

III. STATISTICAL SECTION (Unaudited)

(UNAUDITED)
Schedule 1
Yellowstone County, Montana
Net Assets by Component
Last Five Fiscal Years
(accrual basis of accounting)

	Fiscal year ended June 30, 2010				
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental activities					
Investment in capital assets, net of related debt	\$ 42,396,754	\$ 40,604,549	\$ 38,042,462	\$ 35,698,315	\$ 22,114,187
Restricted net assets for debt service	601,415	617,775	629,854	752,553	640,467
Unrestricted	31,941,003	27,301,777	24,692,795	20,866,080	19,145,591
Total governmental activities net assets	\$ 74,939,172	\$ 68,524,101	\$ 63,365,111	\$ 57,316,948	\$ 41,900,245
Business-type activities					
Investment in capital assets, net of related debt	\$ 10,976,510	\$ 14,022,188	\$ 13,544,268	\$ 12,484,586	\$ 11,795,975
Unrestricted	24,239,898	1,467,712	727,353	1,859,054	1,400,628
Total business-type activities net assets	\$ 35,216,408	\$ 15,489,900	\$ 14,271,621	\$ 14,343,640	\$ 13,196,603
Primary government					
Investment in capital assets, net of related debt	\$ 53,373,264	\$ 54,626,737	\$ 51,586,730	\$ 48,182,901	\$ 33,910,162
Restricted net assets for debt service	601,415	617,775	629,854	752,553	640,467
Unrestricted	56,180,901	28,769,489	25,420,148	22,725,134	20,546,219
Total primary government activities net assets	\$ 110,155,580	\$ 84,014,001	\$ 77,636,732	\$ 71,660,588	\$ 55,096,848

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Assets
Last Five Fiscal Years
Page 1 of 2
(accrual basis of accounting)

	Fiscal year ended June 30, 2010				
	2010	2009	2008	2007	2006
Expenses					
<u>Governmental activities:</u>					
General government	\$ 12,723,629	\$ 12,732,888	\$ 11,345,680	\$ 12,118,733	\$ 10,503,566
Public Safety	21,106,126	20,553,856	19,928,041	18,660,498	19,342,793
Public Works	5,740,088	7,443,234	5,515,461	7,545,027	5,641,739
Public Health	2,736,104	2,544,822	2,222,118	2,105,981	2,045,662
Social and Economic	1,583,880	1,657,830	1,217,047	1,245,464	1,191,158
Culture and Recreation	1,427,488	1,264,722	1,412,366	2,820,322	950,266
Community Development	360,046	146,295	826,617	315,420	102,905
Conservation of Natural Resources	128,852	400,640	111,840	108,094	594,534
Interest on Long-Term Debt	253,804	323,661	250,888	260,191	274,528
Total governmental activities expenses	46,060,017	47,067,948	42,830,058	45,179,730	40,647,151
<u>Business-type activities:</u>					
Refuse Disposal	461,326	417,017	391,992	376,562	353,421
METRA	6,393,925	6,086,911	5,789,476	5,610,957	5,346,165
Total business-type activities expenses	6,855,251	6,503,928	6,181,468	5,987,519	5,699,586
Total primary government activities expenses	\$ 52,915,268	\$ 53,571,876	\$ 49,011,526	\$ 51,167,249	\$ 46,346,737
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 711,663	\$ 685,903	\$ 554,539	\$ 796,551	\$ 458,768
<u>Licenses and permits</u>					
Public Safety	33,280	33,760	42,284	37,944	38,655
Public Works	30,142	26,751	29,180	34,112	43,101
<u>Intergovernmental</u>					
General government	56,716	52,624	498,556	23,206	0
Public Safety	157,116	177,116	162,096	144,949	1,413,421
Public Works	489,446	479,135	480,946	766,745	177,956
Public Health	0	0	0	0	154,619
Social and Economic	124,584	202,283	206,740	170,390	0
<u>Fines and forfeitures</u>					
General government	677,100	675,227	730,871	679,438	623,222
Public Safety	49,293	28,616	7,262	37,596	68,635
<u>Charges for services</u>					
General government	4,491,243	4,558,705	4,264,349	4,114,067	4,302,456
Public Safety	3,518,717	3,732,584	4,119,954	4,139,841	4,256,338
Public Works	201,320	244,763	215,086	229,725	247,924
Public Health	2,751	2,092	2,114	2,930	0
Social and Economic	15,156	0	0	0	0
<u>Operating grants and contributions</u>					
General government	0	1,000	14,380	0	0
Public Safety	768,170	716,183	867,387	876,729	715,278
Public Works	41,859	43,931	17,035	7,294	51,101
Public Health	336,015	0	0	0	0
Culture and Recreation	27,400	7,000	16,880	69,376	45,282

(UNAUDITED)
Schedule 2
Yellowstone County, Montana
Changes in Net Assets
Last Five Fiscal Years
Page 2 of 2
(accrual basis of accounting)

