

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,				
	2025	2024	2023	2022	2021
Governmental activities					
Net investment in capital assets	\$ 106,216,851	\$ 110,047,259	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611
Net restricted for debt service	19,110,061	15,720,648	14,710,793	14,158,671	14,776,851
Net unrestricted	71,458,803	67,915,656	57,673,503	48,699,599	43,671,563
Total governmental activities net position	\$ 196,785,715	\$ 193,683,563	\$ 169,526,346	\$ 151,967,640	\$ 137,335,025
Business-type activities					
Net investment in capital assets	\$ 54,402,376	\$ 33,952,206	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180
Net unrestricted	8,304,712	8,962,955	7,045,995	4,922,903	2,940,182
Total business-type activities net position	\$ 62,707,088	\$ 42,915,161	\$ 41,867,863	\$ 40,580,094	\$ 39,260,362
Primary government					
Net investment in capital assets	\$ 160,619,227	\$ 143,999,465	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791
Net restricted for debt service	19,110,061	15,720,648	14,710,793	14,158,671	14,776,851
Net unrestricted	79,763,515	76,878,611	64,782,651	53,622,502	46,611,745
Total primary government activities net position	\$ 259,492,803	\$ 236,598,724	\$ 211,394,209	\$ 192,547,734	\$ 176,595,387

