

### 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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Governmental activities</b>					
Investment in capital assets, net of related debt	\$ 48,857,297	\$ 47,583,688	\$ 45,413,016	\$ 42,396,754	\$ 40,604,549
Restricted net position for debt service	891,882	618,469	618,821	601,415	617,775
Unrestricted	42,379,795	36,115,922	30,495,483	31,941,003	27,301,777
<b>Total governmental activities net position</b>	<b>\$ 92,128,974</b>	<b>\$ 84,318,079</b>	<b>\$ 76,527,320</b>	<b>\$ 74,939,172</b>	<b>\$ 68,524,101</b>
<b>Business-type activities</b>					
Investment in capital assets, net of related debt	\$ 39,251,825	\$ 40,295,915	\$ 36,686,536	\$ 10,976,510	\$ 14,022,188
Unrestricted	968,044	(63,633)	3,375,873	24,239,898	1,467,712
<b>Total business-type activities net position</b>	<b>\$ 40,219,869</b>	<b>\$ 40,232,282</b>	<b>\$ 40,062,409</b>	<b>\$ 35,216,408</b>	<b>\$ 15,489,900</b>
<b>Primary government</b>					
Investment in capital assets, net of related debt	\$ 88,109,122	\$ 87,879,603	\$ 82,099,552	\$ 53,373,264	\$ 54,626,737
Restricted net position for debt service	891,882	618,469	618,821	601,415	617,775
Unrestricted	43,347,839	36,052,289	33,871,356	56,180,901	28,769,489
<b>Total primary government activities net position</b>	<b>\$ 132,348,843</b>	<b>\$ 124,550,361</b>	<b>\$ 116,589,729</b>	<b>\$ 110,155,580</b>	<b>\$ 84,014,001</b>

**Note:** Unrestricted net position in business-type activities for FY10 and FY11 was affected by funds on account for arena reconstruction due to tornado damage.

**(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,				
	2013	2012	2011	2010	2009
<b>Expenses</b>					
<u>Governmental activities:</u>					
General government	\$ 12,520,333	\$ 12,002,290	\$ 13,481,058	\$ 12,723,629	\$ 12,732,888
Public Safety	24,092,219	22,801,598	21,858,994	21,106,126	20,553,856
Public Works	8,363,267	7,486,540	8,122,849	5,740,088	7,443,234
Public Health	2,986,687	2,973,546	3,829,889	2,736,104	2,544,822
Social and Economic	1,726,982	1,642,537	1,685,969	1,583,880	1,657,830
Culture and Recreation	1,371,932	1,321,039	3,265,026	1,427,488	1,264,722
Community Development	386,634	370,700	373,325	360,046	146,295
Conservation of Natural Resources	119,889	124,678	121,509	128,852	400,640
Interest on Long-Term Debt	241,746	257,376	245,489	253,804	323,661
<b>Total governmental activities expenses</b>	<b>51,809,689</b>	<b>48,980,304</b>	<b>52,984,108</b>	<b>46,060,017</b>	<b>47,067,948</b>
<u>Business-type activities:</u>					
Refuse Disposal	524,306	521,445	491,789	461,326	417,017
METRA	6,824,855	6,967,646	5,429,653	6,393,925	6,086,911
<b>Total business-type activities expenses</b>	<b>7,349,161</b>	<b>7,489,091</b>	<b>5,921,442</b>	<b>6,855,251</b>	<b>6,503,928</b>
<b>Total primary government activities expenses</b>	<b>\$ 59,158,850</b>	<b>\$ 56,469,395</b>	<b>\$ 58,905,550</b>	<b>\$ 52,915,268</b>	<b>\$ 53,571,876</b>
<b>Program Revenues</b>					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 1,165,043	\$ 799,465	\$ 1,011,509	\$ 711,663	\$ 685,903
<u>Licenses and permits</u>					
Public Safety	26,171	26,145	30,530	33,280	33,760
Public Works	33,375	32,526	18,690	30,142	26,751
<u>Intergovernmental</u>					
General government	60,855	60,855	57,036	56,716	52,624
Public Safety	164,916	161,137	161,370	157,116	177,116
Public Works	428,450	524,586	462,821	489,446	479,135
Social and Economic	206,286	171,373	190,861	124,584	202,283
<u>Fines and forfeitures</u>					
General government	555,392	605,206	660,479	677,100	675,227
Public Safety	129,011	26,645	49,134	49,293	28,616
<u>Charges for services</u>					
General government	4,704,246	4,433,969	4,432,889	4,491,243	4,558,705
Public Safety	4,962,713	4,792,644	3,813,888	3,518,717	3,732,584
Public Works	298,028	254,788	254,733	201,320	244,763
Public Health	3,320	3,560	3,649	2,751	2,092
Social and Economic	59,555	32,482	32,914	15,156	0
<u>Operating grants and contributions</u>					
General government	0	0	0	0	1,000
Public Safety	737,174	738,757	899,188	768,170	716,183
Public Works	33,318	18,020	51,166	41,859	43,931
Public Health	315,630	315,630	386,728	336,015	0
Culture and Recreation	20,975	526,693	14,636	27,400	7,000

