

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		
REVENUES:								
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
Total revenues	178,000	178,000	131,835	(46,165)	1,487,000	1,487,000	2,758,042	1,271,042
EXPENDITURES:								
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
Total expenditures	196,200	196,200	79,850	116,350	23,714,850	23,753,350	10,119,886	13,633,464
Excess (deficiency) of revenues over (under) expenditures	(18,200)	(18,200)	51,985	70,185	(22,227,850)	(22,266,350)	(7,361,844)	14,904,506
OTHER FINANCING SOURCES (USES):								
Interfund transfers in	0	0	0	0	7,350,000	7,350,000	8,400,000	1,050,000
Total other financing sources (uses)	0	0	0	0	7,350,000	7,350,000	8,400,000	1,050,000
Net change in fund balances	\$ (18,200)	\$ (18,200)	51,985	\$ 70,185	\$ (14,877,850)	\$ (14,916,350)	1,038,156	\$ 15,954,506
Fund balance July 1, 2024			204,165				49,345,219	
Fund balance June 30, 2025			\$ 256,150				\$ 50,383,375	

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025**

	Special	Debt	Capital	Total
	Revenue	Service	Projects	Nonmajor
				Governmental
				Funds
<u>ASSETS</u>				
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
Total assets	\$ 22,960,160	\$ 56,800	\$ 0	\$ 23,016,960
<u>LIABILITIES:</u>				
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
Total liabilities	2,675,795	0	0	2,675,795
<u>DEFERRED INFLOW OF RESOURCES:</u>				
Uncollected tax revenue	891,002	0	0	891,002
Total deferred inflow of resources	891,002	0	0	891,002
<u>FUND BALANCES:</u>				
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
Total fund balances	19,393,363	56,800	0	19,450,163
Total liabilities, deferred inflows and fund balances	\$ 22,960,160	\$ 56,800	\$ 0	\$ 23,016,960

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

	Special Revenue		Debt Service		Capital Projects		Total Nonmajor Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
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
Total revenues	32,425,800	33,361,553	0	0	0	0	32,425,800	33,361,553
EXPENDITURES:								
Current:								
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
Debt and lease service:								
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
Capital outlay:								
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
Total expenditures	34,347,706	26,327,427	676,200	676,200	200,000	0	35,223,906	27,003,627
Excess (deficiency) of revenues over (under) expenditures	(1,921,906)	7,034,126	(676,200)	(676,200)	(200,000)	0	(2,798,106)	6,357,926
OTHER FINANCING SOURCES (USES):								
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
Total other financing sources (uses)	(6,423,186)	(6,235,474)	651,200	676,199	200,000	0	(5,571,986)	(5,559,275)
Net change in fund balances	\$ (8,345,092)	798,652	\$ (25,000)	(1)	\$ 0	0	\$ (8,370,092)	798,651
Fund balance July 1, 2024		18,594,711		56,801		0		18,651,512
Fund balance June 30, 2025		\$ 19,393,363		56,800		\$ 0		\$ 19,450,163

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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
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	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
Assets						
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
Total assets	\$ 4,721,950	\$ 1,472,169	\$ 134	\$ 365,177	\$ 159,804	\$ 170,032
<u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
Accounts payable	\$ 15,991	\$ 11,859	\$ 80	\$ 17,657	\$ 92,708	\$ 99,543
Accrued liabilities	340,340	0	0	22,881	0	0
Total liabilities	356,331	11,859	80	40,538	92,708	99,543
<u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	207,468	67,199	54	13,515	67,096	70,489
Total deferred inflow of resources	207,468	67,199	54	13,515	67,096	70,489
FUND BALANCES:						
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
Total fund balances	4,158,151	1,393,111	0	311,124	0	0
Total liabilities, deferred inflows and fund balances	\$ 4,721,950	\$ 1,472,169	\$ 134	\$ 365,177	\$ 159,804	\$ 170,032

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
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	County Extension Agent Fund	Public Safety Mental Health Levy Fund	PILT Fund	Parks Fund	Museum Fund	Health Services Fund
<u>Assets</u>						
Cash and demand investments, pooled	\$ 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
Total assets	\$ 270,412	\$ 743,736	\$ 729,957	\$ 692,163	\$ 581,050	\$ 896,755
<u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
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
Total liabilities	45,845	0	7,970	1,283	42,892	773,269
<u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	12,662	55,566	0	0	32,932	123,498
Total deferred inflow of resources	12,662	55,566	0	0	32,932	123,498
FUND BALANCES:						
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
Total fund balances	211,905	688,170	721,987	690,880	505,226	(12)
Total liabilities, deferred inflows and fund balances	\$ 270,412	\$ 743,736	\$ 729,957	\$ 692,163	\$ 581,050	\$ 896,755