(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,				
	2025	2024	2023	2022	2021
Expenses					
<u>Governmental activities:</u>					
General government	\$ 16,690,869	\$ 22,774,067	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771
Public Safety	45,672,528	41,156,842	37,711,034	32,972,140	30,488,998
Public Works	15,763,683	12,627,028	12,239,269	10,456,047	11,437,434
Public Health	16,515,612	6,953,873	6,982,812	7,011,401	9,114,966
Social and Economic	3,173,206	3,281,656	3,264,265	3,219,821	3,380,496
Culture and Recreation	2,228,582	2,314,510	2,157,236	2,060,354	1,960,788
Community Development	564,738	709,855	646,789	645,558	660,431
Conservation of Natural Resources	170,454	159,840	153,415	152,333	117,935
Interest on Long-Term Debt	183,422	207,944	218,657	239,255	286,079
<u>Total governmental activities expenses</u>	<u>100,963,094</u>	<u>90,185,615</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>
<u>Business-type activities:</u>					
Solid Waste Disposal	391,000	362,670	323,814	300,808	276,167
METRA	11,332,342	10,601,391	9,227,111	9,250,213	7,022,223
<u>Total business-type activities expenses</u>	<u>11,723,342</u>	<u>10,964,061</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>
<u>Total primary government activities expenses</u>	<u>\$ 112,686,436</u>	<u>\$ 101,149,676</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>
Program Revenues					
<u>Governmental activities:</u>					
<u> Special Assessments</u>					
Public Works	\$ 1,516,481	\$ 1,528,034	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084
<u> Licenses and permits</u>					
Public Safety	29,735	32,577	28,049	23,688	23,295
Public Works	47,722	53,592	30,008	49,290	38,027
<u> Intergovernmental</u>					
General government	80,680	80,680	77,528	77,467	72,367
Public Safety	520,202	540,402	465,089	421,760	372,458
Public Works	930,623	847,545	1,086,928	948,274	1,057,816
Social and Economic	462,326	464,922	652,245	316,431	959,113
<u> Fines and forfeitures</u>					
General government	626,887	553,122	519,461	504,641	567,221
Public Safety	25,450	26,683	50,589	23,283	36,441
<u> Charges for services</u>					
General government	4,809,865	5,149,971	5,212,672	5,825,674	6,919,873
Public Safety	8,060,946	7,298,190	6,730,849	6,292,414	7,793,490
Public Works	297,001	259,678	225,793	238,198	298,913
<u> Operating grants and contributions</u>					
General government	289,670	76,600	162,250	0	66,861
Public Safety	3,041,937	1,654,742	1,528,405	933,726	845,897
Public Works	149,134	1,771,695	92,451	37,485	67,251
Public Health	10,790,000	9,243,521	8,653,911	2,748,756	5,195,166
Culture and Recreation	0	0	0	0	0
Community Development	0	500,000	0	6,500	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,				
	2025	2024	2023	2022	2021
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Works	0	0	0	0	0
Conservation of Natural Resources	3,223	0	0	0	0
Total governmental activities program revenues	<u>\$ 31,681,882</u>	<u>\$ 30,081,954</u>	<u>\$ 26,854,894</u>	<u>\$ 19,724,832</u>	<u>\$ 25,725,273</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Solid Waste Disposal	430,299	419,561	420,493	415,081	329,564
<u>Charges for services</u>					
METRA	6,510,939	7,322,312	6,670,287	6,765,787	2,066,596
Total governmental activities program revenues	<u>6,941,238</u>	<u>7,741,873</u>	<u>7,090,780</u>	<u>7,180,868</u>	<u>2,396,160</u>
Total primary government program revenues	<u><u>\$ 38,623,120</u></u>	<u><u>\$ 37,823,827</u></u>	<u><u>\$ 33,945,674</u></u>	<u><u>\$ 26,905,700</u></u>	<u><u>\$ 28,121,433</u></u>
<u>Net (Expense)/Revenue</u>					
Governmental activities	\$ (69,281,212)	\$ (60,103,661)	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)
Business-type activities	(4,782,104)	(3,222,188)	(2,460,145)	(2,370,153)	(4,902,230)
Total primary government net expense	<u><u>\$ (74,063,316)</u></u>	<u><u>\$ (63,325,849)</u></u>	<u><u>\$ (59,876,359)</u></u>	<u><u>\$ (55,150,347)</u></u>	<u><u>\$ (54,253,855)</u></u>
<u>General Revenues and Other Changes in Net Position</u>					
Governmental activities					
Property taxes	67,331,151	62,363,062	57,713,303	55,465,017	52,222,906
Licenses and permits	7,114,069	7,086,236	6,875,009	6,671,236	6,361,225
Intergovernmental	5,292,914	5,060,739	4,684,756	4,496,803	4,282,397
Other revenues	12,183,819	8,813,038	5,020,196	190,401	1,844,259
Leases	207,563	433,438	501,479	417,899	0
Gain/(Loss) on disposal of assets	0	345,507	24,543	33,921	0
Transfers	(19,746,154)	158,858	155,633	137,532	(612,198)
Total governmental activities	<u>72,383,362</u>	<u>84,260,878</u>	<u>74,974,919</u>	<u>67,412,809</u>	<u>64,098,589</u>
Business-type activities					
Property taxes	4,254,683	3,976,290	3,675,725	3,532,904	3,355,304
Licenses and permits	0	0	0	0	0
Intergovernmental	170,729	195,125	191,728	260,914	244,064
Other revenues	430,587	266,572	124,756	33,599	28,990
Transfers	19,718,032	(158,858)	(155,633)	(137,532)	612,198
