2020

Comparative Study

For Williams County School District #8

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INTRODUCTION

The study was authorized by the Williams County School District #8 School Board at their regular meeting on April 13, 2020. The purpose of this study was to pursue possible scenarios for District #8 which were listed in the Williams County K12 Education Study. The study focused on the financial impact for Williams County #8 and Williston #1 school districts. Specifically, the study was to:

a) Develop a list of pros and cons of reorganizing the District with Williston School District #1 along with financial impact (including transition revenue),

b) Develop a list of pros and cons of dissolving the District along with financial impact (including transition revenue), and

c) Develop a list of pros and cons for property transfer from the District along with financial impact (including transition revenue).

The study will focus on state aid and local dollars generated through mill levies. The formula and mill levies will be maximized to generate a dollar amount equivalent to the base year. If that is not possible, then the highest dollar amount possible according to state law will be calculated. Transportation will not be part of the study.

It was requested that as much information as possible from the Williams County K12 Education Study be utilized to expedite the process.

WHO CONDUCTED THE STUDY

The study was conducted by Dr. Paul Stremick. He is a native North Dakotan and currently resides in Walhalla, North Dakota where he was raised. Dr. Stremick is a retired superintendent. He served as a superintendent in five districts in three different states. The districts in North Dakota included Grafton, Dickinson and North Border. In 2018, Dr. Stremick was named the North Dakota Superintendent of the year.

Dr. Stremick took a leading role in a lawsuit against the State of North Dakota to create equitable and adequate funding for all school districts. Since that time, he has been involved in the re-writes of the school foundation aid formula in North Dakota. Dr. Stremick teaches classes and offers seminars for the North Dakota School Boards Association. He has also taught at the University of North Dakota in the areas of school finance and policy for Master and Doctoral level students.

ACKNOWLEDGEMENTS

A special thank you to everyone who provided information and input during the study, especially, Adam Tescher (DPI), Mark Lemer (West Fargo), Dr. Jeff Lind (University of Mary), Dr. Mike Bitz (Mandan), Dr. Steve Holen (Watford City), Sherri Heser (WCSD

#8), Jodi Germundson (Williston #1), Brent Bogar (Jadestone Consulting), Stacia Schwarz (RSP & Associates), all the individuals at Williams County and anyone else who helped. And lastly, to the Williams County School District School Board for having the foresight to facilitate the study and for taking part in developing the assumptions.

METHODOLOGY

The report utilized data from the North Dakota Department of Public Instruction Finance Facts and State Aid to School Payment Worksheets. Data from the Williams County K12 Education Study was also utilized along with the assumptions listed above and current state law.

The comparative study will look at three options selected. State aid, local revenue, total revenue and mills levies will be compared to the same data set in the baseline data.

In addition, a list of pros and cons will be developed.

ASSUMPTIONS

The research performed was a comparative study between the options selected by the Williams County School District #8 School Board. Since the study involved what would occur in the future, several assumptions had to be made to perform the study. The following items had to be projected:

- Enrollment (Average Daily Membership-ADM)
- Taxable Valuation
- Other Local Revenue (County-Oil/Gas)
- Per Student Payment Rate
- Minimum Payments (Baseline Funding)

Enrollment (Average Daily Membership-ADM)

The enrollment projections started with the numbers from the Williams County K12 Education Study as prepared by the RSP & Associates. The K-12 numbers were modified to reflect the economic downturn and the length of the study. There was consensus at a Williams County School District School Board Work Session to utilize the following enrollment projections.

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Williston #1	4,357	4,416	4,675	5,363	5,956	6,259	6,569	6,872	7,177
WCSD #8	744	750	830	941	1,063	1,122	1,191	1,263	1,332

Taxable Valuation

There was consensus at a Williams County School District School Board Work Session to utilize the current taxable valuation for all the years of the study. This decision was made due to the possible up and down fluctuation in taxable valuation. The current taxable valuation of Williams County School District #8 is $130,035,969 and the current taxable valuation for Williston #1 is $118,542,060.

Other Local Revenue

There was consensus at a Williams County School District School Board Work Session to utilize the current dollar amount for other local revenue for all the years of the study. This decision was made due to the possible up and down fluctuation in oil prices and production. The current total other local revenue for Williams County School District #8 is $815,506.77 for County, $749.33 for US Flood, $523,198.80 for Electric Generation, $7,694.80 for Mobile Homes and $34,260.95 for Telecommunications and for Williston #1 is $4,125,948.43 for County, $41,128.63 for Electric Generation, $130,074.36 for Mobile Homes and $70,842.99 for Telecommunications.

Per Student Payment Rate

The per student payment rate is set by the North Dakota Legislature every session. Since the Legislature only meets every other year the rates are set for a two-year period (biennium). The per student payment rate for 2020-21 is set at $10,036.00. Typical increases have ranges from 0% to 2% based on the economy of the State. The following rates were used as part of the study:

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Increase	2%	1%	1%	2%	2%	2%	2%	2%
Payment Amount	$10,036	$10,136	$10,237	$10,442	$10,651	$10,864	$11,081	$11,303

Minimum Payments (Baseline Funding)

The minimum payment for baseline funding is set by the North Dakota Legislature every session. Since the Legislature meets every other year, the rates are set for a two-year period (biennium). The minimum payment percent for baseline funding for 2020-21 is set at 102%. The typical increase is half of the percentage increase to the per student rate (above). The following rates were used as part of the study:

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Payment % Increase	2%	1%	1%	2%	2%	2%	2%	2%
Minimum Payment %	102%	102.5%	103%	104%	105%	106%	107%	108%

Land Transfer

There was consensus at a Williams County School District School Board Work Session to utilize 25% of the current taxable valuation that would be transferred to the adjacent school districts. No decisions were made on what percentage would go to each school district.

