

## **GENERAL FUND**

**The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.**

**YELLOWSTONE COUNTY, MONTANA**  
**General Fund**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

<b>REVENUES:</b>	<b>Budget</b>	<b>Actual</b>
Property taxes	\$ 3,897,734	\$ 3,961,896
Licenses and permits	6,300	11,879
Intergovernmental	2,307,005	902,106
Fines and forfeitures	600,000	634,931
Charges for services	840,400	1,247,339
Other, primarily interest	960,373	894,742
<b>Total revenues</b>	<b><u>8,611,812</u></b>	<b><u>7,652,893</u></b>
<b>EXPENDITURES:</b>		
Current:		
Salaries and benefits	3,154,056	3,013,130
Operations and maintenance	3,738,207	2,830,456
Capital outlay	1,701,745	662,496
<b>Total expenditures</b>	<b><u>8,594,008</u></b>	<b><u>6,506,082</u></b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>17,804</b>	<b>1,146,811</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Interfund transfers in	51,078	28,701
Interfund transfers out	<u>(2,780,236)</u>	<u>(2,780,236)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>\$ <u>(2,711,354)</u></b>	<b>(1,604,724)</b>
<b>Fund balances July 1, 2001</b>		<b><u>5,608,451</u></b>
<b>Fund balances June 30, 2002</b>		<b>\$ <u>4,003,727</u></b>