Gain/Loss on disposal of Fixed Assets	0	(9,643)	(88,662)	0	0
Total business-type activities	<u>24,574,031</u>	<u>4,269,486</u>	<u>3,747,914</u>	<u>3,689,885</u>	<u>4,240,556</u>
Total primary government	<u><u>\$ 96,957,393</u></u>	<u><u>\$ 88,530,364</u></u>	<u><u>\$ 78,722,833</u></u>	<u><u>\$ 71,102,694</u></u>	<u><u>\$ 68,339,145</u></u>
<u>Change in Net Position</u>					
Governmental activities	\$ 3,102,150	\$ 24,157,217	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964
Business-type activities	19,791,927	1,047,298	1,287,769	1,319,732	(661,674)
Total primary government net expense	<u><u>\$ 22,894,077</u></u>	<u><u>\$ 25,204,515</u></u>	<u><u>\$ 18,846,475</u></u>	<u><u>\$ 15,952,347</u></u>	<u><u>\$ 14,085,290</u></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,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 473,748	\$ 361,219	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792
Unreserved	13,680,174	12,839,703	10,439,946	8,319,783	6,778,893	6,902,398	6,241,495	5,796,057	6,012,419	6,391,890
<u>Total general fund</u>	<u>14,153,922</u>	<u>13,200,922</u>	<u>10,938,785</u>	<u>8,897,063</u>	<u>7,414,008</u>	<u>7,549,655</u>	<u>6,662,940</u>	<u>6,312,349</u>	<u>6,466,979</u>	<u>6,867,682</u>
<u>Road Fund</u>										
Reserved	379,080	253,536	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326
Unreserved	7,498,077	5,079,230	5,025,950	5,051,479	6,042,692	4,970,192	4,651,167	3,753,439	3,988,610	4,179,225
<u>Total road fund</u>	<u>7,877,157</u>	<u>5,332,766</u>	<u>5,263,413</u>	<u>5,282,772</u>	<u>6,234,356</u>	<u>5,133,077</u>	<u>4,772,089</u>	<u>3,891,319</u>	<u>4,132,156</u>	<u>4,325,551</u>
<u>Property and Liability Insurance Fund</u>										
Unreserved	1,326,263	928,330	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839
<u>Total property and liability insurance fund</u>	<u>1,326,263</u>	<u>928,330</u>	<u>183,665</u>	<u>1,153,984</u>	<u>1,670,611</u>	<u>2,211,047</u>	<u>2,543,711</u>	<u>2,350,187</u>	<u>2,599,263</u>	<u>2,657,839</u>
<u>Public Safety Fund</u>										
Unreserved	12,521,498	11,132,854	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032
<u>Total public safety fund</u>	<u>12,521,498</u>	<u>11,132,854</u>	<u>10,371,009</u>	<u>9,742,729</u>	<u>11,131,899</u>	<u>11,256,612</u>	<u>9,756,898</u>	<u>8,218,045</u>	<u>9,667,981</u>	<u>7,721,032</u>
<u>R.S.I.D. Bond Fund</u>										
Reserved	256,150	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461
<u>Total R.S.I.D. bond fund</u>	<u>256,150</u>	<u>204,165</u>	<u>226,429</u>	<u>213,779</u>	<u>155,538</u>	<u>159,404</u>	<u>134,157</u>	<u>145,527</u>	<u>171,239</u>	<u>226,461</u>
<u>Capital Improvement Fund</u>										
Reserved	50,383,375	49,345,219	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000
<u>Total capital improvement fund</u>	<u>50,383,375</u>	<u>49,345,219</u>	<u>42,105,994</u>	<u>34,948,498</u>	<u>34,779,538</u>	<u>24,810,231</u>	<u>20,143,890</u>	<u>18,083,023</u>	<u>14,232,099</u>	<u>16,171,000</u>
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	187,027	89,533	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225
Unreserved	19,206,336	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699
<u>Total nonmajor special revenue funds</u>	<u>19,393,363</u>	<u>18,594,711</u>	<u>16,638,686</u>	<u>14,987,479</u>	<u>13,740,734</u>	<u>12,008,176</u>	<u>11,800,436</u>	<u>10,270,050</u>	<u>9,703,126</u>	<u>10,210,924</u>
<u>Debt Service Funds</u>										
Reserved	56,800	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451
<u>Total nonmajor debt service funds</u>	<u>56,800</u>	<u>56,801</u>	<u>359,516</u>	<u>359,516</u>	<u>359,866</u>	<u>339,561</u>	<u>338,024</u>	<u>338,024</u>	<u>334,675</u>	<u>327,451</u>
<u>Capital Projects Funds</u>										
Reserved	0	0	0	0	0	6,986	0	0	381,097	306,957
<u>Total nonmajor capital projects funds</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,986</u>	<u>0</u>	<u>0</u>	<u>381,097</u>	<u>306,957</u>
<u>Total nonmajor governmental funds</u>										
Reserved	243,827	146,334	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633
Unreserved	19,206,336	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699
<u>Total nonmajor governmental funds</u>	<u>19,450,163</u>	<u>18,651,512</u>	<u>16,998,202</u>	<u>15,346,995</u>	<u>14,100,600</u>	<u>12,354,723</u>	<u>12,138,460</u>	<u>10,608,074</u>	<u>10,418,898</u>	<u>10,845,332</u>
Total Governmental Funds										
Reserved	51,736,180	50,310,473	43,504,376	36,428,425	36,181,570	26,209,729	21,252,202	19,300,880	15,789,490	17,720,212
Unreserved	54,232,348	48,485,295	42,583,121	39,157,395	39,304,980	37,265,020	34,899,943	30,307,644	31,899,125	31,094,685
<u>Total governmental funds</u>	<u>\$ 105,968,528</u>	<u>\$ 98,795,768</u>	<u>\$ 86,087,497</u>	<u>\$ 75,585,820</u>	<u>\$ 75,486,550</u>	<u>\$ 63,474,749</u>	<u>\$ 56,152,145</u>	<u>\$ 49,608,524</u>	<u>\$ 47,688,615</u>	<u>\$ 48,814,897</u>

