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# Montana Department of Revenue



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## Memorandum

To: Ed Caplis, Tax Policy and Research

From: Emily Klungtvedt, Tax Policy and Research

Date: May 21, 2015

Subject: Explanation of HB 33 (2015) on the FY 2016 Entitlement Share Payments

Recent legislation has affected the calculation of the FY 2016 Entitlement Share Payments. House Bill 33 (“Appropriate money for new or expanded mental health crisis intervention”) instructs the Department of Revenue to decrease the Entitlement Share Pool for FY 2016 by \$1,049,904.

*15-1-121(3)(b), MCA – For fiscal year 2016, the fiscal year entitlement share pool is reduced by \$1,049,904.*

HB 33 then states that the growth rate is to be applied to this reduced Entitlement Share Pool to determine total FY 2016 Entitlement Share Payments.

*15-1-121(4)(b)(iv), MCA – For fiscal year 2016, the entitlement share growth rate is applied to the most recently completed fiscal year entitlement payment minus \$1,049,904 to determine the subsequent fiscal year payment.*

Local governments can see the loss in revenue for their FY 2016 payments under the column titled “HB 33 Reduction in Entitlement Share Pool” in the following links: [County ESP](#), [City ESP](#), [Consolidated Government ESP](#). The remainder of this memo explains how this is calculated.

### Proportional Distribution of the \$1,049,904 by Local Government Type

The first step to comply with HB 33 is to proportionately distribute the \$1,049,904 loss in revenue between local government types (counties, cities and towns, and consolidated local governments). This distribution is based on prior year (FY 2015) Entitlement Share Payments (ESP) and is shown in the following table.

<b>Reduction of the FY 15 ESP due to HB 33</b>				
<b><i>Used to Calculate FY 16 Payments</i></b>				
	<b><u>FY 15 ESP</u></b>	<b><u>FY 15 ESP</u></b>	<b><u>HB 33 Reduction</u></b>	<b><u>Reduced FY 15 ESP</u></b>
		<b><u>% of Total</u></b>	<b><u>(FY 15 ESP * %)</u></b>	<b><u>(FY 15 ESP – HB 33 Red.)</u></b>
Counties	\$51,575,416.92	41.69828%	\$437,791.95	\$51,137,624.97
Cities/Towns	\$66,062,865.36	53.41126%	\$560,766.98	\$65,502,098.38
Consolidated Govt	\$6,048,863.21	4.89045%	\$51,345.07	\$5,997,518.14
<b>Total</b>	<b>\$123,687,145.49</b>		<b>\$1,049,904.00</b>	<b>\$122,637,241.49</b>

For example, counties received a combined total of \$51,575,416.92 in payments in FY 2015. This is 41.7% of the total ESP ( $\$51,575,416.92 / \$123,687,145.49 = 41.7\%$ ). Therefore, 41.7% of statutorily required reduction of \$1,049,904, or \$437,791.95, is subtracted from the county's share of the FY 2015 ESPs.

The growth rate for FY 2016 will be applied to the FY 2015 reduced value as shown in the table below. This growth will be distributed to individual taxing jurisdictions 50% based on prior year share of revenue and 50% based on population (per current law, 15-1-121, MCA).

<b>FY 2016 Calculation for Growth in ESP</b>				
	<b>Reduced FY 15 ESP</b>	<b>Growth Rate</b>	<b>FY 16 Total ESP</b>	<b>Amount of Growth (FY 15 ESP – FY 16 ESP)</b>
Counties	\$51,137,624.97	3%	\$52,671,753.74	\$1,534,128.75
Cities/Towns	\$65,502,098.38	3.5%	\$67,794,671.82	\$2,292,573.44
Consolidated Govt	\$5,997,518.14	3.25%	\$6,192,437.48	\$194,919.34
<b>Total</b>	<b>\$122,637,241.49</b>		<b>\$126,658,863.04</b>	<b>\$4,021,621.53</b>

Proportional Distribution of the \$1,049,904 by Individual Taxing Jurisdiction

The second step to comply with HB 33 is to proportionately allocate the reduction in revenue by individual taxing jurisdiction. The table below shows an example of this calculation for three counties.

