

MINUTES

MONTANA HOUSE OF REPRESENTATIVES  
51st LEGISLATIVE - REGULAR SESSION

SELECT COMMITTEE ON EDUCATION FUNDING

Call to Order: By Chairman Peck, on January 12, 1989, at 2:30 p.m.

ROLL CALL

Members Present: All members were present.

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, David Cogley, Madalyn Quinlan, Jeanne Flynn

Announcements/Discussion: Rep. Peck asked the Senate if they were interested in a joint Education Select Committee. The Senate has indicated that they do not wish to do that. The Senate is limited to only 50 members, to create committees such an assignment would be beyond membership ability.

There was discussion with the Speaker, John Vincent, and Chairman Schye of the House Education Committee as to how this committee will operate. All of the foundation program bills could be referred to this committee. Once this committee arrives at a bill or a number of bills that could address the problem the bills then go to the regular House Education Committee with recommendations.

The Select Committee may not meet every Tuesday and Thursday but it is still undecided. Basically, meetings will be on the call of the Chair.

Pros and Cons of Proceeding with Legislation Prior to Supreme Court Decision on Public School Funding.

Nancy Keenan, State Superintendent of Public Instruction stated that on January 10, she filed a statement of her position with the Supreme Court as she will be one of the parties appealing the Loble decision. She believes there is a serious problem of inequity in the present Montana system of funding in public schools. (See Exhibit 1)

Governor Stephens said he was informed of this meeting by Chairman Peck, and Vice Chairman Eudaily and at that time they extended an invitation to attend this meeting. He wants to lend credence to the importance of the work that the Select Committee has before them. Every legislator will agree that the proper funding of education is the essential issue of this session. It will consume a lot of energy,

time, and a good portion of the state budget as it always does, so it is indeed a top priority. The Governor's Office will extend every cooperation in the deliberation of a very difficult assignment.

- Beda Lovitt, attorney, Office of Public Instruction, said that she had not prepared any type of response to the technical aspects of the question as discussed with the Chairman previously. She reiterated what Miss Keenan had said about a statement filed with the Supreme Court.
- Rep. Peck asked Beda Lovitt if she could give a professional guess as to when a response might come from the Supreme Court, based on the fact that the oral arguments will be January 13. Beda Lovitt stated that she didn't think there is a professional guess on the timing of Supreme Court's decision. In watching the Court, she would imagine that if the Court decided to expedite the procedural steps that they must go through in preparing a decision, one might be available in 60 or 90 days at the very earliest. The Court does control that, so it could be earlier.
- Ms. Keenan said her office would cooperate in every effort they can to solve the problem since it is a major issue facing Montana. She thinks that parties can get together and get the issue solved this legislative session.
- Robert Anderson, Montana School Board Association stated that his association has not been involved with the lawsuits at this point because they have a by-law that says that when they have member districts on both sides of a matter of litigation, they cannot be involved. Common sense dictates to us that we be prepared to move forward once the Supreme Court has made some kind of decision. Also many parties have been covering the ins-and-outs of a new foundation program and are really prepared to do that. The educational community is very more together on those issues than we've never been.
- Rep. Kadas wanted to know what his exact response was to Rep. Peck's question about whether the committee should endeavor to find a solution prior to a Supreme Court decision. Mr. Anderson said he would be prepared to offer some kind of a solution once that decision is rendered.
- Rep. Kadas asked whether he believed that the Legislature ought to wait until the Supreme Court actually makes a decision before a final solution is found. Mr. Anderson said that the problem is that the elementary and secondary schools can't wait for a decision two or three years from now so the legislature should prepare to act as quickly as possible as they find out what the Supreme Court will do.
- Rep. Peck said he was looking for a more legal presentation as to

the pros and cons of the committee going ahead prior to the Supreme Court decision.

Mr. Anderson said he thought the legislature has authority to go ahead regardless of what the Supreme Court says. The Supreme Court decision may modify the District Court decision or what the legislature does, but there is nothing that legally prohibits the legislature from acting.

Chip Erdmann, Local Control Coalition stated that his group's involvement in the funding solution is to make sure that whatever funding solution is arrived at does not disproportionately impact small districts. He thinks it is only prudent that the legislature go ahead and devise a solution. In response to Representative Kadas' specific question, no one can predict when the Supreme is going to act.

Rep. Peck asked whether action would stop at the Supreme Court level if the legislature decides a school funding plan that is agreed to by all parties. Mr. Erdmann said if both parties petition the court to dismiss the action, the Supreme Court might dismiss it.

Rep. Peck asked whether the District Court decision would then stand as an effective law of the State of Montana. Mr. Erdmann said it would for the system that was in effect at that time. The question would remain that a new system could be tested if there was some uncertainty or unhappiness about that.

Rep. Peck asked if the fact that the District Court held that education is a fundamental right would have great importance on the obligations of the State of Montana. Mr. Erdmann said obviously it does. Education is not a fundamental right under the Federal Constitution, but it may be under the Montana Constitution.

Rep. Eudaily asked if it would be very likely that the plaintiff schools, if the legislature goes ahead and presents a new program, would be willing to drop the lawsuit without first seeing how a new plan is going to work out. Mr. Erdmann said anything he would say in that area would be pure speculation. The court gave the legislature time to respond and the parties agreed to postpone the commencement of the trial in the hopes that something could be put together on the legislative basis last session, and that didn't happen.

Greg Petesch stated that the biggest reason for the legislature acting at this time would be that the legislature would be fulfilling its policymaking function and properly maintaining the separation of powers of the branches of government. The possibility of not acting would allow the judiciary to become the policymaking branch. Judge Loble

retained jurisdiction of the decision.

- Rep. Harrington asked what would happen if the legislature did act and it did not comply with the ruling.
- Mr. Petesch said that is a possibility, depending on the magnitude of the changes the legislature makes. The new funding mechanism could be relitigated.
- Rep. Kadas asked what the Court's position is after the Committee has enacted a new program. Judge Loble maintained jurisdiction. If the Supreme Court turned it back to Loble and Loble felt that the legislative resolution was not satisfactory, could he force the legislature into a special session or some other action, or even provide a decision himself at that time. Mr. Petesch said the normal procedure when a case is appealed from a District Court, is that Court loses jurisdiction. The Supreme Court, by making an ultimate ruling on this plan, could remand the case back to Judge Loble. If the case were remanded to Judge Loble for continuing jurisdiction, he would have to have some evidential hearings regarding a new plan that he would put into place to determine if it met the mandates of the Supreme Court decision?
- Rep. Glaser stated that Judge Loble said that he would retain jurisdiction over the solution. If the Supreme Court agreed with the Loble decision, would he still have jurisdiction over the solution, and if he did then couldn't he then analyze and either approve or disapprove our solution? Mr. Petesch said that is a possibility. Judge Loble's retention of jurisdiction is somewhat unusual in that it had an October 1, 1989 date in it. There is no basis for that date anywhere in law except that is a general effective date of legislation, unless the legislation provides otherwise. So if you put a funding system in place, if the Supreme Court remands the solution to him under that retention jurisdiction, his jurisdiction expires under his own order on October 1.
- Rick Bartos, attorney, Governor's Office said judicial intervention in school funding cases is not new in the United States. In his opinion, it should not prevent the Legislature from moving forward, regardless of what the judiciary is doing in terms of reviewing the legal issues and legal concepts involved. The District Court has found education in Montana to be a fundamental right. With that, we apply a strict scrutiny analysis, which is a heightened analysis under Constitutional Law.
- Rep. Peck stated that in your research in this lawsuit, Mr. Bartos, have you examined many other states and what is the history generally speaking in those other states? Do they satisfy the Court on their initial attempt or is it an

ongoing thing? Mr. Bartos said the first attempt by the legislature generally does not satisfy the Court. It offends a particular party or it may offend a party who was not an original party in the lawsuit. Once you have judicial intervention in school funding cases, you begin a long history of judicial intervention.

Alan Nicholson, Chairman, Board of Public Education said the legislature should proceed. One reason would be that it is the right thing to do, we have had time enough to reflect on this issue and to realize that it probably inappropriate for students to be going to school in districts with such disproportionate abilities to raise money to provide education. This solution can't go forward without some tax reform.

Pat Melby, lobbyist for the plaintiff school districts said that he feels feel quite strongly that the legislature should go ahead with seeking a new funding system regardless of the existence of litigation, not whether or not there will be a decision or what that decision. The present system has serious flaws.

Rep. Kadas asked whether the plaintiff schools are willing to work for a settlement of the suit prior to an actual decision by the Court.

Mr. Melby said that whatever this legislature does, it cannot solve all equalization problems. It would be impossible and improper to say if they could arrive at an equalization system for all components of education. I don't think we can agree to a settlement of the entire law suit based on what the legislature does. We can go to Judge Loble and say that we feel that this meets the requirements of our state Constitution.

Jim Goetz, attorney for the plaintiff school districts said if the legislature came up with a solution, the plaintiff districts might drop the lawsuit. He has never been in a lawsuit where there wasn't room for settlement. If the legislature could come up with an adequate solution, I think that if it were satisfactory to the plaintiff districts, that would resolve the question. If the legislature will resolve the question before the Supreme Court acts, then the plaintiff districts would be very cooperative in trying to settle. We are talking here about the main problem which is equalization of the general fund. The Judge agreed virtually with all of the positions raised by the plaintiff's, but these positions in his view were positions that are consistent with the public interest in the State of Montana. For example, the District Judge did not dictate a specific remedy to the problem, but said it's up to the legislature to work out the specific solution. He was deferential to the legislative branch and properly so; this

is the body that has the capabilities to implement this specific remedy. You should welcome that kind of lee way because it gives you room to work and implement the various complex policy factors.

Rep. Kadas said that we are in the process of adopting our transmittal deadlines, such as a revenue transmittal deadline and an appropriations transmittal deadline. It is very unlikely that the Court would have a solution by mid-March. The Court won't have its decision until May or June, long after we have gone home. In that case, the question Mr. Melby raises in particular is what about transportation, what about capital expenditures. If the legislature works out a bill that resolves most of the other problems and isn't able to resolve those, but agrees to study those, how far is that going to go towards meeting the plaintiffs requirement for a settlement.

Mr. Goetz stated that he thinks the plaintiffs are not unreasonable, Judge Loble is not unreasonable, nor is the Supreme Court unreasonable. If there is meaningful progress by this legislature particularly on the general fund disqualification problem, and there is meaningful promise toward a long run solution, and a realistic promise that the others are going to be worked on, he thinks that Judge Loble would be receptive to a petition that would extend the October 1, 1989 deadline. I think he would be particularly receptive if the plaintiffs joined in a motion saying there has been an effort to resolve this problem and please give us more time to work on the fine points.

Rep. Grinde asked if he felt that this Committee and the legislative branch has their back to the wall? Who is going to determine whether we have solved the problem? Mr. Goetz said Judge Loble has reserved jurisdiction, so ultimately it is a judicial supervision question.

Rep. Grinde asked if the legislature takes certain steps to solve this problem, would the plaintiff be responsive to dropping the litigation. If the Committee doesn't go in the direction you want us to go, you can keep the litigation progressing. Mr. Goetz said he doesn't see at this point any percentage in petitioning the Supreme Court to hold off.

Rep. Eudaily asked if the legislature were able to come up with some plan that most of the schools thought was good, but the rest didn't, would you penalize the others.

Mr. Goetz said that the plaintiffs don't have a clear rule for that, but just from a strict legal point I view each of the plaintiffs as separate entities. If we had even a single district that wanted to continue the litigation presumably we might, but this is a major lawsuit and very few districts could afford to continue the litigation on their own.

Rep. Harrington asked how many years has this been building, how many legislative sessions. Mr. Goetz stated that some of the best evidence we had in the trial were reports of this body, documenting the problems of inequities. This problem has been with us and with the legislature and recognized by the legislature and Superintendent of Public Instruction and the Board of Public Education since 1962 and it hasn't been resolved and the problem hasn't really changed much either.

Rep. Gilbert asked if it would be better for us to wait until the Supreme Court made its decision to see where we stand? Mr. Goetz said that Judge Loble was right in leaving some room for the legislature to implement a solution, and if the State asks for clarifications, the legislature should have that leeway.

Rep. Peck asked if Mr. Goetz thinks this legislature, perhaps this Committee, could ask the Judge for further clarification? Mr. Goetz replied no.

Rep. Glazer asked if Mr. Goetz thought that where we are today is because of the legislative indecision. Mr. Goetz Replied, yes, the legislature hasn't resolved the problem.

Rep. Eudaily stated one thing to be decided is whether we are talking only about state contributed money or overall budgets which include the state contributed money.

Mr. Goetz stated that we are talking about the whole range. We are talking about retirement, the voted levies, and all of the factors in the decision of the Court and Judge Loble.

Terry Minow, Montana Federation of Teachers asked the Committee to address the issue of quality of education funding at this point. The MFT feels that the current system of education funding is unfair.

John Vincent, Speaker of the House stated that he wants the legislature to act on this critical question. He thinks that the Committee will be able to do this. As Speaker, he is ready to commit further resources to the effort to do everything and anything the Committee can to make as much progress on this issue as it can.

#### Reports on Funding Studies/Proposals

Rep. Peck asked Rep. Kadas if he had legislation that would pursue the solution.

Rep. Kadas said he has the unproofed draft of the Governor's Advisory Council's proposal and the proposal will come in two bills, one involving unification of districts and the other involving equalization.

Rep. Peck said he would like to get bills in front of the Select Committee so they can get into the more formal stages of activity.

Andrea Merrill, Legislative Council said that all of the bill drafts that she knows of are assigned to Dave Cogley and herself. She said that they work on the bills as they come in, and are doing what they can with the bills as information becomes available.

Rep. Peck asked Ms. Merrill if she could give any time lines on these particular requests.

Ms. Merrill said it would take about a week to go through the bill draft system, because there is editing and proofing. As soon as they get the information on the bills the Council expedites them.

Rep. Peck asked Ray Shackelford what the major contents of the Governor's proposals are.

Ray Shackelford said that he wouldn't have any problems providing the Committee with that as the proposals are firmed up.

Rep. Peck said that if the Governor decided to veto a legislative solution, it would probably be impossible for the legislature to override the veto.

Speaker Vincent stated that he thinks that is correct. He thinks that the committee should assume that this Select Committee, the full Education Committee, the House, and the Senate need to arrive at a consensus.

Rep. Eudaily asked if there was a problem with certain bills being cited for introduction in the Senate rather than in the House. How available are those bills to us on this Select Committee to really take any action on if the bills are still in the other house, where they might even be killed before the Committee gets a chance to work with them?

Speaker Vincent stated that he doesn't think there is a problem in that the Committee does not need possession of an actual bill to review it. What is in a bill would not be any secret.

Rep. Eudaily said that if the legislature had one single item, such as equalized retirement, and the Senate would take action to kill that, could we use any part of that in our deliberation?

Speaker Vincent said that if there were a single bill that did the same thing that there would be a problem, but if that feature were incorporated in a broad plan, there would not be a problem.

Ms. Keenan said perhaps I can clarify a few things as to what bills are out. There is the Legislative Finance Committee's proposal which Senator Regan will carry, which will be introduced through the Senate. You have the Governor's Advisory Council proposals, that Rep. Kadas is carrying. You have a separate proposal, which is Senator Nathe's proposal, from the Montana school administrators. Rep. Glaser is working extensively on legislation. You have many options that are offered to you. When she refers to the educational community she means the MEA, MFT, the Indian Impact Aid Schools, the Board of Public Education, the Montana School Boards Association, School Administrators of Montana, Local Control Coalition, members of the plaintiff districts. Those groups have met and discussed points they did agree on and points they did not. You are going to see data come out of the Office of Public Instruction that is reflective of what is happening in your schools in Montana. Enrollment, number of students, what it is costing per child in what district, and how it effects you if we raise mandatory mills or if we don't raise mandatory mills.

Rep. Peck asked Mr. Glaser if he could tell the Committee where he is in terms of the drafting his proposal.

Rep. Glaser said that one thing is holding the plan up, and that is compiling reliable data in one place that everyone can use.

Ms. Keenan said that is the inconsistency and disparity you are seeing in the different proposals. They are using different base years. What the Office of Public Instruction proposes to offer you is a base year, the most recent data we have, which happens to be 1987.

Wayne Kedish, Legislative Auditors Office said that we have been looking at the data base provided by Mr. Shackelford when he was with OPI, and we are trying to determine where the numbers came from. We have found some inconsistencies for several data bases.

Ms. Keenan said OPI will work with the Legislative Auditor and with the budget office to come up with a base year. The numbers will come out of my office as agreed.

Rep. Peck said that is an extremely important point.

Rep. Eudaily asked if it would be too early to ask you to provide the Committee with the points of consensus that you have reached so we don't have to go over this same area? Nancy Keenan said she would.

Rep. Kadas said he hopes that all groups involved can sit down and find the differences in the data bases, and come to some

agreement. He wants everyone to be able to use that same base.

Sandy Whitney, staff, Legislative Fiscal Analysts' Office (LFA) said for the past year she has been analyzing data to determine what it actually costs to operate public schools in Montana. (See Exhibit 2)

Madalyn Quinlan, LFA said the Finance Committee proposal continues to rely on a foundation program and a voted levy, but it eliminates the permissive levy. It adds as part of the voted levy a power equalized portion. The proposal funds the foundation program, and then applies a 125% expenditure cap as a way of limiting the disparity that can occur between school districts. (See Exhibit 3)

Rep. Peck asked if that was contained in the draft proposal requested by Senator Regan. Madalyn Quinlan said yes in terms of the resources that are available from our office, we have information on taxable valuations by school districts and the mills that are levied by each district for various funds. We also have reports on twenty other states school funding.

Eric Feaver, Montana Education Association said he submitted a report on school funding and the consensus of how it solved the problem.

Rep. Peck asked Mr. Feaver if they developed independent data in his office. Mr. Feaver said we are as current as the Office of Public Instruction.

Bob Richards, Superintendent of Miles City School System, eastern Montana School Administrators said the draft proposal would include comprehensive insurance within the general fund. It would provide a statewide levy to fund 90% of teacher retirement costs. In order for that to occur another portion of the bill would exclude the requirements from Initiative 105 in return for the levy that would be required to fund 90% of the retirement fund. It would also allocate lottery money which is now used for retirement fund to the state equalization fund. Another portion of the bill would put a cap of 20% on general fund reserves. The bill would provide for 12 foundation payments to be made to the receiving counties, with the first payment being 20% of the total amount. Tuition payments between the districts would be eliminated with the possible exception of tuition payments involving special education students.

Rep. Eudaily asked if he was including insurance in your general fund budget and does that include all kinds of insurance such as fire and liability? Mr. Richards said yes, it would be the current comprehensive insurance fund that we have now.

Future Agendas

Subsequent meetings may be called Tuesdays and Thursdays.

Rep. Kadas said he thinks it would be helpful to have an overview of the various revenue options available.

ADJOURNMENT

Adjournment At: 5:20 p.m.

  
\_\_\_\_\_  
Rep. Ray Peck, Chairman

RP/jf

1004.min



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8 IN THE SUPREME COURT OF THE STATE OF MONTANA  
9 Cause No. 88-381

10 \*\*\*\*\*

11 HELENA ELEMENTARY SCHOOL )  
12 DISTRICT NO. 1 AND HIGH SCHOOL )  
13 DISTRICT NO. 1 OF LEWIS & CLARK )  
14 COUNTY; BILLINGS ELEMENTARY )  
15 DISTRICT NO. 2 AND HIGH )  
16 SCHOOL DISTRICT NO. 2 OF )  
17 YELLOWSTONE COUNTY; et al. )

1ST JUDICIAL  
DISTRICT COURT  
LEWIS & CLARK COUNTY  
ADV 85-370

18 Respondents, Plaintiffs,  
19 and

STATEMENT OF POSITION  
OF SUPERINTENDENT OF  
PUBLIC INSTRUCTION  
NANCY KEENAN

20 MONTANA EDUCATION ASSOCIATION;  
21 et al.

22 Respondents, Intervenors-  
23 Plaintiffs,

24 vs.

25 THE STATE OF MONTANA; and  
THE MONTANA BOARD OF PUBLIC  
EDUCATION; and the MONTANA  
SUPERINTENDENT OF PUBLIC  
INSTRUCTION,

Appellants and Defendants,

and

C.J. HOLJE, BERNT WARD and  
ROBERT FREDERICH on behalf of  
the residents and taxpayers of  
Sheridan County, Montana, and  
all others similarly situated,

Appellants, Intervenors-  
Defendants,

and

1 HAYS-LODGE POLE ELEMENTARY SCHOOL )  
2 DISTRICT NO. 50 AND HIGH SCHOOL )  
3 DISTRICT NO. 50, BLAINE COUNTY; )  
4 et al. )  
5 Appellants, Intervenors- )  
6 Defendants. )

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5 On November 8, 1988, Nancy Keenan was duly elected to the  
6 Office of Superintendent of Public Instruction for the State of  
7 Montana and was installed in that position on January 2, 1989  
8 replacing former Superintendent of Public Instruction Ed  
9 Argenbright. By virtue of succeeding to that office, Nancy  
10 Keenan is automatically substituted as a party  
11 defendant/appellant in the above-captioned lawsuit. See Rule  
12 25(d) (1) M.R.Civ.P.

13 The State of Montana is an additional defendant separately  
14 represented by able counsel from the Office of the Montana  
15 Attorney General. While Superintendent Keenan understands that  
16 this appeal will go forward, with or without her approval, and  
17 while she does not wish to interfere with the due course of the  
18 appeal, she does not want the Court to have the impression that  
19 she supports or otherwise acquiesces in any action by the  
20 Appellants which would result in overturning District Judge  
21 Loble's decision. Because she took office only on January 2,  
22 1989, and because the oral argument is scheduled for January 13,  
23 1989, she is filing this statement of her position. The exigency  
24 of the matter does not allow adequate time for the filing of a  
25 formal brief and she in no way desires to postpone the January

1 13, 1989, hearing date or to otherwise interfere with a speedy  
2 judicial resolution of the appeal.

3 Former Superintendent Argenbright actively participated in  
4 the defense of this action in the State District Court and  
5 actively participated in and supported the appeal. However,  
6 Superintendent Keenan's position is directly contrary to that  
7 taken by former Superintendent Argenbright. It is her position  
8 that there is a serious problem of inequity extant in the present  
9 Montana system of funding its public schools, that the inequity  
10 stems largely from the happenstance of whether a child resides in  
11 a school district with a high or low tax base, and that these  
12 inequities result in a serious deprivation of equality of  
13 educational opportunity. Superintendent Keenan feels that it is  
14 her responsibility to work, along with the Montana Legislature,  
15 toward a solution to this long-recognized problem.

