



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
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DATE: April 4, 2016

TO: School-Funding Commission

FROM: Robert Miller, Fiscal Analyst of Legislative Fiscal division

RE: Montana school district use of permissive and voted levies

This report provides information on the uses of permissive and voted levies for FY 2016 school districts general funds and seven special revenue funds: transportation fund, bus depreciation reserve fund, tuition fund technology fund, flexibility fund technology fund flexibility fund, debt service fund building reserve fund. For a review of the purpose and all sources of revenue of each fund, refer to the budgeted funds survey provided by the Montana Association of School Business Officials from the January meeting or posted on the commission website at: [MASBO Budgeted Funds Chart](#)

School budgets and sources of revenue

The tables that follow summarize school district budgeted mills budgeted for FY 2016 for 244 elementary, 102 high school districts, and 58 K-12 school districts (404 total districts), non-operating school districts were not included in the data. Mills levied by each district are organized by Office of Public Instruction (OPI) school size classification and by fund. Each fund is designated a (P) for permissive or (V) for voted levy.

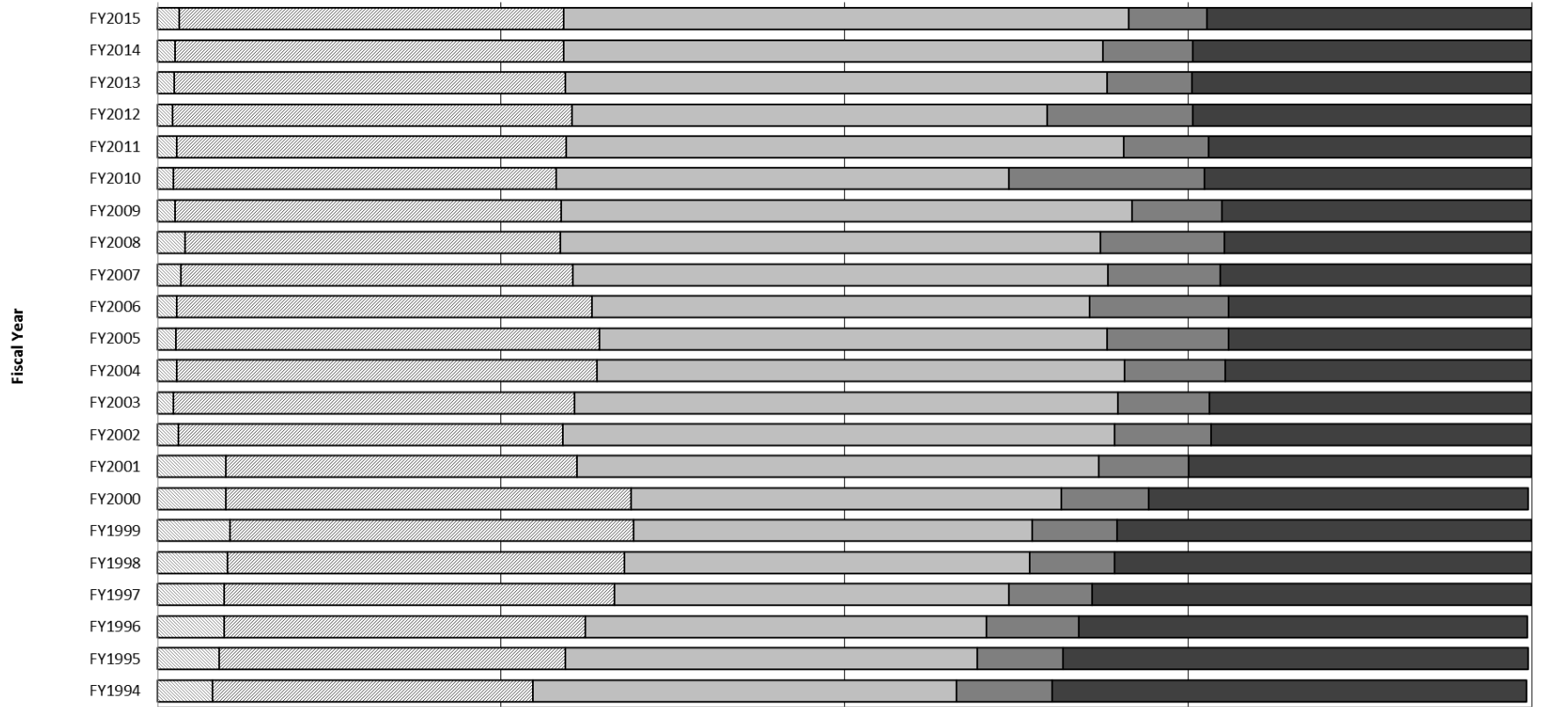
School districts are required to budget, at a minimum, at the BASE budget and are encouraged to budget between the BASE and Max budget. The table below summarizes how Montana school districts are budgeted for FY 2016.

Montana School Districts General Fund Budget Levels				
<u>Budget Equity Status</u>	<u>Elem</u>	<u>HS</u>	<u>K-12</u>	<u>Percent</u>
At Base	30	12	4	11.4%
80-89.9%	43	5	4	12.9%
90-96.9%	56	17	12	21.0%
97%-MAX	64	19	13	23.8%
Over Max	<u>51</u>	<u>49</u>	<u>25</u>	30.9%
Total	244	102	58	

Sources of funding for the general fund BASE budget include local non-levy revenue, local district tax levies, the revenue from the guarantee account, which is statutorily appropriated for BASE aid and the state general fund. The state general fund is divided into revenue from the statewide 95 mills and the balance of state general fund required for the state's share of BASE Aid.

The following chart shows the proportion of the district budget funded by these sources.

Statewide School District General Fund Revenue Sources As Percent of Total Revenue



	Percent of District Revenue																										
	0.0%	25.0%	50.0%	75.0%	100.0%	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Local Non Levy Revenue	4.0%	4.5%	4.8%	4.9%	5.1%	5.2%	5.0%	4.9%	1.5%	1.1%	1.4%	1.4%	1.4%	1.4%	1.7%	2.0%	1.3%	1.1%	1.4%	1.1%	1.2%	1.3%	1.6%				
Local District Tax Levy	23.3%	25.2%	26.3%	28.4%	28.9%	29.4%	29.5%	25.6%	28.0%	29.2%	30.6%	30.8%	30.3%	28.5%	27.3%	28.1%	27.9%	28.4%	29.1%	28.5%	28.3%	28.0%					
State Sources	30.8%	30.0%	29.2%	28.7%	29.5%	29.1%	31.3%	38.0%	40.2%	39.6%	38.4%	36.9%	36.2%	38.9%	39.4%	41.5%	33.0%	40.6%	34.6%	39.4%	39.2%	41.1%					
Guarantee Account	7.0%	6.2%	6.7%	6.0%	6.2%	6.2%	6.3%	6.5%	7.0%	6.7%	7.3%	8.8%	10.1%	8.2%	9.0%	6.5%	14.2%	6.2%	10.6%	6.2%	6.6%	5.7%					
State 95 Mills	34.5%	33.8%	32.7%	31.9%	30.3%	30.0%	27.6%	24.8%	23.2%	23.4%	22.2%	22.0%	22.0%	22.5%	22.2%	22.6%	23.8%	23.5%	24.5%	24.6%	24.6%	23.6%					

Least Levied Fund – Flexibility Fund

None of the 404 districts levy for the flexibility fund. The flexibility account is for receipt of the state flexibility payment as well as other revenue. The flexibility payment is an appropriation from the legislature and that appropriation limits the ability of districts to levy for this fund. A district may levy up to 25% of the allocation from the legislative appropriation (20-9-544, MCA). The last legislative appropriation was in 2003, therefore districts have not been able to levy for this fund since then.

Most levied fund – General Fund

392 School districts use permissive levies to fund the general fund BASE budget, 12 districts do not levy to fund the BASE budget. Of the 12 districts that do not levy for the BASE seven districts levy for the over BASE budget. Most of these school districts receive sufficient oil, gas or coal revenues to support the BASE budget. Dupuyer elementary is able to fund the BASE budget with a combination HB124 block grants and direct state aid (DSA).

