

State of Montana
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2007

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State of Montana
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STATISTICAL SECTION



SCHEDULE 1 – NET ASSETS BY COMPONENT

Last Six Fiscal Years

(accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 814,026	\$ 2,049,489	\$ 2,250,177	\$ 2,528,808	\$ 2,842,708	\$ 3,115,260
Restricted	1,742,193	1,817,193	1,858,088	2,159,185	2,202,592	2,347,395
Unrestricted	140,044	177,161	222,829	404,724	647,182	675,752
Total governmental activities net assets	\$ 2,696,263	\$ 4,043,843	\$ 4,331,094	\$ 5,092,717	\$ 5,692,482	\$ 6,138,407
Business-type activities						
Invested in capital assets, net of related debt	\$ 12,496	\$ 9,084	\$ 8,925	\$ 9,670	\$ 8,703	\$ 8,698
Restricted	203,710	202,268	212,473	240,514	269,687	314,722
Unrestricted	17,223	19,251	14,909	16,672	18,539	11,761
Total business-type activities net assets	\$ 233,429	\$ 230,603	\$ 236,307	\$ 266,856	\$ 296,929	\$ 335,181
Primary government						
Invested in capital assets, net of related debt	\$ 826,522	\$ 2,058,573	\$ 2,259,102	\$ 2,538,478	\$ 2,851,411	\$ 3,123,958
Restricted	1,945,903	2,019,461	2,070,561	2,399,699	2,472,279	2,662,117
Unrestricted	157,267	196,412	237,738	421,396	665,721	687,513
Total primary government net assets	\$ 2,929,692	\$ 4,274,446	\$ 4,567,401	\$ 5,359,573	\$ 5,989,411	\$ 6,473,588

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: The State did not begin reporting government-wide statements until it implemented GASB Statement 34 in fiscal year 2002.

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SCHEDULE 2 – CHANGE IN NET ASSETS

Last Six Fiscal Years

(accrual basis of accounting, amounts expressed in thousands)

Expenses	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities:					
General government	\$ 248,089	\$ 280,740	\$ 285,781	\$ 305,819	\$ 525,981
Public safety/corrections	205,983	194,885	227,786	258,610	245,810
Transportation	169,282	286,181	400,034	281,074	216,942
Health/social services	1,086,012	1,023,893	1,109,045	1,182,281	1,270,056
Education/cultural	845,324	899,575	874,846	900,542	976,046
Resource/recreation/environment	108,642	234,848	258,057	197,539	142,460
Economic development/assistance	164,761	169,270	144,687	144,777	150,449
Interest on long-term debt	22,763	19,910	15,088	14,375	19,569
Total governmental activities expenses	2,850,856	3,109,302	3,315,324	3,285,017	3,547,313
Business-type activities:					
Unemployment Insurance	83,944	92,639	93,882	75,291	72,661
Liquor Stores	38,074	40,097	42,827	45,503	50,514
State Lottery	26,585	27,320	28,669	27,681	31,020
Economic Development Bonds	3,251	2,426	2,197	2,630	3,441
Hail Insurance	2,045	2,029	1,949	3,153	4,632
General Government Services	11,134	14,177	48,395	50,329	51,017
Prison Funds	5,444	4,515	4,244	5,268	5,356
MUS Group Insurance	34,594	35,906	39,690	40,524	52,139
MUS Workers Compensation	-	-	2,552	2,842	2,978
Total business-type activities expenses	205,071	219,109	264,405	253,221	273,758
Total primary government expenses	\$ 3,055,927	\$ 3,328,411	\$ 3,579,729	\$ 3,538,238	\$ 3,821,071
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 38,368	\$ 42,849	\$ 59,384	\$ 49,637	\$ 59,166
Public safety/corrections	122,840	124,901	159,397	146,746	150,787
Transportation	32,269	61,316	33,943	38,101	31,766
Health/social services	40,847	31,074	32,983	31,467	30,022
Education/cultural	69,242	69,228	28,922	30,499	107,096
Resource/recreation/environment	45,787	67,380	137,714	121,539	77,064
Economic development/assistance	15,261	17,835	22,102	25,995	31,866
Operating grants and contributions	1,080,374	1,170,703	1,271,515	1,391,026	1,371,109
Capital grants and contributions	280,489	308,021	290,045	319,434	305,345
Total governmental activities program revenues	1,725,477	1,893,757	2,034,005	2,154,444	2,164,221
Business-type activities:					
Charges for services:					
Unemployment Insurance	59,771	66,493	67,873	72,866	76,754
Liquor Stores	45,630	46,955	49,521	52,081	58,975
State Lottery	33,670	34,696	36,740	33,815	39,923
Economic Development Bonds	13	19	8	5	7
Hail Insurance	301	2,568	3,748	7,404	3,057
General Government Services	11,202	12,658	13,197	14,244	15,589
Prison Funds	5,583	4,371	5,140	5,233	5,717
MUS Group Insurance	33,601	38,743	42,252	47,739	54,164
MUS Workers Compensation	-	-	2,424	2,978	3,543
Operating grants and contributions	29,335	10,442	55,487	58,433	58,051
Capital grants and contributions	602	510	177	159	378
Total business-type activities program revenues	219,708	217,185	493,752	294,957	316,158
Total primary government program revenues	\$ 1,945,257	\$ 2,110,942	\$ 2,527,757	\$ 2,449,401	\$ 2,480,379

