

HOUSE EDUCATION AND TAXATION COMMITTEES

JOINT MEETING

March 11, 1983

The meeting was called to order by House Taxation Committee Chairman, Dan Yardley, at 12:30 p.m., in the Social and Rehabilitation Services Auditorium. All members of the Taxation Committee were present, except Representatives Neuman and Dozier, who were excused. All members of the Education Committee were present.

House Education Chairman, Fred (Fritz) Daily opened the hearing to Senate Bill 94.

SENATE BILL 94

SENATOR PAT REGAN, District 31, Billings, opened by stating Senate Bill 94 is an outgrowth of House Joint Resolution 34, which formed a joint subcommittee on education to determine whether or not our school foundation program is currently structured and funded to properly meet the mandate for public education. The committee focused on three concerns.

- (1) Whether our present school finance program met the mandate as set forth in article 10, section 1, of our constitution, that the equality of educational opportunity is guaranteed to each person of the state.
- (2) The legislature shall fund and distribute in an equitable manner to the school districts, the state's share of the basic cost of the elementary and secondary system.

We also looked at how to relieve the increasing burden of financing a large portion of the school general fund budget through the voted local levies. In 1949, the county levies represented 42% of the local taxes. In 1980, this only covers 22.6%. The taxable valuation of property has not increased as fast as inflation and school costs.

- (3) Whether the foundation program schedule amounts that are guaranteed to districts are adequate to fund the basic educational program as established by standard school accreditation.

We found that the foundation program amount has declined as a percentage of the general fund budget amount, from 81.23%, in 1950, to 57.6%, in 1980. Voted levies were 7.5% of the general fund budgets in 1950. They have grown to be 31.2% in 1981. The foundation program was established to provide state relief for the local property taxpayer, and to provide equal funding per child according to size of school, and to apportion fiscal burden fairly among state taxpayers. Our deliberations showed that the foundation program, as currently constructed, is not doing that. Senate Bill 94 phases out the permissive levy and makes it mandatory. It provides for a new definition of the

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foundation program by including in the definition, the 15 mills which would mean 55 mills for the foundation program. It increases the basic county levy in support of state and local levies over a three year period. On page 27, lines 7 and 8, the elementary mill will go in a three year period, from 25, to 28, to 31, to 34. On page 29, lines 13 to 15, the high school mill levy will go from 15, to 17, to 19, to 21.

PROPOSERS

DAVID SEXTON, Montana Education Association, distributed to committee members, copies of his testimony, (see exhibit 1), and two handouts concerning school general fund financing, (see exhibit 2), and taxable valuation, permissive amounts and mills. (see exhibit 3)

TERRY MINOW, Montana Federation of Teachers, AFL--CIO, submitted written copies of his testimony to the committee. (see exhibit 4)

TOM DOOHAN, Albion Public Schools, said I am representing my district and the Western Montana Administrators Association. We are strong proponents of Senate Bill 94. I would like to point out that this is at least a beginning toward equalization of educational funding in the State of Montana. This bill is critically important from the perspective of Albion, Montana. We are balancing our school budget year after year, on the local taxpayer. We cannot continue to ask them to go to the well.

HARRY ERICKSON, Belgrade Public Schools, said the Four River School Administrators, which covers the school districts from Bozeman to Butte, are in support of Senate Bill 94. I am not for punitive tax legislation, but when I look at districts that are supporting their schools for 1/3 of the mills we are, and spending twice as much money, I have to support Senate Bill 94 as a measure toward equalization.

OPPOSERS

REPRESENTATIVE JOHN SCHONTZ, District 53, Sidney, said I would like to respond to the comment made, that Senate Bill 94 really cannot hurt anyone. Any tax bill that raises taxes in 152 school districts in this state, and 39 of 56 counties across the state, is going to hurt someone. The people it really hurts are not the people who own oil wells. The senior citizens are going to pay this tax. Whether or not they chose to live in a district that has seen energy development, they are going to pay a tax that is punitive. The working men and women are going to get hurt. The question of equality in education has been raised.

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I challenge anyone to show me where taxpayers who live in school districts addressed by this bill are receiving an equal education in terms of basic opportunity, as compared to the schools districts that would be benefited. Equal education not only means paying the same price, it means getting the same benefit. The rural districts in this state have not the same programs or the same services as the larger school districts. What is equal education in terms of price. This means that we pay the same and receive the same benefit. I believe that every school district and taxpayer should pay a fair share of the burden, and every student should receive a fair share of the benefit. When school districts want to pay more than the average, that is what the local levies are all about. It is not the responsibility of the other districts, when those numbers get out of line, to place them back into line. Over the last dozen years, we in Montana have told the rest of the nation that we are a small state, a rural state, but even so we have a right to the tax benefits from the resources that are mined and cut in this state. Just because we have a low population and are energy rich, or timber rich, does not mean that the rest of the nation has a right to those resources. Do we believe in the redistribution of wealth on a per capita basis? If we do, then this is the right approach. If this is the case, we have no business in congress defending our severance tax. We cannot have it both ways.

REPRESENTATIVE GLENN ROUSH, District 13, Cut Bank, said Senate Bill 94 would have a drastic effect on part of my district. We are an energy county. This bill is going to hurt 39 out of 45 counties in Montana. Senate Bill 94 is unfair to the local school districts where trustees are given control of spending levels. We do not have to meet all of the extra curricular activities. I respect the school districts that hold their spending down. Economic times are tough. Agricultural prices are depressed. The average teacher salary for elementary teachers costs the State of Montana \$17,700. This ranges from a high of \$24,000. to a low of \$14,000. This bill will not just affect energy counties. In two years, the rural counties of Montana are going to be much more impacted than the energy counties. Net proceeds was developed in this state as an impact tax to oil and gas development. We put away 8.7% of the coal severance tax in Montana for coal impacted counties. The energy counties are entitled to that impacted tax on net proceeds. It helps to offset expenses on roads, school systems, public services, and other areas which are impacted by the development of oil and gas.

