

III. STATISTICAL SECTION (Unaudited)

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

	Fiscal year ended June 30,				
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Governmental activities					
Net investment in capital assets	\$ 54,901,570	\$ 51,154,747	\$ 49,323,688	\$ 48,857,297	\$ 47,583,688
Net restricted for debt service	12,521,799	11,374,754	9,857,707	891,882	618,469
Net unrestricted	18,696,420	14,626,593	37,892,823	42,379,795	36,115,922
Total governmental activities net position	\$ 86,119,789	\$ 77,156,094	\$ 97,074,218	\$ 92,128,974	\$ 84,318,079
Business-type activities					
Net investment in capital assets	\$ 37,352,549	\$ 38,253,018	\$ 38,339,718	\$ 39,251,825	\$ 40,295,915
Net unrestricted	1,163,334	222,855	1,812,228	968,044	(63,633)
Total business-type activities net position	\$ 38,515,883	\$ 38,475,873	\$ 40,151,946	\$ 40,219,869	\$ 40,232,282
Primary government					
Net investment in capital assets	\$ 92,254,119	\$ 89,407,765	\$ 87,663,406	\$ 88,109,122	\$ 87,879,603
Net restricted for debt service	12,521,799	11,374,754	9,857,707	891,882	618,469
Net unrestricted	19,859,754	14,849,448	39,705,051	43,347,839	36,052,289
Total primary government activities net position	\$ 124,635,672	\$ 115,631,967	\$ 137,226,164	\$ 132,348,843	\$ 124,550,361

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

	Fiscal year ended June 30,				
	2016	2015	2014	2013	2012
Expenses					
Governmental activities:					
General government	\$ 14,394,420	\$ 15,503,344	\$ 14,060,917	\$ 12,520,333	\$ 12,002,290
Public Safety	25,577,747	25,680,633	25,149,487	24,092,219	22,801,598
Public Works	7,799,749	8,380,581	7,849,946	8,363,267	7,486,540
Public Health	4,416,311	3,428,311	3,214,277	2,986,687	2,973,546
Social and Economic	1,834,029	1,831,444	3,390,554	1,726,982	1,642,537
Culture and Recreation	1,458,819	1,521,973	1,561,252	1,371,932	1,321,039
Community Development	455,297	530,260	458,829	386,634	370,700
Conservation of Natural Resources	129,915	130,976	113,224	119,889	124,678
Interest on Long-Term Debt	148,560	168,685	203,027	241,746	257,376
Assessment Refunds	0	69,630	-	-	-
Total governmental activities' expenses	56,214,847	57,245,837	56,001,513	51,809,689	48,980,304
Business-type activities:					
Refuse Disposal	191,196	188,202	617,095	524,306	521,445
METRA	8,418,875	7,579,592	7,133,099	6,824,855	6,967,646
Total business-type activities expenses	8,610,071	7,767,794	7,750,194	7,349,161	7,489,091
Total primary government activities expenses	\$ 64,824,918	\$ 65,013,631	\$ 63,751,707	\$ 59,158,850	\$ 56,469,395

Program Revenues

Governmental activities:

Special Assessments

Public Works	\$ 1,056,771	\$ 905,851	\$ 852,064	\$ 1,165,043	\$ 799,465
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Licenses and permits

Public Safety	52,635	37,190	24,570	26,171	26,145
Public Works	27,343	26,614	24,988	33,375	32,526

Intergovernmental

General government	192,286	63,905	63,393	60,855	60,855
Public Safety	344,871	167,106	166,707	164,916	161,137
Public Works	486,356	462,080	427,882	428,450	524,586
Public Health	713				0
Social and Economic	311,050	323,508	208,524	206,286	171,373

Fines and forfeitures

General government	650,386	592,900	566,919	555,392	605,206
Public Safety	125,944	168,379	128,526	129,011	26,645

Charges for services

General government	4,552,226	4,478,114	4,563,783	4,704,246	4,433,969
Public Safety	6,470,962	5,588,019	5,381,871	4,962,713	4,792,644
Public Works	251,466	234,996	224,959	298,028	254,788
Public Health	3,551	2,312	2,760	3,320	3,560
Social and Economic	0	0	44,755	59,555	32,482
Culture and Recreation	0	0	50	0	0

Operating grants and contributions

General government	0	9,689	31,800	0	0
Public Safety	584,823	558,003	708,178	737,174	738,757
Public Works	82,480	116,180	77,985	33,318	18,020
Public Health	337,767	330,217	315,217	315,630	315,630
Culture and Recreation	0	30,000	4,303	20,975	526,693