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
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	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Junk Vehicle Fund	Youth Services Fund	R.S.I.D. Maintenance Fund
<u>Assets</u>						
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
Total assets	\$ 10,001	\$ 239,153	\$ 374,882	\$ 122,364	\$ 1,762,886	\$ 7,886,363
<u>Liabilities, Deferred Inflows and Fund Balances</u>						
LIABILITIES:						
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
Total liabilities	6,919	239,153	0	13,816	179,776	124,380
<u>Deferred Inflow of Resources</u>						
Uncollected tax revenue	3,082	0	0	0	0	46,229
Total deferred inflow of resources	3,082	0	0	0	0	46,229
FUND BALANCES:						
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
Total fund balances	0	0	374,882	108,548	1,583,110	7,715,754
Total liabilities, deferred inflows and fund balances	\$ 10,001	\$ 239,153	\$ 374,882	\$ 122,364	\$ 1,762,886	\$ 7,886,363

YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025
(PAGE 4 OF 4)

<u>Assets</u>	Traffic Safety Fund	Permissive Medical Levy Fund	Lockwood TEDD Fund	Lockwood Pedestrian Safety	Total
Cash and demand investments, pooled	\$ 15,771	\$ 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
Total assets	\$ 45,041	\$ 183,651	\$ 1,067,826	\$ 464,654	\$ 22,960,160

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
Total liabilities	2,770	0	630,100	6,563	2,675,795

Deferred Inflow of Resources

Uncollected tax revenue	0	183,651	1,418	6,143	891,002
Total deferred inflow of resources	0	183,651	1,418	6,143	891,002

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
Total fund balances	42,271	0	436,308	451,948	19,393,363

Total liabilities, deferred inflows and fund balances	\$ 45,041	\$ 183,651	\$ 1,067,826	\$ 464,654	\$ 22,960,160
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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
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	<u>County Attorney</u>		<u>Bridge Fund</u>		<u>Predatory Animal Control Fund</u>		<u>Weed Control Fund</u>		<u>Library Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 5,851,214	\$ 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
Total revenues	6,415,257	6,456,924	1,957,200	2,021,777	1,005	888	463,920	456,347	1,544,093	1,513,881
EXPENDITURES:										
Current:										
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
Capital outlay:										
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
Total expenditures	8,011,609	6,436,069	984,625	481,923	1,065	1,062	546,047	457,350	1,544,093	1,513,881
Excess (deficiency) of revenues over (under) expenditures	(1,596,352)	20,855	972,575	1,539,854	(60)	(174)	(82,127)	(1,003)	0	0
OTHER FINANCING SOURCES (USES):										
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
Total other financing sources (uses)	229,838	185,028	(1,900,000)	(1,900,000)	0	0	33,056	31,127	0	0
Net change in fund balances	\$ (1,366,514)	205,883	\$ (927,425)	(360,146)	\$ (60)	(174)	\$ (49,071)	30,124	\$ 0	0
Fund balance July 1, 2024		3,952,268		1,753,257		174		281,000		0
Fund balance June 30, 2025		\$ 4,158,151		\$ 1,393,111		\$ 0		\$ 311,124		\$ 0

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025
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	<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>		<u>Public Safety Mental Health Levy</u>		<u>PILT Fund</u>		<u>Parks Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:										
Taxes	\$ 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
Total revenues	2,042,892	2,009,984	363,544	364,758	1,603,149	1,600,357	260,000	267,908	22,500	175,753
EXPENDITURES:										
Current:										
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
Capital outlay:										
Culture and recreation	0	0	0	0	0	0	0	0	104,556	10,500
Total expenditures	2,042,892	2,009,984	444,536	375,357	1,493,270	1,080,620	541,000	275,542	276,123	60,588
Excess (deficiency) of revenues over (under) expenditures	0	0	(80,992)	(10,599)	109,879	519,737	(281,000)	(7,634)	(253,623)	115,165
OTHER FINANCING SOURCES (USES):										
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
Total other financing sources (uses)	0	0	11,424	10,914	0	0	(120,000)	(120,000)	100,000	100,000
Net change in fund balances	\$ 0	0	\$ (69,568)	315	\$ 109,879	519,737	\$ (401,000)	(127,634)	\$ (153,623)	215,165
Fund balance July 1, 2024		0		211,590		168,433		849,621		475,715
Fund balance June 30, 2025	\$ 0	0	\$ 211,905		\$ 688,170		\$ 721,987		\$ 690,880	

