

Local Government Sources of Revenue

Prepared for the Revenue and Transportation Interim Committee
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This briefing provides an overview of local government fund classification and revenue sources, county and city data on sources of revenue, a comparison of revenue sources for fiscal year 2015 and fiscal year 2010, and analysis of the data provided.

The information on funds classifications and revenue accounts is from the Budgetary Accounting and Reporting System Chart of Accounts used by Montana's counties, cities, and towns. The local government data was compiled from FY 2015 financial reports filed by counties, cities, and towns.¹

Fund Classifications

There are three general categories of funds: governmental funds, proprietary funds, and fiduciary funds. The fund types contained within the categories are described below.

- **Governmental Funds**

- General Fund: Finances the general, overall functions of government including legislative services, accounting, public safety, public works, public health, culture and recreation, housing and community development, and debt service.
- Special Revenue Fund: Funds established to account for resources allocated by law, contractual agreement, or administrative regulation for specific purposes or activities. Examples include road, bridge, weed, predatory animals, fair, airport, library, mosquito, tax increment, and district court.
- Debt Service Fund: Account for the payment of interest and principal on long-term bonded debt other than revenue bonds such as general obligation debt.
- Capital Projects Fund: Account for revenues received from bond or other long-term general debt obligation issues, special assessment debt issues, grants, or shared revenues from other governments, transfers from other funds or other sources, and used to acquire or construct long-lived capital facilities other than those financed by enterprise fund revenue. Examples include capital improvement, road and bridge capital improvement, library depreciation, and fair commission capital improvement.
- Permanent Fund: Account for money received for which the principal must remain intact and only interest earned on the investment may be spent. Examples include cemetery perpetual care, memorials, and endowments.

- **Proprietary Funds**

- Enterprise Fund: Funds used to account for self-supporting activities that provide services to the public and that are financed primarily from user charges. Examples are water and sewer utilities, hospitals, nursing homes, parking facilities, public transportation, swimming pools, golf courses, solid waste, and airports.

¹ Data from previous fiscal years was used if FY 2015 was not available. The data tables include notes indicating which data is not from FY 2015.

- Internal Service Fund: Established to finance and account for services and commodities furnished by one department or agency for another department or agency within the governmental unit such as central garage, data processing, and equipment rental.
- **Fiduciary Funds**
 - Trust Fund: Account for assets received and held for a government acting as a custodian such as pension trust funds and investment trust funds.
 - Agency Fund: Clearing devices for cash collected from other governments or agencies that is distributed within a short period of time.

This analysis provides data on total governmental funds and on enterprise funds. Internal service funds are excluded because they account for services provided within the governmental unit. Fiduciary funds are also excluded because they are used for trust funds or as short-term holding accounts.²

Revenue Accounts

The revenue sources presented in this analysis are compiled from annual financial reports required to be filed with the Department of Administration. The reports categorize revenues into seven main categories based on the chart of accounts. Those categories are discussed in more detail below and include examples of specific sources of revenue that fall into each category

- **Taxes/Assessments:** Assessments for the support of the governmental unit.
 - General property taxes, motor vehicle taxes, net and gross proceeds (mines), penalties and interest on delinquent taxes, tax title and property sales, local vehicle tax, coal gross proceeds, resort tax
- **Licenses and Permits:** Revenue derived from the issuance of licenses and permits.
 - Includes: general business licenses, alcohol beverage licenses, building permits, animal licenses, concealed weapon permit
- **Intergovernmental Revenues:** Revenue from other governments in the form of grants, shared revenue, support payments, or payments in lieu of taxes.
 - Federal grants, state allocated federal mineral royalties, federal payments in lieu of taxes, state grants, and state shared revenue such as gasoline tax apportionment, oil and gas production tax, district court reimbursement, metalliferous mines license tax, entitlement share
- **Charges for Services:** Fees collected for charges for services including revenues of utilities and public enterprise.
 - Court costs, clerk and recorder fees, election fees, district court clerk's fees, county treasurer fees, planning fees, impact fees, 24/7 sobriety program fees, parking meters, water utility revenue, sewer revenue, solid waste revenue, gas and electric revenue, airport revenue, transit system revenue, hospital revenue, nursing home revenue, animal control, golf fees, swimming pool fees, camping fees, library fees, civic center revenue, horse racing revenue
- **Fines and Forfeitures:** Revenue from the commission of statutory offenses, violation of rules and regulations, and for neglect of official duties.
 - 50% share of fines, civil fees, drug forfeitures, district court fees, city court fees
- **Miscellaneous Revenues:** Revenues not classified elsewhere.

² "Budgetary Accounting and Reporting System for Montana Cities, Towns and Counties: Fund Classifications," available from http://sfsd.mt.gov/LGSB/Forms/AccountingSystemsProgram/1_AccountingManuals/01_BARSChartofAccount, accessed May 12, 2016.

- Rents and leases, special assessments (assessments against certain properties to defray costs of a specific improvement that is of special benefit to that property), contributions and donations, sale of junk salvage
- **Investments and Royalty Earnings:** Revenue related to investments of a governmental unit.
 - Investment earnings, oil royalties, coal royalties, gas royalties

Summary of Data Tables

The following is a summary of the data tables included in this analysis.

County Data

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City and Town Data

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City and Town Total Governmental Fund Comparison: FY 2010, FY 2015 – page 19

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Analysis of County Revenue Data

The complete revenue data for counties can be found beginning on page 4. Some basic analysis of the data is offered below.

Revenue Sources of Governmental Funds

For most counties, the two largest sources of governmental fund revenue are taxes and assessments and intergovernmental revenues. Charges for services and miscellaneous revenues are also important revenue sources in some counties.

The following table shows the maximum, minimum, and average percentages that the various revenue sources make up of total revenues received by counties in their governmental funds.

Revenue Source	Maximum		Minimum		Average
	%	County	%	County	%
Taxes/Assessments	69%	Lake	15%	Richland	49%
Licenses and Permits	7%	Yellowstone	0%	46 counties	0%
Intergovernmental	67%	Powder River	9%	Yellowstone	36%
Charges for Services	22%	Cascade	3%	4 counties	9%
Fines and Forfeitures	2%	Judith Basin, Mineral	0%	14 counties	1%
Miscellaneous	18%	Musselshell	1%	26 counties	3%
Investments and Royalty Earnings	17%	Richland	0%	32 counties	1%

County Governmental Funds by Revenue Source, FY 2015

County	Taxes/Assessments		Licenses and Permits		Intergovernmental Revenues		Charges for Services		Fines and Forfeitures		Miscellaneous Revenues		Investments and Royalty Earnings		Total Governmental Funds
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Beaverhead	3,458,240	44%	14,867	0%	3,198,068	41%	798,682	10%	79,318	1%	276,954	4%	9,247	0%	7,835,377
Big Horn	5,938,433	38%	3,820	0%	6,003,683	38%	2,953,027	19%	58,055	0%	634,228	4%	134,078	1%	15,725,325
Blaine	2,991,309	39%	1,520	0%	3,974,142	52%	533,877	7%	54,654	1%	57,954	1%	46,836	1%	7,660,292
Broadwater	2,223,859	41%	271,994	5%	1,635,189	30%	1,182,304	22%	66,508	1%	76,598	1%	22,757	0%	5,479,210
Carbon	5,688,638	60%	29,008	0%	3,218,997	34%	334,366	4%	64,005	1%	81,826	1%	79,524	1%	9,496,365
Carter	4,784,171	67%	1,960	0%	1,961,768	27%	179,012	3%	20,743	0%	134,788	2%	53,529	1%	7,135,972
Cascade*	21,732,090	60%	183,476	1%	5,404,898	15%	8,162,785	22%	342,536	1%	667,038	2%	7,941	0%	36,500,765
Chouteau	3,990,465	57%	641	0%	2,190,030	31%	704,381	10%	36,369	1%	64,538	1%	13,979	0%	7,000,404
Custer	4,422,100	50%	4,910	0%	3,503,640	40%	632,124	7%	102,878	1%	149,265	2%	35,432	0%	8,850,350
Daniels	1,442,462	52%	535	0%	905,266	33%	367,829	13%	8,325	0%	20,412	1%	5,542	0%	2,750,372
Dawson	5,268,366	49%	6,710	0%	3,872,020	36%	1,199,042	11%	148,666	1%	194,609	2%	86,660	1%	10,776,074
Deer Lodge	9,361,636	52%	88,122	0%	5,427,175	30%	2,874,977	16%	153,054	1%	123,891	1%	2,719	0%	18,031,578
Fallon	4,773,434	28%	341	0%	11,108,482	65%	576,518	3%	13,822	0%	302,738	2%	424,844	2%	17,200,179
Fergus	4,707,121	46%	27,962	0%	3,744,235	37%	1,341,303	13%	119,579	1%	213,391	2%	49,045	0%	10,202,638
Flathead	36,550,467	58%	282,237	0%	16,847,815	27%	7,338,558	12%	545,380	1%	1,701,401	3%	273,602	0%	63,539,461
Gallatin	34,704,604	63%	315,809	1%	11,402,125	21%	6,995,952	13%	663,951	1%	293,288	1%	410,916	1%	54,786,646
Garfield*	971,104	44%	70	0%	752,840	34%	71,722	3%	15,170	1%	376,622	17%	37,065	2%	2,224,594
Glacier	5,336,391	52%	47,604	0%	2,821,847	27%	1,322,851	13%	51,484	0%	683,463	7%	49,289	0%	10,312,930
Golden Valley	803,039	56%	700	0%	481,383	34%	72,222	5%	7,979	1%	24,049	2%	36,716	3%	1,426,090
Granite	2,323,548	53%	3,885	0%	1,563,288	36%	409,435	9%	29,750	1%	56,324	1%	6,643	0%	4,392,874
Hill	6,682,432	54%	3,435	0%	3,041,236	25%	1,577,463	13%	120,963	1%	848,978	7%	66,286	1%	12,340,794
Jefferson	6,366,513	59%	17,513	0%	3,405,413	32%	782,764	7%	106,177	1%	89,302	1%	34,872	0%	10,802,555
Judith Basin	1,515,481	55%	0	0%	838,022	31%	293,013	11%	46,277	2%	33,946	1%	11,602	0%	2,738,342
Lake	11,815,426	69%	131,124	1%	2,915,858	17%	1,841,089	11%	142,620	1%	114,763	1%	82,543	0%	17,043,424
Lewis and Clark	24,184,200	60%	279,487	1%	9,143,039	23%	5,295,842	13%	472,614	1%	761,157	2%	98,136	0%	40,234,476
Liberty	1,975,856	49%	50	0%	1,485,479	37%	449,032	11%	12,149	0%	46,041	1%	34,095	1%	4,002,703
Lincoln	4,515,072	35%	26,250	0%	6,967,885	54%	936,468	7%	126,710	1%	158,498	1%	258,791	2%	12,989,675
Madison	10,168,212	59%	9,069	0%	5,915,490	34%	880,314	5%	140,535	1%	183,389	1%	25,803	0%	17,322,813