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

	Fiscal year ended June 30,				
	2016	2015	2014	2013	2012
<u>Capital grants and contributions</u>					
General government	\$0	\$0	\$0	\$0	\$0
Public Safety	0	3,893	10,028	596,955	449,676
Public Works	0	161,020	362,034	13,495	342,897
Culture and Recreation	0	0	0	0	280,782
Total governmental activities program revenues	\$15,531,630	\$14,259,976	\$14,191,296	\$14,514,908	\$14,597,836
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	214,668	214,216	565,997	563,714	450,630
<u>Charges for services</u>					
METRA	5,371,215	4,921,521	4,201,044	4,011,367	4,322,531
Total governmental activities program revenues	5,585,883	5,135,737	4,767,041	4,575,081	4,773,161
Total primary government program revenues	\$ 21,117,513	\$ 19,395,713	\$ 18,958,337	\$ 19,089,989	\$ 19,370,997
Net (Expense)/Revenue					
Governmental activities	\$ (40,683,217)	\$ (42,640,514)	\$ (41,810,217)	\$ (37,294,781)	\$ (34,382,468)
Business-type activities	(3,024,188)	(2,632,057)	(2,983,153)	(2,774,080)	(2,715,930)
Total primary government net expense	\$ (43,707,405)	\$ (45,272,571)	\$ (44,793,370)	\$ (40,068,861)	\$ (37,098,398)
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	39,750,892	37,321,803	38,467,664	36,835,575	35,187,834
Licenses and permits	4,828,934	4,527,657	4,225,977	4,020,645	3,668,211
Intergovernmental	3,757,162	3,622,161	3,275,028	2,711,190	2,598,745
Other revenues	1,271,965	1,147,635	731,134	1,479,220	652,773
Gain on disposal of fixed assets	0	0	0	0	0
Transfers	37,959	(92,889)	55,658	59,046	65,664
Total governmental activities	49,646,912	46,526,367	46,755,461	45,105,676	42,173,227
Business-type activities					
Property taxes	2,777,390	2,667,477	2,676,347	2,580,199	2,438,771
Intergovernmental	137,391	134,291	66,408	31,994	22,152
Other revenues	187,376	222,017	228,133	208,520	490,544
Transfers	(37,959)	92,889	(55,658)	(59,046)	(65,664)
Net extraordinary gain-tornado related expenses & donated revenue		0	0	0	0
Total business-type activities	3,064,198	3,116,674	2,915,230	2,761,667	2,885,803
Total primary government	\$ 52,711,110	\$ 49,643,041	\$ 49,670,691	\$ 47,867,343	\$ 45,059,030
Change in Net Position					
Governmental activities	\$ 8,963,695	\$ 3,885,853	\$ 4,945,244	\$ 7,810,895	\$ 7,790,759
Business-type activities	40,010	484,617	(67,923)	(12,413)	169,873
Total primary government net expense	\$ 9,003,705	\$ 4,370,470	\$ 4,877,321	\$ 7,798,482	\$ 7,960,632

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

	Fiscal year ended June 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 475,792	\$ 478,719	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675
Unreserved	6,391,890	5,984,757	5,912,254	5,762,344	5,355,544	5,170,706	5,212,546	4,721,071	4,725,392	3,926,926
Total general fund	6,867,682	6,463,476	6,332,906	6,200,567	5,729,617	5,646,866	5,743,241	5,265,861	5,252,408	4,512,601
<u>Road Fund</u>										
Reserved	146,326	194,302	268,565	267,394	250,812	240,569	263,993	316,609	316,740	285,255
Unreserved	4,179,225	4,026,350	4,245,551	3,861,909	3,127,775	3,274,449	2,785,305	2,865,382	2,552,501	2,479,467
Total road fund	4,325,551	4,220,652	4,514,116	4,129,303	3,378,587	3,515,018	3,049,298	3,181,991	2,869,241	2,764,722
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,657,839	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114	2,678,224	1,863,123	1,779,818
Total property and liability insurance fund	2,657,839	2,804,691	2,938,248	2,563,452	2,384,591	2,202,672	2,288,114	2,678,224	1,863,123	1,779,818
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	7,721,032	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008	4,254,156	4,183,720	4,764,692
Total public safety fund	7,721,032	6,002,407	5,011,401	4,834,436	4,349,177	3,751,387	3,833,008	4,254,156	4,183,720	4,764,692
<u>R.S.I.D. Bond Fund</u>										
Reserved	226,461	216,984	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887
Unreserved	0	0	0	0	0	0	0	0	0	0
Total R.S.I.D. bond fund	226,461	216,984	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887
<u>Capital Improvement Fund</u>										
Reserved	16,171,000	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731	8,006,982	4,761,837	4,209,622
Unreserved	0	0	0	0	0	0	0	0	0	0
Total capital improvement fund	16,171,000	16,337,229	12,518,572	9,577,001	9,013,276	7,511,953	8,312,731	8,006,982	4,761,837	4,209,622
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	66,225	49,901	63,999	65,113	77,624	109,814	64,333	90,675	79,743	70,039
Unreserved	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679
Total nonmajor special revenue funds	10,210,924	9,159,676	8,987,052	7,512,949	6,977,970	7,264,209	6,852,175	6,202,921	5,647,272	5,409,718
<u>Debt Service Funds</u>										
Reserved	327,451	327,309	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor debt service funds	327,451	327,309	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666
<u>Capital Projects Funds</u>										
Reserved	306,957	290,912	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor capital projects funds	306,957	290,912	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587
<u>Total nonmajor governmental funds</u>										
Reserved	700,633	668,122	669,030	838,325	763,921	748,372	735,111	724,621	3,487,964	716,292
Unreserved	10,144,699	9,109,775	8,923,053	7,447,836	6,900,346	7,154,395	6,787,842	6,112,246	5,567,529	5,339,679
Total nonmajor governmental funds	10,845,332	9,777,897	9,592,083	8,286,161	7,664,267	7,902,767	7,522,953	6,836,867	9,055,493	6,055,971
Total Governmental Funds										
Reserved	17,720,212	17,895,356	14,140,108	11,518,414	10,583,155	9,162,966	10,016,937	9,744,437	9,250,884	6,044,731
Unreserved	31,094,685	27,927,980	27,030,507	24,469,977	22,117,433	21,553,609	20,906,815	20,631,079	18,892,265	18,290,582
Total governmental funds	48,814,897	45,823,336	41,170,615	35,988,391	32,700,588	30,716,575	30,923,752	30,375,516	28,143,149	24,335,313

