

**(UNAUDITED)**  
**Schedule 1**  
**Yellowstone County, Montana**  
**Net Position by Component**  
**Last Five Fiscal Years**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Governmental activities</b>					
Net investment in capital assets	\$ 71,891,372	\$ 73,658,804	\$ 61,525,112	\$ 54,901,570	\$ 51,154,747
Net restricted for debt service	12,631,165	13,401,587	12,968,873	12,521,799	11,374,754
Net unrestricted	24,523,183	10,576,943	18,552,028	18,696,420	14,626,593
<b>Total governmental activities net position</b>	<b>\$ 109,045,720</b>	<b>\$ 97,637,334</b>	<b>\$ 93,046,013</b>	<b>\$ 86,119,789</b>	<b>\$ 77,156,094</b>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 35,431,154	\$ 36,022,472	\$ 36,350,764	\$ 37,352,549	\$ 38,253,018
Net unrestricted	4,658,927	2,613,130	2,476,256	1,163,334	222,855
<b>Total business-type activities net position</b>	<b>\$ 40,090,081</b>	<b>\$ 38,635,602</b>	<b>\$ 38,827,020</b>	<b>\$ 38,515,883</b>	<b>\$ 38,475,873</b>
<b>Primary government</b>					
Net investment in capital assets	\$ 107,322,526	\$ 109,681,276	\$ 97,875,876	\$ 92,254,119	\$ 89,407,765
Net restricted for debt service	12,631,165	13,401,587	12,968,873	12,521,799	11,374,754
Net unrestricted	29,182,110	13,190,073	21,028,284	19,859,754	14,849,448
<b>Total primary government activities net position</b>	<b>\$ 149,135,801</b>	<b>\$ 136,272,936</b>	<b>\$ 131,873,033</b>	<b>\$ 124,635,672</b>	<b>\$ 115,631,967</b>

**(UNAUDITED)**  
**Schedule 2**  
**Yellowstone County, Montana**  
**Changes in Net Position**  
**Last Five Fiscal Years**  
**Page 1 of 2**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 16,349,267	\$ 16,091,136	\$ 17,966,136	\$ 14,394,420	\$ 15,503,344
Public Safety	29,927,064	28,542,841	24,998,001	25,577,747	25,680,633
Public Works	9,585,689	9,703,925	9,476,431	7,799,749	8,380,581
Public Health	4,911,179	4,119,626	4,375,353	4,416,311	3,428,311
Social and Economic	3,448,491	2,463,322	2,285,711	1,834,029	1,831,444
Culture and Recreation	2,188,663	1,648,197	1,592,009	1,458,819	1,521,973
Community Development	614,919	136,376	733,910	455,297	530,260
Conservation of Natural Resources	142,232	480,521	119,858	129,915	130,976
Interest on Long-Term Debt	347,939	404,452	148,095	148,560	168,685
Assessment Refunds	0	0	0	0	69,630
<b>Total governmental activities expenses</b>	<b>67,515,443</b>	<b>63,590,396</b>	<b>61,695,504</b>	<b>56,214,847</b>	<b>57,245,837</b>
<u>Business-type activities:</u>					
Refuse Disposal	207,086	206,950	197,973	191,196	188,202
METRA	8,878,200	8,111,268	8,789,217	8,418,875	7,579,592
<b>Total business-type activities expenses</b>	<b>9,085,286</b>	<b>8,318,218</b>	<b>8,987,190</b>	<b>8,610,071</b>	<b>7,767,794</b>
<b>Total primary government activities expenses</b>	<b>\$ 76,600,729</b>	<b>\$ 71,908,614</b>	<b>\$ 70,682,694</b>	<b>\$ 64,824,918</b>	<b>\$ 65,013,631</b>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,131,685	\$ 1,102,766	\$ 989,581	\$ 1,056,771	\$ 905,851
<u>Licenses and permits</u>					
Public Safety	18,515	7,910	8,330	52,635	37,190
Public Works	30,884	27,115	27,452	27,343	26,614
<u>Intergovernmental</u>					
General government	202,178	174,587	184,987	192,286	63,905
Public Safety	486,474	326,872	331,944	344,871	167,106
Public Works	750,907	628,919	531,871	486,356	462,080
Public Health	940	885	717	713	0
Social and Economic	243,758	257,162	247,059	311,050	323,508
<u>Fines and forfeitures</u>					
General government	630,577	621,883	697,656	650,386	592,900
Public Safety	39,441	64,957	95,216	125,944	168,379
<u>Charges for services</u>					
General government	4,829,017	4,758,285	4,767,838	4,552,226	4,478,114
Public Safety	6,150,025	6,040,836	7,172,626	6,470,962	5,588,019
Public Works	286,142	224,029	113,507	251,466	234,996
Public Health	0	4,022	3,780	3,551	2,312
<u>Operating grants and contributions</u>					
General government	0	0	50,000	0	9,689
Public Safety	920,709	565,825	729,710	584,823	558,003
Public Works	82,781	73,462	60,483	82,480	116,180
Public Health	703,968	0	315,592	337,767	330,217
Culture and Recreation	0	0	0	0	30,000

**(UNAUDITED)**  
**Schedule 2**  
**Yellowstone County, Montana**  
**Changes in Net Position**  
**Last Five Fiscal Years**  
**Page 2 of 2**  
**(accrual basis of accounting)**

