

### III. STATISTICAL SECTION (Unaudited)

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

	Fiscal year ended June 30,				
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Governmental activities</b>					
Net investment in capital assets	\$ 89,109,370	\$ 78,886,611	\$ 76,643,959	\$ 71,891,372	\$ 73,658,804
Net restricted for debt service	14,158,671	14,776,851	13,098,422	12,631,165	13,401,587
Net unrestricted	48,699,599	43,671,563	32,845,680	24,523,183	10,576,943
<b>Total governmental activities net position</b>	<b>\$ 151,967,640</b>	<b>\$ 137,335,025</b>	<b>\$ 122,588,061</b>	<b>\$ 109,045,720</b>	<b>\$ 97,637,334</b>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 35,657,191	\$ 36,320,180	\$ 35,059,319	\$ 35,431,154	\$ 36,022,472
Net unrestricted	4,922,903	2,940,182	4,862,717	4,658,927	2,613,130
<b>Total business-type activities net position</b>	<b>\$ 40,580,094</b>	<b>\$ 39,260,362</b>	<b>\$ 39,922,036</b>	<b>\$ 40,090,081</b>	<b>\$ 38,635,602</b>
<b>Primary government</b>					
Net investment in capital assets	\$ 124,766,561	\$ 115,206,791	\$ 111,703,278	\$ 107,322,526	\$ 109,681,276
Net restricted for debt service	14,158,671	14,776,851	13,098,422	12,631,165	13,401,587
Net unrestricted	53,622,502	46,611,745	37,708,397	29,182,110	13,190,073
<b>Total primary government activities net position</b>	<b>\$ 192,547,734</b>	<b>\$ 176,595,387</b>	<b>\$ 162,510,097</b>	<b>\$ 149,135,801</b>	<b>\$ 136,272,936</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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 15,748,117	\$ 17,629,771	\$ 16,981,905	\$ 16,349,267	\$ 16,091,136
Public Safety	32,972,140	30,488,998	30,221,270	29,927,064	28,542,841
Public Works	10,456,047	11,437,434	10,228,428	9,585,689	9,703,925
Public Health	7,011,401	9,114,966	6,699,328	4,911,179	4,119,626
Social and Economic	3,219,821	3,380,496	2,718,196	3,448,491	2,463,322
Culture and Recreation	2,060,354	1,960,788	1,856,550	2,188,663	1,648,197
Community Development	645,558	660,431	586,444	614,919	136,376
Conservation of Natural Resources	152,333	117,935	134,755	142,232	480,521
Interest on Long-Term Debt	239,255	286,079	315,546	347,939	404,452
<b>Total governmental activities expenses</b>	<b>72,505,026</b>	<b>75,076,898</b>	<b>69,742,422</b>	<b>67,515,443</b>	<b>63,590,396</b>
<u>Business-type activities:</u>					
Refuse Disposal	300,808	276,167	234,650	207,086	206,950
METRA	9,250,213	7,022,223	8,462,829	8,878,200	8,111,268
<b>Total business-type activities expenses</b>	<b>9,551,021</b>	<b>7,298,390</b>	<b>8,697,479</b>	<b>9,085,286</b>	<b>8,318,218</b>
<b>Total primary government activities expenses</b>	<b>\$ 82,056,047</b>	<b>\$ 82,375,288</b>	<b>\$ 78,439,900</b>	<b>\$ 76,600,729</b>	<b>\$ 71,908,614</b>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,277,245	\$ 1,411,084	\$ 1,297,245	\$ 1,131,685	\$ 1,102,766
<u>Licenses and permits</u>					
Public Safety	23,688	23,295	24,913	18,515	7,910
Public Works	49,290	38,027	18,234	30,884	27,115
<u>Intergovernmental</u>					
General government	77,467	72,367	72,311	202,178	174,587
Public Safety	421,760	372,458	403,712	486,474	326,872
Public Works	948,274	1,057,816	848,824	750,907	628,919
Public Health	0	0	0	940	885
Social and Economic	316,431	959,113	271,918	243,758	257,162
<u>Fines and forfeitures</u>					
General government	504,641	567,221	589,900	630,577	621,883
Public Safety	23,283	36,441	32,111	39,441	64,957
<u>Charges for services</u>					
General government	5,825,674	6,919,873	5,536,262	4,829,017	4,758,285
Public Safety	6,292,414	7,793,490	6,499,943	6,150,025	6,040,836
Public Works	238,198	298,913	287,083	286,142	224,029
Public Health	0	0	0	0	4,022
<u>Operating grants and contributions</u>					
General government	0	66,861	13,600	0	0
Public Safety	933,726	845,897	1,400,750	920,709	565,825
Public Works	37,485	67,251	96,458	82,781	73,462
Public Health	2,748,756	5,195,166	2,216,670	703,968	0
Culture and Recreation	0	0	8,038	0	0
Community Development	6,500	0	125,000	0	0