**(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,				
	2013	2012	2011	2010	2009
<b>Capital grants and contributions</b>					
General government	\$0	\$0	\$4,047	\$84,861	\$97,757
Public Safety	596,955	449,676	375,681	69,553	409,995
Public Works	13,495	342,897	0	356,413	18,319
Culture and Recreation	0	280,782	463,769	0	0
Community Development	0	0	0	500	18,457
Total governmental activities program revenues	<u>14,514,908</u>	<u>14,597,836</u>	<u>13,375,718</u>	<u>12,243,298</u>	<u>12,212,201</u>
<b>Business-type activities:</b>					
<b>Special Assessments</b>					
Refuse Disposal	563,714	450,630	484,152	479,524	308,483
<b>Charges for services</b>					
METRA	4,011,367	4,322,531	2,864,669	4,202,743	4,516,429
Total governmental activities program revenues	<u>4,575,081</u>	<u>4,773,161</u>	<u>3,348,821</u>	<u>4,682,267</u>	<u>4,824,912</u>
Total primary government program revenues	<u>\$ 19,089,989</u>	<u>\$ 19,370,997</u>	<u>\$ 16,724,539</u>	<u>\$ 16,925,565</u>	<u>\$ 17,037,113</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (37,294,781)	\$ (34,382,468)	\$ (39,608,390)	\$ (33,816,719)	\$ (34,855,747)
Business-type activities	(2,774,080)	(2,715,930)	(2,572,621)	(2,172,984)	(1,679,016)
Total primary government net expense	<u>\$ (40,068,861)</u>	<u>\$ (37,098,398)</u>	<u>\$ (42,181,011)</u>	<u>\$ (35,989,703)</u>	<u>\$ (36,534,763)</u>
<b>General Revenues and Other Changes in Net Position</b>					
<b>Governmental activities</b>					
Property taxes	\$ 36,835,575	\$ 35,187,834	\$ 34,078,689	\$ 31,781,735	\$ 30,909,532
Licenses and permits	4,020,645	3,668,211	3,856,530	3,923,361	3,970,264
Intergovernmental	2,711,190	2,598,745	2,328,262	2,252,000	2,303,482
Other revenues	1,479,220	652,773	847,937	2,218,768	2,906,251
Gain on disposal of fixed assets	0	0	921,000	0	0
Transfers	59,046	65,664	(835,880)	55,926	(74,792)
Total governmental activities	<u>45,105,676</u>	<u>42,173,227</u>	<u>41,196,538</u>	<u>40,231,790</u>	<u>40,014,737</u>
<b>Business-type activities</b>					
Property taxes	2,580,199	2,438,771	2,773,779	1,401,954	1,346,630
Intergovernmental	31,994	22,152	0	151,800	0
Other revenues	208,520	490,544	615,479	272,437	1,475,873
Transfers	(59,046)	(65,664)	835,880	(55,926)	74,792
Net extraordinary gain-tornado related expenses & donated revenue	0	0	3,193,484	0	0
Extraordinary gain from insurance recovery for building damage rep	0	0	0	20,129,227	0
Total business-type activities	<u>2,761,667</u>	<u>2,885,803</u>	<u>7,418,622</u>	<u>21,899,492</u>	<u>2,897,295</u>
Total primary government	<u>\$ 47,867,343</u>	<u>\$ 45,059,030</u>	<u>\$ 48,615,160</u>	<u>\$ 62,131,282</u>	<u>\$ 42,912,032</u>
<b>Change in Net Position</b>					
Governmental activities	\$ 7,810,895	\$ 7,790,759	\$ 1,588,148	\$ 6,415,071	\$ 5,158,990
Business-type activities	(12,413)	169,873	4,846,001	19,726,508	1,218,279
Total primary government net expense	<u>\$ 7,798,482</u>	<u>\$ 7,960,632</u>	<u>\$ 6,434,149</u>	<u>\$ 26,141,579</u>	<u>\$ 6,377,269</u>