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
REVENUES:										
Taxes	\$ 66,134,765	\$ 62,115,484	\$ 57,425,108	\$ 55,389,174	\$ 53,296,388	\$ 50,300,966	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079
Special assessments	1,600,241	1,604,000	1,497,622	1,404,014	1,489,887	1,389,935	1,326,337	1,288,282	1,118,129	1,158,487
Licenses and permits	7,191,526	7,172,405	6,933,069	6,744,214	6,422,547	5,819,369	5,868,428	5,588,606	5,306,434	4,908,912
Intergovernmental	21,560,709	20,240,846	17,403,563	9,987,210	12,919,324	9,611,332	7,030,887	5,767,507	6,534,328	5,762,123
Fines and forfeitures	652,337	579,805	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330
Charges for services	10,151,403	9,128,560	8,652,556	8,833,410	10,669,147	9,015,090	8,200,144	8,036,913	9,265,884	8,610,037
Leases	207,563	433,438	501,479	417,899	-	-	-	-	-	-
Other	7,513,990	7,471,419	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347
Total revenues	115,012,534	108,745,957	97,039,246	82,577,931	87,232,343	79,005,930	81,080,628	64,641,437	63,280,565	60,988,315
EXPENDITURES:										
General government	16,948,188	14,498,667	14,223,081	12,760,643	12,839,251	11,699,905	11,354,587	10,513,593	10,461,732	10,457,316
Public safety	39,418,179	37,323,839	34,700,135	32,330,175	26,968,460	28,287,808	28,162,269	26,484,481	25,454,309	24,273,508
Public works	10,583,723	11,600,617	11,586,613	11,916,593	11,610,541	10,865,739	10,335,320	8,845,062	9,553,061	8,425,321
Public health	6,131,844	6,952,219	6,975,719	6,706,072	9,110,776	6,718,624	4,908,414	4,110,830	4,365,660	4,410,847
Social and economic services	3,101,019	3,268,175	3,235,177	3,235,552	3,359,882	2,711,655	3,438,683	2,434,888	2,245,994	1,852,708
Culture and recreation	2,448,755	2,274,407	2,067,060	2,011,093	1,913,519	1,792,531	2,078,589	1,529,675	1,474,841	1,434,568
Conservation of natural resources	170,454	159,840	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915
Community development	8,639	709,855	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297
Capital outlay	25,160,606	16,189,301	9,872,864	9,377,924	3,606,100	5,780,691	9,902,299	14,270,330	8,228,098	4,657,579
Debt and lease service:										
Principal	646,470	675,983	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000
Interest	193,875	216,654	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054
Total expenditures	104,811,752	93,869,557	84,362,105	80,218,537	71,548,752	69,533,940	72,436,777	70,490,869	63,283,967	56,929,113
Excess (deficiency) of revenues over (under) expenditures	10,200,782	14,876,400	12,677,141	2,359,394	15,683,591	9,471,990	8,643,851	(5,849,432)	(3,402)	4,059,202
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	15,812,164	15,704,441	12,971,449	11,052,795	15,820,445	11,241,588	14,257,793	12,991,237	10,294,725	7,795,897
Interfund transfers out	(18,840,186)	(17,922,834)	(15,180,190)	(13,346,833)	(19,492,235)	(13,390,974)	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)
Gain on disposal of fixed assets	-	-	33,277	33,914	-	-	-	-	-	-
Assessment Refunds	-	-	-	-	-	-	-	-	-	-
Long term debt proceeds	-	50,264	-	-	-	-	350,000	9,693,354	-	344,762
Total other financing sources (uses)	(3,028,022)	(2,168,129)	(2,175,464)	(2,260,124)	(3,671,790)	(2,149,386)	(2,100,230)	7,769,341	(1,122,879)	(1,067,641)
Net change in fund balances	\$ 7,172,760	\$ 12,708,271	\$ 10,501,677	\$ 99,270	\$ 12,011,801	\$ 7,322,604	\$ 6,543,621	\$ 1,919,909	\$ (1,126,281)	\$ 2,991,561
Debt service as a percentage of noncapital expenditures	1.1%	1.1%	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%