Montana School districts with out a levy for BASE Budget						
<u>County</u>	<u>LE</u>	<u>School District</u>	<u>Budget Equity Status</u>	<u>GF BASE Mills (P)</u>	<u>GF Over BASE Mills (V)</u>	<u>General Fund (P & V)</u>
Fallon	0244	Baker K-12	97%-MAX	-	-	-
Fallon	0256	Plevna K-12	Over Max	-	10.32	10.32
Phillips	1203	Saco Elem	Over Max	-	15.47	15.47
Phillips	0657	Saco HS	Over Max	-	18.09	18.09
Pondera	0671	Dupuyer Elem	Over Max	-	27.16	27.16
Richland	0768	Lambert Elem	97%-MAX	-	-	-
Richland	0749	Brorson Elem	97%-MAX	-	-	-
Richland	0769	Lambert HS	97%-MAX	-	-	-
Richland	0748	Savage HS	Over Max	-	9.93	9.93
Rosebud	0796	Colstrip Elem	Over Max	-	15.83	15.83
Rosebud	0797	Colstrip HS	Over Max	-	10.38	10.38
Sheridan	0819	Westby K-12	Over Max	-	-	-

Of the 404 districts, only three have no levies for any fund, Lambert Elementary, Lambert High School (Richland County) and Westby K-12 (Sheridan County). All three receive oil and other non-levy revenues sufficient to fund the general fund BASE and over BASE budget as well as all other budgeted funds. All three districts fund above 97% of the maximum general fund budget.

The state levies 95 mills for equalization on all property owners statewide, this revenue is available for distribution to school districts from the state general fund.

Elementary Districts

Elementary districts levy on average 68.56 mills for the general fund, 50% of all elementary mills between about 38.0 and 85.5 mills. Melrose Elem (Silver Bow County) has the highest general fund mill of all elementary school districts at 197.5 mills and one of the lowest value per mill at \$281/Mill Melrose uses a permissive mill of 26.1 to fund the base budget and 171.4 voter approved mill to fund the over BASE budget.

Elementary districts have an average mill value of \$8,698 mills, 50% of districts have mill values between \$1,555 and \$10,250/mill. The district with the lowest mill value is Yellowstone Academy at \$10/mill; Billings Elem has the highest mill value in the state at \$194,588/mill.

The table on the following page summarizes mill rates for elementary school districts.

Elementary Districts Montana School District Mill Rates by OPI District Size Classification (FY 2016)											
School District Size	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
Elementary > 2500 (7 Districts)											
Max	44.20	74.90	115.28	28.54	4.12	8.93	11.51	-	37.99	13.39	176.24
Average	40.64	63.80	104.44	16.56	1.04	2.62	5.05	-	14.35	4.25	148.30
Min	34.59	46.77	90.97	6.13	-	-	-	-	-	-	116.31
Districts Milling	7	7	7	7	3	5	6	0	5	3	7
% of Districts Milling	100%	100%	100%	100%	43%	71%	86%	0%	71%	43%	100%
Elementary 851-2500 (16 Districts)											
Max	49.68	107.91	145.76	40.09	45.72	8.75	6.90	-	40.90	17.38	214.66
Average	40.33	55.81	96.14	17.21	6.12	2.25	2.17	-	15.63	4.06	143.58
Min	17.97	-	44.47	1.09	-	-	-	-	-	-	64.90
Districts Milling	16	15	16	16	10	9	11	0	11	6	16
% of Districts Milling	100%	94%	100%	100%	63%	56%	69%	0%	69%	38%	100%
Elementary 401-850 (27 Districts)											
Max	53.21	101.17	143.29	30.04	602.38	17.97	11.21	-	65.49	43.27	649.94
Average	40.91	40.40	81.31	13.68	26.79	3.20	2.12	-	17.91	3.38	148.40
Min	-	-	15.83	-	-	-	-	-	-	-	20.18
Districts Milling	26	23	27	25	18	12	13	0	16	7	27
% of Districts Milling	96%	85%	100%	93%	67%	44%	48%	0%	59%	26%	100%
Elementary 151-400 (47 Districts)											
Max	50.42	109.41	154.27	72.73	53.29	33.60	22.99	-	121.59	14.85	243.91
Average	38.20	42.61	80.81	19.64	5.00	4.12	3.31	-	16.12	1.74	130.74
Min	14.58	-	14.58	-	-	-	-	-	-	-	43.06
Districts Milling	47	41	47	44	22	30	29	0	26	11	47
% of Districts Milling	100%	87%	100%	94%	47%	64%	62%	0%	55%	23%	100%
Elementary 41-150 (60 Districts)											
Max	55.52	143.69	178.95	101.50	79.15	12.13	15.39	-	40.63	25.10	281.39
Average	33.01	42.48	75.48	18.30	7.86	0.88	2.20	-	2.60	2.02	109.33
Min	-	-	-	-	-	-	-	-	-	-	-
Districts Milling	59	56	59	55	34	12	27	0	10	18	59
% of Districts Milling	98%	93%	98%	92%	57%	20%	45%	0%	17%	30%	98%
Elementary < 41 (87 Districts)											
Max	91.44	171.36	197.46	69.36	21.16	36.51	0.97	-	-	18.88	197.46
Average	25.54	19.71	45.26	3.19	0.88	0.53	0.02	-	-	0.31	50.18
Min	-	-	-	-	-	-	-	-	-	-	1.49
Districts Milling	84	67	86	31	14	6	2	0	0	5	87
% of Districts Milling	97%	77%	99%	36%	16%	7%	2%	0%	0%	6%	100%

High School Districts

High School Districts levy on average 45.5 mills for the general fund, 50% of all elementary mill between about 31.9 and 57.2 mills. Havre Elementary (Hill County) has the highest general fund mill of all high school districts at 110.0 mills and value per mill of \$19,844/Mill, which is near the average for High School Districts. Havre uses a permissive mill of 34.86 to fund the BASE budget and 75.14 voter approved mill to fund the over BASE budget.

High School districts have an average mill value of \$19,793 mills, 50% of districts have mill values between \$4,400 and \$15,806/mill. The district with the lowest mill value is Rocky Boy HS (Hill County) at \$150/mill; Billings HS has the highest mill value in the state at \$264,034/mill.

The table on the following page summarizes mill rates for High school districts.

High School Districts Montana School District Mill Rates by OPI District Size Classification (FY 2016)											
School District Size	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
High School > 1250 (7 Districts)											
Max	24.24	44.64	61.39	12.54	1.82	2.72	4.85	-	26.43	11.65	89.95
Average	21.20	30.99	52.19	6.39	0.47	1.32	2.13	-	8.21	4.35	75.06
Min	16.75	19.90	42.66	3.82	-	-	-	-	-	-	61.05
Districts Milling	7	7	7	7	3	6	5	0	6	4	7
% of Districts Milling	100%	100%	100%	100%	43%	86%	71%	0%	86%	57%	100%
High School 401-1250 (11 Districts)											
Max	26.72	45.58	66.44	33.66	15.80	2.27	3.43	-	33.46	4.19	95.68
Average	20.23	24.88	45.11	7.93	3.53	0.75	1.13	-	11.62	0.59	70.66
Min	6.52	-	20.81	0.60	-	-	-	-	-	-	25.43
Districts Milling	11	10	11	11	10	9	7	0	8	2	11
% of Districts Milling	100%	91%	100%	100%	91%	82%	64%	0%	73%	18%	100%
High School 201-400 (17 Districts)											
Max	23.96	54.22	74.91	27.00	17.73	9.12	4.73	-	29.89	13.66	133.87
Average	19.52	25.15	44.67	9.76	5.25	1.48	1.47	-	6.61	2.10	71.35
Min	-	-	10.38	-	-	-	-	-	-	-	18.24
Districts Milling	16	15	17	16	15	10	9	0	9	5	17
% of Districts Milling	94%	88%	100%	94%	88%	59%	53%	0%	53%	29%	100%
High School 76-200 (36 Districts)											
Max	25.42	71.46	89.74	75.99	498.18	6.94	13.86	-	60.61	8.90	521.56
Average	17.71	25.71	43.42	14.11	20.74	0.62	2.03	-	7.31	1.16	89.39
Min	0.57	-	4.62	-	-	-	-	-	-	-	13.32
Districts Milling	36	29	36	32	27	16	17	0	12	9	36
% of Districts Milling	100%	81%	100%	89%	75%	44%	47%	0%	33%	25%	100%
High School < 76 (31 Districts)											
Max	28.05	88.50	109.70	69.03	27.85	1.20	14.65	-	39.40	20.17	139.72
Average	15.91	31.39	47.29	11.88	6.50	0.04	2.54	-	2.91	2.23	73.39
Min	-	-	-	-	-	-	-	-	-	-	-
Districts Milling	28	28	30	29	23	1	18	0	7	13	30
% of Districts Milling	90%	90%	97%	94%	74%	3%	58%	0%	23%	42%	97%

K-12 School Districts

K-12 School Districts levy on average 144.9 mills for the general fund, 50% of all elementary mill between about 84.4 and 139.9 mills. Roy K-12 Schools (Fergus County) has the highest general fund mill of any school district in the state at 253.4 mills and value per mill of \$842/Mill, which is below the average for K-12 districts School Districts. Roy K-12 uses a permissive mill of 63.31 to fund the BASE budget and 190.05 voter approved mill to fund the over BASE budget.

