

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

	Fiscal year ended June 30,				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental activities					
Net investment in capital assets	\$ 76,643,959	\$ 71,891,372	\$ 73,658,804	\$ 61,525,112	\$ 54,901,570
Net restricted for debt service	13,098,422	12,631,165	13,401,587	12,968,873	12,521,799
Net unrestricted	32,845,680	24,523,183	10,576,943	18,552,028	18,696,420
Total governmental activities net position	\$ 122,588,061	\$ 109,045,720	\$ 97,637,334	\$ 93,046,013	\$ 86,119,789
Business-type activities					
Net investment in capital assets	\$ 35,059,319	\$ 35,431,154	\$ 36,022,472	\$ 36,350,764	\$ 37,352,549
Net unrestricted	4,862,717	4,658,927	2,613,130	2,476,256	1,163,334
Total business-type activities net position	\$ 39,922,036	\$ 40,090,081	\$ 38,635,602	\$ 38,827,020	\$ 38,515,883
Primary government					
Net investment in capital assets	\$ 111,703,278	\$ 107,322,526	\$ 109,681,276	\$ 97,875,876	\$ 92,254,119
Net restricted for debt service	13,098,422	12,631,165	13,401,587	12,968,873	12,521,799
Net unrestricted	37,708,397	29,182,110	13,190,073	21,028,284	19,859,754
Total primary government activities net position	\$ 162,510,097	\$ 149,135,801	\$ 136,272,936	\$ 131,873,033	\$ 124,635,672

(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,				
	2020	2019	2018	2017	2016
Expenses					
<u>Governmental activities:</u>					
General government	\$ 16,981,905	\$ 16,349,267	\$ 16,091,136	\$ 17,966,136	\$ 14,394,420
Public Safety	30,221,270	29,927,064	28,542,841	24,998,001	25,577,747
Public Works	10,228,428	9,585,689	9,703,925	9,476,431	7,799,749
Public Health	6,699,328	4,911,179	4,119,626	4,375,353	4,416,311
Social and Economic	2,718,196	3,448,491	2,463,322	2,285,711	1,834,029
Culture and Recreation	1,856,550	2,188,663	1,648,197	1,592,009	1,458,819
Community Development	586,444	614,919	136,376	733,910	455,297
Conservation of Natural Resources	134,755	142,232	480,521	119,858	129,915
Interest on Long-Term Debt	315,546	347,939	404,452	148,095	148,560
Total governmental activities expenses	69,742,422	67,515,443	63,590,396	61,695,504	56,214,847
<u>Business-type activities:</u>					
Refuse Disposal	234,650	207,086	206,950	197,973	191,196
METRA	8,462,829	8,878,200	8,111,268	8,789,217	8,418,875
Total business-type activities expenses	8,697,479	9,085,286	8,318,218	8,987,190	8,610,071
Total primary government activities expenses	\$ 78,439,900	\$ 76,600,729	\$ 71,908,614	\$ 70,682,694	\$ 64,824,918
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,297,245	\$ 1,131,685	\$ 1,102,766	\$ 989,581	\$ 1,056,771
<u>Licenses and permits</u>					
Public Safety	24,913	18,515	7,910	8,330	52,635
Public Works	18,234	30,884	27,115	27,452	27,343
<u>Intergovernmental</u>					
General government	72,311	202,178	174,587	184,987	192,286
Public Safety	403,712	486,474	326,872	331,944	344,871
Public Works	848,824	750,907	628,919	531,871	486,356
Public Health	0	940	885	717	713
Social and Economic	271,918	243,758	257,162	247,059	311,050
<u>Fines and forfeitures</u>					
General government	589,900	630,577	621,883	697,656	650,386
Public Safety	32,111	39,441	64,957	95,216	125,944
<u>Charges for services</u>					
General government	5,536,262	4,829,017	4,758,285	4,767,838	4,552,226
Public Safety	6,499,943	6,150,025	6,040,836	7,172,626	6,470,962
Public Works	287,083	286,142	224,029	113,507	251,466
Public Health	0	0	4,022	3,780	3,551
<u>Operating grants and contributions</u>					
General government	13,600	0	0	50,000	0
Public Safety	1,400,750	920,709	565,825	729,710	584,823
Public Works	96,458	82,781	73,462	60,483	82,480
Public Health	2,216,670	703,968	0	315,592	337,767
Culture and Recreation	8,038	0	0	0	0
Community Development	125,000	0	0	0	0

