

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,				
	2018	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental activities					
Net investment in capital assets	\$ 73,522,804	\$ 61,525,112	\$ 54,901,570	\$ 51,154,747	\$ 49,323,688
Net restricted for debt service	12,968,873	12,968,873	12,521,799	11,374,754	9,857,707
Net unrestricted	20,498,958	18,552,028	18,696,420	14,626,593	37,892,823
Total governmental activities net position	\$ 106,990,635	\$ 93,046,013	\$ 86,119,789	\$ 77,156,094	\$ 97,074,218
Business-type activities					
Net investment in capital assets	\$ 36,022,472	\$ 36,350,764	\$ 37,352,549	\$ 38,253,018	\$ 38,339,718
Net unrestricted	2,613,130	2,476,256	1,163,334	222,855	1,812,228
Total business-type activities net position	\$ 38,635,602	\$ 38,827,020	\$ 38,515,883	\$ 38,475,873	\$ 40,151,946
Primary government					
Net investment in capital assets	\$ 109,545,276	\$ 97,875,876	\$ 92,254,119	\$ 89,407,765	\$ 87,663,406
Net restricted for debt service	12,968,873	12,968,873	12,521,799	11,374,754	9,857,707
Net unrestricted	23,112,088	21,028,284	19,859,754	14,849,448	39,705,051
Total primary government activities net position	\$ 145,626,237	\$ 131,873,033	\$ 124,635,672	\$ 115,631,967	\$ 137,226,164

(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,				
	2018	2017	2016	2015	2014
Expenses					
<u>Governmental activities:</u>					
General government	\$ 16,091,136	\$ 17,966,136	\$ 14,394,420	\$ 15,503,344	\$ 14,060,917
Public Safety	28,542,841	24,998,001	25,577,747	25,680,633	25,149,487
Public Works	9,703,925	9,476,431	7,799,749	8,380,581	7,849,946
Public Health	4,119,626	4,375,353	4,416,311	3,428,311	3,214,277
Social and Economic	2,463,322	2,285,711	1,834,029	1,831,444	3,390,554
Culture and Recreation	1,648,197	1,592,009	1,458,819	1,521,973	1,561,252
Community Development	136,376	733,910	455,297	530,260	458,829
Conservation of Natural Resources	480,521	119,858	129,915	130,976	113,224
Interest on Long-Term Debt	404,452	148,095	148,560	168,685	203,027
Assessment Refunds	0	0	0	69,630	-
<u>Total governmental activities expenses</u>	<u>63,590,396</u>	<u>61,695,504</u>	<u>56,214,847</u>	<u>57,245,837</u>	<u>56,001,513</u>
<u>Business-type activities:</u>					
Refuse Disposal	206,950	197,973	191,196	188,202	617,095
METRA	8,111,268	8,789,217	8,418,875	7,579,592	7,133,099
<u>Total business-type activities expenses</u>	<u>8,318,218</u>	<u>8,987,190</u>	<u>8,610,071</u>	<u>7,767,794</u>	<u>7,750,194</u>
<u>Total primary government activities expenses</u>	<u>\$ 71,908,614</u>	<u>\$ 70,682,694</u>	<u>\$ 64,824,918</u>	<u>\$ 65,013,631</u>	<u>\$ 63,751,707</u>
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,102,766	\$ 989,581	\$ 1,056,771	\$ 905,851	\$ 852,064
<u>Licenses and permits</u>					
Public Safety	7,910	8,330	52,635	37,190	24,570
Public Works	27,115	27,452	27,343	26,614	24,988
<u>Intergovernmental</u>					
General government	174,587	184,987	192,286	63,905	63,393
Public Safety	326,872	331,944	344,871	167,106	166,707
Public Works	628,919	531,871	486,356	462,080	427,882
Public Health	885	717	713		
Social and Economic	257,162	247,059	311,050	323,508	208,524
<u>Fines and forfeitures</u>					
General government	621,883	697,656	650,386	592,900	566,919
Public Safety	64,957	95,216	125,944	168,379	128,526
<u>Charges for services</u>					
General government	4,758,285	4,767,838	4,552,226	4,478,114	4,563,783
Public Safety	6,040,836	7,172,626	6,470,962	5,588,019	5,381,871
Public Works	224,029	113,507	251,466	234,996	224,959
Public Health	4,022	3,780	3,551	2,312	2,760
Social and Economic	0	0	0	0	44,755
Culture and Recreation	0	0	0	0	50
<u>Operating grants and contributions</u>					
General government	0	50,000	0	9,689	31,800
Public Safety	565,825	729,710	584,823	558,003	708,178
Public Works	73,462	60,483	82,480	116,180	77,985
Public Health	0	315,592	337,767	330,217	315,217
Culture and Recreation	0	0	0	30,000	4,303

