

NRD PAYMENT ELIMINATION IMPACT ON SCHOOL LEVIES

A Report Prepared for the School Funding Commission

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INTRODUCTION

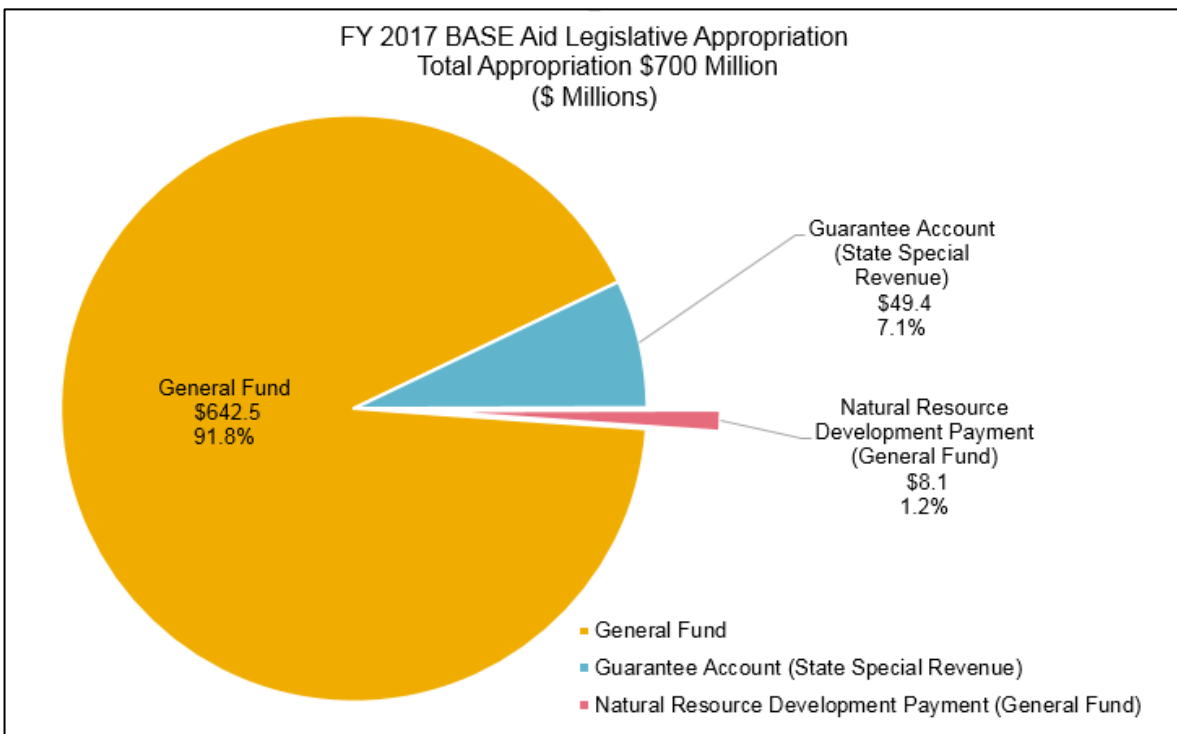
This report provides information on the impact to school districts should the Natural Resource Development (NRD) Payment (20-9-306(10), MCA) be eliminated. This analysis is restricted to only that portion of school district general funds that is funded by the NRD payment.

The NRD payment is an appropriation from the state general fund; statute set the FY 2015 payment at \$3.0 million and thereafter an amount sufficient to offset estimated increase in statewide general fund BASE (Base Amount of School Equity) budget due to increases in the basic or per-ANB entitlements. The NRD payment was \$4.9 million in FY 2016, \$8.1 million in FY 2017. Over the next two biennia (FY 2018 – 2021) the school funding model¹ forecasts that, the NRD will grow at an annualized rate of 21.9% to \$17.9 million. Statute limits the NRD payment per ([20-9-306\(10\), MCA](#)). The table below details the growth through FY 2021.

Natural Resource Development Payment							
FY 2015 - 2017 Actual, FY 2018 - 2019 Forecast (\$ Millions)							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Natural Resource Development Payment	\$3.0	\$4.9	\$8.1	\$10.5	\$12.5	\$14.4	\$17.9

NRD IS APPROPRIATED FROM GENERAL FUND AS A PART OF BASE AID

The NRD payment is part of the BASE Aid² payment to school districts made by the state in support of school districts BASE budgets. The 2015 legislature appropriated \$700 million in general and state special revenue to BASE Aid for FY 2017. The NRD payment was \$8.1 million or 1.2% of the total appropriation. The pie chart below shows the sources and relative proportion of funding for BASE Aid.



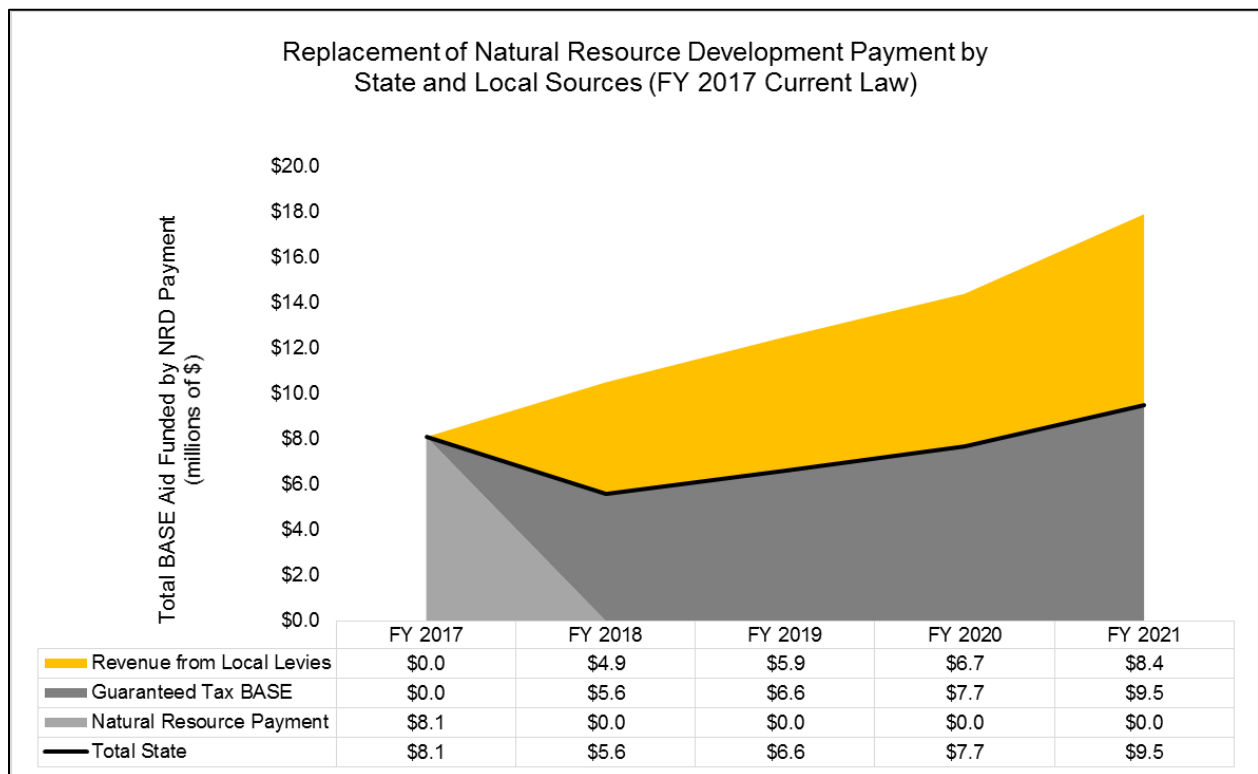
¹ The school funding model is jointly maintained by the Legislative Fiscal Division, the Office of Budget and Program Planning and the Office of Public Instruction.

² BASE Aid consist of Direct State Aid, Guaranteed Tax Base Aid payments, Natural Resource Development payment, Quality Educator Payment, Data for Achievement payment, Indian Education For All payment, Indian Achievement Gap payment and the At Risk payment. In FY 2015, BASE Aid payments totaled \$660 million.

ELIMINATING THE NRD SHIFTS FUNDING FOR BUDGETS FROM STATE TO LOCAL SOURCES

The NRD payment is not a component in establishing school district BASE budget; therefore eliminating the NRD payment does not change the total BASE budget. However, eliminating the NRD payment shifts the funding from the state to local sources.

When building BASE budgets school districts recognize the NRD payment as non-levy revenue offsetting the need for a school district to raise revenue through local levies. About 53% of the eliminated NRD payments would be replaced by Guaranteed Tax Base³ (GTB) aid for eligible districts with the balance raised through local levies. The second figure on the following page shows the statewide shift in funding for school district BASE budgets for FY 2017 – 2021 assuming the NRD payment is eliminated effective FY 2018.



The LFD estimates that 97% of the 404 active districts will need to increase levies. The table below shows the statewide average increases in district BASE levies to offset the loss of the NRD payment.

Estimated Average Increase in District Mills to Offset the Loss of Natural Resource Development Payment					
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Increase in Local Mills	-	1.12	1.29	1.44	1.74

³ Guaranteed Tax Base Aid is a state payment for school districts whose ratio of taxable value to students in attendance is lower than a statewide threshold as established in statute (20-9-366, MCA).