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
REVENUES:										
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
Total revenues	940,266	938,628	3,625,104	3,576,975	143,465	140,211	475,000	462,326	100,000	85,355
EXPENDITURES:										
Current:										
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
Capital outlay:										
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
Total expenditures	1,078,921	927,679	3,625,104	3,575,205	143,465	140,211	475,000	462,326	153,840	30,808
Excess (deficiency) of revenues over (under) expenditures	(138,655)	10,949	0	1,770	0	0	0	0	(53,840)	54,547
OTHER FINANCING SOURCES (USES):										
Interfund transfers out	0	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0	0
Net change in fund balances	\$ (138,655)	10,949	\$ 0	1,770	\$ 0	0	\$ 0	0	\$ (53,840)	54,547
Fund balance July 1, 2024		494,277		(1,782)		0		0		320,335
Fund balance June 30, 2025		\$ 505,226		\$ (12)		\$ 0		\$ 0		\$ 374,882

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
REVENUES:								
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
Total revenues	425,000	227,560	2,961,730	3,091,692	2,102,000	1,853,818	87,000	94,944
EXPENDITURES:								
Current:								
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
Debt and lease service:								
Interest	0	0	0	0	0	1,833	0	0
Capital outlay:								
Public safety	0	0	4,600	4,591	0	0	0	0
Public works	0	0	0	0	950,000	0	0	0
Total expenditures	227,920	198,918	3,838,998	3,376,952	1,906,000	1,905,559	97,131	91,369
Excess (deficiency) of revenues over (under) expenditures	197,080	28,642	(877,268)	(285,260)	196,000	(51,741)	(10,131)	3,575
OTHER FINANCING SOURCES (USES):								
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
Total other financing sources (uses)	(200,000)	0	731,744	679,759	0	0	0	0
Net change in fund balances	\$ (2,920)	28,642	\$ (145,524)	394,499	\$ 196,000	(51,741)	\$ (10,131)	3,575
Fund balance July 1, 2024		79,906		1,188,611		7,767,495		38,696
Fund balance June 30, 2025		\$ 108,548		\$ 1,583,110		\$ 7,715,754		\$ 42,271

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)

	Permissive Medical Levy Fund		Lockwood TEDD		Lockwood Pedestrian Safety		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
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
Total revenues	5,309,248	5,222,302	166,004	2,343,321	1,417,423	455,844	32,425,800	33,361,553
EXPENDITURES:								
Current:								
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
Debt and lease service:								
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
Capital outlay:								
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
Total expenditures	0	0	5,263,202	2,575,441	1,652,865	350,583	34,347,706	26,327,427
Excess (deficiency) of revenues over (under) expenditures	5,309,248	5,222,302	(5,097,198)	(232,120)	(235,442)	105,261	(1,921,906)	7,034,126
OTHER FINANCING SOURCES (USES):								
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
Total other financing sources (uses)	(5,309,248)	(5,222,302)	0	0	0	0	(6,423,186)	(6,235,474)
Net change in fund balances	\$ 0	0	\$ (5,097,198)	(232,120)	\$ (235,442)	105,261	\$ (8,345,092)	798,652
Fund balance July 1, 2024		0		668,428		346,687		18,594,711
Fund balance June 30, 2025		\$ 0		\$ 436,308		\$ 451,948		\$ 19,393,363

**YELLOWSTONE COUNTY, MONTANA
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2025**

	R.S.I.D. Revolving Fund	Limited Tax G.O. Bond Fund	Total
<u>Assets</u>			
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
Total assets	\$ 56,800	\$ 0	\$ 56,800
 <u>Fund Balances</u>			
FUND BALANCES, Restricted	56,800	0	56,800
Total liabilities and fund balances	\$ 56,800	\$ 0	\$ 56,800

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

	R.S.I.D.		Limited Tax G.O.		Total	
	<u>Revolving Fund</u>		<u>Bond Fund</u>		<u>Budget</u>	
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	0	0	0	0	0	0
EXPENDITURES:						
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
Total expenditures	0	0	676,200	676,200	676,200	676,200
Excess (deficiency) of revenues						
over (under) expenditures	0	0	(676,200)	(676,200)	(676,200)	(676,200)
OTHER FINANCING SOURCES (USES):						
Interfund transfers in	0	0	676,200	676,199	676,200	676,199
Interfund transfers out	(25,000)	0	0	0	(25,000)	0
Total other financing sources (uses)	(25,000)	0	676,200	676,199	651,200	676,199
Net change in fund balances	\$ (25,000)	0	\$ 0	(1)	\$ (25,000)	(1)
Fund balance July 1, 2024		56,800		1		56,801
Fund balance June 30, 2025	\$ 56,800		\$ 0		\$ 56,800	