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

	Fiscal year ended June 30,				
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>Capital grants and contributions</u>					
General government	\$0	\$0	\$5,600	\$0	\$0
Public Works	0	0	99,400	496,256	0
Total governmental activities program revenues	<u>\$19,742,972</u>	<u>\$16,508,001</u>	<u>\$14,984,515</u>	<u>\$16,824,605</u>	<u>\$15,531,630</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	317,952	317,154	290,971	227,877	214,668
<u>Charges for services</u>					
METRA	4,704,475	5,719,135	4,626,401	5,929,760	5,371,215
Total governmental activities program revenues	<u>5,022,427</u>	<u>6,036,289</u>	<u>4,917,372</u>	<u>6,157,637</u>	<u>5,585,883</u>
<u>Total primary government program revenues</u>	<u>\$ 24,765,399</u>	<u>\$ 22,544,290</u>	<u>\$ 19,901,887</u>	<u>\$ 22,982,242</u>	<u>\$ 21,117,513</u>
Net (Expense)/Revenue					
Governmental activities	\$ (49,999,449)	\$ (51,007,442)	\$ (48,605,881)	\$ (44,870,899)	\$ (40,683,217)
Business-type activities	(3,675,052)	(3,048,997)	(3,400,846)	(2,829,553)	(3,024,188)
Total primary government net expense	<u>\$ (53,674,501)</u>	<u>\$ (54,056,439)</u>	<u>\$ (52,006,727)</u>	<u>\$ (47,700,452)</u>	<u>\$ (43,707,405)</u>
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	51,059,181	49,893,538	43,030,597	42,089,773	39,750,892
Licenses and permits	5,776,222	5,819,029	5,569,401	5,270,652	4,828,934
Intergovernmental	4,154,052	4,002,411	3,927,328	3,900,245	3,757,162
Other revenues	2,421,100	2,566,176	535,126	444,834	1,271,965
Transfers	131,236	134,674	134,750	91,619	37,959
Total governmental activities	<u>63,541,791</u>	<u>62,415,828</u>	<u>53,197,202</u>	<u>51,797,123</u>	<u>49,646,912</u>
Business-type activities					
Property taxes	3,268,066	3,777,912	2,960,502	2,910,868	2,777,390
Intergovernmental	150,684	135,064	155,595	141,910	137,391
Other revenues	219,493	725,174	228,084	179,531	187,376
Transfers	(131,236)	(134,674)	(134,753)	(91,619)	(37,959)
Total business-type activities	<u>3,507,007</u>	<u>4,503,476</u>	<u>3,209,428</u>	<u>3,140,690</u>	<u>3,064,198</u>
Total primary government	<u>\$ 67,048,798</u>	<u>\$ 66,919,304</u>	<u>\$ 56,406,630</u>	<u>\$ 54,937,813</u>	<u>\$ 52,711,110</u>
Change in Net Position					
Governmental activities	\$ 13,542,342	\$ 11,408,386	\$ 4,591,321	\$ 6,926,224	\$ 8,963,695
Business-type activities	(168,045)	1,454,479	(191,418)	311,137	40,010
Total primary government net expense	<u>\$ 13,374,297</u>	<u>\$ 12,862,865</u>	<u>\$ 4,399,903</u>	<u>\$ 7,237,361</u>	<u>\$ 9,003,705</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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160
Unreserved	6,902,398	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
Total general fund	7,549,655	6,662,940	6,312,349	6,466,979	6,867,682	6,463,476	6,332,906	6,200,567	5,729,617	5,646,866
<u>Road Fund</u>										
Reserved	162,885	120,922	137,880	143,546	146,326	194,302	268,565	267,394	250,812	240,569
Unreserved	4,970,192	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
Total road fund	5,133,077	4,772,089	3,891,319	4,132,156	4,325,551	4,220,652	4,514,116	4,129,303	3,378,587	3,515,018
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,211,047	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
Total property and liability insurance fund	2,211,047	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
<u>Public Safety Fund</u>										
Unreserved	11,256,612	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
Total public safety fund	11,256,612	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
<u>R.S.I.D. Bond Fund</u>										
Reserved	159,404	134,157	145,527	171,239	226,461	216,984	263,289	397,471	181,073	185,912
Total R.S.I.D. bond fund	159,404	134,157	145,527	171,239	226,461	216,984	263,289	397,471	181,073	185,912
<u>Capital Improvement Fund</u>										
Reserved	24,810,231	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
Total capital improvement fund	24,810,231	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
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	83,405	93,764	80,134	72,274	66,225	49,901	63,999	65,113	77,624	109,814
Unreserved	11,924,771	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
Total nonmajor special revenue funds	12,008,176	11,800,436	10,270,050	9,703,126	10,210,924	9,159,676	8,987,052	7,512,949	6,977,970	7,264,209
<u>Debt Service Funds</u>										
Reserved	339,561	338,024	338,024	334,675	327,451	327,309	327,295	494,411	437,396	432,909
Total nonmajor debt service funds	339,561	338,024	338,024	334,675	327,451	327,309	327,295	494,411	437,396	432,909
<u>Capital Projects Funds</u>										
Reserved	6,986	0	0	381,097	306,957	290,912	277,736	278,801	248,901	205,649
Total nonmajor capital projects funds	6,986	0	0	381,097	306,957	290,912	277,736	278,801	248,901	205,649
Total nonmajor governmental funds										
Reserved	429,952	431,788	418,158	788,046	700,633	668,122	669,030	838,325	763,921	748,372
Unreserved	11,924,771	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
Total nonmajor governmental funds	12,354,723	12,138,460	10,608,074	10,418,898	10,845,332	9,777,897	9,592,083	8,286,161	7,664,267	7,902,767
Total Governmental Funds										
Reserved	26,209,729	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
Unreserved	37,265,020	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
Total governmental funds	63,474,749	56,152,145	49,608,524	47,688,615	48,814,897	45,823,336	41,170,615	35,988,391	32,700,588	30,716,575