EXAMPLE OF HOW THE ELIMINATION OF THE NRD PAYMENT SHIFT SOURCES OF FUNDING IN A DISTRICT BUDGET

Highlights:

- Total BASE budget does not change – Eliminating the NRD payment does not change the method of calculating the BASE budget
- Funding sources shift from state to local – State funding is reduced by the difference between the NRD payment and GTB funding, on net state funding decreases by \$195,864, local levies are increased by the same amount to meet the BASE budget requirement.

The table below shows the changes in funding sources for Billings HS assuming the NRD payment is eliminated in FY 2018.

Billings HS Budget with and without NRD Payment for FY 2018					
Average Number Belonging	5,335				
Native American Enrollment	510				
Quality Educators	335				
BASE Budget	Budget	To Calculate BASE Budget	BASE Budget (With NRD)	BASE Budget (W/O NRD)	Change in Budget
Per_ANB High School	\$35,720,243	80.0%	\$28,576,194	\$28,576,194	-
Basic Entitlement	1,176,322	80.0%	941,058	941,058	-
	<u>\$36,896,565</u>		<u>\$29,517,252</u>	<u>\$29,517,252</u>	-
Indian Education For All	\$114,916	100%	\$114,916	\$114,916	-
Indian Achievement Gap	108,120	100%	108,120	108,120	-
Quality Education	1,076,113	100%	1,076,113	1,076,113	-
At Risk Payment	104,469	100%	104,469	104,469	-
Data For Achievement	110,114.40	100%	110,114	110,114	-
Total 100% State Funded Components	<u>\$1,513,732</u>		<u>\$1,513,732</u>	<u>\$1,513,732</u>	-
Special Education Appropriation HB2	\$1,521,293	140.0%	\$2,129,810	\$2,129,810	-
Total BASE Budget			<u>\$33,160,794</u>	<u>\$33,160,794</u>	-
State Funding					
Direct State Aid (44.7% of Basic Entitlements)			\$16,492,764	\$16,492,764	-
Five Components 100% Funded			1,513,732.45	1,513,732	-
Special Education			1,521,293	1,521,293	-
Guaranteed Tax BASE Aid			5,414,120	5,601,183	187,063
Natural Resource Development Payment			382,927	-	(382,927)
Total State Funding			<u>\$25,324,837</u>	<u>\$25,128,973</u>	<u>(\$195,864)</u>
Local Funding					
Fund Balance Re-appropriated			-	-	-
Non Levy Revenue BASE Block Grants			2,088,423	2,088,423	-
Non Levy Revenue Other			\$51,139	\$51,139	-
Tax Levies BASE	Taxable Value	281,202,202			
	Mills With NRD	20.26	\$5,696,395	\$5,892,259	\$195,864
	Mills WO NRD	20.95			
	Δ mills	0.70			
Total Funding			<u>\$33,160,794</u>	<u>\$33,160,794</u>	-

APPENDIX A

Replacement of Natural Resource Development With Local Tax and State GTB Tax Subsidy
FY 2018 - 2022

County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Beaverhead												
Beaverhead County H S	0.70	\$14,107	\$14,562	0.82	\$17,026	\$17,243	0.91	\$19,484	\$19,816	1.10	\$24,195	\$24,589
Dillon Elem	1.32	19,083	27,972	1.53	22,790	33,697	1.71	26,265	39,032	2.05	32,347	48,204
Grant Elem	0.55	947	-	0.61	1,082	-	0.67	1,225	-	0.80	1,503	-
Jackson Elem	1.34	989	138	1.39	1,056	145	1.71	1,340	31	2.07	1,667	21
Lima K-12	2.04	3,799	5,376	2.36	4,529	6,159	2.65	5,244	6,859	3.21	6,525	8,424
Polaris Elem	1.23	1,073	-	1.42	1,276	-	1.57	1,455	-	1.88	1,789	-
Reichle Elem	1.35	632	945	1.56	753	1,119	1.73	861	1,270	2.10	1,073	1,556
Wisdom Elem	1.20	1,363	-	1.27	1,486	-	1.40	1,690	-	1.68	2,083	-
Wise River Elem	0.96	1,141	-	0.99	1,212	-	1.09	1,377	-	1.31	1,700	-
Beaverhead Total (Local Mills Average)	1.19	\$43,133	\$48,993	1.33	\$51,210	\$58,362	1.49	\$58,940	\$67,008	1.80	\$72,882	\$82,793
Big Horn												
Hardin Elem	1.34	\$20,564	\$73,616	1.55	\$24,507	\$87,938	1.73	\$28,206	\$101,553	2.09	\$35,006	\$125,943
Hardin H S	0.70	15,312	22,041	0.81	18,255	26,500	0.90	20,917	30,569	1.10	26,262	38,344
Lodge Grass Elem	1.36	2,495	14,306	1.57	2,967	17,074	1.75	3,410	19,542	2.11	4,224	24,130
Lodge Grass H S	0.71	2,171	10,458	0.83	2,615	12,609	0.92	2,989	14,519	1.12	3,738	18,107
Plenty Coups H S	0.69	596	5,964	0.82	730	7,072	0.92	844	8,146	1.11	1,047	10,012
Pryor Elem	1.36	1,175	4,034	1.53	1,362	4,706	1.72	1,579	5,329	2.09	1,971	6,565
Spring Creek Elem	0.15	1,013	-	0.17	1,183	-	0.18	1,292	-	0.22	1,622	-
Wyola Elem	1.37	1,677	7,857	1.57	1,980	9,285	1.76	2,289	10,778	2.11	2,819	13,327
Big Horn Total (Local Mills Average)	0.96	\$45,003	\$138,275	1.11	\$53,600	\$165,184	1.24	\$61,526	\$190,435	1.49	\$76,689	\$236,428
Blaine												
Bear Paw Elem	0.67	\$899	\$0	0.77	\$1,064	\$0	0.85	\$1,212	\$0	1.02	\$1,494	\$0
Chinook Elem	1.35	6,214	12,698	1.56	7,399	15,040	1.75	8,559	17,456	2.10	10,551	21,531
Chinook H S	0.68	5,355	7,303	0.80	6,491	8,219	0.91	7,614	9,306	1.11	9,541	11,619
Cleveland Elem	1.29	1,078	-	1.49	1,282	-	1.65	1,464	-	1.96	1,787	-
Harlem Elem	1.28	4,972	22,824	1.49	5,963	26,579	1.69	6,975	30,552	2.04	8,649	37,844
Harlem H S	0.68	3,037	10,922	0.80	3,681	12,876	0.90	4,270	14,778	1.09	5,313	18,325
Hays-Lodge Pole K-12	2.04	396	19,785	2.37	474	23,573	2.64	545	27,138	3.20	678	33,857
North Harlem Colony Elem	1.38	132	927	1.59	157	1,094	1.76	179	1,243	2.14	224	1,534
Turner Elem	1.37	2,316	2,985	1.54	2,682	3,477	1.74	3,125	3,948	2.10	3,874	4,807
Turner H S	0.73	1,536	3,529	0.83	1,799	4,143	0.92	2,056	4,686	1.12	2,571	5,797
Zurich Elem	0.89	1,775	-	1.03	2,117	-	1.14	2,416	-	1.36	2,961	-
Blaine Total (Local Mills Average)	1.12	\$27,710	\$80,974	1.30	\$33,110	\$95,001	1.45	\$38,414	\$109,107	1.75	\$47,643	\$135,315
Broadwater												
Townsend K-12	2.05	\$26,209	\$23,714	2.37	\$31,218	\$28,389	2.64	\$35,859	\$32,839	3.19	\$44,513	\$40,772
Broadwater Total (Local Mills Average)	2.05	\$26,209	\$23,714	2.37	\$31,218	\$28,389	2.64	\$35,859	\$32,839	3.19	\$44,513	\$40,772
Carbon												
Belfry K-12	2.14	\$5,480	\$2,808	2.29	\$6,042	\$3,448	2.65	\$7,210	\$3,655	3.20	\$8,944	\$4,425
Bridger K-12	1.97	15,014	3,684	2.33	18,296	3,928	2.61	21,134	4,505	3.14	26,120	5,613
Fromberg K-12	1.97	5,893	5,853	2.37	7,304	6,637	2.64	8,390	7,485	3.20	10,447	9,124
Joliet Elem	1.34	8,781	8,008	1.55	10,466	9,529	1.73	12,045	10,965	2.09	14,949	13,537
Joliet H S	0.71	5,182	7,516	0.82	6,166	8,888	0.91	7,056	10,178	1.11	8,842	12,706
Luther Elem	1.30	1,951	465	1.53	2,366	493	1.70	2,711	549	2.06	3,375	645
Red Lodge Elem	1.31	19,201	2,781	1.52	22,955	3,377	1.70	26,474	3,924	2.04	32,636	4,878
Red Lodge H S	0.68	11,707	3,888	0.80	14,191	4,377	0.89	16,280	4,840	1.09	20,483	6,125
Roberts K-12	2.07	3,745	9,047	2.42	4,511	10,807	2.68	5,152	12,341	3.22	6,359	15,267
Carbon Total (Local Mills Average)	1.50	\$76,956	\$44,050	1.74	\$92,297	\$51,484	1.95	\$106,452	\$58,441	2.35	\$132,154	\$72,319