(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,				
	2018	2017	2016	2015	2014
<u>Capital grants and contributions</u>					
General government	\$5,600	\$0	\$0	\$0	\$0
Public Safety	0	0	0	3,893	10,028
Public Works	99,400	496,256	0	161,020	362,034
Total governmental activities program revenues	<u>\$14,984,515</u>	<u>\$16,824,605</u>	<u>\$15,531,630</u>	<u>\$14,259,976</u>	<u>\$14,191,296</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	290,971	227,877	214,668	214,216	565,997
<u>Charges for services</u>					
METRA	4,626,401	5,929,760	5,371,215	4,921,521	4,201,044
Total governmental activities program revenues	<u>4,917,372</u>	<u>6,157,637</u>	<u>5,585,883</u>	<u>5,135,737</u>	<u>4,767,041</u>
Total primary government program revenues	<u>\$ 19,901,887</u>	<u>\$ 22,982,242</u>	<u>\$ 21,117,513</u>	<u>\$ 19,395,713</u>	<u>\$ 18,958,337</u>
Net (Expense)/Revenue					
Governmental activities	\$ (48,605,881)	\$ (44,870,899)	\$ (40,683,217)	\$ (42,640,514)	\$ (41,810,217)
Business-type activities	(3,400,846)	(2,829,553)	(3,024,188)	(2,632,057)	(2,983,153)
Total primary government net expense	<u>\$ (52,006,727)</u>	<u>\$ (47,700,452)</u>	<u>\$ (43,707,405)</u>	<u>\$ (45,272,571)</u>	<u>\$ (44,793,370)</u>
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	43,030,597	42,089,773	39,750,892	37,321,803	\$ 38,467,664
Licenses and permits	5,569,401	5,270,652	4,828,934	4,527,657	4,225,977
Intergovernmental	3,927,328	3,900,245	3,757,162	3,622,161	3,275,028
Other revenues	535,126	444,834	1,271,965	1,147,635	731,134
Gain on disposal of fixed assets	0	0	0	0	0
Transfers	134,750	91,619	37,959	(92,889)	55,658
Total governmental activities	<u>53,197,202</u>	<u>51,797,123</u>	<u>49,646,912</u>	<u>46,526,367</u>	<u>46,755,461</u>
Business-type activities					
Property taxes	2,960,502	2,910,868	2,777,390	2,667,477	2,676,347
Intergovernmental	155,595	141,910	137,391	134,291	66,408
Other revenues	228,084	179,531	187,376	222,017	228,133
Transfers	(134,753)	(91,619)	(37,959)	92,889	(55,658)
Total business-type activities	<u>3,209,428</u>	<u>3,140,690</u>	<u>3,064,198</u>	<u>3,116,674</u>	<u>2,915,230</u>
Total primary government	<u>\$ 56,406,630</u>	<u>\$ 54,937,813</u>	<u>\$ 52,711,110</u>	<u>\$ 49,643,041</u>	<u>\$ 49,670,691</u>
Change in Net Position					
Governmental activities	\$ 4,591,321	\$ 6,926,224	\$ 8,963,695	\$ 3,885,853	\$ 4,945,244
Business-type activities	(191,418)	311,137	40,010	484,617	(67,923)
Total primary government net expense	<u>\$ 4,399,903</u>	<u>\$ 7,237,361</u>	<u>\$ 9,003,705</u>	<u>\$ 4,370,470</u>	<u>\$ 4,877,321</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,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 1,019,495	\$ 454,560	\$ 475,792	\$ 478,719	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790
Unreserved	5,292,854	6,012,419	6,391,890	5,984,757	5,912,254	5,762,344	5,355,544	5,170,706	5,212,546	4,721,071
<u>Total general fund</u>	<u>6,312,349</u>	<u>6,466,979</u>	<u>6,867,682</u>	<u>6,463,476</u>	<u>6,332,906</u>	<u>6,200,567</u>	<u>5,729,617</u>	<u>5,646,866</u>	<u>5,743,241</u>	<u>5,265,861</u>
<u>Road Fund</u>										
Reserved	137,880	143,546	146,326	194,302	268,565	267,394	250,812	240,569	263,993	316,609
Unreserved	3,753,439	3,988,610	4,179,225	4,026,350	4,245,551	3,861,909	3,127,775	3,274,449	2,785,305	2,865,382
<u>Total road fund</u>	<u>3,891,319</u>	<u>4,132,156</u>	<u>4,325,551</u>	<u>4,220,652</u>	<u>4,514,116</u>	<u>4,129,303</u>	<u>3,378,587</u>	<u>3,515,018</u>	<u>3,049,298</u>	<u>3,181,991</u>
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,350,187	2,599,263	2,657,839	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114	2,678,224
<u>Total property and liability insurance fund</u>	<u>2,350,187</u>	<u>2,599,263</u>	<u>2,657,839</u>	<u>2,804,691</u>	<u>2,938,248</u>	<u>2,563,452</u>	<u>2,384,591</u>	<u>2,202,672</u>	<u>2,288,114</u>	<u>2,678,224</u>
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	8,218,045	9,667,981	7,721,032	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008	4,254,156
<u>Total public safety fund</u>	<u>8,218,045</u>	<u>9,667,981</u>	<u>7,721,032</u>	<u>6,002,407</u>	<u>5,011,401</u>	<u>4,834,436</u>	<u>4,349,177</u>	<u>3,751,387</u>	<u>3,833,008</u>	<u>4,254,156</u>
<u>R.S.I.D. Bond Fund</u>										
Reserved	145,527	171,239	226,461	216,984	263,289	397,471	181,073	185,912	174,407	151,435
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total R.S.I.D. bond fund</u>	<u>145,527</u>	<u>171,239</u>	<u>226,461</u>	<u>216,984</u>	<u>263,289</u>	<u>397,471</u>	<u>181,073</u>	<u>185,912</u>	<u>174,407</u>	<u>151,435</u>
<u>Capital Improvement Fund</u>										
Reserved	18,083,023	14,232,099	16,171,000	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731	8,006,982
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total capital improvement fund</u>	<u>18,083,023</u>	<u>14,232,099</u>	<u>16,171,000</u>	<u>16,337,229</u>	<u>12,518,572</u>	<u>9,577,001</u>	<u>9,013,276</u>	<u>7,511,953</u>	<u>8,312,731</u>	<u>8,006,982</u>
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	80,134	72,274	66,225	49,901	63,999	65,113	77,624	109,814	64,333	90,675
Unreserved	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246
<u>Total nonmajor special revenue funds</u>	<u>10,270,050</u>	<u>9,703,126</u>	<u>10,210,924</u>	<u>9,159,676</u>	<u>8,987,052</u>	<u>7,512,949</u>	<u>6,977,970</u>	<u>7,264,209</u>	<u>6,852,175</u>	<u>6,202,921</u>
<u>Debt Service Funds</u>										
Reserved	338,024	334,675	327,451	327,309	327,295	494,411	437,396	432,909	427,008	466,340
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total nonmajor debt service funds</u>	<u>338,024</u>	<u>334,675</u>	<u>327,451</u>	<u>327,309</u>	<u>327,295</u>	<u>494,411</u>	<u>437,396</u>	<u>432,909</u>	<u>427,008</u>	<u>466,340</u>
<u>Capital Projects Funds</u>										
Reserved	0	381,097	306,957	290,912	277,736	278,801	248,901	205,649	243,770	167,606
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total nonmajor capital projects funds</u>	<u>-</u>	<u>381,097</u>	<u>306,957</u>	<u>290,912</u>	<u>277,736</u>	<u>278,801</u>	<u>248,901</u>	<u>205,649</u>	<u>243,770</u>	<u>167,606</u>
<u>Total nonmajor governmental funds</u>										
Reserved	418,158	788,046	700,633	668,122	669,030	838,325	763,921	748,372	735,111	724,621
Unreserved	10,189,916	9,630,852	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246
<u>Total nonmajor governmental funds</u>	<u>10,608,074</u>	<u>10,418,898</u>	<u>10,845,332</u>	<u>9,777,897</u>	<u>9,592,083</u>	<u>8,286,161</u>	<u>7,664,267</u>	<u>7,902,767</u>	<u>7,522,953</u>	<u>6,836,867</u>
Total Governmental Funds										
Reserved	19,804,083	15,789,490	17,720,212	17,895,356	14,140,108	11,518,414	10,583,155	9,162,966	10,016,937	9,744,437
Unreserved	29,804,441	31,899,125	31,094,685	27,927,980	27,030,507	24,469,977	22,117,433	21,553,609	20,906,815	20,631,079
<u>Total governmental funds</u>	<u>49,608,524</u>	<u>47,688,615</u>	<u>48,814,897</u>	<u>45,823,336</u>	<u>41,170,615</u>	<u>35,988,391</u>	<u>32,700,588</u>	<u>30,716,575</u>	<u>30,923,752</u>	<u>30,375,516</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
REVENUES:										
Taxes	\$ 42,095,952	\$ 39,839,876	\$ 38,915,079	\$ 40,667,431	\$ 40,391,184	\$ 34,993,149	\$ 33,244,680	\$ 33,372,159	\$ 30,395,670	\$ 31,552,002
Special assessments	1,288,282	1,118,129	1,158,487	1,099,418	1,029,178	1,537,633	947,268	896,191	844,124	789,855
Licenses and permits	5,588,606	5,306,434	4,908,912	4,591,461	4,275,535	4,080,191	3,726,882	3,905,750	3,986,783	4,030,775
Intergovernmental	5,767,507	6,534,328	5,762,123	5,847,762	5,651,079	5,289,244	6,189,151	5,360,808	4,764,633	4,527,281
Fines and forfeitures	686,840	792,872	776,330	761,279	695,445	684,403	631,851	709,613	726,393	703,843
Charges for services	8,036,913	9,265,884	8,610,037	7,683,941	7,367,401	7,320,963	6,840,740	5,940,463	5,574,455	5,897,296
Other	1,177,337	423,042	857,347	1,075,705	675,296	1,478,661	622,156	793,188	2,143,182	2,698,136
Total revenues	64,641,437	63,280,565	60,988,315	61,726,997	60,085,118	55,384,244	52,202,728	50,978,172	48,435,240	50,199,188
EXPENDITURES:										
General government	10,513,593	10,461,732	10,457,316	9,908,406	8,933,728	8,683,307	8,410,309	9,504,936	9,069,533	8,060,966
Public safety	26,484,481	25,454,309	24,273,508	24,524,796	23,769,089	22,997,113	21,820,108	21,428,629	19,964,420	19,531,456
Public works	8,845,062	9,553,061	8,425,321	8,623,241	8,423,056	6,531,479	6,827,892	5,974,350	6,182,694	5,240,217
Public health	4,110,830	4,365,660	4,410,847	3,416,547	3,202,983	2,975,552	2,962,539	2,997,024	2,725,067	2,535,164
Social and economic services	2,434,888	2,245,994	1,852,708	1,864,485	1,778,029	1,655,298	1,629,740	1,614,595	1,583,521	1,588,268
Culture and recreation	1,529,675	1,474,841	1,434,568	1,425,375	1,466,596	1,282,557	1,191,320	1,186,482	1,229,904	1,143,785
Conservation of natural resources	136,376	119,858	129,915	130,976	113,224	119,889	124,678	121,509	127,685	113,809
Community development	480,521	506,747	455,297	530,260	458,829	386,634	370,700	373,325	360,046	373,484
Capital outlay	14,270,330	8,228,098	4,657,579	4,009,150	3,432,222	4,746,187	4,241,139	6,845,381	4,442,447	6,272,060
Debt service:										
Principal	1,277,038	723,000	681,000	699,000	1,564,434	1,361,945	1,285,777	993,000	963,000	926,425
Interest	408,075	150,667	151,054	172,147	210,100	233,123	283,780	225,030	262,710	332,471
Refunding bond issuance costs	0	0	0	0	0	0	0	0	0	55,150
Total expenditures	70,490,869	63,283,967	56,929,113	55,304,383	53,352,290	50,973,084	49,147,982	51,264,261	46,911,027	46,173,255
Excess (deficiency) of revenues over (under) expenditures	(5,849,432)	(3,402)	4,059,202	6,422,614	6,732,828	4,411,160	3,054,746	(286,089)	1,524,213	4,025,933
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	12,991,237	10,294,725	7,795,897	9,871,484	9,779,273	6,705,027	7,145,394	6,388,940	6,195,507	6,902,009
Interfund transfers out	(14,915,250)	(11,417,604)	(9,208,300)	(11,571,747)	(11,329,877)	(7,828,384)	(8,216,127)	(8,484,749)	(7,171,484)	(8,755,260)
Gain on disposal of fixed assets	0	0	0	0	0	0	0	921,000	0	0
Assessment Refunds	0	0	0	(69,630)	0	0	0	0	0	0
Long term debt proceeds	9,693,354	0	344,762	0	0	0	0	1,253,721	0	3,440,000
Payment to refunded bond escrow account	0	0	0	0	0	0	0	0	0	(3,380,315)
Total other financing sources (uses)	7,769,341	(1,122,879)	(1,067,641)	(1,769,893)	(1,550,604)	(1,123,357)	(1,070,733)	78,912	(975,977)	(1,793,566)
Net change in fund balances	1,919,909	(1,126,281)	2,991,561	4,652,721	5,182,224	3,287,803	1,984,013	(207,177)	548,236	2,232,367
Prior period adjustment										
Debt service as a percentage of noncapital expenditures	3.0%	1.6%	1.6%	1.7%	3.6%	3.5%	3.5%	2.7%	2.9%	3.2%