Dissolution Survey

Data from the Williams County K12 Education Study was utilized instead of conducting a survey to determine where parents want their children to attend school after the dissolution. The data indicated approximately 15% of the students from Williams County School District #8 were currently attending school in districts other than Williams County #8 and Williston #1. The data is listed below:

School District	# of Students from WCSD	Percentage of Students
Eight Mile	96	7.99%
Grenora	24	2.00%
Nesson	56	4.66%
Tioga	4	0.33%
Williams County #8	657	54.66%
Williston #1	365	30.37%
Total	**1202**	**100%**

State Law

Several components of the study were based on current State Law (NDCC).

- The on-time funding calculation, NDCC 15.1-27-3.1(1)(n), states starting in the 2020-21 school year a 0.50 factor will be given to the number of students enrolled on September tenth that exceed the prior year's average daily membership increasing the factor annually by 0.10, not to exceed 1.00.
- The baseline funding adjustment, NDCC 15.1-27-4.1(2)(c), states the district's baseline funding per weighted student unit will be reduced by 15% beginning in the 2021-22 school year and an additional 15% each year thereafter.
- The adjustment to state aid - local property tax effort, NDCC 15.1-27-4.3, states for the 2020-21 school year, increase the amount subtracted by an

equal amount to ten percent of the difference between the amount generated by 60 mills and the amount determined pursuant to subdivision a of subsection 4 of section 15.1-27-4.1 before adjustment. The amount will increase to 20% in 2021-22, 40% in 2022-23, 60% in 2023-24, 80% in 2024-25 and 100% in 2025-26.

All of the items mentioned above are considered limitations or delimitations of the study. The assumptions had to be determined before the study could move forward and current state law needed to be applied.

Maximizing the Formula and Mill Levies

In all scenarios, additional mills will be levied to maximize the formula and to generate the same additional revenue as in the base year when possible.

Note: General Fund Plus (GF+) refers to all dollars and mills generated which can be spent in the General Fund (i.e., additional General Fund mills, Miscellaneous Fund and half of the dollars raised in the Special Reserve).

BASELINE DATA

The baseline data was created for comparison purposes. The 2020-21 school year was the base year with seven additional years, thru the 2027-28 school year. State Aid Payment Worksheets were developed. State Aid (line 34), Contribution from Property Tax (line 32), Other Local Revenue (line 33) and Total Adjusted Formula Amount (line 31) were tracked. Dollars generated by additional mills in the General Fund, Miscellaneous Fund and Special Reserve were also tracked along with the number of mills and total mills.

Williams County #8	**2020-21**		**Williams County #8**	**2021-22**
State Aid	6,856,265.62		State Aid	5,742,449.88
Other Local Rev.	1,036,051.24		Other Local Rev.	1,036,051.24
Property Tax (Formula)	4,480,184.75		Property Tax (Formula)	5,574,677.16
Formula Mills	34.45		Formula Mills	42.87
Total Formula Amount	12,372,501.61		Total Formula Amount	12,353,178.28
Additional GF Dollars	3,029,838.08		Additional GF Dollars	3,029,838.08
Additional GF Mills	23.30		Additional GF Mills	23.30
Miscellaneous Dollars	999,976.602		Miscellaneous Dollars	999,976.60
Miscellaneous Mills	7.69		Miscellaneous Mills	7.69
Special Reserve Dollars	0		Special Reserve Dollars	0
Special Reserve Mills	0		Special Reserve Mills	0
Total Additional Dollars	4,029,814.68		Total Additional Dollars	4,029,814.68
Total GF+ Dollars	**16,402,316.29**		**Total GF+ Dollars**	**16,382,992.96**
Total GF+ Mills	65.44		Total GF+ Mills	73.86
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0		Debt Service	0
Tuition Levy	13.84		Tuition Levy	13.84
Special Assessment	0		Special Assessment	0
Total Levy	**89.28**		**Total Levy**	**97.70**

Williams County #8	**2022-23**		**Williams County #8**	**2023-24**
State Aid	5,114,618.70		State Aid	5,275,843.54
Other Local Rev.	1,036,051.24		Other Local Rev.	1,036,051.24
Property Tax (Formula)	6,867,046.31		Property Tax (Formula)	7,757,731.63
Formula Mills	52.81		Formula Mills	59.66
Total Formula Amount	13,017,716.25		Total Formula Amount	14,069,626.41

Additional GF Dollars	2,235,318.31		Additional GF Dollars	1,344,571.92
Additional GF Mills	17.19		Additional GF Mills	10.34
Miscellaneous Dollars	1,560,431.63		Miscellaneous Dollars	1,560,431.63
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	195,053.95		Special Reserve Dollars	195,053.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,990,803.89		Total Additional Dollars	3,100,057.50
Total GF+ Dollars	**17,008,520.14**		**Total GF+ Dollars**	**17,169,683.91**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0		Debt Service	0
Tuition Levy	13.84		Tuition Levy	13.84
Special Assessment	0		Special Assessment	0
Total Levy	**108.84**		**Total Levy**	**108.84**