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

	Fiscal year ended June 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Major Governmental Funds</b>										
<u>General Fund</u>										
Reserved	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675	\$ 471,697	\$ 378,156	\$ 410,397
Unreserved	5,762,344	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
<b>Total general fund</b>	<b>6,200,567</b>	<b>5,729,617</b>	<b>5,646,866</b>	<b>5,743,241</b>	<b>5,265,861</b>	<b>5,252,408</b>	<b>4,512,601</b>	<b>3,238,088</b>	<b>2,820,937</b>	<b>3,146,421</b>
<u>Road Fund</u>										
Reserved	267,394	250,812	240,569	263,993	316,609	316,740	285,255	159,462	136,711	143,713
Unreserved	3,861,909	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
<b>Total road fund</b>	<b>4,129,303</b>	<b>3,378,587</b>	<b>3,515,018</b>	<b>3,049,298</b>	<b>3,181,991</b>	<b>2,869,241</b>	<b>2,764,722</b>	<b>2,501,132</b>	<b>2,410,030</b>	<b>1,944,954</b>
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,563,452	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
<b>Total property and liability insurance fund</b>	<b>2,563,452</b>	<b>2,384,591</b>	<b>2,202,672</b>	<b>2,288,114</b>	<b>2,678,224</b>	<b>1,863,123</b>	<b>1,779,818</b>	<b>2,137,448</b>	<b>2,015,172</b>	<b>1,898,714</b>
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	4,834,436	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
<b>Total public safety fund</b>	<b>4,834,436</b>	<b>4,349,177</b>	<b>3,751,387</b>	<b>3,833,008</b>	<b>4,254,156</b>	<b>4,183,720</b>	<b>4,764,692</b>	<b>4,602,718</b>	<b>4,366,375</b>	<b>4,278,509</b>
<u>R.S.I.D. Bond Fund</u>										
Reserved	397,471	181,073	185,912	174,407	151,435	157,327	247,887	183,989	343,631	145,306
Unreserved	0	0	0	0	0	0	0	0	0	0
<b>Total R.S.I.D. bond fund</b>	<b>397,471</b>	<b>181,073</b>	<b>185,912</b>	<b>174,407</b>	<b>151,435</b>	<b>157,327</b>	<b>247,887</b>	<b>183,989</b>	<b>343,631</b>	<b>145,306</b>
<u>Capital Improvement Fund</u>										
Reserved	9,577,001	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
Unreserved	0	0	0	0	0	0	0	0	0	0
<b>Total capital improvement fund</b>	<b>9,577,001</b>	<b>9,013,276</b>	<b>7,511,953</b>	<b>8,312,731</b>	<b>8,006,982</b>	<b>4,761,837</b>	<b>4,209,622</b>	<b>4,110,012</b>	<b>4,290,802</b>	<b>3,910,567</b>
<b>Nonmajor Governmental Funds</b>										
<u>Special Revenue Funds</u>										
Reserved	65,113	77,624	109,814	64,333	90,675	79,743	70,039	64,429	50,458	36,272
Unreserved	7,447,836	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
<b>Total nonmajor special revenue funds</b>	<b>7,512,949</b>	<b>6,977,970</b>	<b>7,264,209</b>	<b>6,852,175</b>	<b>6,202,921</b>	<b>5,647,272</b>	<b>5,409,718</b>	<b>5,537,497</b>	<b>4,896,938</b>	<b>4,515,084</b>
<u>Debt Service Funds</u>										
Reserved	494,411	437,396	432,909	427,008	466,340	472,527	504,666	456,478	449,053	396,516
Unreserved	0	0	0	0	0	0	0	0	0	0
<b>Total nonmajor debt service funds</b>	<b>494,411</b>	<b>437,396</b>	<b>432,909</b>	<b>427,008</b>	<b>466,340</b>	<b>472,527</b>	<b>504,666</b>	<b>456,478</b>	<b>449,053</b>	<b>396,516</b>
<u>Capital Projects Funds</u>										
Reserved	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753	564,147	105,131
Unreserved	0	0	0	0	0	0	0	0	0	0
<b>Total nonmajor capital projects funds</b>	<b>278,801</b>	<b>248,901</b>	<b>205,649</b>	<b>243,770</b>	<b>167,606</b>	<b>2,935,694</b>	<b>141,587</b>	<b>173,753</b>	<b>564,147</b>	<b>105,131</b>
<b>Total nonmajor governmental funds</b>										
Reserved	838,325	763,921	748,372	735,111	724,621	3,487,964	716,292	694,660	1,063,658	537,919
Unreserved	7,447,836	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
<b>Total nonmajor governmental funds</b>	<b>8,286,161</b>	<b>7,664,267</b>	<b>7,902,767</b>	<b>7,522,953</b>	<b>6,836,867</b>	<b>9,055,493</b>	<b>6,055,971</b>	<b>6,167,728</b>	<b>5,910,138</b>	<b>5,016,731</b>
<b>Total Governmental Funds</b>										
Reserved	11,518,414	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
Unreserved	24,469,977	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
<b>Total governmental funds</b>	<b>35,988,391</b>	<b>32,700,588</b>	<b>30,716,575</b>	<b>30,923,752</b>	<b>30,375,516</b>	<b>28,143,149</b>	<b>24,335,313</b>	<b>22,941,115</b>	<b>22,157,085</b>	<b>20,341,202</b>