	Fiscal year ended June 30,				
	2019	2018	2017	2016	2015
<b>Capital grants and contributions</b>					
General government	\$0	\$5,600	\$0	\$0	\$0
Public Safety	0	0	0	0	3,893
Public Works	0	99,400	496,256	0	161,020
<b>Total governmental activities program revenues</b>	<b>\$16,508,001</b>	<b>\$14,984,515</b>	<b>\$16,824,605</b>	<b>\$15,531,630</b>	<b>\$14,259,976</b>
<b>Business-type activities:</b>					
<b>Special Assessments</b>					
Refuse Disposal	317,154	290,971	227,877	214,668	214,216
<b>Charges for services</b>					
METRA	5,719,135	4,626,401	5,929,760	5,371,215	4,921,521
<b>Total governmental activities program revenues</b>	<b>6,036,289</b>	<b>4,917,372</b>	<b>6,157,637</b>	<b>5,585,883</b>	<b>5,135,737</b>
<b>Total primary government program revenues</b>	<b>\$ 22,544,290</b>	<b>\$ 19,901,887</b>	<b>\$ 22,982,242</b>	<b>\$ 21,117,513</b>	<b>\$ 19,395,713</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (51,007,442)	\$ (48,605,881)	\$ (44,870,899)	\$ (40,683,217)	\$ (42,640,514)
Business-type activities	(3,048,997)	(3,400,846)	(2,829,553)	(3,024,188)	(2,632,057)
<b>Total primary government net expense</b>	<b>\$ (54,056,439)</b>	<b>\$ (52,006,727)</b>	<b>\$ (47,700,452)</b>	<b>\$ (43,707,405)</b>	<b>\$ (45,272,571)</b>
<b>General Revenues and Other Changes in Net Position</b>					
<b>Governmental activities</b>					
Property taxes	49,893,538	43,030,597	42,089,773	39,750,892	37,321,803
Licenses and permits	5,819,029	5,569,401	5,270,652	4,828,934	4,527,657
Intergovernmental	4,002,411	3,927,328	3,900,245	3,757,162	3,622,161
Other revenues	2,566,176	535,126	444,834	1,271,965	1,147,635
Transfers	134,674	134,750	91,619	37,959	(92,889)
<b>Total governmental activities</b>	<b>62,415,828</b>	<b>53,197,202</b>	<b>51,797,123</b>	<b>49,646,912</b>	<b>46,526,367</b>
<b>Business-type activities</b>					
Property taxes	3,777,912	2,960,502	2,910,868	2,777,390	2,667,477
Intergovernmental	135,064	155,595	141,910	137,391	134,291
Other revenues	725,174	228,084	179,531	187,376	222,017
Transfers	(134,674)	(134,753)	(91,619)	(37,959)	92,889
<b>Total business-type activities</b>	<b>4,503,476</b>	<b>3,209,428</b>	<b>3,140,690</b>	<b>3,064,198</b>	<b>3,116,674</b>
<b>Total primary government</b>	<b>\$ 66,919,304</b>	<b>\$ 56,406,630</b>	<b>\$ 54,937,813</b>	<b>\$ 52,711,110</b>	<b>\$ 49,643,041</b>
<b>Change in Net Position</b>					
Governmental activities	\$ 11,408,386	\$ 4,591,321	\$ 6,926,224	\$ 8,963,695	\$ 3,885,853
Business-type activities	1,454,479	(191,418)	311,137	40,010	484,617
<b>Total primary government net expense</b>	<b>\$ 12,862,865</b>	<b>\$ 4,399,903</b>	<b>\$ 7,237,361</b>	<b>\$ 9,003,705</b>	<b>\$ 4,370,470</b>

**(UNAUDITED)**  
**Schedule 3**  
**Yellowstone County, Montana**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	Fiscal year ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695
Unreserved	6,241,495	5,796,057	6,012,419	6,391,890	5,984,757	5,912,254	5,762,344	5,355,544	5,170,706	5,212,546
<u>Total general fund</u>	<u>6,662,940</u>	<u>6,312,349</u>	<u>6,466,979</u>	<u>6,867,682</u>	<u>6,463,476</u>	<u>6,332,906</u>	<u>6,200,567</u>	<u>5,729,617</u>	<u>5,646,866</u>	<u>5,743,241</u>
<u>Road Fund</u>										
Reserved	120,922	137,880	143,546	146,326	194,302	268,565	267,394	250,812	240,569	263,993
Unreserved	4,651,167	3,753,439	3,988,610	4,179,225	4,026,350	4,245,551	3,861,909	3,127,775	3,274,449	2,785,305
<u>Total road fund</u>	<u>4,772,089</u>	<u>3,891,319</u>	<u>4,132,156</u>	<u>4,325,551</u>	<u>4,220,652</u>	<u>4,514,116</u>	<u>4,129,303</u>	<u>3,378,587</u>	<u>3,515,018</u>	<u>3,049,298</u>
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114
<u>Total property and liability insurance fund</u>	<u>2,543,711</u>	<u>2,350,187</u>	<u>2,599,263</u>	<u>2,657,839</u>	<u>2,804,691</u>	<u>2,938,248</u>	<u>2,563,452</u>	<u>2,384,591</u>	<u>2,202,672</u>	<u>2,288,114</u>
<u>Public Safety Fund</u>										
Unreserved	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008
<u>Total public safety fund</u>	<u>9,756,898</u>	<u>8,218,045</u>	<u>9,667,981</u>	<u>7,721,032</u>	<u>6,002,407</u>	<u>5,011,401</u>	<u>4,834,436</u>	<u>4,349,177</u>	<u>3,751,387</u>	<u>3,833,008</u>
<u>R.S.I.D. Bond Fund</u>										
Reserved	134,157	145,527	171,239	226,461	216,984	263,289	397,471	181,073	185,912	174,407
<u>Total R.S.I.D. bond fund</u>	<u>134,157</u>	<u>145,527</u>	<u>171,239</u>	<u>226,461</u>	<u>216,984</u>	<u>263,289</u>	<u>397,471</u>	<u>181,073</u>	<u>185,912</u>	<u>174,407</u>
<u>Capital Improvement Fund</u>										
Reserved	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731
<u>Total capital improvement fund</u>	<u>20,143,890</u>	<u>18,083,023</u>	<u>14,232,099</u>	<u>16,171,000</u>	<u>16,337,229</u>	<u>12,518,572</u>	<u>9,577,001</u>	<u>9,013,276</u>	<u>7,511,953</u>	<u>8,312,731</u>
<b>Nonmajor Governmental Funds</b>										
<u>Special Revenue Funds</u>										
Reserved	93,764	80,134	72,274	66,225	49,901	63,999	65,113	77,624	109,814	64,333
Unreserved	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842
<u>Total nonmajor special revenue funds</u>	<u>11,800,436</u>	<u>10,270,050</u>	<u>9,703,126</u>	<u>10,210,924</u>	<u>9,159,676</u>	<u>8,987,052</u>	<u>7,512,949</u>	<u>6,977,970</u>	<u>7,264,209</u>	<u>6,852,175</u>
<u>Debt Service Funds</u>										
Reserved	338,024	338,024	334,675	327,451	327,309	327,295	494,411	437,396	432,909	427,008
<u>Total nonmajor debt service funds</u>	<u>338,024</u>	<u>338,024</u>	<u>334,675</u>	<u>327,451</u>	<u>327,309</u>	<u>327,295</u>	<u>494,411</u>	<u>437,396</u>	<u>432,909</u>	<u>427,008</u>
<u>Capital Projects Funds</u>										
Reserved	0	0	381,097	306,957	290,912	277,736	278,801	248,901	205,649	243,770
<u>Total nonmajor capital projects funds</u>	<u>0</u>	<u>0</u>	<u>381,097</u>	<u>306,957</u>	<u>290,912</u>	<u>277,736</u>	<u>278,801</u>	<u>248,901</u>	<u>205,649</u>	<u>243,770</u>
<u>Total nonmajor governmental funds</u>										
Reserved	431,788	418,158	788,046	700,633	668,122	669,030	838,325	763,921	748,372	735,111
Unreserved	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842
<u>Total nonmajor governmental funds</u>	<u>12,138,460</u>	<u>10,608,074</u>	<u>10,418,898</u>	<u>10,845,332</u>	<u>9,777,897</u>	<u>9,592,083</u>	<u>8,286,161</u>	<u>7,664,267</u>	<u>7,902,767</u>	<u>7,522,953</u>
<b>Total Governmental Funds</b>										
Reserved	21,252,202	19,300,880	15,789,490	17,720,212	17,895,356	14,140,108	11,518,414	10,583,155	9,162,966	10,016,937
Unreserved	34,899,943	30,307,644	31,899,125	31,094,685	27,927,980	27,030,507	24,469,977	22,117,433	21,553,609	20,906,815
<u>Total governmental funds</u>	<u>56,152,145</u>	<u>49,608,524</u>	<u>47,688,615</u>	<u>48,814,897</u>	<u>45,823,336</u>	<u>41,170,615</u>	<u>35,988,391</u>	<u>32,700,588</u>	<u>30,716,575</u>	<u>30,923,752</u>