Williams County #8	**2024-25**		**Williams County #8**	**2025-26**
State Aid	5,792,364.50		State Aid	6,309,324.40
Other Local Rev.	1,036,051.24		Other Local Rev.	1,036,051.24
Property Tax (Formula)	7,802,158.14		Property Tax (Formula)	7,802,158.14
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	14,630,573.88		Total Formula Amount	15,147,533.78
Additional GF Dollars	1,300,359.69		Additional GF Dollars	1,300,359.69
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	1,560,431.63		Miscellaneous Dollars	1,560,431.63
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	195,053.95		Special Reserve Dollars	195,053.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,055,845.27		Total Additional Dollars	3,055,845.27
Total GF+ Dollars	**17,686,419.15**		**Total GF+ Dollars**	**18,203,379.05**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0		Debt Service	0
Tuition Levy	13.84		Tuition Levy	13.84
Special Assessment	0		Special Assessment	0
Total Levy	**108.84**		**Total Levy**	**108.84**

Williams County #8	**2026-27**		**Williams County #8**	**2027-28**
State Aid	6,850,208.41		State Aid	7,608,559.86
Other Local Rev.	1,036,051.24		Other Local Rev.	1,036,051.24
Property Tax (Formula)	7,802,158.14		Property Tax (Formula)	7,802,158.14
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	15,688,417.79		Total Formula Amount	16,446,769.24
Additional GF Dollars	1,300,359.69		Additional GF Dollars	1,300,359.69
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	1,560,431.63		Miscellaneous Dollars	1,560,431.63
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	195,053.95		Special Reserve Dollars	195,053.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,055,845.27		Total Additional Dollars	3,055,845.27
Total GF+ Dollars	**18,744,263.06**		**Total GF+ Dollars**	**19,502,614.51**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0		Debt Service	0
Tuition Levy	13.84		Tuition Levy	13.84
Special Assessment	0		Special Assessment	0
Total Levy	**108.84**		**Total Levy**	**108.84**

Williston #1	**2020-21**		**Williston #1**	**2021-22**
State Aid	39,130,349.94		State Aid	41,548,151.38
Other Local Rev.	2,835,374.38		Other Local Rev.	2,835,374.38
Property Tax (Formula)	7,112,523.60		Property Tax (Formula)	7,112,523.60
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	49,078,247.92		Total Formula Amount	51,496,049.36
Additional GF Dollars	1,988,619.13		Additional GF Dollars	1,998,619.13
Additional GF Mills	16.86		Additional GF Mills	16.86
Miscellaneous Dollars	1,422,504.72		Miscellaneous Dollars	1,422,504.72
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	177,813.09		Special Reserve Dollars	177,813.09
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,588,936.94		Total Additional Dollars	3,598,936.94
Total GF+ Dollars	**52,667,184.86**		**Total GF+ Dollars**	**55,094,986.30**
Total GF+ Mills	91.86		Total GF+ Mills	91.86

Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	17.00		Debt Service	17.00
Tuition Levy	0.00		Tuition Levy	0.00
Special Assessment	7.50		Special Assessment	7.50
Total Levy	**126.36**		**Total Levy**	**126.36**

Williston #1	**2022-23**		**Williston #1**	**2023-24**
State Aid	48,294,796.93		State Aid	57,227,785.26
Other Local Rev.	2,835,374.38		Other Local Rev.	2,835,374.38
Property Tax (Formula)	7,112,523.60		Property Tax (Formula)	7,112,523.60
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	58,242,694.91		Total Formula Amount	67,175,683.24
Additional GF Dollars	1,998,619.13		Additional GF Dollars	1,998,619.13
Additional GF Mills	16.86		Additional GF Mills	16.86
Miscellaneous Dollars	1,422,504.72		Miscellaneous Dollars	1,422,504.72
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	177,813.09		Special Reserve Dollars	177,813.09
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,598,936.94		Total Additional Dollars	3,598,936.94
Total GF+ Dollars	**61,841,631.85**		**Total GF+ Dollars**	**70,774,620.18**
Total GF+ Mills	91.86		Total GF+ Mills	91.86
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	17.00		Debt Service	17.00
Tuition Levy	0.00		Tuition Levy	0.00
Special Assessment	7.50		Special Assessment	7.50
Total Levy	**126.36**		**Total Levy**	**126.36**

Williston #1	**2024-25**		**Williston #1**	**2025-26**
State Aid	63,318,200.82		State Aid	68,781,880.42
Other Local Rev.	2,835,374.38		Other Local Rev.	2,835,374.38
Property Tax (Formula)	7,112,523.60		Property Tax (Formula)	7,112,523.60
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	73,266,098.80		Total Formula Amount	78,729,778.40

Additional GF Dollars	1,998,619.13		Additional GF Dollars	1,998,619.13
Additional GF Mills	16.86		Additional GF Mills	16.86
Miscellaneous Dollars	1,422,504.72		Miscellaneous Dollars	1,422,504.72
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	177,813.09		Special Reserve Dollars	177,813.09
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,598,936.94		Total Additional Dollars	3,598,936.94
Total GF+ Dollars	**76,865,035.74**		**Total GF+ Dollars**	**82,328,715.34**
Total GF+ Mills	91.86		Total GF+ Mills	91.86
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	17.00		Debt Service	17.00
Tuition Levy	0.00		Tuition Levy	0.00
Special Assessment	7.50		Special Assessment	7.50
Total Levy	**126.36**		**Total Levy**	**126.36**