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

	<u>2020</u>	<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>
REVENUES:										
Taxes	\$ 50,300,966	\$ 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
Special assessments	1,389,935	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
Licenses and permits	5,819,369	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
Intergovernmental	9,611,332	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
Fines and forfeitures	622,011	670,020	686,840	792,872	776,330	761,279	695,445	684,403	631,851	709,613
Charges for services	9,015,090	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
Other	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705	675,296	1,478,661	622,156	793,188
Total revenues	79,005,930	81,080,628	64,641,437	63,280,565	60,988,315	61,726,997	60,085,118	55,384,244	52,202,728	50,978,172
EXPENDITURES:										
General government	11,699,905	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
Public safety	28,287,808	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
Public works	10,865,739	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
Public health	6,718,624	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
Social and economic services	2,711,655	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
Culture and recreation	1,792,531	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
Conservation of natural resources	134,755	142,232	136,376	119,858	129,915	130,976	113,224	119,889	124,678	121,509
Community development	586,444	614,919	480,521	506,747	455,297	530,260	458,829	386,634	370,700	373,325
Capital outlay	5,780,691	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
Debt service:										
Principal	750,616	1,154,339	1,277,038	723,000	681,000	699,000	1,564,434	1,361,945	1,285,777	993,000
Interest	205,172	345,126	408,075	150,667	151,054	172,147	210,100	233,123	283,780	225,030
Total expenditures	69,533,940	72,436,777	70,490,869	63,283,967	56,929,113	55,304,383	53,352,290	50,973,084	49,147,982	51,264,261
Excess (deficiency) of revenues over (under) expenditures	9,471,990	8,643,851	(5,849,432)	(3,402)	4,059,202	6,422,614	6,732,828	4,411,160	3,054,746	(286,089)
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	11,241,588	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
Interfund transfers out	(13,390,974)	(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)
Gain on disposal of fixed assets	0	0	0	0	0	0	0	0	0	921,000
Assessment Refunds	0	0	0	0	0	(69,630)	0	0	0	0
Long term debt proceeds	0	350,000	9,693,354	0	344,762	0	0	0	0	1,253,721
Total other financing sources (uses)	(2,149,386)	(2,100,230)	7,769,341	(1,122,879)	(1,067,641)	(1,769,893)	(1,550,604)	(1,123,357)	(1,070,733)	78,912
Net change in fund balances	7,322,604	6,543,621	1,919,909	(1,126,281)	2,991,561	4,652,721	5,182,224	3,287,803	1,984,013	(207,177)
Prior period adjustment										
Debt service as a percentage of noncapital expenditures	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%	3.6%	3.5%	3.5%	2.7%