McCone	1,873,503	53%	2,679	0%	1,180,539	33%	198,366	6%	11,296	0%	286,443	8%	13,677	0%	3,566,504
Meagher	1,725,966	52%	3,675	0%	1,052,545	32%	375,907	11%	6,392	0%	78,092	2%	45,891	1%	3,288,469
Mineral	1,631,437	35%	3,460	0%	2,239,682	47%	521,428	11%	101,713	2%	58,255	1%	172,243	4%	4,728,219
Missoula	42,999,719	57%	939,154	1%	15,266,814	20%	13,145,084	17%	943,908	1%	2,291,624	3%	78,256	0%	75,664,560
Musselshell	2,298,121	38%	35,939	1%	2,137,847	36%	275,129	5%	70,234	1%	1,068,207	18%	87,971	1%	5,973,449
Park	6,270,869	55%	35,656	0%	3,802,831	33%	877,780	8%	152,118	1%	145,795	1%	119,996	1%	11,405,045
Petroleum^	277,269	22%	135	0%	755,745	59%	46,874	4%	4,447	0%	198,778	15%	5,322	0%	1,288,570
Phillips	1,503,239	28%	3,105	0%	2,845,932	52%	727,363	13%	33,391	1%	107,241	2%	220,883	4%	5,441,155
Pondera	3,303,179	52%	30	0%	1,973,784	31%	347,953	5%	48,125	1%	681,501	11%	24,871	0%	6,379,444
Powder River	1,571,356	27%	1,293	0%	3,891,019	67%	254,856	4%	38,916	1%	47,094	1%	7,150	0%	5,811,685
Powell	3,044,613	50%	4,636	0%	2,370,240	39%	478,656	8%	81,226	1%	57,815	1%	19,732	0%	6,056,920
Prairie	935,957	45%	630	0%	810,581	39%	224,003	11%	23,181	1%	58,129	3%	13,565	1%	2,066,046
Ravalli	12,972,521	61%	229,640	1%	5,913,158	28%	1,385,681	7%	358,726	2%	316,787	1%	82,561	0%	21,259,075
Richland	5,854,606	15%	110,844	0%	24,865,647	62%	1,842,809	5%	285,453	1%	202,051	1%	6,799,206	17%	39,960,617
Roosevelt	5,592,200	42%	5,900	0%	5,784,147	43%	832,132	6%	66,484	0%	129,066	1%	896,748	7%	13,306,678
Rosebud	5,413,142	44%	850	0%	5,407,236	44%	922,021	8%	60,029	0%	201,197	2%	256,940	2%	12,261,416
Sanders	5,257,013	57%	14,400	0%	2,732,338	30%	976,718	11%	78,770	1%	146,758	2%	21,274	0%	9,227,272
Sheridan	3,596,149	44%	6,330	0%	3,290,729	40%	608,112	7%	32,411	0%	59,850	1%	548,400	7%	8,141,982
Silver Bow	32,531,311	54%	1,036,383	2%	18,715,447	31%	2,558,203	4%	455,105	1%	4,237,303	7%	255,327	0%	59,789,080
Stillwater	6,583,775	62%	15,962	0%	3,336,171	32%	361,826	3%	117,844	1%	68,086	1%	101,714	1%	10,585,379
Sweet Grass	3,357,416	53%	1,516	0%	2,279,045	36%	404,566	6%	42,413	1%	277,639	4%	30,037	0%	6,392,633
Teton	2,996,604	47%	3,619	0%	2,358,570	37%	949,527	15%	40,448	1%	67,007	1%	7,095	0%	6,422,871
Toole	4,412,209	52%	16,997	0%	3,042,721	36%	399,545	5%	70,817	1%	440,128	5%	110,758	1%	8,493,176
Treasure	750,234	54%	0	0%	521,917	37%	80,911	6%	8,808	1%	26,290	2%	5,974	0%	1,394,134
Valley	4,312,388	43%	500	0%	3,539,153	35%	1,831,951	18%	45,086	0%	285,002	3%	41,675	0%	10,055,756
Wheatland	2,271,333	60%	0	0%	985,748	26%	443,081	12%	17,732	0%	44,363	1%	16,262	0%	3,778,519
Wibaux	1,419,956	32%	35	0%	2,705,971	61%	218,439	5%	24,620	1%	65,321	1%	17,607	0%	4,451,950
Yellowstone	41,766,849	68%	4,591,461	7%	5,847,762	9%	7,683,941	12%	761,279	1%	1,075,705	2%	0	0%	61,726,998

*2014 ^2013

Comparison of FY 2010 and FY 2015 Governmental Funds

A comparison of FY 2010 and FY 2015 county total governmental funds shows:

- 48 counties had larger total governmental fund revenue collections in FY 2015 than in FY 2010. The average difference in total governmental fund revenue collections for counties with higher FY 2015 totals was 22%. Carter County had the largest increase from FY 2010 to FY 2015: 86%. Roosevelt County also had a large increase of 83%.
- 8 counties collected less in governmental funds in FY 2015 than in FY 2010. On average, the FY 2015 revenue collections were 21% less than FY 2010 collections for these counties. Meagher County experienced the biggest drop in governmental fund revenue collections: 43%.

The table beginning on page 8 shows shifts in governmental fund sources of revenue between FY 2010 and FY 2015. The figures shown are the differences between the FY 2015 and FY 2010 revenue source percentages of total governmental fund collections.

The biggest shifts in governmental fund revenue sources tend to be between the largest revenue sources: taxes and assessments and intergovernmental revenues. The following counties experienced shifts in revenue sources that exceeded 20 percentage points: Beaverhead, Carter, Meagher, Petroleum, Powell, and Richland.

Petroleum County collected more from intergovernmental revenue and less from miscellaneous revenue. Except for Richland County, the other counties with large shifts collected less intergovernmental revenue and more taxes and assessments. The shift in Richland County was the opposite: more intergovernmental revenue and less from taxes and assessments.

County Total Governmental Fund Comparison: FY 2010, FY 2015

County	Total Governmental Funds, FY 2010	Total Governmental Funds, FY 2015	\$ Difference	% Difference
Beaverhead	\$11,266,587	\$7,835,377	-\$3,431,210	-30%
Big Horn	\$14,446,005	\$15,725,325	\$1,279,320	9%
Blaine	\$7,410,051	\$7,660,292	\$250,242	3%
Broadwater	\$5,451,544	\$5,479,210	\$27,666	1%
Carbon	\$7,871,854	\$9,496,365	\$1,624,511	21%
Carter	\$3,843,466	\$7,135,972	\$3,292,505	86%
Cascade*	\$35,983,477	\$36,500,765	\$517,288	1%
Chouteau	\$6,348,432	\$7,000,404	\$651,971	10%
Custer	\$6,667,135	\$8,850,350	\$2,183,215	33%
Daniels	\$2,702,845	\$2,750,372	\$47,527	2%
Dawson	\$7,943,954	\$10,776,074	\$2,832,120	36%
Deer Lodge	\$12,951,422	\$18,031,578	\$5,080,155	39%
Fallon	\$14,460,335	\$17,200,179	\$2,739,844	19%
Fergus	\$7,559,422	\$10,202,638	\$2,643,216	35%
Flathead	\$53,251,064	\$63,539,461	\$10,288,397	19%
Gallatin	\$45,305,586	\$54,786,646	\$9,481,060	21%
Garfield*	\$2,319,383	\$2,224,594	-\$94,789	-4%

Glacier	\$8,852,549	\$10,312,930	\$1,460,381	16%
Golden Valley	\$1,342,736	\$1,426,090	\$83,354	6%
Granite	\$3,668,064	\$4,392,874	\$724,810	20%
Hill	\$10,848,327	\$12,340,794	\$1,492,467	14%
Jefferson	\$9,285,508	\$10,802,555	\$1,517,047	16%
Judith Basin*	\$2,915,948	\$2,738,342	-\$177,606	-6%
Lake	\$14,678,376	\$17,043,424	\$2,365,048	16%
Lewis & Clark	\$33,076,774	\$40,234,476	\$7,157,702	22%
Liberty	\$3,472,833	\$4,002,703	\$529,870	15%
Lincoln	\$20,414,304	\$12,989,675	-\$7,424,629	-36%
Madison	\$12,134,059	\$17,322,813	\$5,188,754	43%
McCone	\$3,157,777	\$3,566,504	\$408,726	13%
Meagher	\$5,744,959	\$3,288,469	-\$2,456,490	-43%
Mineral	\$4,317,081	\$4,728,219	\$411,138	10%
Missoula	\$65,295,876	\$75,664,560	\$10,368,684	16%
Musselshell*	\$3,957,037	\$5,973,449	\$2,016,412	51%
Park	\$9,913,519	\$11,405,045	\$1,491,527	15%
Petroleum^	\$1,131,605	\$1,288,570	\$156,965	14%
Phillips	\$6,757,772	\$5,441,155	-\$1,316,617	-19%
Pondera	\$4,891,615	\$6,379,444	\$1,487,829	30%
Powder River	\$5,412,612	\$5,811,685	\$399,073	7%
Powell	\$7,457,460	\$6,056,920	-\$1,400,540	-19%
Prairie	\$1,885,256	\$2,066,046	\$180,790	10%
Ravalli	\$20,229,192	\$21,259,075	\$1,029,882	5%
Richland	\$29,995,073	\$39,960,617	\$9,965,544	33%
Roosevelt	\$7,252,891	\$13,306,678	\$6,053,787	83%
Rosebud	\$9,587,686	\$12,261,416	\$2,673,730	28%
Sanders*	\$9,861,433	\$9,227,272	-\$634,161	-6%
Sheridan	\$6,664,427	\$8,141,982	\$1,477,555	22%
Silver Bow	\$50,629,991	\$59,789,080	\$9,159,089	18%
Stillwater	\$8,533,336	\$10,585,379	\$2,052,043	24%
Sweet Grass	\$5,942,465	\$6,392,633	\$450,168	8%
Teton	\$5,896,083	\$6,422,871	\$526,788	9%
Toole	\$7,588,555	\$8,493,176	\$904,621	12%
Treasure	\$1,194,044	\$1,394,134	\$200,089	17%
Valley	\$7,442,294	\$10,055,756	\$2,613,462	35%
Wheatland	\$2,747,450	\$3,778,519	\$1,031,069	38%
Wibaux	\$3,135,455	\$4,451,950	\$1,316,495	42%
Yellowstone	\$48,435,240	\$61,726,998	\$13,291,758	27%