	Fiscal year ended June 30, 2010				
	2010	2009	2008	2007	2006
Capital grants and contributions					
General government	\$84,861	\$97,757	\$192	\$92,022	\$720
Public Safety	69,553	409,995	0	105,735	788,268
Public Works	356,413	18,319	142,367	190,829	45,836
Culture and Recreation	0	0	28,155	544,737	194,257
Community Development	500	18,457	471,278	28,404	329,706
Total governmental activities program revenues	12,243,298	12,212,201	12,871,651	13,092,620	13,955,543
Business-type activities:					
Special Assessments					
Refuse Disposal	479,524	308,483	331,357	293,875	292,318
Charges for services					
METRA	4,202,743	4,516,429	4,115,283	4,312,825	3,639,749
Total governmental activities program revenues	4,682,267	4,824,912	4,446,640	4,606,700	3,932,067
Total primary government program revenues	\$ 16,925,565	\$ 17,037,113	\$ 17,318,291	\$ 17,699,320	\$ 17,887,610
Net (Expense)/Revenue					
Governmental activities	\$ (33,816,719)	\$ (34,855,747)	\$ (29,958,407)	\$ (32,087,110)	\$ (26,691,608)
Business-type activities	(2,172,984)	(1,679,016)	(1,734,828)	(1,380,819)	(1,767,519)
Total primary government net expense	\$ (35,989,703)	\$ (36,534,763)	\$ (31,693,235)	\$ (33,467,929)	\$ (28,459,127)
General Revenues and Other Changes in Net Assets					
Governmental activities					
Property taxes	\$ 31,781,735	\$ 30,909,532	\$ 27,934,463	\$ 25,612,508	\$ 22,808,060
Licenses and permits	3,923,361	3,970,264	4,083,512	3,954,725	3,718,188
Intergovernmental	2,252,000	2,303,482	2,023,698	2,047,651	2,718,038
Other revenues	2,218,768	2,906,251	2,063,062	2,285,729	1,413,477
Transfers	55,926	(74,792)	(98,165)	(410,091)	(357,836)
Total governmental activities	40,231,790	40,014,737	36,006,570	33,490,522	30,299,927
Business-type activities					
Property taxes	1,401,954	1,346,630	1,228,459	1,109,239	1,024,514
Intergovernmental	151,800	0	6,219	12,437	18,656
Other revenues	272,437	1,475,873	329,966	996,089	(72)
Transfers	(55,926)	74,792	98,165	410,091	357,836
Extraordinary gain from insurance recovery for building damage rep	20,129,227	0	0	0	0
Total business-type activities	21,899,492	2,897,295	1,662,809	2,527,856	1,400,934
Total primary government	\$ 62,131,282	\$ 42,912,032	\$ 37,669,379	\$ 36,018,378	\$ 31,700,861
Change in Net Assets					
Governmental activities	\$ 6,415,071	\$ 5,158,990	\$ 6,048,163	\$ 1,403,412	\$ 3,608,319
Business-type activities	19,726,508	1,218,279	(72,019)	1,147,037	(366,585)
Total primary government net expense	\$ 26,141,579	\$ 6,377,269	\$ 5,976,144	\$ 2,550,449	\$ 3,241,734

Note: Beginning net assets for FY07 includes retroactive restatement of infrastructure of \$14,013,291

