

JULY 3 - 7, 2023
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, July 3, 2023

No Commissioners are in today.

Tuesday, July 4, 2023

Holiday

Wednesday, July 5, 2023

All Commissioners are in today.

Finance Officer Uehling and the Clerk & Recorder came in to present the annual GASB resolutions, an accounting requirement.

Commissioner Wallace moved to adopt Resolution 07-05-2023A, a resolution committing Fund Balance Resources for Special Revenue Funds per GASB 54. Commissioner Roe seconded and the motion carried with three ayes.

Commissioner Roe moved to adopt Resolution 07-05-2023B, a resolution adopting resource categories and expenditure orders for all government funds, per GASB 54. Commissioner Wallace seconded the motion. Motion carried with three ayes.

Finance Officer Uehling came in to discuss/work on the budgets that the Commission is responsible for preparing prior to formal review and adoption.

Derrick Fagone, MT FW&P Warden, stopped in to invite the Commission to a community meeting/discussion on bear management and safety. The meeting will be held on July 24th from 7:00 PM to 9:00 PM at the Big Timber Library Community Room.

Thursday, July 6, 2023

All Commissioners are in today.

A resident of Whispering Pines called to complain about Clydehurst Christian Ranch's use of fireworks. It was recommended that he call and talk to management at Clydehurst before filing a formal complaint.

Senator Esp stopped in to visit.

Friday, July 7, 2023

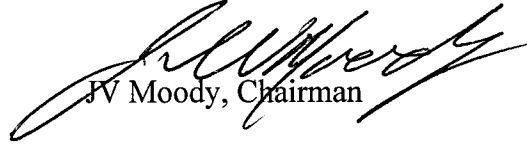
Commissioner Moody and Roe are in. Commissioner Wallace is attending a South Central Montana Mental Health board meeting in Billings.

Chad Beckman with MT Department of Revenue called to confirm the arrangement for Monday's informational meeting at the library regarding property assessment increases.

Respectfully submitted,
/s/ Vera Pederson

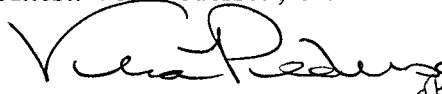
Board of County Commissioners

JV Moody, Chairman



Date Approved: October 31, 2023

Attest: Vera Pederson, Clerk



SWEET GRASS COUNTY, MONTANA
RESOLUTION 07-05-2023A

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 05 day of July, 2023 as moved by Commissioner WALLACE, seconded by Commissioner ROE, and passed on a MAJORITY vote of the full board. Effective on passage and approval.

SWEET GRASS COUNTY COMMISSIONERS
Sweet Grass County, Montana

JV Moody
JV Moody, Chairperson

Melanie Roe
Melanie Roe, Commissioner

William Wallace
William Wallace, Commissioner

Attest: *Vera Pederson*
Vera Pederson, Clerk & Recorder



**SWEET GRASS COUNTY, MONTANA
RESOLUTION 07-05-2023B**

**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;
- **Unassigned:** 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

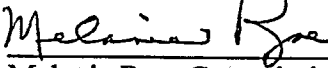
- First: Restricted
- Second: Committed
- Third: Assigned
- Fourth: Unassigned

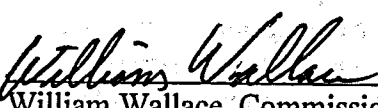
NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Sweet Grass County designates the Finance Officer and/or County Clerk and Recorder and/or the Board of County Commissioners, individually and/or collectively, as having authority to express assignments in the County's governmental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

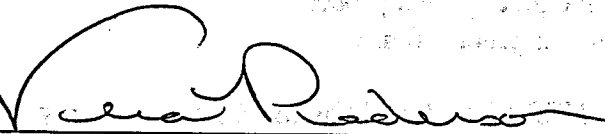
Adopted this 25 day of July, 2023 as moved by Commissioner ROE WALLACE, seconded by Commissioner ROE JIM WALLACE, and passed on a UNANIMOUS vote of the full board. Effective upon passage and approval.

SWEET GRASS COUNTY COMMISSIONERS
Sweet Grass County, Montana


J.V. Moody, Chairman


Melanie Roe, Commissioner


William Wallace, Commissioner

Attest: 
Vera Pederson, Clerk & Recorder