(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				
08-09	7,806,494,120	254,155,444	383,830,059	11,944,224	8,190,324,179	266,099,668	426,415	265,673,253	\$ 105.16	3.25%
09-10	8,349,674,677	261,845,031	433,114,252	12,863,487	8,782,788,929	274,708,518	1,795,143	272,913,375	\$ 105.67	3.13%
10-11	10,053,412,391	278,579,151	407,399,367	11,935,460	10,460,811,758	290,514,611	6,028,312	284,486,299	\$ 113.09	2.78%
11-12	8,812,059,768	267,366,350	342,771,817	29,880,298	9,154,831,585	297,246,648	6,443,099	290,803,549	\$ 113.17	3.25%
12-13	9,873,974,856	289,380,143	461,007,839	8,924,561	10,334,982,695	298,304,704	5,519,168	292,785,536	\$ 115.90	2.89%
13-14	10,290,618,165	296,197,384	444,182,433	9,971,215	10,734,800,598	306,168,599	6,854,293	299,314,306	\$ 117.02	2.85%
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%
15-16	18,208,693,949	337,897,228	438,513,399	7,381,376	18,647,207,348	345,278,604	10,980,560	334,298,044	\$ 108.26	1.85%
16-17	18,426,159,122	346,795,713	472,772,063	7,897,936	18,898,931,185	354,693,649	10,551,996	344,141,653	\$ 112.40	1.88%
17-18	19,543,879,242	363,235,917	478,078,794	7,691,564	20,021,958,036	370,927,481	11,043,628	359,883,853	\$ 110.80	1.85%