K-12 districts have an average mill value of \$7,600 mills, 50% of districts have mill values between \$2,544 and \$9,687/mill. The district with the lowest mill value is Heart Butte K-12 Schools (Pondera County) at \$66/mill; Ennis K-12 Schools has the highest mill value in the state at \$69,247/mill.

The table on the following page summarizes mill rates for K-12 school districts.

K-12 Districts Montana School District Mill Rates by OPI District Size Classification (FY 2016)											
School District Size	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
<u>K-12 > 399 (11 Districts)</u>											
Max	69.89	113.32	172.48	59.78	23.16	13.61	8.03	-	114.72	13.48	343.73
Average	56.18	63.82	120.00	30.47	5.95	3.61	3.49	-	33.04	1.41	197.96
Min	-	-	-	12.15	-	-	-	-	-	-	12.86
Districts Milling	10	9	10	11	6	8	7	0	6	2	11
% of Districts Milling	91%	82%	91%	100%	55%	73%	64%	0%	55%	18%	100%
<u>K-12 < 400 (47 Districts)</u>											
Max	79.86	190.05	253.36	90.60	120.97	20.21	15.18	-	94.97	37.31	351.37
Average	45.46	68.26	113.72	21.94	12.24	1.62	3.70	-	10.05	3.85	167.13
Min	-	-	-	-	-	-	-	-	-	-	-
Districts Milling	45	43	46	42	35	15	28	0	11	18	46
% of Districts Milling	96%	91%	98%	89%	74%	32%	60%	0%	23%	38%	98%

Montana School District Mills by Fund
FY 2016
(P = Permissive Levy, V = Voted Levy)

School District	Budget Equity Status	Value of a Mill	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
Elementary > 2500 (7 Districts)													
Butte	97%-MAX	\$53,635	34.59	71.22	105.81	6.13	2.88	-	-	-	1.49	-	116.31
Great Falls	97%-MAX	126,467	40.67	65.14	105.81	14.88	-	1.59	1.19	-	-	-	123.47
Missoula	97%-MAX	108,044	44.13	63.67	107.80	28.54	-	-	7.87	-	-	4.63	148.84
Bozeman	97%-MAX	127,703	44.20	46.77	90.97	9.66	0.25	1.92	3.00	-	33.60	11.75	151.15
Helena	97%-MAX	93,355	40.38	74.90	115.28	18.29	-	0.37	5.58	-	2.86	13.39	155.77
Kalispell	90-96.9%	49,712	41.39	54.16	95.55	25.10	4.12	5.53	11.51	-	24.50	-	166.31
Billings	97%-MAX	194,588	39.15	70.71	109.86	13.29	-	8.93	6.17	-	37.99	-	176.24
Elementary 851-2500 (16 Districts)													
Sidney	97%-MAX	\$24,576	17.97	33.78	51.75	9.43	0.36	2.13	1.02	-	0.21	-	64.90
Whitefish	97%-MAX	50,914	41.86	30.93	72.79	9.16	-	2.85	1.75	-	11.70	-	98.25
Laurel	90-96.9%	43,999	39.27	32.30	71.57	9.07	3.70	3.39	0.91	-	16.41	3.41	108.46
Polson	90-96.9%	31,899	49.68	37.12	86.80	21.29	1.88	-	-	-	-	-	109.97
Ronan	At Base	6,688	44.47	-	44.47	18.90	12.71	7.80	-	-	40.90	-	124.78
Livingston	90-96.9%	19,403	40.57	55.64	96.21	7.05	-	2.58	5.15	-	-	17.37	128.36
Hellgate	90-96.9%	32,117	43.47	47.12	90.59	21.56	-	3.11	3.11	-	14.08	-	132.45
Havre	97%-MAX	19,844	34.86	75.14	110.00	14.27	-	-	6.05	-	15.75	-	146.07
Hardin	90-96.9%	14,089	42.70	72.96	115.66	27.85	9.35	0.09	-	-	-	-	152.95
East Helena	90-96.9%	13,476	44.63	64.01	108.64	15.46	6.99	-	6.90	-	19.60	-	157.59
Glendive	97%-MAX	14,757	37.12	83.07	120.19	25.62	-	-	1.36	-	-	13.55	160.72
Lockwood	90-96.9%	23,366	36.73	55.87	92.60	24.27	-	5.22	3.21	-	36.69	3.21	165.20
Miles City	97%-MAX	11,506	37.85	107.91	145.76	1.09	1.96	-	3.48	-	-	17.38	169.67
Columbia Falls	97%-MAX	27,808	42.80	71.71	114.51	12.32	12.92	8.75	-	-	27.14	-	175.64
Belgrade	90-96.9%	34,794	45.92	68.98	114.90	17.99	2.30	-	1.80	-	40.63	10.06	187.68
Browning	80-89.9%	6,177	45.38	56.43	101.81	40.09	45.72	-	-	-	27.04	-	214.66
Elementary 401-850 (27 Districts)													
Colstrip	Over Max	\$77,704	-	15.83	15.83	0.35	1.49	-	0.90	-	-	1.61	20.18
Lame Deer	At Base	95	48.38	-	48.38	-	-	-	-	-	-	-	48.38
Harlem	At Base	3,566	46.48	-	46.48	15.16	3.94	-	-	-	-	-	65.58
Bigfork	90-96.9%	28,031	38.76	18.91	57.67	8.72	2.23	1.17	-	-	16.93	-	86.72
Three Forks	80-89.9%	8,909	44.55	22.49	67.04	6.70	7.96	-	2.24	-	-	7.74	91.68
Columbus	90-96.9%	17,793	40.70	31.93	72.63	2.53	4.46	3.35	-	-	9.27	-	92.24
Poplar	At Base	7,819	45.43	-	45.43	24.57	13.45	-	-	-	9.63	-	93.08
Eureka	80-89.9%	10,538	33.56	26.59	60.15	19.85	8.05	-	-	-	7.76	-	95.81
Somers	90-96.9%	20,606	52.63	23.48	76.11	14.32	-	6.07	0.48	-	-	-	96.98
Cut Bank	97%-MAX	18,255	36.35	40.02	76.37	8.39	5.93	-	3.00	-	12.30	-	105.99
Anaconda	97%-MAX	11,642	40.79	58.54	99.33	8.68	0.85	10.64	-	-	-	-	119.50
Wolf Point	80-89.9%	4,326	43.82	41.78	85.60	23.27	15.49	-	-	-	-	-	124.36
Target Range	90-96.9%	10,255	43.13	48.35	91.48	17.93	-	-	1.95	-	-	16.58	127.94
Elder Grove	80-89.9%	6,709	53.21	4.47	57.68	10.00	-	5.60	-	-	56.57	-	129.85
Roundup	90-96.9%	9,431	24.13	35.36	59.49	15.21	2.51	2.47	-	-	53.13	7.95	140.76
Shepherd	80-89.9%	5,964	42.60	27.97	70.57	25.52	22.86	17.31	7.55	-	6.16	-	149.97
Stevensville	80-89.9%	11,596	46.74	22.18	68.92	30.04	9.02	-	2.16	-	41.02	-	151.16