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County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Carter												
Alzada Elem	0.07	\$760	\$0	0.08	\$895	\$0	0.09	\$1,039	\$0	0.11	\$1,304	\$0
Carter County H S	0.12	6,242	-	0.13	6,967	-	0.15	8,289	-	0.18	10,219	-
Ekalaka Elem	0.29	6,830	-	0.34	8,251	-	0.37	9,259	-	0.45	11,568	-
Hawks Home Elem	0.10	1,760	-	0.11	1,994	-	0.13	2,431	-	0.14	2,689	-
Carbon Total (Local Mills Average)	0.15	\$76,956	\$44,050	0.17	\$92,297	\$51,484	0.19	\$106,452	\$58,441	0.22	\$132,154	\$72,319
Cascade												
Belt Elem	1.34	\$12,782	\$4,390	1.54	\$15,135	\$5,356	1.72	\$17,432	\$6,159	2.08	\$21,655	\$7,577
Belt H S	0.70	4,576	5,085	0.83	5,591	6,092	0.92	6,390	6,979	1.11	7,920	8,642
Cascade Elem	1.34	8,671	5,126	1.54	10,268	6,129	1.72	11,826	7,011	2.09	14,762	8,734
Cascade H S	0.71	5,581	5,248	0.80	6,479	6,190	0.91	7,600	7,189	1.10	9,438	8,909
Centerville Elem	1.35	3,255	10,485	1.57	3,900	12,547	1.75	4,482	14,441	2.11	5,552	17,863
Centerville H S	0.69	1,684	6,832	0.82	2,062	8,061	0.92	2,385	9,269	1.13	3,010	11,702
Great Falls Elem	1.34	184,592	266,388	1.55	219,993	319,002	1.74	254,662	371,662	2.09	314,237	459,206
Great Falls H S	0.70	98,509	122,751	0.82	118,894	146,653	0.90	134,563	167,385	1.11	170,492	212,502
Simms H S	0.69	3,307	6,932	0.80	3,950	7,806	0.91	4,633	8,829	1.11	5,806	11,053
Sun River Valley Elem	1.32	4,030	8,855	1.52	4,781	10,535	1.70	5,514	12,131	2.06	6,864	15,096
Ulm Elem	1.35	1,876	6,980	1.55	2,219	8,320	1.74	2,569	9,528	2.11	3,200	11,803
Vaughn Elem	1.37	2,383	7,302	1.53	2,742	8,476	1.74	3,216	9,640	2.11	4,006	11,940
Cascade Total (Local Mills Average)	1.08	\$331,245	\$456,372	1.24	\$396,013	\$545,170	1.39	\$455,273	\$630,223	1.68	\$566,941	\$785,030
Chouteau												
Benton Lake Elem	0.92	\$1,123	\$0	1.07	\$1,345	\$0	1.18	\$1,530	\$0	1.42	\$1,891	\$0
Big Sandy Elem	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Big Sandy H S	1.60	11,229	4,517	1.88	13,594	4,854	2.16	16,106	5,186	2.61	19,993	6,243
Carter Elem	0.69	961	-	0.75	1,076	-	0.82	1,213	-	0.99	1,504	-
Fort Benton Elem	1.33	8,469	5,994	1.54	10,103	7,164	1.72	11,636	8,247	2.08	14,456	10,202
Fort Benton H S	0.67	6,787	1,957	0.79	8,245	2,117	0.88	9,471	2,468	1.08	11,941	3,129
Geraldine K-12	1.45	9,446	1,162	1.61	10,806	1,409	1.79	12,389	1,494	2.17	15,429	1,785
Highwood K-12	2.07	3,324	7,740	2.36	3,904	8,834	2.68	4,572	9,985	3.22	5,643	12,157
Knees Elem	1.24	1,426	-	1.37	1,623	-	1.52	1,857	-	1.82	2,285	-
Chouteau Total (Local Mills Average)	1.11	\$42,764	\$21,371	1.26	\$50,698	\$24,379	1.42	\$58,774	\$27,381	1.71	\$73,141	\$33,517
Custer												
Custer County H S	0.71	\$15,685	\$29,190	0.81	\$18,437	\$34,629	0.90	\$21,124	\$40,066	1.11	\$26,765	\$50,741
Kinsey Elem	1.27	1,561	2,706	1.47	1,862	2,961	1.72	2,246	3,277	2.07	2,777	3,981
Kircher Elem	1.00	2,593	-	1.11	2,966	-	1.22	3,361	-	1.46	4,132	-
Miles City Elem	1.34	16,794	51,715	1.54	19,886	61,805	1.72	22,903	71,545	2.07	28,315	88,503
S H Elem	0.34	676	-	0.38	778	-	0.43	908	-	0.52	1,128	-
S Y Elem	1.27	495	281	1.58	635	292	1.74	721	327	2.11	898	395
Spring Creek Elem Custer	0.27	721	-	0.31	853	-	0.35	993	-	0.41	1,194	-
Trail Creek Elem	1.41	838	461	1.49	912	559	1.72	1,086	585	2.10	1,362	714
Custer Total (Local Mills Average)	0.95	\$39,363	\$84,353	1.09	\$46,327	\$100,246	1.23	\$53,342	\$115,800	1.48	\$66,572	\$144,333
Daniels												
Scobey K-12	2.05	\$16,070	\$8,028	2.36	\$19,061	\$9,553	2.64	\$21,988	\$10,959	3.20	\$27,380	\$13,610
Daniels Total (Local Mills Average)	2.05	\$16,070	\$8,028	2.36	\$19,061	\$9,553	2.64	\$21,988	\$10,959	3.20	\$27,380	\$13,610
Dawson												
Bloomfield Elem	0.68	\$718	\$0	0.79	\$859	\$0	0.87	\$975	\$0	1.05	\$1,209	\$0
Dawson H S	0.70	15,702	16,641	0.82	18,951	20,252	0.91	21,687	23,414	1.11	27,176	29,384
Deer Creek Elem	0.58	1,835	-	0.64	2,086	-	0.72	2,421	-	0.85	2,936	-
Glendive Elem	1.31	21,057	38,396	1.52	25,173	45,833	1.70	29,032	52,885	2.05	35,965	65,514