Fiscal Year

2007

\$ 450,646
293,193
197,510
1,266,098
1,065,504
256,751
152,154
19,418

3,701,274

72,378
55,521
30,416
4,167
4,663
53,851
6,487
58,532
2,647

288,662

\$ 3,989,936

\$ 61,713
153,577
34,963
30,547
96,903
80,320
38,441
1,395,324
325,352

2,217,140

83,661
63,943
41,567
22
6,042
18,176
5,600
57,159
4,047
64,691
171

345,079

\$ 2,562,219

SCHEDULE 2 – CHANGE IN NET ASSETS - Continued

Last Six Fiscal Years

(accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Net (expense)/revenue					
Governmental activities	\$(1,125,379)	\$(1,215,545)	\$(1,281,319)	\$(1,130,573)	\$(1,383,092)
Business-type activities	14,637	(1,924)	229,347	41,736	42,400
Total primary government net expense	<u>\$(1,110,742)</u>	<u>\$(1,217,469)</u>	<u>\$(1,051,972)</u>	<u>\$(1,088,837)</u>	<u>\$(1,340,692)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property	\$ 167,488	\$ 170,803	\$ 164,505	\$ 186,229	\$ 194,617
Fuel	191,248	190,030	198,332	190,897	212,276
Natural resource	96,336	111,776	131,053	191,723	260,382
Individual income	525,647	540,926	619,043	729,459	760,981
Corporate income	69,176	44,394	69,685	101,834	153,574
Other	188,256	201,929	253,953	257,526	289,978
Unrestricted grants and contributions	-	-	-	-	4,158
Settlements	58,549	35,754	25,181	28,313	28,248
Unrestricted investment earnings	151,716	206,970	32,734	52,792	36,188
Gain on sale of capital assets	(7,532)	311	204	34	53
Miscellaneous	4,460	24,045	6,412	4,358	4,741
Transfers	26,756	32,366	30,812	29,871	34,802
Total governmental activities	<u>1,472,100</u>	<u>1,559,844</u>	<u>1,531,914</u>	<u>1,773,036</u>	<u>1,979,998</u>
Business-type activities:					
Taxes					
Other	12,907	13,650	14,621	15,624	17,317
Settlements	-	-	-	-	-
Unrestricted investment earnings	16,382	16,028	319	190	1,016
Gain on sale of capital assets	(3)	-	-	-	-
Miscellaneous	1,040	5,750	9,956	2,945	4,146
Transfers	(26,756)	(32,366)	(30,812)	(29,871)	(34,802)
Total business-type activities	<u>3,570</u>	<u>3,062</u>	<u>(5,916)</u>	<u>(11,112)</u>	<u>(12,323)</u>
Total primary government	<u>1,475,670</u>	<u>1,562,906</u>	<u>1,525,998</u>	<u>1,761,924</u>	<u>1,967,675</u>
Change in Net Assets					
Governmental activities	346,721	344,299	250,595	642,463	596,906
Business-type activities	18,207	1,138	223,431	30,624	30,077
Total primary government	<u>\$ 364,928</u>	<u>\$ 345,437</u>	<u>\$ 474,026</u>	<u>\$ 673,087</u>	<u>\$ 626,983</u>

Source: *Statewide Accounting, Budgeting, and Human Resource System*Note: *The State did not begin reporting government-wide statements until it implemented GASB Statement 34 in fiscal year 2002.*

<u>Fiscal Year</u>
<u>2007</u>
\$(1,484,134)
<u>56,417</u>
<u>\$(1,427,717)</u>

\$ 206,527
210,573
276,793
819,473
183,913
309,232
3,911
27,853
78,032
-
10,823
3,050
<u>41,080</u>
<u>2,171,260</u>

19,046
10
569
-
1,953
<u>(41,080)</u>
<u>(19,502)</u>
<u>2,151,758</u>

687,126
<u>36,915</u>
<u>\$ 724,041</u>

SCHEDULE 3 – FUND BALANCES, GOVERNMENTAL FUNDS

Last Six Fiscal Years

(modified accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
General Fund						
Reserved	\$ 7,927	\$ 8,056	\$ 8,903	\$ 10,118	\$ 11,533	\$ 20,498
Unreserved	81,316	43,065	132,873	289,675	408,580	549,158
Total general fund	\$ 89,243	\$ 51,121	\$ 141,776	\$ 299,793	\$ 420,113	\$ 569,656
All other governmental funds						
Reserved	\$1,512,978	\$1,650,265	\$2,199,647	\$2,421,876	\$2,431,304	\$2,529,131
Unreserved, reported in:						
Special revenue funds	437,188	501,679	(83,891)	(51,010)	(63,266)	(48,292)
Debt service funds	21,985	10,731	7,003	5,456	6,783	5,920
Capital project funds	13,487	16,935	10,661	8,721	47,272	37,735
Total all other governmental funds	\$1,985,638	\$2,179,610	\$2,133,420	\$2,385,043	\$2,432,093	\$2,524,494

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the fund balance information is available beginning in fiscal year 2002.

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SCHEDULE 4 – CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Six Fiscal Years

(modified accrual basis of accounting, amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Revenues					
Licenses/permits	\$ 202,490	\$ 210,611	\$ 240,612	\$ 245,244	\$ 259,073
Taxes	1,229,613	1,250,187	1,416,392	1,627,858	1,880,838
Charges for services/fines/forfeits/settlements	172,326	157,937	200,590	145,235	162,520
Investment earnings	145,984	204,406	49,363	143,937	62,977
Sale of documents/merchandise/property	15,571	13,104	31,687	22,655	21,412
Rentals/leases/royalties	24,438	28,324	22,868	43,723	63,318
Grants/contracts/donations	20,864	24,560	27,984	27,984	25,987
Federal	1,342,612	1,488,048	1,518,634	1,583,989	1,612,717
Other revenues	15,011	32,927	32,042	17,253	20,989
Total revenues	3,168,909	3,410,100	3,514,220	3,857,878	4,109,831
Expenditures					
General government	228,772	239,707	252,486	293,808	466,886
Public safety/corrections	189,507	189,302	208,593	238,929	254,381
Transportation	440,172	510,866	529,555	523,022	559,695
Health/social services	1,079,303	1,018,333	1,114,064	1,186,462	1,274,947
Education/cultural	861,034	894,591	898,988	905,150	976,446
Resource/recreation/environment	111,388	184,359	250,590	206,903	204,413
Economic development/assistance	163,895	168,007	144,381	146,306	151,020
Debt service:					
Principal retirement	36,758	39,002	25,217	27,203	32,546
Interest/fiscal charges	19,780	18,166	14,812	14,171	20,745
Capital outlay	65,056	63,073	60,310	70,851	69,505
Securities lending	3,936	1,734	1,784	4,905	7,663
Total expenditures	3,199,601	3,327,140	3,500,780	3,617,710	4,018,247
Excess of revenue over (under) expenditures	(30,692)	82,960	13,440	240,168	91,584
Other financing sources (uses)					
Loan proceeds	2,132	2,235	-	-	-
Bonds issued	1,785	31,360	5,790	135,380	37,050
Refunding bonds issued	33,605	44,385	20,235	30,070	-
Bond premium	(139)	1,655	478	8,106	2,178
Payment to refunding bond escrow agent	(34,756)	(44,408)	(20,214)	(31,018)	-
Inception of lease/installment contract	482	321	1,297	517	876
Insurance proceeds	-	-	-	-	327
General capital asset sale proceeds	310	312	270	169	164
Transfers in	321,362	231,890	239,638	273,651	292,130
Transfers out	(296,729)	200,605	(210,166)	(244,868)	(259,247)
Total other financing sources (uses)	28,052	67,145	37,328	172,007	73,478
Net change in fund balances	\$ (2,640)	\$ 150,105	\$ 50,678	\$ 412,175	\$ 165,062
Debt service as a percentage of noncapital expenditures	2.0%	1.8%	1.2%	1.3%	1.6%

