land Use: Residential / Farming

Gross area: 223.02 acres

Net area: 205.12 acres

Proposed number of lots: 5

Max.: 12.01 acres

Min.: 7.87 acres

Parkland requirements: Parkland is not required as this is a minor subdivision, per Section 10.2 of the Yellowstone County Subdivision Regulations.

## PLANNING BOARD PUBLIC HEARING DISCUSSION

A public hearing is not required for minor subdivisions. However, nearby property owners may attend the Board of County Commissioners meeting to provide public comment. The Planning Division has received no public comments or questions regarding the proposed subdivision.

## YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS FINDINGS OF FACT

See attachment Findings of Fact.

## CONCLUSIONS OF FINDINGS OF FACT

See attachment Findings of Fact.

## RECOMMENDATION

Staff recommends to the Board of County Commissioners conditional approval for the preliminary plat of Moyer Subdivision and adopt the Findings of Fact as presented in the staff report.

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Attachments

Findings of Fact

Proposed Plat

Draft SIA

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## **FINDINGS OF FACT**

The City-County Planning Division Staff has prepared the Findings of Fact for Moyer Subdivision. These findings are based on the preliminary plat application and supplemental documents addressing the review criteria required by the Montana Subdivision and Platting Act (76-3-608, MCA) and the Yellowstone County Subdivision Regulations (YCSR).

### **A. What are the effects on agriculture, local services, the natural environment, wildlife and wildlife habitat and public health and safety (76-3-608 (3) (a) MCA) (Section 3.2 (H) (2) YCSR)**

#### **1. Effect on agriculture and agricultural water users' facilities**

The subject property is used for farming purposes. There are no irrigation systems located within this subdivision. There will be no effect on water user facilities with this subdivision.

#### **2. Effect on local services**

a. **Water** – The proposed subdivision is not located within any public water district. In accordance with Section 4.4.E. Yellowstone County Subdivision Regulations, all proposed water systems must obtain approval by MDEQ, or its designee. Individual wells will be permitted. An approval letter from MDEQ will be submitted with the final plat. The maintenance and operation of the individual systems will be facilitated by the individual lot owner. The applicant will also follow the requirements of Chapter 4.9 of the Yellowstone County Subdivision Regulations. **(Condition #1)**

b. **Septic** - The proposed subdivision is not located within any public sewer district. In accordance with Section 4.4.E. Yellowstone County Subdivision Regulations, all proposed sanitary sewer systems must obtain approval by MDEQ, or its designee.

Individual septic systems will be permitted. An approval letter from MDEQ will be submitted with the final plat. The maintenance and operation of the individual systems will be facilitated by the individual lot owner. The applicant will also follow the requirements of Chapter 4.8 of the Yellowstone County Subdivision Regulations **(Condition #1)**

All private utilities, power, telephone, gas and cable television will be installed in the public right of way or easements identified on the plat.

c. **Streets and roads** – There are two existing roads, one on the west, Popelka Road, and one on the south, Tipperarie Trail. They are both gravel surface roads. The applicant is proposing to build two additional roads, Bloomquist Road on the west and Pervis road on the south. These two roads will provide future access to the internal land should it be subdivided in the future. They will be built to County gravel surface road standards. An RSID will be created to maintain these two new roads. The proposed lots all have

frontage on Tipperarie Trail, Bloomquist Road. The new public roads, with this subdivision, will be maintained by the creation of an RSID. (**Condition #2**)

d. **Fire and Police services** – The subdivision is required to have fire suppression systems as there are 5 lots being proposed. The applicant will be installing a 30,000 gallon dry hydrant fire suppression system on Bloomquist Road within a dry hydrant easement. The applicant will provide specifications for the tank and receive approval from the fire department having jurisdiction, Fuego Volunteer Fire service. An RSID will be created to maintain the dry hydrant tank. (**Condition #3**)

The Yellowstone County Sheriff's Department will provide law enforcement services to this subdivision.

e. **Solid Waste disposal** – The Billings Landfill has capacity for solid waste disposal. Solid waste will be collected and disposed of by a private garbage collection company. Each lot owner will be responsible for arranging for collection.

f. **Storm water drainage** – All drainage improvements shall comply with the provisions of Section 4.7, Yellowstone County Subdivision Regulations, and a stormwater management plan shall be submitted to and approved by the County Public Works Department. A stormwater management plan shall be submitted to and approved by the Montana Department of Environmental Quality (MDEQ), or its designee. Stormwater will be collected onsite using a combination of swales, culverts, and the natural slope of the land and delivered to onsite storm detention facilities. (**Condition #1**)

g. **School facilities** – The proposed subdivision is located within School District #21J Broadview Public Schools. Broadview Public school district provides school for K-12.

h. **Parks and recreation** – This proposed subdivision is not required to provide parkland as it is a minor subdivision.

i. **Postal Service** – The applicant will coordinate with the USPS to determine Postal service to this subdivision. The applicant will contact the USPS office that provides services to the area and provide the required boxes and pull out areas. (**Condition #4**)

j. **Historic features** – No known historic or cultural assets exist on the site.

k. **Phasing of Development** - The applicant is not proposing to develop this subdivision in phases.

### **3. Effects on the natural environment**

The development will use noxious weed control measures to prevent the spread of noxious weeds to adjacent developed or agricultural land. As required by County Subdivision Regulations Section 4.15 all county subdivisions are required to apply for and obtain a weed management plan with the County Weed Department. Any subdivision that has an existing Weed Management Plan are required to get an updated Weed Management Plan. That plan will be submitted with final plat approval. There are no

apparent or known natural hazards on the property. (**Condition #5**)

**4. Effects on wildlife and wildlife habitat**

There are no known endangered or threatened species on the property. A paragraph in the 'Conditions that Run with the Land' section of the SIA warns future lot owners of the likely presence of wildlife in the area and their potential to damage residential landscaping.

**5. Effects on public health and safety**

The water and septic systems will be reviewed and approved by the MDEQ prior to any system installation or wells being drilled. This is outlined in the SIA under the Title VI Utilities.

**B. Was an environmental assessment required? If yes, what, if any, significant adverse impacts were identified? (76-3-603 MCA) (Chapter 9, YCSR)**

An environmental assessment was not required for this subdivision. Section 9.2 C Exemptions 1. A first minor subdivision from a tract of record. This property is a COS and has not been subdivided at this point. The impacts to the environment which include, agricultural, water user facilities, natural environment wildlife and habitat, will be minimal. There are no known endangered species on the land. The proposed lots are very large and there should be minimal impacts to the overall site.

**C. Does the subdivision conform to the Yellowstone County 2008 Growth Policy, the 2018 Urban Area Transportation Plan and the Billings Area Bikeway and Trail Master Plan Update? [BMCC 23-302.H.4.]**

**1. Yellowstone County - 2008 Growth Policy**

The subdivision is consistent with the following goals of the Growth Policy:

- Goal: Predictable land use decisions that are consistent with neighborhood character and land use patterns. (p. 6)

*The subdivision is consistent with the type of large lot farm style rural development in the surrounding area.*

- Goal: Controlled weed populations. (p. 9)

*The developer shall complete a weed management plan and shall provide a re-vegetation plan for any ground disturbed by development.*

**2. 2023 Billings Urban Area Long Range Transportation Plan**

The subject property is outside of the 2023 Urban Area Long Range Transportation Plan. As proposed, the existing street are staying as currently laid out.

**3. Billings Area Bikeway and Trail Master Plan (BABTMP)**

This subdivision is outside the BABTMP boundaries for trails.

**D. Does the subdivision conform to the Montana Subdivision and Platting Act (MSPA) and to local subdivision regulations? [MCA 76-3-608 (3) (b) and Section 3.2**

**(3) (a) YCSR]**

The proposed subdivision meets the requirements of the MSPA and the YCSR. The subdivider and the local government have complied with the subdivision review and approval procedures that are set forth by local and state subdivision regulations.

**E. Does the subdivision conform to sanitary requirements? [Section 4.8 (C) and 4.9 (C), YCSR]**

The subdivision does not have any septic systems in place. Any new systems must receive approval from MDEQ.

**F. Does the proposed subdivision meet any applicable Zoning Requirements? [Section 3.2 (H) (3) (e), YCSR]**

The proposed subdivision is outside of the County Zoning Jurisdiction. There are no zoning regulations associated with this subdivision.

**G. Does the subdivision provide for necessary planned utilities? [MCA 76-3-608 (3) (c) and Section 3.2 (H) (3) (b), YCSR]**

The applicant will coordinate with private utility companies to provide the required easements.

**H. Does the proposed subdivision provide for Legal and Physical Access to all lots? [MCA 76-3-608 (3) (d) and Section 3.2 (H) (3) (c) (d), YCSR]**

Legal and physical access will be provided from Tipperarie Trail and Popelka Road. There are 2 new roads proposed that go into the subdivision. Both of them are dead end roads for possible future development.

**CONCLUSIONS OF FINDINGS OF FACT**

- This subdivision does not create adverse impacts that warrant denial of the subdivision.
- Impacts to agriculture, agriculture water user facilities, local services, public health and safety, the natural environment, and wildlife should be minimal, and can be mitigated by reasonable conditions of final plat approval.
- The subdivision conforms to some of the goals of the Growth Policy.
- The applicant has complied with the MSPA and YCSR processes and the subdivision conforms to the law requirements.

**RECOMMENDATION**

Staff recommends to the Board of County Commissioners conditional approval for the preliminary plat of Moyer Subdivision and adopt the Findings of Fact as presented in the staff report.





# MOYER SUBDIVISION

## Table of Contents

I.	VARIANCES .....	2
II.	CONDITIONS THAT RUN WITH THE LAND .....	2
III.	TRANSPORTATION.....	3
A.	Streets .....	3
B.	Traffic Control Devices .....	3
C.	Access.....	4
D.	Billings Area Bikeways and Trail Master Plan (BABTMP) .....	4
IV.	EMERGENCY SERVICE.....	4
V.	STORM DRAINAGE .....	4
VI.	UTILITIES .....	4
A.	Water .....	4
B.	Septic System .....	5
C.	Power, Telephone, Gas, and Cable Television .....	5
VII.	PARKS/OPEN SPACE .....	5
VIII.	IRRIGATION.....	5
IX.	WEED MANAGEMENT .....	5
X.	SOILS/GEOTECHNICAL STUDY .....	5

## MOYER SUBDIVISION

**This agreement** is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, by and between Michael McCord, whose address for the purpose of this agreement is 12385 **Molt Road, Molt, Montana 59057**, hereinafter referred to as “Subdivider,” and YELLOWSTONE COUNTY, Montana, hereinafter referred to as “County.”

### WITNESSETH:

**WHEREAS**, at a regular meeting conducted on \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, the Yellowstone County Board of Planning recommended conditional approval of a preliminary plat of *MOYER SUBDIVISION*; and

**WHEREAS**, at a regular meeting conducted on \_\_\_\_ day of \_\_\_\_\_, 20 \_\_, the Yellowstone County Board of County Commissioners conditionally approved a preliminary plat of *MOYER SUBDIVISION*; and

**WHEREAS**, a Subdivision Improvements Agreement is required by the County prior to the approval of the final plat.

**WHEREAS**, the provisions of this agreement shall be effective and applicable to *MOYER SUBDIVISION* upon the filing of the final plat thereof in the office of the Clerk and Recorder of Yellowstone County, Montana. The Subdivision shall comply with all requirements of the Yellowstone County Subdivision Regulations, the rules, regulations, policies, and resolutions of Yellowstone County, and the laws and administrative rules of the State of Montana.

**THEREFORE, THE PARTIES TO THIS AGREEMENT**, for and in consideration of the mutual promises herein contained and for other good and valuable consideration, do hereby agree as follows:

### I. VARIANCES

Subdivider requests no variances.

### II. CONDITIONS THAT RUN WITH THE LAND

- A. Lot owners should be aware that this subdivision is being built in close proximity to prime deer and antelope habitat, and it is likely that homeowners will experience problems with damage to landscaped shrubs, flowers, and gardens. The Montana Fish, Wildlife, and Parks Department does not provide damage assistance unless there is damage to commercial crops and/or a threat to public health and safety.
- B. Lot owners should be aware that soil characteristics within the area of this subdivision, as described in the 1972 Yellowstone County Soil Survey, indicate that there could be potential limitations for proposed construction on the lots, which may require a geotechnical survey prior to construction.
- C. No water rights have been transferred to the lot owners. Irrigation ditches that exist on the

perimeter of this development are for the benefit of other properties. Perimeter ditches and drains shall remain in place and shall not be altered by the Subdivider or subsequent owners.

- D. There is attached hereto a Waiver waiving the right to protest the creation of the special improvement district or districts which by this reference is expressly incorporated herein and made as much a part hereof as though fully and completely set forth herein at this point. The Waiver will be filed with the plat, shall run with the land, and shall constitute the guarantee by the Subdivider and property owner, or owners of the developments described herein. Said Waiver is effective upon filing and is not conditioned on the completion of the conditions set forth in this Agreement. The Subdivider and owner specifically agree that they are waiving valuable rights and do so voluntarily.
- E. Culverts and associated drainage swales shall not be filled in or altered by the subdivider or subsequent lot owners.
- F. When required by road improvements, all fences and irrigation ditches in the public right-of-way adjacent to this subdivision shall be removed or relocated outside of the public right-of-way and any relocation outside of the public right-of-way shall be subject to securing and recording easements.
- G. Future maintenance of all public (or common) improvements shall be done through one (1) or more RSID(s) created as part of the SIA for this subdivision.
- H. Lot owners or their agent will obtain an Access Permit from County Public Works prior to any construction on any lot within the subdivision. The application will include a site plan showing the desired location of the access and show that it meets the requirements outlined by the DEQ storm water requirements for the subdivision. Failure to do so will result in the lot owner or their agent removing what has been installed and locating the access in an approved location at the lot owners' expense.

### **III. TRANSPORTATION**

The subdivider agrees to guarantee all improvements for a period of one (1) year from the date of final acceptance by Yellowstone County.

#### **A. Streets**

Bloomquist Road and Pervis Road shall be built to county gravel road standards with a satisfactory subbase and base course surface. Bloomquist Road and Pervis Road shall be a 60' right-of-way. They will be gravel to the end of the lots being developed. The design cross-section shall be a 28-foot width gravel street and shoulder drainage swales. These portions will be dedicated public right-of-way. The entire lengths of Bloomquist Road and Pervis Road will be maintained by creation of a new RSID by the developer.

#### **B. Traffic Control Devices**

Street name and stop signs for streets within the subdivision, or located immediately adjacent thereto, shall be furnished and installed in accordance with the specifications of the Yellowstone County Public Works Departments.

### **C. Access**

Primary and secondary access to the subdivision will be from Tipperarie Trail and Popelka Road. Tipperarie Trail and Popelka Road and existing graveled roads identified as public prescriptive easements.

### **D. Billings Area Bikeways and Trail Master Plan (BABTMP)**

There is no proposed trail identified near this subdivision. The applicant is not responsible for any additional road development for bike lanes.

## **IV. EMERGENCY SERVICE**

A 30,000-gallon water storage tank/dry hydrant will be installed on the northern side of Bloomquist Road within Lot 2 of Moyer Subdivision. The dry hydrant will be located within a dry hydrant easements and will be maintained and serviced by a new RSID created by the developer. The dry hydrant system will be installed by the Subdivider and inspected and approved by the Fuego Volunteer Fire service area.

## **V. STORM DRAINAGE**

All drainage improvements shall comply with the provisions of the Section 4.7, Yellowstone County Subdivision Regulations, and a stormwater management plan shall be submitted to and approved by the Montana Department of Environmental Quality (MDEQ), or its designee.

Stormwater will be collected onsite using a combination of swales, culverts, and the natural slope of the land and delivered to onsite storm detention facilities.

## **VI. UTILITIES**

### **A. Water**

Public water service is not available in the subdivision at this time. In accordance with Section 4.4.E. Yellowstone County Subdivision Regulations, all proposed water systems must obtain approval by MDEQ, or its designee.

Individual wells will be permitted. An approval letter from MDEQ will be submitted with the final plat. The maintenance and operation of the individual systems will be facilitated by the

individual lot owner.

## **B. Septic System**

Municipal public sewer service is not available in the subdivision at this time. In accordance with Section 4.4.E. Yellowstone County Subdivision Regulations, all proposed sanitary sewer systems must obtain approval by MDEQ, or its designee.

Individual septic systems will be permitted. An approval letter from MDEQ will be submitted with the final plat. The maintenance and operation of the individual systems will be facilitated by the individual lot owner.

## **C. Power, Telephone, Gas, and Cable Television**

The private utilities shall be installed within the provided easements. 10-foot-wide utility easements have been shown on the plat adjacent to all streets within the subdivision per the request of the utility companies.

## **VII. PARKS/OPEN SPACE**

The proposed lot sizes of the subdivision do not require parkland dedication and none is proposed for this subdivision.

## **VIII. IRRIGATION**

No internal irrigation facilities border the subdivision. There are no water shares to be transferred to the lot owners.

## **IX. WEED MANAGEMENT**

All noxious weeds on the latest Yellowstone County Noxious Weed List shall be controlled on all properties in the subdivision.

- A. A Weed Management Plan must be filed and updated as needed for approval by the Yellowstone County Weed Department. Said weed management plan shall contain the noxious weeds being addressed and the plan for the control of those weeds. All associated cost for noxious weed control is the responsibility of the owner of record.
- B. A revegetation plan shall be submitted as part of the management plan. A seeding recommendation can be obtained from the Yellowstone County Weed Department pursuant to Section 7-22-2152, MCA. The Yellowstone County Weed Department reserves the right to revise these recommendations based on the required site inspection.

## **X. SOILS/GEOTECHNICAL STUDY**

Lot owners should be aware that soil characteristics within the area of this subdivision, as

described in 1972 Yellowstone County Soil Survey, indicate that there could be potential limitations for proposed construction on the lots, which may require a geotechnical survey prior to construction.

## **XI. FINANCIAL GUARANTEES**

Except as otherwise provided, Subdivider shall install and construct said required improvements by private contracts secured by bonds, irrevocable letters of credit, sequential development, or any other method that may be acceptable to the Planning Board and Board of County Commissioners. All engineering and legal work in connection with such improvements shall be paid by the contracting parties pursuant to said special improvement district or private contract, and the improvements shall be designed by and constructed under the supervision of a professional engineer competent in civil engineering, licensed in the state of Montana. Upon completion of the improvements, the consulting Engineer shall file with the Public Works Department, a statement certifying that the improvements have been completed in accordance with approved, seal stamped, record drawings, along with all required post-construction certification per Section 4.6.C. of the Yellowstone County Subdivision Regulations.

## **XII. LEGAL PROVISIONS**

- A. Subdivider agrees to guarantee all public improvements for a period of one year from the date of final acceptance by Yellowstone County.
- B. The owners of the properties involved in this proposed Subdivision by signature subscribed herein below agree, consent, and shall be bound by the provisions of this Agreement.
- C. The covenants, agreements, and all statements in this Agreement apply to and shall be binding on the heirs, personal representatives, successors and assigns of the respective parties.
- D. In the event it becomes necessary for either party to this Agreement to retain an attorney to enforce any of the terms or conditions of this Agreement or to give any notice required herein, then the prevailing party or the party giving notice shall be entitled to reasonable attorney fees and costs.
- E. Any amendments or modifications of this Agreement or any provisions herein shall be made in writing and executed in the same manner as this original document and shall after execution become a part of this Agreement.
- F. Subdivider shall comply with all applicable federal, state, and local statutes, ordinances, and administrative regulations during the performance and discharge of its obligations. Subdivider acknowledges and agrees that nothing contained herein shall relieve or exempt it from such compliance.
- G. Subdivider agrees to create any required (or expansion of existing) RSID(s) for future

maintenance of all public (or common) constructed improvements prior to final plat approval.



**IN WITNESS WHEREOF**, the parties hereto have set their hands and official seals on the date first above written.

“SUBDIVIDER”

*Michael McCord*

By: \_\_\_\_\_

Its: \_\_\_\_\_

STATE OF MONTANA            )  
  : ss  
County of Yellowstone        )

On this \_\_\_\_day of\_\_\_\_\_, 20\_\_\_\_, before me, a Notary Public in and for the State of Montana, personally appeared Michael McCord, known to me to be the owner, who executed the foregoing instrument and acknowledged to me that he/she executed the same.

\_\_\_\_\_  
Notary Public in and for the State of Montana  
Printed Name: \_\_\_\_\_  
Residing at: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

This agreement is hereby approved and accepted by Yellowstone County, this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

“COUNTY”

COUNTY OF YELLOWSTONE MONTANA

County of Yellowstone  
Board of County Commissioners

By: \_\_\_\_\_  
Chairman

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

Attest: \_\_\_\_\_  
County Clerk and Recorder

STATE OF MONTANA            )  
  : ss  
County of Yellowstone        )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, a Notary Public in and for the State of Montana, personally appeared \_\_\_\_\_, and \_\_\_\_\_, known to me to be the Board of County Commissioners and the County Clerk and Recorder, respectively, of Yellowstone County, Montana, whose names are subscribed to the foregoing instrument in such capacity and acknowledged to me that they executed the same on behalf of Yellowstone County, Montana.

\_\_\_\_\_  
Notary Public in and for the State of Montana  
Printed Name: \_\_\_\_\_  
Residing at: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

# Waiver of Right to Protest

FOR VALUABLE CONSIDERATION, the undersigned, being the Subdivider and all of the owners of the hereinafter described real property, do hereby waive the right to protest the formation of one or more Rural Special Improvement Districts (RSID's), for a period of no more than twenty years from the recording of this waiver, which Yellowstone County may require.

This Waiver and Agreement is independent from all other agreements and is supported by sufficient independent consideration to which the undersigned are parties, and shall run with the land and shall be binding upon the undersigned, their successors and assigns, and the same shall be recorded in the office of the County Clerk and Recorder of Yellowstone County, Montana.

The real property hereinabove mentioned is more particularly described as follows:

MOYER SUBDIVISION

Signed and dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

*Michael McCord*

By: \_\_\_\_\_

Its: \_\_\_\_\_

STATE OF MONTANA            )  
  : ss  
County of Yellowstone        )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, a Notary Public in and for the State of Montana, personally appeared Michael McCord, known to me to be the owner, the person who executed the forgoing instrument and acknowledged to me that he/she executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal the day and year hereinabove written.

\_\_\_\_\_  
Notary Public in and for the State of Montana  
Printed name: \_\_\_\_\_  
Residing in: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

B.O.C.C. Regular

1. a.

Meeting Date: 12/09/2025

Title: Board Appointment

Submitted By: Erika Guy

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TOPIC:

Board Appointment - Nicholas Zacher to Lockwood Pedestrian Safety District Advisory Board

BACKGROUND:

See Attached

RECOMMENDED ACTION:

Sign and Mail

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Attachments

Nicholas Zacher

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# Yellowstone County



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

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

December 9, 2025

Mr. Nicholas Zacher  
3423 San Marino Dr.  
Billings, MT 59101

RE: Lockwood Pedestrian Safety District Advisory Board

Dear Mr. Zacher,

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, 2028.

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

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

---

Mark Morse, Chair

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Michael J. Waters, Member

---

Chris White, Member

BOCC/eg

cc: Board File - Clerk & Recorder  
Mr. Travis Smith, 560 Toluca Drive, Billings, MT 59101

B.O.C.C. Regular

1. b.

Meeting Date: 12/09/2025

Title: Board Openings

Submitted By: Erika Guy

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TOPIC:

Board Openings - Updated List

BACKGROUND:

See Attached

RECOMMENDED ACTION:

Post

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Attachments

Board Openings

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# YELLOWSTONE COUNTY BOARD OPENINGS

December 9, 2025

CITY/COUNTY PLANNING: DIST 3	2 year	1 full to 12/31/26
CITY/COUNTY PLANNING: DIST 4	2 year	1 full to 12/31/26

- NOTE: To be eligible for the above special district boards, applicants must live **AND** own property within the boundaries of the district. To find which planning district you live in, please contact the City/County Planning Division at 247-8676.

BROADVIEW CEMETERY	3 year	1 partial to 6/30/26
BLUE CREEK FIRE SERVICE AREA	3 year	2 full to 5/8/27
LAUREL CITY/COUNTY PLANNING	2 year	1 full to 6/30/26
LAUREL FIRE DISTRICT #5	3 year	1 full to 5/1/28
LAUREL FIRE DISTRICT #7	3 year	1 full to 5/1/28

- NOTE: To be eligible for the above special district boards, applicants must live **OR** own property within the boundaries of the district.

CONSOLIDATED ZONING COMMISSION	2 year	1 full to 6/30/27
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- NOTE: Eligible applicants for the above board must live outside the city limits of Billings but within 4-1/2 mile zoning boundary.

LOCKWOOD PEDESTRIAN SAFETY DISTRICT ADV.	3 year	2 partial to 12/31/26 2 partial to 12/31/27
AREA II AGENCY ON AGING	1 year	1 full to 6/30/26
YELLOWSTONE ART MUSEUM	3 year	1 full to 12/31/28

HISTORIC PRESERVATION BOARD	2 year	1 full to 12/31/27
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- NOTE: Eligible applicants for the above board must have professional expertise in history, planning, archaeology, architecture, or historic preservation-related disciplines.

---

APPLICATIONS FOR THE ABOVE POSITIONS WILL BE ACCEPTED  
UNTIL 5:00PM ON THURSDAY, January 8, 2026

---

November 25, 2025

LOCKWOOD URBAN TRANSPORTATION DISTRICT	4 year	2 full to 5/2/28
--	--------	------------------

- NOTE: To be eligible for the above special district boards, applicants must live **OR** own property within the boundaries of the district.

---

APPLICATIONS FOR THE ABOVE POSITIONS WILL BE ACCEPTED  
UNTIL 5:00PM ON THURSDAY, December 25, 2025

---

B.O.C.C. Regular

1. c.

Meeting Date: 12/09/2025

Title: FY25 Audit Report

Submitted By: Erika Guy

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TOPIC:

FY25 Audit Report

BACKGROUND:

See Attached

RECOMMENDED ACTION:

Acknowledge

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Attachments

FS Report

FS Single Audit Report

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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, 2025, 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, 2025, 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.

### Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2025, the County adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

### 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 25, 2025, 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 25, 2025

**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, 2025, 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 25, 2025.

**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 25, 2025

**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, 2025. 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, 2025.

***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 25, 2025



**YELLOWSTONE COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025**

**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  
Economic Adjustment Assistance - AL 11.307

Dollar threshold used to distinguish between Type A and Type B	\$750,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
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**YELLOWSTONE COUNTY, MONTANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2025**

FINANCIAL STATEMENT FINDINGS - NONE

PRIOR-YEAR FINANCIAL STATEMENT FINDINGS - NONE

B.O.C.C. Regular

1. d.

Meeting Date: 12/09/2025

Title: Parking Policy 26-01

Submitted By: Teri Reitz, Board Clerk

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TOPIC:

Parking Policy 26-01

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Approve or deny.

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Attachments

Parking Policy

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## YELLOWSTONE COUNTY EMPLOYEE PARKING POLICY

POLICY 26- 01

This Parking Policy becomes effective March 1, 2026. This Policy supersedes all previous parking policies or amendments. Yellowstone County, (the County), strives to provide parking for all County employees.

The wait list sections of this policy applies to those employees who work at the Ostlund Building but park in the Courthouse parking lot while waiting room to park in the Ostlund Building parking lot, as well as those Courthouse employees who currently park in the Credit Union parking lot and await room to park in the Courthouse parking lot.

There are no wait lists for employee parking at the following locations: Sheriff Office, Extensions, Road and Bridge, (including Weed), MetraPark, Elections, Detention and Youth Services Center.

Employees Park at all County parking locations on a first comes first serve basis, there is no reserved employee parking in any County parking lot. Elected Officials and Department Heads have designated parking at the Ostlund parking lot.

### PARKING FEE

A monthly fee of \$10.00, (\$5.00 per paycheck), shall be deducted from all employees, including elected officials, who park in County parking lots. Employee locations included in this fee-based parking include The Ostlund lot, The Courthouse lot, (including the Credit Union lot), Metra Park employee parking, Election office employee parking, Extension Office employee parking, Youth Services employee parking, and Sheriff Office non-sworn employee parking. Excluded from this list are Sheriff Deputies, Detention employees and Road and Bridge employees.

### WAIT LIST

There are two wait lists, one list for the Ostlund Building lot and one list for the Courthouse lot. Employees eligible for Ostlund Building parking must work in the Ostlund Building and will receive notice when space becomes available in the Ostlund lot. Courthouse employees who currently park in the Credit Union parking lot will be notified when a Courthouse parking space becomes available.

### UNAUTHORIZED USE

Parking in the Ostlund lot or Courthouse lots is limited to County employees only. If an employee cannot locate a parking spot, it is possible that someone from the public has parked in a county employee lot. Should that happen, the employee is to notify their supervisor or Department Head and can then park in a paid lot or at a meter and the County will reimburse the employee up to nine (9) hours of parking fees. The employee must obtain reimbursement for the County Auditor within five (5) working days.

Unauthorized vehicles parked in any County employee parking lot may be towed at the owner's expense upon the advice and consent of the County Attorney, Civil Division.

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2026, effective \_\_\_\_\_, 2026. The Board of County Commissioners reserves the right to modify, amend or alter this policy.

ATTEST:

Board of County Commissioners  
Yellowstone County, Montana

\_\_\_\_\_  
Mark Morse, Chairman

\_\_\_\_\_  
Jeff Martin  
Clerk and Recorder

-----  
Michael J. Waters, Member

\_\_\_\_\_  
Chris White, Member

B.O.C.C. Regular

2. a.

Meeting Date: 12/09/2025

Title: Alternatives Contract

Submitted By: Steve Williams

---

TOPIC:

Alternatives Contract

BACKGROUND:

This is a contract between the sheriff's office and alternatives. The county will use grant funding to pay alternatives to provide services at the jail.

RECOMMENDED ACTION:

Approve

---

Attachments

Alternatives Agreement

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**MEMORANDUM OF UNDERSTANDING AND AGREEMENT TO SUB-CONTRACT  
BETWEEN  
YELLOWSTONE COUNTY SHERIFF OFFICE  
AND ALTERNATIVES, INC.**

Whereas: Yellowstone County Sherriff's Office has been awarded funding to pilot programs addressing substance use disorder, mental health, and criminal transition programs in Yellowstone County from the Montana DPHHS, HEART Grant;

Whereas: Stonerock Business Solutions coordinated with members of Yellowstone County and community partners to apply for funding for the agreement, and in turn, the County was named Contractor under the agreement. In order to implement these programs, a case manager/care coordinator is needed to support clients of the project per funding guidelines;

Whereas: Alternatives is a licensed, insured, and professional agency with nearly 45 years of criminal justice case management experience and can provide services necessary to implement this project;

Whereas: Yellowstone County Sheriff's Office and the Board of County Commissioners (BOCC) are committed to piloting programs that reduce the re-entry of offenders into the facility and reduce crime; however, no current detention center or Sheriff Office staff have duties or responsibilities that could be assumed to facilitate implementation of this pilot project and requires outside assistance from skilled case managers to meet required goals and objectives of the project;

Whereas: Yellowstone County Sheriff's Office is committed to providing evidence-based treatment and supervision programs to meet the requirements of these funding sources;

AND

Whereas: The goals and objectives identified in the projects are identified by the Substance Abuse and Mental Health Services Administration (SAMHSA) as best practices standards.

Therefore: This Memorandum of Understanding and Agreement to Sub-Contract (hereinafter referred to as "MOU") is made and entered into by and between Yellowstone County Sheriff's Office (YCSO) whose address is 217 N 27<sup>th</sup> Street, Billings, MT 59101, and Alternatives, Inc. whose address is 2120 3<sup>rd</sup> Ave. North, Billings MT 59101.

Therefore: It is the intent of the parties to this MOU that the County shall, as contractor under the agreement, contract with Alternatives and that Alternatives shall perform all work and services as sub-contractor under the agreement.

**1. Purpose.** The purpose of this MOU is to establish the terms and conditions under which YCSO and Alternatives will collaborate to fulfill the services and requirements approved by the funding source to the best of their abilities.

**2. Term of MOU.** This MOU shall be in effect for a period the award date of the funding sources, beginning July 1, 2025 through June 30, 2026. Either party may terminate this agreement, in writing, thirty (30) days prior to the proposed termination date. Any activities in progress at the time of termination shall be permitted to conclude as planned unless otherwise agreed in writing.

The term of this MOU shall not exceed the term of the Professional Services Agreement between the County of Yellowstone, Montana, by its Board of County Commissioners, and Alternatives. Termination, by either party, of the Professional Services Agreement, shall terminate this MOU.

**3. Payment** In consideration for the services to be performed by the Contractor, the County agrees to reimburse Alternatives from pre-approved grant funds for up to the following amount based on the availability of funds:

HEART funds beginning July 1, 2025 – June 30, 2026:

- Case Management/Care Coordination \$25/hour plus fringe up to \$50,400.00, depending on the availability of State Funds. Funds may be adjusted by the State at the discretion of DPHHS Project Director, and a 30-day notice will be given.
- A representative from Alternatives, Inc. must attend staffing meetings, and document all contact with clients.
- A representative from Alternatives, Inc. must complete all data tracking in the method approved by the Project Director for client tracking purposes.

Alternatives must submit a monthly invoice and proper reporting documentation to Stonerock Business Solutions, grant management and project director contractor for review and approval prior payment by the 5<sup>th</sup> of each month. These funds will be reimbursed through grant funds pre-allocated and approved by Montana Department of Health and Human Services.

**4. Responsibilities of Yellowstone County Sheriff's Office.** Yellowstone County Detention Center is responsible for the following:



4.1 Act as Fiscal Agent as required and all financial responsibilities associated. YCSO agrees to cooperate with Alternatives as the pass-through between the State of Montana and Alternatives to deliver, in a timely fashion, and pursuant to page 3 of the services funding agreement, all funding that flows to the County from the agreement, directly to Alternatives, Inc. in order that Alternatives can deliver services required under the agreement and required by the funding.

4.2 YCSO agrees to provide access to staff, equipment, and data to complete the necessary tracking and reporting of grant and project outcomes to funding sources. Alternatives is responsible for the actual reporting of data on services delivered.

4.3 YCSO agrees to participate in meetings, development, and evaluation as necessary to complete the project goals.

4.4 YCSO acknowledges that it has the sole decision-making authority on the project and that Alternatives, Inc. as the contracted service provider's role is to manage, report, and assist YCSO in all aspects of implementation, evaluation, and reporting.

4.5 YCSO agrees that it will review and approve all invoices, reporting, and evaluation in a timely manner for purposes of completing project goals, reporting to funding sources, and approving payments from County Finance to sub-contractors.

4.6 The County agrees to pay this and other contractors upon receipt of invoice for services within a reasonable time period from receipt of invoice. All Invoices shall be emailed to Stonerock Business Solutions at [Amanda@stonerockmt.com](mailto:Amanda@stonerockmt.com) on a monthly basis for routing to Yellowstone County (due by the 10<sup>th</sup> of each month).

## **5. Responsibilities of Alternatives, Inc.**

Alternatives agrees to participate in the implementation of the grant activities as listed below.

5.1 Alternatives acknowledges that it is familiar with the agreement and furthermore, Alternatives represents that it can perform and deliver the services required under the agreement.

5.2 Alternatives agrees to provide information on outcome measures with the Yellowstone County Sheriff's Office for the purposes of coordinating, implementing, and reporting project activities. Alternatives agrees to submit monthly progress reports on services to Stonerock Business Solutions by the 5<sup>th</sup> of each month. Payments for services will not be approved without the submission of reporting data. All invoicing will be reviewed by SBS prior to submission to YC Finance to ensure it complies with project goals, outcomes, and budget restrictions.

5.3 Alternatives acknowledges that it will coordinate with all entities contracted for services within the scope of the project, including, but not limited to, Stonerock Business Solutions, Ivy Correctional Medicine, Beautiful Directions, YCSO, Public Defender's Office, Conflict and Contract Public Defenders, and others as necessary to implement the project.

5.4 As a sub-contractor to the agreement and for the purpose of this MOU, Alternatives, Inc. agrees to protect, defend, and save the County, its elected and appointed officials, agents, and employees, while acting within the scope of their duties as such, harmless from and against all claims, demands, causes of action of any kind or character, including the cost of defense, injuries, death or damages to property arising out of services performed or omissions of services or in any way resulting from the acts or omissions of Turn Key and/or its agents, representatives, assigns, subcontractors, except the sole negligence of the County.

5.5 As sub-contractor to the agreement, and for the purpose of this MOU, Alternatives, Inc. must maintain, at its cost, primary standard general liability insurance coverage in the amount of \$1,500,000 and listing Yellowstone County as an additional insured. The general liability coverage must include claims arising out of contractual liability, the delivery of services, omissions in the delivery of service, injuries to persons, damages to property, the provision of goods or rights to intellectual property or any other liabilities which may arise in the provision of services under the agreement.

5.6 As sub-contractor to the agreement and for the purpose of this MOU, Alternatives must maintain at its cost, professional liability insurance coverage against claims for harm to persons which may arise from the professional services provided through the agreement. The insurance must cover claims as may be caused by any act, omission, or negligence of Alternatives and/or its officers, agents, representatives, assigns or subcontractors, or assigns. Alternatives must provide occurrence coverage professional liability insurance with combined single limits of \$1,500.00 per occurrence and \$2,000,000.00 aggregate per the life of the agreement.

5.7 As sub-contractor to the agreement, and for the purpose of this MOU, Alternatives must comply with the applicable provisions of the Montana Human Rights Act, Governmental Code of Fair Practices, all federal civil rights acts and the federal American with Disabilities Act. In addition, Alternatives may not discriminate in any manner against any person on the basis of race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability or national origin.

5.8 As sub-contractor to the agreement, Alternatives shall be responsible for its business-related expenses concerning the Services under this Agreement.

## **6. Responsibilities of All Both Parties**

6.1 Any specific activity developed under this MOU shall be detailed in the grant application, signed by each organization's authorized signatory, which will describe the scope of the proposed activity, intended outcomes, budget, and responsible Offices or individuals. Unless a subsequent agreement is signed, there will not be any enforceable obligations or duties between the parties.

6.2 All activities shall be subject to the availability of funds and the approval of each Alternatives authorized representatives. The parties to this MOU acknowledge that the County is not responsible for any direct funding of the agreement and that funding under the agreement may terminate prior to the June 30, 2026 end date of the agreement with appropriate notice of at least 90 days.

6.3 The parties agree to indemnify and to hold harmless for, from, and against claims, suits, reasonable attorney's fees, damages, or injuries to persons or property or other liabilities arising out of any negligence of the other party pursuant to this agreement.

## **7. General Provisions**

**A. Duration and Evaluation.** A joint evaluation of the MOU will be initiated by the designated representatives six (6) months prior to the expiration date. Amendments to this MOU may be requested, in writing, by either party and approved by the authorized signatories.

**B. Compliance with Law.** The parties specifically intend to comply with all applicable laws, rules and regulations as they may be amended from time to time. If any part of this Agreement is determined to violate federal, state, or local laws, rules, or regulations, the parties agree to negotiate in good faith revisions to any such provisions. If the parties fail to agree within a reasonable time to revisions required to bring the entire Agreement into compliance, either party may terminate this Agreement upon thirty (30) days prior written notice to the other party.

**C. Force Majeure.** In the event parties are unable to complete the projects due to causes beyond the control of the parties, but not limited to: acts of God; war; acts of the government; fires; floods; epidemics; quarantine restrictions; strikes, labor disputes or work stoppages; transportation contingency; and freight embargoes; other catastrophes or any similar occurrences beyond the parties' reasonable control, Yellowstone County Detention Facility will provide notice to the funding sources and the project will be extended for the period of time that the Force Majeure event is applicable.

**D. Governing Law.** This agreement shall be governed under the laws in the State of Montana.

**E. Severability.** The provisions of this Agreement are severable, and if any provision of this Agreement is found to be invalid, void, or unenforceable, the remaining provisions will remain in full force and effect.

**F. Non-Discrimination.** The parties agree not to discriminate on the basis of religion, race, creed, national or ethnic origin, sex, age, handicap, political affiliation, sexual orientation, disability or status as a veteran.

**G. Independent Contractors.** Each party is separate and independent, and this Agreement shall not be deemed to create a relationship of Alternatives, employment, or partnership between or among them. Each party understands and agrees that this Agreement establishes an independent contractor relationship and that the agents or employees of each respective party are not employees or agents of any other party. Alternatives under the code of the Internal Revenue Service (IRS) and the laws of the State of Montana, is an independent contractor, and neither the Alternative's employees or contract personnel are, or shall be deemed, the YCSO's 's employees.

In its capacity as an independent contractor, Alternatives agrees and represents: Alternatives has the right to perform services for others during the term of this Agreement except as otherwise provided below; Alternatives has the sole right to control and direct the means, manner, and method by which the Services required by this Agreement will be performed. Alternatives shall select the routes taken, starting and ending times, days of work, and order the work is performed; Alternatives has the right to hire assistant(s) as subcontractors (except as provided below) or to use employees to provide the Services required under this Agreement. Neither Alternatives, nor the Alternative's employees or personnel, shall be required to wear any uniforms provided by the YCSO; The Services required by this Agreement shall be performed by Alternatives, Alternatives' employees or personnel, and the YCSO will not hire, supervise, or pay assistants to help Alternatives; and neither Alternatives nor Alternatives employees or personnel shall be required by the YCSO to devote full-time to the performance of the Services required by this Agreement. YCSO shall have no right to control or direct the details, manner or means by Alternatives performs its services. Alternatives shall continue ongoing conversation with YCSO leadership to ensure the safety and security of the facility while implementing the services outlined in this MOU.

**H. Assignment.** No party may assign this Agreement or any rights or obligations under this Agreement to any person or entity without the prior

written consent of the other parties. Any assignment in violation of this provision is null and void.

**I. Entire Agreement.** This Agreement constitutes the entire agreement and understanding between the parties as to the subject matter hereof and supersedes all prior discussions, agreements and undertakings of every kind and nature between them, whether written or oral, with respect to such subject matter. This Agreement may subsequently be modified only by a written document executed by both parties.

**J. Notices.** Any consent, waiver, notice, demand, request or other instrument required or permitted to be given under this Agreement or any related agreements shall be in writing and shall be delivered by hand or sent prepaid telex, cable or facsimile transmission, or sent, postage prepaid, by registered, certified or express mail or reputable overnight courier service and shall be deemed given when so delivered by hand, telexed, cabled or transmitted, or if mailed, five (5) days after the notice is delivered to the courier service, addressed to the addresses set forth herein, or to such other address as may later be specified in writing by either party.

**8. Signatures.** In witness whereof, the parties to this MOU through their duly authorized representatives have executed this MOU on the days and dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this MOU as set forth herein.

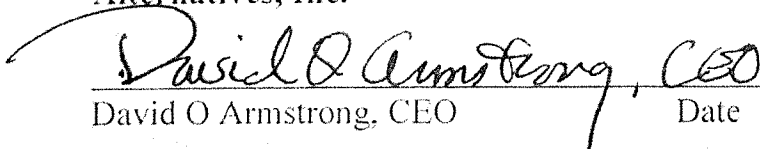
The effective date of this MOU is the date of the signature last affixed to this page.

**Yellowstone County**

\_\_\_\_\_  
Chairman, Mark Morse

\_\_\_\_\_  
Date

**Alternatives, Inc.**

  
\_\_\_\_\_  
David O Armstrong, CEO

\_\_\_\_\_  
Date

11/12/2025

B.O.C.C. Regular

2. b.

Meeting Date: 12/09/2025

Title: Contract with City of Billings- Animal Shelter

Submitted For: Melissa Williams, Deputy County Attorney

Submitted By: Melissa Williams, Deputy County Attorney

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TOPIC:

Contract with City of Billings- Animal Shelter

BACKGROUND:

This is a short term, week to week contract with the City of Billings for use of their animal shelter during winter weather.

RECOMMENDED ACTION:

Agenda Item

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Attachments

Animal Shelter contract

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## **ANIMAL SHELTER SHORT-TERM LEASE AGREEMENT**

This Agreement for the short-term lease of space to house animals (Agreement) is entered into between the City of Billings (CITY) and Yellowstone County (COUNTY) on this 1<sup>st</sup> day of December, 2025.

### **1. PARTIES**

- a. Yellowstone County is a political subdivision of the State of Montana.
- b. The City of Billings is a political subdivision of the State of Montana.

### **2. PURPOSE**

COUNTY desires to lease a portion of the City Animal Shelter building at 1735 Monad Rd., owned by CITY to house animals connected to ongoing criminal investigations. The portion of the building is identified in **Exhibit A** attached to this Agreement. This lease does not extend to the portion of the City Animal Shelter building occupied and used by the CITY.

### **3. TERM AND TERMINATION**

This Agreement shall begin on December 1, 2025, and shall renew every week for up to one year. Either party may terminate this Agreement unilaterally for no reason or any reason by providing seven (7) calendar day written notice to the other party.

### **4. BUILDING TO BE LEASED**

CITY shall lease a portion of the building it owns located at 1735 Monad Rd, Billings, MT 59101 to COUNTY. The portion of the building is identified in **Exhibit A** attached to this Agreement. This lease does not extend to the portion of the City Animal Shelter building occupied and used by the CITY.

### **5. COMPENSATION**

COUNTY will pay CITY a rate of \$462.00 (FOUR-HUNDRED and SIXTY-TWO DOLLARS) a week for use of the building. COUNTY will pay CITY every Monday for occupancy for the preceding week.

### **6. INSURANCE AND WORKER'S COMPENSATION INSURANCE**

- (a) COUNTY is self-insured. COUNTY maintains excess insurance coverage for claims subject to state statutory tort limits for governmental entities of not less than \$750,000 per claim and \$1,500,000 per occurrence. For claims not subject to state statutory tort limits for governmental entities, COUNTY maintains coverage limits not less than \$5,000,000 per occurrence.
- (b) COUNTY will maintain workers' compensation insurance covering the COUNTY and its employees, including volunteers. This insurance will be valid for the entire period of the Agreement.

## **7. ADDITIONAL TERMS**

- (a) This Agreement specifically excludes the incinerator area of the building. COUNTY agrees it will not access the incinerator room for any purpose and COUNTY is responsible to keep all employees, volunteers, and anyone it allows to access the building to not enter the incinerator room and to not touch, operate, alter, or modify the incinerator itself.
- (b) CITY is authorized to access the building for any purpose pertaining to testing and/or cleanup related to the incident that occurred at the building on September 10, 2025. COUNTY gives express authorization for the City to enter the property upon 24-hour written notice.

## **8. INDEMNIFICATION**

The COUNTY SHALL:

- A. Indemnify, defend, and hold the CITY, its officers, agents and employees harmless from any and all claims, demands, suits, losses, damages, liability, or expenses (including but not limited to reasonable attorney fees, consultant and expert fees, and court costs) to the extent caused by or arising from the negligence, recklessness, or intentional misconduct of COUNTY, COUNTY's officers, agents, volunteers, or employees, or COUNTY's subcontractors or their officers, employees, or agents.
- B. COUNTY will give the CITY prompt, written notice of any claim subject to the foregoing indemnity. COUNTY will, at its own expense, cooperate with the CITY in its defense or settlement of the claim.
- C. Should the CITY be required to bring an action against the COUNTY to assert its right to defense or indemnification under this Agreement or under the COUNTY's applicable insurance policies required below, the CITY shall be entitled to recover from COUNTY reasonable costs and attorney fees incurred in asserting its right to indemnification or defense but only if a court of competent jurisdiction determines the COUNTY was obligated to defend the claim(s) or was obligated to indemnify the CITY for a claim(s) or any portion(s) thereof.
- D. The obligations above shall survive termination of this Agreement and the services performed hereunder.

The CITY SHALL:

- A. Indemnify, defend, and hold CITY, its officers, and employees harmless from any and all third-party losses, damages, liability, or expenses (including but not limited to reasonable attorney fees, consultant and expert fees, and court costs) to the extent caused by or arising from the negligence, recklessness, or intentional misconduct of the CITY or its officers or employees. The CITY'S indemnification shall be reduced to the extent damages, losses, or expenses are attributed to others and in no event will the CITY be obligated to indemnify, hold harmless, or defend the COUNTY for any liability, damages,



losses, or expenses caused by the COUNTY or COUNTY's officers, agents, volunteers, or employees.

B. The CITY'S duties under this Provision 8 - INDEMNIFICATION are conditioned upon: (a) COUNTY promptly notifying the CITY in writing of the claim; (b) the CITY having sole control of the defense of the suit and all negotiations for its settlement or compromise; (c) COUNTY cooperating with the CITY and, if requested by the CITY, providing reasonable assistance at COUNTY's sole expense in the defense or settlement of the claim.

## **9. NONDISCRIMINATION**

A. COUNTY shall, in performance of work under this AGREEMENT, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. COUNTY is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.L. 111-148, 124 Stat. 119]. Any subletting or subcontracting by COUNTY subjects subcontractors to the same provisions. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016. COUNTY agrees that the hiring of persons to perform this Contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, physical or mental disability, military service or veteran status, or marital status by the persons performing this AGREEMENT. COUNTY will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

B. COUNTY shall state, in all solicitations or advertisements for employees to work on jobs, that all qualified applicants will receive equal consideration for employment without regard to race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, physical or mental disability, military service or veteran status, or marital status.

COUNTY and subcontractor shall abide by the requirements of 41 CFR 60-300.5(a) and 41 CFR 60-741.5(a), which prohibit discrimination against qualified protected veterans

and/or qualified individuals on the basis of disability, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans and individuals with disabilities.

COUNTY and any subcontractor shall abide by the requirements of 41 CFR 60- 1.4, which states employees or applicants may not be discharged or in any other manner discriminated against because they have inquired about, discussed, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or (c) consistent with COUNTY's legal duty to furnish information.

C. COUNTY will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

D. COUNTY shall comply with any and all reporting requirements that may apply to it that the CITY may establish by regulation. COUNTY will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

E. COUNTY shall comply with all applicable federal, state, and city laws concerning the prohibition of discrimination. This includes complying with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

F. In the event of COUNTY's noncompliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be cancelled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order No. 11246 of Sept 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

G. COUNTY shall include the provisions of Subsections A through F of this Section in every subcontract or purchase order under this AGREEMENT, so as to be binding upon every such subcontractor or vendor of COUNTY under this AGREEMENT. COUNTY

will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

H. COUNTY agrees to post, in conspicuous places available to employees and applicants for employment, notices setting forth the provisions of this non- discrimination clause.

#### **10. SEVERABILITY**

Any provision or part of the AGREEMENT held to be void or unenforceable under any law or regulation shall be deemed stricken and all remaining provisions shall continue to be valid and binding upon the CITY and the COUNTY, who agree that the AGREEMENT shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

#### **11. NOTICE**

Any notice required under this Agreement will be provided in writing and delivered either by electronic mail or through certified mail as follows:

COUNTY: Yellowstone County  
c/o Board of County Commissioners  
Po Box 35000  
Billings, MT 59107  
[bocc@yellowstonecountymt.gov](mailto:bocc@yellowstonecountymt.gov)

CITY: City of Billings  
c/o Assistant Chief, Shawn Mayo  
316 North 26<sup>th</sup> Street – 4<sup>th</sup> Floor  
Billings, MT 59101  
[mayos@billingsmt.gov](mailto:mayos@billingsmt.gov)

#### **12. ENTIRE AGREEMENT**

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. This Agreement may not be modified except by action of both governing bodies.

#### **13. GOVERNING LAW AND VENUE**

This Agreement shall be construed and enforced in accordance with the laws of the State of Montana. Venue for any suit between the parties arising out of this Agreement shall be the State of Montana Thirteenth Judicial District Court, Yellowstone County.

#### 14. AUTHORIZED SIGNATURES

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

Passed and Adopted on the \_\_\_\_ day of \_\_\_\_\_, 2025.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

\_\_\_\_\_  
Mark Morse, Chairman

\_\_\_\_\_  
Mike Watters, Member

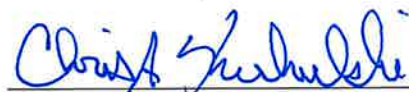
\_\_\_\_\_  
Chris White, Member

Attest:

\_\_\_\_\_  
Jeff Martin  
Yellowstone County Clerk and Recorder

Dated on the 1<sup>st</sup> day of December, 2025.

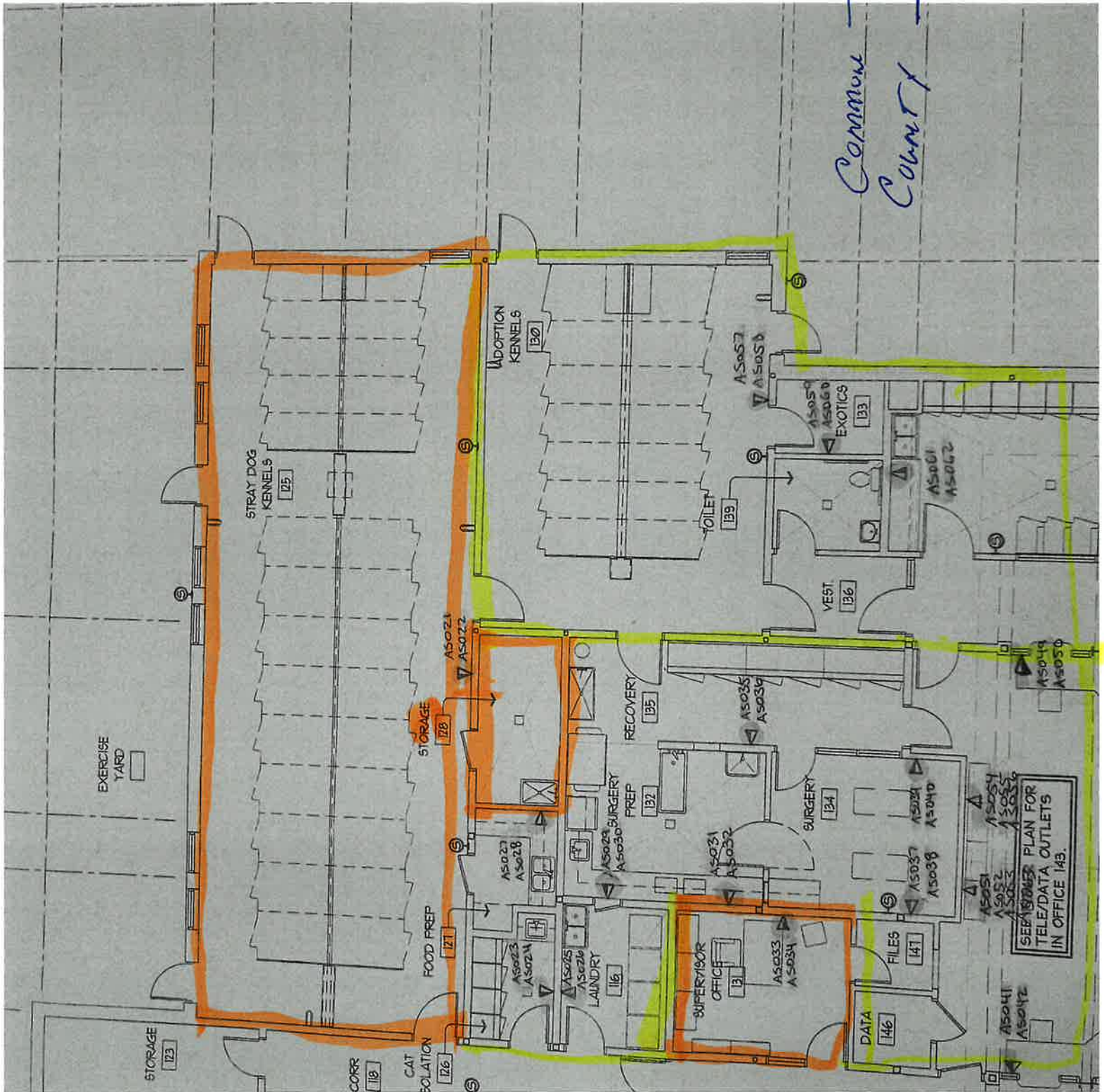
CITY OF BILLINGS



\_\_\_\_\_  
Chris Kukulski  
City Administrator



Common  
County



B.O.C.C. Regular

3. a.

Meeting Date: 12/09/2025

Title: Contract Amendment #5 for HEART Grant

Submitted By: Anna Ullom, Senior Accountant

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TOPIC:

Contract Amendment #5 for HEART Grant

BACKGROUND:

Contract Amendment #5 with DPHHS for HEART Grant adding additional State HEART funds to cover the remainder of the fiscal year.

RECOMMENDED ACTION:

Approve.

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Attachments

Contract Amendment 5 for HEART Grant

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**CONTRACT AMENDMENT FIVE  
CONTRACT FOR  
DETENTION CENTER SERVICES  
CONTRACT PHH22-0423R-H  
DPHHS 23-102-74018-0**

This CONTRACT AMENDMENT is to amend the above-referenced contract between the Montana Department of Public Health and Human Services, (the "Department"), whose contact information is as follows: PO Box 202905 (mailing), Helena, MT, 59620, Phone Number (406) 444-3964, Fax Number (406) 444-7391, and Yellowstone County, ("Contractor"), whose contact information is as follows: Federal Tax ID# 81-6001449, UEI Number FNVKTJD3B7C1, 316 North 26<sup>th</sup>, Room 3401, Billings, MT, 59101, Phone Number (406) 256-2832, respectively (collectively, the "Parties").

Effective October 1, 2025 this Contract is amended as follows. Existing language has been struck; amended language underlined.