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FY 2018 - 2022

County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Lindsay Elem	0.55	1,652	-	0.64	1,981	-	0.71	2,266	-	0.85	2,787	-
Richey Elem	1.30	4,247	181	1.50	5,049	98	1.69	5,866	-	2.03	7,238	-
Richey H S	0.71	2,355	2,533	0.83	2,836	3,064	0.92	3,241	3,467	1.11	4,018	4,236
Dawson Total (Local Mills Average)	0.83	\$47,565	\$57,750	0.96	\$56,935	\$69,247	1.07	\$65,488	\$79,767	1.29	\$81,327	\$99,134
Deer Lodge												
Anaconda Elem	1.32	\$16,739	\$32,180	1.52	\$19,859	\$38,587	1.70	\$22,904	\$44,768	2.04	\$28,235	\$55,304
Anaconda H S	0.70	9,177	18,787	0.81	10,941	22,745	0.89	12,396	26,017	1.09	15,596	32,727
Deer Lodge Total (Local Mills Average)	1.01	\$25,916	\$50,968	1.17	\$30,800	\$61,332	1.30	\$35,300	\$70,785	1.57	\$43,831	\$88,032
Fallon												
Baker K-12	0.41	\$12,141	\$0	0.26	\$7,932	\$0	0.16	\$5,034	\$0	0.38	\$12,281	\$0
Plevna K-12	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Fallon Total (Local Mills Average)	0.21	\$12,141	\$0	0.13	\$7,932	\$0	0.08	\$5,034	\$0	0.19	\$12,281	\$0
Fergus												
Ayers Elem	1.33	\$135	\$861	1.54	\$161	\$1,021	1.72	\$185	\$1,164	2.07	\$229	\$1,424
Deerfield Elem	1.37	213	1,133	1.57	252	1,330	1.75	289	1,521	2.12	360	1,870
Denton Elem	1.02	4,277	-	1.17	5,055	-	1.29	5,747	-	1.55	7,094	-
Denton H S	0.70	3,044	2,911	0.79	3,539	3,314	0.90	4,158	3,681	1.09	5,173	4,512
Fergus H S	0.70	10,031	20,745	0.82	12,107	24,999	0.90	13,703	28,500	1.10	17,205	35,841
Grass Range Elem	1.30	2,046	1,934	1.50	2,433	2,207	1.71	2,860	2,461	2.06	3,539	2,983
Grass Range H S	0.69	1,156	3,553	0.79	1,364	3,961	0.92	1,638	4,456	1.10	2,011	5,419
King Colony Elem	0.97	959	-	1.11	1,131	-	1.23	1,292	-	1.48	1,598	-
Lewistown Elem	1.28	16,986	37,527	1.49	20,372	45,083	1.66	23,404	51,985	2.00	28,968	64,400
Moore Elem	0.92	5,587	-	1.05	6,569	-	1.16	7,484	-	1.39	9,212	-
Moore H S	0.70	4,726	1,360	0.80	5,565	1,545	0.90	6,456	1,653	1.10	8,106	2,001
Roy K-12	2.05	1,880	5,932	2.37	2,239	6,831	2.70	2,631	7,722	3.26	3,263	9,466
Spring Creek Colony Elem	1.21	86	849	1.48	109	1,006	1.63	123	1,141	1.97	153	1,405
Winifred K-12	2.08	3,077	8,921	2.39	3,643	10,541	2.66	4,181	11,945	3.23	5,216	14,814
Fergus Total (Local Mills Average)	1.17	\$54,204	\$85,726	1.35	\$64,538	\$101,838	1.51	\$74,151	\$116,228	1.82	\$92,127	\$144,133
Flathead												
Bigfork Elem	1.28	\$39,083	\$0	1.49	\$46,874	\$0	1.66	\$53,850	\$0	2.02	\$67,317	\$0
Bigfork H S	0.67	25,328	-	0.77	29,991	-	0.86	34,541	-	1.05	43,323	-
Cayuse Prairie Elem	1.32	7,336	10,213	1.53	8,761	12,219	1.72	10,156	14,192	2.06	12,495	17,481
Columbia Falls Elem	1.30	39,376	51,718	1.51	47,124	62,041	1.69	54,386	72,072	2.04	67,441	89,481
Columbia Falls H S	0.69	25,329	27,178	0.79	29,879	31,140	0.89	34,711	35,443	1.09	43,671	44,615
Creston Elem	1.34	3,550	1,916	1.52	4,149	2,318	1.72	4,841	2,642	2.06	5,957	3,245
Deer Park Elem	1.33	2,713	6,929	1.57	3,300	8,283	1.76	3,815	9,583	2.11	4,698	11,852
Evergreen Elem	1.33	11,183	37,921	1.56	13,515	45,204	1.74	15,545	52,249	2.09	19,181	64,527
Fair-Mont-Egan Elem	1.34	3,502	8,923	1.53	4,119	10,338	1.75	4,859	11,858	2.10	5,989	14,624
Flathead H S	0.71	87,401	125,285	0.82	104,002	150,466	0.92	120,325	176,282	1.11	149,137	219,161
Helena Flats Elem	1.36	4,227	11,375	1.57	5,028	13,588	1.75	5,779	15,626	2.11	7,159	19,302
Kalispell Elem	1.34	72,560	121,428	1.56	87,033	145,883	1.74	100,104	168,796	2.10	124,112	209,775
Kila Elem	1.28	3,834	8,312	1.51	4,660	9,468	1.73	5,506	10,774	2.08	6,800	13,314
Marion Elem	1.21	8,881	-	1.40	10,587	-	1.58	12,321	-	1.88	15,061	-
Olney-Bissell Elem	1.34	3,879	2,787	1.55	4,623	3,306	1.72	5,291	3,744	2.09	6,604	4,562
Pleasant Valley Elem	1.36	584	135	1.44	637	145	1.75	799	103	2.11	989	118
Smith Valley Elem	1.33	3,562	12,377	1.53	4,222	14,754	1.72	4,895	17,062	2.07	6,051	21,025
Somers Elem	1.27	28,506	7,101	1.51	34,920	7,148	1.71	40,779	7,972	2.05	50,221	9,836
Swan River Elem	1.33	7,204	5,329	1.56	8,706	6,423	1.74	10,013	7,409	2.10	12,415	9,188
West Glacier Elem	0.76	4,878	-	0.87	5,754	-	0.97	6,615	-	1.17	8,197	-
West Valley Elem	1.34	11,058	27,806	1.56	13,264	33,091	1.74	15,256	38,257	2.10	18,915	47,475

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County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Whitefish Elem	1.29	71,541	7,134	1.49	85,138	8,866	1.66	97,810	10,299	2.00	121,060	12,828
Whitefish H S	0.69	39,695	569	0.80	47,419	568	0.90	55,010	654	1.09	68,442	879
Flathead Total (Local Mills Average)	1.18	\$505,213	\$474,436	1.37	\$603,705	\$565,250	1.54	\$697,204	\$655,018	1.86	\$865,236	\$813,286
Gallatin												
Amsterdam Elem	1.31	\$5,185	\$5,006	1.51	\$6,158	\$5,712	1.72	\$7,233	\$6,428	2.07	\$8,942	\$7,872
Anderson Elem	1.33	4,460	11,172	1.55	5,355	13,215	1.73	6,163	15,153	2.10	7,686	18,831
Belgrade Elem	1.34	50,786	102,821	1.54	60,135	122,746	1.72	69,259	141,836	2.07	85,627	175,315
Belgrade H S	0.70	27,275	37,801	0.81	32,518	44,829	0.91	37,672	51,823	1.11	47,206	64,975
Big Sky School K-12	1.24	27,449	-	1.44	32,842	-	1.60	37,630	-	1.94	46,871	-
Bozeman Elem	1.31	182,222	106,000	1.52	217,842	127,577	1.70	251,239	148,240	2.05	311,234	184,008
Bozeman H S	0.69	114,328	37,332	0.80	136,572	46,182	0.90	158,436	55,024	1.09	197,121	68,632
Cottonwood Elem Gallatin	1.26	956	692	1.56	1,219	746	1.73	1,394	843	2.09	1,730	1,018
Gallatin Gateway Elem	1.29	6,974	4,274	1.54	8,578	4,837	1.73	9,937	5,579	2.09	12,333	6,949
LaMotte Elem	1.34	3,675	2,380	1.53	4,323	2,745	1.75	5,099	3,096	2.09	6,256	3,821
Malmborg Elem	1.14	1,197	-	1.24	1,342	-	1.38	1,540	-	1.65	1,891	-
Manhattan Elem	1.35	9,515	19,188	1.57	11,401	22,975	1.75	13,104	26,653	2.10	16,154	33,027
Manhattan H S	0.71	7,923	12,103	0.82	9,428	14,444	0.92	10,908	16,809	1.11	13,520	20,810
Monforton Elem	1.35	16,838	11,798	1.55	19,918	14,150	1.72	22,792	16,288	2.09	28,451	20,275
Pass Creek Elem	1.27	831	182	1.45	977	155	1.70	1,181	114	2.05	1,463	127
Springhill Elem	1.24	707	585	1.49	875	595	1.73	1,047	630	2.09	1,300	763
Three Forks Elem	1.36	13,198	15,553	1.57	15,698	18,645	1.76	18,146	21,653	2.12	22,455	26,727
Three Forks H S	0.71	6,770	8,949	0.83	8,155	10,734	0.93	9,422	12,483	1.12	11,657	15,477
West Yellowstone K-12	1.81	21,980	-	2.10	26,275	-	2.32	29,933	-	2.81	37,244	-
Willow Creek Elem	1.29	1,964	2,083	1.53	2,400	2,342	1.72	2,782	2,604	2.09	3,472	3,185
Willow Creek H S	0.71	881	3,127	0.83	1,061	3,615	0.93	1,226	4,150	1.12	1,516	5,085
Gallatin Total (Local Mills Average)	1.18	\$505,112	\$381,044	1.37	\$603,071	\$456,245	1.54	\$696,142	\$529,406	1.86	\$864,130	\$656,896
Garfield												
Cohagen Elem	0.75	\$1,307	\$0	0.83	\$1,490	\$0	0.92	\$1,703	\$0	1.09	\$2,073	\$0
Garfield County H S	0.66	3,494	3,249	0.78	4,254	3,260	0.92	5,175	3,535	1.11	6,414	4,300
Jordan Elem	1.36	2,272	5,186	1.58	2,719	6,233	1.75	3,106	7,175	2.11	3,847	8,881
Kester Elem	1.24	608	575	1.56	788	610	1.73	901	690	2.10	1,124	842
Pine Grove Elem	1.36	440	563	1.58	526	668	1.75	601	758	2.11	744	922
Ross Elem	1.39	124	645	1.49	137	708	1.78	169	792	2.15	209	972
Sand Springs Elem	0.92	900	-	1.06	1,068	-	1.18	1,226	-	1.41	1,505	-
Garfield Total (Local Mills Average)	1.10	\$9,144	\$10,218	1.27	\$10,983	\$11,480	1.43	\$12,881	\$12,950	1.73	\$15,917	\$15,917
Glacier												
Browning Elem	1.34	\$9,016	\$86,973	1.54	\$10,676	\$103,620	1.72	\$12,296	\$119,590	2.07	\$15,202	\$147,817
Browning H S	0.71	6,202	37,134	0.83	7,470	44,937	0.92	8,538	51,725	1.12	10,678	64,690
Cut Bank Elem	1.31	26,048	12,229	1.51	30,935	14,713	1.68	35,491	16,946	2.02	43,839	20,921
Cut Bank H S	0.66	13,250	3,174	0.78	16,134	3,342	0.87	18,557	3,590	1.07	23,446	4,579
East Glacier Park Elem	1.30	2,609	1,130	1.51	3,122	1,321	1.68	3,582	1,465	2.04	4,468	1,765
Mountain View Elem	1.34	258	1,485	1.55	307	1,758	1.73	353	2,014	2.08	437	2,459
Glacier Total (Local Mills Average)	1.11	\$57,383	\$142,124	1.29	\$68,645	\$169,692	1.43	\$78,818	\$195,330	1.73	\$98,070	\$242,230
Golden Valley												
Lavina K-12	1.97	\$4,758	\$5,161	2.33	\$5,798	\$5,956	2.59	\$6,646	\$6,729	3.15	\$8,303	\$8,251
Ryegate K-12	1.80	6,935	1,403	2.06	8,177	1,659	2.27	9,292	1,847	2.73	11,479	2,249
Golden Valley Total (Local Mills Average)	1.89	\$11,693	\$6,563	2.20	\$13,975	\$7,615	2.43	\$15,937	\$8,576	2.94	\$19,783	\$10,500
Granite												
Drummond Elem	1.33	\$5,159	\$3,465	1.54	\$6,155	\$4,163	1.71	\$7,048	\$4,795	2.05	\$8,680	\$5,877

