

SPECIAL REVENUE FUNDS

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.

Road Fund - Accounts for the construction, maintenance, and improvements of public roads outside incorporated areas

County Attorney Fund - Accounts for the prosecutorial and public administrator functions of the county attorney's office. Fund was separated from the general fund effective July 1, 2001 due to voter approval of a dedicated mill levy for prosecution services.

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

District Court Fund - Accounts for the operation and maintenance of the Thirteenth Judicial District

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

Air Quality Control Fund - Accounts for the control of air pollution or the development and administration of programs related to air pollution control

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

SPECIAL REVENUE FUNDS, continued

Crime Control Fund - Accounts for state and federal grants dedicated to public safety efforts

Health Services Fund - Accounts for the collection of a levy designated for the operations of the City/County Health Department, which operates programs designated for promoting public health. Funds collected by the levy are forwarded to the 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.

Property and Liability Insurance Fund - Accounts for the collection of levied taxes used to pay property and casualty insurance, and to establish reserves for the self-funded liability program.

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 and non-secure detention of delinquent and troubled youths

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

Emergency Levy Fund - Accounts for a levy on property outside Billings, Laurel, and Broadview used to fund eligible declared emergency expenditures

Public Safety Fund - Accounts for the levy and expenditures of the Sheriff's Department, including the Yellowstone County Detention Facility

YELLOWSTONE COUNTY, MONTANA

Special Revenue Funds

COMBINING BALANCE SHEET

JUNE 30, 2002

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	Road Fund	County Attorney Fund	Bridge Fund	Predatory Animal Control Fund	Weed Control Fund	Library Fund	Senior Citizens Fund
<u>Assets</u>							
Cash and demand investments	\$731,198	\$81,859	\$346,864	\$299	\$23,942	\$11,228	\$12,458
Cash investments	900,534	101,432	427,192	368	29,487	13,829	15,344
Receivables (net of allowance for uncollectibles):							
Property taxes	80,362	21,562	24,397	519	4,773	12,419	10,199
Accounts	23,754	0	19,240	0	97,500	0	0
Due to other funds	0	0	0	0	0	0	0
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	136,345	0	41,288	0	0	0	0
Total assets	\$1,872,193	\$204,853	\$858,981	\$1,186	\$155,702	\$37,476	\$38,001
<u>Liabilities and Fund Balance</u>							
LIABILITIES:							
Accounts payable	\$41,305	\$7,896	\$7,653	\$0	\$24,158	\$0	\$0
Accrued liabilities	60,000	0	0	0	9,912	0	0
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	80,362	21,562	24,397	519	4,773	12,419	10,199
Due to other taxing districts	0	0	0	0	0	0	0
Total liabilities	181,667	29,458	32,050	519	38,843	12,419	10,199
FUND BALANCE:							
Reserved for inventories	136,345	0	41,288	0	0	0	0
Unreserved	1,554,181	175,395	785,643	667	116,859	25,057	27,802
Total fund balance	1,690,526	175,395	826,931	667	116,859	25,057	27,802
Total liabilities and fund balance	\$1,872,193	\$204,853	\$858,981	\$1,186	\$155,702	\$37,476	\$38,001

YELLOWSTONE COUNTY, MONTANA

Special Revenue Funds

COMBINING BALANCE SHEET

JUNE 30, 2002

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Assets

	County Extension Agent Fund	District Court Fund	PILT Fund	Parks Fund	Air Quality Control Fund	Museum Fund	Crime Control Fund
Cash and demand investments	\$37,367	\$316,453	\$71,734	\$41,100	\$28,699	\$51,090	\$0
Cash investments	46,021	389,738	88,347	50,618	35,346	62,921	0
Receivables (net of allowance for uncollectibles):							
Property taxes	6,506	61,341	0	0	0	9,336	0
Accounts	0	659,136	0	0	0	0	46,352
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0
Total assets	\$89,894	\$1,426,668	\$160,081	\$91,718	\$64,045	\$123,347	\$46,352

Liabilities and Fund Balance

LIABILITIES:

Accounts payable	\$616	\$34,321	\$5,000	\$428	\$531	\$697	\$2,550
Accrued liabilities	3,000	30,000	0	0	3,500	3,820	16,900
Due to other funds	0	0	0	0	0	0	26,480
Deferred revenue	6,506	61,341	0	0	0	9,336	0
Due to other taxing districts	0	0	0	0	0	0	0
Total liabilities	10,122	125,662	5,000	428	4,031	13,853	45,930

FUND BALANCE:

Reserved for inventories	0	0	0	0	0	0	0
Unreserved	79,772	1,301,006	155,081	91,290	60,014	109,494	422
Total fund balance	79,772	1,301,006	155,081	91,290	60,014	109,494	422

Total liabilities and fund balance	\$89,894	\$1,426,668	\$160,081	\$91,718	\$64,045	\$123,347	\$46,352
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YELLOWSTONE COUNTY, MONTANA

Special Revenue Funds

COMBINING BALANCE SHEET

JUNE 30, 2002

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Assets

	Health Services Fund	Soil Conservation Fund	Alcohol Rehabilitation Fund	Drug Forfeiture Fund	Property & Liability Insurance Fund	Junk Vehicle Fund	Youth Services Fund
Cash and demand investments	\$52,576	\$2,568	\$2,791	\$35,961	\$1,094,129	\$255	\$198,930
Cash investments	65,147	3,163	3,438	44,288	1,355,748	313	244,999
Receivables (net of allowance for uncollectibles):							
Property taxes	10,207	1,459	0	0	21,830	0	0
Accounts	0	0	0	250	0	0	219,798
Delinquent assessments	0	0	0	0	0	0	0
Accrued interest	131	0	0	76	8,704	0	0
Inventories	0	0	0	0	0	0	0
Total assets	\$128,061	\$7,190	\$6,229	\$80,575	\$2,480,411	\$568	\$663,727

Liabilities and Fund Balance

LIABILITIES:

Accounts payable	\$0	\$0	\$6,229	\$110	\$7,969	\$568	\$14,998
Accrued liabilities	0	0	0	0	390,930	0	19,581
Due to other funds	0	0	0	0	0	0	0
Deferred revenue	10,207	1,459	0	0	21,830	0	0
Due to other taxing districts	117,854	0	0	0	0	0	0
Total liabilities	128,061	1,459	6,229	110	420,729	568	34,579

FUND BALANCE:

Reserved for inventories	0	0	0	0	0	0	0
Unreserved	0	5,731	0	80,465	2,059,682	0	629,148
Total fund balance	0	5,731	0	80,465	2,059,682	0	629,148

Total liabilities and fund balance	\$128,061	\$7,190	\$6,229	\$80,575	\$2,480,411	\$568	\$663,727
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YELLOWSTONE COUNTY, MONTANA

Special Revenue Funds

COMBINING BALANCE SHEET

JUNE 30, 2002

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<u>Assets</u>	R.S.I.D. Maintenance Fund	Traffic Safety Fund	Emergency Levy Fund	Public Safety Fund	Total
Cash and demand investments	\$346,075	\$14,922	\$13,160	\$1,958,359	\$5,474,017
Cash investments	428,824	18,378	16,208	2,411,887	6,753,570
Receivables (net of allowance for uncollectibles):					
Property taxes	0	0	70	183,042	448,022
Accounts	0	58,632	0	463,073	1,587,735
Delinquent assessments	16,906	0	0	0	16,906
Accrued interest	3,185	392	0	0	12,488
Inventories	0	0	0	0	177,633
Total assets	\$794,990	\$92,324	\$29,438	\$5,016,361	\$14,470,371

Liabilities and Fund Balance

LIABILITIES:

Accounts payable	\$7,748	\$7,605	\$434	\$151,628	\$322,444
Accrued liabilities	387	0	0	362,016	900,046
Due to other funds	0	0	0	0	26,480
Deferred revenue	16,906	0	70	183,042	464,928
Due to other taxing districts	0	0	0	0	117,854
Total liabilities	25,041	7,605	504	696,686	1,831,752

FUND BALANCE:

Reserved for inventories	0	0	0	0	177,633
Unreserved	769,949	84,719	28,934	4,319,675	12,460,986
Total fund balance	769,949	84,719	28,934	4,319,675	12,638,619