Williston #1	**2026-27**		**Williston #1**	**2027-28**
State Aid	74,026,468.65		State Aid	79,469,682.90
Other Local Rev.	2,835,374.38		Other Local Rev.	2,835,374.38
Property Tax (Formula)	7,112,523.60		Property Tax (Formula)	7,112,523.60
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	83,974,366.63		Total Formula Amount	89,417,580.88
Additional GF Dollars	1,998,619.13		Additional GF Dollars	1,998,619.13
Additional GF Mills	16.86		Additional GF Mills	16.86
Miscellaneous Dollars	1,422,504.72		Miscellaneous Dollars	1,422,504.72
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	177,813.09		Special Reserve Dollars	177,813.09
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	3,598,936.94		Total Additional Dollars	3,598,936.94
Total GF+ Dollars	**87,573,303.57**		**Total GF+ Dollars**	**93,016,517.82**
Total GF+ Mills	91.86		Total GF+ Mills	91.86
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	17.00		Debt Service	17.00
Tuition Levy	0.00		Tuition Levy	0.00
Special Assessment	7.50		Special Assessment	7.50
Total Levy	**126.36**		**Total Levy**	**126.36**

DISSOLUTION

The dissolution data included enrollment numbers that were the sum of Williams County #8 and Williston #1. The taxable valuation number was the sum of 85% of Williams County #8 and all of Williston #1 ($229,072,633.65). The Other Local Revenue was also prorated at 85% with the exception of County Revenue (Oil/Gas) where the Williston #1 (Hub City funding) amount was used.

Williston #1 Diss.	**2021-22**		**Williston #1 Diss.**	**2022-23**
State Aid	50,658,514.36		State Aid	55,385,974.55
Other Local Rev.	3,273,078.42		Other Local Rev.	3,321,810.94
Property Tax (Formula)	8,438,890.48		Property Tax (Formula)	11,168,677.61
Formula Mills	36.84		Formula Mills	48.76
Total Formula Amount	**62,370,483.26**		Total Formula Amount	69,876,463.10
Additional GF Dollars	3,092,480.50		Additional GF Dollars	3,463,578.22
Additional GF Mills	13.50		Additional GF Mills	15.12
Miscellaneous Dollars	2,748,871.60		Miscellaneous Dollars	2,748,871.60
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	343,608.95		Special Reserve Dollars	343,608.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	6,184,961.11		Total Additional Dollars	6,556,058.78
Total GF+ Dollars	**68,555,444.37**		**Total GF+ Dollars**	**76,432,521.88**
Total GF+ Mills	65.34		Total GF+ Mills	78.88
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	8.80		Debt Service	8.80
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.88		Special Assessment	3.88
Total Levy	**88.02**		**Total Levy**	**101.56**

Williston #1 Diss.	**2023-24**		**Williston #1 Diss.**	**2024-25**
State Aid	63,300,101.68		State Aid	69,624,899.14
Other Local Rev.	3,339,631.02		Other Local Rev.	3,339,631.02
Property Tax (Formula)	13,250,182.38		Property Tax (Formula)	13,744,358.02
Formula Mills	57.84		Formula Mills	60.00
Total Formula Amount	79,889,915.08		Total Formula Amount	86,708,888.18

Additional GF Dollars	2,785,523.23		Additional GF Dollars	2,290,726.34
Additional GF Mills	12.16		Additional GF Mills	10.00
Miscellaneous Dollars	2,748,871.60		Miscellaneous Dollars	2,748,871.60
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	343,608.95		Special Reserve Dollars	343,608.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,878,003.78		Total Additional Dollars	5,383,206.89
Total GF+ Dollars	**85,767,918.86**		**Total GF+ Dollars**	**92,092,095.07**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	8.80		Debt Service	8.80
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.88		Special Assessment	3.88
Total Levy	**107.68**		**Total Levy**	**107.68**

Williston #1 Diss.	**2025-26**		**Williston #1 Diss.**	**2026-27**
State Aid	75,920,072.44		State Aid	82,175,287.37
Other Local Rev.	3,339,631.02		Other Local Rev.	3,339,631.02
Property Tax (Formula)	13,744,358.02		Property Tax (Formula)	13,744,358.02
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	93,004,061.48		Total Formula Amount	99,259,276.41
Additional GF Dollars	2,290,726.34		Additional GF Dollars	2,290,726.34
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	2,748,871.60		Miscellaneous Dollars	2,748,871.60
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	343,608.95		Special Reserve Dollars	343,608.95
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,383,206.89		Total Additional Dollars	5,383,206.89
Total GF+ Dollars	**98,387,268.37**		**Total GF+ Dollars**	**104,642,483.30**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	8.80		Debt Service	8.80
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.88		Special Assessment	3.88
Total Levy	**107.68**		**Total Levy**	**107.68**

Williston #1 Diss.	2027-28
State Aid	88,779,795.93
Other Local Rev.	3,339,631.02
Property Tax (Formula)	13,744,358.02
Formula Mills	60.00
Total Formula Amount	105,863,784.97
Additional GF Dollars	2,290,726.34
Additional GF Mills	10.00
Miscellaneous Dollars	2,748,871.60
Miscellaneous Mills	12.00
Special Reserve Dollars	343,608.95
Special Reserve Mills	3.00
Total Additional Dollars	5,383,206.89
Total GF+ Dollars	**111,246,991.86**
Total GF+ Mills	85.00
Building Fund Mills	10.00
Debt Service	8.80
Tuition Levy	0
Special Assessment	3.88
Total Levy	**107.68**

REOGANIZATION

The reorganization data included enrollment numbers that were the sum of Williams County #8 and Williston #1. The taxable valuation number was the sum of Williams County #8 and Williston #1 ($248,578,029.00). The Other Local Revenue was also added together with the exception of County Revenue (Oil/Gas) where the Williston #1 (Hub City funding) amount was used. This model also had Williston #1 retain all 17.00 mills in Debt Service to equalize the reduction in overall mills.