**(UNAUDITED)**  
**Schedule 4**  
**Yellowstone County, Montana**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>REVENUES:</b>										
Taxes	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431	\$ 40,391,184	\$ 34,993,149	\$ 33,244,680	\$ 33,372,159	\$ 30,395,670
Special assessments	1,326,337	1,288,282	1,118,129	1,158,487	1,099,418	1,029,178	1,537,633	947,268	896,191	844,124
Licenses and permits	5,868,428	5,588,606	5,306,434	4,908,912	4,591,461	4,275,535	4,080,191	3,726,882	3,905,750	3,986,783
Intergovernmental	7,030,887	5,767,507	6,534,328	5,762,123	5,847,762	5,651,079	5,289,244	6,189,151	5,360,808	4,764,633
Fines and forfeitures	670,020	686,840	792,872	776,330	761,279	695,445	684,403	631,851	709,613	726,393
Charges for services	8,200,144	8,036,913	9,265,884	8,610,037	7,683,941	7,367,401	7,320,963	6,840,740	5,940,463	5,574,455
Other	2,329,761	1,177,337	423,042	857,347	1,075,705	675,296	1,478,661	622,156	793,188	2,143,182
<b>Total revenues</b>	<b>81,080,628</b>	<b>64,641,437</b>	<b>63,280,565</b>	<b>60,988,315</b>	<b>61,726,997</b>	<b>60,085,118</b>	<b>55,384,244</b>	<b>52,202,728</b>	<b>50,978,172</b>	<b>48,435,240</b>
<b>EXPENDITURES:</b>										
General government	11,354,587	10,513,593	10,461,732	10,457,316	9,908,406	8,933,728	8,683,307	8,410,309	9,504,936	9,069,533
Public safety	28,162,269	26,484,481	25,454,309	24,273,508	24,524,796	23,769,089	22,997,113	21,820,108	21,428,629	19,964,420
Public works	10,335,320	8,845,062	9,553,061	8,425,321	8,623,241	8,423,056	6,531,479	6,827,892	5,974,350	6,182,694
Public health	4,908,414	4,110,830	4,365,660	4,410,847	3,416,547	3,202,983	2,975,552	2,962,539	2,997,024	2,725,067
Social and economic services	3,438,683	2,434,888	2,245,994	1,852,708	1,864,485	1,778,029	1,655,298	1,629,740	1,614,595	1,583,521
Culture and recreation	2,078,589	1,529,675	1,474,841	1,434,568	1,425,375	1,466,596	1,282,557	1,191,320	1,186,482	1,229,904
Conservation of natural resources	142,232	136,376	119,858	129,915	130,976	113,224	119,889	124,678	121,509	127,685
Community development	614,919	480,521	506,747	455,297	530,260	458,829	386,634	370,700	373,325	360,046
Capital outlay	9,902,299	14,270,330	8,228,098	4,657,579	4,009,150	3,432,222	4,746,187	4,241,139	6,845,381	4,442,447
Debt service:										
Principal	1,154,339	1,277,038	723,000	681,000	699,000	1,564,434	1,361,945	1,285,777	993,000	963,000
Interest	345,126	408,075	150,667	151,054	172,147	210,100	233,123	283,780	225,030	262,710
<b>Total expenditures</b>	<b>72,436,777</b>	<b>70,490,869</b>	<b>63,283,967</b>	<b>56,929,113</b>	<b>55,304,383</b>	<b>53,352,290</b>	<b>50,973,084</b>	<b>49,147,982</b>	<b>51,264,261</b>	<b>46,911,027</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,643,851</b>	<b>(5,849,432)</b>	<b>(3,402)</b>	<b>4,059,202</b>	<b>6,422,614</b>	<b>6,732,828</b>	<b>4,411,160</b>	<b>3,054,746</b>	<b>(286,089)</b>	<b>1,524,213</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	14,257,793	12,991,237	10,294,725	7,795,897	9,871,484	9,779,273	6,705,027	7,145,394	6,388,940	6,195,507
Interfund transfers out	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)	(11,329,877)	(7,828,384)	(8,216,127)	(8,484,749)	(7,171,484)
Gain on disposal of fixed assets	0	0	0	0	0	0	0	0	921,000	0
Assessment Refunds	0	0	0	0	(69,630)	0	0	0	0	0
Long term debt proceeds	350,000	9,693,354	0	344,762	0	0	0	0	1,253,721	0
<b>Total other financing sources (uses)</b>	<b>(2,100,230)</b>	<b>7,769,341</b>	<b>(1,122,879)</b>	<b>(1,067,641)</b>	<b>(1,769,893)</b>	<b>(1,550,604)</b>	<b>(1,123,357)</b>	<b>(1,070,733)</b>	<b>78,912</b>	<b>(975,977)</b>
<b>Net change in fund balances</b>	<b>6,543,621</b>	<b>1,919,909</b>	<b>(1,126,281)</b>	<b>2,991,561</b>	<b>4,652,721</b>	<b>5,182,224</b>	<b>3,287,803</b>	<b>1,984,013</b>	<b>(207,177)</b>	<b>548,236</b>
Prior period adjustment										
Debt service as a percentage of noncapital expenditures	2.4%	3.0%	1.6%	1.6%	1.7%	3.6%	3.5%	3.5%	2.7%	2.9%