Source: Statewide Accounting, Budgeting, and Human Resource System

Note: Due to changes in the State's fund structure initiated when GASB Statement 34 was implemented, the fund balance information is available beginning in fiscal year 2002.

<u>Fiscal Year</u>
<u>2007</u>
\$ 285,890
2,009,620
160,571
171,047
20,460
51,442
25,362
1,586,206
17,280
4,327,878
401,331
284,777
575,157
1,267,854
1,050,239
247,090
152,442
33,103
19,080
95,834
5,261
4,132,168
195,710
-
-
16,740
946
(17,504)
49
115
10,946
306,867
(269,595)
48,564
\$ 244,274
1.4%

SCHEDULE 5 – PERSONAL INCOME BY INDUSTRY

Last Ten Calendar Years
(amounts expressed in thousands)

	Calendar Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Farm Earnings	\$ 329,061	\$ 336,530	\$ 390,893	\$ 243,540	\$ 286,085	\$ 179,587	\$ 356,957	\$ 436,348	\$ 486,206	\$ 183,348
Agricultural/forestry, fishing, and other	87,637	116,033	140,509	153,663	189,345	176,468	197,423	183,939	193,989	216,479
Mining	331,039	334,151	353,488	378,056	455,664	437,359	453,988	557,542	648,652	752,363
Construction/utilities	862,422	949,346	1,019,946	1,013,657	1,134,142	1,150,017	1,286,800	1,418,735	1,661,390	1,827,251
Manufacturing	932,489	1,012,992	990,870	1,056,316	994,677	972,587	970,138	1,067,552	1,152,902	1,208,676
Transportation and public utilities	1,018,457	1,064,492	1,105,624	1,149,160	939,462	957,401	980,540	1,085,381	1,167,704	1,248,116
Wholesale trade	624,993	654,840	675,370	697,897	630,434	660,867	692,618	757,944	816,656	879,028
Retail trade	1,425,510	1,481,694	1,538,007	1,639,454	1,425,133	1,489,275	1,521,505	1,574,439	1,646,108	1,746,519
Finance, insurance, and real estate	686,853	784,026	856,974	972,587	1,315,939	1,244,419	1,247,036	1,455,025	1,508,587	1,601,476
Services	3,007,741	3,258,980	3,457,003	3,742,485	4,789,559	5,056,160	5,299,448	5,682,218	6,116,027	6,609,920
Federal, civilian	701,314	721,427	733,730	842,339	851,497	913,187	973,870	1,046,741	1,087,253	1,142,238
Military	234,031	240,428	252,917	261,623	278,212	335,236	398,500	426,432	449,816	450,465
State and local government	1,901,826	1,977,542	2,051,609	2,170,150	2,290,747	2,400,623	2,579,116	2,665,737	2,824,922	3,001,148
Other (1)	5,544,887	5,924,147	5,805,624	6,395,293	6,778,287	6,845,808	7,219,252	7,455,859	7,552,999	8,308,800
Total personal income	\$17,688,260	\$18,856,628	\$19,372,564	\$20,716,220	\$22,359,183	\$22,818,994	\$24,177,191	\$25,813,892	\$27,313,211	\$29,175,827

Average effective rate (2) 2.3% 2.4% 2.5% 2.5% 2.5% 2.3% 2.2% 2.3% 2.6% 2.6%

Sources: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce
Montana Department of Revenue

Notes: Numbers include revised state personal income estimates for 2004-2006 released on September 20, 2007.

(1) Includes dividends, interest, rental income, residence adjustment, government transfers to individuals, and deductions for social insurance

(2) The total direct rate for personal income is not available. Average effective rate equals personal income tax revenue (Schedule 6) divided by personal income.

SCHEDULE 6 – PERSONAL INCOME TAX RATES

Last Ten Calendar Years

(amounts expressed in thousands)

	Calendar Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Personal income tax revenue (1)	\$406,276	\$444,160	\$483,032	\$516,262	\$556,015	\$517,568	\$535,831	\$605,348	\$712,281	\$768,912
Personal income	\$17,688,260	\$18,856,628	\$19,372,564	\$20,716,220	\$22,359,183	\$22,818,994	\$24,177,191	\$25,813,892	\$27,313,211	\$29,175,827
Average effective rate (2)	2.3%	2.4%	2.5%	2.5%	2.5%	2.3%	2.2%	2.3%	2.6%	2.6%