REPRESENTATIVE MARION HANSON, District 57, Ashland, rose in opposition to Senate Bill 94, and submitted written comments. (see exhibit 5)

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REPRESENTATIVE CHESTER SOLBERG, District 2, Scobey, said I would like to submit a letter from the Daniels County Board of County Commissioners, for the information of the committee. (see exhibit 6) Rep. Solberg also submitted a letter from Mr. Howard M. Farver, Daniels County Superintendent of Schools. (see exhibit 7)

SENATOR ED SMITH, District 1, Dagmar, said we are an oil producing county. We will get a double shot with Senate Bill 94. When the legislature implimented the fee system on automobiles, we took \$30,000,000., out of the severence tax on oil to reimburse the counties for that tax loss. This reimbursed Yellowstone County over \$3,000,000. Sheridan County receives no reimbursement, neither do seven other counties that will make the contribution in Senate Bill 94. You are lead to believe that because of the high property tax base in many of the counties, everybody is wealthy. This is not true. At one time we had an oil boom. Now we have empty buildings and unemployment. We have farmers in our county who are on the verge of bankruptcy. The comment was made that this legislation is an attempt to share our wealth. I think it is an attempt to take from those who have and give to those who are greedy and want more.

ROBERT RICHARDS, Plentywood Public Schools, submitted a written copy of his testimony, and additional information for review by the committees. (see exhibit 8)

RICHARD A. ROSSIGNOL, Westby Public Schools, submitted a written summary of the Westby School 1983--84 State Equalization. (see exhibit 9)

DENNIS NATHE, Sheridan County, said the interim study only looked at half of the questions. Nobody defined what basic education is and how it should be funded in this state. Our schools do not provide educational frills, yet we are going to be penalized for those who do. Sheridan County sent \$1,816,808.36., in taxes last year under the 40 mills. In addition, 25% of the state income taxes paid in that county went into the school foundation program. 25% of the corporation license taxes, and 62 1/2% of the mineral royalties collected went to this program. If this bill passes, we will send another \$1,000,000. Mr. Nathe then passed out a handout for the information of the committees. (see exhibit 10)

CARL FISKY, Medicine Lake Schools, read a prepared statement in opposition to Senate Bill 94. (see exhibit 11)

BRENT POTTS, Sidney, submitted a written statement. (see exhibit 12)

HAROLD TOKER, Coalstrip, said the taxpayers in our school district are looking at a 25% increase in taxes because of this bill. We are talking about taking state funds and distributing them in an equal and equitable manner. We levy the 40 mills that bring in \$1,900,000. You already have \$3,000,000., from this school district, and now you want \$1,500,000. more. In Coalstrip, we are still going to vote in \$3,400,000., above this to run the schools. This will be our voted levy. If you are looking for money, make it a statewide program and raise it to 65 mills. Mr. Toker submitted two handouts concerning the Coalstrip Public School budget. (see exhibits 13 and 14)

MARK IVERSEN, Sidney School District, submitted a written copy of his testimony. (see exhibit 15)

JOE STINEHEISER, Richland County, said I think we have the best form of government in the world. I don't see why we have to go to this line of thinking. This bill is unacceptable to the taxpayers of Montana. Mr. Stineheiser submitted written comments. (see exhibit 16)

JACK ADKINS, Richland County, submitted a prepared statement. (see exhibit 17)

KEITH ANDERSON, Montana Taxpayers Association, expressed the opposition of his organization, to Senate Bill 94, for reasons previously stated. Mr. Anderson submitted written testimony. (see exhibit 18)

JOHN DOLMAN, Garfield County, said this bill is oppressive to agriculturally based districts. In Garfield County, which will be branded as a rich county, we have the lowest teacher salary average per county in the state. If Senate Bill 94 is put in place and coupled with reassessment, a host of us will be branded as rich. The assessed value on out land has never gone down. The other part of the tax formula valuation has never gone down. You are now building a constant of mills. With this constant of mills, there will be a lot of people put into this category in future years. I represent a county with no coal, no oil, no natural gas, no railroads, no industry, no large metropolitan area, no computers, no swimming pools, one teacher per grade, and with the reassessment, we will be considered a rich county.

Other opponents to Senate Bill 94 included the following:

TUCKER HILL, Richland County Commissioners.

JERRY HUDSPETH, Glendive, submitted a letter from the Glendive Area Chamber of Commerce and Agriculture, in opposition to Senate Bill 94. (see exhibit 19)

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KEN MAULE, Sidney, submitted a letter from the Sidney Chamber of Commerce. (see exhibit 20)

DON BIDWELL, Powder River County, submitted written comments. (see exhibit 21)

T.C. MATTOCKS, Cut Bank Public Schools, submitted written testimony. (see exhibit 22)

JOE GOTTFRIED, Toole County, submitted written comments. (see exhibit 23)

LARRY STOLLFUSS, Chouteau, submitted written comments. (see exhibit 24)

WM. R. JONES, Teton County Board of Commissioners, submitted a prepared statement. (see exhibit 25)

GLORIA PALADICHUK, Richland County Treasurer, submitted a prepared statement. (see exhibit 26)

NORMAN NELSON, Westby, presented committee members with written testimony, (see exhibit 27) and a summary of Westby School State Equalization. (see exhibit 28)

DUANE ARNEKLEV, Sheridan County Farmers Union, submitted written testimony to the committees. (see exhibit 29)

PAT UNDERWOOD, Montana Farm Bureau and Women Involved in Farm Economics, presented testimony from these two organizations. (see exhibits 30 and 31)

BILL BERBERET, Toston, submitted written comments. (see exhibit 32)

MONS TEIGEN, Montana Stockgrowers, Woolgrowers, and Cowbells, submitted written comments. (see exhibit 33)

JOHN ALKE, Helena, THELMA ROBERTSON, Toole County, JIM HALVORSON, Roosevelt County, GARY LANG, Fallon County, ESTHER D. RUUD, Montana Cattlemens Association, JIM STATON, Baker Trustees and Montana Education Association members, BOB MULLAN, Richland County, JAMES KIMMET, Wibaux County Chamber of Commerce, DAVID HUETHIS, Plerna Public Schools, JIM ANDERSON, McCone County School District, GLEN ACBECK, Sidney, ALAN RYAN, Sunburst, DAVID COOPER, Plentywood Schools, District #20, ART LINDSETH, Pondera County Commissioners, TED SKELTON, Teton County, JOHN McNEIL, Savage, LAWRENCE DESHAW, Savage, FRED BARKLEY, Sidney Board of Trustees, DAVID MELINE, Sidney, ROBERT ALBIN, Sidney School District