(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				
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%
22-23	22,686,005,424	408,843,390	504,869,432	8,902,353	23,190,874,856	417,745,743	11,898,298	405,847,445	\$ 125.03	1.80%
23-24	28,258,776,866	491,807,673	727,558,962	13,964,483	28,986,335,828	505,772,156	15,406,348	490,365,808	\$ 111.04	1.74%
24-25	28,664,741,341	495,499,573	690,335,786	13,170,174	29,355,077,127	508,669,747	14,976,231	493,693,516	\$ 116.91	1.73%

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)

COUNTY-WIDE DIRECT RATES

County-Wide Levies
General Obligation Debt
Total county-wide direct rate

Fiscal Year Taxes Are Payable									
2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
116.92	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116.92	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26

OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS

Library
Road
Billings- County Planning
Laurel Planning
Soil Conservation
Lockwood Pedestrian Safety
Big Sky Economic Development Authority
School retirement and transportation
Huntley Cemetery
Custer Cemetery
Shepherd Cemetery
Broadview Cemetery

6.19	5.83	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47
41.16	37.59	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79
1.26	1.21	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32
2.08	1.88	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59
0.40	0.37	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45
10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
3.16	3.01	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87
22.84	38.53	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95
2.99	6.00	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42
2.00	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.94
2.00	1.94	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY RATES

City of Billings
City of Laurel
Town of Broadview
Billings Fire Hydrant/Park District

207.37	206.57	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84
220.91	164.08	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35
239.57	239.57	239.57	234.97	223.30	227.14	166.67	151.57	151.57	151.57
-	-	15.970	13.875	14.10	9.66	10.02	10.99	11.24	12.07

SCHOOL DISTRICTS

School District #2 - Billings
School District #3 - Blue Creek
School District #4 - Canyon Creek
School District #7 - Laurel
School District #8 - Elder Grove
School District #12 - Molt*
School District #15 - Custer
School District #17 - Morin
School District #21 - Broadview
School District #23 - Elysian
School District #24 - Huntley
School District #26 - Lockwood
School District #37 - Shepherd
School District #41 - Pioneer
School District #52 - Independent
School District #58 - Yellowstone Education Center

215.02	215.51	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28
143.21	151.78	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94
140.88	154.50	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99
178.38	186.17	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79
196.96	212.52	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11
-	41.54	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36
386.72	394.55	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96
96.86	98.22	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60
103.90	102.35	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36
133.42	147.90	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86
100.76	206.51	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80
263.68	268.25	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38
312.61	335.35	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21
259.43	251.80	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49
170.39	181.44	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12
78.05	86.68	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04

102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
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STATE RATE FOR EDUCATION

FIRE DISTRICTS

Broadview Fire #3
Worden Fire #4
Laurel Fire #5
Laurel Fire #7
Lockwood Fire #8

0.65	0.63	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57
25.17	25.17	25.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
30.30	27.00	30.00	30.00	30.00	30.00	30.00	27.00	27.00	27.00
11.93	15.79	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03
163.00	163.00	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00