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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
COUNTY-WIDE DIRECT RATES										
Permissive	110.80	112.40	108.26	115.79	115.51	114.00	111.27	111.29	103.79	103.15
General Obligation Debt	0.00	0.00	0.00	0.00	1.51	1.90	1.90	1.80	1.88	2.01
Total county-wide direct rate	110.80	112.40	108.26	115.79	117.02	115.90	113.17	113.09	105.67	105.16
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.54	5.60	5.47	5.55	5.55	5.55	5.46	5.46	5.31	5.25
Road	37.29	37.67	36.79	38.63	38.63	38.48	36.93	36.93	34.91	34.53
Billings- County Planning	1.29	1.31	1.32	1.31	1.31	1.29	1.27	1.27	1.22	1.21
Laurel Planning	1.59	1.61	1.59	1.63	1.88	1.87	1.89	1.89	1.72	1.66
Soil Conservation	0.44	0.38	0.45	0.51	0.41	0.44	0.49	0.49	0.53	0.46
Lockwood Pedestrian Safety	10.00	10.00	10.00	10.00						
Big Sky Economic Development Authority	3.17	2.95	2.87	3.09	3.09	3.09	3.05	3.05	3.05	3.02
Emergency Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School retirement and transportation	51.64	50.61	42.95	46.10	49.36	52.09	49.96	49.34	47.98	49.72
Huntley Cemetery	8.65	8.49	8.42	8.95	8.72	8.72	8.44	8.71	8.02	7.93
Custer Cemetery	5.01	4.94	4.94	4.51	4.51	4.51	4.51	4.92	4.43	4.38
Shepherd Cemetery	2.13	2.06	2.03	2.22	2.23	2.20	2.12	2.07	1.97	1.95
Broadview Cemetery	0.00	0.00	0.00	0.00	0.00	1.00	1.50	2.30	1.77	1.75
CITY RATES										
City of Billings	159.00	160.40	158.84	168.12	178.70	174.58	168.73	171.42	169.44	163.76
City of Laurel	184.29	188.94	188.35	208.23	207.59	208.40	204.18	202.51	194.41	185.93
Town of Broadview	151.57	151.57	151.57	151.57	151.57	151.57	151.57	122.77	122.77	114.00
Billings Fire Hydrant/Park District	10.99	11.24	12.07	12.07	12.17	11.84	7.18	12.71	12.71	12.71
SCHOOL DISTRICTS										
School District #2 - Billings	263.96	255.52	253.28	249.75	215.54	204.53	199.19	199.73	193.87	192.18
School District #3 - Blue Creek	173.87	158.46	148.94	161.17	159.56	154.83	153.43	164.52	187.25	155.76
School District #4 - Canyon Creek	243.63	238.52	230.99	256.42	260.07	274.64	275.04	261.13	277.13	287.65
School District #7 - Laurel	180.53	171.73	175.79	167.87	189.50	214.21	214.64	232.44	216.66	196.49
School District #8 - Elder Grove	199.73	187.40	200.11	208.22	233.15	181.40	178.81	180.83	173.30	181.15
School District #12 - Molt	80.15	68.36	110.36	78.44	80.90	72.28	78.32	75.25	63.13	87.47
School District #15 - Custer	311.86	217.05	219.96	224.52	209.97	202.67	206.78	222.64	219.46	209.02
School District #17 - Morin	141.55	131.07	132.60	142.65	139.34	133.62	151.22	148.13	137.94	134.35
School District #21 - Broadview	103.11	99.25	103.36	118.24	104.65	110.03	98.83	97.90	72.93	115.53
School District #23 - Elysian	140.79	131.16	128.86	130.51	133.86	103.02	100.92	96.11	95.10	97.88
School District #24 - Huntley	260.59	205.19	260.80	263.94	259.29	276.92	275.95	289.01	286.41	220.93
School District #26 - Lockwood	255.64	231.41	236.38	251.30	251.69	231.30	229.28	237.24	253.70	267.01
School District #37 - Shepherd	304.36	277.83	285.21	289.80	283.10	289.96	277.67	273.44	251.68	254.02
School District #41 - Pioneer	267.82	240.04	242.49	290.98	273.74	267.30	255.41	260.38	251.38	250.93
School District #52 - Independent	301.70	258.39	236.12	258.22	244.98	225.50	241.71	233.44	234.43	174.29
School District #58 - Yellowstone Education Center	124.81	109.62	130.04	107.82	112.05	112.19	71.10	70.92	70.42	70.31
STATE RATE FOR EDUCATION										
	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
FIRE DISTRICTS										
Broadview Fire #3	0.53	0.50	0.57	0.62	0.58	0.58	0.71	0.71	0.71	0.67
Worden Fire #4	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	27.00	27.00	27.00	27.00	24.00	24.00	12.00	18.00	12.00	16.00
Laurel Fire #7	14.32	14.35	15.03	17.14	17.22	17.00	16.00	18.50	18.50	22.30
Lockwood Fire #8	158.00	158.00	153.00	163.00	163.00	165.00	135.00	132.00	128.28	126.87

