

TAX LEVY COMPARISON FOR FY25 AND FY26

	TAX YEAR 2025 -FY26	TAX YEAR 2024 -FY25	MILL CHANGE	PERCENT CHANGE
COUNTY SET LEVIES:				
COUNTY-WIDE LEVY	140.95	116.92	24.03	20.55%
Big Sky Economic Development (County-wide)	0.00	3.16	(3.16)	-100.00%
COUNTY SCHOOL RETIREMENT AND TRANSPORTATION (COUNTY-WIDE):				
ELEMENTARY RETIREMENT	14.05	13.24	0.81	6.1%
HIGH SCHOOL RETIREMENT	7.58	6.77	0.81	12.0%
COUNTY TRANSPORTATION	1.74	2.83	-1.09	-38.5%
TOTAL COUNTY SCHOOL RETIREMENT AND TRANSPORTATION	23.37	22.84	0.53	2.3%
SPECIAL DISTRICTS				
County Roads (Countywide less Billings, Laurel, & Broadview)	45.08	41.16	3.92	9.52%
County Library (Countywide less Billings & Laurel)	6.78	6.19	0.59	9.53%
Billings-County Planning (Countywide less 4.5 mile radius outside Laurel)	1.50	1.26	0.24	19.05%
Laurel-County Planning (Laurel plus 4.5 mile radius outside Laurel)	2.24	2.08	0.16	7.69%
Soil Conservation District	0.50	0.40	0.10	25.00%
Broadview Fire #3	0.64	0.65	(0.01)	-1.54%
Worden Fire #4	25.17	25.17	0.00	0.00%
Laurel Fire #5	39.61	30.30	9.31	30.73%
Laurel Fire #7	12.05	11.93	0.12	1.01%
Lockwood Fire #8	173.00	163.00	10.00	6.13%
Broadview Cemetery	0.00	0.00	0.00	0.00%
Custer Cemetery	2.00	2.00	0.00	0.00%
Huntley Cemetery	4.68	2.99	1.69	56.52%
Shepherd Cemetery	2.56	2.00	0.56	28.00%
Lockwood Pedestrian District	10.96	10.00	0.96	9.60%
CITY AND TOWN LEVIES:				
CITY OF BILLINGS (ALL FUNDS)	244.39	207.37	37.02	17.85%
CITY OF LAUREL (ALL FUNDS)	281.83	220.91	60.92	27.58%
TOWN OF BROADVIEW (ALL FUNDS)	239.51	239.57	(0.06)	-0.03%
STATE (EDUCATION):				
School Equalization - Statewide levy	40.00	40.00	0.00	0.0%
School Equalization - County levy (sent to state)	55.00	55.00	0.00	0.0%
University Millage	6.00	6.00	0.00	0.0%
Vocational-Technical Schools	1.50	1.50	0.00	0.0%
TOTAL STATE MILLAGE	102.50	102.50	0.00	0.0%
TOTAL LEVY BY SCHOOL DISTRICT:				
2 Billings - inside city	761.94	669.07	92.87	13.88%
02 Billings - outside city	569.41	509.05	60.36	11.86%
3 Blue Creek	491.79	437.24	54.55	12.48%
3C Blue Creek inside City of Billings	684.32	597.26	87.06	14.58%
4 Canyon Creek	473.51	434.91	38.60	8.88%
7 Laurel - inside city	739.22	646.79	92.43	14.29%
07 Laurel - outside city -County Planning	508.51	472.41	36.10	7.64%
07L Laurel - outside city -Laurel Planning	509.25	473.23	36.02	7.61%
7D Laurel - outside city -County Planning-Elem 7D	508.51	472.41	36.10	7.64%
7DL Laurel - outside city -Laurel Planning-Elem 7D	509.25	473.23	36.02	7.61%
8 Elder Grove	539.56	490.99	48.57	9.89%
8C Elder Grove - inside City of Billings	732.09	651.01	81.08	12.45%
12 Molt - DISSOLVED	0.00	0.00	0.00	0.00%
15 Custer - with Cemetery District	730.68	682.75	47.93	7.02%
15A Custer - without Cemetery District	728.68	680.75	47.93	7.04%
17 Morin	428.21	390.89	37.32	9.55%
21 Broadview - inside town	623.61	596.34	27.27	4.57%
021 Broadview - outside town	429.18	397.93	31.25	7.85%
23 Elysian - inside City of Billings	660.17	587.47	72.70	12.38%
023 Elysian - outside City of Billings	467.64	427.45	40.19	9.40%
24 Huntley - with Cemetery district	489.00	397.78	91.22	22.93%
24A Huntley - without Cemetery district	484.32	394.79	89.53	22.68%
26 Lockwood	613.28	567.71	45.57	8.03%
37 Shepherd	658.88	608.64	50.24	8.25%
41 Pioneer	614.40	553.46	60.94	11.01%
52 Independent - inside City of Billings	725.42	624.44	100.98	16.17%
052 Independent - outside City of Billings	532.89	464.42	68.47	14.74%
58 Yellowstone Education Center	410.38	372.08	38.30	10.29%