

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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities					
Investment in capital assets, net of related debt	\$ 49,323,688	\$ 48,857,297	\$ 47,583,688	\$ 45,413,016	\$ 42,396,754
Restricted net position for debt service	9,857,707	891,882	618,469	618,821	601,415
Unrestricted	37,892,823	42,379,795	36,115,922	30,495,483	31,941,003
Total governmental activities net position	\$ 97,074,218	\$ 92,128,974	\$ 84,318,079	\$ 76,527,320	\$ 74,939,172
Business-type activities					
Investment in capital assets, net of related debt	\$ 38,339,718	\$ 39,251,825	\$ 40,295,915	\$ 36,686,536	\$ 10,976,510
Unrestricted	1,812,228	968,044	(63,633)	3,375,873	24,239,898
Total business-type activities net position	\$ 40,151,946	\$ 40,219,869	\$ 40,232,282	\$ 40,062,409	\$ 35,216,408
Primary government					
Investment in capital assets, net of related debt	\$ 87,663,406	\$ 88,109,122	\$ 87,879,603	\$ 82,099,552	\$ 53,373,264
Restricted net position for debt service	9,857,707	891,882	618,469	618,821	601,415
Unrestricted	39,705,051	43,347,839	36,052,289	33,871,356	56,180,901
Total primary government activities net position	\$ 137,226,164	\$ 132,348,843	\$ 124,550,361	\$ 116,589,729	\$ 110,155,580

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,				
	2014	2013	2012	2011	2010
Expenses					
<u>Governmental activities:</u>					
General government	\$ 14,060,917	\$ 12,520,333	\$ 12,002,290	\$ 13,481,058	\$ 12,723,629
Public Safety	25,149,487	24,092,219	22,801,598	21,858,994	21,106,126
Public Works	7,849,946	8,363,267	7,486,540	8,122,849	5,740,088
Public Health	3,214,277	2,986,687	2,973,546	3,829,889	2,736,104
Social and Economic	3,390,554	1,726,982	1,642,537	1,685,969	1,583,880
Culture and Recreation	1,561,252	1,371,932	1,321,039	3,265,026	1,427,488
Community Development	458,829	386,634	370,700	373,325	360,046
Conservation of Natural Resources	113,224	119,889	124,678	121,509	128,852
Interest on Long-Term Debt	203,027	241,746	257,376	245,489	253,804
<u>Total governmental activities expenses</u>	<u>56,001,513</u>	<u>51,809,689</u>	<u>48,980,304</u>	<u>52,984,108</u>	<u>46,060,017</u>
<u>Business-type activities:</u>					
Refuse Disposal	617,095	524,306	521,445	491,789	461,326
METRA	7,133,099	6,824,855	6,967,646	5,429,653	6,393,925
<u>Total business-type activities expenses</u>	<u>7,750,194</u>	<u>7,349,161</u>	<u>7,489,091</u>	<u>5,921,442</u>	<u>6,855,251</u>
<u>Total primary government activities expenses</u>	<u>\$ 63,751,707</u>	<u>\$ 59,158,850</u>	<u>\$ 56,469,395</u>	<u>\$ 58,905,550</u>	<u>\$ 52,915,268</u>
Program Revenues					
<u>Governmental activities:</u>					
<u>Special Assessments</u>					
Public Works	\$ 852,064	\$ 1,165,043	\$ 799,465	\$ 1,011,509	\$ 711,663
<u>Licenses and permits</u>					
Public Safety	24,570	26,171	26,145	30,530	33,280
Public Works	24,988	33,375	32,526	18,690	30,142
<u>Intergovernmental</u>					
General government	63,393	60,855	60,855	57,036	56,716
Public Safety	166,707	164,916	161,137	161,370	157,116
Public Works	427,882	428,450	524,586	462,821	489,446
Social and Economic	208,524	206,286	171,373	190,861	124,584
<u>Fines and forfeitures</u>					
General government	566,919	555,392	605,206	660,479	677,100
Public Safety	128,526	129,011	26,645	49,134	49,293
<u>Charges for services</u>					
General government	4,563,783	4,704,246	4,433,969	4,432,889	4,491,243
Public Safety	5,381,871	4,962,713	4,792,644	3,813,888	3,518,717
Public Works	224,959	298,028	254,788	254,733	201,320
Public Health	2,760	3,320	3,560	3,649	2,751
Social and Economic	44,755	59,555	32,482	32,914	15,156
Culture and Recreation	50				
<u>Operating grants and contributions</u>					
General government	31,800	0	0	0	0
Public Safety	708,178	737,174	738,757	899,188	768,170
Public Works	77,985	33,318	18,020	51,166	41,859
Public Health	315,217	315,630	315,630	386,728	336,015
Culture and Recreation	4,303	20,975	526,693	14,636	27,400

