

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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities					
Net investment in capital assets	\$ 110,047,259	\$ 97,142,050	\$ 89,109,370	\$ 78,886,611	\$ 76,643,959
Net restricted for debt service	15,720,648	14,710,793	14,158,671	14,776,851	13,098,422
Net unrestricted	67,915,656	57,673,503	48,699,599	43,671,563	32,845,680
Total governmental activities net position	\$ 193,683,563	\$ 169,526,346	\$ 151,967,640	\$ 137,335,025	\$ 122,588,061
Business-type activities					
Net investment in capital assets	\$ 33,952,206	\$ 34,821,868	\$ 35,657,191	\$ 36,320,180	\$ 35,059,319
Net unrestricted	8,962,955	7,045,995	4,922,903	2,940,182	4,862,717
Total business-type activities net position	\$ 42,915,161	\$ 41,867,863	\$ 40,580,094	\$ 39,260,362	\$ 39,922,036
Primary government					
Net investment in capital assets	\$ 143,999,465	\$ 131,900,765	\$ 124,766,561	\$ 115,206,791	\$ 111,703,278
Net restricted for debt service	15,720,648	14,710,793	14,158,671	14,776,851	13,098,422
Net unrestricted	76,878,611	64,782,651	53,622,502	46,611,745	37,708,397
Total primary government activities net position	\$ 236,598,724	\$ 211,394,209	\$ 192,547,734	\$ 176,595,387	\$ 162,510,097

(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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses					
<u>Governmental activities:</u>					
General government	\$ 22,774,067	\$ 20,897,630	\$ 15,748,117	\$ 17,629,771	\$ 16,981,905
Public Safety	41,156,842	37,711,034	32,972,140	30,488,998	30,221,270
Public Works	12,627,028	12,239,269	10,456,047	11,437,434	10,228,428
Public Health	6,953,873	6,982,812	7,011,401	9,114,966	6,699,328
Social and Economic	3,281,656	3,264,265	3,219,821	3,380,496	2,718,196
Culture and Recreation	2,314,510	2,157,236	2,060,354	1,960,788	1,856,550
Community Development	709,855	646,789	645,558	660,431	586,444
Conservation of Natural Resources	159,840	153,415	152,333	117,935	134,755
Interest on Long-Term Debt	207,944	218,657	239,255	286,079	315,546
<u>Total governmental activities expenses</u>	<u>90,185,615</u>	<u>84,271,107</u>	<u>72,505,026</u>	<u>75,076,898</u>	<u>69,742,422</u>
<u>Business-type activities:</u>					
Solid Waste Disposal	362,670	323,814	300,808	276,167	234,650
METRA	10,601,391	9,227,111	9,250,213	7,022,223	8,462,829
<u>Total business-type activities expenses</u>	<u>10,964,061</u>	<u>9,550,925</u>	<u>9,551,021</u>	<u>7,298,390</u>	<u>8,697,479</u>
<u>Total primary government activities expenses</u>	<u>\$ 101,149,676</u>	<u>\$ 93,822,032</u>	<u>\$ 82,056,047</u>	<u>\$ 82,375,288</u>	<u>\$ 78,439,900</u>
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,528,034	\$ 1,338,666	\$ 1,277,245	\$ 1,411,084	\$ 1,297,245
<u>Licenses and permits</u>					
Public Safety	32,577	28,049	23,688	23,295	24,913
Public Works	53,592	30,008	49,290	38,027	18,234
<u>Intergovernmental</u>					
General government	80,680	77,528	77,467	72,367	72,311
Public Safety	540,402	465,089	421,760	372,458	403,712
Public Works	847,545	1,086,928	948,274	1,057,816	848,824
Social and Economic	464,922	652,245	316,431	959,113	271,918
<u>Fines and forfeitures</u>					
General government	553,122	519,461	504,641	567,221	589,900
Public Safety	26,683	50,589	23,283	36,441	32,111
<u>Charges for services</u>					
General government	5,149,971	5,212,672	5,825,674	6,919,873	5,536,262
Public Safety	7,298,190	6,730,849	6,292,414	7,793,490	6,499,943
Public Works	259,678	225,793	238,198	298,913	287,083
<u>Operating grants and contributions</u>					
General government	76,600	162,250	0	66,861	13,600
Public Safety	1,654,742	1,528,405	933,726	845,897	1,400,750
Public Works	1,771,695	92,451	37,485	67,251	96,458
Public Health	9,243,521	8,653,911	2,748,756	5,195,166	2,216,670
Culture and Recreation	0	0	0	0	8,038
Community Development	500,000	0	6,500	0	125,000