(UNAUDITED)
Schedule 3
Yellowstone County, Montana
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal year ended June 30, 2010									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675	\$ 471,697	\$ 378,156	\$ 410,397	\$ 336,562	\$ 265,109	\$ 1,200,407
Unreserved	5,212,546	4,721,071	4,725,392	3,926,926	2,766,391	2,442,781	2,736,024	3,071,000	3,738,618	4,408,044
<u>Total general fund</u>	<u>5,743,241</u>	<u>5,265,861</u>	<u>5,252,408</u>	<u>4,512,601</u>	<u>3,238,088</u>	<u>2,820,937</u>	<u>3,146,421</u>	<u>3,407,562</u>	<u>4,003,727</u>	<u>5,608,451</u>
<u>Road Fund</u>										
Reserved	263,993	316,609	316,740	285,255	159,462	136,711	143,713	153,242	136,345	169,236
Unreserved	2,785,305	2,865,382	2,552,501	2,479,467	2,341,670	2,273,319	1,801,241	1,666,850	1,554,181	1,576,781
<u>Total road fund</u>	<u>3,049,298</u>	<u>3,181,991</u>	<u>2,869,241</u>	<u>2,764,722</u>	<u>2,501,132</u>	<u>2,410,030</u>	<u>1,944,954</u>	<u>1,820,092</u>	<u>1,690,526</u>	<u>1,746,017</u>
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,288,114	2,678,224	1,863,123	1,779,818	2,137,448	2,015,172	1,898,714	2,128,497	2,059,682	1,701,287
<u>Total property and liability insurance fund</u>	<u>2,288,114</u>	<u>2,678,224</u>	<u>1,863,123</u>	<u>1,779,818</u>	<u>2,137,448</u>	<u>2,015,172</u>	<u>1,898,714</u>	<u>2,128,497</u>	<u>2,059,682</u>	<u>1,701,287</u>
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	3,833,008	4,254,156	4,183,720	4,764,692	4,602,718	4,366,375	4,278,509	3,978,184	4,319,675	3,419,301
<u>Total public safety fund</u>	<u>3,833,008</u>	<u>4,254,156</u>	<u>4,183,720</u>	<u>4,764,692</u>	<u>4,602,718</u>	<u>4,366,375</u>	<u>4,278,509</u>	<u>3,978,184</u>	<u>4,319,675</u>	<u>3,419,301</u>
<u>R.S.I.D. Bond Fund</u>										
Reserved	174,407	151,435	157,327	247,887	183,989	343,631	145,306	204,995	227,023	167,151
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total R.S.I.D. bond fund</u>	<u>174,407</u>	<u>151,435</u>	<u>157,327</u>	<u>247,887</u>	<u>183,989</u>	<u>343,631</u>	<u>145,306</u>	<u>204,995</u>	<u>227,023</u>	<u>167,151</u>
<u>Capital Improvement Fund</u>										
Reserved	8,312,731	8,006,982	4,761,837	4,209,622	4,110,012	4,290,802	3,910,567	2,710,854	1,936,733	2,417,945
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total capital improvement fund</u>	<u>8,312,731</u>	<u>8,006,982</u>	<u>4,761,837</u>	<u>4,209,622</u>	<u>4,110,012</u>	<u>4,290,802</u>	<u>3,910,567</u>	<u>2,710,854</u>	<u>1,936,733</u>	<u>2,417,945</u>
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	64,333	90,675	79,743	70,039	64,429	50,458	36,272	30,030	41,288	39,767
Unreserved	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068	4,846,480	4,478,812	4,217,657	4,527,448	5,303,073
<u>Total nonmajor special revenue funds</u>	<u>6,852,175</u>	<u>6,202,921</u>	<u>5,647,272</u>	<u>5,409,718</u>	<u>5,537,497</u>	<u>4,896,938</u>	<u>4,515,084</u>	<u>4,247,687</u>	<u>4,568,736</u>	<u>5,342,840</u>
<u>Debt Service Funds</u>										
Reserved	427,008	466,340	472,527	504,666	456,478	449,053	396,516	365,701	382,700	373,877
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total nonmajor debt service funds</u>	<u>427,008</u>	<u>466,340</u>	<u>472,527</u>	<u>504,666</u>	<u>456,478</u>	<u>449,053</u>	<u>396,516</u>	<u>365,701</u>	<u>382,700</u>	<u>373,877</u>
<u>Capital Projects Funds</u>										
Reserved	243,770	167,606	2,935,694	141,587	173,753	564,147	105,131	136,070	107,440	156,700
Unreserved	0	0	0	0	0	0	0	0	0	0
<u>Total nonmajor capital projects funds</u>	<u>243,770</u>	<u>167,606</u>	<u>2,935,694</u>	<u>141,587</u>	<u>173,753</u>	<u>564,147</u>	<u>105,131</u>	<u>136,070</u>	<u>107,440</u>	<u>156,700</u>
<u>Total nonmajor governmental funds</u>										
Reserved	735,111	724,621	3,487,964	716,292	694,660	1,063,658	537,919	531,801	531,428	570,344
Unreserved	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068	4,846,480	4,478,812	4,217,657	4,527,448	5,303,073
<u>Total nonmajor governmental funds</u>	<u>7,522,953</u>	<u>6,836,867</u>	<u>9,055,493</u>	<u>6,055,971</u>	<u>6,167,728</u>	<u>5,910,138</u>	<u>5,016,731</u>	<u>4,749,458</u>	<u>5,058,876</u>	<u>5,873,417</u>
Total Governmental Funds										
Reserved	10,016,937	9,744,437	9,250,884	6,044,731	5,619,820	6,212,958	5,147,902	3,937,454	3,096,638	4,525,083
Unreserved	20,906,815	20,631,079	18,892,265	18,290,582	17,321,295	15,944,127	15,193,300	15,062,188	16,199,604	16,408,486
<u>Total governmental funds</u>	<u>30,923,752</u>	<u>30,375,516</u>	<u>28,143,149</u>	<u>24,335,313</u>	<u>22,941,115</u>	<u>22,157,085</u>	<u>20,341,202</u>	<u>18,999,642</u>	<u>19,296,242</u>	<u>20,933,569</u>