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#11, DONNA NEVINS, Sidney School District #28, W.A. BLACK, Bozeman Taxpayers Education Association, DR. DUANE DOUGLAS, Sidney, LARRY TANGLEN, Sidney Chamber of Commerce, SHARON HILL, Lambert School District #20, RAY FRANZ, Sidney School District #11, PAT BRADLEY, Culbertson School District #17, RAY SMART, Sidney School District #21, LES SCHILLING, Sidney, GLENN WILLIAMS, Richey Schools.

REPRESENTATIVE PAUL PISTORIA, District 39, Great Falls, submitted a list of administrator salaries for Great Falls School District #1. (see exhibit 34)

Senator Regan closed by stating it has been suggested that this bill is somehow a bill that will allow the big city slicker to lay it on the poor rural areas and steal some money. This bill is about equalization. Equalization of the foundation program. We don't have an equal effort right now. This bill attempts to bring in some measure of equality. This is a matter of property value. When you have great inequities in property value, you have great inequities in funding of education. For example, in Powder River, the taxable value per child is \$117,157., in Ravalli County, the taxable value is \$4,726. The taxable value per child in Billings is \$9,458. This is not equality. In the Westby Elementary School, 25 mills are levied. In order to support the rest of their school, they levy 6.1 mills. In Savage, which is Richland County, they levy 25 mills for their elementary and a total of 45.06 mills. Those are two districts close to each other and similar in size. The heart of the issue is what is fair and equitable. The foundation program at 40 mills does not begin to address the educational system that we have in place. It was the unanimous consent of the people who studied this, that Senate Bill 94 would address this issue by mandating the permissive levy. It makes the 15 mills mandatory and brings about greater equity in funding the foundation program. It does not take away local control. If you want to fund further, you have to levy additional mills.

Questions from committee members. Rep. Underdahl (taxation) asked Mr. Ryan, Superintendent of Schools at Sunburst, how this would affect the quality of education in his district, and what the cost would be. The response was it will increase us the same as anybody else. We are sending \$750,000. to the state right now. This bill would increase us to \$1,100,000., and help to reduce our education.

Rep. Nordtvedt (taxation) said considering the requirement of financing all public education in Montana, will all Montanans receive equity from the recommendations of an interim committee of which six of the eight members are teachers who live in urban areas of the state. Senator Regan replied I would like to refer this question to Steve Colberg from the Office of Public Instruction.

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STEVE COLBERG, Office of Public Instruction, responded in working with the membership of the committee, I have provided basic information of technical assistance. The committee members were diligent in looking at various possibilities that were open to them.

Rep. Vinger (taxation) asked Mr. Sexton if he had taken a poll of all of the members that the Montana Education Association represents, concerning this issue. The response was as long as there has been an MEA, we have taken a very strong standpoint in support of equalization. We have not taken a specific poll on this particular question.

Rep. Hammond (education) said Alberton and Medicine Lake are approximately the same size. My property taxes have come up approximately \$65 a month for the last four years. Medicine Lake raises approximately \$5,000. per mill. Alberton High School raises \$750. per mill. My property taxes are five or six times as high as those in Medicine Lake. Our high school has no frills. In view of everything that has been said, how could I vote against this bill? Mr. Fisky replied this program has worked for years and years. I think the thing that has to be done is to find another source to fund the program. If they give you the money to run your school, there isn't any problem with it.

Rep. Asay (taxation) said we don't really pay mill levies, we pay dollars. These dollars come from the local taxpayers, so we are talking about dollars per student, and this is what the whole thing is based on. Mr. Iverson responded that is correct.

Rep. Eudaily (education) said when the foundation program was started, I would suspect the money to fund the equalization was coming from the counties that had the industry. They were the ones who were raising more money than what they needed for the foundation program. This process has simply gone in the opposite direction at this time. Rep. Eudaily asked Rep. Schontz to respond. The answer was I don't know if in that point in time, the Sidney district was receiving benefit from the 40 mill levy or not. As we look historically, they have paid in more than they have received benefit from. We have been a low population energy area for many years. I am willing to share, but I think there is a point where a school district works hard to hold its costs down and other districts don't.

Chairman Daily closed the hearing on Senate Bill 94 at 2:10 p.m.

The House Taxation Committee members were excused.

The House Education Committee resumed the hearing on Senate Bills: 297 and 358, at 2:15 p.m.

SENATE BILL 297

SENATOR H.W. (SWEDE) HAMMOND, District 3, Malta, opened by stating this bill is an act to provide that elementary and high school tuition be reduced by the amount the parent of the child paid in district and county property taxes during the preceding school year for the support of the school district the child will attend. This bill would pertain if you live in one district and pay taxes in another district. It gives permission to go to another school in a district other than where the child lives. It will allow the amount paid in taxes to be reduced from the amount charged. We have many of these situations in the eastern part of the state.

PROPOSERS

GARY STEUERWALD, Office of Public Instruction, said this bill seems to clarify some confusion in school funding. If you pay taxes in a district, you should get some credit for it.

There were no opponents to Senate Bill 297.

Senator Hammond closed.

Questions from committee. Rep. Nilson asked Senator Hammond if this would work the same way if it was taking place in the same county, but in different school districts. The response was yes.

Chairman Daily closed the hearing on Senate Bill 297 at 2:20 p.m.

SENATE BILL 358

SENATOR DELWYN GAGE, District 7, Cut Bank, opened by stating the oath that existed was unconstitutional. This bill deletes the unconstitutional part. The students are the future taxpayers of this country, and it is my concern that teachers are willing to take this oath. I believe it is a question of attitude.

There were no proponents to Senate Bill 358.

There were no opponents to Senate Bill 358.