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
REVENUES:										
Taxes	\$ 38,915,079	\$ 40,667,431	\$ 40,391,184	\$ 34,993,149	\$ 33,244,680	\$ 33,372,159	\$ 30,395,670	\$ 31,552,002	\$ 26,873,599	\$ 25,103,650
Special assessments	1,158,487	1,099,418	1,029,178	1,537,633	947,268	896,191	844,124	789,855	698,922	611,209
Licenses and permits	4,908,912	4,591,461	4,275,535	4,080,191	3,726,882	3,905,750	3,986,783	4,030,775	4,154,976	4,026,781
Intergovernmental	5,762,123	5,847,762	5,651,079	5,289,244	6,189,151	5,360,808	4,764,633	4,527,281	4,929,710	5,068,068
Fines and forfeitures	776,330	761,279	695,445	684,403	631,851	709,613	726,393	703,843	738,133	717,034
Charges for services	8,610,037	7,683,941	7,367,401	7,320,963	6,840,740	5,940,463	5,574,455	5,897,296	6,039,577	6,229,532
Other	857,347	1,075,705	675,296	1,478,661	622,156	793,188	2,143,182	2,698,136	1,933,233	2,418,965
Total revenues	60,988,315	61,726,997	60,085,118	55,384,244	52,202,728	50,978,172	48,435,240	50,199,188	45,368,150	44,175,239
EXPENDITURES:										
General government	10,457,316	9,908,406	8,933,728	8,683,307	8,410,309	9,504,936	9,069,533	8,060,966	7,766,095	7,746,699
Public safety	24,273,508	24,524,796	23,769,089	22,997,113	21,820,108	21,428,629	19,964,420	19,531,456	18,880,774	17,677,083
Public works	8,425,321	8,623,241	8,423,056	6,531,479	6,827,892	5,974,350	6,182,694	5,240,217	5,494,076	4,786,574
Public health	4,410,847	3,416,547	3,202,983	2,975,552	2,962,539	2,997,024	2,725,067	2,535,164	2,235,162	2,095,402
Social and economic services	1,852,708	1,864,485	1,778,029	1,655,298	1,629,740	1,614,595	1,583,521	1,588,268	1,474,655	1,242,595
Culture and recreation	1,434,568	1,425,375	1,466,596	1,282,557	1,191,320	1,186,482	1,229,904	1,143,785	1,042,509	1,558,979
Conservation of natural resources	129,915	130,976	113,224	119,889	124,678	121,509	127,685	113,809	110,115	108,094
Community development	455,297	530,260	458,829	386,634	370,700	373,325	360,046	373,484	322,919	301,666
Capital outlay	4,657,579	4,009,150	3,432,222	4,746,187	4,241,139	6,845,381	4,442,447	6,272,060	4,488,745	5,087,838
Debt service:										
Principal	681,000	699,000	1,564,434	1,361,945	1,285,777	993,000	963,000	926,425	830,575	777,809
Interest	151,054	172,147	210,100	233,123	283,780	225,030	262,710	332,471	246,936	264,698
Refunding bond issuance costs				0	0	0	0	55,150	0	0
Total expenditures	56,929,113	55,304,383	53,352,290	50,973,084	49,147,982	51,264,261	46,911,027	46,173,255	42,892,561	41,647,437
Excess (deficiency) of revenues over (under) expenditures	4,059,202	6,422,614	6,732,828	4,411,160	3,054,746	(286,089)	1,524,213	4,025,933	2,475,589	2,527,802
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	7,795,897	9,871,484	9,779,273	6,705,027	7,145,394	6,388,940	6,195,507	6,902,009	5,375,099	3,745,926
Interfund transfers out	(9,208,300)	(11,571,747)	(11,329,877)	(7,828,384)	(8,216,127)	(8,484,749)	(7,171,484)	(8,755,260)	(7,042,852)	(5,252,530)
Gain on disposal of fixed assets	0	0	0	0	0	921,000	0	0	0	0
Assessment Refunds	0	(69,630)	0	0	0	0	0	0	0	0
Long term debt proceeds	344,762	0	0	0	0	1,253,721	0	3,440,000	3,000,000	373,000
Payment to refunded bond escrow account	0	0	0	0	0	0	0	(3,380,315)	0	0
Total other financing sources (uses)	(1,067,641)	(1,769,893)	(1,550,604)	(1,123,357)	(1,070,733)	78,912	(975,977)	(1,793,566)	1,332,247	(1,133,604)
Net change in fund balances	2,991,561	4,652,721	5,182,224	3,287,803	1,984,013	(207,177)	548,236	2,232,367	3,807,836	1,394,198
Prior period adjustment										
Debt service as a percentage of noncapital expenditures	1.6%	1.7%	3.6%	3.5%	3.5%	2.7%	2.9%	3.2%	2.8%	2.9%