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

	<u>2013</u>	<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>
<b>REVENUES:</b>										
Taxes	\$ 34,993,149	\$ 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
Special assessments	1,537,633	947,268	896,191	844,124	789,855	698,922	611,209	661,314	666,137	470,273
Licenses and permits	4,080,191	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
Intergovernmental	5,289,244	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
Fines and forfeitures	684,403	631,851	709,613	726,393	703,843	738,133	717,034	691,857	686,062	781,688
Charges for services	7,320,963	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
Other	1,478,661	622,156	793,188	2,143,182	2,698,136	1,933,233	2,418,965	1,184,528	975,028	802,716
<b>Total revenues</b>	<b>55,384,244</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>EXPENDITURES:</b>										
General government	8,683,307	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
Public safety	22,997,113	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
Public works	6,531,479	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
Public health	2,975,552	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
Social and economic services	1,655,298	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
Culture and recreation	1,282,557	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
Conservation of natural resources	119,889	124,678	121,509	127,685	113,809	110,115	108,094	102,905	81,647	262,546
Community development	386,634	370,700	373,325	360,046	373,484	322,919	301,666	603,326	1,441	688,573
Capital outlay	4,746,187	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
Debt service:										
Principal	1,361,945	1,285,777	993,000	963,000	926,425	830,575	777,809	953,654	759,415	764,703
Interest	233,123	283,780	225,030	262,710	332,471	246,936	264,698	286,236	287,515	319,651
Refunding bond issuance costs	0	0	0	0	55,150	0	0	0	0	0
<b>Total expenditures</b>	<b>50,973,084</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>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4,411,160</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>OTHER FINANCING SOURCES (USES):</b>										
Interfund transfers in	6,705,027	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
Interfund transfers out	(7,828,384)	(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)
Gain on disposal of fixed assets	0	0	921,000	0	0	0	0	0	0	0
Long term debt proceeds	0	0	1,253,721	0	3,440,000	3,000,000	373,000	0	1,183,000	49,000
Payment to refunded bond escrow account	0	0	0	0	(3,380,315)	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>(1,123,357)</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>Net change in fund balances</b>	<b>3,287,803</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>
Prior period adjustment									(201,646)	
Debt service as a percentage of noncapital expenditures	3.5%	3.5%	2.7%	2.9%	3.2%	2.8%	2.9%	3.4%	3.1%	3.3%