(UNAUDITED)  
Schedule 5  
YELLOWSTONE COUNTY, MONTANA  
TAXABLE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
(Last Ten Fiscal Years)

Fiscal Year	Real Property		Personal Property		Total		Tax Increment Taxable Value	Countywide Taxable Value Excluding Tax Increment	Total Direct Tax Rate (9)	Percent of Taxable Value to Estimated Actual Value
	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value				
09-10	8,349,674,677	261,845,031	433,114,252	12,863,487	8,782,788,929	274,708,518	1,795,143	272,913,375	\$ 105.67	3.13%
10-11	10,053,412,391	278,579,151	407,399,367	11,935,460	10,460,811,758	290,514,611	6,028,312	284,486,299	\$ 113.09	2.78%
11-12	8,812,059,768	267,366,350	342,771,817	29,880,298	9,154,831,585	297,246,648	6,443,099	290,803,549	\$ 113.17	3.25%
12-13	9,873,974,856	289,380,143	461,007,839	8,924,561	10,334,982,695	298,304,704	5,519,168	292,785,536	\$ 115.90	2.89%
13-14	10,290,618,165	296,197,384	444,182,433	9,971,215	10,734,800,598	306,168,599	6,854,293	299,314,306	\$ 117.02	2.85%
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%
15-16	18,208,693,949	337,897,228	438,513,399	7,381,376	18,647,207,348	345,278,604	10,980,560	334,298,044	\$ 108.26	1.85%
16-17	18,426,159,122	346,795,713	472,772,063	7,897,936	18,898,931,185	354,693,649	10,551,996	344,141,653	\$ 112.40	1.88%
17-18	19,543,879,242	363,235,917	478,078,794	7,691,564	20,021,958,036	370,927,481	11,043,628	359,883,853	\$ 110.80	1.85%
18-19	19,752,127,179	358,473,270	495,778,756	7,988,877	20,247,905,935	366,462,147	9,987,671	356,474,476	\$ 123.43	1.81%

**NOTE:** Adjusted Market Value reflects market value after statutory exemptions.

Source: State of Montana Department of Revenue, Property Assessment Division.

(UNAUDITED)  
Schedule 6  
**YELLOWSTONE COUNTY, MONTANA**  
**DIRECT AND OVERLAPPING GOVERNMENTS PROPERTY TAX RATES**  
Last Ten Fiscal Years  
(PER \$1,000 OF TAXABLE VALUE)

	Fiscal Year Taxes Are Payable									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b><u>COUNTY-WIDE DIRECT RATES</u></b>										
Permissive	123.43	110.80	112.40	108.26	115.79	115.51	114.00	111.27	111.29	103.79
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	1.51	1.90	1.90	1.80	1.88
Total county-wide direct rate	123.43	110.80	112.40	108.26	115.79	117.02	115.90	113.17	113.09	105.67
<b><u>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</u></b>										
Library	5.90	5.54	5.60	5.47	5.55	5.55	5.55	5.46	5.46	5.31
Road	39.71	37.29	37.67	36.79	38.63	38.63	38.48	36.93	36.93	34.91
Billings- County Planning	1.33	1.29	1.31	1.32	1.31	1.31	1.29	1.27	1.27	1.22
Laurel Planning	1.83	1.59	1.61	1.59	1.63	1.88	1.87	1.89	1.89	1.72
Soil Conservation	0.44	0.44	0.38	0.45	0.51	0.41	0.44	0.49	0.49	0.53
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00					
Big Sky Economic Development Authority	3.29	3.17	2.95	2.87	3.09	3.09	3.09	3.05	3.05	3.05
Emergency Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School retirement and transportation	47.87	51.64	50.61	42.95	46.10	49.36	52.09	49.96	49.34	47.98
Huntley Cemetery	8.94	8.65	8.49	8.42	8.95	8.72	8.72	8.44	8.71	8.02
Custer Cemetery	5.01	5.01	4.94	4.94	4.51	4.51	4.51	4.51	4.92	4.43
Shepherd Cemetery	2.21	2.13	2.06	2.03	2.22	2.23	2.20	2.12	2.07	1.97
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.50	2.30	1.77
<b><u>CITY RATES</u></b>										
City of Billings	163.12	159.00	160.40	158.84	168.12	178.70	174.58	168.73	171.42	169.44
City of Laurel	181.51	184.29	188.94	188.35	208.23	207.59	208.40	204.18	202.51	194.41
Town of Broadview	166.67	151.57	151.57	151.57	151.57	151.57	151.57	151.57	122.77	122.77
Billings Fire Hydrant/Park District	10.02	10.99	11.24	12.07	12.07	12.17	11.84	7.18	12.71	12.71
<b><u>SCHOOL DISTRICTS</u></b>										
School District #2 - Billings	272.73	263.96	255.52	253.28	249.75	215.54	204.53	199.19	199.73	193.87
School District #3 - Blue Creek	173.32	173.87	158.46	148.94	161.17	159.56	154.83	153.43	164.52	187.25
School District #4 - Canyon Creek	242.75	243.63	238.52	230.99	256.42	260.07	274.64	275.04	261.13	277.13
School District #7 - Laurel	221.05	180.53	171.73	175.79	167.87	189.50	214.21	214.64	232.44	216.66
School District #8 - Elder Grove	320.55	199.73	187.40	200.11	208.22	233.15	181.40	178.81	180.83	173.30
School District #12 - Molt	81.22	80.15	68.36	110.36	78.44	80.90	72.28	78.32	75.25	63.13
School District #15 - Custer	339.09	311.86	217.05	219.96	224.52	209.97	202.67	206.78	222.64	219.46
School District #17 - Morin	130.45	141.55	131.07	132.60	142.65	139.34	133.62	151.22	148.13	137.94
School District #21 - Broadview	106.06	103.11	99.25	103.36	118.24	104.65	110.03	98.83	97.90	72.93
School District #23 - Elysian	159.62	140.79	131.16	128.86	130.51	133.86	103.02	100.92	96.11	95.10
School District #24 - Huntley	258.83	260.59	205.19	260.80	263.94	259.29	276.92	275.95	289.01	286.41
School District #26 - Lockwood	341.54	255.64	231.41	236.38	251.30	251.69	231.30	229.28	237.24	253.70
School District #37 - Shepherd	304.77	304.36	277.83	285.21	289.80	283.10	289.96	277.67	273.44	251.68
School District #41 - Pioneer	263.52	267.82	240.04	242.49	290.98	273.74	267.30	255.41	260.38	251.38
School District #52 - Independent	287.26	301.70	258.39	236.12	258.22	244.98	225.50	241.71	233.44	234.43
School District #58 - Yellowstone Education Center	114.60	124.81	109.62	130.04	107.82	112.05	112.19	71.10	70.92	70.42
<b><u>STATE RATE FOR EDUCATION</u></b>	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<b><u>FIRE DISTRICTS</u></b>										
Broadview Fire #3	0.54	0.53	0.50	0.57	0.62	0.58	0.58	0.71	0.71	0.71
Worden Fire #4	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	30.00	27.00	27.00	27.00	27.00	24.00	24.00	12.00	18.00	12.00
Laurel Fire #7	13.77	14.32	14.35	15.03	17.14	17.22	17.00	16.00	18.50	18.50
Lockwood Fire #8	158.00	158.00	158.00	153.00	163.00	163.00	165.00	135.00	132.00	128.28