Source: Yellowstone County Finance

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

FISCAL YEAR 2018				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 24,282,050	1	6.55%
Northwestern Energy- T&D	Utility	22,288,748	2	6.01%
Phillips 66 Company	Oil refinery	19,090,243	3	5.15%
Exxon Mobil Corporation	Oil refinery	8,427,057	4	2.27%
BNSF Railway Co	Railroad	6,605,493	5	1.78%
Montana Dakota Utilities	Utility	3,861,770	6	1.04%
Charter Communications Inc	Communications	2,753,408	7	0.74%
Phillips 66 Carrier LLC	Oil refinery	2,322,536	8	0.63%
Centurylink, Inc.	Communications	2,184,798	9	0.59%
Montana Rail Link	Railroad	1,891,267	10	0.51%
		\$ 93,707,370		25.26%

FISCAL YEAR 2009				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS - Cenex, Inc.	Oil refinery	\$ 16,279,621	1	6.12%
Northwestern Corp.	Utility	15,896,720	2	5.97%
ConocoPhillips Company	Oil refinery	11,955,831	3	4.49%
Exxon Mobil Corporation	Oil refinery	6,752,354	4	2.54%
Qwest Corporation	Communication	4,323,442	5	1.62%
PPL Montana LLC	Utility	3,551,959	3	1.33%
Puget Sound Energy Incorporated	Utility	2,274,353	7	0.85%
Burlington Northern/Santa Fe	Railroad	2,108,985	8	0.79%
Montana Dakota Utilities Company	Utility	1,558,143	9	0.59%
Yellowstone Valley Electric Company	Utility	1,203,149	10	0.45%
		\$ 65,904,557		24.77%

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

Total Countywide taxable value for tax year 2017 (fiscal year 2017-2018), including tax increment:

\$370,927,481

Total Countywide taxable value for tax year 2008 (fiscal year 2008-2009), including tax increment:

\$266,099,668

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

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year (Original Levy)</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Total Collections To Date</u>		<u>Tax Collections in Protest Tax Fund at Yearend</u>
				<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>	
2009	\$32,742,742	(\$130,142)	\$32,612,600	\$30,496,131	93.51%	\$33,053,636	101.35%	\$1,007,965
2010	\$34,130,456	(\$401,217)	\$33,729,239	\$31,620,285	93.75%	\$31,799,440	94.28%	\$2,685,788
2011	\$38,024,150	(\$320,505)	\$37,703,645	\$35,302,636	93.63%	\$36,145,938	95.87%	\$4,601,845
2012	\$38,748,879	(\$66,615)	\$38,682,264	\$35,021,929	90.54%	\$35,667,569	92.21%	\$7,735,953
2013	\$40,548,431	(\$32,387)	\$40,516,044	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698
2014	\$41,517,683	(\$1,177,909)	\$40,339,774	\$39,189,682	97.15%	\$43,067,531	106.76%	(a) \$6,707,672
2015	\$41,549,863	(\$432,128)	\$41,117,735	\$38,370,040	93.32%	\$43,334,908	105.39%	(a) \$2,862,655
2016	\$43,092,064	(\$345,452)	\$42,746,612	\$40,417,737	94.55%	\$41,692,469	97.53%	\$4,149,547
2017	\$45,681,796	(\$135,059)	\$45,546,737	\$41,673,226	91.50%	\$42,750,744	93.86%	\$7,343,138
2018	\$47,746,776	(\$1,307,968)	\$46,438,808	\$44,772,813	96.41%	\$45,056,454	97.02%	\$8,637,270

(a) Total collections in FY14 & FY15 exceed 100% due to the settlement of several large tax protests.