**SECTION 1. SERVICES/SCOPE OF WORK**, will be amended as follows:

A. through C will remain unchanged.

D. The Contractor will perform the Services in accordance with all of the provisions of the Contract, which consists of the following documents:

Contract, including Amendments One through Four and Five (this instrument)

Attachment A: Scope of Work Amendment Five

Attachment B: Budget Amendment Five

Attachments C through I will remain unchanged

E. These documents shall be read to be consistent and complementary. Any conflict among these documents shall be resolved by giving priority to these documents in the order listed above. Except for the terms included in the Attachment and Exhibits hereto, no other terms and conditions shall apply, including terms listed or referenced on the Contractor's website, in the Contractor's quotations or in similar documents subsequently provided by the Contractor, unless otherwise agreed by the Parties.

**SECTION 2. TERM OF CONTRACT**, will be amended as follows:

The term of this Contract is from July 1, 2022 through June 30, 2026 unless terminated in accordance with the Contract. Renewals of this Contract, by written agreement of the parties, may be made at one-year intervals, or any interval that is agreed upon by both parties. This is the third renewal, fifth amendment, fourth year of the Contract. This Contract, including any renewals, may not exceed a total of seven (7) years.

**SECTION 3. CONSIDERATION AND PAYMENTS**, will be amended as follows:

Subject to the terms and conditions contained in this Contract, the Department will pay the Contractor for the Services as follows:

A. through C. will remain unchanged.

D. Sources of Funding

The sources of funding for this Contract are ~~\$861,952.04~~ 1,038,319.51 from the State Special Revenue Healing and Ending Addiction through Recovery and Treatment (HEART) \$75,000.00 from Mental Health Block Grant American Rescue Plan Act of 2021 (MHBG ARPA) CFDA#93.958, and \$124,719.96 from Substance Use Treatment, Prevention, and Recovery Services Block Grant (SUPTRS) CFDA#93.959, for a total contract value of ~~\$1,061,672~~ 1,238,039.47.

TERM	AMOUNT	FUNDING
July 1, 2022 through June 30, 2024	\$230,559.27	HEART MH
July 1, 2022 through June 30, 2024	\$230,559.27	HEART SUD
Oct. 1, 2022 through June 30, 2024	\$124,719.96	SUPTRS
July 1, 2022 through June 30, 2024	\$ 75,000.00	MHBG ARPA
July 1, 2024 through June 30, 2025	\$342,044.34	HEART
July 1, 2025 through June 30, 2026	<del>\$ 58,789.16</del> <u>235,156.63</u>	HEART
Total	<del>\$1,061,672</del> <u>\$1,238,039.47</u>	

E. through H. will remain unchanged.

If for any reason the grant funding is denied or funds are no longer available the Contractor will be notified immediately.

**SECTION 12. COMPLIANCE WITH LAWS/WARRANTIES**, will be amended as follows and add J:

Amendments A. through I. will remain unchanged.

J. Reporting Requirements for Food Products Procured by Governmental Bodies - Reserved

**SECTION 28. SCOPE, ENTIRE AGREEMENT, AND AMENDMENT** will be added as a

A. Contract

This Contract Amendment Five consists of three (3) numbered pages, any Attachments listed in Section 1, as amended, and Contractor's response, as amended. In the case of dispute or ambiguity arising between or among the documents, the order of precedence of document interpretation is the same.

B. through C. will remain unchanged.

Any amendment or modification must be in a written agreement signed by the parties.

**SECTION 27. TRANSITION ASSISTANCE** as written is Amendment Four is being removed as it is written as Section 29 in Amendment Two.

**AUTHORITY TO EXECUTE**

Except as modified above, all other Terms and Conditions of Contract PHH22-0423R-H (DPHHS 23-102-74018-0) including Amendments One through Four remain in effect.



The parties through their authorized agents have executed this Contract Amendment on the dates set out below.

**MONTANA DEPARTMENT OF PUBLIC HEALTH AND HUMAN SERVICES**

BY: \_\_\_\_\_  
Meghan Peel, BHDD Administrator

Date: \_\_\_\_\_

BY: \_\_\_\_\_  
Charles T. Brereton, Director

Date: \_\_\_\_\_

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

Approved as to Legal Content:

BY: \_\_\_\_\_  
Attorney

Date: \_\_\_\_\_

**MONTANA DEPARTMENT OF ADMINISTRATION, STATE PROCUREMENT SERVICES DIVISION**

Approved as to form:

BY: \_\_\_\_\_  
Contract Officer

Date: \_\_\_\_\_

**CONTRACTOR**

BY: \_\_\_\_\_  
Authorized Signer

Date: \_\_\_\_\_

## ATTACHMENT A

### SCOPE AMENDMENT FIVE

#### **SERVICES TO BE PROVIDED**

~~Contractor is expected to coordinate planning, implementation, and provision of services with community stakeholders such as: Local government(s) and their representatives, tribal government(s) and their representatives, behavioral health organizations, health care systems, healthcare providers, public health, local advisory councils, human service agencies that support social determinants of health such as housing, employment, and food security, law enforcement officials, judicial systems, 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.~~

~~i. Intake~~

~~ii. Continuing Services~~

~~iii. Discharged – remained in jail.~~

~~iv. Discharged – to community.~~

~~v. Commitment to State Hospital~~

~~2. Actively participate in a monthly virtual check in with grant program manager.~~

~~2. Actively participate in regularly scheduled virtual check-ins with grant program manager at least quarterly.~~

~~3. Actively participate in technical assistance provided by the State 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 State.~~

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

#### **Service 1 Behavioral Health Therapy**

~~1. Behavioral health therapy services include individual, family, and group therapy in which diagnosis, assessment, and psychotherapy are provided by appropriately licensed behavioral health professionals licensed in Montana and practicing within the scope of practice under their individual license.~~

~~Provider~~

~~Requirements~~

~~(1) Mental health and co-occurring therapy may be provided by a:~~

~~(a) licensed physician;~~

~~(b) licensed psychologist;~~

~~(c) licensed social worker;~~

~~(d) licensed professional counselor;~~

~~(e) advanced practice registered nurse, with a clinical specialty in psychiatric mental health nursing;~~

~~(f) licensed marriage and family therapist; or~~

~~(g) licensure candidate under the supervision of a licensed clinician.~~

~~(2) Substance use disorder therapy may be provided by a:~~

~~(a) licensed addiction counselor;~~

~~(b) licensed physician;~~

~~(c) licensed psychologist;~~

- ~~(d) licensed social worker;~~
- ~~(e) licensed professional counselor;~~
- ~~(f) advanced practice registered nurse, with a clinical specialty in psychiatric mental health nursing;~~
- ~~(g) licensed marriage and family therapist; or~~
- ~~(h) licensure candidate under the supervision of a licensed clinician.~~

#### ~~Service~~

#### ~~Requirements~~

- ~~(1) Group therapy services may not have more than 16 clients participating in the group.~~
- ~~(2) Services must be based on a current comprehensive assessment and included as an intervention in the client's individualized treatment plan (ITP).~~
- ~~(3) Mutual support meetings such as Alcoholics Anonymous (AA), Narcotics Anonymous (NA) are available to individuals in the detention facility from outside members.~~

### **Service 2 Care Coordination**

~~Definition The Care Coordinator works with each client to ensure they receive the right care at the right time by coordinating services and referrals and tracking clinical outcomes. The care coordinator also works with clients to identify social factors that may impede their treatment (e.g., insecure, or unsafe housing, lack if transportation, or food insecurity and helps navigate the client and family toward community resources that can help address these factors.~~

#### ~~Provider~~

#### ~~Requirements~~

~~Care Coordinator must have:~~

- ~~(1) a high school degree;~~
- ~~(2) at least one year of experience working in social services; and~~
- ~~(3) experience completing treatment planning and documentation.~~

#### ~~Service~~

#### ~~Requirements~~

- ~~(1) Care coordination services include, but are not limited to, coordinating Behavioral Health, Social, and medical services and referrals, tracking clinical outcomes, identifying social factors that may impede client treatment, and helping client and family navigate toward community resources that can help address these factors.~~
- ~~(2) Care Coordinator duties include the following:~~
  - ~~(a) coordinating and implementing care plans;~~
  - ~~(b) advocating on the client's behalf;~~
  - ~~(c) facilitating access to needed services;~~
  - ~~(d) guiding clients through community resource options; and~~
  - ~~(e) assisting clients in reducing barriers to community reintegration upon release.~~
- ~~(3) It is not required that each client receiving Care Coordinator whose primary responsibility is the delivery of Care Coordinating services. It is not required that each client receiving Care Coordination receive every service listed above.~~
- ~~(4) Care Coordination services must be delivered by a Care Coordinator whose primary responsibility is the delivery of Care Coordination services.~~
- ~~(5) Care Coordination services must be delivered to clients held in the detention center, or within 30 days of release from the detention center.~~

### **Service 3 Medication Prescription, Management, and Monitoring**

~~Definition Provides Services include diagnoses and effective treatments for behavioral health disorders by assessing both the mental and physical aspects of psychological problems to identify and determine solutions to behavioral health conditions which includes medication prescription, management, and monitoring.~~

~~Grant funding may be used to pay for the FDA-approved psychotropic medications that are indicated within the client's individual treatment plan (IPR).~~

## ~~Provider~~

### ~~Requirements~~

~~Board certified and licensed in Montana to practice medicine as one of the following: Services are provided by a medical professional Board certified and licensed in Montana to practice medicine.~~

~~(1) Physician;~~

~~(2) Psychiatrist~~

~~(3) Advanced Practice Registered Nurse (APRN) with prescriptive authority and specialty in psychiatric mental health service who is supervised by a Mental Health Center Psychiatrist Service.~~

### ~~Requirements~~

~~(1) Services must be based on a current comprehensive biopsychosocial assessment.~~

~~(2) Medication services include the following:~~

~~(a) evaluate the client's previous experience with psychotropic medications;~~

~~(b) identify and discuss with client the benefits and risks of medication interventions;~~

~~(c) in collaboration with the client, develop a treatment plan and choose a medication treatment;~~

~~(d) prescribe and monitor medication according to evidence-based practice standards.~~

~~(3) Psychotropic medications must be:~~

~~(a) FDA approved; and~~

~~(b) based on a current comprehensive assessment and included as an intervention in the client's individualized treatment plan (ITP)~~

### ~~Other Provisions~~

~~1. Anything outside of the scope of above Section B requires the written approval of BHDD prior to being funded through these grant monies.~~

~~2. Anything during the term of this contract must be billed to Medicaid and will no longer be funded through these grant monies.~~

~~3. Services may be provided in person or via telehealth.~~

~~4. Grant funding must be the payer of last resort.~~

~~5. Grant funding must be used to provide services to clients that meet the following eligibility criteria:~~

~~a. clients must be pre adjudicated Clients who self-report; have been diagnosed with behavioral health, mental health, substance misuse, or co-occurring disorder; present with suicidal ideation; and/or request to see Behavioral Health staff or are referred to Behavioral Health staff or Detention staff.~~

~~b. clients must not be under the jurisdiction of the Department of Corrections; and~~

~~c. clients must have a mental health, substance use, or co-occurring disorder diagnosis from the current version of the Diagnostic and Statistical Manual of Mental Disorders (DSM 5) or the International Classification of Diseases (ICD) as a primary diagnosis.~~

### **DATA and REPORTS**

~~All required data and reports will be agreed upon by contractor and the State upon award based on scope of project proposal. Contractor shall submit a monthly report with invoice to include:~~

~~1. Month reported, date of service, and service provided:~~

~~2. Number of unduplicated individuals served as indicated by individuals name, date of birth and Medicaid number or social security number:~~

~~3 For those served, socio-demographic data including:~~

~~a) race:~~

~~b) gender:~~

~~c) veteran status~~

~~d) primary diagnosis: and~~

~~e nature of criminal charge employment status~~

~~f) housing status~~

- g) highest schooling completed; and
- h) school attendance within the last 3 months
- 4. For those served, disposition data including:
  - a) admitted to Montana State Hospital: Intake
  - b) transferred to Montana State Prison: Continuing Services
  - c) transferred to Montana Women's Prison Discharged—remained in jail
  - d) transferred to other detention center: Discharged—to community
  - e) discharged to prerelease center: Discharged to State Hospital
  - f) discharged to recovery home;
  - g) discharged to community/personal residence:
  - h) discharged with supply of medication.
  - i) discharged with Medicaid coverage; and
  - j) scheduled with community-based provider for ongoing behavioral health services.
- 5. Contractor agrees to provide quarterly progress report to include updates on the goals and objectives of the strategic plan submitted to the State through the contractor's original RFP application.
- 6. The State will electronically provide a monthly data reporting template and quarterly progress report template. Quarterly progress reports must be submitted by:
  - a) Quarter 1 (July 2022–September 2022): October 15, 2022
  - b) Quarter 2 (October 2022–December 2022): January 15, 2023
  - c) Quarter 3 (January 2023–March 2023): April 15, 2023
  - d) Quarter 4 (April 2023–June 2023): July 15, 2023
  - e) Quarter 5 (July 2023–September 2023): October 15, 2023
  - f) Quarter 6 (October 2023–December 2023): January 15, 2024
  - g) Quarter 7 (January 2024–June 2024): April 15, 2024
  - h) Quarter 8 (April 2024–June 2024): July 15, 2024
  - i) Quarter 9 (July 2024–September 2024): October 15, 2024
  - j) Quarter 10 (October 2024–December 2024): January 15, 2025
  - k) Quarter 11 (January 2025–June 2025): April 2025
  - l) Quarter 12 (April 2025–June 2025): June 15, 2025
  - m) Quarter 13 (July 2025–September 2025): October 15, 2025
  - n) Quarter 14 (October 2025–December 2025): January 15, 2026
  - o) Quarter 15 (January 2026–March 2026): April 15, 2026
  - p) Quarter 16 (April 2026–June 2026): July 15, 2026

## SERVICES TO BE PROVIDED

Contractor is expected to coordinate planning, implementation, and provision of services with community stakeholders such as: Local government(s) and their representatives, tribal government(s) and their representatives, behavioral health organizations, health care systems, healthcare providers, public health, local advisory councils, human service agencies that support social determinants of health such as housing, employment, and food security, law enforcement officials, judicial systems, and community members. Anything outside of the Scope of Work requires the written approval of BHDD prior to being funded through these grant monies. If approved, this will require a contract amendment.

- 1) For services purchased under this Contract, the Contractor must:
  - a) Provide reports in a specified timeframe for agreed upon reporting requirements including:
    - i) Intake
    - ii) Continuing services
    - iii) Discharged – remained in jail
    - iv) Discharged to community
    - v) Commitment to State Hospital

- b) Actively participate in regularly scheduled virtual check-ins with grant program manager at least quarterly.
  - c) Actively participate in technical assistance provided by the State Department in the form of webinars, conference calls, and one-on-one conversations.
  - d) Allow and actively participate in site visits and/or any other activities that are requested by the State.
  - e) For services purchased under this Contract, the Contractor agrees to provide the following services and conduct the following activities:
- 2) Service 1 Behavioral Health Therapy
- a) Behavioral health therapy services include individual, family, and group therapy in which diagnosis, assessment, and psychotherapy are provided by appropriately licensed behavioral health professionals licensed in Montana and practicing within the scope of practice under their individual license.
    - i) Group therapy services may not have more than 16 clients participating in the group.
    - ii) Services must be based on a current comprehensive assessment and included as an intervention in the client's individual treatment plan (ITP).
    - iii) Mutual support meetings such as Alcoholics Anonymous (AA), Narcotics Anonymous (NA) are available to individuals in the detention facility from outside members.
- 3) Service 2 Care Coordination
- a) Care coordination services include, but are not limited to, coordinating Behavioral Health, Social, and medical services and referrals, tracking clinical outcomes, identifying social factors that may impede client treatment, and helping client and family navigate toward community resources that can help address these factors.
    - i) Care Coordinator duties include the following:
      - (1) coordinating and implementing care plans;
      - (2) advocating on the client's behalf;
      - (3) facilitating access to needed services;
      - (4) guiding clients through community resource options; and
      - (5) assisting clients in reducing barriers to community reintegration upon release.
    - ii) It is not required that each client receiving Care Coordination receive every service listed above.
    - iii) Care Coordination services must be delivered by a Care Coordinator whose primary responsibility is the delivery of Care Coordination services.
    - iv) Care Coordination services must be delivered to clients held in the detention center, or within 30 days of release from the detention center.
- 4) Service 3 Medication for Opioid Use Disorder (MOUD) or Stimulant Use Disorder
- a) Medication for Opioid Use Disorder (MOUD), formerly known as Medication Assisted Therapy (MAT), is the use of FDA-approved medications for opioid use disorder (OUD) and therapy services, to provide an individually tailored "wholepatient" approach for the treatment of OUD.
  - b) Services are provided by a medical professional Board certified and licensed in Montana to practice medicine. Provider must be waived to prescribe buprenorphine and support utilization of all FDA-approved medications for OUD, as available.
    - i) Services must be based on a current comprehensive assessment.
    - ii) MOUD Medication Prescription, Management and Monitoring includes the following:
      - (1) evaluate the client's previous experience with medications, including opioid agonists and antagonists;
      - (2) identify and discuss with the client the benefits and risks of medication interventions;
      - (3) in collaboration with the client, develop a treatment plan and choose a medication treatment; and
      - (4) prescribe and monitor medication according to evidence-based practice standards.
    - iii) Medications must be:

- (1) FDA-approved; and
  - (2) based on a current comprehensive assessment and included as an intervention in the client's individual treatment plan (ITP).
- iv) Medication services must be provided in conjunction with therapy services.
- 5) Other Provisions
  - a) Anything outside of the scope requires the written approval of BHDD prior to being funded through these grant monies. If approved, this will require a contract amendment.
  - b) Services may be provided in person or via telehealth.
  - c) Grant funding must be the payer of last resort.
  - d) Grant funding must be used to provide services to clients that meet the following eligibility criteria:
    - i) Clients who self-report; have been diagnosed with behavioral health, mental health, substance misuse, or co-occurring disorder; present with suicidal ideation; and/or request to see Behavioral Health staff or are referred to Behavioral Health staff or Detention staff.
- 6) DATA and REPORTS
  - a) All required data and reports will be agreed upon by contractor and the State upon award based on scope of project proposal. Contractor shall submit a monthly report with invoice to include:
    - i) Month reported, date of service, and service provided:
    - ii) Number of unduplicated individuals served as indicated by individuals name, date of birth and Medicaid number or social security number:
    - iii) For those served, socio demographic data including:
    - iv) Race:
    - v) Gender:
    - vi) Veteran status:
    - vii) Primary diagnosis: and
    - viii) Employment status:
    - ix) Housing status:
    - x) Highest schooling completed; and
    - xi) School attendance within the last 3 months.
- 7) For those served, disposition data including:
  - a) Intake
  - b) Continuing services
  - c) Discharged – remained in jail
  - d) Discharged – to community
  - e) Discharged to State Hospital
- 8) Contractor agrees to provide quarterly progress report to include updates on the goals and objectives of the strategic plan submitted to the State through the contractor's original RFP application.
- 9) The State will electronically provide a monthly data reporting template and quarterly progress report template. Quarterly progress reports must be submitted by:
  - a) Quarter 1 (July 2022 -September 2022): October 15, 2022
  - b) Quarter 2 (October 2022-December 2022): January 15, 2023
  - c) Quarter 3 (January 2023-March 2023): April 15, 2023
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  - g) Quarter 7 (January 2024 – June 2024): April 15, 2024
  - h) Quarter 8 (April 2024 – June 2024): July 15, 2024
  - i) Quarter 9 (July 2024- September 2024): October 15, 2024
  - j) Quarter 10 (October 2024 – December 2024): January 15, 2025

- k) Quarter 11(January 2025 – June 2025): April 2025
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- o) Quarter 15 (January 2026 – March 2026): April 15, 2026
- p) Quarter 16 (April 2026 – June 2026): July 15, 2026



# ATTACHMENT B

## ATTACHMENT B AMENDMENT FIVE

### Montana DPHHS

Behavioral Health Services in Local Detention Facilities:

July 1, 2025 through Sept. 30, 2025

Service Category	Expense Type	Total Requested
<del>2. Behavioral Health Therapy</del>	<del>-Other (UD/MH/CO Assessments)</del>	<del>\$ 33,019.16</del>
	<del>TOTAL</del>	<del>\$ 33,019.16</del>
<del>3. Care Coordination</del>	<del>-Other (Contracted)</del>	<del>\$ 11,520.00</del>
	<del>TOTAL</del>	<del>\$ 11,520.00</del>
<del>6. Medication for Opioid Use Disorder (MOUD) or Stimulant Use Disorder</del>	<del>Medications</del>	<del>\$ 6,750.00</del>
	<del>-Other (Medication Management)</del>	<del>\$ 7,500.00</del>
	<del>TOTAL</del>	<del>\$ 14,250.00</del>
<del>Total Budget Awarded</del>		<del>Total Award:</del>
		<del>\$ 58,789.16</del>

# BHDD, DPHHS

## FY26 Budget

CONTRACTOR		CONTRACT #	CONTRACT
<u>TOTAL</u>			
Contract Liaison: Jennifer Jones Yellowstone County <a href="mailto:jjones@yellowstonecountymt.gov">jjones@yellowstonecountymt.gov</a> (406) 855-2793		23-102-74018-0	\$235,156.63
		PROGRAM	
		HEART Jail-based BH Services Grant	
EXPENSE CATEGORY	NARRATIVE	FY26 TOTAL	
<u>Behavioral Health Therapy</u>	<u>See Attachment A - Scope of Work</u>		
<u>Care Coordination</u>	<u>See Attachment A - Scope of Work</u>	\$	235,156.63
<u>Medication for Opioid Use Disorder (MOUD)</u>	<u>See Attachment A - Scope of Work</u>		
<u>Certified Behavioral Health Peer Support</u>	n/a		
<u>Medication Prescription, Management, and Monitoring</u>	n/a	\$	-
		<u>SUBTOTAL</u>	\$ 235,156.63
		<u>ADMINISTRATIVE FEE RATE</u>	0.00%
		<u>ADMINISTRATIVE FEE</u>	\$ -
		<u>TOTAL</u>	\$ 235,156.63

B.O.C.C. Regular

3. b.

Meeting Date: 12/09/2025

Title: High Visibility Traffic Safety Grant

Submitted By: Anna Ullom, Senior Accountant

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TOPIC:

High Visibility Traffic Safety Grant with Montana Department of Transportation

BACKGROUND:

Grant funding for overtime related to traffic safety and DUI enforcement patrols in 2026.

RECOMMENDED ACTION:

Consent.

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Attachments

High Visibility Traffic Enforcement Contract - MDT

MDT Mini Grant

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**Standard Agreement  
State Highway Traffic Safety Section**

This Agreement is made and entered into by and between the MONTANA DEPARTMENT OF TRANSPORTATION, 2701 Prospect Avenue, PO Box 201001, Helena, Montana, Congressional District 2, hereinafter called the "Department" and **Yellowstone County Sheriff's Office, PO Box 35017, Billings, Montana, 59107**, hereinafter called the "Subrecipient".

Funds provided are described in the Assistance Listing number(s) **20.600, 20.608 awarded** by the United States Department of Transportation, National Highway Traffic Safety Administration (NHTSA), as authorized by **23 U.S.C; 402, State and Community Highway Safety Programs, 164, Minimum Penalties for Repeat Offenders for Driving While Intoxicated. Actual award is contingent upon the availability of NHTSA funding.** MDT received this funding through Federal Award Identification Number(s) (FAIN) **69A37526300004020MTO, 69A37522600001640MTA** awarded throughout the federal fiscal year 2026. For Federal Fiscal Year 2026 (October 1, 2025 – September 30, 2026) the estimated total of this/these Federal Award(s) is **\$2,900,000, \$8,000,000 respectively.**

## **ARTICLE 1. PROJECT**

Section 1.1 **Purpose of Contract.** This project provides assistance for the Sub-recipient's highway traffic safety program, as per 23 CFR; **402, 164a.** This project is not a research project.

Section 1.2 **Scope of the Project.** The Sub-recipient shall implement and utilize project funding as described in the FFY2026 Grant Application for Highway Traffic Safety Funding and provided in the objectives from Sub-recipient's application. The Sub-recipient shall use its best efforts to efficiently and economically complete the Project.

Section 1.3 **Project Description.** **High Visibility Enforcement Mini Grant** (see attachment B for full scope).

Section 1.4 **Period of Performance.** This project shall be started by the Sub-recipient within 10 days of **execution of the contract**, and shall be completed no later than **September 30, 2026**, unless the Department grants express written approval.

Section 1.5 **Costs of Project.** The total funding for the project shall be **\$8,500.00** (see attachment C). If during the term of this agreement, federal funds are reduced or eliminated, the Department may immediately terminate or reduce the grant award upon written notice to the Project Director.

Section 1.6 **Indirect Costs.** Indirect costs (IDC) must comply with 2 CFR Part 200.414 and Sub-part F— Appendices III-VIII and be approved by the Sub-recipient's federal cognizant agency. Sub-recipient shall submit a copy of the IDC approval letter to the Department for approval prior to execution of the Agreement. If approval is not received prior to execution of the Agreement, the Department will not make reimbursement payments until the IDC approval has been received and approved by the Department.

If the Montana Department of Transportation is the Sub-recipient's primary source of federal funds, the Sub-recipient shall submit a copy of its indirect cost plan to MDT for review and approval.

If the Sub-recipient does not have a negotiated indirect cost rate, a de minimis rate of 15% may be used. If there is a change in the indirect cost rate, Subrecipient must notify the Department to request a budget modification and the Department will determine whether an IDC rate adjustment is allowable.

Section 1.7 **Definitions.** (a) "Major item of apparatus or equipment" means an item with a useful life of more than one year and costing \$10,000.00 or more per unit.

(b) "Traffic safety purposes" means a project purpose which meets the State highway safety program, approved by the Secretary of Transportation, which is designed to reduce traffic crashes and the resulting deaths, injuries, and property damage from those crashes.

(c) "Useful life" means the expected, projected or actual period of time during which the equipment continues to function as designed without significant repair costs.

Section 1.8 **Equipment**. All equipment, including tools, for which purchase reimbursement is sought, will be used exclusively for traffic safety purposes. The equipment purchases are subject to the following provisions:

- (a) Any major item of apparatus and equipment for which reimbursement is sought and which is not identified specifically in the Proposal and approved as part of this Agreement shall be submitted in writing for approval by the Department prior to the purchase.
- (b) A major item of apparatus or equipment must be obtained by proper competitive practices in accordance with State of Montana purchasing laws and regulations.
- (c) The Sub-recipient must certify that the equipment costs shown in the Proposal as direct costs are excluded from the items in the indirect cost calculation, if applicable.
- (d) The Sub-recipient agrees to properly title any vehicle or other equipment which requires a title by State statute, in Sub-recipient's name.
- (e) The Sub-recipient agrees to activate the warranty on any equipment for which a warranty is available.
- (f) The Sub-recipient agrees to maintain records of any equipment and make such records and equipment available for inspection by the Department or its authorized representatives.
- (g) The Sub-recipient agrees to maintain the equipment for its stated program purposes for the useful life of the equipment.
- (h) The Sub-recipient agrees to retain ownership and/or title to the equipment for the equipment's useful life, and shall not sell, convey or otherwise transfer title or ownership of the equipment to any other governmental or private party, except as stated in this Agreement.
- (i) The Sub-recipient agrees to notify the Department if the equipment is not suited for its stated program purpose or is not in actual use by Sub-recipient as stated in the Agreement at any time during the useful life of the equipment. Sub-recipient agrees it shall not discontinue use, abandon, store, or otherwise cease use of the equipment for any reason whatsoever, unless notification is provided to the Department.
- (j) The Sub-recipient agrees that any equipment not in actual use by Sub-recipient during the equipment's useful life may be recovered by the Department, and possession (or title where applicable) transferred or conveyed permanently to the Department for redistribution to other program recipients.
- (k) The Sub-recipient agrees that any equipment which reaches the conclusion of its useful life may be disposed of by Sub-recipient, with prompt notification to the Department.
- (l) The Sub-recipient agrees that it shall maintain records of the disposition of the equipment after its useful life, for a period of three years beyond the disposition date.

Section 1.9 **Insurance**. During the Agreement term, the Sub-recipient shall maintain insurance or self-insurance (property damage and liability) adequate to protect the federal share portion of Project facilities and equipment. Sub-recipient will furnish proof of such insurance for the State's approval. Certificates of Insurance, indicating compliance with the required coverages, must be filed with the Purchasing Services Bureau within ten (10) working days of notice of award. This requirement, however, does not pertain to state and local government Sub-recipients. The proof of insurance/exemption must be valid for the entire agreement period. Agreements will not be issued to Sub-recipients that fail to submit insurance certification for proof of Workers' Compensation Insurance valid in the State of Montana or proof of exemption thereof.

Section 1.10 **Reporting/Close-out/Reimbursement Requests**. Sub-recipient shall advise the State in writing of project progress at such times and in such manner as the State may require, see Attachment D, Reporting Schedule. Reports are due 30 days following the end of the reporting period. The final report shall serve as close-out for contracts. Equipment contracts require annual reports throughout the useful life of the equipment. Reimbursement requests will not be considered unless accompanied by or referring to a submitted progress report.

Section 1.11 **Mandatory Disclosures**. The Sub-recipient must disclose, in a timely manner, in writing to the Department all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures may result in any of the remedies described in 2 CFR §200.338, including suspension or debarment, in accordance with 2 CFR §200.113.

Section 1.12 **Internal Controls**. The Sub-recipient must establish and maintain effective internal controls over the award that provide reasonable assurance to the Department that the Sub-recipient is managing the award in compliance with Federal statutes, regulations, and terms and conditions of the Federal award, in accordance with 2 CFR §200.303.

Section 1.13 **Single Audit**. The Sub-recipient may be subject to the audit requirements of 2 CFR 200 Subpart F if the audit threshold in 2 CFR 200.501 of \$1,000,000 is met. An audit must be conducted in compliance with 2 CFR 200 Subpart F if required. The audit must be completed, and the data collection form and reporting package submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after the receipt of the auditor's report(s) or nine months after the end of the audit period. For local governments and school districts, the Sub-recipient will provide the report to the State of Montana, Department of Administration, Local Government Services Bureau. All other Sub-recipients such as Tribal Communities and Non-Profit Organizations will provide the report to the State of Montana, Department of Transportation, Audit Services if audit findings are discovered.

If a subrecipient fails to submit a single audit within the required timelines, MDT will not reimburse the subrecipient for grant expenditures. Subrecipient should cease project activity unless the subrecipient can incur the expense without reimbursement. In addition, MDT will be unable to enter into future agreements with the subrecipient until compliance with this section is completed including any corrective action required is taken.

Section 1.14 **Sub-Recipient Monitoring**. The Sub-recipient agrees MDT may subject the Sub-recipient to additional sub-recipient monitoring by the MDT State Highway Traffic Safety Program, at MDT's discretion, if the Sub-recipient acts or fails to act in any way that increases the risk of sub-recipient's inability to comply with the Agreement and/or federal and state grant requirements.

## **ARTICLE 2. TERMS AND CONDITIONS**

Section 2.1 **Default**. Nonperformance by the Sub-recipient of any obligation imposed by this Contract, including noncompliance with the federal assurances, or reduction of local project cost funding, will constitute default.

Section 2.2 **Termination**. This Agreement may be terminated at any time based upon mutual written consent of the parties. The Department may terminate this Agreement with or without notice by giving the Sub-recipient ten (10) business days written notice. If the Agreement is so terminated prior to the end of the Period of Performance, MDT will only reimburse the Sub-recipient for actual expenses, both direct and indirect, incurred to the date of termination.

Section 2.3 **Litigation**. In the event of litigation concerning this Agreement, venue shall only be in the First Judicial District Court of the State of Montana, Lewis and Clark County.

Section 2.4 **Agreement Modification.** Any change in the Agreement will only be by written agreement of the Parties.

Section 2.5 **Subcontracting.** Sub-recipient will not assign, sublet or transfer any part of this Agreement except by written subcontract, and with the prior written consent of the Department. The Sub-recipient must provide a copy of the draft subcontract to the assigned program manager for review and approval prior to finalization. Nothing contained within this document shall create any contractual relationships between any sub-sub-recipient and the Department.

Section 2.6 **Indemnification.** Sub-recipient shall indemnify, defend, and hold harmless the State of Montana, Department of Transportation, its employees and agents from and against all claims, demands, or actions from damages to property or injury to persons or other damage to persons or entities arising or resulting from the performance of this Contract, including all costs and attorney fees.

Section 2.7 **Compliance with Laws.** Some of the clauses contained in this Agreement are not governed solely by Federal law, but are significantly affected by State law. The laws and regulations cited in this Agreement are not all-inclusive of those which may apply to the successful completion of this Agreement. The Sub-recipient understands that it is its responsibility to learn which federal, state and local laws and regulations will apply to its operation under this Agreement, and that Sub-recipient is solely responsible for its lawful compliance with all laws and regulations, including those in the attached Non-Discrimination Notice (attachment A).

Section 2.8 **Access and Retention of Records.** Sub-recipient agrees to provide the Department, USDOT, the Legislative Auditor or their authorized agent access to any records to determine compliance with this Agreement. The Sub-recipient agrees to create and retain records supporting this Agreement for a period of three (3) years after the completion date of the Agreement or at the conclusion of any claim, litigation, or exception relating to this Agreement taken by the Department or third party.

Section 2.9 **Severability and Integration.** If any part, or parts, of this Agreement are determined to be void, the remaining parts will remain valid and operative. This document, together with its schedules, attachments, and exhibits, represent the complete and entire understanding of the parties on its subject matter. No provision, express or implied, arising from any prior oral or written request, bid, inquiry, negotiation, contract, or any other form of communication, shall be a provision of this Agreement unless it is reduced to writing, signed by the parties, and attached to this document.

Section 2.10 **Waivers.** A party's failure to enforce any provision of this Agreement shall not be construed as a waiver excusing the other party's future performance.

Section 2.11 **Seat Belt Policy.** In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Subrecipient is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. The NHTSA is responsible for providing leadership and guidance in support of this Presidential initiative. For information and resources on traffic safety programs and policies for employers, please contact the Network of Employers for Traffic Safety (NETS), a public-private partnership dedicated to improving the traffic safety practices of employers and employees. You can download information on seat belt programs, costs of motor vehicle crashes to employers, and other traffic safety initiatives at [www.trafficsafety.org](http://www.trafficsafety.org). The NHTSA website ([www.nhtsa.gov](http://www.nhtsa.gov)) also provides information on statistics, campaigns, and program evaluations and references.

### **ARTICLE 3. FEDERAL REQUIREMENTS**

The Sub-recipient understands that this Agreement includes requirements specifically prescribed by Federal law or regulation. The Sub-recipient acknowledges they have read, understood, and agree to comply with the NHTSA federal fiscal year 2026 Certifications and Assurances and all Highway Safety Grant (23 U.S.C, Chapter 4) requirements including applicable federal statutes and regulations that are in effect during the grant period. The Sub-recipient also agrees to comply with any additional requirements the Department imposes on the Sub-recipient to ensure the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.

Section 3.1. **Nondiscrimination**. The State highway safety agency (and its subrecipients) will comply with all Federal statutes and implementing regulations relating to nondiscrimination (“Federal Nondiscrimination Authorities”). These include but are not limited to:

- **Title VI of the Civil Rights Act of 1964** (42 U.S.C. 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin) and 49 CFR part 21;
- **49 CFR part 21** (entitled Non-discrimination in Federally-Assisted Programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964);
- **28 CFR section 50.3** (U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964);
- **The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601)**, (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- **Federal-Aid Highway Act of 1973**, (23 U.S.C. 324 *et seq.*), and **Title IX of the Education Amendments of 1972**, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);
- **Section 504 of the Rehabilitation Act of 1973**, (29 U.S.C. 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability) and 49 CFR part 27;
- **The Age Discrimination Act of 1975**, as amended, (42 U.S.C. 6101 *et seq.*), (prohibits discrimination on the basis of age);
- **The Civil Rights Restoration Act of 1987**, (Pub. L. 100-209), (broadens scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal aid recipients, sub-recipients and contractors, whether such programs or activities are Federally-funded or not);
- **Titles II and III of the Americans with Disabilities Act** (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR parts 37 and 38;

The preceding statutory and regulatory cites hereinafter are referred to as the “Acts” and “Regulations”, respectively.

### **General Assurances**

In accordance with the Acts, the Regulations, and other pertinent directives, circulars, policy, memoranda, and/or guidance, the Sub-recipient hereby gives assurance that it will promptly take any measures necessary to ensure that:

***“No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity, for which the Recipient receives Federal financial assistance from DOT, including NHTSA.”***



The Civil Rights Restoration Act of 1987 clarified the original intent of Congress, with respect to Title VI of the Civil Rights Act of 1964 and other non-discrimination requirements (the Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973), by restoring the broad, institutional-wide scope and coverage of these nondiscrimination statutes and requirements to include all programs and activities of the Subrecipient, so long as any portion of the program is Federally assisted.

### **Specific Assurances**

More specifically, and without limiting the above General Assurances, the Sub-recipient agrees with and gives the following Assurances:

1. The Sub-recipient agrees that each “activity,” “facility,” or “program,” as defined in § 21.23(b) and (e) of 49 CFR part 21 will be (with regard to an “activity”) facilitated, or will be (with regard to a “facility”) operated, or will be (with regard to a “program”) conducted in compliance with all requirements imposed by, or pursuant to the Acts and the Regulations.

2. The Sub-recipient will insert the following notification in all solicitations for bids, Requests for Proposals for work, or material subject to the Acts and the Regulations made in connection with all Highway Safety Grant Programs and, in adapted form, in all proposals for negotiated agreements regardless of funding source:

***“The [name of Recipient], in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.”***

3. The Sub-recipient will insert the clauses of appendix A and E of this USDOT Order 1050.2A in every contract or agreement subject to the Acts and the Regulations.

4. The Sub-recipient will insert the clauses of appendix B of DOT Order 1050.2A, as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a Recipient.

5. That where the Sub-recipient receives Federal financial assistance to construct a facility, or part of a facility, the Assurance will extend to the entire facility and facilities operated in connection therewith.

6. That where the Sub-recipient receives Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the Assurance will extend to rights to space on, over, or under such property.

7. That the Sub-recipient will include the clauses set forth in appendix C and appendix D of USDOT Order 1050.2A, as a covenant running with the land, in any future deeds, leases, licenses, permits, or similar instruments entered into by the Sub-recipient with other parties:

a. for the subsequent transfer of real property acquired or improved under the applicable activity, project, or program; and

b. for the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, project, or program.

8. That this Assurance obligates the Sub-recipient for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property, or real property, or interest therein, or structures or improvements thereon, in which case the Assurance obligates the Sub-recipient, or any transferee for the longer of the following periods:

- a. the period during which the property is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or
- b. the period during which the Recipient retains ownership or possession of the property.

9. The Sub-recipient will provide for such methods of administration for the program as are found by the Secretary of Transportation or the official to whom he/she delegates specific authority to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Acts, the Regulations, and this Assurance.

10. The Sub-recipient agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Acts, the Regulations, and this Assurance.

The Sub-recipient agrees to comply with and require any sub-recipients, sub-grantees, contractors, successors, transferees, and/or assignees to comply with all applicable provisions governing NHTSA's access to records, accounts, documents, information, facilities, and staff. The Sub-recipient must comply with any program or compliance reviews, and/or complaint investigations conducted by NHTSA. The Sub-recipient must keep records, reports, and submit the material for review upon request to NHTSA, or its designee in a timely, complete, and accurate way. The Sub-recipient must comply with all other reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.

The Sub-recipient acknowledges that the above General and Specific Assurances are binding on the State highway safety agency, the Sub-recipient, other recipients, sub-recipients, sub-grantees, contractors, subcontractors and their subcontractors', transferees, successors in interest, and any other participants in the Highway Safety Grant Program.

Section 3.2 **Political Activity (Hatch Act).** The Sub-recipient will comply with the provisions of the Hatch Act (5 U.S.C. 1501-1508), which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

Section 3.3 **Certification Regarding Federal Lobbying.** The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Section 3.4 **Restriction on State Lobbying.** None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

Section 3.5 **Certification Regarding Debarment and Suspension.**

**Instructions for Primary Tier Participant Certification (States)**

1. By signing and submitting this proposal, the prospective primary tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.

2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective primary tier participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary tier participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default or may pursue suspension or debarment.

4. The prospective primary tier participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary tier participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms *covered transaction*, *civil judgment*, *debarment*, *suspension*, *ineligible*, *participant*, *person*, *principal*, and *voluntarily excluded*, as used in this clause, are defined in 2 CFR parts 180 and 1200. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

6. The prospective primary tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion—Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR parts 180 and 1200.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website (<https://www.sam.gov/>).

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency may terminate the transaction for cause or default.

***Certification Regarding Debarment, Suspension, and Other Responsibility Matters-Primary Tier Covered Transactions***

- (1) The prospective primary tier participant certifies to the best of its knowledge and belief, that it and its principals:
- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency;
  - (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.



(2) Where the prospective primary tier participant is unable to certify to any of the Statements in this certification, such prospective participant shall attach an explanation to this proposal.

### **Instructions for Lower Tier Participant Certification**

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR parts 180 and 1200.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms *covered transaction*, *civil judgment*, *debarment*, *suspension*, *ineligible*, *participant*, *person*, *principal*, and *voluntarily excluded*, as used in this clause, are defined in 2 CFR parts 180 and 1200. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Participant Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR parts 180 and 1200.

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any prospective lower tier participants, each participant may, but is not required to, check the System for Award Management Exclusions website: (<https://www.sam.gov/>).

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction,

in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension or debarment.

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion -- Lower Tier Covered Transactions:**

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

**3.6 Buy America Act.** The State and each subrecipient will comply with the Buy American requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or subrecipient, to purchase only steel iron and manufactured products produced in the United State with Federal funds, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification for approval by the Secretary of Transportation.

**3.7 Certification of Conflict of Interest.**

***General Requirements***

No employee, officer or agent of a State or its subrecipient who is authorized in an official capacity to negotiate, make, accept or approve, or to take part in negotiating, making, accepting or approving any subaward, including contracts or subcontracts, in connection with this grant shall have, directly or indirectly, any financial or personal interest in any such subaward. Such a financial or personal interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or personal interest in or a tangible personal benefit from an entity considered for a subaward. Based on this policy:

1. The recipient shall maintain a written code or standards of conduct that provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents.

a. The code or standards shall provide that the recipient's officers, employees, or agents may neither solicit nor accept gratuities, favors, or anything of monetary value from present or potential subawardees, including contractors or parties to subcontracts.

b. The code or standards shall establish penalties, sanctions or other disciplinary actions for violations, as permitted by State or local law or regulations.

2. The recipient shall maintain responsibility to enforce the requirements of the written code or standards of conduct.

***Disclosure Requirements***

No State or its subrecipient, including its officers, employees or agents, shall perform or continue to perform under a grant or cooperative agreement, whose objectivity may be impaired because of any related past, present, or

currently planned interest, financial or otherwise, in organizations regulated by NHTSA or in organizations whose interests may be substantially affected by NHTSA activities. Based on this policy:

1. The recipient shall disclose any conflict of interest identified as soon as reasonably possible, making an immediate and full disclosure in writing to NHTSA. The disclosure shall include a description of the action which the recipient has taken or proposes to take to avoid or mitigate such conflict.

2. NHTSA will review the disclosure and may require additional relevant information from the recipient. If a conflict of interest is found to exist, NHTSA may (a) terminate the award, or (b) determine that it is otherwise in the best interest of NHTSA to continue the award and include appropriate provisions to mitigate or avoid such conflict.

3. Conflicts of interest that require disclosure include all past, present or currently planned organizational, financial, contractual or other interest(s) with an organization regulated by NHTSA or with an organization whose interests may be substantially affected by NHTSA activities, and which are related to this award. The interest(s) that require disclosure include those of any recipient, affiliate, proposed consultant, proposed subcontractor and key personnel of any of the above. Past interest shall be limited to within one year of the date of award. Key personnel shall include any person owning more than a 20 percent interest in a recipient, and the officers, employees or agents of a recipient who are responsible for making a decision or taking an action under an award where the decision or action can have an economic or other impact on the interests of a regulated or affected organization.

**3.8 Prohibition of Using Grant Funds to Check for Helmet Usage.** The state and each subrecipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

### **Project Directors and Points of Contact**

The following individuals will be the respective project directors and points of contact for the Department and Sub-recipient.

#### **Department:**

##### Project Director:

1. Name Kevin Dusko
2. Title State Highway Traffic Safety Section Supervisor
3. Address P.O. Box 201001  
Helena, Montana 59620-1001
4. Phone (406) 444-7417
5. Email [kedusko@mt.gov](mailto:kedusko@mt.gov)

##### Point of Contact:

1. Name Kevin Dusko
2. Title State Highway Traffic Safety Section Supervisor
3. Address PO Box 201001  
Helena, Montana 59620-1001
4. Phone (406) 444-7418
5. Email [kedusko@mt.gov](mailto:kedusko@mt.gov)

#### **Sub-recipient:**

##### Project Director:

1. Name Michael Linder
2. Title Sheriff
3. Address PO Box 35017  
Billings, Montana 59107
4. Phone (406) 256-2928
5. Email [mlinder@yellowstonecountymt.gov](mailto:mlinder@yellowstonecountymt.gov)

##### Point of Contact:

1. Name Carol Redler
2. Title Administrative Coordinator
3. Address PO Box 35017  
Billings, Montana 59107
4. Phone (406) 256-2927
5. Email [credler@yellowstonecountymt.gov](mailto:credler@yellowstonecountymt.gov)

##### Fiscal contact:

1. Name Jennifer Jones
2. Title Finance Director
3. Address PO Box 35003  
Billings, Montana 59107
4. Phone (406) 256-2816
5. Email [jjones@yellowstonecountymt.gov](mailto:jjones@yellowstonecountymt.gov)



### Agreement and Authorization to Proceed

The Sub-recipient warrants it has the lawful authority to enter into this Agreement, and that it has taken all actions and complied with all requirements necessary to execute the authority lawfully in entering into this Agreement, and that the undersigned signatory for Sub-recipient has been lawfully delegated authority to sign this Agreement on behalf of the Sub-recipient.

#### Authorizing Official of the Sub-recipient

1. Name Mark Morse
2. Title Chair - Board of County Commissioners
3. Address PO Box 35000  
Billings, Montana 59107
4. Phone (406) 256-2701
5. Email [mmorse@yellowstonecountymt.gov](mailto:mmorse@yellowstonecountymt.gov)
6. Signature \_\_\_\_\_

\_\_\_\_\_  
Date

#### Delegation of Managing authority

To Project Director:

1. Name Michael Linder
2. Title Sheriff
3. Address PO Box 35017  
Billings, Montana 59107
4. Phone (406) 256-2928
5. Email [mlinder@yellowstonecountymt.gov](mailto:mlinder@yellowstonecountymt.gov)
6. Signature  \_\_\_\_\_

12/3/2025

\_\_\_\_\_  
Date

#### Montana Department of Transportation Approval

1. Name/Title Douglas G McBroom, Operations Manager, Statewide Planning & Modal Operations
2. Address Montana Department of Transportation  
PO Box 201001, Helena, Montana 59620-1001
3. Phone (406) 444-9240
4. Email [dmcbroom@mt.gov](mailto:dmcbroom@mt.gov)
5. Signature \_\_\_\_\_

\_\_\_\_\_  
Date

# Attachment A

Rev. 10/2025

## MDT NONDISCRIMINATION AND DISABILITY ACCOMMODATION NOTICE

Montana Department of Transportation ("MDT") is committed to conducting all of its business in an environment free from discrimination, harassment, and retaliation. In accordance with State and Federal law MDT prohibits any and all discrimination and protections are all inclusive (hereafter "protected classes") by its employees or anyone with whom MDT does business:

### Federal protected classes

Race, color, religion, national origin, sex, age, disability, and genetic information.

### State protected classes

Race; color; national origin; familial or marital status; pregnancy, childbirth, or medical conditions related to pregnancy or childbirth; creed; social origin or condition; genetic information; sex, sexual orientation, gender identification or expression; ancestry; age; mental or physical disability; political or religious affiliations or ideas; military service or veteran status; vaccination status or possession of immunity passport.

For the duration of this contract/agreement, the PARTY agrees as follows:

**(1) Compliance with Regulations:** The PARTY (hereinafter includes consultant) will comply with all Acts and Regulations of the United States and the State of Montana relative to Non-Discrimination in Federally and State-assisted programs of the U.S. Department of Transportation and the State of Montana, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.

### **(2) Non-discrimination:**

- a. The PARTY, with regard to the work performed by it during the contract, will not discriminate, directly or indirectly, on the grounds of any of the protected classes in the selection and retention of subcontractors, including procurements of materials and leases of equipment, employment, and all other activities being performed under this contract/agreement.
- b. PARTY will provide notice to its employees and the members of the public that it serves that will include the following:
  - i. Statement that PARTY does not discriminate on the grounds of any protected classes.
  - ii. Statement that PARTY will provide employees and members of the public that it serves with reasonable accommodations for any known disability, upon request, pursuant to the Americans with Disabilities Act as Amended (ADA).
  - iii. Contact information for PARTY's representative tasked with handling non-discrimination complaints and providing reasonable accommodations under the ADA.
  - iv. Information on how to request information in alternative accessible formats.
- c. In accordance with Mont. Code Ann. § 49-3-207, PARTY will include a provision, in all of its hiring/subcontracting notices, that all hiring/subcontracting will be on the basis of merit and qualifications and that PARTY does not discriminate on the grounds of any protected class.

**(3) Participation by Disadvantaged Business Enterprises (DBEs):**

- a. If the PARTY receives federal financial assistance as part of this contract/agreement, the PARTY must comply with applicable federal and state laws regarding the DBEs, including but not limited to 49 CFR Part 26.
- b. By signing this agreement the PARTY assures that:  
*The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.*
- c. PARTY must include the above assurance in each contract/agreement the PARTY enters.

**(4) Solicitation for Subcontracts, Including Procurement of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation, made by the PARTY for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the PARTY of the PARTY's obligation under this contract/agreement and all Acts and Regulations of the United States and the State of Montana related to Non-Discrimination.

**(5) Information and Reports:** The PARTY will provide all information and reports required by the Acts, Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information and its facilities as may be determined by MDT or relevant US DOT Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the PARTY will so certify to MDT or relevant US DOT Administration, as appropriate, and will set forth what efforts it has made to obtain the information.

**(6) Sanctions for Noncompliance:** In the event of a PARTY's noncompliance with the Non-discrimination provisions of this contract/agreement, MDT will impose such sanctions as it or the relevant US DOT Administration may determine to be appropriate, including, but not limited to:

- a. Withholding payments to the PARTY under the contract/agreement until the PARTY complies; and/or
- b. Cancelling, terminating, or suspending the contract/agreement, in whole or in part.

**(7) Pertinent Non-Discrimination Authorities:**

During the performance of this contract/agreement, the PARTY, for itself, its assignees, and successor in interest, agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

*Federal*

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21;

- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601 *et seq.*), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Sections 162 and 301(g) of the Federal-Aid Highway Act of 1973, (Public Law No. 93-87, 87 Stat. 250, codified at 23 U.S.C. § 324), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Section 520 of the Airport and Airways Improvement Act of 1982, (49 U.S.C. § 47123), (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (Public Law No. 100-259), (broadened the scope, coverage, and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975, and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients, and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, (42 U.S.C. §§ 12131 through 12189), which prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;
- Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in education programs or activities (20 U.S.C. § 1681 *et seq.*).

#### State

- Mont. Code Ann. § 49-3-205 Governmental services;
- Mont. Code Ann. § 49-3-206 Distribution of governmental funds;
- Mont. Code Ann. § 49-3-207 Nondiscrimination provision in all public contracts.

(8) **Incorporation of Provisions:** The PARTY will include the provisions of paragraphs one through seven in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and/or directives cited therein. The PARTY will take action with respect to any subcontract or procurement as MDT or the relevant US DOT Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the PARTY becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the PARTY may request MDT to enter into any litigation to protect the interests of MDT. In addition, the PARTY may request the United States to enter into the litigation to protect the interests of the United States.

## Attachment B – Objectives

Dates of Proposed Enforcement  
Period:\*

01/01/2026

09/30/2026

From

To

**Project Narrative:\***

*Project Narrative: Describe need for increased enforcement –Must be supported by data  
Your narrative serves as the scope of work for this contractual agreement.*

According to Montana Department of Transportation statistics, there were 197 fatal crashes in Yellowstone County from 2014-2023. Of these fatal crashes, 45% involved alcohol, 35% were the result of speeding, and 40% had unrestrained vehicle occupants. For the past 2 years, Yellowstone County Sheriff's Office (YCSO) has used funds allocated by MDT High Visibility Mini Grants to augment normally scheduled law enforcement patrols with dedicated traffic enforcement patrols to address DUIs and other traffic safety issues in our community. Efforts have centered around National Mobilization periods as well as high profile community events such as the Montana Fair, which tend to cause a substantial increase in traffic and DUI cases in our area of responsibility. YCSO's grant-funded traffic patrols have proven effective in addressing some of the roadway safety issues experienced in Yellowstone County. In 2025, for example, the patrols yielded a total of 155 traffic stops with 91 citations issued, including 12 for DUI and 9 for speeding. MDT Mini Grant funding in FY26 will enable YCSO to remain consistent and proactive in implementing dedicated traffic safety patrols, thus continuing to enhance visibility and traffic enforcement activities in our community.

## Attachment C – Budget

### Personnel Services

Description	Type of Personnel Service	Proposed MDT-SHTSS Funding
Patrol Deputies	Overtime	\$8,500.00
		\$8,500.00

### Personnel Services Narrative

Budget Narrative
The requested funds (\$8,500.00) would cover approximately 116 overtime hours for law enforcement officers at an average overtime rate of \$52.19 per hour plus \$21.07 per hour in benefits. These overtime hours will be divided over multiple shifts specifically designated for the Traffic Enforcement Augmentation Project.

### Contracted Services ( Media)

Description	Type of Contract Service	Proposed MDT-SHTSS Funding
		\$0.00

### Contracted Services Narrative

Contract Services Narrative
-----------------------------

### Total Project Budget

#### Combined Totals For All Columns

Total Project Budget                      \$8,500.00

## Attachment D – Reporting Schedule

Progress reports shall be submitted with all requests for reimbursement. Reports and reimbursement requests are due 30 days following the end of the reporting period outlined below. The Third Period report shall serve as the final report and close-out for contracts. Unless otherwise directed by MDT, all progress reports and reimbursement requests shall be submitted through Webgrants and follow the schedule outlined below for reporting periods.

<b>Report required</b>	<b>Due</b>
<b>Period 1 Report.</b> October 01 – January 31. Includes Winter Holiday Mobilization – one invoice, status report	<b>February 28, 2026</b>
<b>Period 2 Report.</b> February 01 – May 31. Includes Memorial Day Mobilization – one invoice, status report	<b>June 30, 2026</b>
<b>Period 3 Report.</b> June 01 – September 30. Includes Labor Day Mobilization – one invoice, status report	<b>October 31, 2026</b>



## Application

**141624 - MDT-FFY26: High Visibility Enforcement-Mini Grants - Final Application**

141739 - MDT-FFY26: High Visibility Enforcement-Mini Grants

MDT - High Visibility Enforcement Mini Grants

Status: Submitted

Submitted Date: 10/17/2025 12:17 PM

Submitted By: Michael W Linder

**Applicant Information****Primary Contact:**

Name:\* Mr. Michael W Linder  
Salutation First Name Middle Name Last Name

Title:

Email:\* mlinder@yellowstonecountymt.gov

Alternate Email credler@yellowstonecountymt.gov

Address:\* 2323 2nd Ave N

PO BOX 35017

\* BILLINGS Montana 59101-2209  
City State/Province Postal Code/Zip

Phone:\* 406-256-2929  
Phone Ext.

Alternate Phone 406-256-2927

Fax: 406-256-2934

**Organization Information**

Name:\* Yellowstone County Sheriff's Office

Organization Type: County Government

Organization Website:

Address:\* 217 N. 27th St.

\* Billings Montana 59101  
City State/Province Postal Code/Zip

Phone:\* 406-256-2816

Ext.

Alternate Phone

Fax:

Email address jjones@co.yellowstone.mt.gov

Alternate Email

Vendor ID

**Project Identification****Project Director - Individual that is responsible for contract implementation**

Name\* Michael Linder  
First Name Last Name



**Title\*** Sheriff  
**Agency/Organization\*** Yellowstone County Sheriff's Office  
**Mailing Address\*** PO BOX 35017  
**\*** BILLINGS Montana 59107  
City State Zip Code  
**E-mail Address\*** mlinder@yellowstonecountymt.gov  
**Phone Number\*** 406-256-2928

**Project Manager/Point of Contact (individual responsible for day-to-day activities)**

**Name** Carol Redler  
First Name Last Name  
**Title** Administrative Coordinator  
**Agency/Organization** Yellowstone County Sheriff's Office  
**Mailing Address** PO Box 35017  
 Billings Montana 59107  
City State Zip Code  
**E-mail Address** credler@yellowstonecountymt.gov  
**Phone Number** 406-256-2927

**Authorized Official for Grantee (City/County Commissioner Chair, Mayor, Chief Executive Officer, Department Head or President of Board of Directors).**

**Name\*** Mark Morse  
First Name Last Name  
**Title\*** Chair - Board of County Commissioners  
**Agency/Organization\*** Yellowstone County  
**Mailing Address\*** PO Box 35000  
 Billings Montana 59107  
City State Zip Code  
**E-mail Address\*** mmorse@yellowstonecountymt.gov  
**Phone Number\*** 406-256-2701

**Budget Representative (Individual responsible for the accounting practices).**

**Name** Jennifer Jones  
First Name Last Name  
**Title** Finance Director  
**Agency/Organization** Yellowstone County  
**Mailing Address** PO Box 35003  
 Billings Montana 59107  
City State Zip Code  
**E-mail Address** jjones@yellowstonecountymt.gov  
**Phone Number** 406-256-2816  
**UEI Number**  
**Organization's Unique Entity Identifier (UEI)\*** FNVKTJD3B7C1

**Personnel Services**

Description	Type of Personnel Service	Proposed MDT-SHTSS Funding
Patrol Deputies	Overtime	\$8,500.00
		\$8,500.00

**Personnel Services Narrative**

### Budget Narrative

The requested funds (\$8,500.00) would cover approximately 116 overtime hours for law enforcement officers at an average overtime rate of \$52.19 per hour plus \$21.07 per hour in benefits. These overtime hours will be divided over multiple shifts specifically designated for the Traffic Enforcement Augmentation Project.