16 This serious problem has been thoroughly documented in Judge  
17 Loble's opinion and, as that opinion reflects, the problem has  
18 been documented and recognized for many years by both the  
19 executive and legislative branches of Montana state government,  
20 including several of Superintendent Keenan's predecessors. See,  
21 e.g., School Foundation Committee, A Report to the Thirty-Eighth  
22 Legislative Assembly, p. 4 (1962), Plaintiffs' Exhibit 6; Montana  
23 Legislative Council, School Foundation Program, p. 8 (1972),  
24 Plaintiffs' Exhibit 8; Board of Public Education, Basic Quality  
25 Education, pp. 46, 47 (1975), Plaintiffs' Exhibit 100B; Joint

1 Subcommittee on Education, Montana School Finance: A Question of  
2 Equity, p. 9 (1982), Plaintiffs' Exhibit 101; Report of Dr.  
3 George Bandy to the Superintendent of Public Instruction (1980)  
4 Financing the Public Schools of Montana, Plaintiffs' Exhibit 102,  
5 p. 37; D. Colburg (Superintendent of Public Instruction), Part 1.  
6 A Study of Basic Educational Program Funding Methodology in  
7 Montana, Section VI, Conclusion No. 2, Plaintiffs' Exhibit 8A;  
8 and statement of former Superintendent Ed Argenbright of January  
9 5, 1983, referenced at District Court Finding No. 103, p. 43.  
10 See generally District Court's Findings of Fact Nos. 96 - 103,  
11 pp. 39-44.

12 Superintendent Keenan believes the 1972 Montana  
13 Constitution, both through the equal protection clause, Art. II,  
14 section 4, and through the education article, Art. X, mandates  
15 the Legislature to guarantee equality of educational opportunity  
16 and that such mandate has not been met by the Legislative branch  
17 in the past. Superintendent Keenan's position is that education  
18 is a fundamental right of the school children of the State of  
19 Montana, and any deprivation of equality of educational  
20 opportunity must be carefully scrutinized by the Court. In  
21 taking this position, Superintendent Keenan agrees with the  
22 Plaintiffs, the Indian Impact Aid Intervening Defendants, the  
23 Montana Board of Public Education, and the Montana Education  
24 Association and disagrees with the suggestion to the contrary  
25 taken by former Superintendent Argenbright's attorneys at the  
trial court.

1 Superintendent Keenan is also of the position that the  
2 courts have an appropriate role in the enforcement of that  
3 constitutional mandate. While the courts have an appropriate  
4 role in the enforcement of the general constitutional norms, the  
5 question of provision of a specific remedy is best left to the  
6 Legislative branch. In this regard, Superintendent Keenan  
7 endorses the language of the framers of the Montana Constitution  
8 which appear in the Committee Comments accompanying the Majority  
9 Proposal on Article X, section 1, set forth in the Respondents'  
10 Brief at p. 85:

11 The final sentence in Section 1 provides a vital  
12 mandate to the Legislature for the support of the public  
13 school system. The committee feels that a strong  
14 directive is necessary to ensure the support of the  
15 public elementary and secondary school system. The  
16 particular type of financing system is a matter properly  
17 left to legislative determination, but the fundamental  
18 principles upon which such a system is based are matters  
19 of a constitutional nature. The Committee specifies  
20 three tenets of a school system: (1) that taxation for  
21 such a system be equitably apportioned; (2) that the  
22 school funds be distributed in an equal manner; and (3)  
23 that the funds supplied be sufficient to insure full  
24 funding of the system.

18 The first two of these principles follow from the  
19 meaning "equal educational opportunity." Two aspects of  
20 equal opportunity have been emphasized in the judicial  
21 decisions: equality of tax burden for the support of  
22 education and equality of distribution of educational  
23 funds. A wide variety of particular school financing  
24 plans, from a wholly state-financed program to a plan  
25 for substantial redistricting, have been suggested to  
meet these criteria. The selection of which plan best  
suits the situation in Montana is a matter for the  
legislature to decide. The Constitutional language  
solely established norms for the evaluation of such  
plans.

1 Committee Comments, pp. 724, 725. (emphasis added)  
2 Superintendent Keenan feels that District Judge Loble properly  
3 confined his judicial authority to constitutional interpretation  
4 and to a declaration of unconstitutionality of the present system  
5 and properly deferred to the Legislative branch for  
6 implementation of a remedy, consistent with traditional  
7 constitutional principles of separation of powers of the three  
8 governmental branches. She specifically endorses the language of  
9 Judge Loble at p. 16 of his Opinion which is as follows:

10 Solutions to the problems inherent in Montana's school  
11 finance system are not simple. However, they can be  
12 solved. It would be presumptuous of me to order  
13 specific remedies at this time. Those solutions must  
14 await careful study by the Legislature with the  
15 assistance of administrators, state executives, and  
16 other professionals.

17 In conclusion, Superintendent Keenan respectfully requests  
18 that this Court recognize the time constraints that prevent her  
19 from more extensive participation in this matter before the Court  
20 and that the Court consider her views as the chief education  
21 officer of the State of Montana. She additionally submits that  
22 an expeditious resolution of this appeal will be in the best  
23 interests of the school children of the State of Montana.

24 RESPECTFULLY SUBMITTED this 10<sup>th</sup> day of January, 1989

25 Nancy Keenan  
NANCY KEENAN  
SUPERINTENDENT OF PUBLIC INSTRUCTION  
By her attorney,

BEDA J. LOVITT

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5 IN THE SUPREME COURT OF THE STATE OF MONTANA  
 Cause No. 88-381  
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7 HELENA ELEMENTARY SCHOOL ) 1ST JUDICIAL  
 8 DISTRICT NO. 1 AND HIGH SCHOOL ) DISTRICT COURT  
 DISTRICT NO. 1 OF LEWIS & CLARK ) LEWIS & CLARK COUNTY  
 9 COUNTY; BILLINGS ELEMENTARY ) ADV 85-370  
 DISTRICT NO. 2 AND HIGH )  
 10 SCHOOL DISTRICT NO. 2 OF )  
 YELLOWSTONE COUNTY; et al. )  
 )

11 Respondents, Plaintiffs, ) MOTION FOR LEAVE TO FILE  
 12 and ) "STATEMENT OF POSITION OF  
 ) SUPERINTENDENT OF PUBLIC  
 13 ) INSTRUCTION NANCY KEENAN"  
 )

14 MONTANA EDUCATION ASSOCIATION; )  
 et al. )  
 )

15 Respondents, Intervenors- )  
 Plaintiffs, )  
 )

16 vs. )  
 )

17 THE STATE OF MONTANA; and )  
 18 THE MONTANA BOARD OF PUBLIC )  
 EDUCATION; and the MONTANA )  
 19 SUPERINTENDENT OF PUBLIC )  
 INSTRUCTION, )  
 )

20 Appellants and Defendants, )  
 )

21 and )  
 )

22 C.J. HOLJE, BERNT WARD and )  
 23 ROBERT FREDERICH on behalf of )  
 the residents and taxpayers of )  
 24 Sheridan County, Montana, and )  
 all others similarly situated, )  
 )

25 Appellants, Intervenors- )  
 Defendants, )  
 )

and )  
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HAYS-LODGE POLE ELEMENTARY SCHOOL )  
DISTRICT NO. 50 AND HIGH SCHOOL )  
DISTRICT NO. 50, BLAINE COUNTY; )  
et al. )  
Appellants, Intervenors- )  
Defendants. )

---

COMES NOW Beda J. Lovitt, attorney for Superintendent of Public Instruction Nancy Keenan, and moves, pursuant to Rule 22 M.R.App.P. for leave of the Court to file a Statement of Position of Superintendent of Public Instruction Nancy Keenan (attached). The undersigned counsel has contacted all counsel to the case and informed them of the filing of such statement.

The grounds for this motion are as follows:

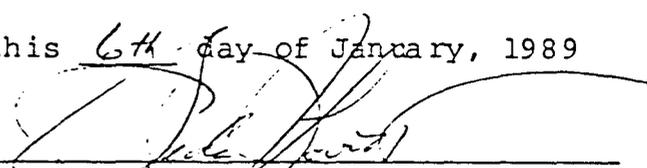
1. Superintendent of Public Instruction Nancy Keenan was duly elected to the post of Superintendent of Public Instruction for the State of Montana by general election on November 8, 1988, and was duly installed in that position on January 2, 1989.

2. Because the oral argument is scheduled in this matter for January 13, 1989, she and her counsel do not have adequate time in which to prepare a brief, nor would such brief be timely in accordance with the Rules of Appellate Procedure. Nevertheless, it is important that the Court be aware of her position on this case, since she is chief education officer of the State of Montana, and since her position is directly contrary to the position taken by her predecessor and the position taken by the State of Montana, represented by the Office of Attorney General, on the present appeal.

1           3.    The filing of such statement will serve the purpose of  
2 notifying the Court of the position of Superintendent Keenan,  
3 without having the effect of interfering with the schedule,  
4 including oral argument, of the appeal, or with the expeditious  
5 resolution of the appeal, which is of paramount importance.

6           For these reasons, it is respectfully requested that the  
7 Court grant leave for the filing of the state of position.

8           RESPECTFULLY SUBMITTED this 6th day of January, 1989

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10 \_\_\_\_\_  
11 Beda J. Levitt  
12 Attorney for NANCY KEENAN,  
13 SUPERINTENDENT OF PUBLIC INSTRUCTION  
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IN THE SUPREME COURT OF THE STATE OF MONTANA  
Cause No. 88-381

\*\*\*\*\*

HELENA ELEMENTARY SCHOOL )  
DISTRICT NO. 1 AND HIGH SCHOOL )  
DISTRICT NO. 1 OF LEWIS & CLARK )  
COUNTY; BILLINGS ELEMENTARY )  
DISTRICT NO. 2 AND HIGH )  
SCHOOL DISTRICT NO. 2 OF )  
YELLOWSTONE COUNTY; et al. )

1ST JUDICIAL  
DISTRICT COURT  
LEWIS & CLARK COUNTY  
ADV 85-370

Respondents, Plaintiffs,

ORDER

and

MONTANA EDUCATION ASSOCIATION;  
et al.

Respondents, Intervenors-  
Plaintiffs,

vs.

THE STATE OF MONTANA; and  
THE MONTANA BOARD OF PUBLIC  
EDUCATION; and the MONTANA  
SUPERINTENDENT OF PUBLIC  
INSTRUCTION,

Appellants and Defendants,

and

C.J. HOLJE, BERNT WARD and  
ROBERT FREDERICH on behalf of  
the residents and taxpayers of  
Sheridan County, Montana, and  
all others similarly situated,

Appellants, Intervenors-  
Defendants,

and

HAYS-LODGE POLE ELEMENTARY SCHOOL  
DISTRICT NO. 50 AND HIGH SCHOOL  
DISTRICT NO. 50, BLAINE COUNTY;  
et al.

Appellants, Intervenors-  
Defendants.



1 Beda J. Lovitt  
2 State of Montana  
3 Office of Public Instruction  
4 Room 106, State Capitol  
5 Helena, MT 59620  
6 (406) 444-4402  
7 Attorney for the State Superintendent of Public Instruction

8 IN THE SUPREME COURT OF THE STATE OF MONTANA  
9 Cause No. 88-381

10 \*\*\*\*\*

11 HELENA ELEMENTARY SCHOOL ) 1ST JUDICIAL  
12 DISTRICT NO. 1 AND HIGH SCHOOL ) DISTRICT COURT  
13 DISTRICT NO. 1 OF LEWIS & CLARK ) LEWIS & CLARK COUNTY  
14 COUNTY; BILLINGS ELEMENTARY ) ADV 85-370  
15 DISTRICT NO. 2 AND HIGH )  
16 SCHOOL DISTRICT NO. 2 OF )  
17 YELLOWSTONE COUNTY; et al. )

18 Respondents, Plaintiffs, )

19 and )

20 MONTANA EDUCATION ASSOCIATION; )  
21 et al. )

22 Respondents, Intervenors- )  
23 Plaintiffs, )

24 vs. )

25 THE STATE OF MONTANA; and )  
THE MONTANA BOARD OF PUBLIC )  
EDUCATION; and the MONTANA )  
SUPERINTENDENT OF PUBLIC )  
INSTRUCTION, )

Appellants and Defendants, )

and )

C.J. HOLJE, BERNT WARD and )  
ROBERT FREDERICH on behalf of )  
the residents and taxpayers of )  
Sheridan County, Montana, and )  
all others similarly situated, )

Appellants, Intervenors- )  
Defendants, )

and )

NOTICE OF APPEARANCE  
OF COUNSEL

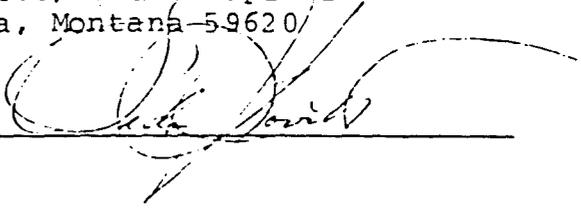
1 HAYS-LODGE POLE ELEMENTARY SCHOOL )  
2 DISTRICT NO. 50 AND HIGH SCHOOL )  
3 DISTRICT NO. 50, BLAINE COUNTY; )  
4 et al. )  
5 Appellants, Intervenors- )  
6 Defendants. )  
7

---

8 The Montana Superintendent of Public Instruction, Nancy  
9 Keenan hereby gives notice to the Clerk of this Court and  
10 attorneys of record that she is now represented by Beda J.  
11 Lovitt, Chief Legal Counsel, Office of Public Instruction, Room  
12 106, State Capitol, Helena, Montana 59620.

13 DATED this 6th day of January, 1989.

14 LEGAL SERVICES DIVISION  
15 Office of Public Instruction  
16 Room 106, State Capitol  
17 Helena, Montana 59620

18 BY:   
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CERTIFICATE OF SERVICE

1 I hereby certify that true and accurate copies of the above  
2 and foregoing MOTION FOR LEAVE TO FILE "STATEMENT OF POSITION OF  
3 SUPERINTENDENT OF PUBLIC INSTRUCTION NANCY KEENAN", STATEMENT OF  
4 POSITION OF SUPERINTENDENT OF PUBLIC INSTRUCTION NANCY KEENAN,  
5 NOTICE OF APPEARANCE OF COUNSEL and ORDER were duly served upon  
each of the following counsel of record by depositing same  
postage prepaid, in the United States mail this 6th day of  
January, 1989:

6 James H. Goetz Attorney for Plaintiffs/  
Goetz, Madden & Dunn, P.C. Respondents HELENA  
7 35 North Grand ELEMENTARY SCHOOL DISTRICT  
Bozeman, MT 59715 NO. 1, et al.

8 Clay R. Smith Attorney for Defendants  
9 Assistant Attorney General MONTANA SUPERINTENDENT  
Justice Building OF PUBLIC INSTRUCTION  
10 215 North Sanders and THE STATE OF MONTANA  
Helena, MT 59620

11 Richard P. Bartos  
12 Chief Counsel  
Office of the Governor  
13 State Capitol  
Helena, MT 59620

14 W. William Leaphart Attorney for Defendant  
15 Leaphart Law Firm MONTANA BOARD OF PUBLIC  
1 North Last Chance Gulch #6  
16 Helena, MT 59601

17 Loren O'Toole Attorneys for Intervenors-  
209 North Main Defendants, C. J. HOLJE,  
18 Plentywood, MT 59254 BERNT WARD and ROBERT  
and FREDERICH, et al.; and all  
19 Donald A. Garrity others similarly situated  
1313 Eleventh Avenue  
20 Helena, MT 59601

21 Ben Hilley Attorney for Intervenors-  
Hilley & Loring Plaintiffs, MONTANA EDUC-  
22 P.O. Box 1319 TION ASSOCIATION, et al.  
Bigfork, MT 59911

23 Terry G. Spear Attorney for Intervenors-  
24 Crowley, Haughey, Hanson, Defendants, HAYS-LODGE POLE  
Toole & Dietrich ELEMENTARY SCHOOL DISTRICT  
25 P.O. Box 2529 NO. 50 AND HIGH SCHOOL  
Billings, MT 59103-2529 DISTRICT NO. 50, BLAINE  
COUNTY, et al.; and the  
ASSOCIATION OF INDIAN IMPACT  
SCHOOLS OF MONTANA

1 Charles E. Erdmann  
2 Erdmann & Wright  
3 P.O. Box 5418  
4 Helena, MT 59604

Attorney for Amicus Curiae  
LOCAL CONTROL

3 Bruce Moerer  
4 1 South Montana Avenue  
5 Helena, MT 59601

Attorney for Amicus Curiae  
MONTANA SCHOOL BOARDS  
ASSOCIATION

*Linda V. Brandon*

6 Linda V. Brandon  
7 Paralegal Assistant  
8 Office of Public Instruction  
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**Topic: Education Finance**

"Montana's Public School Funding and Delivery System," by Madalyn Quinlan (November 19, 1987).

"Designing a Public School Funding System," by Madalyn Quinlan (November 19, 1987).

"Public School Funding Systems in Montana, Idaho, North Dakota, South Dakota, Wyoming, and Washington," by Madalyn Quinlan (April 4, 1988).

"Funding the Accreditation Standards Proposed by Project Excellence," by Madalyn Quinlan (June 23, 1988).

"Options for Funding Insurance and Retirement Costs in School District Budgets," by Madalyn Quinlan (August 16, 1988).

"Options for Equitably Funding a Basic Education," by Madalyn Quinlan (October 26, 1988)

**Topic: PL-874 Federal Impact Aid**

"General Fund Expenditures of PL-874 Districts," by Madalyn Quinlan (January 21, 1988).

"Equalization of Federal Impact Aid (P.L. 81-874) by Madalyn Quinlan (May 13, 1988).

**Topic: Definition of a Basic System of Quality Education**

"Will Accreditation Standards Define a Basic System of Quality Education?" by Curt Nichols (May 13, 1988).

**Topic: Progress Reports**

"Progress of the K-12 Subcommittee and Points of Consensus," by Curt Nichols (August 19, 1988).

REPORTS PRESENTED TO THE K-12 SUBCOMMITTEE  
by the Legislative Fiscal Analyst Staff

Topic: Cost of Educational Components

"Description of Methodology Used for 63 Percent," by Sandy Whitney (November 20, 1988).

"Cost of Accreditation Standards Study," by Sandy Whitney (November 13, 1987).

"Survey Sample Size for K-12 Education Questionnaire," by Sandy Whitney (November 19, 1987).

"Schools Eliminated in Survey," by Sandy Whitney (November 19, 1987).

"Education Survey," by Sandy Whitney (January 19, 1988). (Results of a survey designed to verify information reported on fall reports and to obtain personnel information from 48 school districts.)

"Issues Important in Determining a Model to Arrive at a Cost of Meeting the Accreditation Standards," by Sandy Whitney (January 21, 1988).

"Cost Meeting the Current Accreditation Standards," by Sandy Whitney (April 4, 1988).

"Cost of Complying with Current Accreditation Standards Based on District Average Salaries," by Sandy Whitney (May 11, 1988).

"Additional Information on Costs of Education," by Sandy Whitney (June 23, 1988). (Addresses the cost of extracurricular and co-curricular programs, beginning salaries by school size, and average salaries in a five-state region).

"Costs of Complying With Proposed Accreditation Standards," by Sandy Whitney (June 23, 1988).

"K-12 Teacher Salaries," by Sandy Whitney (August 19, 1988).

"K-12 Teacher Salaries: Use of Salary Schedules," by Sandy Whitney (September 17, 1988)

"Determination of a Cost Schedule and Estimation of the Costs of the Schedule," by Sandy Whitney and Madalyn Quinlan (October 19, 1988)

"Teachers Excluded From the Cost Reports," by Sandy Whitney (October 21, 1988)

"Calculated Costs of Complying With the Proposed Accreditation Standards - Fiscal Year 1986," by Sandy Whitney (October 24, 1988)

December 28, 1988

**Members of the 51st Legislature:**

This is the final report on funding K-12 education accreditation standards. It is presented in compliance with House Joint Resolution Number 16 of the 50th Legislature which directed this committee to "further develop the cost components of the existing and proposed accreditation standards and evaluate the state financing method for providing a basic education in the public schools." The report is based on input received from a spectrum of sources including Board of Public Education, educators, administrators, and fellow legislators.

**Ray Peck, Chairman  
Legislative Finance Committee**

**LEGISLATIVE FINANCE COMMITTEE MEMBERS  
50th LEGISLATURE**

**Senator Matt Himsl  
Vice-Chairman**

**Representative Ray Peck  
Chairman**

**Senator Pete Story  
Senator Jack Haffey  
Senator George McCallum  
Senator Pat Regan  
Senator Fred Van Valkenburg**

**Representative Francis Bardanouve  
Representative Ron Miller  
Representative John Mercer  
Representative Harold Poulsen  
Representative Cal Winslow**

**FINAL REPORT**

**THE COST OF COMPLYING WITH PUBLIC SCHOOL ACCREDITATION  
STANDARDS AND A METHOD OF EQUITABLY FUNDING THESE COSTS**

**As Required By**

**House Joint Resolution Number 16  
of the 50th Legislature**

**Legislative Finance Committee  
Helena, Montana  
December, 1988**

## PREFACE

This report documents the findings of the Legislative Finance Committee in its study of the cost of complying with existing and proposed accreditation standards and a method to equitably fund those costs. The study is the result of legislative concern expressed through House Joint Resolution Number Sixteen of the Fiftieth Legislature.

The Legislative Finance Committee is a twelve-member, bipartisan, joint committee of the Senate and the House of Representatives. It was created in 1975 as a permanent committee to oversee, study, and review financial matters of the state that are relevant to issues of policy and statewide importance. The committee appoints and employs the Legislative Fiscal Analyst who provides staff support for the committee. Eight of twelve members of the Legislative Finance Committee are selected from appropriation committees of the legislature.

## ACKNOWLEDGEMENTS

We would like to thank the Office of Public Instruction and the Board of Public Education and the many school districts and public school organizations for their advice, consultation, and particularly for the hours of data collection in which they participated.

We are appreciative of the many comments and contributions of our fellow legislators.

