TAX LEVY COMPARISON FOR FY26 AND FY27

		TAX YEAR 2026 -FY27	TAX YEAR 2025 -FY26	MILL CHANGE	PERCENT CHANGE
COUNTY SET LEVIES:					
COUNTY-WIDE LEVY		142.17	140.95	1.22	0.87%
Big Sky Economic Development (County-wide)		0.00	0.00	0.00	0.00%
COUNTYWIDE SCHOOL LEVIES:					
ELEMENTARY RETIREMENT		14.33	14.05	0.28	2.0%
ELEMENTARY BASE LEVY		20.35	0.00	20.35	New - 100%
HIGH SCHOOL RETIREMENT		7.72	7.58	0.14	1.8%
HIGH SCHOOL BASE LEVY		11.40	0.00	11.40	New - 100%
COUNTY TRANSPORTATION		1.95	1.74	0.21	12.1%
TOTAL COUNTYWIDE SCHOOL LEVIES		55.75	23.37	32.38	138.6%
SPECIAL DISTRICTS					
County Roads (Countywide less Billings, Laurel, & Broadview)		47.48	45.08	2.40	5.32%
County Library (Countywide less Billings & Laurel)		7.19	6.78	0.41	6.05%
Billings-County Planning (Countywide less 4.5 mile radius outside Laurel)		1.47	1.50	(0.03)	-2.00%
Laurel-County Planning (Laurel plus 4.5 mile radius outside Laurel)		2.57	2.24	0.33	14.73%
Soil Conservation District		0.51	0.50	0.01	2.00%
Broadview Fire #3		0.58	0.64	(0.06)	-9.38%
Worden Fire #4		25.00	25.17	(0.17)	-0.68%
Laurel Fire #5		33.93	39.61	(5.68)	-14.34%
Laurel Fire #7		11.48	12.05	(0.57)	-4.73%
Lockwood Fire #8		173.00	173.00	0.00	0.00%
Broadview Cemetery		0.00	0.00	0.00	0.00%
Custer Cemetery		2.00	2.00	0.00	0.00%
Huntley Cemetery		4.10	4.68	(0.58)	-12.39%
Shepherd Cemetery		2.27	2.56	(0.29)	-11.33%
Lockwood Pedestrian District		12.01	10.96	1.05	9.58%
CITY AND TOWN LEVIES:					
CITY OF BILLINGS (ALL FUNDS)		233.66	244.39	(10.73)	-4.39%
CITY OF LAUREL (ALL FUNDS)		250.07	281.83	(31.76)	-11.27%
TOWN OF BROADVIEW (ALL FUNDS)		239.51	239.51	0.00	0.00%
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	737.18	761.94	(24.76)	-3.25%
O2	Billings - outside city	558.19	569.41	(11.22)	-1.97%
3	Blue Creek	485.57	491.79	(6.22)	-1.26%
3C	Blue Creek inside City of Billings	664.56	684.32	(19.76)	-2.89%
4	Canyon Creek	477.81	473.51	4.30	0.91%
4C	Canyon Creek inside City of Billings	656.80	666.04	(9.24)	-1.39%
7	Laurel - inside city	725.06	739.22	(14.16)	-1.92%
O7	Laurel - outside city -County Planning	528.56	508.51	20.05	3.94%
O7L	Laurel - outside city -Laurel Planning	529.66	509.25	20.41	4.01%
7D	Laurel - outside city -County Planning-Elem 7D	528.56	508.51	20.05	3.94%
7DL	Laurel - outside city -Laurel Planning-Elem 7D	529.66	509.25	20.41	4.01%
8	Elder Grove	522.69	539.56	(16.87)	-3.13%
8C	Elder Grove - inside City of Billings	701.68	732.09	(30.41)	-4.15%
15	Custer - with Cemetery District	698.19	730.68	(32.49)	-4.45%
15A	Custer - without Cemetery District	696.19	728.68	(32.49)	-4.46%
17	Morin	426.57	428.21	(1.64)	-0.38%
21	Broadview - inside town	613.00	623.61	(10.61)	-1.70%
O21	Broadview - outside town	420.97	429.18	(8.21)	-1.91%
23	Elysian - inside City of Billings	645.70	660.17	(14.47)	-2.19%
O23	Elysian - outside City of Billings	466.71	467.64	(0.93)	-0.20%
24	Huntley - with Cemetery district	520.31	489.00	31.31	6.40%
24A	Huntley - without Cemetery district	516.21	484.32	31.89	6.58%
26	Lockwood	613.36	613.28	0.08	0.01%
37	Shepherd	631.52	658.88	(27.36)	-4.15%
41	Pioneer	601.52	614.40	(12.88)	-2.10%
52	Independent - inside City of Billings	683.08	725.42	(42.34)	-5.84%
O52	Independent - outside City of Billings	504.09	532.89	(28.80)	-5.40%
58	Yellowstone Education Center	407.54	410.38	(2.84)	-0.69%