(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	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	Value			
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%
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%

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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
COUNTY-WIDE DIRECT RATES										
Permissive	121.72	123.43	110.80	112.40	108.26	115.79	115.51	114.00	111.27	111.29
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	1.51	1.90	1.90	1.80
Total county-wide direct rate	121.72	123.43	110.80	112.40	108.26	115.79	117.02	115.90	113.17	113.09
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.82	5.90	5.54	5.60	5.47	5.55	5.55	5.55	5.46	5.46
Road	39.17	39.71	37.29	37.67	36.79	38.63	38.63	38.48	36.93	36.93
Billings- County Planning	1.31	1.33	1.29	1.31	1.32	1.31	1.31	1.29	1.27	1.27
Laurel Planning	1.78	1.83	1.59	1.61	1.59	1.63	1.88	1.87	1.89	1.89
Soil Conservation	0.40	0.44	0.44	0.38	0.45	0.51	0.41	0.44	0.49	0.49
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00				
Big Sky Economic Development Authority	3.24	3.29	3.17	2.95	2.87	3.09	3.09	3.09	3.05	3.05
School retirement and transportation	42.94	47.87	51.64	50.61	42.95	46.10	49.36	52.09	49.96	49.34
Huntley Cemetery	8.79	8.94	8.65	8.49	8.42	8.95	8.72	8.72	8.44	8.71
Custer Cemetery	5.42	5.01	5.01	4.94	4.94	4.51	4.51	4.51	4.51	4.92
Shepherd Cemetery	2.18	2.21	2.13	2.06	2.03	2.22	2.23	2.20	2.12	2.07
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.50	2.30
CITY RATES										
City of Billings	160.02	163.12	159.00	160.40	158.84	168.12	178.70	174.58	168.73	171.42
City of Laurel	175.12	181.51	184.29	188.94	188.35	208.23	207.59	208.40	204.18	202.51
Town of Broadview	227.14	166.67	151.57	151.57	151.57	151.57	151.57	151.57	151.57	122.77
Billings Fire Hydrant/Park District	9.66	10.02	10.99	11.24	12.07	12.07	12.17	11.84	7.18	12.71
SCHOOL DISTRICTS										
School District #2 - Billings	269.06	272.73	263.96	255.52	253.28	249.75	215.54	204.53	199.19	199.73
School District #3 - Blue Creek	190.67	173.32	173.87	158.46	148.94	161.17	159.56	154.83	153.43	164.52
School District #4 - Canyon Creek	229.53	242.75	243.63	238.52	230.99	256.42	260.07	274.64	275.04	261.13
School District #7 - Laurel	149.72	221.05	180.53	171.73	175.79	167.87	189.50	214.21	214.64	232.44
School District #8 - Elder Grove	328.05	320.55	199.73	187.40	200.11	208.22	233.15	181.40	178.81	180.83
School District #12 - Molt	73.00	81.22	80.15	68.36	110.36	78.44	80.90	72.28	78.32	75.25
School District #15 - Custer	325.58	339.09	311.86	217.05	219.96	224.52	209.97	202.67	206.78	222.64
School District #17 - Morin	136.26	130.45	141.55	131.07	132.60	142.65	139.34	133.62	151.22	148.13
School District #21 - Broadview	105.31	106.06	103.11	99.25	103.36	118.24	104.65	110.03	98.83	97.90
School District #23 - Elysian	149.77	159.62	140.79	131.16	128.86	130.51	133.86	103.02	100.92	96.11
School District #24 - Huntley	229.50	258.83	260.59	205.19	260.80	263.94	259.29	276.92	275.95	289.01
School District #26 - Lockwood	353.14	341.54	255.64	231.41	236.38	251.30	251.69	231.30	229.28	237.24
School District #37 - Shepherd	274.79	304.77	304.36	277.83	285.21	289.80	283.10	289.96	277.67	273.44
School District #41 - Pioneer	265.13	263.52	267.82	240.04	242.49	290.98	273.74	267.30	255.41	260.38
School District #52 - Independent	245.95	287.26	301.70	258.39	236.12	258.22	244.98	225.50	241.71	233.44
School District #58 - Yellowstone Education Ce	117.21	114.60	124.81	109.62	130.04	107.82	112.05	112.19	71.10	70.92
STATE RATE FOR EDUCATION	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
FIRE DISTRICTS										
Broadview Fire #3	0.52	0.54	0.53	0.50	0.57	0.62	0.58	0.58	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	30.00	27.00	27.00	27.00	27.00	24.00	24.00	12.00	18.00
Laurel Fire #7	15.23	13.77	14.32	14.35	15.03	17.14	17.22	17.00	16.00	18.50
Lockwood Fire #8	158.00	158.00	158.00	158.00	153.00	163.00	163.00	165.00	135.00	132.00