Source: Yellowstone County Finance

*SD #12 Molt was merged with SD #21

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

FISCAL YEAR 2025					FISCAL YEAR 2016				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*	Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$ 26,412,892	1	5.19%	CHS, Inc./Cenex	Oil refinery	\$ 24,006,727	1	6.95%
Phillips 66 Company	Oil refinery	23,997,585	2	4.72%	Northwestern Energy Corp	Utility	21,038,547	2	6.09%
CHS, Inc./Cenex	Oil refinery	23,912,271	3	4.70%	Phillips 66 Company	Oil refinery	17,159,388	3	4.97%
Signal Peak Energy LLC	Coal Mining	10,812,261	4	2.13%	Exxon Mobil Corporation	Oil refinery	8,836,771	4	2.56%
BNSF Railway Co	Railroad	8,349,597	5	1.64%	BNSF Railway Co	Railroad	5,893,296	5	1.71%
Par Montana LLC (Previously Exxon)	Oil refinery	7,394,409	6	1.45%	Charter Communications	Communications	3,996,846	6	1.16%
Montana Dakota Utilities- Gas Distributor	Utility	6,282,225	7	1.24%	Montana Dakota Utility	Utility	3,524,464	7	1.02%
Northwestern Energy- Electric Generatio	Utility	5,893,478	8	1.16%	Phillips 66 Pipeline, LLC	Oil refinery	2,904,880	8	0.84%
Charter Communication INC	Communications	3,178,380	9	0.62%	Centurylink, Inc.	Communications	2,669,416	9	0.77%
Phillips 66 Carrier LLC	Oil refinery	3,115,861	10	0.61%	Puget Sound Energy, Inc	Energy Transmissic	1,827,445	10	0.53%
\$ 119,348,959					\$ 91,857,780				
23.46%					26.60%				

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

Total Countywide taxable value for tax year 2024 (fiscal year 2024-2025), including tax increment:

Total Countywide taxable value for tax year 2015 (fiscal year 2015-2016), including tax increment:

\$508,669,747

\$345,278,604

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

Fiscal Year	Taxes Levied for the		Collected within the Fiscal Year of the Levy			Total Collections To Date			Protest Tax Receivables at Yearend
	Fiscal Year	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Amount	Percentage of Adjusted Levy	
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	\$ 59,006,456	\$ (186,883)	\$ 58,819,573	\$ 58,344,581	99.19%	\$ 58,922,078	100.17%	(a) \$ 48,639	
2023	\$ 62,959,387	\$ (563,282)	\$ 62,396,105	\$ 61,443,777	98.47%	\$ 61,100,833	97.92%	\$ 0	
2024	\$ 68,209,357	\$ (704,896)	\$ 67,504,461	\$ 65,693,981	97.32%	\$ 66,091,774	97.91%	\$ 0	
2025	\$ 81,297,478	\$ (8,037,389)	\$ 73,260,089	\$ 70,873,868	96.74%	\$ 70,389,448	96.08%	\$ 1,134,098	

(a) Total collections in FY19, FY21, and FY22 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							
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%	0.05%	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%	0.04%	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%	0.03%	167,146	45.05
22-23	7,045,000	0	7,045,000	10,091,756,580 (e)	0.07%	405,847,445	1.74%	0.03%	169,852	41.48
23-24	6,545,000	0	6,545,000	10,851,605,674 (e)	0.06%	490,365,808	1.33%	0.02%	170,843	38.31
24-25	6,030,000	0	6,030,000	11,915,356,651 (e)	0.05%	493,693,516	1.22%	0.02%	172,789	34.90

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, 2025

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Billings	\$ 8,300,132	55.0%	\$ 4,566,184
Broadview	766,000	0.1%	434
Laurel	155,571	2.1%	3,242
Total cities	<u>9,221,703</u>		<u>4,569,861</u>
School Districts:			
Billings SD #2	102,702,502	59.7%	61,297,966
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	55,745,000	12.4%	6,920,461
Elder Grove SD #8	13,605,000	3.2%	429,591
Custer SD #15	2,020,000	0.5%	9,748
Elysian SD #23	9,430,000	6.9%	648,609
Huntley SD #24	893,565	2.6%	23,461
Lockwood SD#26	43,205,000	6.2%	2,679,391
Shepherd SD #37	9,750,000	1.7%	166,995
Independent SD #52	970,000	1.5%	14,914
Total school districts	<u>238,321,067</u>		<u>72,191,136</u>
Subtotal, overlapping debt			76,760,997
Total Direct Debt of Yellowstone County	<u>\$ 6,358,263</u>	100.0%	6,358,263
Total Direct and Overlapping Debt			<u>\$ 83,119,260</u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings and Laurel, and Town of Broadview; State Certified Taxable Valuation As of August 1, 2024