(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				
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%
12-13	9,873,974,856	289,380,143	461,007,839	8,924,561	10,334,982,695	298,304,704	5,519,168	292,785,536	\$ 115.90	2.89%
13-14	10,290,618,165	296,197,384	444,182,433	9,971,215	10,734,800,598	306,168,599	6,854,293	299,314,306	\$ 117.02	2.85%
14-15	10,733,266,590	300,764,182	361,823,387	6,899,890	11,095,089,977	307,664,072	6,713,800	300,950,272	\$ 115.79	2.77%
15-16	18,208,693,949	337,897,228	438,513,399	7,381,376	18,647,207,348	345,278,604	10,980,560	334,298,044	\$ 108.26	1.85%

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)

COUNTY-WIDE DIRECT RATES	Fiscal Year Taxes Are Payable									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Permissive	108.26	115.79	115.51	114.00	111.27	111.29	103.79	103.15	100.21	96.43
General Obligation Debt	0.00	0.00	1.51	1.90	1.90	1.80	1.88	2.01	2.16	2.51
Total county-wide direct rate	108.26	115.79	117.02	115.90	113.17	113.09	105.67	105.16	102.37	98.94
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.47	5.55	5.55	5.55	5.46	5.46	5.31	5.25	5.20	5.11
Road	36.79	38.63	38.63	38.48	36.93	36.93	34.91	34.53	33.16	32.48
Billings- County Planning	1.32	1.31	1.31	1.29	1.27	1.27	1.22	1.21	1.19	1.14
Laurel Planning	1.59	1.63	1.88	1.87	1.89	1.89	1.72	1.66	1.39	1.35
Soil Conservation	0.45	0.51	0.41	0.44	0.49	0.49	0.53	0.46	0.45	0.46
Big Sky Economic Development Authority	2.87	3.09	3.09	3.09	3.05	3.05	3.05	3.02	2.94	2.82
Emergency Levy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
School retirement and transportation	42.95	46.10	49.36	52.09	49.96	49.34	47.98	49.72	49.12	51.71
Huntley Cemetery	8.42	8.95	8.72	8.72	8.44	8.71	8.02	7.93	7.73	7.41
Custer Cemetery	4.94	4.51	4.51	4.51	4.51	4.92	4.43	4.38	4.38	3.77
Shepherd Cemetery	2.03	2.22	2.23	2.20	2.12	2.07	1.97	1.95	1.91	1.87
Broadview Cemetery	0.00	0.00	0.00	1.00	1.50	2.30	1.77	1.75	1.70	1.66
CITY RATES										
City of Billings	158.84	168.12	178.70	174.58	168.73	171.42	169.44	163.76	157.53	141.58
City of Laurel	188.35	208.23	207.59	208.40	204.18	202.51	194.41	185.93	169.79	167.36
Town of Broadview	151.57	151.57	151.57	151.57	151.57	122.77	122.77	114.00	104.54	104.54
Billings Fire Hydrant/Park District	12.07	12.07	12.17	11.84	7.18	12.71	12.71	12.71	12.71	9.11
SCHOOL DISTRICTS										
School District #2 - Billings	253.28	249.75	215.54	204.53	199.19	199.73	193.87	192.18	202.96	200.83
School District #3 - Blue Creek	148.94	161.17	159.56	154.83	153.43	164.52	187.25	155.76	164.35	196.35
School District #4 - Canyon Creek	230.99	256.42	260.07	274.64	275.04	261.13	277.13	287.65	268.28	261.21
School District #7 - Laurel	175.79	167.87	189.50	214.21	214.64	232.44	216.66	196.49	236.07	253.51
School District #8 - Elder Grove	200.11	208.22	233.15	181.40	178.81	180.83	173.30	181.15	189.61	191.75
School District #12 - Molt	110.36	78.44	80.90	72.28	78.32	75.25	63.13	87.47	67.02	64.09