**Contracted Services ( Media)**

Description	Type of Contract Service	Proposed MDT-SHTSS Funding
		\$0.00

### **Contracted Services Narrative**

## Contract Services Narrative

**Total Project Budget**

### Combined Totals For All Columns

<b>Total Project Budget</b>	<b>\$8,500.00</b>
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### Mini Grant Application

<b>Dates of Proposed Enforcement Period:*</b>	<b>01/01/2026</b>	<b>09/30/2026</b>
	<b>From</b>	<b>To</b>

**Project Narrative:\***

**Project Narrative:** Describe need for increased enforcement—Must be supported by data  
Your narrative serves as the scope of work for this contractual agreement.

According to Montana Department of Transportation statistics, there were 197 fatal crashes in Yellowstone County from 2014-2023. Of these fatal crashes, 45% involved alcohol, 35% were the result of speeding, and 40% had unrestrained vehicle occupants. For the past 2 years, Yellowstone County Sheriff's Office (YCSO) has used funds allocated by MDT High Visibility Mini Grants to augment normally scheduled law enforcement patrols with dedicated traffic enforcement patrols to address DUIs and other traffic safety issues in our community. Efforts have centered around National Mobilization periods as well as high profile community events such as the Montana Fair, which tend to cause a substantial increase in traffic and DUI cases in our area of responsibility. YCSO's grant-funded traffic patrols have proven effective in addressing some of the roadway safety issues experienced in Yellowstone County. In 2025, for example, the patrols yielded a total of 155 traffic stops with 91 citations issued, including 12 for DUI and 9 for speeding. MDT Mini Grant funding in FY26 will enable YCSO to remain consistent and proactive in implementing dedicated traffic safety patrols, thus continuing to enhance visibility and traffic enforcement activities in our community.

This field is limited to 1,000 characters

**Participating Agencies:\***

**Enforcement activity must include partnering law enforcement agencies.**

Montana Highway Patrol (MHP).

This field is limited to 1,000 characters.

*Optional: Provide support document. Event Flyer, letter of support, etc.*

B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Metra Trust Check Log for November 2025

Submitted For: Stoney Field, Metra General Manager

Submitted By: Charis Krank, Accounting Assistant

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TOPIC:

Metra Trust Check Log for November 2025

BACKGROUND:

Metra Trust Check Log for November 2025

RECOMMENDED ACTION:

Consent item for MetraPark Trust check register

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Attachments

Trust Check Log Nov 2025

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## Metra Trust Checking Account Disbursement Log

For the Month of: NOV 2025

The undersigned members of the Board of County Commissioners do hereby approve the listed check detail as obligations of the Metra Trust account.

Dated: December 1, 2025

Mark Morse, Chair: \_\_\_\_\_


Approved by Metra General Manager

Michael J. Waters, Member: \_\_\_\_\_

Chris White, Member: \_\_\_\_\_

Amounts disbursed by the Trust were initiated by a check request generated by accounting staff, signed by the requesting authorized staff member, with processing by a staff member not involved with the requesting of the payment. The request and back up documentation is verified and signed off as to accuracy by the person generating the check for payment. The check is then signed by two managers authorized by signature card at the bank to do so. Copies are retained in event files, and for daily reconciliations and A101s.

Submitted by:

 \_\_\_\_\_

10:35 AM  
12/01/25

COUNTY OF YELLOWSTONE  
Check Detail  
November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check		11/03/2025	US BANK	CC FEES - OCT 25 - BOX OFFICE	METRAPARK EVENTS		-1,705.33
				CC FEES - OCT 25 - BOX OFFICE	CREDIT CARD FEES / TICKET FEES	-1,705.33	1,705.33
TOTAL						-1,705.33	1,705.33
Check		11/03/2025	US BANK	CC FEES - OCT 25 - SKYBOX	METRAPARK EVENTS		-132.97
				CC FEES - OCT 25 - SKYBOX	CREDIT CARD FEES / TICKET FEES	-132.97	132.97
TOTAL						-132.97	132.97
Check		11/03/2025	US BANK	CC FEES - OCT 25 - CONCESSIONS	METRAPARK EVENTS		-53.99
				CC FEES - OCT 25 - CONCESSIONS	CREDIT CARD FEES / TICKET FEES	-53.99	53.99
TOTAL						-53.99	53.99
Check		11/03/2025	SHIFT4	CC FEES - OCT 25 - CONC (MOBILE)	METRAPARK EVENTS		-7.36
				CC FEES - OCT 25 - CONC (MOBILE)	CREDIT CARD FEES / TICKET FEES	-7.36	7.36
TOTAL						-7.36	7.36
Check		11/03/2025	SHIFT4	CC FEES - OCT 25 - CONC	METRAPARK EVENTS		-664.75
				CC FEES - OCT 25 - CONC	CREDIT CARD FEES / TICKET FEES	-664.75	664.75
TOTAL						-664.75	664.75
Check	24364	11/04/2025	Stockman Bank	CASH DRAW - JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-10,000.00
				CASH DRAW - JEFF DUNHAM 11/5/25	JEFF DUNHAM	-10,000.00	10,000.00
TOTAL						-10,000.00	10,000.00
Check	24365	11/04/2025	FAITH FAMILY C...	2025 MT FAIR MKT VNDR DOUBLE CHAR...	METRAPARK EVENTS		-927.00
				MRKT VNDR 2025 MT FAIR MKT VNDR DO...	METRAPARK MKT VENDORS	-900.00	900.00
				CC FEE 2025 MT FAIR MKT VNDR DOUBLE...	CREDIT CARD CONVENIENCE FEES	-27.00	27.00
TOTAL						-927.00	927.00
Check	24366	11/04/2025	THE CIGAR LANE	2025 MT FAIR MKT VNDR DOUBLE CHAR...	METRAPARK EVENTS		-824.00
				2025 MT FAIR MKT VNDR DOUBLE CHARGE	METRAPARK MKT VENDORS	-800.00	800.00
				CC FEE 2025 MT FAIR MKT VNDR DOUBLE...	CREDIT CARD CONVENIENCE FEES	-24.00	24.00
TOTAL						-824.00	824.00

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	24367	11/04/2025	Yellowstone Cou...	ZACH TOP 10/31/25 WIRE TRANSFER	METRAPARK EVENTS		-609,221.33
				ZACH TOP 10/31/25 WIRE TRANSFER	ZACH TOP	-609,221.33	609,221.33
TOTAL						-609,221.33	609,221.33
Check	24368	11/04/2025	RIMROCK STAGE...	I#203003 MERCY ME 11/1/25	METRAPARK EVENTS		-14,348.75
				STAGEHANDS MERCY ME 11/1/25	STAGEHANDS - IATSE LOCAL 140	-14,348.75	14,348.75
TOTAL						-14,348.75	14,348.75
Check	24369	11/04/2025	Yellowstone Cou...	MERCY ME 11/1/25 WIRE TRANSFER	METRAPARK EVENTS		-195,506.70
				MERCY ME 11/1/25 WIRE TRANSFER	MERCY ME	-195,506.70	195,506.70
TOTAL						-195,506.70	195,506.70
Check	24370	11/04/2025	GENERAL DISTRI...	I#1563481 MERCY ME 11/1/25	METRAPARK EVENTS		-246.27
				CO2 MERCY ME 11/1/25	OTHER	-246.27	246.27
TOTAL						-246.27	246.27
Check	24371	11/06/2025	DIA EVENTS	I#7933 MMA FIGHTS 9/13/25	METRAPARK EVENTS		-14,000.00
				SOUND MMA FIGHTS 9/13/25	SOUND COSTS	-14,000.00	14,000.00
TOTAL						-14,000.00	14,000.00
Check	24372	11/06/2025	Starplex Corporat...	I#609608 MMA FIGHTS 9/13/25	METRAPARK EVENTS		-5,227.70
				SECURITY MMA FIGHTS 9/13/25	STARPLEX SECURITY/USHERS	-5,227.70	5,227.70
TOTAL						-5,227.70	5,227.70
Check	24373	11/06/2025	RIMROCK STAGE...	I#202980 MMA FIGHTS 9/13/25	METRAPARK EVENTS		-2,288.65
				STAGEHANDS MMA FIGHTS 9/13/25	STAGEHANDS - IATSE LOCAL 140	-2,288.65	2,288.65
TOTAL						-2,288.65	2,288.65
Check	24374	11/06/2025	American Medical...	I#329475 MMA FIGHTS 9/13/25	METRAPARK EVENTS		-375.00
				AMBULANCE MMA FIGHTS 9/13/25	AMBULANCE SERVICES	-375.00	375.00
TOTAL						-375.00	375.00
Check	24375	11/06/2025	THE METRA	MMA FIGHTS 9/13/25	METRAPARK EVENTS		-24,743.35
				CIP MMA FIGHTS 9/13/25	CIP FEES	-5,167.50	5,167.50

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				ARENA RNT MMA FIGHTS 9/13/25	ARENA	-3,300.00	3,300.00
				USER SVC MMA FIGHTS 9/13/25	USER SV FEES	-8,082.30	8,082.30
				CONC MMA FIGHTS 9/13/25	Concession Stands	-7,375.75	7,375.75
				PRKNG MMA FIGHTS 9/13/25	Paid Parking	-165.30	165.30
				SB TIX MMA FIGHTS 9/13/25	SKYBOX TICKET SALES	-652.50	652.50
TOTAL						-24,743.35	24,743.35
Check	24376	11/06/2025	Starplex Corporat...	#608637 ZACH TOP 10/31/25	METRAPARK EVENTS		-8,903.90
				SECURITY ZACH TOP 10/31/25	STARPLEX SECURITY/USHERS	-8,903.90	8,903.90
TOTAL						-8,903.90	8,903.90
Check	24377	11/06/2025	AA&A Auto Rental	#ZACH TOP / MERCY ME	METRAPARK EVENTS		-1,300.00
				RNTL CAR ZACH TOP 10/31/25	OTHER	-520.00	520.00
				RNTL CAR MERCY ME 11/1/25	OTHER	-780.00	780.00
TOTAL						-1,300.00	1,300.00
Check	24378	11/06/2025	Starplex Corporat...	#608638 MERCY ME 11/1/25	METRAPARK EVENTS		-6,290.53
				SECURITY MERCY ME 11/1/25	STARPLEX SECURITY/USHERS	-6,290.53	6,290.53
TOTAL						-6,290.53	6,290.53
Check	24379	11/06/2025	Yellowstone Cou...	JEFF DUNHAM 11/5/25 WIRE TRANSFER	METRAPARK EVENTS		-99,994.90
				JEFF DUNHAM 11/5/25 WIRE TRANSFER	JEFF DUNHAM	-99,994.90	99,994.90
TOTAL						-99,994.90	99,994.90
Check	24380	11/06/2025	Yellowstone Cou...	ZACH TOP 10/31/25 - MERCH WIRE TRAN...	METRAPARK EVENTS		-74,930.13
				ZACH TOP 10/31/25 - MERCH WIRE TRAN...	NOVELTY SALES	-74,930.13	74,930.13
TOTAL						-74,930.13	74,930.13
Check	24381	11/07/2025	American Medical...	#330841 ZACH TOP 10/31/25	METRAPARK EVENTS		-618.75
				AMBULANCE ZACH TOP 10/31/25	AMBULANCE SERVICES	-618.75	618.75
TOTAL						-618.75	618.75
Check	24382	11/07/2025	American Medical...	#330846 MERCY ME 11/1/25	METRAPARK EVENTS		-768.75
				AMBULANCE MERCY ME 11/1/25	AMBULANCE SERVICES	-768.75	768.75
TOTAL						-768.75	768.75

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	24383	11/07/2025	Starplex Corporat...	I#608641 JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-5,778.53
				SECURITY JEFF DUNHAM 11/5/25	STARPLEX SECURITY/USHERS	-5,778.53	5,778.53
TOTAL						-5,778.53	5,778.53
Check	24384	11/07/2025	Stockman Bank	CASH DRAW - PENTATONIX 11/12/25	METRAPARK EVENTS		-2,700.00
				CASH DRAW - PENTATONIX 11/12/25	PENTATONIX	-1,200.00	1,200.00
				CASH DRAW - PENTATONIX 11/12/25	PENTATONIX	-1,500.00	1,500.00
TOTAL						-2,700.00	2,700.00
Check	24385	11/07/2025	AA&A Auto Rental	I#DUNHAM JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-260.00
				VAN RNTL JEFF DUNHAM 11/5/25	OTHER	-260.00	260.00
TOTAL						-260.00	260.00
Check	24386	11/07/2025	THE METRA	FALL BALL 10/25/25	METRAPARK EVENTS		-4,562.50
				CIP FALL BALL 10/25/25	CIP FEES	-304.00	304.00
				PAV RNT FALL BALL 10/25/25	PAVILION	-760.00	760.00
				USR SVC FALL BALL 10/25/25	USER SV FEES	-3,423.50	3,423.50
				CATERING FALL BALL 10/25/25	CATERING	-75.00	75.00
TOTAL						-4,562.50	4,562.50
Check	24387	11/10/2025	AXS GROUP LLC	I#889515 AXS BOX OFFICE FEES 10/31/25	METRAPARK EVENTS		-242.60
				AXS BOX OFFICE FEES 10/31/25	AXS FEES	-242.60	242.60
TOTAL						-242.60	242.60
Check	24388	11/10/2025	THE METRA	MERCY ME 11/1/25	METRAPARK EVENTS		-64,949.88
				CIP MERCY ME 11/1/25	CIP FEES	-14,460.50	14,460.50
				ARENA RNT MERCY ME 11/1/25	ARENA	-20,000.00	20,000.00
				USER SVC MERCY ME 11/1/25	USER SV FEES	-8,858.13	8,858.13
				CONC MERCY ME 11/1/25	Concession Stands	-11,737.25	11,737.25
				NOVELTY MERCY ME 11/1/25	NOVELTY SALES	-5,601.00	5,601.00
				PRKNG MERCY ME 11/1/25	Paid Parking	-2,436.00	2,436.00
				SB TIX MERCY ME 11/1/25	SKYBOX TICKET SALES	-1,860.00	1,860.00
				TIX ERROR MERCY ME 11/1/25	TICKET ERRORS	3.00	-3.00
TOTAL						-64,949.88	64,949.88
Check	24389	11/10/2025	LAMAR COMPAN...	I#117569640 / 117467039 / 117303618 JEFF...	METRAPARK EVENTS		-4,350.00
				ADVERTISING I#117569640 JEFF DUNHAM...	ADVERTISING	-985.00	985.00
				ADVERTISING I#117467039 JEFF DUNHAM...	ADVERTISING	-1,365.00	1,365.00



10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				ADVERTISING I#117303618 JEFF DUNHAM...	ADVERTISING	-2,000.00	2,000.00
TOTAL						-4,350.00	4,350.00
Check	24390	11/10/2025	KSVI-KHMT BILLI...	I#5025143-1 JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-221.00
				ADVERTISING JEFF DUNHAM 11/5/25	ADVERTISING	-221.00	221.00
TOTAL						-221.00	221.00
Check	24391	11/10/2025	RIMROCK STAGE...	I#203004 JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-6,364.00
				IATSE JEFF DUNHAM 11/5/25	STAGEHANDS - IATSE LOCAL 140	-6,364.00	6,364.00
TOTAL						-6,364.00	6,364.00
Check	24392	11/12/2025	Stockman Bank	CASH DRAW - PENTATONIX 11/12/25	METRAPARK EVENTS		-110.00
				CASH DRAW - PENTATONIX 11/12/25	PENTATONIX	-110.00	110.00
TOTAL						-110.00	110.00
Check	24393	11/12/2025	Stockman Bank	CASH DRAW - KEVIN GATES 11/13/25	METRAPARK EVENTS		-8,500.00
				CASH DRAW - KEVIN GATES 11/13/25	KEVIN GATES	-8,500.00	8,500.00
TOTAL						-8,500.00	8,500.00
Check	24394	11/13/2025	Starplex Corporat...	I#608650 PENTATONIX 11/12/25	METRAPARK EVENTS		-8,716.43
				SECURITY PENTATONIX 11/12/25	STARPLEX SECURITY/USHERS	-8,716.43	8,716.43
TOTAL						-8,716.43	8,716.43
Check	24395	11/13/2025	Yellowstone Cou...	JEFF DUNHAM 11/5/25 MERCH WIRE TRA...	METRAPARK EVENTS		-24,088.63
				NOVELTY JEFF DUNHAM 11/5/25 MERCH ...	NOVELTY SALES	-24,088.63	24,088.63
TOTAL						-24,088.63	24,088.63
Check	24396	11/18/2025	Starplex Corporat...	I#608647 HOLIDAY FOOD & GIFT 11/8-9/25	METRAPARK EVENTS		-617.50
				SECURITY HOLIDAY FOOD & GIFT 11/8-9/25	STARPLEX SECURITY/USHERS	-617.50	617.50
TOTAL						-617.50	617.50
Check	24397	11/18/2025	DiA EVENTS	I#7994 HOLIDAY FOOD & GIFT 11/8-9/25	METRAPARK EVENTS		-500.00
				SOUND HOLIDAY FOOD & GIFT 11/8-9/25	SOUND COSTS	-500.00	500.00

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-500.00	500.00
Check	24398	11/18/2025	THE METRA	HOLIDAY FOOD & GIFT 11/8-9/25	METRAPARK EVENTS		-19,085.50
				CIP HOLIDAY FOOD & GIFT 11/8-9/25	CIP FEES	-1,720.00	1,720.00
				EXPO RNT HOLIDAY FOOD & GIFT 11/8-9/25	EXPO	-8,600.00	8,600.00
				USR SVC HOLIDAY FOOD & GIFT 11/8-9/25	USER SV FEES	-6,515.50	6,515.50
				FD VNDR BO HOLIDAY FOOD & GIFT 11/8-...	CONCESSIONS	-2,250.00	2,250.00
TOTAL						-19,085.50	19,085.50
Check	24399	11/18/2025	THE METRA	REPUBLIC TRUCK RODEO 9/20/25	METRAPARK EVENTS		-1,313.00
				CIP REPUBLIC TRUCK RODEO 9/20/25	CIP FEES	-200.00	200.00
				GRND RNT REPUBLIC TRUCK RODEO 9/2...	GROUND	-1,000.00	1,000.00
				USR SVC REPUBLIC TRUCK RODEO 9/20/25	USER SV FEES	-113.00	113.00
TOTAL						-1,313.00	1,313.00
Check	24400	11/18/2025	THE METRA	HOT TUB & SWIM SPA SALE 11/7-9/25	METRAPARK EVENTS		-7,871.00
				CIP HOT TUB & SWIM SPA SALE 11/7-9/25	CIP FEES	-1,212.00	1,212.00
				PAV RNT HOT TUB & SWIM SPA SALE 11/...	PAVILION	-4,560.00	4,560.00
				GRND RNT HOT TUB & SWIM SPA SALE 1...	GROUND	-1,500.00	1,500.00
				USR SVC HOT TUB & SWIM SPA SALE 11/...	USER SV FEES	-599.00	599.00
TOTAL						-7,871.00	7,871.00
Check	24401	11/18/2025	Yellowstone Cou...	PENTATONIX 11/12/25 WIRE TRANSFER	METRAPARK EVENTS		-629,460.20
				PENTATONIX 11/12/25 WIRE TRANSFER	PENTATONIX	-860.13	860.13
				PENTATONIX 11/12/25 WIRE TRANSFER	PENTATONIX	-628,600.07	628,600.07
TOTAL						-629,460.20	629,460.20
Check	24402	11/18/2025	RIMROCK STAGE...	I#203005 PENTATONIX 11/12/25	METRAPARK EVENTS		-17,770.35
				IATSE PENTATONIX 11/12/25	STAGEHANDS - IATSE LOCAL 140	-17,770.35	17,770.35
TOTAL						-17,770.35	17,770.35
Check	24403	11/18/2025	AA&A Auto Rental	I#PENTATONIX/GATES 11/12/25-11/13/25	METRAPARK EVENTS		-936.00
				RNTL CAR PENTATONIX 11/12/25	OTHER	-468.00	468.00
				RNTL CAR KEVIN GATES 11/13/25	OTHER	-468.00	468.00
TOTAL						-936.00	936.00
Check	24404	11/18/2025	Yellowstone Cou...	PENTATONIX MERCH SALES 11/12/25 WI...	METRAPARK EVENTS		-34,645.46
				MERCH PENTATONIX SALES 11/12/25 WIR...	NOVELTY SALES	-34,645.46	34,645.46

10:35 AM  
12/01/25

COUNTY OF YELLOWSTONE  
Check Detail  
November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-34,645.46	34,645.46
Check	24405	11/18/2025	Yellowstone Cou...	PENTATONIX VIP PARTY 11/12/25 WIRE T...	METRAPARK EVENTS		-18,238.50
				VIP PARTY PENTATONIX 11/12/25 WIRE T...	PENTATONIX	-18,238.50	18,238.50
TOTAL						-18,238.50	18,238.50
Check	24406	11/18/2025	American Medical...	I#331388 PENTATONIX 11/12/25	METRAPARK EVENTS		-1,556.25
				AMBULANCE PENTATONIX 11/12/25	AMBULANCE SERVICES	-1,556.25	1,556.25
TOTAL						-1,556.25	1,556.25
Check	24407	11/18/2025	American Medical...	I#331386 JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-543.75
				AMBULANCE JEFF DUNHAM 11/5/25	AMBULANCE SERVICES	-543.75	543.75
TOTAL						-543.75	543.75
Check	24408	11/18/2025	RIMROCK STAGE...	I#203004 JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-0.80
				IATSE JEFF DUNHAM 11/5/25	STAGEHANDS - IATSE LOCAL 140	-0.80	0.80
TOTAL						-0.80	0.80
Check	24409	11/18/2025	American Medical...	I#330379 NILE 10/10-18/25	METRAPARK EVENTS		-1,440.00
				AMBULANCE NILE 10/10-18/25	AMBULANCE SERVICES	-1,440.00	1,440.00
TOTAL						-1,440.00	1,440.00
Check	24410	11/18/2025	RIMROCK STAGE...	I#202992 / 202990 NILE 10/10-18/25	METRAPARK EVENTS		-3,638.70
				IATSE NILE 10/10-18/25	STAGEHANDS - IATSE LOCAL 140	-624.00	624.00
				IATSE NILE 10/10-18/25	STAGEHANDS - IATSE LOCAL 140	-3,014.70	3,014.70
TOTAL						-3,638.70	3,638.70
Check	24411	11/18/2025	RIMROCK STAGE...	I#203002 ZACH TOP 10/31/25	METRAPARK EVENTS		-17,419.68
				IATSE ZACH TOP 10/31/25	STAGEHANDS - IATSE LOCAL 140	-17,419.68	17,419.68
TOTAL						-17,419.68	17,419.68
Check	24412	11/20/2025	NILE	MUNSICK - ADVER OVERCHARGE REFUN...	METRAPARK EVENTS		-224.81
				USR SVC MUNSICK - ADVER OVERCHAR...	USER SV FEES	-224.81	224.81
TOTAL						-224.81	224.81

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	24413	11/20/2025	THE METRA	NILE - RODEO & STOCK SHOW 10/10-18/25	METRAPARK EVENTS		-151,197.60
				CIP NILE - RODEO & STOCK SHOW 10/10-...	CIP FEES	-18,659.50	18,659.50
				ARENA RNT NILE - RODEO & STOCK SHO...	ARENA	-2,150.00	2,150.00
				EXPO NILE - RODEO & STOCK SHOW 10/1...	EXPO	-25,000.00	25,000.00
				PAV RNT NILE - RODEO & STOCK SHOW ...	PAVILION	-12,500.00	12,500.00
				GRNDS RNT NILE - RODEO & STOCK SHO...	GROUNDS	-12,500.00	12,500.00
				USR SVC NILE - RODEO & STOCK SHOW ...	USER SV FEES	-43,169.25	43,169.25
				CATER NILE - RODEO & STOCK SHOW 10/...	CATERING	-1,600.00	1,600.00
				FD VNDR BO NILE - RODEO & STOCK SH...	CONCESSIONS	-2,800.00	2,800.00
				CONC NILE - RODEO & STOCK SHOW 10/1...	Concession Stands	-30,232.25	30,232.25
				PARKING NILE - RODEO & STOCK SHOW ...	Paid Parking	-1,418.10	1,418.10
				SB TIX NILE - RODEO & STOCK SHOW 10/...	SKYBOX TICKET SALES	-1,168.50	1,168.50
TOTAL						-151,197.60	151,197.60
Check	24414	11/20/2025	THE METRA	ZACH TOP 10/31/25	METRAPARK EVENTS		-98,990.26
				CIP ZACH TOP 10/31/25	CIP FEES	-25,735.50	25,735.50
				ARENA RNT ZACH TOP 10/31/25	ARENA	-25,000.00	25,000.00
				USR SVC ZACH TOP 10/31/25	USER SV FEES	-8,102.17	8,102.17
				CATER ZACH TOP 10/31/25	CATERING	-4,743.00	4,743.00
				CONC ZACH TOP 10/31/25	Concession Stands	-8,593.50	8,593.50
				NOVELTY ZACH TOP 10/31/25	NOVELTY SALES	-18,758.44	18,758.44
				PARK ZACH TOP 10/31/25	Paid Parking	-2,496.90	2,496.90
				SB TIX ZACH TOP 10/31/25	SKYBOX TICKET SALES	-5,560.75	5,560.75
TOTAL						-98,990.26	98,990.26
Check	24415	11/20/2025	THE METRA	2025 MT FAIR MRKT VNDRS / FAIR ENTRY...	METRAPARK EVENTS		-101,602.75
				2025 MT FAIR MRKT VNDRS 8/8-16/25	METRAPARK MKT VENDORS	-81,903.00	81,903.00
				2025 MT FAIR ENTRY FEES 8/8-16/25	FAIR ENTRY FEES	-19,699.75	19,699.75
TOTAL						-101,602.75	101,602.75
Check	24416	11/20/2025	Yellowstone Cou...	KEVIN GATES / CHOSEN 11/13/25 MERCH ...	METRAPARK EVENTS		-13,533.12
				MERCH KEVIN GATES 11/13/25 WIRE TRA...	NOVELTY SALES	-11,724.40	11,724.40
				MERCH CHOSEN 11/13/25 WIRE TRANSFER	NOVELTY SALES	-1,808.72	1,808.72
TOTAL						-13,533.12	13,533.12
Check	24417	11/24/2025	SPECTRUM REA...	I# 220059643 / 860060404 / 860060406 / 100...	METRAPARK EVENTS		-1,942.28
				ADV I# 220059643 JEFF DUNHAM 11/5/25	ADVERTISING	-136.00	136.00
				ADV I# 860060404 JEFF DUNHAM 11/5/25	ADVERTISING	-318.75	318.75
				ADV I# 860060406 JEFF DUNHAM 11/5/25	ADVERTISING	-318.75	318.75
				ADV I# 100325618 JEFF DUNHAM 11/5/25	ADVERTISING	-318.75	318.75
				ADV I# 860060405 JEFF DUNHAM 11/5/25	ADVERTISING	-531.28	531.28
				ADV I# 100325617 JEFF DUNHAM 11/5/25	ADVERTISING	-318.75	318.75

10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-1,942.28	1,942.28
Check	24418	11/24/2025	Yellowstone Cou...	KEVIN GATES 11/13/25 WIRE TRANSFER	METRAPARK EVENTS		-37,761.57
				KEVIN GATES 11/13/25 WIRE TRANSFER	KEVIN GATES	-37,761.57	37,761.57
TOTAL						-37,761.57	37,761.57
Check	24419	11/24/2025	DIA EVENTS	##7999 KEVIN GATES 11/13/25	METRAPARK EVENTS		-27,200.00
				SOUND KEVIN GATES 11/13/25	SOUND COSTS	-27,200.00	27,200.00
TOTAL						-27,200.00	27,200.00
Check	24420	11/24/2025	RIMROCK STAGE...	##203006 KEVIN GATES 11/13/25	METRAPARK EVENTS		-8,126.63
				IATSE KEVIN GATES 11/13/25	STAGEHANDS - IATSE LOCAL 140	-8,126.63	8,126.63
TOTAL						-8,126.63	8,126.63
Check	24421	11/24/2025	Starplex Corporat...	##608649 PENTATONIX VIP PARTY 11/12/25	METRAPARK EVENTS		-343.50
				SECURITY PENTATONIX VIP PARTY 11/12/...	STARPLEX SECURITY/USHERS	-343.50	343.50
TOTAL						-343.50	343.50
Check	24422	11/24/2025	GENERAL DISTRI...	## 1570310 / 1571377 / 1570286 PENTATON...	METRAPARK EVENTS		-1,544.60
				GEN DIST ##1570310 PENTATONIX 11/12/25	OTHER	-192.64	192.64
				GEN DIST ## 1571377 PENTATONIX 11/13/25	OTHER	-187.64	187.64
				GEN DIST ## 1571377 KEVIN GATES 11/13/25	OTHER	-110.14	110.14
				GEN DIST ## 1570286 KEVIN GATES 11/13/25	OTHER	-1,054.18	1,054.18
TOTAL						-1,544.60	1,544.60
Check	24423	11/24/2025	THE METRA	PENTATONIX 11/12/25	METRAPARK EVENTS		-87,771.89
				CATERING PENTATONIX 11/12/25	CATERING	-7,960.50	7,960.50
				CIP PENTATONIX 11/12/25	CIP FEES	-26,208.00	26,208.00
				ARENA RNT PENTATONIX 11/12/25	ARENA	-15,000.00	15,000.00
				USR SVC PENTATONIX 11/12/25	USER SV FEES	-7,743.47	7,743.47
				CONC PENTATONIX 11/12/25	Concession Stands	-14,817.00	14,817.00
				NOVELTY PENTATONIX 11/12/25	NOVELTY SALES	-7,719.72	7,719.72
				PARKING PENTATONIX 11/12/25	Paid Parking	-2,401.20	2,401.20
				SB TIX PENTATONIX 11/12/25	SKYBOX TICKET SALES	-5,922.00	5,922.00
TOTAL						-87,771.89	87,771.89
Check	24424	11/24/2025	Starplex Corporat...	##608651 KEVIN GATES 11/13/25	METRAPARK EVENTS		-6,565.23
				SECURITY KEVIN GATES 11/13/25	STARPLEX SECURITY/USHERS	-6,565.23	6,565.23



10:35 AM

12/01/25

## COUNTY OF YELLOWSTONE

## Check Detail

November 2025

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-6,565.23	6,565.23
Check	24425	11/25/2025	THE METRA	RESCUED & RECLAIMED 11/14-15/25	METRAPARK EVENTS		-15,347.50
				CIP RESCUED & RECLAIMED 11/14-15/25	CIP FEES	-1,400.00	1,400.00
				EXPO RNT RESCUED & RECLAIMED 11/14...	EXPO	-7,000.00	7,000.00
				USR SVC RESCUED & RECLAIMED 11/14-1...	USER SV FEES	-2,150.00	2,150.00
				FD VNDR BO RESCUED & RECLAIMED 11/...	CONCESSIONS	-750.00	750.00
				CONC RESCUED & RECLAIMED 11/14-15/25	Concession Stands	-4,047.50	4,047.50
TOTAL						-15,347.50	15,347.50
Check	24426	11/25/2025	THE METRA	JEFF DUNHAM 11/5/25	METRAPARK EVENTS		-47,472.58
				CATERING JEFF DUNHAM 11/5/25	CATERING	-875.00	875.00
				CIP JEFF DUNHAM 11/5/25	CIP FEES	-8,920.50	8,920.50
				ARENA RNT JEFF DUNHAM 11/5/25	ARENA	-15,000.00	15,000.00
				USER SVC JEFF DUNHAM 11/5/25	USER SV FEES	-7,945.67	7,945.67
				CONC JEFF DUNHAM 11/5/25	Concession Stands	-7,994.75	7,994.75
				NOVELTY JEFF DUNHAM 11/5/25	NOVELTY SALES	-4,452.76	4,452.76
				PARKING JEFF DUNHAM 11/5/25	Paid Parking	-1,887.90	1,887.90
				SB TIX JEFF DUNHAM 11/5/25	SKYBOX TICKET SALES	-396.00	396.00
TOTAL						-47,472.58	47,472.58
Check	24427	11/25/2025	THE METRA	IAN MUNSICK 10/9/25	METRAPARK EVENTS		-112.47
				USR SVC IAN MUNSICK 10/9/25	USER SV FEES	-112.47	112.47
TOTAL						-112.47	112.47
Check	24428	11/26/2025	THE METRA	FLAKESGIVING 11/22/25	METRAPARK EVENTS		-830.00
				USR SVC FLAKESGIVING 11/22/25	USER SV FEES	-130.00	130.00
				GRNDS FLAKESGIVING 11/22/25	GROUND	-500.00	500.00
				CIP FLAKESGIVING 11/22/25	CIP FEES	-200.00	200.00
TOTAL						-830.00	830.00

B.O.C.C. Regular

5. a.

Meeting Date: 12/09/2025

Title: Public Works, RFP - Field Analysis and Intersection Improvements Study

Submitted For: Monica Plecker, Public Works Director

Submitted By: Jay Anderson, Deputy Public Works Director

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**TOPIC:**

Public Works, Request For Proposals - Field Analysis and Intersection Improvements Study

**BACKGROUND:**

The Public Works Department is requesting Board of County Commissioners (BOCC) approval to release a Request for Proposals seeking a contract for professional engineering services to complete a field analysis and intersection study for recommendations on intersection improvements of up to eight (8) intersections to be determined by Public Works. Proposals must be received no later than 3:00 PM local time on Monday, January 12th, 2026. All proposals received by this time and date will be opened and acknowledged at 9:00 AM local time on Tuesday, January 13, 2026, during the BOCC regular meeting. Proposals received after the deadline will not be considered.

**RECOMMENDED ACTION:**

Approve the request to release the RFP and return a signed copy of the RFP to Public Works.

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**Attachments**

RFP Document

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**REQUEST FOR PROPOSALS**  
**Yellowstone County Field Analysis and Intersection Improvements Study**  
**Yellowstone County Public Works**

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**SECTION 1 – GENERAL INFORMATION**

**1.1 Purpose**

The Yellowstone County Public Works Department is soliciting proposals from qualified engineering firms to conduct a field analysis and intersection improvements study for up to eight (8) intersections selected by the County. The purpose of this study is to evaluate existing safety and operational conditions, analyze historical and current data, and develop short, mid, and long-term recommendations that enhance the overall function and safety of the intersections.

**1.2 General Submission Information**

The Public Works Department intends to enter into a professional services agreement for engineering services to complete a field analysis for an intersection improvements study and provide recommendations. The proposal should address the consultants' capabilities for performing all aspects of the project while presenting specific project information and substantiating the consultant's methodologies and approach for completing the work requested.

**1.3 Preparation Costs**

The County shall not be responsible for proposal preparation costs, nor for costs including attorney fees associated with any (administrative, judicial or otherwise) challenge to the determination of the highest-ranked proposer and/or award of contract and/or rejection of proposal. By submitting a proposal, each proposer agrees to be bound in this respect and waives all claims to such costs and fees.

**SECTION 2 – RULES GOVERNING COMPETITION**

**2.1 Intent to Respond / Questions / RFP Modification**

Interested consultants shall submit a completed "intent to respond" form as well as their complete list of questions regarding the RFP to the contact listed below no later than January 2<sup>nd</sup>, 2026:

Monica Plecker, Public Works Director  
406-256-2730  
[mplecker@yellowstonecountymt.gov](mailto:mplecker@yellowstonecountymt.gov)

It is the consultant's responsibility to verify the County has received the "intent to respond" form.



The County will compile the questions and issue a single response via email to all firms that submitted the “intent to respond” form. The date of the County’s response email must be acknowledged in the Letter of Transmittal (4.2).

Please note - the County may have your email from previous correspondence. If you are interested in submitting on this RFP, you submit question(s), but you fail to complete and submit the “intent to respond” form, you will not receive the electronic response to questions and any potential RFP modifications.

## **2.2 Examination of Proposals**

Proposers should carefully examine the entire RFP, question responses issued by the County, and all related materials and data referenced in the RFP. Proposers should become fully aware of the nature of the Work and the conditions likely to be encountered in performing the Work.

## **2.3 Proposal Acceptance Period**

Award of this proposal is anticipated to be announced within **thirty (30) calendar days** following the submission date, although all offers must be completed and irrevocable for **ninety (90) days** after the submission date.

## **2.4 Confidentiality**

The content of all proposals will be kept confidential until the selection of the consultant is publicly announced. At that time the selected proposal is open for review. After the award of the contract, all proposals will then become public information.

## **2.5 Proposal Format**

Proposals are to be prepared in such a way as to provide a straightforward, concise delineation of the proposer’s capabilities to satisfy the requirements of this RFP. Emphasis should be placed on:

- Conformance to the RFP instructions
- Responsiveness to the RFP requirements
- Overall completeness and clarity of content

## **2.6 Signature Requirements**

All proposals must be signed. An officer or other agent of a corporate vendor, if authorized to sign contracts on its behalf; a member of a partnership; the owner of a privately owned vendor; or other agent if properly authorized by a Power of Attorney or equivalent document may sign a proposal. The name and title of the individual(s) signing the proposal must be clearly shown immediately below the signature.

## **2.7 Proposal Submission**

One (1) hard copy, with one electronic copy (PDF on thumb drive or similar), of the proposal must be received by the Board of County Commissioners (BOCC) on or before 3:00 PM local time, Monday, January 12<sup>th</sup>, 2026. Proposals may be hand delivered to the BOCC at 2825 3<sup>rd</sup> Ave N, Rm 420, or mailed to:

Board of County Commissioners  
Yellowstone County  
P.O. Box 35000  
Billings, MT 59107

## **2.8 News Releases**

News releases pertaining to the award resulting from the RFPs shall not be made without prior written approval of the Public Works Department.

## **2.9 Disposition of Proposals**

All materials submitted in response to this RFP become public records under Article II, Section 9 of the Montana Constitution and §§ 2-6-102 and may be distributed by written request pursuant to Montana's Constitutional Right to Know or Public Records Acts.

Information provided in response to this RFP will be held in confidence and will not be revealed or discussed with competitors prior to award of contract by BOCC. However, each proposal submitted shall be retained for the official files of the Department and will become public record after award of the contract.

Records and materials that are constitutionally protected from disclosure are not subject to the provisions of this section.

## **2.10 Modification/Withdrawal of Proposals**

A respondent may withdraw a proposal at any time prior to the final submission date by sending written notification of its withdrawal, signed by an agent authorized to represent the agency. The respondent may thereafter submit a new or modified proposal prior to the final submission date. Modifications offered in any other manner, oral or written, will not be considered. A final proposal cannot be changed or withdrawn after the time designated for receipt, except for modifications requested by the County after the date of receipt and following oral presentations.

## **2.11 Late Submissions**

PROPOSALS RECEIVED AFTER THE DATE AND TIME SPECIFIED IN THE ADVERTISEMENT (3:00 PM local time, Monday, January 12<sup>th</sup>, 2026) WILL NOT BE CONSIDERED AND WILL BE RETURNED UNOPENED AFTER RECOMMENDATION OF AWARD.

## 2.12 Rejection of Proposals

Yellowstone County reserves the right to reject any or all proposals if determined to be in the best interest of the County.

## SECTION 3 – PROJECT INFORMATION

### Project Name:

Yellowstone County Field Analysis and Intersection Improvements Study

### Scope of Work:

#### 1. Evaluation of Existing Conditions and Operations

The consultant shall perform a comprehensive assessment of current intersection conditions, including but not limited to:

- a. **Traffic Data Collection and Review** Collect and/or validate existing traffic volume data, turning movement counts, and peak-hour conditions.
- b. **Traffic Movement and Operational Analysis** Analyze current operational performance
- c. **Preliminary Site Survey** Conduct a field review to document physical features, geometric conditions, signage, pavement markings, drainage elements, and other relevant attributes.
- d. **Crash History Analysis** Review and evaluate the past five years (minimum) of crash data to identify trends, contributing factors, and safety concerns.

#### 2. Field and Sight Distance Analysis

The consultant shall conduct a detailed field evaluation of sight distance and visibility constraints. Analysis shall assess conformance with applicable design standards and identify any obstructions or limitations contributing to safety or operational deficiencies.

#### 3. Evaluation of Future Conditions and Surrounding Growth

The consultant shall analyze potential future traffic and operational conditions considering surrounding growth projections, planned developments. This analysis should inform long term improvement recommendations.

#### 4. Development of Prioritized Recommendations and Planning-Level Costs

The consultant shall prepare a prioritized list of recommended improvements for each intersection, including:

- a. **Short-Term Improvements** – Low-cost, quickly implementable measures.
- b. **Mid-Term Improvements** – Moderate-cost or moderate-impact improvements.
- c. **Long-Term Improvements** – Major capital improvements or geometric modifications.

All recommendations shall include:

- Planning-level cost estimates
- Feasibility analysis
- Identification of constraints or barriers to successful implementation
- Assessment of any additional right of way requirements

### **Project Development Schedule:**

The RFP and contract negotiation process is anticipated to be completed within fifteen calendar days after proposal submission. The priority task order timeframe is anticipated to be complete by June 30<sup>th</sup>, 2026 (consultant to deliver draft study for County review by June 1, 2026). Additional task orders if necessary are to be completed via separate contract or amendment in 2026. The County reserves the right to modify or reschedule milestones as necessary.

**The schedule will be discussed and agreed upon with the selected consultant based on the final scope of work.**

### **SECTION 4 – PROPOSAL AND SUBMISSION REQUIREMENTS**

To achieve a uniform review process and obtain the maximum degree of comparability, the proposals shall be organized in the manner specified below. Proposal page limits are as identified below. Information exceeding the amount allowed will not be evaluated/scored. One page shall be interpreted as one side of single-spaced, typed (12 pt. font or greater), 8½" X 11" sheet of paper. Firms are encouraged to include resumes and any applicable past projects in an appendix that will **NOT** count toward the pages of the narrative. Electronic proposals to be emailed shall not exceed 25 mb.

The submittal shall include a provision under Section 4.4.D - Available Resources for notifying the Department within thirty (30) days of any changes of personnel that are included in this statement and the addition to the consultant's staff of personnel who may contribute to the discipline specialties for which the consultant has been selected. The County reserves the right to approve all personnel changes. The Department also reserves the right to cancel any task request in effect should it determine that the proposed staff is not available or assigned to the task order.

#### **4.1 Title Page (Not to Exceed 1 Page)**

Show the RFP title or contract being proposed on, the name of your firm, address, telephone number(s), name of contact person, and date.

#### **4.2 Letter of Transmittal (Not to Exceed 1 Page)**

- A.** Identify the RFP project or contract for which proposal has been prepared.
- B.** Briefly state your firm's understanding of the services to be performed and make a positive commitment to provide the services as specified.
- C.** Provide the name(s) of the person(s) authorized to make representations for your firm, their titles, address, and telephone numbers.
- D.** The letter of each proposal must be signed by a corporate officer or other individual who has the authority to bind the firm. The name and title of the individual(s) signing the proposal must be clearly shown immediately below the signature.

#### **4.3 Table of Contents (Not to Exceed 1 Page)**

Clearly identify the materials by Section and Page Number.

#### **4.4 Proposal Narrative (Not to Exceed 4 Pages)**

##### **A. Firm Experience (0-20 Points)**

1. Detail the firm's experience in the same or similar areas of expertise, stability, and its adaptability to providing the required services.
2. Provide at least three references for which your firm has provided the same or similar services. Include a point of contact, current telephone number, and a brief description of the services provided.
3. Identify your firm's performance on similar projects, especially noting County work, County work in the project area, and task work of this type. Provide a point of contact for all County work identified. A current telephone number should also be provided if applicable.

##### **B. Project Manager (0-10 Points)**

Provide detailed information on the qualifications and relevant experience of the Project Manager as it relates to the required services. Include project references, contact name(s), and current telephone numbers.

##### **C. Key Project Staff and Subconsultants (0-20 Points)**

Identify key project staff, task leaders, and subconsultants, along with their availability, expected to provide services on behalf of the firm. Resumes should be included, in an appendix that will **NOT** count toward the page count of the narrative, for each of the individuals and subconsultants referenced, which details their relevant experience. Performance on projects, especially County, should be noted.

##### **D. Available Resources and Consultant Location (0-10 Points)**

1. Provide information on personnel resources available to your firm, which indicates that you have access to the services necessary to perform the work in the time available and within the required standard.
2. Describe the firm's location where the primary services are to be provided and the ability to meet in person with department personnel when required during the performance of the contract.

##### **E. Project Methodology and Approach (0-40 Points)**

Provide detailed information on the firm's methodology in meeting the scope of work requirements identified in Section 3. Describe overall approach to include special considerations and challenges, which may be envisioned in scoping, completing, and

managing small tasks. Provide detailed information on Project Manager's role in scoping tasks with the County and working with key staff or task leaders.

**Total Possible Score (100 Points)**

**SECTION 5 – EVALUATION CRITERIA AND SELECTION PROCESS**

**5.1 Evaluation Criteria**

Submittals will be evaluated in accordance with the following criteria:

<b>A.</b>	Firm Qualifications and Experience	<b>0-20 Points</b>
<b>B.</b>	Project Manager	<b>0-10 Points</b>
<b>C.</b>	Proposed Project Staff and Subconsultants	<b>0-20 Points</b>
<b>D.</b>	Available Resources and Firm Location	<b>0-10 Points</b>
<b>E.</b>	Project Methodology and Approach	<b>0-40 Points</b>
<hr/>		
	Maximum Score	<b>100 Points</b>

A committee of individuals representing Yellowstone County will perform an evaluation of the proposals. The committee will rank the proposals as submitted.

Yellowstone County reserves the right to award a single contract solely on the written proposal.

The County also reserves the right to request oral interviews with the highest-ranked firms (short-list). Proposers should anticipate attending an oral interview on Thursday, January 22<sup>nd</sup>, 2026 – specific times will be coordinated with individual firms the week prior. The purpose of the interviews with the highest-ranking firms is to allow expansion upon the written responses. If interviews are conducted, a maximum of three firms will be short-listed. A second score sheet will be used to score those firms interviewed.

The final selection will be based on the total of all evaluators' scores achieved. The highest-ranked proposer(s), after the second scoring, if performed, may be invited to enter final negotiations with the County for the purposes of contract award.

**SECTION 6 – CONTRACT NEGOTIATION PROCESS**

The highest-ranked proposer(s) may be invited to enter contract negotiations with Yellowstone County. If an agreement cannot be reached with the highest-ranked proposer, the County shall notify the proposer and terminate negotiations. The second highest proposer may be contacted for negotiations. This process may continue until successful negotiations are achieved. However, the County reserves the right to terminate negotiations with any proposer should it be in the County's best interest. Yellowstone County reserves the right to reject any and all proposals submitted.

**SECTION 7 – MISCELLANEOUS**

## **Compliance With Laws**

The consultant must, in performance of work under this contract, fully comply with all applicable federal, state or local laws, rules, and 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 consultant subjects subconsultants to the same provisions. In accordance with Section 49-3-207, MCA, the consultant 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.

## **Insurance Requirements**

The proposer certifies that it/they can comply with the County insurance requirements of:

1. Workers' compensation and employer's liability coverage as required by Montana law.
2. Commercial general liability, including contractual and personal injury coverage's - \$750,000 per claim and \$1,500,000 per occurrence.
3. Automobility liability - \$1,500,000 per accident.
4. Professional liability in the amount of \$1,500,000 per claim.

Each policy of insurance required by this section shall provide for no less than 30 days' advance written notice to the County prior to cancellation.

The County shall be listed as an additional insured on all policies except Professional Liability and Worker's Compensation policies.

Proposer shall comply with the applicable requirements of the Workers' Compensation Act, Title 39, Chapter 71, MCA, and the Occupational Disease Act of Montana, Titel 39, Chapter 71, MCA. Proposer shall maintain workers' compensation insurance coverage for all members and employees of proposer's business, except for those members who are exempted as independent contractors under the provisions of 39-71-401, MCA.

Proof of insurance is not required at the time of proposal submission but is required to be provided prior to contract execution.

The successful proposer will be required to complete and submit the new vendor form to be eligible for payment, if not previously completed.

Done by the order of the Board of County Commissioners of Yellowstone County, MT this 9<sup>th</sup> day of December 2025.

Board of County Commissioners  
Yellowstone County, Montana

---

Mark Morse  
Chair

Attest:

---

Jeff Martin  
Clerk and Recorder



## INTENT TO RESPOND FORM

**RFP:** Yellowstone County Field Analysis and Intersection Improvements Study

**Dated** \_\_\_\_\_

Email this Intent to Respond form no to the contact below no later than January 2<sup>nd</sup>, 2026.

**To:** **Yellowstone County**  
**Attn:** Monica Plecker, Public Works Director  
**Email:** mplecker@yellowstonecountymt.gov

From:	_____	Contact Name
	_____	Company Name
	_____	Company Address
	_____	
	_____	Phone Number
	_____	Fax Number
	_____	Email Address

---

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We intend to respond to this RFP:

Yes \_\_\_\_\_ No \_\_\_\_\_

_____	_____
Company Name	Date

_____	_____
Contact Name (please print)	Title

\_\_\_\_\_  
Signature of Contact Person

By signing the above, I certify that I am authorized by the Company named above to respond to this request.

B.O.C.C. Regular

5. b.

Meeting Date: 12/09/2025

Title: Vehicle Title for Auction

Submitted By: Teri Reitz, Board Clerk

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TOPIC:

Vehicle Title for Auction

BACKGROUND:

Weed Spray Truck for auction.

RECOMMENDED ACTION:

Approve or deny.

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Attachments

Vehicle Title

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## STATE OF MONTANA

DEPARTMENT OF JUSTICE - MOTOR VEHICLE DIVISION  
CERTIFICATE OF TITLE

pj5732

Title Nbr	Year	Make	Model	Extended Model	Style	NCIC Vehicle Type	Unladen Weight/Material
AA1139191	2012	Chevrolet	Silverado K3500		PK	TK	6600
VIN/HIN	MT Boat Nbr	Ton Code/Propulsion Type	Odometer				Vehicle Nbr
1GB5KZCG2CZ148491		1 Ton	5 Miles Actual as of 02/02/2012				2985094
Brand	Title Issue Date	Vehicle Sale Date	Transfer Reason	Attribute	Owner Tracking Nbr	Fleet Nbr	
	03/01/2012	02/02/2012	MCO Transfer				

Owner Name and Address

Yellowstone County  
217 N 27th St  
Billings, MT 591011939  
Customer Number: 1735214

This vehicle/vessel is subject to the following security interest:

Mail To:

Yellowstone County  
PO Box 35001  
Billings, MT 591075001



The vehicle/vessel may be subject to other security interests.

SELLER COMPLETES IN INK	As the Registered Owner of the above vehicle, I transfer all right, title and interest to the vehicle to the following person, as of the date below:			
	Print name of buyer, whether individual or business			Date of Transfer (delivery of vehicle)
	Buyer's Street Address		City	State Zip
	Federal and state law require that the owner state the mileage of a vehicle upon transfer of ownership. If you fail to complete this disclosure or provide a false statement, you may be subject to fines and/or imprisonment.			
	I state that this (check one) <input type="checkbox"/> 5 or <input type="checkbox"/> 6 digit odometer now reads (no tenths) _____ miles, date read _____ and to the best of my knowledge it reflects the actual mileage unless one of the following statements is checked:			
	DO NOT CHECK UNLESS APPLICABLE:			<input type="checkbox"/> The odometer reading reflects the amount of mileage in excess of its mechanical limits.
				<input type="checkbox"/> The odometer reading is not the actual mileage. Warning - odometer discrepancy.
	Under penalty of law, I certify the above odometer disclosure and transfer of ownership information is correct to the best of my knowledge; that I am the same person named above; and if signing for a business, I have full authority to act upon behalf of the owner, whose name appears on the upper left side of this Title. ALL OWNERS MUST SIGN.			
	Signature of Owner or Agent of Owner (Transferor)		Printed name - must be the same as signature (do not type)	
	Signature of Owner or Agent of Owner (if more than one)		Printed name - must be the same as signature (do not type)	
NOTARY	State of	County of	Signed before me on (date)	Notary Stamp/Seal
	by (clearly print name of person signing Title)			
	Notary signature		Printed name	
	Title or rank	Residing at	My commission expires	
	ACKNOWLEDGEMENT OF MILEAGE DISCLOSURE: I am aware of the above odometer certification made by the seller.			
BUYER	Signature of Buyer - only one signature is required		Printed name - must be the same as signature (do not type)	
	x			

Rev. 09/10



TITLE AND REGISTRATION BUREAU  
1003 BUCKSKIN DRIVE  
DEER LODGE MT 59722-2375

CONTROL NO. 12317647

Rev. 08/09

(This is not a title number)



KEEP IN SAFE PLACE-ANY ALTERATION-USE OF CORRECTION FLUID-ERASURE - VOIDS THIS TITLE.

VERIFY PRESENCE OF WATERMARK - HOLD TO LIGHT TO VIEW



B.O.C.C. Regular

6. a.

Meeting Date: 12/09/2025

Title: YCDF-Stillwater County Interlocal Agreement

Submitted By: Carol Redler

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**TOPIC:**

Interlocal Agreement with Stillwater County for Adult Detention Services

**BACKGROUND:**

Renewal of the existing agreement which expires on 12/21/25. The updated agreement is effective 1/1/26 through 12/31/26. It includes a fee increase from \$117.00 to \$130.00 per inmate per day, excluding medical expenses.

**RECOMMENDED ACTION:**

Approve and sign.

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**Attachments**

YCDF-Stillwater 2026

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INTERLOCAL AGREEMENT FOR ADULT DETENTION SERVICES  
YELLOWSTONE COUNTY AND STILLWATER COUNTY

This Interlocal Agreement (is made pursuant to Title 7, Chapter 11, Part 1, Montana Code Annotated on this 24<sup>th</sup> day of November, 2025, with an EFFECTIVE DATE of January 1, 2026 between Yellowstone County, Montana, and its Sheriff's Office (collectively, "Yellowstone") and Stillwater County, Montana, and its Sheriff's Office, (collectively, "Stillwater").

ARTICLE I  
PURPOSE

The purpose of this IA is to provide the terms and conditions for Stillwater to detain those adults under confinement after arrest and punished for criminal offenses under conditions imposed by law (Inmate) at the Yellowstone County Detention Center in Billings (YCDF) for a fee that both parties have determined to cover the reasonable cost of confinement pursuant to §7-32-2242(2), MCA. This Interlocal Agreement is required pursuant §7-32-2243(1), MCA.

ARTICLE II  
DURATION AND TERMINATION

The duration of the IA will be twelve (12) months from the date set forth above (through December 31, 2026), subject to termination without cause by either party at any time during the agreement if preceded by a ninety (90) day written notice to the other party.

ARTICLE III  
CREATION OF LEGAL ENTITY-PROPERTY

No separate legal entity is created by this Interlocal Agreement. No real or personal property will be owned jointly during the term of this IA and therefore, no agreement needs to be made related to the disposition of such property.

ARTICLE IV  
FINANCING, COSTS, AND BUDGET

- A. NORMAL EXPENSES. Yellowstone shall pay all costs of operation of its detention center to include food, clothing, basic routine medical care, and all other costs normally associated with actual detention of Inmates.
- B. MEDICAL EXPENSES. Pursuant to §7-32-2245, MCA, Stillwater shall be responsible for all expenses, including any medication and medical supply expenses, associated with the medical care of any of its Inmates at the YCDF. Stillwater shall defend,

indemnify, and hold Yellowstone harmless for any claim, damage, loss, expense, cost, fee, action, or charge arising out of any such medical expenses for an Inmate not caused by an act of Yellowstone.

- C. FEES. Stillwater shall pay Yellowstone \$130.00 per day for each Inmate. The \$130.00 rate does not include medical expenses, and Stillwater shall be responsible for medical expenses as well as the daily rate. A new billing day shall commence at 10:00 a.m. Either party may notify the other of its intent to negotiate a modification to this section of the IA by written notice. Such negotiations shall be conducted for no longer than thirty (30) days from the date of the written notice. No later than the end of the thirty-day negotiation period, the parties may modify this section in writing or give written notice to terminate in accordance with Article II above.
- D. PAYMENT. Medical expenses will be invoiced on a quarterly basis, and daily fees will be invoiced on a daily basis. Payment for invoices will be due thirty (30) days after receipt

#### ARTICLE V ADMINISTRATION

The Sheriff's Office of each county shall be responsible for the day-to-day administration of the IA. The Yellowstone County Sheriff's Office shall be given all authority over and responsibility for all Inmates committed to it under this IA subject to the policies and procedures established for the YCDF. This authority and responsibility shall begin at the time the Inmate is committed to Yellowstone County Sheriff's Office custody and terminate when the Inmate is returned to the custody of Stillwater County Sheriff's Office.