A subcommittee of the Legislative Finance Committee worked on this project. The six members were Senator Pat Regan, Chairperson, Senators George McCallum and Fred Van Valkenburg, and Representatives John Mercer, Ron Miller, and Ray Peck.

remaining 15 percent would be unequalized. 7) Those districts whose budgets exceed 125 percent of scheduled amount will be allowed four years in which to make equal reductions in their budgets to bring them within the expenditure limitation. 8) P.L. 81-874 funds will be included as resources for equalization. The committee did not make any finding in regards to what revenue sources should be used to finance the additional cost of equalization that results from implementation of this plan.

The purpose of this report is four-fold. First, the report presents a cost schedule which incorporates the committee decisions. Second, the cost of meeting the proposed accreditation standards plus retirement are estimated by district for fiscal 1986. Third, inflation-adjusted costs are estimated for fiscal years 1990, 1991, and 1992, based on the phase-in schedule proposed by the Board of Public Education. Fourth, the equalization plan for funding public education is presented.

#### SCHEDULE OF COSTS

The calculated schedule presented in this report is based on fiscal 1986 component costs for regular and vocational education and on full implementation of the proposed accreditation standards.

#### Programs required to comply with the Accreditation Standards

The cost of complying with the accreditation standards includes a portion of the expenditures from the general and retirement funds. The included expenditures are those expenditures for regular and vocational programs which are defined by the Accreditation Standards and Montana statute. As shown in Table 1, fiscal 1986 expenditures for the cost components of the general fund programs which are a part of this study are \$384 million or nearly 87 percent of the total general fund

## INTRODUCTION

House Joint Resolution 16, passed by the 50th Legislature, required in Section 2(b) that "the Legislative Finance Committee further develop the cost components of the existing and proposed accreditation standards and evaluate the state financing method for providing a basic education in the public schools." To that end, the K-12 Education Subcommittee of the Legislative Finance Committee has spent the last year hearing 25 reports discussing the cost and financing of education. (List in Appendix B)

The Legislative Finance Committee has considered the report of its K-12 subcommittee and has made the following decisions. 1) The quantitative portions of the Board of Public Education's proposed accreditation standards, as amended and as phased in, will be used as the cost basis in the development of the equalization schedules. 2) Retirement costs will be included in the general fund and covered by the general equalization plan while comprehensive insurance, transportation, building, and debt service costs will not be included in the general equalization plan at this time. 3) A new dimension will be added to the equalization plan to allow consideration of teacher experience levels in determining the district equalization funding. 4) The current system of funding special education will be continued for the present. 5) Equalization aid distribution, other than for special education, will be based on ANB. 6) The cost of providing education will be equalized by setting the foundation at 100 percent of the scheduled cost of complying with proposed accreditation standards with retirement, and allowing districts to spend up to 25 percent over this amount with a vote. The first 10 percent of the voted 25 percent would be power equalized at \$100 per ANB per mill. The

Comprehensive insurance fund expenditures of \$5.7 million for other insurance have been excluded.

Component Costs of Complying with Accreditation Standards

The components of education which would be required by either the standards or statute under both the current and the proposed standards are listed in Table 2.

Table 2  
Calculated Cost of Each Educational Component for  
Current and Proposed Standards - Fiscal 1988  
(Millions)

<u>Component</u>	<u>Current Std.</u>	<u>Proposed Std.</u>	<u>Difference</u>	<u>% Difference</u>
Superintendents	\$ 6.151	\$ 5.912	\$(0.239)	(3.89)
Dist. and Business Admin.	4.401	4.419	0.018	0.41
Principals	12.179	16.997	4.818	39.56
Teachers	168.095	175.766	7.671	4.56
Aides	0.000	3.573	3.573	---
Counselors	4.261	10.705	6.444	151.23
Librarians	5.503	8.953	3.450	62.69
Secretaries	6.849	9.186	2.337	34.12
Temporary Salaries	3.211	3.312	0.101	3.15
Benefits	48.829	55.359	6.530	13.37
Library Materials	1.658	2.804	1.146	69.12
Books and Supplies	16.888	16.888	0.00	0.00
Plant Costs	61.353	61.353	0.00	0.00
Other Gen. Fund Costs	<u>10.798</u>	<u>10.798</u>	<u>0.00</u>	<u>0.00</u>
<b>State Totals</b>	<b><u>=\$350.176</u></b>	<b><u>=\$386.025</u></b>	<b><u>=\$35.849</u></b>	<b><u>10.24</u></b>

The first column of numbers contains the calculated cost of complying with the current accreditation standards for each component. The calculated cost of each component under the proposed standards is listed in the second column. The third column contains the differences in millions of dollars, by component, between the current and the proposed

expenditures. The \$58.5 million general fund expenditures shown in Table 1 excluded from this study are \$13.4 million for extracurricular programs, \$2.8 million for enterprise programs, \$1.8 million for miscellaneous programs, and \$30.9 million for special education. In addition, expenditures of \$9.6 million from within the regular and vocational programs, mainly for purchase of land and buildings, construction, and major equipment, has been excluded.

**Table 1**  
**Cost of all School Programs Relating to Basic Education**  
**Fiscal 1986**

<u>Expenditure Type</u>	<u>Programs Included in Cost Study</u>	<u>Programs Excluded from Cost Study</u>	<u>Total Expend. for K-12 Education</u>	<u>Percent Included In Cost Study</u>
General Fund	\$384,435,833	\$ 58,537,021	\$442,972,854	86.79
Transportation	-0-	28,935,684	28,935,684	0.00
Bus Depreciation	-0-	3,137,906	3,137,906	0.00
School Food	-0-	17,851,831	17,851,831	0.00
Tuition	-0-	1,077,793	1,077,793	0.00
Retirement	44,634,796	5,893,170	50,527,966	88.34
Miscellaneous	-0-	11,772,551	11,772,551	0.00
Comp. Insurance	1,692,300	5,675,110	7,367,410	22.97
Adult Education	-0-	1,984,725	1,984,725	0.00
Debt Svc. and Building	-0-	64,913,456	64,913,456	0.00
All Other	-0-	45,406,129	45,406,129	0.00
<b>Total</b>	<b>\$430,762,929</b> =====	<b>\$245,185,376</b> =====	<b>\$675,948,305</b> =====	<b>63.73</b> =====

The cost of retirement benefits for personnel included in this study are \$44.6 million, or 88 percent of the total retirement fund. Retirement expenditures of \$5.9 million have been excluded from consideration as a cost component of this study. These benefits were paid for personnel in special education, extracurricular programs, and food service programs which are not a part of the basic education as defined by this study. The expenditures from the comprehensive insurance fund are \$1.7 million for worker's compensation for regular and vocational programs.

the proposed standards require more personnel in all categories except superintendents. For example, the proposed standards require 261.8 FTE more counselors than do the current standards.

Table 4 compares the actual cost of library materials, books and supplies, plant costs, and other general fund costs to those which are calculated under both the current and proposed standards. As can be seen in the table, the calculated costs for all but library materials are the same for both the current and proposed standards.

**Table 4**  
**Comparison of Actual Costs for Library Materials, Books and Supplies, Plant Costs and Other General Fund Costs with Costs Calculated to Comply with Current and Proposed Standards - Fiscal 1986 (Millions)**

<u>Category</u>	<u>Actual</u>	<u>Current Standards</u>	<u>% Change Actual/Curr.</u>	<u>Proposed Standards</u>	<u>% Change Curr/Prop</u>	<u>% Change Actual/Prop</u>
Library Materials	3.151	1.658	(47.38)	2.804	69.12	(11.01)
Books & Supplies	19.321	16.888	(12.59)	16.888	0.00	(12.59)
Plant Costs	63.510	61.353	(3.40)	61.353	0.00	(3.40)
Other G.F. Costs	15.879	10.798	(32.00)	10.798	0.00	(32.00)

For library materials the calculation of costs for the proposed standards would result in costs 69 percent higher than would the calculation of costs for the current standards. The calculated costs of the proposed standards for library materials would be 11 percent less than the amount actually spent in fiscal 1986.

**The Funding Schedule**

The costs of complying with the proposed standards were calculated for each district, using elementary and high school teacher salaries equal to 70 percent of the statewide average. Those calculated costs were then divided by the fiscal 1986 average number belonging (ANB) to determine

standards and the fourth column shows the percentage changes in costs between the current and the proposed standards.

Table 3 shows the actual FTE administrators and certified employees compared to the FTE calculated for the current and the proposed standards.

**Table 3**  
**Comparison of Actual FTE with FTE Required Under Current and Proposed Standards - Fiscal 1986**

<u>Employees</u>	<u>FTE</u>			<u>FTE Comparison</u>		
	<u>Actual</u>	<u>Current Standards</u>	<u>Proposed Standards</u>	<u>Actual to Current</u>	<u>Actual to Proposed</u>	<u>Current to Proposed</u>
Superintendents	155.3	151.5	142.0	(3.8)	(13.3)	(9.5)
Principals	459.6	335.0	474.0	(124.6)	14.4	139.0
Teachers	8,654.0*	7,547.5	7,895.5	(1,106.5)	(758.5)	348.0
Counselors	318.7	157.2	419.0	(161.5)	100.3	261.8
Librarians	325.2	237.3	398.9	(87.9)	73.7	161.6

\*Estimated regular FTE teachers.

As can be seen in the fourth column of the table, the number of personnel required by the current standards is less than the actual numbers in all categories. For example, there were 3.8 more FTE superintendents and 1,106.5 FTE more teachers than were required by the current standards in fiscal 1986.

Actual personnel are compared in column 5 of Table 3 to the personnel necessary to comply with the proposed standards. For example, 100.3 FTE more counselors and 758.5 fewer FTE teachers will be required by the proposed standards than actually employed.

The personnel requirements for complying with the current standards are compared to the personnel requirements of complying with the proposed standards in the last column of Table 3. As can be seen in this column,

level of the teachers in each district was determined, allowing each district to be assigned to one of three experience categories. Finally, the base schedule was multiplied by the factor for teacher experience to determine a total funding estimate for each district. Each of these steps is discussed individually in the following sections of this report.

Teacher Experience Level

The estimated experience level of the teachers in each district was determined through analysis of fiscal 1986 experience data from the Teacher Retirement System files. Total credited experience, less military experience, was determined for all regular and vocational teachers in each district. The number of teachers having one year, two years, and up to 30 or more years experience was determined by district. Districts were then classified in one of three categories, depending upon the experience level of their teachers, as shown in Table 6.

---

Table 6  
Percent of Teachers by Experience Category  
Fiscal 1986

---

<u>District Category</u>	<u>Experience Level of Teachers</u>		
	<u>3 yrs. or Less</u>	<u>4 to 6 yrs.</u>	<u>More than 7 yrs.</u>
1	65-100%	0-35%	0-35%
2	0-64%	35-100%	0-64%
3	0-35%	0-35%	65-100%

---

Category 1 districts had teaching staffs which were the least experienced. Sixty five percent or more of category 1 teachers had three years or less experience. Districts in category 2 had more than 35 percent of their teachers in the mid-range of experience. Category 3 contains districts with the most experienced teachers. All districts which had 65

the calculated cost per ANB for each district. The resulting amount per ANB would have been necessary for fiscal 1986 if all districts had 65 percent or more of their teachers with three years or less experience.

The calculated costs per ANB were graphed and a curve was fitted mathematically to determine a schedule of payments per ANB. These amounts were then put into schedule format as shown in Table 5. A base amount is added to a specified amount per ANB to calculate the total funding for each district.

Table 5  
Schedules for Determining Funding  
(FY86 Full Implementation of Standards)

ANB	<u>Base Amount</u>		Additional Amount Per ANB Multiplied by ANB
----- Elementary -----			
1-15	\$ 31,025	+	\$ 132 per ANB
16-22	33,000	+	3,960 for each ANB over 15
23-40	60,000	+	777 for each ANB over 22
41-60	74,000	+	3,205 for each ANB over 40
61-88	138,000	+	4,433 for each ANB over 60
89-200	265,000	+	972 for each ANB over 88
201+	372,000	+	1,672 for each ANB over 200
----- High School -----			
0-50	\$190,000	+	\$1,360 per ANB
51-85	258,000	+	1,094 for each ANB over 50
86-110	296,000	+	4,000 for each ANB over 85
111-205	396,000	+	1,630 for each ANB over 110
206+	550,000	+	2,048 for each ANB over 205

Calculating Each District's Foundation Amount

Equalization amounts were determined for each district through the use of three steps. First, the base amount was determined for each district, using the Table 5 schedules. Second, the estimated experience

teachers who have more experience. The total funding which would have been necessary to fund all districts in fiscal 1986 is \$388.9 million.

Table 7 also compares the estimated cost in column 4 to the actual fiscal 1986 maximum general fund without a vote in column 5. As can be seen for Lima High School on the first line, the estimated cost would be \$259,094, compared to the actual scheduled amount of \$207,346. The estimated amount is 125 percent of the scheduled amount allowed without a vote in fiscal 1986.

The final two columns of Table 7 show the actual costs for the educational components necessary to comply with the proposed accreditation standards. Using Lima as the example, actual costs for fiscal 1986 for these components were \$211,482. The estimated cost is 122.5 percent of this amount, as shown in the last column. The actual cost excluded expenditures for extra-curricular, enterprise, and miscellaneous programs; expenditures for special education; and expenditures for land, building construction, and major equipment.

This table illustrates two points. First, virtually all districts would receive more funding under the proposed schedule than the maximum general fund without a vote in fiscal 1986. For the districts illustrated in this table, the estimated cost ranged from 125 to 167 percent of the maximum general fund without a vote. Second, the estimated cost from the calculated schedules would provide varying percentages of actual costs. Some districts, such as Lima, will require substantially more dollars than they actually spent in fiscal 1986, just to comply with the proposed accreditation standards. Districts such as Big Sandy and Bigfork would require approximately the actual costs. Other districts, such as Chinook and Havre high schools, would require less than actual expenditures under

percent or more of their teaching staff at an experience level of more than seven years were assigned to category 3.

Districts with teachers in category 1 would have no increase in funding above the base schedule. Category 2 districts would receive the base schedule increased by 16 percent because they have teachers in the mid-range of experience. Category 3 districts would receive the base schedule increased by 27 percent because they have teachers at the higher experience levels. Therefore, the base schedule is adjusted by the multiplier for the teacher experience increment.

Total Cost Level

The final step in estimating the total cost level for each district is to multiply the base schedule by 1.0, 1.16, or 1.27, depending upon the teacher experience category which is applicable to the district.

**Table 7**  
**Total Calculated Funding Compared to**  
**Current Schedules and to Actual Costs**  
**Fiscal 1986**

<u>High Sch.</u> <u>District</u>	<u>ANB</u>	<u>Total Base</u> <u>Cost</u>	<u>Exper</u> <u>Multi</u>	<u>Total Est</u> <u>Cost</u>	<u>Fiscal 86</u> <u>MGFNOV</u>	<u>Est. as</u> <u>% of</u> <u>MGFNOV</u>	<u>Actual FY</u> <u>86 Costs</u>	<u>Est. as</u> <u>% of</u> <u>Actual</u>
Lima	51	\$ 259,094	1.00	\$ 259,094	\$ 207,346	125.0	\$ 211,482	122.5
Big Sandy	109	392,000	1.27	497,840	298,599	166.7	502,354	99.1
Chinook	186	519,880	1.16	603,061	447,665	134.7	705,937	85.4
Bigfork	341	828,528	1.16	961,092	711,462	135.1	928,854	103.5
Havre	778	1,717,360	1.27	2,181,047	1,529,075	142.6	2,314,099	94.3

As illustrated in Table 7, the scheduled amount for any particular number of ANB differs according to the size of the district and the experience level of the teachers. Lima High School would be allocated \$259,094, while Big Sandy High School would receive an estimated \$497,840. Big Sandy would receive a higher amount because it has more

**Table 8**  
**Estimated Total Cost of Complying with the Accreditation Standards**  
**Through Fiscal 1994**

<u>Fiscal Year</u>	<u>Total FY 1986 \$</u>	<u>Percent Implemented</u>	<u>FY86 Est. Cost of Prop. Stds. (in millions)</u>	<u>Yearly Percent Inflation</u>	<u>Compounded Inflation Multiplier</u>	<u>Tot. Cost of Proposed Stds. (in millions)</u>
1986	\$388,895,696	90.00	\$350.0	Base	Base	\$350.0
1990	388,895,696	91.15	354.5	4.71*	1.1245	398.6
1991	388,895,696	91.15	354.5	5.31*	1.1842	419.8
1992	388,895,696	96.95	377.0	5.15*	1.2452	469.5
1993	388,895,696	96.95	377.0	N/A	--	--
1994	388,895,696	100.00	388.9	N/A	--	--

\* Estimated CPI

The first column of Table 8 shows the total estimated cost to fully implement the proposed standards in fiscal 1986 dollars. The second column shows the estimated percentage of the costs which would be phased in in fiscal years 1990 through 1994. It has been estimated that the initial implementation of the proposed standards would represent the implementation of 90.00 percent of the calculated costs of compliance. The implementation would be 91.15 percent complete in fiscal years 1990 and 1991, 96.95 percent complete in fiscal years 1992 and 1993, and would be 100 percent complete in fiscal 1994. The third column shows the estimated cost in fiscal 1986 dollars which would be necessary for each year of the phase-in of the proposed standards. The fourth column shows the percentage adjustment in the fiscal 1986 dollars which would be necessary to account for inflation. The fifth column shows the compounded amount for inflation which must be multiplied by the fiscal 1986 dollars in column 3. Finally, the last column estimates the number of actual dollars which would be necessary to fund the calculated schedules in each of the indicated fiscal years. As can be seen in the last column, the calculated schedules will

the calculated schedule. They actually spent more in fiscal 1986 than would have been required to comply with the proposed standards.

#### Phased-in Cost Estimates

The cost estimates presented here are based on the assumptions that: 1) the cost increases should be phased-in as the proposed standards are phased-in; 2) costs should be adjusted for inflation; and 3) neither the changing proportion of teachers in each experience category in succeeding fiscal years nor the yearly ANB differences will significantly affect the total costs in the next biennium.

#### Adjustments for Phase-In and Inflation

The Board of Public Education has chosen a phase-in process by which most of the quantitative portions of the proposed standards will be implemented in fiscal 1992 and fiscal 1994. Since the proposed schedule has been calculated on the basis of full implementation at fiscal 1986 costs, the costs must also be phased in and then adjusted for inflation. Table 8 summarizes the estimated funding which will be necessary for all districts to comply with the proposed standards in fiscal years 1990, 1991, and 1992. The funding schedules for 1990 through 1992 using the phase-in and inflation estimates contained in Table 8 are found in Appendix C.

unequalized levies. However, the state obligation in fiscal 1990 would not be greater than the obligation created by the fully implemented formula.

In designing the public school finance system, the legislature balance a number of factors and competing goals. These factors are reviewed in the following pages.

### Student and Taxpayer Equity

Equity is defined as the equal treatment of equals and the unequal treatment of unequals. Student equity is achieved when variations in per pupil expenditures are due solely to educationally relevant cost differentials. Educationally relevant cost differentials include additional funding for handicapped, bilingual, economically disadvantaged, and gifted and talented children, and for costs associated with sparsity and density of population, cost of living, and special socioeconomic characteristics within a district.

Taxpayer equity requires that the ability to generate revenues for public schools not be a function of local wealth. Taxpayer equity occurs through equalization of district revenues so that districts are able to provide equivalent levels of school services at equivalent tax rates. Under an equitable system, variations in tax burdens among districts reflect the quality of the school programs that district taxpayers have chosen. In this report, taxpayer equity is evaluated in terms of the variation in mill rates paid by districts to fund schools.

When fully implemented, the plan equalizes 88 percent of school district revenues, thus providing for a high degree of taxpayer equity. Expenditures per pupil cannot vary by more than 25 percent among districts except for educationally relevant reasons. However, to the extent that greater taxpayer equity exists, student equity may be im-

require estimated funding of \$398.6 million in fiscal 1990 and \$419.8 million in fiscal 1991.

### Equalization Plan

In order to increase the equity provided to students and taxpayers under the new school funding system, the funding proposed in this report will fully equalize the maximum general fund budget without a vote (the cost of the proposed standards) and apply an expenditure cap of 125 percent of the maximum general fund budget without a vote.

The proposed equalization plan will equalize at least 88 percent of the total school district general fund expenditure level by setting the foundation amount at 100 percent of the maximum general fund schedules and allowing districts to spend up to 125 percent above the scheduled amount. The first 10 percent above the schedules would be equalized; the last 15 percent would be unequalized.

The implementation of the proposed equalization plan will be phased-in over a four year period so as to reduce the disruptions to the existing school system. The 125 percent expenditure cap is fully implemented in the 1992-1993 school year. The expenditure limitation in fiscal years 1990 through 1993 is phased-in in equal increments over the four year period. For example, if a district's 1989 expenditures are 205 percent of its funding as developed under the proposed schedules, the 80 percent excess would be reduced to 185 percent in fiscal 1990, to 165 percent in fiscal 1991, to 145 percent in fiscal 1992, and to 125 percent in fiscal 1993.

During the four year phase-in, the state share of public school costs would be the same as when the system is fully implemented. Districts would generate the additional revenues above the schedules through

### Equalization of P.L. 874 Funds

In designing a new funding system, two concerns exist relative to P.L. 874 funds. The first concern is preserving the local contribution rate which determines how much federal funding each district receives. The second concern is designing a system that allows P.L. 874 funds to be equalized.

The 88 percent equalization of revenues provided is likely to allow the state to meet the federal wealth neutrality test for equalization of P.L. 874 funds. Using fiscal 1988 as the base, the 88 percent of non-exempt P.L. 874 funds available for equalization totals \$10.3 million. The level of P.L. 874 funding is likely to fall because local contribution rates will fall. The increased level of state funding provided will result in lower local contribution rates in the P.L. 874 districts.

### Fiscal 1990 School District Costs

The general fund cost of meeting the proposed accreditation standards, including retirement, is estimated to be \$398.6 million for fiscal 1990. Included in these costs are instructional, administrative, librarian, counselor, plant, books and supplies, employee benefits, retirement, and other costs. Not included in these costs are comprehensive insurance, debt service, transportation, bus reserves, and special education.

In fiscal 1990, the first year of implementation of the equalization plan, maximum school district general fund expenditures could be as high as \$525.0 million. This represents a potential increase of \$26.1 million in general fund and retirement expenditures from the fiscal 1988 level. However, it is unlikely that districts will increase their general fund expenditures by this amount. The estimated range of general fund expen-

proved. When funds are more equalized, districts are provided with a greater incentive to spend at higher levels, knowing that district levies will be matched by state dollars.

