

### 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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Governmental activities</b>					
Net investment in capital assets	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611	\$ 76,643,959	\$ 71,891,372
Net restricted for debt service	14,710,793	14,158,671	14,776,851	13,098,422	12,631,165
Net unrestricted	57,673,503	48,699,599	43,671,563	32,845,680	24,523,183
<b>Total governmental activities net position</b>	<b>\$ 169,526,346</b>	<b>\$ 151,967,640</b>	<b>\$ 137,335,025</b>	<b>\$ 122,588,061</b>	<b>\$ 109,045,720</b>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180	\$ 35,059,319	\$ 35,431,154
Net unrestricted	7,045,995	4,922,903	2,940,182	4,862,717	4,658,927
<b>Total business-type activities net position</b>	<b>\$ 41,867,863</b>	<b>\$ 40,580,094</b>	<b>\$ 39,260,362</b>	<b>\$ 39,922,036</b>	<b>\$ 40,090,081</b>
<b>Primary government</b>					
Net investment in capital assets	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791	\$ 111,703,278	\$ 107,322,526
Net restricted for debt service	14,710,793	14,158,671	14,776,851	13,098,422	12,631,165
Net unrestricted	64,782,651	53,622,502	46,611,745	37,708,397	29,182,110
<b>Total primary government activities net position</b>	<b>\$ 211,394,209</b>	<b>\$ 192,547,734</b>	<b>\$ 176,595,387</b>	<b>\$ 162,510,097</b>	<b>\$ 149,135,801</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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771	\$ 16,981,905	\$ 16,349,267
Public Safety	37,711,034	32,972,140	30,488,998	30,221,270	29,927,064
Public Works	12,239,269	10,456,047	11,437,434	10,228,428	9,585,689
Public Health	6,982,812	7,011,401	9,114,966	6,699,328	4,911,179
Social and Economic	3,264,265	3,219,821	3,380,496	2,718,196	3,448,491
Culture and Recreation	2,157,236	2,060,354	1,960,788	1,856,550	2,188,663
Community Development	646,789	645,558	660,431	586,444	614,919
Conservation of Natural Resources	153,415	152,333	117,935	134,755	142,232
Interest on Long-Term Debt	218,657	239,255	286,079	315,546	347,939
<u>Total governmental activities expenses</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>	<u>69,742,422</u>	<u>67,515,443</u>
<u>Business-type activities:</u>					
Refuse Disposal	323,814	300,808	276,167	234,650	207,086
METRA	9,227,111	9,250,213	7,022,223	8,462,829	8,878,200
<u>Total business-type activities expenses</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>	<u>8,697,479</u>	<u>9,085,286</u>
<u>Total primary government activities expenses</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>	<u>\$ 78,439,900</u>	<u>\$ 76,600,729</u>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084	\$ 1,297,245	\$ 1,131,685
<u>Licenses and permits</u>					
Public Safety	28,049	23,688	23,295	24,913	18,515
Public Works	30,008	49,290	38,027	18,234	30,884
<u>Intergovernmental</u>					
General government	77,528	77,467	72,367	72,311	202,178
Public Safety	465,089	421,760	372,458	403,712	486,474
Public Works	1,086,928	948,274	1,057,816	848,824	750,907
Public Health	0	0	0	0	940
Social and Economic	652,245	316,431	959,113	271,918	243,758
<u>Fines and forfeitures</u>					
General government	519,461	504,641	567,221	589,900	630,577
Public Safety	50,589	23,283	36,441	32,111	39,441
<u>Charges for services</u>					
General government	5,212,672	5,825,674	6,919,873	5,536,262	4,829,017
Public Safety	6,730,849	6,292,414	7,793,490	6,499,943	6,150,025
Public Works	225,793	238,198	298,913	287,083	286,142
Public Health	0	0	0	0	0
<u>Operating grants and contributions</u>					
General government	162,250	0	66,861	13,600	0
Public Safety	1,528,405	933,726	845,897	1,400,750	920,709
Public Works	92,451	37,485	67,251	96,458	82,781
Public Health	8,653,911	2,748,756	5,195,166	2,216,670	703,968
Culture and Recreation	0	0	0	8,038	0
Community Development	0	6,500	0	125,000	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,				
	2023	2022	2021	2020	2019
<u>Capital grants and contributions</u>					
General government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Works	0	0	0	0	0
Total governmental activities program revenues	<u>\$ 26,854,894</u>	<u>\$ 19,724,832</u>	<u>\$ 25,725,273</u>	<u>\$ 19,742,972</u>	<u>\$ 16,508,001</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	420,493	415,081	329,564	317,952	317,154
<u>Charges for services</u>					
METRA	6,670,287	6,765,787	2,066,596	4,704,475	5,719,135
Total governmental activities program revenues	<u>7,090,780</u>	<u>7,180,868</u>	<u>2,396,160</u>	<u>5,022,427</u>	<u>6,036,289</u>