#### ARTICLE VI OTHER NECESSARY AND PROPER MATTERS

- A. TRANSPORTATION. Stillwater shall be responsible for the transportation and cost of transportation of its Inmates to and from YCDF. Stillwater shall be responsible for the cost of transportation to any medical treatment for an Inmate. The Yellowstone County Sheriff's Office shall first secure the written consent of Stillwater for transportation to any medical treatment, unless such medical treatment is deemed an emergency. During an emergency, Yellowstone will provide staff to act as a temporary security for an Inmate. Yellowstone shall provide this service for a period not to exceed one and one-half hours. If an Inmate is hospitalized, the provision of security is the sole responsibility of Stillwater. At the discretion of the Yellowstone County Sheriff's Office, security may be provided beyond the first one and one-half, however, all expenses shall be sole responsibility of Stillwater and billed monthly.

- B. **INSURANCE.** Yellowstone County carries insurance that protects against claims which may arise by virtue of an Inmate's stay in the YCDF. Yellowstone will defend, indemnify, and hold harmless Stillwater against any claim, damage, loss, expense, cost, fee, action or charge by an Inmate arising out of any of Yellowstone or its employees or agents while that Inmate was detained at YCDF or being transported by an employee or agent of Yellowstone, consistent with the paragraph set forth below.

If an Inmate who is detained at YCDF is transported by Yellowstone, Stillwater will defend, indemnify and hold harmless Yellowstone against any claim, damage, loss, expense, cost, fee, action or charge arising out of the transportation as long as such claim, damage, loss, expense, cost, fee, action or charge is not caused by an act of Yellowstone.

Stillwater shall be responsible for providing insurance in an amount no less than \$1.5 million per occurrence against any claim, damage, loss, expense, cost, fee, action or charge arising out of the transportation of any Inmate to and from the YCDF or any location authorized by Stillwater. Stillwater shall provide Yellowstone a Certificate of Insurance naming Yellowstone County and the Yellowstone County Sheriff's Office as additional insured on a primary non-contributing basis and provide proof of proper endorsements to said insurance.

- C. **RECORD KEEPING.** Yellowstone is responsible for maintaining records in accordance with Montana law for any Inmate only while in the custody of Yellowstone County Sheriff's Office.
- D. **LICENSURE - TRAINING -AUTHORITY.** Yellowstone will maintain the YCDF in compliance with YCDF policy and procedure and the Montana Jail Standards and will comply with the conditions of any license that should be required by the State of Montana. Stillwater employees shall obey YCDF policy and procedure and the Montana Jail Standards and obey the orders of YCDF facility staff while inside the YCDF. The YCDF shall be open to the inspection of a representative of Stillwater upon 24-hour notice.

## ARTICLE VII GENERAL PROVISIONS

- A. **ASSIGNMENT and Authority.** No party shall assign, transfer, or convey any right or obligation set forth in this IA without the prior written consent of the other party. The undersigned represent that they have authority to enter into this IA.

- B. COMPLETE AGREEMENT. This IA constitutes the sole and entire agreement between the parties hereto. No other terms or conditions shall be binding upon either party unless accepted in writing. This IA supersedes any previous oral or written agreements between the parties.
- C. APPLICABLE LAW, VENUE, AND ATTORNEYS' FEES. This IA shall be governed by the laws of the State of Montana, and any action to enforce any right or obligation shall be brought in the Thirteenth Judicial District, Yellowstone County. The prevailing party in any action to enforce this IA shall be entitled to attorney's fees including those of in-house counsel or the County Attorney's Office.
- D. COMPLIANCE WITH LAW. The parties shall comply with all applicable federal, state, and local law in performing under this IA.

THIS SPACE IS INTENTIONALLY LEFT BLANK.



This Interlocal agreement entered into as of the day first written above by:

Board of County Commissioners  
Yellowstone County, Montana

Board of County Commissioners  
Stillwater County, Montana

\_\_\_\_\_  
Mark Morse, Chair

  
\_\_\_\_\_  
Chair

\_\_\_\_\_  
Chris White, Commissioner

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Mike Waters, Commissioner

  
\_\_\_\_\_  
Commissioner

YELLOWSTONE COUNTY SHERIFF

STILLWATER COUNTY SHERIFF

  
\_\_\_\_\_

  
\_\_\_\_\_

cc: Montana Secretary of State, Yellowstone County Clerk and Recorder, Stillwater  
County Clerk and Recorder

B.O.C.C. Regular

6. b.

Meeting Date: 12/09/2025

Title: Interlocal Agreement with Carbon County for Adult Detention Services

Submitted For: Mike Linder, Sheriff

Submitted By: Erika Guy

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TOPIC:

Interlocal Agreement with Carbon County for Adult Detention Services

BACKGROUND:

See Attached

RECOMMENDED ACTION:

Approve or Deny

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Attachments

Interlocal Agreement with Carbon County for Adult Detention Services

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## BOARD OF COUNTY COMMISSIONERS

Office: 406.446.1595 | Fax: 406.446.2640 | Email: Commissioners@CarbonMT.gov

November 20, 2025

Yellowstone County Commissioners  
PO Box 35000  
Billings, MT 59107

Dear Yellowstone County Commissioners,

Please find enclosed the Interlocal Agreement for Adult Detention Services executed by Carbon County Officials.

Please provide Carbon County a certified copy of the fully executed agreement recorded pursuant to 7-11-107(1), MCA.

Sincerely,



Angela Newell  
Administrative Officer

INTERLOCAL AGREEMENT FOR ADULT DETENTION SERVICES  
Between  
YELLOWSTONE COUNTY and CARBON COUNTY

This Interlocal Agreement (IA) is made pursuant to Title 7, Chapter 11, Part I, Montana Code Annotated, on 20<sup>th</sup> of November, 2025, between Yellowstone County, Montana, and its Sheriff's Office (collectively, "Yellowstone") and Carbon County Montana, and its Sheriff's Office, (collectively, "Carbon County"). EFFECTIVE January 1, 2026.

ARTICLE I  
PURPOSE

The purpose of this IA is to provide the terms and conditions for CARBON COUNTY, to detain those adults under confinement after arrest and punished for criminal offenses under conditions imposed by law, at the Yellowstone County Detention Center in Billings (YCDF) for a fee that both parties have determined to cover the reasonable cost of confinement pursuant to §7-32-2242(2), MCA. This Interlocal Agreement is required pursuant §7-32-2243(1), MCA.

ARTICLE II  
DURATION AND TERMINATION

The duration of the IA will be twelve (12) months from the date set forth above (through December 31, 2026), subject to termination without cause by either party at any time during the agreement if preceded by a ninety (90) day written notice to the other party.

ARTICLE III  
CREATION OF LEGAL ENTITY -PROPERTY

No separate legal entity is created by this Interlocal Agreement. No real or personal property will be owned jointly during the term of this IA and therefore, no agreement is necessary related to the disposition of such property.

ARTICLE IV  
FINANCING, COSTS, AND BUDGET

- A. NORMAL EXPENSES. Yellowstone shall pay all costs of operation of its detention center to include food, clothing, basic routine medical care, and all other costs normally associated with actual detention of inmates.
- B. MEDICAL EXPENSES. Pursuant to §7-32-2245, MCA, CARBON COUNTY shall be responsible for all expenses, including any medication and medical supply expenses,

associated with the medical care of any of its Inmates at the YCDF. CARBON COUNTY shall defend, indemnify, and hold Yellowstone harmless for any claim, damage, loss, expense, cost, fee, action, or charge arising out of any such medical expenses for an inmate not caused by an act of Yellowstone.

- C. FEES. CARBON COUNTY shall pay Yellowstone \$130.00 per day for each Inmate. The \$130.00 rate does not include medical expenses, and CARBON COUNTY shall be responsible for medical expenses as well as the daily rate. A new billing day shall commence at 10:00 a.m. Either party may notify the other of its intent to negotiate a modification to this section of the IA by written notice. Such negotiations shall be conducted for no longer than thirty (30) days from the date of the written notice. No later than the end of the thirty-day negotiation period, the parties may modify this section in writing or give written notice to terminate in accordance with Article II above.
- D. PAYMENT. Medical expenses will be invoiced on a quarterly basis, and daily fees will be invoiced on a daily basis. Payment for invoices will be due thirty (30) days after receipt.

#### ARTICLE V ADMINISTRATION

The Sheriff's Office of each county shall be responsible for the day-to-day administration of the IA. The Yellowstone County Sheriff's Office shall be given all authority over and responsibility for all Inmates committed to it under this IA, subject to the policies and procedures established for the YCDF. This authority and responsibility shall begin at the time the Inmate is committed to Yellowstone County Sheriff's Office custody and terminate when the Inmate is returned to the custody of the CARBON COUNTY Sheriff's Office.

#### ARTICLE VI OTHER NECESSARY AND PROPER MATTERS

- A. TRANSPORTATION. CARBON COUNTY shall be responsible for the transportation and cost of transportation of its Inmates to and from YCDF. CARBON COUNTY shall be responsible for the cost of transportation to any medical treatment for an Inmate. The Yellowstone County Sheriff's Office shall first secure the written consent of CARBON COUNTY for transportation to any medical treatment, unless such medical treatment is deemed an emergency. During an emergency, Yellowstone will provide staff to act as a temporary security for an Inmate. Yellowstone shall provide this service for a period not to exceed one and one-half hours. If an Inmate is hospitalized, the provision of security is the sole responsibility of CARBON COUNTY. At the discretion of the Yellowstone County Sheriff, security may be provided beyond the first one and

one-half hour, however, all expenses shall be sole responsibility of CARBON COUNTY and billed monthly.

- B. **INSURANCE.** Yellowstone County carries insurance that protects against claims which may arise by virtue of an inmate's stay in the YCDF. Yellowstone will defend, indemnify, and hold harmless CARBON COUNTY against any claim, damage, loss, expense, cost, fee, action or charge by an Inmate arising out of any of Yellowstone or its employees or agents while that Inmate was detained at YCDF or being transported by an employee or agent of Yellowstone, consistent with the paragraph set forth below.

If an Inmate who is detained at YCDF is transported by Yellowstone, CARBON COUNTY will defend, indemnify and hold harmless Yellowstone against any claim, damage, loss, expense, cost, fee, action or charge arising out of the transportation as long as such claim, damage, loss, expense, cost, fee, action or charge is not caused by an act of Yellowstone.

CARBON COUNTY shall be responsible for providing insurance in an amount no less than \$1.5 million per occurrence against any claim, damage, loss, expense, cost, fee, action or charge arising out of the transportation of any Inmate to and from the YCDF or any location authorized by CARBON COUNTY.

CARBON COUNTY shall provide Yellowstone a Certificate of Insurance naming Yellowstone County and the Yellowstone County Sheriff's Office as additional insured on a primary non-contributing basis and provide proof of proper endorsements to said insurance.

- C. **RECORD KEEPING.** Yellowstone is responsible for maintaining records in accordance with Montana law for any Inmate only while in the custody of Yellowstone County Sheriff's Office.
- D. **LICENSURE - TRAINING - AUTHORITY.** Yellowstone will maintain the YCDF in compliance with YCDF policy and procedure and the Montana Jail Standards and will comply with the conditions of any license that should be required by the State of Montana. CARBON COUNTY employees shall obey YCDF policy and procedure and the Montana Jail Standards and obey the orders of YCDF facility staff while inside the YCDF. The YCDF shall be open to the inspection of a representative of CARBON COUNTY upon 24-hour notice.

ARTICLE VII  
GENERAL PROVISIONS

- A. **ASSIGNMENT and Authority.** No party shall assign, transfer, or convey any right or obligation set forth in this IA without the prior written consent of the other party. The undersigned represent that they have authority to enter into this IA.
- B. **COMPLETE AGREEMENT.** This IA constitutes the sole and entire agreement between the parties hereto. No other terms or conditions shall be binding upon either party unless accepted in writing. This IA supersedes any previous oral or written agreements between the parties.
- C. **APPLICABLE LAW, VENUE, AND ATTORNEYS' FEES.** This IA shall be governed by the laws of the State of Montana, and any action to enforce any right or obligation shall be brought in the Thirteenth Judicial District, Yellowstone County. The prevailing party in any action to enforce this IA shall be entitled to attorney's fees including those of in-house counsel or the County Attorney's Office.
- D. **COMPLIANCE WITH LAW.** The parties shall comply with all applicable federal, state, and local law in performing under this IA.


THIS SPACE IS INTENTIONALLY LEFT BLANK.

This Interlocal agreement entered into as of the day first written above by:

Board of County Commissioners  
Yellowstone County, Montana

Board of County Commissioners  
Carbon County, Montana

\_\_\_\_\_  
Mark Morse, Chair

  
Chair

\_\_\_\_\_  
Chris White, Commissioner

\_\_\_\_\_  
Commissioner

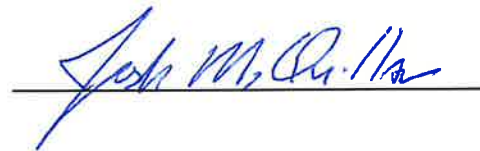
\_\_\_\_\_  
Mike Waters, Commissioner

  
Commissioner

YELLOWSTONE COUNTY SHERIFF

CARBON COUNTY SHERIFF

  
\_\_\_\_\_

  
\_\_\_\_\_



B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: PARS

Submitted By: Teri Reitz, Board Clerk

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TOPIC:

**PERSONNEL ACTION REPORTS - Sheriff's Office** - 1 Appointment; **Road and Bridge** - 1 Appointment; **Detention Facility** - 2 Appointments; **Youth Services Center** - 1 Appointment; **County Attorney** - 1 Termination; **District Court** - 1 Termination

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Approve.

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Attachments

PARS

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Yellowstone County Commissioners  
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DEC 02 2025

# Hire/Personnel Action Form

## Employee Information

Employee  
Bradley Wood

## Hire Information

Position Details	Hire Req#	Job Type
Deputy Sheriff (Patrol) (MCA) (5045)	202500361	Full-Time Regular
Person ID	Job Class	Pay Rate
61280585	Deputy Sheriff (Patrol) (MCA)	\$32.23
Department	Job Class#	HireDate
Sheriff's Office	5045	1/5/26

Division  
Sheriff Patrol

## Comments

Funding: 2300.132.420150.111 @100 %  
replaces: Katen

## Approvals

HUMAN RESOURCES	Charri Victory	12/2/25 1:07 PM
FINANCE	JENNIFER JONES	12/2/25 1:11 PM

Commissioners Action  
Approve Disapprove

Chair	<u>HY</u>	_____
Member	<u>MEW</u>	_____
Member	<u>B</u>	_____

# Hire/Personnel Action Form

DEC 01 2025

## Employee Information

Employee  
Mike Buening

## Hire Information

Position Details	Hire Req#	Job Type
Equipment Service Worker (C/D) (4010)	202500354	N/A
Person ID	Job Class	Pay Rate
63935608	Equipment Service Worker (C/D)	\$21.24
Department	Job Class#	HireDate
Public Works	4010	12/1/25
Division		
Road		




## Comments

2110.401.430200.111 Replaces Higginbotham

## Approvals

HUMAN RESOURCES	Kevin Gillen	11/26/25 2:56 PM
FINANCE	JENNIFER JONES	11/29/25 7:45 PM

Commissioners Action  
Approve   Disapprove

Chair		_____
Member		_____
Member		_____



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NOV 26 2025

# Hire/Personnel Action Form

## Employee Information

Employee  
Johnathan Prisbe

## Hire Information

Position Details	Hire Req#	Job Type
Detention Officer (D) (5090)	202500314	Full-Time Regular
Person ID	Job Class	Pay Rate
63015037	Detention Officer (D)	\$24.67
Department	Job Class#	HireDate
Sheriff's Office	5090	12/1/25
Division		
Detention Facility		




## Comments

Funding: 2300.136.420200.111 @ 100%  
replaces: Wendling

## Approvals

HUMAN RESOURCES	Kevin Gillen	11/26/25 10:56 AM
FINANCE	JENNIFER JONES	11/26/25 10:58 AM

Commissioners Action  
Approve Disapprove

Chair		_____
Member		_____
Member		_____



NOV 26 2025

# Hire/Personnel Action Form

## Employee Information

Employee  
Colton Folts

## Hire Information

Position Details	Hire Req#	Job Type
Detention Officer (D) (5090)	202500314	Full-Time Regular
Person ID	Job Class	Pay Rate
56027422	Detention Officer (D)	\$24.67
Department	Job Class#	HireDate
Sheriff's Office	5090	12/1/25
Division		
Detention Facility		




## Comments

Funding: 2300.136.420200.111 @ 100%  
replaces: Harris

## Approvals

HUMAN RESOURCES	Kevin Gillen	11/26/25 10:56 AM
FINANCE	JENNIFER JONES	11/26/25 10:58 AM

Commissioners Action  
Approve Disapprove

Chair		_____
Member		_____
Member		_____



Yellowstone County Commissioners  
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DEC 02 2025

# Hire/Personnel Action Form

## Employee Information

Employee  
Leonard Smith

## Hire Information

Position Details	Hire Req#	Job Type
Juvenile Care Worker (F) (5115)	202500369	Full-Time Regular
Person ID	Job Class	Pay Rate
64948888	Juvenile Care Worker (F)	\$25.28
Department	Job Class#	HireDate
Youth Service Center	5115	12/4/25

## Comments

2399.235.420250.111 100%

Leonard will be replacing Patrick Halvorson and will be starting overnights. The offer amount includes the starting wage and the overnight differential.

## Approvals

HUMAN RESOURCES	Charri Victory	12/2/25 9:14 AM
FINANCE	JENNIFER JONES	12/2/25 9:33 AM

Commissioners Action  
Approve Disapprove

Chair

MM

Member

MMW

Member

[Signature]

YELLOWSTONE COUNTY  
PERSONNEL ACTION REPORT

DEC 01 2025

Section 1

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

Name: Jesse Erickson Effective Date: 11/28/25  
Current Title: Senior Dep Col Hg Gr. K Salary \$ 98,495.15  
Title Change: \_\_\_\_\_ Gr. \_\_\_\_\_ Salary \$ \_\_\_\_\_

Check as Applicable:

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

Funding: 3301 1002 - 411100 - 111 Percent \_\_\_\_\_ New Account \_\_\_\_\_  
Percent \_\_\_\_\_ Split Account \_\_\_\_\_  
[Signature] 11/24/25  
Elected Official/Department Head \_\_\_\_\_ Date \_\_\_\_\_

Section 2

Human Resources: \_\_\_\_\_ Finance: \_\_\_\_\_

Note: \_\_\_\_\_  
Jesse Erickson 11-28-25 Jesse Erickson 11-01-25  
Director \_\_\_\_\_ Date \_\_\_\_\_  
Director \_\_\_\_\_ Date \_\_\_\_\_

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

Chair MM \_\_\_\_\_  
Member MM \_\_\_\_\_  
Member MM \_\_\_\_\_

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



DEC 01 2025

YELLOWSTONE COUNTY  
PERSONNEL ACTION REPORT

Section 1

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

Name: Robyn Schierholt Effective Date: 11/19/2025  
Current Title: DC Supervisor Gr. F Salary \$ 32.11  
Title Change: \_\_\_\_\_ Gr. \_\_\_\_\_ Salary \$ \_\_\_\_\_

Check as Applicable:

Regular Full Time: ☒  
Regular Part Time: \_\_\_\_\_

Temp Full Time: \_\_\_\_\_  
Temp Part Time: \_\_\_\_\_

Seasonal Hire: \_\_\_\_\_

Replaces position \_\_\_\_\_  
Name \_\_\_\_\_

New Budgeted Position \_\_\_\_\_

Other: \_\_\_\_\_

Reclassification: \_\_\_\_\_

Funding: 2000-221 - 410330 - 111 Percent 100 New Account \_\_\_\_\_  
Percent \_\_\_\_\_ Split Account \_\_\_\_\_

Elected Official/Department Head \_\_\_\_\_

Date 11/25/2025

Section 2

Human Resources:

Note: \_\_\_\_\_  
Director Kim Yell Date 11-28-25

H.R. Comments: \_\_\_\_\_

Finance:

Note: \_\_\_\_\_  
Director Julianne-12-1-25 Date \_\_\_\_\_

Commissioner's Action  
Approve \_\_\_\_\_ Disapprove \_\_\_\_\_

Chair MM \_\_\_\_\_  
Member MM \_\_\_\_\_  
Member MM \_\_\_\_\_

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



B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Checks and Disbursements

Submitted By: Teri Reitz, Board Clerk

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TOPIC:

Checks and Disbursements November 2025

BACKGROUND:

See attached.

RECOMMENDED ACTION:

Place to file.

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Attachments

Checks and Disbursements

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**13th Judicial District Court, Yellowstone County**  
**Report of Jury Service Costs and**  
**Monthly Reimbursement Summary**  
**for November-25**

Yellowstone County Commissioners  
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*[Handwritten signature]*

**Total Transactions (See Attached Transaction Report):**

Less Voided Items

\$2,465.02  
\$0.00  
\$0.00  
\$0.00  
**\$2,465.02**

**Adjustments to Total Transactions:**

**Jury Meals:**

5/1/2024

Total paid to Jimmy John's

Reduced for Juror Tip/Bailiff Meals

Amount over allowable total to be reimbursed

\$ -

\$ -

**Subtotal**

**Postage Reimbursements (Witness & Juror Summons/Payments):**

11/3/2025 DC 25-371

State of Montana vs

Amy Diane Maraglio

\$100.32

State of Montana vs

State of Montana vs

State of Montana vs

State of Montana vs

State of Montana vs

State of Montana vs

State of Montana vs

**Subtotal**

**\$100.32**

**Supplies Reimbursements (Mailing Supplies):**

11/3/2025 DC 25-371

State of Montana vs

Amy Diane Maraglio

\$34.00

0 State of Montana vs

0

0 State of Montana vs

0

0 State of Montana vs

0

0 State of Montana vs

0

0 State of Montana vs

0

0 State of Montana vs

0

**Subtotal**

**\$34.00**

**Total Adjustments:**

**\$134.32**

**Total Reimbursement Requested for:**

**November-25**

**\$2,599.34**

Review by: \_\_\_\_\_

Clerk of District Court

*[Handwritten signature]*

**YELLOWSTONE COUNTY DISTRICT COURT**  
Transaction Listing  
**From 11/01/2025 to 11/30/2025**  
General Ledger Accounts 200-1300 through 200-1365  
Totals Only

Date	Account	Debit Amount	Credit Amount
Posted on 11/3/2025	200-1300- Jury Fees/Mileage	\$ 1,762.00	
	200-1325- Jury Meals	\$ -	
	200-1350- Jury Accomodations	\$ -	
	200-1355- Jury Parking	\$ 555.00	
	200-1360-Jury Transportation	\$ -	
	200-13650 Jury Supplies	\$ 148.02	
	<b>Total For 11/3/2025</b>	<b>\$ 2,465.02</b>	<b>\$ -</b>
Posted on 1/1/2023	200-1300- Jury Fees/Mileage	\$ -	
	200-1325- Jury Meals	\$ -	
	200-1350- Jury Accomodations	\$ -	
	200-1355- Jury Parking	\$ -	
	200-1360-Jury Transportation	\$ -	
	200-13650 Jury Supplies	\$ -	
	<b>Total For 1/1/2023</b>	<b>\$ -</b>	<b>\$ -</b>
Posted on 1/1/2023	200-1300- Jury Fees/Mileage	\$ -	
	200-1325- Jury Meals	\$ -	
	200-1350- Jury Accomodations	\$ -	
	200-1355- Jury Parking	\$ -	
	200-1360-Jury Transportation	\$ -	
	200-13650 Jury Supplies	\$ -	
	<b>Total For 1/1/2023</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Transactions</b>		<b>\$ 2,465.02</b>	<b>\$ -</b>

## Check Register Date Range

For Bank Account: Jury Funds - 9705883054925

FROM: 11/28/2025 TO: 11/28/2025

Check Number	Check Date	Payee	Amount	Status	Cleared Date
932384	11/28/2025	ALBAUGH RODNEY DALE	\$75.20	Outstanding	
932385	11/28/2025	ATWOOD LISA ANN	\$17.60	Outstanding	
932386	11/28/2025	Ayodele Peter Adewole	\$24.25	Outstanding	
932387	11/28/2025	Ayodele Peter Adewole	\$10.00	Outstanding	
932388	11/28/2025	Ayodele Peter Adewole	\$86.00	Outstanding	
932389	11/28/2025	BENTZ WILLIAM PATRICK	\$72.40	Outstanding	
932390	11/28/2025	BROWN WILLIAM R	\$83.60	Outstanding	
932391	11/28/2025	BROYLES MARA LEA	\$16.20	Outstanding	
932392	11/28/2025	BURROWS MITCHELL JAY	\$16.20	Outstanding	
932393	11/28/2025	CABRERA JONI C	\$21.80	Outstanding	
932394	11/28/2025	CHRISTOPHER PAUL	\$13.40	Outstanding	
932395	11/28/2025	CITY OF BILLINGS	\$555.00	Outstanding	
932396	11/28/2025	CLANCY JAMES MICHAEL	\$24.60	Outstanding	
932397	11/28/2025	COLE JUNEY ANTONIA	\$24.60	Outstanding	
932398	11/28/2025	DECKER COLETTE	\$34.40	Outstanding	
932399	11/28/2025	DOERR DAKOTA JOHNTHOMAS	\$66.80	Outstanding	
932400	11/28/2025	FINK WESTEN DAVID	\$20.40	Outstanding	
932401	11/28/2025	FRANK JERRAD JASON	\$20.40	Outstanding	
932402	11/28/2025	GABEL DUSTIN RAY	\$66.80	Outstanding	
932403	11/28/2025	GIBSON KRISTINA KIM	\$17.60	Outstanding	
932404	11/28/2025	GILBERT DEBORAH	\$26.00	Outstanding	
932405	11/28/2025	GREENFIELD DANCIA MARIE	\$17.60	Outstanding	
932406	11/28/2025	HARRISWALN CALEB TANNER	\$23.20	Outstanding	
932407	11/28/2025	HENDERSON LINDA S	\$17.60	Outstanding	
932408	11/28/2025	HILKEMANN SADIE JOY	\$14.80	Outstanding	
932409	11/28/2025	HUBBARD CASEY L	\$78.00	Outstanding	
932410	11/28/2025	LARSEN PAUL	\$21.80	Outstanding	
932411	11/28/2025	LUKAS CARA IRENE	\$19.00	Outstanding	
932412	11/28/2025	MACIEL CONNIE	\$61.20	Outstanding	
932413	11/28/2025	MAIDEN JACQUELINE M	\$20.40	Outstanding	
932414	11/28/2025	MASLEN EMMA B	\$17.60	Outstanding	
932415	11/28/2025	MCBANE GAY M	\$14.80	Outstanding	
932416	11/28/2025	MORRIS ALAN D	\$31.60	Outstanding	
932417	11/28/2025	MURPHY JANET	\$78.00	Outstanding	
932418	11/28/2025	NELSON ASHLEY MAE	\$19.00	Outstanding	
932419	11/28/2025	ODONNELL DREA	\$80.80	Outstanding	
932420	11/28/2025	OLIVER COLLEEN LILLIAN	\$20.40	Outstanding	
932421	11/28/2025	OLSEN JANET GAYLE	\$20.40	Outstanding	
932422	11/28/2025	ORTMANN DUSTIN	\$14.80	Outstanding	
932423	11/28/2025	PADDOCK TODD	\$52.60	Outstanding	

## Yellowstone District Court

User: CUA654

Check Register Date Range

For Bank Account: Jury Funds - 9705883054925

FROM: 11/28/2025 TO: 11/28/2025

Check Number	Check Date	Payee	Amount	Status	Cleared Date
932424	11/28/2025	PEWITT BARBARA AILEEN	\$19.00	Outstanding	
932425	11/28/2025	POPCHAK WILLIAM JOSEPH	\$61.20	Outstanding	
932426	11/28/2025	READY MONTE LEE	\$37.20	Outstanding	
932427	11/28/2025	REITER BRANDON DOUGLAS	\$66.80	Outstanding	
932428	11/28/2025	RENSVOLD DEBORAH K	\$19.00	Outstanding	
932429	11/28/2025	RIDGWAY TAMMI A	\$61.20	Outstanding	
932430	11/28/2025	SHIELDS IAN D	\$17.60	Outstanding	
932431	11/28/2025	SMITH DANIEL CHRISTOPHER	\$17.60	Outstanding	
932432	11/28/2025	SMITH JULIA GRACE	\$52.80	Outstanding	
932433	11/28/2025	STEINER TRENTON	\$26.00	Outstanding	
932434	11/28/2025	STRUB JODY GAYLE	\$30.20	Outstanding	
932435	11/28/2025	TAFELMEYER JOSEPH PAUL	\$14.80	Outstanding	
932436	11/28/2025	TAYLOR MELANIE	\$47.00	Outstanding	
932437	11/28/2025	WATNE ANDY	\$16.20	Outstanding	
932438	11/28/2025	WATSON JEFFREY A	\$16.20	Outstanding	
932439	11/28/2025	WESTON BRET	\$17.60	Outstanding	
<b>Totals</b>	<b>Number of Checks: 56</b>		<b>Total: \$2,437.25</b>		

klitnss

**13th Judicial District Court, Yellowstone County**  
**Report of Jury Service Costs and**  
**Monthly Reimbursement Summary**  
**for November-25**

<b><u>Total Transactions (See Attached Transaction Report):</u></b>	<b>\$120.25</b>
Less Voided Items	\$0.00
	\$0.00
	\$0.00
	<b><u>\$120.25</u></b>

**Adjustments to Total Transactions:**

**Jury Meals:**

1/0/1900	0	0		
Total paid to			\$	-
Reduced for Juror Tip/Bailiff Meals			\$	-
Amount over allowable total to be reimbursed			\$	-
				\$ -
1/0/1900	0	0		
Total paid to			\$	-
Reduced for Juror Tip/Bailiff Meals			\$	-
Amount over allowable total to be reimbursed			\$	-
				\$ -
			<b>Subtotal</b>	<b>\$ -</b>

**Postage Reimbursements (Witness & Juror Summons/Payments):**

10/24/2025	DC 24-1229	State of Montana Vs	Franklin Richard Trantham	\$0.44
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
			<b>Subtotal</b>	<b>\$0.44</b>

**Supplies Reimbursements (Mailing Supplies):**

10/24/2025	DC 24-1229	State of Montana	vs Franklin Richard Trantham	\$0.38
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
1/0/1900	0	0 vs	0	\$0.00
			<b>Subtotal</b>	<b>\$0.38</b>

<b><u>Total Adjustments:</u></b>	<b><u>\$0.82</u></b>
----------------------------------	----------------------

<b><u>Total Reimbursement Requested for:</u></b>	<b><u>November-25</u></b>	<b><u>\$121.07</u></b>
--	---------------------------	------------------------

Review by: \_\_\_\_\_

Clerk of District Court

Date: 11/1/2025

Page 1 of 1

Prepared By: VMILLER

**YELLOWSTONE COUNTY DISTRICT COURT**

Transaction Listing

**From 11/01/2025 to 11/30/2025**

General Ledger Accounts 200-1375 through 200-1475

Totals Only

Date	Account	Debit Amount	Credit Amount
<b>Posted on: 10/24/2025</b>	200-1375- Witness Fees	\$ 10.00	\$ -
DC 24-1229	200-1400 Witness Mileage	\$ -	\$ -
	200-1425- Witness Meals	\$ 24.25	\$ -
	200-1450- Witness Accomodations	\$ -	\$ -
	200-1475- Witness Transportation	\$ 86.00	\$ -
	<b>Total For:</b>	<b>10/24/2025 \$ 120.25</b>	<b>\$ -</b>
<b>Date</b>	<b>Account</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
<b>Posted on: 1/1/2023</b>	200-1375- Witness Fees	\$ -	\$ -
	200-1400 Witness Mileage	\$ -	\$ -
	200-1425- Witness Meals	\$ -	\$ -
	200-1450- Witness Accomodations	\$ -	\$ -
	200-1475- Witness Transportation	\$ -	\$ -
	<b>Total For:</b>	<b>1/1/2023 \$ -</b>	<b>\$ -</b>
<b>Date</b>	<b>Account</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
<b>Posted on: 1/1/2023</b>	200-1375- Witness Fees	\$ -	\$ -
	200-1400 Witness Mileage	\$ -	\$ -
	200-1425- Witness Meals	\$ -	\$ -
	200-1450- Witness Accomodations	\$ -	\$ -
	200-1475- Witness Transportation	\$ -	\$ -
	<b>Total For:</b>	<b>1/1/2023 \$ -</b>	<b>\$ -</b>
<b>Total Transactions</b>		<b>\$ 120.25</b>	<b>\$ -</b>

## Yellowstone District Court

User: CUA654

## End of Period Disbursement Detail

Bank Account: Wells Fargo - 9505883054925  
 From 12/01/2025 to 12/01/2025  
 Total Only

Yellowstone County Commissioners

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Check Number: None

Date	Description	Case Number	Payer	Citation No.	Amount
<u>Account 200-0001 - Adoptive Services Special Revenue 7462</u>					
Account 200-0001 Total:					\$600.00
<u>Account 200-0155 - Billings Drug Fund City 7850-000-021240</u>					
Account 200-0155 Total:					\$7,739.81
<u>Account 200-0400 - County Drug Forfeiture</u>					
Account 200-0400 Total:					\$385.50
<u>Account 200-0450 - District Court Fund</u>					
Account 200-0450 Total:					\$7,274.75
<u>Account 200-0500 - Domestic Violence Intervention Program 7468</u>					
Account 200-0500 Total:					\$780.00
<u>Account 200-0525 - Felony Surcharge</u>					
Account 200-0525 Total:					\$4,168.54
<u>Account 200-0550 - Fines 7466</u>					
Account 200-0550 Total:					\$16,140.86
<u>Account 200-0650 - Indigent Legal 7466</u>					
Account 200-0650 Total:					\$3,470.78
<u>Account 200-0700 - Misdemeanor Surcharge</u>					
Account 200-0700 Total:					\$330.43
<u>Account 200-0780 - Drug Forfeiture Due to State 7450.000.000.021220.0</u>					
Account 200-0780 Total:					\$230.00
<u>Account 200-0800 - State General 7461</u>					
Account 200-0800 Total:					\$15,785.00
<u>Account 200-0850 - State General Additional Filing Fee 7461</u>					
Account 200-0850 Total:					\$3,360.00
<u>Account 200-0900 - State General Commencement of Action 7463</u>					
Account 200-0900 Total:					\$7,740.00
<u>Account 200-0950 - State General Dissolution 7464</u>					
Account 200-0950 Total:					\$5,440.00
<u>Account 200-1050 - Technology Surcharge 7458</u>					
Account 200-1050 Total:					\$3,282.23
<u>Account 200-1200 - Victim Witness Admin Fee</u>					
Account 200-1200 Total:					\$74.58
<u>Account 200-1250 - Victim Witness Surcharge</u>					
Account 200-1250 Total:					\$3,368.55



## End of Period Disbursement Detail

Bank Account: Wells Fargo - 9505883054925

From 12/01/2025 to 12/01/2025

Total Only

Check Number: None					
Date	Description	Case Number	Payer	Citation No.	Amount
Check Total:					\$ 80,171.03
Report Total:					\$80,171.03

## Fine Fee Summary

From 11/01/2025 06:01 AM to 11/30/2025 06:00 PM  
All Case Types and Sub-Types  
All Clerks

---

**Receipts**

---

**Case Payment**

Billings Drug Forfeiture Fund	5,943.77
Billings Drug Fund City	1,374.77
Case Payment Overage	714.42
Drug Forfeiture Fund County	385.50
Felony Surcharge	3,922.50
Fine	12,293.23
Legal Fee	3,743.26
MHP Drug Fund	230.00
Misdemeanor Surcharge	290.26
Public Defender Fee	3,377.07
Technology Surcharge	634.28
Victim Witness Admin Fee	69.00
Victim Witness Surcharge	3,185.27

Subtotal: 36,163.33

**Civil Filing Payment**

Adoption	315.00
Appearance	1,050.00
Certification of Transcript of Judgment	4.00
Certification with a Seal	36.00
Commencement of Action or Proceedings / Invalidity	2,280.00
Copy of Decree of Dissolution	250.00
Executions, Orders of Sale, Writs	50.00
Guardianship/Conservatorship Probate/ Formal And Informal	500.00
Judgment Entry From Prevailing Party	750.00
Marriage License	3,180.00
Petition For Dissolution	2,200.00
Transcript of Records From Other Courts	10.00

Subtotal: 10,625.00

**Misc. Payment**

Authentication or Exemplification Fee	12.00
Certification With A Seal	508.00
Copies - 11 Pages or More	5,565.00
Copies - First 10 Pages	444.00
Copies by Email, Fax, etc - Outgoing	162.25
Copy of Decree of Dissolution	440.00
Copy of Marriage License	485.00
Postage	21.50
Searches - 1st Seven Years \$2 Per Name Per Year	2.00
Substitution of Judge	100.00

Subtotal: 7,739.75

## Fine Fee Summary

From 11/01/2025 06:01 AM to 11/30/2025 06:00 PM

All Case Types and Sub-Types

All Clerks

---

**Receipts****Unapplied Receipt Accept**

Unapplied Receipt	26,734.07
Subtotal:	26,734.07
<b>Total Receipts:</b>	<b>81,262.15</b>

---

**Transfers****Case Payment**

Billings Drug Forfeiture Fund	410.00
Billings Drug Fund	11.27
Felony Surcharge	246.04
Fine	17.55
Legal Fee	86.82
Misdemeanor Surcharge	40.17
Public Defender Fee	93.71
Technology Surcharge	47.95
Victim Witness Admin Fee	5.58
Victim Witness Surcharge	183.28
Subtotal:	1,142.37

**Civil Filing Payment**

Adoption	525.00
Appearance	3,290.00
Commencement of Action or Proceedings / Invalidity	8,160.00
Complaint in Intervention	80.00
Executions, Orders of Sale, Writs	2,675.00
Foreign Judgment	180.00
Guardianship/Conservatorship Probate/ Formal And Informal	3,500.00
Judgment Entry From Prevailing Party	2,350.00
Petition For Contested Amendments to Parenting Plan	240.00
Petition For Dissolution	4,200.00
Substitution of Judge	300.00
Transcript of Judgment	550.00
Transfer to another Court / Change of Venue	5.00
Subtotal:	26,055.00

**Move**

Commencement of Action or Proceedings / Invalidity	-120.00
Unapplied Receipt	120.00
Subtotal:	0.00

**Total Transfers:** 27,197.37**Report Total:** 108,459.52

B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Public Comment - HD52

Submitted By: Erika Guy

---

TOPIC:

Public Comment - HD52

BACKGROUND:

See Attached

RECOMMENDED ACTION:

File

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Attachments

Public Comment

---

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:17 PM  
**To:** BOCC  
**Subject:** FW: Honesty for Seat 52

Public comment please.

**From:** june tibbetts <tibbsjune@gmail.com>  
**Sent:** Monday, December 1, 2025 6:39 PM  
**To:** Chris White <cwhite@yellowstonecountymt.gov>; Mark Morse <mmorse@yellowstonecountymt.gov>; Mike Waters <mwaters@yellowstonecountymt.gov>  
**Subject:** Honesty for Seat 52

Dear Commissioners,

Unfortunately, I am sending you this email to inform you of my experience with Stacy Zinn. In the Spring of 24', we were some of her biggest supporters; maxed out the contributions, held a fundraiser in our home and net-worked throughout Eastern MT.

In the Spring of 25', Stacy told Peggy Miller (who had only met her once at a fundraiser at our house) that 'some old farmer guy was trying to ruin Yellowstone County Central Committee', that, in itself, is a lie. As the District 2 chairman (one of 5 in the state) I had tried to help the YCCC operate under the Rules of the MT Republican Party, which I had discussed with her and the leadership on several occasions. When I called and confronted Stacy, she flat denied making the statement and after I finally pinned her down she admitted to it and said she 'wouldn't do it again'.

We do not need another former bureaucrat, who is not trustworthy.

I wholeheartedly support Rhonda Knudsen.

Sincerely,

Ron Tibbetts  
MT Regional Central Committee District 2 Chair 6/23-6/25  
406-852-4931

**Erika Guy**

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:19 PM  
**To:** BOCC  
**Subject:** FW: HD 52 Appointment

Public comment please.

**From:** Jodee Etchart <jodeeetchart@gmail.com>  
**Sent:** Monday, December 1, 2025 7:09 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** HD 52 Appointment

**Dear Commissioners Morse,**

With the vacancy created by Representative Bill Mercer's appointment to the federal bench, **Stacy Zinn** stands out as an exceptional and highly qualified choice to represent House District 52. Her extensive leadership background, deep commitment to Montana, and proven ability to serve under pressure make her uniquely prepared to step into this role.

As the **DEA Agent-in-Charge for the State of Montana**, Stacy oversaw statewide operations, managed critical interagency coordination, and provided steady leadership on some of the most consequential public safety issues facing our communities. Her service reflects not only technical expertise, but integrity, judgment, and a profound dedication to the people of Montana.

Stacy is also deeply rooted in Yellowstone County and has long been part of the fabric of our local community. Her understanding of the priorities, challenges, and opportunities within House District 52 is grounded in genuine, established ties here—giving her the perspective and stability necessary to represent the district effectively from day one.

During her run for the Eastern Congressional District, Stacy earned a strong third-place finish in a competitive field, propelled by what many described as one of the hardest work ethics in the race. Her level of commitment, resilience, and direct engagement with voters reflects the kind of representative our district deserves.

**Without reservation, my recommendation is Stacy Zinn. She is fully prepared and exceptionally qualified to serve House District 52 with distinction and to continue the important work of Representative Mercer with steadiness, experience, and integrity.**

Respectfully,  
**Jodee Etchart**

## Erika Guy

---

**From:** Mike Waters  
**Sent:** Wednesday, November 26, 2025 8:31 AM  
**To:** Erika Guy  
**Subject:** FW: Stacy Zinn Support Letter

If you're keeping a file.

Mike

Mike Waters  
Yellowstone County Commissioner, District 3  
316 N. 26<sup>th</sup> St. Room 3101  
Billings, MT 59101  
(406) 256-2701

**From:** Michelle <michelle59lynn@gmail.com>  
**Sent:** Friday, November 21, 2025 9:23 AM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>; Mike Waters <mwaters@yellowstonecountymt.gov>; Chris White <cwhite@yellowstonecountymt.gov>  
**Subject:** Stacy Zinn Support Letter

Hello County Commissioners!

First off, thank you for all your great work and for carrying the torches passed down to you guys. You're all doing a great job continuing efforts to keep our community safer and make this small town city make a come back.

Second, I just want to express my support for Stacy Zinn to step into the State Representative role since Bill Mercer has moved on to the District Court. She has the same passion in keeping our community safer and has tons of experience combating evil forces who attack Montana plus surrounding states. She's worked diligently many years alongside law enforcement conducting special operations and even put her life on the line especially when combating the Cartel.

Your support would mean so much and bring an asset in the State who will work hard for you and our fellow neighbors.

Thank you again so much and let me know how I can help you all too!

Have a Happy Thanksgiving 🍁  
Michelle Brackett

**Erika Guy**

---

**From:** Mark Morse  
**Sent:** Wednesday, November 12, 2025 8:07 AM  
**To:** commission  
**Subject:** FW: Stacy Zinn for Bill Mercers' vacant seat

Public comment folder.

**From:** C A Baker <cabaker@morgancreekrx.com>  
**Sent:** Tuesday, November 11, 2025 4:23 PM  
**To:** Mike Waters <mwaters@yellowstonecountymt.gov>; Chris White <cwhite@yellowstonecountymt.gov>; Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** Stacy Zinn for Bill Mercers' vacant seat

Dear Mr. White, Mr. Morse, and Mr. Waters,

Stacy Zinn has been an acquaintance of mine for over 11 years. While I have not been privy to her professional work at the DEA I am aware of her timeliness, organization, and passion for protecting the American people, specifically Montanans.

I have attended one of her presentations about illegal drugs distributed by the drug cartels in Montana at the public library for the benefit of the greater community. This talk was the same that she had presented at numerous public schools throughout the state of Montana over the past couple of years. Stacy is very informed and understands the high cost of resources for healthcare and crimes related to drug distribution at both the state and county levels.

Stacy is a hard worker and would be a valuable asset as a county commissioner. She recently ran for the U.S. Senate under the conservative platform. She strongly supported control of our borders to protect our families and communities, preserving family values. I highly recommend her for the opening as she could meet the needs of our county. You may reach me on my cell at 406-690-4505 if you have further questions.

Thank you.

Colleen A. Baker, JD, MS, RPh  
Morgan Creek Compounding Pharmacy  
406-294-6227  
406-294-6231 fax



## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, November 10, 2025 1:02 PM  
**To:** Erika Guy  
**Subject:** FW: Replacement for William 'Bill' Mercer's Montana State Legislature seat

Public comment.

**From:** Jodie Hart <hart4mt@gmail.com>  
**Sent:** Monday, November 10, 2025 11:16 AM  
**To:** Chris White <cwhite@yellowstonecountymt.gov>; Mark Morse <mmorse@yellowstonecountymt.gov>; Mike Waters <mwaters@yellowstonecountymt.gov>  
**Subject:** Replacement for William 'Bill' Mercer's Montana State Legislature seat

For the eyes of Chris White, Mike Waters and Mark Morse - please read our sincere recommendation of Stacy Zinn to replace the Honorable William Mercer's vacated legislative seat.

It is rare for an individual with Stacy Zinn's background and experience to be available for a position on the Montana legislature. Stacy's adherence to conservative Republican values, ability to work quickly and gain support - as she did in her run for the US House District seat, and consistent support to the State of Montana and Yellowstone County to provide her "expertise to save the country for our children", make her an incredible asset to our great state of Montana.

I met Stacy about 10 years ago on a 2 week trip to Israel. Since then I have observed Stacy develop deep connections within Yellowstone County through her work as the US DEA Supervisor of Montana. Stacy is unusual as she has a 'Boots on the Ground' personality that was able to work with all aspects of Federal and State law enforcement to bring safety issues into Montana's operating decisions. Stacy often sounded the alarm on activities infiltrating Montana and worked with agencies to stop the drug and human trafficking that prevails in our country. Stacy has considerable knowledge of Montana's northern and southern border issues and will be a great asset to improve safety in Montana.

Is she a true Republican? This is a question we had not considered asking previous candidates before this past Montana Legislative Session. Not only is Stacy a devout Conservative, she has worked tirelessly the past 2 years helping dedicated Republicans get elected. Stacy's ability to work well with others cannot be stated strongly enough. Her continued connections with Federal agencies, her ability to speak and respond well in public, and her considerable experience in working successfully with difficult individuals, will help her fight for the Montana values we hold dear. Stacy has the drive and ability to be one of the most effective Legislatures our county and state has seen in recent years.

Please consider Stacy Zinn for the Yellowstone County Legislative seat.

Sincerely,

Greg & Jodie Hart  
2448 Glengarry Lane

Billings, MT 59101  
[hart4mt@gmail.com](mailto:hart4mt@gmail.com)  
406-672-8112

**Erika Guy**

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:12 PM  
**To:** BOCC  
**Subject:** FW: Election

Public comment.

**From:** Larissa Amsden <horsepowered04@gmail.com>  
**Sent:** Monday, December 1, 2025 4:07 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** Election

Experience is necessary for Legislative Seat 52. Please support Rhonda Knudsen.

Thank you.

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:07 PM  
**To:** BOCC  
**Subject:** FW: House Seat 52 Replacement

Public comment please.

**From:** Ed Walker <ewalker@loenbro.com>  
**Sent:** Monday, December 1, 2025 1:50 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** House Seat 52 Replacement

Commissioner Morse,

As a former State Senator whose district contained most of HD 52, I humbly ask for your vote for Rhonda Knudsen to fill the seat vacated by my own Representative Bill Mercer. Bill and I have been neighbors and involved in MT politics since at least 2006. I spent some considerable time on the phone asking him to run for the seat. He has proven very effective and responsive over the years he has served.

I also know Rhonda and her family very well. She has previously served well as a leader in the MT House of Representatives. I believe that she best suited to fill the seat of the Honorable Bill Mercer.

Having served in the MT State Senate from 2011-15, I understand the dynamics of the legislature. We need a proven conservative to fill this seat. I know the district well. IF given an opportunity to vote in a Primary with the 3 names that have been nominated, I'm confident the people of HD 52 would elect Rhonda Knudsen. I hope you will do the same and vote for Rhonda Knudsen to fill this seat.

Thanks for your consideration.

**Ed Walker**

*Loenbro Inc.*

*Director - Business Developer*

E: [ewalker@loenbro.com](mailto:ewalker@loenbro.com) // C: 406-672-9497

O: 406-200-9550 // F: 406-453-1472

2115 Harnish Blvd., Suite B // Billings, MT 59101 // [www.loenbro.com](http://www.loenbro.com)

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:21 AM  
**To:** BOCC  
**Subject:** FW: Vacant Legislative Position

Public comment.

-----Original Message-----

From: RaShelle Kirby <rashellekirby.75@gmail.com>  
Sent: Sunday, November 30, 2025 5:15 PM  
To: Mark Morse <mmorse@yellowstonecountymt.gov>  
Subject: Vacant Legislative Position

Dear Mark, upon my request I would encourage you to give Rhonda Knudsen your vote for the legislative position with Bill Mercer leaving that position. I feel she is very qualified for this position as she first is conservative and works with integrity and then has proven herself with experience to back it up! Thank you very kindly!

Sincerely,  
RaShelle Kirby

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:21 AM  
**To:** BOCC  
**Subject:** FW: Rhonda Kundson

Public comment.

-----Original Message-----

**From:** Randy Glover <hyett4@charter.net>  
**Sent:** Sunday, November 30, 2025 4:18 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** Rhonda Kundson

Hi Mark. As a longtime friend of John Ostland's, I'm urging you to consider voting for Rhonda Knutson for Bill Merse's replacement. It is time for conservative reliability not time for someone new. Thank you.

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:20 AM  
**To:** BOCC  
**Subject:** FW: Legislative position

Public comment.

**From:** Sherrie R <sherphil72@hotmail.com>  
**Sent:** Sunday, November 30, 2025 3:31 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** Legislative position

I would like to encourage you to vote for Rhonda Knudsen to fill the legislative position left vacant by Bill Mercer. She is a candidate who has the experience that will be beneficial and she has a proven track record. She is conservative and a woman of high integrity. I believe she can best fill this position for the benefit of all of us whom she would represent. Thanks. Sherrie Richert

**Erika Guy**

---

**From:** Mark Morse  
**Sent:** Monday, December 1, 2025 8:19 AM  
**To:** BOCC  
**Subject:** FW: Legislative Seat

Log as public comment please.

**From:** June Tibbetts <tibbsjune@gmail.com>  
**Sent:** Sunday, November 30, 2025 1:47 PM  
**To:** Mark Morse <mmorse@yellowstonecountymt.gov>  
**Subject:** Legislative Seat

Dr Mr. White,

Honesty, Integrity and Experience are necessary to fill this seat. We support Rhonda Knudsen.

Thank you for your service,

Ron and June Tibbetts



## Erika Guy

---

**From:** Mike Waters  
**Sent:** Wednesday, November 26, 2025 9:48 AM  
**To:** Erika Guy  
**Cc:** Mark Morse; Chris White  
**Subject:** FW: Legislative seat

Mike Waters  
Yellowstone County Commissioner, District 3  
316 N. 26th St. Room 3101  
Billings, MT 59101  
(406) 256-2701

-----Original Message-----

From: Lana Tibbetts <lanamtibbetts@gmail.com>  
Sent: Wednesday, November 26, 2025 9:41 AM  
To: Mike Waters <mwaters@yellowstonecountymt.gov>  
Subject: Legislative seat

Hello Mike,

Please support Rhonda Knudsen for the legislative seat. Honestly & experience are of utmost importance at this time.

Thank you,

Lana Tibbetts

Happy Thanksgiving!!  
Sent from my iPhone

## Erika Guy

---

**From:** Mark Morse  
**Sent:** Tuesday, December 2, 2025 8:43 AM  
**To:** BOCC  
**Subject:** FW: Vote on appointment for Rhonda Knudsen  
**Attachments:** Outlook-d1rgptlw

Public comment.

**From:** Karen Yost <karen@nutralix.com>  
**Sent:** Tuesday, December 2, 2025 8:35 AM  
**To:** Chris White <cwhite@yellowstonecountymt.gov>; Mark Morse <mmorse@yellowstonecountymt.gov>; Mike Waters <mwaters@yellowstonecountymt.gov>  
**Subject:** Vote on appointment for Rhonda Knudsen

Good morning, Commissioners.

Thanks for the work you to for Yellowstone County,

Il am writing to voice my support for Rhonda Knudsen's appointment to the office for Bill Mercer's replacement seat. She is well qualified and respectef to serve in that capacity.

Thank you for your consideration in this. Let me know if you have any questions.

Happy Trails,

*Karen Yost*

PO Box 31833

Billings, MT 59107

406.860.8888

[www.NutraLix.com](http://www.NutraLix.com)



B.O.C.C. Regular

3. a.

Meeting Date: 12/09/2025

Title: Annual Comprehensive Financial Report (ACFR) FY25

Submitted By: Anna Ullom, Senior Accountant

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TOPIC:

Yellowstone County's Annual Comprehensive Financial Report for FY2024-2025

BACKGROUND:

Yellowstone County's Annual Comprehensive Financial Report for FY2024-2025.

RECOMMENDED ACTION:

File

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Attachments

ACFR Final FY25

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# *Yellowstone County, Montana*

*ANNUAL*

*COMPREHENSIVE*

*FINANCIAL*

*REPORT*



**FISCAL YEAR 2025**

**JULY 1, 2024 - JUNE 30, 2025**

**YELLOWSTONE COUNTY, MONTANA**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Fiscal Year Ended June 30, 2025**

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, 2025**

**TABLE OF CONTENTS  
(Page 1 of 3)**

	<b><u>Page</u></b>
<b>I. <u>INTRODUCTORY SECTION (Unaudited)</u></b>	
A. Table of Contents	i-iii
B. Letter of Transmittal	iv-xi
C. Organization Chart	xii
D. Elected Officials	xiii
<b>II. <u>FINANCIAL SECTION</u></b>	
A. Independent Auditor's Report	1-3
B. Management's Discussion and Analysis	4-20
C. Basic Financial Statements	
1. Statement of Net Position	21-22
2. Statement of Activities	23
3. Balance Sheet - Governmental Funds	24
4. Reconciliation of Balance Sheet Fund Balance to Net Position of Governmental Activities	25
5. Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
6. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
7. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	28-29
8. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Funds - Road, Property and Liability Insurance, COVID-19, and Public Safety Funds	30
9. Statement of Net Position - Proprietary Funds	31-32
10. Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	33
11. Statement of Cash Flows - Proprietary Funds	34-35
12. Statement of Fiduciary Net Position - Fiduciary Funds	36
13. Statement of Changes in Fiduciary Net Position - External Investment Trust Fund	37
14. Notes to the Financial Statements	38-94



**YELLOWSTONE COUNTY, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**TABLE OF CONTENTS  
(Page 2 of 3)**

	<u><b>Page</b></u>
<b>II. <u>FINANCIAL SECTION, continued</u></b>	
D. Required Supplementary Information	
1. Employee Group Benefits Plan - Other Post Employment Benefits (OPEB)	95
2. Schedule of Proportionate Share of the Net Pension Liability & Schedule of Contributions	96-102
E. Supplementary Information	
1. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Governmental Debt Service and Capital Projects Funds	103
2. Combining Balance Sheet - Nonmajor Governmental Funds	104
3. Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Nonmajor Governmental Funds	105
4. Nonmajor Special Revenue Funds	
a. Combining Balance Sheet	106-109
b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	110-114
5. Nonmajor Debt Service Funds	
a. Combining Balance Sheet	115
b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	116
6. Nonmajor Capital Projects Funds	
a. Combining Balance Sheet	117
b. Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	118
7. Internal Service Funds	
a. Combining Statement of Net Position	119
b. Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	120
c. Combining Statement of Cash Flows	121

**YELLOWSTONE COUNTY, MONTANA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**TABLE OF CONTENTS  
(Page 3 of 3)**

<b>III. <u>STATISTICAL SECTION (Unaudited)</u></b>	<b><u>Page</u></b>
<b><u>Schedule</u></b>	
1. Net Position by Component	122
2. Change in Net Position	123-124
3. Fund Balances, Governmental Funds	125
4. Changes in Fund Balances, Governmental Funds	126
5. Taxable Value and Estimated Actual Value of Taxable Property	127
6. Direct and Overlapping Property Tax Rates	128
7. Principal Property Tax Payers	129
8. Property Tax Levies and Collections	130
9. Ratios of General Bonded Debt Outstanding	131
10. Direct and Overlapping Governmental Activities Debt	132
11. Legal Debt Margin Information	133
12. Demographic and Economic Statistics	134
13. Principal Employers	135
14. Full-time Equivalent County Government Employees by Function	136
15. Operating Indicators by Function	137
16. Actual Levies and Revenues Compared to Statutory Limitations	138
17. Rural Special Improvement Districts Continuing Disclosures	139
<b>IV. <u>SINGLE AUDIT SECTION</u></b>	
A. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	140-141
B. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	142-144
C. Schedule of Expenditures of Federal Awards	145-146
D. Notes to Schedule of Expenditures of Federal Awards	147-148
E. Schedule of Findings and Prior Year Findings Status	149-150

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2025**

*Yellowstone County*

---

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



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

November 25, 2025

**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, 2025 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, 2025.