School District #15 - Custer	219.96	224.52	209.97	202.67	206.78	222.64	219.46	209.02	201.35	213.73
School District #17 - Morin	132.60	142.65	139.34	133.62	151.22	148.13	137.94	134.35	136.71	137.76
School District #21 - Broadview	103.36	118.24	104.65	110.03	98.83	97.90	72.93	115.53	104.72	113.45
School District #23 - Elysian	128.86	130.51	133.86	103.02	100.92	96.11	95.10	97.88	103.15	95.67
School District #24 - Huntley	260.80	263.94	259.29	276.92	275.95	289.01	286.41	220.93	202.11	191.66
School District #26 - Lockwood	236.38	251.30	251.69	231.30	229.28	237.24	253.70	267.01	292.98	271.05
School District #37 - Shepherd	285.21	289.80	283.10	289.96	277.67	273.44	251.68	254.02	252.68	252.18
School District #41 - Pioneer	242.49	290.98	273.74	267.30	255.41	260.38	251.38	250.93	244.15	257.27
School District #52 - Independent	236.12	258.22	244.98	225.50	241.71	233.44	234.43	174.29	179.20	181.09
School District #58 - Yellowstone Education Center	130.04	107.82	112.05	112.19	71.10	70.92	70.42	70.31	71.68	65.51
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	0.57	0.62	0.58	0.58	0.71	0.71	0.71	0.67	0.67	0.68
Worden Fire #4	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17	19.17
Laurel Fire #5	27.00	27.00	24.00	24.00	12.00	18.00	12.00	16.00	16.00	18.00
Laurel Fire #7	15.03	17.14	17.22	17.00	16.00	18.50	18.50	22.30	21.32	22.60
Lockwood Fire #8	153.00	163.00	163.00	165.00	135.00	132.00	128.28	126.87	124.41	116.50

Source: Yellowstone County Finance

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

FISCAL YEAR 2016				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 24,006,727	1	6.95%
Northwestern Energy Corp	Utility	21,038,547	2	6.09%
Phillips 66 Company	Oil refinery	17,159,388	3	4.97%
Exxon Mobil Corporation	Oil refinery	8,836,771	4	2.56%
BNSF Railway Co	Railroad	5,893,296	5	1.71%
Charter Communications	Communications	3,996,846	6	1.16%
Montana Dakota Utility	Utility	3,524,464	7	1.02%
Phillips 66 Pipeline, LLC	Oil refinery	2,904,880	8	0.84%
Centurylink, Inc.	Communications	2,669,416	9	0.77%
Puget Sound Energy, Inc	Energy Transmiss	1,827,445	10	0.53%
		\$ 91,857,780		26.60%

FISCAL YEAR 2007				
Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS - Cenex, Inc.	Oil refinery	\$ 6,593,674	3	2.75%
ConocoPhillips Company	Oil refinery	8,575,385	2	3.58%
Northwestern Energy	Utility	16,660,587	1	6.95%
Exxon Corporation	Oil refinery	5,896,098	4	2.46%
Burlington Northern/Santa Fe	Railroad	2,906,293	7	1.21%
Montana Dakota Utilities	Utility	1,304,531	9	0.54%
Qwest Corporation	Communication	5,028,799	5	2.10%
Yellowstone Valley Co-op	Utility	1,179,596	10	0.49%
PPL Montana LLC	Utility	3,861,855	6	1.61%
Puget Sound Energy Incorp.	Utility	2,276,411	8	0.95%
		\$ 54,283,229		22.64%

NOTE: Many of the principal taxpayers have undergone corporate name changes.
Total Countywide taxable value for tax year 2015 (fiscal year 2015-2016), including tax increment:
Total Countywide taxable value for tax year 2006 (fiscal year 2005-2006), including tax increment:

\$345,278,604
\$239,780,202

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

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year (Original Levy)</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Total Collections To Date</u>		<u>Tax Collections in Protest Tax Fund at Yearend</u>
				<u>Amount</u>	<u>Percentage of Original Levy</u>	<u>Amount</u>	<u>Percentage of Adjusted Levy</u>	
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
2013	\$40,548,431	-\$32,387	\$40,516,044	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698
2014	\$41,517,683	-\$1,177,909	\$40,339,774	\$39,189,682	97.15%	\$43,067,531	106.76%	(a) \$6,707,672
2015	\$41,549,863	-\$432,128	\$41,117,735	\$38,370,040	93.32%	\$43,334,908	105.39%	(a) \$2,862,655
2016	\$43,092,064	-\$345,452	\$42,746,612	\$40,417,737	94.55%	\$41,692,469	97.53%	\$4,149,547

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

Source: County Finance Department

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

Fiscal Year	GENERAL BONDED DEBT OUTSTANDING			Personal Income	Percentage of Personal Income (a)	Net Taxable Value (b)	Ratio of Net Bonded Debt to Net Taxable Value		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	to Adjusted Market Value (d)		
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	6,096,800,000 (e)	0.10%	290,803,549	2.17%	0.07%	150,069	42.01
12-13	5,275,000	167,116	5,107,884	6,647,800,000 (e)	0.08%	292,785,536	1.74%	0.05%	151,882	33.63
13-14	4,040,000	0	4,040,000	6,636,900,000 (e)	0.06%	299,314,306	1.35%	0.04%	154,162	26.21
14-15	3,525,000	0	3,525,000	7,003,800,000 (e)	0.05%	300,950,272	1.17%	0.03%	155,634	22.65
15-16	3,000,000	0	3,000,000	7,257,700,000 (e)	0.04%	345,278,604	0.87%	0.02%	157,048	19.10

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

(UNAUDITED)
SCHEDULE 10
YELLOWSTONE COUNTY, MONTANA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2016

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Billings	\$ 24,195,000	53.9%	\$ 13,047,919
Broadview	54,000	0.1%	49
Laurel	0	2.2%	-
Total cities	<u>24,249,000</u>		<u>13,047,968</u>
School Districts:			
Billings SD #2	148,291,249	57.7%	85,504,174 *
Canyon Creek SD #4	770,000	1.1%	8,550
Laurel SD #7	11,300,000	12.4%	1,404,940
Elder Grove SD #8	5,135,000	2.1%	106,341
Elysian SD #23	8,575,000	7.4%	633,213
Huntley SD #24	5,735,297	3.2%	182,891
Lockwood SD#26	8,750,000	7.0%	614,313
Shepherd SD #37	545,000	1.8%	9,911
Independent SD #52	2,720,000	1.2%	33,526
Total school districts	<u>191,821,546</u>		<u>88,497,859</u>
Subtotal, overlapping debt			101,545,828
Total Direct Debt of Yellowstone County	<u>\$ 4,150,000</u>	100.0%	4,150,000
Total Direct and Overlapping Debt			<u><u>\$ 105,695,828</u></u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 3, 2016

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

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

(UNAUDITED)

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

	Fiscal year ended June 30									
	2018	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total assessed market value less tax increment district	\$ 18,647,207,348	\$ 11,095,089,977	\$ 10,734,800,598	\$ 10,197,239,558	\$ 9,154,831,585	\$ 10,460,811,758	\$ 8,782,788,929	\$ 8,190,324,179	\$ 8,176,157,568	\$ 8,121,347,212
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Limit	<u>\$466,180,184</u>	<u>\$277,377,249</u>	<u>\$268,370,015</u>	<u>\$254,930,989</u>	<u>\$228,870,790</u>	<u>\$261,520,294</u>	<u>\$219,569,723</u>	<u>\$204,758,104</u>	<u>\$204,403,939</u>	<u>\$203,033,680</u>
Amount of debt applicable to debt limit:										
Total general obligation bonded indebtedness	\$3,000,000	\$3,525,000	\$4,040,000	\$5,275,000	\$6,465,000	\$7,595,000	\$5,450,000	\$6,275,000	\$7,155,000	\$4,765,000
Total special assessment bonded indebtedness	1,150,000	1,306,000	1,490,000	1,819,434	975,945	1,131,722	1,016,000	1,154,000	1,290,425	1,511,000
Total matured bonds payable	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225
Total notes payable	0	0	0	0	0	0	0	0	0	0
Total amount of debt applicable to debt limit	<u>4,157,225</u>	<u>4,838,225</u>	<u>5,537,225</u>	<u>7,101,659</u>	<u>7,448,170</u>	<u>8,733,947</u>	<u>6,473,225</u>	<u>7,436,225</u>	<u>8,452,650</u>	<u>6,283,225</u>
Legal debt margin	<u>\$462,022,959</u>	<u>\$272,539,024</u>	<u>\$262,832,790</u>	<u>\$247,829,330</u>	<u>\$221,422,620</u>	<u>\$252,786,347</u>	<u>\$213,096,498</u>	<u>\$197,321,879</u>	<u>\$195,951,289</u>	<u>\$196,750,455</u>
Total net debt applicable to the limit as a percentage of debt limit	0.9%	1.7%	2.1%	2.8%	3.3%	3.3%	2.9%	3.6%	4.1%	3.1%