Reorganized District	**2021-22**		**Reorganized District**	**2022-23**
State Aid	47,309,053.43		State Aid	53,614,826.45
Other Local Rev.	3,973,982.56		Other Local Rev.	3,419,185.28
Property Tax (Formula)	12,687,200.76		Property Tax (Formula)	14,491,671.61
Formula Mills	51.04		Formula Mills	58.30
Total Formula Amount	63,970,236.75		Total Formula Amount	71,525,683.34
Additional GF Dollars	4,713,039.43		Additional GF Dollars	2,908,362.94
Additional GF Mills	18.96		Additional GF Mills	11.70
Miscellaneous Dollars	2,905,877.16		Miscellaneous Dollars	2,982,936.35
Miscellaneous Mills	11.69		Miscellaneous Mills	12.00
Special Reserve Dollars	0		Special Reserve Dollars	372,867.04
Special Reserve Mills	0		Special Reserve Mills	3.00
Total Additional Dollars	7,618,916.59		Total Additional Dollars	6,264,166.33
Total GF+ Dollars	**71,589,153.34**		**Total GF+ Dollars**	**77,789,849.67**
Total GF+ Mills	81.69		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(8.11)		Debt Service	0/17.00(8.11)
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.58		Special Assessment	3.58
	(103.38)			(106.69)
Total Levy	**95.27/112.27**		**Total Levy**	**98.58/115.58**

Reorganized District	**2023-24**		**Reorganized District**	**2024-25**
State Aid	63,300,197.02		State Aid	70,155,304.72
Other Local Rev.	3,419,185.28		Other Local Rev.	3,419,185.28
Property Tax (Formula)	14,914,681.74		Property Tax (Formula)	14,914,681.74
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	81,634,064.04		Total Formula Amount	88,489,171.74

Additional GF Dollars	2,485,780.29		Additional GF Dollars	2,485,780.29
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	2,982,936.35		Miscellaneous Dollars	2,982,936.35
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	372,867.04		Special Reserve Dollars	372,867.04
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,841,583.68		Total Additional Dollars	5,841,583.68
Total GF+ Dollars	**87,475,647.72**		**Total GF+ Dollars**	**94,330,755.42**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(8.11)		Debt Service	0/17.00(8.11)
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.58		Special Assessment	3.58
	(106.69)			(106.69)
Total Levy	**98.58/115.58**		**Total Levy**	**98.58/115.58**

Reorganized District	**2025-26**		**Reorganized District**	**2026-27**
State Aid	75,929,852.09		State Aid	81,568,706.65
Other Local Rev.	3,419,185.28		Other Local Rev.	3,419,185.28
Property Tax (Formula)	14,914,681.74		Property Tax (Formula)	14,914,681.74
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	94,263,719.11		Total Formula Amount	99,902,573.67
Additional GF Dollars	2,485,780.29		Additional GF Dollars	2,485,780.29
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	2,982,936.35		Miscellaneous Dollars	2,982,936.35
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	372,867.04		Special Reserve Dollars	372,867.04
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,841,583.68		Total Additional Dollars	5,841,583.68
Total GF+ Dollars	**100,105,302.79**		**Total GF+ Dollars**	**105,744,157.35**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(8.11)		Debt Service	0/17.00(8.11)
Tuition Levy	0		Tuition Levy	0
Special Assessment	3.58		Special Assessment	3.58

	(106.69)			(106.69)
Total Levy	**98.58/115.58**		**Total Levy**	**98.58/115.58**

Reorganized District	**2027-28**
State Aid	87,529,917.95
Other Local Rev.	3,419,185.28
Property Tax (Formula)	14,914,681.74
Formula Mills	60.00
Total Formula Amount	105,863,784.97
Additional GF Dollars	2,485,780.29
Additional GF Mills	10.00
Miscellaneous Dollars	2,982,936.35
Miscellaneous Mills	12.00
Special Reserve Dollars	372,867.04
Special Reserve Mills	3.00
Total Additional Dollars	5,841,583.68
Total GF+ Dollars	**111,705,368.65**
Total GF+ Mills	85.00
Building Fund Mills	10.00
Debt Service	0/17.00(8.11)
Tuition Levy	0
Special Assessment	3.58
	(106.69)
Total Levy	**98.58/115.58**

LAND TRANSFER

The land transfer data included all the numbers in the reorganization model except for taxable valuation and Other Local Revenue. The taxable valuation used was the sum of 75% of Williams County #8 and all of Williston #1 ($216,069,037.00). The Other Local Revenue was also prorated at 75% with the exception of County Revenue (Oil/Gas) where the Williston #1 (Hub City funding) amount was used.