### Local Control

The concept of local control implies that local school boards make decisions regarding educational programming, teacher hiring and compensation, administrative policies, school building construction, transportation, and the level of district expenditures. Any statewide funding program which attempts to achieve student and taxpayer equity through expenditure and/or revenue caps will also limit the access of districts to local wealth. Equalization plans improve the access of poorer districts to school funding, thus expanding their budgetary choices. These same plans restrict the access of wealthier districts to their local property tax bases. The result is that local control is limited to the extent that program offerings, the hiring and compensation of teachers, administrative policies, building construction, transportation, and other district expenditures are limited by budgetary restrictions.

### Controlling Educational Costs

The proposed public school finance system contains features which control the state's share of school costs. The system guarantees a foundation program amount but does not allow unlimited equalized levies and therefore, does not place an unlimited financial obligation on the state. Equalized mill levies give property-poor districts, which receive a high percentage of state funds from equalized mills, an incentive to set high mill levies in order to benefit from state funds. The limit of equalization to 10 percent above the foundation amount limits the state's obligation.

**Table 9**  
**Cost of Public School Funding**  
**Fiscal Years 1990 and 1991**  
**(Millions)**

	<u>Fiscal 1990</u>	<u>Fiscal 1991</u>
Scheduled Amount	\$398.61	\$419.77
0-25% Over-schedule		
Equalized	\$ 35.52	\$ 37.41
Unequalized	44.29	46.64
+25% Over-schedule		
Unequalized	<u>29.07</u>	<u>17.47</u>
Total Over-schedule	<u>\$108.88</u>	<u>\$101.52</u>
Total Funding	<u>\$507.49</u>	<u>\$521.29</u>
Equalized Percentage (%)	85.5%	87.7%

**Funding the State Share of Public School Costs**

Under the present structure, the following sources of revenue are available to the state for public school equalization in the 1991 biennium:

- 1) Individual income tax (31.8%)
- 2) Corporate license tax (25%)
- 3) Coal severance tax (3.8%)
- 4) Common school interest and income
- 5) U.S. mineral royalties (100%)
- 6) Education trust interest (67.5%)
- 7) ~~40~~ mill county levy
- 8) Other county equalization funds
- 9) Net lottery revenues

The estimated revenues, based on a cursory review of revenue trends available from all of these sources for fiscal 1990, will total \$262.9 million.

P.L. 874 monies are not included under the equalization plan in fiscal years 1990 and 1991 because the state is unlikely to meet the federal test

ditures of school districts in fiscal 1990 is \$500-507.5 million based upon the following assumptions:

1) Districts which are already spending more than 125 percent of the fiscal 1990 cost of meeting the accreditation standards will be brought down in four equal increments to 125 percent of the foundation amount.

2) Districts which are spending between 100 percent and 125 percent of the cost meeting the accreditation standards will continue to spend at their present levels.

3) Districts that are spending less than 100 percent of the proposed cost of meeting the accreditation standards will be brought up to 100 percent of the scheduled amount.

The \$500 million figure would result if the mid-range of school districts, those spending between 100 and 125 percent of the cost of the foundation program, fund their 1989-1990 budgets at the 1987-1988 level. If all districts increased their budgets by 5 percent from the 1987-1988 school year to the 1989-1990 school year, while spending at least the foundation amount and no more than the 125 percent of the schedules, the fiscal 1990 general fund expenditure level would be \$507.5 million.

#### **Cost to the State and to the Districts**

Table 9 shows estimated school district general fund expenditures for fiscal years 1990 and 1991. General fund expenditures include regular and vocational programs plus retirement costs. This definition is consistent with the definition of general fund expenditures used to develop the foundation schedules. The calculations are based upon a five percent increase in school district budgets between fiscal 1988 and fiscal 1990 and a 5.31 percent increase from fiscal 1990 to fiscal 1991.

more than \$100/ANB per mill will be recaptured by the state. The calculations in Table 10 are based on tax year 1988 taxable valuations. The statewide taxable valuation fell from \$1.993 billion in tax year 1987 to \$1.942 billion in tax year 1988. Therefore, a higher level of state support would be required to guarantee \$100/ANB per mill in fiscal 1989 than in fiscal 1988.

The calculation at the bottom of Table 10 indicates the statewide mills that would be required if the current funds dedicated to public school support were continued and additional equalization costs were supported through statewide property tax levies. If the additional funds were to be generated by a mixture of statewide property tax levies and other sources, \$1.94 million would need to be raised for each statewide mill replaced or \$166.66 million would be needed if additional statewide mills were levied.

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**Table 10**  
**State Share of Public School Funding**  
**Fiscal 1990**  
**(Millions)**

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	<u>Option B</u>
Foundation Cost	\$398.61
Currently Available	<u>262.88</u>
Additional Cost	\$135.73
Equalized Revenues above Foundation (\$100/ANB/Mill)	<u>\$ 30.93</u>
Additional Foundation and Equalized	<u><u>\$166.66</u></u>
Additional Mills to Generate State Share	
Additional Foundation	70
Equalized Revenues	<u>16</u>
Total Additional Mills	<u><u>86</u></u>

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for equalization of these funds until the new equalization plan is fully implemented in fiscal 1993.

#### **State Share of School Funding**

The funding is based on total school expenditures of \$507.49 million in fiscal 1990 and \$521.29 million in fiscal 1991. The present funding structure uses a foundation program, a permissive program, and unequalized district revenues. The proposed equalization plan is modeled after the present structure, but sets the foundation amount at the cost of complying with accreditation standards plus retirement and replaces the permissive with "power-equalized" voted levies. Power-equalizing guarantees that one mill will generate a minimum level of dollars per student. Power-equalizing without a recapture provision is similar in concept to the present permissive levy. If a recapture provision is attached to a power-equalized mill levy, a district raises a fixed amount of revenue per student per mill, no more, no less. The state would subsidize those districts that cannot generate the guaranteed amount and recapture from those districts that generate more than the guaranteed amount per pupil. Without the recapture provision, the state share is higher at each level of guaranteed revenues and the costs increase at an increasing rate. At a guarantee level of \$100 per student per mill, 330 out of 379 operating elementary districts would be subsidized; these districts contain 98 percent of all elementary students.

In determining the state share of the cost, a power-equalized mill with recapture has been used. Table 10 shows the state share of school costs in fiscal 1990. The state share of equalized revenues is calculated on the assumption that the state guarantees that one mill will raise \$100/ANB per mill, no more, no less. The revenues of districts raising

**Table 11**  
**Impact of Funding on 28 Sample Districts**  
**Fiscal 1990**

<u>Districts</u>	<u>Actual Fiscal 1988 GF + Retire Levies</u>	- - - - - Funding Proposal - - - <u>1990 Gen. Fund Levies w/out Inflation</u>	<u>1990 Gen. Fund Levies with Inflation</u>
<b><u>Elementary</u></b>			
Butte	184.48	161.03	161.03
Great Falls	137.86	105.92	121.19
Helena	132.24	114.87	119.19
Lewistown	125.23	118.80	123.58
Missoula	122.01	118.60	118.60
Bozeman	113.58	124.38	124.38
Kalispell	107.61	119.79	119.79
Billings	102.17	110.85	110.85
Havre	95.37	104.56	104.69
Laurel	80.34	83.26	89.99
Hamilton	75.92	82.89	88.22
Ronan	58.21	83.42	83.42
Sidney	51.28	86.04	92.48
Colstrip	43.03	90.51	90.51
<b><u>Secondary</u></b>			
Butte	93.54	79.24	79.24
Helena	83.31	82.94	82.94
Great Falls	76.89	72.83	73.84
Missoula	76.63	77.59	77.59
Kalispell	71.38	74.38	74.38
Bozeman	66.19	71.94	71.94
Havre	53.13	60.71	63.13
Laurel	50.38	54.56	59.05
Billings	48.86	59.63	64.48
Hamilton	47.36	49.68	49.68
Lewistown	35.09	49.68	51.07
Ronan	33.61	52.28	52.69
Sidney	30.49	57.55	58.48
Colstrip	22.65	55.28	55.85

**CONCLUSION**

This report presents the estimate of the cost of meeting accreditation standards proposed by the Board of Public Education and a plan for

The state share of equalized revenues above the foundation is \$30.93 million and the district share is \$4.59 million for a total of \$35.52 million of equalized revenues above the foundation in fiscal 1990.

Table 11 shows the impact of the equalization plan on the mill levies of 28 sample districts if additional costs are funded through statewide mill levies. The table compares fiscal 1988 general fund and retirement levies to the mills that would be levied in fiscal 1990 with and without inflation in school district budgets. The fiscal 1988 mill levies include the basic county levies of 28 mills for elementary districts and 17 mills for high school districts. A comparison of the second and third columns of numbers in Table 11 shows the effect of inflation on school district budgets. Mill levies are projected to increase for this reason, even if no changes are made in the school funding formula. For example, in order to fund its projected level of fiscal 1990 expenditures, without any changes in the school funding formula, Great Falls elementary district would have to increase its mill levy by 15.27, Helena elementary by 4.32 mills, and Lewistown elementary by 4.78 mills. Great Falls high school district would see an increase of 1.01 mills; Havre High School, 2.42 mills; Laurel High School, 4.49 mills; and Billings High School, 4.85 mills.

equalizing the cost of the proposed accreditation standards. Table 12 summarizes the significant features of the plan in comparison to the current equalization program.

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**Table 12**  
**Comparison of Proposed Equalization Plan**  
**and the Current System**

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	<u>Current</u>	<u>Subcommittee</u>
1) Equalization of General Fund and Retirement Revenues	56%	88%*
2) Ratio of High-to-Low Among Sample District Mill Levies (FY90)		
Elementary	4.29	1.78
Secondary	4.13	1.67
3) Allowable Variation in Per Pupil Expenditures	Unlimited	25%
4) Meets Federal Test for Equalization of P.L. 874 Funds	No	Yes
5) Fiscal 1990 Cost (Millions)	\$523.87	\$507.49
State Share	262.88	429.54
District Share	252.71	77.95
6) Local Control Limit on General Fund Budget	Foundation guaranteed, no upper limit.	100-125 percent of the cost of the standards plus retirement.

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\*When fully implemented

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Pryor Elementary, Wyola Elementary, Dixon Elementary, and Ft. Peck Elementary would need to levy high mill rates in order to cover their projected level of expenditures for fiscal 1990. In order to avoid mill levies of 200 mills or greater, it is likely that these districts would choose to reduce their budgets by more than the amount required by the phase-in of the expenditure cap in fiscal 1990. If so, their projected mill rates would fall rapidly with relatively small reductions in their general fund budgets.

## APPENDIX A

Appendix A shows estimated general fund expenditures for regular and vocational programs and retirement expenditures in fiscal 1988 for each school district. The appendix also shows the proposed level of funding under the foundation program and projected general fund expenditures for regular and vocational programs plus retirement for fiscal 1990. Expenditures are projected to increase for those districts that are spending at least the foundation amount but have not reached the expenditure cap. The column entitled "FY 1988 General Fund and Retirement Levy" includes the mandatory county levies of 28 mills for elementary districts and 17 mills for high school districts, county retirement levies, and district general fund levies for fiscal 1988. The last three columns show the components of total district general fund levies under the proposed equalization plan that would result if the additional equalization costs of this plan were met through statewide property tax levies. To the extent these costs were met through other sources of revenue, the tax rates for all districts would be lower. Every elementary district would have a mandatory levy of 81.32 mills; every high school district would have a mandatory levy of 49.68 mills. The power-equalized mill levy funds district general fund expenditures between 100 and 110 percent of the foundation amount. The unequalized levy funds district expenditures above 110 percent of the foundation amount. The expenditures covered by the levies shown in the column entitled "FY 1988 General Fund and Retirement Levy" are comparable to the expenditures covered by the "Total Mill Levy" under the proposed fiscal 1990 funding plan.

Several districts show total fiscal 1990 general fund levies greater than 200 mills. These districts are P.L. 874 districts which have small tax bases relative to the number of students in the district. Districts such as

COUNTY	DISTRICT	LEGAL ENTIT	ANB	GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY 90 EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	STATEWIDE EQUALIZED	UNEQUALIZED	
8 Chouteau	E FT BENTON ELEM	133	337	\$1,097,157	\$812,872	1,076,891	98.00	114.28	81.32	2.41	30.55
8 Chouteau	E LOMA ELEM	135	8	\$50,375	\$33,559	48,269	45.29	93.02	81.32	4.19	7.51
8 Chouteau	E BIG SANDY ELEM	137	212	\$684,273	\$551,824	689,780	73.72	95.56	81.32	2.60	11.64
8 Chouteau	E HARRICK ELEM	144	7	\$29,297	\$32,612	39,444	39.44	81.32	81.32	0.00	0.00
8 Chouteau	E HIGHWOOD ELEM	145	86	\$405,151	\$264,965	386,665	98.17	124.24	81.32	3.08	39.84
8 Chouteau	E GERALDINE ELEM	153	91	\$495,145	\$375,544	488,716	86.78	103.70	81.32	4.13	18.26
8 Chouteau	E CARTER ELEM	159	8	\$54,465	\$41,417	53,792	47.26	91.42	81.32	5.18	4.92
8 Chouteau	E KNEES ELEM	161	9	\$37,709	\$32,477	39,594	38.84	86.93	81.32	3.61	2.01
8 Chouteau	E BENTON LAKE EL	171	9	\$38,923	\$33,018	40,869	48.42	89.58	81.32	3.67	3.59
9 Custer	E MILES CITY ELEM	172	1,362	\$3,628,163	\$2,828,459	3,605,978	151.58	129.83	81.32	2.08	46.43
9 Custer	E KIRCHER ELEM	173	62	\$165,062	\$237,344	237,344	55.45	81.32	81.32	0.00	0.00
9 Custer	E GARLAND ELEM	176	7	\$22,724	\$38,301	38,301	56.44	81.32	81.32	0.00	0.00
9 Custer	E TRAIL CREEK EL	177	4	\$22,494	\$32,341	32,341	55.45	81.32	81.32	0.00	0.00
9 Custer	E HKT-BASIN SPR CRK EL	179	11	\$46,198	\$64,547	64,547	55.45	81.32	81.32	0.00	0.00
9 Custer	E COTTONWOOD EL	182	21	\$46,666	\$54,119	54,119	59.71	81.32	81.32	0.00	0.00
9 Custer	E WHITNEY CRK EL	183	11	\$23,908	\$32,882	32,882	59.28	81.32	81.32	0.00	0.00
9 Custer	E MOON CREEK EL	184	11	\$23,925	\$32,882	32,882	59.19	81.32	81.32	0.00	0.00
9 Custer	E KINSEY ELEM	187	48	\$104,901	\$145,145	145,145	55.45	81.32	81.32	0.00	0.00
9 Custer	E TWIN BUTTES EL	188	7	\$22,333	\$32,341	32,341	57.37	81.32	81.32	0.00	0.00
9 Custer	E S Y ELEM	189	12	\$24,829	\$38,458	38,458	57.58	81.32	81.32	0.00	0.00
9 Custer	E S H-FOSTER CRK ELEM	190	7	\$22,261	\$41,073	41,073	60.09	81.32	81.32	0.00	0.00
10 Daniels	E SCOBEE ELEM	193	237	\$824,170	\$619,827	811,824	84.72	114.73	81.32	2.62	30.80
10 Daniels	E PEERLESS ELEM	195	53	\$312,367	\$163,642	285,414	72.69	156.11	81.32	3.09	71.70
10 Daniels	E FLAXVILLE ELEM	199	65	\$286,320	\$205,182	278,859	87.55	112.80	81.32	3.16	28.32
11 Dawson	E GLENDIVE ELEM	206	1,265	\$3,251,509	\$3,180,074	3,414,085	92.26	83.17	81.32	1.85	0.00
11 Dawson	E UPPER CRACKERBOX/AMO	211	5	\$26,407	\$41,245	41,245	45.35	83.17	81.32	0.00	0.00
11 Dawson	E BLOOMFIELD ELEM	215	15	\$56,782	\$38,771	54,703	57.06	90.52	81.32	2.58	6.62
11 Dawson	E LINDSAY ELEM	216	21	\$52,998	\$75,034	75,034	51.20	81.32	81.32	0.00	0.00
11 Dawson	E RICHEY ELEM	227	96	\$529,661	\$370,966	513,172	119.18	130.08	81.32	3.86	44.90
11 Dawson	E DEER CREEK ELEM	1193	44	\$102,374	\$118,470	118,470	45.18	81.32	81.32	0.00	0.00
12 Dear Lodge	E ANACONDA ELEM	236	1,143	\$3,157,588	\$3,078,748	3,315,467	105.23	83.39	81.32	2.07	0.00
13 Fallon	E BAKER ELEM	243	432	\$1,639,124	\$1,007,920	1,544,318	61.77	100.99	81.32	2.33	17.34
13 Fallon	E FERTILE PRAIRIE EL	254	5	\$43,273	\$38,144	45,436	32.41	89.12	81.32	7.63	0.17
13 Fallon	E PLEVNA ELEM	255	93	\$451,794	\$322,224	439,541	43.14	89.36	81.32	3.46	4.58
13 Fallon	E LEWISTOWN ELEM	258	1,056	\$2,753,178	\$2,234,458	2,793,073	125.23	123.58	81.32	2.12	40.14
14 Fergus	E MAIDEN ELEM	260	6	\$34,152	\$32,477	35,860	62.23	87.48	81.32	5.41	0.75
14 Fergus	E BROOKS ELEM	263	14	\$46,110	\$42,792	48,416	65.38	86.33	81.32	3.06	1.95
14 Fergus	E DEERFIELD ELEM	264	17	\$50,108	\$37,883	49,419	52.05	130.70	81.32	2.23	47.15
14 Fergus	E COTTONWOOD ELEM	265	7	\$21,658	\$32,747	32,747	52.05	81.32	81.32	0.00	0.00
14 Fergus	E GRASS RANGE EL	268	67	\$250,802	\$237,244	263,342	90.38	86.66	81.32	3.54	1.80
14 Fergus	E KING COLONY EL	272	5	\$23,748	\$38,144	38,144	55.24	81.32	81.32	0.00	0.00
14 Fergus	E MOORE ELEM	273	79	\$336,631	\$337,626	353,463	99.36	83.32	81.32	2.00	0.00
14 Fergus	E HILGER ELEM	275	5	\$30,090	\$37,987	37,987	68.67	81.32	81.32	0.00	0.00
14 Fergus	E ROY ELEM	279	44	\$211,414	\$92,274	187,396	132.07	171.70	81.32	2.10	88.28
14 Fergus	E DENTON ELEM	281	128	\$368,814	\$366,481	387,255	86.06	82.94	81.32	1.62	0.00
14 Fergus	E SPRING CRK COLONY EL	288	5	\$22,097	\$32,747	32,747	52.05	81.32	81.32	0.00	0.00
14 Fergus	E MINIFRED ELEM	290	93	\$346,750	\$315,881	364,088	89.61	92.69	81.32	3.40	7.97
14 Fergus	E AYERS ELEM	1218	3	\$24,447	\$32,747	32,747	63.38	81.32	81.32	0.00	0.00
14 Fergus	E DEER PARK ELEM	307	94	\$256,024	\$306,446	306,446	46.86	81.32	81.32	0.00	0.00
15 Flathead	E FAIR-MONT-EGAN ELEM	308	118	\$239,976	\$307,867	307,867	49.27	81.32	81.32	0.00	0.00
15 Flathead	E SWAN RIVER EL	309	143	\$424,933	\$412,519	446,180	46.93	83.67	81.32	2.35	0.00
15 Flathead	E KALISPELL ELEM	310	2,148	\$5,779,408	\$4,392,402	5,707,443	107.61	119.79	81.32	2.04	36.43
15 Flathead	E COLUMBIA FALLS ELEM	312	1,567	\$3,998,366	\$3,693,712	4,198,284	80.36	91.22	81.32	2.36	7.54
15 Flathead	E CRESTON ELEM	316	59	\$130,243	\$160,387	160,387	46.86	81.32	81.32	0.00	0.00