*2014 ^2013

County Change in Revenue Source Share of Total Governmental Funds: FY 2010 to FY 2015³

County	Taxes/Assessments	Licenses and Permits	Intergovernmental Revenues	Charges for Services	Fines and Forfeitures	Miscellaneous Revenues	Investments and Royalty Earnings
Beaverhead	19%	0%	-23%	2%	0%	2%	0%
Big Horn	4%	0%	-6%	0%	0%	4%	-1%
Blaine	7%	0%	-5%	-1%	0%	-1%	-1%
Broadwater	4%	5%	-7%	-1%	0%	0%	0%
Carbon	11%	0%	-8%	-1%	0%	0%	-1%
Carter	27%	0%	-25%	-2%	0%	2%	-2%
Cascade*	8%	0%	-8%	0%	0%	0%	0%
Chouteau	6%	0%	-9%	4%	0%	0%	-1%
Custer	2%	0%	4%	-3%	0%	-2%	-1%
Daniels	-2%	0%	1%	1%	0%	0%	0%
Dawson	5%	0%	3%	-2%	0%	-5%	-1%
Deer Lodge	17%	0%	-18%	6%	0%	-3%	0%
Fallon	5%	0%	-5%	0%	0%	1%	-1%
Fergus	-1%	0%	4%	-2%	0%	0%	-1%
Flathead	6%	0%	-2%	-2%	0%	-1%	-1%
Gallatin	3%	0%	-4%	4%	0%	-3%	-1%
Garfield*	-7%	0%	-8%	0%	0%	15%	-1%
Glacier	4%	0%	-5%	-4%	0%	5%	-1%
Golden Valley	11%	0%	3%	-6%	0%	-7%	0%
Granite	12%	0%	-8%	-2%	0%	1%	-2%
Hill	6%	0%	-6%	-3%	0%	4%	-1%
Jefferson	8%	0%	-5%	0%	-1%	-1%	-1%
Judith Basin	9%	0%	-13%	4%	0%	0%	-1%
Lake	8%	0%	-9%	2%	-1%	1%	0%
Lewis & Clark	2%	0%	-7%	6%	-1%	0%	-1%
Liberty	-2%	0%	1%	1%	0%	0%	0%

³ A comparison is not available for Mineral County because of missing revenue source detail for FY 2010.

Lincoln	14%	0%	1%	2%	0%	-17%	-1%
Madison	-5%	0%	14%	-5%	0%	-2%	-1%
McCone	-1%	0%	-1%	0%	0%	2%	0%
Meagher	23%	0%	-31%	7%	0%	1%	1%
Mineral							
Missoula	1%	0%	-2%	2%	0%	-1%	0%
Musselshell	-8%	1%	-2%	1%	-1%	12%	-2%
Park	7%	0%	-7%	1%	0%	0%	-1%
Petroleum^	1%	0%	27%	-8%	0%	-19%	0%
Phillips	11%	0%	-12%	5%	0%	0%	-4%
Pondera	-2%	0%	-5%	0%	0%	8%	-1%
Powder							
River	-7%	0%	14%	1%	0%	-7%	0%
Powell	22%	0%	-15%	-2%	0%	-5%	-1%
Prairie	3%	0%	-2%	0%	0%	0%	-1%
Ravalli	7%	0%	-7%	0%	0%	-1%	0%
Richland	-52%	0%	59%	-9%	0%	-1%	2%
Roosevelt	-5%	0%	7%	-4%	0%	0%	3%
Rosebud	8%	0%	-6%	0%	-1%	1%	-2%
Sanders	13%	0%	-14%	3%	0%	-1%	-1%
Sheridan	19%	0%	-14%	-1%	0%	0%	-5%
Silver Bow	1%	0%	5%	-7%	-1%	2%	0%
Stillwater	7%	0%	-6%	0%	0%	0%	0%
Sweet Grass	7%	0%	-2%	1%	0%	-6%	-1%
Teton	5%	0%	-2%	-2%	0%	1%	-1%
Toole	19%	0%	-9%	-7%	-1%	3%	-6%
Treasure	4%	0%	-3%	0%	0%	0%	-1%
Valley	-2%	0%	-2%	6%	0%	-1%	-2%
Wheatland	-2%	0%	4%	5%	0%	-4%	-3%
Wibaux	15%	0%	-11%	-1%	-1%	0%	-2%
Yellowstone	3%	-1%	0%	11%	-10%	-3%	0%

*2014 ^2013

County Enterprise Funds

Thirty seven of the 56 counties used enterprise funds in FY 2015 to account for self-supporting activities that provide services to the public that are financed primarily from user charges. Enterprise funds are used for services such as water and sewer utilities, hospitals, and nursing homes.

Enterprise fund sources of revenue are more limited than are governmental fund sources of revenue. The most common revenues are charges for services and special assessments. Special assessments are assessments against certain properties to defray costs of a specific improvement or service that is of special benefit to that property and not of general benefit to all properties. The table beginning on the next page shows the sources of revenue for county enterprise funds.

The last column of the table compares total governmental fund revenue collections with total enterprise fund revenue collections by showing total enterprise fund revenues as a percentage of total governmental fund revenues. Counties differ considerably in this comparison.

Two counties had enterprise fund revenues that were more than 100% of governmental fund revenues: Toole County, 160%, and Sweet Grass County, 138%. Both counties' enterprise fund revenues include charges for services for medical expenses. Hill County's and Treasure County's enterprise fund revenues accounted for less than 1% of total governmental fund revenues.

County Enterprise Funds by Revenue Source, FY 2015

County	Intergovernmental		Charges for Services		Miscellaneous Revenue		Special Assessments		Other		Total Enterprise Funds	Enterprise as % of Total Governmental Funds
	\$	%	\$	%	\$	%	\$	%	\$	%		
Beaverhead	\$0	0%	\$183,143	100%	\$0	0%	\$0	0%	\$0	0%	\$183,144	2%
Broadwater	\$0	0%	\$26,798	8%	\$14,573	4%	\$300,196	88%	\$0	0%	\$341,568	6%
Cascade*	\$1,011,075	16%	\$3,763,766	59%	\$1,638,281	26%	\$0	0%	\$0	0%	\$6,413,123	18%
Custer	\$0	0%	\$228,475	31%	\$1,873	0%	\$495,194	68%	\$0	0%	\$725,543	8%
Daniels	\$0	0%	\$60,816	19%	\$351	0%	\$254,635	81%	\$0	0%	\$315,803	11%
Dawson	\$0	0%	\$3,922,422	100%	\$0	0%	\$0	0%	\$0	0%	\$3,922,423	36%
Deer Lodge	\$0	0%	\$2,840,190	99%	\$25,002	1%	\$0	0%	\$0	0%	\$2,865,193	16%
Fallon	\$0	0%	\$878,253	87%	\$134,181	13%	\$0	0%	\$0	0%	\$1,012,435	6%
Fergus	\$0	0%	\$226,077	100%	\$0	0%	\$0	0%	\$0	0%	\$226,078	2%
Flathead	\$0	0%	\$6,181,712	97%	\$177,958	3%	\$0	0%	\$0	0%	\$6,359,671	10%
Gallatin	\$0	0%	\$9,859,875	100%	\$25,532	0%	\$0	0%	\$0	0%	\$9,885,408	18%
Garfield*	\$0	0%	\$1,475,273	80%	\$372,702	20%	\$0	0%	\$0	0%	\$1,847,976	83%
Hill	\$13,900	49%	\$14,280	51%	\$0	0%	\$0	0%	\$0	0%	\$28,181	0%
Jefferson	\$0	0%	\$22,290	3%	\$28,209	3%	\$799,162	94%	\$0	0%	\$849,662	8%
Lake	\$0	0%	\$411,790	16%	\$20,945	1%	\$2,170,619	83%	\$0	0%	\$2,603,355	15%
Lewis and Clark	\$0	0%	\$4,323,484	100%	\$6,607	0%	\$0	0%	\$0	0%	\$4,330,092	11%
Lincoln	\$0	0%	\$327,707	17%	\$63	0%	\$1,643,618	83%	\$0	0%	\$1,971,389	15%
Madison	\$0	0%	\$5,097,319	98%	\$125,434	2%	\$0	0%	\$0	0%	\$5,222,754	30%
Missoula	\$0	0%	\$1,023,381	51%	\$0	0%	\$990,327	49%	\$0	0%	\$2,013,709	3%
Musselshell*	\$0	0%	\$221,813	93%	\$8,087	3%	\$8,090	3%	\$0	0%	\$237,992	4%
Park	\$0	0%	\$20,491	2%	\$0	0%	\$1,048,112	98%	\$0	0%	\$1,068,604	9%
Phillips	\$0	0%	\$0	0%	\$0	0%	\$175,918	100%	\$0	0%	\$175,919	3%
Powder River	\$0	0%	\$2,407,009	94%	\$1,907	0%	\$147,186	6%	\$0	0%	\$2,556,103	44%
Prairie	\$0	0%	\$60,389	95%	\$3,202	5%	\$0	0%	\$0	0%	\$63,593	3%
Richland	\$0	0%	\$1,221,411	100%	\$0	0%	\$0	0%	\$0	0%	\$1,221,412	3%

Rosebud	\$0	0%	\$157,428	38%	\$0	0%	\$253,655	62%	\$0	0%	\$411,084	3%
Sanders*	\$0	0%	\$102,202	12%	\$18,765	2%	\$751,256	86%	\$0	0%	\$872,224	9%
Sheridan	\$0	0%	\$54,461	22%	\$62	0%	\$195,360	78%	\$0	0%	\$249,884	3%
Silver Bow	\$0	0%	\$17,484,284	99%	\$158,172	1%	\$0	0%	\$0	0%	\$17,642,457	30%
Stillwater	\$0	0%	\$88,490	13%	\$0	0%	\$600,820	87%	\$0	0%	\$689,311	7%
Sweet Grass	\$0	0%	\$8,758,677	99%	\$80,464	1%	\$0	0%	\$0	0%	\$8,839,142	138%
Teton	\$0	0%	\$1,604,197	100%	\$2,730	0%	\$0	0%	\$0	0%	\$1,606,928	25%
Toole	\$0	0%	\$13,021,426	96%	\$56,099	0%	\$0	0%	\$490,595	4%	\$13,568,121	160%
Treasure	\$0	0%	\$2,736	100%	\$0	0%	\$0	0%	\$0	0%	\$2,737	0%
Valley	\$0	0%	\$216,390	27%	\$0	0%	\$590,349	73%	\$0	0%	\$806,740	8%
Wheatland	\$0	0%	\$82,714	99%	\$1,063	1%	\$0	0%	\$0	0%	\$83,778	2%
Yellowstone	\$0	0%	\$5,135,737	100%	\$0	0%	\$0	0%	\$0	0%	\$5,135,738	8%

*2014

Analysis of City and Town Revenue Data

The complete revenue data for cities and towns can be found beginning on page 14. Some basic analysis of the data is offered below.