Senator Gage closed.

Questions from committee. Rep. Eudaily asked Senator Gage how often a teacher must take this oath in connection with certification. The response was some districts require the oath, some don't. It may be written into the contracts.

Chairman Daily closed the hearing on Senate Bill 358 at 2:30 p.m.

EXECUTIVE SESSION

SENATE BILL 94

Rep. Eudaily moved Senate Bill 94, BE CONCURRED IN, the motion carried 13 to 2, with Representatives Sands and Kennerly voting no.

The committee then voted to refer Senate Bill 94 to the Taxation Committee for executive action. The vote was 13 to 2, with Representatives Hammond and Daily voting no.

HOUSE BILL 544

Rep. Peck moved to reconsider previous action on House Bill 544. The motion carried unanimously, and House Bill 544 was taken from the table.

Rep. Peck moved House Bill 544, DO PASS.

Rep. Peck moved the amendments to House Bill 544, DO PASS.
Rep. Peck said these amendments would change the reate schedules from 12 and 12, to 4 and 4. The motion carried unanimously.
(see exhibit 35)

Rep. Peck moved House Bill 544, DO PASS as amended, the motion carried 14 to 1, with Representative Sands voting no.

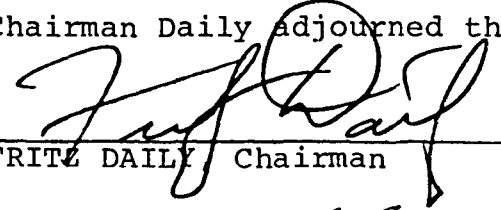
SENATE BILL 95

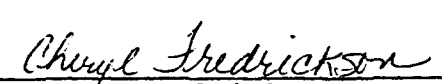
Rep. Eudaily moved to TABLE Senate Bill 95.

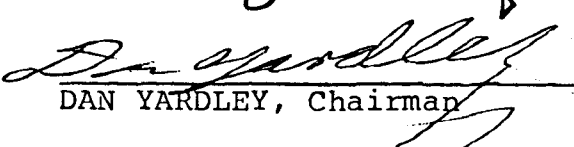
Rep. Hammond made a substitute motion, Senate Bill 95, DO PASS, the motion failed 13 to 2, with Representatives Hammond and Sands voting yes.

Rep. Eudaily's motion to TABLE Senate Bill 95 carried, with Representatives Hammond and Sands voting no.

Chairman Daily adjourned the meeting at 2:45 p.m.


FRITZ DAILY, Chairman


Cheryl Fredrickson, secretary


DAN YARDLEY, Chairman


Vicki Lofthouse, secretary

HOUSE EDUCATION AND CULTURAL RESOURCES COMMITTEE

March 11, 1983

Senate Bills 94, 297, and 358

compiled by Andrea Merrill

Senate Bill 94 - Regan, By Request of the Joint Subcommittee on Education

Senate Bill 94, as amended, will phase out over a three-year period the permissive levy allowed school districts, beginning in fiscal year 1983-84.

The basic county levy will increase by the amount that the permissive decreases in each fiscal year, as follows:

	Basic Elem. Levy	Elem. Perm.	Basic H.S. Levy	H.S. Perm.
FY 82-83	25 mills	9 mills	15 mills	6 mills
FY 83-84	28	6	17	4
FY 84-85	31	3	19	2
FY 85-86	34	0	21	0

Until July 1, 1985, the permissive amount remains a 20% of the maximum-general-fund-without-a-vote allowed a district (statutory schedule amount) and the foundation program remains as 80%. After July 1, 1985, the permissive is eliminated and the foundation program is 100% of the schedule amount; there is no need for reference to "maximum-general-fund-without-a-vote to cover both those area of funding. In Section 11, the foundation program is redefined as the total schedule amount.

Section 20-9-315 defining the "maximum-general-fund-without-a-vote" as the schedule amount is repealed, as is 20-9-352 which governs the permissive area.

Senate Bill 297 - Hammond

This bill will clarify that tuition payments for a child's attendance at a district other than the resident district will be reduced by any amount the parent of the child paid in district and county property taxes during the preceding school fiscal year for the benefit and support of the district in which the child will attend school. The current statutes governing tuition payments can be interpreted to mean that tuition can be waived only when the parent paid the total rate of tuition in property taxes.

Senate Bill 358 - Gage

This bill revises the loyalty oath for public school teachers by deleting language that has been declared unconstitutional. Rep. Lory's HB30, deleting the loyalty oath, has a coordination instruction added by the Senate that will allow this bill to prevail if both bills are passed.

VISITORS' REGISTER

HOUSE Education -- Taxation COMMITTEEBILL 94Date 3/11SPONSOR Regan

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
Jim Humeau	WOLF POINT	ROOSEVELT CO		X
Glenn Williams	Richey	Richey Schools		X
Charles Barnette	Baenville	ROOSEVELT CO		X
Dan M. Selig	Sidney	Richland Co Sider		X
Charles Beck	Sidney	Richland Co		X
Jim Karsch	Maryann	Maryann Taxpayers		X
Phil D. Lord	Toston	Producers F.F.		X
Grace Bennett	Toston	Toston School Producers F.F.		X
Len Wauke	Sidney	SIDNEY Chamber of Commerce		X
Harold Tokynud	Coblesburg	Coblesburg Schools		X
John C. Brenden	Scobey	Taxpayers (Daniels B.)		X
Jerry Hudspeth	Glendine	Glendine Chamber		X
Monty Regan	WOLF POINT	WOLF POINT		X
John Blhe	Helena	M.D.U.		X
Frank Vigorin	Glendine	M.D.U.		X
Pat Underwood	Bozeman	Mont. Farm Bureau		X
Harry Do Engh	Bellevue		X	
Ray Jones	Choteau	Teton Co.		X
John Malee	M.F.T.B.	M.F.T.	X	
Steve Colberg	Helena	O.P.I.	X	

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

W.A. Black Bozeman Taxpayers Educator ass.

W.M. Anderson Havre, Mont.

Self: an independ. org.