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Drummond H S	0.72	3,505	6,144	0.83	4,163	7,317	0.92	4,759	8,393	1.12	5,951	10,493
Hall Elem	1.31	1,296	1,155	1.51	1,539	1,299	1.72	1,807	1,436	2.08	2,245	1,745
Philipsburg K-12	1.87	13,906	2,614	2.15	16,473	2,982	2.40	18,962	3,322	2.89	23,456	4,116
Granite Total (Local Mills Average)	1.31	\$23,866	\$13,379	1.51	\$28,330	\$15,761	1.69	\$32,575	\$17,946	2.04	\$40,333	\$22,232
Hill												
Box Elder Elem	1.37	\$1,703	\$19,098	1.57	\$2,011	\$22,603	1.76	\$2,324	\$26,182	2.12	\$2,876	\$32,466
Box Elder H S	0.72	895	11,065	0.84	1,076	13,293	0.92	1,215	15,106	1.13	1,533	19,021
Cottonwood Elem Hill	0.78	2,491	-	0.90	2,962	-	0.99	3,359	-	1.19	4,148	-
Davey Elem	1.36	397	834	1.57	473	984	1.74	540	1,119	2.11	673	1,374
Gildford Colony Elem	1.30	391	839	1.58	490	978	1.75	559	1,110	2.11	693	1,355
Havre Elem	1.32	28,532	56,683	1.55	34,519	67,453	1.73	39,730	78,004	2.09	49,307	96,811
Havre H S	0.71	17,670	28,626	0.82	21,026	34,328	0.92	24,326	40,143	1.12	30,423	50,295
North Star Elem	0.89	8,862	-	1.00	10,259	-	1.13	11,955	-	1.34	14,563	-
North Star H S	0.70	7,331	613	0.82	8,848	777	0.91	10,125	926	1.10	12,573	1,172
Rocky Boy Elem	1.35	220	27,096	1.57	264	32,094	1.76	305	37,081	2.12	377	45,837
Rocky Boy H S	0.72	117	12,931	0.81	136	14,910	0.92	159	17,092	1.13	201	21,515
Hill Total (Local Mills Average)	1.02	\$68,610	\$157,784	1.18	\$82,063	\$187,422	1.32	\$94,598	\$216,763	1.60	\$117,368	\$269,844
Jefferson												
Basin Elem	1.28	\$1,522	\$19	1.49	\$1,826	\$0	1.66	\$2,097	\$0	1.98	\$2,570	\$0
Boulder Elem	1.29	4,927	8,158	1.54	6,060	9,559	1.71	6,939	11,052	2.08	8,670	13,795
Cardwell Elem	0.61	3,441	-	0.70	4,068	-	0.78	4,674	-	0.93	5,725	-
Clancy Elem	1.36	8,452	9,598	1.57	10,053	11,521	1.74	11,489	13,233	2.11	14,313	16,511
Jefferson H S	0.69	12,842	6,222	0.81	15,532	7,465	0.91	17,994	8,772	1.11	22,548	10,970
Montana City Elem	1.35	9,974	22,505	1.56	11,875	26,826	1.74	13,658	30,984	2.09	16,853	38,186
Whitehall Elem	1.33	7,445	11,175	1.56	8,998	13,252	1.74	10,349	15,336	2.10	12,831	19,007
Whitehall H S	0.69	8,065	5,060	0.81	9,755	5,954	0.90	11,177	6,737	1.10	14,033	8,410
Jefferson Total (Local Mills Average)	1.08	\$56,668	\$62,735	1.26	\$68,165	\$74,577	1.40	\$78,376	\$86,115	1.69	\$97,542	\$106,878
Judith Basin												
Geyser Elem	0.68	\$4,112	\$0	0.75	\$4,673	\$0	0.83	\$5,333	\$0	0.99	\$6,535	\$0
Geyser H S	0.70	4,233	840	0.79	4,922	1,000	0.89	5,718	1,037	1.07	7,063	1,225
Hobson K-12	1.90	10,218	2,091	2.15	11,913	2,478	2.40	13,713	2,766	2.90	17,023	3,470
Stanford K-12	2.00	9,856	1,728	2.33	11,831	2,026	2.60	13,614	2,329	3.12	16,782	2,823
Judith Basin Total (Local Mills Average)	1.32	\$28,420	\$4,659	1.51	\$33,340	\$5,504	1.68	\$38,378	\$6,132	2.02	\$47,402	\$7,518
Lake												
Arlee Elem	1.32	\$3,314	\$19,036	1.54	\$3,983	\$22,730	1.71	\$4,561	\$26,149	2.07	\$5,672	\$32,549
Arlee H S	0.71	1,783	10,705	0.83	2,147	12,920	0.92	2,454	14,829	1.12	3,069	18,497
Charlo Elem	1.36	2,365	11,590	1.58	2,831	13,808	1.75	3,233	15,789	2.12	4,024	19,623
Charlo H S	0.69	1,519	8,615	0.81	1,837	10,272	0.90	2,105	11,623	1.09	2,619	14,454
Polson Elem	1.29	44,823	29,715	1.49	53,342	35,529	1.67	61,650	41,474	2.01	76,227	51,552
Polson H S	0.67	29,011	9,397	0.80	35,690	11,260	0.89	40,944	13,198	1.08	51,041	16,537
Ronan Elem	1.32	9,616	57,709	1.55	11,634	68,812	1.73	13,390	79,419	2.08	16,539	98,041
Ronan H S	0.71	5,172	23,746	0.82	6,155	28,642	0.91	7,044	33,031	1.10	8,747	40,977
St Ignatius K-12	2.01	6,251	30,921	2.34	7,497	37,149	2.58	8,524	42,439	3.14	10,658	53,046
Swan Lake-Salmon Elem	0.49	969	-	0.56	1,141	-	0.61	1,282	-	0.74	1,597	-
Upper West Shore Elem	0.49	4,024	-	0.56	4,739	-	0.63	5,497	-	0.74	6,633	-
Valley View Elem	1.36	464	1,982	1.56	549	2,326	1.74	631	2,662	2.11	786	3,275
Lake Total (Local Mills Average)	1.04	\$109,312	\$203,416	1.20	\$131,546	\$243,448	1.34	\$151,316	\$280,613	1.62	\$187,612	\$348,551
Lewis & Clark												
Auchard Creek Elem	1.36	\$321	\$849	1.57	\$382	\$1,002	1.75	\$439	\$1,146	2.12	\$546	\$1,406