School District	Budget Equity Status	Value of a Mill	GF	GF	General Fund (P & V)	Tran. (P)	Bus			Flexibility (V)	Debt Service	Building	Total Mills
			BASE Mills (P)	Over BASE Mills (V)			Depr. (P)	Tuition (P)	Tech. (V)		Tax (V)	Reserve (V)	
Monforton	80-89.9%	11,450	50.67	18.70	69.37	17.77	5.61	-	8.73	-	47.73	5.68	154.89
Deer Lodge	Over Max	8,830	34.65	77.53	112.18	11.07	14.67	-	11.21	-	-	8.49	157.62
Dillon	97%-MAX	13,272	34.04	66.22	100.26	11.97	-	-	3.77	-	51.64	-	167.64
Evergreen	90-96.9%	7,720	40.48	95.39	135.87	4.42	2.39	6.49	-	-	21.09	-	170.26
Lewistown	97%-MAX	12,183	37.07	101.17	138.24	15.82	-	3.11	5.05	-	12.98	-	175.20
Lolo	90-96.9%	7,349	44.72	98.57	143.29	13.95	-	17.97	7.43	-	-	-	182.64
Manhattan School	97%-MAX	6,470	41.69	75.92	117.61	17.14	-	3.71	2.86	-	6.89	43.27	191.48
West Valley	80-89.9%	7,576	49.18	49.14	98.32	27.12	0.08	8.62	-	-	65.07	-	199.21
Montana City	97%-MAX	6,783	43.19	90.38	133.57	18.80	-	-	-	-	65.49	-	217.86
Rocky Boy	At Base	150	47.56	-	47.56	-	602.38	-	-	-	-	-	649.94
Elementary 151-400 (47 Districts)													
Fairview	97%-MAX	\$8,105	14.58	-	14.58	21.24	7.24	-	-	-	-	-	43.06
Elysian	97%-MAX	25,243	19.80	13.26	33.06	3.44	-	0.99	0.51	-	21.48	-	59.48
Culbertson	97%-MAX	8,654	15.33	30.50	45.83	14.49	-	-	-	-	-	-	60.32
Chester-Joplin-Inverness	97%-MAX	10,368	23.67	25.84	49.51	4.91	1.53	-	2.89	-	0.52	5.79	65.15
Big Timber	90-96.9%	11,802	37.45	25.04	62.49	1.91	-	1.63	3.14	-	-	1.27	70.44
Absarokee	Over Max	8,644	28.20	33.61	61.81	4.45	7.03	-	1.45	-	-	-	74.74
Blue Creek	80-89.9%	4,733	40.61	20.03	60.64	4.92	-	9.25	-	-	-	-	74.81
Swan River	80-89.9%	4,973	49.54	10.38	59.92	-	-	2.38	-	-	17.92	-	80.22
Thompson Falls	Over Max	12,824	24.86	31.90	56.76	23.57	-	3.74	3.90	-	3.14	-	91.11
Whitehall	80-89.9%	5,139	39.89	25.07	64.96	19.18	-	4.10	3.87	-	-	-	92.11
Fort Benton	97%-MAX	5,846	30.39	51.13	81.52	5.84	-	2.95	3.42	-	-	-	93.73
Park City	80-89.9%	3,782	41.73	12.58	54.31	39.13	7.16	2.69	-	-	-	-	103.29
Seeley Lake	97%-MAX	7,730	41.23	34.54	75.77	9.36	-	-	2.37	-	17.93	-	105.43
Kila	80-89.9%	2,750	49.32	45.06	94.38	7.46	-	6.43	-	-	-	-	108.27
Harlowton	97%-MAX	8,668	32.96	35.97	68.93	8.21	-	21.51	2.51	-	-	7.38	108.54
Plains	80-89.9%	4,220	47.60	34.48	82.08	24.74	-	1.92	-	-	-	-	108.74
Choteau	Over Max	6,511	33.25	54.58	87.83	11.42	-	-	5.53	-	-	5.76	110.54
Belt	97%-MAX	8,757	45.68	37.72	83.40	18.47	4.88	0.09	3.43	-	-	1.71	111.98
Cascade	90-96.9%	5,941	43.97	24.99	68.96	19.81	5.11	1.69	8.42	-	8.27	-	112.26
Red Lodge	97%-MAX	13,456	42.05	33.46	75.51	10.56	4.83	0.50	4.67	-	24.75	-	120.82
Forsyth	Over Max	5,349	25.49	71.55	97.04	12.28	7.51	-	8.41	-	-	-	125.24
Fair-Mont-Egan	90-96.9%	2,399	48.63	67.00	115.63	-	-	-	2.50	-	-	8.34	126.47
Clancy	97%-MAX	5,706	35.82	64.74	100.56	22.33	-	2.04	3.62	-	-	-	128.55
Charlo	At Base	1,596	43.40	-	43.40	30.17	15.91	-	-	-	39.34	-	128.82
Lodge Grass	At Base	1,684	46.74	-	46.74	69.95	-	-	-	-	-	14.85	131.54
Joliet	90-96.9%	6,016	40.84	41.16	82.00	5.84	7.77	2.57	0.70	-	34.85	-	133.73
Gallatin Gateway	97%-MAX	4,963	38.10	42.66	80.76	13.21	4.90	-	3.94	-	24.11	7.05	133.97
Clinton	97%-MAX	4,592	35.00	64.39	99.39	28.64	-	-	8.71	-	-	-	136.74
Cayuse Prairie	80-89.9%	5,102	50.42	31.09	81.51	29.17	-	-	1.76	-	25.63	-	138.07
Lone Rock	At Base	3,795	45.12	-	45.12	41.10	5.64	10.73	5.18	-	30.74	-	138.51
Conrad	Over Max	8,364	31.79	63.25	95.04	7.73	8.97	1.50	-	-	15.58	11.96	140.78
Smith Valley	80-89.9%	2,459	45.35	45.76	91.11	7.60	-	13.28	-	-	29.59	-	141.58
Shelby	Over Max	9,702	31.56	72.66	104.22	15.45	3.61	0.01	5.15	-	26.23	-	154.67
Amsterdam	90-96.9%	3,634	42.19	26.26	68.45	15.55	-	14.40	1.10	-	58.98	-	158.48
Canyon Creek	97%-MAX	3,717	38.57	76.71	115.28	15.25	-	0.81	-	-	30.80	-	162.14
Chinook	97%-MAX	4,226	31.85	88.00	119.85	15.84	-	7.02	11.60	-	-	9.47	163.78
Independent	80-89.9%	4,160	46.49	17.28	63.77	12.37	-	33.60	-	-	57.53	-	167.27