(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,				
	2024	2023	2022	2021	2020
<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>\$ 30,081,954</u>	<u>\$ 26,854,894</u>	<u>\$ 19,724,832</u>	<u>\$ 25,725,273</u>	<u>\$ 19,742,972</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Solid Waste Disposal	419,561	420,493	415,081	329,564	317,952
<u>Charges for services</u>					
METRA	7,322,312	6,670,287	6,765,787	2,066,596	4,704,475
Total governmental activities program revenues	<u>7,741,873</u>	<u>7,090,780</u>	<u>7,180,868</u>	<u>2,396,160</u>	<u>5,022,427</u>
Total primary government program revenues	<u>\$ 37,823,827</u>	<u>\$ 33,945,674</u>	<u>\$ 26,905,700</u>	<u>\$ 28,121,433</u>	<u>\$ 24,765,399</u>
Net (Expense)/Revenue					
Governmental activities	\$ (60,103,661)	\$ (57,416,214)	\$ (52,780,194)	\$ (49,351,625)	\$ (49,999,449)
Business-type activities	(3,222,188)	(2,460,145)	(2,370,153)	(4,902,230)	(3,675,052)
Total primary government net expense	<u>\$ (63,325,849)</u>	<u>\$ (59,876,359)</u>	<u>\$ (55,150,347)</u>	<u>\$ (54,253,855)</u>	<u>\$ (53,674,501)</u>
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	62,363,062	57,713,303	55,465,017	52,222,906	51,059,181
Licenses and permits	7,086,236	6,875,009	6,671,236	6,361,225	5,776,222
Intergovernmental	5,060,739	4,684,756	4,496,803	4,282,397	4,154,052
Other revenues	8,813,038	5,020,196	190,401	1,844,259	2,421,100
Leases	433,438	501,479	417,899	0	0
Gain on disposal of assets	345,507	24,543	33,921	0	0
Transfers	158,858	155,633	137,532	(612,198)	131,236
Total governmental activities	<u>84,260,878</u>	<u>74,974,919</u>	<u>67,412,809</u>	<u>64,098,589</u>	<u>63,541,791</u>
Business-type activities					
Property taxes	3,976,290	3,675,725	3,532,904	3,355,304	3,268,066
Licenses and permits					
Intergovernmental	195,125	191,728	260,914	244,064	150,684
Other revenues	266,572	124,756	33,599	28,990	219,493
Transfers	(158,858)	(155,633)	(137,532)	612,198	(131,236)
Gain/Loss on disposal of Fixed Assets	(9,643)	(88,662)			
Total business-type activities	<u>4,269,486</u>	<u>3,747,914</u>	<u>3,689,885</u>	<u>4,240,556</u>	<u>3,507,007</u>
Total primary government	<u>\$ 88,530,364</u>	<u>\$ 78,722,833</u>	<u>\$ 71,102,694</u>	<u>\$ 68,339,145</u>	<u>\$ 67,048,798</u>
Change in Net Position					
Governmental activities	\$ 24,157,217	\$ 17,558,706	\$ 14,632,615	\$ 14,746,964	\$ 13,542,342
Business-type activities	1,047,298	1,287,769	1,319,732	(661,674)	(168,045)
Total primary government net expense	<u>\$ 25,204,515</u>	<u>\$ 18,846,475</u>	<u>\$ 15,952,347</u>	<u>\$ 14,085,290</u>	<u>\$ 13,374,297</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,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 361,219	\$ 498,839	\$ 577,280	\$ 635,115	\$ 647,257	\$ 421,445	\$ 516,292	\$ 454,560	\$ 475,792	\$ 478,719
Unreserved	12,839,703	10,439,946	8,319,783	6,778,893	6,902,398	6,241,495	5,796,057	6,012,419	6,391,890	5,984,757