COUNTY	DISTRICT	LEGAL ENTITY	ANB	FY 88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY 90 EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	STATEWIDE EQUALIZED	POWER- EQUALIZED	UNEQUALIZED
1 Beaverhead	E GRANT ELEM	3	28	\$64,423	\$76,882	76,882	61.31	81.32	81.32	0.00	0.00
1 Beaverhead	E DILLON ELEM	5	928	\$2,331,541	\$2,068,163	2,068,163	104.19	102.18	81.32	2.23	18.63
1 Beaverhead	E WISE RIVER ELEM	7	37	\$70,652	\$76,870	76,870	63.89	81.32	81.32	0.00	0.00
1 Beaverhead	E LINA ELEM	8	74	\$252,823	\$332,290	332,290	67.64	81.32	81.32	0.00	0.00
1 Beaverhead	E MISSOM ELEM	10	46	\$107,135	\$85,196	106,975	63.30	96.34	81.32	1.85	13.17
1 Beaverhead	E POLARIS ELEM	12	5	\$23,399	\$32,612	32,612	67.33	81.32	81.32	0.00	0.00
1 Beaverhead	E JACKSON ELEM	14	19	\$55,744	\$39,085	54,022	62.50	99.36	81.32	2.06	15.98
1 Beaverhead	E REICHLER ELEM	15	16	\$50,454	\$48,653	52,977	70.10	84.02	81.32	2.70	0.00
2 Big Horn	E SQUIRREL CRK ELEM	20	9	\$61,553	\$32,477	56,314	34.41	85.16	81.32	3.61	0.23
2 Big Horn	E PRYOR ELEM	21	70	\$622,160	\$211,516	532,719	34.18	324.63	81.32	3.02	240.29
2 Big Horn	E COMMUNITY ELEM	22	20	\$71,428	\$43,945	67,304	47.60	95.34	81.32	2.20	11.82
2 Big Horn	E HARDIN ELEM	23	1,095	\$4,128,713	\$2,432,932	4,335,149	38.85	121.19	81.32	2.22	37.65
2 Big Horn	E BIG BEND ELEM	24	3	\$21,326	\$32,747	32,747	36.99	81.32	81.32	0.00	0.00
2 Big Horn	E LODGE GRASS ELEM	25	385	\$1,925,683	\$945,614	1,739,767	34.18	83.78	81.32	2.46	0.00
2 Big Horn	E MYOLA ELEM	26	71	\$686,952	\$263,483	597,552	34.18	391.56	81.32	3.71	306.53
3 Blaine	E CHINOOK ELEM	28	311	\$1,001,921	\$785,675	996,964	72.26	93.51	81.32	2.53	9.66
3 Blaine	E HARLEM ELEM	30	405	\$1,829,901	\$990,895	1,682,081	41.45	137.04	81.32	2.65	53.27
3 Blaine	E CLEVELAND ELEM	32	14	\$45,106	\$38,614	47,361	41.45	85.83	81.32	2.76	1.75
3 Blaine	E ZURICH ELEM	34	54	\$136,194	\$121,360	143,004	45.25	85.66	81.32	2.25	2.09
3 Blaine	E LLOYD ELEM	36	10	\$26,997	\$33,424	33,424	44.41	81.32	81.32	0.00	0.00
3 Blaine	E COW ISLAND TRAIL ELEM	43	5	\$21,935	\$33,153	33,153	44.12	81.32	81.32	0.00	0.00
3 Blaine	E TURNER ELEM	44	80	\$295,797	\$245,285	306,607	93.32	104.50	81.32	3.07	20.12
3 Blaine	E HAYS-LODGE POLE ELEM	46	160	\$1,005,722	\$472,952	1,056,008	41.45	84.28	81.32	0.00	0.00
3 Blaine	E BEAR PAW ELEM	48	25	\$67,127	\$124,593	124,593	44.20	81.32	81.32	0.00	0.00
3 Blaine	E N HARLEM COLONY ELEM	1216	8	\$22,769	\$41,589	41,589	47.48	81.32	81.32	0.00	0.00
4 Broadwater	E TOWNSEND ELEM	50	467	\$1,007,413	\$1,007,384	1,057,783	57.15	82.40	81.32	1.08	0.00
4 Broadwater	E CROM CREEK EL	52	0	\$3,045	\$33,288	33,288	39.05	81.32	81.32	0.00	0.00
4 Broadwater	E TOSTON ELEM	53	20	\$53,433	\$63,888	63,888	48.22	81.32	81.32	0.00	0.00
5 Carbon	E RED LODGE ELEM	56	340	\$913,855	\$714,833	908,776	86.63	108.29	81.32	2.10	24.87
5 Carbon	E BRIDGER ELEM	58	164	\$572,100	\$530,546	600,705	74.00	87.77	81.32	3.24	3.22
5 Carbon	E JOLIET ELEM	60	246	\$582,435	\$536,105	611,557	87.04	95.03	81.32	2.18	11.53
5 Carbon	E JACKSON ELEM	63	14	\$35,217	\$33,424	36,978	48.07	84.68	81.32	2.39	0.97
5 Carbon	E LUTHER ELEM	64	11	\$39,415	\$38,928	41,386	52.69	83.55	81.32	2.23	0.00
5 Carbon	E ROBERTS ELEM	66	89	\$271,429	\$337,473	337,473	43.36	81.32	81.32	0.00	0.00
5 Carbon	E BOYD ELEM	70	19	\$57,979	\$48,112	60,140	63.11	102.80	81.32	2.53	18.95
5 Carbon	E FROMBERG ELEM	71	131	\$364,819	\$435,941	435,941	40.46	81.32	81.32	0.00	0.00
5 Carbon	E EDGAR ELEM	73	18	\$89,451	\$42,963	80,514	77.03	124.17	81.32	2.39	40.47
5 Carbon	E BELFRY ELEM	75	109	\$530,013	\$325,458	499,216	59.12	104.70	81.32	2.99	20.39
6 Carter	E HAMMOND-BOX ELDER EL	78	10	\$44,097	\$64,965	64,965	43.56	81.32	81.32	0.00	0.00
6 Carter	E JOHNSTON ELEM	83	5	\$23,240	\$32,477	32,477	40.09	81.32	81.32	0.00	0.00
6 Carter	E ALBION ELEM	85	8	\$24,069	\$32,882	32,882	40.09	81.32	81.32	0.00	0.00
6 Carter	E PINE HILL-PLAINWV EL	86	15	\$51,057	\$76,601	76,601	40.09	81.32	81.32	0.00	0.00
6 Carter	E EKALAKA ELEM	87	105	\$418,107	\$384,372	439,012	98.61	92.94	81.32	3.66	7.95
6 Carter	E RIDGE ELEM	90	9	\$22,200	\$33,153	33,153	40.09	81.32	81.32	0.00	0.00
6 Carter	E ALZADA ELEM	96	12	\$26,858	\$39,085	39,085	41.34	81.32	81.32	0.00	0.00
7 Cascade	E GREAT FALLS EL	98	8,124	\$22,849,323	\$18,849,200	23,991,789	137.86	121.19	81.32	2.32	37.55
7 Cascade	E CASCADE ELEM	101	203	\$572,257	\$514,561	600,870	87.08	94.67	81.32	2.53	10.82
7 Cascade	E CENTERVILLE EL	104	221	\$491,198	\$483,077	515,758	88.98	82.80	81.32	1.48	0.00
7 Cascade	E BELT ELEM	112	208	\$623,143	\$522,902	653,697	86.42	96.79	81.32	2.51	12.96
7 Cascade	E FT SHAM-SIMMS ELEM	117	144	\$427,657	\$400,487	449,040	134.74	92.65	81.32	2.78	8.55
7 Cascade	E VAUGHN ELEM	127	158	\$467,972	\$444,029	491,371	100.78	86.01	81.32	2.81	1.88
7 Cascade	E ULM ELEM	131	101	\$276,796	\$214,262	274,554	123.82	136.24	81.32	2.12	52.80
7 Cascade	E DEEP CREEK ELEM	1195	13	\$40,784	\$41,761	42,823	72.03	82.14	81.32	0.82	0.00
7 Cascade	E SUN RIVER ELEM	1210	99	\$317,491	\$377,448	377,448	100.33	81.32	81.32	0.00	0.00

COUNTY	DISTRICT	LEGAL ENTIT	AMB	FY 88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY 90 EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	STATEWIDE EQUALIZED	UNEQUALIZED	POWER-
15 Flathead	E CAYUSE PRAIRIE ELEM	317	158	\$344,592	\$437,711	437,711	46.86	81.32	81.32	0.00	0.00
15 Flathead	E HELENA FLATS EL	320	181	\$402,536	\$451,223	451,223	86.47	81.32	81.32	0.00	0.00
15 Flathead	E KILA ELEM	323	103	\$228,933	\$366,085	366,085	55.96	81.32	81.32	0.00	0.00
15 Flathead	E BATAVIA ELEM	324	75	\$187,072	\$337,980	337,980	40.86	81.32	81.32	0.00	0.00
15 Flathead	E PLEASANT VALLEY ELEM	325	14	\$45,090	\$33,153	44,178	43.99	105.17	81.32	2.37	21.48
15 Flathead	E SOMERS ELEM	327	279	\$637,224	\$616,074	669,085	50.56	83.22	81.32	1.90	0.00
15 Flathead	E BIGFORK ELEM	330	461	\$1,164,541	\$1,109,871	1,222,768	72.93	84.00	81.32	2.41	0.27
15 Flathead	E BOORMAN ELEM	332	49	\$99,646	\$71,852	97,189	46.64	160.93	81.32	1.47	78.14
15 Flathead	E WHITEFISH ELEM	334	1,113	\$2,702,140	\$2,434,927	2,837,247	84.30	94.78	81.32	2.19	11.28
15 Flathead	E EVERGREEN ELEM	339	777	\$1,691,769	\$1,871,368	1,871,368	78.88	81.32	81.32	0.00	0.00
15 Flathead	E MARION ELEM	341	98	\$268,726	\$379,559	379,559	46.86	81.32	81.32	0.00	0.00
15 Flathead	E OLNEY-BISSELL ELEM	342	103	\$249,137	\$289,401	289,401	46.86	81.32	81.32	0.00	0.00
15 Flathead	E MOUNTAIN BROOK ELEM	344	50	\$101,860	\$99,416	106,953	46.86	82.83	81.32	1.51	0.00
15 Flathead	E WEST VALLEY EL	1184	198	\$401,010	\$440,879	440,879	46.86	81.32	81.32	0.00	0.00
15 Flathead	E WEST GLACIER ELEM	1223	54			0	46.86	81.32	81.32	0.00	0.00
16 Gallatin	E LOGAN ELEM	346	12	\$38,695	\$58,178	58,178	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E MANHATTAN ELEM	347	328	\$693,528	\$786,158	786,158	85.17	81.32	81.32	0.00	0.00
16 Gallatin	E BOZEMAN ELEM	350	2,668	\$7,725,256	\$5,548,928	7,528,497	113.58	124.38	81.32	2.08	40.98
16 Gallatin	E MILLON CREEK EL	354	31	\$150,950	\$129,559	158,497	63.80	96.86	81.32	4.18	11.36
16 Gallatin	E SPRINGHILL EL	357	12	\$29,540	\$39,085	39,085	48.92	81.32	81.32	0.00	0.00
16 Gallatin	E COTTONWOOD EL	359	12	\$28,263	\$33,288	33,288	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E THREE FORKS EL	360	254	\$682,576	\$660,085	716,705	84.98	83.55	81.32	2.23	0.00
16 Gallatin	E PASS CREEK ELEM	362	10	\$22,966	\$32,206	32,206	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E MONFORTON EL	363	186	\$492,314	\$453,062	516,930	77.72	95.94	81.32	2.44	12.18
16 Gallatin	E GALLATIN GITY ELEM	364	130	\$359,201	\$322,039	377,161	87.58	98.95	81.32	2.48	15.16
16 Gallatin	E ANDERSON ELEM	366	95	\$228,491	\$258,188	258,188	71.35	81.32	81.32	0.00	0.00
16 Gallatin	E LA MOTTE ELEM	367	53	\$115,730	\$118,470	121,517	54.01	81.89	81.32	0.57	0.00
16 Gallatin	E BELGRADE ELEM	368	1,033	\$2,375,356	\$2,155,206	2,494,124	90.02	97.05	81.32	2.09	13.65
16 Gallatin	E MALMBORG ELEM	370	10	\$25,877	\$33,424	33,424	58.44	81.32	81.32	0.00	0.00
16 Gallatin	E M YELLOWSTONE ELEM	373	136	\$569,075	\$423,281	559,187	104.03	111.62	81.32	3.11	27.19
16 Gallatin	E OPHIR ELEM	375	29	\$102,444	\$67,870	98,042	64.59	92.11	81.32	2.34	8.65
16 Gallatin	E AMSTERDAM ELEM	376	55	\$114,543	\$77,806	110,222	49.39	95.23	81.32	1.41	12.49
17 Garfield	E JORDAN ELEM	377	145	\$415,532	\$364,672	436,308	68.28	103.42	81.32	2.51	19.59
17 Garfield	E BIG DRY CREEK ELEM	380	12	\$23,716	\$33,153	33,153	40.04	81.32	81.32	0.00	0.00
17 Garfield	E VAN NORMAN ELEM	382	5	\$34,921	\$32,341	36,667	66.72	90.45	81.32	6.47	2.67
17 Garfield	E SUTHLAND-COULLEE ELEM	384	6	\$42,655	\$64,547	64,547	37.42	81.32	81.32	0.00	0.00
17 Garfield	E PINE GROVE ELEM	385	10	\$21,001	\$37,883	37,883	37.42	81.32	81.32	0.00	0.00
17 Garfield	E KESTER ELEM	386	3	\$21,809	\$32,341	32,341	37.42	81.32	81.32	0.00	0.00
17 Garfield	E COHAGEN ELEM	387	25	\$51,140	\$75,958	75,958	37.42	81.32	81.32	0.00	0.00
17 Garfield	E BENZIEN ELEM	388	9	\$22,037	\$33,424	33,424	37.42	81.32	81.32	0.00	0.00
17 Garfield	E BLACKFOOT ELEM	389	13	\$24,400	\$32,882	32,882	43.48	81.32	81.32	0.00	0.00
17 Garfield	E SAND SPRINGS EL	392	4	\$21,863	\$37,830	37,830	39.11	81.32	81.32	0.00	0.00
17 Garfield	E ROSS ELEM	394	7	\$21,828	\$32,477	32,477	37.42	81.32	81.32	0.00	0.00
17 Garfield	E CAT CREEK ELEM	395	3	\$21,028	\$37,359	37,359	37.42	81.32	81.32	0.00	0.00
17 Garfield	E FLAT CREEK ELEM	396	4	\$22,133	\$41,417	41,417	37.42	81.32	81.32	0.00	0.00
18 Glacier	E BROWNING ELEM	400	1,325	\$6,005,849	\$2,778,451	5,372,653	58.78	135.32	81.32	2.10	51.90
18 Glacier	E CUT BANK ELEM	402	720	\$2,086,157	\$1,605,465	2,180,941	86.38	97.32	81.32	2.23	13.77
18 Glacier	E GLACIER PARK ELEM	404	41	\$203,062	\$107,038	185,770	73.36	137.04	81.32	2.61	53.11
18 Glacier	E SEVILLE ELEM	1222	25	\$53,711	\$64,685	64,685	58.78	81.32	81.32	0.00	0.00
19 Golden Valley	E RYEGATE ELEM	406	63	\$267,789	\$242,704	281,178	66.60	89.25	81.32	3.85	4.08
19 Golden Valley	E LAVINA ELEM	410	53	\$214,698	\$192,522	225,433	69.57	92.41	81.32	3.63	7.46
20 Granite	E PHILIPSBURG EL	415	197	\$608,782	\$522,940	639,221	94.82	102.08	81.32	2.65	18.10
20 Granite	E HALL ELEM	418	31	\$83,627	\$108,699	108,699	63.98	81.32	81.32	0.00	0.00
20 Granite	E DRUMMOND ELEM	419	115	\$354,146	\$382,830	382,830	73.04	81.32	81.32	0.00	0.00

COUNTY	DISTRICT	LEGAL ENTIT	ANB	FY88		FY 90	FY90		FY 1988		TOTAL	PROPOSED FY1990 FUNDING	
				GF & LESS SPEC	EDU		FOUNDATION	EXPENDITURES	GF & RET	LEVY		STATEWIDE	EQUALIZED UNEQUALIZED
21 Hill	E DAVEY ELEM	424	9	\$40,660		\$32,747	40,934	54.00	87.99	81.32	3.64	3.03	
21 Hill	E BOX ELDER ELEM	425	107	\$830,466		\$453,399	764,537	48.01	145.95	81.32	4.24	60.39	
21 Hill	E HAVRE ELEM	427	1,677	\$4,618,366		\$3,697,215	4,621,651	95.37	104.69	81.32	2.20	21.16	
21 Hill	E COTTONWOOD ELEM	445	45	\$197,136		\$72,649	206,993	61.80	96.16	81.32	1.61	13.23	
21 Hill	E ROCKY BOY ELEM	1207	272	\$1,397,745		\$529,771	1,213,862	48.01	106.24	81.32	1.95	22.97	
21 Hill	E K-G ELEM	1208	69	\$389,256		\$141,570	336,183	79.50	137.11	81.32	2.05	53.74	
21 Hill	E GILFORD COLONY ELEM	1217	13	\$29,466		\$33,830	473,412	104.45	107.56	81.32	3.40	22.84	
21 Hill	E BLUE SKY FLEM	1219	100	\$489,462		\$340,210	673,412	104.45	107.56	81.32	3.40	22.84	
22 Jefferson	E CLANCY ELEM	452	336	\$921,980		\$780,310	968,079	84.22	105.99	81.32	2.32	22.35	
22 Jefferson	E WHITEHALL ELEM	453	350	\$906,106		\$868,864	951,411	120.17	83.68	81.32	2.36	0.00	
22 Jefferson	E BASIN ELEM	455	12	\$47,105		\$72,195	72,195	71.37	81.32	81.32	0.00	0.00	
22 Jefferson	E BOULDER ELEM	456	243	\$632,401		\$591,084	664,021	101.19	88.37	81.32	2.43	4.62	
22 Jefferson	E CARDMELL ELEM	458	42	\$113,298		\$95,606	118,963	53.34	86.48	81.32	2.28	2.89	
22 Jefferson	E MONTANA CITY ELEM	460	142	\$588,006		\$398,382	565,498	102.54	124.49	81.32	2.81	40.46	
23 Judith Basin	E STANFORD ELEM	463	113	\$402,226		\$394,402	422,337	81.26	83.82	81.32	2.50	0.00	
23 Judith Basin	E HOBSON ELEM	468	100	\$393,220		\$394,402	412,881	87.28	83.17	81.32	1.85	0.00	
23 Judith Basin	E RAYNESFORD ELEM	471	19	\$68,090		\$68,731	71,495	54.01	82.77	81.32	1.45	0.00	
23 Judith Basin	E GEYSER ELEM	472	65	\$270,378		\$204,494	266,685	70.36	112.64	81.32	3.15	28.18	
24 Lake	E ARLEE ELEM	474	320	\$1,248,172		\$779,234	1,179,640	52.21	148.49	81.32	2.44	64.73	
24 Lake	E ELMO ELEM	476	0	\$2,136		\$33,298	33,288	52.21	81.32	81.32	0.00	0.00	
24 Lake	E POLSON ELEM	477	965	\$1,971,731		\$2,182,048	2,182,048	67.29	81.32	81.32	0.00	0.00	
24 Lake	E ST IGNATIUS ELEM	480	395	\$1,147,020		\$917,417	1,204,371	58.21	83.64	81.32	2.32	0.00	
24 Lake	E VALLEY VIEW ELEM	483	14	\$35,336		\$33,153	37,103	58.21	86.62	81.32	2.37	2.93	
24 Lake	E SWAN LAKE-SALMON ELE	486	30	\$88,596		\$71,924	89,905	68.57	100.48	81.32	2.40	16.77	
24 Lake	E RONAN ELEM	1199	984	\$2,611,539		\$2,069,180	2,742,116	58.21	83.42	81.32	2.10	0.00	
24 Lake	E CHARLO ELEM	1205	182	\$596,138		\$487,379	609,224	70.37	147.87	81.32	2.68	63.87	
24 Lake	E UPPER WEST SHORE ELE	1211	25	\$52,848		\$78,729	78,729	55.13	81.32	81.32	0.00	0.00	
25 Lewis and Clark	E HELENA ELEM	487	4,685	\$13,188,308		\$10,706,178	13,383,339	132.24	119.19	81.32	2.29	35.59	
25 Lewis and Clark	E KESSLER ELEM	489	249	\$583,120		\$507,903	612,276	95.67	101.12	81.32	2.04	17.76	
25 Lewis and Clark	E TRINITY ELEM	491	26	\$63,343		\$48,653	62,711	64.01	88.49	81.32	1.87	5.30	
25 Lewis and Clark	E HELENA ELEM	492	935	\$2,062,844		\$1,905,050	2,165,986	99.27	92.60	81.32	2.04	9.24	
25 Lewis and Clark	E WOLF CREEK ELEM	495	10	\$45,876		\$50,060	50,060	57.78	81.32	81.32	0.00	0.00	
25 Lewis and Clark	E CRAIG ELEM	497	10	\$35,667		\$41,933	41,933	62.86	81.32	81.32	0.00	0.00	
25 Lewis and Clark	E AUCHARD CRK ELEM	498	20	\$59,317		\$50,060	62,283	53.40	119.86	81.32	2.50	36.04	
25 Lewis and Clark	E LINCOLN ELEM	501	115	\$294,315		\$317,552	317,552	74.14	81.32	81.32	0.00	0.00	
25 Lewis and Clark	E AUGUSTA ELEM	502	97	\$362,286		\$345,116	380,400	103.32	85.25	81.32	0.00	0.00	
26 Liberty	E WHITLASH ELEM	506	8	\$36,030		\$48,653	48,653	37.59	81.32	81.32	0.00	0.00	
26 Liberty	E J-I ELEM	507	101	\$447,004		\$378,222	469,355	62.23	96.44	81.32	3.56	0.37	
26 Liberty	E CHESTER ELEM	510	230	\$641,188		\$545,306	673,248	55.65	91.97	81.32	3.74	11.38	
26 Liberty	E LIBERTY ELEM	1224	13	\$48,258		0	36,194	73.07	247.75	81.32	0.00	166.43	
27 Lincoln	E TROY ELEM	519	467	\$1,167,632		\$1,064,941	1,226,013	69.07	86.92	81.32	2.28	3.32	
27 Lincoln	E LIBBY ELEM	521	1,493	\$4,284,790		\$3,322,382	4,255,399	100.82	113.92	81.32	2.23	30.37	
27 Lincoln	E EUREKA ELEM	527	527	\$1,253,021		\$1,086,828	1,315,672	95.92	105.99	81.32	2.06	22.61	
27 Lincoln	E FORTINE ELEM	529	75	\$152,898		\$179,891	179,891	42.03	81.32	81.32	0.00	0.00	
27 Lincoln	E MCCORMICK ELEM	530	29	\$61,772		\$87,044	87,044	42.03	81.32	81.32	0.00	0.00	
27 Lincoln	E SYLVANITE ELEM	532	17	\$40,278		\$37,883	42,292	42.03	83.55	81.32	2.23	0.00	
27 Lincoln	E YAAK ELEM	533	16	\$41,949		\$67,486	67,486	46.15	81.32	81.32	0.00	0.00	
27 Lincoln	E TREGO ELEM	534	63	\$157,231		\$260,426	260,426	50.67	81.32	81.32	0.00	0.00	
27 Lincoln	E REXFORD ELEM	1201	0	\$5,469		\$63,888	63,888	42.03	81.32	81.32	0.00	0.00	
28 Madison	E ALDER ELEM	536	21	\$60,021		\$79,653	79,653	53.45	81.32	81.32	0.00	0.00	
28 Madison	E SHERIDAN ELEM	537	202	\$437,038		\$444,944	458,890	51.30	82.01	81.32	0.69	0.00	
28 Madison	E TWIN BRIDGES ELEM	539	151	\$500,182		\$479,050	525,191	77.60	84.38	81.32	3.06	0.00	
28 Madison	E HARRISON ELEM	542	58	\$191,897		\$195,202	201,492	66.01	82.40	81.32	1.08	0.00	
28 Madison	E ENNIS ELEM	545	281	\$850,339		\$632,791	835,501	75.83	100.05	81.32	2.25	16.48	

