

### 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, 2012				
	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Governmental activities</b>					
Investment in capital assets, net of related debt	\$ 47,583,688	\$ 45,413,016	\$ 42,396,754	\$ 40,604,549	\$ 38,042,462
Restricted net assets for debt service	618,469	618,821	601,415	617,775	629,854
Unrestricted	36,115,922	30,495,483	31,941,003	27,301,777	24,692,795
<b>Total governmental activities net assets</b>	<b>\$ 84,318,079</b>	<b>\$ 76,527,320</b>	<b>\$ 74,939,172</b>	<b>\$ 68,524,101</b>	<b>\$ 63,365,111</b>
<b>Business-type activities</b>					
Investment in capital assets, net of related debt	\$ 40,295,915	\$ 36,686,536	\$ 10,976,510	\$ 14,022,188	\$ 13,544,268
Unrestricted	(63,633)	3,375,873	24,239,898	1,467,712	727,353
<b>Total business-type activities net assets</b>	<b>\$ 40,232,282</b>	<b>\$ 40,062,409</b>	<b>\$ 35,216,408</b>	<b>\$ 15,489,900</b>	<b>\$ 14,271,621</b>
<b>Primary government</b>					
Investment in capital assets, net of related debt	\$ 87,879,603	\$ 82,099,552	\$ 53,373,264	\$ 54,626,737	\$ 51,586,730
Restricted net assets for debt service	618,469	618,821	601,415	617,775	629,854
Unrestricted	36,052,289	33,871,356	56,180,901	28,769,489	25,420,148
<b>Total primary government activities net assets</b>	<b>\$ 124,550,361</b>	<b>\$ 116,589,729</b>	<b>\$ 110,155,580</b>	<b>\$ 84,014,001</b>	<b>\$ 77,636,732</b>

**(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, 2012				
	2012	2011	2010	2009	2008
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 12,002,290	\$ 13,481,058	\$ 12,723,629	\$ 12,732,888	\$ 11,345,680
Public Safety	22,801,598	21,858,994	21,106,126	20,553,856	19,928,041
Public Works	7,486,540	8,122,849	5,740,088	7,443,234	5,515,461
Public Health	2,973,546	3,829,889	2,736,104	2,544,822	2,222,118
Social and Economic	1,642,537	1,685,969	1,583,880	1,657,830	1,217,047
Culture and Recreation	1,321,039	3,265,026	1,427,488	1,264,722	1,412,366
Community Development	370,700	373,325	360,046	146,295	826,617
Conservation of Natural Resources	124,678	121,509	128,852	400,640	111,840
Interest on Long-Term Debt	257,376	245,489	253,804	323,661	250,888
<b>Total governmental activities expenses</b>	<b>48,980,304</b>	<b>52,984,108</b>	<b>46,060,017</b>	<b>47,067,948</b>	<b>42,830,058</b>
<u>Business-type activities:</u>					
Refuse Disposal	521,445	491,789	461,326	417,017	391,992
METRA	6,967,646	5,429,653	6,393,925	6,086,911	5,789,476
<b>Total business-type activities expenses</b>	<b>7,489,091</b>	<b>5,921,442</b>	<b>6,855,251</b>	<b>6,503,928</b>	<b>6,181,468</b>
<b>Total primary government activities expenses</b>	<b>\$ 56,469,395</b>	<b>\$ 58,905,550</b>	<b>\$ 52,915,268</b>	<b>\$ 53,571,876</b>	<b>\$ 49,011,526</b>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 799,465	\$ 1,011,509	\$ 711,663	\$ 685,903	\$ 554,539
<u>Licenses and permits</u>					
Public Safety	26,145	30,530	33,280	33,760	42,284
Public Works	32,526	18,690	30,142	26,751	29,180
<u>Intergovernmental</u>					
General government	60,855	57,036	56,716	52,624	498,556
Public Safety	161,137	161,370	157,116	177,116	162,096
Public Works	524,586	462,821	489,446	479,135	480,946
Social and Economic	171,373	190,861	124,584	202,283	206,740
<u>Fines and forfeitures</u>					
General government	605,206	660,479	677,100	675,227	730,871
Public Safety	26,645	49,134	49,293	28,616	7,262
<u>Charges for services</u>					
General government	4,433,969	4,432,889	4,491,243	4,558,705	4,264,349
Public Safety	4,792,644	3,813,888	3,518,717	3,732,584	4,119,954
Public Works	254,788	254,733	201,320	244,763	215,086
Public Health	3,560	3,649	2,751	2,092	2,114
Social and Economic	32,482	32,914	15,156	0	0
<u>Operating grants and contributions</u>					
General government	0	0	0	1,000	14,380
Public Safety	738,757	899,188	768,170	716,183	867,387
Public Works	18,020	51,166	41,859	43,931	17,035
Public Health	315,630	386,728	336,015	0	0
Culture and Recreation	526,693	14,636	27,400	7,000	16,880

