167098 Fee:\$0.00 Pages:5 Book:FILED Page:5347 SWEET GRASS COUNTY Recorded 8/19/2025 At 11:25 AM Dawn M. Curry, Clk & Rcdr By Aury W. Curry Return to: SWEET GRASS COUNTY

JUNE 23, 2025 – JUNE 27, 2025 COMMISSIONER MEETINGS

Sweet Grass County Commissioner meetings are held in the office of the county commissioners in the Sweet Grass County Annex in Big Timber, Montana, unless otherwise noted in the minutes. The first Monday of each month a department head staff meeting will be held at 9:30 a.m. Claims will be reviewed and approved for payment every Thursday unless a conflict arises. At least one commissioner will be in the office from 9:00 a.m. to 5:00 p.m. daily unless they are at a conference or a meeting requiring them to be out of the office.

NOTICE: These minutes reflect the proceedings of the Board of County Commissioners. The official minutes are on file with the Clerk and Recorder (MCA 7-4-2611(2)(b).

Monday, June 23, 2025

Commissioners Moody and Roe are in the office. Commissioner Wallace is assisting the road crew.

The Commission was called to order at 9:06 AM. Commissioner Moody moved to award the Flemming Bridge project to TCA Group for \$540,670.00 as recommended by Great West Engineering per their review of all the bids. Commissioner Roe seconded and the motion carried with 2 ayes. A confirmation email was sent to the engineer at Great West so that he could prepare an award letter. The meeting was adjourned. This meeting was recorded.

A Bridgemont (formerly known as South Central Montana Mental Health) meeting was held over lunch time.

Tuesday, June 24, 2025

Commissioners Moody and Roe are in. Commissioner Wallace is assisting the road crew.

Zac Fisher with the Forest Service stopped in to introduce himself. A discussion was held on the status of the local forest service office and his goals on collaboration and increased transparency.

Commissioner Moody headed to an HRDC meeting in Billings.

Commissioner Roe headed to a Beartooth RC & D retirement gathering in Columbus for Joel Bertolino who has accepted another position.

The Commission called a local resident who had been harassing the weed crew.

Wednesday, June 25, 2025

Commissioners Moody and Roe are in the office. Commissioner Wallace is assisting the road crew.

The Commission was called to order at 9:03 AM. Financial Officer Uehling and Clerk & Recorder Curry were present. Commissioner Moody moved to accept GASB resolution 06-25-2025A. A resolution to establish resource category and expenditure orders for the general fund and all others. Commissioner Roe seconded and the motion carried with 2 ayes.

Commissioner Moody moved to adopt resolution 06-25-2025B to commit fund balance resources for special revenues. Commissioner Roe seconded and the motion carried with 2 ayes. The meeting was adjourned. This meeting was recorded.

Financial Officer Uehling discussed some changes to the BARS chart of accounts that are required by the state legislature.

Thursday, June 26, 2025

Commissioners Moody and Roe are in the office. Commissioner Wallace is assisting the road crew.

The School Transportation Board met. The school bus routes were determined. They are

as follows:

Route 1

Work Creek/Greycliff

Route 2

Melville/Howie Road

Route 3

McLeod/Twin Ponds

Route 4

Springdale/Indian Rings/Mallard Springs/Yellowstone

Meadows

Plowing the bus routes, lack of law enforcement presence and the condition of some of the county roads were also discussed.

Commission called the meeting to order at 9:41 AM, Clerk & Recorder was in to prepare the agenda for the week of June 30th through July 4th, 2025. The meeting was adjourned. This meeting was recorded.

Charles Drimal with the Greater Yellowstone Coalition came in to discuss his organization and the letter the Commission wrote to Senator Daines' office with concerns regarding the Montana Headwaters Legacy Act and Wild and Scenic Rivers status.

Claims were reviewed and signed.

Commissioner Moody attended the LEPC meeting.

Commissioner Roe attended the Crazy Mountain Collective meeting.

The Commission received a complaint about county trucks and equipment driving too fast on Bridge Street. A request was made to the road department to please use the previously discussed route.

Friday, June 27, 2025

Commissioners Moody and Roe are in the office. Commissioner Wallace to a Bridgemont Mental Health meeting (formerly South Central Montana Mental Health).

Reading of the Minutes was postponed.

Checks were reviewed and signed.