(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,				
	2014	2013	2012	2011	2010
<u>Capital grants and contributions</u>					
General government	\$0	\$0	\$0	\$4,047	\$84,861
Public Safety	10,028	596,955	449,676	375,681	69,553
Public Works	362,034	13,495	342,897	0	356,413
Culture and Recreation	0	0	280,782	463,769	0
Community Development	0	0	0	0	500
Total governmental activities program revenues	<u>14,191,296</u>	<u>14,514,908</u>	<u>14,597,836</u>	<u>13,375,718</u>	<u>12,243,298</u>
<u>Business-type activities:</u>					
<u>Special Assessments</u>					
Refuse Disposal	565,997	563,714	450,630	484,152	479,524
<u>Charges for services</u>					
METRA	4,201,044	4,011,367	4,322,531	2,864,669	4,202,743
Total governmental activities program revenues	<u>4,767,041</u>	<u>4,575,081</u>	<u>4,773,161</u>	<u>3,348,821</u>	<u>4,682,267</u>
Total primary government program revenues	<u>\$ 18,958,337</u>	<u>\$ 19,089,989</u>	<u>\$ 19,370,997</u>	<u>\$ 16,724,539</u>	<u>\$ 16,925,565</u>
Net (Expense)/Revenue					
Governmental activities	\$ (41,810,217)	\$ (37,294,781)	\$ (34,382,468)	\$ (39,608,390)	\$ (33,816,719)
Business-type activities	(2,983,153)	(2,774,080)	(2,715,930)	(2,572,621)	(2,172,984)
Total primary government net expense	<u>\$ (44,793,370)</u>	<u>\$ (40,068,861)</u>	<u>\$ (37,098,398)</u>	<u>\$ (42,181,011)</u>	<u>\$ (35,989,703)</u>
General Revenues and Other Changes in Net Position					
Governmental activities					
Property taxes	\$ 38,467,664	\$ 36,835,575	\$ 35,187,834	\$ 34,078,689	\$ 31,781,735
Licenses and permits	4,225,977	4,020,645	3,668,211	3,856,530	3,923,361
Intergovernmental	3,275,028	2,711,190	2,598,745	2,328,262	2,252,000
Other revenues	731,134	1,479,220	652,773	847,937	2,218,768
Gain on disposal of fixed assets	0	0	0	921,000	0
Transfers	55,658	59,046	65,664	(835,880)	55,926
Total governmental activities	<u>46,755,461</u>	<u>45,105,676</u>	<u>42,173,227</u>	<u>41,196,538</u>	<u>40,231,790</u>
Business-type activities					
Property taxes	2,676,347	2,580,199	2,438,771	2,773,779	1,401,954
Intergovernmental	66,408	31,994	22,152	0	151,800
Other revenues	228,133	208,520	490,544	615,479	272,437
Transfers	(55,658)	(59,046)	(65,664)	835,880	(55,926)
Net extraordinary gain-tornado related expenses & donated revenue	0	0	0	3,193,484	0
Extraordinary gain from insurance recovery for building damage repa	0	0	0	0	20,129,227
Total business-type activities	<u>2,915,230</u>	<u>2,761,667</u>	<u>2,885,803</u>	<u>7,418,622</u>	<u>21,899,492</u>
Total primary government	<u>\$ 49,670,691</u>	<u>\$ 47,867,343</u>	<u>\$ 45,059,030</u>	<u>\$ 48,615,160</u>	<u>\$ 62,131,282</u>
Change in Net Position					
Governmental activities	\$ 4,945,244	\$ 7,810,895	\$ 7,790,759	\$ 1,588,148	\$ 6,415,071
Business-type activities	(67,923)	(12,413)	169,873	4,846,001	19,726,508
Total primary government net expense	<u>\$ 4,877,321</u>	<u>\$ 7,798,482</u>	<u>\$ 7,960,632</u>	<u>\$ 6,434,149</u>	<u>\$ 26,141,579</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,									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Major Governmental Funds										
<u>General Fund</u>										
