

## YELLOWSTONE COUNTY Mill Levy Comparison - Final Budget

As of July 26, 2002

| TAXING DISTRICT                        | TAX YEAR                         |                   |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   | COMMENTS |
|--|----------------------------------|-------------------|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|----------|
|  | % Change<br>Between<br>'02 & '01 | MILLAGE<br>CHANGE | FINAL<br>2002<br>LEVY | 2001<br>LEVY | 2000<br>LEVY | 1999<br>LEVY | 1998<br>LEVY | 1997<br>LEVY | 1996<br>LEVY | 1995<br>LEVY | 1994<br>LEVY | 1993<br>LEVY | 1992<br>LEVY | 1991<br>LEVY | 1990<br>LEVY | 1989<br>LEVY | 1988<br>LEVY | 1987<br>LEVY | 1986<br>LEVY |   |          |
| <b>COUNTY-WIDE FUNDS:</b>              |                                  |                   |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Bridge                                 |                                  | 0.74              | 3.65                  | 2.91         | 2.80         | 2.57         | 2.41         | 2.40         | 2.37         | 2.37         | 2.37         | 2.48         | 2.71         | 2.71         | 2.72         | 2.62         | 2.62         | 2.50         | 3.27         |   |          |
| District Court                         |                                  | (1.84)            | 5.42                  | 7.26         | 6.98         | 6.41         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.53         | 6.53         | 6.24         | 6.00         | 6.00         | 5.40         | 5.43         |   |          |
| Elderly Activities                     |                                  | 0.04              | 1.25                  | 1.21         | 1.16         | 1.07         | 1.00         | 1.00         | 0.53         | 0.53         | 0.53         | 0.53         | 0.47         | 0.58         | 0.58         | 0.56         | 0.56         | 0.53         | 0.46         | Voter approved increase to 1 mill in '97  |          |
| Extension                              |                                  | 0.04              | 0.82                  | 0.78         | 0.76         | 0.70         | 0.58         | 0.58         | 0.57         | 0.57         | 0.57         | 0.59         | 0.64         | 0.64         | 0.64         | 0.62         | 0.62         | 0.57         | 0.57         |   |          |
| General                                |                                  | 0.90              | 19.40                 | 18.50        | 11.74        | 11.74        | 10.35        | 9.76         | 9.63         | 10.53        | 6.42         | 23.72        | 25.87        | 25.87        | 25.99        | 25.00        | 25.00        | 22.10        | 18.80        | Split levy to Public Safety in '94        |          |
| City/County Health                     |                                  | 0.17              | 1.38                  | 1.21         | 1.16         | 1.07         | 1.01         | 1.01         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |   |          |
| Health Insurance                       |                                  | 3.65              | 3.65                  | 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         | 0.00         | 0.00         | New statutory levy authority in FY02      |          |
| Human Services                         |                                  | -                 | 0.00                  | 0.00         | 8.80         | 8.49         | 8.89         | 8.86         | 9.00         | 7.00         | 8.05         | 9.55         | 10.72        | 10.72        | 11.83        | 11.38        | 11.50        | 10.60        | 11.10        | State assumed for '01. Mills reallocated. |          |
| Liability and Property Insurance       |                                  | 0.02              | 2.66                  | 2.64         | 3.02         | 1.32         | 0.91         | 0.91         | 0.90         | 2.00         | 3.40         | 1.60         | 1.75         | 1.75         | 1.76         | 1.69         | 1.69         | 3.16         | 4.63         |   |          |
| Mental Health                          |                                  | 0.79              | 0.79                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.56         | 0.56         | 0.47         | 0.76         | 0.66         | 0.53         | 0.42         | 0.00         | 0.00         | Split from General fund in '88            |          |
| Metra & Fair Operations                |                                  | 0.80              | 3.92                  | 3.12         | 3.00         | 2.76         | 2.63         | 2.62         | 2.09         | 2.09         | 2.09         | 2.67         | 2.92         | 2.92         | 2.34         | 2.39         | 2.39         | 2.65         | 3.05         | Combined Metra & Fair in '93              |          |
| Museum                                 |                                  | 0.28              | 1.38                  | 1.10         | 1.06         | 0.97         | 0.91         | 0.91         | 0.90         | 0.90         | 0.85         | 0.85         | 0.93         | 0.93         | 0.87         | 0.84         | 0.84         | 0.84         | 0.68         | 0.90                                      |          |
| Public Safety                          |                                  | 0.83              | 23.23                 | 22.40        | 18.81        | 17.28        | 16.25        | 16.20        | 16.20        | 16.20        | 17.30        | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | Split from General fund in '94            |          |
| Public Safety - Attorney               |                                  | 0.11              | 3.41                  | 3.30         | 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         | 0.00         | Voter approved in '01                     |          |
| Study Commission                       |                                  | -                 | 0.00                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.13         | 0.15         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | Voter approved in '94                     |          |
| Weed                                   |                                  | 0.02              | 0.58                  | 0.56         | 0.54         | 0.50         | 0.47         | 0.47         | 0.46         | 0.46         | 0.51         | 0.51         | 0.56         | 0.56         | 0.57         | 0.55         | 0.55         | 0.47         | 0.44         |   |          |