		Tax Rates on the Portion of Taxable Income in Ranges (3)									
Calendar Year	Tax Rate	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Calendar Year 1997	2.0%										
Income Bracket	\$0-19	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$67.9 +
Calendar Year 1998	2.0%	\$1.9-3.9	\$3.9-7.8	\$7.8-11.6	\$11.6-15.5	\$15.5-19.4	\$19.4-27.2	\$27.2-38.8	\$38.8-67.9	\$67.9 +	
Income Bracket	\$0-2	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$69 +
Calendar Year 1999	2.0%	\$2-3.9	\$3.9-7.9	\$7.9-11.8	\$11.8-15.8	\$15.8-19.7	\$19.7-27.6	\$27.6-39.4	\$39.4-69	\$69 +	
Income Bracket	\$0-2	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$70.4 +
Calendar Year 2000	2.0%	\$2-4	\$4-8	\$8-12.1	\$12.1-16.1	\$16.1-20.1	\$20.1-28.2	\$28.2-40.2	\$40.2-70.4	\$70.4 +	
Income Bracket	\$0-2.1	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$73 +
Calendar Year 2001	2.0%	\$2.1-4.2	\$4.2-8.3	\$8.3-12.5	\$12.5-16.7	\$16.7-20.8	\$20.8-29.2	\$29.2-41.7	\$41.7-73	\$73 +	
Income Bracket	\$0-2.2	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$75.4 +
Calendar Year 2002	2.0%	\$2.2-4.3	\$4.3-8.6	\$8.6-12.9	\$12.9-17.2	\$17.2-21.5	\$21.5-30.2	\$30.2-43.1	\$43.1-75.4	\$75.4 +	
Income Bracket	\$0-2.2	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$76.2 +
Calendar Year 2003	2.0%	\$2.2-4.4	\$4.4-8.7	\$8.7-13.1	\$13.1-17.4	\$17.4-21.8	\$21.8-30.5	\$30.5-43.5	\$43.5-76.2	\$76.2 +	
Income Bracket	\$0-2.2	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$77.8 +
Calendar Year 2004	2.0%	\$2.2-4.4	\$4.4-8.9	\$8.9-13.3	\$13.3-17.8	\$17.8-22.2	\$22.2-31.1	\$31.1-44.5	\$44.5-77.8	\$77.8 +	
Income Bracket	\$0-2.3	3.0%	4.0%	5.0%	6.0%	7.0%	8.0%	9.0%	10.0%	11.0%	\$80.3 +
Calendar Year 2005	1.0%	\$2.3-4.6	\$4.6-9.2	\$9.2-13.8	\$13.8-18.4	\$18.4-22.9	\$22.9-32.1	\$32.1-45.9	\$45.9-80.3	\$80.3 +	
Income Bracket	\$0-2.3	2.0%	3.0%	4.0%	5.0%	6.0%	6.9%	\$13.9 +	\$13.9 +	\$13.9 +	
Calendar Year 2006	1.0%	\$2.3-4.1	\$4.1-6.2	\$6.2-8.4	\$8.4-10.8	\$10.8-13.9	\$13.9-14.5	\$14.5 +	\$14.5 +	\$14.5 +	
Income Bracket	\$0-2.4	2.0%	3.0%	4.0%	5.0%	6.0%	6.9%	\$14.5 +	\$14.5 +	\$14.5 +	

Sources: Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce; Montana Department of Revenue

Notes: Numbers include revised state personal income estimates for 2004-2006 released on September 20, 2007.

(1) Personal income tax revenue is reported on a fiscal year basis.

(2) Average effective rate equals personal income tax revenue divided by personal income.

(3) Amounts shown are for single and married filing separate returns. For all other filing status returns, double the income amounts in the columns.

SCHEDULE 7 – PERSONAL INCOME TAX FILERS AND LIABILITY BY INCOME LEVEL

Latest Completed Calendar Year and Nine Years Ago

Income Level	Calendar Year 1997				Calendar Year 2006			
	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$9,999 and under	95,621	26.70%	\$ 3,412,980	0.86%	81,332	19.73%	\$ 1,303,977	0.17%
\$10,000–\$19,999	76,821	21.45	16,866,784	4.23	74,410	18.05	11,575,571	1.58
\$20,000–\$44,999	105,184	29.38	83,039,247	20.82	114,626	27.81	80,068,520	10.95
\$45,000–\$69,999	50,252	14.04	94,400,228	23.66	65,484	15.87	112,294,264	15.35
\$70,000–\$109,999	20,013	5.59	68,240,613	17.11	48,467	11.75	151,375,825	20.69
\$110,000–\$174,999	6,086	1.70	40,633,483	10.19	17,118	4.15	98,072,544	13.41
\$175,000–\$499,999	3,483	0.97	53,833,183	13.49	8,986	2.18	120,989,965	16.54
\$500,000 and higher	530	0.17	38,528,811	9.64	1,979	0.46	155,753,239	21.31
Total	357,990	100.00%	\$398,955,329	100.00%	412,402	100.00%	\$731,433,905	100.00%

Source: Montana Department of Revenue

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented above are intended to provide alternate information regarding the sources of the State's revenue.

SCHEDULE 8 – RATIOS OF OUTSTANDING DEBT BY TYPE

Last Six Fiscal Years

(amounts expressed in thousands, except per capita amount, in dollars)

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities						
General obligation bonds	\$214,135	\$227,625	\$219,645	\$213,195	\$230,065	\$208,015
Special revenue bonds	100,337	85,070	76,368	192,775	181,770	171,080
Notes payable	23,203	21,299	12,807	12,439	12,099	11,755
Lease/installment purchase payable	3,652	3,286	2,332	2,705	2,459	1,057
Total governmental activities	\$341,327	\$337,280	\$311,152	\$421,114	\$426,393	\$391,907
Business-type activities						
Bonds/notes payable	\$ 13,914	\$ 10,376	\$ 7,942	\$ 5,168	\$ 3,936	\$ 3,107
Total business-type activities	\$ 13,914	\$ 10,376	\$ 7,942	\$ 5,168	\$ 3,936	\$ 3,107
Total primary government	\$355,421	\$347,656	\$319,094	\$426,282	\$430,329	\$395,014

Debt as a percentage of personal income (1) 1.6% 1.5% 1.3% 1.7% 1.6% 1.4%

Amount of debt per capita (2) \$391 \$379 \$345 \$456 \$455 \$417

Source: Statewide Accounting, Budgeting, and Human Resource System

Notes: The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented. Details regarding the State's debt can be found in Note 11 of the financial statements.