Reorganized Dist. LT	**2021-22**		**Reorganized Dist. LT**	**2022-23**
State Aid	47,341,824.98		State Aid	55,276,340.24
Other Local Rev.	3,941,211.01		Other Local Rev.	3,285,200.88
Property Tax (Formula)	12,687,200.76		Property Tax (Formula)	12,964,142.22
Formula Mills	58.72		Formula Mills	60.00
Total Formula Amount	63,970,236.76		Total Formula Amount	71,525,683.34
Additional GF Dollars	2,437,258.73		Additional GF Dollars	2,160,690.37
Additional GF Mills	11.28		Additional GF Mills	10.00
Miscellaneous Dollars	2,592,828.44		Miscellaneous Dollars	2,592,828.44
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	324,103.56		Special Reserve Dollars	324,103.56
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,354,190.73		Total Additional Dollars	5,077,622.37
Total GF+ Dollars	**69,324,427.49**		**Total GF+ Dollars**	**76,603,305.71**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(9.33)		Debt Service	0/17.00(9.33)
Tuition Levy	0		Tuition Levy	0
Special Assessment	4.11		Special Assessment	4.11
	(108.44)			(108.44)
Total Levy	**99.11/116.11**		**Total Levy**	**99.11/116.11**

Reorganized Dist. LT	**2023-24**		**Reorganized Dist. LT**	**2024-25**
State Aid	65,384,720.94		State Aid	72,239,828.64
Other Local Rev.	3,285,200.88		Other Local Rev.	3,285,200.88
Property Tax (Formula)	12,964,142.22		Property Tax (Formula)	12,964,142.22
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	81,634,064.04		Total Formula Amount	88,489,171.74

Additional GF Dollars	2,160,690.37		Additional GF Dollars	2,160,690.37
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	2,592,828.44		Miscellaneous Dollars	2,592,828.44
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	324,103.56		Special Reserve Dollars	324,103.56
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,077,622.37		Total Additional Dollars	5,077,622.37
Total GF+ Dollars	**86,711,686.41**		**Total GF+ Dollars**	**93,566,794.11**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(9.33)		Debt Service	0/17.00(9.33)
Tuition Levy	0		Tuition Levy	0
Special Assessment	4.11		Special Assessment	4.11
	(108.44)			(108.44)
Total Levy	**99.11/116.11**		**Total Levy**	**99.11/116.11**

Reorganized Dist. LT	**2025-26**		**Reorganized Dist. LT**	**2026-27**
State Aid	78,014,376.01		State Aid	83,653,230.57
Other Local Rev.	3,285,200.88		Other Local Rev.	3,285,200.88
Property Tax (Formula)	12,964,142.22		Property Tax (Formula)	12,964,142.22
Formula Mills	60.00		Formula Mills	60.00
Total Formula Amount	94,263,719.11		Total Formula Amount	99,902,573.67
Additional GF Dollars	2,160,690.37		Additional GF Dollars	2,160,690.37
Additional GF Mills	10.00		Additional GF Mills	10.00
Miscellaneous Dollars	2,592,828.44		Miscellaneous Dollars	2,592,828.44
Miscellaneous Mills	12.00		Miscellaneous Mills	12.00
Special Reserve Dollars	324,103.56		Special Reserve Dollars	324,103.56
Special Reserve Mills	3.00		Special Reserve Mills	3.00
Total Additional Dollars	5,077,622.37		Total Additional Dollars	5,077,622.37
Total GF+ Dollars	**99,341,341.48**		**Total GF+ Dollars**	**104,980,196.04**
Total GF+ Mills	85.00		Total GF+ Mills	85.00
Building Fund Mills	10.00		Building Fund Mills	10.00
Debt Service	0/17.00(9.33)		Debt Service	0/17.00(9.33)
Tuition Levy	0		Tuition Levy	0
Special Assessment	4.11		Special Assessment	4.11
	(108.44)			(108.44)
Total Levy	**99.11/116.11**		**Total Levy**	**99.11/116.11**

Reorganized Dist. LT	**2027-28**
State Aid	89,614,441.87
Other Local Rev.	3,285,200.88
Property Tax (Formula)	12,964,142.22
Formula Mills	60.00
Total Formula Amount	105,863,784.97
Additional GF Dollars	2,160,690.37
Additional GF Mills	10.00
Miscellaneous Dollars	2,592,828.44
Miscellaneous Mills	12.00
Special Reserve Dollars	324,103.56
Special Reserve Mills	3.00
Total Additional Dollars	5,077,622.37
Total GF+ Dollars	**110,941,407.34**
Total GF+ Mills	85.00
Building Fund Mills	10.00
Debt Service	0/17.00(9.33)
Tuition Levy	0
Special Assessment	4.11
	(108.44)
Total Levy	**99.11/116.11**

COMPARISON

The comparison gives a side by side comparison of the three options as compared to the baseline. **Total Formula Dollars, Total Additional Dollars, Total GF+ Dollars** and **Total Levy** are the main figures to consider.

2021-22	**Baseline Data**	**Dissolution**	**Reorganization**	**Reorg. LT**
State Aid	47,290,601.26	50,658,514.36	47,309,053.43	47,341,824.98
Other Local Rev.	3,871,425.62	3,273,078.42	3,973,982.56	3,941,211.01
Property Tax (Formula)	12,687,200.76	8,438,890.48	12,687,200.76	12,687,200.76
Formula Mills	42.87/60.00	36.84	51.04	58.72
Total Formula Amount	**63,849,227.64**	**62,370,483.26**	**63,970,236.75**	**63,970,236.76**
Additional GF Dollars	5,028,457.21	3,092,480.50	4,713,039.43	2,437,258.73
Additional GF Mills	23.30/16.86	13.50	18.96	11.28
Miscellaneous Dollars	2,422,481.32	2,748,871.60	2,905,877.16	2,592,828.44
Miscellaneous Mills	7.69/12.00	12.00	11.69	12.00
Special Reserve Dollars	177,813.09	343,608.95	0	324,103.56
Special Reserve Mills	0/3.00	3.00	0	3.00
Total Additional Dollars	**7,628,751.62**	**6,184,961.11**	**7,618,916.59**	**5,354,190.73**
Total GF+ Dollars	**71,477,979.26**	**68,555,444.37**	**71,589,153.34**	**69,324,427.49**
Total GF+ Mills	73.86/91.86	65.34	81.69	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(103.38)	(108.44)
Total Levy	**97.70/126.36**	**88.02**	**95.27/112.27**	**99.11/116.11**