Source: Yellowstone County Finance

(UNAUDITED)  
**SCHEDULE 7**  
**YELLOWSTONE COUNTY, MONTANA**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

FISCAL YEAR 2019				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Phillips 66 Company	Oil refinery	\$28,636,823	1	7.81%
Northwestern Energy- T&D	Utility	22,653,654	2	6.18%
CHS, Inc./Cenex	Oil refinery	21,158,030	3	5.77%
Exxon Mobil Corporation	Oil refinery	8,196,322	4	2.24%
BNSF Railway Co	Railroad	5,445,195	5	1.49%
Montana Dakota Utilities	Utility	4,401,702	6	1.20%
Phillips 66 Carrier LLC	Oil refinery	2,903,840	7	0.79%
Charter Communications Inc	Communications	2,646,874	8	0.72%
Montana Rail Link	Railroad	1,815,979	9	0.50%
Quest Corp &/or Centurylink, Inc.	Communications	1,769,510	10	0.48%
		<b>\$ 99,627,929</b>		<b>27.19%</b>

FISCAL YEAR 2010				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Corp.	Utility	\$15,808,051	1	5.75%
ConocoPhillips Company	Oil refinery	13,041,161	2	4.75%
CHS - Cenex, Inc.	Oil refinery	11,766,893	3	4.28%
Exxon Mobil Corporation	Oil refinery	9,068,129	4	3.30%
Bresnan Broadband	Communications	5,601,822	5	2.04%
Qwest Corporation	Communications	3,883,615	6	1.41%
PPL Montana LLC	Utility	3,514,112	7	1.28%
Burlington Northern/Santa Fe RR	Railroad	2,779,501	8	1.01%
WWC Holdings (Alltel)	Communications	2,022,612	9	0.74%
Puget Sound Energy Incorporated	Utility	1,984,655	10	0.72%
		<b>\$ 69,470,551</b>		<b>25.29%</b>

**NOTE:** Many of the principal taxpayers have undergone corporate name changes.

Total Countywide taxable value for tax year 2018 (fiscal year 2018-2019), including tax increment:

**\$366,462,147**

Total Countywide taxable value for tax year 2009 (fiscal year 2009-2010), including tax increment:

**\$274,708,518**



**(UNAUDITED)**  
**Schedule 8**  
**Yellowstone County, Montana**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year (Original Levy)</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Total Collections To Date</u>		<u>Tax Collections in Protest Tax Fund at Yearend</u>
				<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>	
2010	\$34,130,456	(\$401,217)	\$33,729,239	\$31,620,285	93.75%	\$31,799,440	94.28%	\$2,685,788
2011	\$38,024,150	(\$320,505)	\$37,703,645	\$35,302,636	93.63%	\$36,145,938	95.87%	\$4,601,845
2012	\$38,748,879	(\$66,615)	\$38,682,264	\$35,021,929	90.54%	\$35,667,569	92.21%	\$7,735,953
2013	\$40,548,431	(\$32,387)	\$40,516,044	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698
2014	\$41,517,683	(\$1,177,909)	\$40,339,774	\$39,189,682	97.15%	\$43,067,531	106.76%	(a) \$6,707,672
2015	\$41,549,863	(\$432,128)	\$41,117,735	\$38,370,040	93.32%	\$43,334,908	105.39%	(a) \$2,862,655
2016	\$43,092,064	(\$345,452)	\$42,746,612	\$40,417,737	94.55%	\$41,692,469	97.53%	\$4,149,547
2017	\$45,682,163	(\$107,472)	\$45,574,691	\$41,921,010	91.98%	\$42,750,744	93.80%	\$7,343,138
2018	\$47,688,780	(\$635,233)	\$47,053,547	\$44,309,255	94.17%	\$45,056,454	95.76%	\$8,637,270
2019	\$56,699,785	(\$4,507,723)	\$52,192,062	\$51,144,000	97.99%	\$59,432,964	113.87%	(a) \$459,263

(a) Total collections in FY14, FY15, & FY19 exceed 100% due to the settlement of several large tax protests.