**(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, 2012				
	2012	2011	2010	2009	2008
<b>Capital grants and contributions</b>					
General government	\$0	\$4,047	\$84,861	\$97,757	\$192
Public Safety	449,676	375,681	69,553	409,995	0
Public Works	342,897	0	356,413	18,319	142,367
Culture and Recreation	280,782	463,769	0	0	28,155
Community Development		-	500	18,457	471,278
<b>Total governmental activities program revenues</b>	<b>14,597,836</b>	<b>13,375,718</b>	<b>12,243,298</b>	<b>12,212,201</b>	<b>12,871,651</b>
<b>Business-type activities:</b>					
<b>Special Assessments</b>					
Refuse Disposal	450,630	484,152	479,524	308,483	331,357
<b>Charges for services</b>					
METRA	4,322,531	2,864,669	4,202,743	4,516,429	4,115,283
<b>Total governmental activities program revenues</b>	<b>4,773,161</b>	<b>3,348,821</b>	<b>4,682,267</b>	<b>4,824,912</b>	<b>4,446,640</b>
<b>Total primary government program revenues</b>	<b>\$ 19,370,997</b>	<b>\$ 16,724,539</b>	<b>\$ 16,925,565</b>	<b>\$ 17,037,113</b>	<b>\$ 17,318,291</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (34,382,468)	\$ (39,608,390)	\$ (33,816,719)	\$ (34,855,747)	\$ (29,958,407)
Business-type activities	(2,715,930)	(2,572,621)	(2,172,984)	(1,679,016)	(1,734,828)
<b>Total primary government net expense</b>	<b>\$ (37,098,398)</b>	<b>\$ (42,181,011)</b>	<b>\$ (35,989,703)</b>	<b>\$ (36,534,763)</b>	<b>\$ (31,693,235)</b>
<b>General Revenues and Other Changes in Net Assets</b>					
<b>Governmental activities</b>					
Property taxes	\$ 35,187,834	\$ 34,078,689	\$ 31,781,735	\$ 30,909,532	\$ 27,934,463
Licenses and permits	3,668,211	3,856,530	3,923,361	3,970,264	4,083,512
Intergovernmental	2,598,745	2,328,262	2,252,000	2,303,482	2,023,698
Other revenues	652,773	847,937	2,218,768	2,906,251	2,063,062
Gain on disposal of fixed assets	-	921,000	0	0	0
Transfers	65,664	(835,880)	55,926	(74,792)	(98,165)
<b>Total governmental activities</b>	<b>42,173,227</b>	<b>41,196,538</b>	<b>40,231,790</b>	<b>40,014,737</b>	<b>36,006,570</b>
<b>Business-type activities</b>					
Property taxes	2,438,771	2,773,779	1,401,954	1,346,630	1,228,459
Intergovernmental	22,152	0	151,800	0	6,219
Other revenues	490,544	615,479	272,437	1,475,873	329,966
Transfers	(65,664)	835,880	(55,926)	74,792	98,165
Net extraordinary gain-tornado related expenses & donated revenue		3,193,484	0	0	0
Extraordinary gain from insurance recovery for building damage repair		0	20,129,227	0	0
<b>Total business-type activities</b>	<b>2,885,803</b>	<b>7,418,622</b>	<b>21,899,492</b>	<b>2,897,295</b>	<b>1,662,809</b>
<b>Total primary government</b>	<b>\$ 45,059,030</b>	<b>\$ 48,615,160</b>	<b>\$ 62,131,282</b>	<b>\$ 42,912,032</b>	<b>\$ 37,669,379</b>
<b>Change in Net Assets</b>					
Governmental activities	\$ 7,790,759	\$ 1,588,148	\$ 6,415,071	\$ 5,158,990	\$ 6,048,163
Business-type activities	169,873	4,846,001	19,726,508	1,218,279	(72,019)
<b>Total primary government net expense</b>	<b>\$ 7,960,632</b>	<b>\$ 6,434,149</b>	<b>\$ 26,141,579</b>	<b>\$ 6,377,269</b>	<b>\$ 5,976,144</b>