Revenue Sources of Governmental Funds

For most cities and towns, the two largest sources of governmental fund revenue are taxes and assessments and intergovernmental revenues. Charges for services and miscellaneous revenues are also important revenue sources in some cities and towns.

The following table shows the maximum, minimum, and average percentages that the various revenue sources make up of total revenues received by cities and counties in their governmental funds.

Revenue Source	Maximum		Minimum		Average
	%	City/Town	%	City/Town	%
Taxes/Assessments	85%	West Yellowstone	5%	Brockton ⁴	57%
Licenses and Permits	8%	Virginia City	0%	37 cities/towns	2%
Intergovernmental	94%	Brockton ⁵	5%	Twin Bridges	32%
Charges for Services	27%	Joliet	0%	30 cities/towns	4%
Fines and Forfeitures	26%	Fairview	0%	40 cities/towns	1%
Miscellaneous	50%	Twin Bridges	0%	14 cities/towns	4%
Investments and Royalty Earnings	30%	Fort Peck	0%	71 cities/towns	0%

⁴ The most recent available data for Brockton is from FY 2011. Fairview collected 17% of revenue from taxes and assessments, the lowest share after Brockton.

⁵ The most recent available data for Brockton is from FY 2011. Ryegate collected 79% of revenue from intergovernmental sources, the highest share after Brockton.

City and Town Governmental Funds by Revenue Source, FY 2015⁶

City/Town	Taxes/Assessments		Licenses and Permits		Intergovernmental Revenues		Charges for Services		Fines and Forfeitures		Miscellaneous Revenues		Investments and Royalty Earnings		Total Governmental Funds
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Alberton	91,337	51%	898	1%	77,243	43%	116	0%	5,629	3%	2,743	2%	1,372	1%	179,338
Bainville	44,721	26%	200	0%	91,519	53%	450	0%	1,450	1%	1,382	1%	32,430	19%	172,152
Baker	582,215	36%	10,920	1%	862,263	54%	82,576	5%	32,535	2%	15,190	1%	14,922	1%	1,600,622
Bearcreek	35,049	70%	1,360	3%	9,740	20%	647	1%	0	0%	3,004	6%	11	0%	49,811
Belgrade															
Belt															
Big Sandy	167,994	59%	135	0%	95,811	33%	4,602	2%	175	0%	16,605	6%	768	0%	286,091
Big Timber	545,959	59%	2,825	0%	256,769	28%	100,074	11%	13,993	2%	3,044	0%	8,942	1%	931,606
Billings	33,763,418	31%	6,984,417	6%	28,278,508	26%	11,966,469	11%	2,078,525	2%	22,302,785	21%	3,246,998	3%	108,621,121
Boulder	262,331	50%	5,785	1%	191,760	37%	35,592	7%	21,837	4%	4,956	1%	1,237	0%	523,499
Bozeman	21,983,091	49%	1,827,842	4%	8,562,937	19%	10,629,791	24%	1,305,166	3%	363,274	1%	370,305	1%	45,042,407
Bridger	181,246	31%	4,271	1%	204,131	35%	107,990	19%	28,164	5%	43,122	7%	13,112	2%	582,037
Broadus	142,163	45%	1,665	1%	168,573	54%	1,265	0%	0	0%	0	0%	431	0%	314,098
Broadview															
Brockton"	3,127	5%	0	0%	65,080	94%	0	0%	340	0%	276	0%	490	1%	69,314
Browning	74,616	26%	11,508	4%	93,681	32%	59,523	21%	0	0%	50,070	17%	0	0%	289,400
Cascade															
Chester	352,071	66%	2,566	0%	152,346	29%	10,708	2%	2,925	1%	11,188	2%	1,399	0%	533,204
Chinook^	638,480	66%	12,303	1%	278,093	29%	28,709	3%	10,297	1%	1,664	0%	4,952	1%	974,499
Choteau	315,970	49%	19,279	3%	258,684	40%	25,096	4%	5,235	1%	14,327	2%	8,241	1%	646,832
Circle	324,716	70%	880	0%	119,946	26%	5,257	1%	245	0%	7,292	2%	7,248	2%	465,584
Clyde Park	32,418	27%	4,650	4%	49,610	42%	150	0%	0	0%	31,620	27%	776	1%	119,225
Colstrip	2,614,507	70%	5,512	0%	1,028,210	27%	10,606	0%	16,444	0%	57,163	2%	20,889	1%	3,753,332
Columbia Falls	1,649,429	47%	184,543	5%	1,234,800	35%	138,114	4%	153,657	4%	124,939	4%	14,076	0%	3,499,558
Columbus	1,372,230	66%	10,642	1%	528,960	26%	112,792	5%	25,991	1%	14,479	1%	4,277	0%	2,069,372
Conrad	530,895	35%	37,709	2%	831,573	55%	32,171	2%	8,568	1%	66,894	4%	8,994	1%	1,516,805

⁶ Reports were not available online for the following cities and towns: Belgrade, Belt, Broadview, Cascade, Lodge Grass, Poplar, Rexford, Saco, Scobey, Stanford, Townsend, Walkerville, White Sulphur Springs, Wibaux, and Winnett.

Culbertson	276,182	43%	6,878	1%	298,495	46%	30,960	5%	5,644	1%	25,696	4%	309	0%	644,165
Cut Bank	444,775	23%	53,804	3%	871,425	46%	94,054	5%	46,045	2%	386,836	20%	7,891	0%	1,904,831
Darby*	107,141	25%	12,983	3%	187,366	44%	22,567	5%	31,337	7%	66,554	16%	736	0%	428,686
Denton*	90,850	66%	0	0%	45,118	33%	1,525	1%	0	0%	842	1%	238	0%	138,574
Dillon	1,593,327	55%	33,291	1%	1,031,511	35%	57,658	2%	76,359	3%	12,021	0%	105,019	4%	2,909,187
Dodson	13,350	34%	200	1%	22,575	58%	0	0%	0	0%	2,575	7%	0	0%	38,701
Drummond	65,400	50%	614	0%	50,652	38%	3,748	3%	0	0%	11,294	9%	17	0%	131,726
Dutton	77,379	42%	195	0%	69,361	38%	1,909	1%	0	0%	31,519	17%	3,021	2%	183,385
East Helena	651,168	45%	8,882	1%	695,775	48%	13,254	1%	32,523	2%	43,456	3%	397	0%	1,445,456
Ekalaka	109,764	47%	3,953	2%	101,977	44%	2,042	1%	760	0%	9,968	4%	2,632	1%	231,096
Ennis	367,178	54%	12,054	2%	256,917	38%	650	0%	29,565	4%	13,226	2%	734	0%	680,325
Eureka	209,491	33%	5,772	1%	274,600	43%	807	0%	16,805	3%	132,441	21%	2,141	0%	642,058
Fairfield	220,670	57%	9,033	2%	115,068	30%	16,935	4%	345	0%	26,808	7%	1,146	0%	390,007
Fairview	165,428	17%	2,554	0%	366,808	38%	33,814	4%	250,459	26%	134,230	14%	3,992	0%	957,286
Flaxville	12,651	37%	930	3%	11,195	33%	0	0%	0	0%	8,944	26%	62	0%	33,784
Forsyth	621,850	55%	17,809	2%	388,531	34%	21,084	2%	9,700	1%	43,383	4%	34,241	3%	1,136,599
Fort Benton	663,548	66%	13,519	1%	255,571	26%	19,095	2%	7,853	1%	19,169	2%	20,328	2%	999,084
Fort Peck	76,307	35%	1,330	1%	29,236	13%	8,436	4%	0	0%	37,162	17%	65,859	30%	218,329
Froid	38,087	37%	0	0%	54,792	54%	7,504	7%	415	0%	415	0%	518	1%	101,731
Fromberg	66,893	48%	2,137	2%	57,949	42%	0	0%	6,195	4%	5,808	4%	69	0%	139,052
Geraldine	50,557	55%	374	0%	32,161	35%	0	0%	0	0%	9,461	10%	19	0%	92,573
Glasgow	1,934,001	59%	60,482	2%	986,782	30%	212,199	6%	31,705	1%	37,633	1%	4,606	0%	3,267,409
Glendive	1,682,287	52%	115,031	4%	1,139,823	35%	121,687	4%	130,047	4%	28,692	1%	4,845	0%	3,222,414
Grass Range^	16,453	45%	200	1%	14,814	40%	235	1%	0	0%	4,901	13%	8	0%	36,612
Great Falls	24,817,439	55%	2,495,048	6%	13,224,455	29%	2,906,916	6%	1,052,578	2%	776,643	2%	65,783	0%	45,338,863
Hamilton	2,590,485	60%	123,498	3%	1,312,287	30%	126,536	3%	153,251	4%	21,876	1%	1,657	0%	4,329,592
Hardin	890,980	41%	89,846	4%	810,090	37%	23,777	1%	112,948	5%	234,218	11%	7,200	0%	2,169,059
Harlem	464,694	67%	4,441	1%	194,108	28%	13,068	2%	6,269	1%	2,604	0%	4,295	1%	689,480
Harlowton	214,148	41%	2,815	1%	197,052	37%	31,358	6%	6,346	1%	75,273	14%	31	0%	527,024
Havre	3,187,809	53%	167,604	3%	2,307,556	38%	91,587	2%	156,144	3%	92,155	2%	14,004	0%	6,016,859
Helena	16,631,108	57%	638,327	2%	8,533,328	29%	1,922,226	7%	650,074	2%	551,325	2%	31,507	0%	28,957,896
Hingham	18,776	41%	0	0%	17,318	38%	4,923	11%	0	0%	1,365	3%	3,222	7%	45,605
Hobson	65,611	55%	375	0%	37,247	31%	3,118	3%	0	0%	11,680	10%	2,092	2%	120,124