2022-23	**Baseline Data**	**Dissolution**	**Reorganization**	**Reorg. LT**
State Aid	53,409,415.63	55,385,974.55	53,614,826.45	55,276,340.24
Other Local Rev.	3,871,425.62	3,321,810.94	3,419,185.28	3,285,200.88
Property Tax (Formula)	13,979,569.91	11,168,677.61	14,491,671.61	12,964,142.22
Formula Mills	52.81/60.00	48.76	58.30	60.00
Total Formula Amount	**71,260,411.16**	**69,876,463.10**	**71,525,683.34**	**71,525,683.34**

Additional GF Dollars	4,233,937.44	3,463,578.22	2,908,362.94	2,160,690.37
Additional GF Mills	17.19/16.86	15.12	11.70	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**7,589,740.83**	**6,556,058.78**	**6,264,166.33**	**5,077,622.37**
Total GF+ Dollars	**78,850,151.99**	**76,432,521.88**	**77,789,849.67**	**76,603,305.71**
Total GF+ Mills	85.00/91.86	78.88	85.00	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**101.56**	**98.58/115.58**	**99.11/116.11**

2023-24	**Baseline Data**	**Dissolution**	**Reorganization**	**Reorg. LT**
State Aid	62,503,628.80	63,300,101.68	63,300,197.02	65,384,720.94
Other Local Rev.	3,871,425.62	3,339,631.02	3,419,185.28	3,285,200.88
Property Tax (Formula)	14,870,255.23	13,250,182.38	14,914,681.74	12,964,142.22
Formula Mills	59.66/60.00	57.84	60.00	60.00
Total Formula Amount	**81,245,309.65**	**79,889,915.08**	**81,634,064.04**	**81,634,064.04**
Additional GF Dollars	3,343,191.05	2,785,523.23	2,485,780.29	2,160,690.37
Additional GF Mills	10.34/16.86	12.16	10.00	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**6,698,994.44**	**5,878,003.78**	**5,841,583.68**	**5,077,622.37**
Total GF+ Dollars	**87,944,304.09**	**85,767,918.86**	**87,475,647.72**	**86,711,686.41**
Total GF+ Mills	85.00/91.86	85.00	85.00	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**107.68**	**98.58/115.58**	**99.11/116.11**

2024-25	Baseline Data	Dissolution	Reorganization	Reorg. LT
State Aid	69,110,565.32	69,624,899.14	70,155,304.72	72,239,828.64
Other Local Rev.	3,871,425.62	3,339,631.02	3,419,185.28	3,285,200.88
Property Tax (Formula)	14,914,681.74	13,744,358.02	14,914,681.74	12,964,142.22
Formula Mills	60.00/60.00	60.00	60.00	60.00
Total Formula Amount	**87,896,672.68**	**86,708,888.18**	**88,489,171.74**	**88,489,171.74**
Additional GF Dollars	3,298,978.82	2,290,726.34	2,485,780.29	2,160,690.37
Additional GF Mills	10.00/16.86	10.00	10.00	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**6,654,782.21**	**5,383,206.89**	**5,841,583.68**	**5,077,622.37**
Total GF+ Dollars	**94,551,454.89**	**92,092,095.07**	**94,330,755.42**	**93,566,794.11**
Total GF+ Mills	85.00/91.86	85.00	85.00	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**107.68**	**98.58/115.58**	**99.11/116.11**

2025-26	Baseline Data	Dissolution	Reorganization	Reorg. LT
State Aid	75,091,204.82	75,920,072.44	75,929,852.09	78,014,376.01
Other Local Rev.	3,871,425.62	3,339,631.02	3,419,185.28	3,285,200.88
Property Tax (Formula)	14,914,681.74	13,744,358.02	14,914,681.74	12,964,142.22
Formula Mills	60.00/60.00	60.00	60.00	60.00
Total Formula Amount	**93,877,312.18**	**93,004,061.48**	**94,263,719.11**	**94,263,719.11**
Additional GF Dollars	3,298,978.82	2,290,726.34	2,485,780.29	2,160,690.37
Additional GF Mills	10.00/16.86	10.00	10.00	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**6,654,782.21**	**5,383,206.89**	**5,841,583.68**	**5,077,622.37**
Total GF+ Dollars	**100,532,094.39**	**98,387,268.37**	**100,105,302.79**	**99,341,341.48**
Total GF+ Mills	85.00/91.86	85.00	85.00	85.00

Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**107.68**	**98.58/115.58**	**99.11/116.11**