<b>FY 2016 Calculation for Growth in ESP</b>				
<b>County</b>	<b>FY 15 ESP</b>	<b>FY 15 ESP % of Total</b>	<b>HB 33 Reduction</b>	<b>Reduced FY 15 ESP (FY 15 ESP – HB 33 Red.)</b>
Beaverhead	\$562,125.32	1.08991%	\$4,771.54	\$557,353.78
Big Horn	\$208,941.38	0.40512%	\$1,773.57	\$207,167.81
Blaine	\$454,640.07	0.88151%	\$3,859.16	\$450,780.91
<b>Totals</b>	<b>51,575,416.92</b>		<b>437,791.93</b>	<b>51,137,624.99</b>

For example, Beaverhead County received \$562,125.32 in ESP in FY 2015. This is 1.1% of total ESP that all of the counties received. Therefore, 1.1% of the county share of revenue reduction due to HB 33 (\$437,791.93) is reduced from Beaverhead County's FY 2015 ESP. This is equal to \$4,771.54 ( $\$562,125.32 * 1.1\% = \$4,771.54$ ).

The final FY 2016 payments for individual taxing jurisdictions are calculated by taking the FY 2015 ESP minus the loss in revenue due to HB 33 plus the growth amount allocated to that taxing jurisdiction. This calculation can be seen for every local government in the links listed above or by clicking on the "Entitlement Share Payments" tab in the following link:

[http://revenue.mt.gov/home/local\\_governments](http://revenue.mt.gov/home/local_governments).

For further questions, contact Emily Klungtvedt at [eklungtvedt@mt.gov](mailto:eklungtvedt@mt.gov) or (406)444-6634.

**FY2016 County Entitlement Share Payment**

(Includes a loss to the ESP due to HB 33)