School District	Budget Equity Status	Value of a Mill	GF	GF	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
			BASE Mills (P)	Over BASE Mills (V)									
Box Elder	At Base	1,141	46.01	-	46.01	72.73	53.29	-	-	-	-	-	172.03
Boulder	97%-MAX	3,506	38.95	72.67	111.62	26.42	-	3.58	9.98	-	20.56	-	172.16
Troy	97%-MAX	4,703	38.61	69.71	108.32	34.27	11.59	3.19	-	-	15.95	-	173.32
Fairfield	Over Max	4,087	32.34	68.38	100.72	28.13	23.18	-	-	-	22.13	-	174.16
Bonner	90-96.9%	4,329	39.27	89.64	128.91	44.88	-	-	-	-	2.71	-	176.50
Helena Flats	90-96.9%	2,854	46.56	73.17	119.73	-	0.07	10.51	3.50	-	49.93	-	183.74
Anderson	97%-MAX	3,079	46.48	75.70	122.18	6.32	9.23	16.24	9.74	-	25.75	8.12	197.58
Sun River Valley	Over Max	2,803	37.96	91.28	129.24	40.83	18.31	14.09	10.70	-	-	-	213.17
Centerville	90-96.9%	2,213	44.86	109.41	154.27	40.32	6.45	0.41	-	-	31.57	-	233.02
Arlee	At Base	2,305	45.02	-	45.02	33.48	20.83	-	22.99	-	121.59	-	243.91
Elementary 41-150 (60 Districts)													
Lambert	97%-MAX	\$10,671	-	-	-	-	-	-	-	-	-	-	-
Cardwell	At Base	5,178	15.69	-	15.69	4.33	6.77	-	-	-	-	-	26.79
Upper West Shore	80-89.9%	7,540	15.43	3.77	19.20	-	-	-	-	-	7.69	-	26.89
Arrowhead	97%-MAX	7,063	15.06	11.33	26.39	2.47	5.51	-	-	-	-	-	34.37
West Glacier	90-96.9%	5,893	19.20	10.68	29.88	5.71	-	-	1.60	-	-	-	37.19
Rau	97%-MAX	5,509	21.18	8.02	29.20	9.25	-	9.54	-	-	-	-	47.99
Ekalaka	Over Max	21,623	7.80	6.63	14.43	3.11	1.56	-	0.74	-	29.38	-	49.22
Melstone	90-96.9%	1,674	18.90	11.94	30.84	-	13.07	-	5.95	-	-	-	49.86
Noxon	Over Max	7,572	8.78	27.20	35.98	15.27	-	-	-	-	-	-	51.25
Geyser	Over Max	5,552	18.04	25.88	43.92	5.09	1.99	1.02	-	-	2.62	-	54.64
Broadview	Over Max	9,315	23.81	19.21	43.02	6.00	5.76	-	-	-	-	2.68	57.46
North Star	97%-MAX	9,142	21.92	18.24	40.16	10.65	2.29	-	1.40	-	-	3.28	57.78
Savage	90-96.9%	2,287	18.48	32.84	51.32	0.54	-	-	6.30	-	-	-	58.16
Broadus	Over Max	11,074	20.57	30.78	51.35	6.75	-	-	1.35	-	-	-	59.45
Morin	80-89.9%	1,509	37.30	15.06	52.36	8.44	-	2.95	-	-	-	-	63.75
Kinsey	80-89.9%	1,128	34.01	4.14	38.15	27.21	-	-	-	-	-	-	65.36
Trout Creek	97%-MAX	5,682	16.84	20.94	37.78	23.25	-	2.37	4.40	-	-	-	67.80
Marion	90-96.9%	6,738	38.22	20.66	58.88	8.19	-	-	-	-	4.80	2.15	74.02
Richey	97%-MAX	2,999	23.99	26.05	50.04	12.07	5.21	-	7.34	-	-	-	74.66
Denton	Over Max	3,849	20.36	33.22	53.58	7.34	13.18	-	3.90	-	-	-	78.00
Moore	Over Max	5,575	29.05	28.03	57.08	3.86	13.07	-	1.56	-	1.72	1.79	79.08
Big Sandy	Over Max	6,443	27.13	30.42	57.55	15.23	6.52	2.43	2.24	-	-	-	83.97
Hinsdale	Over Max	3,612	21.87	38.01	59.88	8.20	8.05	-	3.46	-	-	7.44	87.03
Gardiner	90-96.9%	4,172	38.17	34.95	73.12	-	14.00	-	-	-	-	-	87.12
DeSmet	Over Max	5,431	22.00	51.48	73.48	11.79	-	-	5.49	-	-	-	90.76
Augusta	Over Max	2,861	39.99	39.72	79.71	4.70	2.94	-	-	-	-	6.99	94.34
Deer Park	80-89.9%	1,873	55.52	34.76	90.28	-	-	5.86	-	-	-	-	96.14
Creston	90-96.9%	2,432	38.37	29.20	67.57	7.71	7.16	12.13	-	-	-	4.07	98.64
LaMotte	97%-MAX	2,518	51.81	40.34	92.15	2.07	-	-	5.96	-	-	3.97	104.15
Frontier	Over Max	3,581	39.75	58.23	97.98	7.23	-	-	-	-	-	-	105.21
Ramsay	97%-MAX	5,417	36.06	37.68	73.74	11.67	11.80	-	9.20	-	-	-	106.41
Pioneer	90-96.9%	1,725	40.07	39.77	79.84	17.68	-	5.67	4.06	-	-	-	107.25
Drummond	97%-MAX	3,561	40.01	47.92	87.93	10.35	-	-	-	-	15.31	-	113.59
Lustre	Over Max	1,862	23.44	35.26	58.70	23.71	28.55	-	-	-	-	6.44	117.40
Pryor	At Base	793	48.48	-	48.48	69.22	-	-	-	-	-	-	117.70
Olney-Bissell	90-96.9%	2,658	45.92	36.42	82.34	33.48	-	-	3.36	-	-	-	119.18
Circle	Over Max	4,629	29.00	56.37	85.37	24.97	3.82	-	2.15	-	-	6.48	122.79

School District	Budget Equity Status	Value of a Mill	GF	GF	General Fund (P & V)	Tran. (P)	Bus				Debt Service	Building	Total Mills	
			BASE Mills (P)	Over BASE Mills (V)			Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Tax (V)	Reserve (V)		
Golden Ridge	80-89.9%	476	47.04	38.42	85.46	37.52	-	-	-	-	-	-	-	122.98
Froid	97%-MAX	2,031	31.98	59.01	90.99	4.98	16.35	-	7.39	-	-	4.92	-	124.63
Potomac	80-89.9%	1,869	44.56	31.74	76.30	48.91	-	-	-	-	-	-	-	125.21
Grass Range	Over Max	1,445	36.45	60.02	96.47	13.26	14.54	-	-	-	-	3.63	-	127.90
Shields Valley	Over Max	5,056	36.89	54.71	91.60	20.16	0.97	-	3.07	-	11.27	2.34	-	129.41
Turner	80-89.9%	1,552	42.99	29.79	72.78	33.08	-	-	4.83	-	-	25.10	-	135.79
Fortine	80-89.9%	1,299	51.53	35.43	86.96	28.29	25.69	-	-	-	-	-	-	140.94
Willow Creek	Over Max	1,398	41.57	70.45	112.02	15.66	14.43	-	-	-	-	-	-	142.11
Woodman	90-96.9%	793	45.71	65.72	111.43	24.54	-	1.32	12.61	-	-	-	-	149.90
Power	Over Max	2,069	35.18	69.75	104.93	23.06	13.05	-	3.38	-	-	6.22	-	150.64
Valier	Over Max	3,267	31.74	71.61	103.35	12.96	14.25	-	6.73	-	10.60	3.06	-	150.95
East Glacier Park	Over Max	1,842	33.97	56.17	90.14	21.68	-	-	15.39	-	-	24.42	-	151.63
Reed Point	Over Max	1,585	46.27	77.43	123.70	11.94	16.30	-	-	-	-	-	-	151.94
Greenfield	80-89.9%	939	48.16	50.81	98.97	43.47	20.23	-	-	-	-	-	-	162.67
Brockton	At Base	614	52.41	-	52.41	40.20	79.15	-	-	-	-	-	-	171.76
Sheridan	97%-MAX	3,349	40.69	57.43	98.12	18.77	12.72	4.03	3.80	-	31.88	5.97	-	175.29
Wyola	80-89.9%	1,124	46.20	24.24	70.44	101.50	14.92	-	-	-	-	-	-	186.86
Vaughn	90-96.9%	1,597	45.11	98.41	143.52	29.98	12.52	4.29	-	-	-	-	-	190.31
Ashland	90-96.9%	721	31.07	123.61	154.68	28.19	12.22	-	-	-	-	-	-	195.09
Ulm	97%-MAX	1,276	46.22	119.13	165.35	30.32	5.09	-	-	-	-	-	-	200.76
Jordan	Over Max	1,534	35.26	143.69	178.95	23.55	-	-	-	-	-	-	-	202.50
Dixon	90-96.9%	425	44.83	126.98	171.81	52.11	-	-	-	-	-	-	-	223.92
Frazer	97%-MAX	1,499	42.29	118.90	161.19	26.20	47.87	1.05	4.45	-	40.63	-	-	281.39
Elementary < 41 (87 Districts)														
Alzada	90-96.9%	9,973	0.69	0.80	1.49	-	-	-	-	-	-	-	-	1.49
Hawks Home	At Base	16,156	2.09	-	2.09	-	-	-	-	-	-	-	-	2.09
Brorson	97%-MAX	8,893	-	-	-	3.22	-	1.06	-	-	-	-	-	4.28
S H	At Base	1,825	5.82	-	5.82	-	-	-	-	-	-	-	-	5.82
Spring Creek (Custer)	At Base	2,450	6.26	-	6.26	-	-	-	-	-	-	-	-	6.26
Spring Creek (Big Horn)	At Base	6,200	2.52	-	2.52	3.14	1.08	-	-	-	-	-	-	6.74
Biddle	80-89.9%	2,307	4.57	2.44	7.01	-	-	-	-	-	-	-	-	7.01
Sand Springs	At Base	898	10.07	-	10.07	-	-	-	-	-	-	-	-	10.07
Wolf Creek	90-96.9%	4,746	6.73	3.50	10.23	0.02	-	-	-	-	-	-	-	10.25
Nye	97%-MAX	2,571	3.90	6.85	10.75	-	-	-	-	-	-	-	-	10.75
North Harlem Colony	At Base	88	11.71	-	11.71	-	-	-	-	-	-	-	-	11.71
Galata	Over Max	3,224	0.01	12.57	12.58	-	0.31	-	-	-	-	-	-	12.89
McLeod	97%-MAX	3,740	6.07	5.97	12.04	0.06	-	-	0.53	-	-	0.67	-	13.30
Deer Creek	90-96.9%	2,905	7.64	7.67	15.31	-	-	1.38	-	-	-	-	-	16.69
Grant	80-89.9%	1,580	8.88	5.06	13.94	4.45	-	-	-	-	-	-	-	18.39
Saco	Over Max	6,464	-	15.47	15.47	5.92	-	-	-	-	-	-	-	21.39
Fishtail ¹	Over Max	2,991	5.73	8.71	14.44	3.31	4.16	-	-	-	-	-	-	21.91
S Y	At Base	358	22.40	-	22.40	-	-	-	-	-	-	-	-	22.40
Pendroy	At Base	695	20.80	-	20.80	1.91	-	-	-	-	-	-	-	22.71
Lindsay	97%-MAX	2,757	12.33	10.10	22.43	-	-	1.55	-	-	-	-	-	23.98
Swan Lake-Salmon ¹	90-96.9%	1,815	18.62	6.02	24.64	-	-	-	-	-	-	-	-	24.64
Cooke City	90-96.9%	1,557	16.36	8.72	25.08	-	-	-	-	-	-	-	-	25.08
Pine Grove	At Base	297	26.32	-	26.32	-	-	-	-	-	-	-	-	26.32
Greycliff	97%-MAX	1,560	7.02	17.21	24.23	0.81	-	-	-	-	-	1.92	-	26.96