Source: County Finance Department

**(UNAUDITED)**  
**SCHEDULE 9**  
**YELLOWSTONE COUNTY, MONTANA**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA**  
**(Last Ten Fiscal Years)**

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)	Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available ( c)	Net General Obligation Bonded Debt							
09-10	5,450,000	165,056	5,284,944	5,636,512,819	0.09%	272,913,375	1.94%	0.06%	144,797	36.50
10-11	7,595,000	156,349	7,438,651	5,831,872,464	0.13%	284,486,299	2.61%	0.07%	147,972	50.27
11-12	6,465,000	160,836	6,304,164	6,096,800,000 (e)	0.10%	290,803,549	2.17%	0.07%	150,069	42.01
12-13	5,275,000	167,116	5,107,884	6,647,800,000 (e)	0.08%	292,785,536	1.74%	0.05%	151,882	33.63
13-14	4,040,000	0	4,040,000	6,636,900,000 (e)	0.06%	299,314,306	1.35%	0.04%	154,162	26.21
14-15	3,525,000	0	3,525,000	7,003,800,000 (e)	0.05%	300,950,272	1.17%	0.03%	155,634	22.65
15-16	3,000,000	0	3,000,000	7,257,700,000 (e)	0.04%	334,298,044	0.90%	0.02%	157,048	19.10
16-17	2,455,000	0	2,455,000	7,321,849,081 (e)	0.03%	344,141,653	0.71%	0.01%	158,437	15.50
17-18	10,800,000	0	10,800,000	7,546,303,660 (e)	0.14%	359,883,853	3.00%	0.06%	158,980	67.93
18-19	9,770,000	0	9,770,000	8,012,454,795 (e)	0.12%	356,474,476	2.74%	0.05%	160,137	61.01

NOTES: (a) Population and personal income data can be found in Schedule 12

(b) Total taxable value less downtown tax increment district.

(c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.

(d) Adjusted market value includes tax increment districts.

(e) Source--US Bureau of Labor Statistics via University of Montana Bureau of Business & Economic Research

Source: Yellowstone County Comprehensive Annual Financial Report

**(UNAUDITED)**  
**SCHEDULE 10**  
**YELLOWSTONE COUNTY, MONTANA**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2019**

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b><u>Cities:</u></b>			
Billings	\$ 18,575,000	54.9%	\$ 10,198,740
Broadview	14,000	0.1%	11
Laurel	138,404	2.3%	3,117
<b>Total cities</b>	<b><u>18,727,404</u></b>		<b><u>10,201,868</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	133,609,940	59.2%	79,071,322
Canyon Creek SD #4	410,000	1.2%	5,008
Laurel SD #7	8,020,000	11.2%	900,512
Elder Grove SD #8	18,745,000	2.4%	444,810
Custer SD #15	2,780,000	0.6%	16,452
Elysian SD #23	7,615,000	7.5%	568,001
Huntley SD #24	4,014,710	2.9%	116,079
Lockwood SD#26	55,170,000	6.7%	3,694,556
Shepherd SD #37	215,000	1.7%	3,709
Independent SD #52	2,240,000	1.3%	28,101
<b>Total school districts</b>	<b><u>232,819,650</u></b>		<b><u>84,848,552</u></b>
<b>Subtotal, overlapping debt</b>			<b>95,050,420</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 10,435,500</u></b>	<b>100.0%</b>	<b>10,435,500</b>
<b>Total Direct and Overlapping Debt</b>			<b><u><u>\$ 105,485,920</u></u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of August 3, 2018

Note: Percentage of overlapping debt based on taxable value of district to countywide taxable value  
excluding tax increment district taxable valuation

(UNAUDITED)

SCHEDULE 11  
YELLOWSTONE COUNTY, MONTANA  
COMPUTATION OF LEGAL DEBT MARGIN  
(Last Ten Fiscal Years)

	Fiscal year ended June 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total assessed market value less tax increment district	\$ 19,696,063,338	\$ 19,425,844,058	\$ 18,898,931,185	\$ 18,647,207,348	\$ 11,095,089,977	\$ 10,734,800,598	\$ 10,197,239,558	\$ 9,154,831,585	\$ 10,460,811,758	\$ 8,782,788,929
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	<u>\$492,401,583</u>	<u>\$485,646,101</u>	<u>\$472,473,280</u>	<u>\$466,180,184</u>	<u>\$277,377,249</u>	<u>\$268,370,015</u>	<u>\$254,930,989</u>	<u>\$228,870,790</u>	<u>\$261,520,294</u>	<u>\$219,569,723</u>
<b>Amount of debt applicable to debt limit:</b>										
Total general obligation bonded indebtedness	\$9,770,000	\$10,800,000	\$2,455,000	\$3,000,000	\$3,525,000	\$4,040,000	\$5,275,000	\$6,465,000	\$7,595,000	\$5,450,000
Total special assessment bonded indebtedness	665,500	759,000	972,000	1,150,000	1,306,000	1,490,000	1,819,434	975,945	1,131,722	1,016,000
Total matured bonds payable	0	0	0	7,225	7,225	7,225	7,225	7,225	7,225	7,225
Total notes payable	0	0	0	0	0	0	0	0	0	0
Total amount of debt applicable to debt limit	<u>10,435,500</u>	<u>11,559,000</u>	<u>3,427,000</u>	<u>4,157,225</u>	<u>4,838,225</u>	<u>5,537,225</u>	<u>7,101,659</u>	<u>7,448,170</u>	<u>8,733,947</u>	<u>6,473,225</u>
Legal debt margin	<u>\$481,966,083</u>	<u>\$474,087,101</u>	<u>\$469,046,280</u>	<u>\$462,022,959</u>	<u>\$272,539,024</u>	<u>\$262,832,790</u>	<u>\$247,829,330</u>	<u>\$221,422,620</u>	<u>\$252,786,347</u>	<u>\$213,096,498</u>
Total net debt applicable to the limit as a percentage of debt limit	2.1%	2.4%	0.7%	0.9%	1.7%	2.1%	2.8%	3.3%	3.3%	2.9%

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001. Revised to 2.5% for 2007.

2) Total assessed market value less tax increment district is estimated, since tax increment market value amount is not available

3) 2018 updated in FY19 Stats from FY18 Stats.