Hot Springs	207,256	65%	2,585	1%	68,499	22%	8,596	3%	10,103	3%	21,065	7%	416	0%	318,521
Hysham	91,557	67%	100	0%	43,846	32%	0	0%	40	0%	1,897	1%	18	0%	137,459
Ismay	2,297	29%	0	0%	5,205	66%	0	0%	0	0%	257	3%	184	2%	7,945
Joliet	93,150	38%	2,093	1%	68,358	28%	67,475	27%	11,099	5%	3,496	1%	572	0%	246,244
Jordan	54,487	35%	850	1%	71,656	46%	0	0%	0	0%	28,672	18%	1,202	1%	156,869
Judith Gap	23,411	46%	550	1%	26,486	52%	0	0%	0	0%	460	1%	193	0%	51,100
Kalispell	11,275,636	50%	381,045	2%	5,406,703	24%	4,630,575	21%	538,234	2%	188,615	1%	72,528	0%	22,493,337
Kevin	41,306	51%	190	0%	32,180	40%	0	0%	0	0%	6,618	8%	162	0%	80,457
Laurel	2,661,400	45%	207,582	3%	1,503,383	25%	1,053,735	18%	121,746	2%	388,444	7%	3,528	0%	5,939,819
Lavina	19,178	49%	638	2%	16,890	43%	0	0%	0	0%	2,386	6%	74	0%	39,166
Lewistown	2,738,062	51%	113,916	2%	1,828,884	34%	338,174	6%	46,762	1%	255,968	5%	8,996	0%	5,330,763
Libby	632,019	42%	54,151	4%	641,403	42%	55,759	4%	27,946	2%	88,915	6%	14,524	1%	1,514,718
Lima	41,859	47%	200	0%	43,413	49%	1,333	2%	0	0%	1,750	2%	17	0%	88,573
Livingston	4,004,482	51%	375,851	5%	2,568,048	32%	566,565	7%	117,487	1%	250,435	3%	19,747	0%	7,902,616
Lodge Grass															
Malta	553,058	49%	21,110	2%	421,394	37%	20,638	2%	8,437	1%	108,330	10%	6,525	1%	1,139,493
Manhattan*	491,448	49%	62,985	6%	192,184	19%	15,162	2%	24,510	2%	218,980	22%	1,592	0%	1,006,862
Medicine Lake	72,599	47%	20	0%	46,327	30%	12,206	8%	0	0%	22,875	15%	170	0%	154,198
Melstone	44,398	51%	0	0%	40,928	47%	0	0%	0	0%	2,232	3%	285	0%	87,843
Miles City	3,344,320	53%	179,051	3%	2,168,204	35%	264,138	4%	209,438	3%	94,657	2%	3,940	0%	6,263,749
Missoula	32,506,332	51%	3,663,422	6%	19,095,397	30%	6,368,100	10%	1,326,509	2%	836,745	1%	13,687	0%	63,810,193
Moore	53,013	56%	0	0%	34,494	37%	0	0%	0	0%	6,315	7%	73	0%	93,895
Nashua	77,552	58%	1,495	1%	48,358	36%	250	0%	0	0%	4,823	4%	202	0%	132,680
Neihart	38,965	70%	100	0%	9,380	17%	0	0%	0	0%	7,429	13%	68	0%	55,943
Opheim	15,389	40%	0	0%	19,402	50%	3,849	10%	0	0%	0	0%	175	0%	38,817
Outlook	9,872	45%	20	0%	11,639	53%	0	0%	0	0%	0	0%	631	3%	22,162
Philipsburg~	159,195	46%	1,665	0%	161,887	47%	14,791	4%	836	0%	550	0%	4,184	1%	343,109
Pinesdale	59,515	35%	150	0%	54,247	32%	32,592	19%	7,935	5%	421	0%	13,250	8%	168,111
Plains	277,600	49%	2,990	1%	246,490	43%	19,811	3%	13,478	2%	7,320	1%	607	0%	568,297
Plentywood	476,984	48%	4,366	0%	430,022	43%	45,547	5%	11,017	1%	31,175	3%	4,093	0%	1,003,205
Plevna	17,006	22%	0	0%	58,989	77%	0	0%	0	0%	104	0%	989	1%	77,089
Polson	1,982,133	58%	135,464	4%	929,767	27%	191,703	6%	74,535	2%	112,467	3%	4,484	0%	3,430,554
Poplar															

Red Lodge	1,694,842	63%	74,610	3%	674,216	25%	51,773	2%	52,961	2%	147,514	5%	10,302	0%	2,706,218
Rexford															
Richey	33,644	55%	410	1%	24,794	40%	150	0%	523	1%	1,466	2%	367	1%	61,355
Ronan	310,294	39%	9,722	1%	401,235	51%	52,984	7%	14,675	2%	2,534	0%	839	0%	792,283
Roundup	411,321	41%	3,614	0%	549,710	54%	45,000	4%	1,120	0%	1,741	0%	1,675	0%	1,014,182
Ryegate	24,235	18%	275	0%	106,699	79%	0	0%	0	0%	2,077	2%	2,521	2%	135,808
Saco															
Scobey															
Shelby	1,152,670	41%	46,608	2%	905,464	32%	82,533	3%	142,640	5%	485,918	17%	26,064	1%	2,841,898
Sheridan	124,865	47%		0%	116,505	44%		0%		0%	21,446	8%	459	0%	263,276
Sidney*	1,383,629	28%	271,569	6%	2,209,908	45%	230,349	5%	209,311	4%	549,499	11%	26,580	1%	4,880,845
St. Ignatius	92,009	43%	2,505	1%	76,406	35%	20	0%	13,083	6%	30,963	14%	812	0%	215,799
Stanford															
Stevensville	362,389	44%	34,972	4%	326,587	40%	42,310	5%	19,115	2%	27,434	3%	11,090	1%	823,899
Sunburst	167,122	67%	160	0%	56,751	23%	20,201	8%	85	0%	5,725	2%	86	0%	250,131
Superior	227,215	46%	3,396	1%	247,286	50%	10,729	2%	4,977	1%	1,106	0%	2,675	1%	497,386
Terry	120,149	39%	8,749	3%	127,463	41%	18,689	6%	1,155	0%	30,572	10%	422	0%	307,200
Thompson Falls	420,421	44%	2,918	0%	372,211	39%	64,389	7%	9,260	1%	75,446	8%	586	0%	945,231
Three Forks	542,436	50%	13,207	1%	344,306	32%	159,699	15%	4,660	0%	22,756	2%	2,205	0%	1,089,270
Townsend															
Troy	184,788	31%	8,585	1%	232,416	39%	86,162	14%	17,988	3%	68,409	11%	1,778	0%	600,129
Twin Bridges	76,398	27%	802	0%	13,530	5%	47,547	17%	0	0%	141,051	50%	57	0%	279,386
Valier	177,707	58%	2,620	1%	75,620	25%	34,508	11%	0	0%	14,879	5%	30	0%	305,365
Virginia City	108,052	61%	13,973	8%	45,051	25%	200	0%	0	0%	9,499	5%	269	0%	177,045
Walkerville															
West Yellowstone	4,108,052	85%	41,951	1%	540,316	11%	39,357	1%	16,151	0%	77,781	2%	7,918	0%	4,831,526
Westby	85,229	66%	0	0%	38,024	30%	0	0%	0	0%	5,002	4%	81	0%	128,337
White Sulphur Springs															
Whitefish	11,020,835	63%	1,007,410	6%	2,279,066	13%	2,656,996	15%	211,767	1%	288,926	2%	33,157	0%	17,498,158
Whitehall*	204,749	44%	7,023	2%	201,345	44%	22,421	5%	12,706	3%	12,697	3%	1,006	0%	461,947
Wibaux															

Winifred	22,109	20%	0	0%	22,012	20%	28,333	26%	0	0%	34,782	32%	1,513	1%	108,750
Winnett															
Wolf Point	596,263	26%	22,595	1%	1,197,371	53%	373,366	17%	25,392	1%	18,472	1%	19,024	1%	2,252,484

*2014 ^2013 ~2012 "2011

Comparison of FY 2010 and FY 2015 Governmental Funds

A comparison of FY 2010 and FY 2015 city and town total governmental funds reveals:

- 74 cities and towns had higher total revenues in governmental funds in FY 2015 than in FY 2010. Total governmental fund revenue for cities and towns with higher totals in FY 2015 averaged 22% more total revenue than was received in FY 2010. The largest increase was in Fairview, which collected 115% more revenue in FY 2015 than in FY 2010.
- 2 cities and towns had essentially flat revenue collections in their governmental funds: Three Forks and Hysham.
- 30 cities and towns collected less revenue in governmental funds in FY 2015 than in FY 2010. On average, cities and towns with declining revenues in governmental funds received 18% less in FY 2015 than in FY 2010. Ismay had the largest decline: 63%.

The table beginning on page 23 shows shifts in governmental fund sources of revenue between FY 2010 and FY 2015. The figures shown are the differences between the FY 2015 and FY 2010 revenue source percentages of total governmental fund collections.