**(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,				
	2022	2021	2020	2019	2018
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,600
Public Works	0	0	0	0	99,400
Total governmental activities program revenues	<u>\$ 19,724,832</u>	<u>\$ 25,725,273</u>	<u>\$ 19,742,972</u>	<u>\$ 16,508,001</u>	<u>\$ 14,984,515</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	415,081	329,564	317,952	317,154	290,971
<u>Charges for services</u>					
METRA	6,765,787	2,066,596	4,704,475	5,719,135	4,626,401
Total governmental activities program revenues	<u>7,180,868</u>	<u>2,396,160</u>	<u>5,022,427</u>	<u>6,036,289</u>	<u>4,917,372</u>
Total primary government program revenues	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>	<u>\$ 24,765,399</u>	<u>\$ 22,544,290</u>	<u>\$ 19,901,887</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (52,780,194)	\$ (49,351,625)	\$ (49,999,449)	\$ (51,007,442)	\$ (48,605,881)
Business-type activities	(2,370,153)	(4,902,230)	(3,675,052)	(3,048,997)	(3,400,846)
Total primary government net expense	<u>\$ (55,150,347)</u>	<u>\$ (54,253,855)</u>	<u>\$ (53,674,501)</u>	<u>\$ (54,056,439)</u>	<u>\$ (52,006,727)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities					
Property taxes	55,465,017	52,222,906	51,059,181	49,893,538	43,030,597
Licenses and permits	6,671,236	6,361,225	5,776,222	5,819,029	5,569,401
Intergovernmental	4,496,803	4,282,397	4,154,052	4,002,411	3,927,328
Other revenues	190,401	1,844,259	2,421,100	2,566,176	535,126
Leases	417,899	0	0	0	0
Gain on disposal of assets	33,921	0	0	0	0
Transfers	137,532	(612,198)	131,236	134,674	134,750
Total governmental activities	<u>67,412,809</u>	<u>64,098,589</u>	<u>63,541,791</u>	<u>62,415,828</u>	<u>53,197,202</u>
Business-type activities					
Property taxes	3,532,904	3,355,304	3,268,066	3,777,912	2,960,502
Intergovernmental	260,914	244,064	150,684	135,064	155,595
Other revenues	33,599	28,990	219,493	725,174	228,084
Transfers	(137,532)	612,198	(131,236)	(134,674)	(134,753)
Total business-type activities	<u>3,689,885</u>	<u>4,240,556</u>	<u>3,507,007</u>	<u>4,503,476</u>	<u>3,209,428</u>
Total primary government	<u>\$ 71,102,694</u>	<u>\$ 68,339,145</u>	<u>\$ 67,048,798</u>	<u>\$ 66,919,304</u>	<u>\$ 56,406,630</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 14,632,615	\$ 14,746,964	\$ 13,542,342	\$ 11,408,386	\$ 4,591,321
Business-type activities	1,319,732	(661,674)	(168,045)	1,454,479	(191,418)
Total primary government net expense	<u>\$ 15,952,347</u>	<u>\$ 14,085,290</u>	<u>\$ 13,374,297</u>	<u>\$ 12,862,865</u>	<u>\$ 4,399,903</u>