(1) Debt as a percentage of personal income equals total debt divided by total personal income from Schedule 5. Used calendar year 2006 personal income for fiscal year 2007 debt percentage calculation. Numbers revised for prior years due to personal income estimate revisions.

(2) Amount of debt per capita is calculated by dividing total debt by total population from Schedule 11. State population for 2007 is based on a U.S. Census Bureau interim population projection. Numbers revised for prior years due to population estimate revisions.

SCHEDULE 9 – PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Renewable Resource Program Bond										
Revenue										
Loan repayment (principal and interest)	\$3,507	\$3,395	\$4,361	\$3,317	\$3,933	\$3,464	\$3,643	\$ 4,247	\$3,036	\$2,576
Northwestern Energy	2,455	2,648	2,747	2,269	2,026	2,535	2,348	2,623	2,800	3,057
STIP interest earnings	-	-	-	-	-	59	119	100	176	460
Debt service fund interest	-	-	-	-	-	72	53	131	877	528
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	\$5,962	\$6,043	\$7,108	\$5,586	\$5,959	\$6,130	\$6,163	\$7,101	\$6,889	\$6,621
Debt service										
Principal	\$2,445	\$2,695	\$3,805	\$2,910	\$3,205	\$4,040	\$4,535	\$10,515	\$4,630	\$3,095
Interest	\$3,507	\$3,381	\$3,225	\$3,030	\$1,714	\$1,975	\$1,919	\$ 1,719	\$1,476	\$1,357
Coverage (1)	1.0	1.0	1.0	0.9	1.2	1.0	1.0	0.6	1.1	1.5

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Transportation Refunding Bond										
Revenue										
Motor fuel taxes	\$ 169,447	\$ 171,265	\$ 178,938	\$ 174,299	\$ 180,600	\$ 181,758	\$ 188,754			
Gross vehicle weight fees	30,038	30,983	33,935	31,555	26,425	25,339	26,308			
Other	1,907	9,056	5,141	6,408	6,211	4,132	41,715			
Less: Operating expenses	(192,175)	(210,797)	(226,147)	(212,237)	(202,624)	(199,193)	(281,286)			
Net available revenue	\$ 9,217	\$ 507	\$ (8,133)	\$ 25	\$ 10,612	\$ 12,036	\$ (24,509)			
Debt service										
Principal	\$ 11,795	\$ 10,865	\$ 11,355	\$ 11,885	\$ 12,470	\$ 13,095	\$ 3,705			
Interest	\$ 3,419	\$ 2,826	\$ 2,315	\$ 1,757	\$ 1,154	\$ 514	\$ 94			
Coverage (1)	0.6	0.0	(0.6)	0.0	0.8	0.9	(6.5)			

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued

Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
US Highway 93 GARVEES Bond (2)										
Revenue										
Federal Highway Administration								\$ 258,396	\$ 277,592	\$ 300,197
Less: Operating expenses								(253,722)	(265,715)	(288,320)
Net available revenue								\$ 4,674	\$ 11,877	\$ 11,877
Debt service										
Principal								-	\$ 4,960	\$ 6,130
Interest								\$ 214	\$ 6,917	\$ 5,747
Coverage (1)								21.8	1.0	1.0

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Middle Creek Dam Project Note Payable										
Revenue										
Middle Creek Water Users Assoc loan payments	\$62	\$79	\$87	\$104	\$104	\$119	\$99	\$99	\$82	\$96
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	\$62	\$79	\$87	\$104	\$104	\$119	\$99	\$99	\$82	\$96
Debt service										
Principal	\$32	\$33	\$34	\$ 35	\$ 37	\$ 38	\$39	\$41	\$42	\$44
Interest	\$30	\$46	\$53	\$ 69	\$ 67	\$ 81	\$60	\$59	\$40	\$52
Coverage (1)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Tongue River Dam Project Note Payable										
Revenue										
Tongue River Water Users Assoc loan payments			\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128
Revenue from sale of electricity			162	162	162	162	162	162	162	162
Less: Operating expenses			-	-	-	-	-	-	-	-
Net available revenue			\$290	\$290	\$290	\$290	\$290	\$290	\$290	\$290
Debt service										
Principal			\$290	\$290	\$290	\$290	\$290	\$290	\$290	\$290
Interest			-	-	-	-	-	-	-	-
Coverage (1)			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Water Conservation Note Payable (Little Dry Project)										
Revenue										
Little Dry Water Users Assoc loan payments	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Debt service										
Principal	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
Interest	\$2	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Coverage (1)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
 Last Ten Fiscal Years
 (amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Governmental Activities										
Water Conservation Note Payable (Petrolia Project)										
Revenue										
Petrolia Irrigation District loan payments	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Less: Operating expenses	-	-	-	-	-	-	-	-	-	-
Net available revenue	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
Debt service										
Principal	\$1	\$1	\$1	\$1	\$1	\$2	\$2	\$2	\$2	\$2
Interest	\$2	\$2	\$2	\$2	\$2	\$1	\$1	\$1	\$1	\$1
Coverage (1)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Business-type Activities										
Economic Development Bonds (Municipal Finance Consolidation Irrigation Dist)										
Revenue										
Principal and interest repayments					\$284			\$512		\$71
Investment income					5			3		5
Less: Operating expenses					-			-		-
Net available revenue					\$289			\$515		\$76
Debt service										
Principal						\$325		\$450		\$40
Interest						\$ 81		\$ 30		\$31
Coverage (1)						0.7		1.1		1.1

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued

Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Business-type Activities										
Economic Development Bonds										
(Conservation Reserve Enhancement Program)										
Revenue										
Principal and interest repayments								\$2,135	\$1,765	\$2,173
Investment income								4	9	16
Less: Operating expenses								-	-	-
Net available revenue								\$2,139	\$1,774	\$2,189
Debt service										
Principal								\$1,937	\$1,475	\$1,924
Interest								\$ 263	\$ 201	\$ 216
Coverage (1)								1.0	1.1	1.0