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Bonner Elem	1.32	\$6,225	\$18,630	1.53	\$7,434	\$22,314	1.71	\$8,567	\$25,831	2.06	\$10,602	\$32,000
Clinton Elem	1.31	6,552	7,459	1.52	7,833	8,661	1.70	9,033	9,879	2.06	11,245	12,271
DeSmet Elem	1.27	7,513	780	1.47	8,959	794	1.65	10,370	855	1.99	12,848	1,023
Frenchtown K-12	2.06	24,278	65,660	2.39	29,021	78,484	2.66	33,307	90,641	3.23	41,548	113,361
Hellgate Elem	1.29	45,129	51,637	1.50	54,067	62,370	1.67	62,072	71,827	2.02	77,130	89,248
Lolo Elem	1.24	9,927	26,634	1.47	12,125	30,094	1.69	14,374	34,447	2.03	17,737	42,539
Missoula Elem	1.28	150,639	179,910	1.47	178,244	215,552	1.64	205,060	249,672	1.98	254,329	310,183
Missoula H S	0.70	142,651	135,275	0.81	170,071	163,023	0.90	194,862	188,971	1.09	242,441	235,759
Potomac Elem	1.30	2,647	4,818	1.56	3,273	5,594	1.75	3,786	6,428	2.10	4,667	7,894
Seeley Lake Elem	1.29	10,862	1,683	1.49	12,927	1,785	1.68	15,030	1,885	2.03	18,657	2,347
Sunset Elem	0.72	895	-	0.83	1,063	-	0.93	1,228	-	1.10	1,493	-
Swan Valley Elem	1.06	3,423	-	1.23	4,093	-	1.35	4,632	-	1.63	5,745	-
Target Range Elem	1.33	14,857	20,587	1.54	17,724	24,475	1.72	20,413	28,246	2.07	25,238	34,917
Woodman Elem	1.24	1,071	2,605	1.44	1,282	2,838	1.68	1,542	3,179	2.03	1,914	3,896
Missoula Total (Local Mills Average)	1.24	\$426,668	\$515,680	1.45	\$508,113	\$615,984	1.62	\$584,275	\$711,860	1.96	\$725,594	\$885,436
Musselshell												
Melstone Elem	1.32	\$2,406	\$2,882	1.55	\$2,911	\$3,360	1.73	\$3,351	\$3,813	2.10	\$4,179	\$4,666
Melstone H S	0.73	540	4,831	0.81	618	5,591	0.92	723	6,418	1.12	905	7,960
Roundup Elem	1.31	13,458	15,990	1.51	15,983	19,021	1.69	18,446	22,141	2.03	22,762	27,405
Roundup H S	0.69	7,487	9,757	0.78	8,720	10,640	0.91	10,491	11,802	1.11	13,146	14,807
Musselshell Total (Local Mills Average)	1.01	\$23,892	\$33,460	1.16	\$28,232	\$38,612	1.31	\$33,011	\$44,173	1.59	\$40,991	\$54,838
Park												
Arrowhead Elem	0.54	\$4,155	\$0	0.63	\$4,994	\$0	0.69	\$5,640	\$0	0.83	\$6,970	\$0
Cooke City Elem	0.49	831	-	0.53	926	-	0.59	1,063	-	0.70	1,296	-
Gardiner Elem	1.29	5,862	3,714	1.51	7,070	4,103	1.73	8,353	4,643	2.06	10,218	5,731
Gardiner H S	0.71	4,431	5,209	0.82	5,272	6,225	0.92	6,100	7,226	1.12	7,629	9,033
Livingston Elem	1.31	27,687	37,207	1.52	33,099	44,627	1.69	37,949	51,459	2.04	47,058	63,856
Park H S	0.71	22,570	18,864	0.81	26,529	22,720	0.90	30,396	26,380	1.10	38,165	33,158
Pine Creek Elem	1.34	2,765	720	1.55	3,296	848	1.72	3,771	949	2.08	4,685	1,123
Shields Valley Elem	1.34	7,380	3,566	1.55	8,796	4,267	1.73	10,123	4,929	2.08	12,504	6,117
Shields Valley H S	0.69	3,307	5,304	0.79	3,901	6,018	0.92	4,684	6,819	1.11	5,806	8,464
Park Total (Local Mills Average)	0.94	\$78,988	\$74,582	1.08	\$93,883	\$88,808	1.21	\$108,080	\$102,405	1.46	\$134,330	\$127,482
Petroleum												
Winnett K-12	2.06	\$3,365	\$7,382	2.39	\$4,022	\$8,809	2.67	\$4,633	\$10,007	3.24	\$5,776	\$12,336
Petroleum Total (Local Mills Average)	2.06	\$3,365	\$7,382	2.39	\$4,022	\$8,809	2.67	\$4,633	\$10,007	3.24	\$5,776	\$12,336
Phillips												
Dodson K-12	2.06	\$3,795	\$6,701	2.39	\$4,537	\$7,907	2.66	\$5,207	\$9,120	3.21	\$6,455	\$11,318
Malta K-12	2.02	16,320	22,094	2.35	19,562	26,293	2.62	22,490	30,366	3.17	27,954	37,754
Saco Elem	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Saco H S	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Whitewater K-12	1.62	6,481	2,023	1.81	7,461	2,214	2.04	8,672	2,337	2.46	10,742	2,860
Phillips Total (Local Mills Average)	1.14	\$26,597	\$30,818	1.31	\$31,560	\$36,414	1.46	\$36,368	\$41,824	1.77	\$45,151	\$51,932
Pondera												
Conrad Elem	1.35	\$12,299	\$12,650	1.55	\$14,549	\$15,007	1.73	\$16,745	\$17,393	2.09	\$20,782	\$21,590
Conrad H S	0.71	6,668	9,502	0.82	7,934	11,262	0.92	9,179	12,916	1.11	11,377	16,040
Dupuyer Elem	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Heart Butte K-12	2.09	151	17,728	2.43	180	21,239	2.71	207	24,497	3.26	256	30,333
Miami Elem	1.36	382	1,137	1.57	454	1,344	1.74	519	1,526	2.11	646	1,876
Valier Elem	1.26	4,484	4,368	1.52	5,573	4,686	1.74	6,579	5,260	2.08	8,079	6,529

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	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Valier H S	0.72	3,180	4,627	0.82	3,731	5,501	0.91	4,270	6,247	1.10	5,302	7,780
Pondera Total (Local Mills Average)	1.07	\$27,162	\$50,011	1.24	\$32,421	\$59,039	1.39	\$37,499	\$67,839	1.68	\$46,442	\$84,148
Powder River												
Biddle Elem	0.36	\$905	\$0	0.41	\$1,062	\$0	0.46	\$1,228	\$0	0.55	\$1,509	\$0
Broadus Elem	0.88	10,615	-	1.01	12,552	-	1.13	14,481	-	1.36	17,905	-
Powder River Co Dist H S	0.68	10,628	381	0.80	12,883	191	0.90	14,945	46	1.10	18,765	42
South Stacey Elem	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Powder River Total (Local Mills Average)	0.48	\$22,148	\$381	0.55	\$26,497	\$191	0.62	\$30,655	\$46	0.75	\$38,179	\$42
Powell												
Avon Elem	1.25	\$1,304	\$244	1.54	\$1,655	\$176	1.71	\$1,895	\$193	2.07	\$2,356	\$215
Deer Lodge Elem	1.31	12,600	16,849	1.51	14,964	20,184	1.69	17,270	23,437	2.03	21,310	28,956
Elliston Elem	1.33	1,374	-	1.52	1,618	-	1.69	1,855	-	2.02	2,277	-
Garrison Elem	1.26	1,486	275	1.45	1,762	336	1.63	2,042	350	1.97	2,535	410
Gold Creek Elem	0.55	1,015	-	0.63	1,198	-	0.71	1,392	-	0.84	1,692	-
Helmville Elem	1.25	1,239	238	1.43	1,461	223	1.65	1,738	190	1.99	2,153	215
Ovando Elem	1.03	1,138	-	1.12	1,275	-	1.24	1,455	-	1.49	1,797	-
Powell County H S	0.66	11,098	7,504	0.78	13,513	8,358	0.88	15,721	9,304	1.07	19,637	11,637
Powell Total (Local Mills Average)	1.08	\$31,253	\$25,109	1.25	\$37,444	\$29,277	1.40	\$43,368	\$33,475	1.69	\$53,759	\$41,433
Prairie												
Terry K-12	2.07	\$10,518	\$5,352	2.34	\$12,251	\$6,461	2.65	\$14,307	\$7,315	3.19	\$17,692	\$9,131
Prairie Total (Local Mills Average)	2.07	\$10,518	\$5,352	2.34	\$12,251	\$6,461	2.65	\$14,307	\$7,315	3.19	\$17,692	\$9,131
Ravalli												
Corvallis K-12	2.05	\$28,658	\$65,164	2.37	\$34,136	\$77,503	2.65	\$39,359	\$89,273	3.22	\$49,130	\$111,695
Darby K-12	1.99	21,611	6,743	2.30	25,735	8,098	2.57	29,653	9,225	3.11	36,863	11,517
Florence-Carlton K-12 Schls	2.06	20,099	41,035	2.39	24,026	49,383	2.66	27,574	56,985	3.21	34,183	70,800
Hamilton K-12	2.00	49,099	59,496	2.34	59,187	71,211	2.60	67,814	81,701	3.14	84,134	101,545
Lone Rock Elem	1.25	5,167	11,183	1.50	6,388	12,648	1.70	7,465	14,504	2.05	9,248	17,909
Stevensville Elem	1.34	16,925	25,794	1.55	20,171	30,876	1.72	23,082	35,607	2.08	28,675	44,348
Stevensville H S	0.70	11,735	19,815	0.80	13,818	22,906	0.91	16,208	26,515	1.11	20,310	33,281
Victor K-12	1.95	13,667	12,676	2.30	16,608	14,021	2.62	19,509	15,685	3.18	24,325	19,481
Ravalli Total (Local Mills Average)	1.67	\$166,960	\$241,905	1.94	\$200,068	\$286,646	2.18	\$230,664	\$329,495	2.64	\$286,868	\$410,576
Richland												
Brorson Elem	0.00	\$0	\$0	0.00	\$0	\$0	0.00	\$0	\$0	0.00	\$0	\$0
Fairview Elem	1.32	11,653	2,625	1.52	13,825	2,906	1.72	16,132	3,158	2.08	20,042	3,904
Fairview H S	0.70	6,887	4,446	0.81	8,211	5,319	0.90	9,408	6,100	1.10	11,813	7,635
Lambert Elem	0.35	4,068	-	0.18	2,156	-	0.11	1,358	-	0.00	-	-
Lambert H S	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Rau Elem	0.83	4,980	-	0.93	5,749	-	1.03	6,566	-	1.22	7,990	-
Savage Elem	1.34	3,338	3,445	1.51	3,876	3,937	1.73	4,579	4,347	2.09	5,683	5,286
Savage H S	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Sidney Elem	1.32	35,336	27,270	1.53	42,199	32,419	1.71	48,634	37,555	2.06	60,188	46,529
Sidney H S	0.70	30,098	4,596	0.81	35,883	5,714	0.90	41,114	6,851	1.09	51,153	8,550
Richland Total (Local Mills Average)	0.66	\$96,361	\$42,383	0.73	\$111,900	\$50,295	0.81	\$127,793	\$58,011	0.96	\$156,868	\$71,904
Roosevelt												
Bainville K-12	2.01	\$13,718	\$2,954	2.28	\$16,032	\$3,459	2.60	\$18,853	\$3,517	3.14	\$23,390	\$4,360
Brockton Elem	1.37	916	8,505	1.58	1,088	10,110	1.77	1,257	11,726	2.13	1,554	14,550
Brockton H S	0.71	494	5,566	0.83	595	6,686	0.92	681	7,682	1.12	851	9,528
Culbertson Elem	1.34	12,631	2,239	1.53	14,859	2,748	1.71	17,125	3,134	2.07	21,296	3,852