(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			
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%
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%

**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									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>COUNTY-WIDE DIRECT RATES</b>										
(Permissive	\$ 114.00	\$ 111.27	\$ 111.29	\$ 103.79	\$ 103.15	\$ 100.21	\$ 96.43	\$ 89.98	\$ 86.49	\$ 81.92
General Obligation Debt	1.90	1.90	1.80	1.88	2.01	2.16	2.51	2.68	2.74	3.02
Total county-wide direct rate	115.90	113.17	113.09	105.67	105.16	102.37	98.94	92.66	89.23	84.94
<b>OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS</b>										
Library	5.55	5.46	5.46	5.31	5.25	5.20	5.11	4.66	4.53	4.30
Road	38.48	36.93	36.93	34.91	34.53	33.16	32.48	29.64	28.87	27.98
Billings- County Planning	1.29	1.27	1.27	1.22	1.21	1.19	1.14	1.10	1.09	1.06
Laurel Planning	1.87	1.89	1.89	1.72	1.66	1.39	1.35	1.22	1.17	1.13
Soil Conservation	0.44	0.49	0.49	0.53	0.46	0.45	0.46	0.49	0.49	0.47
Big Sky Economic Development Authority	3.09	3.05	3.05	3.05	3.02	2.94	2.82	2.76	2.71	2.46
Emergency Levy	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
School retirement and transportation	52.09	49.96	49.34	47.98	49.72	49.12	51.71	51.60	56.45	57.43
Huntley Cemetery	8.72	8.44	8.71	8.02	7.93	7.73	7.41	7.07	6.70	6.49
Custer Cemetery	4.51	4.51	4.92	4.43	4.38	4.38	3.77	3.77	3.77	3.67
Shepherd Cemetery	2.20	2.12	2.07	1.97	1.95	1.91	1.87	1.68	1.68	1.65
Broadview Cemetery	1.00	1.50	2.30	1.77	1.75	1.70	1.66	1.54	1.54	1.49
<b>CITY RATES</b>										
City of Billings	174.58	168.73	171.42	169.44	163.76	157.53	141.58	132.81	113.73	110.23
City of Laurel	208.40	204.18	202.51	194.41	185.93	169.79	167.36	164.76	159.56	156.09
Town of Broadview	151.57	151.57	122.77	122.77	114.00	104.54	104.54	100.28	96.85	93.02
Billings Fire Hydrant/Park District	11.84	7.18	12.71	12.71	12.71	12.71	9.11	9.11	9.11	9.11
<b>SCHOOL DISTRICTS</b>										
School District #2 - Billings	204.53	199.19	199.73	193.87	192.18	202.96	200.83	224.99	222.88	224.67
School District #3 - Blue Creek	154.83	153.43	164.52	187.25	155.76	164.35	196.35	203.62	208.17	206.21
School District #4 - Canyon Creek	274.64	275.04	261.13	277.13	287.65	268.28	261.21	274.00	272.97	299.61
School District #7 - Laurel	214.21	214.64	232.44	216.66	196.49	236.07	253.51	256.30	212.78	206.18
School District #8 - Elder Grove	181.40	178.81	180.83	173.30	181.15	189.61	191.75	212.54	185.15	200.26
School District #12 - Molt	72.28	78.32	75.25	63.13	87.47	67.02	64.09	87.05	80.51	93.77
School District #15 - Custer	202.67	206.78	222.64	219.46	209.02	201.35	213.73	203.26	205.62	229.83
School District #17 - Morin	133.62	151.22	148.13	137.94	134.35	136.71	137.76	145.46	149.11	153.00
School District #21 - Broadview	110.03	98.83	97.90	72.93	115.53	104.72	113.45	96.89	90.94	105.25
School District #23 - Elysian	103.02	100.92	96.11	95.10	97.88	103.15	95.67	104.35	102.35	115.98
School District #24 - Huntley	276.92	275.95	289.01	286.41	220.93	202.11	191.66	181.77	185.59	187.39
School District #26 - Lockwood	231.30	229.28	237.24	253.70	267.01	292.98	271.05	279.40	266.68	264.96
School District #37 - Shepherd	289.96	277.67	273.44	251.68	254.02	252.68	252.18	252.98	262.44	258.08
School District #41 - Pioneer	267.30	255.41	260.38	251.38	250.93	244.15	257.27	264.65	277.94	276.95
School District #52 - Independent	225.50	241.71	233.44	234.43	174.29	179.20	181.09	201.44	193.25	201.17
School District #58 - Yellowstone Education Center	112.19	71.10	70.92	70.42	70.31	71.68	65.51	72.47	71.53	81.37
<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	0.58	0.71	0.71	0.71	0.67	0.67	0.68	0.65	0.68	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	24.00	12.00	18.00	12.00	16.00	16.00	18.00	18.00	33.49	33.71
Laurel Fire #7	17.00	16.00	18.50	18.50	22.30	21.32	22.60	22.60	24.00	18.28
Lockwood Fire #8	165.00	135.00	132.00	128.28	126.87	124.41	116.50	91.35	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 2013**