The following cities and towns had 20 percentage point shifts or greater: Circle, Culbertson, Cut Bank, Dodson, Fairview, Hardin, Hobson, Ismay, Judith Gap, Malta, Plevna, Red Lodge, Shelby, and Twin Bridges. While counties experienced shifts mostly between taxes and assessments and intergovernmental revenues, the shifts in cities and towns were more variable. Often the shift also included changes to miscellaneous revenues. The following cities and towns had more unique shifts:

- Fairview saw increases in fines and forfeitures and miscellaneous revenues and decreases in intergovernmental revenues and taxes and assessments.
- Hardin’s taxes and assessments increased while intergovernmental revenues and charges for services declined.
- Plevna collected more in intergovernmental revenues and less in investments and royalties and taxes and assessments.

City and Town Total Governmental Fund Comparison: FY 2010, FY 2015

City/Town	Total Governmental Funds, FY 2010	Total Governmental Funds, FY 2015	\$ Difference	% Difference
Alberton	\$155,853	\$179,337	\$23,484	15%
Bainville		\$172,152		
Baker	\$1,560,510	\$1,600,621	\$40,111	3%
Bearcreek	\$46,836	\$49,810	\$2,974	6%
Belgrade	\$4,197,597			
Belt	\$223,977			
Big Sandy	\$313,945	\$286,090	-\$27,855	-9%
Big Timber	\$873,642	\$931,605	\$57,964	7%
Billings	\$92,116,276	\$108,621,120	\$16,504,844	18%
Boulder	\$478,485	\$523,498	\$45,013	9%
Bozeman	\$35,485,823	\$45,042,406	\$9,556,583	27%
Bridger	\$519,972	\$582,036	\$62,064	12%
Broadus	\$251,814	\$314,097	\$62,283	25%

Broadview	\$80,375			
Brockton"	\$67,093	\$69,313	\$2,220	3%
Browning		\$289,399		
Cascade	\$298,481			
Chester	\$435,284	\$533,203	\$97,919	22%
Chinook^	\$938,904	\$974,498	\$35,594	4%
Choteau	\$814,117	\$646,831	-\$167,287	-21%
Circle	\$421,377	\$465,583	\$44,206	10%
Clyde Park	\$115,408	\$119,224	\$3,816	3%
Colstrip	\$3,036,842	\$3,753,331	\$716,489	24%
Columbia Falls	\$3,263,126	\$3,499,557	\$236,431	7%
Columbus	\$1,654,970	\$2,069,371	\$414,401	25%
Conrad	\$1,319,224	\$1,516,804	\$197,580	15%
Culbertson	\$1,372,181	\$644,164	-\$728,017	-53%
Cut Bank	\$1,953,506	\$1,904,830	-\$48,676	-2%
Darby*		\$428,685		
Denton*	\$106,847	\$138,573	\$31,726	30%
Dillon	\$2,415,639	\$2,909,186	\$493,547	20%
Dodson	\$46,487	\$38,700	-\$7,787	-17%
Drummond	\$121,582	\$131,725	\$10,142	8%
Dutton	\$189,684	\$183,384	-\$6,300	-3%
East Helena	\$1,345,771	\$1,445,455	\$99,684	7%
Ekalaka	\$208,194	\$231,095	\$22,901	11%
Ennis	\$542,376	\$680,324	\$137,949	25%
Eureka	\$487,657	\$642,057	\$154,400	32%
Fairfield	\$375,335	\$390,006	\$14,671	4%
Fairview	\$446,236	\$957,285	\$511,049	115%
Flaxville	\$19,916	\$33,783	\$13,867	70%
Forsyth	\$1,009,970	\$1,136,598	\$126,628	13%
Fort Benton	\$932,081	\$999,083	\$67,002	7%
Fort Peck	\$394,882	\$218,329	-\$176,553	-45%
Froid	\$99,229	\$101,730	\$2,501	3%
Fromberg	\$145,416	\$139,051	-\$6,365	-4%
Geraldine	\$94,267	\$92,572	-\$1,695	-2%
Glasgow	\$2,868,752	\$3,267,408	\$398,656	14%
Glendive	\$2,661,675	\$3,222,413	\$560,738	21%
Grass Range^	\$40,281	\$36,611	-\$3,670	-9%
Great Falls	\$41,121,905	\$45,338,862	\$4,216,957	10%
Hamilton	\$3,711,395	\$4,329,591	\$618,196	17%
Hardin	\$2,234,087	\$2,169,058	-\$65,029	-3%
Harlem	\$610,188	\$689,479	\$79,291	13%
Harlowton	\$455,513	\$527,023	\$71,509	16%
Havre	\$4,982,627	\$6,016,858	\$1,034,231	21%

Helena	\$24,419,588	\$28,957,895	\$4,538,307	19%
Hingham	\$69,985	\$45,604	-\$24,380	-35%
Hobson	\$94,016	\$120,123	\$26,107	28%
Hot Springs	\$296,141	\$318,520	\$22,379	8%
Hysham	\$138,012	\$137,458	-\$554	0%
Ismay	\$21,440	\$7,944	-\$13,497	-63%
Joliet	\$188,499	\$246,243	\$57,744	31%
Jordan	\$120,900	\$156,868	\$35,967	30%
Judith Gap	\$54,123	\$51,099	-\$3,024	-6%
Kalispell	\$21,425,352	\$22,493,336	\$1,067,984	5%
Kevin		\$80,456		
Laurel	\$5,048,994	\$5,939,818	\$890,824	18%
Lavina	\$47,224	\$39,165	-\$8,059	-17%
Lewistown	\$5,136,071	\$5,330,762	\$194,691	4%
Libby	\$1,543,531	\$1,514,717	-\$28,814	-2%
Lima	\$87,586	\$88,572	\$986	1%
Livingston	\$6,791,304	\$7,902,615	\$1,111,311	16%
Lodge Grass				
Malta	\$1,187,642	\$1,139,492	-\$48,150	-4%
Manhattan*	\$788,580	\$1,006,861	\$218,281	28%
Medicine Lake	\$122,385	\$154,197	\$31,812	26%
Melstone	\$43,933	\$87,842	\$43,910	100%
Miles City	\$5,579,635	\$6,263,748	\$684,113	12%
Missoula	\$58,158,513	\$63,810,192	\$5,651,679	10%
Moore	\$82,186	\$93,894	\$11,709	14%
Nashua	\$104,375	\$132,679	\$28,304	27%
Neihart	\$28,920	\$55,942	\$27,022	93%
Opheim	\$42,675	\$38,816	-\$3,860	-9%
Outlook	\$19,554	\$22,161	\$2,607	13%
Philipsburg~	\$286,176	\$343,108	\$56,932	20%
Pinesdale	\$136,982	\$168,110	\$31,128	23%
Plains	\$613,093	\$568,296	-\$44,797	-7%
Plentywood	\$842,736	\$1,003,204	\$160,468	19%
Plevna	\$48,076	\$77,088	\$29,012	60%
Polson	\$2,648,719	\$3,430,553	\$781,834	30%
Poplar				
Red Lodge	\$3,664,968	\$2,706,217	-\$958,750	-26%
Rexford	\$52,217			
Richey	\$49,225	\$61,354	\$12,129	25%
Ronan	\$935,721	\$792,282	-\$143,439	-15%
Roundup	\$1,109,778	\$1,014,181	-\$95,597	-9%
Ryegate	\$233,710	\$135,807	-\$97,903	-42%
Saco				

Scobey	\$510,234			
Shelby	\$3,741,729	\$2,841,897	-\$899,832	-24%
Sheridan	\$273,073	\$263,275	-\$9,798	-4%
Sidney*	\$2,627,834	\$4,880,844	\$2,253,010	86%
St. Ignatius	\$268,058	\$215,798	-\$52,260	-19%
Stanford	\$181,826			
Stevensville	\$647,417	\$823,898	\$176,480	27%
Sunburst		\$250,130		
Superior	\$433,510	\$497,385	\$63,875	15%
Terry	\$286,899	\$307,199	\$20,300	7%
Thompson Falls	\$796,729	\$945,230	\$148,501	19%
Three Forks	\$1,087,209	\$1,089,269	\$2,060	0%
Townsend	\$885,110			
Troy	\$605,205	\$600,128	-\$5,077	-1%
Twin Bridges	\$233,545	\$279,385	\$45,840	20%
Valier	\$234,084	\$305,364	\$71,280	30%
Virginia City	\$225,684	\$177,044	-\$48,640	-22%
Walkerville				
West Yellowstone	\$3,815,914	\$4,831,525	\$1,015,611	27%
Westby	\$105,091	\$128,336	\$23,245	22%
White Sulphur Springs	\$362,578			
Whitefish	\$12,242,087	\$17,498,157	\$5,256,070	43%
Whitehall*	\$535,621	\$461,946	-\$73,675	-14%
Wibaux	\$286,064			
Winifred	\$180,159	\$108,749	-\$71,410	-40%
Winnett	\$93,038			
Wolf Point	\$1,885,772	\$2,252,483	\$366,712	19%

*2014 ^2013 ~2012 "2011

City and Town Change in Revenue Source Share of Total Governmental Funds: FY 2010 to FY 2015

City/Town	Taxes/Assessments	Licenses and Permits	Intergovernmental Revenues	Charges for Services	Fines and Forfeitures	Miscellaneous Revenues	Investments and Royalty Earnings
Alberton	10%	0%	-7%	0%	0%	-2%	-1%
Bainville							
Baker	-4%	0%	9%	-6%	1%	0%	-1%
Bearcreek	6%	2%	-14%	1%	0%	5%	0%
Belgrade							
Belt							
Big Sandy	15%	0%	-15%	0%	0%	2%	-1%
Big Timber	6%	0%	-6%	4%	0%	-2%	-3%
Billings	-19%	1%	-4%	0%	0%	18%	3%
Boulder	5%	0%	-6%	4%	-1%	0%	-2%
Bozeman	2%	1%	-3%	7%	-1%	-6%	0%
Bridger	3%	0%	-16%	7%	3%	3%	1%
Broadus	7%	0%	12%	-17%	-1%	0%	0%
Broadview							
Brockton"	-1%	0%	2%	0%	0%	0%	-1%
Browning							
Cascade							
Chester	2%	0%	-2%	0%	0%	2%	-2%
Chinook^	13%	0%	-13%	0%	0%	0%	0%
Choteau	9%	1%	3%	-4%	0%	-8%	-2%
Circle	32%	0%	-34%	1%	0%	1%	1%
Clyde Park	3%	1%	-8%	0%	0%	8%	-4%
Colstrip	8%	0%	-7%	0%	0%	0%	0%
Columbia Falls	2%	2%	-2%	0%	-4%	2%	0%
Columbus	5%	0%	-3%	1%	-1%	-1%	-1%
Conrad	-13%	1%	21%	-7%	0%	1%	-1%
Culbertson	35%	1%	-43%	4%	1%	4%	0%
Cut Bank	-21%	0%	5%	2%	0%	15%	-1%
Darby*							