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, 2025**

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, 2025 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, 2025 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 FY25, 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, 2025**

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 172,789), 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 123,290); and also includes the incorporated City of Laurel (population 7,177) and Town of Broadview (population 136). 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, 2025**

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, Clerk of District Court, and Human Resources.

**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, 2025**

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 FY25, that rate equaled 2.80%, and for FY26 the rate will be 2.11%.

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

**Recent Events and Economic Conditions**

The County finished the 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. Significant progress was made completing the new administration building named the John V. Ostlund Building. Plans have also been completed for remodeling the courthouse in order to make space for new judges and also improve space for Justice Court and District Court.

The Billings area continues to benefit as the regional hub for healthcare and also healthcare education. The healthcare industry is one of Yellowstone County's largest employers at approximately 15,000 employees currently, with the expectation that number will increase. Billings currently has two accredited hospitals and an osteopathic education university. Both St. Vincent Regional Hospital/Intermountain Health and Billings Clinic are now Level One Trauma Centers in Montana and Wyoming. Intermountain Health also announced a new one-billion-dollar state-of-the-art hospital expected to be open by 2029. Rocky 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 recently completed their new 175-megawatt natural gas plant in Laurel bringing above-median jobs to the region.

Billings Logan International Airport continues to be the number one hub for cargo in Montana. They also announced new direct flights from Billings to Chicago during the high tourism season each year.

Yellowstone County continues to see strength in our housing industry. We continue to be a sought-after place to live with development occurring in both the Heights and West End. Our current owner-occupied housing sits at 69.5%, about 1.4% higher than the State average. Completion of the Billings Bypass Project has allowed expansion outside City limits by limiting the commuting time into the City.

The unemployment rate for Yellowstone County held steady at 3% as of June 30, 2025, as compared to 3.5% as of June 30, 2024. Generally, the diversity provided by local energy, retail, medical, education and agriculture businesses help stabilize employment swings in our region

**Yellowstone County, Montana**  
**Annual Comprehensive Financial Report - Transmittal Letter (Unaudited)**  
**June 30, 2025**

**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 \$350 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, 2025**

**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>
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%
FY24-25	12,245,627	307,741,050	3.98%

The rate of return for FY25 showed a consistent yield throughout the year. Yellowstone County continues to watch how the Federal Reserve reacts to economic data and thus adjusts their monetary policy. See footnote 4 for additional information on cash and cash investments.

**Debt**

At June 30, 2025 Yellowstone County has a number of debt issues outstanding. These issues include \$6,030,000 in limited tax general obligation bonds; and \$100,000 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 \$228,263 as of June 30, 2025.

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, 2025**

**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 13.115% 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.

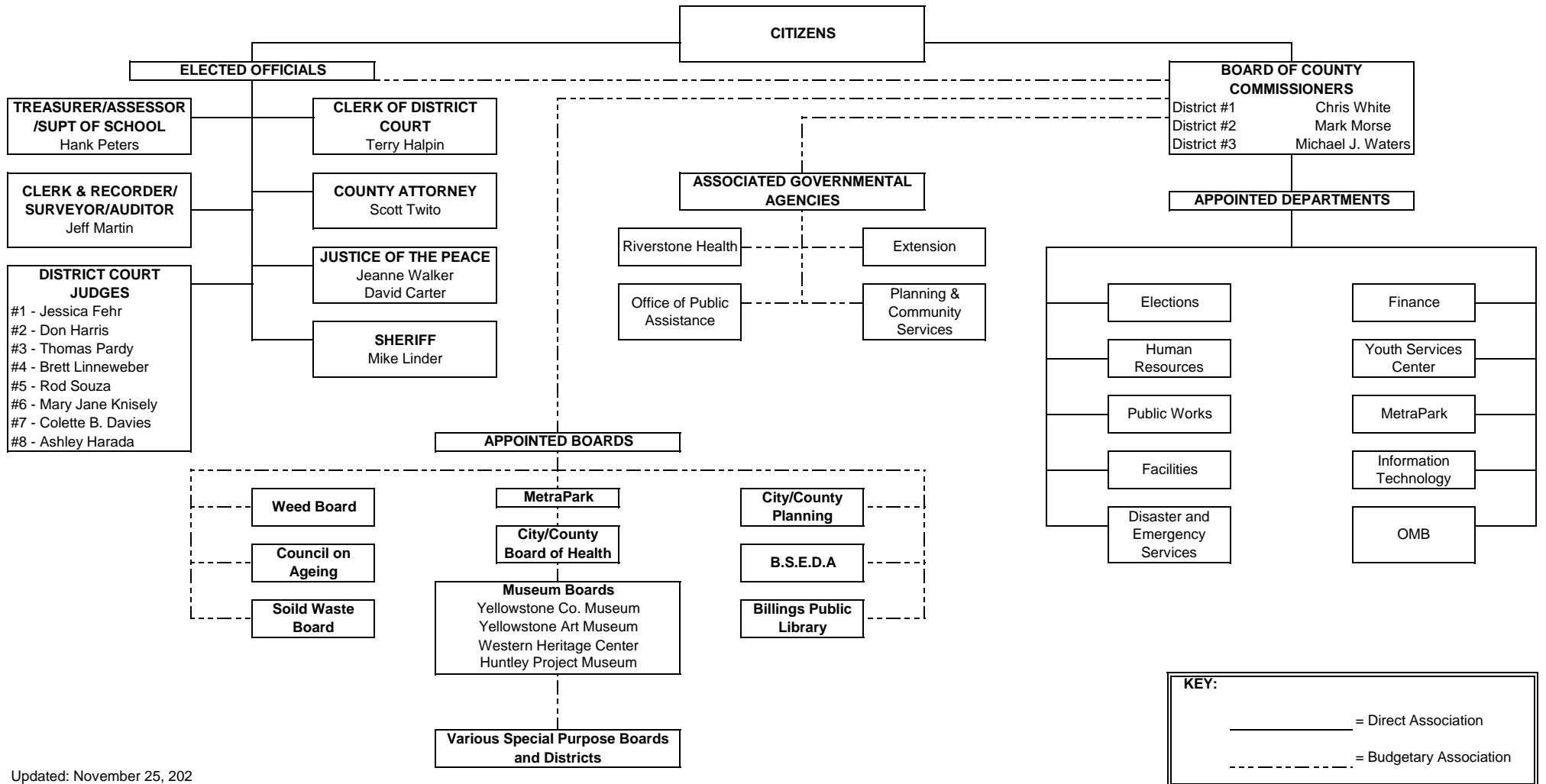
I would like to express my appreciation to the finance department staff and the staffs of all the County offices for providing excellent work and cooperation during the year. Although the finance department takes on the task of preparing the financial report, all County departments contribute to the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

A special "thank you" is extended to Russell Burton, 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, Finance Director

# YELLOWSTONE COUNTY, MONTANA ORGANIZATIONAL CHART



Updated: November 25, 202

**YELLOWSTONE COUNTY, MONTANA**  
**ELECTED OFFICIALS**  
**As of June 30, 2025**

<b><u>Office</u></b>	<b><u>Name</u></b>	<b><u>Term Ends December 31,</u></b>
Commissioner (Chair)	Mark Morse	2028
Commissioner	Michael J. Waters	2030
Commissioner	Chris White	2026
Attorney & Public Administrator	Scott Twito	2026
Auditor, Clerk and Recorder & Surveyor	Jeff Martin	2026
Clerk of District Court	Terry Halpin	2028
Justice of Peace	David Carter	2026
Justice of Peace	Jeanne Walker	2028
Sheriff & Coroner	Mike Linder	2026
Treasurer, Assessor & Superintendent of Schools	Hank Peters	2026

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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, 2025, 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, 2025, 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.

### Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2025, the County adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinions are not modified with respect to this matter.

### 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 25, 2025, 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 25, 2025

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

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, 2025, and the financial position as of June 30, 2025. 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 \$953,000. This is a result of increased property tax revenue in the amount of \$953,326 over the prior year largely due to significant gross proceeds received from a local mine.
- The road fund balance increased by \$2,544,391. Approximately \$800,000 is attributable to an increase in property tax revenues; however, a vast majority is due to a decrease of approximately \$1,600,000 in expenditures. Project activity decreased, but is ramping up in fiscal year 2026.
- The liability insurance fund balance increased by \$397,933. This is due to an increase in tax revenues of \$99,000 and a reduction in interfund transfers compared to the prior year.
- The COVID-19 fund is predicted to be completely spent by December 2025.
- The Public Safety fund balance increased by \$1,388,644. Tax revenues, charges for services, and grant revenues included in Other Revenues increased \$704,000, \$599,000, and \$173,000, respectively. This was in-part offset by a \$1,887,000 increase in expenditures primarily consisting of capital outlay increases of \$664,000 and payroll increases. Additionally, the Public Safety fund received an additional \$1,052,000 in interfund transfers over the prior year.
- The County Attorney's fund experienced an increase in its fund balance of \$205,883 as a result of approximately \$200,000 in unspent capital expenditure funds.
- The R.S.I.D Maintenance fund balance decreased \$51,741 due to a large number of RSID maintenance projects.
- Metra experienced another favorable increase in its net position of \$19,827,628, due to ARPA projects transferred into Metra's capital asset balance. The year was successful enough that Metra was able to transfer \$2,750,000 from its operations to Metra's CIP to assist in funding capital expenditure needs on campus.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 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 the METRA civic center.

The government-wide financial statements can be found on pages 21-23 of this report.

**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.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**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 24-30 of this report.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**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 the 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 31-35 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 36-37 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 38-94 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, the Schedule of Proportionate Share of the Net Pension Liability, and the Budgetary Comparison schedules.

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, 2025**

**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 No. 34 and required local governments to present net position information. Yellowstone County's net position (assets less liabilities) was \$259,492,800 as of June 30, 2025. The net position for governmental activities was \$196,785,712, while business-type activities' net position stood at \$62,707,088. The net position increase of \$25,767,223 from FY24 to FY25 was due in a large part to the inclusion in net investment in capital assets of \$15.6 million in construction in progress projects.

The County manages and budgets its resources in such a way as to provide for an overall increase in the County's net financial position as part of its financial structure. This aligns with the conservatism principle within Generally Accepted Accounting Principles (GAAP). We work toward the goal of achieving revenue slightly above projections where possible and also controlling expenditures which may come in less than estimates.

The net financial position growth provides the County the opportunity to accomplish several things. Reserves can be increased where needed to strengthen some funds, and resources can be accumulated to cover periodic, larger capital asset maintenance. Finally, monies can be transferred to the County CIP fund in order to provide for property acquisitions and major asset replacement or refurbishment.

Of the County's net financial position of \$259,492,800 at June 30, 2025, net investment in capital assets totaled \$160,619,224 or 61.90% of total net financial position. Capital asset investments in facilities and equipment 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 \$19,110,061 was approximately 7.36% of net position compared to 6.64% in FY24. Unrestricted net position of \$79,763,515 was 30.74% of the total net position which was a decrease from 32.49% in FY24. Unrestricted net position is primarily used for cash reserves between periods of real estate property tax collections, which are due in 50% installments on November 30 and May 31 of each year, and as reserves for any large unanticipated costs that may arise.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

A comparison of the County's net position follows:

**Yellowstone County Net Position**

	<b>Governmental Activities</b>		<b>Business Activities</b>		<b>Total</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Current assets	\$ 140,654,934	\$ 139,079,178	\$ 14,282,141	\$ 15,043,891	\$ 154,937,075	\$ 154,123,069
Noncurrent assets	179,637	288,139	-	-	179,637	288,139
Capital assets	112,690,327	117,327,634	54,402,376	33,952,206	167,092,703	151,279,840
Deferred outflows	6,948,904	7,613,518	417,406	388,928	7,366,310	8,002,446
<b>Total assets and deferred outflows</b>	<b>260,473,802</b>	<b>264,308,469</b>	<b>69,101,923</b>	<b>49,385,025</b>	<b>329,575,725</b>	<b>313,693,494</b>
Current liabilities	17,890,543	23,627,500	3,085,893	3,213,236	20,976,436	26,840,736
Noncurrent liabilities	43,405,058	44,522,720	3,156,973	3,089,774	46,562,031	47,612,494
Deferred inflows	2,392,488	2,474,686	151,969	166,854	2,544,457	2,641,540
<b>Total liabilities and deferred inflows</b>	<b>63,688,089</b>	<b>70,624,906</b>	<b>6,394,835</b>	<b>6,469,864</b>	<b>70,082,924</b>	<b>77,094,770</b>
Net position:						
Net investment in capital assets	106,216,848	110,047,259	54,402,376	33,952,206	160,619,224	143,999,465
Restricted	19,110,061	15,720,648	-	-	19,110,061	15,720,648
Unrestricted	71,458,804	67,915,656	8,304,712	8,962,955	79,763,516	76,878,611
<b>Total net position</b>	<b>196,785,713</b>	<b>193,683,563</b>	<b>62,707,088</b>	<b>42,915,161</b>	<b>259,492,801</b>	<b>236,598,724</b>
Restatement for GASB 101 implementation	(2,746,405)	-	(126,740)	-	(2,873,145)	-
<b>Change in net position</b>	<b>\$ 5,848,555</b>	<b>\$ 24,157,217</b>	<b>\$ 19,918,667</b>	<b>\$ 1,047,298</b>	<b>\$ 25,767,222</b>	<b>\$ 25,204,515</b>

**Governmental activities.**

The increase in net financial position for governmental activities of \$5,848,555 is due primarily to vacancies and reduced spending.

**Business activities.**

The net financial position in business activities increased in FY25 \$19,918,667 largely because of the transfer of completed capital assets funded by the American Rescue Plan Act of 2021 (ARPA) from Governmental assets to Business assets which were primarily related to the MetraPark campus.



**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**Yellowstone County's Change in Net Position**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
<b><u>Revenues:</u></b>						
<b><u>Program revenues:</u></b>						
Special assessments	\$ 1,516,481	\$ 1,528,034	\$ 430,299	\$ 419,561	\$ 1,946,780	\$ 1,947,595
Licenses and permits	77,457	86,169	-	-	77,457	86,169
Intergovernmental	1,993,831	1,933,549	-	-	1,993,831	1,933,549
Fines and forfeitures	652,337	579,805	-	-	652,337	579,805
Charges for services	13,167,810	12,707,839	6,510,939	7,322,312	19,678,749	20,030,151
Operating grants and contributions	14,270,741	13,246,558	-	-	14,270,741	13,246,558
Capital grants and contributions	3,223	-	-	-	3,223	-
<b>Total program revenues</b>	<b>31,681,880</b>	<b>30,081,954</b>	<b>6,941,238</b>	<b>7,741,873</b>	<b>38,623,118</b>	<b>37,823,827</b>
<b>General revenues:</b>						
Property taxes	67,331,150	62,363,062	4,254,683	3,976,290	71,585,833	66,339,352
Licenses and permits	7,114,069	7,086,236	-	-	7,114,069	7,086,236
Intergovernmental	5,292,914	5,060,739	170,729	195,125	5,463,643	5,255,864
Other revenues	12,025,261	9,246,476	430,587	266,572	12,455,848	9,513,048
Gain/(Loss) on disposal of assets	(13,528)	345,507	-	(9,643)	(13,528)	335,864
<b>Total general revenues</b>	<b>91,749,866</b>	<b>84,102,020</b>	<b>4,855,999</b>	<b>4,428,344</b>	<b>96,605,865</b>	<b>88,530,364</b>
<b>Total revenues</b>	<b>123,431,746</b>	<b>114,183,974</b>	<b>11,797,237</b>	<b>12,170,217</b>	<b>135,228,983</b>	<b>126,354,191</b>
<b><u>Expenses:</u></b>						
General government	15,896,151	22,774,067	-	-	15,896,151	22,774,067
Public Safety	43,991,808	41,156,842	-	-	43,991,808	41,156,842
Public Works	15,177,657	12,627,028	-	-	15,177,657	12,627,028
Public Health	16,514,723	6,953,873	-	-	16,514,723	6,953,873
Social and Economic	3,123,030	3,281,656	-	-	3,123,030	3,281,656
Culture and Recreation	2,228,582	2,314,510	-	-	2,228,582	2,314,510
Community Development	564,738	709,855	-	-	564,738	709,855
Conservation of Natural Resources	170,454	159,840	-	-	170,454	159,840
Interest on Long-Term Debt	183,422	207,944	-	-	183,422	207,944
Sanitation, solid waste disposal	-	-	391,000	362,670	391,000	362,670
Civic center, METRA	-	-	11,205,602	10,601,391	11,205,602	10,601,391
<b>Total expenses</b>	<b>97,850,565</b>	<b>90,185,615</b>	<b>11,596,602</b>	<b>10,964,061</b>	<b>109,447,167</b>	<b>101,149,676</b>
<b>Increase (decr.) in net position before transfers</b>	<b>25,581,181</b>	<b>23,998,359</b>	<b>200,635</b>	<b>1,206,156</b>	<b>25,781,816</b>	<b>25,204,515</b>
Transfers	(19,732,626)	158,858	19,718,032	(158,858)	(14,594)	-
<b>Increase (decrease) in net position</b>	<b>5,848,555</b>	<b>24,157,217</b>	<b>19,918,667</b>	<b>1,047,298</b>	<b>25,767,222</b>	<b>25,204,515</b>
<b>Beginning net position</b>	<b>193,683,563</b>	<b>169,526,346</b>	<b>42,915,161</b>	<b>41,867,863</b>	<b>236,598,724</b>	<b>211,394,209</b>
Restatement for GASB 101 implementation	(2,746,405)	-	(126,740)	-	(2,873,145)	-
<b>Ending net position</b>	<b>\$ 196,785,713</b>	<b>\$ 193,683,563</b>	<b>\$ 62,707,088</b>	<b>\$ 42,915,161</b>	<b>\$ 259,492,801</b>	<b>\$ 236,598,724</b>

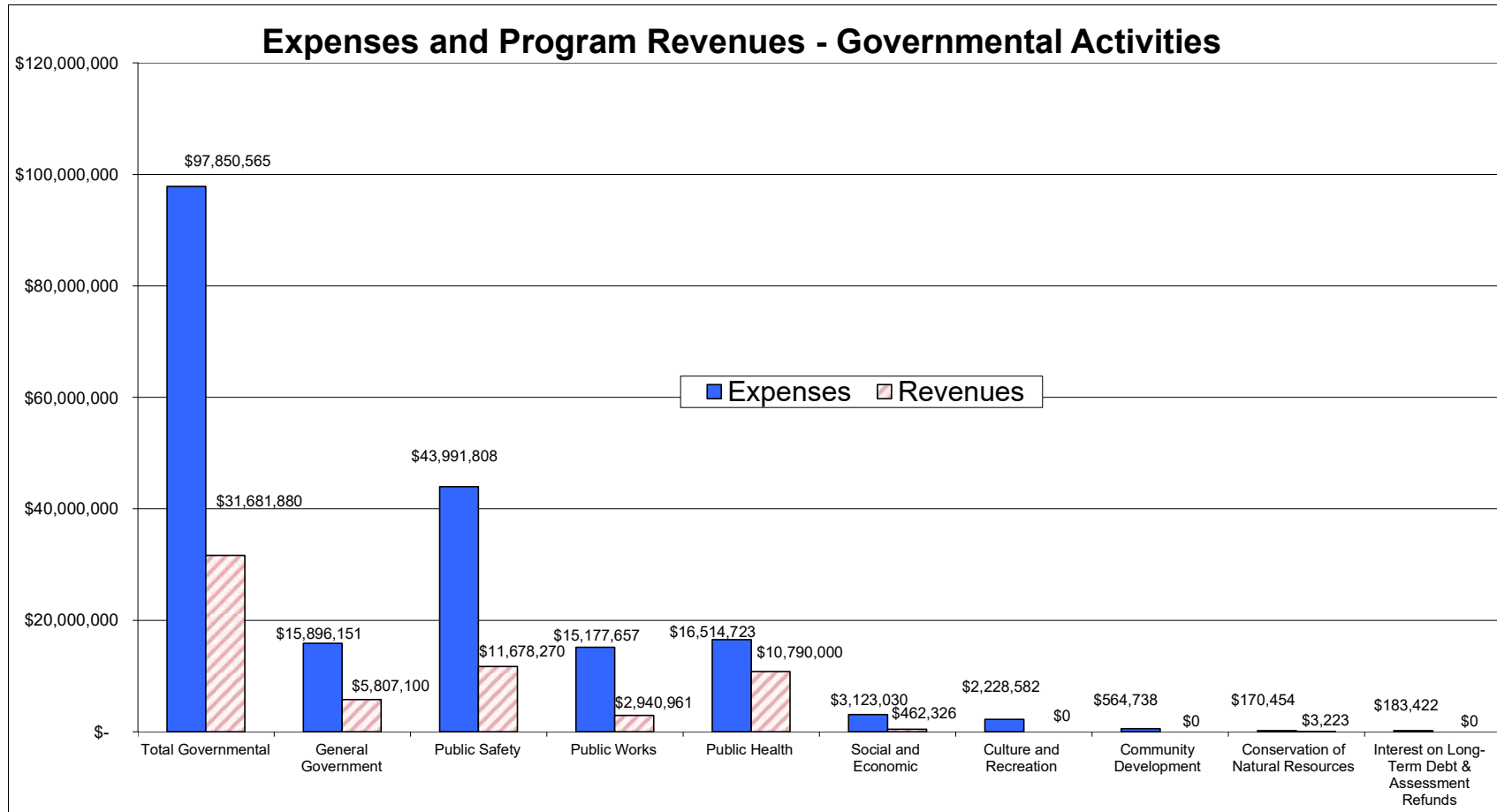
**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

Of the County's \$97.85 million in expenses for governmental activities, \$31.68 million (32.4%) was funded with program revenues. The balance of funding came from general revenues, which is primarily property tax revenue (64.9% 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): \$944,214 / (+\$117,923)
- Adult detention boarding fees: \$4,816,451 / (+\$607,486)
- Youth detention and secure shelter boarding and program fees: \$1,926,942 / (+\$162,521)
- RSID assessments: \$1,472,644 / (-\$269,027)
- Operating grants (including the American Rescue Plan Act \$10,551,884): \$14,270,741 / (+\$1,024,183)

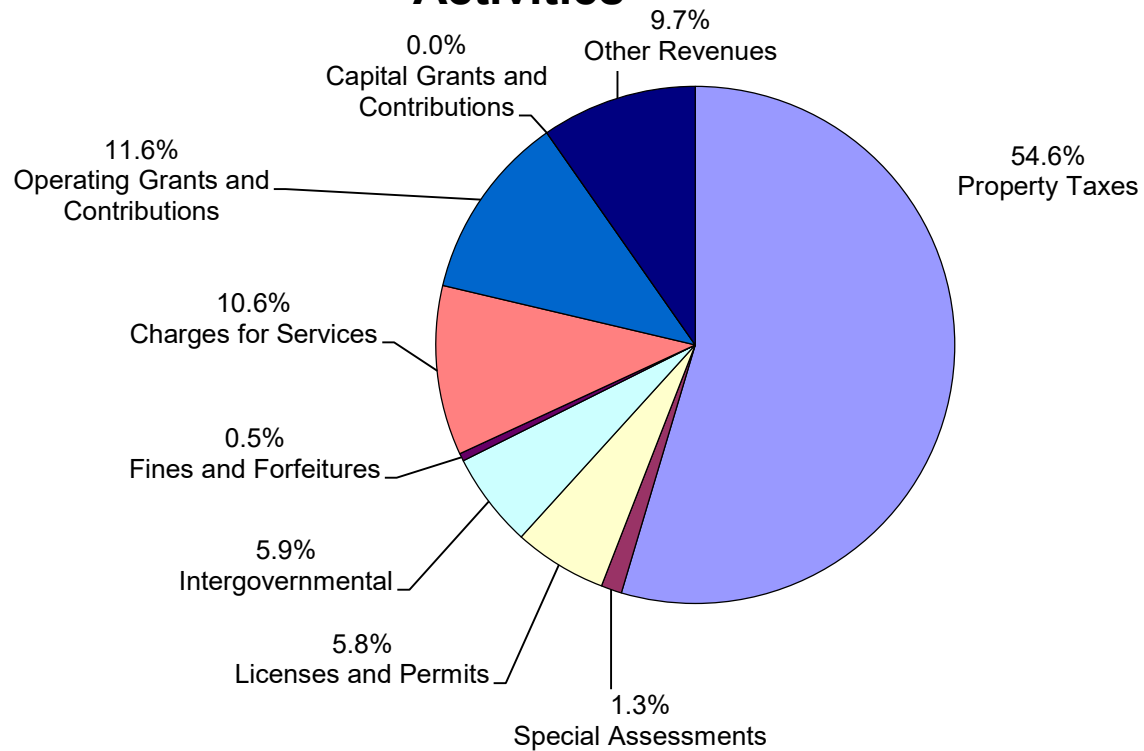
See the Statement of Activities on page 23 for additional detailed information regarding revenues and expenditures.

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025**



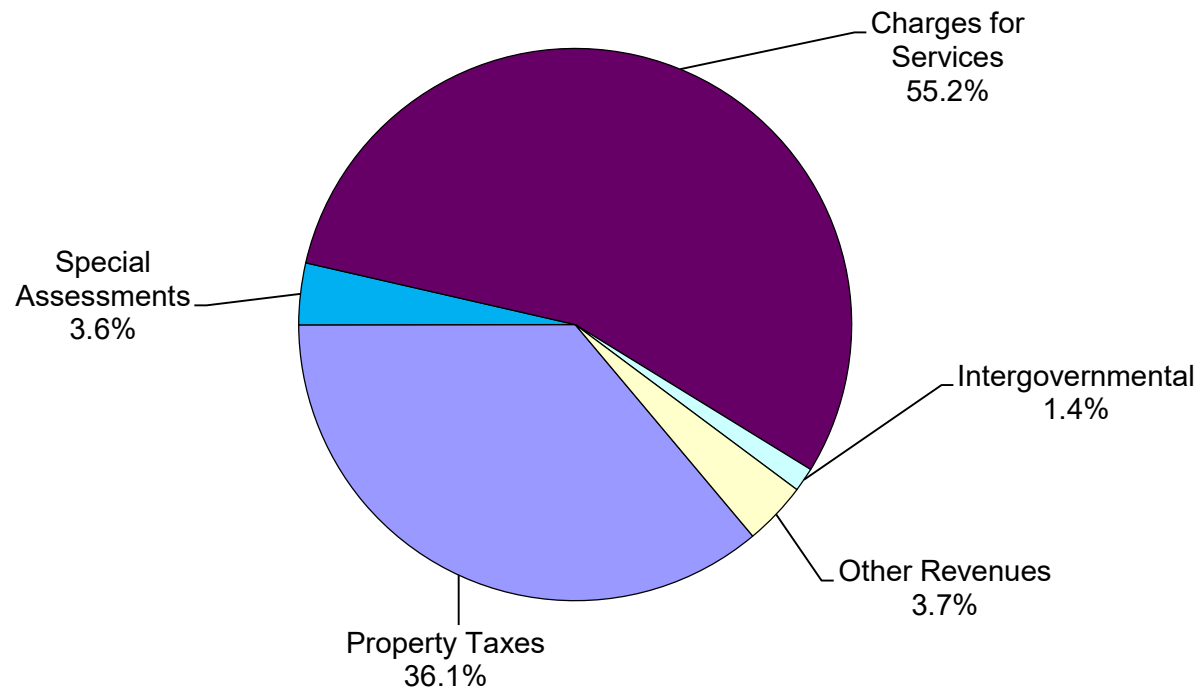
**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025**

**Total Revenues by Source - Governmental  
Activities**



YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025

**Total Revenues by Source - Business Type Activities**



**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025**

**Fund Financial Statement Analysis**

**Governmental funds.**

Yellowstone County's change in governmental fund balance for FY25 was an increase of \$7,172,760 resulting in a total governmental fund balance of \$105,968,528.

The general fund balance increased by \$953,000 during fiscal year 2025, which was mostly due to increased property tax revenue.

The road fund increased by \$2,544,391 in FY25. The road fund continues to be stable while the fund has transferred over \$2 million to the road CIP fund for future projects.

The public safety fund balance increased by \$1,388,644 and is sustained by continuing support from the general fund via interfund transfers.

The property and liability insurance fund increased by \$397,933. Insurance claims are largely unpredictable by nature. In FY25 there were no large payouts on insurance claims.

The fund balance in the capital improvement fund increased \$1,038,156 primarily due to interfund transfers for capital improvement projects and acquisitions. The capital improvement fund maintains 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, 2025**

**Proprietary funds.**

The refuse disposal fund decreased \$35,701 to a fund balance of \$491,344 on June 30, 2025. The fund remains capable of providing for the contract with the City of Billings, however assessments will need to be analyzed in the coming years in order to keep pace with the contract.

The health insurance fund experienced a slight fund balance increase of \$19,568, resulting in an ending balance of \$15,009,855 on June 30, 2025. The fund balance was maintained in FY25 even as larger health insurance claims were processed. Health insurance premiums will increase in fiscal year 2026.

The County carries specific stop-loss insurance for health claims at \$350,000 per claim. The County analyzes the health insurance 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 substantial savings over traditional plan designs. Health insurance is not available to retirees over 65, with the exception of coverage offered to an employee's spouse under the age of 65 or any qualifying dependents of the employee.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**Capital Assets**

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

	<b>Governmental Activities</b>		<b>Business Activities</b>		<b>Total</b>	
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
Land	\$ 5,854,721	\$ 5,552,186	\$ 357,388	\$ 357,388	\$ 6,212,109	\$ 5,909,574
Buildings	31,819,083	35,230,060	31,463,155	27,392,772	63,282,238	62,622,832
Improvements other than buildings	1,873,953	2,843,594	18,375,018	4,337,094	20,248,971	7,180,688
Equipment and vehicles	9,503,181	10,185,459	1,785,746	1,485,321	11,288,927	11,670,780
Infrastructure	45,645,638	46,980,737	-	-	45,645,638	46,980,737
Construction in progress	17,749,260	15,916,594	2,421,069	379,631	20,170,329	16,296,225
Intangible lease assets	159,606	446,638	-	-	159,606	446,638
Intangible subscription assets	84,885	172,366	-	-	84,885	172,366
<b>Total Capital Assets</b>	<b>\$ 112,690,327</b>	<b>\$ 117,327,634</b>	<b>\$ 54,402,376</b>	<b>\$ 33,952,206</b>	<b>\$ 167,092,703</b>	<b>\$ 151,279,840</b>

Governmental capital assets decreased by \$4,637,307 during the year because of the movement of \$19.9 million in completed ARPA project assets associated with the MetraPark campus from Governmental to Business capital assets, offset by the work done on the John V. Ostlund Yellowstone County Administrative Building and the Short-Term Detention Facility.

Some of the larger capital acquisitions in the governmental activities were:

- \$4.1 million in infrastructure improvements for County roads
- \$10,388,645 in construction work on the John V. Ostlund Yellowstone County Administrative Building
- The completion of \$5,167,495 of work on the Short-Term Detention Facility
- Sheriff patrol vehicle replacements totaling \$872,949

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

- The completion of the Northwest Concessions Beer Garden and Floor Beer Garden for a total of \$385,055
- Floor sweeper/scrubber at a cost of \$82,583

Intangible lease assets continue to decrease as annual lease payments are made and received.

See footnote 7 (pages 55-57) for additional information on capital assets.



**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**Long-term Liabilities**

As of June 30, 2025, total long-term liabilities at the County were \$9,735,070, excluding OPEB and net pension liability on the government-wide statement of net position. Of the total, the governmental and enterprise funds long-term liability balances were \$9,477,978 and \$257,092, respectively.

The largest component of long-term debt is the balance of \$6,030,000 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+, which was re-affirmed in FY25. Additionally, the County's bond rating is verified to credible external sources by the County in March and September each year.

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 at any time or ratably over the life of the bond. 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, 2025, the County had \$100,000 of outstanding RSID bonds and the RSID Revolving Fund had a fund balance of \$56,800. The County issued no new RSID bonds during FY25.

Notes payable are occasionally used to finance capital needs 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 \$228,263 as of June 30, 2025.

The claims and judgments liability is an estimate of amounts needed to pay for known liability cases pending against the County. The liability at June 30, 2025 was \$500,000 for all known liability cases pending. The claims and judgments liability is included in the accrued payables in the liability fund. Fund balance in the liability fund increased by \$397,933 in FY25.

Compensated absence liability represents accrued vacation and sick leave earned but not yet used by employees. Implementation of GASB 101 required restating beginning balances by \$2,746,407 for governmental activities, \$126,740 for business-type activities, and \$17,375 for internal service funds. During the year, the liability decreased \$72,445 in governmental activities and increased \$26,305 in business-type activities. The total compensated absences liability at June 30, 2025 was \$5,886,318

See footnote #8 (pages 57-61) for additional information on long-term debt.

**YELLOWSTONE COUNTY, MONTANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**JUNE 30, 2025**

**Economic Factors and Next Year's Budget**

The inflation allowance by Montana Code Annotated was 2.80% for fiscal year 2025. This resulted along with new growth led to a slight increase mills levied over the previous fiscal year.

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

The County continues to be benefitted by Metra's improved operations due to cost controls and the increased number of hosted events. We saw another year of higher-than-expected investment yields, which benefitted many funds. Anticipated rate cuts led by the FOMC are being estimated for next fiscal year.

Unemployment has fluctuated throughout the last year but is reporting at 3.0% as of August 2025 in Yellowstone County. This is similar to the unemployment rates reported by other Montana counties and to the state of Montana that reported an unemployment rate of 2.9% as of August 2025.

Some of the more significant financial items for fiscal year 2026 include:

- Tax protests are budgeted at 3.25%-3.75% of property tax revenues, increased over fiscal year 2025 due to implementation of new property tax bills.
- In FY26, the larger construction of buildings and other projects will continue. Work on the John V. Ostlund Building is nearing completion with anticipated occupancy in December of 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 completed an expansion of the detention facility to house short-term inmates.
- A ballot measure will be presented to taxpayers in 2026 for additional expansion of the Detention Facility.

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

**YELLOWSTONE COUNTY, MONTANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
JUNE 30, 2025**

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, 2025

Page 1 of 2

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS</b>			
<b>Current Assets</b>			
Cash and demand investments, pooled	\$ 50,289,095	\$ 4,609,783	\$ 54,898,878
Cash investments, pooled	81,366,768	7,457,421	88,824,189
Restricted cash and demand investments held in trust, nonpooled	-	1,726,546	1,726,546
Receivables (net of allowance for uncollectibles):			
Property taxes	2,471,892	149,718	2,621,610
Accounts	4,287,494	94,398	4,381,892
Leases	266,322	-	266,322
Delinquent assessments	51,582	62,641	114,223
Assessments	113,454	-	113,454
Accrued interest	860,510	36,920	897,430
Lease interest	666	-	666
Prepaid expenses	341,047	97,409	438,456
Inventories	606,104	47,305	653,409
<b>Total current assets</b>	<b>140,654,934</b>	<b>14,282,141</b>	<b>154,937,075</b>
<b>Noncurrent Assets</b>			
Assessments receivable, net of allowance	179,637	-	179,637
<b>Total noncurrent assets</b>	<b>179,637</b>	<b>-</b>	<b>179,637</b>
<b>Capital assets, leases, and subscription assets (net of accumulated depreciation)</b>			
Land	5,854,721	357,388	6,212,109
Buildings	31,819,083	31,463,155	63,282,238
Improvements other than buildings	1,873,953	18,375,018	20,248,971
Equipment and vehicles	9,503,181	1,785,746	11,288,927
Infrastructure	45,645,638	-	45,645,638
Construction in progress	17,749,260	2,421,069	20,170,329
Intangible lease assets	159,606	-	159,606
Intangible subscription assets	84,885	-	84,885
<b>Total capital assets, leases, and subscription assets (net of accumulated depreciation)</b>	<b>112,690,327</b>	<b>54,402,376</b>	<b>167,092,703</b>
<b>DEFERRED OUTFLOWS</b>	<b>6,948,904</b>	<b>417,406</b>	<b>7,366,310</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 260,473,802</b>	<b>\$ 69,101,923</b>	<b>\$ 329,575,725</b>

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

# YELLOWSTONE COUNTY, MONTANA

## STATEMENT OF NET POSITION

### JUNE 30, 2025

Page 2 of 2

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>LIABILITIES AND DEFERRED INFLOWS</b>			
<b><u>Current Liabilities</u></b>			
Accounts payable	\$ 7,741,413	\$ 659,280	\$ 8,400,693
Accrued liabilities	4,576,602	500,026	5,076,628
Lease liabilities	6,928	-	6,928
Subscription liabilities	33,113	-	33,113
Accrued compensated absences	2,013,825	114,695	2,128,520
Unearned premiums	41,200	-	41,200
Notes payable	68,189	-	68,189
General obligation bonds	530,000	-	530,000
Liabilities payable from restricted assets:			
Unearned advertising and event revenue	-	560,860	560,860
Deferred revenue	2,179,716	-	2,179,716
Deposits	-	1,251,032	1,251,032
Due to other taxing districts	699,557	-	699,557
<b>Total current liabilities</b>	<b>17,890,543</b>	<b>3,085,893</b>	<b>20,976,436</b>
<b><u>Noncurrent Liabilities</u></b>			
Notes payable	160,074	-	160,074
Long-term liability for accrued compensated absences	3,542,731	215,067	3,757,798
Lease liabilities	159,936	-	159,936
Subscription liabilities	15,237	-	15,237
Unearned advertising revenue	-	42,025	42,025
General obligation bonds	5,500,000	-	5,500,000
Special assessment debt with governmental commitment	100,000	-	100,000
OPEB liability	2,095,421	181,673	2,277,094
Net pension liability	31,831,659	2,718,208	34,549,867
<b>Total noncurrent liabilities</b>	<b>43,405,058</b>	<b>3,156,973</b>	<b>46,562,031</b>
<b>TOTAL LIABILITIES</b>	<b>61,295,601</b>	<b>6,242,866</b>	<b>67,538,467</b>
<b>DEFERRED INFLOWS</b>	<b>2,392,488</b>	<b>151,969</b>	<b>2,544,457</b>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	106,216,848	54,402,376	160,619,224
Restricted net position	19,110,061	-	19,110,061
Unrestricted	71,458,804	8,304,712	79,763,516
<b>TOTAL NET POSITION</b>	<b>\$ 196,785,713</b>	<b>\$ 62,707,088</b>	<b>\$ 259,492,801</b>

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

**YELLOWSTONE COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	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	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Functions / Programs</b>											
<b>Primary government:</b>											
<u>Governmental activities:</u>											
General government	\$ 15,889,352	\$ -	\$ -	\$ 80,680	\$ 626,887	\$ 4,809,863	\$ 289,670	\$ -	(10,082,252)	\$ -	\$ (10,082,252)
Public Safety	43,991,808	-	29,735	520,202	25,450	8,060,946	3,041,937	-	(32,313,538)	-	(32,313,538)
Public Works	15,177,657	1,516,481	47,722	930,623	-	297,001	149,134	-	(12,236,696)	-	(12,236,696)
Public Health	16,514,723	-	-	-	-	-	10,790,000	-	(5,724,723)	-	(5,724,723)
Social and Economic	3,123,030	-	-	462,326	-	-	-	-	(2,660,704)	-	(2,660,704)
Culture and Recreation	2,228,582	-	-	-	-	-	-	-	(2,228,582)	-	(2,228,582)
Community Development	564,738	-	-	-	-	-	-	-	(564,738)	-	(564,738)
Conservation of Natural Resources	170,454	-	-	-	-	-	-	3,223	(167,231)	-	(167,231)
Interest on Long-Term Debt	190,219	-	-	-	-	-	-	-	(190,219)	-	(190,219)
<b>Total governmental activities</b>	<b>97,850,563</b>	<b>1,516,481</b>	<b>77,457</b>	<b>1,993,831</b>	<b>652,337</b>	<b>13,167,810</b>	<b>14,270,741</b>	<b>3,223</b>	<b>(66,168,683)</b>	<b>-</b>	<b>(66,168,683)</b>
<u>Business-type activities:</u>											
Solid Waste Disposal	391,000	430,299	-	-	-	-	-	-	-	39,299	39,299
METRA	11,205,602	-	-	-	-	6,510,939	-	-	-	(4,694,663)	(4,694,663)
<b>Total business-type activities:</b>	<b>11,596,602</b>	<b>430,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,510,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,655,364)</b>	<b>(4,655,364)</b>
<b>Total primary government</b>	<b>\$ 109,447,165</b>	<b>\$ 1,946,780</b>	<b>\$ 77,457</b>	<b>\$ 1,993,831</b>	<b>\$ 652,337</b>	<b>\$ 19,678,749</b>	<b>\$ 14,270,741</b>	<b>\$ 3,223</b>	<b>\$ (66,168,683)</b>	<b>\$ (4,655,364)</b>	<b>\$ (70,824,047)</b>
<b>General revenues:</b>											
Property taxes									67,331,150	4,254,683	71,585,833
Licenses and permits									7,114,069	-	7,114,069
Intergovernmental									5,292,914	170,729	5,463,643
Other revenues									11,817,698	430,587	12,248,285
Leases									207,563	-	207,563
Gain/Loss on disposal of assets									(13,528)	-	(13,528)
Transfers In/(Out)									(19,732,626)	19,718,032	(14,594)
<b>Total general revenues and transfers</b>									<b>72,017,240</b>	<b>24,574,031</b>	<b>96,591,271</b>
<b>Change in net position</b>									<b>5,848,557</b>	<b>19,918,667</b>	<b>25,767,224</b>
<b>Net position, beginning</b>									<b>193,683,563</b>	<b>42,915,161</b>	<b>236,598,724</b>
Restatement for GASB 101 implementation									(2,746,405)	(126,740)	(2,873,145)
<b>Net position, ending</b>									<b>\$ 196,785,715</b>	<b>\$ 62,707,088</b>	<b>\$ 259,492,803</b>

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

**YELLOWSTONE COUNTY, MONTANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2025**

	MAJOR FUNDS									
			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	General	Road	Fund	Fund	Fund	Fund	Fund	Funds	Funds	
Cash and demand investments, pooled	\$ 5,279,037	\$ 3,594,142	\$ 717,811	\$ 1,352,363	\$ 5,113,087	\$ 42,518	\$ 20,020,842	\$ 7,695,022	\$ 43,814,822	
Cash investments, pooled	8,547,804	5,813,581	1,161,240	2,187,469	8,272,194	68,787	32,392,582	12,448,345	70,892,002	
Receivables (net of allowance for uncollectibles):										
Property taxes	655,277	444,842	39,910	-	487,090	-	-	844,773	2,471,892	
Accounts	686,592	8,205	-	750,000	990,990	-	87,473	1,738,471	4,261,731	
Leases	266,322	-	-	-	-	-	-	-	266,322	
Delinquent assessments	-	-	-	-	-	5,353	-	46,229	51,582	
Assessments	-	-	-	-	-	293,091	-	-	293,091	
Accrued interest	335,987	-	6,101	-	61,156	493	308,574	57,093	769,404	
Lease interest	666	-	-	-	-	-	-	-	666	
Due from other funds	200,009	-	-	-	-	-	-	-	200,009	
Prepaid expenses	176,120	-	2,549	-	1,450	-	-	2,899	183,018	
Inventories	42,896	379,080	-	-	-	-	-	184,128	606,104	
Total assets	16,190,710	10,239,850	1,927,611	4,289,832	14,925,967	410,242	52,809,471	23,016,960	123,810,643	
LIABILITIES:										
Accounts payable	367,020	1,667,342	1,679	1,810,746	511,906	-	1,940,382	1,370,067	7,669,142	
Accrued liabilities	699,340	250,509	559,759	299,370	1,405,473	-	485,714	578,031	4,278,196	
Due to other funds	-	-	-	-	-	171,869	-	28,140	200,009	
Deferred revenue	-	-	-	2,179,716	-	-	-	-	2,179,716	
Due to other taxing districts	-	-	-	-	-	-	-	699,557	699,557	
Total liabilities	1,066,360	1,917,851	561,438	4,289,832	1,917,379	171,869	2,426,096	2,675,795	15,026,620	
DEFERRED INFLOW OF RESOURCES:										
Uncollected tax revenue	655,277	444,842	39,910	-	487,090	(17,777)	-	891,002	2,500,344	
Uncollected lease revenue	315,151	-	-	-	-	-	-	-	315,151	
Total deferred inflow of resources	970,428	444,842	39,910	-	487,090	(17,777)	-	891,002	2,815,495	
FUND BALANCE:										
Nonspendable	219,016	379,080	2,549	-	1,450	-	-	187,027	789,122	
Restricted	-	7,498,077	-	-	-	256,150	-	10,565,530	18,319,757	
Committed	122,922	-	596,551	-	9,207,353	-	-	5,209,450	15,136,276	
Assigned	3,702,900	-	727,163	-	3,312,695	-	50,383,375	3,488,156	61,614,289	
Unassigned	10,109,084	-	-	-	-	-	-	-	10,109,084	
Total fund balance	14,153,922	7,877,157	1,326,263	-	12,521,498	256,150	50,383,375	19,450,163	105,968,528	
Total liabilities, deferred inflows and fund balance	\$ 16,190,710	\$ 10,239,850	\$ 1,927,611	\$ 4,289,832	\$ 14,925,967	\$ 410,242	\$ 52,809,471	\$ 23,016,960	\$ 123,810,643	

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, 2025**

Total fund balances, governmental funds	\$	105,968,528
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, the underlying resources are not recognized currently in the funds.		112,431,964
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Revenues recognized in the statement of activities were not available and are recognized as deferred inflows of resources:		
Tax/assessment revenues		2,500,344

Some liabilities, (such as compensated absences, notes payable, bonds payable, leases and the net pension liability), are not due and payable in the current period and, therefore, are not included in the funds.		(11,468,199)
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Some liabilities, deferred inflows of resources, and deferred outflows of resources related to pensions are not current financial resources and, therefore, are not reported in the funds.		(25,986,733)
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Some liabilities, deferred inflows of resources, and deferred outflows of resources related to other postemployment benefits are not current financial resources and, therefore, are not reported in the funds.		(3,068,780)
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The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.		16,408,589
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Net Position of governmental activities, June 30, 2025	<u>\$</u>	<u>196,785,713</u>
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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, 2025**

	MAJOR FUNDS								
	<u>General</u>	<u>Road</u>	<u>Property and Liability Insurance Fund</u>	<u>COVID-19 Fund</u>	<u>Public Safety Fund</u>	<u>RSID Bond Fund</u>	<u>Capital Improvement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>									
Taxes	\$ 19,130,839	\$ 8,840,728	\$ 1,127,804	\$ -	\$ 13,607,934	\$ -	\$ -	\$ 23,427,460	\$ 66,134,765
Special assessments	-	-	-	-	-	127,552	-	1,472,689	1,600,241
Licenses and permits	83,291	47,722	-	-	6,110,513	-	-	950,000	7,191,526
Intergovernmental	1,935,476	2,993,867	610,469	10,560,916	809,553	-	-	4,650,428	21,560,709
Fines and forfeitures	626,887	-	-	-	1,011	-	-	24,439	652,337
Charges for services	1,267,338	240,229	497,293	-	6,056,048	-	28,825	2,061,670	10,151,403
Leases	207,563	-	-	-	-	-	-	-	207,563
Other	3,187,717	8,334	51,290	-	758,282	4,283	2,729,217	774,867	7,513,990
<b>Total revenues</b>	<b>26,439,111</b>	<b>12,130,880</b>	<b>2,286,856</b>	<b>10,560,916</b>	<b>27,343,341</b>	<b>131,835</b>	<b>2,758,042</b>	<b>33,361,553</b>	<b>115,012,534</b>
<b>EXPENDITURES:</b>									
Current:									
General government	14,619,074	-	1,919,735	-	-	-	-	101,079	16,639,888
Public safety	1,600,040	-	-	-	27,969,357	-	-	9,848,782	39,418,179
Public works	9,965	7,447,844	-	-	-	-	-	3,125,914	10,583,723
Public health	716,413	-	-	177,805	119,475	-	-	5,118,151	6,131,844
Social and economic services	714,616	-	-	-	-	-	-	2,386,403	3,101,019
Culture and recreation	-	-	-	-	-	-	-	2,448,755	2,448,755
Conservation of natural resources	30,243	-	-	-	-	-	-	140,211	170,454
Community development	8,639	-	-	-	-	-	-	-	8,639
Capital outlay	375,855	23,961	9,057	10,383,111	1,174,899	-	10,119,886	3,073,837	25,160,606
Debt and lease service:									
Principal	301,503	-	-	-	-	65,000	-	581,470	947,973
Interest	6,797	-	-	-	-	14,850	-	179,025	200,672
<b>Total expenditures</b>	<b>18,383,145</b>	<b>7,471,805</b>	<b>1,928,792</b>	<b>10,560,916</b>	<b>29,263,731</b>	<b>79,850</b>	<b>10,119,886</b>	<b>27,003,627</b>	<b>104,811,752</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,055,966</b>	<b>4,659,075</b>	<b>358,064</b>	<b>-</b>	<b>(1,920,390)</b>	<b>51,985</b>	<b>(7,361,844)</b>	<b>6,357,926</b>	<b>10,200,782</b>
<b>OTHER FINANCING SOURCES (USES):</b>									
Interfund transfers in	1,190,923	201,751	39,869	-	4,147,808	-	8,400,000	1,831,813	15,812,164
Interfund transfers out	(8,293,889)	(2,316,435)	-	-	(838,774)	-	-	(7,391,088)	(18,840,186)
Long term debt proceeds	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(7,102,966)</b>	<b>(2,114,684)</b>	<b>39,869</b>	<b>-</b>	<b>3,309,034</b>	<b>-</b>	<b>8,400,000</b>	<b>(5,559,275)</b>	<b>(3,028,022)</b>
<b>Net change in fund balances</b>	<b>953,000</b>	<b>2,544,391</b>	<b>397,933</b>	<b>-</b>	<b>1,388,644</b>	<b>51,985</b>	<b>1,038,156</b>	<b>798,651</b>	<b>7,172,760</b>
<b>Fund balance July 1, 2024</b>	<b>13,200,922</b>	<b>5,332,766</b>	<b>928,330</b>	<b>-</b>	<b>11,132,854</b>	<b>204,165</b>	<b>49,345,219</b>	<b>18,651,512</b>	<b>98,795,768</b>
<b>Fund balance June 30, 2025</b>	<b>\$ 14,153,922</b>	<b>\$ 7,877,157</b>	<b>\$ 1,326,263</b>	<b>\$ -</b>	<b>\$ 12,521,498</b>	<b>\$ 256,150</b>	<b>\$ 50,383,375</b>	<b>\$ 19,450,163</b>	<b>\$ 105,968,528</b>

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, 2025**

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>7,172,760</b>
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and lease additions (24,766,939) exceeded depreciation/amortization (9,336,274) in the current period.

15,430,665

In the statement of activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale are reported as other financing sources. Additionally, the County transferred assets to other entities in the current year. Thus, the change in net position differs from the change in fund balance by the net book value of the assets sold and transferred.

(13,528)

Value of capital assets transferred to proprietary funds

(19,894,334)

Revenues in the statement of activities that are not due to convert to cash during the period of availability are not reported as revenues in the governmental funds. This is the amount by which deferred inflows of resources changed.

1,112,625

Bond proceeds provide an other financing source to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of leases and bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceeded proceeds

867,754

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in governmental funds. This is the amount each of these expenses exceeded payments related to the liabilities during the year:

Compensated absences

70,794

Accrued interest expense

10,453

Pension

908,397

Other postemployment benefits related

169,825

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.