Source: County Finance Department

(UNAUDITED)
SCHEDULE 9
YELLOWSTONE COUNTY, MONTANA
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO TAXABLE VALUE AND NET BONDED DEBT PER CAPITA
(Last Ten Fiscal Years)

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)	Population	Net Bonded Debt per Capita (d)
	Gross General Bonded Debt	Debt Service Monies Available (c)	Net General Bonded Debt							
08-09	6,275,000	204,388	6,070,612	5,426,875,152	0.11%	265,673,253	2.28%	0.07%	142,348	42.65
09-10	5,450,000	165,056	5,284,944	5,636,512,819	0.09%	272,913,375	1.94%	0.06%	144,797	36.50
10-11	7,595,000	156,349	7,438,651	5,831,872,464	0.13%	284,486,299	2.61%	0.07%	147,972	50.27
11-12	6,465,000	160,836	6,304,164	6,096,800,000 (e)	0.10%	290,803,549	2.17%	0.07%	150,069	42.01
12-13	5,275,000	167,116	5,107,884	6,647,800,000 (e)	0.08%	292,785,536	1.74%	0.05%	151,882	33.63
13-14	4,040,000	0	4,040,000	6,636,900,000 (e)	0.06%	299,314,306	1.35%	0.04%	154,162	26.21
14-15	3,525,000	0	3,525,000	7,003,800,000 (e)	0.05%	300,950,272	1.17%	0.03%	155,634	22.65
15-16	3,000,000	0	3,000,000	7,257,700,000 (e)	0.04%	334,298,044	0.90%	0.02%	157,048	19.10
16-17	2,455,000	0	2,455,000	7,321,849,081 (e)	0.03%	344,141,653	0.71%	0.01%	158,437	15.50
17-18	10,800,000	0	10,800,000	7,546,303,660 (e)	0.14%	359,883,853	3.00%	0.06%	158,980	67.93

NOTES: (a) Population and personal income data can be found in Schedule 12
(b) Total taxable value less downtown tax increment district.
(c) Excludes R.S.I.D. Revolving Fund and R.S.I.D. Bond Fund monies.
(d) Adjusted market value includes tax increment districts.
(e) Source--US Bureau of Labor Statistics via University of Montana Bureau of Business & Economic Research
Source: Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2018

<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	\$ 20,325,000	53.9%	\$ 10,945,031
Broadview	28,000	0.1%	23
Laurel	324,320	2.2%	7,190
Total cities	<u>20,677,320</u>		<u>10,952,244</u>
<u>School Districts:</u>			
Billings SD #2	138,597,543	58.0%	80,415,960 *
Canyon Creek SD #4	535,000	1.2%	6,357
Laurel SD #7	9,145,000	12.5%	1,144,885
Elder Grove SD #8	4,500,000	2.4%	107,727
Elysian SD #23	8,060,000	7.8%	629,645
Huntley SD #24	4,588,239	3.0%	139,935
Lockwood SD#26	7,250,000	7.0%	511,036
Shepherd SD #37	330,000	1.8%	5,952
Independent SD #52	2,410,000	1.3%	30,708
Total school districts	<u>175,415,782</u>		<u>82,992,203</u>
Subtotal, overlapping debt			93,944,448
Total Direct Debt of Yellowstone County	<u>\$ 11,559,000</u>	100.0%	11,559,000
Total Direct and Overlapping Debt			<u>\$ 105,503,448</u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 4, 2017

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

* Billings School District #2 makes annual Sinking Fund Deposits to pay General Obligation School Building
Bonds at term. Amount shown nets principal with Sinking Fund Deposits to date.

(UNAUDITED)

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

	Fiscal year ended June 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total assessed market value less tax increment district	\$ 20,021,958,036	\$ 18,898,931,185	\$ 18,647,207,348	\$ 11,095,089,977	\$ 10,734,800,598	\$10,197,239,558	\$ 9,154,831,585	\$ 10,460,811,758	\$8,782,788,929	\$8,190,324,179
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>\$500,548,951</u>	<u>\$472,473,280</u>	<u>\$466,180,184</u>	<u>\$277,377,249</u>	<u>\$268,370,015</u>	<u>\$254,930,989</u>	<u>\$228,870,790</u>	<u>\$261,520,294</u>	<u>\$219,569,723</u>	<u>\$204,758,104</u>
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$10,800,000	\$2,455,000	\$3,000,000	\$3,525,000	\$4,040,000	\$5,275,000	\$6,465,000	\$7,595,000	\$5,450,000	\$6,275,000
Total special assessment bonded indebtedness	759,000	972,000	1,150,000	1,306,000	1,490,000	1,819,434	975,945	1,131,722	1,016,000	1,154,000
Total matured bonds payable	0	0	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225
Total notes payable	0	0	0	0	0	0	0	0	0	0
Total amount of debt applicable to debt limit	<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>	<u>7,101,659</u>	<u>7,448,170</u>	<u>8,733,947</u>	<u>6,473,225</u>	<u>7,436,225</u>
Legal debt margin	<u>\$488,989,951</u>	<u>\$469,046,280</u>	<u>\$462,022,959</u>	<u>\$272,539,024</u>	<u>\$262,832,790</u>	<u>\$247,829,330</u>	<u>\$221,422,620</u>	<u>\$252,786,347</u>	<u>\$213,096,498</u>	<u>\$197,321,879</u>
Total net debt applicable to the limit as a percentage of debt limit	2.3%	0.7%	0.9%	1.7%	2.1%	2.8%	3.3%	3.3%	2.9%	3.6%