Source: Yellowstone County Finance

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

FISCAL YEAR 2020				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Phillips 66 Company	Oil refinery	29,304,412	1	7.49%
CHS, Inc./Cenex	Oil refinery	27,349,622	2	6.99%
Northwestern Energy- T & D	Utility	23,197,894	3	5.93%
Exxon Mobil Corporation	Oil refinery	8,740,966	4	2.23%
BNSF Railway Co	Railroad	5,315,437	5	1.36%
Montana Dakota Utilities- Gas Distr	Utility	5,091,380	6	1.30%
Phillips 66 Carrier LLC	Oil refinery	3,310,717	7	0.85%
Charter Communication INC	Communications	2,049,810	8	0.52%
Montana Rail Link	Railroad	1,790,393	9	0.46%
Jupiter Sulphur LLC	Chemical Plant	1,682,926	10	0.43%
		\$ 107,833,557		27.55%

FISCAL YEAR 2011				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Corp.	Utility	\$14,924,379	1	5.14%
ConocoPhillips Company	Oil refinery	14,187,379	2	4.88%
CHS - Cenex, Inc.	Oil refinery	12,337,712	3	4.25%
Exxon Mobil Corporation	Oil refinery	9,522,356	4	3.28%
Bresnan Broadband	Communications	7,060,040	5	2.43%
Burlington Northern/Santa Fe RR	Railroad	4,409,164	6	1.52%
Qwest Corporation	Communications	3,864,128	7	1.33%
PPL Montana LLC	Utility	3,389,060	8	1.17%
AT&T Mobility	Communications	2,954,781	9	1.02%
Puget Sound Energy Incorporated	Utility	2,202,202	10	0.76%
		\$ 74,851,201		25.77%

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

Total Countywide taxable value for tax year 2019 (fiscal year 2019-2020), including tax increment:

\$391,347,690

Total Countywide taxable value for tax year 2010 (fiscal year 2010-2011), including tax increment:

\$290,514,611

(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
2020	\$56,486,030	\$ (122,471.87)	\$56,363,558	\$ 54,305,902.83	96.35%	\$53,569,032	95.04%	(a) \$1,111,471

(a) Total collections in FY14, FY15, FY19 & FY20 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 Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt				to Net Taxable Value	to Adjusted Market Value (d)		
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
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

