

Yellowstone County Levied Funds

General Description

Prepared by the Yellowstone County Finance Office
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Big Sky Economic Development Authority – This fund, originally established as the Montana Tradeport Authority in 1989, was allocated 2 mills by the County Commissioners in the 1990s as part of the entity's funding. It is applied to all property in Yellowstone County. While the millage is discretionary, the Board of County Commissioners has generally allowed this levy to incrementally increase over time, in keeping with Montana statutes relating to property tax limitations and growth. Only the annual levy is subject to Board of Commissioner review, as the budget for BSED is developed and approved by that body's staff and board.

Bridge Fund – This fund is to provide for the construction and maintenance of all public County bridges and culverts. It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by our Public Works department, in accordance with approved budget authority granted by the Board of County Commissioners.

County Planning Fund – This fund is for County Planning activities. It is applied to all County properties outside of the City of Laurel (which has its own planning district). It is a non-voted levy. County Planning was transferred to the City of Billings' administration in October of 1995. Funds collected are forwarded to the City of Billings to help fund planning and zoning activities each year.

Extension Fund – This fund is for work in agriculture and home economics programs in cooperation with Montana State University and the U.S. Department of Agriculture. It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by our County Extension Service staff, in accordance with approved budget authority granted by the Board of County Commissioners.

General Fund – As the name implies, this fund is used for numerous activities, including funding for the Board of Commissioners, the Clerk & Recorder, Elections, Finance, Treasurer, Information Technology (IT), Justice Court, Disaster & Emergency Services, Human Resources, Facilities, the Clerk of District Court, along with other miscellaneous activities including those that fund the majority of the County's Capital Improvement Fund (CIP). It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by the various departments involved, in accordance with approved budget authority granted by the Board of County Commissioners.

Liability & Property Insurance Fund – This fund provides for the acquisition and administration of property and liability coverages and protection for the County, whether through self-insured coverage or through policies obtained through various insurance carriers. It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by various County staff, in accordance with approved budget authority granted by the Board of County Commissioners.

Library Fund – This provides partial funding for the Billings Public Library and the Worden Library. It is allied to all properties not located in Billings or Laurel. While the millage is discretionary, the Board of County Commissioners has generally allowed this levy to incrementally increase over time, in keeping with Montana statutes relating to property tax limitations and growth. Only the annual levy is subject to Board of Commissioner review, as the budget for both libraries is developed and approved by the staff and board of each.

Mental Health Fund - This fund provides for ongoing mental health services in the community. Much of it goes to the Mental Health Center, with some going to cover mental health services at the Youth Services Center. The levy most recently began as a designated amount by the Board of County Commissioners out of the General Fund in the 2002-2003 fiscal year and is a non-voted levy. The Board has not increased or decreased the amounts levied, beyond that which is in keeping with Montana statutes relating to property tax limitations and growth. It is applied to all property in Yellowstone County.

Metra Fund – This provides funding for the daily activities and events held on the MetraPark campus in Billings. This levy supplements revenues raised through event activity to provide for stable financial operations and subsidizing events which drive significant benefits to area businesses as they serve patrons of Metra events. The levy is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by Metra management and staff, in accordance with approved budget authority granted by the Board of County Commissioners. For FY23, the previously allocated levy to **Metra Arena & Facility Improvement** was re-directed to the **Metra Fund**. Going forward, amounts similar to what this levy would have raised will be re-allocated back to Metra’s facility improvements, per Board of County Commissioners’ discretion. This will allow for accumulating more funds for bigger projects on the Metra’s 189-acre campus, without conflicting with fund reserve statutes, under Montana law.

Museum Fund – This fund allows for a level of support to the Yellowstone Art Museum, Western Heritage Center, Yellowstone County Museum, and the Huntley Project Museum. The levy is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. These funds are distributed twice a year to the museums based upon an allocation method adopted by the Board of County Commissioners.

Permissive Medical Fund – This levy was enabled by the Montana legislature in an effort to allow local governments to continue health insurance related programs for employees as an exception to the property tax limitations imposed by I-105, passed by Montana voters in 1986. It allows for a method to cover the increasing costs of the County’s health care plan over time. The levy is applied to all property in Yellowstone County. Currently, Yellowstone County levies only about two-thirds of the amount allowed under this law.

Public Health Fund – This fund began with a mill designated out of the County’s General Fund by the Board of County Commissioners in the 1990s. This was augmented by 4.75 mills in a voted levy approved by the voters in November of 2002. With the City/County Health Department becoming a separate entity from the County in 1998, these funds are now forwarded to Riverstone Health to assist in the delivery of services related to environmental health, disease control, health promotion, family health services, home care services and related activities. The levy is applied to all property in Yellowstone County.

Public Safety - Mental Health Fund – This levy was passed by the voters in 2010. Its stated purpose on the ballot was to assist with law enforcement/jail issues – taking those with serious issues off the street and attempting to reduce criminal recidivism. This levy is more structured to address crisis issues and detention center inmate issues. Thus, the County spends this for exactly that, with the majority of those funded services focused upon the community at large, with the remainder for mental health services contracted for the detention facility. The actual mix can vary from year to year, based upon Yellowstone County Board of Commissioners’ direction. The levy is applied to all property in Yellowstone County.

Public Safety – Sheriff Fund - This levy provides for the operations of the County Sheriff, including the activities of the coroner, detectives, patrol, the detention facility, and related duties. It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by the Sheriff and command staff, in accordance with approved budget authority granted by the Board of County Commissioners.

Public Safety – Attorney Fund – This fund was established after the voters approved an initial levy of 3.3 mills in November of 2000. The voters approved an additional levy of 8 mills in November of 2017. This supports the operations of the County Attorney, which includes prosecution of criminal actions, as well as being the legal counsel for the County. It is applied to all property in Yellowstone County. Day to day allocation of these funds is directed by the County Attorney, in accordance with approved budget authority granted by the Board of County Commissioners.

Road Fund – This fund provides for the administration of the County’s public roads and provides for the necessary maintenance, construction, and planning of these roads. It is applied against all property not located in an incorporated city or town in Yellowstone County. Five mills of this levy are a result of a voter approved measure in 2000, the rest is discretionary mills. Day to day allocation of these funds is directed by the management of the Public Works Department, in accordance with approved budget authority granted by the Board of County Commissioners.

Senior/Elderly Activities Fund – This fund was set up with discretionary mills by the Board of Commissioners. It is applied to all property in Yellowstone County. It also includes voter approved levies from 2006 and 2016. The funding is assigned to the Adult Resource Alliance, where it is used for countywide programs for eight senior centers in the County, food, medical and transportation assistance, senior helping hands, elder abuse prevention and other related programs. The breakdown of funding allocations is provided to the County at the start of each fiscal year, and the detail is supplied within the County’s annual budget document.

Weed Control Fund – This fund accounts for work conducted to control and manage noxious weeds in Yellowstone County. It is applied to all property in Yellowstone County. It is a discretionary levy, and the Board of County Commissioners can increase or decrease the levy for these activities by adding or subtracting mills from other discretionary funds under County authority. Day to day allocation of these funds is directed by our Weed department staff, in accordance with approved budget authority granted by the Board of County Commissioners.