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy Corp	Utility	\$ 17,544,254	1	5.88%
CHS, Inc./Cenex	Oil refinery	17,368,799	2	5.82%
ConocoPhillips	Oil refinery	17,090,171	3	5.73%
Exxon Mobil Corporation	Oil refinery	9,556,137	4	3.20%
Burlington Northern/Santa Fe RR	Railroad	4,996,953	5	1.68%
Charter Broadband/MT Telegraph	Communication	4,447,008	6	1.49%
Qwest Corp	Communication	3,722,620	7	1.25%
Montana Dakota Utility	Utility	3,361,325	8	1.13%
PPL Montana LLC	Utility	2,855,477	9	0.96%
Yellowstone Valley Electric Coop	Utility	1,590,120	10	0.53%
		<b>\$ 82,532,864</b>		<b>27.67%</b>

**FISCAL YEAR 2004**

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
Northwestern Energy	Utility	\$ 11,893,871	3	5.51%
CHS - Cenex, Inc.	Oil refinery	5,512,239	3	2.55%
ConocoPhillips Company	Oil refinery	6,867,068	2	3.18%
Exxon Corporation	Oil refinery	4,181,916	4	1.94%
Burlington Northern/Santa Fe	Railroad	2,564,024	7	1.19%
Qwest Corporation	Communication	3,837,154	5	1.78%
Montana Dakota Utilities	Utility	1,426,738	10	0.66%
PPL Montana LLC	Utility	3,149,435	6	1.46%
Avista Corp.	Communication	1,618,738	9	0.75%
Puget Sound Energy Incorp.	Utility	1,944,306	8	0.90%
		<b>\$ 42,995,489</b>		<b>19.92%</b>

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

Total Countywide taxable value for tax year 2012 (fiscal year 2012-2013), including tax increment **\$298,304,704**

Total Countywide taxable value for tax year 2003 (fiscal year 2003-2004), including tax increment **\$215,841,344**

**(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>	
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
2013	\$40,548,431	-\$32,387	\$40,516,045	\$37,385,634	92.27%	\$37,573,348	92.74%	\$10,447,698

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							
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
12-13	5,275,000	167,116	5,107,884	5,969,570,128	0.09%	292,785,536	1.74%	0.05%	151,882	33.63