Denton*	8%	0%	-5%	1%	0%	-3%	-1%
Dillon	6%	0%	5%	-3%	0%	-9%	2%
Dodson	22%	-1%	-5%	0%	0%	-14%	-3%
Drummond	1%	0%	-7%	-1%	0%	7%	-1%
Dutton	8%	0%	2%	-3%	0%	-7%	-1%
East Helena	16%	0%	-18%	1%	0%	2%	0%
Ekalaka	6%	0%	-8%	0%	0%	1%	0%
Ennis	2%	-1%	-2%	0%	2%	-1%	-1%
Eureka	-16%	0%	-2%	-2%	1%	19%	-1%
Fairfield	-5%	1%	3%	1%	0%	1%	-2%
Fairview	-8%	0%	-23%	0%	23%	11%	-3%
Flaxville	-7%	2%	-18%	0%	0%	23%	0%
Forsyth	10%	-1%	6%	-6%	-1%	0%	-7%
Fort Benton	4%	0%	-2%	1%	-1%	0%	-3%
Fort Peck	19%	0%	7%	2%	0%	4%	-32%
Froid	6%	0%	-12%	7%	0%	-1%	0%
Fromberg	0%	0%	2%	0%	4%	-5%	-1%
Geraldine	0%	-1%	-8%	0%	0%	9%	0%
Glasgow	3%	0%	0%	1%	-1%	-3%	0%
Glendive	3%	1%	0%	-4%	1%	-1%	-1%
Grass Range^	10%	0%	-16%	0%	0%	6%	0%
Great Falls	5%	1%	-5%	-1%	-1%	0%	0%
Hamilton	12%	0%	-10%	-1%	0%	-1%	-1%
Hardin	23%	2%	-9%	-10%	0%	-1%	-5%
Harlem	5%	0%	-4%	1%	0%	0%	-1%
Harlowton	6%	0%	-5%	1%	0%	-1%	0%
Havre	6%	0%	-4%	0%	-2%	0%	-1%
Helena	5%	-3%	-3%	1%	0%	1%	0%
Hingham	12%	0%	-4%	6%	0%	-4%	-9%
Hobson	25%	-1%	-5%	2%	0%	-20%	-1%
Hot Springs	10%	0%	-7%	-1%	0%	-1%	-1%
Hysham	11%	-1%	-4%	0%	-2%	1%	-5%
Ismay	17%	0%	13%	0%	0%	-29%	-1%
Joliet	-4%	-1%	-4%	10%	1%	-4%	0%

Jordan	-3%	0%	-7%	0%	0%	9%	0%
Judith Gap	21%	1%	-6%	0%	0%	-14%	-1%
Kalispell	12%	0%	-10%	-2%	0%	0%	0%
Kevin							
Laurel	0%	2%	-2%	-1%	-1%	3%	0%
Lavina	8%	0%	-10%	0%	0%	3%	-2%
Lewistown	6%	0%	-7%	0%	0%	2%	-2%
Libby	3%	1%	0%	1%	-1%	0%	-3%
Lima	6%	0%	0%	-6%	0%	0%	0%
Livingston	-2%	2%	3%	2%	-1%	-4%	0%
Lodge Grass							
Malta	13%	0%	-22%	0%	0%	9%	-1%
Manhattan*	0%	0%	-9%	-1%	0%	10%	-1%
Medicine Lake	6%	0%	-3%	5%	0%	-4%	-3%
Melstone	-7%	0%	10%	0%	0%	-2%	-1%
Miles City	10%	0%	-5%	0%	1%	-6%	0%
Missoula	4%	0%	-5%	2%	0%	-1%	0%
Moore	17%	0%	8%	-10%	0%	-15%	0%
Nashua	0%	0%	-1%	0%	0%	2%	0%
Neihart	6%	-1%	-12%	0%	0%	8%	-2%
Opheim	10%	0%	-12%	5%	0%	0%	-3%
Outlook	4%	0%	-7%	0%	0%	0%	2%
Philipsburg~	5%	0%	-6%	2%	-1%	-2%	1%
Pinesdale	2%	0%	-14%	0%	5%	0%	7%
Plains	2%	0%	-1%	0%	-1%	0%	-1%
Plentywood	7%	0%	-8%	-1%	0%	3%	-1%
Plevna	-7%	0%	20%	0%	0%	0%	-12%
Polson	9%	2%	-2%	-5%	-1%	-3%	-1%
Poplar							
Red Lodge	20%	0%	-18%	-7%	0%	5%	-1%
Rexford							
Richey	11%	0%	-3%	-1%	1%	-5%	-2%
Ronan	5%	0%	-3%	2%	-1%	-3%	0%
Roundup	7%	0%	-7%	0%	0%	0%	-1%

Ryegate	8%	0%	-10%	0%	0%	1%	0%
Saco							
Scobey							
Shelby	19%	1%	0%	0%	4%	-24%	0%
Sheridan	7%	0%	1%	-12%	0%	5%	0%
Sidney*	10%	5%	-18%	3%	1%	-1%	0%
St. Ignatius	13%	0%	-7%	0%	-17%	13%	-2%
Stanford							
Stevensville	3%	1%	-1%	1%	-4%	1%	-1%
Sunburst							
Superior	6%	-2%	-2%	0%	-1%	-2%	0%
Terry	3%	0%	-3%	3%	-1%	-1%	-1%
Thompson Falls	1%	0%	-8%	5%	-1%	3%	-1%
Three Forks	6%	0%	-7%	7%	-2%	-3%	0%
Townsend							
Troy	5%	0%	-3%	14%	1%	-16%	-1%
Twin Bridges	-4%	-1%	-45%	1%	0%	50%	-1%
Valier	-5%	0%	-5%	6%	0%	5%	-1%
Virginia City	15%	4%	-18%	0%	0%	-2%	0%
Walkerville							
West Yellowstone	7%	-1%	-3%	-3%	0%	0%	0%
Westby	0%	0%	5%	0%	0%	-4%	0%
White Sulphur Springs							
Whitefish	0%	2%	-7%	9%	-1%	0%	-2%
Whitehall*	13%	0%	-4%	0%	-2%	-6%	-1%
Wibaux							
Winifred	13%	0%	10%	14%	0%	-37%	1%
Winnett							
Wolf Point	10%	0%	6%	-1%	0%	-15%	-1%

*2014 ^2013 ~2012 "2011

City and Town Enterprise Funds

All the cities and towns that filed annual financial reports for FY 2015 except Ismay used enterprise funds to account for self-supporting activities that provide services to the public that are financed primarily from user charges. Enterprise funds are used for services such as water and sewer utilizes, swimming pools, parking facilities, and public transportation.

Enterprise fund sources of revenue are more limited than are governmental fund sources of revenue. The most common revenues are charges for services and special assessments. Special assessments are assessments against certain properties to defray costs of a specific improvement or service that is of special benefit to that property and not of general benefit to all properties.

The last column of the table compares total governmental fund revenue collections with total enterprise fund revenue collections by showing total enterprise fund revenues as a percentage of total governmental fund revenues. There is great variation in the size of enterprise fund revenue collections as compared with governmental fund revenue collections: Browning's enterprise fund revenue collections were 745% of its governmental fund revenues while West Yellowstone's enterprise fund revenues are 0% of its governmental fund revenues.

City and Town Enterprise Funds by Revenue Source, FY 2015⁷

City/Town	Charges for Services		Miscellaneous Revenue		Special Assessments		Total Enterprise Funds	Enterprise as % of Total Governmental Funds
	\$	%	\$	%	\$	%	\$	%
Alberton	\$144,859	100%	\$0	0%	\$0	0%	\$144,860	81%
Bainville	\$393,075	100%	\$0	0%	\$0	0%	\$393,076	228%
Baker	\$958,247	100%	\$0	0%	\$0	0%	\$958,248	60%
Bearcreek	\$64,787	100%	\$0	0%	\$0	0%	\$64,788	130%
Belgrade								
Belt								
Big Sandy	\$377,671	100%	\$0	0%	\$0	0%	\$377,672	132%
Big Timber	\$999,145	100%	\$0	0%	\$0	0%	\$999,146	107%
Billings	\$68,729,429	100%	\$0	0%	\$0	0%	\$68,729,430	63%
Boulder	\$729,047	100%	\$3,383	0%	\$0	0%	\$732,431	140%
Bozeman	\$19,185,555	100%	\$0	0%	\$0	0%	\$19,185,556	43%
Bridger	\$384,341	100%	\$770	0%	\$0	0%	\$385,112	66%
Broadus	\$272,503	100%	\$0	0%	\$0	0%	\$272,504	87%
Broadview								
Brockton"	\$72,107	100%	\$0	0%	\$0	0%	\$72,108	104%
Browning	\$2,155,746	100%	\$998	0%	\$0	0%	\$2,156,745	745%
Cascade								
Chester	\$516,474	100%	\$1,241	0%	\$0	0%	\$517,716	97%

⁷ Reports were not available online for the following cities and towns: Belgrade, Belt, Broadview, Cascade, Lodge Grass, Poplar, Rexford, Saco, Scobey, Stanford, Townsend, Walkerville, White Sulphur Springs, Wibaux, and Winnett. Anaconda and Butte data is included with the county data.