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

	Fiscal year ended June 30, 2012									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Major Governmental Funds</b>										
General Fund										
Reserved	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675	\$ 471,697	\$ 378,156	\$ 410,397	\$ 336,562
Unreserved	5,355,544	5,170,706	5,212,546	4,721,071	4,725,392	3,926,926	2,766,391	2,442,781	2,736,024	3,071,000
Total general fund	<u>5,729,617</u>	<u>5,646,866</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>
Road Fund										
Reserved	250,812	240,569	263,993	316,609	316,740	285,255	159,462	136,711	143,713	153,242
Unreserved	3,127,775	3,274,449	2,785,305	2,865,382	2,552,501	2,479,467	2,341,670	2,273,319	1,801,241	1,666,850
Total road fund	<u>3,378,587</u>	<u>3,515,018</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>
Property and Liability Insurance Fund										
Unreserved	2,384,591	2,202,672	2,288,114	2,678,224	1,863,123	1,779,818	2,137,448	2,015,172	1,898,714	2,128,497
Total property and liability insurance fund	<u>2,384,591</u>	<u>2,202,672</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>
Public Safety Fund										
Reserved		0	0	0	0	0	0	0	0	0
Unreserved	4,349,177	3,751,387	3,833,008	4,254,156	4,183,720	4,764,692	4,602,718	4,366,375	4,278,509	3,978,184
Total public safety fund	<u>4,349,177</u>	<u>3,751,387</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>
R.S.I.D. Bond Fund										
Reserved	181,073	185,912	174,407	151,435	157,327	247,887	183,989	343,631	145,306	204,995
Unreserved		0	0	0	0	0	0	0	0	0
Total R.S.I.D. bond fund	<u>181,073</u>	<u>185,912</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>
Capital Improvement Fund										
Reserved	9,013,276	7,511,953	8,312,731	8,006,982	4,761,837	4,209,622	4,110,012	4,290,802	3,910,567	2,710,854
Unreserved		0	0	0	0	0	0	0	0	0
Total capital improvement fund	<u>9,013,276</u>	<u>7,511,953</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>
<b>Nonmajor Governmental Funds</b>										
Special Revenue Funds										
Reserved	77,624	109,814	64,333	90,675	79,743	70,039	64,429	50,458	36,272	30,030
Unreserved	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068	4,846,480	4,478,812	4,217,657
Total nonmajor special revenue funds	<u>6,977,970</u>	<u>7,264,209</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>
Debt Service Funds										
Reserved	437,396	432,909	427,008	466,340	472,527	504,666	456,478	449,053	396,516	365,701
Unreserved		0	0	0	0	0	0	0	0	0
Total nonmajor debt service funds	<u>437,396</u>	<u>432,909</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>
Capital Projects Funds										
Reserved	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753	564,147	105,131	136,070
Unreserved		0	0	0	0	0	0	0	0	0
Total nonmajor capital projects funds	<u>248,901</u>	<u>205,649</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>
Total nonmajor governmental funds										
Reserved	763,921	748,372	735,111	724,621	3,487,964	716,292	694,660	1,063,658	537,919	531,801
Unreserved	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679	5,473,068	4,846,480	4,478,812	4,217,657
Total nonmajor governmental funds	<u>7,664,267</u>	<u>7,902,767</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>
<b>Total Governmental Funds</b>										
Reserved	10,583,155	9,162,966	10,016,937	9,744,437	9,250,884	6,044,731	5,619,820	6,212,958	5,147,902	3,937,454
Unreserved	22,117,433	21,553,609	20,906,815	20,631,079	18,892,265	18,290,582	17,321,295	15,944,127	15,193,300	15,062,188
Total governmental funds	<u>32,700,588</u>	<u>30,716,575</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>