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Business-type Activities										
Economic Development Bonds										
(Municipal Finance Consolidation Act Bonds)										
Revenue										
Principal and interest repayments								\$300		
Investment income								-		
Less: Operating expenses								-		
Net available revenue								\$300		
Debt service										
Principal								\$294		
Interest								\$ 1		
Coverage (1)								1.0		

SCHEDULE 9 – PLEDGED REVENUE COVERAGE - Continued
 Last Ten Fiscal Years
 (amounts expressed in thousands)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Business-type Activities										
MUS Workers Compensation Bonds Payable										
Revenue										
Workers compensation premiums			\$ 2,424				\$ 2,424	\$ 2,978	\$ 3,543	\$ 4,047
Less: Operating expenses			(2,489)				(2,489)	(2,785)	(2,932)	(2,614)
Net available revenue			\$ (65)				\$ (65)	\$ 193	\$ 611	\$ 1,433
Debt service										
Principal			\$ 395				\$ 395	\$ 395	\$ 410	\$ 430
Interest			\$ 48				\$ 48	\$ 46	\$ 34	\$ 22
Coverage (1)			(0.1)				(0.1)	0.4	1.4	3.2

Sources: Montana Departments of Commerce (Board of Investments), Natural Resources and Conservation, Transportation
 Montana University System

Note: (1) Coverage equals net available revenue divided by debt service.
 (2) In fiscal year 2007, the Montana Department of Transportation revised data for fiscal year 2006.

SCHEDULE 10 – RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Six Fiscal Years

(amounts expressed in thousands, except per capita amount, in dollars)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total	Percentage of Personal Income (1)	Debt Per Capita (2)
2002	\$214,135	\$15,327	\$198,808	0.87%	\$218
2003	227,625	14,304	213,321	0.88%	233
2004	219,645	14,946	204,699	0.79%	221
2005	213,195	12,957	200,238	0.73%	214
2006	230,065	13,700	216,365	0.74%	229
2007	208,015	15,471	192,544	0.66%	203

Source: *Statewide Accounting, Budgeting, and Human Resource System*

Notes: *The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented. Details regarding the State's debt can be found in Note 11 of the financial statements.*

- (1) *Debt as a percentage of personal income equals total debt divided by total personal income from Schedule 5. Used calendar year 2006 personal income for fiscal year 2007 debt percentage calculation. Numbers revised for prior years due to personal income estimate revisions.*
- (2) *Debt per capita is calculated by dividing total debt by total population from Schedule 11. State population for 2007 is based on a U.S. Census Bureau interim population projection. Numbers revised for prior years due to population estimate revisions.*

SCHEDULE 11 – DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

	Calendar Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Population										
Montana (<i>in thousands</i>)	890	892	898	904	906	910	917	926	935	945
Percentage change	0.5%	0.2%	0.7%	0.7%	0.2%	0.4%	0.8%	1.0%	1.0%	1.1%
National (<i>in thousands</i>)	272,647	275,854	279,040	282,217	285,226	288,126	290,796	293,638	296,507	299,398
Percentage change	1.2%	1.2%	1.2%	1.1%	1.1%	1.0%	0.9%	1.0%	1.0%	1.0%
Total Personal Income										
Montana (<i>in millions</i>)	17,688	18,857	19,373	20,716	22,359	22,819	24,177	25,814	27,313	29,176
Percentage change	4.8%	6.6%	2.7%	6.9%	7.9%	2.1%	6.0%	6.8%	5.8%	6.8%
National (<i>in billions</i>)	6,907	7,416	7,796	8,422	8,717	8,873	9,150	9,711	10,284	10,967
Percentage change	6.1%	7.4%	5.1%	8.0%	3.5%	1.8%	3.1%	6.1%	5.9%	6.6%
Per Capital Personal Income										
Montana	19,877	21,130	21,585	22,929	24,676	25,065	26,360	27,866	29,220	30,886
Percentage change	4.4%	6.3%	2.2%	6.2%	7.6%	1.6%	5.2%	5.7%	4.9%	5.7%
National	25,334	26,883	27,939	29,845	30,574	30,810	31,466	33,072	34,685	36,629
Percentage change	4.8%	6.1%	3.9%	6.8%	2.4%	0.8%	2.1%	5.1%	4.9%	5.6%
Resident Civilian Labor Force and Employment										
Civilian labor force	450,235	459,925	464,782	469,083	470,262	466,787	466,967	477,876	481,103	496,584
Employed	426,363	434,076	440,063	446,742	449,175	445,739	446,183	457,609	462,238	480,760
Unemployed	23,872	25,849	24,719	22,341	21,087	21,048	20,784	20,267	18,865	15,824
Unemployment rate	5.3%	5.6%	5.3%	4.8%	4.5%	4.5%	4.5%	4.2%	3.9%	3.2%
Nonfarm Wage and Salary Workers (<i>in thousands</i>)										
Goods-producing industries										
Natural Resources and Mining	6.3	6.1	6.1	6.0	6.2	6.2	6.2	7.1	7.7	8.3
Construction	18.3	19.3	20.0	20.4	21.2	21.7	23.1	24.9	27.6	30.2
Durable goods	14.4	14.6	15.1	15.2	14.4	13.1	12.1	12.1	12.4	12.7
Nondurable goods	7.7	7.4	7.4	7.2	7.0	6.9	6.9	7.1	7.2	7.5
Subtotal goods-producing industries	46.7	47.4	48.6	48.8	48.8	47.9	48.3	51.2	54.9	58.7
Service-producing industries										
Transp, communications, and utilities	23.5	24.1	24.6	24.7	24.1	23.7	23.1	23.3	23.8	24.5
Trade	66.9	68.4	69.0	69.4	68.9	68.9	69.1	70.8	71.6	72.5
Finance, insurance, and real estate	17.1	17.6	18.1	18.5	18.8	19.3	20.3	21.1	21.4	22.3
Service	132.7	136.2	140.5	145.2	146.9	151.4	154.2	158.4	162.9	168.8
State and local government	66.8	68.4	69.3	70.6	70.7	71.1	72.0	72.9	72.7	73.8
Federal government	12.6	12.7	12.7	13.4	13.4	13.8	13.8	13.8	13.5	13.2
Subtotal service-producing industries	319.6	327.4	334.2	341.8	342.8	348.2	352.5	360.3	365.9	375.1
Total Nonfarm Wage and Salary Employment	366.3	374.8	382.8	390.6	391.6	396.1	400.8	411.5	420.8	433.8