Respectfully submitted, /s/ Dawn M. Curry

Board of County Commissioners

Melanie Roe, Chairperson

Date Approved: Cargust 14

Attest: Dawn M. Curry, Clerk

Rawn M. Cury

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166912 Fee: \$ 0.00 Pages:2 SWEET GRASS COUNTY Filed 6/25/2025 At 11:07 AM Dawn M. Curry, Clk & Rcdr By Ruth M. Curry

SWEET GRASS COUNTY, MONTANA RESOLUTION #06-25-2025-A

ADOPTING RESOURCE CATEGORIES AND EXPENDITURE ORDER FOR ALL GOVERNMENTAL FUNDS (GASB 54)

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued its Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, requiring, among other things, all state and local governmental entities to adopt a policy regarding spending priorities of fund balance in governmental funds; and

WHEREAS, Sweet Grass County receives inflows of revenue and other financing sources for use in governmental funds; and

WHEREAS, governmental funds will expend those resources; and

WHEREAS, it is the intent of the Board of County Commissioners to adopt this resolution to affirm that the fund balance resources of the County's governmental funds will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments, to identify the expenditure order of resource categories for all governmental funds and to designate the Finance Office and/or County Clerk and Recorder and/or the Board of County Commissioners, individually and/or collectively, as having authority to express assignments in the County's governmental funds.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Sweet Grass County that the fund balance resources of the County's governmental funds will be categorized as follows:

FUND BALANCE RESOURCE CATEGORIES

- ➤ Non-spendable: Resources not in spendable form (ex: inventory) or those legally required to be maintained intact (ex: principal portion of permanent trust funds)
- > Restricted: Constraint is externally imposed by third party (grantor, contributor, etc.), State Constitution or by enabling legislation by the State Legislature
- > Committed: Constraint is internally imposed by local government by resolution
- Assigned: Constraint is internally expressed intent by government body or authorized official through budget approval process;
- > <u>Unassigned:</u> no constraints (ex: general fund)

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Sweet Grass County that the expenditure order of resource categories for all governmental funds, when restricted, committed, assigned and unassigned are available, be as follows:

EXPENDITURE ORDER FOR RESOURCE CATEGORIES FOR FUNDS OTHER THAN GENERAL FUND

> First: Assigned

> Second: Committed

> Third: Restricted

> Fourth: Unassigned

EXPENDITURE ORDER FOR RESOURCE CATEGORIES FOR GENERAL FUND

First: Restricted
 Second: Committed
 Third: Assigned
 Fourth: Unassigned

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Sweet Grass County designates the Finance Officer and/or County Clerk and Recorder and/or the Board of County Commissioners, individually and/or collectively, as having authority to express assignments in the County's governmental funds.

Adopted this 25^{+6} day of June, 2025 as moved by Commissioner for and passed on a water vote of the full board. Effective upon passage and approval.

SWEET GRASS COUNTY COMMISSIONERS
Sweet Grass County, Montana

Melanie Roe, Chairman

ABJENT Jun William Wallace, Commissioner

JV Moody, Commissioner

166913 Fee: \$ 0.00 Pages:1 SWEET GRASS COUNTY Filed 6/25/2025 At 11:08 AM Dawn M. Curry, Clk & Rcdr By Dawn M. Curry

SWEET GRASS COUNTY, MONTANA RESOLUTION #06-25-2025-B

COMMITTING FUND BALANCE RESOURCES FOR SPECIAL REVENUE FUNDS (GASB 54)

WHEREAS, the Governmental Accounting Standards Board (GASB) has issued its Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, requiring, among other things, all state and local governmental entities to adopt a policy (Resolution) committing fund balance resources for special revenue funds; and

WHEREAS, Sweet Grass County receives inflows of property tax, State Entitlement share, investment earnings, grant funding and other revenues including but not limited to certain lease revenue and fee and permit revenue for expenditures on the specific purpose (function) of certain Special Revenue Funds; and

WHEREAS, it is the intent of the Board of County Commissioners to adopt this resolution to restrict and commit the fund balance resources of special revenue funds in accordance with Generally Accepted Accounting Principles (GAAP) and GASB 54, and intends to continue to allocate and report the activity of the specific purpose in Special Revenue Funds.

NOW, THEREFORE, BE IT RESOLVED by the Board of Sweet Grass County Commissioners that it commits allocated general tax, State Entitlement, grant revenue and interest earnings for expenditure on the specific function of the Special Revenue funds; and

BE IT FURTHER RESOLVED that the specific amount formally committed will be determined by the Finance Officer and/or Clerk and Recorder, in conjunction with the Board of County Commissioners by means of the following: (1) review fund balance by June 30th each year (2) determine necessary cash/reserve to be maintained in the fund, and (3) determine if excess fund balance will be retained in the fund as a commitment for the specific purpose or transferred to the General Fund.

| Adopted this 25^{15} day of June, 2025 as moved by Commissioner | / \ |
|---|-----------|
| James Moodley, seconded by Commissioner Weline. | |
| passed on a way vote of the full board. Effective on pa | ssage and |
| approval. | |

SWEET GRASS COUNTY COMMISSIONERS

Sweet Grass County, Montana

Melanie Roe, Chairperson

William Wallace, Commissioner

Attest: <u>Dawn M. Cunu</u> Dawn Curry, Clark & Reporder



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