Reserved	\$ 420,652	\$ 438,223	\$ 374,073	\$ 476,160	\$ 530,695	\$ 544,790	\$ 527,016	\$ 585,675	\$ 471,697	\$ 378,156
Unreserved	5,912,254	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
Total general fund	6,332,906	6,200,567	5,729,617	5,646,866	5,743,241	5,265,861	5,252,408	4,512,601	3,238,088	2,820,937
<u>Road Fund</u>										
Reserved	268,565	267,394	250,812	240,569	263,993	316,609	316,740	285,255	159,462	136,711
Unreserved	4,245,551	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
Total road fund	4,514,116	4,129,303	3,378,587	3,515,018	3,049,298	3,181,991	2,869,241	2,764,722	2,501,132	2,410,030
<u>Property and Liability Insurance Fund</u>										
Unreserved	2,938,248	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
Total property and liability insurance fund	2,938,248	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
<u>Public Safety Fund</u>										
Reserved	0	0	0	0	0	0	0	0	0	0
Unreserved	5,011,401	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
Total public safety fund	5,011,401	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
<u>R.S.I.D. Bond Fund</u>										
Reserved	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887	183,989	343,631
Unreserved	0	0	0	0	0	0	0	0	0	0
Total R.S.I.D. bond fund	263,289	397,471	181,073	185,912	174,407	151,435	157,327	247,887	183,989	343,631
<u>Capital Improvement Fund</u>										
Reserved	12,518,572	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
Unreserved	0	0	0	0	0	0	0	0	0	0
Total capital improvement fund	12,518,572	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
Nonmajor Governmental Funds										
<u>Special Revenue Funds</u>										
Reserved	63,999	65,113	77,624	109,814	64,333	90,675	79,743	70,039	64,429	50,458
Unreserved	8,923,053	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
Total nonmajor special revenue funds	8,987,052	7,512,949	6,977,970	7,264,209	6,852,175	6,202,921	5,647,272	5,409,718	5,537,497	4,896,938
<u>Debt Service Funds</u>										
Reserved	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666	456,478	449,053
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor debt service funds	327,295	494,411	437,396	432,909	427,008	466,340	472,527	504,666	456,478	449,053
<u>Capital Projects Funds</u>										
Reserved	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753	564,147
Unreserved	0	0	0	0	0	0	0	0	0	0
Total nonmajor capital projects funds	277,736	278,801	248,901	205,649	243,770	167,606	2,935,694	141,587	173,753	564,147
Total nonmajor governmental funds										
Reserved	669,030	838,325	763,921	748,372	735,111	724,621	3,487,964	716,292	694,660	1,063,658
Unreserved	8,923,053	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
Total nonmajor governmental funds	9,592,083	8,286,161	7,664,267	7,902,767	7,522,953	6,836,867	9,055,493	6,055,971	6,167,728	5,910,138
Total Governmental Funds										
Reserved	14,140,108	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
Unreserved	27,030,507	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
Total governmental funds	41,170,615	35,988,391	32,700,588	30,716,575	30,923,752	30,375,516	28,143,149	24,335,313	22,941,115	22,157,085