Chinook^	\$916,704	82%	\$203	0%	\$203,082	18%	\$1,119,989	115%
Choteau	\$523,734	56%	\$1,247	0%	\$418,113	44%	\$943,094	146%
Circle	\$458,507	100%	\$102	0%	\$0	0%	\$458,610	99%
Clyde Park	\$131,880	100%	\$0	0%	\$0	0%	\$131,881	111%
Colstrip	\$1,409,913	88%	\$0	0%	\$199,027	12%	\$1,608,941	43%
Columbia Falls	\$1,919,901	100%	\$3,949	0%	\$3,804	0%	\$1,927,655	55%
Columbus	\$937,803	100%	\$0	0%	\$0	0%	\$937,804	45%
Conrad	\$1,662,780	100%	\$5,084	0%	\$0	0%	\$1,667,865	110%
Culbertson	\$947,818	100%	\$0	0%	\$0	0%	\$947,819	147%
Cut Bank	\$1,680,115	100%	\$0	0%	\$0	0%	\$1,680,116	88%
Darby*	\$326,942	100%	\$0	0%	\$0	0%	\$326,943	76%
Denton*	\$130,012	100%	\$0	0%	\$0	0%	\$130,013	94%
Dillon	\$1,923,659	100%	\$1,011	0%	\$0	0%	\$1,924,671	66%
Dodson	\$39,395	100%	\$0	0%	\$0	0%	\$39,396	102%
Drummond	\$76,835	100%	\$0	0%	\$0	0%	\$76,836	58%
Dutton	\$158,066	97%	\$5,528	3%	\$0	0%	\$163,596	89%
East Helena	\$1,428,371	100%	\$0	0%	\$0	0%	\$1,428,372	99%
Ekalaka	\$293,036	100%	\$0	0%	\$0	0%	\$293,037	127%
Ennis	\$81,080	100%	\$7	0%	\$0	0%	\$81,088	12%
Eureka	\$619,267	100%	\$0	0%	\$0	0%	\$619,268	96%
Fairfield	\$424,376	100%	\$0	0%	\$254	0%	\$424,630	109%
Fairview	\$389,087	86%	\$0	0%	\$64,749	14%	\$453,837	47%
Flaxville	\$63,012	72%	\$25,000	28%	\$0	0%	\$88,013	261%
Forsyth	\$936,772	85%	\$0	0%	\$161,362	15%	\$1,098,135	97%
Fort Benton	\$836,473	100%	\$300	0%	\$0	0%	\$836,774	84%
Fort Peck	\$196,452	98%	\$4,200	2%	\$0	0%	\$200,653	92%
Froid	\$162,568	100%	\$0	0%	\$0	0%	\$162,569	160%
Fromberg	\$270,612	100%	\$251	0%	\$0	0%	\$270,864	195%
Geraldine	\$110,729	77%	\$0	0%	\$33,338	23%	\$144,068	156%
Glasgow	\$1,606,485	100%	\$4,884	0%	\$0	0%	\$1,611,370	49%
Glendive	\$3,741,357	84%	\$56,426	1%	\$635,090	14%	\$4,432,873	138%
Grass Range^	\$45,416	94%	\$2,876	6%	\$0	0%	\$48,293	132%
Great Falls	\$33,249,288	100%	\$0	0%	\$0	0%	\$33,249,289	73%
Hamilton	\$2,452,058	100%	\$0	0%	\$0	0%	\$2,452,059	57%
Hardin	\$2,393,320	99%	\$20,668	1%	\$2,344	0%	\$2,416,333	111%
Harlem	\$456,863	82%	\$101,536	18%	\$0	0%	\$558,400	81%
Harlowton	\$538,822	99%	\$7,318	1%	\$0	0%	\$546,141	104%
Havre	\$4,186,224	81%	\$24,807	0%	\$933,586	18%	\$5,144,619	86%
Helena	\$22,875,485	100%	\$0	0%	\$0	0%	\$22,875,486	79%
Hingham	\$75,906	100%	\$0	0%	\$0	0%	\$75,907	166%
Hobson	\$25,888	100%	\$0	0%	\$0	0%	\$25,889	22%
Hot Springs	\$300,636	100%	\$0	0%	\$0	0%	\$300,637	94%

Hysham	\$257,927	100%	\$0	0%	\$0	0%	\$257,928	188%
Ismay	\$0	0%	\$0	0%	\$0	0%	\$0	0%
Joliet	\$357,655	100%	\$0	0%	\$0	0%	\$357,656	145%
Jordan	\$271,655	100%	\$40	0%	\$0	0%	\$271,696	173%
Judith Gap	\$54,924	100%	\$273	0%	\$0	0%	\$55,199	108%
Kalispell	\$8,164,646	89%	\$214,283	2%	\$835,216	9%	\$9,214,146	41%
Kevin	\$108,099	99%	\$1,375	1%	\$0	0%	\$109,475	136%
Laurel	\$6,114,748	100%	\$0	0%	\$0	0%	\$6,114,749	103%
Lavina	\$22,042	100%	\$0	0%	\$0	0%	\$22,043	56%
Lewistown	\$2,397,720	100%	\$11,541	0%	\$0	0%	\$2,409,262	45%
Libby	\$1,883,740	100%	\$0	0%	\$361	0%	\$1,884,102	124%
Lima	\$80,672	100%	\$0	0%	\$0	0%	\$80,673	91%
Livingston	\$5,963,759	100%	\$0	0%	\$10,989	0%	\$5,974,749	76%
Lodge Grass								
Malta	\$922,997	82%	\$6,499	1%	\$199,731	18%	\$1,129,227	99%
Manhattan*	\$1,116,548	100%	\$3,148	0%	\$0	0%	\$1,119,697	111%
Medicine Lake	\$204,239	100%	\$0	0%	\$0	0%	\$204,240	132%
Melstone	\$69,579	99%	\$661	1%	\$0	0%	\$70,241	80%
Miles City	\$4,236,418	100%	\$0	0%	\$0	0%	\$4,236,419	68%
Missoula	\$9,117,251	97%	\$256,024	3%	\$0	0%	\$9,413,796	15%
Moore	\$104,165	100%	\$50	0%	\$0	0%	\$104,216	111%
Nashua	\$192,719	100%	\$0	0%	\$0	0%	\$192,720	145%
Neihart	\$51,579	77%	\$15,000	23%	\$0	0%	\$66,580	119%
Opheim	\$57,614	85%	\$10,568	15%	\$0	0%	\$68,183	176%
Outlook	\$0	0%	\$0	0%	\$14,128	100%	\$14,128	64%
Philipsburg~	\$478,798	99%	\$3,872	1%	\$0	0%	\$482,671	141%
Pinesdale	\$131,947	100%	\$51	0%	\$0	0%	\$131,999	79%
Plains	\$551,214	100%	\$1,900	0%	\$0	0%	\$553,115	97%
Plentywood	\$1,148,966	100%	\$0	0%	\$0	0%	\$1,148,967	115%
Plevna	\$74,454	94%	\$4,869	6%	\$0	0%	\$79,324	103%
Polson	\$3,127,742	100%	\$0	0%	\$0	0%	\$3,127,743	91%
Poplar								
Red Lodge	\$1,468,312	80%	\$1,160	0%	\$363,919	20%	\$1,833,391	68%
Rexford								
Richey	\$159,925	97%	\$4,252	3%	\$0	0%	\$164,178	268%
Ronan	\$767,511	100%	\$0	0%	\$0	0%	\$767,512	97%
Roundup	\$850,679	99%	\$4,460	1%	\$0	0%	\$855,140	84%
Ryegate	\$89,423	100%	\$0	0%	\$0	0%	\$89,424	66%
Saco								
Scobey								
Shelby	\$2,258,237	93%	\$165,653	7%	\$0	0%	\$2,423,891	85%
Sheridan	\$509,070	100%	\$0	0%	\$0	0%	\$509,071	193%

Sidney*	\$3,207,160	86%	\$37,995	1%	\$505,339	13%	\$3,750,494	77%
St. Ignatius	\$267,006	99%	\$3,034	1%	\$0	0%	\$270,041	125%
Stanford								
Stevensville	\$673,380	64%	\$379,896	36%	\$0	0%	\$1,053,277	128%
Sunburst	\$277,991	92%	\$12,534	4%	\$10,537	3%	\$301,062	120%
Superior	\$377,203	100%	\$0	0%	\$0	0%	\$377,204	76%
Terry	\$209,764	58%	\$0	0%	\$151,189	42%	\$360,954	117%
Thompson Falls	\$481,921	100%	\$0	0%	\$0	0%	\$481,922	51%
Three Forks	\$1,046,360	100%	\$0	0%	\$0	0%	\$1,046,361	96%
Towsend								
Troy	\$1,004,169	98%	\$19,022	2%	\$0	0%	\$1,023,192	170%
Twin Bridges	\$245,368	100%	\$0	0%	\$0	0%	\$245,369	88%
Valier	\$393,292	100%	\$833	0%	\$0	0%	\$394,126	129%
Virginia City	\$238,338	100%	\$0	0%	\$0	0%	\$238,339	135%
West Yellowstone	\$719,617	100%	\$0	0%	\$0	0%	\$719,618	0%
Walkerville								
Westby	\$74,399	60%	\$39,000	31%	\$11,193	9%	\$124,593	97%
White Sulphur Springs								
Whitefish	\$6,675,647	100%	\$0	0%	\$1,671	0%	\$6,677,319	38%
Whitehall*	\$620,394	100%	\$569	0%	\$0	0%	\$620,964	134%
Wibaux								
Winifred	\$110,329	100%	\$0	0%	\$0	0%	\$110,330	101%
Winnett								
Wolf Point	\$1,668,058	100%	\$9	0%	\$0	0%	\$1,668,069	74%

*2014 ^2013 ~2012 "2011

Comparison of County and City/Town Revenue Data

Counties and cities and towns collect governmental fund revenue from the same sources and many use enterprise funds for certain services. They differ, however, in the share of revenues collected from each source, how revenue collections have changed over the last 5 years, and the amount of revenues collected in enterprise funds.

Cities Rely More on Taxes and Assessments on Average

When comparing average county and city and town sources of governmental fund revenue, cities and towns collect more revenue from taxes and assessments (57% vs. 49%) and licenses and permits (2% vs. 0%) while counties collect more intergovernmental revenues (36% vs. 32%) and charges for services (9% vs. 4%). Average collections from fines and forfeitures, miscellaneous revenues, and investment and royalty earnings differ little between counties and cities and towns.

Fewer Counties See Declining Revenues

Eight of 56 counties, or 14%, collected less governmental fund revenue in FY 2015 than in FY 2010. The average decline in revenue for counties collecting less governmental fund revenue was 22%. Cities and towns that collected less governmental fund revenue saw smaller average declines of 18% but more cities and towns collected less governmental fund revenue in FY 2015: 30 of 106, or 28 percent.

Cities and Towns Rely More on Enterprise Fund Revenues

On average, city and town enterprise fund revenues are 107% of total governmental fund revenues. The average for counties with enterprise fund revenues is just 21% of total governmental fund revenues.