VISITORS' REGISTER

HOUSE Education - Taxation COMMITTEEBILL SB 94Date 3/11SPONSOR Carl RieckmannBillingsMont. Petro. Assoc.

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
T.C. Matlock	CUT Bank	CUT Bank Schools		✓
Alan Ryan	Sunburst	Sunburst Schools		✓
Fred Berken	CUT BANK	CUT BANK Schools		✓
Robert Bunker	Denton	Fergus County Commissioner		✓
Rep Chet Solberg	Scobey	Pray DIST		✓
Harry Stollfuss	Fort Benton mt.	Chouteau Co.		✓
Darwin Solberg	Scobey Mont	Harold Co		✓
Harold Enloe	Bullock		X	
Leah Shelton	Teton County			X
Don Nelson	Ballwin, MT			X
Judy Waldhausen	Culbertson, mt.			X
Oliver E. Cozen	Culbertson, mt			X
Art Bradley	Culbertson mt	School Dist 17 Justice		X
Pepper Anderson	Phillips Mont.	Sheep Oil Company		X
W. Mac Roberts	Helena mt	SELF INDEPENDENT LANDMAN		X
Gloria Paladino	Sidney	Richland Co		X
Virginia Bluffe	Wolf Point	Rosebud Co.		X
Marion Bauler	Malta	Phillips		X
Ray Wiley	Circle	McCone		X
Jimmy Minnow	Boulder	MFT	X	

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

Marian Hanson BozemanDistrict #57

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

David R. Huns Plena

Form CS-33

1-81 Don Bidwell Boulder River Co. Supt.Phenix PublishingBozeman, Mont.

X

X

VISITOR'S REGISTER

HOUSE

Education

COMMITTEE

BILL

94

DATE

3/11

SPONSOR

ReganDavid SextonHelenaMEAX

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
<u>L. Keith Anderson</u>	<u>Helena, MT.</u>	<u>Montana Taxpayers Assn.</u>		<u>X</u>
<u>John Dailow</u>	<u>Garfield Co.</u>	<u>School Dist</u>		<u>X</u>
<u>Jim Anderson</u>	<u>McCone Cty</u>	<u>School District</u>		<u>X</u>
<u>DENNIS NATH</u>	<u>Redstone</u>	<u>SHERIDAN COUNTY</u>		<u>X</u>
<u>Richard Lasswell</u>	<u>Westby</u>	<u>Westby Schools</u>		<u>X</u>
<u>Karl A. Fiske</u>	<u>Medicine Lake</u>	<u>Medicine Lake Schools</u>		<u>X</u>
<u>Robert Richards</u>	<u>Plentywood</u>	<u>Plentywood Schools</u>		<u>X</u>
<u>David E. Gager</u>	<u>Plentywood</u>	<u>Plentywood Schools</u>		<u>X</u>
<u>Don Lynde</u>	<u>Raymond</u>	<u>W. Foster Minerals</u>		<u>X</u>
<u>Brent Potts</u>	<u>Sidney</u>	<u>Sidney Schools</u>		<u>X</u>
<u>Bob Mueller</u>	<u>Sidney</u>	<u>Pickland Cnty</u>		<u>X</u>
<u>Ray Swart</u>	<u>Sidney</u>	<u>School Dist #21</u>		<u>X</u>
<u>Duke Arnekle</u>	<u>Plentywood</u>	<u>Shannon Co. FV Montana Grain Growers</u>		<u>X</u>
<u>Donna Davis</u>	<u>Sidney, MT.</u>	<u>School Dist. 28s</u>		<u>X</u>
<u>Sharon Kay Hill</u>	<u>Cambridge, MT.</u>	<u>School Dist. 28s</u>		<u>X</u>
<u>Schilling</u>	<u>Sidney</u>	<u>Rau School</u>		<u>X</u>
<u>Ray Evans</u>	<u>Sidney</u>	<u>School Dist #11</u>		<u>X</u>
<u>Robert Allen</u>	<u>Sidney</u>	<u>School Dist #11</u>		<u>X</u>
<u>Jerry G. Howell</u>	<u>Jordan</u>	<u>Wapiti Meadows</u>		<u>X</u>
<u>Esther O'Brien</u>	<u>Marta</u>	<u>Mont. Cattlemen Assn.</u>		<u>X</u>
<u>Irene Barkley</u>	<u>Sidney</u>	<u>Board of Trustees</u>		<u>X</u>

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Don AllenBakerMr. Peterson Assn.Supt. of SchoolsDist. of Schools

Supt. of schools X

X

7

VISITORS' REGISTER

HOUSE Education -- Taxation COMMITTEEBILL S.P. 94Date 3/11SPONSOR Regan

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
Lawrence J. Shaw	Savage Mt.	School Board Trustee		X
William J. Shaw	Colbertson Mt.	SELF		X
Bob Jones	Fairview, MT	SPHS		X
John McNeil	Savage Mt.	Savage Schols		X
Nannan, Nelson	Weston, MT	Self and Assoc		X
Bert Potts	Sidney	Richland City		X
Jack Adkin	"	"		X
Don Douglas	"	"		X
Mark Joneson	"	"		"
Jack Stankovic	"	"		"
John Schenck	Wolf Point Mt.	W. Plains Lumber Mill		X
Truman Hill	Helena, MT.	Richland County		X
Sammy Tangle	Sidney, MT	Sidney Chamber of Comm.		X
Helma Robertson	Shelby N.C.	Co. Supt		X
Helma Jensen	Chateaux, N.C.	N.C. Co. Supt (Jeter)		X
Steve Redding	Wolf Point, MT	Myself, a taxpayer		X
Bob Bonfield	Sweet Grass mt.	Teacher Community		X
Art Lindbeck	Dupuyer Mont.	Ponderosa Co. Comm.		X
Robert Lindbeck	"	"		
G.A. Roush	ST. Reg. Dist 13	Art Bonin		X

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

G.W. Steen ~~Helena~~ ~~OPD~~
 John H. Lee ~~Winnett, mt.~~ ~~School Dist #10159~~
 Elizabeth A. Lee ~~Winnett, mt.~~ ~~School Dist #10159~~
 John L. Vaughn ~~Have, mt.~~ ~~Have Area Chamber of Commerce~~

VISITOR'S REGISTER

HOUSE Education

COMMITTEE

BILL 297

DATE 3/11

SPONSOR Hammond

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITOR'S REGISTER

HOUSE Education

COMMITTEE

BILL 358

DATE 3/11

SPONSOR Gage

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

MONTANA EDUCATION ASSOCIATION

1882 proud of our past...confident in our future 1982 *Exhibit 7*

March 11, 1983

RE: SB 94 (Regan)

TO: House Education and Taxation Committee Members:

Senate Bill 94, proposed by the Joint Subcommittee on Education, is absolutely essential if we are to properly fund the schools and equalize basic school levies.