Payments Distributed Quarterly

County	FY2015 Entitlement Share Payment		HB 33 Reduction in Entitlement Share Pool		FY2016 County Share of Growth	=	FY2016 Entitlement Share Payment	/4=	FY2016 Quarterly Payment
Beaverhead	562,125.32	-	4,771.54	+	15,676.69	=	573,030.47	/4=	143,257.62
Big Horn	208,941.38	-	1,773.57	+	13,506.25	=	220,674.06	/4=	55,168.52
Blaine	454,640.07	-	3,859.16	+	11,943.85	=	462,724.76	/4=	115,681.19
Broadwater	534,115.90	-	4,533.78	+	12,380.53	=	541,962.65	/4=	135,490.66
Carbon	682,496.41	-	5,793.29	+	18,292.13	=	694,995.25	/4=	173,748.81
Carter	256,067.05	-	2,173.60	+	4,723.63	=	258,617.08	/4=	64,654.27
Cascade	1,358,374.61	-	11,530.41	+	84,671.36	=	1,431,515.56	/4=	357,878.89
Chouteau	1,059,952.35	-	8,997.28	+	20,378.86	=	1,071,333.93	/4=	267,833.48
Custer	659,694.05	-	5,599.74	+	19,278.47	=	673,372.78	/4=	168,343.20
Daniels	518,227.33	-	4,398.91	+	9,111.20	=	522,939.62	/4=	130,734.91
Dawson	1,421,565.33	-	12,066.79	+	28,594.31	=	1,438,092.85	/4=	359,523.21
Fallon	540,714.37	-	4,589.79	+	10,475.18	=	546,599.76	/4=	136,649.94
Fergus	629,664.16	-	5,344.83	+	18,322.95	=	642,642.28	/4=	160,660.57
Flathead	4,619,441.57	-	39,211.59	+	143,021.28	=	4,723,251.26	/4=	1,180,812.82
Gallatin	3,113,516.10	-	26,428.72	+	122,490.62	=	3,209,578.00	/4=	802,394.50
Garfield	327,309.72	-	2,778.33	+	5,892.81	=	330,424.20	/4=	82,606.05
Glacier	768,928.03	-	6,526.96	+	22,158.88	=	784,559.95	/4=	196,139.99
Golden Valley	80,357.04	-	682.10	+	1,862.17	=	81,537.11	/4=	20,384.28
Granite	411,488.47	-	3,492.87	+	8,632.32	=	416,627.92	/4=	104,156.98
Hill	944,578.17	-	8,017.94	+	27,041.73	=	963,601.96	/4=	240,900.49
Jefferson	949,216.62	-	8,057.32	+	23,166.37	=	964,325.67	/4=	241,081.42
Judith Basin	392,647.63	-	3,332.94	+	7,398.51	=	396,713.20	/4=	99,178.30
Lake	1,139,119.25	-	9,669.28	+	39,723.92	=	1,169,173.89	/4=	292,293.47
Lewis And Clark	2,229,412.11	-	18,924.11	+	84,717.25	=	2,295,205.25	/4=	573,801.31
Liberty	560,083.18	-	4,754.20	+	10,176.84	=	565,505.82	/4=	141,376.46
Lincoln	1,002,407.39	-	8,508.82	+	29,881.81	=	1,023,780.38	/4=	255,945.10