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, 2020

<u>Government Unit</u>	<u>Debt</u> <u>Outstanding</u>	<u>Estimated</u> <u>Percentage</u> <u>Applicable</u>	<u>Estimated</u> <u>Share of</u> <u>Direct and</u> <u>Overlapping</u> <u>Debt</u>
<u>Cities:</u>			
Billings	\$ 16,785,000	53.8%	\$ 9,028,053
Broadview	0	0.1%	-
Laurel	138,404	2.2%	3,071
Total cities	<u>16,923,404</u>		<u>9,031,124</u>
<u>School Districts:</u>			
Billings SD #2	137,504,940	58.1%	79,916,822
Canyon Creek SD #4	280,000	1.2%	3,441
Laurel SD #7	6,840,000	12.4%	848,116
Elder Grove SD #8	17,915,000	2.4%	437,307
Custer SD #15	2,660,000	0.6%	15,449
Elysian SD #23	7,160,000	7.3%	520,680
Huntley SD #24	3,441,181	3.0%	102,187
Lockwood SD#26	53,335,000	6.6%	3,516,378
Shepherd SD #37	11,900,000	1.7%	200,358
Independent SD #52	2,065,000	1.3%	26,868
Total school districts	<u>243,101,121</u>		<u>85,587,606</u>
Subtotal, overlapping debt			94,618,730
Total Direct Debt of Yellowstone County	<u>\$ 10,207,171</u>	100.0%	10,207,171
Total Direct and Overlapping Debt			<u>\$ 104,825,901</u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 1, 2019

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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total assessed market value less tax increment district	\$ 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	\$ 9,154,831,585	\$ 10,460,811,758
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>\$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>	<u>\$228,870,790</u>	<u>\$261,520,294</u>
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$9,165,000	\$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
Total special assessment bonded indebtedness	560,000	665,500	759,000	972,000	1,150,000	1,306,000	1,490,000	1,819,434	975,945	1,131,722
Total matured bonds payable	0	0	0	0	7,225	7,225	7,225	7,225	7,225	7,225
Total notes payable	<u>482,171</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total amount of debt applicable to debt limit	10,207,171	10,435,500	11,559,000	3,427,000	4,157,225	4,838,225	5,537,225	7,101,659	7,448,170	8,733,947
Legal debt margin	<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>	<u>\$221,422,620</u>	<u>\$252,786,347</u>
Total net debt applicable to the limit as a percentage of debt	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%	2.1%	2.8%	3.3%	3.3%

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
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%
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%

NOTES (a) Fiscal year ended is calculated using 2019 (FY20) 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 2019 estimates.

(d) 2020 Unemployment rates reflect the June 2020 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

	Fiscal year ended June 30,									
	<u>2020</u>	<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>Function / Program</u>										
General government	126.05	127.75	127.25	120.25	120.75	115.35	114.95	115.48	115.35	117.00
Public safety	276.65	270.95	263.95	245.45	239.45	233.95	229.20	222.70	232.53	236.21
Public works	40.50	40.00	40.00	40.00	40.00	40.00	40.00	40.50	41.00	41.50
Public health	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Social and economic services	2.35	2.35	2.35	2.35	2.23	2.23	2.23	2.23	2.23	2.23
Culture and recreation	39.25	39.00	39.50*	39.25*	35.25	34.25	33.25	32.75	33.25	32.50
	485.80	481.05	474.05	448.30	438.68	427.78	421.63	415.66	426.36	431.44