NOTES: 1) The legal debt limit was changed to 1.4% of assessed market value for new debt issued after July 1, 2001. Revised to 2.5% for 2007.
2) Total assessed market value less tax increment district is estimated, 2013 valuation and years following is total market value, as tax increment market value amount is not available

Source: Taxable Value - State Property Assessment Division
Debt Limit - Montana Code Annotated 7-7-2203 & 7-7-2101
Bonded Debt Information - Yellowstone County Comprehensive Annual Financial Report

(UNAUDITED)

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

Year	Population	Personal Income	Per Capita Personal Income	Public Elementary School Enrollment	Public High School Enrollment	Active Registered Voters	Inactive Registered Voters	UNEMPLOYMENT RATES		
								Yellowstone County	State of Montana	United States
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%
2013	151,882	\$ 5,969,570,128	\$ 39,304 (c)	16,201 (b)	6,262 (b)	81,187	12,518	4.4%	5.5%	7.6%
2014	154,162	\$ 6,290,734,572	\$ 40,806 (c)	16,429 (b)	6,244 (b)	76,888	18,268	3.7%	4.6%	6.1%
2015	155,634	\$ 6,552,035,766	\$ 42,099 (c)	16,665 (b)	6,170 (b)	62,741	24,101	3.2%	4.1%	5.1%
2016	157,048	\$ 7,232,374,496	\$ 46,052 (c)	16,766 (b)	6,277 (b)	81,698	14,705	3.2%	4.3%	5.0%

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 Bureau of Economic Analysis for 2015. Estimates for 2000-2010 reflect county population est. available as of April 2012. 2016 county population reflects 2015 estimates.

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

(UNAUDITED)

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

**Top 20 Private Employers in Yellowstone
County based on June 2015 QCEW Data:**
(in alphabetical order)

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

Source: Montana Department of Labor and Industry.

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

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

<u>Function / Program</u>	Fiscal year ended June 30,									
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General government	120.75	115.45	114.95	115.48	115.35	117.00	115.75	114.75	112.75	113.75
Public safety	235.95	229.45	229.20	222.70	232.53	236.21	236.38	236.13	235.63	234.88
Public works	40.00	40.00	40.00	40.50	41.00	41.50	41.50	41.50	41.50	42.00
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	37.25	34.25	33.25	32.75	33.25	32.50	32.50	33.50	33.25	30.50
Conservation of natural resources	0	0	0	0	0	0	0	0	0	0
	438.18	423.38	421.63	415.66	426.36	431.44	430.36	430.11	427.36	425.36

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									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
COUNTY ROADS										
Miles of roads - overlay	10.70	16.80	13.40	8.00	8.40	7.70	10.77	8.20	14.28	7.80
Miles of roads - millings	3.10	9.77	16.48	12.20	10.30	24.02	3.25	1.00	1.00	2.60
Miles of gravel/dirt roads improved	79.27	54.71	7.20	53.05	57.40	27.62	43.58	39.35	44.40	49.80
Miles of gravel/dirt roads maintained	5,597.00	5,411.40	2,315.00	5,706.00	6,004.92	4,489.52	4,883.40	6,163.00	6,084.00	5,521.25
Miles of dust control	11.25	16.31	20.60	13.75	12.85	10.25	16.30	18.55	28.18	37.79
Miles of striping	35.00	52.20	70.30	72.07	45.60	45.60	53.60	45.05	17.40	50.00
Miles of chip seal	24.86	25.30	23.15	25.20	20.70	0.00	0.00	0.00	10.80	7.20
Miles of crack fill	0.00	2.00	0.00	0.00	38.90	0.00	5.00	9.40	15.70	6.69
Miles of blade patching	4.00	-	-	3.50	6.00	-	1.00	3.00	1.60	1.00
Culvert installs	34.00	32.00	25.00	20.00	24.00	32.00	11.00	28.00	40.00	25.00
Cattle guard installs	4	1	0	1	5	2	1	0	0	0
Miles of fencing	3	4	0	5	6	0	1	3	3.1	0.7
Miles of seeding	0	2	0	2	0	0	0	2	2.4	2.4
Bridge Replacements	3	3	5	3	6	4	3	5	5	4
JUNK VEHICLES										
Hauled	87	49	47	54	92	319	593	656	993	1225
Crushed	170	186	42	0	634	0	733	1004	1032	882
WEED SPRAYING (acres sprayed)										
County	846.48	953.25	2667	2567	2179	2200	1490	1449	1265	1384
Montana Dept of Transportation	384.46	236.6	349	351	323	220	379	417	464	605
Fish, Wildlife, and Parks	7.64	19.7	14	19	18	8	67	21	22	19
Bureau of Land Management	13.35	48	30	0	9	28	95	55	55	24
Department of Natural Resources	36.15	6.15	6	0	0	0	44	30	30	18
Private (charged out)	19.6	33.4	9	2.4	2	2	66	105	58	21
Private/Public Grant	0	485	418	221	0	0	260	265	0	0
Bureau of Reclamation	15	0	0	0	0	9	-	-	-	-
Total	1322.68	1782.1	3493	3160.4	2531	2467	2401	2342	1894	2071
County Attorney cases										
Civil	37	7	21	21	293	199	37	57	63	61
Deferred Prosecution Agreement	0	0	0	18	21	27	1	0	0	0
Fatality	9	7	6	5	10	11	9	4	9	5
Felony	1694	1587	1425	1233	1049	1076	950	879	881	939
Forfeiture	4	58	42	30	26	16	13	15	26	23
Fugitive - Uniform Extradition Act	89	86	79	84	108	86	87	86	96	117
Justice Court Appeal	7	8	5	7	9	15	21	12	20	44
Misdemeanor	1274	1304	1375	1356	1385	1281	1298	1237	1229	1640
Post-Conviction Relief	11	3	4	10	10	12	4	4	3	8
Revocation Proceeding Felony	380	370	355	383	309	267	207	9	10	49
Unknown/Sanities	209	151	124	101	0	0	0	0	1	1
Youth in Need of Care	496	-	-	-	-	-	-	-	-	-
Total	4210	3581	3436	3248	3220	2990	2627	2303	2338	2887