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	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Culbertson H S	0.09	689	436	0.00	-	-	0.00	-	-	0.24	2,006	1,058
Froid Elem	1.36	3,009	3,581	1.55	3,533	4,241	1.73	4,066	4,842	2.09	5,047	5,900
Froid H S	0.69	3,069	2,433	0.82	3,758	2,837	0.91	4,300	3,206	1.11	5,389	3,947
Frontier Elem	1.30	5,070	4,672	1.55	6,229	5,273	1.75	7,252	6,106	2.09	8,897	7,543
Poplar Elem	1.35	11,497	32,894	1.55	13,601	38,972	1.74	15,744	45,158	2.09	19,427	55,753
Poplar H S	0.71	4,460	14,027	0.81	5,242	16,627	0.91	6,073	19,387	1.10	7,541	24,065
Wolf Point Elem	1.29	6,079	31,183	1.50	7,283	36,273	1.71	8,562	41,922	2.05	10,544	51,617
Wolf Point H S	0.70	6,029	13,419	0.82	7,276	15,983	0.92	8,418	18,359	1.11	10,434	22,737
Roosevelt Total (Local Mills Average)	1.08	\$67,661	\$121,909	1.24	\$79,496	\$143,210	1.39	\$92,330	\$165,040	1.70	\$116,376	\$204,909
Rosebud												
Ashland Elem	1.31	\$1,029	\$4,927	1.51	\$1,222	\$5,638	1.72	\$1,435	\$6,424	2.08	\$1,783	\$7,877
Birney Elem	1.36	405	768	1.58	485	913	1.74	551	1,030	2.12	690	1,270
Colstrip Elem	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Colstrip H S	0.00	-	-	0.00	-	-	0.00	-	-	0.00	-	-
Forsyth Elem	1.35	7,865	10,066	1.56	9,364	12,032	1.74	10,770	13,927	2.10	13,354	17,296
Forsyth H S	0.71	4,495	7,640	0.82	5,349	9,109	0.92	6,189	10,625	1.11	7,671	13,125
Lame Deer Elem	1.33	138	29,704	1.52	163	35,322	1.70	188	40,780	2.06	234	50,664
Lame Deer H S	0.71	812	12,533	0.82	966	15,027	0.91	1,105	17,179	1.11	1,385	21,470
Rosebud K-12	1.87	6,450	2,568	2.14	7,606	2,478	2.45	8,979	2,520	2.94	11,069	3,084
Rosebud Total (Local Mills Average)	0.96	\$21,195	\$68,206	1.11	\$25,155	\$80,521	1.24	\$29,217	\$92,485	1.50	\$36,184	\$114,784
Sanders												
Dixon Elem	1.33	\$615	\$4,037	1.53	\$729	\$4,745	1.71	\$840	\$5,419	2.07	\$1,045	\$6,665
Hot Springs K-12	2.07	3,449	14,903	2.40	4,120	17,751	2.68	4,745	20,437	3.23	5,874	25,353
Noxon Elem	0.96	7,918	-	1.12	9,518	-	1.26	11,042	-	1.51	13,594	-
Noxon H S	0.65	9,272	-	0.74	10,875	-	0.83	12,579	-	1.01	15,724	-
Plains Elem	1.36	6,251	15,258	1.57	7,435	18,245	1.75	8,546	21,042	2.10	10,535	25,998
Plains H S	0.71	4,041	9,537	0.81	4,750	10,986	0.92	5,563	12,584	1.12	6,957	15,683
Thompson Falls Elem	1.32	18,438	1,609	1.53	22,019	1,845	1.71	25,377	2,192	2.07	31,558	2,726
Thompson Falls H S	0.70	9,899	6,712	0.81	11,801	7,968	0.91	13,672	9,303	1.10	16,977	11,571
Trout Creek Elem	0.83	5,137	-	0.86	5,484	-	0.95	6,246	-	1.14	7,700	-
Sanders Total (Local Mills Average)	1.10	\$65,019	\$52,055	1.26	\$76,731	\$61,540	1.41	\$88,609	\$70,977	1.71	\$109,965	\$87,997
Sheridan												
Medicine Lake K-12	1.98	\$11,271	\$1,436	2.32	\$13,607	\$1,438	2.60	\$15,725	\$1,476	3.15	\$19,571	\$1,780
Plentywood K-12	2.01	23,238	6,326	2.34	27,873	7,617	2.59	31,813	8,721	3.13	39,496	10,710
Westby K-12	2.05	4,213	5,446	1.67	3,536	4,445	1.11	2,424	2,956	1.08	2,423	2,909
Sheridan Total (Local Mills Average)	2.01	\$38,722	\$13,208	2.11	\$45,016	\$13,500	2.10	\$49,962	\$13,153	2.45	\$61,489	\$15,399
Silver Bow												
Butte Elem	1.35	\$78,870	\$110,842	1.56	\$93,901	\$132,981	1.73	\$107,382	\$153,115	2.10	\$133,905	\$191,178
Butte H S	0.69	45,157	48,480	0.81	54,617	56,470	0.91	63,274	64,717	1.11	79,287	81,292
Divide Elem	1.10	899	-	1.27	1,069	-	1.40	1,215	-	1.68	1,498	-
Melrose Elem	1.37	419	415	1.58	498	490	1.75	569	555	2.12	708	676
Ramsay Elem	1.34	7,906	3,444	1.56	9,483	4,157	1.74	10,907	4,809	2.09	13,459	5,959
Silver Bow Total (Local Mills Average)	1.17	\$133,250	\$163,181	1.36	\$159,567	\$194,098	1.51	\$183,346	\$223,197	1.82	\$228,856	\$279,105
Stillwater												
Absarokee Elem	1.26	\$11,863	\$421	1.47	\$14,260	\$81	1.66	\$16,605	\$0	2.01	\$20,655	\$0
Absarokee H S	0.69	9,803	256	0.80	11,711	340	0.89	13,435	392	1.09	16,903	486
Columbus Elem	1.30	25,196	7,344	1.53	30,553	8,498	1.71	35,212	9,913	2.06	43,577	12,238
Columbus H S	0.71	13,908	5,397	0.81	16,348	6,493	0.90	18,731	7,553	1.10	23,518	9,463
Fishtail Elem	0.26	847	-	0.30	1,007	-	0.33	1,142	-	0.39	1,387	-