Total general fund	13,200,922	10,938,785	8,897,063	7,414,008	7,549,655	6,662,940	6,312,349	6,466,979	6,867,682	6,463,476
<u>Road Fund</u>										
Reserved	253,536	237,463	231,293	191,664	162,885	120,922	137,880	143,546	146,326	194,302
Unreserved	5,079,230	5,025,950	5,051,479	6,042,692	4,970,192	4,651,167	3,753,439	3,988,610	4,179,225	4,026,350
Total road fund	5,332,766	5,263,413	5,282,772	6,234,356	5,133,077	4,772,089	3,891,319	4,132,156	4,325,551	4,220,652
<u>Property and Liability Insurance Fund</u>										
Unreserved	928,330	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691
Total property and liability insurance fund	928,330	183,665	1,153,984	1,670,611	2,211,047	2,543,711	2,350,187	2,599,263	2,657,839	2,804,691
<u>Public Safety Fund</u>										
Unreserved	11,132,854	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407
Total public safety fund	11,132,854	10,371,009	9,742,729	11,131,899	11,256,612	9,756,898	8,218,045	9,667,981	7,721,032	6,002,407
<u>R.S.I.D. Bond Fund</u>										
Reserved	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984
Total R.S.I.D. bond fund	204,165	226,429	213,779	155,538	159,404	134,157	145,527	171,239	226,461	216,984
<u>Capital Improvement Fund</u>										
Reserved	49,345,219	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229
Total capital improvement fund	49,345,219	42,105,994	34,948,498	34,779,538	24,810,231	20,143,890	18,083,023	14,232,099	16,171,000	16,337,229
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	89,533	76,135	98,059	59,849	83,405	93,764	80,134	72,274	66,225	49,901
Unreserved	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775
Total nonmajor special revenue funds	18,594,711	16,638,686	14,987,479	13,740,734	12,008,176	11,800,436	10,270,050	9,703,126	10,210,924	9,159,676
<u>Debt Service Funds</u>										
Reserved	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309
Total nonmajor debt service funds	56,801	359,516	359,516	359,866	339,561	338,024	338,024	334,675	327,451	327,309
<u>Capital Projects Funds</u>										
Reserved	0	0	0	0	6,986	0	0	381,097	306,957	290,912
Total nonmajor capital projects funds	0	0	0	0	6,986	0	0	381,097	306,957	290,912
Total nonmajor governmental funds										
Reserved	146,334	435,651	457,575	419,715	429,952	431,788	418,158	788,046	700,633	668,122
Unreserved	18,505,178	16,562,551	14,889,420	13,680,885	11,924,771	11,706,672	10,189,916	9,630,852	10,144,699	9,109,775
Total nonmajor governmental funds	18,651,512	16,998,202	15,346,995	14,100,600	12,354,723	12,138,460	10,608,074	10,418,898	10,845,332	9,777,897
Total Governmental Funds										
Reserved	50,310,473	43,504,376	36,428,425	36,181,570	26,209,729	21,252,202	19,300,880	15,789,490	17,720,212	17,895,356
Unreserved	48,485,295	42,583,121	39,157,395	39,304,980	37,265,020	34,899,943	30,307,644	31,899,125	31,094,685	27,927,980
Total governmental funds	\$ 98,795,768	\$ 86,087,497	\$ 75,585,820	\$ 75,486,550	\$ 63,474,749	\$ 56,152,145	\$ 49,608,524	\$ 47,688,615	\$ 48,814,897	\$ 45,823,336