COUNTY	DISTRICT	LEGAL ENTIT	AMB	FY88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING		
									STATEWIDE	EQUALIZED UNEQUALIZED	
29 McCone	E CIRCLE ELEM	547	271	\$847,927	\$704,298	880,372	56.52	112.68	81.32	2.60	28.76
29 McCone	E PRAIRIE ELK ELEM	551	8	\$28,122	\$32,341	32,341	48.34	81.32	81.32	0.00	0.00
29 McCone	E BROCKWAY ELEM	561	23	\$66,943	\$53,361	66,883	55.08	90.21	81.32	2.32	6.57
29 McCone	E SOUTHWIEN ELEM	562	6	\$34,909	\$37,987	37,987	57.74	81.32	81.32	0.00	0.00
29 McCone	E VIDA ELEM	566	23	\$87,037	\$85,184	91,389	54.38	84.02	81.32	2.70	0.00
30 Meagher	E LENNEP ELEM	568	12	\$28,461	\$33,018	33,018	38.25	81.32	81.32	0.00	0.00
30 Meagher	E WHT SULPHUR SPCS ELE	569	223	\$709,915	\$607,517	745,411	80.91	102.42	81.32	2.72	18.38
30 Meagher	E RINGLING ELEM	574	5	\$36,480	\$42,104	42,104	42.75	81.32	81.32	0.00	0.00
31 Mineral	E SALTESE ELEM	575	4	\$28,043	\$32,341	32,341	65.39	81.32	81.32	0.00	0.00
31 Mineral	E ALBERTON ELEM	576	157	\$887,567	\$422,243	527,804	127.84	115.72	81.32	2.69	31.71
31 Mineral	E SUPERIOR ELEM	578	289	\$714,290	\$714,290	893,188	119.83	110.71	81.32	2.47	26.92
31 Mineral	E ST REGIS ELEM	581	126	\$404,506	\$416,845	424,732	76.33	81.95	81.32	0.63	0.00
32 Missoula	E MISSOULA ELEM	583	5,378	\$15,429,496	\$11,926,972	15,300,319	122.01	118.60	81.32	2.22	35.06
32 Missoula	E HELLGATE ELEM	586	745	\$1,923,796	\$1,526,544	1,949,892	88.62	116.21	81.32	2.05	32.84
32 Missoula	E LOLO ELEM	588	506	\$1,323,952	\$1,267,632	1,390,150	122.34	83.74	81.32	2.42	0.00
32 Missoula	E POTOHAC ELEM	589	100	\$353,980	\$310,255	371,679	80.04	129.50	81.32	3.10	45.08
32 Missoula	E BONNER ELEM	590	376	\$1,074,667	\$796,412	1,054,879	105.96	118.48	81.32	2.12	35.04
32 Missoula	E MOODMAN ELEM	591	51	\$215,270	\$173,629	217,036	54.43	117.23	81.32	3.40	32.50
32 Missoula	E DESHET SCHOOL	592	85	\$244,703	\$214,148	267,685	49.82	97.95	81.32	2.52	14.11
32 Missoula	E TARGET RANGE ELEM	593	426	\$992,484	\$1,135,028	1,135,028	65.82	81.32	81.32	0.00	0.00
32 Missoula	E SUNSET ELEM	594	19	\$55,503	\$54,119	58,278	57.44	83.51	81.32	2.19	0.00
32 Missoula	E CLINTON ELEM	595	251	\$590,419	\$668,697	668,697	81.16	81.32	81.32	0.00	0.00
32 Missoula	E SWAN VALLEY ELEM	596	62	\$249,449	\$192,733	247,316	54.51	123.80	81.32	3.11	39.37
32 Missoula	E SEELEY LAKE ELEM	597	180	\$666,707	\$509,925	659,429	95.87	126.60	81.32	2.83	42.44
32 Missoula	E FRENCHTOWN ELEM	598	510	\$1,631,353	\$1,082,570	1,561,919	76.09	102.86	81.32	2.12	19.42
33 Musselshell	E MUSSELSHELL ELEM	600	23	\$118,823	\$63,888	109,082	57.28	93.07	81.32	1.78	8.98
33 Musselshell	E ROUNDUP ELEM	605	504	\$1,175,067	\$1,134,367	1,233,821	66.01	83.29	81.32	1.97	0.00
33 Musselshell	E MELSTONE ELEM	607	78	\$314,108	\$239,038	310,281	64.91	96.84	81.32	3.06	12.45
34 Park	E RICHLAND ELEM	611	12	\$32,218	\$53,267	53,267	50.80	81.32	81.32	0.00	0.00
34 Park	E LIVINGSTON ELEM	612	993	\$2,661,916	\$2,734,574	2,795,012	108.33	81.93	81.32	0.61	0.00
34 Park	E GARDINER ELEM	614	110	\$499,047	\$378,853	492,676	50.80	117.79	81.32	3.44	33.03
34 Park	E COOKE CITY ELEM	617	0	\$1,772	\$31,935	31,935	50.80	81.32	81.32	0.00	0.00
34 Park	E PINE CREEK ELEM	620	31	\$56,166	\$75,958	75,958	55.71	81.32	81.32	0.00	0.00
34 Park	E CLYDE PARK ELEM	626	101	\$325,118	\$415,730	415,730	72.96	81.32	81.32	0.00	0.00
34 Park	E WILSALL ELEM	630	95	\$292,120	\$336,699	336,699	77.86	81.32	81.32	0.00	0.00
34 Park	E SPRINGDALE ELEM	635	13	\$25,649	\$33,018	33,018	50.80	81.32	81.32	0.00	0.00
34 Park	E ARROWHEAD ELEM	1215	58	\$121,035	\$118,470	127,087	50.80	82.81	81.32	1.49	0.00
35 Petroleum	E MINNETT ELEM	641	74	\$288,906	\$312,108	312,108	77.46	81.32	81.32	0.00	0.00
36 Phillips	E DODSON ELEM	647	99	\$403,248	\$393,915	421,311	45.52	84.09	81.32	2.77	0.00
36 Phillips	E SECOND CRK ELEM	652	9	\$24,292	\$38,458	38,458	42.23	81.32	81.32	0.00	0.00
36 Phillips	E LANDUSKY ELEM	653	5	\$22,155	\$32,612	32,612	38.85	81.32	81.32	0.00	0.00
36 Phillips	E SUN PRAIRIE ELEM	654	6	\$24,356	\$32,882	32,882	39.66	81.32	81.32	0.00	0.00
36 Phillips	E MALTA ELEM	658	480	\$1,210,774	\$1,018,803	1,271,312	75.99	100.61	81.32	2.12	17.17
36 Phillips	E WHITEMATER ELEM	662	62	\$357,415	\$200,458	330,705	51.74	95.39	81.32	3.23	10.84
36 Phillips	E SACO ELEM	670	80	\$388,842	\$260,892	373,160	54.74	92.86	81.32	3.26	8.28
37 Pondera	E HEART BUTTE ELEM	671	142	\$842,866	\$391,662	754,544	47.06	120.72	81.32	2.76	36.64
37 Pondera	E DUROYER ELEM	671	34	\$72,381	\$72,263	76,000	59.39	82.42	81.32	1.10	0.00
37 Pondera	E CONRAD ELEM	674	508	\$1,539,766	\$1,267,225	1,584,031	101.54	102.29	81.32	2.49	18.48
37 Pondera	E VALIER ELEM	679	179	\$469,566	\$461,520	493,044	47.06	83.08	81.32	1.76	0.00
37 Pondera	E BRADY ELEM	681	71	\$334,343	\$288,159	351,060	64.60	95.24	81.32	4.06	9.86
37 Pondera	E MIAMI ELEM	684	21	\$54,102	\$48,653	56,807	57.55	90.46	81.32	2.32	6.82
38 Powder River	E PONDENVILLE EL	690	7	\$22,485	\$41,933	41,933	34.48	81.32	81.32	0.00	0.00
38 Powder River	E BIDDLE ELEM	692	19	\$55,795	\$33,153	52,206	47.70	98.17	81.32	1.74	15.10
38 Powder River	E BELLE CREEK EL	695	24	\$168,730	\$91,252	155,064	41.76	90.21	81.32	3.80	5.09

COUNTY	DISTRICT	LEGAL ENTIT	AMB	FY 88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL		STATEWIDE	EQUALIZED	UNEQUALIZED
								MILL LEVY	POWER-			
15 Flathead	E CAYUSE PRAIRIE ELEM	317	158	\$344,592	\$437,711	437,711	46.86	81.32	81.32	0.00	0.00	0.00
15 Flathead	E HELENA FLATS EL	320	181	\$402,536	\$451,223	451,223	86.47	81.32	81.32	0.00	0.00	0.00
15 Flathead	E KILA ELEM	323	103	\$228,933	\$366,085	366,085	55.96	81.32	81.32	0.00	0.00	0.00
15 Flathead	E BATAVIA ELEM	324	75	\$187,072	\$337,980	337,980	40.86	81.32	81.32	0.00	0.00	0.00
15 Flathead	E PLEASANT VALLEY ELEM	325	14	\$45,090	\$33,153	44,178	43.99	105.17	81.32	2.37	21.48	2.37
15 Flathead	E SOMERS ELEM	327	279	\$637,224	\$616,074	669,085	50.56	83.22	81.32	1.90	0.00	1.90
15 Flathead	E BIGFORK ELEM	330	461	\$1,164,541	\$1,109,871	1,222,768	72.93	84.00	81.32	2.41	0.27	2.41
15 Flathead	E BOORMAN ELEM	332	49	\$99,646	\$71,852	97,189	46.64	160.93	81.32	1.47	78.14	1.47
15 Flathead	E WHITEFISH ELEM	334	1,113	\$2,702,140	\$2,434,927	2,837,247	84.30	94.78	81.32	2.19	11.28	2.19
15 Flathead	E EVERGREEN ELEM	339	777	\$1,691,769	\$1,871,368	1,871,368	78.88	81.32	81.32	0.00	0.00	0.00
15 Flathead	E MARION ELEM	341	98	\$268,726	\$379,559	379,559	46.86	81.32	81.32	0.00	0.00	0.00
15 Flathead	E OLNEY-BISSELL ELEM	342	103	\$249,137	\$289,401	289,401	46.86	81.32	81.32	0.00	0.00	0.00
15 Flathead	E MOUNTAIN BROOK ELEM	344	50	\$101,860	\$99,416	106,953	46.86	82.83	81.32	1.51	0.00	1.51
15 Flathead	E WEST VALLEY EL	1184	198	\$401,010	\$440,879	440,879	46.86	81.32	81.32	0.00	0.00	0.00
15 Flathead	E WEST GLACIER ELEM	1223	54			0	46.86	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E LOGAN ELEM	346	12	\$38,695	\$58,178	58,178	48.01	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E MANHATTAN ELEM	347	328	\$693,528	\$786,158	786,158	85.17	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E BOZEMAN ELEM	350	2,668	\$7,725,256	\$5,548,928	7,528,497	113.58	124.38	81.32	2.08	40.98	2.08
16 Gallatin	E WILLOW CREEK EL	354	31	\$150,950	\$129,559	158,497	63.80	96.86	81.32	4.18	11.36	4.18
16 Gallatin	E SPRINGHILL EL	357	12	\$29,540	\$39,085	39,085	48.92	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E COTTONWOOD EL	359	12	\$28,263	\$33,288	33,288	48.01	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E THREE FORKS EL	360	254	\$682,576	\$660,085	716,705	48.98	83.55	81.32	2.23	0.00	2.23
16 Gallatin	E PASS CREEK ELEM	362	10	\$22,966	\$32,206	32,206	48.01	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E MONFORTON EL	363	186	\$492,314	\$453,062	516,930	77.72	95.94	81.32	2.44	12.18	2.44
16 Gallatin	E GALLATIN GTMY ELEM	364	130	\$359,201	\$322,039	377,161	87.58	98.95	81.32	2.48	15.16	2.48
16 Gallatin	E ANDERSON ELEM	366	95	\$228,491	\$258,188	258,188	71.35	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E LA MOTTE ELEM	367	53	\$115,730	\$118,470	121,517	54.01	81.89	81.32	0.57	0.00	0.57
16 Gallatin	E BELGRADE ELEM	368	1,033	\$2,375,356	\$2,155,206	2,494,124	90.02	97.05	81.32	2.09	13.65	2.09
16 Gallatin	E MALMBORG ELEM	370	10	\$25,877	\$33,424	33,424	58.44	81.32	81.32	0.00	0.00	0.00
16 Gallatin	E N YELLOWSTONE ELEM	373	136	\$569,075	\$423,281	559,187	104.03	111.62	81.32	3.11	27.19	3.11
16 Gallatin	E OPHIR ELEM	375	29	\$102,444	\$67,870	98,042	64.59	92.11	81.32	2.34	8.45	2.34
16 Gallatin	E AMSTERDAM ELEM	376	55	\$114,543	\$77,806	110,222	49.39	95.23	81.32	1.41	12.49	1.41
17 Garfield	E JORDAN ELEM	377	145	\$415,532	\$364,672	436,308	68.28	103.42	81.32	2.51	19.59	2.51
17 Garfield	E BIG DRY CREEK ELEM	380	12	\$23,716	\$33,153	33,153	40.04	81.32	81.32	0.00	0.00	0.00
17 Garfield	E VAN NORMAN ELEM	382	5	\$34,921	\$32,341	36,667	66.72	90.45	81.32	6.47	2.67	6.47
17 Garfield	E SUTHLAND-COULEE ELEM	384	6	\$42,655	\$64,547	64,547	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E PINE GROVE ELEM	385	10	\$21,001	\$37,883	37,883	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E KESTER ELEM	386	3	\$21,809	\$32,341	32,341	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E COHAGEN ELEM	387	25	\$51,140	\$75,958	75,958	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E BENZIEN ELEM	388	9	\$22,037	\$33,424	33,424	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E BLACKFOOT ELEM	389	13	\$24,400	\$32,882	32,882	43.48	81.32	81.32	0.00	0.00	0.00
17 Garfield	E SAND SPRINGS EL	392	4	\$21,863	\$37,830	37,830	39.11	81.32	81.32	0.00	0.00	0.00
17 Garfield	E ROSS ELEM	394	7	\$21,828	\$32,477	32,477	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E CAT CREEK ELEM	395	3	\$21,028	\$37,359	37,359	37.42	81.32	81.32	0.00	0.00	0.00
17 Garfield	E FLAT CREEK ELEM	396	4	\$22,133	\$41,417	41,417	37.42	81.32	81.32	0.00	0.00	0.00
18 Glacier	E BROWNING ELEM	400	1,325	\$6,005,849	\$2,778,451	5,372,653	58.78	135.32	81.32	2.10	51.90	2.10
18 Glacier	E CUT BANK ELEM	402	720	\$2,086,157	\$1,605,465	2,180,941	86.38	97.32	81.32	2.23	13.77	2.23
18 Glacier	E GLACIER PARK ELEM	404	41	\$203,062	\$107,038	185,770	73.36	137.04	81.32	2.61	53.11	2.61
18 Glacier	E SEVILLE ELEM	1222	25	\$53,711	\$64,685	64,685	58.78	81.32	81.32	0.00	0.00	0.00
19 Golden Valley	E RYEGATE ELEM	406	63	\$267,789	\$242,704	281,178	66.60	89.25	81.32	3.85	4.08	3.85
19 Golden Valley	E LAVINA ELEM	410	53	\$214,698	\$192,522	225,433	69.57	92.41	81.32	3.63	7.46	3.63
20 Granite	E PHILLIPSBURG EL	415	197	\$608,782	\$522,940	639,421	94.82	102.08	81.32	2.65	18.10	2.65
20 Granite	E HALL ELEM	418	31	\$83,627	\$108,699	108,699	63.98	81.32	81.32	0.00	0.00	0.00
20 Granite	E DRUMMOND ELEM	419	115	\$354,146	\$382,830	382,830	73.04	81.32	81.32	0.00	0.00	0.00

COUNTY	DISTRICT	LEGAL ENTIT	ANB	GF & RETIRE	FY 90	5% INCREASE	FY 1988	FY 1990			TOTAL	PROPOSED FY1990 FUNDING	
								EXPENDITURES	GF & RET LEVY	POWER-		STATEWIDE	EQUALIZED UNEQUALIZED
38 Powder River	E BEAR CREEK ELEM	701	5	\$21,127	\$37,673	37,673	34,48	81.32	81.32	0.00	0.00	0.00	
38 Powder River	E BILLUP ELEM	702	7	\$27,303	\$33,153	33,153	40.08	81.32	81.32	0.00	0.00	0.00	
38 Powder River	E BROADUS ELEM	705	229	\$887,152	\$625,755	625,755	117.05	131.49	131.49	2.73	47.44	0.00	
38 Powder River	E SO STADEY ELEM	709	5	\$21,108	\$38,144	38,144	38.17	81.32	81.32	0.00	0.00	0.00	
38 Powder River	E HORKAN CRK ELEM	711	10	\$23,328	\$42,620	42,620	38.42	81.32	81.32	0.00	0.00	0.00	
39 Powell	E DEER LODGE ELEM	712	663	\$2,003,138	\$1,656,347	1,656,347	153.70	121.32	121.32	2.50	37.51	0.00	
39 Powell	E OVANDO ELEM	715	27	\$63,646	\$38,928	38,928	67.18	107.65	107.65	1.44	24.89	0.00	
39 Powell	E HELMVILLE ELEM	717	28	\$63,102	\$62,295	62,295	65.35	82.73	82.73	1.41	0.00	0.00	
39 Powell	E GARRISON ELEM	718	21	\$73,760	\$86,195	86,195	75.16	81.32	81.32	0.00	0.00	0.00	
39 Powell	E ELLISTON ELEM	719	30	\$70,211	\$98,844	98,844	67.23	81.32	81.32	0.00	0.00	0.00	
39 Powell	E AVON ELEM	720	27	\$63,424	\$75,034	75,034	59.14	81.32	81.32	0.00	0.00	0.00	
39 Powell	E GOLD CREEK ELEM	721	21	\$55,443	\$42,963	42,963	59.22	89.13	89.13	2.05	5.77	0.00	
40 Prairie	E TERRY ELEM	725	193	\$50,784	\$54,353	54,353	58.34	83.08	83.08	1.76	0.00	0.00	
40 Prairie	E FALLON ELEM	1194	19	\$70,528	\$67,486	67,486	43.01	84.78	84.78	3.46	0.00	0.00	
41 Ravalli	E CORVALLIS ELEM	730	573	\$1,331,065	\$1,217,832	1,217,832	57.72	97.33	97.33	2.13	13.88	0.00	
41 Ravalli	E STEVENSVILLE EL	732	664	\$1,489,618	\$1,564,411	1,564,411	64.89	81.92	81.92	0.60	0.00	0.00	
41 Ravalli	E HAMILTON ELEM	734	798	\$1,885,730	\$1,980,432	1,980,432	75.92	88.22	88.22	2.21	4.69	0.00	
41 Ravalli	E VICTOR ELEM	737	171	\$469,865	\$419,287	419,287	73.15	97.98	97.98	2.45	14.20	0.00	
41 Ravalli	E DARBY ELEM	739	413	\$917,402	\$970,399	970,399	70.24	81.32	81.32	0.00	0.00	0.00	
41 Ravalli	E LONE ROCK ELEM	741	162	\$371,021	\$392,541	392,541	84.22	81.32	81.32	0.00	0.00	0.00	
41 Ravalli	E FLORENCE-CARLTON ELE	742	428	\$956,183	\$894,600	894,600	101.03	90.18	90.18	2.09	6.77	0.00	
42 Richland	E SIDNEY ELEM	745	1,211	\$3,063,930	\$2,732,104	2,732,104	151.27	92.48	92.48	2.26	8.91	0.00	
42 Richland	E SAVAGE ELEM	747	122	\$537,317	\$593,796	593,796	80.08	119.43	119.43	3.23	34.88	0.00	
42 Richland	E BRORSON ELEM	749	15	\$108,376	\$39,085	39,085	39.90	92.15	92.15	2.61	8.22	0.00	
42 Richland	E FAIRVIEW ELEM	750	291	\$875,700	\$804,245	804,245	52.55	85.96	85.96	2.76	1.88	0.00	
42 Richland	E RAU ELEM	754	65	\$226,240	\$160,387	160,387	47.27	94.76	94.76	2.47	13.97	0.00	
42 Richland	E THREE BUTTES EL	756	0	\$2,691	\$38,144	38,144	36.30	81.32	81.32	0.00	0.00	0.00	
42 Richland	E LAMBERT ELEM	768	89	\$534,278	\$289,944	289,944	49.13	74.28	74.28	3.26	46.91	0.00	
43 Roosevelt	E FRONTIER ELEM	774	132	\$493,073	\$441,733	441,733	51.72	56.44	56.44	3.35	0.97	0.00	
43 Roosevelt	E POPLAR ELEM	775	653	\$2,982,728	\$1,472,817	1,472,817	45.12	98.22	98.22	2.26	14.64	0.00	
43 Roosevelt	E CULBERTSON ELEM	777	227	\$798,498	\$511,497	511,497	64.66	105.05	105.05	2.25	21.48	0.00	
43 Roosevelt	E WOLF POINT ELEM	780	716	\$2,035,180	\$1,533,268	1,533,268	45.12	83.46	83.46	2.14	0.00	0.00	
43 Roosevelt	E BROCKTON ELEM	782	94	\$489,723	\$350,676	350,676	45.12	85.05	85.05	3.73	0.00	0.00	
43 Roosevelt	E BAINVILLE ELEM	784	56	\$392,533	\$291,730	291,730	59.94	91.94	91.94	5.21	5.41	0.00	
43 Roosevelt	E FROID ELEM	786	81	\$385,135	\$340,052	340,052	89.37	94.77	94.77	4.20	9.25	0.00	
44 Rosebud	E ROCK SPRING ELEM	788	6	\$22,344	\$37,987	37,987	32.88	81.32	81.32	0.00	0.00	0.00	
44 Rosebud	E BIRNEY ELEM	789	18	\$59,855	\$37,883	37,883	56.730	128.80	128.80	2.10	45.37	0.00	
44 Rosebud	E FORSYTH ELEM	790	511	\$1,378,485	\$1,176,386	1,176,386	73.83	102.99	102.99	2.30	19.37	0.00	
44 Rosebud	E LAHE DEER ELEM	792	292	\$1,681,652	\$946,970	946,970	32.60	84.56	84.56	3.24	0.00	0.00	
44 Rosebud	E ROSEBUD ELEM	794	84	\$313,671	\$310,817	310,817	64.86	83.53	83.53	2.21	0.00	0.00	
44 Rosebud	E COLSTRIP ELEM	796	1,011	\$4,136,198	\$2,030,915	2,030,915	43.03	90.51	90.51	2.01	7.18	0.00	
44 Rosebud	E ASHLAND ELEM	800	114	\$430,495	\$379,750	379,750	87.11	118.76	118.76	3.33	34.11	0.00	
44 Rosebud	E INGOMAR ELEM	801	18	\$102,416	\$62,237	62,237	96.261	93.15	93.15	3.46	8.37	0.00	
45 Sanders	E PLAINS ELEM	802	303	\$776,062	\$827,275	827,275	84.38	81.32	81.32	0.00	0.00	0.00	
45 Sanders	E THOMPSON FALLS ELEM	804	394	\$1,091,828	\$962,814	962,814	88.68	96.10	96.10	2.44	12.33	0.00	
45 Sanders	E HERON ELEM	806	0	0	0	0	40.16	81.32	81.32	0.00	0.00	0.00	
45 Sanders	E TROUT CRK ELEM	807	73	\$305,745	\$321,032	321,032	51.98	85.73	85.73	3.95	0.46	0.00	
45 Sanders	E PARADISE ELEM	808	46	\$123,665	\$95,559	95,559	70.79	102.33	102.33	2.08	18.93	0.00	
45 Sanders	E DIXON ELEM	809	49	\$212,171	\$79,134	79,134	60.16	243.51	243.51	1.61	160.58	0.00	
45 Sanders	E NOXON ELEM	811	177	\$576,954	\$404,948	404,948	40.59	94.03	94.03	2.29	10.42	0.00	
45 Sanders	E CAHNS PRAIRIE ELEM	813	7	\$22,544	\$38,458	38,458	54.66	81.32	81.32	0.00	0.00	0.00	
45 Sanders	E HOT SPRINGS ELEM	814	157	\$414,736	\$478,573	478,573	54.40	81.32	81.32	0.00	0.00	0.00	
46 Sheridan	E MESTBY ELEM	818	94	\$509,939	\$338,255	338,255	59.92	105.05	105.05	3.60	20.13	0.00	
46 Sheridan	E MEDICINE LK EL	821	188	\$648,455	\$427,699	427,699	61.99	92.88	92.88	2.27	9.28	0.00	