**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
Total assets	\$ 0	\$ 0	\$ 0
<u>Liabilities and Fund Balances</u>			
LIABILITIES:			
Accounts payable	\$ 0	\$ 0	\$ 0
Accrued liabilities	0	0	0
Total liabilities	0	0	0
FUND BALANCES:			
Reserved for advances	0	0	0
Reserved for capital improvements	0	0	0
Total fund balances	0	0	0
Total liabilities and fund balances	\$ 0	\$ 0	\$ 0

YELLOWSTONE COUNTY, MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>RSID Construction Fund</u>		<u>GO Construction Fund</u>		<u>Total</u>	
	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:						
Special assessments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:						
Current:						
Public works	0	0	0	0	0	0
Capital outlay:						
Public works	200,000	0	0	0	200,000	0
Total expenditures	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):						
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
Total other financing sources (uses)	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
Net change in fund balances	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>
Fund balance July 1, 2024		<u>0</u>		<u>0</u>		<u>0</u>
Fund balance June 30, 2025	<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
<u>ASSETS</u>				
CURRENT ASSETS:				
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
Total current assets	15,929,732	408,947	885,259	17,223,938
NONCURRENT ASSETS:				
Capital Assets:				
Equipment and vehicles	0	0	1,019,216	1,019,216
Accumulated depreciation	0	0	(760,853)	(760,853)
Total property and equipment (net)	0	0	258,363	258,363
Total assets	\$ 15,929,732	\$ 408,947	\$ 1,143,622	\$ 17,482,301
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
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
Total current liabilities	919,877	77,520	58,185	1,055,582
NONCURRENT LIABILITIES:				
Accrued compensated absences	0	15,401	2,728	18,129
<u>NET POSITION</u>				
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
Total net position	15,009,855	316,026	1,082,709	16,408,590
Total liabilities and net position	\$ 15,929,732	\$ 408,947	\$ 1,143,622	\$ 17,482,301

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
OPERATING REVENUES:				
Charges for services	\$ -	\$ 142,389	\$ 1,100,914	\$ 1,243,303
Health insurance premiums	8,156,471	-	-	8,156,471
Total operating revenues	8,156,471	142,389	1,100,914	9,399,774
OPERATING EXPENSES:				
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
Total operating expenses	11,470,055	513,623	1,346,023	13,329,701
Operating income (loss)	(3,313,584)	(371,234)	(245,109)	(3,929,927)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	753,417	-	-	753,417
Other income	329	-	-	329
Total nonoperating revenues (expenses)	753,746	-	-	753,746
Income (loss)	(2,559,838)	(371,234)	(245,109)	(3,176,181)
Interfund transfers in	2,579,406	360,324	250,000	3,189,730
Interfund transfer out	-	-	-	-
Change in net position	19,568	(10,910)	4,891	13,549
Net position July 1, 2024	14,990,287	326,936	1,078,222	16,395,445
Restatement for GASB 101 implementation	-	-	(405)	(405)
Net position June 30, 2025	\$ 15,009,855	\$ 316,026	\$ 1,082,708	\$ 16,408,589

**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
Cash flows from operating activities:				
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)
Net cash provided (used) by operating activities	(3,151,694)	(312,378)	(183,218)	(3,647,290)
Cash flows from noncapital financing activities:				
Cash received (paid) from (to) interfund transfer	2,579,406	360,324	250,000	3,189,730
Net cash provided (used) by noncapital financing activities	2,579,406	360,324	250,000	3,189,730
Cash flows from capital and related financing activities:				
Acquisition of capital assets	0	0	0	0
Net cash used for capital and related financing activities	0	0	0	0
Cash flows from investing activities:				
Deposits into cash investments	(1,209,130)	(49,436)	(91,192)	(1,349,758)
Interest received on investments	736,000	0	0	736,000
Net cash provided (used) by investing activities	(473,130)	(49,436)	(91,192)	(613,758)
Net increase (decrease) in cash and demand investments	(1,045,418)	(1,490)	(24,410)	(1,071,318)
Cash and demand investments, July 1, 2024	7,078,753	132,610	334,229	7,545,592
Cash and demand investments, June 30, 2025	\$ 6,033,335	\$ 131,120	\$ 309,819	\$ 6,474,274

Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities

Operating income (loss)	\$ (3,313,582)	\$ (371,234)	\$ (245,514)	\$ (3,930,330)
Adjustments to reconcile net income (loss) to net cash from operating activities:				
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
Total adjustments	161,888	58,856	62,296	283,040
Net cash provided (used) by operating activities	\$ (3,151,694)	\$ (312,378)	\$ (183,218)	\$ (3,647,290)