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, 2013 valuation and years following is total market value, since tax increment market value amount is not available

Source: Taxable Value - State Property Assessment Division

Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101

Bonded Debt Information - Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)

SCHEDULE 12
YELLOWSTONE COUNTY, MONTANA
DEMOGRAPHIC AND ECONOMIC
(Last Ten Fiscal Years)

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
2009	142,348	\$ 5,426,875,152	\$ 38,124	15,186 (b)	6,381 (b)	76,682	14,841	4.7%	6.7%	9.8%
2010	144,797	\$ 5,636,512,819	\$ 38,927 (a)	15,578 (b)	6,244 (b)	79,278	13,725	5.5%	7.4%	9.6%
2011	147,972	\$ 5,831,872,464	\$ 39,412 (a)	15,707 (b)	6,180 (b)	66,298	21,957	5.4%	7.8%	9.2%
2012	150,069	\$ 5,775,855,672	\$ 38,488 (c)	15,846 (b)	6,248 (b)	70,964	21,622	4.9%	6.3%	8.2%
2013	151,882	\$ 5,969,570,128	\$ 39,304 (c)	16,201 (b)	6,262 (b)	81,187	12,518	4.4%	5.5%	7.6%
2014	154,162	\$ 6,290,734,572	\$ 40,806 (c)	16,429 (b)	6,244 (b)	76,888	18,268	3.7%	4.6%	6.1%
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%
2016	157,048	\$ 7,232,374,496	\$ 46,052 (c)	16,766 (b)	6,277 (b)	81,698	14,705	3.2%	4.3%	5.0%
2017	158,437	\$ 7,321,849,081	\$ 46,213 (c)	16,869 (b)	6,292 (b)	80,027	12,573	3.6%	3.8%	4.5%
2018	158,980	\$ 7,546,303,660	\$ 47,467 (c)	16,962 (b)	6,399 (b)	81,986	14,359	3.4%	3.5%	4.2%

NOTES (a) Fiscal year ended is calculated using 2009 (FY10) personal income data, which is the most recent available

(b) Spring enrollment

(c) Per Capita Personal Income was computed using Bureau of Economic Analysis for 2016. Estimates for 2000-2010 reflect county population est. available as of April 2012. 2018 county population reflects 2017 estimates.

(d) 2018 Unemployment rates reflect the June 2018 rate reported by the Imi.mt.gov website.

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor Statistics, suburbanstats.org, Imi

(UNAUDITED)

**SCHEDULE 13
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL EMPLOYERS**

**Top 20 Private Employers in Yellowstone County
based on June 2017 QCEW Data:**
(in alphabetical order)

Advanced Employment Services
Albertsons Food & Drug
Billings Clinic
Cenex Harvest Sales
Charter Communications
Costco
ExxonMobil
First Interstate Bank
Phillips 66 Company
Rocky Mountain College
Scheels
St. John's Lutheran Home
St. Vincent Healthcare
Sysco Food Services
Target
Town Pump
UPS
Wal-Mart
Wells Fargo
Yellowstone Boys and Girls Ranch

Source: Montana Department of Labor and Industry

NOTE: List does not include governmental or railroad employers. Number of employees for each firm is not available.

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

	Fiscal year ended June 30,									
<u>Function / Program</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General government	121.25	120.25	120.75	115.35	114.95	115.48	115.35	117.00	115.75	114.75
Public safety	250.95	245.45	239.45	233.95	229.20	222.70	232.53	236.21	236.38	236.13
Public works	40.00	40.00	40.00	40.00	40.00	40.50	41.00	41.50	41.50	41.50
Public health	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Social and economic services	2.35	2.35	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23
Culture and recreation	39.50	36.25	35.25	34.25	33.25	32.75	33.25	32.50	32.50	33.50
Conservation of natural resources	0	0	0	0	0	0	0	0	0	0
	455.05	445.30	438.68	427.78	421.63	415.66	426.36	431.44	430.36	430.11