Total primary government program revenues	<u>\$ 33,945,674</u>	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>	<u>\$ 24,765,399</u>	<u>\$ 22,544,290</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)	\$ (49,999,449)	\$ (51,007,442)
Business-type activities	(2,460,145)	(2,370,153)	(4,902,230)	(3,675,052)	(3,048,997)
Total primary government net expense	<u>\$ (59,876,359)</u>	<u>\$ (55,150,347)</u>	<u>\$ (54,253,855)</u>	<u>\$ (53,674,501)</u>	<u>\$ (54,056,439)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities					
Property taxes	57,713,303	55,465,017	52,222,906	51,059,181	49,893,538
Licenses and permits	6,875,009	6,671,236	6,361,225	5,776,222	5,819,029
Intergovernmental	4,684,756	4,496,803	4,282,397	4,154,052	4,002,411
Other revenues	5,020,196	190,401	1,844,259	2,421,100	2,566,176
Leases	501,479	417,899	0	0	0
Gain on disposal of assets	24,543	33,921	0	0	0
Transfers	155,633	137,532	(612,198)	131,236	134,674
Total governmental activities	<u>74,974,919</u>	<u>67,412,809</u>	<u>64,098,589</u>	<u>63,541,791</u>	<u>62,415,828</u>
Business-type activities					
Property taxes	3,675,725	3,532,904	3,355,304	3,268,066	3,777,912
Intergovernmental	191,728	260,914	244,064	150,684	135,064
Other revenues	124,756	33,599	28,990	219,493	725,174
Transfers	(155,633)	(137,532)	612,198	(131,236)	(134,674)
Gain/Loss on disposal of Fixed Assets	(88,662)				
Total business-type activities	<u>3,747,914</u>	<u>3,689,885</u>	<u>4,240,556</u>	<u>3,507,007</u>	<u>4,503,476</u>
Total primary government	<u>\$ 78,722,833</u>	<u>\$ 71,102,694</u>	<u>\$ 68,339,145</u>	<u>\$ 67,048,798</u>	<u>\$ 66,919,304</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964	\$ 13,542,342	\$ 11,408,386
Business-type activities	1,287,769	1,319,732	(661,674)	(168,045)	1,454,479
Total primary government net expense	<u>\$ 18,846,475</u>	<u>\$ 15,952,347</u>	<u>\$ 14,085,290</u>	<u>\$ 13,374,297</u>	<u>\$ 12,862,865</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,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652
Unreserved	10,439,946	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
<b>Total general fund</b>	<b>10,938,785</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>
<u>Road Fund</u>										
Reserved	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326	194,302	268,565
Unreserved	5,025,950	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
<b>Total road fund</b>	<b>5,263,413</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>
<u>Property and Liability Insurance Fund</u>										
Unreserved	183,665	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
<b>Total property and liability insurance fund</b>	<b>183,665</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>
<u>Public Safety Fund</u>										
Unreserved	10,371,009	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
<b>Total public safety fund</b>	<b>10,371,009</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>
<u>R.S.I.D. Bond Fund</u>										
Reserved	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984	263,289
<b>Total R.S.I.D. bond fund</b>	<b>226,429</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>
<u>Capital Improvement Fund</u>										
Reserved	42,105,994	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
<b>Total capital improvement fund</b>	<b>42,105,994</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>Nonmajor Governmental Funds</b>										
<u>Special Revenue Funds</u>										
Reserved	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225	49,901	63,999
Unreserved	16,562,551	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
<b>Total nonmajor special revenue funds</b>	<b>16,638,686</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>
<u>Debt Service Funds</u>										
Reserved	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309	327,295
<b>Total nonmajor debt service funds</b>	<b>359,516</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>
<u>Capital Projects Funds</u>										
Reserved	0	0	0	6,986	0	0	381,097	306,957	290,912	277,736
<b>Total nonmajor capital projects funds</b>	<b>0</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>Total nonmajor governmental funds</b>										
Reserved	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633	668,122	669,030
Unreserved	16,562,551	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
<b>Total nonmajor governmental funds</b>	<b>16,998,202</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>Total Governmental Funds</b>										
Reserved	43,504,376	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
Unreserved	42,583,121	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
<b>Total governmental funds</b>	<b>86,087,497</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>