2026-27	Baseline Data	Dissolution	Reorganization	Reorg. LT
State Aid	80,876,677.06	82,175,287.37	81,568,706.65	83,653,230.57
Other Local Rev.	3,871,425.62	3,339,631.02	3,419,185.28	3,285,200.88
Property Tax (Formula)	14,914,681.74	13,744,358.02	14,914,681.74	12,964,142.22
Formula Mills	60.00/60.00	60.00	60.00	60.00
Total Formula Amount	**99,662,784.42**	**99,259,276.41**	**99,902,573.67**	**99,902,573.67**
Additional GF Dollars	3,298,978.82	2,290,726.34	2,485,780.29	2,160,690.37
Additional GF Mills	10.00/16.86	10.00	10.00	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**6,654,782.21**	**5,383,206.89**	**5,841,583.68**	**5,077,622.37**
Total GF+ Dollars	**106,317,566.63**	**104,642,483.30**	**105,744,157.35**	**104,980,196.04**
Total GF+ Mills	85.00/91.86	85.00	85.00	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**107.68**	**98.58/115.58**	**99.11/116.11**

2027-28	Baseline Data	Dissolution	Reorganization	Reorg. LT
State Aid	87,078,242.76	88,779,795.93	87,529,917.95	89,614,441.87
Other Local Rev.	3,871,425.62	3,339,631.02	3,419,185.28	3,285,200.88
Property Tax (Formula)	14,914,681.74	13,744,358.02	14,914,681.74	12,964,142.22
Formula Mills	60.00/60.00	60.00	60.00	60.00
Total Formula Amount	**105,864,350.12**	**105,863,784.97**	**105,863,784.97**	**105,863,784.97**

Additional GF Dollars	3,298,978.82	2,290,726.34	2,485,780.29	2,160,690.37
Additional GF Mills	10.00/16.86	10.00	10.00	10.00
Miscellaneous Dollars	2,982,936.35	2,748,871.60	2,982,936.35	2,592,828.44
Miscellaneous Mills	12.00/12.00	12.00	12.00	12.00
Special Reserve Dollars	372,867.04	343,608.95	372,867.04	324,103.56
Special Reserve Mills	3.00/3.00	3.00	3.00	3.00
Total Additional Dollars	**6,654,782.21**	**5,383,206.89**	**5,841,583.68**	**5,077,622.37**
Total GF+ Dollars	**112,519,132.33**	**111,246,991.86**	**111,705,368.65**	**110,941,407.34**
Total GF+ Mills	85.00/91.86	85.00	85.00	85.00
Building Fund Mills	10.00/10.00	10.00	10.00	10.00
Debt Service	0/17.00	8.80	0/17.00(8.11)	0/17.00(9.33)
Tuition Levy	13.84/0	0	0	0
Special Assessment	0/7.50	3.88	3.58	4.11
			(106.69)	(108.44)
Total Levy	**108.84/126.36**	**107.68**	**98.58/115.58**	**99.11/116.11**

Total State Aid (7 years)	**475,360,335.65**	**485,844,645.47**	**479,407,858.31**	**491,524,763.25**
Total Formula Amount (7 years)	**603,656,067.85**	**596,972,872.48**	**605,649,233.62**	**605,649,233.63**
Total Additional Dollars (7 years)	**48,536,615.73**	**40,151,851.23**	**43,091,001.32**	**35,819,924.95**
Grand Total (7 years)	**652,192,683.58**	**637,124,723.71**	**648,740,234.94**	**641,469,158.58**

SUMMARY

The Baseline generated the least amount of State Aid when compared to the other three models. The Reorganized Land Transfer model generated the most State Aid.

The Reorganization models generated the most dollars through the formula because of the new weighting factor which included the transition minimum (hold harmless) dollars. The Dissolution model generated the lowest dollar amount through the formula because most of transition minimum dollars are lost when the students are added to Williston #1.

The additional dollars vary due to the mill levy rate and the taxable valuation. The Reorganized Land Transfer model generated the least amount of money due to the fact 25% of Williams County #8 taxable valuation was excluded due to a transfer to other districts. The same holds true for the Dissolution model where 15% of Williams County #8 taxable valuation was excluded due to the attachment of the land to other districts. The Baseline generated the most additional dollars, but also has the highest mill levy rate. In the Baseline, the additional 6.86 mills Williston #1 was allowed to levy in the

General Fund, was part of the increased mill rate that impacted the dollar amount generated; these mills were not allowed in the three models according to the assumptions.

The Grand Total illustrates the total dollars generated over the seven-year period. The Baseline generated the largest amount (by $3,452,448.64) over the Reorganized District model. However, to make a fair comparison the mills must also be compared. The Reorganized District model has the lowest mill rate, a reduction of 10.26 and 10.78 for Williams County #8 and Williston #1, respectively when compared to the Baseline. With a combined taxable valuation (Reorganized District model) of $248,578,029.00, ten mills would generate $2,485,780.29 per year. Over the course of seven years that would equal $17,400,462.03. Ten mills in the Reorganized Land Transfer model would generate $2,160,690.37 per year or $15,124,832.59 over seven years.

PROS AND CONS

SCENARIO	PROS	CONS
Dissolution	• Approved by Majority of the Board • Supports other districts that are educating District #8 students	• Less funding • Lower tax base/Higher taxes • Could lose land with a close proximity to existing schools • Little tax relief for District #8 • All assets are divided
Reorganize	• Approved by constituents • Collaboration between District #8 and District #1 • Could allow for future construction with little to no cost	• Longer process that requires an education/campaign component
Reorganize with Land Transfer	• Approved by constituents • Collaboration between District #8 and District #1 • Supports other districts that are educating District #8 students/Collaboration	• Lower tax base/Higher taxes • Longer process that requires an education/campaign component