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

	<u>2012</u>	<u>2011</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>
<b>REVENUES:</b>										
Taxes	\$ 33,244,680	\$ 33,372,159	\$ 30,395,670	\$ 31,552,002	\$ 26,873,599	\$ 25,103,650	\$ 22,614,667	\$ 20,762,475	\$ 19,685,963	\$ 16,475,556
Special assessments	947,268	896,191	844,124	789,855	698,922	611,209	661,314	666,137	470,273	529,435
Licenses and permits	3,726,882	3,905,750	3,986,783	4,030,775	4,154,976	4,026,781	3,799,944	3,640,571	3,482,605	3,193,838
Intergovernmental	6,189,151	5,360,808	4,764,633	4,527,281	4,929,710	5,068,068	6,634,482	6,793,582	5,996,637	6,464,036
Fines and forfeitures	631,851	709,613	726,393	703,843	738,133	717,034	691,857	686,062	781,688	734,019
Charges for services	6,840,740	5,940,463	5,574,455	5,897,296	6,039,577	6,229,532	6,447,618	5,893,581	6,259,917	5,548,787
Other	622,156	793,188	2,143,182	2,698,136	1,933,233	2,418,965	1,184,528	975,028	802,716	931,449
<b>Total revenues</b>	<b>52,202,728</b>	<b>50,978,172</b>	<b>48,435,240</b>	<b>50,199,188</b>	<b>45,368,150</b>	<b>44,175,239</b>	<b>42,034,410</b>	<b>39,417,436</b>	<b>37,479,799</b>	<b>33,877,120</b>
<b>EXPENDITURES:</b>										
General government	8,410,309	9,504,936	9,069,533	8,060,966	7,766,095	7,746,699	6,196,276	7,107,271	7,078,591	6,181,723
Public safety	21,820,108	21,428,629	19,964,420	19,531,456	18,880,774	17,677,083	19,719,685	17,522,970	16,344,414	15,551,498
Public works	6,827,892	5,974,350	6,182,694	5,240,217	5,494,076	4,786,574	4,181,359	4,173,865	4,069,497	4,186,428
Public health	2,962,539	2,997,024	2,725,067	2,535,164	2,235,162	2,095,402	2,046,213	1,878,884	1,707,681	676,290
Social and economic services	1,629,740	1,614,595	1,583,521	1,588,268	1,474,655	1,242,595	1,189,049	1,226,118	1,315,051	1,243,322
Culture and recreation	1,191,320	1,186,482	1,229,904	1,143,785	1,042,509	1,558,979	1,109,867	792,437	710,958	732,952
Conservation of natural resources	124,678	121,509	127,685	113,809	110,115	108,094	102,905	81,647	262,546	195,447
Community development	370,700	373,325	360,046	373,484	322,919	301,666	603,326	1,441	688,573	125,896
Capital outlay	4,241,139	6,845,381	4,442,447	6,272,060	4,488,745	5,087,838	3,478,893	3,785,290	2,260,380	3,101,459
Debt service:										
Principal	1,285,777	993,000	963,000	926,425	830,575	777,809	953,654	759,415	764,703	814,241
Interest	283,780	225,030	262,710	332,471	246,936	264,698	286,236	287,515	319,651	357,320
Refunding bond issuance costs	0	0	0	55,150	0	0	0	0	0	0
<b>Total expenditures</b>	<b>49,147,982</b>	<b>51,264,261</b>	<b>46,911,027</b>	<b>46,173,255</b>	<b>42,892,561</b>	<b>41,647,437</b>	<b>39,867,463</b>	<b>37,616,853</b>	<b>35,522,045</b>	<b>33,166,576</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,054,746</b>	<b>(286,089)</b>	<b>1,524,213</b>	<b>4,025,933</b>	<b>2,475,589</b>	<b>2,527,802</b>	<b>2,166,947</b>	<b>1,800,583</b>	<b>1,957,754</b>	<b>710,544</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	7,145,394	6,388,940	6,195,507	6,902,009	5,375,099	3,745,926	3,599,577	3,208,270	3,219,565	2,919,175
Interfund transfers out	(8,216,127)	(8,484,749)	(7,171,484)	(8,755,260)	(7,042,852)	(5,252,530)	(4,982,494)	(4,375,970)	(3,884,759)	(3,898,673)
Gain on disposal of fixed assets		921,000	0	0	0	0	0	0	0	0
Long term debt proceeds		1,253,721	0	3,440,000	3,000,000	373,000	0	1,183,000	49,000	174,000
Payment to refunded bond escrow account		0	0	(3,380,315)	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(1,070,733)</b>	<b>78,912</b>	<b>(975,977)</b>	<b>(1,793,566)</b>	<b>1,332,247</b>	<b>(1,133,604)</b>	<b>(1,382,917)</b>	<b>15,300</b>	<b>(616,194)</b>	<b>(805,498)</b>
<b>Net change in fund balances</b>	<b>1,984,013</b>	<b>(207,177)</b>	<b>548,236</b>	<b>2,232,367</b>	<b>3,807,836</b>	<b>1,394,198</b>	<b>784,030</b>	<b>1,815,883</b>	<b>1,341,560</b>	<b>(94,954)</b>
Prior period adjustment								(201,646)		
Debt service as a percentage of noncapital expenditures	3.5%	2.7%	2.9%	3.2%	2.8%	2.9%	3.4%	3.1%	3.3%	3.9%

(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 Taxable Value	Countywide Taxable Value Excluding Tax Increment	Total Direct Tax Rate (9)	Percent of Taxable Value to Estimated Actual Value
	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value	Adjusted Market Value	Taxable Value				
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%
10-11	10,053,412,391	278,579,151	407,399,367	11,935,460	10,460,811,758	290,514,611	6,028,312	284,486,299	\$ 113.09	2.78%
11-12	8,812,059,768	267,366,350	342,771,817	29,880,298	9,154,831,585	297,246,648	6,443,099	290,803,549	\$ 113.17	3.25%