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

	Fiscal year ended June 30,									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652	\$ 438,223
Unreserved	8,319,783	6,778,893	6,902,398	6,241,495	5,796,057	6,012,419	6,391,890	5,984,757	5,912,254	5,762,344
<b>Total general fund</b>	<b>8,897,063</b>	<b>7,414,008</b>	<b>7,549,655</b>	<b>6,662,940</b>	<b>6,312,349</b>	<b>6,466,979</b>	<b>6,867,682</b>	<b>6,463,476</b>	<b>6,332,906</b>	<b>6,200,567</b>
<u>Road Fund</u>										
Reserved	231,293	191,664	162,885	120,922	137,880	143,546	146,326	194,302	268,565	267,394
Unreserved	5,051,479	6,042,692	4,970,192	4,651,167	3,753,439	3,988,610	4,179,225	4,026,350	4,245,551	3,861,909
<b>Total road fund</b>	<b>5,282,772</b>	<b>6,234,356</b>	<b>5,133,077</b>	<b>4,772,089</b>	<b>3,891,319</b>	<b>4,132,156</b>	<b>4,325,551</b>	<b>4,220,652</b>	<b>4,514,116</b>	<b>4,129,303</b>
<u>Property and Liability Insurance Fund</u>										
Unreserved	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691	2,938,248	2,563,452
<b>Total property and liability insurance fund</b>	<b>1,153,984</b>	<b>1,670,611</b>	<b>2,211,047</b>	<b>2,543,711</b>	<b>2,350,187</b>	<b>2,599,263</b>	<b>2,657,839</b>	<b>2,804,691</b>	<b>2,938,248</b>	<b>2,563,452</b>
<u>Public Safety Fund</u>										
Unreserved	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407	5,011,401	4,834,436
<b>Total public safety fund</b>	<b>9,742,729</b>	<b>11,131,899</b>	<b>11,256,612</b>	<b>9,756,898</b>	<b>8,218,045</b>	<b>9,667,981</b>	<b>7,721,032</b>	<b>6,002,407</b>	<b>5,011,401</b>	<b>4,834,436</b>
<u>R.S.I.D. Bond Fund</u>										
Reserved	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984	263,289	397,471
<b>Total R.S.I.D. bond fund</b>	<b>213,779</b>	<b>155,538</b>	<b>159,404</b>	<b>134,157</b>	<b>145,527</b>	<b>171,239</b>	<b>226,461</b>	<b>216,984</b>	<b>263,289</b>	<b>397,471</b>
<u>Capital Improvement Fund</u>										
Reserved	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229	12,518,572	9,577,001
<b>Total capital improvement fund</b>	<b>34,948,498</b>	<b>34,779,538</b>	<b>24,810,231</b>	<b>20,143,890</b>	<b>18,083,023</b>	<b>14,232,099</b>	<b>16,171,000</b>	<b>16,337,229</b>	<b>12,518,572</b>	<b>9,577,001</b>
<b>Nonmajor Governmental Funds</b>										
<u>Special Revenue Funds</u>										
Reserved	98,059	59,849	83,405	93,764	80,134	72,274	66,225	49,901	63,999	65,113
Unreserved	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836
<b>Total nonmajor special revenue funds</b>	<b>14,987,479</b>	<b>13,740,734</b>	<b>12,008,176</b>	<b>11,800,436</b>	<b>10,270,050</b>	<b>9,703,126</b>	<b>10,210,924</b>	<b>9,159,676</b>	<b>8,987,052</b>	<b>7,512,949</b>
<u>Debt Service Funds</u>										
Reserved	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309	327,295	494,411
<b>Total nonmajor debt service funds</b>	<b>359,516</b>	<b>359,866</b>	<b>339,561</b>	<b>338,024</b>	<b>338,024</b>	<b>334,675</b>	<b>327,451</b>	<b>327,309</b>	<b>327,295</b>	<b>494,411</b>
<u>Capital Projects Funds</u>										
Reserved	0	0	6,986	0	0	381,097	306,957	290,912	277,736	278,801
<b>Total nonmajor capital projects funds</b>	<b>0</b>	<b>0</b>	<b>6,986</b>	<b>0</b>	<b>0</b>	<b>381,097</b>	<b>306,957</b>	<b>290,912</b>	<b>277,736</b>	<b>278,801</b>
<b>Total nonmajor governmental funds</b>										
Reserved	457,575	419,715	429,952	431,788	418,158	788,046	700,633	668,122	669,030	838,325
Unreserved	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836
<b>Total nonmajor governmental funds</b>	<b>15,346,995</b>	<b>14,100,600</b>	<b>12,354,723</b>	<b>12,138,460</b>	<b>10,608,074</b>	<b>10,418,898</b>	<b>10,845,332</b>	<b>9,777,897</b>	<b>9,592,083</b>	<b>8,286,161</b>
<b>Total Governmental Funds</b>										
Reserved	36,428,425	36,181,570	26,209,729	21,252,202	19,300,880	15,789,490	17,720,212	17,895,356	14,140,108	11,518,414