13,144

**Change in net position in governmental activities**

	<b>\$</b>	<b>5,848,555</b>
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**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, 2025  
(Page 1 of 2)

	BUDGET			Variance with Final Budget - Positive (Negative)
	Original	Final Revised	Actual	
<b><u>REVENUES:</u></b>				
<b>Taxes:</b>				
Real estate property taxes	\$17,866,314	\$ 17,866,314	\$17,244,596	\$ (621,718)
Personal property taxes	238,000	238,000	269,301	31,301
Mobile homes, penalty and interest, other	898,500	903,500	1,616,942	713,442
<b>Licenses and permits</b>	55,700	55,700	83,291	27,591
<b>Intergovernmental:</b>				
Grants	130,000	3,293,414	452,532	(2,840,882)
State entitlement and other	1,181,471	1,883,051	1,482,944	(400,107)
<b>Fines and forfeitures, justice court</b>	500,000	500,000	626,887	126,887
<b>Charges for services:</b>				
Clerk & recorder	838,500	838,500	944,214	105,714
Miscellaneous	315,500	315,500	323,124	7,624
<b>Leases</b>	227,901	227,901	207,563	(20,338)
<b>Other:</b>				
Interest on investments	2,029,000	2,029,000	2,727,513	698,513
On-behalf revenue	-	-	366,123	366,123
Miscellaneous	30,000	30,000	94,081	64,081
<b>Total revenues</b>	<b>\$24,310,886</b>	<b>\$ 28,180,880</b>	<b>\$26,439,111</b>	<b>\$ (1,741,769)</b>

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, 2025  
(Page 2 of 2)

<b>EXPENDITURES:</b>	<b>BUDGET</b>			Variance with Final Budget - Positive (Negative)
<b>Current:</b>				
<b>General government:</b>	<u>Original</u>	<u>Final Revised</u>	<u>Actual</u>	
County commissioners	\$ 639,843	\$ 639,843	\$ 601,410	\$ 38,433
Elections	964,587	1,004,257	906,096	98,161
Clerk & recorder	821,617	821,617	764,806	56,811
Treasurer, auditor, finance	3,128,231	3,128,231	3,047,806	80,425
Information technology	1,397,764	1,397,764	1,267,548	130,216
Building maintenance	1,283,621	1,283,621	1,076,625	206,996
Other	8,554,377	8,544,377	6,954,783	1,589,594
<b>Public safety:</b>				
Disaster and emergency, rural fire	772,352	843,352	750,565	92,787
Juvenile detention	704,475	704,475	704,475	-
Jail alternative programs	145,000	145,000	145,000	-
<b>Public works</b>	37,500	37,500	9,965	27,535
<b>Public health</b>	592,632	1,264,212	716,413	547,799
<b>Social and economic services:</b>				
Youth shelter	352,266	352,266	352,266	-
Rent assistance program	137,500	137,500	137,500	-
Medical assistance program	-	-	-	-
Other	265,000	265,000	224,850	40,150
<b>Culture and recreation</b>	-	-	-	-
<b>Conservation of natural resources</b>	27,020	2,894,211	30,243	2,863,968
<b>Community development</b>	-	15,553	8,639	6,914
<b>Capital outlay</b>	245,525	535,525	375,855	159,670
<b>Debt and lease service:</b>				
Principal	419,832	419,832	301,503	118,329
Interest	-	-	6,797	(6,797)
<b>Total expenditures</b>	<b>20,489,142</b>	<b>24,434,136</b>	<b>18,383,145</b>	<b>6,050,991</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,821,744</b>	<b>3,746,744</b>	<b>8,055,966</b>	<b>4,309,222</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Interfund transfers in	1,323,927	1,323,927	1,190,923	(133,004)
Interfund transfers out	(8,294,406)	(8,294,406)	(8,293,889)	517
<b>Total other financing sources (uses)</b>	<b>(6,970,479)</b>	<b>(6,970,479)</b>	<b>(7,102,966)</b>	<b>(132,487)</b>
<b>Net change in fund balances</b>	<b>\$ (3,148,735)</b>	<b>\$ (3,223,735)</b>	<b>953,000</b>	<b>\$ 4,176,735</b>
<b>Fund balance July 1, 2024</b>			<b>13,200,922</b>	
<b>Fund balance June 30, 2025</b>			<b>\$14,153,922</b>	
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, 2025**

	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		
<b>REVENUES:</b>																
Taxes	\$ 8,662,808	\$ 8,662,808	\$ 8,840,728	\$ 177,920	\$ 1,130,621	\$ 1,130,621	\$ 1,127,804	\$ (2,817)	\$ -	\$ -	\$ -	\$ -	\$13,656,824	\$13,656,824	\$13,607,934	\$ (48,890)
Licenses and permits	30,400	30,400	47,722	17,322	-	-	-	-	-	-	-	-	6,027,000	6,027,000	6,110,513	83,513
Intergovernmental	3,020,040	3,020,040	2,993,867	(26,173)	610,470	610,470	610,469	(1)	-	-	10,560,916	10,560,916	579,021	965,264	809,553	(155,711)
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	1,011	(3,989)
Charges for services	215,000	215,000	240,229	25,229	481,842	481,842	497,293	15,451	-	-	-	-	4,775,500	4,775,500	6,056,048	1,280,548
Other	5,000	5,000	8,334	3,334	20,000	20,000	51,290	31,290	-	-	-	-	402,000	402,000	758,282	356,282
<b>Total revenues</b>	<b>11,933,248</b>	<b>11,933,248</b>	<b>12,130,880</b>	<b>197,632</b>	<b>2,242,933</b>	<b>2,242,933</b>	<b>2,286,856</b>	<b>43,923</b>	<b>-</b>	<b>-</b>	<b>10,560,916</b>	<b>10,560,916</b>	<b>25,445,345</b>	<b>25,831,588</b>	<b>27,343,341</b>	<b>1,511,753</b>
<b>EXPENDITURES:</b>																
Current:																
General government	-	-	-	-	2,612,154	2,612,154	1,919,735	692,419	-	-	-	-	-	-	-	-
Public works	12,084,994	11,070,494	7,447,844	3,622,650	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	61,900	76,400	23,961	52,439	9,600	9,600	9,057	543	6,678,400	11,678,400	10,383,111	1,295,289	994,375	1,452,428	1,174,899	277,529
<b>Total expenditures</b>	<b>12,146,894</b>	<b>11,146,894</b>	<b>7,471,805</b>	<b>3,675,089</b>	<b>2,621,754</b>	<b>2,621,754</b>	<b>1,928,792</b>	<b>692,962</b>	<b>7,228,400</b>	<b>12,228,400</b>	<b>10,560,916</b>	<b>1,667,484</b>	<b>31,342,138</b>	<b>31,728,381</b>	<b>29,263,731</b>	<b>2,464,650</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(213,646)</b>	<b>786,354</b>	<b>4,659,075</b>	<b>3,872,721</b>	<b>(378,821)</b>	<b>(378,821)</b>	<b>358,064</b>	<b>736,885</b>	<b>(7,228,400)</b>	<b>(12,228,400)</b>	<b>-</b>	<b>12,228,400</b>	<b>(5,896,793)</b>	<b>(5,896,793)</b>	<b>(1,920,390)</b>	<b>3,976,403</b>
<b>OTHER FINANCING SOURCES (USES):</b>																
Interfund transfers in	241,536	241,536	201,751	(39,785)	45,696	45,696	39,869	(5,827)	-	-	-	-	4,362,720	4,362,720	4,147,808	(214,912)
Interfund transfers out	(1,516,435)	(2,516,435)	(2,316,435)	200,000	-	-	-	-	-	-	-	-	(838,775)	(838,775)	(838,774)	1
<b>Total other financing sources (uses)</b>	<b>(1,274,899)</b>	<b>(2,274,899)</b>	<b>(2,114,684)</b>	<b>160,215</b>	<b>45,696</b>	<b>45,696</b>	<b>39,869</b>	<b>(5,827)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,523,945</b>	<b>3,523,945</b>	<b>3,309,034</b>	<b>(214,911)</b>
<b>Net change in fund balances</b>	<b>\$ (1,488,545)</b>	<b>\$ (1,488,545)</b>	<b>2,544,391</b>	<b>\$ 4,032,936</b>	<b>\$ (333,125)</b>	<b>\$ (333,125)</b>	<b>397,933</b>	<b>\$ 731,058</b>	<b>\$ (7,228,400)</b>	<b>\$ (12,228,400)</b>	<b>-</b>	<b>\$ 12,228,400</b>	<b>\$ (2,372,848)</b>	<b>\$ (2,372,848)</b>	<b>1,388,644</b>	<b>\$ 3,761,492</b>
<b>Fund balance July 1, 2024</b>			<b>5,332,766</b>				<b>928,330</b>				<b>-</b>				<b>11,132,854</b>	
<b>Fund balance June 30, 2025</b>		<b>\$ 7,877,157</b>					<b>\$ 1,326,263</b>				<b>\$ -</b>				<b>\$ 12,521,498</b>	

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

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2025**  
**(Page 1 of 2)**

	Business-Type Activities Enterprise Funds			Governmental Activities -
	Refuse Disposal Fund	METRA Fund	Total	Internal Service Funds
<b>ASSETS AND DEFERRED OUTFLOWS</b>				
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$ 163,782	\$ 4,446,001	\$ 4,609,783	\$ 6,474,273
Cash investments, pooled	264,921	7,192,500	7,457,421	10,474,766
Restricted cash and demand investments held in trust, nonpooled	-	1,726,546	1,726,546	-
Receivables (net of allowance for uncollectibles):				
Property taxes	-	149,718	149,718	-
Accounts	-	94,398	94,398	25,763
Assessments	62,641	-	62,641	-
Accrued interest	-	36,920	36,920	91,106
Prepaid expenses	-	97,409	97,409	158,029
Inventories	-	47,305	47,305	-
<b>Total current assets</b>	<b>491,344</b>	<b>13,790,797</b>	<b>14,282,141</b>	<b>17,223,937</b>
<b>NONCURRENT ASSETS:</b>				
<b>Capital assets:</b>				
Land	-	357,388	357,388	-
Buildings	-	62,716,191	62,716,191	-
Improvements other than buildings	-	22,539,234	22,539,234	-
Equipment and vehicles	-	4,762,388	4,762,388	1,019,216
Construction in progress	-	2,421,069	2,421,069	-
Accumulated depreciation	-	(38,393,894)	(38,393,894)	(760,853)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>-</b>	<b>54,402,376</b>	<b>54,402,376</b>	<b>258,363</b>
<b>DEFERRED OUTFLOWS</b>	<b>-</b>	<b>417,406</b>	<b>417,406</b>	<b>-</b>
<b>Total assets and deferred outflows</b>	<b>\$ 491,344</b>	<b>\$ 68,610,579</b>	<b>\$ 69,101,923</b>	<b>\$ 17,482,300</b>

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

**YELLOWSTONE COUNTY, MONTANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2025**  
**(Page 2 of 2)**

	Business-Type Activities Enterprise Funds			Governmental Activities -
	Refuse Disposal Fund	METRA Fund	Total	Internal Service Funds
<b><u>LIABILITIES AND DEFERRED INFLOWS</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ -	\$ 659,280	\$ 659,280	\$ 72,271
Accrued liabilities	-	500,026	500,026	920,243
Accrued compensated absences	-	114,695	114,695	21,868
Advance from other funds	-	-	-	-
Unearned revenue - advertising and event	-	-	-	-
Unearned premiums	-	-	-	-
Due to general fund	-	-	-	-
Notes payable	-	-	-	-
Deposits	-	-	-	-
<b>Total current liabilities</b>	<b>-</b>	<b>1,274,001</b>	<b>1,274,001</b>	<b>1,014,382</b>
<b>CURRENT LIABILITIES PAYABLE FROM RESTRICTED CASH:</b>				
Unearned event revenue	-	560,860	560,860	41,200
Deposits	-	1,251,032	1,251,032	-
<b>Total current liabilities payable from restricted cash</b>	<b>-</b>	<b>1,811,892</b>	<b>1,811,892</b>	<b>41,200</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	-	215,067	215,067	18,129
Unearned advertising revenue	-	42,025	42,025	-
OPEB implicit rate subsidy	-	181,673	181,673	-
Net pension liability	-	2,718,208	2,718,208	-
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>3,156,973</b>	<b>3,156,973</b>	<b>18,129</b>
<b>Total liabilities</b>	<b>-</b>	<b>6,242,866</b>	<b>6,242,866</b>	<b>1,073,711</b>
<b>DEFERRED INFLOWS</b>	<b>-</b>	<b>151,969</b>	<b>151,969</b>	<b>-</b>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	-	54,402,376	54,402,376	258,363
Unrestricted	491,344	7,813,368	8,304,712	16,150,226
<b>Total net position</b>	<b>491,344</b>	<b>62,215,744</b>	<b>62,707,088</b>	<b>16,408,589</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>\$ 491,344</b>	<b>\$ 68,610,579</b>	<b>\$ 69,101,923</b>	<b>\$ 17,482,300</b>

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, 2025**

	Business-Type Activities - Enterprise Funds			Governmental Activities -
	Solid Waste Disposal Fund	METRA Fund	Total	Internal Service Funds
<b>OPERATING REVENUES:</b>				
Charge for services and use of facilities	\$ 430,299	\$ 6,510,939	\$ 6,941,238	\$ 1,243,303
Health insurance premiums	0	0	0	8,156,471
<b>Total operating revenues</b>	<b>430,299</b>	<b>6,510,939</b>	<b>6,941,238</b>	<b>9,399,774</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	0	3,875,367	3,875,367	489,427
Supplies	0	997,302	997,302	122,137
Subscriptions	0	-	0	0
Contracted services	391,000	3,213,369	3,604,369	1,210,717
Health claims	0	0	0	11,027,979
Stop-loss insurance and administration	0	0	0	323,474
Awards	0	116,308	116,308	0
Depreciation	0	3,003,256	3,003,256	155,967
<b>Total operating expenses</b>	<b>391,000</b>	<b>11,205,602</b>	<b>11,596,602</b>	<b>13,329,701</b>
<b>Operating income (loss)</b>	<b>39,299</b>	<b>(4,694,663)</b>	<b>(4,655,364)</b>	<b>(3,929,927)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Taxes	0	4,254,683	4,254,683	0
Intergovernmental revenue	0	170,729	170,729	0
Interest revenue (expense)	0	300,508	300,508	753,417
Other revenue	0	125,079	125,079	329
Grant revenue	0	5,000	5,000	0
<b>Total nonoperating revenues (expenses)</b>	<b>0</b>	<b>4,855,999</b>	<b>4,855,999</b>	<b>753,746</b>
<b>Income (loss)</b>	<b>39,299</b>	<b>161,336</b>	<b>200,635</b>	<b>(3,176,181)</b>
Transfers in from other funds	0	19,890,058	19,890,058	3,189,730
Transfers out to other funds	(75,000)	(97,026)	(172,026)	0
<b>Change in net position</b>	<b>(35,701)</b>	<b>19,954,368</b>	<b>19,918,667</b>	<b>13,549</b>
<b>Net position July 1, 2024</b>	<b>527,045</b>	<b>42,388,116</b>	<b>42,915,161</b>	<b>16,395,445</b>
<b>Restatement for GASB 101 implementation</b>	<b>-</b>	<b>(126,740)</b>	<b>(126,740)</b>	<b>(405)</b>
<b>Net position June 30, 2025</b>	<b>\$ 491,344</b>	<b>\$ 62,215,744</b>	<b>\$ 62,707,088</b>	<b>\$ 16,408,589</b>

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, 2025**  
(Page 1 of 2)

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental Activities</b>
	<b>Solid Waste Disposal</b>	<b>METRA</b>		<b>Internal</b>
	<b>Fund</b>	<b>Fund</b>	<b>Total</b>	<b>Service Funds</b>
<b><u>Cash flows from operating activities:</u></b>				
Cash received from users	\$ 415,264	\$ 5,974,082	\$ 6,389,346	\$ 1,287,566
Cash received from health insurance premiums	-	-	-	8,290,658
Cash paid to other suppliers for goods or services	(391,000)	(4,339,929)	(4,730,929)	(1,402,071)
Cash paid to employees for services	-	(4,099,955)	(4,099,955)	(472,768)
Cash paid for health claims	-	-	-	(11,027,200)
Cash paid for stop-loss insurance and administration	-	-	-	(323,475)
<b>Net cash provided (used) by operating activities</b>	<b>24,264</b>	<b>(2,465,802)</b>	<b>(2,441,538)</b>	<b>(3,647,290)</b>
<b><u>Cash flows from noncapital financing activities:</u></b>				
Cash received from taxes, licenses, permits, and intergovernmental revenue	-	4,320,235	4,320,235	-
Cash received from interfund transfer	-	-	-	3,189,730
Cash transferred to other funds for services	-	(86,709)	(86,709)	-
Cash transferred to Blight Abatement	(75,000)	-	(75,000)	-
Cash received from other revenues	-	126,307	126,307	-
<b>Net cash provided (used) by noncapital financing activities</b>	<b>(75,000)</b>	<b>4,359,833</b>	<b>4,284,833</b>	<b>3,189,730</b>
<b><u>Cash flows from capital and related financing activities:</u></b>				
Acquisition of capital assets	-	(3,064,081)	(3,064,081)	-
<b>Net cash used for capital and related financing activities</b>	<b>-</b>	<b>(3,064,081)</b>	<b>(3,064,081)</b>	<b>-</b>
<b><u>Cash flows from investing activities:</u></b>				
Deposits into cash investments	(810)	(520,002)	(520,812)	(1,349,758)
Interest received on investments	-	286,992	286,992	736,000
<b>Net cash provided (used) by investing activities</b>	<b>(810)</b>	<b>(233,010)</b>	<b>(233,820)</b>	<b>(613,758)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(51,546)</b>	<b>(1,403,060)</b>	<b>(1,454,606)</b>	<b>(1,071,318)</b>
<b>Cash and demand investments, and restricted cash, July 1, 2024</b>	<b>215,329</b>	<b>7,575,608</b>	<b>7,790,937</b>	<b>7,545,592</b>
<b>Cash and demand investments, and restricted cash, June 30, 2025</b>	<b>\$ 163,783</b>	<b>\$ 6,172,548</b>	<b>\$ 6,336,331</b>	<b>\$ 6,474,274</b>
<b><u>Presented in Statement of Net Position as follows:</u></b>				
Cash and demand investments, pooled	163,782	4,446,001	4,609,783	
Restricted cash held in trust, nonpooled	-	1,726,546	1,726,546	
<b>Cash and demand investments, and restricted cash, June 30, 2025</b>	<b>\$ 163,782</b>	<b>\$ 6,172,547</b>	<b>\$ 6,336,329</b>	

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, 2025**  
**(Page 2 of 2)**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental Activities</b>
	<b>Solid Waste Disposal</b>	<b>METRA</b>		<b>Internal</b>
	<b>Fund</b>	<b>Fund</b>	<b>Total</b>	<b>Service Funds</b>
<b>Noncash transactions:</b>				
Net pension liability	\$ -	\$ 26,655	\$ 26,655	\$ -
OPEB liability	\$ -	\$ (43,010)	\$ (43,010)	\$ -
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</u></b>				
<b>Operating income (loss)</b>	<b>\$ 39,298</b>	<b>\$ (4,829,108)</b>	<b>\$ (4,789,810)</b>	<b>\$ (3,930,330)</b>
<b>Adjustments to reconcile operating income (loss) to net cash from operating activities:</b>				
Depreciation expense	-	3,003,256	3,003,256	155,967
(Increase) decrease in assets:				
Accounts receivable	-	(30,155)	(30,155)	137,247
Delinquent assessments receivable	(15,035)	-	(15,035)	-
Prepaid expenses	-	(34,167)	(34,167)	(47,190)
Inventories	-	(6,901)	(6,901)	-
Increase (decrease) in liabilities:				
Accounts payable	-	28,117	28,117	(22,028)
Accrued liabilities	-	(76,037)	(76,037)	17,843
Unearned event revenue	-	(73,156)	(73,156)	-
Deposits	-	(433,546)	(433,546)	-
NPL/ OPEB liability	-	(14,105)	(14,105)	-
<b>Total adjustments</b>	<b>(15,035)</b>	<b>2,363,306</b>	<b>2,348,271</b>	<b>283,039</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ 24,263</b>	<b>\$ (2,465,802)</b>	<b>\$ (2,441,539)</b>	<b>\$ (3,647,291)</b>

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, 2025**

	<b>CUSTODIAL FUNDS</b>		<b>Total</b>
	<b>Investment Trust Fund</b>	<b>Other Custodial Funds</b>	<b>Fiduciary Funds</b>
<b><u>ASSETS</u></b>			
Cash and demand investments, pooled	\$ 55,155,163	\$ 4,210,326	\$ 59,365,489
Cash investments, pooled	89,239,080	6,810,267	96,049,347
Restricted cash and demand investments held in trust, nonpooled	-	51,971	51,971
Restricted cash investments for debt service, nonpooled	-	28,037,327	28,037,327
Receivables:			
Property taxes	-	9,516,280	9,516,280
Delinquent assessments	-	1,028,374	1,028,374
Accrued interest	874,178	64,131	938,309
<b>Total assets</b>	<b>145,268,421</b>	<b>49,718,676</b>	<b>194,987,097</b>
<b><u>LIABILITIES</u></b>			
Accounts payable and Bond payable	-	151,924	151,924
<b>Total liabilities</b>	<b>-</b>	<b>151,924</b>	<b>151,924</b>
<b><u>NET POSITION</u></b>			
Restricted for:			
Pool participants	145,268,423	-	145,268,423
Individuals, organizations, and other governments	-	49,566,752	49,566,752
<b>Total net position</b>	<b>\$ 145,268,421</b>	<b>\$ 49,566,752</b>	<b>\$ 194,835,173</b>

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, 2025**

	<b>CUSTODIAL FUNDS</b>	
	<b>Investment Trust Fund</b>	<b>Other Custodial Funds</b>
<b><u>ADDITIONS:</u></b>		
Contributions to pooled investments	\$ 904,092,763	\$ -
Property taxes/assessments	-	63,331,923
Miscellaneous	-	355,229,755
Interest and investment income	7,362,801	13,582
<b>Total additions</b>	<b>911,455,564</b>	<b>418,575,260</b>
<b><u>DEDUCTIONS:</u></b>		
Distributions from pooled investments	(911,464,982)	-
Investment administrative expenses	(62,000)	-
Payments to outside sources	-	(470,402,268)
<b>Total deductions</b>	<b>(911,526,982)</b>	<b>(470,402,268)</b>
<b>Change in net position</b>	<b>(71,418)</b>	<b>(51,827,008)</b>
<b>Net position held in trust for pool participants, July 1, 2024</b>	<b>145,339,841</b>	<b>101,393,760</b>
<b>Net position held in trust for pool participants, June 30, 2025</b>	<b>\$ 145,268,423</b>	<b>\$ 49,566,752</b>

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

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025

**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, 2025. 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.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 1. Summary of Significant Accounting Policies, continued**

**D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation, continued**

Custodial funds included in the fiduciary financial statements do not involve measurement of results of operations.

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, and 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 in other event facilities and grounds.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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 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, 2025

**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, 2025 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" reads as follows:**

- (1) A municipal group self-insurance program that may include consolidated governments established pursuant to an interlocal agreement may follow the investment standards provided in Title 33, chapter 12, parts 1 through 3, to invest public money that is not required for immediate use by the municipal group self-insurance program.
- (2) 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 (3):
    - (i) federal home loan bank;
    - (ii) federal national mortgage association;
    - (iii) federal home mortgage corporation; and
    - (iv) federal farm credit bank.
- (3) 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.
- (4) 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;

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, continued**

- (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;
- (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.
- (5) Except as provided in subsection (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.
- (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 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 uncollectible accounts. As of June 30, 2025, the allowances were as follows:

	<u>Allowance Amount</u>
Accounts receivable	\$ 826
Property taxes	549,700
Delinquent special assessments	20,300
Special assessments	15,400
Total uncollectible allowance	<u>\$ 586,226</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, 2025

**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., roads, 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 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 an asset's life are not capitalized. Improvements are capitalized and depreciated over the remaining useful life of the related fixed asset.

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 funds' 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, 2025, 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, 2025

**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**

Employees of the County earn vacation and sick leave benefits that are recognized as compensated absences in accordance with GASB Statement No. 101, Compensated Absences. A liability is reported in the government-wide, proprietary, and fiduciary fund financial statements for leave that is attributable to services already rendered and for which it is more likely than not that the County will compensate employees, either through paid time off or other means such as payment upon termination or retirement. The liability is measured based on the amount of leave expected to be used or paid, using current pay rates in effect at fiscal year-end.

Governmental funds do not report a liability for compensated absences, as such amounts are recognized as expenditures when paid. The full liability, including both current and long-term portions, is reported in the government-wide 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 reports a separate section for deferred inflows of resources. Deferred inflows of resources is a separate financial statement element which represents an acquisition of net position that applies to a future period(s) and thus 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 qualify for reporting in this category. One type of item is unavailable revenue and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes and special assessments. The other types of items relate to net pension liability, other post-employment benefits (OPEB) and leasing arrangements. These are found only on the government-wide financial statements. Both of these types of items are deferred and recognized as an inflow of resources (revenue) in the period the amounts become available.

**11. Fund Equity**

In the fund financial statements, governmental funds report fund balances 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 was effective for the County beginning

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

**11. Fund Equity, continued**

in fiscal year 2011. The objective of this statement is to enhance the usefulness of fund balance information by providing clearly-defined fund balance classifications that can be more consistently applied. The five fund balance classifications, in order of constraint level, are nonspendable, restricted, committed, assigned, and unassigned. Nonspendable 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 balances may only become uncommitted by the same formal action authorized by the County Commission in a public meeting by resolution or policy. Assigned fund balances may be assigned informally by the finance director based on future budget expenditures after a current fund balance review has been completed. Assigned fund balances 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. 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.

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.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 1. Summary of Significant Accounting Policies, continued**

**F. Assets, Liabilities, and Net Position or Equity, continued**

**13. New Accounting Pronouncements, continued**

Accounting Standards effective in a future period:

GASB Statement No. 103, *Financial Reporting Model Improvements*, 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.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, is effective for reporting periods beginning after June 15, 2025; however, the County elected to early implement this Statement for the fiscal year ended June 30, 2025. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets, which are disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. This includes lease assets recognized in accordance with GASB Statement No. 87, *Leases*; intangible right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and subscription assets recognized in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class and provides for additional disclosures related to capital assets held for sale.

**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.

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

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 2025.

#### **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, such as debt service or capital projects. The County's investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 2025. 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	\$ 184,873,534	\$ -	\$ -	\$ 184,873,534
Cash in overnight sweep agreements	(250,000)	-	(8,355,287)	(8,605,287)
Cash on hand and demand deposits	163,280	-	752,003	915,283
Subtotal	184,786,814	-	(7,603,284)	177,183,530
Investments Not Subject to Categories:				
Short-Term Investment Pool (STIP)				121,954,373
<b>Total pooled investments</b>				<b>\$ 299,137,903</b>

#### **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	\$ 28,037,327	\$ -	\$ -	\$ 28,037,327
Cash on hand and demand deposits	250,000	1,528,517	-	1,778,517
Subtotal	28,287,327	1,528,517	-	29,815,844
Investments Not Subject to Categories:				
Short-Term Investment Pool (STIP)				-
<b>Total non-pooled investments</b>				<b>29,815,844</b>
<b>Total Investments</b>				<b>328,953,747</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025 is detailed as follows:

	<u>Total</u>	<u>Statement of Net Position</u>	<u>Fiduciary Net Position</u>
Cash and demand investments, pooled	\$ 114,264,367	\$ 54,898,878	\$ 59,365,489
Restricted cash and demand investments held in trust, non-pooled	1,778,517	1,726,546	51,971
Total cash and demand investments	116,042,884	56,625,424	59,417,460
Cash investments, pooled	184,873,536	88,824,189	96,049,347
Restricted cash investments for capital, non-pooled	-	0	-
Restricted cash investments for debt service, non-pooled	28,037,327	0	28,037,327
<b>Total</b>	<b><u>\$ 328,953,747</u></b>	<b><u>\$ 145,449,613</u></b>	<b><u>\$ 183,504,134</u></b>
Cash on hand, pooled	\$ 825,306		
Cash in bank deposits and other bank deposits, pooled	89,977		
Cash in bank deposits and other bank deposits, non-pooled	1,778,517		
Cash in overnight repurchase agreements, pooled	13,934,403		
Cash in overnight repurchase agreements, non-pooled	0		
Cash in overnight repurchase agreements, non-pooled	0		
Cash in Short-Term Investment Pool (STIP)	121,954,372		
Outstanding warrants, pooled	(22,539,690)		
Total cash and demand investments	116,042,885		
Cash investments, pooled	184,873,535		
Cash investments, non-pooled	28,037,327		
<b>Total</b>	<b><u>\$ 328,953,747</u></b>		
Cash and demand investments, and cash investments - pooled	\$ 299,137,903		
Cash and demand investments, and cash investments - non-pooled	29,815,844		
	<b><u>\$ 328,953,747</u></b>		



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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 - \$60,570; Cash received after last bank deposit - \$764,736.

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 - \$89,977; other bank deposits represent cash held in trust for other individuals in which any interest earnings are not distributed to the investment pool - \$1,778,517. 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 daily 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, 2025

**Note 4. Cash and Demand Investments, and Cash Investments, continued**

At June 30, 2025 pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&amp;P</u>	<u>Fair Value</u>
<b><u>Bank Certificates of Deposit</u></b>				
None			100% FDIC Insured	\$ 0
<b>Total bank certificates of deposit</b>				<u>\$ 0</u>
<b><u>U.S. Government Treasury Notes</u></b>				
None				\$ 0
<b>Total U.S. Treasury Notes</b>				<u>\$ 0</u>
<b><u>U.S. Government Agencies</u></b>				
Federal Farm Credit	0.53%-5.57%	9/25-05/30	AAA - AA+	\$ 69,495,222 *
Federal Home Loan Mortgage Corporation	0.55%-5.05%	1/26-8/29	AAA - AA+	28,838,764 *
Federal Home Loan Bank	0.75%-5.375%	1/26-9/29	AAA - AA+	73,049,648 *
Federal National Mortgage Association	0.65%-4.56%	10/24-12/27	AAA - AA+	13,489,900
<b>Total U.S. government agency securities</b>				<u>\$ 184,873,534</u>
Certificate of Deposit Account Registry Service	N/A	N/A	100% FDIC Insured	\$ 0
Short-Term Investment Pool (STIP)	4.36% (Varies)	Daily		\$ 121,954,372 *
<b>Total cash investments, pooled</b>				<u><u>\$ 306,827,906</u></u>

At June 30, 2025, non-pooled cash investment items were:

<u>Investment Type</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Credit Risk Rating Moody's - S&amp;P</u>	<u>Fair Value</u>
<b><u>U.S. government agency securities</u></b>				
Certificate of Deposit Account Registry Service	3.00%	06/11/2026	100% FDIC Insured	\$ 28,037,327 *
Short-Term Investment Pool (STIP)	4.36% (Varies)	Daily		-
<b>Restricted cash investments for capital improvements, non-pooled</b>				<u><u>\$ 28,037,327</u></u>

\* - represents 5% or more of total cash investments

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025:

<b><u>Condensed Statement of Net Cash and Investment Assets</u></b>	
Cash and demand investments, pooled	\$ 114,264,367
Cash investments, pooled	184,873,536
Restricted cash and demand investments held in trust, nonpooled	1,778,517
Restricted cash investments for capital improvements, nonpooled	-
Restricted cash investments for debt service, nonpooled	28,037,327
Accrued interest receivable	1,835,739
<b>Net position held in trust for all pool participants</b>	<b><u><u>\$ 330,789,486</u></u></b>
Equity of internal pool participants	\$ 186,395,242
Equity of external pool participants	144,394,244
<b>Total equity</b>	<b><u><u>\$ 330,789,486</u></u></b>
<b><u>Condensed Statement of Changes in Net Cash and Investment Assets</u></b>	
Net position at July 1, 2024	\$ 390,334,243
Net changes in investments by pool participants	(61,944,953)
Market value adjustment of cash investments	2,400,196
<b>Net position at June 30, 2025</b>	<b><u><u>\$ 330,789,486</u></u></b>

**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, 2025:

U.S. Government Agency securities and bank CDs of \$184,873,536 are valued using quoted market prices (Level 1 inputs)

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **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			
<b>Receivables:</b>													
Property taxes	\$ 789,477	\$ 547,842	\$ 48,110	\$ 0	\$ 586,690	\$ 0	\$ 0	\$ 1,018,873	\$ 0	\$ 180,318	\$ 0	\$ 9,516,280	\$ 12,687,590
Accounts	686,592	8,205	0	750,000	990,990	0	87,473	1,738,471	0	95,224	25,763	0	4,382,718
Leases	266,322	0	0	0	0	0	0	0	0	0	0	0	266,322
Delinquent assessments	0	0	0	0	0	6,353	0	54,429	73,741	0	0	1,028,374	1,162,897
Assessments	0	0	0	0	0	308,491	0	0	0	0	0	0	308,491
Accrued interest	335,987	0	6,101	0	61,156	493	308,574	57,093	0	36,920	91,106	938,311	1,835,741
Lease Interest	666	0	0	0	0	0	0	0	0	0	0	0	666
<b>Gross receivables</b>	<b>2,079,044</b>	<b>556,047</b>	<b>54,211</b>	<b>750,000</b>	<b>1,638,836</b>	<b>315,337</b>	<b>396,047</b>	<b>2,868,866</b>	<b>73,741</b>	<b>312,462</b>	<b>116,869</b>	<b>11,482,965</b>	<b>20,644,425</b>
Less allowances for uncollectible accounts	(134,200)	(103,000)	(8,200)	0	(99,600)	(16,400)	0	(182,300)	(11,100)	(31,426)	0	0	(586,226)
<b>Net total receivables</b>	<b>\$ 1,944,844</b>	<b>\$ 453,047</b>	<b>\$ 46,011</b>	<b>\$ 750,000</b>	<b>\$ 1,539,236</b>	<b>\$ 298,937</b>	<b>\$ 396,047</b>	<b>\$ 2,686,566</b>	<b>\$ 62,641</b>	<b>\$ 281,036</b>	<b>\$ 116,869</b>	<b>\$ 11,482,965</b>	<b>\$ 20,058,199</b>

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 for 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	\$2,500,344
Uncollected lease revenue	315,151
Total Deferred Inflow of Resources	<u>\$2,815,495</u>

The delinquent taxes receivable accounts represent the past five years of uncollected tax levies. The allowance for uncollectible accounts 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 2024 real property taxes and the 2024 special assessments were levied and became receivables in October 2024. The semi-annual installments were due in November 2024 and May 2025. As of December 1, 2024, and June 1, 2025, uncollected real property taxes and special assessments became delinquent and all uncollected amounts as of June 30, 2025, 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, 2025 have been reported as uncollected revenue. There was no significant land held for resale as of June 30, 2025.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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	\$ 171,869
General fund	RSID maintenance	28,140
		<u>\$ 200,009</u>

**Interfund transfers**

The County utilizes transfers to address three needs. Firstly, all transfers from various funds to the Capital Improvement Fund provide for major construction projects and the purchase of large-value fixed assets. Secondly, 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. Thirdly, the County transfers undesignated funds to assist in the operations of various activities.

<b>Transfers in</b>											
	<b>MAJOR GOVERNMENTAL FUNDS</b>					<b>Other Capital Improvement Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>ENTERPRISE FUND METRA-CIP</b>	<b>Internal Service Funds</b>		<b>Total</b>
	<u>General</u>	<u>Road</u>	<u>Liability &amp; Property Insurance</u>	<u>Public Safety - Sheriff</u>	<u>R.S.I.D. Bond Fund</u>						
<b><u>Transfers out:</u></b>											
General Fund	\$ 0	\$ 0	\$ 0	\$ 3,000,000	\$ 0	\$ 4,250,000	\$ 500,000	\$ 0	\$ 543,889	\$	8,293,889
Road Fund	0	0	0	0	0	2,250,000	0	0	66,435	\$	2,316,435
Public Safety - Sheriff Fund	162,575	0	0	0	0	0	676,199	0	0	\$	838,774
COVID-19 Fund	0	0	0	0	0	0	0	0	0	\$	0
Liability & Prop Fund	0	0	0	0	0	0	0	0	0	\$	0
R.S.I.D Bond Fund	0	0	0	0	0	0	0	0	0	\$	0
Nonmajor Governmental Funds	866,639	201,751	39,869	1,147,808	0	1,900,000	655,614	0	2,579,406	\$	7,391,087
Major Enterprise Fund - METRA	86,709	0	0	0	0	0	0	0	0	\$	86,709
Refuse Disposal Fund	75,000	0	0	0	0	0	0	0	0	\$	75,000
<b>Total transfers</b>	<b>\$ 1,190,923</b>	<b>\$ 201,751</b>	<b>\$ 39,869</b>	<b>\$ 4,147,808</b>	<b>\$ 0</b>	<b>\$ 8,400,000</b>	<b>\$ 1,831,813</b>	<b>\$ 0</b>	<b>\$ 3,189,730</b>	<b>\$</b>	<b>19,001,894</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 7. Capital Assets**

Capital asset activity for the primary government for the year ended June 30, 2025 was as follows:

	<b><u>Beginning Balance</u></b>	<b><u>Transfers</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
<b>GOVERNMENTAL ACTIVITIES</b>					
Capital assets not being depreciated:					
Land	\$ 5,563,721 *	\$ -	\$ 291,000	\$ -	\$ 5,854,721
Construction in progress	15,916,594	(16,317,796)	18,835,094	(684,633)	17,749,260
Total capital assets not being depreciated	<u>21,480,315</u>	<u>(16,317,796)</u>	<u>19,126,094</u>	<u>(684,633)</u>	<u>23,603,981</u>
Depreciable capital assets:					
Buildings	63,849,903	(3,011,199)	934,374	(822,405)	60,950,673
Improvements other than buildings	5,554,661 *	(900,037)	11,448	(114,174)	4,551,898
Machinery and equipment	27,158,720	(2,690)	1,209,515	(190,103)	28,175,442
Infrastructure	107,362,990	-	4,089,921	(34,000)	111,418,911
Lease assets:					
Buildings	1,511,147	-	-	(1,511,147)	-
Equipment	129,515	-	-	(24,694)	104,821
Land	-	-	80,220	-	80,220
Subscription assets	273,040	-	-	-	273,040
Total capital assets being depreciated	<u>205,839,976</u>	<u>(3,913,927)</u>	<u>6,325,478</u>	<u>(2,696,523)</u>	<u>205,555,005</u>
Less accumulated depreciation/amortization for:					
Buildings	28,619,843	(221,122)	1,555,274	(822,405)	29,131,590
Improvements other than buildings	2,722,602	(120,005)	189,522	(114,174)	2,677,945
Machinery and equipment	16,973,261	(538)	1,888,502	(188,964)	18,672,261
Infrastructure	60,382,253	-	5,408,353	(17,333)	65,773,273
Lease assets:					
Buildings	1,157,474	-	353,673	(1,511,147)	-
Equipment	36,550	-	10,294	(22,300)	24,544
Land	-	-	891	-	891
Subscription assets	100,674	-	87,481	-	188,155
Total accumulated depreciation/amortization	<u>109,992,657</u>	<u>(341,665)</u>	<u>9,493,990</u>	<u>(2,676,323)</u>	<u>116,468,659</u>
Total capital assets being depreciated, net	<u>95,847,319</u>	<u>(3,572,261)</u>	<u>(3,168,512)</u>	<u>(20,200)</u>	<u>89,086,346</u>
Governmental activities capital assets, net	<u>\$ 117,327,634</u>	<u>\$ (19,890,057)</u>	<u>\$ 15,957,582</u>	<u>\$ (704,834)</u>	<u>\$ 112,690,327</u>

\*Beginning balance adjusted by \$11,535 for 209 S 27th St Improvements YSC combined with the Land asset

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 7. Capital Assets, continued**

	<u>Beginning Balance</u>	<u>Reclasses / Transfers</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Capital assets not being depreciated:					
Land	\$ 357,388	\$ -	\$ -	\$ -	\$ 357,388
Construction in progress	379,631	-	3,501,336	(1,459,898)	2,421,069
Total capital assets not being depreciated	<u>737,019</u>	<u>-</u>	<u>3,501,336</u>	<u>(1,459,898)</u>	<u>2,778,457</u>
Depreciable capital assets:					
Buildings	56,305,683	5,505,680	904,829	-	62,716,191
Improvements other than buildings	8,477,470	14,061,764	-	-	22,539,234
Machinery and equipment	3,847,771	322,613	617,103	(25,099)	4,762,388
Total capital assets being depreciated	<u>68,630,924</u>	<u>19,890,056</u>	<u>1,521,932</u>	<u>(25,099)</u>	<u>90,017,813</u>
Less accumulated depreciation for:					
Buildings	28,912,911	792,465	1,547,660	-	31,253,036
Improvements other than buildings	4,140,376	(1,069,721)	1,093,561	-	4,164,216
Machinery and equipment	2,362,450	277,256	362,035	(25,099)	2,976,642
Total accumulated depreciation	<u>35,415,737</u>	<u>-</u>	<u>3,003,256</u>	<u>(25,099)</u>	<u>38,393,894</u>
Total capital assets being depreciated, net	<u>33,215,187</u>	<u>19,890,056</u>	<u>(1,481,324)</u>	<u>-</u>	<u>51,623,919</u>
Business-type activities capital assets, net	<u>\$ 33,952,206</u>	<u>\$ 19,890,056</u>	<u>\$ 2,020,012</u>	<u>\$ (1,459,898)</u>	<u>\$ 54,402,376</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>GOVERNMENTAL ACTIVITIES</b>	
General Government	\$ 588,248
Public Safety	1,800,307
Public Works	6,446,753
Public Health	-
Social and Economic	2,470
Culture and Recreation	47,906
Governmental Internal Service Funds	155,967
Total depreciation expense - governmental activities	<u>9,041,651</u>
<b>BUSINESS-TYPE ACTIVITIES</b>	
METRA	3,003,256
Total depreciation expense - primary government	<u>\$ 12,044,907</u>

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **Note 7. Capital Assets, continued**

During fiscal year 2025, the County transferred certain capital assets to the Metra in relation to ongoing infrastructure projects and improvements. This transaction is reported as a transfer because it reflects the movement of assets to the entity responsible for their ongoing use and oversight. The assets transferred had a net book value of \$19,890,058.

#### **Assets Held for Sale:**

The County did not have any assets meeting the criteria to be classified as held for sale or disposal as of June 30, 2025.

#### **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. 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%	<b>\$6,030,000</b>
		<b><u>\$ 6,030,000</u></b>

The County issued no new general obligation bonds for fiscal year 2025.

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending</u>	<u>Governmental - type Activities</u>		
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>2026</b>	<b>530,000</b>	<b>145,125</b>	<b>675,125</b>
<b>2027</b>	<b>550,000</b>	<b>128,925</b>	<b>678,925</b>
<b>2028</b>	<b>565,000</b>	<b>115,025</b>	<b>680,025</b>
<b>2029</b>	<b>395,000</b>	<b>105,425</b>	<b>500,425</b>
<b>2030</b>	<b>400,000</b>	<b>96,975</b>	<b>496,975</b>
<b>2031-2037</b>	<b>3,590,000</b>	<b>392,573</b>	<b>3,982,573</b>
<b>Total</b>	<b>\$ 6,030,000</b>	<b>\$ 984,048</b>	<b>\$ 7,014,048</b>



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 8. Long-Term Debt, continued**

**B. Rural Special Improvement District Bonds**

The County issued no new special assessment bonds in fiscal year 2025.

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, 2025. The R.S.I.D. Revolving Fund has no unfunded commitment to the R.S.I.D. bond fund as of June 30, 2025. 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, 2025, is treated as a debt service fund.

The outstanding rural special improvement district bonded indebtedness of the County was as follows:

<b>Rural Special Improvement District Number</b>	<b>Interest Rates</b>	<b>Date Issued</b>	<b>Final Maturity Date</b>	<b>Amount of Original Issue</b>	<b>Balance June 30, 2025</b>
785	5.30%	02/01/11	8/1/2026	126,945	10,000
803	3.36%	09/20/12	8/1/2027	1,015,434	90,000
<b>Outstanding rural special improvement district bonds, June 30, 2025</b>					<b>\$ 100,000</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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>	<u>Governmental-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	0	3,860	3,860
2027	20,000	3,370	23,370
2028	80,000	1,440	81,440
2029	0	0	0
2030	0	0	0
Total	<u>\$100,000</u>	<u>\$8,670</u>	<u>\$108,670</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, 2025, the County had an outstanding balance of \$228,263 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 5.00% as of June 30, 2025 and payable over 10 years with the final payment due August 15, 2033.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025				
	Beginning Balance	Additions	Reductions	Ending Balance	Principal Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
General obligation bonds	\$ 6,545,000	\$ -	\$ (515,000)	\$ 6,030,000	\$ 530,000
Special assessment debt with governmental commitment	165,000	-	(65,000)	100,000	-
Notes payable	294,733	-	(66,470)	228,263	68,189
Claims and judgments	500,000	-	-	500,000	500,000
Compensated absences	5,629,003 ***	-	(72,447) **	5,556,556	2,013,825
Lease liability	308,765 *	80,220	(222,121)	166,864	6,928
Subscription liability	127,733	-	(79,383)	48,350	33,113
Net pension liability	33,233,293	-	(1,401,634)	31,831,659	-
OPEB liability	2,561,988	-	(466,567)	2,095,421	-
Governmental activities long-term liabilities	<u>\$ 49,365,515</u>	<u>\$ 80,220</u>	<u>\$ (2,888,622)</u>	<u>\$ 46,557,113</u>	<u>\$ 3,152,055</u>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences	\$ 303,457 ***	\$ 26,305 **	\$ -	\$ 329,762	\$ 114,695
Unearned advertising revenue	-	-	-	-	-
Net pension liability	2,691,553	26,655	-	2,718,208	-
OPEB liability	224,683	-	(43,010)	181,673	-
Business-type activities long-term liabilities	<u>\$3,219,693</u>	<u>\$52,960</u>	<u>\$ (43,010)</u>	<u>\$3,229,643</u>	<u>\$114,695</u>

\*Beginning balance revised (\$4,145) due to incorrect lease expiration date entered.

\*\*The change in the compensated absences liability is presented as a net change.

\*\*\*Beginning balance revised due to GASB 101 implementation

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025, are as follows:

Year Ending June 30,	Type of Debt		
	General Obligation Bonds	Rural Special Improvement Bonds	Lockwood Safety Intercap Loan
2026	\$ 675,125	\$ 3,860	\$ 78,748
2027	678,925	23,370	43,158
2028	680,025	81,440	44,645
2029	500,425	-	46,162
2030	496,975	-	5,257
2031-2034	3,982,573	-	20,851
	<u>\$ 7,014,048</u>	<u>\$ 108,670</u>	<u>\$ 238,821</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 was 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, 2025

**Note 9. GASB Statement No. 54 Fund Balance, continued**

	MAJOR FUNDS										Total Governmental 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			
<b>Nonspendable</b>											
Inventory	\$ 42,896	\$ 379,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,128	\$	606,104	
Prepays	176,120	-	2,549	-	1,450	-	-	2,899		183,018	
Total nonspendable fund balance	\$ 219,016	\$ 379,080	\$ 2,549	\$ -	\$ 1,450	\$ -	\$ -	\$ 187,027	\$	789,122	
<b>Restricted</b>											
Road	-	7,498,077	-	-	-	-	-	-		7,498,077	
Predatory animal	-	-	-	-	-	-	-	-		-	
Park	-	-	-	-	-	-	-	690,880		690,880	
Public safety - mental health	-	-	-	-	-	-	-	688,170		688,170	
Lockwood pedestrian safety	-	-	-	-	-	-	-	451,948		451,948	
Lockwood TEDD	-	-	-	-	-	-	-	436,308		436,308	
Drug forfeiture	-	-	-	-	-	-	-	374,882		374,882	
RSID maintenance	-	-	-	-	-	-	-	7,715,754		7,715,754	
Junk vehicle	-	-	-	-	-	-	-	108,517		108,517	
DUI task force/highway traffic safety	-	-	-	-	-	-	-	42,271		42,271	
RSID revolving	-	-	-	-	-	-	-	56,800		56,800	
RSID bond	-	-	-	-	-	256,150	-	-		256,150	
Total restricted fund balance	\$ -	\$ 7,498,077	\$ -	\$ -	\$ -	\$ 256,150	\$ -	\$ 10,565,530	\$	18,319,757	
<b>Committed</b>											
Bridge	-	-	-	-	-	-	-	575,687		575,687	
Weed	-	-	-	-	-	-	-	120,371		120,371	
Liability & property insurance	-	-	596,551	-	-	-	-	-		596,551	
Health services	-	-	-	-	-	-	-	(12)		(12)	
Mental health fund	122,922	-	-	-	-	-	-	-		122,922	
Extension service	-	-	-	-	-	-	-	137,617		137,617	
Public safety	-	-	-	-	9,207,353	-	-	-		9,207,353	
County attorney	-	-	-	-	-	-	-	2,724,088		2,724,088	
Museum	-	-	-	-	-	-	-	243,155		243,155	
Youth services	-	-	-	-	-	-	-	873,057		873,057	
Total committed fund balance	\$ 122,922	\$ -	\$ 596,551	\$ -	\$ 9,207,353	\$ -	\$ -	\$ 4,673,963	\$	14,600,789	

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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	3,205,093	-	727,163	-	3,312,695	-	22,637,600	3,488,156	33,370,707	
Blight	243,075	-	-	-	-	-	-	-	243,075	
Record preservation	254,732	-	-	-	-	-	-	-	254,732	
PILT	-	-	-	-	-	-	-	535,487	535,487	
Capital improvement	-	-	-	-	-	-	27,745,775	-	27,745,775	
Total assigned fund balance	\$ 3,702,900	\$ -	\$ 727,163	\$ -	\$ 3,312,695	\$ -	\$ 50,383,375	\$ 4,023,643	\$ 62,149,776	
Unassigned										
General fund	10,109,084	-	-	-	-	-	-	-	10,109,084	
Total unassigned fund balance	\$ 10,109,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,109,084	
Total Fund Balance	\$ 14,153,922	\$ 7,877,157	\$ 1,326,263	\$ -	\$ 12,521,498	\$ 256,150	\$ 50,383,375	\$ 19,450,163	\$ 105,968,528	

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, 2025

#### **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, 2025	250,000	1,500,000	5,000,000

County buildings and their contents are covered by a blanket property and casualty insurance policy of \$350,000,000 with a \$500,000 deductible for wind/hail coverage and \$100,000 for all other occurrences. The County at June 30, 2025, had a fund balance in its Property and Liability Insurance Fund totaling \$1,326,263. 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 2025 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, 2025

#### **Note 11. Employee Benefits**

##### **A. Compensated Absences**

All full-time County employees earn vacation and sick leave for later use or for payment upon termination, death, or retirement.

- Vacation Leave: In accordance with Montana Code Annotated (MCA) § 2-18-617, employees earn vacation leave at the rate of 15 days per year for the first 10 years of employment, increasing to a maximum of 24 days per year after 20 years. The maximum permissible accumulation is twice the annualized accrual rate as of December 31 of each year. Unused vacation leave is payable at 100% of accumulated balances upon termination.
- Sick Leave: In accordance with MCA § 2-18-618, employees earn sick leave at the rate of 12 days per year, with no limit on accumulation. At termination, death, or retirement, employees are compensated for 25% of accumulated sick leave.

In accordance with GASB Statement No. 101, the County recognizes a liability for all compensated absences that are earned and for which it is more likely than not that employees will receive compensation, regardless of statutory payout percentages. Accordingly, the liability reported at June 30, 2025, reflects 100% of accumulated vacation and sick leave. The liability for compensated absences at June 30, 2025, is \$5,886,318, of which \$2,128,520 is expected to be liquidated within one year.

##### **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 employee's 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 \$900,779 for FY25.

Following is a summary of the changes in the balance of claim liabilities during the last three fiscal years:

<b>Fiscal Year</b>	<b>Claims paid, net of expected reimbursements</b>	<b>IBNR Estimate at fiscal-year end</b>	<b>Total estimated claims</b>
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
2024-2025	\$10,776,351	\$900,779	\$11,677,130

Yellowstone County carries specific stop loss insurance of \$350,000 per claim on a claims incurred basis. 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 \$2,579,406 to the health insurance fund in fiscal year 2025.



# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **Note 11. Employee Benefits, continued**

##### **B. Health Insurance, continued**

###### **Results of operations for fiscal year ended:**

	June 30, 2025	June 30, 2024
Health insurance premiums	\$ 8,156,471	\$ 7,924,434
Health claims	(11,027,979)	(10,319,638)
Administrative expenses	(442,076)	(340,416)
Interest revenue	753,746	835,246
Interfund transfer in	2,579,406	2,176,393
Net income (loss)	19,568	276,019
Net position, beginning of fiscal year	14,990,287	14,714,268
<b>Net position, end of fiscal year</b>	<b>\$ 15,009,855</b>	<b>\$ 14,990,287</b>

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, 2025, there are 20 former employees and dependents covered under the health plan. Beginning 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 FY25, 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 2025, but will increase 3% for fiscal year 2026.

##### **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 after which 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 are available to all County employees and 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, 2025

**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 2025.

**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 2025 there are 20 retirees and/or survivors enrolled for the employer's sponsored health insurance plan. In 2025, retirees contributed \$130,890 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, 2024 the following employees were covered:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	450
	<u>457</u>

**5. Total OPEB liability**

The County's total OPEB liability of \$2,277,094 was measured as of July 1, 2024, and was determined by an actuarial valuation as of July 1, 2024 for reporting as of June 30, 2025.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 11. Employee Benefits, continued**

**E. Other Post-Employment Benefits (OPEB), continued**

<b>Accrued liability (Total OPEB Liability)</b>	<b>July 1, 2024</b>
1. Split by implicit rate liability vs direct subsidy liability	
a. Implicit rate liability	\$ 2,277,094
b. Direct subsidized liability	0
c. Total	<u>\$ 2,277,094</u>
2. Split by status	
a. Actives	\$ 1,934,092
b. Retirees and beneficiaries	343,002
c. Total	<u>\$ 2,277,094</u>

**6. Actuarial assumptions and other inputs**

The total OPEB liability in the July 1, 2024 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 4.10%  
Salary increases Service graded table  
Discount rate 4.10%  
Medical cost trend rates 6.5% as of July 1, 2024 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, 2024 Actuarial Valuation (June 30, 2025 report) were similarly based on the MPERA experience study for general and safety employees. The most recent five-year experience studies were completed in 2021.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 11. Employee Benefits, continued**

**7. Changes in the total OPEB liability**

	Total OPEB Liability
Balance at June 30, 2024	\$ 2,786,671
Changes for the year:	
Service cost	207,234
Interest	111,080
Differences between expected and actual experience	(193,381)
Assumption changes	(491,694)
Benefit payments	(142,816)
Net changes	(509,577)
Balance at June 30, 2025	\$ 2,277,094

Changes in assumptions and other inputs reflect the current discount rate of 4.10%. The covered-employee payroll for the reporting period is \$28,303,630. The total OPEB liability as a percentage of covered-employee payroll is 8% 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 3.10%	Discount Rate 4.10%	1% Increase 5.10%
Total OPEB liability	\$ 2,484,724	\$ 2,277,094	\$ 2,089,429

**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	\$ 2,027,904	\$ 2,277,094	\$ 2,569,465
Medical Trend Rate	5.50% decreasing to 5.00% then 4.00%	6.50% decreasing to 5.00% then 4.00%	7.50% 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, 2025

**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, 2025, the County recognized OPEB expense of \$98,378. 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	\$ 89,405	\$ 0
Assumption Changes	0	822,933
Liability Gains	0	324,221
<b>Total</b>	<b>\$ 89,405</b>	<b>\$ 1,147,154</b>

Future recognition of deferred flows in OPEB expense:

Year ended June 30:

2026	\$ (416,690)
2027	\$ (296,729)
2028	\$ (296,724)
2029	\$ (137,011)
2030	\$ 0
2031	\$ 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
2024	\$ 89,405	\$ 0	\$ 89,405
2025	\$ 113,132	\$ 0	\$ 113,132
2026	\$ 99,249	\$ 0	\$ 99,249
2027	\$ 125,062	\$ 0	\$ 125,062
2028	\$ 162,661	\$ 0	\$ 162,661
2029-2033	\$ 1,136,949	\$ 0	\$ 1,136,949
2034-2038	\$ 1,165,531	\$ 0	\$ 1,165,531
2039-2043	\$ 995,012	\$ 0	\$ 995,012
2044-2048	\$ 1,153,715	\$ 0	\$ 1,153,715
Thereafter	\$ 3,431,266	\$ 0	\$ 3,431,266

\*Yellowstone County does not pay any subsidized benefits (e.g. implicit only).

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **Note 12. Pension and Retirement Fund Commitments**

##### **Public Employees' Retirement System (PERS)**

In accordance with GASB Statement No. 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 (NPL); Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement No. 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, 2024 measurement date for the 2025 reporting.

##### **A. Summary of Significant Accounting Policies**

Montana Public Employee Retirement Administration (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; 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, 2025

**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)**

- a. Hired prior to July 1, 2011 – highest average compensation during any consecutive 36 months.
- b. 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, 2025

#### **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 Employer	Local Government		School Districts	
	Hired <7/01/11	Hired >7/01/11		Employer	State	Employer	State
2025	7.9%	7.9%	9.170%	9.070%	0.100%	8.800%	0.370%
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, 2025

**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. For fiscal years beginning after June 30, 2024, the additional contribution amount stays at 2.27%. 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 \$35,329,705.

**E. Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement No. 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, 2024, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2024.

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, 2024, and 2023, 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, 2025

**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 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
YELLOWSTONE COUNTY Proportionate Share	\$ 22,957,841	\$ 22,211,605	0.938678%	0.910180%	0.028498%
State of Montana Proportionate Share associated with the Employer	\$ 5,974,122	\$ 6,141,430	0.244264%	0.251661%	(0.007397%)
<b>Total</b>	<b>\$ 28,931,963</b>	<b>\$ 28,353,035</b>	<b>1.182942%</b>	<b>1.161841%</b>	<b>0.021101%</b>

***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, 2024, the employer recognized a Pension Expense of \$1,884,976 for its proportionate share of the Plan's pension expense. The employer also recognized grant revenue of \$320,160 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, 2025

**Note 12. Pension and Retirement Fund Commitments, continued**

**F. Pension Expense, continued**

As of measurement date	Pension Expense as of 06/30/2024	Pension Expense as of 06/30/2023
YELLOWSTONE COUNTY's Proportionate Share	\$ 1,884,976	\$ 2,027,539
State of Montana Proportionate Share associated with the Employer	320,160	576,157
<b>Total</b>	<b>\$ 2,205,136</b>	<b>\$ 2,603,696</b>

**G. Recognition of Deferred Inflows and Outflows**

At June 30, 2024 (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	\$ 1,160,164	\$ 0
Projected Investment Earnings vs. Actual Investment Earnings	0	510,520
Changes in Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	542,081	0
Employer Contributions Subsequent to the Measurement Date	1,762,895	0
<b>Total</b>	<b>\$ 3,465,140</b>	<b>\$ 510,520</b>

*Yellowstone County reported \$1,762,895 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, 2025.*

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
2025	\$ 29,333
2026	\$ 1,741,155
2027	\$ (358,899)
2028	\$ (219,864)
Thereafter	\$ 0

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 12. Pension and Retirement Fund Commitments, continued**

**H. Actuarial Assumptions**

The total pension liability as of June 30, 2024, was determined on the results of an actuarial valuation date of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of pension plan investment expense, including inflation)	7.30%
Admin Expense as % of Payroll	
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	0.00% to 4.80%
Postretirement Benefit 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	3.00%
• Members hired between July 1, 2007 & June 30, 2013	1.50%
• Members hired on or after July 1, 2013	
• For each year PERS is funded at or above 90%	1.50%
• 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	0.00%
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.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 12. Pension and Retirement Fund Commitments, continued**

<ul style="list-style-type: none"> <li>• Contingent Survivors</li>      <li>• Healthy Retirees</li> </ul>	<p>PUB-2010 Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.</p> <p>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.</p>
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The actuarial assumptions and methods utilized in the June 30, 2024 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 2128. 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, 2024, 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.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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	3.00%	(0.33%)
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.00%	

**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	\$ 33,467,556	\$ 22,957,841	\$ 14,144,931

**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, 2024, 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 351 employers that have participants in the PERS-DCRP totaled \$1,345,278.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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>.

**Sheriffs' 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 Sheriffs' 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, 2024 measurement date for the 2025 reporting.

**A. Summary of Significant Accounting Policies**

Montana Public Employee Retirement Administration (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, 2025

**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 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, 2025

#### **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.

<b>Fiscal Year</b>	<b>Member</b>	<b>Employer</b>
2018 - 2025	10.495%	13.115%
2010 - 2017	9.245%	10.115%
2008 - 2009	9.245%	9.825%
1998 - 2007	9.245%	9.535%

For reposting date June 30, 2025: Upon passage and approval of House Bill 85 during the 2025 Legislative session, the modified layered amortization policy put in place for SRS during the 2023 Legislative session, was repealed and restores the employer contribution rate to the fiscal year 2024 employer rate that existed before HB 569 was passed. The 2025 employer contribution rate for SRS that was restored with the passing of HB 85 is 13.115% instead of the 12.074 for fiscal year 2025.

For reporting date June 30, 2025, nonspecial funding: House Bill 569 also provides a one-time appropriation of State of Montana general fund dollars to the SRS of \$26.8 million. This is a non-special funding, non-contributing entity contribution. For GASB Statement 68 reporting, the employer would recognize grant revenue of \$2,532,918 for its proportionate share of support revenue from the State of Montana.

##### **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, 2024, is on an actuarial valuation performed by the Plan's actuary as of June 30, 2024.

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, 2024, and 2023, 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	\$	11,592,026
and the employer's proportionate share was		<u>9.4512%</u>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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 6/30/2024	Net Pension Liability as of 6/30/2023	Percent of Collective NPL as of 6/30/2024	Percent of Collective NPL as of 6/30/2023	Change in Percent of Collective NPL
YELLOWSTONE COUNTY Proportionate Share	\$ 11,592,026	\$ 13,713,241	9.4512%	9.3292%	0.1220%
<b>Total</b>	<b>\$ 11,592,026</b>	<b>\$ 13,713,241</b>	<b>9.4512%</b>	<b>9.3292%</b>	<b>0.1220%</b>

***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:***

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.

At June 30, 2024 measurement date, the employer recognized its proportionate share of the Plan's pension expense.