Sources: Population Division, U.S. Census Bureau
 Regional Economic Information System, Bureau of Economic Analysis, U.S. Department of Commerce
 Bureau of Labor Statistics, U.S. Department of Labor

Notes: Total personal income is comprised of earned income, dividends, interest and rents, and government transfer payments. Per capita income is calculated by dividing personal income by population; amounts may not be exact due to rounding. Numbers for prior years revised due to releases of updated data.

SCHEDULE 12 – PRINCIPAL EMPLOYERS

Current Fiscal Year and Nine Fiscal Years Ago

Employer	1998			2007		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
State of Montana	18,500–19,000	1	5.04%	21,500–22,000	1	4.86%
Federal Government	13,500–14,000	2	3.64	14,000–14,500	2	3.18
Wal-Mart	N/A	4	—	4,000–4,500	3	0.99
Billings Deaconess Clinic	N/A	7	—	2,500–3,000	4	0.68
Town Pump	N/A	9	—	2,500–3,000	5	0.57
Albertson's	N/A		—	2,000–2,500	6	0.54
Better Business Systems	—		—	2,000–2,500	7	0.49
St. Vincent Healthcare	—		—	2,000–2,500	8	0.48
Benefis Healthcare	N/A	6	—	1,500–2,000	9	0.43
Stillwater Mining	—		—	1,500–2,000	10	0.36
Montana Power	N/A	3	—	—		—
Buttreys	N/A	5	—	—		—
Leavenworth Health Services	N/A	8	—	—		—
Plum Creek Timber	N/A	10	—	—		—

N/A = not available

Sources: Montana Department of Labor
Bureau of Labor Statistics, U.S. Department of Labor

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SCHEDULE 13 – FULL-TIME EQUIVALENT STATE EMPLOYEES BY FUNCTION/PROGRAM

Last Five Fiscal Years

Function/Program	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental:					
General government	1,375	1,614	1,575	1,562	1,615
Public safety/corrections	1,925	1,937	1,930	1,955	2,048
Transportation	2,036	2,055	2,025	2,023	2,063
Health/social services	2,674	2,577	2,539	2,575	2,621
Education/cultural	416	429	402	407	428
Resource/recreation/environment	1,430	1,694	1,731	1,765	1,853
Economic development/assistance	912	884	925	952	965
Total governmental	10,768	11,190	11,127	11,239	11,593
Business-type:					
Liquor Stores	28	28	29	27	38
State Lottery	30	31	30	32	32
Economic Development Bonds	4	4	4	4	4
Hail Insurance	2	2	3	2	3
General Government Services	109	102	94	104	96
Prison Funds	38	35	31	32	34
MUS Group Insurance	3	3	3	2	3
MUS Workers Compensation	-	-	-	-	-
Total business-type	214	205	194	203	210
Fiduciary:					
Pension Trust	46	49	47	46	48
Total fiduciary	46	49	47	46	48
Component unit:					
Housing Authority	18	17	19	21	20
Facility Finance Authority	2	2	2	2	2
State Compensation Insurance (New Fund)	228	239	252	261	265
Montana State University	3,878	3,916	3,960	3,994	3,940
University of Montana	3,064	3,129	3,187	3,238	3,281
Total component unit	7,190	7,303	7,420	7,516	7,508
Total full-time equivalent employees	18,218	18,747	18,788	19,004	19,359

Source: *Statewide Accounting, Budgeting, and Human Resource System*

Note: *The number of full-time equivalent employees is presented by functional/programmatic categories consistent with the level of expense detail required by GASB Statement 34. Thus, the employee information is available beginning in fiscal year 2002.*

Fiscal Year

2007

1,552

2,176

2,031

2,587

432

1,825

913

11,516

39

32

6

3

103

34

4

1

222

46

46

19

2

279

4,056

3,364

7,720

19,504

SCHEDULE 14 – OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Six Fiscal Years

Function/Program	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities:					
General government					
Department of Revenue					
Electronically-filed income tax returns (1)	140,034	168,231	195,880	224,653	236,200
Paper-filed income tax returns (1)	290,009	265,998	243,247	200,102	203,100
Judiciary					
Supreme Court total filings (2)	798	860	882	738	760
District Court total filings (2)	33,443	37,456	38,579	38,619	42,000
Public safety/corrections					
Department of Corrections					
Incarcerated offenders	2,402	2,156	2,307	2,535	2,935
Supervised offenders	7,048	7,787	8,081	8,460	8,797
Department of Justice					
Driver's licenses issued	123,070	112,727	149,714	163,336	172,915
Vehicles registered (1)	1,117,152	1,153,352	1,262,990	972,849	1,550,713
Department of Military Affairs (Army Program Facilities Office)					
Work orders received	2,500	2,445	2,066	3,272	2,648
Work orders completed	1,950	2,102	1,555	2,843	2,349
Work orders unfunded or not completed	550	343	511	429	172
Transportation					
Department of Transportation					
Paved roads (miles)	18,980	18,998	19,017	19,020	19,050
Unpaved roads (miles)	51,717	51,641	51,624	51,623	55,281
Health/social services					
Department of Public Health and Human Services					
Senior citizens receiving personal long-term care assistance	2,856	2,707	2,801	2,808	2,869
Number of households provided with energy assistance	16,977	18,000	19,125	20,463	21,552
Education/cultural					
Office of Public Instruction					
K-12 public school enrollment	151,947	149,995	148,356	146,705	145,259
Public schools	877	866	859	852	840
Commissioner of Higher Education					
Total enrollment for Montana University System	28,795	29,184	29,520	29,122	29,181
Total enrollment for Colleges of Technology	3,295	3,489	3,663	3,641	3,910
Resource/recreation/environment					
Department of Natural Resources and Conservation					
Revenue generated on state trust lands (millions of dollars)	\$63.4	\$62.5	\$72.8	\$86.1	\$101.9
Oil production (millions of bbls)	16.05	18.1	19.9	20.9	36.2
Gas production (millions of mcf)	77.3	78.8	78.9	80.5	114.0
Department of Fish, Wildlife and Parks					
License and permit sales (3)	1,566,842	1,598,180	1,751,581	1,752,315	1,638,410
State park visitation (millions)	1.1	1.6	1.6	1.65	1.7