School District	Budget Equity Status	Value of a Mill	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
High School > 1250 (7 Districts)													
Great Falls	97%-MAX	\$129,195	21.59	34.24	55.83	3.82	-	0.82	0.58	-	-	-	61.05
Billings	97%-MAX	264,034	20.71	27.43	48.14	5.75	-	2.72	4.16	-	2.03	-	62.80
Missoula	97%-MAX	187,088	21.17	29.39	50.56	7.84	-	2.24	4.01	-	5.80	2.41	72.86
Bozeman	97%-MAX	152,116	22.76	19.90	42.66	4.29	0.21	0.80	1.31	-	16.33	9.86	75.46
Butte	Over Max	60,082	16.75	44.64	61.39	3.85	1.27	-	-	-	1.00	11.65	79.16
Helena	97%-MAX	115,305	21.16	38.15	59.31	6.66	-	0.91	4.85	-	5.89	6.50	84.12
Flathead	90-96.9%	113,014	24.24	23.19	47.43	12.54	1.82	1.73	-	-	26.43	-	89.95
High School 401-1250 (11 Districts)													
Sidney	Over Max	\$39,474	6.52	14.29	20.81	3.40	0.24	0.22	0.76	-	-	-	25.43
Polson	90-96.9%	39,752	26.72	13.98	40.70	9.38	1.01	0.05	-	-	7.17	-	58.31
Whitefish	Over Max	52,816	21.24	20.98	42.22	3.05	-	1.39	1.43	-	17.30	-	65.39
Hardin	90-96.9%	20,082	13.94	20.17	34.11	0.60	6.96	0.60	-	-	23.35	-	65.62
Laurel	90-96.9%	43,315	22.32	18.85	41.17	3.63	2.15	1.72	0.46	-	14.49	2.31	65.93
Columbia Falls	97%-MAX	33,700	23.01	32.90	55.91	6.38	6.26	1.87	-	-	-	-	70.42
Custer County	97%-MAX	20,282	21.61	44.83	66.44	1.87	1.58	-	1.97	-	-	-	71.86
Belgrade	97%-MAX	35,771	23.00	34.69	57.69	10.05	0.64	0.07	1.75	-	6.17	4.19	80.56
Havre	Over Max	22,848	18.06	45.58	63.64	10.50	0.74	0.07	2.63	-	9.65	-	87.23
Browning	At Base	8,020	22.89	-	22.89	33.66	15.80	2.27	-	-	16.26	-	90.88
Park	97%-MAX	29,184	23.19	27.41	50.60	4.74	3.45	-	3.43	-	33.46	-	95.68
High School 201-400 (17 Districts)													
Colstrip	Over Max	\$77,704	-	10.38	10.38	-	1.77	-	2.87	-	-	3.22	18.24
Bigfork	90-96.9%	34,705	20.22	9.68	29.90	7.82	1.81	1.17	-	-	0.01	-	40.71
Jefferson	97%-MAX	17,086	20.02	21.34	41.36	5.39	-	1.61	2.05	-	-	-	50.41
Ronan	At Base	6,688	23.64	-	23.64	3.74	4.26	3.68	-	-	17.80	-	53.12
Columbus	97%-MAX	17,984	19.94	20.73	40.67	3.15	4.46	-	-	-	9.78	-	58.06
Anaconda	90-96.9%	12,035	21.74	31.14	52.88	4.68	1.23	-	-	-	-	-	58.79
Poplar	At Base	5,766	22.94	-	22.94	13.67	14.04	-	-	-	8.57	-	59.22
Stevensville	80-89.9%	15,390	23.96	14.22	38.18	15.62	4.57	0.28	1.62	-	-	-	60.27
Dawson	97%-MAX	20,593	18.15	29.50	47.65	5.45	5.22	0.49	0.49	-	-	4.86	64.16
Lincoln County	80-89.9%	13,333	21.86	1.48	23.34	9.53	6.62	-	-	-	29.89	-	69.38
Roundup	90-96.9%	9,962	15.48	20.23	35.71	16.14	2.38	2.30	-	-	15.96	7.53	80.02
Beaverhead County	Over Max	18,501	17.58	35.45	53.03	19.26	7.25	-	2.70	-	-	-	82.24
Powell County	Over Max	15,437	17.58	47.51	65.09	6.50	2.93	2.19	4.73	-	0.28	6.48	88.20
Wolf Point	97%-MAX	7,907	21.99	48.00	69.99	9.35	11.76	-	-	-	-	-	91.10
Fergus	Over Max	13,156	20.69	54.22	74.91	11.01	3.27	3.17	4.12	-	-	-	96.48
Manhattan	97%-MAX	10,245	22.30	34.93	57.23	7.69	-	1.08	2.39	-	26.64	13.66	108.69
Shepherd	90-96.9%	7,690	23.79	48.68	72.47	27.00	17.73	9.12	4.08	-	3.47	-	133.87
High School 76-200 (36 Districts)													
Fairview	Over Max	\$9,033	0.57	4.05	4.62	8.70	-	-	-	-	-	-	13.32
Lame Deer	At Base	1,049	22.37	-	22.37	-	-	-	-	-	-	-	22.37
Lodge Grass	At Base	2,808	20.82	-	20.82	-	-	0.27	-	-	-	8.90	29.99
Harlem	At Base	4,100	22.06	-	22.06	10.45	3.72	1.20	-	-	-	-	37.43
Powder River Co Dist	Over Max	14,349	12.09	18.84	30.93	8.25	1.87	-	-	-	-	-	41.05