COUNTY	DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	STATEMIDE	EQUALIZED	UNEQUALIZED	POWER-	
												2.60	28.76
29	McCone	E CIRCLE ELEM	271	\$847,927	\$704,298	880,372	56.52	112.68	81.32	2.60	28.76	0.00	0.00
29	McCone	E PRAIRIE ELK ELEM	8	\$28,122	\$32,341	32,341	48.34	90.21	81.32	2.32	6.57	0.00	0.00
29	McCone	E BROCKWAY ELEM	23	\$66,943	\$53,361	66,883	55.08	81.32	81.32	0.00	0.00	0.00	0.00
29	McCone	E SOUTHWIEM ELEM	6	\$34,909	\$37,987	37,987	57.74	84.02	81.32	2.70	0.00	0.00	0.00
29	McCone	E VIDA ELEM	23	\$87,037	\$85,184	91,389	54.38	81.32	81.32	0.00	0.00	0.00	0.00
30	Meagher	E LENNEP ELEM	12	\$28,461	\$33,018	33,018	38.25	102.42	81.32	2.72	18.38	0.00	0.00
30	Meagher	E WHT SULPHUR SPCS ELE	223	\$709,915	\$607,517	745,411	80.91	81.32	81.32	0.00	0.00	0.00	0.00
30	Meagher	E RINGLING ELEM	5	\$36,480	\$42,104	42,104	42.75	81.32	81.32	0.00	0.00	0.00	0.00
31	Mineral	E SALTESE ELEM	4	\$28,043	\$32,341	32,341	65.39	81.32	81.32	0.00	0.00	0.00	0.00
31	Mineral	E ALBERTON ELEM	157	\$520,070	\$422,243	527,804	119.83	115.72	81.32	2.69	31.71	0.00	0.00
31	Mineral	E SUPERIOR ELEM	289	\$887,567	\$714,290	893,188	117.83	110.71	81.32	2.47	26.92	0.00	0.00
31	Mineral	E ST REGIS ELEM	126	\$404,506	\$416,845	424,732	76.33	81.95	81.32	0.63	0.00	0.00	0.00
32	Missoula	E MISSOULA ELEM	5,378	\$15,429,496	\$11,926,972	15,300,319	122.01	118.60	81.32	2.22	35.06	0.00	0.00
32	Missoula	E HELLGATE ELEM	745	\$1,963,796	\$1,526,544	1,949,892	88.62	116.21	81.32	2.05	32.84	0.00	0.00
32	Missoula	E LOLO ELEM	506	\$1,323,952	\$1,267,632	1,390,150	122.34	83.74	81.32	2.42	0.00	0.00	0.00
32	Missoula	E POTOMAC ELEM	100	\$353,980	\$310,255	371,679	80.04	129.50	81.32	3.10	45.08	0.00	0.00
32	Missoula	E BONNER ELEM	376	\$1,074,667	\$796,412	1,054,879	105.96	118.48	81.32	2.12	35.04	0.00	0.00
32	Missoula	E WOODMAN ELEM	51	\$215,270	\$173,629	217,036	54.43	117.23	81.32	3.40	32.50	0.00	0.00
32	Missoula	E DESMET SCHOOL	85	\$264,703	\$214,148	267,685	49.82	97.95	81.32	2.52	14.11	0.00	0.00
32	Missoula	E TARGET RANGE ELEM	426	\$992,484	\$1,135,028	1,135,028	65.82	81.32	81.32	0.00	0.00	0.00	0.00
32	Missoula	E SUNSET ELEM	19	\$55,503	\$54,119	58,278	57.44	83.51	81.32	2.19	0.00	0.00	0.00
32	Missoula	E CLINTON ELEM	251	\$590,419	\$668,697	668,697	81.16	123.80	81.32	3.11	39.37	0.00	0.00
32	Missoula	E SWAN VALLEY ELEM	62	\$249,449	\$192,733	247,316	54.51	123.80	81.32	3.11	39.37	0.00	0.00
32	Missoula	E SEELEY LAKE ELEM	180	\$666,707	\$509,925	659,429	95.87	126.60	81.32	2.83	42.44	0.00	0.00
32	Missoula	E FRENCHTOWN ELEM	510	\$1,631,353	\$1,082,570	1,561,919	76.09	102.86	81.32	2.12	19.42	0.00	0.00
33	Musselshell	E MUSSELHELL ELEM	23	\$118,823	\$63,888	109,082	57.28	93.07	81.32	2.78	8.98	0.00	0.00
33	Musselshell	E ROUNDUP ELEM	504	\$1,175,067	\$1,134,367	1,233,821	66.01	83.29	81.32	1.97	0.00	0.00	0.00
33	Musselshell	E MELSTONE ELEM	607	\$314,108	\$239,038	310,281	64.91	96.84	81.32	3.06	12.45	0.00	0.00
34	Park	E RICHLAND ELEM	12	\$32,218	\$53,267	53,267	50.80	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E LIVINGSTON ELEM	993	\$2,661,916	\$2,734,574	2,795,012	108.33	117.79	81.32	3.44	33.03	0.00	0.00
34	Park	E COOKER ELEM	0	\$1,772	\$31,935	31,935	50.80	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E COOKE CITY ELEM	31	\$56,166	\$75,958	75,958	55.71	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E PINE CREEK ELEM	101	\$325,118	\$415,730	415,730	72.96	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E CLYDE PARK ELEM	95	\$292,120	\$336,699	336,699	77.86	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E MILSALL ELEM	13	\$25,649	\$33,018	33,018	50.80	81.32	81.32	0.00	0.00	0.00	0.00
34	Park	E SPRINGDALE ELEM	58	\$121,035	\$118,470	127,087	50.80	82.81	81.32	1.49	0.00	0.00	0.00
34	Park	E ARROWHEAD ELEM	74	\$288,906	\$312,108	312,108	77.46	84.09	81.32	0.00	0.00	0.00	0.00
35	Petroleum	E WINNETT ELEM	99	\$401,248	\$393,915	421,311	45.52	84.09	81.32	2.77	0.00	0.00	0.00
36	Phillips	E DOBSON ELEM	9	\$24,292	\$38,458	38,458	42.23	81.32	81.32	0.00	0.00	0.00	0.00
36	Phillips	E SECOND CRK ELEM	5	\$22,155	\$32,612	32,612	38.85	81.32	81.32	0.00	0.00	0.00	0.00
36	Phillips	E LANDUSKY ELEM	6	\$24,356	\$32,882	32,882	39.66	81.32	81.32	0.00	0.00	0.00	0.00
36	Phillips	E SUN PRAIRIE ELEM	480	\$1,271,774	\$1,018,803	1,271,312	75.99	100.61	81.32	2.12	17.17	0.00	0.00
36	Phillips	E MALTA ELEM	62	\$357,415	\$200,458	330,705	51.74	95.39	81.32	3.23	10.84	0.00	0.00
36	Phillips	E WHITENATER ELEM	80	\$388,842	\$260,892	373,160	54.74	92.86	81.32	3.26	8.28	0.00	0.00
37	Pondera	E SACO ELEM	142	\$842,866	\$591,662	754,544	47.06	120.72	81.32	2.76	36.64	0.00	0.00
37	Pondera	E HEART BUTTE ELEM	34	\$72,381	\$72,263	76,000	59.39	82.42	81.32	1.10	0.00	0.00	0.00
37	Pondera	E DUPOYER ELEM	508	\$1,539,766	\$1,267,225	1,584,031	101.54	102.29	81.32	2.49	18.48	0.00	0.00
37	Pondera	E CONRAD ELEM	179	\$469,566	\$461,520	493,044	47.06	83.08	81.32	1.76	0.00	0.00	0.00
37	Pondera	E VALIER ELEM	71	\$334,343	\$288,159	351,060	84.60	95.24	81.32	4.06	9.86	0.00	0.00
37	Pondera	E BRADY ELEM	21	\$54,102	\$48,653	56,807	57.55	90.46	81.32	2.32	6.82	0.00	0.00
38	Powder River	E MIAHI ELEM	7	\$22,485	\$41,933	41,933	34.48	81.32	81.32	0.00	0.00	0.00	0.00
38	Powder River	E POWDERVILLE EL	19	\$55,795	\$33,153	52,206	47.70	98.17	81.32	1.74	15.10	0.00	0.00
38	Powder River	E BELLE CREEK EL	24	\$168,730	\$91,252	155,064	41.76	90.21	81.32	3.80	5.09	0.00	0.00

-- PROPOSED FY 1990 FUNDING --  
 POWER- UNEQUAL-  
 EQUALIZED

FY 1988  
 GF & RET  
 LEVY

FY 90  
 FOUNDATION

FY88  
 GF & RETIRE  
 LESS SPEC EDUC

LEGAL  
 ENTITY

DISTRICT

COUNTY	DISTRICT	LEGAL ENTITY	ANB	FY 88 GF & RET LESS SPEC EDUC	FY 90 FOUNDATION	FY 90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL LEVY	STATE	POWER-EQUALIZED	UNEQUALIZED
40 Prairie	HS TERRY H S	726	119	543,008	488,278	570,159	43.76	60.46	49.68	4.10	6.68
41 Ravalli	HS STEVENSVILLE HS	733	383	1,055,937	1,097,114	1,106,734	44.88	49.98	49.68	0.30	0.00
41 Ravalli	HS CORVALLIS H S	731	298	764,402	890,136	890,136	34.40	49.68	49.68	0.00	0.00
41 Ravalli	HS HAMILTON H S	735	482	1,278,983	1,518,397	1,518,397	47.36	49.68	49.68	0.00	0.00
41 Ravalli	HS DARBY H S	740	218	704,710	731,859	739,945	46.92	50.05	49.68	0.37	0.00
41 Ravalli	HS FLORENCE-CARLTON HS	743	166	623,151	604,560	654,308	71.11	52.68	49.68	3.00	0.00
41 Ravalli	HS VICTOR H S	738	85	343,180	332,094	360,339	41.10	53.00	49.68	3.32	0.00
42 Richland	HS SAVAGE H S	748	68	497,002	523,666	473,897	51.20	92.47	49.68	4.76	38.03
42 Richland	HS LAMBERT H S	769	37	498,931	261,657	455,966	55.01	106.03	49.68	7.07	49.28
42 Richland	HS SIDNEY H S	746	486	1,701,051	1,386,882	1,733,602	30.49	58.48	49.68	2.85	5.95
42 Richland	HS FAIRVIEW H S	751	187	825,394	712,813	866,663	25.34	57.79	49.68	3.81	4.29
43 Roosevelt	HS BAINVILLE H S	785	44	348,065	290,586	363,233	34.37	59.93	49.68	6.60	3.65
43 Roosevelt	HS BROCKTON H S	783	43	446,751	293,820	469,089	25.98	56.51	49.68	6.83	0.00
43 Roosevelt	HS FROID H S	787	39	368,844	284,118	365,420	65.92	73.10	49.68	7.29	16.13
43 Roosevelt	HS POPLAR H S	776	213	2,017,478	649,135	1,715,963	65.92	78.32	49.68	3.05	25.59
43 Roosevelt	HS WOLF POINT H S	781	326	1,351,919	856,046	1,419,515	42.01	78.54	49.68	2.63	26.24
43 Roosevelt	HS CULBERTSON H S	778	74	464,994	324,967	460,921	31.51	72.89	49.68	4.39	18.82
44 Rosebud	HS ROSEBUD H S	795	42	322,946	256,081	322,235	36.91	70.84	49.68	6.10	15.06
44 Rosebud	HS FORSYTH H S	791	227	922,179	755,939	944,923	43.13	63.69	49.68	3.33	10.68
44 Rosebud	HS COLSTRIP H S	797	466	2,412,567	1,209,125	2,533,196	22.65	55.85	49.68	2.59	3.57
45 Sanders	HS THOMPSON FALLS H S	805	197	691,373	651,073	725,941	49.79	54.35	49.68	3.30	1.37
45 Sanders	HS NOXON H S	812	98	477,905	413,765	501,801	30.93	56.35	49.68	4.22	2.45
45 Sanders	HS HOT SPRINGS H S	815	76	351,354	375,717	375,717	29.65	49.68	49.68	0.00	0.00
45 Sanders	HS PLAINS H S	803	179	641,214	604,560	673,275	57.32	55.14	49.68	3.38	2.08
46 Sheridan	HS PLENTYMOOD H S	828	161	780,237	653,402	816,752	57.32	64.36	49.68	4.06	10.62
46 Sheridan	HS OUTLOOK H S	831	25	286,637	258,246	300,969	51.96	66.21	49.68	10.33	6.20
46 Sheridan	HS MESTBY H S	819	53	501,919	308,057	472,707	40.62	73.74	49.68	5.81	18.24
46 Sheridan	HS MEDICINE LK H S	822	64	532,863	323,666	500,793	32.06	62.46	49.68	5.06	7.72
47 Silver Bow	HS BUTTE H S	1212	1,814	7,074,151	5,525,299	7,033,537	93.54	79.24	49.68	3.05	26.52
48 Stillwater	HS PARK CITY H S	847	109	394,015	466,080	466,080	57.27	49.68	49.68	0.00	0.00
48 Stillwater	HS REEDPOINT H S	851	19	173,982	251,778	251,778	63.17	49.68	49.68	0.00	0.00
48 Stillwater	HS RAPELJE H S	859	21	248,577	255,012	261,006	42.59	52.53	49.68	2.85	0.00
48 Stillwater	HS COLUMBUS H S	849	151	573,603	598,235	602,283	57.31	49.95	49.68	0.27	0.00
48 Stillwater	HS ABSAROOKEE H S	862	117	488,998	432,788	513,448	48.80	60.70	49.68	3.70	7.32
49 Sweet Grass	HS SWEET GRASS CO HS	882	201	792,242	691,594	831,854	52.59	63.05	49.68	3.44	9.92
50 Teton	HS DUTTON H S	893	44	380,364	298,671	378,608	61.03	68.52	49.68	6.79	12.05
50 Teton	HS FAIRFIELD H S	891	145	594,642	523,163	624,374	70.68	69.92	49.68	3.61	16.63
50 Teton	HS CHOTEAU H S	884	181	774,587	561,923	756,541	59.52	69.24	49.68	3.10	16.45
50 Teton	HS POWER H S	895	46	321,909	293,820	338,005	63.46	64.56	49.68	6.39	8.49
51 Toole	HS SUNBURST H S	903	81	732,852	374,296	666,606	39.68	70.26	49.68	4.62	15.96
51 Toole	HS SHELBY H S	911	199	1,183,743	700,204	1,106,621	56.89	74.93	49.68	3.52	21.73
52 Treasure	HS HYSHAH H S	923	63	397,479	310,659	395,190	47.38	65.01	49.68	4.93	10.40
53 Valley	HS NASHUA H S	937	78	472,718	339,275	496,354	68.16	80.11	49.68	4.35	26.08
53 Valley	HS GLASGOW H S	926	346	1,704,201	1,134,502	1,633,003	85.38	83.11	49.68	3.28	30.15
53 Valley	HS HINSDALE H S	933	34	293,383	280,884	308,052	50.29	57.67	49.68	7.99	20.37
53 Valley	HS OPEHEIM H S	935	46	454,585	314,561	439,239	67.26	76.89	49.68	6.84	20.37
53 Valley	HS FRAZER H S	928	55	638,970	244,930	670,919	26.64	77.14	49.68	4.45	23.01
54 Wheatland	HS HARLOWTON H S	946	104	524,897	480,526	551,142	58.10	57.77	49.68	4.62	3.47
54 Wheatland	HS JUDITH GAP H S	949	28	202,112	261,480	261,480	48.31	49.68	49.68	0.00	0.00
55 Wibaux	HS MIBALX H S	964	103	544,298	404,253	534,553	28.96	59.93	49.68	3.92	6.33
56 Yellowstone	HS LAUREL H S	971	556	1,757,814	1,561,052	1,845,705	50.38	59.05	49.68	2.81	6.57
56 Yellowstone	HS SHEPHERD H S	986	276	808,401	705,074	848,821	50.20	65.78	49.68	2.55	13.54
56 Yellowstone	HS BILLINGS H S	966	5,258	16,614,234	13,968,320	17,444,946	48.86	64.48	49.68	2.66	12.15
56 Yellowstone	HS HUNTLEY PROJ HS	983	226	782,143	688,029	821,250	52.53	61.28	49.68	3.04	8.55

COUNTY	DISTRICT	LEGAL ENTITY	ANB	GF & RETIRE LESS SPEC EDUC	FY 90 FOUNDATION	5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL LEVY	STATE EQUALIZED	POWER-EQUALIZED	UNEQUALIZED
18 Glacier	HS CUT BANK H S	403	300	1,488,397	990,541	1,490,378	54.49	68.31	49.68	3.30	15.32
19 Golden Valley	HS LAVINA H S	411	25	185,533	272,809	272,809	44.57	49.68	49.68	0.00	0.00
19 Golden Valley	HS RYEGATE H S	407	37	286,347	282,519	302,764	55.13	55.15	49.68	5.47	0.00
20 Granite	HS DRUMMOND H S	420	89	370,965	349,681	389,513	41.21	54.79	49.68	3.93	1.18
20 Granite	HS GRANITE H S	416	102	484,979	456,568	509,228	67.73	56.13	49.68	4.48	1.97
21 Hill	HS BOX ELDER H S	426	73	815,664	352,283	721,836	26.90	123.71	49.68	4.83	69.20
21 Hill	HS HAVRE H S	428	732	2,716,509	2,235,534	2,794,579	53.13	63.13	49.68	3.05	10.39
21 Hill	HS K-G HIGH SCHOOL	1209	31	389,605	242,142	367,873	69.33	84.07	49.68	7.81	26.58
21 Hill	HS BLUE SKY HIGH	1220	45	450,373	342,966	444,956	81.72	72.89	49.68	7.62	15.59
22 Jefferson	HS JEFFERSON H S	457	208	855,079	753,273	897,833	49.47	58.91	49.68	3.62	5.61
22 Jefferson	HS WHITEHALL H S	454	233	773,418	739,164	812,089	48.19	52.81	49.68	3.13	0.00
23 Judith Basin	HS GEYSER H S	473	51	281,888	295,437	295,982	40.00	49.79	49.68	0.11	0.00
23 Judith Basin	HS HOBSON H S	469	61	389,469	319,764	399,705	72.43	69.85	49.68	5.24	14.93
23 Judith Basin	HS STANFORD H S	464	52	382,918	317,162	396,453	67.01	69.40	49.68	6.10	13.62
24 Lake	HS POLSON H S	478	419	1,326,177	1,417,091	1,417,091	46.07	49.68	49.68	0.00	0.00
24 Lake	HS CHARLO H S	1206	90	434,461	418,521	456,184	33.68	53.86	49.68	4.18	0.00
24 Lake	HS ARLEE H S	475	132	614,504	517,348	645,229	29.61	53.60	49.68	3.92	0.00
24 Lake	HS RONAN H S	1200	395	1,290,360	1,187,821	1,354,878	33.61	52.69	49.68	3.01	0.00
24 Lake	HS ST IGNATIUS H S	481	168	716,134	554,171	751,940	33.61	78.67	49.68	3.30	25.69
25 Lewis and Clark	HS LINCOLN HIGH SCHOOL	1221	57	286,799	282,367	303,139	48.61	52.97	49.68	3.29	0.00
25 Lewis and Clark	HS AUGUSTA H S	503	44	320,771	258,869	323,669	49.17	72.58	49.68	5.88	17.01
25 Lewis and Clark	HS HELENA H S	488	2,818	10,226,898	7,316,808	9,956,874	83.31	82.94	49.68	2.60	30.66
26 Liberty	HS J-I HIGH SCHOOL	508	33	374,022	272,799	365,766	62.05	71.97	49.68	8.27	14.02
26 Liberty	HS CHESTER H S	511	105	665,449	456,568	641,764	45.53	65.76	49.68	4.35	11.73
27 Lincoln	HS TROY H S	520	209	876,703	661,243	881,663	58.64	67.97	49.68	3.16	15.12
27 Lincoln	HS LINCOLN CO H S	528	267	939,539	797,605	986,516	62.22	67.94	49.68	2.99	15.28
27 Lincoln	HS LIBBY H S	522	754	2,646,497	2,278,189	2,778,822	65.75	64.38	49.68	3.02	11.68
28 Madison	HS ENNIS H S	546	120	609,521	494,092	617,615	55.29	62.56	49.68	4.12	8.76
28 Madison	HS SHERIDAN H S	538	79	404,808	352,283	425,048	46.28	66.96	49.68	4.46	12.82
28 Madison	HS THIN BRIDGES H S	540	89	457,802	343,177	450,595	61.23	70.02	49.68	3.86	16.49
28 Madison	HS HARRISON H S	543	37	191,488	293,820	293,820	34.56	49.68	49.68	0.00	0.00
29 McCone	HS CIRCLE H S	548	161	743,661	550,295	729,713	52.22	66.85	49.68	3.42	13.76
30 Mesgher	HS WHT SULPHUR SPGS HS	570	118	576,590	486,340	605,419	46.95	62.39	49.68	4.12	8.58
31 Mineral	HS ALBERTON H S	577	63	385,946	319,764	400,003	79.99	79.72	49.68	5.08	24.97
31 Mineral	HS SUPERIOR H S	579	129	557,823	521,225	585,714	67.55	56.84	49.68	4.04	3.12
31 Mineral	HS ST REGIS H S	582	55	329,606	303,523	346,086	53.38	57.32	49.68	5.52	2.12
32 Missoula	HS MISSOULA H S	584	3,619	13,507,015	9,894,769	13,223,813	76.63	77.59	49.68	2.73	25.17
32 Missoula	HS FRENCHTOWN H S	599	224	1,293,131	685,594	1,184,179	59.42	75.24	49.68	3.06	22.50
33 Musselshell	HS MELSTONE H S	608	51	346,027	308,057	363,328	57.24	62.15	49.68	6.04	6.43
33 Musselshell	HS ROUNDUP H S	606	246	892,739	741,599	926,999	47.63	62.72	49.68	3.01	10.03
34 Park	HS PARK H S	613	529	1,876,408	1,729,006	1,970,228	65.37	57.57	49.68	3.27	4.62
34 Park	HS WILSALL H S	631	38	261,380	292,203	292,203	56.17	49.68	49.68	0.00	0.00
34 Park	HS CLYDE PARK H S	627	75	324,599	321,065	340,829	48.06	52.32	49.68	2.64	0.00
34 Park	HS GARDINER H S	1191	86	677,438	428,032	641,838	29.91	84.12	49.68	4.98	29.46
35 Petroleum	HS WINNETT H S	642	37	294,878	253,293	309,622	63.83	69.15	49.68	6.85	12.63
35 Phillips	HS SACO H S	657	39	381,567	288,969	376,478	43.02	63.04	49.68	7.41	5.95
36 Phillips	HS MALTA H S	659	234	1,024,076	768,365	1,008,257	68.74	70.22	49.68	3.28	17.25
36 Phillips	HS DODSON H S	648	39	335,704	282,501	352,490	43.99	62.83	49.68	7.24	5.90
36 Phillips	HS WHITEWATER H S	663	20	337,707	253,395	335,466	38.28	67.63	49.68	12.67	5.28
37 Pondera	HS BRADY H S	682	29	260,989	282,501	282,501	53.55	49.68	49.68	0.00	0.00
37 Pondera	HS CONRAD H S	675	233	1,070,896	894,567	1,118,209	68.58	65.98	49.68	3.84	12.46
37 Pondera	HS VALIER H S	680	86	474,969	442,300	498,717	34.50	54.82	49.68	5.14	0.00
38 Powder River	HS POWDER RVR CO DIST H	706	165	849,219	587,118	820,388	39.70	63.72	49.68	3.56	10.48
39 Powell	HS POWELL CO H S	713	323	1,178,701	946,142	1,182,760	56.44	63.34	49.68	2.93	0.00