Unreserved	39,157,395	39,304,980	37,265,020	34,899,943	30,307,644	31,899,125	31,094,685	27,927,980	27,030,507	24,469,977
<b>Total governmental funds</b>	<b>75,585,820</b>	<b>75,486,550</b>	<b>63,474,749</b>	<b>56,152,145</b>	<b>49,608,524</b>	<b>47,688,615</b>	<b>48,814,897</b>	<b>45,823,336</b>	<b>41,170,615</b>	<b>35,988,391</b>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>REVENUES:</b>										
Taxes	\$ 55,389,174	\$ 53,296,388	\$ 50,300,966	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431	\$ 40,391,184	\$ 34,993,149
Special assessments	1,404,014	1,489,887	1,389,935	1,326,337	1,288,282	1,118,129	1,158,487	1,099,418	1,029,178	1,537,633
Licenses and permits	6,744,214	6,422,547	5,819,369	5,868,428	5,588,606	5,306,434	4,908,912	4,591,461	4,275,535	4,080,191
Intergovernmental	9,987,210	12,919,324	9,611,332	7,030,887	5,767,507	6,534,328	5,762,123	5,847,762	5,651,079	5,289,244
Fines and forfeitures	527,924	603,662	622,011	670,020	686,840	792,872	776,330	761,279	695,445	684,403
Charges for services	8,833,410	10,669,147	9,015,090	8,200,144	8,036,913	9,265,884	8,610,037	7,683,941	7,367,401	7,320,963
Leases	417,899	0	0	0	0	0	0	0	0	0
Other	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705	675,296	1,478,661
<b>Total revenues</b>	<b>82,577,931</b>	<b>87,232,343</b>	<b>79,005,930</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>EXPENDITURES:</b>										
General government	12,760,643	12,839,251	11,699,905	11,354,587	10,513,593	10,461,732	10,457,316	9,908,406	8,933,728	8,683,307
Public safety	32,330,175	26,968,460	28,287,808	28,162,269	26,484,481	25,454,309	24,273,508	24,524,796	23,769,089	22,997,113
Public works	11,916,593	11,610,541	10,865,739	10,335,320	8,845,062	9,553,061	8,425,321	8,623,241	8,423,056	6,531,479
Public health	6,706,072	9,110,776	6,718,624	4,908,414	4,110,830	4,365,660	4,410,847	3,416,547	3,202,983	2,975,552
Social and economic services	3,235,552	3,359,882	2,711,655	3,438,683	2,434,888	2,245,994	1,852,708	1,864,485	1,778,029	1,655,298
Culture and recreation	2,011,093	1,913,519	1,792,531	2,078,589	1,529,675	1,474,841	1,434,568	1,425,375	1,466,596	1,282,557
Conservation of natural resources	152,333	117,935	134,755	142,232	136,376	119,858	129,915	130,976	113,224	119,889
Community development	645,558	660,431	586,444	614,919	480,521	506,747	455,297	530,260	458,829	386,634
Capital outlay	9,377,924	3,606,100	5,780,691	9,902,299	14,270,330	8,228,098	4,657,579	4,009,150	3,432,222	4,746,187
Debt service:										
Principal	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000	699,000	1,564,434	1,361,945
Interest	249,385	295,015	205,172	345,126	408,075	150,667	151,054	172,147	210,100	233,123
<b>Total expenditures</b>	<b>80,218,537</b>	<b>71,548,752</b>	<b>69,533,940</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>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,359,394</b>	<b>15,683,591</b>	<b>9,471,990</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>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	11,052,795	15,820,445	11,241,588	14,257,793	12,991,237	10,294,725	7,795,897	9,871,484	9,779,273	6,705,027
Interfund transfers out	(13,346,833)	(19,492,235)	(13,390,974)	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)	(11,329,877)	(7,828,384)
Gain on disposal of fixed assets	33,914	0	0	0	0	0	0	0	0	0
Assessment Refunds	0	0	0	0	0	0	0	(69,630)	0	0
Long term debt proceeds	0	0	0	350,000	9,693,354	0	344,762	0	0	0
<b>Total other financing sources (uses)</b>	<b>(2,260,124)</b>	<b>(3,671,790)</b>	<b>(2,149,386)</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>Net change in fund balances</b>	<b>99,270</b>	<b>12,011,801</b>	<b>7,322,604</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>
Debt service as a percentage of noncapital expenditures	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%	3.6%	3.5%