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

	<u>2023</u>	<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>
<b>REVENUES:</b>										
Taxes	\$ 57,425,108	\$ 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
Special assessments	1,497,622	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
Licenses and permits	6,933,069	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
Intergovernmental	17,403,563	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
Fines and forfeitures	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330	761,279	695,445
Charges for services	8,652,556	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
Leases	501,479	417,899	0	0	0	0	0	0	0	0
Other	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705	675,296
<b>Total revenues</b>	<b>97,039,246</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>EXPENDITURES:</b>										
General government	14,223,081	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
Public safety	34,700,135	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
Public works	11,586,613	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
Public health	6,975,719	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
Social and economic services	3,235,177	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
Culture and recreation	2,067,060	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
Conservation of natural resources	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915	130,976	113,224
Community development	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297	530,260	458,829
Capital outlay	9,872,864	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
Debt service:										
Principal	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000	699,000	1,564,434
Interest	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054	172,147	210,100
<b>Total expenditures</b>	<b>84,362,105</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>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,677,141</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>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	12,971,449	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
Interfund transfers out	(15,180,190)	(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)
Gain on disposal of fixed assets	33,277	33,914	0	0	0	0	0	0	0	0
Assessment Refunds	0	0	0	0	0	0	0	0	(69,630)	0
Long term debt proceeds	0	0	0	0	350,000	9,693,354	0	344,762	0	0
<b>Total other financing sources (uses)</b>	<b>(2,175,464)</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>Net change in fund balances</b>	<b>10,501,677</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>
Debt service as a percentage of noncapital expenditures	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%	3.6%

(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				
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%
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%

**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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>COUNTY-WIDE DIRECT RATES</b>										
County-Wide Levies	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	115.51
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.51
Total county-wide direct rate	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79	117.02
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47	5.55	5.55
Road	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79	38.63	38.63
Billings- County Planning	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32	1.31	1.31
Laurel Planning	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59	1.63	1.88
Soil Conservation	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45	0.51	0.41
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
Big Sky Economic Development Authority	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87	3.09	3.09
School retirement and transportation	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95	46.10	49.36
Huntley Cemetery	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42	8.95	8.72
Custer Cemetery	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.51	4.51
Shepherd Cemetery	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03	2.22	2.23
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CITY RATES</b>										
City of Billings	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84	168.12	178.70
City of Laurel	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35	208.23	207.59
Town of Broadview	239.57	234.97	223.30	227.14	166.67	151.57	151.57	151.57	151.57	151.57
Billings Fire Hydrant/Park District	15.970	13.875	14.10	9.66	10.02	10.99	11.24	12.07	12.07	12.17
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28	249.75	215.54
School District #3 - Blue Creek	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94	161.17	159.56
School District #4 - Canyon Creek	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99	256.42	260.07
School District #7 - Laurel	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79	167.87	189.50
School District #8 - Elder Grove	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11	208.22	233.15
School District #12 - Molt	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36	78.44	80.90
School District #15 - Custer	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96	224.52	209.97
School District #17 - Morin	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60	142.65	139.34
School District #21 - Broadview	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36	118.24	104.65
School District #23 - Elysian	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86	130.51	133.86
School District #24 - Huntley	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80	263.94	259.29
School District #26 - Lockwood	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38	251.30	251.69
School District #37 - Shepherd	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21	289.80	283.10
School District #41 - Pioneer	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49	290.98	273.74
School District #52 - Independent	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12	258.22	244.98
School District #58 - Yellowstone Education Center	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04	107.82	112.05
<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	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57	0.62	0.58
Worden Fire #4	25.17	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	30.00	27.00	27.00	27.00	27.00	24.00
Laurel Fire #7	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03	17.14	17.22
Lockwood Fire #8	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00	163.00	163.00

Source: Yellowstone County Finance

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

FISCAL YEAR 2023				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$28,522,596	1	6.83%
CHS, Inc./Cenex	Oil refinery	27,485,134	2	6.58%
Phillips 66 Company	Oil refinery	24,155,707	3	5.78%
Par Montana LLC (Previously Exxon)	Oil refinery	8,839,780	4	2.12%
Montana Dakota Utilities- Gas Distributor	Utility	6,411,565	5	1.53%
BNSF Railway Co	Railroad	5,393,454	6	0.76%
Charter Communication INC	Communications	3,162,682	7	0.75%
Phillips 66 Carrier LLC	Oil refinery	3,150,745	8	1.29%
Yellowstone Valley Electric Coop	Utility	1,925,134	9	0.46%
Rocky Mountain Pipeline Montana LLC	Utility Construction	1,860,048	10	0.45%
		<b>\$ 110,906,845</b>		<b>26.55%</b>