Note: 2016 County Attorney data is based on July1, 2015-June 30, 2016. Youth in Need of Care data starting FY16.
2015 County Attorney data is based on July1, 2014-June 30, 2015.
2014 County Attorney data is based on July 1, 2013-June 30, 2014.
2013 County Attorney data is based on July1, 2012-June 30, 2013.
2012 County Attorney data is based on July 1, 2011 to June 30, 2012.
2011 County Attorney data is based on October 1, 2010 to September 30, 2011.
2010 County Attorney data is based on November 13, 2009 to November 1, 2010.
2009 County Attorney data is based on January 1 to November 13, 2009. 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
15-16	97.70	\$32,660,915	98.09	\$32,790,065	0.39	\$129,150
14-15	105.19	\$31,656,931	105.90	\$31,871,006	0.71	\$214,075
13-14	104.91	\$31,401,032	105.23	\$31,495,553	0.32	\$94,521
12-13	103.40	\$30,274,072	104.32	\$30,542,397	0.92	\$268,325
11-12	100.67	\$29,275,239	102.51	\$29,810,963	1.84	\$535,724

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

Source: Yellowstone County

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

Balances as of June 30:

Fiscal Year	Revolving Fund Cash Balance	Outstanding	
		Principal Amount of Bonds	Percentage
15-16	\$327,451	\$1,150,000	28.5%
14-15	\$327,309	\$1,306,000	25.1%
13-14	\$327,295	\$1,490,000	22.0%
12-13	\$327,295	\$1,819,434	18.0%
11-12	276,560	975,945	28.3%
10-11	276,560	1,150,000	24.0%
09-10	261,952	1,016,000	25.8%
08-09	261,952	1,161,225	22.6%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2016 :

Bond Issue	Original Amount	Maturity Date	Bonds Outstanding	Total Cash Balance in District Fund	Assessments Outstanding	Cash Balance in the Bond Reserve Acct
RSID 668	\$750,000	06/15/15	\$0	\$1	\$0	\$0
RSID 682	174,000	08/01/17	0	0	0	0
RSID 715	410,000	08/01/19	45,000	29,053	53,861	16,443
RSID 717	738,000	08/01/20	115,000	61,463	144,756	29,597
RSID 758	373,000	07/01/27	185,000	21,044	194,011	7,460
RSID 783	126,777	08/01/25	55,000	28,856	39,206	5,071
RSID 785	126,945	08/01/26	80,000	10,857	78,426	1,269
RSID 803	1,015,434	08/01/27	670,000	74,886	661,275	30,463
RSID 817	58,797	**	0	16,466	50,407	1,344
Total	\$3,772,953		\$1,150,000	\$242,627	\$1,221,941	\$91,647

** Funds received from General Fund transfer.

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

Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount	Percent
15-16	\$184,912	\$181,554	98.2%
14-15	\$218,310	\$212,800	97.5%
13-14	\$223,526	\$221,486	99.1%
12-13	\$242,824	\$237,920	98.0%
11-12	\$167,853	\$165,339	98.5%