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

	<u>2014</u>	<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>
REVENUES:										
Taxes	\$ 40,391,184	\$ 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
Special assessments	1,029,178	1,537,633	947,268	896,191	844,124	789,855	698,922	611,209	661,314	666,137
Licenses and permits	4,275,535	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
Intergovernmental	5,651,079	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
Fines and forfeitures	695,445	684,403	631,851	709,613	726,393	703,843	738,133	717,034	691,857	686,062
Charges for services	7,367,401	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
Other	675,296	1,478,661	622,156	793,188	2,143,182	2,698,136	1,933,233	2,418,965	1,184,528	975,028
Total revenues	60,085,118	55,384,244	52,202,728	50,978,172	48,435,240	50,199,188	45,368,150	44,175,239	42,034,410	39,417,436
EXPENDITURES:										
General government	8,933,728	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
Public safety	23,769,089	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
Public works	8,423,056	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
Public health	3,202,983	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
Social and economic services	1,778,029	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
Culture and recreation	1,466,596	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
Conservation of natural resources	113,224	119,889	124,678	121,509	127,685	113,809	110,115	108,094	102,905	81,647
Community development	458,829	386,634	370,700	373,325	360,046	373,484	322,919	301,666	603,326	1,441
Capital outlay	3,432,222	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
Debt service:										
Principal	1,564,434	1,361,945	1,285,777	993,000	963,000	926,425	830,575	777,809	953,654	759,415
Interest	210,100	233,123	283,780	225,030	262,710	332,471	246,936	264,698	286,236	287,515
Refunding bond issuance costs		0	0	0	0	55,150	0	0	0	0
Total expenditures	53,352,290	50,973,084	49,147,982	51,264,261	46,911,027	46,173,255	42,892,561	41,647,437	39,867,463	37,616,853
Excess (deficiency) of revenues over (under) expenditures	6,732,828	4,411,160	3,054,746	(286,089)	1,524,213	4,025,933	2,475,589	2,527,802	2,166,947	1,800,583
OTHER FINANCING SOURCES (USES):										
Interfund transfers in	9,779,273	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
Interfund transfers out	(11,329,877)	(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)
Gain on disposal of fixed assets	0	0	0	921,000	0	0	0	0	0	0
Long term debt proceeds	0	0	0	1,253,721	0	3,440,000	3,000,000	373,000	0	1,183,000
Payment to refunded bond escrow account	0	0	0	0	0	(3,380,315)	0	0	0	0
Total other financing sources (uses)	(1,550,604)	(1,123,357)	(1,070,733)	78,912	(975,977)	(1,793,566)	1,332,247	(1,133,604)	(1,382,917)	15,300
Net change in fund balances	5,182,224	3,287,803	1,984,013	(207,177)	548,236	2,232,367	3,807,836	1,394,198	784,030	1,815,883
Prior period adjustment										(201,646)
Debt service as a percentage of noncapital expenditures	3.6%	3.5%	3.5%	2.7%	2.9%	3.2%	2.8%	2.9%	3.4%	3.1%

(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			
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%
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%

