

**YELLOWSTONE COUNTY**  
**Mill Levy Comparison - Final FY08 Budget**  
As of August 2007

TAXING DISTRICT	% Change Between '06 & '07		TAX YEAR																	COMMENTS
			MILLAGE CHANGE	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	1992 LEVY	
<b>COUNTY-WIDE FUNDS:</b>																				
Bridge		0.11	<b>4.32</b>	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	2.71		
District Court		(4.00)	<b>1.58</b>	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	6.53		
Elderly Activities		0.94	<b>2.66</b>	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	0.47	Split from General fund in '94	
Extension		(0.04)	<b>0.83</b>	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	0.64	Split from General fund in '88	
General		4.67	<b>28.45</b>	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	25.87	Split from General fund in '94	
City/County Health		0.14	<b>6.89</b>	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	0.00	Split from General fund in '94	
Health Insurance		2.52	<b>10.63</b>	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	0.00	Split from General fund in '94	
Human Services		-	<b>0.00</b>	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	10.72	State assumed for '01. Mills reallocated.	
Liability and Property Insurance		0.08	<b>3.18</b>	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	1.75	State assumed for '01. Mills reallocated.	
Mental Health		0.01	<b>0.72</b>	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	0.47	Split from General fund in '88	
Metra & Fair Operations		0.18	<b>4.95</b>	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	2.92	Combined Metra & Fair in '93	
Metra Roof Replacement		(4.40)	<b>0.00</b>	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	0.00	Split from General fund in '94	
Museum		0.04	<b>1.64</b>	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	0.93	Split from General fund in '94	
Public Safety		0.67	<b>26.87</b>	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	0.00	Split from General fund in '94	
Public Safety - Attorney		0.08	<b>3.91</b>	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	0.00	Split from General fund in '94	
Study Commission		-	<b>0.00</b>	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	0.00	Split from General fund in '94	
Veteran's Cemetery		0.90	<b>0.90</b>	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	0.00	Split from General fund in '94	
Weed		0.10	<b>0.90</b>	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	0.56	Split from General fund in '94	
County-wide Less Debt Service	2.07%	<b>2.00</b>	<b>98.43</b>	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	53.57		
<b>DEBT SERVICE LEVIES:</b>																				
Jail Bond		-	<b>0.00</b>	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	2.38	Debt service completed 6/01/00	
Metra Improvements		(0.38)	<b>2.13</b>	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	Debt service completed 6/01/00	
RSID Revolving		-	<b>0.00</b>	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	0.00	Debt service completed 6/01/00	
Total Debt Service Levies	-15.14%	<b>-0.38</b>	<b>2.13</b>	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	2.38		
<b>TOTAL COUNTYWIDE MILLS</b>	1.63%	<b>1.62</b>	<b>100.56</b>	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	55.95		

COUNTYWIDE MILL INCREASE BREAKDOWN:		
Elderly services \$225,000 voter approved	0.9%	0.90
Veteran's cemetery \$225,000 voter approved	0.9%	0.90
Health insurance levy	2.5%	2.52
Inflation mills	1.3%	1.29
Loss in base value from FY07	0.4%	0.36
Incr. in mills due to loss of state reimb	0.4%	0.43
Eliminate Metra Roof levy - 1 year levy on	-4.4%	-4.40
Change in METRA Improv. debt levy	-0.4%	-0.38
	<b>1.6%</b>	<b>1.62</b>

<b>OTHER COUNTY SPECIAL DISTRICTS:</b>																			
Library	1.8%	0.09	<b>5.20</b>	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	3.49	
Road	2.1%	0.68	<b>33.16</b>	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	16.37	Voter approved levy 4.03 add'l mills-FY01
Billings County Planning	2.1%	0.02	<b>1.16</b>	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	0.95	
Laurel Planning	3.0%	0.04	<b>1.39</b>	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	2.00	
Soil Conservation	-2.8%	(0.01)	<b>0.45</b>	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	0.46	2006 levy revised due to tax. Value adj.
Big Sky Economic Devel. Authority	2.5%	0.07	<b>2.89</b>	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	2.00	
Emergency Levy			<b>0.00</b>	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Levy used for fire costs in FY07