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, 2013**

<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	\$ 29,505,000	54.0%	\$ 15,923,637
Broadview	90,000	0.1%	73
Laurel	600,304	2.2%	13,372
<b>Total cities</b>	<b><u>30,195,304</u></b>		<b><u>15,937,082</u></b>
<b><u>School Districts:</u></b>			
Billings SD #2	23,873,727	59.7%	14,261,591 *
Canyon Creek SD #4	1,070,000	1.0%	11,208
Laurel SD #7	14,300,000	11.6%	1,664,426
Elder Grove SD #8	6,085,000	1.8%	107,529
Elysian SD #23	9,465,000	7.1%	667,457
Huntley SD #24	7,541,884	3.3%	249,335
Lockwood SD#26	10,570,000	7.1%	751,118
Shepherd SD #37	840,000	1.7%	14,614
Independent SD #52	3,130,000	1.1%	34,791
<b>Total school districts</b>	<b><u>76,875,611</u></b>		<b><u>17,762,068</u></b>
<b>Subtotal, overlapping debt</b>			<b>33,699,149</b>
<b>Total Direct Debt of Yellowstone County</b>	<b><u>\$ 7,094,434</u></b>	<b>100.0%</b>	<b>7,094,434</b>
<b>Total Direct and Overlapping Debt</b>			<b><u><u>\$ 40,793,583</u></u></b>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;  
State Certified Taxable Valuation As of August 6, 2013

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,

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Total assessed market value less tax increment district	\$ 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	\$ 7,632,230,242	\$ 7,127,361,573	\$ 6,660,135,831
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	1.4%	1.4%	1.4%
Debt Limit	\$254,930,989	\$228,870,790	\$261,520,294	\$219,569,723	\$204,758,104	\$204,403,939	\$203,033,680	\$106,851,223	\$99,783,062	\$93,241,902
<u>Amount of debt applicable to debt limit:</u>										
Total general obligation bonded indebtedness	\$5,275,000	\$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
Total special assessment bonded indebtedness	1,819,434	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
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	418,796	563,223	641,881
Total amount of debt applicable to debt limit	<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>	<u>7,082,021</u>	<u>8,137,963</u>	<u>7,813,032</u>
Legal debt margin	<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>	<u>\$99,769,202</u>	<u>\$91,645,099</u>	<u>\$85,428,870</u>
Total net debt applicable to the limit as a percentage of debt limit	2.8%	3.3%	3.3%	2.9%	3.6%	4.1%	3.1%	6.6%	8.2%	8.4%

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, 2013 valuation 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
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%
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%

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 2012 Data:**  
(in alphabetical order)

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

Source: Montana Department of Labor and Industry

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

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

	Fiscal year ended June 30,									
	<u>2013</u>	<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>
<b><u>Function / Program</u></b>										
General government	115.48	117.08	115.75	114.75	112.75	113.75	112.75	115.30	112.20	108.00
Public safety	222.70	236.13	236.38	236.13	235.63	234.88	254.38	250.83	242.93	242.83
Public works	40.50	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	32.75	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>415.66</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