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
REVENUES:										
Taxes	\$ 62,115,484	\$ 57,425,108	\$ 55,389,174	\$ 53,296,388	\$ 50,300,966	\$ 55,655,051	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431
Special assessments	1,604,000	1,497,622	1,404,014	1,489,887	1,389,935	1,326,337	1,288,282	1,118,129	1,158,487	1,099,418
Licenses and permits	7,172,405	6,933,069	6,744,214	6,422,547	5,819,369	5,868,428	5,588,606	5,306,434	4,908,912	4,591,461
Intergovernmental	20,240,846	17,403,563	9,987,210	12,919,324	9,611,332	7,030,887	5,767,507	6,534,328	5,762,123	5,847,762
Fines and forfeitures	579,805	570,049	527,924	603,662	622,011	670,020	686,840	792,872	776,330	761,279
Charges for services	9,128,560	8,652,556	8,833,410	10,669,147	9,015,090	8,200,144	8,036,913	9,265,884	8,610,037	7,683,941
Leases	433,438	501,479	417,899	0	0	0	0	0	0	0
Other	7,471,419	4,055,800	(725,914)	1,831,388	2,247,227	2,329,761	1,177,337	423,042	857,347	1,075,705
Total revenues	108,745,957	97,039,246	82,577,931	87,232,343	79,005,930	81,080,628	64,641,437	63,280,565	60,988,315	61,726,997
EXPENDITURES:										
General government	14,498,667	14,223,081	12,760,643	12,839,251	11,699,905	11,354,587	10,513,593	10,461,732	10,457,316	9,908,406
Public safety	37,323,839	34,700,135	32,330,175	26,968,460	28,287,808	28,162,269	26,484,481	25,454,309	24,273,508	24,524,796
Public works	11,600,617	11,586,613	11,916,593	11,610,541	10,865,739	10,335,320	8,845,062	9,553,061	8,425,321	8,623,241
Public health	6,952,219	6,975,719	6,706,072	9,110,776	6,718,624	4,908,414	4,110,830	4,365,660	4,410,847	3,416,547
Social and economic services	3,268,175	3,235,177	3,235,552	3,359,882	2,711,655	3,438,683	2,434,888	2,245,994	1,852,708	1,864,485
Culture and recreation	2,274,407	2,067,060	2,011,093	1,913,519	1,792,531	2,078,589	1,529,675	1,474,841	1,434,568	1,425,375
Conservation of natural resources	159,840	153,415	152,333	117,935	134,755	142,232	136,376	119,858	129,915	130,976
Community development	709,855	646,789	645,558	660,431	586,444	614,919	480,521	506,747	455,297	530,260
Capital outlay	16,189,301	9,872,864	9,377,924	3,606,100	5,780,691	9,902,299	14,270,330	8,228,098	4,657,579	4,009,150
Debt service:										
Principal	675,983	676,668	833,209	1,066,842	750,616	1,154,339	1,277,038	723,000	681,000	699,000
Interest	216,654	224,584	249,385	295,015	205,172	345,126	408,075	150,667	151,054	172,147
Total expenditures	93,869,557	84,362,105	80,218,537	71,548,752	69,533,940	72,436,777	70,490,869	63,283,967	56,929,113	55,304,383
Excess (deficiency) of revenues over (under) expenditures	14,876,400	12,677,141	2,359,394	15,683,591	9,471,990	8,643,851	(5,849,432)	(3,402)	4,059,202	6,422,614
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	15,704,441	12,971,449	11,052,795	15,820,445	11,241,588	14,257,793	12,991,237	10,294,725	7,795,897	9,871,484
Interfund transfers out	(17,922,834)	(15,180,190)	(13,346,833)	(19,492,235)	(13,390,974)	(16,708,023)	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)
Gain on disposal of fixed assets	0	33,277	33,914	0	0	0	0	0	0	0
Assessment Refunds	0	0	0	0	0	0	0	0	0	(69,630)
Long term debt proceeds	50,264	0	0	0	0	350,000	9,693,354	0	344,762	0
Total other financing sources (uses)	(2,168,129)	(2,175,464)	(2,260,124)	(3,671,790)	(2,149,386)	(2,100,230)	7,769,341	(1,122,879)	(1,067,641)	(1,769,893)
Net change in fund balances	\$ 12,708,271	\$ 10,501,677	\$ 99,270	\$ 12,011,801	\$ 7,322,604	\$ 6,543,621	\$ 1,919,909	\$ (1,126,281)	\$ 2,991,561	\$ 4,652,721
Debt service as a percentage of noncapital expenditures	1.1%	1.2%	1.5%	2.0%	1.5%	2.4%	3.0%	1.6%	1.6%	1.7%