SB 94 provides for funding of 100% of the permissive school budget instead of the present 80% level. The so-called permissive is now budgeted in 99.9% of our state—it is no longer "permissive." This new funding would be accomplished by mandating the present 9 and 6 mill permissive levies statewide. 73% of Montana districts representing 91% of the students already have to impose the full 15 mills. SB 94 simply extends these levies to all districts.

The effect of the bill will be to bring in an additional \$13.1 million over the biennium for school equalization which your own local school districts would share. SB 94 is a key element in a bipartisan effort to find the necessary revenues for Foundation Schedule increases. It relieves some of the pressure on state general fund appropriations.

SB 94 does not increase taxes for anyone except a very few, very wealthy districts. Moreover, the increase is a fair one because it simply says all property taxpayers in the state will pay the same tax rate of 15 mills for schools. There would be one millage statewide, so it eliminates a source of discrimination which could invite a lawsuit.

In summary, SB 94 will:

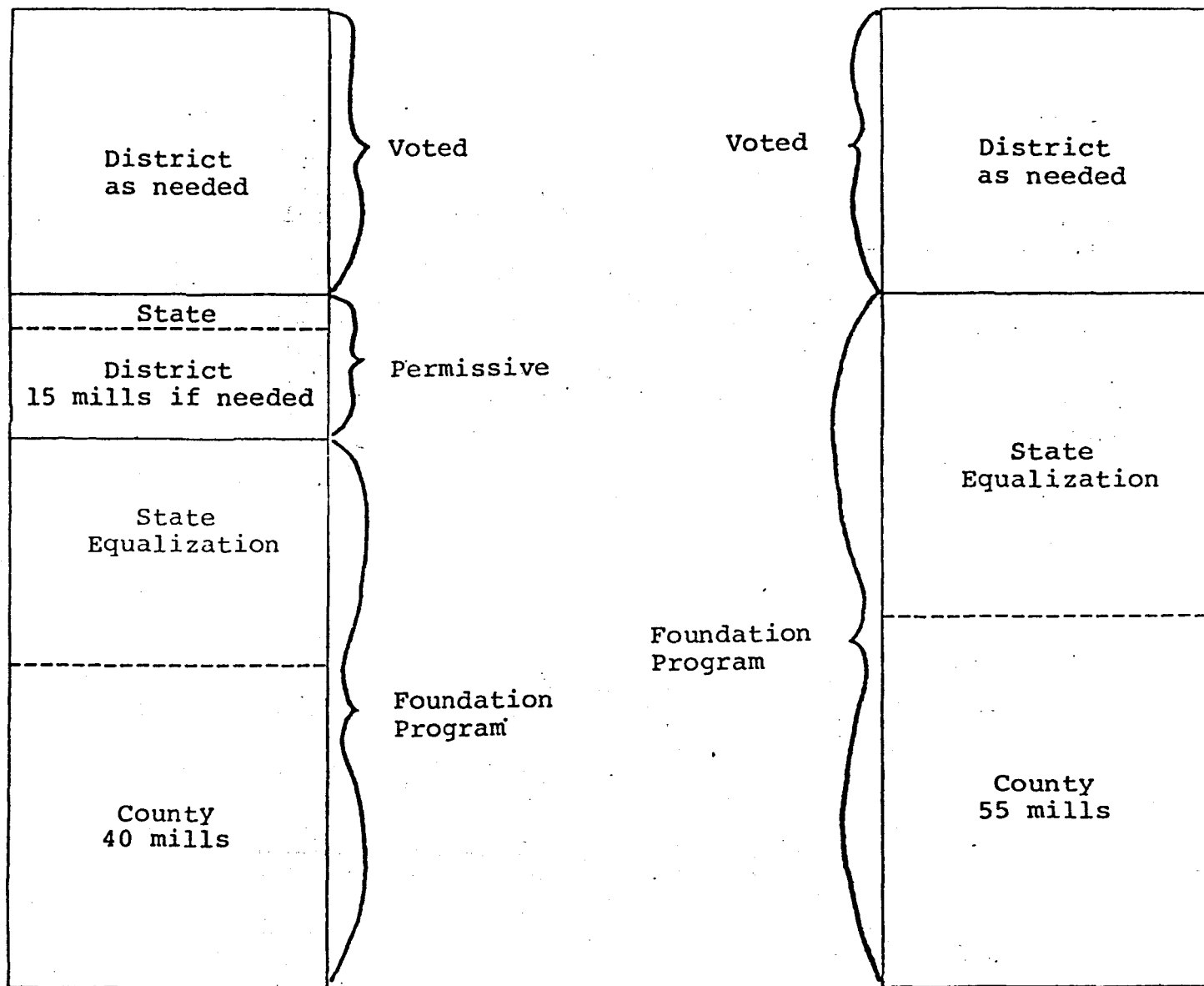
- Move towards true equalization
- Generate desperately needed revenues for the Foundation Program
- Help some of the crunch in the state budget
- Relieve some of the need for higher voted levies by increased Foundation Program support

We urge your support and ask you to encourage your colleagues to support this vital bill.

Sincerely,

David Sexton
Government Relations Director

School General Fund Financing
Elementary and High School

Current LawSB 94

MEA 1/83

TAXABLE VALUATION, PERMISSIVE AMOUNTS AND MILLS

The information contained on these 12 pages was obtained from the Office of Public Instruction. It pertains to the school year 1982-83.