Source: Yellowstone County Budgets

(UNAUDITED)
Schedule 15
YELLOWSTONE COUNTY, MONTANA
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
COUNTY ROADS										
Miles of roads - overlay	15.10	17.69	10.70	16.80	13.40	8.00	8.40	7.70	10.77	8.20
Miles of roads - millings	7.72	9.00	3.10	9.77	16.48	12.20	10.30	24.02	3.25	1.00
Miles of gravel/dirt roads improved	72.72	60.98	79.27	54.71	7.20	53.05	57.40	27.62	43.58	39.35
Miles of gravel/dirt roads maintained	4,734.00	4,575.00	5,597.00	5,411.40	2,315.00	5,706.00	6,004.92	4,489.52	4,883.40	6,163.00
Miles of dust control	17.40	21.52	11.25	16.31	20.60	13.75	12.85	10.25	16.30	18.55
Miles of striping	58.00	73.25	35.00	52.20	70.30	72.07	45.60	45.60	53.60	45.05
Miles of chip seal	20.49	23.10	24.86	25.30	23.15	25.20	20.70	0.00	0.00	0.00
Miles of crack fill	0.00	0.00	0.00	2.00	0.00	0.00	38.90	0.00	5.00	9.40
Miles of blade patching	4.50	0.00	4.00	-	-	3.50	6.00	-	1.00	3.00
Culvert installs	23.00	25.00	34.00	32.00	25.00	20.00	24.00	32.00	11.00	28.00
Cattle guard installs	1	2	4	1	0	1	5	2	1	0
Miles of fencing	6.5	0	3	4	0	5	6	0	1	3
Miles of seeding	1	0	0	2	0	2	0	0	0	2
Bridge Replacements	7	5	3	3	5	3	6	4	3	5
JUNK VEHICLES										
Hauled	66	97	87	49	47	54	92	319	593	656
Crushed	184	230	170	186	42	0	634	0	733	1004
WEED SPRAYING (acres sprayed)										
County	600.56	781.62	846.48	953.25	2667	2567	2179	2200	1490	1449
Montana Dept of Transportation	435.55	284.96	384.46	236.6	349	351	323	220	379	417
Fish, Wildlife, and Parks	8.8	14	7.64	19.7	14	19	18	8	67	21
Bureau of Land Management	2	8.5	13.35	48	30	0	9	28	95	55
Department of Natural Resources	0	0.62	36.15	6.15	6	0	0	0	44	30
Private (charged out)	23.15	56.07	19.6	33.4	9	2.4	2	2	66	105
Private/Public Grant	210	585 *	0	485	418	221	0	0	260	265
Bureau of Reclamation	1.25	6.25	15	0	0	0	0	9		
Total	1281.31	1737.02	1322.68	1782.1	3493	3160.4	2531	2467	2401	2342
*Corrected from 210										
County Attorney cases										
Civil	50	46	37	7	21	21	293	199	37	57
Deferred Prosecution Agreement	-	-	-	-	-	18	21	27	1	0
Fatality	7	6	9	7	6	5	10	11	9	4
Felony	2062	1825	1694	1587	1425	1233	1049	1076	950	879
Forfeiture	0	1	4	58	42	30	26	16	13	15
Fugitive - Uniform Extradition Act	83	96	89	86	79	84	108	86	87	86
Justice Court Appeal	0	1	7	8	5	7	9	15	21	12
Misdemeanor	1333	1256	1274	1304	1375	1356	1385	1281	1298	1237
Post-Conviction Relief	5	6	11	3	4	10	10	12	4	4
Revocation Proceeding Felony	357	380	380	370	355	383	309	267	207	9
Unknown/Sanities	193	248	209	151	124	101	0	0	0	0
Youth in Need of Care	470	550	496	-	-	-	-	-	-	-
Total	4560	4415	4210	3581	3436	3248	3220	2990	2627	2303

Note: 2018 County Attorney data is based on July 1, 2017-June 30, 2018.
2017 County Attorney data is based on July 1, 2016-June 30, 2017.
2016 County Attorney data is based on July 1, 2015-June 30, 2016. Youth in Need of Care data starting FY16.
2015 County Attorney data is based on July 1, 2014-June 30, 2015.
2014 County Attorney data is based on July 1, 2013-June 30, 2014.
2013 County Attorney data is based on July 1, 2012-June 30, 2013.
2012 County Attorney data is based on July 1, 2011 to June 30, 2012.
2011 County Attorney data is based on October 1, 2010 to September 30, 2011.
2010 County Attorney data is based on November 13, 2009 to November 1, 2010.
2009 County Attorney data is based on January 1 to November 13, 2009.

(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
17-18	97.39	\$35,049,088	97.39	\$35,049,088	0.00	\$0
16-17	98.98	\$34,063,141	98.98	\$34,063,627	0.00	\$486
15-16	97.70	\$32,660,915	98.09	\$32,790,065	0.39	\$129,150
14-15	105.19	\$31,656,931	105.90	\$31,871,006	0.71	\$214,075
13-14	104.91	\$31,401,032	105.23	\$31,495,553	0.32	\$94,521

* 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
17-18	\$338,024	\$759,000	44.5%
16-17	\$334,675	\$972,000	34.4%
15-16	\$327,451	\$1,150,000	28.5%
14-15	\$327,309	\$1,306,000	25.1%
13-14	\$327,295	\$1,490,000	22.0%
12-13	\$327,295	\$1,819,434	18.0%
11-12	\$276,560	\$975,945	28.3%
10-11	\$276,560	\$759,000	36.4%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2018 :

Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 717	738,000	08/01/20	0	26,195	66,814	55
RSID 758	373,000	07/01/27	144,000	1,915	165,007	7,460
RSID 783	126,777	08/01/25	30,000	6,135	31,938	5,071
RSID 785	126,945	08/01/26	60,000	4,942	62,395	1,269
RSID 803	1,015,434	08/01/27	525,000	45,723	518,692	30,463
RSID 817	58,797	**	0	64	41,842	1,344
RSID 835	154,444	***	0	562	66,973	0
Total	<u>\$2,593,397</u>		<u>\$759,000</u>	<u>\$85,536</u>	<u>\$953,661</u>	<u>\$45,663</u>

** Funds received from General Fund transfer.
*** Funds received from General Fund and Road transfer.

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

Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount	Percent
17-18	\$172,246	\$169,241	98.3%
16-17	\$184,912	\$179,619	97.1%
15-16	\$184,550	\$181,554	98.4%
14-15	\$218,310	\$212,800	97.5%
13-14	\$223,526	\$221,486	99.1%