**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									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>COUNTY-WIDE DIRECT RATES</b>										
Permissive	\$ 111.27	\$ 111.29	\$ 103.79	\$ 103.15	\$ 100.21	\$ 96.43	\$ 89.98	\$ 86.49	\$ 81.92	\$ 71.54
General Obligation Debt	1.90	1.80	1.88	2.01	2.16	2.51	2.68	2.74	3.02	3.05
Total county-wide direct rate	113.17	113.09	105.67	105.16	102.37	98.94	92.66	89.23	84.94	74.59
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	5.46	5.46	5.31	5.25	5.20	5.11	4.66	4.53	4.30	3.87
Road	36.93	36.93	34.91	34.53	33.16	32.48	29.64	28.87	27.98	25.49
Billings- County Planning	1.27	1.27	1.22	1.21	1.19	1.14	1.10	1.09	1.06	0.99
Laurel Planning	1.89	1.89	1.72	1.66	1.39	1.35	1.22	1.17	1.13	1.07
Soil Conservation	0.49	0.49	0.53	0.46	0.45	0.46	0.49	0.49	0.47	0.45
Big Sky Economic Development Authority	3.05	3.05	3.05	3.02	2.94	2.82	2.76	2.71	2.46	2.48
Emergency Levy	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
School retirement and transportation	49.96	49.34	47.98	49.72	49.12	51.71	51.60	56.45	57.43	49.18
Huntley Cemetery	8.44	8.71	8.02	7.93	7.73	7.41	7.07	6.70	6.49	6.22
Custer Cemetery	4.51	4.92	4.43	4.38	4.38	3.77	3.77	3.77	3.67	3.01
Shepherd Cemetery	2.12	2.07	1.97	1.95	1.91	1.87	1.68	1.68	1.65	1.47
Broadview Cemetery	1.50	2.30	1.77	1.75	1.70	1.66	1.54	1.54	1.49	1.16
<b>CITY RATES</b>										
City of Billings	168.73	171.42	169.44	163.76	157.53	141.58	132.81	113.73	110.23	110.23
City of Laurel	204.18	202.51	194.41	185.93	169.79	167.36	164.76	159.56	156.09	143.83
Town of Broadview	151.57	122.77	122.77	114.00	104.54	104.54	100.28	96.85	93.02	97.32
Billings Fire Hydrant	7.18	12.71	12.71	12.71	12.71	9.11	9.11	9.11	9.11	9.11
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	199.19	199.73	193.87	192.18	202.96	200.83	224.99	222.88	224.67	220.36
School District #3 - Blue Creek	153.43	164.52	187.25	155.76	164.35	196.35	203.62	208.17	206.21	192.73
School District #4 - Canyon Creek	275.04	261.13	277.13	287.65	268.28	261.21	274.00	272.97	299.61	301.77
School District #7 - Laurel	214.64	232.44	216.66	196.49	236.07	253.51	256.30	212.78	206.18	194.02
School District #8 - Elder Grove	178.81	180.83	173.30	181.15	189.61	191.75	212.54	185.15	200.26	171.08
School District #12 - Molt	78.32	75.25	63.13	87.47	67.02	64.09	87.05	80.51	93.77	67.25
School District #15 - Custer	206.78	222.64	219.46	209.02	201.35	213.73	203.26	205.62	229.83	174.88
School District #17 - Morin	151.22	148.13	137.94	134.35	136.71	137.76	145.46	149.11	153.00	164.62
School District #21 - Broadview	98.83	97.90	72.93	115.53	104.72	113.45	96.89	90.94	105.25	75.22
School District #23 - Elysian	100.92	96.11	95.10	97.88	103.15	95.67	104.35	102.35	115.98	111.05
School District #24 - Huntley	275.95	289.01	286.41	220.93	202.11	191.66	181.77	185.59	187.39	183.46
School District #26 - Lockwood	229.28	237.24	253.70	267.01	292.98	271.05	279.40	266.68	264.96	249.29
School District #37 - Shepherd	277.67	273.44	251.68	254.02	252.68	252.18	252.98	262.44	258.08	247.76
School District #41 - Pioneer	255.41	260.38	251.38	250.93	244.15	257.27	264.65	277.94	276.95	265.43
School District #52 - Independent	241.71	233.44	234.43	174.29	179.20	181.09	201.44	193.25	201.17	195.40
School District #58 - Yellowstone Education Center	71.10	70.92	70.42	70.31	71.68	65.51	72.47	71.53	81.37	77.62
<b>STATE RATE FOR EDUCATION</b>	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50	102.50
<b>FIRE DISTRICTS</b>										
Broadview Fire #3	0.71	0.71	0.71	0.67	0.67	0.68	0.65	0.68	0.61	0.61
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	18.00	12.00	16.00	16.00	18.00	18.00	33.49	33.71	33.71
Laurel Fire #7	16.00	18.50	18.50	22.30	21.32	22.60	22.60	24.00	18.28	18.14
Lockwood Fire #8	135.00	132.00	128.28	126.87	124.41	116.50	91.35	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 2012**

**FISCAL YEAR 2003**

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Corp.	Utility	\$ 16,570,027	1	5.66%
ConocoPhillips Company	Oil refinery	14,982,722	2	5.12%
CHS - Cenex, Inc.	Oil refinery	14,551,034	3	4.97%
Exxon Mobil Corporation	Oil refinery	10,333,194	4	3.53%
Bresnan Broadband	Communication	5,267,532	5	1.80%
Burlington Northern/Santa Fe RR	Railroad	4,900,473	6	1.67%
Qwest Corporation	Communication	3,760,815	7	1.28%
PPL Montana LLC	Utility	3,347,488	8	1.14%
Montana Dakota Utility	Utility	2,027,185	9	0.69%
AT & T Mobility, LLC	Communication	1,657,943	10	0.57%
		<b>\$ 77,398,413</b>		<b>25.87%</b>