Pages 1-8 list elementary districts in categories of size (enrollment - ANB) from smallest to largest. The high school districts are listed on pages 9-12.

ANB -- These are the average number belonging figures for the 1981-82 school year. These figures are used to determine maximum budgeting authority for the 1982-83 school year.

TAXABLE VALUATION -- These taxable valuation amounts for each school district determine the dollar amount that each 1-mill levy will produce (divide by 1,000).

TV/ANB -- The total taxable valuation is divided by the total average number belonging to determine the taxable valuation per ANB.

PERM-AMT -- This is the portion of the general fund budget that is funded by up to a 9 mill district levy for elementary or a 6 mill district levy for high school. Only that portion of the 9 mills or 6 mills that is needed to fund the permissive amount is levied. When the full 9 or 6 mills is levied and the revenue is short of the permissive amount, state equalization is provided. Senate Bill 94 would mandate that the full 9 and 6 mills be levied in all school districts with any excess revenue going into the state equalization fund.

DIST-SHR -- The district share is the portion of the permissive amount that would be raised locally by levying the full or part of the 9 or 6 mills.

CURNT-MILL -- These are the number of mills that are currently being levied to fund the permissive amount. These figures are obtained by dividing the permissive amount by the taxable valuation and multiplying by 1000. When the required number of mills exceeds 9 mills for elementary or 6 mills for high school, the maximum 9 or 6 mills is levied with state equalization making up the difference between the permissive amount and the district share. The vast majority of school districts, and particularly the larger districts, must levy the maximum 9 and 6 mills.

MEA 2/83

Exhibit 3
SB 94

482-83

A1212

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TV / ARIES

2E02-A11T

151-845

SECRET-FILE

23 1 4 7 5 9 1 5 7 4 0 5 6 9 1 6 6 M 7 1 0 M M M 1 6 M M M 7 9 M O 7 6 0 6 N C M 5 6 N 0 0 7 4 M U 0 0
23 1 4 7 5 9 1 5 7 4 0 5 6 9 1 6 6 M 7 1 0 M M M 1 6 M M M 7 9 M O 7 6 0 6 N C M 5 6 N 0 0 7 4 M U 0 0

253,0291	253,0291
739,0424	739,0424
2,642,9411	2,642,9411
1,185,9424	1,185,9424
1,125,9483	1,125,9483
6,425,9466	6,425,9466
1,125,039	1,125,039
1,325,0635	1,325,0635
1,178,3154	1,178,3154
3,144,1988	3,144,1988
336,160	336,160
225,700	225,700
225,6177	225,6177
396,845	396,845
342,8511	342,8511
1,295,057	1,295,057
163,803	163,803
419,848	419,848
597,4523	597,4523
1,454,444	1,454,444
619,938	619,938
1,625,961	1,625,961
2,123,3645	2,123,3645
984,5299	984,5299
1,286,139	1,286,139
457,794	457,794
153,099	153,099
114,092	114,092
4,255,1155	4,255,1155
763,2655	763,2655
178,2755	178,2755
1,786,914	1,786,914
1,491,7733	1,491,7733
169,5384	169,5384
794,5842	794,5842
358,946	358,946
861,601	861,601
185,601	185,601
1,065,4774	1,065,4774
1,390,6240	1,390,6240
1,478,2240	1,478,2240

31,628	265,063
32,569	29,736
67,186	349,355
660,639	30,605
10,820	74,950
78,212	37,903
15,663	30,527
15,066	63,269
16,564	61,669
487,503	8,190
	18,254
	45,954
	66,195
	69,495
	103,323
	325,792
	41,789
	182,230
	41,022
	67,692
	150,589
	21,781
	19,149
	425,517
	113,019
	1109,038
	60,498
	253,319
	70,253
	16,954
	21,114
	61,550
	14,277
	42,619

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0018070005050907000300958820379100083008090000900
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Ex. 3
SB

COUNTY	DISTRICT
ROUSEBUD	ROCK SPRING ELEM
JARFIELD	KROSS ELSTER CRK ELEM
MUSIER	S H-FOSTER ELEM
MINERAL	SALTESE ELM
JARFIELD	SAND SPRINGS ELEM
HILLIPS	SECOND CRK ELEM
WHEATLAND	SHAWMUT ELEM
RIVER	SO STACEY ELEM
MC CONNE	SOUTHVIEW ELEM
FERGUS	SPNG CRK COL EL
PARK	SPRINGHILL ELEM
TIN	SPRIRREL CRK ELEM
GALL HORN	SQUIPRAIRIE ELEM
HILLIPS	SUNSET ELEM
PHILLOLA	SUNSHINE-SALMON ELEM
MISSEFIELD	SWAN LEM
SAKEE	SYLVAN BUTTES EL
LUSTER	THRETON ELEM EL
COLAND	TOSTON CREEK EL
BRADWATER	TRAILITY ELEM EL
& CLARK	TRINITY ELEM
CCUSIER	TWO DOT ELEM
LEWISER	UNION ELEM
WHEATLAND	VALLEY VIEW ELEM
DADSWAY	VAN NOK ELEM
LAKE	WARRICK SH ELEM
IGARFIELD	WHITNEY CRK EL
CHOUTEAU	YLSTN BOYS&GIRLS RNCH
LIBERTY	
YELLOWSTONE	