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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES:										
Taxes	\$ 30,395,670	\$ 31,552,002	\$ 26,873,599	\$ 25,103,650	\$ 22,614,667	\$ 20,762,475	\$ 19,685,963	\$ 16,475,556	\$ 15,543,872	\$ 14,366,031
Special assessments	844,124	789,855	698,922	611,209	661,314	666,137	470,273	529,435	632,072	596,242
Licenses and permits	3,986,783	4,030,775	4,154,976	4,026,781	3,799,944	3,640,571	3,482,605	3,193,838	2,942,234	5,003,878
Intergovernmental	4,764,633	4,527,281	4,929,710	5,068,068	6,634,482	6,793,582	5,996,637	6,464,036	7,755,981	7,990,329
Fines and forfeitures	726,393	703,843	738,133	717,034	691,857	686,062	781,688	734,019	698,982	662,709
Charges for services	5,574,455	5,897,296	6,039,577	6,229,532	6,447,618	5,893,581	6,259,917	5,548,787	5,638,583	4,729,670
Other	2,143,182	2,698,136	1,933,233	2,418,965	1,184,528	975,028	802,716	931,449	1,256,514	2,254,822
Total revenues	48,435,240	50,199,188	45,368,150	44,175,239	42,034,410	39,417,436	37,479,799	33,877,120	34,468,238	35,603,681
EXPENDITURES:										
General government	9,069,533	8,060,966	7,766,095	7,746,699	6,196,276	7,107,271	7,078,591	6,181,723	8,162,656	8,922,492
Public safety	19,964,420	19,531,456	18,880,774	17,677,083	19,719,685	17,522,970	16,344,414	15,551,498	14,280,356	11,999,756
Public works	6,182,694	5,240,217	5,494,076	4,786,574	4,181,359	4,173,865	4,069,497	4,186,428	4,297,603	3,817,540
Public health	2,725,067	2,535,164	2,235,162	2,095,402	2,046,213	1,878,884	1,707,681	676,290	814,831	717,858
Social and economic services	1,583,521	1,588,268	1,474,655	1,242,595	1,189,049	1,226,118	1,315,051	1,243,322	829,339	3,111,175
Culture and recreation	1,229,904	1,143,785	1,042,509	1,558,979	1,109,867	792,437	710,958	732,952	702,235	691,725
Conservation of natural resources	127,685	113,809	110,115	108,094	102,905	81,647	262,546	195,447	257,504	268,967
Community development	360,046	373,484	322,919	301,666	603,326	1,441	688,573	125,896	75,700	44,779
Capital outlay	4,442,447	6,272,060	4,488,745	5,087,838	3,478,893	3,785,290	2,260,380	3,101,459	4,610,582	3,985,726
Debt service:										
Principal	963,000	926,425	830,575	777,809	953,654	759,415	764,703	814,241	809,502	998,571
Interest	262,710	332,471	246,936	264,698	286,236	287,515	319,651	357,320	264,146	536,664
Refunding bond issuance costs	0	55,150	0	0	0	0	0	0	69,529	0
Total expenditures	46,911,027	46,173,255	42,892,561	41,647,437	39,867,463	37,616,853	35,522,045	33,166,576	35,173,983	35,095,253
Excess (deficiency) of revenues over (under) expenditures	1,524,213	4,025,933	2,475,589	2,527,802	2,166,947	1,800,583	1,957,754	710,544	(705,745)	508,428
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	6,195,507	6,902,009	5,375,099	3,745,926	3,599,577	3,208,270	3,219,565	2,919,175	2,212,809	1,558,650
Interfund transfers out	(7,171,484)	(8,755,260)	(7,042,852)	(5,252,530)	(4,982,494)	(4,375,970)	(3,884,759)	(3,898,673)	(3,292,809)	(1,638,650)
Long term debt proceeds	0	3440000	3000000	373000	0	1183000	49000	174000	148418	0
Payment to refunded bond escrow account	0	-3,380,315	0	0	0	0	0	0	0	0
Total other financing sources (uses)	(975,977)	(1,793,566)	1,332,247	(1,133,604)	(1,382,917)	15,300	(616,194)	(805,498)	(931,582)	(80,000)
Net change in fund balances	548,236	2,232,367	3,807,836	1,394,198	784,030	1,815,883	1,341,560	(94,954)	(1,637,327)	428,428
Prior period adjustment						(201,646)				
Debt service as a percentage of noncapital expenditures	2.9%	3.2%	2.8%	2.9%	3.4%	3.1%	3.3%	3.9%	3.5%	4.9%

(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	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	Taxable Value			
00-01	5,091,519,890	193,602,664	268,366,602	8,395,395	5,359,886,492	201,998,059	3,173,286	198,824,773	\$ 63.03	3.77%
01-02	5,507,157,182	194,138,090	272,317,802	9,274,837	5,779,474,984	203,412,927	3,598,043	199,814,884	\$ 68.13	3.52%
02-03	5,543,966,872	196,666,120	301,150,803	6,406,964	5,845,117,675	203,073,084	Already Excluded	203,073,084	\$ 74.22	3.47%
03-04	5,728,315,815	195,119,152	185,008,104	9,923,406	5,913,323,919	205,042,558	Already Excluded	205,042,558	\$ 84.94	3.47%
04-05	6,337,572,859	206,023,984	322,562,972	6,290,199	6,660,135,831	212,314,183	Already Excluded	212,314,183	\$ 89.23	3.19%
05-06	6,787,795,509	216,388,822	333,086,458	10,068,464	7,120,881,967	226,457,286	3,417,151	223,040,135	\$ 92.66	3.18%
06-07	7,290,505,305	224,693,468	341,724,937	10,265,600	7,632,230,242	234,959,068	Already Excluded	234,959,068	\$ 98.94	3.08%
07-08	7,894,071,923	239,583,004	374,323,352	11,173,823	8,268,395,275	250,756,827	4,459,548	246,297,279	\$ 102.37	3.03%
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%