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy	Utility	\$ 7,266,254	1	3.48%
ConocoPhillips Company	Oil refinery	6,139,431	2	2.94%
Cenex, Inc.	Oil refinery	4,447,732	4	2.13%
Exxon Corporation	Oil refinery	3,487,602	6	1.67%
Burlington Northern/Santa Fe	Railroad	2,711,534	8	1.30%
Qwest Corporation	Communication	4,468,034	3	2.14%
PPL Montana LLC	Utility	2,870,537	7	1.37%
Montana Dakota Utilities	Utility	1,398,156	10	0.67%
Northwestern Corporation	Utility	3,788,599	5	1.81%
Puget Sound Energy Incorp.	Utility	1,907,425	9	67.00%
		<b>\$ 38,485,304</b>		<b>84.51%</b>

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

Total Countywide taxable value for tax year 2011 (fiscal year 2011-2012), including tax increment: \$	<b>292,785,536</b>
Total Countywide taxable value for tax year 2002 (fiscal year 2002-2003), including tax increment: \$	<b>208,860,230</b>

**(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
2011	\$38,024,150	-\$320,505	\$37,703,645	\$35,302,636	93.63%	\$36,145,938	95.87%	\$4,601,845
2012	\$38,748,879	-\$66,615	\$38,682,264	\$35,021,929	90.54%	\$35,667,569	92.21%	\$7,735,953

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	Ratio of Net Bonded Debt to Adjusted Market Value (d)	Population	Net Bonded Debt per Capita (d)
	Gross General Obligation Bonded Debt	Debt Service Monies Available (c)	Net General Obligation Bonded Debt							
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
10-11	7,595,000	156,349	7,438,651	5,831,872,464	0.13%	284,486,299	2.61%	0.07%	147,972	50.27
11-12	6,465,000	160,836	6,304,164	5,775,855,672	0.11%	290,803,549	2.17%	0.07%	150,069	42.01

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, 2012**

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b><u>Cities:</u></b>			
Billings	\$ 19,973,423	54.8%	\$ 10,945,749
Broadview	n/a	0.1%	0
Laurel	716,843	2.2%	16,072
<b>Total cities</b>	<b><u>20,690,266</u></b>		<b><u>10,961,820</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	0	60.1%	0
Canyon Creek SD #4	1,160,000	1.0%	11,909
Laurel SD #7	14,795,000	11.1%	1,639,620
Elder Grove SD #8	1,160,000	1.7%	19,987
Huntley SD #24	8,115,413	3.1%	247,802
Lockwood SD#26	11,130,000	7.6%	845,370
Shepherd SD #37	930,000	1.8%	16,412
Independent SD #52	3,255,000	1.1%	36,845
<b>Total school districts</b>	<b><u>40,545,413</u></b>		<b><u>2,817,946</u></b>
<b>Subtotal, overlapping debt</b>			<b>13,779,767</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 7,440,945</u></b>	<b>100.0%</b>	<b>7,440,945</b>
<b>Total Direct and Overlapping Debt</b>			<b><u>\$ 21,220,712</u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of August 16, 2012 (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, 2012									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Total assessed market value less tax increment district	\$ 9,154,831,585	\$ 10,460,811,758	\$ 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
Net total taxable value										
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	1.4%	1.4%	1.4%	1.4%
Debt Limit	<u>\$228,870,790</u>	<u>\$261,520,294</u>	<u>\$219,569,723</u>	<u>\$204,758,104</u>	<u>\$204,403,939</u>	<u>\$203,033,680</u>	<u>\$106,851,223</u>	<u>\$99,783,062</u>	<u>\$93,241,902</u>	<u>\$82,786,535</u>
<u>Amount of debt applicable to debt limit:</u>										
Total general obligation bonded indebtedness (net prior to 2002)	\$6,465,000	\$7,595,000	\$5,450,000	\$6,275,000	\$7,155,000	\$4,765,000	\$5,355,000	\$5,925,000	\$6,480,000	\$7,005,000
Total special assessment bonded indebtedness (n/a prior to 2002)	975,945	1,131,722	1,016,000	1,154,000	1,290,425	1,511,000	1,301,000	1,642,515	683,926	864,467
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	7,225
Total notes payable (n/a prior to 2002)	0	0	0	0	0	0	418,796	563,223	641,881	734,970
Total amount of debt applicable to debt limit	<u>7,448,170</u>	<u>8,733,947</u>	<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>
Legal debt margin	<u>\$221,422,620</u>	<u>\$252,786,347</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	3.3%	3.3%	2.9%	3.6%	4.1%	3.1%	6.6%	8.2%	8.4%	10.4%

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 ECONOMIC  
(Last Ten Fiscal Years)