*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											
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016		
Total assessed market value less tax increment district	\$ 29,355,077,127	\$ 28,986,335,828	\$ 23,190,874,856	\$ 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		
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	\$ 733,876,928	\$ 724,658,396	\$ 579,771,871	\$ 571,777,741	\$ 545,809,688	\$ 524,136,319	\$ 492,401,583	\$ 485,646,101	\$ 472,473,280	\$ 466,180,184		
Amount of debt applicable to debt limit:												
Total general obligation bonded indebtedness	\$ 6,030,000	\$ 6,545,000	\$ 7,045,000	\$ 7,530,000	\$ 8,250,000	\$ 9,165,000	\$ 9,770,000	\$ 10,800,000	\$ 2,455,000	\$ 3,000,000		
Total special assessment bonded indebtedness	100,000	165,000	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000		
Total matured bonds payable	0	0	0	0	0	0	0	0	0	0	7,225	
Total notes payable	228,263	294,733	307,452	372,578	432,106	482,171	0	0	0	0	0	
Total subscription payables	48,350	127,733	0	0	0	0	0	0	0	0	0	
Total amount of debt applicable to debt limit	\$ 6,406,613	\$ 7,132,466	\$ 7,630,452	\$ 8,312,578	\$ 9,147,106	\$ 10,207,171	\$ 10,435,500	\$ 11,559,000	\$ 3,427,000	\$ 4,157,225		
Legal debt margin	\$ 727,470,315	\$ 717,525,930	\$ 572,141,419	\$ 563,465,163	\$ 536,662,582	\$ 513,929,148	\$ 481,966,083	\$ 474,087,101	\$ 469,046,280	\$ 462,022,959		
Total net debt applicable to the limit as a percentage of debt limit	0.9%	1.0%	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%		

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 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
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%
2023	169,852	\$ 10,091,756,580	\$ 59,415 (c)	16,730 (b)	7,057 (b)	77,887	26,409	2.7%	2.7%	3.8%
2024	170,843	\$ 10,851,605,674	\$ 63,518 (c)	16,537 (b)	6,963 (b)	87,860	19,807	3.5%	3.4%	4.3%
2025	172,789	\$ 11,904,816,522	\$ 68,898 (c)	16,382 (b)	6,970 (b)	92,347	16,401	2.6%	2.7%	4.1%

NOTES (a) Fiscal year ended is calculated using 2024 (FY24) 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 2010-2019 are tied to the Census Bureau decennial counts for 2010 and 2020.

2020 county population reflects Vintage 2019 estimates. 2021-2025 county population reflects Vintage 2020 estimates.

(d) 2025 Unemployment rates reflect the June 2025 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 CY2024 Q4 Data:
(in alphabetical order)**

Albertsons Food & Drug
Billings Clinic
CHS Inc.
Costco
Fed Ex
First Interstate Bank
Intermountain Health
JP2, LLC.
Par Petroleum LLC
Phillips 66 Company
Scheels All Sports Inc.
SCL Health Medical Group
St. John's Lutheran Ministries Inc.
Sysco Montana Inc.
Texas Roadhouse
Town Pump Inc.
UPS
Wal-Mart
Wells Fargo Bank
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. Information is based off the latest information at the date of publication.

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

Function / Program	Fiscal year ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General government	138.01	135.01	132.01	131.01	127.05	127.85	127.25	121.25	120.25	120.75
Public safety	301.25	294.25	286.25	280.15	277.65	270.65	263.95	252.95	245.45	239.45
Public works	41.50	41.50	41.50	40.50	40.50	40.00	40.00	40.00	40.00	40.00
Public health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Social and economic services	1.75	1.75	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23
Culture and recreation	40.75	41.00	41.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25
	524.26	514.51	503.51	494.01	488.05	480.85	474.05	457.05	448.30	438.68