Source: Taxable Value - State Property Assessment Division

Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101

Bonded Debt Information - Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)

**SCHEDULE 12  
YELLOWSTONE COUNTY, MONTANA  
DEMOGRAPHIC AND ECONOMIC  
(Last Ten Fiscal Years)**

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
2010	144,797	\$ 5,636,512,819	\$ 38,927 (a)	15,578 (b)	6,244 (b)	79,278	13,725	5.5%	7.4%	9.6%
2011	147,972	\$ 5,831,872,464	\$ 39,412 (a)	15,707 (b)	6,180 (b)	66,298	21,957	5.4%	7.8%	9.2%
2012	150,069	\$ 5,775,855,672	\$ 38,488 (c)	15,846 (b)	6,248 (b)	70,964	21,622	4.9%	6.3%	8.2%
2013	151,882	\$ 5,969,570,128	\$ 39,304 (c)	16,201 (b)	6,262 (b)	81,187	12,518	4.4%	5.5%	7.6%
2014	154,162	\$ 6,290,734,572	\$ 40,806 (c)	16,429 (b)	6,244 (b)	76,888	18,268	3.7%	4.6%	6.1%
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%
2016	157,048	\$ 7,232,374,496	\$ 46,052 (c)	16,766 (b)	6,277 (b)	81,698	14,705	3.2%	4.3%	5.0%
2017	158,437	\$ 7,321,849,081	\$ 46,213 (c)	16,869 (b)	6,292 (b)	80,027	12,573	3.6%	3.8%	4.5%
2018	158,980	\$ 7,546,303,660	\$ 47,467 (c)	16,962 (b)	6,399 (b)	81,986	14,359	3.4%	3.5%	4.2%
2019	160,137	\$ 8,012,454,795	\$ 50,035 (c)	17,028 (b)	6,472 (b)	84,151	10,005	3.2%	3.2%	3.8%

NOTES ( a ) Fiscal year ended is calculated using 2010 (FY11) personal income data, which is the most recent available

( b ) Spring enrollment

( c ) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates for 2000-2010 reflect county population est. available as of March 2018. 2019 county population reflects 2018 estimates.

( d ) 2019 Unemployment rates reflect the June 2019 rate reported by the lmi.mt.gov website.

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor Statistics, suburbanstats.org, lmi.mt.gov

**(UNAUDITED)**

**SCHEDULE 13  
YELLOWSTONE COUNTY, MONTANA  
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone County  
based on June 2017 QCEW Data:**  
(in alphabetical order)

Advanced Employment Services  
Albertsons Food & Drug  
Billings Clinic  
Cenex Harvest Sales  
Charter Communications  
Costco  
ExxonMobil  
First Interstate Bank  
Phillips 66 Company  
Rocky Mountain College  
Scheels  
St. John's Lutheran Home  
St. Vincent Healthcare  
Sysco Food Services  
Target  
Town Pump  
UPS  
Wal-Mart  
Wells Fargo  
Yellowstone Boys and Girls Ranch

Source: Montana Department of Labor and Industry

**NOTE:** List does not include governmental or railroad employers. Number of employees for each firm is not available.

**(UNAUDITED)**  
**Schedule 14**  
**Yellowstone County, Montana**  
**Full-time Equivalent Employees by Function**  
**Last Ten Fiscal Years**

<b>Function / Program</b>	Fiscal year ended June 30,									
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
General government	127.25	121.25	120.25	120.75	115.35	114.95	115.48	115.35	117.00	115.75
Public safety	260.95	251.95	245.45	239.45	233.95	229.20	222.70	232.53	236.21	236.38
Public works	40.00	40.00	40.00	40.00	40.00	40.00	40.50	41.00	41.50	41.50
Public health	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Social and economic services	2.35	2.35	2.35	2.23	2.23	2.23	2.23	2.23	2.23	2.23
Culture and recreation	39.50	39.50*	39.25*	35.25	34.25	33.25	32.75	33.25	32.50	32.50
Conservation of natural resources	0	0	0	0	0	0	0	0	0	0
	<b>471.05</b>	<b>456.05</b>	<b>448.30</b>	<b>438.68</b>	<b>427.78</b>	<b>421.63</b>	<b>415.66</b>	<b>426.36</b>	<b>431.44</b>	<b>430.36</b>

\* Formula error in Metra FTEs corrected in FY19 stats

Source: Yellowstone County Budgets

(UNAUDITED)  
Schedule 15  
YELLOWSTONE COUNTY, MONTANA  
OPERATING INDICATORS BY FUNCTION  
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>COUNTY ROADS</b>										
Miles of roads - overlay	15.00	15.10	17.69	10.70	16.80	13.40	8.00	8.40	7.70	10.77
Miles of roads - millings	8.50	7.72	9.00	3.10	9.77	16.48	12.20	10.30	24.02	3.25
Miles of gravel/dirt roads improved	106.90	72.72	60.98	79.27	54.71	7.20	53.05	57.40	27.62	43.58
Miles of gravel/dirt roads maintained	5,196.00	4,734.00	4,575.00	5,597.00	5,411.40	2,315.00	5,706.00	6,004.92	4,489.52	4,883.40
Miles of dust control	27.48	17.40	21.52	11.25	16.31	20.60	13.75	12.85	10.25	16.30
Miles of striping	58.00	58.00	73.25	35.00	52.20	70.30	72.07	45.60	45.60	53.60
Miles of chip seal	14.26	20.49	23.10	24.86	25.30	23.15	25.20	20.70	0.00	0.00
Miles of crack fill	0.00	0.00	0.00	0.00	2.00	0.00	0.00	38.90	0.00	5.00
Miles of blade patching	7.00	4.50	0.00	4.00	0.00	0.00	3.50	6.00	0.00	1.00
Culvert installs	22.00	23.00	25.00	34.00	32.00	25.00	20.00	24.00	32.00	11.00
Cattle guard installs	3.00	1.00	2.00	4.00	1.00	0.00	1.00	5.00	2.00	1.00
Miles of fencing	2.00	6.50	0.00	3.00	4.00	0.00	5.00	6.00	0.00	1.00
Miles of seeding	1.00	1.00	0.00	0.00	2.00	0.00	2.00	0.00	0.00	0.00
Bridge Replacements	5.00	7.00	5.00	3.00	3.00	5.00	3.00	6.00	4.00	3.00
<b>JUNK VEHICLES</b>										
Hauled	48	66	97	87	49	47	54	92	319	593
Crushed	375	184	230	170	186	42	0	634	0	733
<b>WEED SPRAYING (acres sprayed)</b>										
County	1,068.56	600.56	781.62	846.48	953.25	2,667.00	2,567.00	2,179.00	2,200.00	1,490.00
Montana Dept of Transportation	455.85	435.55	284.96	384.46	236.60	349.00	351.00	323.00	220.00	379.00
Fish, Wildlife, and Parks	36.05	8.80	14.00	7.64	19.70	14.00	19.00	18.00	8.00	67.00
Bureau of Land Management	81.80	2.00	8.50	13.35	48.00	30.00	0	9.00	28.00	95.00
Department of Natural Resources	16.50	0	0.62	36.15	6.15	6.00	0	0	0	44.00
Private (charged out)	133.50	23.15	56.07	19.60	33.40	9.00	2.40	2.00	2.00	66.00
Private/Public Grant	846.00	210.00	585.00	0	485.00	418.00	221.00	0	0	260.00
Bureau of Reclamation	19.75	1.25	6.25	15.00	0	0	0	0	9.00	0
<b>Total</b>	<b>2,658</b>	<b>1,281</b>	<b>1,737</b>	<b>1,323</b>	<b>1,782</b>	<b>3,493</b>	<b>3,160</b>	<b>2,531</b>	<b>2,467</b>	<b>2,401</b>
<b>County Attorney cases</b>										
Civil	48	50	46	37	7	21	21	293	199	37
Deferred Prosecution Agreement	0	0	0	0	0	0	18	21	27	1
Fatality	9	7	6	9	7	6	5	10	11	9
Felony	2,065	2,062	1,825	1,694	1,587	1,425	1,233	1,049	1,076	950
Forfeiture	0	0	1	4	58	42	30	26	16	13
Fugitive - Uniform Extradition Act	65	83	96	89	86	79	84	108	86	87
Justice Court Appeal	3	0	1	7	8	5	7	9	15	21
Misdemeanor*	1,199	1,333	1,256	1,274	1,304	1,375	1,356	1,385	1,281	1,298
Post-Conviction Relief	4	5	6	11	3	4	10	10	12	4
Revocation Proceeding Felony	363	357	380	380	370	355	383	309	267	207
Unknown/Sanities	152	193	248	209	151	124	101	0	0	0
Youth in Need of Care	507	470	550	496	0	0	0	0	0	0
Inquests	2	0	0	0	0	0	0	0	0	0
Juvenile Petitions	91	0	0	0	0	0	0	0	0	0
License Petition	46	0	0	0	0	0	0	0	0	0
Out of State Subpoena	4	0	0	0	0	0	0	0	0	0
Petition for Relief from Registration	10	0	0	0	0	0	0	0	0	0
Petition to Expunge	3	0	0	0	0	0	0	0	0	0
Search Warrants	384	0	0	0	0	0	0	0	0	0
Writ of Habeas Corpus	7	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4,962</b>	<b>4,560</b>	<b>4,415</b>	<b>4,210</b>	<b>3,581</b>	<b>3,436</b>	<b>3,248</b>	<b>3,220</b>	<b>2,990</b>	<b>2,627</b>