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
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%
2011	147,972	\$ 5,831,872,464	\$ 39,412 (a)	15,707 (b)	6,180 (b)	66,298	21,957	5.4%	7.8%	9.2%
2012	150,069	\$ 5,775,855,672	\$ 38,488 (c)	15,846 (b)	6,248 (b)	70,964	21,622	4.9%	6.3%	8.2%

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

(b) Spring enrollment

(c) Per Capita Personal Income was computed using Census Bureau midyear population estimates. Estimates for 2000-2010 reflect county population est. available as of April 2012

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

**(UNAUDITED)**

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

**Top 20 Private Employers in Yellowstone  
County based on June 2011 Data:**  
(in alphabetical order)

ALBERTSONS FOOD & DRUG  
AVITUS GROUP  
BILLINGS CLINIC HEALTH SYSTEM  
CHS INC. (CENEX)  
CONOCOPHILLIPS  
COSTCO WHOLESALE CORP  
EMPLOYEE BENEFIT MANAGEMENT (EBMS)  
EXXONMOBIL  
FIRST INTERSTATE BANK  
FOOD SERVICES OF AMERICA  
ROCKY MOUNTAIN COLLEGE  
SODEXO USA  
ST. JOHN'S LUTHERAN HOME  
ST. VINCENT HEALTHCARE  
SYSCO FOOD SERVICES  
TARGET  
UPS  
WAL-MART  
WELLS FARGO BANK N A  
YELLOWSTONE BOYS AND GIRLS RANCH

Source: Montana Department of Labor and Industry

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

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

<u>Function / Program</u>	Fiscal year ended June 30, 2012									
	<u>2012</u>	<u>2011</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>
General government	115.35	117.00	115.75	114.75	112.75	113.75	112.75	115.30	112.20	108.00
Public safety	232.53	236.21	236.38	236.13	235.63	234.88	254.38	250.83	242.93	242.83
Public works	41.00	41.50	41.50	41.50	41.50	42.00	42.00	42.00	41.63	42.50
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	33.25	32.50	32.50	33.50	33.25	30.50	34.00	37.25	41.25	39.75
Conservation of natural resources	0	0	0	0	0	0	0	0	2.50	2.50
	<b>426.36</b>	<b>431.44</b>	<b>430.36</b>	<b>430.11</b>	<b>427.36</b>	<b>425.36</b>	<b>447.36</b>	<b>449.61</b>	<b>444.74</b>	<b>439.81</b>

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									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>COUNTY ROADS</b>										
Miles of roads - overlay	8.40	7.70	10.77	8.20	14.28	7.80	1.10	6.80	7.20	5.50
Miles of roads - millings	10.30	24.02	3.25	1.00	1.00	2.60	7.00	4.00	12.90	19.15
Miles of gravel/dirt roads improved	57.40	27.62	43.58	39.35	44.40	49.80	51.65	35.10	60.80	47.40
Miles of gravel/dirt roads maintained	6,004.92	4,489.52	4,883.40	6,163.00	6,084.00	5,521.25	5,287.80	5,961.55	5,266.80	5,336.80
Miles of dust control	12.85	10.25	16.30	18.55	28.18	37.79	35.35	19.05	19.20	5.10
Miles of striping	45.60	45.60	53.60	45.05	17.40	50.00	6.70	20.60	56.30	56.30
Miles of chip seal	20.70	0.00	0.00	0.00	10.80	7.20	0.00	9.60	24.90	16.00
Miles of crack fill	38.90	0.00	5.00	9.40	15.70	6.69	0.00	6.80	1.10	4.00
Miles of blade patching	6.00	-	1.00	3.00	1.60	1.00	3.00	3.35	3.00	18.00
Culvert installs	24.00	32.00	11.00	28.00	40.00	25.00	27.00	25.00	22.00	6.00
Cattle guard installs	5	2	1	0	0	0	2	7	3	2
Miles of fencing	6	0	1.00	3.00	3.10	0.70	n/a	n/a	n/a	n/a
Miles of seeding	0	0	0	2.00	2.40	2.40	n/a	n/a	n/a	n/a
Bridge Replacements	6	4	3	5	5	4	4	5	4	4
<b>JUNK VEHICLES</b>										
Hauled	92	319	593	656	993	1225	1248	1232	1314	1080
Crushed	634	0	733	1004	1032	882	1207	1290	1283	950
<b>WEED SPRAYING (acres sprayed)</b>										
County	2179	2200	1490	1449	1265	1384	1021	1097	905	438
Montana Dept of Transportation	323	220	379	417	464	605	651	529	472	325
Fish, Wildlife, and Parks	18	8	67	21	22	19	33	22	27	14
Bureau of Land Management	9	28	95	55	55	24	78	51	42	27
Department of Natural Resources	0	0	44	30	30	18	16	19	0	0
Private (charged out)	2	2	66	105	58	21	29	37	55	0
Private/Public Grant	0	0	260	265	0	0	0	0	0	0
Bureau of Reclamation	0	9								
<b>Total</b>	<b>2531</b>	<b>2467</b>	<b>2401</b>	<b>2342</b>	<b>1894</b>	<b>2071</b>	<b>1828</b>	<b>1755</b>	<b>1501</b>	<b>804</b>
<b>County Attorney cases</b>										
Civil	293	199	37	57	63	61	55	38	44	39
Deferred Prosecution Agreement	21	27	1	0	0	0	2	3	5	0
Fatality	10	11	9	4	9	5	2	12	6	3
Felony	1049	1076	950	879	881	939	991	1105	1087	872
Forfeiture	26	16	13	15	26	23	30	17	15	2
Fugitive - Uniform Extradition Act	108	86	87	86	96	117	110	101	140	51
Justice Court Appeal	9	15	21	12	20	44	48	46	34	12
Juvenile Transfer to DC	8	0	0	0	0	1	3	0	2	2
Misdemeanor	1385	1281	1298	1237	1229	1640	1461	1290	1457	1386
Post-Conviction Relief	10	12	4	4	3	8	8	5	3	4
Prior Case	0	0	0	2	0	0	0	0	1	1
Revocation Proceeding Felony	309	267	207	9	10	49	72	100	115	150
Unknown	0	0	0	0	1	1	2	1	3	6
<b>Total</b>	<b>3228</b>	<b>2990</b>	<b>2627</b>	<b>2305</b>	<b>2338</b>	<b>2888</b>	<b>2784</b>	<b>2718</b>	<b>2912</b>	<b>2528</b>