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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
COUNTY-WIDE DIRECT RATES										
(Permissive	\$ 115.51	\$ 114.00	\$ 111.27	\$ 111.29	\$ 103.79	\$ 103.15	\$ 100.21	\$ 96.43	\$ 89.98	\$ 86.49
General Obligation Debt	1.51	1.90	1.90	1.80	1.88	2.01	2.16	2.51	2.68	2.74
Total county-wide direct rate	117.02	115.90	113.17	113.09	105.67	105.16	102.37	98.94	92.66	89.23
OTHER COUNTY LEVIES FOR SPECIAL DISTRICTS										
Library	5.55	5.55	5.46	5.46	5.31	5.25	5.20	5.11	4.66	4.53
Road	38.63	38.48	36.93	36.93	34.91	34.53	33.16	32.48	29.64	28.87
Billings- County Planning	1.31	1.29	1.27	1.27	1.22	1.21	1.19	1.14	1.10	1.09
Laurel Planning	1.88	1.87	1.89	1.89	1.72	1.66	1.39	1.35	1.22	1.17
Soil Conservation	0.41	0.44	0.49	0.49	0.53	0.46	0.45	0.46	0.49	0.49
Big Sky Economic Development Authority	3.09	3.09	3.05	3.05	3.05	3.02	2.94	2.82	2.76	2.71
Emergency Levy	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00
School retirement and transportation	49.36	52.09	49.96	49.34	47.98	49.72	49.12	51.71	51.60	56.45
Huntley Cemetery	8.72	8.72	8.44	8.71	8.02	7.93	7.73	7.41	7.07	6.70
Custer Cemetery	4.51	4.51	4.51	4.92	4.43	4.38	4.38	3.77	3.77	3.77
Shepherd Cemetery	2.23	2.20	2.12	2.07	1.97	1.95	1.91	1.87	1.68	1.68
Broadview Cemetery	-	1.00	1.50	2.30	1.77	1.75	1.70	1.66	1.54	1.54
CITY RATES										
City of Billings	178.70	174.58	168.73	171.42	169.44	163.76	157.53	141.58	132.81	113.73
City of Laurel	207.59	208.40	204.18	202.51	194.41	185.93	169.79	167.36	164.76	159.56
Town of Broadview	151.57	151.57	151.57	122.77	122.77	114.00	104.54	104.54	100.28	96.85
Billings Fire Hydrant/Park District	12.17	11.84	7.18	12.71	12.71	12.71	12.71	9.11	9.11	9.11
SCHOOL DISTRICTS										
School District #2 - Billings	215.54	204.53	199.19	199.73	193.87	192.18	202.96	200.83	224.99	222.88
School District #3 - Blue Creek	159.56	154.83	153.43	164.52	187.25	155.76	164.35	196.35	203.62	208.17
School District #4 - Canyon Creek	260.07	274.64	275.04	261.13	277.13	287.65	268.28	261.21	274.00	272.97
School District #7 - Laurel	189.50	214.21	214.64	232.44	216.66	196.49	236.07	253.51	256.30	212.78
School District #8 - Elder Grove	233.15	181.40	178.81	180.83	173.30	181.15	189.61	191.75	212.54	185.15
School District #12 - Molt	80.90	72.28	78.32	75.25	63.13	87.47	67.02	64.09	87.05	80.51
School District #15 - Custer	209.97	202.67	206.78	222.64	219.46	209.02	201.35	213.73	203.26	205.62
School District #17 - Morin	139.34	133.62	151.22	148.13	137.94	134.35	136.71	137.76	145.46	149.11
School District #21 - Broadview	104.65	110.03	98.83	97.90	72.93	115.53	104.72	113.45	96.89	90.94
School District #23 - Elysian	133.86	103.02	100.92	96.11	95.10	97.88	103.15	95.67	104.35	102.35
School District #24 - Huntley	259.29	276.92	275.95	289.01	286.41	220.93	202.11	191.66	181.77	185.59
School District #26 - Lockwood	251.69	231.30	229.28	237.24	253.70	267.01	292.98	271.05	279.40	266.68
School District #37 - Shepherd	283.10	289.96	277.67	273.44	251.68	254.02	252.68	252.18	252.98	262.44
School District #41 - Pioneer	273.74	267.30	255.41	260.38	251.38	250.93	244.15	257.27	264.65	277.94
School District #52 - Independent	244.98	225.50	241.71	233.44	234.43	174.29	179.20	181.09	201.44	193.25
School District #58 - Yellowstone Education Center	112.05	112.19	71.10	70.92	70.42	70.31	71.68	65.51	72.47	71.53
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	0.58	0.58	0.71	0.71	0.71	0.67	0.67	0.68	0.65	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	24.00	24.00	12.00	18.00	12.00	16.00	16.00	18.00	18.00	33.49
Laurel Fire #7	17.22	17.00	16.00	18.50	18.50	22.30	21.32	22.60	22.60	24.00
Lockwood Fire #8	163.00	165.00	135.00	132.00	128.28	126.87	124.41	116.50	91.35	84.55

Source: Yellowstone County Finance

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

FISCAL YEAR 2014

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS, Inc./Cenex	Oil refinery	\$ 22,167,721	1	7.24%
Northwestern Energy Corp	Utility	17,792,917	2	5.81%
Phillips 66	Oil refinery	16,500,425	3	5.39%
Exxon Mobil Corporation	Oil refinery	9,029,598	4	2.95%
Burlington Northern/Santa Fe RR	Railroad	5,050,754	5	1.65%
Bresnan/Charter	Communication	3,075,214	6	1.00%
Century Link	Communication	2,966,547	7	0.97%
Montana Dakota Utilities	Utility	2,851,800	8	0.93%
AT&T Mobility	Communication	1,512,620	9	0.49%
Puget Sound Energy	Utility	1,467,510	10	0.48%
		\$ 82,415,106		26.92%

FISCAL YEAR 2005

Taxpayer	Type of Business	Taxable Value	Rank	Percentage of Total Taxable Value*
CHS - Cenex, Inc.	Oil refinery	6,259,086	3	2.76%
Northwestern Energy Corp	Utility	14,722,221	1	6.48%
ConocoPhillips Company	Oil refinery	6,958,804	2	3.07%
Exxon Corporation	Oil refinery	5,645,906	4	2.49%
Burlington Northern/Santa Fe	Railroad	3,636,285	5	1.60%
Montana Dakota Utilities	Utility	1,485,038	10	0.65%
Puget Sound Energy Incorp.	Utility	1,922,228	8	0.85%
PPL Montana LLC	Utility	3,498,985	6	1.54%
Qwest Corporation	Communication	3,147,962	7	1.39%
Avista Corp.	Communication	1,692,185	9	0.75%
		\$ 48,968,700		21.57%