(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 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				
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%
23-24	28,258,776,866	491,807,673	727,558,962	13,964,483	28,986,335,828	505,772,156	15,406,348	490,365,808	\$ 111.04	1.74%

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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
COUNTY-WIDE DIRECT RATES										
County-Wide Levies	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79
General Obligation Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total county-wide direct rate	111.04	125.03	122.99	122.83	121.72	123.43	110.80	112.40	108.26	115.79
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.83	6.18	6.01	5.91	5.82	5.90	5.54	5.60	5.47	5.55
Road	37.59	41.14	40.47	39.79	39.17	39.71	37.29	37.67	36.79	38.63
Billings- County Planning	1.21	1.36	1.33	1.33	1.31	1.33	1.29	1.31	1.32	1.31
Laurel Planning	1.88	1.90	1.88	1.81	1.78	1.83	1.59	1.61	1.59	1.63
Soil Conservation	0.37	0.42	0.43	0.42	0.40	0.44	0.44	0.38	0.45	0.51
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Big Sky Economic Development Authority	3.01	3.37	3.29	3.28	3.24	3.29	3.17	2.95	2.87	3.09
School retirement and transportation	38.53	40.56	40.36	49.98	42.94	47.87	51.64	50.61	42.95	46.10
Huntley Cemetery	6.00	4.00	2.00	8.92	8.79	8.94	8.65	8.49	8.42	8.95
Custer Cemetery	5.51	5.51	5.51	5.51	5.42	5.01	5.01	4.94	4.94	4.51
Shepherd Cemetery	1.94	2.22	2.17	2.22	2.18	2.21	2.13	2.06	2.03	2.22
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY RATES										
City of Billings	206.57	211.00	177.30	179.48	160.02	163.12	159.00	160.40	158.84	168.12
City of Laurel	164.08	182.31	186.44	183.42	175.12	181.51	184.29	188.94	188.35	208.23
Town of Broadview	239.57	239.57	234.97	223.30	227.14	166.67	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
SCHOOL DISTRICTS										
School District #2 - Billings	215.51	251.54	251.61	272.91	269.06	272.73	263.96	255.52	253.28	249.75
School District #3 - Blue Creek	151.78	165.43	172.73	181.54	190.67	173.32	173.87	158.46	148.94	161.17
School District #4 - Canyon Creek	154.50	194.54	221.12	231.06	229.53	242.75	243.63	238.52	230.99	256.42
School District #7 - Laurel	186.17	156.51	160.67	162.47	149.72	221.05	180.53	171.73	175.79	167.87
School District #8 - Elder Grove	212.52	278.49	281.80	334.59	328.05	320.55	199.73	187.40	200.11	208.22
School District #12 - Molt	41.54	44.90	47.25	73.24	73.00	81.22	80.15	68.36	110.36	78.44
School District #15 - Custer	394.55	331.02	329.37	325.43	325.58	339.09	311.86	217.05	219.96	224.52
School District #17 - Morin	98.22	107.82	116.40	121.05	136.26	130.45	141.55	131.07	132.60	142.65
School District #21 - Broadview	102.35	112.22	111.63	97.44	105.31	106.06	103.11	99.25	103.36	118.24
School District #23 - Elysian	147.90	163.96	142.23	151.06	149.77	159.62	140.79	131.16	128.86	130.51
School District #24 - Huntley	206.51	228.08	241.90	236.11	229.50	258.83	260.59	205.19	260.80	263.94
School District #26 - Lockwood	268.25	333.72	331.08	329.33	353.14	341.54	255.64	231.41	236.38	251.30
School District #37 - Shepherd	335.35	376.04	377.45	394.39	274.79	304.77	304.36	277.83	285.21	289.80
School District #41 - Pioneer	251.80	272.62	271.03	302.14	265.13	263.52	267.82	240.04	242.49	290.98
School District #52 - Independent	181.44	213.71	218.12	233.76	245.95	287.26	301.70	258.39	236.12	258.22
School District #58 - Yellowstone Education Center	86.68	96.52	92.91	108.63	117.21	114.60	124.81	109.62	130.04	107.82
STATE RATE FOR EDUCATION	85.20	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
FIRE DISTRICTS										
Broadview Fire #3	0.63	0.57	0.52	0.52	0.52	0.54	0.53	0.50	0.57	0.62
Worden Fire #4	25.17	25.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	27.00	30.00	30.00	30.00	30.00	30.00	27.00	27.00	27.00	27.00
Laurel Fire #7	15.79	15.79	13.13	13.57	15.23	13.77	14.32	14.35	15.03	17.14
Lockwood Fire #8	163.00	163.00	158.00	158.00	158.00	158.00	158.00	158.00	153.00	163.00

Source: Yellowstone County Finance

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

FISCAL YEAR 2024				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy- T & D	Utility	\$ 28,522,596	1	5.64%
CHS, Inc./Cenex	Oil refinery	27,495,111	2	5.44%
Phillips 66 Company	Oil refinery	20,284,110	3	4.01%
Par Montana LLC (Previously Exxon)	Oil refinery	8,839,780	4	1.75%
Montana Dakota Utilities- Gas Distributor	Utility	6,411,565	5	1.27%
BNSF Railway Co	Railroad	5,393,454	6	0.92%
Signal Peak Energy LLC	Coal Mining	4,668,828	7	0.63%
Charter Communication INC	Communications	3,162,682	8	1.07%
Phillips 66 Carrier LLC	Oil refinery	3,150,745	9	0.62%
MTSun LLC	Renewable Energy	2,995,730	10	0.59%
		\$ 110,924,601		21.93%

FISCAL YEAR 2015				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 23,915,144	1	7.77%
Phillips 66 Company	Oil refinery	17,394,994	2	5.65%
Northwestern Energy Corp	Utility	11,052,828	3	3.59%
Exxon Mobil Corporation	Oil refinery	9,181,084	4	2.98%
BNSF Railway Co	Railroad	5,134,394	5	1.67%
Bresnan	Communications	4,088,614	6	1.33%
Montana Dakota Utility	Utility	3,279,270	7	1.07%
Centurylink, Inc.	Communications	3,036,202	8	0.99%
Phillips 66 Pipeline, LLC	Oil refinery	2,704,926	9	0.88%
AT&T Mobility, LLC	Communications	1,851,688	10	0.60%
		\$ 81,639,144		26.54%