As of measurement date	Pension Expense as of 6/30/2024	Pension Expense as of 6/30/2023
YELLOWSTONE COUNTY's Proportionate Share	\$ 378,096	\$ 2,845,589
State of Montana Proportionate Share associated with the Employer	2,532,918	0
<b>Total</b>	<b>\$ 2,911,014</b>	<b>\$ 2,845,589</b>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 12. Pension and Retirement Fund Commitments, continued**

**E. Recognition of Deferred Inflows and Outflows**

At June 30, 2024, 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	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 2,012,421	\$ 0
Projected Investment Earnings vs. Actual Investment Earnings	0	414,053
Changes in Assumptions	375,331	103,895
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	0	53,684
Employer Contributions Subsequent to the Measurement Date	1,424,013	0
<b>Total</b>	<b>\$ 3,811,765</b>	<b>\$ 571,632</b>
<i>Yellowstone County reported \$1,424,013 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, 2025.</i>		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in employer's 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
2025	\$ 999,125
2026	\$ 1,270,542
2027	\$ (277,702)
2028	\$ (175,845)
Thereafter	\$ 0

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 12. Pension and Retirement Fund Commitments, continued**

**F. Actuarial Assumptions**

The total pension liability as of June 30, 2024, was determined by an actuarial valuation date of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of pension plan investment expense, including inflation)	7.30%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	1.0% to 6.4%
Post Retirement Benefit 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 Participants	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Healthy Retirees	PUB-2010 Amount Weighted Healthy Retiree Mortality table projected to 2021 set forward one year and adjusted 105% for males. Projected generationally using MP-2021.
• Contingent Survivors	PUB-2010 Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. Projected generationally using MP-2021.
• Disabled Retirees	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, 2024 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, 2025

**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, 2024 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	3.00%	(0.33%)
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	6.00%	3.02%
Total	100.00%	

**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	\$ 20,828,414	\$ 11,592,026	\$ 4,074,877

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025 there were twenty-one series of industrial revenue bonds issued. The aggregate principal amount outstanding for the three remaining series issued after July 1, 1997 was \$10,781,650 as of June 30, 2025.

**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, 2025

#### **Note 16. Leases**

##### Lessee Disclosures

On May 22<sup>nd</sup>, 2025 the County's original lease period expired for the lease of 17,395 square feet of administrative office space on the third floor of the Stillwater Building located at 316 N 26<sup>th</sup> Street in downtown Billings, MT. The County negotiated a short-term lease extension to accommodate the County's need for the leased space until the remodeled Ostlund Building, located at 2825 3<sup>rd</sup> Avenue North, is ready for occupancy at the end of 2025. The short-term lease extension retains the original lease terms but includes a 3% increase in the lease rate and extends the lease period on a month-to-month basis until the County no longer needs the office space. The equipment lease for Greeno Hill Communications Site ended March 2025, and a new lease was signed for a 15-year period. When the new lease was entered, it was discovered that the prior lease should have been classified as a land lease asset rather than an equipment lease asset.

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, 2025:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
<b>Lease Assets</b>						
Building	\$ 1,511,146	\$ -	\$ -	\$ (1,511,146)	\$ -	
Equipment	125,611 *	-	-	(20,790)	104,821	
Land	-	80,220	-	-	80,220	
	<u>1,636,757</u>	<u>80,220</u>	<u>-</u>	<u>(1,531,936)</u>	<u>185,041</u>	
<b>Less: Accumulated Amortization</b>						
Building	(1,157,473)	(353,673)	-	1,511,146	-	
Equipment	(35,040) *	(10,294)	-	20,790	(24,544)	
Land	-	(891)	-	-	(891)	
	<u>(1,192,513)</u>	<u>(364,858)</u>	<u>-</u>	<u>1,531,936</u>	<u>(25,435)</u>	
<b>Total Lease Assets, net</b>	<u>\$ 444,244</u>	<u>\$ (284,638)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,607</u>	
<b>Lease Liabilities</b>	<u>\$ 308,765 *</u>	<u>\$ 80,220</u>	<u>\$ -</u>	<u>\$ (222,121)</u>	<u>\$ 166,864</u>	<u>\$ 6,928</u>

\*Beginning balance revised due to incorrect lease expiration date entered

The below table details amortization by class, total interest on lease liabilities, and variable lease expense for the year ended June 30, 2025:

	Year Ending 06/30/2025
<b>Lease expense</b>	
Amortization expense by class of underlying asset	
Building	\$ 353,672
Equipment	10,294
Land	891
Total amortization expense	<u>364,857</u>
Interest on lease liabilities	4,516
Variable lease expense	-
<b>Total</b>	<u>\$ 369,373</u>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 16. Leases, continued**

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
Year Ending 6/30/26	\$ 6,928	\$ 5,075	\$ 12,003
Year Ending 6/30/27	7,438	4,865	12,303
Year Ending 6/30/28	7,980	4,638	12,618
Year Ending 6/30/29	8,553	4,396	12,949
Year Ending 6/30/30	9,761	4,135	13,896
5 Years Ending 6/30/35	60,190	15,804	75,994
5 Years Ending 6/30/40	66,013	5,172	71,185
Total Future Payments	<u>\$ 166,863</u>	<u>\$ 44,085</u>	<u>\$ 210,948</u>

There are no subleases in place as of June 30, 2025.

Lessor Disclosures

The County purchased the Miller building at 301 N. 29<sup>th</sup> Street in downtown Billings, MT in fiscal year 2022, and assumed four lease arrangements at that time. As of August 1, 2024, the only lease still in place is with BMO Harris Bank which contains an annual 2% rent escalator with a lease period that expires on February 28, 2027 and an option to extend an additional five years.

The below table details the total amount of inflows of resources recognized during the year ended June 30, 2025 from lease expense:

	Year Ending 06/30/2025
<b>Lease-related revenue</b>	
Lease revenue	
Building	\$ (207,563)
Total lease revenue	<u>(207,563)</u>
Interest revenue	(10,992)
Variable & other revenue	-
Total	<u>\$ (218,555)</u>

Total future receipts related to leases with unrelated parties are as follows:

	Principal	Interest	Total Receipts
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	-	-	-
Year Ending 6/30/29	-	-	-
Total Future Receipts	<u>\$ (266,322)</u>	<u>\$ (5,044)</u>	<u>\$ (271,366)</u>



Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 17. Subscription-Based Information Technology Arrangements (SBITA)**

SBITA Disclosures

A SBITA is defined as a contractual agreement that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction.

The County uses various SBITA assets that it contracts through cloud computing arrangements, such as software as a service and platform as a service. The related obligations are presented in the amounts equal to the present value of subscription payments payable during the remaining SBITA term. A SBITA asset is presented separately as Intangible subscription assets, in the Capital Assets section, on the government-wide Statement of Net Position and presented separately in the Capital Assets Note 7. The County did not incur expenses related to its SBITA activities such as termination penalties, not previously included in the measurement of the SBITA liability, or losses due to impairment.

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, 2025:

	Beginning of Year	Additions	Modifications & Remeasurements	Subtractions	End of Year	Amounts Due Within One Year
<b>Right-to-use subscription assets</b>						
SBITA - GASB 96 (General Gov't)	\$ 210,436	\$ 0	\$ 0	\$ 0	\$ 210,436	
SBITA - GASB 96 (Public Safety)	31,749	0	0	0	31,749	
SBITA - GASB 96 (Internal Services)	30,855	0	0	0	30,855	
	<u>273,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,040</u>	
<b>Less: Accumulated Amortization</b>						
SBITA - GASB 96 (General Gov't)	(77,375)	(65,178)	0	0	(142,553)	
SBITA - GASB 96 (Public Safety)	(13,930)	(10,583)	0	0	(24,513)	
SBITA - GASB 96 (Internal Services)	(9,369)	(11,720)	0	0	(21,089)	
	<u>(100,674)</u>	<u>(87,481)</u>	<u>0</u>	<u>0</u>	<u>(188,155)</u>	
<b>Total Subscription Assets, net</b>	<u>\$ 172,366</u>	<u>\$ (87,481)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 84,885</u>	
Subscription Liabilities (General Gov't)	\$ 120,326	\$ 0	\$ 0	\$ (71,976)	\$ 48,350	\$ 33,113
Subscription Liabilities (Public Safety)	3,167	0	0	(3,167)	0	0
Subscription Liabilities (Internal Services)	4,240	0	0	(4,240)	0	0
<b>Total Subscription Liabilities</b>	<u>\$ 127,733</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (79,383)</u>	<u>\$ 48,350</u>	<u>\$ 33,113</u>

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**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, 2025:

<b>Subscription expense</b>	Year Ending 06/30/2025
Amortization expense by class of underlying asset	
SBITA - GASB 96 (General Gov't)	\$ 65,178
SBITA - GASB 96 (Public Safety)	10,583
SBITA - GASB 96 (Internal Services)	11,720
Total amortization expense	87,481
Interest on subscription liabilities (GG)	2,141
Interest on subscription liabilities (PS)	32
Interest on subscription liabilities (IS)	108
Total interest on subscription liabilities	2,281
<b>Total</b>	<b>\$ 89,762</b>

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Payments
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	\$ 48,350	\$ 2,407	\$ 50,757

**Note 18. Protested Taxes**

The protest tax receivable for the County's governmental and proprietary funds increased \$973,304 or 1.600% of the FY25 adjusted County tax levy.

<b>Protest Tax Receivables</b>										
<b>Fiscal Year Ending</b>	<b>Governmental-type Funds</b>			<b>Business-type Funds</b>			<b>Total</b>			
	<b>Beginning Balance</b>	<b>Change</b>	<b>Ending Balance</b>	<b>Beginning Balance</b>	<b>Change</b>	<b>Ending Balance</b>	<b>Beginning Balance</b>	<b>Change</b>	<b>Ending Balance</b>	
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	
FY25	\$ 152,574	\$ 923,912	\$ 1,076,486	\$ 8,347	\$ 49,392	\$ 57,739	\$ 160,921	\$ 973,304	\$ 1,134,225	

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **Note 19. Tax Abatement Activity**

In accordance with GASB Statement No. 77, *Tax Abatement Disclosures*, state and local governments are required 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 property 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.

In 2023, the State Legislature passed a bill codified in MCA 15-6-138 granting tax incentives for Class 8 equipment. The County passed resolution 24-100 describing the tax incentive program under this new legislation.

#### **Five-Year Program**

Resolution #24-100, passed by the Board of Yellowstone County Commissioners on June 11, 2024 allows for a five-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 by at least 2.5%, as determined by the Montana Department of Revenue, may qualify. If the property is located in the cities of Billings or Laurel, or in the town of Broadview, the city or town governing bodies also have to approve tax abatement under their resolutions for city or town imposed mills.

The tax abatement applicant must also show that jobs will either be created or retained and that tax on the property is not delinquent. Property taxes are abated for the first five years following construction and then taxable value is fully restored. If the entity fails to comply with terms stated in the tax abatement program, it may be subject to recapture of all prior tax abatements, along with penalties and interest. Recapture is not triggered by an involuntary conversion of the property, and the recapture may be cancelled, 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 \$7,879.

#### **Ten-Year Program**

Resolution #24-100, passed by the Board of Yellowstone County Commissioners on June 11, 2024 establishes a ten-year tax abatement program authorized by MCA 15-24-1402. As adopted under this resolution, existing businesses may qualify that expend at least \$50,000 on qualifying improvements or on modernized processes, and new businesses may qualify that expend at least \$125,000 on qualifying improvements or modernized processes. If the property is located in the cities of Billings or Laurel, or in the town of Broadview, the city or town governing bodies also have to approve tax abatement under their resolutions for city or town imposed mills.

Qualifying entities must also demonstrate and maintain job growth, as well as ensure taxes on the property are paid timely. The tax abatement is a 50% taxable value reduction for each of the first five years after completion of the property improvement. Beginning in year six, the taxable value is restored by 10% each year until the tax abatement fully expires in the tenth year. If the entity fails to comply with terms stated in the tax abatement program, it may be subject to recapture of all prior tax abatements, along with penalties and interest. Recapture is not triggered by an involuntary conversion of the property, and the recapture may be cancelled, 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, which was signed by the Governor. Through this modification to Montana statute, a local governing body may also choose to abate property taxes 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 is restored in the tenth year. At the end of fiscal year 2025, one such abatement was granted, however it will not be effective until construction is complete.

# Yellowstone County, Montana

## Notes to the Financial Statements

### June 30, 2025

#### **Note 19. Tax Abatement Activity, continued**

For the most recent fiscal year, tax abatements from the ten-year programs totaled \$1,886,955.

For GASB Statement No. 77 purposes, any entity receiving \$500,000 or more in tax abatements will be separately presented. Entities receiving less than \$500,000 in tax abatement will be presented in aggregate for the tax abatement programs presented.

<b>Tax Abatement Recap</b>
----------------------------

	FYE 06/30/2025	FYE 6/30/2024*
<b>General Taxes Abated:</b>		
County	\$ 761,809	\$ 714,602
Cities and towns	53,555	50,489
School District 2	881,350	570,769
School District 7	142,182	108,845
School District 23	40,356	45,566
School District 37	812	906
Other School Districts	0	0
Other	14,770	14,028
	\$ 1,894,834	\$ 1,505,205

\* FYE 6/30/24 corrected from previous year ACFR

**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  
2024 tax year abatement per the Montana Department of Revenue (all jurisdictions): \$1,501,429

#### **Note 20. Accounting Changes and Error Corrections**

Effective July 1, 2024, the County implemented the provisions of GASB Statement No. 101, Compensated Absences. This Statement establishes accounting and financial reporting requirements for compensated absences, replacing the guidance previously provided in GASB Statement No.16.

The adoption of GASB Statement No. 101 represents a change in accounting principle under GASB Statement No. 100, Accounting Changes and Error Corrections. In accordance with the transition guidance of GASB 101, the County applied the Statement retroactive to fiscal year 2024.

Implementation of GASB 101 required a restatement of beginning net position and fund balances to recognize the cumulative effect of applying the new measurement criteria for compensated absences. The restatement reflects the recognition of leave that (1) is attributable to services already rendered, (2) accumulates, and (3) is more likely than not to be used for time off or otherwise compensated to employees.

Yellowstone County, Montana  
Notes to the Financial Statements  
June 30, 2025

**Note 20. Accounting Changes and Error Corrections, continued**

The adjustment reflects the recognition of additional compensated absences liabilities previously unrecorded under prior standards. The implementation did not have a material effect on current-year revenues or expenditures.

**Note 21. Subsequent Events, Concentrations, and Constraints**

No material subsequent event has been identified by Management. Additionally, in compliance with GASB 102 requirements, no concentration or constraint that would make the County vulnerable to the risk of a substantial impact has been identified by Management.

## REQUIRED SUPPLEMENTARY INFORMATION



Yellowstone County, Montana  
Notes to the Required Supplementary Information  
June 30, 2025  
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	2025	2024	2023	2022	2021	2020	2019	2018		
Service cost	\$ 207,234	\$ 264,909	\$ 255,951	\$ 322,248	\$ 311,351	\$ 276,654	\$ 268,596	\$ 346,974		
Interest	111,080	104,225	83,540	78,726	129,346	119,109	146,971	138,708		
Plan changes	0	0	0	0	0	0	0	0		
Differences between expected and actual experience	(193,381)	0	(251,155)	0	(263,657)	0	(1,196,409)	0		
Assumption changes	(491,694)	0	(707,118)	0	(456,119)	0	(6,328)	0		
Benefit payments	(142,816)	(119,523)	(137,273)	(130,976)	(162,699)	(113,700)	(166,742)	(161,881)		
<b>Net change in total OPEB liability</b>	<b>\$ (509,577)</b>	<b>\$ 249,611</b>	<b>\$ (756,055)</b>	<b>\$ 269,998</b>	<b>\$ (441,778)</b>	<b>\$ 282,063</b>	<b>\$ (953,912)</b>	<b>\$ 323,801</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total OPEB liability - beginning</b>	<b>2,786,671</b>	<b>2,537,060</b>	<b>3,293,115</b>	<b>3,023,117</b>	<b>3,464,895</b>	<b>3,182,832</b>	<b>4,136,744</b>	<b>3,812,943</b>		
<b>Total OPEB liability - ending</b>	<b>\$ 2,277,094</b>	<b>\$ 2,786,671</b>	<b>\$ 2,537,060</b>	<b>\$ 3,293,115</b>	<b>\$ 3,023,117</b>	<b>\$ 3,464,895</b>	<b>\$ 3,182,832</b>	<b>\$ 4,136,744</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Covered-employee payroll</b>	<b>\$ 28,303,630</b>	<b>\$ 24,886,776</b>	<b>\$ 24,045,194</b>	<b>\$ 23,161,321</b>	<b>\$ 22,378,088</b>	<b>\$ 21,694,604</b>	<b>\$ 21,062,722</b>	<b>\$ 20,377,371</b>		
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<b>8.05%</b>	<b>11.20%</b>	<b>10.55%</b>	<b>14.22%</b>	<b>13.51%</b>	<b>15.97%</b>	<b>15.11%</b>	<b>20.30%</b>	<b>0.00%</b>	<b>0.00%</b>

\*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 2025.

**Assumption Changes:** *The following assumption changes were made for the fiscal year 2025 reporting period:* The health care trend rates were changed to better anticipate short term and long term medical increases. The withdrawal, retirement, and salary increases were updated. The percentage of future retirees who are expected to stay on one of the County's medical plans post-employment was reduced from 50% to 35%. The discount rate was changed from 3.80% to 4.10%.

**Method Changes:** There were no method changes for fiscal year 2025.



Yellowstone County, Montana  
Notes to the Required Supplementary Information  
June 30, 2025  
Public Employees Retirement Plan (PERS)

**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, Montana  
Notes to the Required Supplementary Information  
June 30, 2025

Public Employees Retirement Plan (PERS)

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

Actuarially determined contributions are determined on the valuation date payable in the fiscal year beginning immediately following the valuation date. The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2024, which were based on the results of the June 30, 2023 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 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, 2023 valuation, were developed in the five-year experience study for the period ending 2021.

Yellowstone County, Montana  
Required Supplementary Information  
June 30, 2025  
Public Employees Retirement Plan (PERS)

**Schedule of Proportionate Share of the Net Pension Liability  
For the Last Ten Fiscal Years\***

<b>As of measurement date:</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Reporting date:	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the Net Pension Liability (percentage)	0.9387%	0.9102%	0.8999%	0.8546%	0.9184%	0.9021%	0.8940%	1.1512%	1.1556%	1.1130%
Employer's Net Pension Liability (amount)	\$22,957,841	\$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
State's Net Pension Liability (amount)	\$ 5,974,122	\$ 6,141,430	\$ 6,392,110	\$ 4,567,121	\$ 7,632,276	\$ 6,136,187	\$ 6,245,182	\$ 298,536	\$ 240,504	\$ 191,101
<b>Total</b>	<b>\$28,931,963</b>	<b>\$28,353,035</b>	<b>\$27,789,684</b>	<b>\$20,063,065</b>	<b>\$31,861,888</b>	<b>\$24,993,260</b>	<b>\$24,904,117</b>	<b>\$22,720,565</b>	<b>\$19,923,539</b>	<b>\$15,748,895</b>

Employer's Covered Payroll <sup>1</sup>	\$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
Employer's Proportionate Share as a percentage of Covered Payroll	124.86%	131.26%	135.37%	102.77%	157.24%	126.69%	126.82%	157.01%	142.20%	119.78%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	74.77%	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup>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\***

<b>As of reporting date:</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Contractually required DB contributions	\$ 1,762,895	\$ 1,675,810	\$ 1,530,540	\$ 1,406,436	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,156,947
Plan choice rate required contributions	0	0	0	0	0	0	0	0	0	\$ 33,765
Contributions in relation to the contractually required contributions	\$ 1,762,895	\$ 1,675,810	\$ 1,530,540	\$ 1,406,436	\$ 1,337,763	\$ 1,350,069	\$ 1,280,196	\$ 1,245,279	\$ 1,195,367	\$ 1,190,712
Contribution deficiency (excess)	0	0	0	0	0	0	0	0	0	0
Employer's covered payroll <sup>1</sup>	\$19,436,566	\$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
Contributions as a percentage of covered payroll	9.07%	9.11%	9.05%	8.90%	8.87%	8.76%	8.60%	8.46%	8.37%	8.60%

\*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

<sup>1</sup>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, Montana  
Notes to the Required Supplementary Information  
June 30, 2025  
Sheriffs' Retirement System (SRS)

**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, Montana  
Notes to the Required Supplementary Information  
June 30, 2025  
Sheriffs' Retirement System (SRS)

**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.

**2024:**

**Employer contribution rate**

- Effective July 1, 2024, contribution rates are actuarially determined based on the funding valuation one year prior.

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

Actuarially determined contributions are determined on the valuation date payable in the fiscal year beginning immediately following the valuation date. The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2024, which were based on the results of the June 30, 2023 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	0% 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"> <li>• Active participants</li> </ul>	PUB-2010 Safety Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.

Yellowstone County, Montana  
Notes to the Required Supplementary Information  
June 30, 2025  
Sheriffs' Retirement System (SRS)

<ul style="list-style-type: none"><li>• Healthy retirees</li></ul>	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.
<ul style="list-style-type: none"><li>• Disabled retirees</li></ul>	PUB-2010 Safety Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for males.
<ul style="list-style-type: none"><li>• Contingent survivor</li></ul>	PUB-2010 Amount Weighted Contingent Survivor Mortality projected to 2021, set forward one year for males. 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.

Yellowstone County, Montana  
Required Supplementary Information  
June 30, 2025  
Sheriffs' Retirement System (SRS)

**Schedule of Proportionate Share of the Net Pension Liability  
For the Last Ten Fiscal Years\***

<b>As of measurement date:</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Reporting date:	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's proportion of the Net Pension Liability (percentage)	9.4512%	9.3292%	9.6373%	9.6375%	9.8856%	9.6310%	9.3066%	9.2678%	9.2763%	9.2021%
Employer's Net Pension Liability (amount)	\$11,592,026	\$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
<b>Total</b>	<b>\$11,592,026</b>	<b>\$13,713,241</b>	<b>\$13,195,768</b>	<b>\$ 7,019,944</b>	<b>\$12,049,206</b>	<b>\$ 8,032,017</b>	<b>\$ 6,995,916</b>	<b>\$ 7,052,513</b>	<b>\$16,296,484</b>	<b>\$ 8,870,691</b>

Employer's Covered Payroll <sup>1</sup>	\$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
Employer's Proportionate Share as a percentage of Covered Payroll	110.55%	143.48%	142.07%	80.15%	143.55%	103.88%	96.89%	101.71%	248.86%	141.67%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	82.12%	77.09%	77.07%	86.94%	75.92%	81.89%	82.68%	81.30%	63.00%	75.40%

\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.

<sup>1</sup>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\***

<b>As of reporting date:</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Contractually required contributions	\$ 1,424,013	\$ 1,393,434	\$ 1,257,806	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720
Contributions in relation to the contractually required contributions	\$ 1,424,013	\$ 3,926,353	\$ 1,257,806	\$ 1,224,268	\$ 1,146,568	\$ 1,104,738	\$ 1,018,240	\$ 964,733	\$ 701,390	\$ 678,720
Contribution deficiency (excess)	0	(2,532,918)	0	0	0	0	0	0	0	0
Employer's covered payroll <sup>1</sup>	\$10,857,917	\$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
Contributions as a percentage of covered payroll	13.11%	37.44%	13.16%	13.18%	13.09%	13.16%	13.17%	13.36%	10.12%	10.36%

\*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.

<sup>1</sup>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, 2025**

	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		
<b>REVENUES:</b>								
Special assessments	\$ 175,000	\$ 175,000	\$ 127,552	\$ (47,448)	\$ 0	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0	0	30,000	30,000	28,825	(1,175)
Other	3,000	3,000	4,283	1,283	1,457,000	1,457,000	2,729,217	1,272,217
<b>Total revenues</b>	<b>178,000</b>	<b>178,000</b>	<b>131,835</b>	<b>(46,165)</b>	<b>1,487,000</b>	<b>1,487,000</b>	<b>2,758,042</b>	<b>1,271,042</b>
<b>EXPENDITURES:</b>								
Current:								
Capital outlay	0	0	0	0	23,714,850	23,753,350	10,119,886	13,633,464
Debt and lease service:								
Principal	150,000	150,000	65,000	85,000	0	0	0	0
Interest	46,200	46,200	14,850	31,350	0	0	0	0
<b>Total expenditures</b>	<b>196,200</b>	<b>196,200</b>	<b>79,850</b>	<b>116,350</b>	<b>23,714,850</b>	<b>23,753,350</b>	<b>10,119,886</b>	<b>13,633,464</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(18,200)</b>	<b>(18,200)</b>	<b>51,985</b>	<b>70,185</b>	<b>(22,227,850)</b>	<b>(22,266,350)</b>	<b>(7,361,844)</b>	<b>14,904,506</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	0	0	0	0	7,350,000	7,350,000	8,400,000	1,050,000
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,350,000</b>	<b>7,350,000</b>	<b>8,400,000</b>	<b>1,050,000</b>
<b>Net change in fund balances</b>	<b>\$ (18,200)</b>	<b>\$ (18,200)</b>	<b>51,985</b>	<b>\$ 70,185</b>	<b>\$ (14,877,850)</b>	<b>\$ (14,916,350)</b>	<b>1,038,156</b>	<b>\$ 15,954,506</b>
<b>Fund balance July 1, 2024</b>			<b>204,165</b>				<b>49,345,219</b>	
<b>Fund balance June 30, 2025</b>			<b>\$ 256,150</b>				<b>\$ 50,383,375</b>	

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2025**

	Special	Debt	Capital	Total
	Revenue	Service	Projects	Nonmajor
				Governmental
				Funds
<b><u>ASSETS</u></b>				
Cash and demand investments, pooled	\$ 7,673,322	\$ 21,700	\$ 0	\$ 7,695,022
Cash investments, pooled	12,413,245	35,100	0	12,448,345
Receivables (net of allowance for uncollectibles):				
Property taxes	844,773	0	0	844,773
Accounts	1,738,471	0	0	1,738,471
Delinquent assessments	46,229	0	0	46,229
Accrued interest	57,093	0	0	57,093
Prepaid expenses	2,899	0	0	2,899
Inventories	184,128	0	0	184,128
<b>Total assets</b>	<b>\$ 22,960,160</b>	<b>\$ 56,800</b>	<b>\$ 0</b>	<b>\$ 23,016,960</b>
<b><u>LIABILITIES:</u></b>				
Accounts payable	\$ 1,370,067	\$ 0	\$ 0	\$ 1,370,067
Accrued liabilities	578,031	0	0	578,031
Due to other funds	28,140	0	0	28,140
Due to other taxing districts	699,557	0	0	699,557
<b>Total liabilities</b>	<b>2,675,795</b>	<b>0</b>	<b>0</b>	<b>2,675,795</b>
<b><u>DEFERRED INFLOW OF RESOURCES:</u></b>				
Uncollected tax revenue	891,002	0	0	891,002
<b>Total deferred inflow of resources</b>	<b>891,002</b>	<b>0</b>	<b>0</b>	<b>891,002</b>
<b><u>FUND BALANCES:</u></b>				
Nonspendable	187,027	0	0	187,027
Restricted	10,508,730	56,800	0	10,565,530
Committed	5,209,450	0	0	5,209,450
Assigned	3,488,156	0	0	3,488,156
<b>Total fund balances</b>	<b>19,393,363</b>	<b>56,800</b>	<b>0</b>	<b>19,450,163</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 22,960,160</b>	<b>\$ 56,800</b>	<b>\$ 0</b>	<b>\$ 23,016,960</b>

**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, 2025**

	<b>Special Revenue</b>		<b>Debt Service</b>		<b>Capital Projects</b>		<b>Total Nonmajor Governmental Funds</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>								
Taxes	\$ 23,628,188	\$ 23,427,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,628,188	\$ 23,427,460
Special assessments	1,880,040	1,472,689	0	0	0	0	1,880,040	1,472,689
Licenses and permits	950,000	950,000	0	0	0	0	950,000	950,000
Intergovernmental	3,615,581	4,650,428	0	0	0	0	3,615,581	4,650,428
Fines and forfeitures	42,000	24,439	0	0	0	0	42,000	24,439
Charges for services	1,936,241	2,061,670	0	0	0	0	1,936,241	2,061,670
Other	373,750	774,867	0	0	0	0	373,750	774,867
<b>Total revenues</b>	<b>32,425,800</b>	<b>33,361,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,425,800</b>	<b>33,361,553</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	366,000	101,079	0	0	0	0	366,000	101,079
Public safety	11,772,288	9,848,782	0	0	0	0	11,772,288	9,848,782
Public works	2,742,392	3,125,914	0	0	0	0	2,742,392	3,125,914
Public health	5,593,374	5,118,151	0	0	0	0	5,593,374	5,118,151
Social and economic services	2,488,493	2,386,403	0	0	0	0	2,488,493	2,386,403
Culture and recreation	2,739,581	2,448,755	0	0	0	0	2,739,581	2,448,755
Conservation of natural resources	143,465	140,211	0	0	0	0	143,465	140,211
Community development	61,922	0	0	0	0	0	61,922	0
<b>Debt and lease service:</b>								
Principal	66,471	66,470	515,000	515,000	0	0	581,471	581,470
Interest	15,992	17,825	161,200	161,200	0	0	177,192	179,025
<b>Capital outlay:</b>								
Public safety	329,290	86,416	0	0	0	0	329,290	86,416
Public works	7,043,882	2,203,466	0	0	200,000	0	7,243,882	2,203,466
Public health	0	0	0	0	0	0	0	0
Social and economic services	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	0	0	0	0
Culture and recreation	159,556	53,393	0	0	0	0	159,556	53,393
Community development	650,000	556,099	0	0	0	0	650,000	556,099
<b>Total expenditures</b>	<b>34,347,706</b>	<b>26,327,427</b>	<b>676,200</b>	<b>676,200</b>	<b>200,000</b>	<b>0</b>	<b>35,223,906</b>	<b>27,003,627</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,921,906)</b>	<b>7,034,126</b>	<b>(676,200)</b>	<b>(676,200)</b>	<b>(200,000)</b>	<b>0</b>	<b>(2,798,106)</b>	<b>6,357,926</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	1,254,848	1,155,614	676,200	676,199	200,000	0	2,131,048	1,831,813
Interfund transfers out	(7,678,034)	(7,391,088)	(25,000)	0	0	0	(7,703,034)	(7,391,088)
Long term debt proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(6,423,186)</b>	<b>(6,235,474)</b>	<b>651,200</b>	<b>676,199</b>	<b>200,000</b>	<b>0</b>	<b>(5,571,986)</b>	<b>(5,559,275)</b>
<b>Net change in fund balances</b>	<b>\$ (8,345,092)</b>	<b>798,652</b>	<b>\$ (25,000)</b>	<b>(1)</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (8,370,092)</b>	<b>798,651</b>
<b>Fund balance July 1, 2024</b>		<b>18,594,711</b>		<b>56,801</b>		<b>0</b>		<b>18,651,512</b>
<b>Fund balance June 30, 2025</b>		<b>\$ 19,393,363</b>		<b>56,800</b>		<b>\$ 0</b>		<b>\$ 19,450,163</b>

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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, 2025  
(PAGE 1 OF 4)**

	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
<b>Assets</b>						
Cash and demand investments, pooled	\$ 1,682,010	\$ 517,022	\$ 31	\$ 72,816	\$ 35,418	\$ 38,030
Cash investments, pooled	2,720,678	836,290	49	117,781	57,290	61,513
Receivables (net of allowance for uncollectibles):						
Property taxes	207,468	67,199	54	13,515	67,096	70,489
Accounts	108,926	0	0	28,595	0	0
Accrued interest	0	0	0	0	0	0
Prepaid expenses	2,868	0	0	0	0	0
Inventories	0	51,658	0	132,470	0	0
<b>Total assets</b>	<b>\$ 4,721,950</b>	<b>\$ 1,472,169</b>	<b>\$ 134</b>	<b>\$ 365,177</b>	<b>\$ 159,804</b>	<b>\$ 170,032</b>
<b><u>Liabilities, Deferred Inflows and Fund Balances</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 15,991	\$ 11,859	\$ 80	\$ 17,657	\$ 92,708	\$ 99,543
Accrued liabilities	340,340	0	0	22,881	0	0
<b>Total liabilities</b>	<b>356,331</b>	<b>11,859</b>	<b>80</b>	<b>40,538</b>	<b>92,708</b>	<b>99,543</b>
<b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	207,468	67,199	54	13,515	67,096	70,489
<b>Total deferred inflow of resources</b>	<b>207,468</b>	<b>67,199</b>	<b>54</b>	<b>13,515</b>	<b>67,096</b>	<b>70,489</b>
<b>FUND BALANCES:</b>						
Nonspendable	2,868	51,658	0	132,470	0	0
Restricted	0	0	0	0	0	0
Committed	2,724,088	575,687	0	120,371	0	0
Assigned	1,431,195	765,766	0	58,283	0	0
<b>Total fund balances</b>	<b>4,158,151</b>	<b>1,393,111</b>	<b>0</b>	<b>311,124</b>	<b>0</b>	<b>0</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 4,721,950</b>	<b>\$ 1,472,169</b>	<b>\$ 134</b>	<b>\$ 365,177</b>	<b>\$ 159,804</b>	<b>\$ 170,032</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2025**  
**(PAGE 2 OF 4)**

	County Extension Agent Fund	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund
<b><u>Assets</u></b>						
Cash and demand investments, pooled	\$ 97,707	\$ 262,910	\$ 278,874	\$ 264,435	\$ 209,404	\$ 294,541
Cash investments, pooled	158,043	425,260	451,083	427,728	338,714	476,431
Receivables (net of allowance for uncollectibles):						
Property taxes	12,662	55,566	0	0	32,932	123,498
Accounts	2,000	0	0	0	0	0
Accrued interest	0	0	0	0	0	2,285
<b>Total assets</b>	<b>\$ 270,412</b>	<b>\$ 743,736</b>	<b>\$ 729,957</b>	<b>\$ 692,163</b>	<b>\$ 581,050</b>	<b>\$ 896,755</b>
<b><u>Liabilities, Deferred Inflows and Fund Balances</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 36,221	\$ 0	\$ 7,970	\$ 938	\$ 42,892	\$ 73,712
Accrued liabilities	9,624	0	0	345	0	0
Due to other taxing districts	0	0	0	0	0	699,557
<b>Total liabilities</b>	<b>45,845</b>	<b>0</b>	<b>7,970</b>	<b>1,283</b>	<b>42,892</b>	<b>773,269</b>
<b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	12,662	55,566	0	0	32,932	123,498
<b>Total deferred inflow of resources</b>	<b>12,662</b>	<b>55,566</b>	<b>0</b>	<b>0</b>	<b>32,932</b>	<b>123,498</b>
<b>FUND BALANCES:</b>						
Restricted	0	688,170	0	690,880	0	0
Committed	137,617	0	535,487	0	243,155	(12)
Assigned	74,288	0	186,500	0	262,071	0
<b>Total fund balances</b>	<b>211,905</b>	<b>688,170</b>	<b>721,987</b>	<b>690,880</b>	<b>505,226</b>	<b>(12)</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 270,412</b>	<b>\$ 743,736</b>	<b>\$ 729,957</b>	<b>\$ 692,163</b>	<b>\$ 581,050</b>	<b>\$ 896,755</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2025**  
**(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
<b><u>Assets</u></b>						
Cash and demand investments, pooled	\$ 2,643	\$ 42,631	\$ 138,167	\$ 46,736	\$ 618,732	\$ 2,977,040
Cash investments, pooled	4,276	68,956	223,536	75,597	1,000,809	4,816,697
Receivables (net of allowance for uncollectibles):						
Property taxes	3,082	0	0	0	0	0
Accounts	0	127,566	11,377	0	143,345	0
Delinquent assessments	0	0	0	0	0	46,229
Accrued interest	0	0	1,802	0	0	46,397
Assessments	0	0	0	0	0	0
Prepaid Expenses	0	0	0	31	0	0
<b>Total assets</b>	<b>\$ 10,001</b>	<b>\$ 239,153</b>	<b>\$ 374,882</b>	<b>\$ 122,364</b>	<b>\$ 1,762,886</b>	<b>\$ 7,886,363</b>
<b><u>Liabilities, Deferred Inflows and Fund Balances</u></b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 6,919	\$ 239,153	\$ 0	\$ 7,098	\$ 27,030	\$ 62,463
Accrued liabilities	0	0	0	6,718	152,746	33,777
Due to other funds	0	0	0	0	0	28,140
<b>Total liabilities</b>	<b>6,919</b>	<b>239,153</b>	<b>0</b>	<b>13,816</b>	<b>179,776</b>	<b>124,380</b>
<b><u>Deferred Inflow of Resources</u></b>						
Uncollected tax revenue	3,082	0	0	0	0	46,229
<b>Total deferred inflow of resources</b>	<b>3,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,229</b>
<b>FUND BALANCES:</b>						
Nonspendable	0	0	0	31	0	0
Restricted	0	0	374,882	108,517	0	7,715,754
Committed	0	0	0	0	873,057	0
Assigned	0	0	0	0	710,053	0
<b>Total fund balances</b>	<b>0</b>	<b>0</b>	<b>374,882</b>	<b>108,548</b>	<b>1,583,110</b>	<b>7,715,754</b>
<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 10,001</b>	<b>\$ 239,153</b>	<b>\$ 374,882</b>	<b>\$ 122,364</b>	<b>\$ 1,762,886</b>	<b>\$ 7,886,363</b>

**YELLOWSTONE COUNTY, MONTANA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2025**  
**(PAGE 4 OF 4)**

<u><b>Assets</b></u>	<b>Traffic Safety Fund</b>	<b>Permissive Medical Levy Fund</b>	<b>Lockwood TEDD Fund</b>	<b>Lockwood Pedestrian Safety</b>	<b>Total</b>
Cash and demand investments, pooled	\$ 15,771	\$ 0	\$ (89,241)	\$ 167,645	\$ 7,673,322
Cash investments, pooled	25,517	0	(144,228)	271,225	12,413,245
Receivables (net of allowance for uncollectibles):					
Property taxes	0	183,651	1,418	6,143	844,773
Accounts	3,536	0	1,295,562	17,564	1,738,471
Delinquent assessments	0	0	0	0	46,229
Accrued interest	217	0	4,315	2,077	57,093
Assessments	0				0
Prepaid expenses	0	0	0	0	2,899
Inventories	0	0	0	0	184,128
<b>Total assets</b>	<b>\$ 45,041</b>	<b>\$ 183,651</b>	<b>\$ 1,067,826</b>	<b>\$ 464,654</b>	<b>\$ 22,960,160</b>

**Liabilities, Deferred Inflows and Fund Balances**

**LIABILITIES:**

Accounts payable	\$ 2,770	\$ 0	\$ 618,500	\$ 6,563	\$ 1,370,067
Accrued liabilities	0	0	11,600	0	578,031
Due to other funds	0	0	0	0	28,140
Due to other taxing districts	0	0	0	0	699,557
<b>Total liabilities</b>	<b>2,770</b>	<b>0</b>	<b>630,100</b>	<b>6,563</b>	<b>2,675,795</b>

**Deferred Inflow of Resources**

Uncollected tax revenue	0	183,651	1,418	6,143	891,002
<b>Total deferred inflow of resources</b>	<b>0</b>	<b>183,651</b>	<b>1,418</b>	<b>6,143</b>	<b>891,002</b>

**FUND BALANCES:**

Nonspendable	0	0	0	0	187,027
Restricted	42,271	0	436,308	451,948	10,508,730
Committed	0	0	0	0	5,209,450
Assigned	0	0	0	0	3,488,156
<b>Total fund balances</b>	<b>42,271</b>	<b>0</b>	<b>436,308</b>	<b>451,948</b>	<b>19,393,363</b>

<b>Total liabilities, deferred inflows and fund balances</b>	<b>\$ 45,041</b>	<b>\$ 183,651</b>	<b>\$ 1,067,826</b>	<b>\$ 464,654</b>	<b>\$ 22,960,160</b>
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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, 2025  
(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
<b>REVENUES:</b>										
Taxes	\$ 5,851,214	\$ 5,797,866	\$ 1,890,972	\$ 1,883,903	\$ 965	\$ 843	\$ 376,707	\$ 378,087	\$ 1,365,454	\$ 1,335,242
Special assessments	0	0	0	0	40	45	0	0	0	0
Intergovernmental	490,543	579,363	66,228	68,227	0	0	35,713	18,912	178,639	178,639
Charges for services	72,500	77,956	0	0	0	0	50,000	55,897	0	0
Other	1,000	1,739	0	69,647	0	0	1,500	3,451	0	0
<b>Total revenues</b>	<b>6,415,257</b>	<b>6,456,924</b>	<b>1,957,200</b>	<b>2,021,777</b>	<b>1,005</b>	<b>888</b>	<b>463,920</b>	<b>456,347</b>	<b>1,544,093</b>	<b>1,513,881</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	7,736,919	6,376,744	0	0	0	0	0	0	0	0
Public works	0	0	844,625	481,814	0	0	542,847	454,475	0	0
Social and economic services	0	0	0	0	1,065	1,062	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	1,544,093	1,513,881
<b>Capital outlay:</b>										
Public safety	274,690	59,325	0	0	0	0	0	0	0	0
Public works	0	0	140,000	109	0	0	3,200	2,875	0	0
<b>Total expenditures</b>	<b>8,011,609</b>	<b>6,436,069</b>	<b>984,625</b>	<b>481,923</b>	<b>1,065</b>	<b>1,062</b>	<b>546,047</b>	<b>457,350</b>	<b>1,544,093</b>	<b>1,513,881</b>
Excess (deficiency) of revenues over (under) expenditures	<b>(1,596,352)</b>	<b>20,855</b>	<b>972,575</b>	<b>1,539,854</b>	<b>(60)</b>	<b>(174)</b>	<b>(82,127)</b>	<b>(1,003)</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	378,624	333,814	0	0	0	0	33,056	31,127	0	0
Interfund transfers out	(148,786)	(148,786)	(1,900,000)	(1,900,000)	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>229,838</b>	<b>185,028</b>	<b>(1,900,000)</b>	<b>(1,900,000)</b>	<b>0</b>	<b>0</b>	<b>33,056</b>	<b>31,127</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (1,366,514)</b>	<b>205,883</b>	<b>\$ (927,425)</b>	<b>(360,146)</b>	<b>\$ (60)</b>	<b>(174)</b>	<b>\$ (49,071)</b>	<b>30,124</b>	<b>\$ 0</b>	<b>0</b>
<b>Fund balance July 1, 2024</b>		<b>3,952,268</b>		<b>1,753,257</b>		<b>174</b>		<b>281,000</b>		<b>0</b>
<b>Fund balance June 30, 2025</b>		<b>\$ 4,158,151</b>		<b>\$ 1,393,111</b>		<b>\$ 0</b>		<b>\$ 311,124</b>		<b>\$ 0</b>

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, 2025  
(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>	
	<u>Budget</u>	<u>Actual</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>
<b>REVENUES:</b>										
Taxes	\$ 2,000,963	\$ 1,968,056	\$ 351,522	\$ 352,736	\$ 1,553,761	\$ 1,550,970	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	41,929	41,928	12,022	12,022	49,388	49,387	260,000	267,902	0	0
Other	0	0	0	0	0	0	0	6	22,500	175,753
<b>Total revenues</b>	<b>2,042,892</b>	<b>2,009,984</b>	<b>363,544</b>	<b>364,758</b>	<b>1,603,149</b>	<b>1,600,357</b>	<b>260,000</b>	<b>267,908</b>	<b>22,500</b>	<b>175,753</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
General government	0	0	0	0	0	0	366,000	101,079	0	0
Public health	0	0	0	0	1,493,270	1,080,620	0	0	0	0
Social and economic services	2,042,892	2,009,984	444,536	375,357	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	171,567	50,088
<b>Capital outlay:</b>										
Culture and recreation	0	0	0	0	0	0	0	0	104,556	10,500
<b>Total expenditures</b>	<b>2,042,892</b>	<b>2,009,984</b>	<b>444,536</b>	<b>375,357</b>	<b>1,493,270</b>	<b>1,080,620</b>	<b>541,000</b>	<b>275,542</b>	<b>276,123</b>	<b>60,588</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(80,992)</b>	<b>(10,599)</b>	<b>109,879</b>	<b>519,737</b>	<b>(281,000)</b>	<b>(7,634)</b>	<b>(253,623)</b>	<b>115,165</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	0	0	11,424	10,914	0	0	0	0	100,000	100,000
Interfund transfers out	0	0	0	0	0	0	(120,000)	(120,000)	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>11,424</b>	<b>10,914</b>	<b>0</b>	<b>0</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>100,000</b>	<b>100,000</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (69,568)</b>	<b>315</b>	<b>\$ 109,879</b>	<b>519,737</b>	<b>\$ (401,000)</b>	<b>(127,634)</b>	<b>\$ (153,623)</b>	<b>215,165</b>
<b>Fund balance July 1, 2024</b>		<b>0</b>		<b>211,590</b>		<b>168,433</b>		<b>849,621</b>		<b>475,715</b>
<b>Fund balance June 30, 2025</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 211,905</b>		<b>\$ 688,170</b>		<b>\$ 721,987</b>		<b>\$ 690,880</b>	

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, 2025  
(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
<b>REVENUES:</b>										
Taxes	\$ 923,270	\$ 921,632	\$ 3,512,107	\$ 3,448,917	\$ 139,491	\$ 136,238	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	16,996	16,996	107,997	107,997	3,974	3,973	475,000	462,326	50,000	46,105
Fines and forfeitures	0	0	0	0	0	0	0	0	42,000	24,439
Other	0	0	5,000	20,061	0	0	0	0	8,000	14,811
<b>Total revenues</b>	<b>940,266</b>	<b>938,628</b>	<b>3,625,104</b>	<b>3,576,975</b>	<b>143,465</b>	<b>140,211</b>	<b>475,000</b>	<b>462,326</b>	<b>100,000</b>	<b>85,355</b>
<b>EXPENDITURES:</b>										
<b>Current:</b>										
Public safety	0	0	0	0	0	0	0	0	103,840	8,308
Public health	0	0	3,625,104	3,575,205	0	0	475,000	462,326	0	0
Culture and recreation	1,023,921	884,786	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	143,465	140,211	0	0	0	0
<b>Capital outlay:</b>										
Public safety	0	0	0	0	0	0	0	0	50,000	22,500
Culture and recreation	55,000	42,893	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>1,078,921</b>	<b>927,679</b>	<b>3,625,104</b>	<b>3,575,205</b>	<b>143,465</b>	<b>140,211</b>	<b>475,000</b>	<b>462,326</b>	<b>153,840</b>	<b>30,808</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(138,655)</b>	<b>10,949</b>	<b>0</b>	<b>1,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(53,840)</b>	<b>54,547</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers out	0	0	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (138,655)</b>	<b>10,949</b>	<b>\$ 0</b>	<b>1,770</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (53,840)</b>	<b>54,547</b>
<b>Fund balance July 1, 2024</b>		<b>494,277</b>		<b>(1,782)</b>		<b>0</b>		<b>0</b>		<b>320,335</b>
<b>Fund balance June 30, 2025</b>		<b>\$ 505,226</b>		<b>\$ (12)</b>		<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ 374,882</b>



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, 2025  
(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>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>								
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,880,000	\$ 1,472,644	\$ 0	\$ 0
Licenses and permits	0	0	950,000	950,000	0	0	0	0
Intergovernmental	425,000	226,484	197,239	214,115	0	0	60,000	58,915
Charges for services	0	875	1,813,741	1,926,942	0	0	0	0
Other	0	201	750	635	222,000	381,174	27,000	36,029
<b>Total revenues</b>	<b>425,000</b>	<b>227,560</b>	<b>2,961,730</b>	<b>3,091,692</b>	<b>2,102,000</b>	<b>1,853,818</b>	<b>87,000</b>	<b>94,944</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
Public safety	0	0	3,834,398	3,372,361	0	0	97,131	91,369
Public works	227,920	198,918	0	0	956,000	1,903,726	0	0
<b>Debt and lease service:</b>								
Interest	0	0	0	0	0	1,833	0	0
<b>Capital outlay:</b>								
Public safety	0	0	4,600	4,591	0	0	0	0
Public works	0	0	0	0	950,000	0	0	0
<b>Total expenditures</b>	<b>227,920</b>	<b>198,918</b>	<b>3,838,998</b>	<b>3,376,952</b>	<b>1,906,000</b>	<b>1,905,559</b>	<b>97,131</b>	<b>91,369</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>197,080</b>	<b>28,642</b>	<b>(877,268)</b>	<b>(285,260)</b>	<b>196,000</b>	<b>(51,741)</b>	<b>(10,131)</b>	<b>3,575</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	0	0	731,744	679,759	0	0	0	0
Interfund transfers out	(200,000)	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(200,000)</b>	<b>0</b>	<b>731,744</b>	<b>679,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>\$ (2,920)</b>	<b>28,642</b>	<b>\$ (145,524)</b>	<b>394,499</b>	<b>\$ 196,000</b>	<b>(51,741)</b>	<b>\$ (10,131)</b>	<b>3,575</b>
<b>Fund balance July 1, 2024</b>		<b>79,906</b>		<b>1,188,611</b>		<b>7,767,495</b>		<b>38,696</b>
<b>Fund balance June 30, 2025</b>		<b>\$ 108,548</b>		<b>\$ 1,583,110</b>		<b>\$ 7,715,754</b>		<b>\$ 42,271</b>

**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, 2025**  
**(PAGE 5 OF 5)**

	<b>Permissive Medical Levy Fund</b>		<b>Lockwood TEDD</b>		<b>Lockwood Pedestrian Safety</b>		<b>Total</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>								
Taxes	\$ 5,204,728	\$ 5,117,782	\$ 166,004	\$ 252,052	\$ 291,030	\$ 283,136	\$ 23,628,188	\$ 23,427,460
Special assessments	0	0	0	0	0	0	1,880,040	1,472,689
Licenses and permits	0	0	0	0	0	0	950,000	950,000
Intergovernmental	104,520	104,520	0	2,057,672	1,040,393	134,945	3,615,581	4,650,428
Fines and forfeitures	0	0	0	0	0	0	42,000	24,439
Charges for services	0	0	0	0	0	0	1,936,241	2,061,670
Other	0	0	0	33,597	86,000	37,763	373,750	774,867
<b>Total revenues</b>	<b>5,309,248</b>	<b>5,222,302</b>	<b>166,004</b>	<b>2,343,321</b>	<b>1,417,423</b>	<b>455,844</b>	<b>32,425,800</b>	<b>33,361,553</b>
<b>EXPENDITURES:</b>								
<b>Current:</b>								
General government	0	0	0	0	0	0	366,000	101,079
Public safety	0	0	0	0	0	0	11,772,288	9,848,782
Public works	0	0	0	0	171,000	86,981	2,742,392	3,125,914
Public health	0	0	0	0	0	0	5,593,374	5,118,151
Social and economic services	0	0	0	0	0	0	2,488,493	2,386,403
Culture and recreation	0	0	0	0	0	0	2,739,581	2,448,755
Conservation of natural resources	0	0	0	0	0	0	143,465	140,211
Community development	0	0	61,922	0	0	0	61,922	0
<b>Debt and lease service:</b>								
Principal	0	0	0	0	66,471	66,470	66,471	66,470
Interest	0	0	0	0	15,992	15,992	15,992	17,825
<b>Capital outlay:</b>								
General government	0	0	0	0			175,000	174,463
Public safety	0	0	0	0	0	0	329,290	86,416
Public works	0	0	4,551,280	2,019,342	1,399,402	181,140	7,043,882	2,203,466
Public health	0	0	0	0	0	0	0	0
Social and economic services	0	0	0	0	0	0	0	0
Conservation of natural resources	0	0	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	159,556	53,393
Community development	0	0	650,000	556,099	0	0	650,000	556,099
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>5,263,202</b>	<b>2,575,441</b>	<b>1,652,865</b>	<b>350,583</b>	<b>34,347,706</b>	<b>26,327,427</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,309,248</b>	<b>5,222,302</b>	<b>(5,097,198)</b>	<b>(232,120)</b>	<b>(235,442)</b>	<b>105,261</b>	<b>(1,921,906)</b>	<b>7,034,126</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Interfund transfers in	0	0	0	0	0	0	1,254,848	1,155,614
Interfund transfers out	(5,309,248)	(5,222,302)	0	0	0	0	(7,678,034)	(7,391,088)
Interfund loan proceeds	0	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(5,309,248)</b>	<b>(5,222,302)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,423,186)</b>	<b>(6,235,474)</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>0</b>	<b>\$ (5,097,198)</b>	<b>(232,120)</b>	<b>\$ (235,442)</b>	<b>105,261</b>	<b>\$ (8,345,092)</b>	<b>798,652</b>
<b>Fund balance July 1, 2024</b>		<b>0</b>		<b>668,428</b>		<b>346,687</b>		<b>18,594,711</b>
<b>Fund balance June 30, 2025</b>		<b>\$ 0</b>		<b>\$ 436,308</b>		<b>\$ 451,948</b>		<b>\$ 19,393,363</b>

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
JUNE 30, 2025**

	<b>R.S.I.D. Revolving Fund</b>	<b>Limited Tax G.O. Bond Fund</b>	<b>Total</b>
<b><u>Assets</u></b>			
Cash and demand investments, pooled	\$ 21,700	\$ 0	\$ 21,700
Cash investments, pooled	35,100	0	35,100
Receivables (net of allowance for uncollectibles):			
Due from other taxing districts	0	0	0
<b>Total assets</b>	<b>\$ 56,800</b>	<b>\$ 0</b>	<b>\$ 56,800</b>
 <b><u>Fund Balances</u></b>			
<b>FUND BALANCES, Restricted</b>	<b>56,800</b>	<b>0</b>	<b>56,800</b>
<b>Total liabilities and fund balances</b>	<b>\$ 56,800</b>	<b>\$ 0</b>	<b>\$ 56,800</b>

**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, 2025**

	<b>R.S.I.D.</b>		<b>Limited Tax G.O.</b>		<b>Total</b>	
	<b><u>Revolving Fund</u></b>		<b><u>Bond Fund</u></b>		<b><u>Budget</u></b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>						
Debt and lease service:						
Principal	0	0	515,000	515,000	515,000	515,000
Interest	0	0	161,200	161,200	161,200	161,200
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>676,200</b>	<b>676,200</b>	<b>676,200</b>	<b>676,200</b>
<b>Excess (deficiency) of revenues</b>						
<b>over (under) expenditures</b>	<b>0</b>	<b>0</b>	<b>(676,200)</b>	<b>(676,200)</b>	<b>(676,200)</b>	<b>(676,200)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	0	0	676,200	676,199	676,200	676,199
Interfund transfers out	(25,000)	0	0	0	(25,000)	0
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>0</b>	<b>676,200</b>	<b>676,199</b>	<b>651,200</b>	<b>676,199</b>
<b>Net change in fund balances</b>	<b>\$ (25,000)</b>	<b>0</b>	<b>\$ 0</b>	<b>(1)</b>	<b>\$ (25,000)</b>	<b>(1)</b>
<b>Fund balance July 1, 2024</b>	<b>56,800</b>	<b>1</b>	<b>56,801</b>			
<b>Fund balance June 30, 2025</b>	<b>\$ 56,800</b>	<b>\$ 0</b>	<b>\$ 56,800</b>			

**YELLOWSTONE COUNTY, MONTANA  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2025**

	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
<b>Total assets</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Liabilities and Fund Balances</u></b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 0	\$ 0	\$ 0
Accrued liabilities	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES:</b>			
Reserved for advances	0	0	0
Reserved for capital improvements	0	0	0
<b>Total fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total liabilities and fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**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, 2025**

	<u>RSID Construction Fund</u>		<u>GO Construction Fund</u>		<u>Total</u>	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUES:</b>						
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
Public works	0	0	0	0	0	0
<b>Capital outlay:</b>						
Public works	200,000	0	0	0	200,000	0
<b>Total expenditures</b>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Interfund transfers in	200,000	0	0	0	200,000	0
Interfund transfers out	0	0	0	0	0	0
Special assessment loan proceeds	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
<b>Net change in fund balances</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>
<b>Fund balance July 1, 2024</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Fund balance June 30, 2025</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>

**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
JUNE 30, 2025**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
<b><u>ASSETS</u></b>				
<b>CURRENT ASSETS:</b>				
Cash and demand investments, pooled	\$ 6,033,335	\$ 131,119	\$ 309,819	\$ 6,474,273
Cash investments, pooled	9,761,540	212,088	501,138	10,474,766
Receivables (net of allowance for uncollectibles):				
Accounts	25,463	300	0	25,763
Accrued interest	91,106	0	0	91,106
Prepaid expense	18,288	65,440	74,302	158,030
<b>Total current assets</b>	<b>15,929,732</b>	<b>408,947</b>	<b>885,259</b>	<b>17,223,938</b>
<b>NONCURRENT ASSETS:</b>				
<b>Capital Assets:</b>				
Equipment and vehicles	0	0	1,019,216	1,019,216
Accumulated depreciation	0	0	(760,853)	(760,853)
<b>Total property and equipment (net)</b>	<b>0</b>	<b>0</b>	<b>258,363</b>	<b>258,363</b>
<b>Total assets</b>	<b>\$ 15,929,732</b>	<b>\$ 408,947</b>	<b>\$ 1,143,622</b>	<b>\$ 17,482,301</b>
<b><u>LIABILITIES</u></b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 19,098	\$ 0	\$ 53,173	\$ 72,271
Accrued liabilities	900,779	15,460	4,004	920,243
Accrued compensated absences	0	20,860	1,008	21,868
Unearned revenue	0	41,200	0	41,200
Due to general fund	0	0	0	0
<b>Total current liabilities</b>	<b>919,877</b>	<b>77,520</b>	<b>58,185</b>	<b>1,055,582</b>
<b>NONCURRENT LIABILITIES:</b>				
Accrued compensated absences	0	15,401	2,728	18,129
<b><u>NET POSITION</u></b>				
Investment in capital assets, net of related debt	0	0	258,363	258,363
Unrestricted	15,009,855	316,026	824,346	16,150,227
<b>Total net position</b>	<b>15,009,855</b>	<b>316,026</b>	<b>1,082,709</b>	<b>16,408,590</b>
<b>Total liabilities and net position</b>	<b>\$ 15,929,732</b>	<b>\$ 408,947</b>	<b>\$ 1,143,622</b>	<b>\$ 17,482,301</b>