Madison	849,482.57	-	7,210.73	+	18,756.51	=	861,028.35	/4=	215,257.09
McCone	501,015.51	-	4,252.81	+	8,777.71	=	505,540.41	/4=	126,385.10
Meagher	197,717.98	-	1,678.31	+	4,391.35	=	200,431.02	/4=	50,107.76
Mineral	390,018.87	-	3,310.63	+	9,133.51	=	395,841.75	/4=	98,960.44
Missoula	5,022,870.02	-	42,636.05	+	162,925.99	=	5,143,159.96	/4=	1,285,789.99
Musselshell	296,331.08	-	2,515.37	+	8,000.06	=	301,815.77	/4=	75,453.94
Park	763,715.25	-	6,482.71	+	23,791.25	=	781,023.79	/4=	195,255.95
Petroleum	92,787.02	-	787.61	+	1,759.71	=	93,759.12	/4=	23,439.78
Phillips	364,287.69	-	3,092.21	+	8,699.93	=	369,895.41	/4=	92,473.85
Pondera	703,661.54	-	5,972.95	+	15,334.30	=	713,022.89	/4=	178,255.72
Powder River	480,477.44	-	4,078.48	+	8,541.93	=	484,940.89	/4=	121,235.22
Powell	288,361.56	-	2,447.72	+	9,697.90	=	295,611.74	/4=	73,902.94
Prairie	256,931.88	-	2,180.94	+	4,720.05	=	259,470.99	/4=	64,867.75
Ravalli	1,608,276.36	-	13,651.67	+	56,042.55	=	1,650,667.24	/4=	412,666.81
Richland	846,742.97	-	7,187.48	+	21,656.40	=	861,211.89	/4=	215,302.97
Roosevelt	820,878.25	-	6,967.93	+	21,080.69	=	834,991.01	/4=	208,747.75
Rosebud	2,663,222.67	-	22,606.46	+	46,910.75	=	2,687,526.96	/4=	671,881.74
Sanders	1,132,176.91	-	9,610.35	+	25,735.59	=	1,148,302.15	/4=	287,075.54
Sheridan	856,266.66	-	7,268.32	+	15,628.65	=	864,626.99	/4=	216,156.75
Stillwater	995,115.66	-	8,446.92	+	22,073.35	=	1,008,742.09	/4=	252,185.52
Sweet Grass	396,201.35	-	3,363.11	+	8,761.97	=	401,600.21	/4=	100,400.05
Teton	660,018.91	-	5,602.49	+	14,563.87	=	668,980.29	/4=	167,245.07
Toole	780,712.89	-	6,626.99	+	15,643.32	=	789,729.22	/4=	197,432.31
Treasure	147,485.54	-	1,251.91	+	2,735.28	=	148,968.91	/4=	37,242.23
Valley	411,945.43	-	3,496.75	+	12,108.23	=	420,556.91	/4=	105,139.23
Wheatland	199,371.09	-	1,692.34	+	4,610.88	=	202,289.63	/4=	50,572.41
Wibaux	343,675.72	-	2,917.25	+	5,989.03	=	346,747.50	/4=	86,686.88
Yellowstone	4,080,584.49	-	34,637.57	+	182,538.06	=	4,228,484.98	/4=	1,057,121.25
<b>Totals</b>	<b>51,575,416.92</b>		<b>437,791.93</b>		<b>1,534,128.74</b>		<b>52,671,753.73</b>		<b>13,167,938.43</b>