NOTE: Many of the principal taxpayers have undergone corporate name changes.
Total Countywide taxable value for tax year 2023 (fiscal year 2023-2024), including tax increment:
Total Countywide taxable value for tax year 2014 (fiscal year 2014-2015), including tax increment:

\$505,772,156
\$307,664,072

(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	Adjusted Levy		Amount	Percentage of Original Levy	Amount	Percentage of Adjusted Levy	
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	\$ 62,959,387	\$ (563,282)	\$ 62,396,105	\$ 61,443,777	98.47%	\$ 61,100,833	97.92%	\$ 0
2024	\$ 68,209,357	\$ (704,896)	\$ 67,504,461	\$ 65,693,981	97.32%	\$ 66,091,774	97.91%	\$ 0

(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				Ratio of Net Bonded Debt to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)		
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%	0.05%	158,980	67.93
18-19	9,770,000	0	9,770,000	8,012,454,795 (e)	0.12%	356,474,476	2.74%	0.05%	160,137	61.01
19-20	9,165,000	0	9,165,000	8,442,442,000 (e)	0.11%	379,555,467	2.41%	0.04%	161,300	56.82
20-21	8,250,000	350	8,249,650	8,812,706,310 (e)	0.09%	385,445,243	2.14%	0.04%	162,990	50.61
21-22	7,530,000	0	7,530,000	9,458,457,848 (e)	0.08%	398,351,408	1.89%	0.03%	167,146	45.05
22-23	7,045,000	0	7,045,000	10,091,756,580 (e)	0.07%	405,847,445	1.74%	0.03%	169,852	41.48
23-24	6,545,000	0	6,545,000	10,851,605,674 (e)	0.06%	490,365,808	1.33%	0.02%	170,843	38.31

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, 2024

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<u>Cities:</u>			
Billings	\$ 9,145,000	55.0%	\$ 5,030,975
Broadview	773,000	0.1%	438 **
Laurel	179,067	2.1%	3,732
Total cities	<u>10,097,067</u>		<u>5,035,146</u>
<u>School Districts:</u>			
Billings SD #2	110,262,502	59.7%	65,810,150
Canyon Creek SD #4	0	1.4%	0
Laurel SD #7	58,175,000	12.4%	7,222,133
Elder Grove SD #8	14,485,000	3.2%	457,378
Custer SD #15	2,155,000	0.5%	10,399
Elysian SD #23	10,130,000	6.9%	696,756
Huntley SD #24	893,565	2.6%	23,461
Lockwood SD#26	45,380,000	6.2%	2,814,275
Shepherd SD #37	10,250,000	1.7%	175,559
Independent SD #52	1,200,000	1.5%	18,450
Total school districts	<u>252,931,067</u>		<u>77,228,562</u>
Subtotal, overlapping debt			82,263,708
Total Direct Debt of Yellowstone County	<u>\$ 7,004,733</u>	100.0%	7,004,733
Total Direct and Overlapping Debt			<u><u>\$ 89,268,441</u></u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 1, 2023

*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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total assessed market value less tax increment district	\$ 28,986,335,828	\$ 23,190,874,856	\$ 22,871,109,653	\$ 21,832,387,533	\$ 20,965,452,764	\$ 19,696,063,338	\$ 19,425,844,058	\$ 18,898,931,185	\$ 18,647,207,348	\$ 11,095,089,977
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	\$ 724,658,396	\$ 579,771,871	\$ 571,777,741	\$ 545,809,688	\$ 524,136,319	\$ 492,401,583	\$ 485,646,101	\$ 472,473,280	\$ 466,180,184	\$ 277,377,249
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$ 6,545,000	\$ 7,045,000	\$ 7,530,000	\$ 8,250,000	\$ 9,165,000	\$ 9,770,000	\$ 10,800,000	\$ 2,455,000	\$ 3,000,000	\$ 3,525,000
Total special assessment bonded indebtedness	165,000	278,000	410,000	465,000	560,000	665,500	759,000	972,000	1,150,000	1,306,000
Total matured bonds payable	0	0	0	0	0	0	0	0	7,225	7,225
Total notes payable	294,733	307,452	372,578	432,106	482,171	0	0	0	0	0
Total amount of debt applicable to debt limit	7,004,733	7,630,452	8,312,578	9,147,106	10,207,171	10,435,500	11,559,000	3,427,000	4,157,225	4,838,225
Legal debt margin	\$ 717,653,663	\$ 572,141,419	\$ 563,465,163	\$ 536,662,582	\$ 513,929,148	\$ 481,966,083	\$ 474,087,101	\$ 469,046,280	\$ 462,022,959	\$ 272,539,024
Total net debt applicable to the limit as a percentage of debt limit	1.0%	1.3%	1.5%	1.7%	1.9%	2.1%	2.4%	0.7%	0.9%	1.7%