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									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
COUNTY-WIDE DIRECT RATES										
Permissive	\$ 103.79	\$ 103.15	\$ 100.21	\$ 96.43	\$ 89.98	\$ 86.49	\$ 81.92	\$ 71.54	\$ 64.99	\$ 59.83
General Obligation Debt	1.88	2.01	2.16	2.51	2.68	2.74	3.02	2.68	3.14	3.20
Total county-wide direct rate	105.67	105.16	102.37	98.94	92.66	89.23	84.94	74.22	68.13	63.03
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.31	5.25	5.20	5.11	4.66	4.53	4.30	3.87	3.68	3.52
Road	34.91	34.53	33.16	32.48	29.64	28.87	27.98	25.49	24.36	23.16
Billings- County Planning	1.22	1.21	1.19	1.14	1.10	1.09	1.06	0.99	0.96	0.92
Laurel Planning	1.72	1.66	1.39	1.35	1.22	1.17	1.13	1.07	1.01	0.97
Soil Conservation	0.53	0.46	0.45	0.46	0.49	0.49	0.47	0.45	0.43	0.42
Big Sky Economic Development Authority	3.05	3.02	2.94	2.82	2.76	2.71	2.46	2.48	2.41	2.33
Emergency Levy	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School retirement and transportation	47.98	49.72	49.12	51.71	51.60	56.45	57.43	49.18	38.28	39.87
Huntley Cemetery	8.02	7.93	7.73	7.41	7.07	6.70	6.49	6.22	3.96	3.69
Custer Cemetery	4.43	4.38	4.38	3.77	3.77	3.77	3.67	3.01	2.82	2.50
Shepherd Cemetery	1.97	1.95	1.91	1.87	1.68	1.68	1.65	1.47	1.40	1.31
Broadview Cemetery	1.77	1.75	1.70	1.66	1.54	1.54	1.49	1.16	1.10	1.00
CITY RATES										
City of Billings	169.44	163.76	157.53	141.58	132.81	113.73	110.23	110.23	105.34	100.34
City of Laurel	194.41	185.93	169.79	167.36	164.76	159.56	156.09	143.83	135.78	107.68
Town of Broadview	122.77	114.00	104.54	104.54	100.28	96.85	93.02	97.32	92.53	81.30
Billings Fire Hydrant	12.71	12.71	12.71	9.11	9.11	9.11	9.11	9.11	9.11	9.11
SCHOOL DISTRICTS										
School District #2 - Billings	193.87	192.18	202.96	200.83	224.99	222.88	224.67	220.36	198.91	165.92
School District #3 - Blue Creek	187.25	155.76	164.35	196.35	203.62	208.17	206.21	192.73	177.29	157.01
School District #4 - Canyon Creek	277.13	287.65	268.28	261.21	274.00	272.97	299.61	301.77	222.51	191.04
School District #7 - Laurel	216.66	196.49	236.07	253.51	256.30	212.78	206.18	194.02	171.75	158.77
School District #8 - Elder Grove	173.30	181.15	189.61	191.75	212.54	185.15	200.26	171.08	156.50	131.24
School District #12 - Molt	63.13	87.47	67.02	64.09	87.05	80.51	93.77	67.25	54.15	43.74
School District #15 - Custer	219.46	209.02	201.35	213.73	203.26	205.62	229.83	174.88	159.23	160.73
School District #17 - Morin	137.94	134.35	136.71	137.76	145.46	149.11	153.00	164.62	148.25	112.88
School District #21 - Broadview	72.93	115.53	104.72	113.45	96.89	90.94	105.25	75.22	63.18	52.10
School District #23 - Elysian	95.10	97.88	103.15	95.67	104.35	102.35	115.98	111.05	105.33	103.07
School District #24 - Huntley	286.41	220.93	202.11	191.66	181.77	185.59	187.39	183.46	162.36	148.86
School District #26 - Lockwood	253.70	267.01	292.98	271.05	279.40	266.68	264.96	249.29	252.13	225.44
School District #37 - Shepherd	251.68	254.02	252.68	252.18	252.98	262.44	258.08	247.76	239.48	186.40
School District #41 - Pioneer	251.38	250.93	244.15	257.27	264.65	277.94	276.95	265.43	246.93	221.72
School District #52 - Independent	234.43	174.29	179.20	181.09	201.44	193.25	201.17	195.40	190.02	165.43
School District #58 - Yellowstone Education Center	70.42	70.31	71.68	65.51	72.47	71.53	81.37	77.62	71.05	54.01
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	0.71	0.67	0.67	0.68	0.65	0.68	0.61	0.61	0.56	4.29
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	12.00	16.00	16.00	18.00	18.00	33.49	33.71	33.71	13.89	13.28
Laurel Fire #7	18.50	22.30	21.32	22.60	22.60	24.00	18.28	18.14	18.11	17.42
Lockwood Fire #8	128.28	126.87	124.41	116.50	91.35	84.55	84.55	84.55	84.55	84.55