**YELLOWSTONE COUNTY, MONTANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Health Insurance Fund	GIS Fund	Technology Fund	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$ -	\$ 142,389	\$ 1,100,914	\$ 1,243,303
Health insurance premiums	8,156,471	-	-	8,156,471
<b>Total operating revenues</b>	<b>8,156,471</b>	<b>142,389</b>	<b>1,100,914</b>	<b>9,399,774</b>
<b>OPERATING EXPENSES:</b>				
Salaries and benefits	-	392,460	96,967	489,427
Supplies	-	5,774	116,363	122,137
Subscriptions	-	-	-	-
Contracted services	118,602	115,389	976,726	1,210,717
Health claims	11,027,979	-	-	11,027,979
Stop-loss insurance and administration	323,474	-	-	323,474
Depreciation	-	-	155,967	155,967
<b>Total operating expenses</b>	<b>11,470,055</b>	<b>513,623</b>	<b>1,346,023</b>	<b>13,329,701</b>
<b>Operating income (loss)</b>	<b>(3,313,584)</b>	<b>(371,234)</b>	<b>(245,109)</b>	<b>(3,929,927)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest revenue	753,417	-	-	753,417
Other income	329	-	-	329
<b>Total nonoperating revenues (expenses)</b>	<b>753,746</b>	<b>-</b>	<b>-</b>	<b>753,746</b>
<b>Income (loss)</b>	<b>(2,559,838)</b>	<b>(371,234)</b>	<b>(245,109)</b>	<b>(3,176,181)</b>
Interfund transfers in	2,579,406	360,324	250,000	3,189,730
Interfund transfer out	-	-	-	-
<b>Change in net position</b>	<b>19,568</b>	<b>(10,910)</b>	<b>4,891</b>	<b>13,549</b>
<b>Net position July 1, 2024</b>	<b>14,990,287</b>	<b>326,936</b>	<b>1,078,222</b>	<b>16,395,445</b>
<b>Restatement for GASB 101 implementation</b>	<b>-</b>	<b>-</b>	<b>(405)</b>	<b>(405)</b>
<b>Net position June 30, 2025</b>	<b>\$ 15,009,855</b>	<b>\$ 316,026</b>	<b>\$ 1,082,708</b>	<b>\$ 16,408,589</b>



**YELLOWSTONE COUNTY, MONTANA  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Health Insurance Fund	GIS Fund	Technology Fund	Totals
<b>Cash flows from operating activities:</b>				
Cash received from users	\$ 0	\$ 185,289	\$ 1,102,277	\$ 1,287,566
Cash received from health insurance premiums	8,290,658	0	0	8,290,658
Cash paid to other suppliers for goods or services	(91,677)	(123,060)	(1,187,334)	(1,402,071)
Cash paid to employees for services	0	(374,607)	(98,161)	(472,768)
Cash paid for health claims	(11,027,200)	0	0	(11,027,200)
Cash paid for stop-loss insurance and administration	(323,475)	0	0	(323,475)
<b>Net cash provided (used) by operating activities</b>	<b>(3,151,694)</b>	<b>(312,378)</b>	<b>(183,218)</b>	<b>(3,647,290)</b>
<b>Cash flows from noncapital financing activities:</b>				
Cash received (paid) from (to) interfund transfer	2,579,406	360,324	250,000	3,189,730
<b>Net cash provided (used) by noncapital financing activities</b>	<b>2,579,406</b>	<b>360,324</b>	<b>250,000</b>	<b>3,189,730</b>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	0	0	0	0
<b>Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash flows from investing activities:</b>				
Deposits into cash investments	(1,209,130)	(49,436)	(91,192)	(1,349,758)
Interest received on investments	736,000	0	0	736,000
<b>Net cash provided (used) by investing activities</b>	<b>(473,130)</b>	<b>(49,436)</b>	<b>(91,192)</b>	<b>(613,758)</b>
<b>Net increase (decrease) in cash and demand investments</b>	<b>(1,045,418)</b>	<b>(1,490)</b>	<b>(24,410)</b>	<b>(1,071,318)</b>
<b>Cash and demand investments, July 1, 2024</b>	<b>7,078,753</b>	<b>132,610</b>	<b>334,229</b>	<b>7,545,592</b>
<b>Cash and demand investments, June 30, 2025</b>	<b>\$ 6,033,335</b>	<b>\$ 131,120</b>	<b>\$ 309,819</b>	<b>\$ 6,474,274</b>

**Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities**

<b>Operating income (loss)</b>	<b>\$ (3,313,582)</b>	<b>\$ (371,234)</b>	<b>\$ (245,514)</b>	<b>\$ (3,930,330)</b>
<b>Adjustments to reconcile net income (loss) to net cash from operating activities:</b>				
Loss on disposal of fixed assets	0	0	0	0
Depreciation expense	0	0	155,967	155,967
(Increase) decrease in assets:				
Accounts receivable	134,184	1,700	1,363	137,247
Prepaid expenses	7,827	(1,781)	(53,235)	(47,189)
Increase (decrease) in liabilities:				
Accounts payable	19,098	(116)	(41,010)	(22,028)
Accrued liabilities	779	17,853	(789)	17,843
Deferred Revenue	0	41,200	0	41,200
<b>Total adjustments</b>	<b>161,888</b>	<b>58,856</b>	<b>62,296</b>	<b>283,040</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ (3,151,694)</b>	<b>\$ (312,378)</b>	<b>\$ (183,218)</b>	<b>\$ (3,647,290)</b>

### 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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Governmental activities</b>					
Net investment in capital assets	\$ 106,216,851	\$ 110,047,259	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611
Net restricted for debt service	19,110,061	15,720,648	14,710,793	14,158,671	14,776,851
Net unrestricted	71,458,803	67,915,656	57,673,503	48,699,599	43,671,563
<b>Total governmental activities net position</b>	<b>\$ 196,785,715</b>	<b>\$ 193,683,563</b>	<b>\$ 169,526,346</b>	<b>\$ 151,967,640</b>	<b>\$ 137,335,025</b>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 54,402,376	\$ 33,952,206	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180
Net unrestricted	8,304,712	8,962,955	7,045,995	4,922,903	2,940,182
<b>Total business-type activities net position</b>	<b>\$ 62,707,088</b>	<b>\$ 42,915,161</b>	<b>\$ 41,867,863</b>	<b>\$ 40,580,094</b>	<b>\$ 39,260,362</b>
<b>Primary government</b>					
Net investment in capital assets	\$ 160,619,227	\$ 143,999,465	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791
Net restricted for debt service	19,110,061	15,720,648	14,710,793	14,158,671	14,776,851
Net unrestricted	79,763,515	76,878,611	64,782,651	53,622,502	46,611,745
<b>Total primary government activities net position</b>	<b>\$ 259,492,803</b>	<b>\$ 236,598,724</b>	<b>\$ 211,394,209</b>	<b>\$ 192,547,734</b>	<b>\$ 176,595,387</b>

**(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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 16,690,869	\$ 22,774,067	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771
Public Safety	45,672,528	41,156,842	37,711,034	32,972,140	30,488,998
Public Works	15,763,683	12,627,028	12,239,269	10,456,047	11,437,434
Public Health	16,515,612	6,953,873	6,982,812	7,011,401	9,114,966
Social and Economic	3,173,206	3,281,656	3,264,265	3,219,821	3,380,496
Culture and Recreation	2,228,582	2,314,510	2,157,236	2,060,354	1,960,788
Community Development	564,738	709,855	646,789	645,558	660,431
Conservation of Natural Resources	170,454	159,840	153,415	152,333	117,935
Interest on Long-Term Debt	183,422	207,944	218,657	239,255	286,079
<u>Total governmental activities expenses</u>	<u>100,963,094</u>	<u>90,185,615</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>
<u>Business-type activities:</u>					
Solid Waste Disposal	391,000	362,670	323,814	300,808	276,167
METRA	11,332,342	10,601,391	9,227,111	9,250,213	7,022,223
<u>Total business-type activities expenses</u>	<u>11,723,342</u>	<u>10,964,061</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>
<u>Total primary government activities expenses</u>	<u>\$ 112,686,436</u>	<u>\$ 101,149,676</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,516,481	\$ 1,528,034	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084
<u>Licenses and permits</u>					
Public Safety	29,735	32,577	28,049	23,688	23,295
Public Works	47,722	53,592	30,008	49,290	38,027
<u>Intergovernmental</u>					
General government	80,680	80,680	77,528	77,467	72,367
Public Safety	520,202	540,402	465,089	421,760	372,458
Public Works	930,623	847,545	1,086,928	948,274	1,057,816
Social and Economic	462,326	464,922	652,245	316,431	959,113
<u>Fines and forfeitures</u>					
General government	626,887	553,122	519,461	504,641	567,221
Public Safety	25,450	26,683	50,589	23,283	36,441
<u>Charges for services</u>					
General government	4,809,865	5,149,971	5,212,672	5,825,674	6,919,873
Public Safety	8,060,946	7,298,190	6,730,849	6,292,414	7,793,490
Public Works	297,001	259,678	225,793	238,198	298,913
<u>Operating grants and contributions</u>					
General government	289,670	76,600	162,250	0	66,861
Public Safety	3,041,937	1,654,742	1,528,405	933,726	845,897
Public Works	149,134	1,771,695	92,451	37,485	67,251
Public Health	10,790,000	9,243,521	8,653,911	2,748,756	5,195,166
Culture and Recreation	0	0	0	0	0
Community Development	0	500,000	0	6,500	0

**(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,				
	2025	2024	2023	2022	2021
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Works	0	0	0	0	0
Conservation of Natural Resources	3,223				
Total governmental activities program revenues	\$ 31,681,882	\$ 30,081,954	\$ 26,854,894	\$ 19,724,832	\$ 25,725,273
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Solid Waste Disposal	430,299	419,561	420,493	415,081	329,564
<u>Charges for services</u>					
METRA	6,510,939	7,322,312	6,670,287	6,765,787	2,066,596
Total governmental activities program revenues	6,941,238	7,741,873	7,090,780	7,180,868	2,396,160
<u>Total primary government program revenues</u>	<u>\$ 38,623,120</u>	<u>\$ 37,823,827</u>	<u>\$ 33,945,674</u>	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (69,281,212)	\$ (60,103,661)	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)
Business-type activities	(4,782,104)	(3,222,188)	(2,460,145)	(2,370,153)	(4,902,230)
Total primary government net expense	\$ (74,063,316)	\$ (63,325,849)	\$ (59,876,359)	\$ (55,150,347)	\$ (54,253,855)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities					
Property taxes	67,331,151	62,363,062	57,713,303	55,465,017	52,222,906
Licenses and permits	7,114,069	7,086,236	6,875,009	6,671,236	6,361,225
Intergovernmental	5,292,914	5,060,739	4,684,756	4,496,803	4,282,397
Other revenues	12,183,819	8,813,038	5,020,196	190,401	1,844,259
Leases	207,563	433,438	501,479	417,899	0
Gain/(Loss) on disposal of assets	0	345,507	24,543	33,921	0
Transfers	(19,746,154)	158,858	155,633	137,532	(612,198)
Total governmental activities	72,383,362	84,260,878	74,974,919	67,412,809	64,098,589
Business-type activities					
Property taxes	4,254,683	3,976,290	3,675,725	3,532,904	3,355,304
Licenses and permits	0	0	0	0	0
Intergovernmental	170,729	195,125	191,728	260,914	244,064
Other revenues	430,587	266,572	124,756	33,599	28,990
Transfers	19,718,032	(158,858)	(155,633)	(137,532)	612,198
Gain/Loss on disposal of Fixed Assets	0	(9,643)	(88,662)	0	0
Total business-type activities	24,574,031	4,269,486	3,747,914	3,689,885	4,240,556
Total primary government	\$ 96,957,393	\$ 88,530,364	\$ 78,722,833	\$ 71,102,694	\$ 68,339,145
<b>Change in Net Position</b>					
Governmental activities	\$ 3,102,150	\$ 24,157,217	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964
Business-type activities	19,791,927	1,047,298	1,287,769	1,319,732	(661,674)
Total primary government net expense	\$ 22,894,077	\$ 25,204,515	\$ 18,846,475	\$ 15,952,347	\$ 14,085,290

**(UNAUDITED)**  
**Schedule 3**  
**Yellowstone County, Montana**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	Fiscal year ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 473,748	\$ 361,219	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792
Unreserved	13,680,174	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
<u>Total general fund</u>	14,153,922	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
<u>Road Fund</u>										
Reserved	379,080	253,536	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326
Unreserved	7,498,077	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
<u>Total road fund</u>	7,877,157	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
<u>Property and Liability Insurance Fund</u>										
Unreserved	1,326,263	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
<u>Total property and liability insurance fund</u>	1,326,263	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
<u>Public Safety Fund</u>										
Unreserved	12,521,498	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
<u>Total public safety fund</u>	12,521,498	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
<u>R.S.I.D. Bond Fund</u>										
Reserved	256,150	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461
<u>Total R.S.I.D. bond fund</u>	256,150	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461
<u>Capital Improvement Fund</u>										
Reserved	50,383,375	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
<u>Total capital improvement fund</u>	50,383,375	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
<b>Nonmajor Governmental Funds</b>										
Special Revenue Funds										
Reserved	187,027	89,533	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225
Unreserved	19,206,336	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
<u>Total nonmajor special revenue funds</u>	19,393,363	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
Debt Service Funds										
Reserved	56,800	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451
<u>Total nonmajor debt service funds</u>	56,800	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451
Capital Projects Funds										
Reserved	0	0	0	0	0	6,986	0	0	381,097	306,957
<u>Total nonmajor capital projects funds</u>	0	0	0	0	0	6,986	0	0	381,097	306,957
Total nonmajor governmental funds										
Reserved	243,827	146,334	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633
Unreserved	19,206,336	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
<u>Total nonmajor governmental funds</u>	19,450,163	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
<b>Total Governmental Funds</b>										
Reserved	51,736,180	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
Unreserved	54,232,348	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
<u>Total governmental funds</u>	\$ 105,968,528	\$ 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

**(UNAUDITED)**  
**Schedule 4**  
**Yellowstone County, Montana**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	<u>2025</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>
<b>REVENUES:</b>										
Taxes	\$ 66,134,765	\$ 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
Special assessments	1,600,241	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
Licenses and permits	7,191,526	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
Intergovernmental	21,560,709	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
Fines and forfeitures	652,337	579,805	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330
Charges for services	10,151,403	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
Leases	207,563	433,438	501,479	417,899	-	-	-	-	-	-
Other	7,513,990	7,471,419	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347
<b>Total revenues</b>	<b>115,012,534</b>	<b>108,745,957</b>	<b>97,039,246</b>	<b>82,577,931</b>	<b>87,232,343</b>	<b>79,005,930</b>	<b>81,080,628</b>	<b>64,641,437</b>	<b>63,280,565</b>	<b>60,988,315</b>
<b>EXPENDITURES:</b>										
General government	16,948,188	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
Public safety	39,418,179	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
Public works	10,583,723	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
Public health	6,131,844	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
Social and economic services	3,101,019	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
Culture and recreation	2,448,755	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
Conservation of natural resources	170,454	159,840	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915
Community development	8,639	709,855	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297
Capital outlay	25,160,606	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
Debt and lease service:										
Principal	646,470	675,983	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000
Interest	193,875	216,654	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054
<b>Total expenditures</b>	<b>104,811,752</b>	<b>93,869,557</b>	<b>84,362,105</b>	<b>80,218,537</b>	<b>71,548,752</b>	<b>69,533,940</b>	<b>72,436,777</b>	<b>70,490,869</b>	<b>63,283,967</b>	<b>56,929,113</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,200,782</b>	<b>14,876,400</b>	<b>12,677,141</b>	<b>2,359,394</b>	<b>15,683,591</b>	<b>9,471,990</b>	<b>8,643,851</b>	<b>(5,849,432)</b>	<b>(3,402)</b>	<b>4,059,202</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	15,812,164	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
Interfund transfers out	(18,840,186)	(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)
Gain on disposal of fixed assets	-	-	33,277	33,914	-	-	-	-	-	-
Assessment Refunds	-	-	-	-	-	-	-	-	-	-
Long term debt proceeds	-	50,264	-	-	-	-	350,000	9,693,354	-	344,762
<b>Total other financing sources (uses)</b>	<b>(3,028,022)</b>	<b>(2,168,129)</b>	<b>(2,175,464)</b>	<b>(2,260,124)</b>	<b>(3,671,790)</b>	<b>(2,149,386)</b>	<b>(2,100,230)</b>	<b>7,769,341</b>	<b>(1,122,879)</b>	<b>(1,067,641)</b>
<b>Net change in fund balances</b>	<b>\$ 7,172,760</b>	<b>\$ 12,708,271</b>	<b>\$ 10,501,677</b>	<b>\$ 99,270</b>	<b>\$ 12,011,801</b>	<b>\$ 7,322,604</b>	<b>\$ 6,543,621</b>	<b>\$ 1,919,909</b>	<b>\$ (1,126,281)</b>	<b>\$ 2,991,561</b>
Debt service as a percentage of noncapital expenditures	1.1%	1.1%	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%



(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				
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%
24-25	28,664,741,341	495,499,573	690,335,786	13,170,174	29,355,077,127	508,669,747	14,976,231	493,693,516	\$ 116.91	1.73%

**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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>COUNTY-WIDE DIRECT RATES</b>										
County-Wide Levies	116.92	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26
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	116.92	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	6.19	5.83	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47
Road	41.16	37.59	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79
Billings- County Planning	1.26	1.21	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32
Laurel Planning	2.08	1.88	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59
Soil Conservation	0.40	0.37	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45
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	3.16	3.01	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87
School retirement and transportation	22.84	38.53	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95
Huntley Cemetery	2.99	6.00	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42
Custer Cemetery	2.00	5.51	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94
Shepherd Cemetery	2.00	1.94	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CITY RATES</b>										
City of Billings	207.37	206.57	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84
City of Laurel	220.91	164.08	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35
Town of Broadview	239.57	239.57	239.57	234.97	223.30	227.14	166.67	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
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	215.02	215.51	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28
School District #3 - Blue Creek	143.21	151.78	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94
School District #4 - Canyon Creek	140.88	154.50	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99
School District #7 - Laurel	178.38	186.17	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79
School District #8 - Elder Grove	196.96	212.52	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11
School District #12 - Molt*	-	41.54	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36
School District #15 - Custer	386.72	394.55	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96
School District #17 - Morin	96.86	98.22	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60
School District #21 - Broadview	103.90	102.35	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36
School District #23 - Elysian	133.42	147.90	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86
School District #24 - Huntley	100.76	206.51	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80
School District #26 - Lockwood	263.68	268.25	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38
School District #37 - Shepherd	312.61	335.35	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21
School District #41 - Pioneer	259.43	251.80	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49
School District #52 - Independent	170.39	181.44	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12
School District #58 - Yellowstone Education Center	78.05	86.68	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04
<b>STATE RATE FOR EDUCATION</b>	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<b>FIRE DISTRICTS</b>										
Broadview Fire #3	0.65	0.63	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57
Worden Fire #4	25.17	25.17	25.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	30.30	27.00	30.00	30.00	30.00	30.00	30.00	27.00	27.00	27.00
Laurel Fire #7	11.93	15.79	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03
Lockwood Fire #8	163.00	163.00	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00

Source: Yellowstone County Finance  
\*SD #12 Molt was merged with SD #21

(UNAUDITED)  
**SCHEDULE 7**  
**YELLOWSTONE COUNTY, MONTANA**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

FISCAL YEAR 2025				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$ 26,412,892	1	5.19%
Phillips 66 Company	Oil refinery	23,997,585	2	4.72%
CHS, Inc./Cenex	Oil refinery	23,912,271	3	4.70%
Signal Peak Energy LLC	Coal Mining	10,812,261	4	2.13%
BNSF Railway Co	Railroad	8,349,597	5	1.64%
Par Montana LLC (Previously Exxon)	Oil refinery	7,394,409	6	1.45%
Montana Dakota Utilities- Gas Distributor	Utility	6,282,225	7	1.24%
Northwestern Energy- Electric Generation	Utility	5,893,478	8	1.16%
Charter Communication INC	Communications	3,178,380	9	0.62%
Phillips 66 Carrier LLC	Oil refinery	3,115,861	10	0.61%
		<b>\$ 119,348,959</b>		<b>23.46%</b>

FISCAL YEAR 2016				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 24,006,727	1	6.95%
Northwestern Energy Corp	Utility	21,038,547	2	6.09%
Phillips 66 Company	Oil refinery	17,159,388	3	4.97%
Exxon Mobil Corporation	Oil refinery	8,836,771	4	2.56%
BNSF Railway Co	Railroad	5,893,296	5	1.71%
Charter Communications	Communications	3,996,846	6	1.16%
Montana Dakota Utility	Utility	3,524,464	7	1.02%
Phillips 66 Pipeline, LLC	Oil refinery	2,904,880	8	0.84%
Centurylink, Inc.	Communications	2,669,416	9	0.77%
Puget Sound Energy, Inc	Energy Transmissic	1,827,445	10	0.53%
		<b>\$ 91,857,780</b>		<b>26.60%</b>

**NOTE:** Many of the principal taxpayers have undergone corporate name changes.  
Total Countywide taxable value for tax year 2024 (fiscal year 2024-2025), including tax increment:  
Total Countywide taxable value for tax year 2015 (fiscal year 2015-2016), including tax increment:

**\$508,669,747**  
**\$345,278,604**

**(UNAUDITED)**  
**Schedule 8**  
**Yellowstone County, Montana**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year (Original Levy)</u>		<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Total Collections To Date</u>		<u>Protest Tax Receivables at Yearend</u>
					<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>	
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
2025	\$	81,297,478	\$ (8,037,389)	\$ 73,260,089	\$ 70,873,868	96.74%	\$ 70,389,448	96.08%	\$ 1,134,098

(a) Total collections in FY19, FY21, and FY22 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)		Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available ( c )	Net General Obligation Bonded Debt								
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	
24-25	6,030,000	0	6,030,000	11,915,356,651 (e)	0.05%	493,693,516	1.22%	0.02%	172,789	34.90	

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, 2025**

<b><u>Government Unit</u></b>	<b><u>Debt Outstanding</u></b>	<b><u>Estimated Percentage Applicable*</u></b>	<b><u>Estimated Share of Direct and Overlapping Debt</u></b>
<b><u>Cities:</u></b>			
Billings	\$ 8,300,132	55.0%	\$ 4,566,184
Broadview	766,000	0.1%	434
Laurel	155,571	2.1%	3,242
<b>Total cities</b>	<b><u>9,221,703</u></b>		<b><u>4,569,861</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	102,702,502	59.7%	61,297,966
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	55,745,000	12.4%	6,920,461
Elder Grove SD #8	13,605,000	3.2%	429,591
Custer SD #15	2,020,000	0.5%	9,748
Elysian SD #23	9,430,000	6.9%	648,609
Huntley SD #24	893,565	2.6%	23,461
Lockwood SD#26	43,205,000	6.2%	2,679,391
Shepherd SD #37	9,750,000	1.7%	166,995
Independent SD #52	970,000	1.5%	14,914
<b>Total school districts</b>	<b><u>238,321,067</u></b>		<b><u>72,191,136</u></b>
<b>Subtotal, overlapping debt</b>			<b>76,760,997</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 6,358,263</u></b>	<b>100.0%</b>	<b>6,358,263</b>
<b>Total Direct and Overlapping Debt</b>			<b><u>\$ 83,119,260</u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings and Laurel, and Town of Broadview;  
State Certified Taxable Valuation As of August 1, 2024

\*Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value  
excluding tax increment district taxable valuation

(UNAUDITED)

**SCHEDULE 11  
YELLOWSTONE COUNTY, MONTANA  
COMPUTATION OF LEGAL DEBT MARGIN  
(Last Ten Fiscal Years)**

	Fiscal year ended June 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total assessed market value less tax increment district	\$ 29,355,077,127	\$ 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
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	\$ 733,876,928	\$ 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
<b>Amount of debt applicable to debt limit:</b>										
Total general obligation bonded indebtedness	\$ 6,030,000	\$ 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
Total special assessment bonded indebtedness	100,000	165,000	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000
Total matured bonds payable	0	0	0	0	0	0	0	0	0	7,225
Total notes payable	228,263	294,733	307,452	372,578	432,106	482,171	0	0	0	0
Total subscription payables	48,350	127,733	0	0	0	0	0	0	0	0
Total amount of debt applicable to debt limit	6,406,613	7,132,466	7,630,452	8,312,578	9,147,106	10,207,171	10,435,500	11,559,000	3,427,000	4,157,225
Legal debt margin	\$ 727,470,315	\$ 717,525,930	\$ 572,141,419	\$ 563,465,163	\$ 536,662,582	\$ 513,929,148	\$ 481,966,083	\$ 474,087,101	\$ 469,046,280	\$ 462,022,959
Total net debt applicable to the limit as a percentage of debt limit	0.9%	1.0%	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%

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
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%
2025	172,789	\$ 11,904,816,522	\$ 68,898 (c)	16,382 (b)	6,970 (b)	92,347	16,401	2.6%	2.7%	4.1%

NOTES ( a ) Fiscal year ended is calculated using 2024 (FY24) 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. 2021-2025 county population reflects Vintage 2020 estimates.

( d ) 2025 Unemployment rates reflect the June 2025 rate reported by the [lmi.mt.gov](https://lmi.mt.gov) 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](https://suburbanstats.org), [lmi.mt.gov](https://lmi.mt.gov)



**(UNAUDITED)**

**SCHEDULE 13  
YELLOWSTONE COUNTY, MONTANA  
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone  
County based on CY2024 Q4 Data:**  
(in alphabetical order)

Albertsons Food & Drug  
Billings Clinic  
CHS Inc.  
Costco  
Fed Ex  
First Interstate Bank  
Intermountain Health  
JP2, LLC.  
Par Petroleum LLC  
Phillips 66 Company  
Scheels All Sports Inc.  
SCL Health Medical Group  
St. John's Lutheran Ministries Inc.  
Sysco Montana Inc.  
Texas Roadhouse  
Town Pump Inc.  
UPS  
Wal-Mart  
Wells Fargo Bank  
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. Information is based off the latest information at the date of publication.

**(UNAUDITED)**  
**Schedule 14**  
**Yellowstone County, Montana**  
**Full-time Equivalent Employees by Function**  
**Last Ten Fiscal Years**

	Fiscal year ended June 30,									
	<u>2025</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>
<b><u>Function / Program</u></b>										
General government	138.01	135.01	132.01	131.01	127.05	127.85	127.25	121.25	120.25	120.75
Public safety	301.25	294.25	286.25	280.15	277.65	270.65	263.95	252.95	245.45	239.45
Public works	41.50	41.50	41.50	40.50	40.50	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	1.00
Social and economic services	1.75	1.75	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23
Culture and recreation	40.75	41.00	41.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25
	<b>524.26</b>	<b>514.51</b>	<b>503.51</b>	<b>494.01</b>	<b>488.05</b>	<b>480.85</b>	<b>474.05</b>	<b>457.05</b>	<b>448.30</b>	<b>438.68</b>

\* 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									
COUNTY ROADS	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Miles of roads - overlay	5.30	16.43	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70
Miles of roads - millings	9.64	3.60	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10
Miles of gravel/dirt roads improved	69.74	100.33	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27
Miles of gravel/dirt roads maintained	4,981.80	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
Miles of dust control	19.50	15.75	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25
Miles of striping	77.00	55.00	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00
Miles of chip seal	13.60	14.50	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86
Miles of crack fill	3.50	23.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miles of blade patching	3.00	16.23	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00
Culvert installs	35.00	43.00	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00
Cattle guard installs	5.00	5.00	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00
Miles of fencing	7.40	0.00	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00
Miles of seeding	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00
Bridge Replacements	3.00	1.00	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00
JUNK VEHICLES										
Hauled	64	46	36	43	65	40	48	66	97	87
Crushed	259	260	221	304	286	369	375	184	230	170
WEED SPRAYING (acres sprayed)										
County	1,480.17	2,019.04	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48
Montana Dept of Transportation	345.65	312.80	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46
Fish, Wildlife, and Parks	30.10	47.40	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64
Bureau of Land Management	0.00	50.00	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35
Department of Natural Resources	0.00	28.10	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15
Private (charged out)	65.35	86.00	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60
Private/Public Grant	130.00	41.00	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00
Bureau of Reclamation	0.00	10.50	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00
Total	2051.27	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
County Attorney cases										
Civil	25	36	27	38	52	48	48	50	46	37
Bankruptcies (Proofs of Claim)	0	2	2	0	0	0	0	0	0	0
Fatality	28	22	21	9	16	14	9	7	6	9
Felony	2,354	2,318	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694
Forfeiture	0	0	0	0	0	0	0	0	1	4
Fugitive - Uniform Extradition Act	64	59	80	80	38	61	65	83	96	89
Justice Court Appeal	1	4	1	0	0	0	3	0	1	7
Misdemeanor*	1,723	1,768	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274
Post-Conviction Relief	12	5	7	4	5	8	4	5	6	11
Revocation Proceeding Felony	438	359	353	327	367	444	363	357	380	380
Unknown/Sanities	127	165	113	110	173	175	152	193	248	209
Youth in Need of Care	178	352	338	379	462	436	507	470	550	496
Inquests	1	3	5	1	4	0	2	0	0	0
Juvenile Petitions	172	240	221	182	122	83	91	0	0	0
License Petition	62	48	49	47	49	51	46	0	0	0
Out of State Subpoena	0	3	3	1	1	1	4	0	0	0
Investigative Subpoena	42	27	33	0	0	0	0	0	0	0
Petition for Relief from Registration	7	2	9	8	8	10	10	0	0	0
Petition to Expunge	17	4	9	9	9	4	3	0	0	0
Search Warrants	318	503	303	237	193	457	384	0	0	0
Writ of Habeas Corpus	12	3	6	12	17	2	7	0	0	0
HB640	315	298	343	330	468	574	0	0	0	0
Total	5,896	6,221	5,842	5,469	5,758	5,898	4,962	4,560	4,415	4,210

\*Includes: Misdemeanor, Misdemeanor Restitution Only, and Misdemeanor Revocation

**(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
24-25	92.74	\$ 45,785,137	92.74	\$ 45,785,593	0.00	\$ 456
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

\* 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
24-25	\$ 56,800	\$ 100,000	56.8%
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%
15-16	\$ 327,451	\$ 1,150,000	28.5%

**Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2025 :**

Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 785	126,945	08/01/26	10,000	7,147	8,868	805
RSID 803	1,015,434	08/01/27	90,000	30,633	111,335	29,863
Total	<u>\$ 1,142,379</u>		<u>\$ 100,000</u>	<u>\$ 37,780</u>	<u>\$ 120,203</u>	<u>\$ 30,668</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	\$ 126,128	\$ 126,373	100.2%
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%
18-19	\$ 174,664	\$ 170,212	97.5%
17-18	\$ 172,246	\$ 169,241	98.3%
16-17	\$ 184,912	\$ 179,619	97.1%
15-16	\$ 184,550	\$ 181,554	98.4%

#### 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, 2025, 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 25, 2025.

**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 25, 2025

**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, 2025. 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, 2025.

***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 25, 2025

YELLOWSTONE COUNTY, MONTANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025  
(Page 1 of 2)

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Award/Pass-through Grantor's Number	Program or Award Amount	Federal Revenues	Federal Expenditures	Amount Provided to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>						
<b>Direct Programs</b>						
Bankhead Jones	10.410	N/A	N/A	\$ 2,305	\$ 2,305	\$ -
Subtotal			-	2,305	2,305	-
<b>Passed through State Office of Public Instruction</b>						
Child Nutritional Cluster:						
Child Nutrition Program (School Breakfast Program/ National School Lunch Prog.)	10.555/10.553	243MT306N1099/253MT306N1099	N/A	76,876	76,876	-
Child Nutritional Cluster Subtotal			-	76,876	76,876	-
Volunteer Fire Assistance Program Sub Award (Cooperative Forestry Asst)	10.664	VFC-25-560	21,000	21,000	21,000	21,000
Subtotal			21,000	97,876	97,876	21,000
<b>Total U.S. Department of Agriculture</b>			<b>21,000</b>	<b>100,181</b>	<b>100,181</b>	<b>21,000</b>
<b><u>U.S. Department of Commerce, Economic Development Administration</u></b>						
<b>Direct Program:</b>						
Economic Development Cluster:						
Lockwood TEDD Water/Sewer Service Extension Project	11.307	ED24DEN0G0365	4,551,280	2,019,342	2,019,342	2,019,342
Economic Development Cluster Subtotal			4,551,280	2,019,342	2,019,342	2,019,342
<b>Total U.S. Department of Commerce, Economic Development Administration</b>			<b>4,551,280</b>	<b>2,019,342</b>	<b>2,019,342</b>	<b>2,019,342</b>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>						
<b>Passed through State Department of Commerce</b>						
Community Development Block Grant	14.228	MT-CDBG-PL-22-02	37,500	8,639	8,639	-
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>37,500</b>	<b>8,639</b>	<b>8,639</b>	<b>-</b>
<b><u>U.S. Department of Interior</u></b>						
<b>Direct Programs</b>						
BLM Invasive and Noxious Plant Management	15.230	L22AC00416	20,000	-	-	-
Taylor Grazing	15.226	N/A	N/A	667	667	-
<b>Total U.S. Department of Interior</b>			<b>20,000</b>	<b>667</b>	<b>667</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>						
<b>Passed through State Board of Crime Control:</b>						
Yellowstone County Victim Witness Program	16.575	25-V01-2005	240,125	120,332	163,976	-
Subtotal			240,125	120,332	163,976	-
<b>Passed through the City of Billings:</b>						
Byrne Justice Assistance Grant (JAG)	16.738	O-BJA-2023-171790	20,611	8,165	8,165	-
Byrne Justice Assistance Grant (JAG)	16.738	15PBJA-24-GG-05255-JAGX	16,287	11,734	11,734	-
Subtotal			36,898	19,899	19,899	-
<b>Total U.S. Department of Justice</b>			<b>277,023</b>	<b>140,231</b>	<b>183,875</b>	<b>-</b>

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, 2025**  
(Page 2 of 2)

<b>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Award/Pass-through Grantor's Number</b>	<b>Program or Award Amount</b>	<b>Federal Revenues</b>	<b>Federal Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b><u>U.S. Department of Transportation</u></b>						
<b>Passed through State Department of Transportation/Highway Traffic Safety:</b>						
Highway safety cluster						
State Highway Traffic Safety - High Visibility Traffic Enforcement	20.600 / 20.608	(FAIN)69A375224000040-20MTO, -5bMTH,-5dMTH	8,500	2,466	2,466	-
State Highway Traffic Safety - High Visibility Traffic Enforcement	20.600 / 20.608	(FAIN)69A3752230000-4020MTO, -1640MTA	8,500	3,914	3,914	-
Subtotal			17,000	6,380	6,380	-
State Highway Traffic Safety - DUI Symposium	20.616		5,000	5,000	5,000	-
Highway Safety Cluster Subtotal			22,000	11,380	11,380	-
Montana Department of Transportation - Project #10433-113 Lockwood Sidewalks for Old Hardin Road	20.205	TA56(113)-UPN 10433 (FAIN)693JJ2223000	1,043,143	132,995	132,995	-
<b>Total U.S. Department of Transportation</b>			<b>1,065,143</b>	<b>144,375</b>	<b>144,375</b>	<b>-</b>
<b><u>U.S. Department of Treasury</u></b>						
<b>Direct Programs:</b>						
Equitable Sharing Program	21.016	N/A	N/A	33,355	24,570	-
COVID Local Assistance and Tribal Consistency Fund (LATCF)	21.032	N/A	125,782	9,032	9,032	-
Subtotal			125,782	42,387	33,602	-
COVID Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	31,330,634	10,551,884	10,551,884	-
<b>Passed through State Department of Natural Resources &amp; Conservation</b>						
ARPA Minimum Allocation Grant Worden-Ballantine Water & Sewer District	21.027	AM-22-0063 FAIN# SLFRP1747		3,223	3,223	3,223
Subtotal			31,330,634	10,555,107	10,555,107	3,223
<b>Total U.S. Department of Treasury</b>			<b>31,456,416</b>	<b>10,597,494</b>	<b>10,588,709</b>	<b>3,223</b>
<b><u>U.S. Election Assistance Commission</u></b>						
<b>Passed through Secretary of State</b>						
2024 HAVA	90.404	N/A	39,670	39,670	39,670	-
<b>Total U.S. Election Assistance Commission</b>			<b>39,670</b>	<b>39,670</b>	<b>39,670</b>	<b>-</b>
<b><u>U.S. Department of Health and Human Services</u></b>						
<b>Passed through State Department of Health and Human Services</b>						
Foster Care Title IV-E	93.658	20223LEGL0005	N/A	293,462	293,462	-
<b>Total U.S. Department of Health and Human Services</b>			<b>-</b>	<b>293,462</b>	<b>293,462</b>	<b>-</b>
<b><u>U.S. Department of Homeland Security</u></b>						
<b>Passed through State Department of Military Affairs, DES Division</b>						
Emergency Mgmt Performance Grant (EMPG) Yellowstone	97.042	21ARPAEMPGYLLW	130,000	130,000	130,000	-
Homeland Security- Election Security	97.067	EMW-2023-SS-00059	250,000	250,000	250,000	-
<b>Total U.S. Department of Homeland Security</b>			<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>-</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 37,848,032</b>	<b>\$ 13,724,061</b>	<b>\$ 13,758,920</b>	<b>\$ 2,043,565</b>

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, 2025**  
**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, 2025. 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:

	<b>Federal Awards <u>Revenues</u></b>	<b>State &amp; Local Intergovernmental <u>Revenues</u></b>	<b>Total Intergovernmental <u>Revenues</u></b>
General fund	\$ 453,199	\$ 1,482,278	\$ 1,935,477
Road fund	2,305	2,991,562	2,993,867
Emergency levy- COVID	10,560,916	0	10,560,916
Property and liability insurance fund	0	610,469	610,469
Public safety fund	26,279	783,273	809,552
Nonmajor governmental funds	2,681,362	1,969,065	4,650,427
	<u>\$ 13,724,061</u>	<u>\$ 7,836,647</u>	<u>\$ 21,560,708</u>

**YELLOWSTONE COUNTY, MONTANA**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2025**  
**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, 2025 for the following programs:

	<u><b>Grant Number</b></u>	<u><b>Amount</b></u>
 <b><u>U.S. Department of Transportation</u></b>		
MT Department of Transportation - Project #10433-113 Lockwood Sidewalks for Old Hardin Road	TA56(113)-UPN 10433 (FAIN)693JJ2223000	\$ 20,614
		<u><b>\$ 20,614</b></u>
 <b><u>U.S. Department of Commerce</u></b>		
Lockwood TEDD Water/Sewer Service Extension	ED24DEN0G0365	\$ 556,099
		<u><b>\$ 556,099</b></u>
 <b><u>U.S. Department of Homeland Security</u></b>		
Emergency Mgt Performance Grant (EMPG) Yellowstone	EMD-2023-EP-00005	\$ 130,000
		<u><b>\$ 130,000</b></u>
 <b><u>U.S. Department of Interior</u></b>		
Volunteer Fire Assistance Program Sub Award	#23-DG-11010000-040	\$ 2,542
		<u><b>\$ 2,542</b></u>
 <b><u>Total Matching on Federal Expenditures</u></b>		 <u><u><b>\$ 709,255</b></u></u>



**YELLOWSTONE COUNTY, MONTANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2025**

**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	
Economic Adjustment Assistance - AL 11.307	
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, 2025**

FINANCIAL STATEMENT FINDINGS - NONE

PRIOR-YEAR FINANCIAL STATEMENT FINDINGS - NONE

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B.O.C.C. Regular

3. b.

Meeting Date: 12/09/2025

Title: Contract - Cushing Terrell - Metra Skybox Design Services

Submitted For: Matt Kessler, Purchasing Agent

Submitted By: Matt Kessler, Purchasing Agent

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TOPIC:

Contract - Cushing Terrell - Metra Skybox Design Services

BACKGROUND:

Contract for Cushing Terrell to provide design services and bid specifications to renovate the Metra Skyboxes. Total contract value is \$11,500.00. This expense was anticipated and included in the FY26 budget.

RECOMMENDED ACTION:

File item

---

Attachments

YC Metra Skybox Contract

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**AIA<sup>®</sup>**

# Document B105<sup>®</sup> – 2017

## ***Standard Short Form of Agreement Between Owner and Architect***

AGREEMENT made as of the Second day of October in the year Two Thousand Twenty-five  
*(In words, indicate day, month and year.)*

**BETWEEN** the Owner:  
*(Name, legal status, address and other information)*

Yellowstone County  
Board of County Commissioners  
217 North 27<sup>th</sup> Street  
Billings, MT 59101

and the Architect:  
*(Name, legal status, address and other information)*

CTA Inc, dba Cushing Terrell  
13 North 23<sup>rd</sup> St  
Billings MT 59101

for the following Project:  
*(Name, location and detailed description)*

MetraPark Skybox Renovation  
308 6<sup>th</sup> Ave N  
Billings, MT 59101

The Owner and Architect agree as follows.

### **ADDITIONS AND DELETIONS:**

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

## ARTICLE 1 ARCHITECT'S RESPONSIBILITIES

The Architect shall provide architectural services for the Project as described in this Agreement. The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances on similar projects. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project. The Architect shall assist the Owner in determining consulting services required for the Project. The Architect's services include the following services:

### SCOPE OF SERVICES per Cushing Terrell fee proposal dated October 2, 2025 and below:

The Project Scope is described as: Lighting design, and finish upgrades for 10 existing skyboxes.

The scope of work includes the following:

- New finish selections and specifications (2 options).
  - Flooring
  - Paint
  - Wall Protection
  - Ceiling
  - New built in bar seating
- New light fixture selections for main fixture (2x4) only, existing accent lighting to remain
- Modification of bar in South skybox.
- Addition of bar seating in all other suites.

During the Design Phase, the Architect shall review the Owner's scope of work, budget and schedule and reach an understanding with the Owner of the Project requirements. Based on the approved Project requirements, the Architect shall develop a design, which shall be set forth in drawings and other documents appropriate for the Project. Upon the Owner's approval of the design, the Architect shall prepare Construction Documents indicating requirements for construction of the Project. The Owner shall facilitate the permitting and bidding process filing documents required for the approval of governmental authorities, in obtaining bids or proposals, and in awarding contracts for construction.

During the Construction Phase, and only if the Owner retains the Architect to perform limited Construction Phase services, the Architect shall act as the Owner's representative and provide administration of the Contract between the Owner and Contractor. The extent of the Architect's authority during construction is described in AIA Document A105™-2017, Standard Short Form of Agreement Between Owner and Contractor. If the Owner and Contractor modify AIA Document A105-2017, those modifications shall not affect the Architect's services under this Agreement, unless the Owner and Architect amend this Agreement.

## ARTICLE 2 OWNER'S RESPONSIBILITIES

The Owner shall provide full information about the objectives, schedule, constraints and existing conditions of the Project, and shall establish a budget that includes reasonable contingencies and meets the Project requirements. The Owner shall provide decisions and furnish required information as expeditiously as necessary for the orderly progress of the Project. The Architect shall be entitled to rely on the accuracy and completeness of the Owner's information.

## ARTICLE 3 USE OF DOCUMENTS

Drawings, specifications and other documents prepared by the Architect are the Architect's Instruments of Service, and are for the Owner's use solely with respect to constructing the Project. The Architect shall retain all common law, statutory and other reserved rights, including the copyright. Upon completion of the construction of the Project, provided that the Owner substantially performs its obligations under this Agreement, the Architect grants to the Owner a license to use the Architect's Instruments of Service as a reference for maintaining, altering and adding to the Project. The Owner agrees to indemnify the Architect from all costs and expenses related to claims arising from the

Owner's use of the Instruments of Service without retaining the Architect. When transmitting copyright-protected information for use on the Project, the transmitting party represents that it is either the copyright owner of the information, or has permission from the copyright owner to transmit the information for its use on the Project.

#### ARTICLE 4 TERMINATION, SUSPENSION OR ABANDONMENT

In the event of termination, suspension or abandonment of the Project by the Owner, the Architect shall be compensated for services performed. The Owner's failure to make payments in accordance with this Agreement shall be considered substantial nonperformance and sufficient cause for the Architect to suspend or terminate services. Either the Architect or the Owner may terminate this Agreement after giving no less than seven days' written notice if the Project is suspended for more than 90 days, or if the other party substantially fails to perform in accordance with the terms of this Agreement. Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

#### ARTICLE 5 MISCELLANEOUS PROVISIONS

This Agreement shall be governed by the law of the place where the Project is located. Terms in this Agreement shall have the same meaning as those in AIA Document A105-2017, Standard Short Form of Agreement Between Owner and Contractor. Neither party to this Agreement shall assign the contract as a whole without written consent of the other.

Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or the Architect. There are no intended third party beneficiaries of this Agreement.

The Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

#### ARTICLE 6 PAYMENTS AND COMPENSATION TO THE ARCHITECT

The Architect's Compensation shall be:

A fixed fee sum of \$11,500

The Owner shall pay the Architect an initial payment of zero (\$ 0 ) as a minimum payment under this Agreement. The initial payment shall be credited to the final invoice.

The Owner shall reimburse the Architect for expenses incurred in the interest of the Project, plus ten percent ( 10 %).

Payments are due and payable upon receipt of the Architect's monthly invoice. Amounts unpaid thirty ( 30 ) days after the invoice date shall bear interest from the date payment is due at the rate of one and a half percent ( 1.5 % ) per month , or in the absence thereof, at the legal rate prevailing at the principal place of business of the Architect.

At the request of the Owner, the Architect shall provide additional services not included in Article 1 for additional compensation. Such additional services may include, but not be limited to, providing or coordinating services of consultants not identified in Article 1; revisions due to changes in the Project scope, quality or budget, or due to Owner-requested changes in the approved design; evaluating changes in the Work and Contractors' requests for substitutions of materials or systems; providing services necessitated by the Contractor's failure to perform; and the extension of the Architect's Article 1 services beyond six ( 6 ) months of the date of this Agreement through no fault of the Architect.

#### ARTICLE 7 OTHER PROVISIONS

*(Insert descriptions of other services and modifications to the terms of this Agreement.)*

During the term of this Agreement and following its expiration or termination for any reason, neither Owner nor Architect shall transfer, assign, convey or sublet any right, claims **(including any causes of action or claims alleging breach, negligence, loss or damages arising out of this Agreement)**, duty or obligation under it, nor any other interest therein, without the prior written consent of the other party

The Owner understands and acknowledges that although the Instruments of Service shall be prepared within the Standard of Care stated in Article 1 of this Agreement, the Contractor may require additional information from the

Init.

Architect to clarify, correct, supplement, and coordinate the design intent shown in the Construction Documents that result in increases in the Construction Cost, and that an increase in the Construction Cost does not automatically mean that the Architect has breached the Standard of Care.

Except as set forth in this Section, or as expressly agreed in writing by the Architect and Owner, no person other than the parties to this Agreement or their successors and assigns shall be a third party beneficiary of the obligations contained in this Agreement or have the right to enforce any of its provisions.

In recognition of the relative risks and benefits of the project to both the Owner and Architect, the risks have been allocated such that Owner agrees, to the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, to limit the total liability, in the aggregate, of Architect, its officers, employees, agents, and any of them, to Owner and anyone claiming by, through or under Owner, for any and all claims, losses, costs, including attorney's, court, expert witness fees, injuries or damages of any nature whatsoever arising out of, resulting from or in any way related to the Project or the Agreement, from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract or warranty, express or implied, of Architect or Architect's officers, directors employees, agents or subconsultants, or any of them, shall not exceed the fee paid to the Architect under this Agreement or \$100,000.00, whichever is greater. This limitation applies to every legal theory or cause of action. Owner acknowledges that Architect has offered additional limits of liability an additional fee and Owner has elected not to purchase additional limits of liability.

This Agreement entered into as of the day and year first written above.



OWNER (Signature)

Matt Kessler Purchasing Agent

(Printed name and title)



ARCHITECT (Signature)

Jim Beal Principal

(Printed name, title, and license number, if required)



# Additions and Deletions Report for AIA® Document B105® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 18:40:06 ET on 10/02/2025.

## PAGE 1

AGREEMENT made as of the Second day of October in the year Two Thousand Twenty-five

...

Yellowstone County  
Board of County Commissioners  
217 North 27<sup>th</sup> Street  
Billings, MT 59101

...

CTA Inc. dba Cushing Terrell  
13 North 23<sup>rd</sup> St  
Billings MT 59101

...

MetraPark Skybox Renovation  
308 6<sup>th</sup> Ave N  
Billings, MT 59101

## PAGE 2

The Architect shall provide architectural services for the Project as described in this Agreement. The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar ~~circumstances~~ circumstances on similar projects. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project. The Architect shall assist the Owner in determining consulting services required for the Project. The Architect's services include the following ~~consulting services, if any~~ services:

SCOPE OF SERVICES per Cushing Terrell fee proposal dated October 2, 2025 and below:

The Project Scope is described as: Lighting design, and finish upgrades for 10 existing skyboxes.

The scope of work includes the following:

- New finish selections and specifications (2 options).
  - Flooring
  - Paint
  - Wall Protection
  - Ceiling

- New built in bar seating
- New light fixture selections for main fixture (2x4) only, existing accent lighting to remain
- Modification of bar in South skybox.
- Addition of bar seating in all other suites.

...

During the Design Phase, the Architect shall review the Owner's scope of work, budget and schedule and reach an understanding with the Owner of the Project requirements. Based on the approved Project requirements, the Architect shall develop a design, which shall be set forth in drawings and other documents appropriate for the Project. Upon the Owner's approval of the design, the Architect shall prepare Construction Documents indicating requirements for construction of the Project and shall coordinate its services with any consulting services the Owner provides. ~~The Architect shall assist the Owner in Project.~~ The Owner shall facilitate the permitting and bidding process filing documents required for the approval of governmental authorities, in obtaining bids or proposals, and in awarding contracts for construction.

During the Construction Phase, and only if the Owner retains the Architect to perform limited Construction Phase services, the Architect shall act as the Owner's representative and provide administration of the Contract between the Owner and Contractor. The extent of the Architect's authority ~~and responsibility~~ during construction is described in AIA Document A105™-2017, Standard Short Form of Agreement Between Owner and Contractor. If the Owner and Contractor modify AIA Document A105-2017, those modifications shall not affect the Architect's services under this Agreement, unless the Owner and Architect amend this Agreement.

...

The Owner shall provide full information about the objectives, schedule, constraints and existing conditions of the Project, and shall establish a budget that includes reasonable contingencies and meets the Project requirements. The Owner shall provide decisions and furnish required information as expeditiously as necessary for the orderly progress of the Project. The Architect shall be entitled to rely on the accuracy and completeness of the Owner's information. ~~The Owner shall furnish consulting services not provided by the Architect, but required for the Project, such as surveying, which shall include property boundaries, topography, utilities, and wetlands information; geotechnical engineering; and environmental testing services. The Owner shall employ a Contractor, experienced in the type of Project to be constructed, to perform the construction Work and to provide price information.~~

PAGE 3

Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or the Architect. There are no intended third party beneficiaries of this Agreement.

...

A fixed fee sum of \$11,500

The Owner shall pay the Architect an initial payment of zero (\$ 0 ) as a minimum payment under this Agreement. The initial payment shall be credited to the final invoice.

The Owner shall reimburse the Architect for expenses incurred in the interest of the Project, plus ten percent ( 10 %).

Payments are due and payable upon receipt of the Architect's monthly invoice. Amounts unpaid thirty ( 30 ) days after the invoice date shall bear interest from the date payment is due at the rate of one and a half percent ( 1.5 %) per month , or in the absence thereof, at the legal rate prevailing at the principal place of business of the Architect.

At the request of the Owner, the Architect shall provide additional services not included in Article 1 for additional compensation. Such additional services may include, but not be limited to, providing or coordinating services of consultants not identified in Article 1; revisions due to changes in the Project scope, quality or budget, or due to Owner-requested changes in the approved design; evaluating changes in the Work and Contractors' requests for substitutions of materials or systems; providing services necessitated by the Contractor's failure to perform; and the

extension of the Architect's Article 1 services beyond six ( 6 ) months of the date of this Agreement through no fault of the Architect.

...

During the term of this Agreement and following its expiration or termination for any reason, neither Owner nor Architect shall transfer, assign, convey or sublet any right, claims (including any causes of action or claims alleging breach, negligence, loss or damages arising out of this Agreement), duty or obligation under it, nor any other interest therein, without the prior written consent of the other party

The Owner understands and acknowledges that although the Instruments of Service shall be prepared within the Standard of Care stated in Article 1 of this Agreement, the Contractor may require additional information from the Architect to clarify, correct, supplement, and coordinate the design intent shown in the Construction Documents that result in increases in the Construction Cost, and that an increase in the Construction Cost does not automatically mean that the Architect has breached the Standard of Care.

Except as set forth in this Section, or as expressly agreed in writing by the Architect and Owner, no person other than the parties to this Agreement or their successors and assigns shall be a third party beneficiary of the obligations contained in this Agreement or have the right to enforce any of its provisions.

In recognition of the relative risks and benefits of the project to both the Owner and Architect, the risks have been allocated such that Owner agrees, to the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, to limit the total liability, in the aggregate, of Architect, its officers, employees, agents, and any of them, to Owner and anyone claiming by, through or under Owner, for any and all claims, losses, costs, including attorney's, court, expert witness fees, injuries or damages of any nature whatsoever arising out of, resulting from or in any way related to the Project or the Agreement, from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract or warranty, express or implied, of Architect or Architect's officers, directors employees, agents or subconsultants, or any of them, shall not exceed the fee paid to the Architect under this Agreement or \$100,000.00, whichever is greater. This limitation applies to every legal theory or cause of action. Owner acknowledges that Architect has offered additional limits of liability an additional fee and Owner has elected not to purchase additional limits of liability.

PAGE 4

Matt Kessler Purchasing Agent

Jim Beal Principal

## ***Certification of Document's Authenticity***

***AIA® Document D401™ – 2003***

I, , hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 18:40:06 ET on 10/02/2025 under Order No. 3104239063 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document B105™ – 2017, Standard Short Form of Agreement Between Owner and Architect, other than those additions and deletions shown in the associated Additions and Deletions Report.

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*(Signed)*

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*(Title)*

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*(Dated)*

B.O.C.C. Regular

Meeting Date: 12/09/2025

Title: Snow Removal Contract with Thuesen Landscape LLC

Submitted For: Monica Plecker, Public Works Director

Submitted By: Trasee Field, Senior Secretary

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TOPIC:

Snow Removal Contract with Thuesen Landscape LLC

BACKGROUND:

Snow removal contract with Thuesen Landscape LLC for Indian Cliffs Subdivision RSID 803

RECOMMENDED ACTION:

File

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Attachments

Contract

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**Standard Form of Agreement for Snow Removal between  
Yellowstone County and Contractor on the Basis of a Stipulated Price  
Indian Cliffs Subdivision RSID 803**

This agreement is dated as of the 13 day of November 2025, by and between Yellowstone County, Montana (the County), and Thuesen Landscape LLC, Billings Montana (hereinafter called Contractor).

Owner and Contractor, in consideration of the material covenants hereinafter set forth, agree as follows:

**1. Scope of Work:**

Snow plowing in Indian Cliffs Subdivision see attached scope of work

Contractor shall provide all labor and equipment necessary to fulfill the Scope of Work specification sheet, attached.

**Ice:**

The Client understands that Thuesen does not provide salting or deicing services to the surface, and that certain locations may not clear the area to “bare pavement”, and that slippery conditions may continue to prevail, even after plowing. The client understands Thuesen assumes no liability for this naturally occurring condition. The client agrees to defend and hold harmless Thuesen for all trespasses or suits that may arise because of this naturally occurring condition.

**2. Contract Times**

This contract will be in effect from November 2025 until May 2026. Should any work, outside the Scope of Work need to be performed, both parties must agree in writing.

**3. Contract Price**

The County shall pay the contractor \$142.50 per hour for plowing with a one-hour minimum charge per request for plowing. The monthly standby charge shall be \$570.00.

**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 the County 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 the County and Contractor, consist of the following:

- 5.1 This Agreement.
- 5.2 Scope of Work Specification Sheet dated October 22<sup>nd</sup>, 2018.
- 5.3 Ad-hoc contractor quote acknowledgment
- 5.4 Contractor's current Certificate of Insurance, current Independent Contractor designation and Workers Compensation coverage.

## **6. Miscellaneous**

- 6.1 Contractor shall not assign this agreement in whole or in part without written consent by the County, which consent shall not be unreasonably withheld.
- 6.2 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, the County and Contractor have signed this Agreement in duplicate. One counterpart each will be delivered to the County and Contractor. All portions of the Contract Documents have been signed, initialed or identified by the County and Contractor.

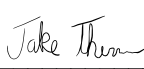
This Agreement will be effective November 13, 2025.

OWNER:  
Yellowstone County  
Billings, Montana 59101



Monica Plecker  
Public Works Director

CONTRACTOR:  
Thuesen Landscape LLC.  
PO Box 20378 Billings, MT 59104



Jake Thuesen  
Contractor  
Phone # 406-855-2771