\*Includes: Misdemeanor, Misdemeanor Restitution Only, and Misdemeanor Revocation

Note: 2012-2019 County Attorney data is based on fiscal year. Youth in Need of Care data starting FY16.

2011 County Attorney data is based on October 1, 2010 to September 30, 2011.

2010 County Attorney data is based on November 13, 2009 to November 1, 2010.

Source: Yellowstone County Departments



**(UNAUDITED)**  
**Schedule 16**  
**Yellowstone County, Montana**  
**County Mill Levies and Tax Revenues**  
**Actual Levies and Revenues Compared to Statutory Limitations**  
**Last Five Fiscal Years**

Fiscal Year	Actual County Mill Levies and Tax Revenues		Statutory Limitation for Mill Levy and Tax Revenue		Actual Mill Levies/Tax Revenues Versus Statutory Limitation	
	Countywide Mills*	Tax Revenue Generated by Levy	Maximum Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
18-19	96.73	\$34,481,776	96.73	\$34,481,776	0.00	\$0
17-18	97.39	\$35,049,088	97.39	\$35,049,088	0.00	\$0
16-17	98.98	\$34,063,141	98.98	\$34,063,627	0.00	\$486
15-16	97.70	\$32,660,915	98.09	\$32,790,065	0.39	\$129,150
14-15	105.19	\$31,656,931	105.90	\$31,871,006	0.71	\$214,075

\* Includes mills subject to the statutory limitation. Excludes permissive medical levy and general obligation debt

Source: Yellowstone County

**(UNAUDITED)**  
**Schedule 17**  
**Yellowstone County, Montana**  
**Rural Special Improvement Districts Continuing Disclosure**

<b>Balances as of June 30:</b>			
<b>Fiscal Year</b>	<b>Revolving Fund Cash Balance</b>	<b>Outstanding</b>	
		<b>Principal Amount of Bonds</b>	<b>Percentage</b>
18-19	\$310,698	\$665,500	46.7%
17-18	\$338,024	\$759,000	44.5%
16-17	\$334,675	\$972,000	34.4%
15-16	\$327,451	\$1,150,000	28.5%
14-15	\$327,309	\$1,306,000	25.1%
13-14	\$327,295	\$1,490,000	22.0%
12-13	\$327,295	\$1,819,434	18.0%
11-12	\$276,560	\$975,945	28.3%

<b>Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2019 :</b>						
<b>Bond Issue</b>	<b>Original Amount</b>	<b>Maturity Date</b>	<b>Bonds Outstanding</b>	<b>Total Cash Balance in District Fund</b>	<b>Assessments Outstanding</b>	<b>Cash Balance in the Bond Reserve Acct</b>
RSID 758	373,000	07/01/27	130,500	11	149,574	6,803
RSID 783	126,777	08/01/25	25,000	4,239	28,025	5,071
RSID 785	126,945	08/01/26	55,000	6,390	56,045	1,269
RSID 803	1,015,434	08/01/27	455,000	49,925	444,308	30,463
RSID 817	58,797	**	0	15	37,301	1,344
RSID 835	154,444	***	0	712	56,535	0
<b>Total</b>	<b>\$1,855,397</b>		<b>\$665,500</b>	<b>\$61,292</b>	<b>\$771,789</b>	<b>\$44,950</b>

\*\* Funds received from General Fund transfer.  
\*\*\* Funds received from General Fund and Road transfer.

<b>Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:</b>			
<b>Fiscal Year</b>	<b>Assessment Billing</b>	<b>Total Current Annual Collections</b>	
		<b>Amount Received</b>	<b>Percent</b>
18-19	\$174,664	\$170,212	97.5%
17-18	\$172,246	\$169,241	98.3%
16-17	\$184,912	\$179,619	97.1%
15-16	\$184,550	\$181,554	98.4%
14-15	\$218,310	\$212,800	97.5%