(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				
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%
19-20	21,093,271,064	382,539,732	523,547,089	8,807,958	21,616,818,153	391,347,690	11,792,223	379,555,467	\$ 121.72	1.81%
20-21	21,327,188,592	388,336,637	505,198,941	8,291,569	21,832,387,533	396,628,206	11,182,963	385,445,243	\$ 122.83	1.82%
21-22	22,372,527,773	402,398,045	498,581,880	8,179,113	22,871,109,653	410,577,158	12,225,750	398,351,408	\$ 122.99	1.80%

**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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>COUNTY-WIDE DIRECT RATES</b>										
Permissive	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	115.51	114.00
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.51	1.90
Total county-wide direct rate	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	117.02	115.90
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	6.01	5.91	5.82	5.90	5.54	5.60	5.47	5.55	5.55	5.55
Road	40.47	39.79	39.17	39.71	37.29	37.67	36.79	38.63	38.63	38.48
Billings- County Planning	1.33	1.33	1.31	1.33	1.29	1.31	1.32	1.31	1.31	1.29
Laurel Planning	1.88	1.81	1.78	1.83	1.59	1.61	1.59	1.63	1.88	1.87
Soil Conservation	0.43	0.42	0.40	0.44	0.44	0.38	0.45	0.51	0.41	0.44
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00		
Big Sky Economic Development Authority	3.29	3.28	3.24	3.29	3.17	2.95	2.87	3.09	3.09	3.09
School retirement and transportation	40.36	49.98	42.94	47.87	51.64	50.61	42.95	46.10	49.36	52.09
Huntley Cemetery	2.00	8.92	8.79	8.94	8.65	8.49	8.42	8.95	8.72	8.72
Custer Cemetery	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.51	4.51	4.51
Shepherd Cemetery	2.17	2.22	2.18	2.21	2.13	2.06	2.03	2.22	2.23	2.20
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
<b>CITY RATES</b>										
City of Billings	177.30	179.48	160.02	163.12	159.00	160.40	158.84	168.12	178.70	174.58
City of Laurel	186.44	183.42	175.12	181.51	184.29	188.94	188.35	208.23	207.59	208.40
Town of Broadview	234.97	223.30	227.14	166.67	151.57	151.57	151.57	151.57	151.57	151.57
Billings Fire Hydrant/Park District	13.875	14.10	9.66	10.02	10.99	11.24	12.07	12.07	12.17	11.84
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	251.61	272.91	269.06	272.73	263.96	255.52	253.28	249.75	215.54	204.53
School District #3 - Blue Creek	172.73	181.54	190.67	173.32	173.87	158.46	148.94	161.17	159.56	154.83
School District #4 - Canyon Creek	221.12	231.06	229.53	242.75	243.63	238.52	230.99	256.42	260.07	274.64
School District #7 - Laurel	160.67	162.47	149.72	221.05	180.53	171.73	175.79	167.87	189.50	214.21
School District #8 - Elder Grove	281.80	334.59	328.05	320.55	199.73	187.40	200.11	208.22	233.15	181.40
School District #12 - Molt	47.25	73.24	73.00	81.22	80.15	68.36	110.36	78.44	80.90	72.28
School District #15 - Custer	329.37	325.43	325.58	339.09	311.86	217.05	219.96	224.52	209.97	202.67
School District #17 - Morin	116.40	121.05	136.26	130.45	141.55	131.07	132.60	142.65	139.34	133.62
School District #21 - Broadview	111.63	97.44	105.31	106.06	103.11	99.25	103.36	118.24	104.65	110.03
School District #23 - Elysian	142.23	151.06	149.77	159.62	140.79	131.16	128.86	130.51	133.86	103.02
School District #24 - Huntley	241.90	236.11	229.50	258.83	260.59	205.19	260.80	263.94	259.29	276.92
School District #26 - Lockwood	331.08	329.33	353.14	341.54	255.64	231.41	236.38	251.30	251.69	231.30
School District #37 - Shepherd	377.45	394.39	274.79	304.77	304.36	277.83	285.21	289.80	283.10	289.96
School District #41 - Pioneer	271.03	302.14	265.13	263.52	267.82	240.04	242.49	290.98	273.74	267.30
School District #52 - Independent	218.12	233.76	245.95	287.26	301.70	258.39	236.12	258.22	244.98	225.50
School District #58 - Yellowstone Education Center	92.91	108.63	117.21	114.60	124.81	109.62	130.04	107.82	112.05	112.19
<b>STATE RATE FOR EDUCATION</b>	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<b>FIRE DISTRICTS</b>										
Broadview Fire #3	0.52	0.52	0.52	0.54	0.53	0.50	0.57	0.62	0.58	0.58
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	30.00	30.00	30.00	27.00	27.00	27.00	27.00	24.00	24.00
Laurel Fire #7	13.13	13.57	15.23	13.77	14.32	14.35	15.03	17.14	17.22	17.00
Lockwood Fire #8	158.00	158.00	158.00	158.00	158.00	158.00	153.00	163.00	163.00	165.00

Source: Yellowstone County Finance



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

FISCAL YEAR 2022				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Signal Peak Energy LLC	Coal Mining	\$76,501,177	1	18.63%
CHS, Inc./Cenex	Oil refinery	25,887,763	2	6.31%
Northwestern Energy- T & D	Utility	23,662,351	3	5.76%
Phillips 66 Company	Oil refinery	21,376,986	4	5.21%
Exxon Mobil Corporation	Oil refinery	8,116,889	5	1.98%
BNSF Railway Co	Railroad	6,323,016	6	1.54%
Montana Dakota Utilities- Gas Distributor	Utility	5,903,012	7	1.44%
Charter Communication INC	Communications	3,638,366	8	0.89%
Phillips 66 Carrier LLC	Oil refinery	2,885,456	9	0.70%
Verizon Inc	Communications	2,359,704	10	0.57%
		<b>\$ 176,654,720</b>		<b>43.03%</b>