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

Total Countywide taxable value for tax year 2013 (fiscal year 2013-2014), including tax increment **\$306,168,599**

Total Countywide taxable value for tax year 2004 (fiscal year 2004-2005), including tax increment **\$227,020,603**

(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>	
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	\$40,516,044	\$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

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

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							
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
13-14	4,040,000	0	4,040,000	6,290,734,572	0.06%	299,314,306	1.35%	0.04%	154,162	26.21

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, 2014

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Cities:			
Billings	\$ 28,716,650	53.4%	\$ 15,338,062
Broadview	78,000	0.1%	64
Laurel	480,392	2.2%	10,748
Total cities	<u>29,275,042</u>		<u>15,348,875</u>
School Districts:			
Billings SD #2	115,540,290	58.2%	67,277,113 *
Canyon Creek SD #4	975,000	1.1%	10,457
Laurel SD #7	13,335,000	13.0%	1,737,597
Elder Grove SD #8	5,725,000	1.9%	106,467
Elysian SD #23	9,070,000	7.2%	649,510
Huntley SD #24	6,882,355	2.9%	198,857
Lockwood SD#26	9,985,000	7.0%	698,850
Shepherd SD #37	745,000	1.7%	12,923
Independent SD #52	3,000,000	1.1%	33,635
Total school districts	<u>165,257,645</u>		<u>70,725,407</u>
Subtotal, overlapping debt			86,074,282
Total Direct Debt of Yellowstone County	<u>\$ 5,530,000</u>	100.0%	5,530,000
Total Direct and Overlapping Debt			<u><u>\$ 91,604,282</u></u>

Sources: Yellowstone County Superintendent of Schools; Cities of Billings, Laurel, and Broadview;
State Certified Taxable Valuation As of August 4, 2014

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total assessed market value less tax increment district	\$ 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	\$ 7,632,230,242	\$ 7,127,361,573
Debt limit percentage	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	1.4%	1.4%
Debt Limit	<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>	<u>\$106,851,223</u>	<u>\$99,783,062</u>
<u>Amount of debt applicable to debt limit:</u>										
Total general obligation bonded indebtedness	\$4,040,000	\$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
Total special assessment bonded indebtedness	1,490,000	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
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>418,796</u>	<u>563,223</u>
Total amount of debt applicable to debt limit	<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>	<u>7,082,021</u>	<u>8,137,963</u>
Legal debt margin	<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>	<u>\$99,769,202</u>	<u>\$91,645,099</u>
Total net debt applicable to the limit as a percentage of debt limit	2.1%	2.8%	3.3%	3.3%	2.9%	3.6%	4.1%	3.1%	6.6%	8.2%

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
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%
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%

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 2013 Data:**
(in alphabetical order)

Advanced Employment Services
Albertsons Food & Drug
Billings Clinic Health System
Cabelas Wholesale
CHS Inc. (Cenex)
Costco
Employee Benefit Management Services (EBMS)
ExxonMobil
First Interstate Bank
Food Services of America
Phillips 66 Company
Rocky Mountain College
St. John's Lutheran Home
St. Vincent Healthcare
Sysco Food Services
Target
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

<u>Function / Program</u>	Fiscal year ended June 30,									
	<u>2014</u>	<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>
General government	114.95	115.48	115.35	117.00	115.75	114.75	112.75	113.75	112.75	115.30
Public safety	229.20	222.70	232.53	236.21	236.38	236.13	235.63	234.88	254.38	250.83
Public works	40.00	40.50	41.00	41.50	41.50	41.50	41.50	42.00	42.00	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	33.25	32.75	33.25	32.50	32.50	33.50	33.25	30.50	34.00	37.25
Conservation of natural resources	0	0	0	0	0	0	0	0	0	0
	421.63	415.66	426.36	431.44	430.36	430.11	427.36	425.36	447.36	449.61