**FY2016 Consolidated Government Entitlement Share Payment**  
(Includes a loss to the ESP due to HB 33)  
**Payments Distributed Quarterly**

<b>Consolidated Government</b>	<b>FY2015 Entitlement Share Payment</b>		<b>HB 33 Reduction in Entitlement Share Pool</b>		<b>FY2016 Cons. Govt. Share of Growth</b>	<b>=</b>	<b>FY2016 Entitlement Share Payment</b>	<b>/4=</b>	<b>FY2016 Quarterly Payment</b>
<b>Deer Lodge</b>	1,433,924.44	-	12,171.70	+	43,779.48	=	<b>1,465,532.22</b>	/4=	366,383.06
<b>Silver Bow</b>	4,614,938.77	-	39,173.37	+	151,139.86	=	<b>4,726,905.26</b>	/4=	1,181,726.32
<b>Total</b>	<b>6,048,863.21</b>		<b>51,345.07</b>		<b>194,919.34</b>		<b>6,192,437.48</b>		<b>1,548,109.37</b>

**FY2016 City/Town Entitlement Share Payment**

(Includes a loss to the ESP due to HB 33)

Payments Distributed Quarterly

City	FY2015 Entitlement Share Payment		HB 33 Reduction in Entitlement Share Pool		FY2016 City Share of Growth	=	FY2016 Entitlement Share Payment	/4=	FY2016 Quarterly Payment
Alberton	60,720.97	-	515.42	+	1,998.73	=	62,204.28	/4=	15,551.07
Bainville	46,695.69	-	396.37	+	1,478.31	=	47,777.63	/4=	11,944.41
Baker	241,114.62	-	2,046.67	+	8,453.54	=	247,521.49	/4=	61,880.37
Bearcreek	5,089.55	-	43.20	+	273.76	=	5,320.11	/4=	1,330.03
Belgrade	725,182.00	-	6,155.62	+	30,006.46	=	749,032.84	/4=	187,258.21
Belt	105,021.81	-	891.47	+	3,171.83	=	107,302.17	/4=	26,825.54
Big Sandy	66,698.39	-	566.16	+	2,513.56	=	68,645.79	/4=	17,161.45
Big Timber	204,829.03	-	1,738.67	+	7,240.77	=	210,331.13	/4=	52,582.78
Billings	13,236,893.45	-	112,359.84	+	472,931.34	=	13,597,464.95	/4=	3,399,366.24
Boulder	157,286.23	-	1,335.11	+	5,414.83	=	161,365.95	/4=	40,341.49
Bozeman	4,089,349.73	-	34,711.97	+	164,039.39	=	4,218,677.15	/4=	1,054,669.29
Bridger	170,413.90	-	1,446.54	+	4,592.48	=	173,559.84	/4=	43,389.96
Broadus	71,901.10	-	610.32	+	2,324.55	=	73,615.33	/4=	18,403.83
Broadview	26,616.45	-	225.93	+	897.53	=	27,288.05	/4=	6,822.01
Brockton	12,664.34	-	107.50	+	838.66	=	13,395.50	/4=	3,348.88
Browning	63,272.23	-	537.08	+	3,403.72	=	66,138.87	/4=	16,534.72
Cascade	79,740.29	-	676.87	+	2,958.83	=	82,022.25	/4=	20,505.56
Chester	107,187.97	-	909.85	+	3,781.42	=	110,059.54	/4=	27,514.89
Chinook	228,697.01	-	1,941.27	+	6,716.49	=	233,472.23	/4=	58,368.06
Choteau	169,293.05	-	1,437.02	+	6,731.41	=	174,587.44	/4=	43,646.86
Circle	83,503.01	-	708.81	+	2,809.62	=	85,603.82	/4=	21,400.96
Clyde Park	39,085.69	-	331.77	+	1,337.32	=	40,091.24	/4=	10,022.81
Colstrip	882,270.79	-	7,489.05	+	20,483.45	=	895,265.19	/4=	223,816.30
Columbia Falls	666,136.72	-	5,654.42	+	22,555.94	=	683,038.24	/4=	170,759.56
Columbus	430,688.36	-	3,655.85	+	11,932.84	=	438,965.35	/4=	109,741.34