Source: Yellowstone County Finance

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

FISCAL YEAR 2010				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Corp.	Utility	\$ 15,808,051	1	5.75%
ConocoPhillips Company	Oil refinery	13,041,161	2	4.75%
CHS - Cenex, Inc.	Oil refinery	11,766,893	3	4.28%
Exxon Mobil Corporation	Oil refinery	9,068,129	4	3.30%
Bresnan Broadband	Communication	5,601,822	5	2.04%
Qwest Corporation	Communication	3,883,615	6	1.41%
PPL Montana LLC	Utility	3,514,112	7	1.28%
Burlington Northern/Santa Fe RR	Railroad	2,779,501	8	1.01%
WWC Holdings (Alltel)	Communication	2,022,612	9	0.74%
Puget Sound Energy Incorporated	Utility	1,984,655	10	0.72%
		\$ 69,470,551		24.57%

FISCAL YEAR 2001				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Montana Power	Utility	\$ 12,342,345	1	6.07%
Continental Oil Company	Oil refinery	7,495,463	2	3.68%
Cenex, Inc.	Oil refinery	4,970,851	3	2.44%
Exxon Corporation	Oil refinery	2,946,409	5	1.45%
Qwest Corporation	Communication	4,408,907	4	2.17%
PPL Montana LLC	Utility	2,874,844	6	1.41%
Burlington Northern/Santa Fe	Railroad	2,433,092	7	1.20%
Puget Sound Power & Light	Utility	2,337,983	8	1.15%
Montana Dakota Utilities	Utility	1,503,829	9	0.74%
Yellowstone Energy Limited P	Utility	1,462,049	10	0.72%
		\$ 42,775,772		21.03%

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

Total Countywide taxable value for tax year 2009 (fiscal year 2009-2010), including tax increment: \$	274,708,518
Total Countywide taxable value for tax year 2000 (fiscal year 2000-2001), including tax increment: \$	203,413,880

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

<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>	
2001	n/a	n/a	\$14,772,928	\$14,185,857	n/a	n/a	n/a	\$13,556
2002	n/a	n/a	\$15,359,804	\$15,016,831	n/a	n/a	n/a	\$54,980
2003	n/a	n/a	\$17,514,194	\$16,461,322	n/a	n/a	n/a	\$101,300
2004	n/a	n/a	\$20,675,536	\$19,880,304	n/a	n/a	n/a	\$241,145
2005	n/a	n/a	\$21,854,305	\$21,067,167	n/a	n/a	n/a	\$353,530
2006	\$23,900,349	\$135,737	\$24,036,086	\$23,231,281	96.65%	\$23,923,687	99.53%	\$626,815
2007	\$26,795,549	\$36,546	\$26,832,096	\$26,111,206	97.31%	\$26,111,206	97.31%	\$1,318,474
2008	\$29,374,228	\$1,461,891	\$30,836,119	\$29,351,049	95.18%	\$29,351,049	95.18%	\$1,812,786
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

Source: County Finance Department

Note: The information in this schedule relates to the county's own property tax levies , and does not include those it collects on behalf of other governments. Collection of annual data for years prior to fiscal year 2006 was not considered practical due to change in financial software and unavailability of data on a year-by-year basis.

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

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value		Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt				to Net Taxable Value	Ratio of Net Bonded Debt to Adjusted Market Value (d)		
00-01	7,425,000	201,904	7,223,096	3,693,037,818	0.20%	198,824,773	3.63%	0.13%	129,553	55.75
01-02	7,510,000	223,076	7,286,924	3,756,334,784	0.19%	199,814,884	3.65%	0.13%	130,528	55.83
02-03	7,005,000	209,743	6,795,257	3,798,269,374	0.18%	203,073,084	3.35%	0.12%	131,834	51.54
03-04	6,480,000	233,694	6,246,306	3,960,301,194	0.16%	205,042,558	3.05%	0.11%	133,191	46.90
04-05	5,925,000	211,440	5,713,560	4,281,306,260	0.13%	212,314,183	2.69%	0.09%	134,717	42.41
05-06	5,355,000	214,968	5,140,032	4,584,918,848	0.11%	223,040,135	2.30%	0.07%	136,586	37.63
06-07	4,765,000	242,714	4,522,286	4,921,764,930	0.09%	234,959,068	1.92%	0.06%	138,213	32.72
07-08	7,155,000	210,575	6,944,425	5,334,920,064	0.13%	246,297,279	2.82%	0.08%	139,936	49.63
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

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.
Source: Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2010