FISCAL YEAR 2014				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$22,167,721	1	7.24%
Northwestern Energy Corp	Utility	17,792,917	2	5.81%
Phillips 66	Oil refinery	16,500,425	3	5.39%
Exxon Mobil Corporation	Oil refinery	9,029,598	4	2.95%
Burlington Northern/Santa Fe RR	Railroad	5,050,754	5	1.65%
Bresnan/Charter	Communications	3,075,214	6	1.00%
Century Link	Communications	2,966,547	7	0.97%
Montana Dakota Utilities	Utility	2,851,800	8	0.93%
AT&T Mobility	Communications	1,512,620	9	0.49%
Puget Sound Energy	Utility	1,467,510	10	0.48%
		<b>\$ 82,415,106</b>		<b>26.92%</b>

**NOTE:** Many of the principal taxpayers have undergone corporate name changes.  
Total Countywide taxable value for tax year 2022 (fiscal year 2022-2023), including tax increment:  
Total Countywide taxable value for tax year 2013 (fiscal year 2013-2014), including tax increment:

**\$417,745,743**  
**\$306,168,599**

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Total Collections To Date		Protest Tax Receivables at Yearend
	Adjustments	Amount		Percentage of Original Levy	Amount	Percentage of Adjusted Levy		
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	\$59,006,456	(\$186,883)	\$58,819,573	\$58,344,581	99.19%	\$58,922,078	100.17% (a)	\$48,639
2023	\$65,233,847	(\$883,227)	\$64,350,620	\$ 63,421,495.61	98.56%	\$61,100,833	94.95%	\$0

(a) Total collections in FY14, FY15, FY19, 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 Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt				to Net Taxable Value	to Adjusted Market Value (d)		
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
22-23	7,045,000	0	7,045,000	10,091,756,580 (e)	0.07%	405,847,445	1.74%	0.04%	169,852	41.48

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, 2023**

<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	\$ 10,625,000	54.5%	\$ 5,787,343
Broadview	0	0.1%	0 **
Laurel	11,519	2.2%	255
<b>Total cities</b>	<b><u>10,636,519</u></b>		<b><u>5,787,598</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	117,573,502	58.3%	68,512,179
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	3,165,000	12.6%	398,757
Elder Grove SD #8	15,325,000	2.9%	439,778
Custer SD #15	2,285,000	0.6%	12,798
Elysian SD #23	10,915,000	7.3%	795,561
Huntley SD #24	1,720,594	3.1%	53,359
Lockwood SD#26	47,470,000	6.3%	3,003,353
Shepherd SD #37	10,735,000	1.7%	185,543
Independent SD #52	1,420,000	1.5%	20,999
<b>Total school districts</b>	<b><u>210,609,096</u></b>		<b><u>73,422,325</u></b>
<b>Subtotal, overlapping debt</b>			<b>79,209,923</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 7,647,249</u></b>	<b>100.0%</b>	<b>7,647,249</b>
<b>Total Direct and Overlapping Debt</b>			<b><u><u>\$ 86,857,172</u></u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of July 28, 2022

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

\*\*Note: In FY22, Town of Broadview reported they would receive a Rural development loan of \$588k.  
As of FY23, that project has been pushed back and no loan has been received.

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

	Fiscal year ended June 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total assessed market value less tax increment district	\$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	\$11,095,089,977	\$10,734,800,598
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>\$579,771,871</u>	<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>
<b>Amount of debt applicable to debt limit:</b>										
Total general obligation bonded indebtedness	\$7,045,000	\$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
Total special assessment bonded indebtedness	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000	1,306,000	1,490,000
Total matured bonds payable	0	0	0	0	0	0	0	7,225	7,225	7,225
Total notes payable	<u>324,249</u>	<u>372,578</u>	<u>432,106</u>	<u>482,171</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	<u>7,647,249</u>	<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>
Legal debt margin	<u>\$ 572,124,622</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%	2.1%

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
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%
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%

NOTES ( a ) Fiscal year ended is calculated using 2022 (FY22) 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. 2021-2023 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>2023</u></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>
General government	132.01	131.01	127.05	126.85	127.25	121.25	120.25	120.75	115.35	114.95
Public safety	280.65	278.65	277.65	270.65	263.95	252.95	245.45	239.45	233.95	229.20
Public works	40.50	40.50	40.50	40.00	40.00	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	2.00	2.00
Social and economic services	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23	2.23	2.23
Culture and recreation	42.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25	34.25	33.25
	<b><u>497.91</u></b>	<b><u>492.51</u></b>	<b><u>488.05</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>