Total liabilities and fund balance	\$794,990	\$92,324	\$29,438	\$5,016,361	\$14,470,371
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YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
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	Road Fund		County Attorney Fund		Bridge Fund		Predatory Animal Control Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 1,928,338	\$ 1,927,692	\$ 660,835	\$ 636,763	\$ 582,736	\$ 584,842	\$ 0	\$ 12
Special assessments	0	0	0	0	0	0	2,000	1,718
Licenses and permits	35,000	33,061	0	0	0	0	0	0
Intergovernmental	1,549,173	1,586,894	1,500	1,000	355,625	183,486	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	205,800	184,369	15,000	16,729	0	0	0	0
Other	1,000	2,720	153,000	616	0	0	0	0
Total revenues	3,719,311	3,734,736	830,335	655,108	938,361	768,328	2,000	1,730
EXPENDITURES:								
Current:								
Salaries and benefits	1,789,168	1,732,273	1,546,791	1,461,750	0	0	0	0
Operations and maintenance	1,779,680	1,546,433	175,000	141,510	462,000	305,552	2,000	2,000
Capital outlay	469,181	451,521	210,000	47,811	1,132,000	699,911	0	0
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	4,038,029	3,730,227	1,931,791	1,651,071	1,594,000	1,005,463	2,000	2,000
Excess (deficiency) of revenues over (under) expenditures	(318,718)	4,509	(1,101,456)	(995,963)	(655,639)	(237,135)	0	(270)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	15,000	15,000	1,187,564	1,187,564	0	0	0	0
Interfund transfer out	(75,000)	(75,000)	(16,206)	(16,206)	0	0	0	0
Total other financing sources (uses)	(60,000)	(60,000)	1,171,358	1,171,358	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (378,718)</u>	<u>(55,491)</u>	<u>\$ 69,902</u>	<u>175,395</u>	<u>\$ (655,639)</u>	<u>(237,135)</u>	<u>\$ 0</u>	<u>(270)</u>
Fund balances July 1, 2001		1,746,017		0		1,064,066		937
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002	\$ 1,690,526		\$ 175,395		\$ 826,931		\$ 667	

YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
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	<u>Weed Control Fund</u>		<u>Library Fund</u>		<u>Senior Citizens Fund</u>		<u>County Extension Agent Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 112,142	\$ 113,032	\$ 292,089	\$ 292,703	\$ 242,306	\$ 243,556	\$ 156,197	\$ 157,688
Special assessments	0	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	94,390	58,452	81,480	82,287	66,725	67,852	43,565	44,302
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	128,300	109,897	0	0	0	0	0	0
Other	11,500	15,204	0	0	0	0	0	0
Total revenues	346,332	296,585	373,569	374,990	309,031	311,408	199,762	201,990
EXPENDITURES:								
Current:								
Salaries and benefits	129,327	109,332	0	0	0	0	75,241	67,246
Operations and maintenance	202,180	151,855	397,000	397,000	320,000	320,000	120,047	113,154
Capital outlay	49,187	27,951	0	0	0	0	27,000	23,669
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	380,694	289,138	397,000	397,000	320,000	320,000	222,288	204,069
Excess (deficiency) of revenues over (under) expenditures	(34,362)	7,447	(23,431)	(22,010)	(10,969)	(8,592)	(22,526)	(2,079)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	0	0
Interfund transfer out	(11,000)	(11,000)	0	0	0	0	(15,000)	(15,000)
Total other financing sources (uses)	(11,000)	(11,000)	0	0	0	0	(15,000)	(15,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (45,362)	(3,553)	\$ (23,431)	(22,010)	\$ (10,969)	(8,592)	\$ (37,526)	(17,079)
Fund balances July 1, 2001		120,412		47,067		36,394		96,851
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002	\$ 116,859		\$ 25,057		\$ 27,802		\$ 79,772	