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
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%
2024	170,843	\$ 10,851,605,674	\$ 63,518 (c)	16,537 (b)	6,963 (b)	87,860	19,807	3.5%	3.4%	4.3%

NOTES (a) Fiscal year ended is calculated using 2023 (FY23) 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. 2021-2024 county population reflects Vintage 2020 estimates.

(d) 2024 Unemployment rates reflect the June 2024 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 2024 Q1 Data:**
(in alphabetical order)

Albertsons Food & Drug
Billings Clinic
Billings Family YMCA
Cenex Harvest States
Costco
First Interstate Bank
Intermountain Health
Langlas & Associates Inc.
Par Petroleum
Phillips 66 Company
Rocky Mountain College
Scheels Sports
SCL Health Medical Group
Shiptons Big R
St. John's Lutheran Home
Sysco Food Services
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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Function / Program</u>										
General government	135.01	132.01	131.01	127.05	127.85	127.25	121.25	120.25	120.75	115.35
Public safety	294.25	280.65	279.65	277.65	270.65	263.95	252.95	245.45	239.45	233.95
Public works	40.50	40.50	40.50	40.50	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	1.00	2.00
Social and economic services	1.75	1.75	2.35	2.35	2.35	2.35	2.35	2.35	2.23	2.23
Culture and recreation	41.00	42.00	39.00	39.50	39.00	39.50	39.50*	39.25*	35.25	34.25
	513.51	497.91	493.51	488.05	480.85	474.05	457.05	448.30	438.68	427.78