FISCAL YEAR 2013				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy Corp	Utility	\$ 17,544,254	1	5.88%
CHS, Inc./Cenex	Oil refinery	17,368,799	2	5.82%
ConocoPhillips	Oil refinery	17,090,171	3	5.73%
Exxon Mobil Corporation	Oil refinery	9,556,137	4	3.20%
Burlington Northern/Santa Fe RR	Railroad	4,996,953	5	1.68%
Charter Broadband/MT Telegraph	Communications	4,447,008	6	1.49%
Qwest Corp	Communications	3,722,620	7	1.25%
Montana Dakota Utility	Utility	3,361,325	8	1.13%
PPL Montana LLC	Utility	2,855,477	9	0.96%
Yellowstone Valley Electric Coop	Utility	1,590,120	10	0.53%
		<b>\$ 82,532,864</b>		<b>27.67%</b>

**NOTE:** Many of the principal taxpayers have undergone corporate name changes.  
Total Countywide taxable value for tax year 2021 (fiscal year 2021-2022), including tax increment:  
Total Countywide taxable value for tax year 2012 (fiscal year 2012-2013), including tax increment:

**\$410,577,158**  
**\$298,304,704**

**(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>Total Adjusted Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Total Collections To Date</u>		<u>Protest Tax Receivables at Yearend</u>
	<u>Adjustments</u>	<u>Adjusted Levy</u>		<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>	
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
2020	\$55,141,953	(\$122,422)	\$55,019,532	\$53,011,956	96.35%	\$53,569,032	97.36%	\$1,111,471
2021	\$56,488,257	(\$549,820)	\$55,938,437	\$55,408,064	99.05%	\$56,651,692	101.28% (a)	\$26,055
2022	\$60,391,245	(\$237,661)	\$60,153,584	\$59,456,309	98.84%	\$58,922,078	97.95% (a)	\$48,639

(a) Total collections in FY14, FY15, FY21 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		Population	Net Bonded Debt per Capita (d)
	Gross General Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt				Ratio of Net Bonded Debt to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)		
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
19-20	9,165,000	0	9,165,000	8,442,442,000 (e)	0.11%	379,555,467	2.41%	0.05%	161,300	56.82
20-21	8,250,000	350	8,249,650	8,812,706,310 (e)	0.09%	385,445,243	2.14%	0.04%	162,990	50.61
21-22	7,530,000	0	7,530,000	9,458,457,848 (e)	0.08%	398,351,408	1.89%	0.04%	167,146	45.05

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 Annual Comprehensive Financial Report

**(UNAUDITED)**  
**SCHEDULE 10**  
**YELLOWSTONE COUNTY, MONTANA**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2022**

<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	\$ 12,285,000	54.7%	\$ 6,719,160
Broadview	588,000	0.1%	328
Laurel	36,826	2.2%	814
<b>Total cities</b>	<b><u>12,909,826</u></b>		<b><u>6,720,303</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	126,464,569	58.5%	73,925,849
Canyon Creek SD #4	0	1.3%	0
Laurel SD #7	4,380,000	12.7%	555,440
Elder Grove SD #8	16,220,000	2.9%	463,312
Custer SD #15	2,410,000	0.6%	14,211
Elysian SD #23	6,220,000	7.3%	454,490
Huntley SD #24	2,294,123	2.8%	64,791
Lockwood SD#26	49,495,000	6.4%	3,176,274
Shepherd SD #37	11,210,000	1.7%	193,199
Independent SD #52	1,635,000	1.4%	22,657
<b>Total school districts</b>	<b><u>220,328,692</u></b>		<b><u>78,870,225</u></b>
<b>Subtotal, overlapping debt</b>			<b>85,590,527</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 8,312,578</u></b>	<b>100.0%</b>	<b>8,312,578</b>
<b>Total Direct and Overlapping Debt</b>			<b><u><u>\$ 93,903,105</u></u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of August 2, 2021

\*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									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total assessed market value less tax increment district	\$ 22,871,109,653	\$ 21,832,387,533	\$ 20,965,452,764	\$ 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
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>\$571,777,741</u>	<u>\$545,809,688</u>	<u>\$524,136,319</u>	<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>
<b>Amount of debt applicable to debt limit:</b>										
Total general obligation bonded indebtedness	\$7,530,000	\$8,250,000	\$9,165,000	\$9,770,000	\$10,800,000	\$2,455,000	\$3,000,000	\$3,525,000	\$4,040,000	\$5,275,000
Total special assessment bonded indebtedness	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000	1,306,000	1,490,000	1,819,434
Total matured bonds payable	0	0	0	0	0	0	7,225	7,225	7,225	7,225
Total notes payable	372,578	432,106	482,171	0	0	0	0	0	0	0
Total amount of debt applicable to debt limit	<u>8,312,578</u>	<u>9,147,106</u>	<u>10,207,171</u>	<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>
Legal debt margin	<u>\$ 563,465,163</u>	<u>\$ 536,662,582</u>	<u>\$ 513,929,148</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%	2.1%	2.8%