* 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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
COUNTY ROADS										
Miles of roads - overlay	5.30	16.43	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70
Miles of roads - millings	9.64	3.60	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10
Miles of gravel/dirt roads improved	69.74	100.33	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27
Miles of gravel/dirt roads maintained	4,981.80	5,440.00	4,818.50	5,464.00	5,943.00	6,230.00	5,196.00	4,734.00	4,575.00	5,597.00
Miles of dust control	19.50	15.75	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25
Miles of striping	77.00	55.00	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00
Miles of chip seal	13.60	14.50	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86
Miles of crack fill	3.50	23.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miles of blade patching	3.00	16.23	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00
Culvert installs	35.00	43.00	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00
Cattle guard installs	5.00	5.00	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00
Miles of fencing	7.40	0.00	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00
Miles of seeding	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00
Bridge Replacements	3.00	1.00	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00
JUNK VEHICLES										
Hauled	64	46	36	43	65	40	48	66	97	87
Crushed	259	260	221	304	286	369	375	184	230	170
WEED SPRAYING (acres sprayed)										
County	1,480.17	2,019.04	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48
Montana Dept of Transportation	345.65	312.80	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46
Fish,Wildlife, and Parks	30.10	47.40	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64
Bureau of Land Management	0.00	50.00	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35
Department of Natural Resources	0.00	28.10	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15
Private (charged out)	65.35	86.00	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60
Private/Public Grant	130.00	41.00	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00
Bureau of Reclamation	0.00	10.50	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00
Total	2051.27	2,594.84	2,638.21	1,774.50	1,515.64	2,055.34	2,658.01	1,281.31	1,737.02	1,322.68
County Attorney cases										
Civil	25	36	27	38	52	48	48	50	46	37
Bankruptcies (Proofs of Claim)	0	2	2	0	0	0	0	0	0	0
Fatality	28	22	21	9	16	14	9	7	6	9
Felony	2,354	2,318	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694
Forfeiture	0	0	0	0	0	0	0	0	1	4
Fugitive - Uniform Extradition Act	64	59	80	80	38	61	65	83	96	89
Justice Court Appeal	1	4	1	0	0	0	3	0	1	7
Misdemeanor*	1,723	1,768	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274
Post-Conviction Relief	12	5	7	4	5	8	4	5	6	11
Revocation Proceeding Felony	438	359	353	327	367	444	363	357	380	380
Unknown/Sanities	127	165	113	110	173	175	152	193	248	209
Youth in Need of Care	178	352	338	379	462	436	507	470	550	496
Inquests	1	3	5	1	4	0	2	0	0	0
Juvenile Petitions	172	240	221	182	122	83	91	0	0	0
License Petition	62	48	49	47	49	51	46	0	0	0
Out of State Subpoena	0	3	3	1	1	1	4	0	0	0
Investigative Subpoena	42	27	33	0	0	0	0	0	0	0
Petition for Relief from Registration	7	2	9	8	8	10	10	0	0	0
Petition to Expunge	17	4	9	9	9	4	3	0	0	0
Search Warrants	318	503	303	237	193	457	384	0	0	0
Writ of Habeas Corpus	12	3	6	12	17	2	7	0	0	0
HB640	315	298	343	330	468	574	0	0	0	0
Total	5,896	6,221	5,842	5,469	5,758	5,898	4,962	4,560	4,415	4,210

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

(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	
	Tax Revenue		Maximum Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
	Countywide Mills*	Generated by Levy				
24-25	92.74	\$ 45,785,137	92.74	\$ 45,785,593	0.00	\$ 456
23-24	88.40	\$ 43,348,337	88.40	\$ 43,348,337	0.00	\$ 0
22-23	99.04	\$ 40,195,131	99.04	\$ 40,195,131	0.00	\$ 0
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

* 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
24-25	\$ 56,800	\$ 100,000	56.8%
23-24	\$ 56,800	\$ 165,000	34.4%
22-23	\$ 359,516	\$ 278,000	129.3%
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%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2025 :

Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 785	126,945	08/01/26	10,000	7,147	8,868	805
RSID 803	1,015,434	08/01/27	90,000	30,633	111,335	29,863
Total	\$ 1,142,379		\$ 100,000	\$ 37,780	\$ 120,203	\$ 30,668

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

Fiscal Year	Assessment Billing	Total Current Annual Collections		
		Received	Percent	
23-24	\$ 126,128	\$ 126,373	100.2%	
23-24	\$ 133,100	\$ 130,767	98.2%	
22-23	\$ 136,646	\$ 133,624	97.8%	
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%	
16-17	\$ 184,912	\$ 179,619	97.1%	
15-16	\$ 184,550	\$ 181,554	98.4%	