School District	Budget Equity Status	Value of a Mill	GF	GF	General Fund (P & V)	Tran. (P)	Bus			Flexibility (V)	Debt Service	Building	Total Mills
			BASE Mills (P)	Over BASE Mills (V)			Depr. (P)	Tuition (P)	Tech. (V)		Tax (V)	Reserve (V)	
Noxon	Over Max	13,095	10.67	21.18	31.85	9.26	-	-	-	-	-	-	41.11
Gardiner	80-89.9%	5,729	21.16	10.77	31.93	-	9.21	-	-	-	-	-	41.14
Absarokee	Over Max	13,044	14.39	21.77	36.16	0.97	5.47	-	1.64	-	-	-	44.24
Whitehall	90-96.9%	10,731	20.11	13.22	33.33	8.39	-	1.32	1.87	-	-	-	44.91
Three Forks	80-89.9%	8,754	21.75	11.23	32.98	4.86	3.86	-	-	-	-	4.00	45.70
Culbertson	Over Max	7,030	1.84	33.47	35.31	10.62	-	-	-	-	-	-	45.93
Sweet Grass County	Over Max	18,686	17.94	19.97	37.91	5.00	5.27	-	2.59	-	-	1.61	52.38
Thompson Falls	Over Max	12,982	15.94	27.74	43.68	12.53	-	-	3.85	-	-	-	60.06
Shelby	Over Max	12,925	10.41	31.07	41.48	3.79	3.09	-	3.71	-	9.95	3.87	65.89
Choteau	Over Max	7,780	16.92	28.75	45.67	9.71	3.86	-	4.63	-	-	4.82	68.69
Park City	80-89.9%	3,767	21.92	3.98	25.90	36.27	7.19	1.05	-	-	-	-	70.41
Circle	Over Max	7,167	15.39	36.17	51.56	10.80	1.90	1.17	1.41	-	-	4.19	71.03
Cut Bank	Over Max	18,431	15.19	40.75	55.94	8.30	5.69	0.13	2.52	-	2.39	-	74.97
Plains	90-96.9%	5,225	20.21	33.19	53.40	16.15	-	-	5.74	-	-	-	75.29
Joliet	90-96.9%	6,700	21.82	21.39	43.21	4.83	7.02	1.16	0.63	-	19.24	-	76.09
Cascade	90-96.9%	7,217	17.19	17.86	35.05	19.48	3.90	0.58	13.86	-	6.46	-	79.33
Chinook	Over Max	7,230	12.92	37.90	50.82	7.96	13.67	0.11	4.84	-	-	5.53	82.93
Red Lodge	Over Max	15,806	22.64	21.11	43.75	8.51	4.37	0.51	3.52	-	25.25	-	85.91
Forsyth	Over Max	5,813	12.09	58.05	70.14	6.07	6.79	-	7.74	-	-	-	90.74
Belt	Over Max	6,002	20.02	35.21	55.23	26.52	7.12	1.66	-	-	-	2.50	93.03
Charlo	At Base	2,021	23.37	-	23.37	23.43	12.57	2.47	-	-	36.02	-	97.86
Fort Benton	Over Max	9,300	10.45	52.03	62.48	19.10	17.50	-	2.15	-	-	-	101.23
Troy	90-96.9%	6,248	22.84	32.59	55.43	27.44	6.30	2.40	-	-	12.35	-	103.92
Shields Valley	Over Max	4,400	20.67	45.36	66.03	8.50	-	-	2.35	-	23.89	6.27	107.04
Conrad	Over Max	8,621	18.91	48.99	67.90	7.00	7.54	0.87	-	-	33.22	-	116.53
Arlee	At Base	2,305	22.35	-	22.35	25.75	11.75	-	9.98	-	60.61	-	130.44
Simms	Over Max	4,399	20.62	61.76	82.38	27.27	18.92	6.94	-	-	-	-	135.51
Fairfield	Over Max	5,380	18.28	71.46	89.74	16.48	20.31	-	-	-	20.59	-	147.12
Centerville	90-96.9%	2,240	22.97	65.72	88.69	39.60	6.37	-	-	-	13.28	-	147.94
Box Elder	At Base	1,141	25.42	-	25.42	75.99	53.29	0.33	-	-	-	-	155.03
Rocky Boy	At Base	150	23.38	-	23.38	-	498.18	-	-	-	-	-	521.56
High School < 76 (31 Districts)													
Lambert	97%-MAX	\$9,354	-	-	-	-	-	-	-	-	-	-	-
Carter County	Over Max	47,753	3.47	4.08	7.55	1.46	1.33	-	0.38	-	-	-	10.72
Savage	Over Max	4,527	-	9.93	9.93	0.50	-	-	7.42	-	-	-	17.85
Saco	Over Max	5,529	-	18.09	18.09	2.29	-	-	-	-	-	-	20.38
Judith Gap	Over Max	4,523	13.21	17.00	30.21	-	1.47	-	3.32	-	-	-	35.00
Broadview	Over Max	9,568	16.65	18.14	34.79	3.48	5.02	-	-	-	-	2.61	45.90
Chester-Joplin-Inverness	Over Max	10,525	7.60	24.05	31.65	5.46	2.18	-	2.85	-	0.32	3.80	46.26
Geyser	Over Max	5,552	18.79	22.47	41.26	4.96	2.01	-	-	-	5.28	-	53.51
Hinsdale	Over Max	4,546	9.71	24.45	34.16	7.66	5.51	-	2.75	-	-	5.91	55.99
Harlowton	Over Max	11,975	17.73	23.08	40.81	2.73	7.81	-	1.72	-	-	8.02	61.09
Rapelje	Over Max	4,146	17.61	26.99	44.60	10.20	4.15	-	-	-	-	2.89	61.84
Norttar HS	Over Max	9,614	12.02	33.90	45.92	11.49	2.07	-	2.48	-	-	3.12	65.08
Garfield County	Over Max	4,860	17.35	36.34	53.69	11.47	-	-	-	-	-	-	65.16
Richey	Over Max	3,045	17.42	31.52	48.94	8.86	2.20	-	5.91	-	-	-	65.91
Big Sandy	Over Max	6,443	15.30	29.20	44.50	9.89	6.52	-	5.59	-	-	-	66.50
Brockton	At Base	639	28.05	-	28.05	38.59	-	-	-	-	-	-	66.64

School District	Budget Equity Status	Value of a Mill	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
Moore	Over Max	6,199	17.92	24.91	42.83	8.16	11.75	-	1.41	-	1.55	1.61	67.31
Denton	97%-MAX	3,992	20.40	30.95	51.35	3.26	13.24	-	3.76	-	-	-	71.61
Drummond	90-96.9%	4,469	21.45	26.16	47.61	7.75	-	-	-	-	18.92	-	74.28
Froid	Over Max	4,083	15.91	30.42	46.33	9.32	14.11	-	1.96	-	-	4.90	76.62
Augusta	Over Max	3,077	21.48	45.60	67.08	11.76	2.49	-	-	-	-	-	81.33
Plenty Coups	At Base	793	24.37	-	24.37	69.03	-	-	-	-	-	-	93.40
Valier	97%-MAX	4,054	19.78	38.08	57.86	10.73	14.31	-	7.89	-	3.18	2.47	96.44
Reed Point	90-96.9%	1,297	21.79	47.93	69.72	14.86	14.05	-	-	-	-	-	98.63
Grass Range	97%-MAX	1,538	21.85	60.91	82.76	10.26	13.66	-	-	-	-	3.41	110.09
Power	97%-MAX	2,208	20.79	54.32	75.11	19.34	12.23	-	3.17	-	-	6.29	116.14
Sheridan	Over Max	4,932	19.11	51.72	70.83	10.05	7.09	-	3.87	-	21.52	4.06	117.42
Willow Creek	Over Max	1,139	21.20	88.50	109.70	8.65	9.08	-	-	-	-	-	127.43
Turner	Over Max	1,931	20.95	70.54	91.49	13.83	-	-	3.88	-	-	20.17	129.37
Melstone	90-96.9%	680	11.10	44.72	55.82	39.22	27.85	-	14.65	-	-	-	137.54
Frazer	Over Max	3,361	20.08	39.03	59.11	12.88	21.35	1.20	5.78	-	39.40	-	139.72