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Billings	\$ 21,844,914	56.6%	\$ 12,359,497
Broadview	n/a	0.1%	0
Laurel	298,010	2.3%	6,709
Total cities	<u>22,142,924</u>		<u>12,366,207</u>
School Districts:			
Billings SD #2	0	61.6%	0
Canyon Creek SD #4	1,335,000	1.1%	14,167
Laurel SD #7	15,300,000	9.9%	1,514,199
Elder Grove SD #8	1,520,000	1.7%	25,973
Huntley SD #24	9,420,471	2.9%	277,117
Lockwood SD#26	12,365,000	7.5%	923,389
Shepherd SD #37	440,000	1.9%	8,142
Independent SD #52	3,485,000	1.2%	40,950
Total school districts	<u>43,865,471</u>		<u>2,762,988</u>
Subtotal, overlapping debt			15,129,194
Total Direct Debt of Yellowstone County	<u>\$ 6,466,000</u>	100.0%	6,466,000
Total Direct and Overlapping Debt			<u><u>\$ 21,595,194</u></u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of September 3, 2010 (Revised)

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

(UNAUDITED)

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

	Fiscal year ended June 30,									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Total assessed market value less tax increment district	\$ 8,782,788,929	\$ 8,190,324,179	\$ 8,176,157,568	\$ 8,121,347,212	\$ 7,632,230,242	\$ 7,127,361,573	\$ 6,660,135,831	\$ 5,913,323,919	\$ 5,779,474,984	\$ 198,824,773
Net total taxable value										
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	1.4%	1.4%	1.4%	1.4%	1.4%	11.25%
Debt Limit	\$219,569,723	\$204,758,104	\$204,403,939	\$203,033,680	\$106,851,223	\$99,783,062	\$93,241,902	\$82,786,535	\$80,912,650	\$22,367,787
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness (net prior to 2002)	\$5,450,000	\$6,275,000	\$7,155,000	\$4,765,000	\$5,355,000	\$5,925,000	\$6,480,000	\$7,005,000	\$7,510,000	\$7,223,096
Total special assessment bonded indebtedness (n/a prior to 2002)	1,016,000	1,154,000	1,290,425	1,511,000	1,301,000	1,642,515	683,926	864,467	990,108	0
Total matured bonds payable (n/a prior to 2002)	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	0
Total notes payable (n/a prior to 2002)	0	0	0	0	418,796	563,223	641,881	734,970	620,558	0
Total amount of debt applicable to debt limit	<u>6,473,225</u>	<u>7,436,225</u>	<u>8,452,650</u>	<u>6,283,225</u>	<u>7,082,021</u>	<u>8,137,963</u>	<u>7,813,032</u>	<u>8,611,662</u>	<u>9,127,891</u>	<u>7,223,096</u>
Legal debt margin	<u>\$213,096,498</u>	<u>\$197,321,879</u>	<u>\$195,951,289</u>	<u>\$196,750,455</u>	<u>\$99,769,202</u>	<u>\$91,645,099</u>	<u>\$85,428,870</u>	<u>\$74,174,873</u>	<u>\$71,784,759</u>	<u>\$15,144,691</u>
Total net debt applicable to the limit as a percentage of debt limit	2.9%	3.6%	4.1%	3.1%	6.6%	8.2%	8.4%	10.4%	11.3%	32.3%

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.

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 ECOCOMIC
(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
2001	129,553	\$ 3,693,037,818	\$ 28,506	15,210	6,644	60,942	33,463	3.8%	4.9%	4.0%
2002	130,528	\$ 3,756,334,784	\$ 28,778	15,138	6,728	72,887	15,447	3.7%	4.6%	5.8%
2003	131,834	\$ 3,798,269,374	\$ 28,811	15,144	6,797	61,464	20,534	3.6%	4.7%	6.0%
2004	133,191	\$ 3,960,301,194	\$ 29,734	15,153	6,693	75,240	16,412	3.5%	4.4%	5.5%
2005	134,717	\$ 4,281,306,260	\$ 31,780	15,152	6,744	71,653	15,983	3.2%	4.0%	5.1%
2006	136,586	\$ 4,584,918,848	\$ 33,568	15,002	6,817	78,127	14,015	2.6%	3.2%	4.6%
2007	138,213	\$ 4,921,764,930	\$ 35,610	14,933 (b)	6,622 (b)	68,437	25,695	2.6%	3.1%	4.6%
2008	139,936	\$ 5,334,920,064	\$ 38,124	15,036 (b)	6,489 (b)	79,663	18,751	3.4%	4.1%	4.6%
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%

NOTES: (a) Fiscal year ended 2010 is calculated using 2008 (FY09) personal income data, which is the most recent available

(b) Spring enrollment

Sources: State of Montana Census and Economic Information Center, Yellowstone County Superintendent of Schools, Yellowstone County Election office, Bureau of Labor

(UNAUDITED)

SCHEDULE 13
YELLOWSTONE COUNTY, MONTANA
PRINCIPAL EMPLOYERS

**Top 20 Private Employers in Yellowstone
County based on December 2009 data:**
(in alphabetical order)

Albertson's Food & Drug
Aventus Group
Billings Clinic
Billings Gazette
Genex
Computer Claims Administration
ConocoPhillips
Costco
ExxonMobil
First Interstate Bank
McDonalds
Rocky Mountain College
St. Johns Lutheran Home
St. Vincent Healthcare
Sysco Food Services
Target
United Parcel Service
Wal-Mart
Wells Fargo
Yellowstone Boys and Girls Ranch