\* 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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>COUNTY ROADS</b>										
Miles of roads - overlay	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70	16.80	13.40
Miles of roads - millings	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10	9.77	16.48
Miles of gravel/dirt roads improved	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27	54.71	7.20
Miles of gravel/dirt roads maintained	4,818.50	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
Miles of dust control	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25	16.31	20.60
Miles of striping	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00	52.20	70.30
Miles of chip seal	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86	25.30	23.15
Miles of crack fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Miles of blade patching	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00	0.00	0.00
Culvert installs	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00	32.00	25.00
Cattle guard installs	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00	1.00	0.00
Miles of fencing	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00	4.00	0.00
Miles of seeding	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	2.00	0.00
Bridge Replacements	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00	3.00	5.00
<b>JUNK VEHICLES</b>										
Hauled	36	43	65	40	48	66	97	87	49	47
Crushed	221	304	286	369	375	184	230	170	186	42
<b>WEED SPRAYING (acres sprayed)</b>										
County	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48	953.25	2,667.00
Montana Dept of Transportation	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46	236.60	349.00
Fish, Wildlife, and Parks	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64	19.70	14.00
Bureau of Land Management	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35	48.00	30.00
Department of Natural Resources	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15	6.15	6.00
Private (charged out)	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60	33.40	9.00
Private/Public Grant	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00	485.00	418.00
Bureau of Reclamation	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00	0.00	0.00
<b>Total</b>	<b>2,638.21</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>County Attorney cases</b>										
Civil	27	38	52	48	48	50	46	37	7	21
Bankruptcies (Proofs of Claim)	2	0	0	0	0	0	0	0	0	0
Fatality	21	9	16	14	9	7	6	9	7	6
Felony	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694	1,587	1,425
Forfeiture	0	0	0	0	0	0	1	4	58	42
Fugitive - Uniform Extradition Act	80	80	38	61	65	83	96	89	86	79
Justice Court Appeal	1	0	0	0	3	0	1	7	8	5
Misdemeanor*	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274	1,304	1,375
Post-Conviction Relief	7	4	5	8	4	5	6	11	3	4
Revocation Proceeding Felony	353	327	367	444	363	357	380	380	370	355
Unknown/Sanities	113	110	173	175	152	193	248	209	151	124
Youth in Need of Care	338	379	462	436	507	470	550	496	0	0
Inquests	5	1	4	0	2	0	0	0	0	0
Juvenile Petitions	221	182	122	83	91	0	0	0	0	0
License Petition	49	47	49	51	46	0	0	0	0	0
Out of State Subpoena	3	1	1	1	4	0	0	0	0	0
Investigative Subpoena	33	0	0	0	0	0	0	0	0	0
Petition for Relief from Registration	9	8	8	10	10	0	0	0	0	0
Petition to Expunge	9	9	9	4	3	0	0	0	0	0
Search Warrants	303	237	193	457	384	0	0	0	0	0
Writ of Habeas Corpus	6	12	17	2	7	0	0	0	0	0
HB640	343	330	468	574	0	0	0	0	0	0
<b>Total</b>	<b>5,842</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>

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

Note: 2014-2023 County Attorney data is based on fiscal year. Youth in Need of Care data starting FY16.

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
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
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

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

Source: Yellowstone County

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

<b>Balances as of June 30:</b>			
<b>Fiscal Year</b>	<b>Revolving Fund Cash Balance</b>	<b>Outstanding</b>	
		<b>Principal Amount of Bonds</b>	<b>Percentage</b>
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%

<b>Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2023 :</b>						
<b>Bond Issue</b>	<b>Original Amount</b>	<b>Maturity Date</b>	<b>Bonds Outstanding</b>	<b>Total Cash Balance in District Fund</b>	<b>Assessments Outstanding</b>	<b>Cash Balance in the Bond Reserve Acct</b>
RSID 758	373,000	07/01/27	48,000	36,009	45,562	6,803
RSID 783	126,777	08/01/25	0	2,254	7,711	2,895
RSID 785	126,945	08/01/26	25,000	4,854	26,745	805
RSID 803	1,015,434	08/01/27	205,000	33,855	218,256	30,463
Total	<u>\$1,642,156</u>		<u>\$278,000</u>	<u>\$76,972</u>	<u>\$298,274</u>	<u>\$40,966</u>

<b>Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:</b>			
<b>Fiscal Year</b>	<b>Assessment Billing</b>	<b>Total Current Annual Collections</b>	
		<b>Amount Received</b>	<b>Percent</b>
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%