COUNTY	DISTRICT	LEGAL ENTIT	FY88 GF & RETIRE ANB LESS SPEC EDU	FY 90 FOUNDATION	FY90 E% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	PROPOSED FY1990 FUNDING POWER-			
							TOTAL MILL LEVY	STATEWIDE	EQUALIZED UNEQUALIZED	
16 Yellowstone	E BROADVIEW ELEM	978	\$374,313	\$343,252	393,029	71.86	87.18	81.32	3.90	1.96
16 Yellowstone	E ELYSIAN ELEM	981	\$252,014	\$141,334	233,177	54.86	94.30	81.32	2.24	10.73
16 Yellowstone	E HUNTLEY PROJ ELEM	982	\$1,280,899	\$1,103,094	1,344,944	81.03	101.12	81.32	2.34	17.47
16 Yellowstone	E SHEPHERD ELEM	985	\$891,055	\$901,593	935,607	72.75	82.11	81.32	0.79	0.00
16 Yellowstone	E PIONEER ELEM	987	\$243,779	\$292,259	292,259	56.11	81.32	81.32	0.00	0.00
16 Yellowstone	E INDEPENDENT ELEM	989	\$308,192	\$363,618	363,618	55.48	81.32	81.32	0.00	0.00
			103,777	\$308,120,549	\$250,015,703	\$314,900,334				

COUNTY	DISTRICT	LEGAL ENTIT	AMB	GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY 90 EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	STATEWIDE	EQUALIZED	UNEQUALIZED	PROPOSED FY1990 FUNDING	
												POWER-	
46 Sheridan	E PLENTYWOOD ELEM	827	376	\$932,122	\$974,995	978,728	57.41	81.42	81.32	0.10	0.00	0.10	0.00
46 Sheridan	E OUTLOOK ELEM	830	54	\$330,025	\$175,298	302,300	90.03	124.71	81.32	3.25	40.15	81.32	40.15
46 Sheridan	E HIAWATHA ELEM	837	17	\$112,326	\$81,138	109,600	47.64	90.92	81.32	4.77	4.83	81.32	4.83
47 Silver Bow	E BUTTE ELEM	840	3,827	\$12,695,780	\$9,013,896	12,340,017	184.48	161.03	81.32	2.36	77.35	81.32	77.35
47 Silver Bow	E RAMSAY ELEM	842	96	\$379,554	\$376,840	398,532	93.00	83.58	81.32	2.26	0.00	81.32	0.00
47 Silver Bow	E DIVIDE ELEM	843	19	\$64,329	\$39,085	60,461	94.18	118.34	81.32	2.06	34.96	81.32	34.96
47 Silver Bow	E MELROSE ELEM	844	31	\$80,694	\$67,870	84,729	70.20	122.32	81.32	2.19	38.81	81.32	38.81
48 Stillwater	E PARK CITY ELEM	846	239	\$505,189	\$554,603	554,603	64.56	81.32	81.32	0.00	0.00	81.32	0.00
48 Stillwater	E COLUMBUS ELEM	848	322	\$940,118	\$804,202	882,124	94.36	83.74	81.32	2.42	0.00	81.32	0.00
48 Stillwater	E REEDPOINT ELEM	850	41	\$150,050	\$75,038	135,987	86.84	135.21	81.32	1.83	52.06	81.32	52.06
48 Stillwater	E MOLT ELEM	852	16	\$54,229	\$33,830	51,243	64.33	99.89	81.32	2.11	16.45	81.32	16.45
48 Stillwater	E FISHTAIL ELEM	853	37	\$76,623	\$42,963	70,893	47.41	92.34	81.32	1.16	9.86	81.32	9.86
48 Stillwater	E NYE ELEM	857	18	\$49,364	\$38,301	48,992	50.56	93.13	81.32	2.13	9.68	81.32	9.68
48 Stillwater	E RAPELJE ELEM	858	60	\$229,837	\$137,523	215,354	57.58	101.86	81.32	2.29	18.25	81.32	18.25
48 Stillwater	E ABSARKEE ELEM	861	216	\$564,867	\$452,726	565,908	91.07	110.55	81.32	2.10	27.13	81.32	27.13
49 Sweet Grass	E BIG TIMBER ELEM	865	367	\$839,535	\$845,920	881,512	75.84	82.29	81.32	0.97	0.00	81.32	0.00
49 Sweet Grass	E MELVILLE ELEM	868	25	\$63,466	\$63,092	66,640	50.59	82.74	81.32	1.42	0.00	81.32	0.00
49 Sweet Grass	E GREYCLIFF ELEM	872	13	\$48,542	\$48,653	50,969	65.06	83.10	81.32	1.78	0.00	81.32	0.00
49 Sweet Grass	E MCLEOD ELEM	875	15	\$44,008	\$33,424	43,451	52.18	97.77	81.32	2.23	14.23	81.32	14.23
50 Teton	E BRIDGE ELEM	881	5	\$28,297	\$32,612	32,612	54.97	81.32	81.32	0.00	0.00	81.32	0.00
50 Teton	E CHOTEAU ELEM	883	294	\$808,506	\$742,313	848,931	81.28	89.80	81.32	2.52	5.96	81.32	5.96
50 Teton	E BYNUM ELEM	889	27	\$61,756	\$85,196	85,196	45.86	81.32	81.32	0.00	0.00	81.32	0.00
50 Teton	E FAIRFIELD ELEM	890	214	\$487,051	\$569,490	569,490	52.93	81.32	81.32	0.00	0.00	81.32	0.00
50 Teton	E DUTTON ELEM	892	93	\$390,761	\$328,734	410,299	75.49	96.57	81.32	3.53	11.72	81.32	11.72
50 Teton	E POWER ELEM	894	94	\$351,389	\$346,320	368,958	102.66	83.94	81.32	2.62	0.00	81.32	0.00
50 Teton	E GOLDEN RIDGE ELEM	896	20	\$59,944	\$58,070	62,941	64.00	83.76	81.32	2.44	0.00	81.32	0.00
50 Teton	E PENDROY ELEM	900	16	\$44,283	\$33,424	43,657	46.06	86.25	81.32	2.09	2.85	81.32	2.85
50 Teton	E GREENFIELD ELEM	908	71	\$176,747	\$222,057	222,057	69.74	81.32	81.32	0.00	0.00	81.32	0.00
51 Toole	E SUNBURST ELEM	902	183	\$709,537	\$465,622	677,660	48.30	96.23	81.32	2.54	12.36	81.32	12.36
51 Toole	E KEVIN ELEM	907	15	\$115,702	\$72,195	109,337	46.77	97.72	81.32	4.81	11.59	81.32	11.59
51 Toole	E SHELBY ELEM	910	451	\$1,516,687	\$1,063,479	1,469,853	109.83	124.69	81.32	2.36	41.01	81.32	41.01
51 Toole	E GALATA ELEM	915	29	\$104,776	\$72,649	101,285	41.83	86.95	81.32	2.51	3.12	81.32	3.12
51 Toole	E NICKOL ELEM	917	4	\$25,034	\$37,359	37,359	35.93	81.32	81.32	0.00	0.00	81.32	0.00
52 Treasure	E HYSNAH ELEM	922	127	\$416,446	\$410,302	437,269	60.80	83.44	81.32	2.12	0.00	81.32	0.00
53 Valley	E GLASGOW ELEM	925	728	\$2,503,538	\$1,852,570	2,457,081	120.32	116.68	81.32	2.54	32.82	81.32	32.82
53 Valley	E FRAZER ELEM	927	119	\$796,814	\$318,569	697,164	42.58	120.12	81.32	2.68	36.12	81.32	36.12
53 Valley	E HINSDALE ELEM	932	65	\$254,801	\$271,374	271,374	61.38	81.32	81.32	0.00	0.00	81.32	0.00
53 Valley	E OPEHEIM ELEM	934	103	\$470,464	\$376,141	469,767	79.78	97.67	81.32	3.63	12.72	81.32	12.72
53 Valley	E NASHUA ELEM	936	141	\$506,851	\$482,436	532,193	94.53	84.74	81.32	3.42	0.00	81.32	0.00
53 Valley	E FT PECK ELEM	940	34	\$241,181	\$93,275	210,034	42.58	335.40	81.32	2.74	251.33	81.32	251.33
53 Valley	E LUSTRE ELEM	941	73	\$277,814	\$232,599	290,748	64.30	90.82	81.32	3.19	6.32	81.32	6.32
54 Wheatland	E TWO DOT ELEM	944	6	\$33,327	\$41,245	41,245	44.85	81.32	81.32	0.00	0.00	81.32	0.00
54 Wheatland	E HARLOWTON ELEM	945	204	\$531,267	\$483,416	557,830	90.26	95.77	81.32	2.37	12.08	81.32	12.08
54 Wheatland	E SHAMMUT ELEM	947	12	\$31,090	\$42,792	42,792	39.04	81.32	81.32	0.00	0.00	81.32	0.00
54 Wheatland	E JUDITH GAP ELEM	948	77	\$270,714	\$254,321	284,250	78.34	87.58	81.32	3.30	2.96	81.32	2.96
55 Mibaux	E MIBAUX ELEM	954	178	\$709,964	\$489,444	685,425	48.55	94.42	81.32	2.75	10.35	81.32	10.35
56 Yellowstone	E BILLINGS ELEM	965	10,249	\$30,169,946	\$23,915,749	30,101,131	102.17	110.85	81.32	2.33	27.19	81.32	27.19
56 Yellowstone	E LOCKWOOD ELEM	967	1,168	\$3,193,876	\$2,436,237	3,156,731	98.45	115.14	81.32	2.09	31.73	81.32	31.73
56 Yellowstone	E BLUE CREEK ELEM	968	98	\$212,488	\$211,516	223,112	62.46	82.50	81.32	1.18	0.00	81.32	0.00
56 Yellowstone	E CANYON CRK ELEM	969	217	\$484,297	\$549,774	549,774	81.95	81.32	81.32	0.00	0.00	81.32	0.00
56 Yellowstone	E LAUREL ELEM	970	1,320	\$3,033,272	\$2,776,783	3,184,936	80.34	89.99	81.32	2.10	6.57	81.32	6.57
56 Yellowstone	E ELDER GROVE ELEM	972	178	\$374,230	\$355,528	392,941	55.62	84.34	81.32	2.00	1.02	81.32	1.02
56 Yellowstone	E CUSTER ELEM	974	62	\$374,168	\$260,382	361,995	74.41	100.74	81.32	4.20	15.22	81.32	15.22
56 Yellowstone	E MORIN ELEM	976	28	\$86,744	\$92,264	92,264	64.70	81.32	81.32	0.00	0.00	81.32	0.00

**Topic: Education Finance**

"Montana's Public School Funding and Delivery System," by Madalyn Quinlan (November 19, 1987).

"Designing a Public School Funding System," by Madalyn Quinlan (November 19, 1987).

"Public School Funding Systems in Montana, Idaho, North Dakota, South Dakota, Wyoming, and Washington," by Madalyn Quinlan (April 4, 1988).

"Funding the Accreditation Standards Proposed by Project Excellence," by Madalyn Quinlan (June 23, 1988).

"Options for Funding Insurance and Retirement Costs in School District Budgets," by Madalyn Quinlan (August 16, 1988).

"Options for Equitably Funding a Basic Education," by Madalyn Quinlan (October 26, 1988)

**Topic: PL-874 Federal Impact Aid**

"General Fund Expenditures of PL-874 Districts," by Madalyn Quinlan (January 21, 1988).

"Equalization of Federal Impact Aid (P.L. 81-874) by Madalyn Quinlan (May 13, 1988).

**Topic: Definition of a Basic System of Quality Education**

"Will Accreditation Standards Define a Basic System of Quality Education?" by Curt Nichols (May 13, 1988).

**Topic: Progress Reports**

"Progress of the K-12 Subcommittee and Points of Consensus," by Curt Nichols (August 19, 1988).

## APPENDIX B

### REPORTS PRESENTED TO THE K-12 SUBCOMMITTEE by the Legislative Fiscal Analyst Staff

#### Topic: Cost of Educational Components

"Description of Methodology Used for 63 Percent," by Sandy Whitney (November 20, 1988).

"Cost of Accreditation Standards Study," by Sandy Whitney (November 13, 1987).

"Survey Sample Size for K-12 Education Questionnaire," by Sandy Whitney (November 19, 1987).

"Schools Eliminated in Survey," by Sandy Whitney (November 19, 1987).

"Education Survey," by Sandy Whitney (January 19, 1988). (Results of a survey designed to verify information reported on fall reports and to obtain personnel information from 48 school districts.)

"Issues Important in Determining a Model to Arrive at a Cost of Meeting the Accreditation Standards," by Sandy Whitney (January 21, 1988).

"Cost Meeting the Current Accreditation Standards," by Sandy Whitney (April 4, 1988).

"Cost of Complying with Current Accreditation Standards Based on District Average Salaries," by Sandy Whitney (May 11, 1988).

"Additional Information on Costs of Education," by Sandy Whitney (June 23, 1988). (Addresses the cost of extracurricular and co-curricular programs, beginning salaries by school size, and average salaries in a five-state region).

"Costs of Complying With Proposed Accreditation Standards," by Sandy Whitney (June 23, 1988).

"K-12 Teacher Salaries," by Sandy Whitney (August 19, 1988).

"K-12 Teacher Salaries: Use of Salary Schedules," by Sandy Whitney (September 17, 1988)

"Determination of a Cost Schedule and Estimation of the Costs of the Schedule," by Sandy Whitney and Madalyn Quinlan (October 19, 1988)

"Teachers Excluded From the Cost Reports," by Sandy Whitney (October 21, 1988)

"Calculated Costs of Complying With the Proposed Accreditation Standards - Fiscal Year 1986," by Sandy Whitney (October 24, 1988)

"K-12 Education Subcommittee Report on House Joint Resolution 16," by K-12 Education Subcommittee (November 11, 1988)

APPENDIX C

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Appendix C  
Proposed Equalization Schedules  
Fiscal Years 1990 through 1992

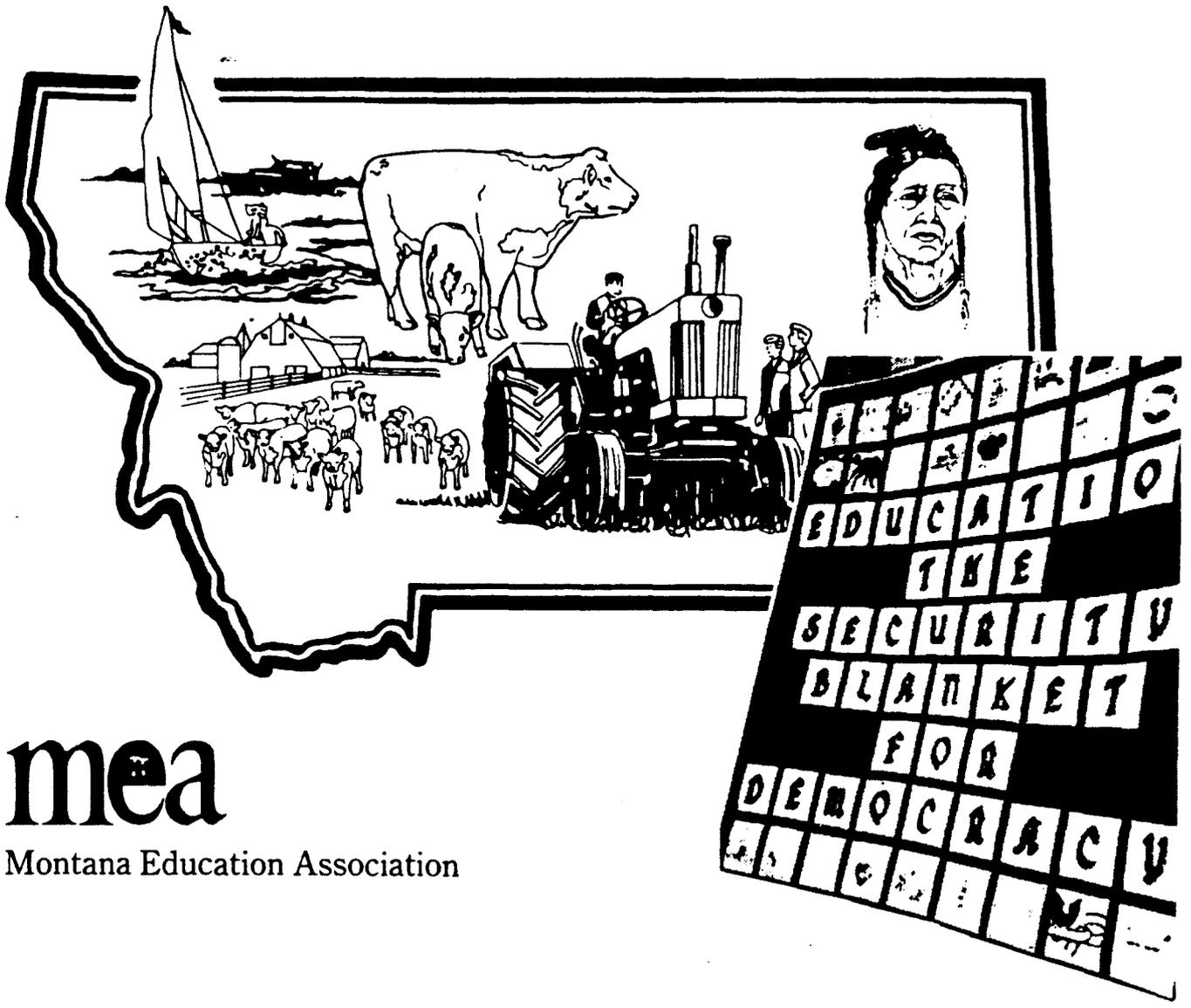
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<u>ANB</u>	<u>Base</u>	<u>Additional</u>	<u>Base</u>	<u>Additional</u>	<u>Base</u>	<u>Additional</u>
<b>Elementary</b>						
1-15	\$ 31,801	\$ 135	\$ 33,476	\$ 142	\$ 37,447	\$ 159
16-22	33,825	4,059	35,607	4,273	39,831	4,780
23-40	61,500	796	64,740	838	72,420	938
41-60	75,850	3,285	79,846	3,458	89,318	3,868
61-88	141,450	4,544	148,902	4,783	166,566	5,351
89-200	271,625	996	285,935	1,049	319,855	1,173
200 +	381,300	1,714	401,388	1,804	449,004	2,018
<b>Secondary</b>						
0-50	\$194,750	\$1,394	\$205,010	\$1,467	\$229,330	\$1,642
51-85	264,450	1,121	278,382	1,180	311,406	1,320
86-110	303,400	4,100	319,384	4,316	357,272	4,828
111-205	405,900	1,671	427,284	1,759	477,972	1,967
206 +	563,750	2,099	593,450	2,210	663,850	2,472
<b>Increase Factor</b>		<b>1.025</b>		<b>1.079</b>		<b>1.207</b>

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# MONTANA'S PROMISE: QUALITY EDUCATION AND TAXPAYER EQUITY

A REVIEW OF MONTANA'S PUBLIC EDUCATION FUNDING  
SYSTEM AND OPTIONS FOR LASTING REFORM.  
JANUARY - 1989



**mea**  
Montana Education Association