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 Annual Comprehensive 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
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%
2020	161,300	\$ 8,442,442,000	\$ 52,340 (c)	17,262 (b)	6,544 (b)	87,080	10,965	6.7%	7.1%	11.2%
2021	162,990	\$ 8,812,706,310	\$ 54,069 (c)	16,420 (b)	6,773 (b)	93,281	8,229	3.9%	4.0%	5.9%
2022	167,146	\$ 9,458,457,848	\$ 56,588 (c)	16,728 (b)	7,045 (b)	94,444	10,959	2.8%	2.9%	3.8%

NOTES ( a ) Fiscal year ended is calculated using 2020 (FY21) 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. 2020 county population reflects Vintage 2019 estimates. 2021 county population reflects Vintage 2020 estimates.

( d ) 2021 Unemployment rates reflect the June 2021 rate reported by the homefacts.com 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 2021 QCEW Data:**  
(in alphabetical order)

Albertsons Food & Drug  
Billings Clinic  
Cenex Harvest Sales  
Charter Communications  
Costco  
ExxonMobil  
First Interstate Bank  
McDonalds  
Phillips 66 Company  
Rocky Mountain College  
ROI Solutions  
SCL Health Medical Group  
St. John's Lutheran Home  
St. Vincent Healthcare  
Sysco Food Services  
Target  
Town Pump  
UPS  
Wal-Mart  
Wells Fargo