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Molt Elem	0.93	785	-	1.07	930	-	1.19	1,067	-	1.42	1,307	-
Nye Elem	0.39	1,092	-	0.44	1,270	-	0.49	1,458	-	0.58	1,773	-
Park City Elem	1.34	5,520	11,401	1.54	6,536	13,484	1.72	7,528	15,532	2.08	9,352	19,207
Park City H S	0.71	2,913	7,765	0.81	3,424	9,147	0.91	3,967	10,611	1.10	4,926	13,160
Rapelje Elem	1.06	4,168	-	1.22	4,943	-	1.35	5,640	-	1.62	6,952	-
Rapelje H S	0.73	3,297	1,407	0.81	3,769	1,702	0.91	4,367	1,843	1.10	5,422	2,233
Reed Point Elem	1.37	2,365	2,826	1.50	2,668	3,228	1.74	3,192	3,565	2.10	3,957	4,339
Reed Point H S	0.72	1,017	4,083	0.81	1,179	4,657	0.93	1,396	5,284	1.12	1,727	6,475
Stillwater Total (Local Mills Average)	0.88	\$82,775	\$40,899	1.01	\$98,597	\$47,630	1.13	\$113,739	\$54,692	1.37	\$141,458	\$67,601
Sweet Grass												
Big Timber Elem	1.33	\$17,097	\$5,888	1.54	\$20,397	\$7,135	1.72	\$23,492	\$8,271	2.08	\$29,184	\$10,290
Greycliff Elem	0.57	968	-	0.65	1,138	-	0.72	1,300	-	0.86	1,595	-
McLeod Elem	0.26	1,059	-	0.30	1,259	-	0.33	1,428	-	0.40	1,779	-
Melville Elem	1.30	1,773	463	1.52	2,136	530	1.68	2,434	583	2.04	3,037	690
Sweet Grass County H S	0.68	13,841	2,477	0.78	16,358	2,756	0.89	19,247	3,062	1.08	23,993	3,850
Sweet Grass Total (Local Mills Average)	0.83	\$34,739	\$8,827	0.96	\$41,288	\$10,421	1.07	\$47,901	\$11,917	1.29	\$59,587	\$14,829
Teton												
Bynum Elem	1.31	\$842	\$1,307	1.52	\$1,007	\$1,488	1.73	\$1,182	\$1,661	2.09	\$1,466	\$2,025
Choteau Elem	1.32	9,362	5,825	1.55	11,327	6,989	1.73	13,036	8,147	2.08	16,101	10,123
Choteau H S	0.67	5,678	6,139	0.83	7,247	7,109	0.91	8,193	8,145	1.10	10,174	10,080
Dutton/Brady K-12	2.02	14,490	956	2.30	16,998	1,135	2.57	19,586	1,179	3.09	24,192	1,394
Fairfield Elem	1.34	5,966	6,896	1.55	7,110	8,114	1.73	8,183	9,349	2.11	10,253	11,713
Fairfield H S	0.70	4,102	7,459	0.83	5,012	8,967	0.92	5,728	10,363	1.12	7,164	12,927
Golden Ridge Elem	1.38	715	2,190	1.53	817	2,549	1.74	958	2,897	2.10	1,188	3,543
Greenfield Elem	1.37	1,402	5,722	1.57	1,655	6,781	1.75	1,902	7,754	2.11	2,356	9,482
Pendroy Elem	1.35	1,022	918	1.51	1,178	1,049	1.73	1,391	1,154	2.08	1,719	1,394
Power Elem	1.31	2,952	2,985	1.51	3,506	3,313	1.73	4,142	3,668	2.09	5,141	4,458
Power H S	0.66	1,587	4,454	0.80	1,982	4,920	0.92	2,351	5,503	1.13	2,966	6,868
Teton Total (Local Mills Average)	1.22	\$48,118	\$44,853	1.41	\$57,838	\$52,415	1.59	\$66,653	\$59,820	1.92	\$82,720	\$74,007
Toole												
Galata Elem	0.24	\$843	\$0	0.00	\$0	\$0	0.00	\$0	\$0	0.09	\$345	\$0
Shelby Elem	1.33	14,055	8,330	1.53	16,658	9,982	1.71	19,199	11,551	2.06	23,760	14,241
Shelby H S	0.69	9,715	3,390	0.79	11,460	3,711	0.90	13,463	3,738	1.11	17,057	4,690
Sunburst K-12	1.63	17,019	642	1.88	20,225	670	2.09	23,185	810	2.54	28,946	1,029
Toole Total (Local Mills Average)	0.97	\$41,631	\$12,362	1.05	\$48,343	\$14,363	1.18	\$55,847	\$16,099	1.45	\$70,108	\$19,959
Treasure												
Hysham K-12	1.58	\$8,188	\$1,463	1.83	\$9,772	\$1,646	2.03	\$11,178	\$1,841	2.43	\$13,745	\$2,214
Treasure Total (Local Mills Average)	1.58	\$8,188	\$1,463	1.83	\$9,772	\$1,646	2.03	\$11,178	\$1,841	2.43	\$13,745	\$2,214
Valley												
Frazer Elem	1.34	\$2,188	\$6,202	1.56	\$2,625	\$7,424	1.74	\$3,019	\$8,590	2.08	\$3,707	\$10,616
Frazer H S	0.71	2,600	3,781	0.83	3,131	4,552	0.91	3,540	5,194	1.12	4,476	6,483
Glasgow K-12	2.04	32,792	27,473	2.36	39,086	32,539	2.64	45,087	37,771	3.19	55,968	46,924
Hinsdale Elem	1.20	4,721	-	1.37	5,554	-	1.52	6,354	-	1.82	7,816	-
Hinsdale H S	0.70	3,467	1,517	0.80	4,082	1,732	0.90	4,735	1,883	1.09	5,892	2,285
Lustre Elem	1.33	2,698	487	1.53	3,198	569	1.70	3,664	632	2.05	4,539	732
Nashua K-12	2.04	7,158	5,952	2.35	8,496	6,930	2.66	9,917	7,869	3.21	12,294	9,730
Opheim K-12	1.60	6,059	1,565	1.84	7,179	1,871	2.05	8,248	2,134	2.45	10,126	2,575
Valley Total (Local Mills Average)	1.37	\$61,683	\$46,977	1.58	\$73,350	\$55,618	1.77	\$84,564	\$64,074	2.13	\$104,817	\$79,344

APPENDIX A

Replacement of Natural Resource Development With Local Tax and State GTB Tax Subsidy FY 2018 - 2022

County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Wheatland												
Harlowton Elem	1.30	\$12,274	\$2,296	1.54	\$14,981	\$2,436	1.71	\$17,153	\$2,796	2.07	\$21,331	\$3,449
Harlowton H S	0.67	8,739	-	0.78	10,482	-	0.87	12,057	-	1.06	15,091	-
Judith Gap Elem	0.54	3,028	-	0.63	3,639	-	0.69	4,110	-	0.83	5,079	-
Judith Gap H S	0.71	3,498	214	0.82	4,162	278	0.91	4,763	288	1.10	5,915	314
Wheatland Total (Local Mills Average)	0.81	\$27,539	\$2,510	0.94	\$33,265	\$2,714	1.05	\$38,083	\$3,084	1.27	\$47,416	\$3,762

Replacement of Natural Resource Development With Local Tax and State GTB Tax Subsidy
FY 2018 - 2022

County and District	FY 2018			FY 2019			FY 2020			FY 2021		
	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB	Local Mills	Local Levy	GTB
Wibaux												
Wibaux K-12	1.01	\$15,967	\$0	1.15	\$18,731	\$0	1.27	\$21,331	\$0	1.54	\$26,572	\$0
Wibaux Total (Local Mills Average)	1.01	\$15,967	\$0	1.15	\$18,731	\$0	1.27	\$21,331	\$0	1.54	\$26,572	\$0
Yellowstone												
Billings Elem	1.32	\$279,781	\$426,305	1.54	\$336,306	\$509,611	1.72	\$387,330	\$590,851	2.07	\$478,871	\$731,256
Billings H S	0.70	201,320	187,062	0.81	240,017	226,859	0.90	275,004	263,494	1.09	342,151	328,792
Blue Creek Elem	1.33	6,857	5,946	1.53	8,127	7,070	1.71	9,366	8,068	2.07	11,648	9,897
Broadview Elem	0.82	8,320	-	0.94	9,827	-	1.04	11,211	-	1.25	13,843	-
Broadview H S	0.66	6,879	-	0.76	8,161	-	0.84	9,301	-	1.02	11,603	-
Canyon Creek Elem	1.33	5,385	10,608	1.54	6,425	12,713	1.71	7,356	14,523	2.07	9,148	17,990
Custer K-12	2.00	4,321	5,683	2.37	5,276	6,491	2.64	6,061	7,299	3.23	7,617	9,047
Elder Grove Elem	1.35	9,866	25,030	1.56	11,746	29,982	1.74	13,510	34,551	2.11	16,830	42,955
Elysian Elem	0.73	20,072	-	0.85	24,080	-	0.94	27,460	-	1.14	34,212	-
Huntley Project K-12	2.03	21,494	37,415	2.37	25,855	44,672	2.63	29,586	51,550	3.20	36,981	64,796
Independent Elem	1.35	6,117	13,442	1.55	7,236	15,942	1.73	8,328	18,307	2.10	10,385	22,678
Laurel Elem	1.33	63,741	31,077	1.54	76,043	37,046	1.72	87,580	42,938	2.08	108,801	53,369
Laurel H S	0.70	33,027	19,300	0.82	39,861	23,635	0.90	45,115	27,203	1.10	56,645	34,170
Lockwood Elem	1.31	33,341	42,169	1.55	40,645	49,174	1.74	47,051	56,780	2.10	58,335	70,413
Morin Elem	1.24	2,038	996	1.45	2,455	1,014	1.66	2,898	1,052	2.02	3,623	1,269
Pioneer Elem	1.33	2,500	1,793	1.52	2,943	2,096	1.71	3,415	2,332	2.08	4,267	2,843
Shepherd Elem	1.34	8,705	29,842	1.55	10,375	35,839	1.73	11,941	41,394	2.09	14,820	51,427
Shepherd H S	0.72	6,031	17,086	0.81	6,990	19,745	0.91	8,098	22,156	1.12	10,239	27,956
Yellowstone Academy Elem	1.38	14	3,745	1.54	17	4,289	1.77	20	4,891	2.14	24	6,011
Yellowstone Total (Local Mills Average)	1.21	\$719,809	\$857,499	1.40	\$862,385	\$1,026,175	1.57	\$990,631	\$1,187,387	1.90	\$1,230,044	\$1,474,869
Grand Total (Local Mills Average)	1.12	\$4,919,653	\$5,580,347	1.29	\$5,859,615	\$6,640,385	1.44	\$6,741,412	\$7,658,588	1.74	\$8,382,113	\$9,517,887
Total Local Levy and GTB		\$10,500,000			\$12,500,000			\$14,400,000			\$17,900,000	