Note: 2012 County Attorney data is based on July 1, 2011 to June 30, 2012.

2011 County Attorney data is based on October 1, 2010 to September 30, 2011.

2010 County Attorney data is based on November 13, 2009 to November 1, 2010.

2009 County Attorney data is based on January 1 to November 13, 2009. 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

**(UNAUDITED)**  
**Schedule 16**  
**Yellowstone County, Montana**  
**County Mill Levies and Tax Revenues**  
**Actual Levies and Revenues Compared to Statutory Limitations**  
**Last Five Fiscal Years**

Fiscal Year	Actual County Mill Levies and Tax Revenues		Statutory Limitation for Mill Levy and Tax Revenue		Actual Mill Levies/Tax Revenues Versus Statutory Limitation	
	Countywide Mills*	Tax Revenue Generated by Levy	Maximum Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
11-12	100.67	\$29,275,239	102.51	\$29,810,963	1.84	\$535,724
10-11	100.69	28,644,895	100.69	28,644,895	0.00	0
09-10	92.74	25,309,952	94.73	25,825,796	1.99	515,844
08-09	91.80	24,388,781	91.98	24,437,751	0.18	48,970
07-08	89.39	22,016,489	89.50	22,044,763	0.11	28,274

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

Source: Yellowstone County

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

<b>Balances as of June 30:</b>			
<b>Fiscal Year</b>	<b>Revolving Fund Cash Balance</b>	<b>Outstanding Principal</b>	
		<b>Amount of Bonds</b>	<b>Percentage</b>
11-12	\$276,560	\$975,945	28.3%
10-11	276,560	975,945	28.3%
09-10	261,952	1,016,000	25.8%
08-09	261,952	1,161,225	22.6%
07-08	261,952	1,297,650	20.2%

<b>Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2011 :</b>						
<b>Bond Issue</b>	<b>Original Amount</b>	<b>Maturity Date</b>	<b>Bonds Outstanding</b>	<b>Cash Balance in District Fund</b>	<b>Assessments Outstanding</b>	<b>Cash Balance in the Bond Reserve Acct</b>
RSID 668	\$750,000	06/15/15	\$40,000	\$24,255	\$81,217	\$7,500
RSID 682	174,000	08/01/17	21,000	10,438	26,205	5,220
RSID 691	49,000	08/01/13	6,000	2,724	3,376	0
RSID 715	410,000	08/01/19	135,000	33,948	137,637	16,400
RSID 717	738,000	08/01/20	285,000	56,250	305,832	29,520
RSID 758	373,000	07/01/27	242,000	15,242	245,956	7,460
RSID 783	126,777	08/01/25	120,000	18,686	114,801	5,071
RSID 785	126,945	08/01/26	126,945	19,479	115,888	1,269
<b>Total</b>	<b>\$2,747,722</b>		<b>\$975,945</b>	<b>\$181,022</b>	<b>\$1,030,912</b>	<b>\$72,440</b>

<b>Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:</b>			
<b>Fiscal Year</b>	<b>Assessment Billing</b>	<b>Total Current Annual Collections</b>	
		<b>Amount</b>	<b>Percent</b>
11-12	\$167,853	\$165,339	98.5%
10-11	159,546	\$157,628	98.8%
09-10	158,183	155,016	98.0%
08-09	164,684	163,983	99.6%
07-08	189,062	189,062	100.0%