

YELLOWSTONE COUNTY
Mill Levy Comparison - Final FY09 Budget
As of August 21, 2008

TAXING DISTRICT	% Change Between '07 & '08	MILLAGE CHANGE	TAX YEAR																COMMENTS
			2008 LEVY	Revised 2007 LEVY	2006 LEVY	2005 LEVY	2004 LEVY	2003 LEVY	2002 LEVY	2001 LEVY	2000 LEVY	1999 LEVY	1998 LEVY	1997 LEVY	1996 LEVY	1995 LEVY	1994 LEVY	1993 LEVY	
COUNTY-WIDE FUNDS:																			
Bridge		0.03	4.43	4.40	4.21	4.11	4.01	3.90	3.65	2.91	2.80	2.57	2.41	2.40	2.37	2.37	2.37	2.48	
District Court		(1.61)	0.00	1.61	5.58	6.67	6.51	6.34	5.42	7.26	6.98	6.41	6.00	6.00	6.00	6.00	6.00	6.00	District Court closed to General Fund FY08
Elderly Activities		(0.02)	2.69	2.71	1.72	1.41	1.38	1.34	1.25	1.21	1.16	1.07	1.00	1.00	0.53	0.53	0.53	0.53	Voter approved increases in '97 & '06
Extension		(0.03)	0.82	0.85	0.87	0.71	0.78	0.88	0.82	0.78	0.76	0.70	0.58	0.58	0.57	0.57	0.57	0.59	
General		3.72	32.69	28.97	23.78	22.21	21.42	20.74	19.40	18.50	11.74	11.74	10.35	9.76	9.63	10.53	6.42	23.72	Split levy to Public Safety in '94
Public Health		0.03	7.04	7.01	6.75	6.47	6.35	6.22	1.38	1.21	1.16	1.07	1.01	1.01	1.00	1.00	1.00	0.00	Voter approved 4.75 mills in Nov. 2002
Health Insurance		0.53	11.35	10.82	8.11	8.76	7.19	4.65	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	New statutory levy authority in FY02
Human Services		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.80	8.49	8.89	8.86	9.00	7.00	8.05	9.55	State assumed for '01. Mills reallocated.
Liability and Property Insurance		0.02	3.26	3.24	3.10	2.75	2.92	2.84	2.66	2.64	3.02	1.32	0.91	0.91	0.90	2.00	3.40	1.60	
Mental Health		0.01	0.74	0.73	0.71	0.75	0.74	0.84	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.56	0.56	Split from General fund in '88
Metra & Fair Operations		0.08	5.12	5.04	4.77	4.61	4.41	4.18	3.92	3.12	3.00	2.76	2.63	2.62	2.09	2.09	2.09	2.67	Combined Metra & Fair in '93
Metra Roof Replacement		-	0.00	0.00	4.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Voter approved one year levy FY07
Museum		0.01	1.68	1.67	1.60	1.56	1.52	1.48	1.38	1.10	1.06	0.97	0.91	0.91	0.90	0.90	0.85	0.85	
Public Safety		0.22	27.58	27.36	26.20	25.55	24.93	24.27	23.23	22.40	18.81	17.28	16.25	16.20	16.20	16.20	17.30	0.00	Split from General fund in '94
Public Safety - Attorney		0.01	3.99	3.98	3.83	3.76	3.69	3.62	3.41	3.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Voter approved in '01
Study Commission		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.15	0.00	Voter approved in '94
Veteran's Cemetery		(0.07)	0.84	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.15	0.00	Voter approved in '06
Weed		0.01	0.92	0.91	0.80	0.66	0.64	0.62	0.58	0.56	0.54	0.50	0.47	0.47	0.46	0.46	0.51	0.51	
County-wide Less Debt Service	2.93%	2.94	103.15	100.21	96.43	89.98	86.49	81.92	71.54	64.99	59.83	54.88	51.41	50.72	49.65	49.91	49.95	49.06	
DEBT SERVICE LEVIES:																			
Jail Bond	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.76	3.39	3.50	3.50	3.58	3.83	4.31	0.00	Debt service completed 6/01/00
Metra Improvements	(0.15)	2.01	2.16	2.51	2.68	2.74	3.02	3.05	3.14	3.20	3.08	3.13	3.30	3.35	3.83	3.83	0.00	0.00	Voter approved levy
RSID Revolving	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.21	0.34	0.36	0.00	0.00	0.00	0.00	
Total Debt Service Levies	-6.94%	-0.15	2.01	2.16	2.51	2.68	2.74	3.02	3.05	3.14	3.20	5.84	6.73	7.14	7.21	7.41	7.66	4.31	
TOTAL COUNTYWIDE MILLS	2.73%	2.79	105.16	102.37	98.94	92.66	89.23	84.94	74.59	68.13	63.03	60.72	58.14	57.86	56.86	57.32	57.61	53.37	

COUNTYWIDE MILL INCREASE BREAKDOWN:		
Health insurance levy	0.5%	0.53
Inflation mills	1.4%	1.48
Change in base value from FY08	0.4%	0.38
Unused levy authority from FY08	0.1%	0.14
Incr. in mills due to loss of state reimb	0.4%	0.41
Change in METRA Improv. debt levy	-0.1%	-0.15
	2.7%	2.79

Due to valuation revision from DOR last year

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			2008 LEVY	Revised 2007 LEVY	2006 LEVY	2005 LEVY	2004 LEVY	2003 LEVY	2002 LEVY	2001 LEVY	2000 LEVY	1999 LEVY	1998 LEVY	1997 LEVY	1996 LEVY	1995 LEVY	1994 LEVY	1993 LEVY	
OTHER COUNTY SPECIAL DISTRICTS:																			
Library	1.0%	0.05	5.25	5.20	5.11	4.66	4.53	4.30	3.87	3.68	3.52	3.21	3.11	3.11	3.04	3.04	3.04	3.04	
Road	4.1%	1.37	34.53	33.16	32.48	29.64	28.87	27.98	25.49	24.36	23.16	15.97	15.54	15.32	15.00	15.00	15.00	15.00	Voter appr'd levy 4.03 add'l mills-FY01
Billings County Planning	1.7%	0.02	1.21	1.19	1.14	1.10	1.09	1.06	0.99	0.96	0.92	0.84	0.78	0.78	0.77	0.77	0.89	0.81	
Laurel Planning	19.4%	0.27	1.66	1.39	1.35	1.22	1.17	1.13	1.07	1.01	0.97	0.87	0.86	0.86	0.86	0.87	0.73	1.33	
Soil Conservation	2.2%	0.01	0.46	0.45	0.46	0.49	0.49	0.47	0.45	0.43	0.42	0.42	0.40	0.40	0.40	0.46	0.46	0.46	2006 levy revised due to tax. Value adj.
Big Sky Economic Devel. Authority	2.7%	0.08	3.02	2.94	2.82	2.76	2.71	2.46	2.48	2.41	2.33	2.13	2.00	2.00	2.00	2.00	2.00	1.82	
Emergency Levy	100.0%	(2.00)	-	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	Levy used for fire costs in FY07