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>	<b>Fiscal year ended June 30,</b>									
	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
General government	129.01	126.05	126.85	127.25	121.25	120.25	120.75	115.35	114.95	115.48
Public safety	277.65	277.65	270.65	263.95	252.95	245.45	239.45	233.95	229.20	222.70
Public works	40.50	40.50	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.50
Public health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Social and economic services	2.35	2.35	2.35	2.35	2.35	2.35	2.23	2.23	2.23	2.23
Culture and recreation	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25	34.25	33.25	32.75
	<b><u>489.51</u></b>	<b><u>487.05</u></b>	<b><u>479.85</u></b>	<b><u>474.05</u></b>	<b><u>457.05</u></b>	<b><u>448.30</u></b>	<b><u>438.68</u></b>	<b><u>427.78</u></b>	<b><u>421.63</u></b>	<b><u>415.66</u></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									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>COUNTY ROADS</b>										
Miles of roads - overlay	21.35	24.50	20.29	15.00	15.10	17.69	10.70	16.80	13.40	8.00
Miles of roads - millings	8.00	8.00	10.50	8.50	7.72	9.00	3.10	9.77	16.48	12.20
Miles of gravel/dirt roads improved	124.85	139.01	179.00	106.90	72.72	60.98	79.27	54.71	7.20	53.05
Miles of gravel/dirt roads maintained	5,464.00	5,943.00	6,230.00	5,196.00	4,734.00	4,575.00	5,597.00	5,411.40	2,315.00	5,706.00
Miles of dust control	15.00	17.30	27.48	27.48	17.40	21.52	11.25	16.31	20.60	13.75
Miles of striping	54.30	101.80	70.00	58.00	58.00	73.25	35.00	52.20	70.30	72.07
Miles of chip seal	22.90	33.47	17.40	14.26	20.49	23.10	24.86	25.30	23.15	25.20
Miles of crack fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00
Miles of blade patching	10.00	7.00	5.00	7.00	4.50	0.00	4.00	0.00	0.00	3.50
Culvert installs	21.00	35.00	44.00	22.00	23.00	25.00	34.00	32.00	25.00	20.00
Cattle guard installs	5.00	3.00	1.00	3.00	1.00	2.00	4.00	1.00	0.00	1.00
Miles of fencing	0.00	0.00	0.00	2.00	6.50	0.00	3.00	4.00	0.00	5.00
Miles of seeding	0.00	0.00	0.00	1.00	1.00	0.00	0.00	2.00	0.00	2.00
Bridge Replacements	6.00	5.00	2.00	5.00	7.00	5.00	3.00	3.00	5.00	3.00
<b>JUNK VEHICLES</b>										
Hauled	43	65	40	48	66	97	87	49	47	54
Crushed	304	286	369	375	184	230	170	186	42	0
<b>WEED SPRAYING (acres sprayed)</b>										
County	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48	953.25	2,667.00	2,567.00
Montana Dept of Transportation	103.92	597.30	645.00	455.85	435.55	284.96	384.46	236.60	349.00	351.00
Fish, Wildlife, and Parks	67.10	35.55	57.55	36.05	8.80	14.00	7.64	19.70	14.00	19.00
Bureau of Land Management	0.00	30.00	61.40	81.80	2.00	8.50	13.35	48.00	30.00	0.00
Department of Natural Resources	23.10	12.00	95.70	16.50	0.00	0.62	36.15	6.15	6.00	0.00
Private (charged out)	55.79	169.98	140.46	133.50	23.15	56.07	19.60	33.40	9.00	2.40
Private/Public Grant	259.00	0.00	283.00	846.00	210.00	585.00	0.00	485.00	418.00	221.00
Bureau of Reclamation	10.50	8.50	47.00	19.75	1.25	6.25	15.00	0.00	0.00	0.00
<b>Total</b>	<b>1,774.50</b>	<b>1,515.64</b>	<b>2,055.34</b>	<b>2,658.01</b>	<b>1,281.31</b>	<b>1,737.02</b>	<b>1,322.68</b>	<b>1,782.10</b>	<b>3,493.00</b>	<b>3,160.40</b>
<b>County Attorney cases</b>										
Civil	38	52	48	48	50	46	37	7	21	21
Deferred Prosecution Agreement	0	0	0	0	0	0	0	0	0	18
Fatality	9	16	14	9	7	6	9	7	6	5
Felony	2,269	2,255	2,080	2,065	2,062	1,825	1,694	1,587	1,425	1,233
Forfeiture		0	0	0	0	1	4	58	42	30
Fugitive - Uniform Extradition Act	80	38	61	65	83	96	89	86	79	84
Justice Court Appeal	0	0	0	3	0	1	7	8	5	7
Misdemeanor*	1,426	1,519	1,450	1,199	1,333	1,256	1,274	1,304	1,375	1,356
Post-Conviction Relief	4	5	8	4	5	6	11	3	4	10
Revocation Proceeding Felony	327	367	444	363	357	380	380	370	355	383
Unknown/Sanities	110	173	175	152	193	248	209	151	124	101
Youth in Need of Care	379	462	436	507	470	550	496	0	0	0
Inquests	1	4	0	2	0	0	0	0	0	0
Juvenile Petitions	182	122	83	91	0	0	0	0	0	0
License Petition	47	49	51	46	0	0	0	0	0	0
Out of State Subpoena	1	1	1	4	0	0	0	0	0	0
Petition for Relief from Registration	8	8	10	10	0	0	0	0	0	0
Petition to Expunge	9	9	4	3	0	0	0	0	0	0
Search Warrants	237	193	457	384	0	0	0	0	0	0
Writ of Habeas Corpus	12	17	2	7	0	0	0	0	0	0
HB640	330	468	574	0	0	0	0	0	0	0
<b>Total</b>	<b>5,469</b>	<b>5,758</b>	<b>5,898</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>

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

Note: 2013-2022 County Attorney data is based on fiscal year. Youth in Need of Care data starting FY16.

**(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
21-22	96.72	\$38,528,549	96.72	\$38,528,549	0.00	\$0
20-21	96.45	\$37,176,194	96.45	\$37,176,194	0.00	\$0
19-20	95.18	\$36,126,089	95.18	\$36,126,089	0.00	\$0
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

\* 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**

**Balances as of June 30:**

Fiscal Year	Revolving Fund Cash Balance	Outstanding Principal	
		Amount of Bonds	Percentage
21-22	\$359,516	\$410,000	87.7%
20-21	\$359,516	\$465,000	77.3%
19-20	\$339,561	\$560,000	60.6%
18-19	\$310,698	\$659,000	47.1%
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%

**Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2022 :**

Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 758	373,000	07/01/27	80,000	13,582	99,227	6,803
RSID 783	126,777	08/01/25	10,000	6,754	11,289	4,814
RSID 785	126,945	08/01/26	35,000	7,132	34,700	805
RSID 803	1,015,434	08/01/27	285,000	63,877	268,090	30,463
Total	<u>\$1,642,156</u>		<u>\$410,000</u>	<u>\$91,345</u>	<u>\$413,306</u>	<u>\$42,885</u>

**Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:**

Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount Received	Percent
21-22	\$138,091	\$138,707	100.4%
20-21	\$142,939	\$137,700	96.3%
19-20	\$117,011	\$113,285	96.8% *
18-19	\$174,664	\$170,212	97.5%
17-18	\$172,246	\$169,241	98.3%

\*Restated to correct errors in FY20