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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
COUNTY ROADS										
Miles of roads - overlay	13.40	8.00	8.40	7.70	10.77	8.20	14.28	7.80	1.10	6.80
Miles of roads - millings	16.48	12.20	10.30	24.02	3.25	1.00	1.00	2.60	7.00	4.00
Miles of gravel/dirt roads improved	7.20	53.05	57.40	27.62	43.58	39.35	44.40	49.80	51.65	35.10
Miles of gravel/dirt roads maintained	2,315.00	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
Miles of dust control	20.60	13.75	12.85	10.25	16.30	18.55	28.18	37.79	35.35	19.05
Miles of striping	70.30	72.07	45.60	45.60	53.60	45.05	17.40	50.00	6.70	20.60
Miles of chip seal	23.15	25.20	20.70	0.00	0.00	0.00	10.80	7.20	0.00	9.60
Miles of crack fill	0.00	0.00	38.90	0.00	5.00	9.40	15.70	6.69	0.00	6.80
Miles of blade patching	-	3.50	6.00	-	1.00	3.00	1.60	1.00	3.00	3.35
Culvert installs	25.00	20.00	24.00	32.00	11.00	28.00	40.00	25.00	27.00	25.00
Cattle guard installs	0	1	5	2	1	0	0	0	2	7
Miles of fencing	0	5	6	0	1	3	3.1	0.7	n/a	n/a
Miles of seeding	0	2	0	0	0	2	2.4	2.4	n/a	n/a
Bridge Replacements	5	3	6	4	3	5	5	4	4	5
JUNK VEHICLES										
Hauled	47	54	92	319	593	656	993	1225	1248	1232
Crushed	42	0	634	0	733	1004	1032	882	1207	1290
WEED SPRAYING (acres sprayed)										
County	2667	2567	2179	2200	1490	1449	1265	1384	1021	1097
Montana Dept of Transportation	349	351	323	220	379	417	464	605	651	529
Fish, Wildlife, and Parks	14	19	18	8	67	21	22	19	33	22
Bureau of Land Management	30	0	9	28	95	55	55	24	78	51
Department of Natural Resources	6	0	0	0	44	30	30	18	16	19
Private (charged out)	9	2.4	2	2	66	105	58	21	29	37
Private/Public Grant	418	221	0	0	260	265	0	0	0	0
Bureau of Reclamation	0	0	0	9						
Total	3493	3160.4	2531	2467	2401	2342	1894	2071	1828	1755
County Attorney cases										
Civil	21	21	293	199	37	57	63	61	55	38
Deferred Prosecution Agreement	0	18	21	27	1	0	0	0	2	3
Fatality	6	5	10	11	9	4	9	5	2	12
Felony	1425	1233	1049	1076	950	879	881	939	991	1105
Forfeiture	42	30	26	16	13	15	26	23	30	17
Fugitive - Uniform Extradition Act	79	84	108	86	87	86	96	117	110	101
Justice Court Appeal	5	7	9	15	21	12	20	44	48	46
Juvenile Transfer to DC	0	7	8	0	0	0	0	1	3	0
Misdemeanor	1375	1356	1385	1281	1298	1237	1229	1640	1461	1290
Post-Conviction Relief	4	10	10	12	4	4	3	8	8	5
Revocation Proceeding Felony	355	383	309	267	207	9	10	49	72	100
Unknown/Sanities	124	101	0	0	0	0	1	1	2	1
Total	3436	3255	3228	2990	2627	2303	2338	2888	2784	2718

Note: 2014 County Attorney data is based on July1, 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

(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	Maximum Mills	Maximum Tax Revenue	Available Non-levied Mills	Available Non-levied Tax Revenues
		Generated by Levy				
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
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

* 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
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	1,490,000	18.6%
09-10	261,952	1,016,000	25.8%

Summary of Outstanding Rural Special Improvement Districts (Bond) as of June 30, 2014 :						
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	\$43,271	\$25,756	\$0
RSID 682	174,000	08/01/17	7,000	9,168	14,649	5,222
RSID 715	410,000	08/01/19	85,000	29,097	92,829	16,408
RSID 717	738,000	08/01/20	205,000	58,915	228,771	29,534
RSID 758	373,000	07/01/27	208,000	10,235	220,699	7,460
RSID 783	126,777	08/01/25	80,000	10,358	83,740	5,071
RSID 785	126,945	08/01/26	100,000	19,921	89,468	1,269
RSID 803	1,015,434	08/01/27	805,000	82,298	783,513	30,463
Total	<u>\$3,714,156</u>		<u>\$1,490,000</u>	<u>\$263,262</u>	<u>\$1,539,425</u>	<u>\$95,427</u>

Rural Special Improvement Districts (Bond) Assessment Billings and Collections as of June 30:			
Fiscal Year	Assessment Billing	Total Current Annual Collections	
		Amount	Percent
13-14	\$223,526	\$221,486	99.1%
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%