* 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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
COUNTY ROADS										
Miles of roads - overlay	20.29	15.00	15.10	17.69	10.70	16.80	13.40	8.00	8.40	7.70
Miles of roads - millings	10.50	8.50	7.72	9.00	3.10	9.77	16.48	12.20	10.30	24.02
Miles of gravel/dirt roads improved	179.00	106.90	72.72	60.98	79.27	54.71	7.20	53.05	57.40	27.62
Miles of gravel/dirt roads maintained	6,230.00	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
Miles of dust control	27.48	27.48	17.40	21.52	11.25	16.31	20.60	13.75	12.85	10.25
Miles of striping	70.00	58.00	58.00	73.25	35.00	52.20	70.30	72.07	45.60	45.60
Miles of chip seal	17.40	14.26	20.49	23.10	24.86	25.30	23.15	25.20	20.70	0.00
Miles of crack fill	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	38.90	0.00
Miles of blade patching	5.00	7.00	4.50	0.00	4.00	0.00	0.00	3.50	6.00	0.00
Culvert installs	44.00	22.00	23.00	25.00	34.00	32.00	25.00	20.00	24.00	32.00
Cattle guard installs	1.00	3.00	1.00	2.00	4.00	1.00	0.00	1.00	5.00	2.00
Miles of fencing	0.00	2.00	6.50	0.00	3.00	4.00	0.00	5.00	6.00	0.00
Miles of seeding	0.00	1.00	1.00	0.00	0.00	2.00	0.00	2.00	0.00	0.00
Bridge Replacements	2.00	5.00	7.00	5.00	3.00	3.00	5.00	3.00	6.00	4.00
JUNK VEHICLES										
Hauled	40	48	66	97	87	49	47	54	92	319
Crushed	369	375	184	230	170	186	42	0	634	0
WEED SPRAYING (acres sprayed)										
County	725.23	1,068.56	600.56	781.62	846.48	953.25	2,667.00	2,567.00	2,179.00	2,200.00
Montana Dept of Transportation	645.00	455.85	435.55	284.96	384.46	236.60	349.00	351.00	323.00	220.00
Fish, Wildlife, and Parks	57.55	36.05	8.80	14.00	7.64	19.70	14.00	19.00	18.00	8.00
Bureau of Land Management	61.40	81.80	2.00	8.50	13.35	48.00	30.00	0.00	9.00	28.00
Department of Natural Resources	95.70	16.50	0.00	0.62	36.15	6.15	6.00	0.00	0.00	0.00
Private (charged out)	140.46	133.50	23.15	56.07	19.60	33.40	9.00	2.40	2.00	2.00
Private/Public Grant	283.00	846.00	210.00	585.00	0.00	485.00	418.00	221.00	0.00	0.00
Bureau of Reclamation	47.00	19.75	1.25	6.25	15.00	0.00	0.00	0.00	0.00	9.00
Total	2,055.34	2,658.01	1,281.31	1,737.02	1,322.68	1,782.10	3,493.00	3,160.40	2,531.00	2,467.00
County Attorney cases										
Civil	48	48	50	46	37	7	21	21	293	199
Deferred Prosecution Agreement	0	0	0	0	0	0	0	18	21	27
Fatality	14	9	7	6	9	7	6	5	10	11
Felony	2,080	2,065	2,062	1,825	1,694	1,587	1,425	1,233	1,049	1,076
Forfeiture	0	0	0	1	4	58	42	30	26	16
Fugitive - Uniform Extradition Act	61	65	83	96	89	86	79	84	108	86
Justice Court Appeal	0	3	0	1	7	8	5	7	9	15
Misdemeanor*	1,450	1,199	1,333	1,256	1,274	1,304	1,375	1,356	1,385	1,281
Post-Conviction Relief	8	4	5	6	11	3	4	10	10	12
Revocation Proceeding Felony	444	363	357	380	380	370	355	383	309	267
Unknown/Sanities	175	152	193	248	209	151	124	101	0	0
Youth in Need of Care	436	507	470	550	496	0	0	0	0	0
Inquests	0	2	0	0	0	0	0	0	0	0
Juvenile Petitions	83	91	0	0	0	0	0	0	0	0
License Petition	51	46	0	0	0	0	0	0	0	0
Out of State Subpoena	1	4	0	0	0	0	0	0	0	0
Petition for Relief from Registration	10	10	0	0	0	0	0	0	0	0
Petition to Expunge	4	3	0	0	0	0	0	0	0	0
Search Warrants	457	384	0	0	0	0	0	0	0	0
Writ of Habeas Corpus	2	7	0	0	0	0	0	0	0	0
HB640	574	0	0	0	0	0	0	0	0	0
Total	5,898	4,962	4,560	4,415	4,210	3,581	3,436	3,248	3,220	2,990

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

Note: 2012-2020 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.

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
					Mills	Tax Revenues
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
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

* 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
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%
13-14	\$327,295	\$1,490,000	22.0%
12-13	\$327,295	\$1,819,434	18.0%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2020 :						
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	115,000	11,352	133,485	6,803
RSID 783	126,777	08/01/25	20,000	4,333	23,913	4,814
RSID 785	126,945	08/01/26	50,000	7,934	49,327	1,269
RSID 803	1,015,434	08/01/27	375,000	44,614	373,529	30,463
Total	\$1,642,156		\$560,000	\$68,233	\$580,254	\$43,349

Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:			
Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount Received	Percent
19-20	\$151,708	\$107,081	70.6%
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%