COUNTY ROADS	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Miles of roads - overlay	8.00	8.40	7.70	10.77	8.20	14.28	7.80	1.10	6.80	7.20
Miles of roads - millings	12.20	10.30	24.02	3.25	1.00	1.00	2.60	7.00	4.00	12.90
Miles of gravel/dirt roads improved	53.05	57.40	27.62	43.58	39.35	44.40	49.80	51.65	35.10	60.80
Miles of gravel/dirt roads maintained	5,706.00	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
Miles of dust control	13.75	12.85	10.25	16.30	18.55	28.18	37.79	35.35	19.05	19.20
Miles of striping	72.07	45.60	45.60	53.60	45.05	17.40	50.00	6.70	20.60	56.30
Miles of chip seal	25.20	20.70	0.00	0.00	0.00	10.80	7.20	0.00	9.60	24.90
Miles of crack fill	0.00	38.90	0.00	5.00	9.40	15.70	6.69	0.00	6.80	1.10
Miles of blade patching	3.50	6.00	-	1.00	3.00	1.60	1.00	3.00	3.35	3.00
Culvert installs	20.00	24.00	32.00	11.00	28.00	40.00	25.00	27.00	25.00	22.00
Cattle guard installs	1	5	2	1	0	0	0	2	7	3
Miles of fencing	5	6	0	1	3	3.1	0.7	n/a	n/a	n/a
Miles of seeding	2	0	0	0	2	2.4	2.4	n/a	n/a	n/a
Bridge Replacements	3	6	4	3	5	5	4	4	5	4
<b>JUNK VEHICLES</b>										
Hauled	54	92	319	593	656	993	1225	1248	1232	1314
Crushed	0	634	0	733	1004	1032	882	1207	1290	1283
<b>WEED SPRAYING (acres sprayed)</b>										
County	2567	2179	2200	1490	1449	1265	1384	1021	1097	905
Montana Dept of Transportation	351	323	220	379	417	464	605	651	529	472
Fish, Wildlife, and Parks	19	18	8	67	21	22	19	33	22	27
Bureau of Land Management	0	9	28	95	55	55	24	78	51	42
Department of Natural Resources	0	0	0	44	30	30	18	16	19	0
Private (charged out)	2.4	2	2	66	105	58	21	29	37	55
Private/Public Grant	221	0	0	260	265	0	0	0	0	0
Bureau of Reclamation	0	0	9							
<b>Total</b>	<b>3160.4</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>County Attorney cases</b>										
Civil	21	293	199	37	57	63	61	55	38	44
Deferred Prosecution Agreement	18	21	27	1	0	0	0	2	3	5
Fatality	5	10	11	9	4	9	5	2	12	6
Felony	1233	1049	1076	950	879	881	939	991	1105	1087
Forfeiture	30	26	16	13	15	26	23	30	17	15
Fugitive - Uniform Extradition Act	84	108	86	87	86	96	117	110	101	140
Justice Court Appeal	7	9	15	21	12	20	44	48	46	34
Juvenile Transfer to DC	7	8	0	0	0	0	1	3	0	2
Misdemeanor	1356	1385	1281	1298	1237	1229	1640	1461	1290	1457
Post-Conviction Relief	10	10	12	4	4	3	8	8	5	3
Prior Case	0	0	0	0	2	0	0	0	0	1
Revocation Proceeding Felony	383	309	267	207	9	10	49	72	100	115
Unknown/Sanities	101	0	0	0	0	1	1	2	1	3
<b>Total</b>	<b>3255</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>

Note: 2013 County Attorney data is based on July 1, 2012-June 30, 2013

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

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

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

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

**(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
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
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

\* 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**

<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>
12-13	\$327,295	\$1,819,434	18.0%
11-12	276,560	975,945	28.3%
10-11	276,560	1,819,434	15.2%
09-10	261,952	1,016,000	25.8%
08-09	261,952	1,161,225	22.6%

<b>Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2013 :</b>						
<b>Bond Issue</b>	<b>Original Amount</b>	<b>Maturity Date</b>	<b>Bonds Outstanding</b>	<b>Total 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	\$0	\$15,485	\$53,319	\$0
RSID 682	174,000	08/01/17	14,000	9,883	20,306	5,220
RSID 715	410,000	08/01/19	110,000	35,211	111,700	16,400
RSID 717	738,000	08/01/20	250,000	61,530	269,071	29,520
RSID 758	373,000	07/01/27	220,000	7,252	233,583	7,460
RSID 783	126,777	08/01/25	105,000	29,865	89,326	5,071
RSID 785	126,945	08/01/26	105,000	9,025	105,044	1,269
RSID 803	1,015,434	08/01/27	1,015,434	229,554	842,882	30,463
Total	<u>\$3,714,156</u>		<u>\$1,819,434</u>	<u>\$397,805</u>	<u>\$1,725,231</u>	<u>\$95,403</u>

<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>
12-13	\$242,824	\$237,920	98.0%
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%