Conrad	329,979.84	-	2,801.00	+	11,543.89	=	338,722.73	/4=	84,680.68
Culbertson	103,373.02	-	877.47	+	3,567.75	=	106,063.30	/4=	26,515.83
Cut Bank	591,125.30	-	5,017.70	+	16,951.01	=	603,058.61	/4=	150,764.65
Darby	149,950.15	-	1,272.83	+	4,248.57	=	152,925.89	/4=	38,231.47
Deer Lodge	426,584.04	-	3,621.01	+	14,142.90	=	437,105.93	/4=	109,276.48
Denton	30,860.19	-	261.95	+	1,089.59	=	31,687.83	/4=	7,921.96
Dillon	552,981.13	-	4,693.92	+	19,030.71	=	567,317.92	/4=	141,829.48
Dodson	14,558.16	-	123.58	+	527.44	=	14,962.02	/4=	3,740.51
Drummond	38,716.65	-	328.64	+	1,418.06	=	39,806.07	/4=	9,951.52
Dutton	47,029.01	-	399.20	+	1,510.90	=	48,140.71	/4=	12,035.18
East Helena	567,252.53	-	4,815.06	+	14,445.43	=	576,882.90	/4=	144,220.73
Ekalaka	61,838.77	-	524.91	+	1,839.37	=	63,153.23	/4=	15,788.31
Ennis	132,250.51	-	1,122.59	+	4,240.86	=	135,368.78	/4=	33,842.20
Eureka	119,967.40	-	1,018.33	+	4,499.18	=	123,448.25	/4=	30,862.06
Fairfield	93,550.90	-	794.10	+	3,240.91	=	95,997.71	/4=	23,999.43
Fairview	126,556.26	-	1,074.26	+	4,349.85	=	129,831.85	/4=	32,457.96
Flaxville	6,843.00	-	58.09	+	279.61	=	7,064.52	/4=	1,766.13
Forsyth	311,007.13	-	2,639.95	+	9,583.61	=	317,950.79	/4=	79,487.70
Fort Benton	187,820.77	-	1,594.29	+	6,588.15	=	192,814.63	/4=	48,203.66
Fort Peck	14,494.90	-	123.04	+	810.10	=	15,181.96	/4=	3,795.49
Froid	22,140.68	-	187.94	+	837.74	=	22,790.48	/4=	5,697.62
Fromberg	33,118.34	-	281.12	+	1,566.70	=	34,403.92	/4=	8,600.98
Geraldine	19,144.35	-	162.50	+	937.69	=	19,919.54	/4=	4,979.89
Glasgow	511,088.45	-	4,338.32	+	16,420.25	=	523,170.38	/4=	130,792.60
Glendive	685,646.23	-	5,820.03	+	23,960.24	=	703,786.44	/4=	175,946.61
Grass Range	10,303.88	-	87.46	+	422.33	=	10,638.75	/4=	2,659.69
Great Falls	7,819,767.75	-	66,377.19	+	267,850.90	=	8,021,241.46	/4=	2,005,310.37
Hamilton	1,016,886.33	-	8,631.72	+	27,909.09	=	1,036,163.70	/4=	259,040.93
Hardin	721,473.66	-	6,124.15	+	21,000.23	=	736,349.74	/4=	184,087.44
Harlem	142,618.06	-	1,210.60	+	4,329.14	=	145,736.60	/4=	36,434.15
Harlowton	150,276.15	-	1,275.60	+	4,783.77	=	153,784.32	/4=	38,446.08
Havre	1,416,532.81	-	12,024.07	+	46,457.70	=	1,450,966.44	/4=	362,741.61
Helena	3,973,133.67	-	33,725.48	+	135,842.93	=	4,075,251.12	/4=	1,018,812.78
Hingham	10,193.36	-	86.53	+	449.46	=	10,556.29	/4=	2,639.07
Hobson	27,007.62	-	229.25	+	957.94	=	27,736.31	/4=	6,934.08
Hot Springs	44,915.51	-	381.26	+	2,010.48	=	46,544.73	/4=	11,636.18
Hysham	30,832.34	-	261.72	+	1,209.77	=	31,780.39	/4=	7,945.10
Ismay	1,356.45	-	11.51	+	70.46	=	1,415.40	/4=	353.85
Joliet	45,215.02	-	383.80	+	2,234.65	=	47,065.87	/4=	11,766.47
Jordan	40,843.15	-	346.69	+	1,571.15	=	42,067.61	/4=	10,516.90