* 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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
COUNTY ROADS										
Miles of roads - overlay	16.43	13.79	21.35	24.50	20.29	15.00	15.10	17.69	10.70	16.80
Miles of roads - millings	3.60	2.40	8.00	8.00	10.50	8.50	7.72	9.00	3.10	9.77
Miles of gravel/dirt roads improved	100.33	86.84	124.85	139.01	179.00	106.90	72.72	60.98	79.27	54.71
Miles of gravel/dirt roads maintained	5,440.00	4,818.50	5,464.00	5,943.00	6,230.00	5,196.00	4,734.00	4,575.00	5,597.00	5,411.40
Miles of dust control	15.75	19.00	15.00	17.30	27.48	27.48	17.40	21.52	11.25	16.31
Miles of striping	55.00	99.00	54.30	101.80	70.00	58.00	58.00	73.25	35.00	52.20
Miles of chip seal	14.50	35.61	22.90	33.47	17.40	14.26	20.49	23.10	24.86	25.30
Miles of crack fill	23.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Miles of blade patching	16.23	18.10	10.00	7.00	5.00	7.00	4.50	0.00	4.00	0.00
Culvert installs	43.00	37.00	21.00	35.00	44.00	22.00	23.00	25.00	34.00	32.00
Cattle guard installs	5.00	2.00	5.00	3.00	1.00	3.00	1.00	2.00	4.00	1.00
Miles of fencing	0.00	0.00	0.00	0.00	0.00	2.00	6.50	0.00	3.00	4.00
Miles of seeding	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	2.00
Bridge Replacements	1.00	2.00	6.00	5.00	2.00	5.00	7.00	5.00	3.00	3.00
JUNK VEHICLES										
Hauled	46	36	43	65	40	48	66	97	87	49
Crushed	260	221	304	286	369	375	184	230	170	186
WEED SPRAYING (acres sprayed)										
County	2,019.04	1,535.55	1,255.09	662.31	725.23	1,068.56	600.56	781.62	846.48	953.25
Montana Dept of Transportation	312.80	615.97	103.92	597.30	645.00	455.85	435.55	284.96	384.46	236.60
Fish, Wildlife, and Parks	47.40	67.10	67.10	35.55	57.55	36.05	8.80	14.00	7.64	19.70
Bureau of Land Management	50.00	0.00	0.00	30.00	61.40	81.80	2.00	8.50	13.35	48.00
Department of Natural Resources	28.10	32.10	23.10	12.00	95.70	16.50	0.00	0.62	36.15	6.15
Private (charged out)	86.00	117.99	55.79	169.98	140.46	133.50	23.15	56.07	19.60	33.40
Private/Public Grant	41.00	259.00	259.00	0.00	283.00	846.00	210.00	585.00	0.00	485.00
Bureau of Reclamation	10.50	10.50	10.50	8.50	47.00	19.75	1.25	6.25	15.00	0.00
Total	2,594.84	2,638.21	1,774.50	1,515.64	2,055.34	2,658.01	1,281.31	1,737.02	1,322.68	1,782.10
County Attorney cases										
Civil	36	27	38	52	48	48	50	46	37	7
Bankruptcies (Proofs of Claim)	2	2	0	0	0	0	0	0	0	0
Fatality	22	21	9	16	14	9	7	6	9	7
Felony	2,318	2,283	2,269	2,255	2,080	2,065	2,062	1,825	1,694	1,587
Forfeiture	0	0	0	0	0	0	0	1	4	58
Fugitive - Uniform Extradition Act	59	80	80	38	61	65	83	96	89	86
Justice Court Appeal	4	1	0	0	0	3	0	1	7	8
Misdemeanor*	1,768	1,636	1,426	1,519	1,450	1,199	1,333	1,256	1,274	1,304
Post-Conviction Relief	5	7	4	5	8	4	5	6	11	3
Revocation Proceeding Felony	359	353	327	367	444	363	357	380	380	370
Unknown/Sanities	165	113	110	173	175	152	193	248	209	151
Youth in Need of Care	352	338	379	462	436	507	470	550	496	0
Inquests	3	5	1	4	0	2	0	0	0	0
Juvenile Petitions	240	221	182	122	83	91	0	0	0	0
License Petition	48	49	47	49	51	46	0	0	0	0
Out of State Subpoena	3	3	1	1	1	4	0	0	0	0
Investigative Subpoena	27	33	0	0	0	0	0	0	0	0
Petition for Relief from Registration	2	9	8	8	10	10	0	0	0	0
Petition to Expunge	4	9	9	9	4	3	0	0	0	0
Search Warrants	503	303	237	193	457	384	0	0	0	0
Writ of Habeas Corpus	3	6	12	17	2	7	0	0	0	0
HB640	298	343	330	468	574	0	0	0	0	0
Total	6,221	5,842	5,469	5,758	5,898	4,962	4,560	4,415	4,210	3,581

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

Note: 2015-2024 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
23-24	88.40	\$ 43,348,337	88.40	\$ 43,348,337	0.00	\$ 0
22-23	99.04	\$ 40,195,131	99.04	\$ 40,195,131	0.00	\$ 0
21-22	96.72	\$ 38,528,549	96.72	\$ 38,528,549	0.00	\$ 0
20-21	96.45	\$ 37,176,194	96.45	\$ 37,176,194	0.00	\$ 0
19-20	95.18	\$ 36,126,089	95.18	\$ 36,126,089	0.00	\$ 0

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

Source: Yellowstone County

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

Balances as of June 30:			
Fiscal Year	Revolving Fund Cash Balance	Outstanding	
		Principal Amount of Bonds	Percentage
23-24	\$ 56,800	\$ 165,000	34.4%
22-23	\$ 359,516	\$ 278,000	129.3%
21-22	\$ 359,516	\$ 410,000	87.7%
20-21	\$ 359,516	\$ 465,000	77.3%
19-20	\$ 339,561	\$ 560,000	60.6%
18-19	\$ 310,698	\$ 659,000	47.1%
17-18	\$ 338,024	\$ 759,000	44.5%
16-17	\$ 334,675	\$ 972,000	34.4%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2024 :						
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	0	944	34,872	6,803
RSID 783	126,777	08/01/25	0	6,651	3,951	2,895
RSID 785	126,945	08/01/26	20,000	7,546	18,327	805
RSID 803	1,015,434	08/01/27	145,000	34,216	164,073	29,863
Total	<u>\$ 1,642,156</u>		<u>\$ 165,000</u>	<u>\$ 49,357</u>	<u>\$ 221,224</u>	<u>\$ 40,366</u>

Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:			
Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount Received	Percent
23-24	\$ 133,100	\$ 130,767	98.2%
22-23	\$ 136,646	\$ 133,624	97.8%
21-22	\$ 138,091	\$ 138,707	100.4%
20-21	\$ 142,939	\$ 137,700	96.3%
19-20	\$ 117,011	\$ 113,285	96.8%