Fiscal Year
2007

253,696
207,569

N/A
N/A

2,608
9,838

181,804
1,581,727

3,386
2,781
1,373

19,447
54,883

2,838
19,254

144,418
831

29,140
4,033

\$103.6
37.2
118.0

1,718,902
1.85

SCHEDULE 14 – OPERATING INDICATORS BY FUNCTION/PROGRAM - Continued

Last Six Fiscal Years

Function/Program	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities (continued):					
Resource/recreation/environment (continued)					
Department of Environmental Quality					
Environmental permit applications	3,819	5,047	5,192	6,245	8,044
Environmental violations	2,788	2,888	3,338	3,655	2,166
Economic development/assistance					
Department of Commerce (Community Development)					
Treasure State Endowment Project – applications	55	-	47	-	57
Treasure State Endowment Project – construction awards	-	40	-	40	N/A
Community Development Block Grant – public facility applications	8	13	10	14	11
Community Development Block Grant – public facility awards	8	12	7	8	7
Business-type activities:					
Unemployment Insurance					
Department of Labor					
Initial claims	58,821	60,300	56,743	50,216	46,697
Average weekly benefit (dollars)	\$185.67	\$195.43	\$200.93	\$209.37	\$202.67
Exhaustion rate (percent)	36.6%	36.4%	38.4%	32.7%	29.8%
Liquor Stores					
Department of Revenue					
Liquor licenses issued	2,210	2,157	2,233	2,262	2,267
Liquor cases distributed	463,881	490,153	513,885	535,635	578,111
State Lottery					
Department of Administration					
Total dollars in ticket sales (millions of dollars)	\$33.63	\$34.68	\$36.74	\$33.81	\$39.92
Transfer to the General Fund (millions of dollars)	\$7.47	\$7.45	\$8.11	\$7.2	\$9.11
General Government Services					
Department of Commerce (HUD Section 8)					
Applications reviewed – homebuyers assistance (dollars) (4)	-	\$1,608,335	\$1,531,543	\$2,290,100	\$466,115
Grants awarded – homebuyers assistance (dollars) (4)	-	\$1,608,335	\$1,531,543	\$1,547,323	\$466,115

N/A = not available

Sources: Governor's Office of Budget and Program Planning, Biennium Executive Budget
 Montana Departments of Administration, Justice, Military Affairs, and Transportation
 Montana Commissioner of Higher Education
 Unemployment Insurance Data Summary, Employment & Training Administration, U.S. Department of Labor

Notes: (1) Operating indicators for fiscal year 2007 are estimated.
 (2) Operating indicators are reported on a calendar-year basis.
 (3) Effective with fiscal year 2004, license and permit sales reported by license year.
 (4) As of July 2006, an additional \$483,917 in remaining Community Housing Development Organization (CHDO) set-aside funds was available in the second 2006 application round (deadline: August 1).

Fiscal Year
2007

8,222
3,271

N/A
56
17
8

47,147
\$225.00
32.1%

2,249
616,400

\$41.56
\$11.42

\$924,800
\$500,000

SCHEDULE 15 – CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Six Fiscal Years

Function/Program	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Governmental activities:						
General government						
Department of Administration						
Buildings	50	47	47	48	48	47
Data processing equipment	762	825	866	861	916	997
Judiciary						
Vehicles	10	50	57	63	61	52
Public safety/corrections						
Department of Corrections						
Vehicles	413	418	269	288	297	280
Buildings	160	149	155	152	155	151
Department of Justice						
Vehicles	389	395	396	401	409	422
Laboratory/scientific equipment	192	158	164	168	166	251
Transportation						
Department of Transportation						
Vehicles	4,233	4,055	4,027	4,006	4,032	4,173
Buildings	720	763	852	751	729	718
Health/social services						
Department of Public Health and Human Services						
Vehicles	318	333	323	331	330	204
Buildings	137	134	135	129	127	127
Education/cultural						
Historical Society						
Buildings	311	707	15	14	3	2
Resource/recreation/environment						
Department of Natural Resources and Conservation						
Vehicles	810	853	766	925	672	760
Buildings	182	181	179	179	177	183
Department of Fish, Wildlife and Parks						
Vehicles	1,305	1,226	1,238	1,462	1,610	1,693
Buildings	1,287	743	761	742	816	763
Department of Environmental Quality						
Vehicles	52	60	60	60	59	66
Laboratory/scientific equipment	239	246	131	141	124	130
Economic development/assistance						
Department of Commerce						
Buildings	7	9	685	685	258	257
Business-type activities:						
State Lottery						
Department of Administration						
Vehicles	15	17	14	12	14	14
General government services						
Department of Administration						
Vehicles	21	24	14	13	14	13
Prison funds						
Department of Corrections						
Vehicles	40	40	42	45	48	48

Sources: *Statewide Accounting, Budgeting, and Human Resource System*
Vehicle Exposure and Commercial Property Schedules, Risk Management and Tort Defense Division
Department of Administration

Note: *The schedule information is available beginning in fiscal year 2002, the year GASB Statement 34 was implemented.*