**FY2016 City/Town Entitlement Share Payment**  
(Includes a loss to the ESP due to HB 33)  
**Payments Distributed Quarterly**

City	FY2015 Entitlement Share Payment	HB 33 Reduction in Entitlement Share Pool	FY2016 City Share of Growth	FY2016 Entitlement Share Payment
Judith Gap	13,259.49	- 112.55	+ 507.13	= 13,654.07
Kalispell	2,918,999.65	- 24,777.59	+ 98,727.74	= 2,992,949.80
Kevin	20,492.71	- 173.95	+ 684.03	= 21,002.79
Laurel	883,477.82	- 7,499.30	+ 30,827.11	= 906,805.63
Lavina	9,157.05	- 77.73	+ 556.61	= 9,635.93
Lewistown	883,541.07	- 7,499.84	+ 28,439.68	= 904,480.91
Libby	523,809.92	- 4,446.30	+ 15,023.31	= 534,386.93
Lima	23,363.78	- 198.32	+ 905.90	= 24,071.36
Livingston	1,107,361.06	- 9,399.71	+ 35,402.22	= 1,133,363.57
Lodge Grass	24,825.58	- 210.73	+ 1,425.05	= 26,039.90
Malta	270,145.47	- 2,293.10	+ 9,089.10	= 276,941.47
Manhattan	154,335.67	- 1,310.06	+ 6,188.12	= 159,213.73
Medicine Lake	23,370.32	- 198.38	+ 952.93	= 24,124.87
Melstone	12,128.57	- 102.95	+ 447.29	= 12,472.91
Miles City	1,206,652.30	- 10,242.53	+ 40,505.65	= 1,236,915.42
Missoula	7,975,810.67	- 67,701.74	+ 294,396.82	= 8,202,505.75
Moore	18,415.18	- 156.32	+ 750.76	= 19,009.62
Nashua	32,955.45	- 279.74	+ 1,233.19	= 33,908.90
Neihart	5,244.06	- 44.51	+ 204.94	= 5,404.49
Opheim	11,531.13	- 97.88	+ 398.94	= 11,832.19
Outlook	4,472.22	- 37.96	+ 196.02	= 4,630.28
Philipsburg	114,586.85	- 972.66	+ 3,929.90	= 117,544.09
Pinesdale	32,955.56	- 279.74	+ 2,656.48	= 35,332.30
Plains	219,031.96	- 1,859.23	+ 6,186.81	= 223,359.54
Plentywood	269,586.14	- 2,288.35	+ 8,963.20	= 276,260.99
Plevna	14,090.60	- 119.61	+ 648.91	= 14,619.90
Poison	619,669.13	- 5,259.99	+ 21,045.83	= 635,454.97
Poplar	126,707.68	- 1,075.54	+ 4,155.86	= 129,788.00
Red Lodge	366,478.76	- 3,110.81	+ 11,308.04	= 374,675.99
Rexford	16,873.40	- 143.23	+ 621.23	= 17,351.40
Richey	13,276.42	- 112.70	+ 652.66	= 13,816.38
Ronan	317,552.22	- 2,695.51	+ 9,822.30	= 324,679.01
Roundup	258,882.56	- 2,197.49	+ 8,600.97	= 265,286.04
Ryegate	22,696.28	- 192.65	+ 936.76	= 23,440.39
Saco	21,205.05	- 180.00	+ 812.58	= 21,837.63
Scobey	128,010.71	- 1,086.60	+ 4,571.71	= 131,495.82
Shelby	481,521.17	- 4,087.34	+ 15,730.70	= 493,164.53
Sheridan	56,229.55	- 477.30	+ 2,448.10	= 58,200.35
Sidney	766,353.58	- 6,505.10	+ 27,760.33	= 787,608.81
Stanford	54,033.98	- 458.66	+ 1,802.27	= 55,377.59
Stevensville	181,512.56	- 1,540.75	+ 7,410.43	= 187,382.24
St. Ignatius	52,106.74	- 442.30	+ 2,807.80	= 54,472.24
Sunburst	31,689.74	- 268.99	+ 1,369.87	= 32,790.62
Superior	166,024.34	- 1,409.28	+ 4,775.49	= 169,390.55
Terry	83,411.72	- 708.03	+ 2,767.81	= 85,471.50
Thompson Falls	324,323.70	- 2,752.98	+ 8,621.53	= 330,192.25
Three Forks	164,285.56	- 1,394.52	+ 7,102.57	= 169,993.61
Townsend	264,485.69	- 2,245.06	+ 8,928.33	= 271,168.96
Troy	155,603.10	- 1,320.82	+ 4,802.47	= 159,084.75
Twin Bridges	38,397.56	- 325.93	+ 1,528.71	= 39,600.34
Valier	44,834.43	- 380.57	+ 1,919.70	= 46,373.56
Virginia City	25,142.57	- 213.42	+ 878.66	= 25,807.81
Walkerville	31,883.70	- 270.64	+ 2,117.28	= 33,730.34
West Yellowstone	272,705.55	- 2,314.83	+ 7,685.66	= 278,076.38
Westby	22,232.52	- 188.72	+ 794.66	= 22,838.46
White Sulphur Springs	135,863.95	- 1,153.27	+ 4,424.22	= 139,134.90
Whitefish	785,300.32	- 6,665.93	+ 28,962.71	= 807,597.10
Whitehall	170,713.01	- 1,449.08	+ 5,372.99	= 174,636.92
Wibaux	95,488.27	- 810.54	+ 3,120.36	= 97,798.09
Winifred	13,523.25	- 114.79	+ 699.40	= 14,107.86
Winnett	24,888.19	- 211.26	+ 840.74	= 25,517.67
Wolf Point	355,772.27	- 3,019.93	+ 12,507.57	= 365,259.91
<b>Total</b>	<b>66,062,865.36</b>	<b>560,766.98</b>	<b>2,292,573.43</b>	<b>67,794,671.81</b>