| County-wide Less Debt Service          | 10.1%                            | 6.55              | 71.54                 | 64.99        | 59.83        | 54.88        | 51.41        | 50.72        | 49.65        | 49.78        | 49.80        | 49.06        | 53.57        | 53.97        | 54.20        | 52.18        | 52.19        | 48.66        | 48.65        |   |          |
| <b>DEBT SERVICE LEVIES:</b>            |                                  |                   |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Jail Bond                              |                                  | -                 | 0.00                  | 0.00         | 0.00         | 2.76         | 3.39         | 3.50         | 3.50         | 3.58         | 3.83         | 4.31         | 2.38         | 0.00         | 4.16         | 4.00         | 4.00         | 3.70         | 4.06         | Debt service completed 6/01/00            |          |
| Metra 1972 Construction                |                                  | -                 | 0.00                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.01         | 0.97         | 0.97         | 0.89         | 0.66         |   |          |
| Metra Improvements                     |                                  | (0.09)            | 3.05                  | 3.14         | 3.20         | 3.08         | 3.13         | 3.30         | 3.35         | 3.83         | 3.83         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | Voter approved levy                       |          |
| RSID Revolving                         |                                  | -                 | 0.00                  | 0.00         | 0.00         | 0.00         | 0.21         | 0.34         | 0.36         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |   |          |
| Total Debt Service Levies              | -2.9%                            | -0.09             | 3.05                  | 3.14         | 3.20         | 5.84         | 6.73         | 7.14         | 7.21         | 7.41         | 7.66         | 4.31         | 2.38         | 0.00         | 5.17         | 4.97         | 4.97         | 4.59         | 4.72         |   |          |
| <b>TOTAL COUNTYWIDE MILLAGE</b>        | <b>9.5%</b>                      | <b>6.46</b>       | <b>74.59</b>          | <b>68.13</b> | <b>63.03</b> | <b>60.72</b> | <b>58.14</b> | <b>57.86</b> | <b>56.86</b> | <b>57.19</b> | <b>57.46</b> | <b>53.37</b> | <b>55.95</b> | <b>53.97</b> | <b>59.37</b> | <b>57.15</b> | <b>57.16</b> | <b>53.25</b> | <b>53.37</b> |   |          |
| <b>MILL INCREASE BREAKDOWN:</b>        |                                  |                   |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Health insurance levy                  | 5.4%                             | 3.65              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Inflation mills                        | 1.2%                             | 0.83              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Incr. in mills due to loss of state re | 0.7%                             | 0.51              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Levy authority from FY02 availabl      | 0.7%                             | 0.50              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Loss in base value from FY02           | 1.6%                             | 1.06              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Reduction in METRA Improv. deb         | -0.1%                            | -0.09             |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
|  | 9.5%                             | 6.46              |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| <b>OTHER COUNTY SPECIAL DISTRICTS:</b> |                                  |                   |                       |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |              |   |          |
| Library                                | 5.2%                             | 0.19              | 3.87                  | 3.68         | 3.52         | 3.21         | 3.11         | 3.11         | 3.04         | 3.04         | 3.04         | 3.04         | 3.49         | 3.49         | 3.19         | 3.24         | 3.20         | 3.00         | 3.04         |   |          |
| Road                                   | 4.6%                             | 1.13              | 25.49                 | 24.36        | 23.16        | 15.97        | 15.54        | 15.32        | 15.00        | 15.00        | 15.00        | 15.00        | 16.37        | 16.37        | 16.03        | 15.23        | 15.00        | 15.00        | 15.00        | Voter appr'd levy of 4.03 add'l mills-FY0 |          |
| Billings County Planning               | 3.1%                             | 0.03              | 0.99                  | 0.96         | 0.92         | 0.84         | 0.78         | 0.78         | 0.77         | 0.77         | 0.89         | 0.81         | 0.95         | 1.13         | 0.85         | 0.82         | 0.82         | 0.89         | 0.77         |   |          |
| Laurel Planning                        | 5.9%                             | 0.06              | 1.07                  | 1.01         | 0.97         | 0.87         | 0.86         | 0.86         | 0.86         | 0.87         | 0.73         | 1.33         | 2.00         | 2.00         | 1.15         | 2.00         | 2.00         | 2.00         | 2.00         |   |          |
| Soil Conservation                      | 4.7%                             | 0.02              | 0.45                  | 0.43         | 0.42         | 0.42         | 0.40         | 0.40         | 0.40         | 0.46         | 0.46         | 0.46         | 0.46         | 0.46         | 0.48         | 0.43         | 0.43         | 0.40         | 0.40         |   |          |
| Big Sky Economic Devel. Authorit       | 2.9%                             | 0.07              | 2.48                  | 2.41         | 2.33         | 2.13         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 1.82         | 2.00         | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         |   |          |
| Emergency Levy                         | 0.0%                             | -                 | 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         | 2.00         | 2.00         | 2.00         | 0.00         |   |          |