YELLOWSTONE COUNTY, MONTANA

Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 2002

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	<u>District Court Fund</u>		<u>PILT Fund</u>		<u>Parks Fund</u>		<u>Air Quality Control Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 1,453,837	\$ 1,460,015	\$0	\$0	\$0	\$0	\$0	\$0
Special assessments	0	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	1,524,152	1,472,560	58,000	176,820	11,965	0	159,538	153,956
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	230,000	217,449	0	0	0	0	0	4,669
Other	0	31,375	0	0	20,000	29,376	0	13
Total revenues	3,207,989	3,181,399	58,000	176,820	31,965	29,376	159,538	158,638
EXPENDITURES:								
Current:								
Salaries and benefits	2,684,995	2,590,245	0	0	0	0	142,710	138,136
Operations and maintenance	1,339,299	1,220,832	39,085	19,000	31,450	20,994	73,068	63,368
Capital outlay	18,850	18,622	5,415	0	11,965	0	2,695	0
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	4,043,144	3,829,699	44,500	19,000	43,415	20,994	218,473	201,504
Excess (deficiency) of revenues over (under) expenditures	(835,155)	(648,300)	13,500	157,820	(11,450)	8,382	(58,935)	(42,866)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	12,000	12,000	24,000	24,000
Interfund transfer out	(5,351)	(5,351)	(21,000)	(21,000)	0	0	0	0
Total other financing sources (uses)	(5,351)	(5,351)	(21,000)	(21,000)	12,000	12,000	24,000	24,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (840,506)	(653,651)	\$ (7,500)	136,820	\$ 550	20,382	\$ (34,935)	(18,866)
Fund balances July 1, 2001		1,954,657		18,261		70,908		78,880
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002	\$ 1,301,006		\$ 155,081		\$ 91,290		\$ 60,014	

YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
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	<u>Museum Fund</u>		<u>Crime Control Fund</u>		<u>Health Services Fund</u>		<u>Soil Conservation Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$ 220,278	\$ 221,206	\$ 0	\$ 0	\$ 242,306	\$ 243,534	\$ 55,230	\$ 56,357
Special assessments	0	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	82,630	72,209	522,992	294,948	60,139	61,277	1,638	1,674
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	0	0
Other	5,719	5,700	0	0	19,555	675	0	0
Total revenues	308,627	299,115	522,992	294,948	322,000	305,486	56,868	58,031
EXPENDITURES:								
Current:								
Salaries and benefits	133,017	132,998	150,363	149,534	0	0	0	0
Operations and maintenance	192,023	147,898	355,135	133,126	322,000	305,486	56,000	56,000
Capital outlay	0	0	39,050	33,423	0	0	0	0
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	325,040	280,896	544,548	316,083	322,000	305,486	56,000	56,000
Excess (deficiency) of revenues over (under) expenditures	(16,413)	18,219	(21,556)	(21,135)	0	0	868	2,031
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	20,000	20,000	21,557	21,557	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Total other financing sources (uses)	20,000	20,000	21,557	21,557	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3,587	38,219	\$ 1	422	\$ 0	0	\$ 868	2,031
Fund balances July 1, 2001		71,275		0		0		3,700
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002	\$ 109,494		\$ 422		\$ 0		\$ 5,731	

YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
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	Alcohol Rehabilitation Fund		Drug Forfeiture Fund		Property and Liability Insurance Fund		Junk Vehicle Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$528,668	\$532,774	\$0	\$0
Special assessments	0	0	0	0	113,595	115,459	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	124,584	124,584	0	0	0	0	122,543	122,543
Fines and forfeitures	0	0	45,000	63,501	0	0	0	0
Charges for services	0	0	0	0	244,000	242,100	6,500	6,230
Other	0	0	0	791	100,000	85,387	0	0
Total revenues	124,584	124,584	45,000	64,292	986,263	975,720	129,043	128,773
EXPENDITURES:								
Current:								
Salaries and benefits	0	0	0	0	272,204	263,751	101,408	101,403
Operations and maintenance	124,584	124,584	95,000	51,496	2,229,000	353,574	20,992	20,727
Capital outlay	0	0	12,000	2,511	0	0	0	0
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	124,584	124,584	107,000	54,007	2,501,204	617,325	122,400	122,130
Excess (deficiency) of revenues over (under) expenditures	0	0	(62,000)	10,285	(1,514,941)	358,395	6,643	6,643
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	(6,643)	(6,643)
Total other financing sources (uses)	0	0	0	0	0	0	(6,643)	(6,643)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$0	0	\$ (62,000)	10,285	\$ (1,514,941)	358,395	\$0	0
Fund balances July 1, 2001		0		70,180		1,701,287		0
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002		\$0		\$ 80,465		\$ 2,059,682		\$0

YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
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	<u>Youth Services Fund</u>		<u>R.S.I.D. Maintenance Fund</u>		<u>Traffic Safety Fund</u>		<u>Emergency Levy Fund</u>	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
REVENUES:								
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
Special assessments	0	0	270,000	250,745	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Intergovernmental	295,145	308,969	0	0	158,708	81,089	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Charges for services	1,200,000	1,174,169	0	0	0	0	0	0
Other	0	75	30,000	29,841	4,000	3,468	0	0
Total revenues	1,495,145	1,483,213	300,000	280,586	162,708	84,557	0	31
EXPENDITURES:								
Current:								
Salaries and benefits	1,362,531	1,360,593	0	0	0	0	0	0
Operations and maintenance	255,850	246,595	500,000	330,028	176,498	98,240	0	0
Capital outlay	11,938	3,999	0	0	7,700	0	34,000	5,434
Debt service:								
Principal	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0
Total expenditures	1,630,319	1,611,187	500,000	330,028	184,198	98,240	34,000	5,434
Excess (deficiency) of revenues over (under) expenditures	(135,174)	(127,974)	(200,000)	(49,442)	(21,490)	(13,683)	(34,000)	(5,403)
OTHER FINANCING SOURCES (USES):								
Interfund transfer in	0	0	0	0	0	0	0	0
Interfund transfer out	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	0	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (135,174)	(127,974)	\$ (200,000)	(49,442)	\$ (21,490)	(13,683)	\$ (34,000)	(5,403)
Fund balances July 1, 2001		757,122		819,391		98,402		34,337
Residual equity transfer in		0		0		0		0
Residual equity transfer out		0		0		0		0
Fund balances June 30, 2002	\$ 629,148		\$ 769,949		\$ 84,719		\$ 28,934	

YELLOWSTONE COUNTY, MONTANA
Special Revenue Funds
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2002
(PAGE 7 OF 7)

	<u>Public Safety Fund</u>		<u>Total</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES:				
Taxes	\$ 4,485,667	\$ 4,478,260	\$ 10,960,629	\$ 10,948,465
Special assessments	0	0	385,595	367,922
Licenses and permits	2,348,000	2,897,294	2,383,000	2,930,355
Intergovernmental	2,364,254	1,776,973	7,678,746	6,671,875
Fines and forfeitures	5,000	550	50,000	64,051
Charges for services	1,855,000	2,373,987	3,884,600	4,329,599
Other	56,010	370	400,784	205,611
Total revenues	11,113,931	11,527,434	25,743,354	25,517,878
EXPENDITURES:				
Current:				
Salaries and benefits	6,561,237	6,417,134	14,948,992	14,524,395
Operations and maintenance	3,016,890	2,747,803	12,284,781	8,917,255
Capital outlay	1,509,390	1,134,500	3,540,371	2,449,352
Debt service:				
Principal	0	0	0	0
Interest	0	0	0	0
Total expenditures	11,087,517	10,299,437	30,774,144	25,891,002
Excess (deficiency) of revenues over (under) expenditures	26,414	1,227,997	(5,030,790)	(373,124)
OTHER FINANCING SOURCES (USES):				
Interfund transfer in	2,320	2,319	1,282,441	1,282,440
Interfund transfer out	(352,200)	(329,942)	(502,400)	(480,142)
Total other financing sources (uses)	(349,880)	(327,623)	780,041	802,298
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (323,466)	900,374	\$ (4,250,749)	429,174
Fund balances July 1, 2001		3,419,301		12,209,445
Residual equity transfer in		0		0
Residual equity transfer out		0		0
Fund balances June 30, 2002		\$ 4,319,675		\$ 12,638,619