School District	Budget Equity Status	Value of a Mill	GF BASE Mills (P)	GF Over BASE Mills (V)	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service Tax (V)	Building Reserve (V)	Total Mills
K-12 > 399 (11 Districts)													
Baker	97%-MAX	\$27,185	-	-	-	12.86	-	-	-	-	-	-	12.86
St Ignatius	At Base	2,855.00	68.69	-	68.69	59.78	-	0.52	-	-	-	-	128.99
Corvallis	80-89.9%	12,834.00	69.75	45.97	115.72	33.06	3.56	0.70	3.90	-	-	-	156.94
Florence-Carlton	80-89.9%	8,957.00	69.07	59.39	128.46	46.26	-	0.12	6.70	-	-	-	181.54
Libby	90-96.9%	12,021.00	61.50	74.47	135.97	32.93	-	13.61	-	-	-	-	182.51
Townsend	97%-MAX	11,737.00	59.24	79.43	138.67	17.20	3.63	1.42	4.26	-	27.78	-	192.96
Hamilton	90-96.9%	22,538.00	69.89	67.15	137.04	30.26	-	-	-	-	39.75	-	207.05
Glasgow	97%-MAX	14,758.00	53.69	81.90	135.59	12.15	9.57	0.90	6.10	-	73.86	2.03	240.20
Huntley Project	90-96.9%	9,721.00	56.11	67.47	123.58	45.39	23.16	12.81	6.17	-	47.94	-	259.05
Malta	Over Max	7,417.00	50.45	113.32	163.77	20.12	6.98	-	8.03	-	59.35	13.48	271.73
Frenchtown	90-96.9%	10,820.00	59.60	112.88	172.48	25.18	18.51	9.61	3.23	-	114.72	-	343.73
K-12 < 400 (47 Districts)													
Westby	Over Max	\$1,887	-	-	-	-	-	-	-	-	-	-	-
Plevna	Over Max	15,268	-	10.32	10.32	-	-	-	-	-	-	-	10.32
Ennis	97%-MAX	69,247	10.59	8.13	18.72	-	-	-	0.52	-	-	-	19.24
Wibaux	97%-MAX	14,513	25.76	19.65	45.41	5.27	0.34	-	-	-	-	-	51.02
Belfry	Over Max	2,351	17.51	29.46	46.97	7.59	-	-	-	-	-	-	54.56
Bainville	90-96.9%	6,266	33.63	1.18	34.81	11.33	12.27	2.89	3.19	-	-	-	64.49
Hays-Lodge Pole	At Base	178	79.86	-	79.86	-	-	-	-	-	-	-	79.86
Sunburst	Over Max	9,586	31.17	41.60	72.77	10.39	9.39	-	-	-	-	-	92.55
Medicine Lake	Over Max	5,226	9.90	62.28	72.18	9.93	-	-	4.78	-	-	9.57	96.46
Geraldine	Over Max	5,981	38.43	51.76	90.19	7.12	11.92	2.08	8.56	-	-	-	119.87
Dutton/Brady	Over Max	6,585	44.34	54.18	98.52	10.20	12.28	-	-	-	-	-	121.00
Hysham	Over Max	4,758	28.28	65.07	93.35	20.47	-	-	-	-	-	8.41	122.23
Darby	80-89.9%	9,970	66.56	23.83	90.39	27.39	7.12	-	3.01	-	-	5.01	132.92
Opheim	Over Max	3,477	15.94	105.89	121.83	10.52	-	-	2.88	-	-	-	135.23
Terry	97%-MAX	4,665	48.70	64.37	113.07	13.65	6.98	-	4.29	-	-	-	137.99
Ryegate	Over Max	3,537	39.06	72.60	111.66	17.14	12.48	-	-	-	-	-	141.28
Victor	At Base	6,434	62.16	-	62.16	23.88	-	3.11	6.22	-	42.22	3.89	141.48
West Yellowstone	97%-MAX	11,149	48.88	33.62	82.50	9.59	-	-	3.50	-	45.02	3.23	143.84
Whitewater	Over Max	3,673	33.14	58.43	91.57	45.91	6.39	-	2.72	-	-	-	146.59
White Sulphur Spgs	Over Max	8,273	51.12	64.66	115.78	11.67	7.51	3.83	4.41	-	-	6.04	149.24
Hobson	Over Max	4,937	49.79	55.03	104.82	7.86	11.43	-	3.32	-	25.98	-	153.41
Philipsburg	97%-MAX	6,827	52.33	50.38	102.71	16.24	10.51	-	7.18	-	16.83	-	153.47
Bridger	97%-MAX	6,997	48.87	55.91	104.78	26.81	13.53	5.30	4.29	-	-	-	154.71
Lincoln	90-96.9%	2,894	64.33	76.03	140.36	17.61	-	-	-	-	-	-	157.97
Stanford	Over Max	4,524	40.83	79.30	120.13	19.51	5.89	2.63	3.99	-	-	8.84	160.99
Plentywood	Over Max	10,614	44.28	63.22	107.50	21.59	15.07	1.88	6.12	-	-	9.42	161.58
Scobey	Over Max	7,197	23.87	73.34	97.21	9.83	9.35	-	3.47	-	49.44	-	169.30
Big Sky School	97%-MAX	20,322	39.43	21.13	60.56	5.77	3.26	2.20	4.63	-	94.97	5.33	176.72
Nashua	Over Max	3,221	51.52	82.56	134.08	13.90	16.84	-	12.11	-	-	-	176.93
Winnett	90-96.9%	1,499	27.82	112.49	140.31	-	11.67	-	-	-	31.31	-	183.29
Rosebud	Over Max	3,167	45.47	84.46	129.93	35.13	5.68	-	15.16	-	-	-	185.90
Harrison	90-96.9%	2,529	59.07	65.64	124.71	44.49	17.51	1.11	1.98	-	-	3.95	193.75
Lima	Over Max	1,710	41.93	119.75	161.68	10.77	20.00	-	-	-	-	5.85	198.30

School District	Budget Equity Status	Value of a Mill	GF	GF	General Fund (P & V)	Tran. (P)	Bus Depr. (P)	Tuition (P)	Tech. (V)	Flexibility (V)	Debt Service	Building	Total Mills
			BASE Mills (P)	Over BASE Mills (V)							Tax (V)	Reserve (V)	
Dodson	90-96.9%	1,691	52.33	95.21	147.54	55.86	-	-	-	-	-	-	203.40
Lavina	90-96.9%	2,217	63.72	72.99	136.71	43.43	15.74	20.21	-	-	-	-	216.09
Custer	97%-MAX	1,984	55.94	95.90	151.84	38.69	18.84	-	-	-	-	10.59	219.96
Roberts	80-89.9%	1,661	71.44	55.39	126.83	18.33	14.84	0.08	10.54	-	52.96	10.54	234.12
St Regis	97%-MAX	4,131	61.20	75.19	136.39	52.53	26.04	16.31	-	-	-	7.24	238.51
Heart Butte	At Base	66	74.17	-	74.17	45.85	120.97	-	-	-	-	-	240.99
Winifred	90-96.9%	1,358	58.93	141.94	200.87	9.67	15.73	0.42	6.81	-	-	14.72	248.22
Fromberg	Over Max	2,746	56.10	107.16	163.26	14.93	15.43	10.67	5.46	-	43.27	-	253.02
Alberton	Over Max	2,588	62.35	119.03	181.38	25.22	21.46	3.50	9.66	-	-	19.32	260.54
Superior	Over Max	3,952	65.97	134.00	199.97	40.48	21.67	-	15.18	-	-	-	277.30
Roy	Over Max	842	63.31	190.05	253.36	21.08	11.88	-	-	-	-	-	286.32
Twin Bridges	97%-MAX	4,233	58.83	101.12	159.95	48.44	18.90	-	-	-	49.83	11.72	288.84
Hot Springs	90-96.9%	1,530	66.93	128.04	194.97	90.60	30.65	-	13.07	-	20.70	-	349.99
Highwood	Over Max	1,474	50.91	185.99	236.90	54.59	15.79	-	6.78	-	-	37.31	351.37

Source: OPI School district adopted budgets for FY 2016

Notes:

- 1) Districts Have a Non-Isolation Mill