Source: State of Montana Census and Economic Information Center

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

<u>Function / Program</u>	<u>Fiscal year ended June 30,</u>									
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General government	115.75	114.75	112.75	113.75	113.25	116.55	113.20	108.00	107.00	109.83
Public safety	236.38	236.13	235.63	234.88	253.88	249.58	241.93	242.83	270.83	254.08
Public works	41.50	41.50	41.50	42.00	42.00	42.00	41.63	42.50	41.50	41.50
Public health	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Social and economic services	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23
Culture and recreation	32.50	33.50	33.25	30.50	34.00	37.25	41.25	39.75	42.75	40.75
Conservation of natural resources	0	0	0	0	0	0	2.50	2.50	2.50	2.50
	430.36	430.11	427.36	425.36	447.36	449.61	444.74	439.81	468.81	452.89

Source: Yellowstone County Budgets

Note: In fiscal year 2003 the State of Montana assumed 33 FTEs from the district court judges and juvenile probation departments (public safety) and in 2007 the State of Montana assumed 20.5 FTEs from the county for the public defender's office (public safety).

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

	Fiscal Year									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
COUNTY ROADS										
Miles of roads - overlay	10.77	8.20	14.28	7.80	1.10	6.80	7.20	5.50	16.20	20.85
Miles of roads - millings	3.25	1.00	1.00	2.60	7.00	4.00	12.90	19.15	28.10	20.70
Miles of gravel/dirt roads improved	43.58	39.35	44.40	49.80	51.65	35.10	60.80	47.40	41.68	57.28
Miles of gravel/dirt roads maintained	4,883.40	6,163.00	6,084.00	5,521.25	5,287.80	5,961.55	5,266.80	5,336.80	5,122.60	4,819.85
Miles of dust control	16.30	18.55	28.18	37.79	35.35	19.05	19.20	5.10	5.30	3.45
Miles of striping	53.60	45.05	17.40	50.00	6.70	20.60	56.30	56.30	42.20	55.00
Miles of chip seal	0.00	0.00	10.80	7.20	0.00	9.60	24.90	16.00	12.40	7.10
Miles of crack fill	5.00	9.40	15.70	6.69	0.00	6.80	1.10	4.00	0.00	0.00
Miles of blade patching	1.00	3.00	1.60	1.00	3.00	3.35	3.00	18.00	3.70	10.70
Culvert installs	11.00	28.00	40.00	25.00	27.00	25.00	22.00	6.00	36.00	23.00
Cattle guard installs	1	0	0	0	2	7	3	2	2	5
Miles of fencing	1.00	3.00	3.10	0.70	n/a	n/a	n/a	n/a	n/a	n/a
Miles of seeding	0	2.00	2.40	2.40	n/a	n/a	n/a	n/a	n/a	n/a
Bridge Replacements	3	5	5	4	4	5	4	4	4	2
JUNK VEHICLES										
Hauled	593	656	993	1225	1248	1232	1314	1080	898	775
Crushed	733	1004	1032	882	1207	1290	1283	950	782	710
WEED SPRAYING (acres sprayed)										
County	1490	1449	1265	1384	1021	1097	905	438	480	517
Montana Dept of Transportation	379	417	464	605	651	529	472	325	340	365
Fish, Wildlife, and Parks	67	21	22	19	33	22	27	14	16	13
Bureau of Land Management	95	55	55	24	78	51	42	27	25	33
Department of Natural Resources	44	30	30	18	16	19	0	0	0	0
Private (charged out)	66	105	58	21	29	37	55	0	0	0
Private/Public Grant	260	265	0	0	0	0	0	0	0	0
Total	2401	2342	1894	2071	1828	1755	1501	804	861	928
County Attorney cases										
Civil	37	57	63	61	55	38	44	39	n/a	n/a
Deferred Prosecution Agreement	1	0	0	0	2	3	5	0	n/a	n/a
Fatality	9	4	9	5	2	12	6	3	n/a	n/a
Felony	950	879	881	939	991	1105	1087	872	n/a	n/a
Forfeiture	13	15	26	23	30	17	15	2	n/a	n/a
Fugitive - Uniform Extradition Act	87	86	96	117	110	101	140	51	n/a	n/a
Justice Court Appeal	21	12	20	44	48	46	34	12	n/a	n/a
Juvenile Transfer to DC	0	0	0	1	3	0	2	2	n/a	n/a
Misdemeanor	1298	1237	1229	1640	1461	1290	1457	1386	n/a	n/a
Post-Conviction Relief	4	4	3	8	8	5	3	4	n/a	n/a
Prior Case	0	2	0	0	0	0	1	1	n/a	n/a
Revocation Proceeding Felony	207	9	10	49	72	100	115	150	n/a	n/a
Unknown	0	0	1	1	2	1	3	6	n/a	n/a
Total	2627	2305	2338	2888	2784	2718	2912	2528		

Note: 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. Due to a new software program, 2008 County Attorney data is based on January 1 to November 21, 2008 data. Years 2007 and prior data is based on a calendar year.

Source: Yellowstone County Departments