TAX. VAL.	TV/ANR	PERM-AMT	DIST-SHR	CURNT
744,812	67,711	5,033	5,033	76
77,023	25,674	3,716	3,716	69
376,131	75,626	3,344	3,403	99
191,796	23,975	3,583	1,726	99
891,064	148,511	4,180	4,180	469
442,861	140,260	7,166	4,986	99
504,853	25,243	8,462	4,544	99
115,688	19,281	3,583	1,041	99
758,918	36,139	3,553	1,830	99
143,395	15,933	3,553	1,291	59
718,197	15,775	3,560	1,660	99
187,572	13,398	3,919	1,688	99
90,064,305	10,007	3,543	1,583	99
306,324	17,145	3,581	1,557	99
499,460	16,122	3,081	1,490	99
543,326	31,333	5,320	1,890	99
578,614	23,145	7,893	1,208	99
439,991	31,428	1,813	1,349	99
149,912	1,496	4,813	1,369	99
3,846,707	37,559	4,182	1,182	159
3,777,613	320,635	3,975	1,182	99
125,740	370,635	3,760	1,182	99
1,818,161	95,493	3,067	1,067	99
1,347,245	86,823	3,716	1,255	99
1,598,805	88,823	3,270	1,278	99
2,242,224	33,180	3,583	1,224	99
2,46,107	350,456	3,583	1,224	99
472,074	322,615	3,929	1,224	82
1,626,418	314,321	3,929	1,224	19
279,439	381,573	3,929	1,224	99
11,592	46,573	3,929	1,224	99

1	942	425	1	903	372	9	742	742	5	00	20
64	491	836	1	903	372	16	547	427	9	00	00
18	710	263	6	227	241	18	909	909	1	49	16
2	682	453	2	665	749	8	998	292	9	67	00
1	326	407	5	655	939	15	522	226	9	95	00
1	272	406	1	527	967	17	397	265	9	00	00
5	556	191	1	527	755	12	335	335	9	33	00
5	556	920	1	422	485	18	194	194	9	33	13
8	16	385	2	255	677	10	463	473	9	00	00
4	89	273	1	255	788	9	051	365	9	00	00
9	25	123	2	250	633	12	519	524	9	00	00
9	16	879	2	247	781	11	534	524	9	00	00
3	25	692	1	13	549	16	982	366	9	00	00

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Ex. 3
SB 94

Elem.

COUNTY	DISTRICT	ANB	TAX. VAL.	TV/ANB	PERF.-ANB	DIST-SMR	CURNT-M
GALLATIN	LOGAN ELEM	29	797,279	27,492	9,710	7,174	9,000
LINCOLN	MCCORMICK ELEM	30	343,676	11,456	8,998	3,093	9,000
LIVERSTONE	MFLIN ELEM	30	1,970,429	15,764	10,142	1,093	9,000
YELLOWSTONE	MURIN ELEM	30	1,970,429	65,894	10,608	1,608	9,000
FLATHEAD	MOUNTAIN BROOK ELEM	30	1,281,097	55,634	10,608	1,608	9,000
MUSSELSHELL	MUSSELSHELL ELEM	27	14,945,945	53,591	10,414	2,414	9,000
GALLATIN	OPTIK ELEM	30	1,779,800	95,476	10,490	1,490	9,000
SHARIDERS	OUTLOUK ELEM	46	4,813,275	55,611	10,439	2,439	9,000
PARK	PARADISE ELEM	41	2,751,994	17,974	15,749	4,050	9,000
STILLWATER	PINE CREEK ELEM	33	2,972,721	10,155	12,148	3,254	9,000
STILLWATER	RAPEL J ELEM	33	509,861	15,933	10,112	4,589	9,000
PARK	RICHLAND ELEM	26	1,772,830	68,301	19,307	3,307	9,000
LACONE	UPPER WEST SHORE ELEM	37	12,912,732	329,506	17,319	1,999	9,000
PHILLIPS	VIDA ELEM	41	1,999,897	24,388	17,111	8,999	9,000
GALLATIN	WHITELATER ELEM	42	1,015,655	17,111	15,721	4,141	9,000
BEAVERHEAD	WILLOW CREEK ELEM	26	1,547,952	60,190	10,128	2,128	9,000
BEAVERHEAD	WISDOM ELEM	27	1,564,952	10,329	8,191	1,510	9,000
LEWIS & CLARK	WOLF CREEK ELEM	48	4,966,681	103,473	16,590	1,590	9,000
LINCOLN	YAAK ELEM						9,000
BLAINE	ZURICH ELEM						9,000

COUNTY	DISTRICT	ANB	TAX. VAL.	TV/ANB	PERF.-ANB	DIST-SMR	CURNT-M
GALLATIN	LOGAN ELEM	29	797,279	27,492	9,710	7,174	9,000
LINCOLN	MCCORMICK ELEM	30	343,676	11,456	8,998	3,093	9,000
LIVERSTONE	MFLIN ELEM	30	1,970,429	15,764	10,142	1,093	9,000
YELLOWSTONE	MURIN ELEM	30	1,970,429	65,894	10,608	1,608	9,000
FLATHEAD	MOUNTAIN BROOK ELEM	30	1,281,097	55,634	10,608	1,608	9,000
MUSSELSHELL	MUSSELSHELL ELEM	27	14,945,945	53,591	10,414	2,414	9,000
GALLATIN	OPTIK ELEM	30	1,779,800	95,476	10,490	1,490	9,000
SHARIDERS	OUTLOUK ELEM	46	4,813,275	55,611	10,439	2,439	9,000
PARK	PARADISE ELEM	41	2,751,994	17,974	15,749	4,050	9,000
STILLWATER	PINE CREEK ELEM	33	2,972,721	10,155	12,148	3,254	9,000
STILLWATER	RAPEL J ELEM	33	509,861	15,933	10,112	4,589	9,000
PARK	RICHLAND ELEM	26	1,772,830	68,301	19,307	3,307	9,000
LACONE	UPPER WEST SHORE ELEM	37	12,912,732	329,506	17,319	1,999	9,000
PHILLIPS	VIDA ELEM	41	1,999,897	24,388	17,111	8,999	9,000
GALLATIN	WHITELATER ELEM	42	1,015,655	17,111	15,721	4,141	9,000
BEAVERHEAD	WILLOW CREEK ELEM	26	1,547,952	60,190	10,128	2,128	9,000
BEAVERHEAD	WISDOM ELEM	27	1,564,952	10,329	8,191	1,510	9,000
LEWIS & CLARK	WOLF CREEK ELEM	48	4,966,681	103,473	16,590	1,590	9,000
LINCOLN	YAAK ELEM						9,000
BLAINE	ZURICH ELEM						9,000

DISTRICT SIZE: 51-200 ANB ---

COUNTY	DISTRICT	ANB	TAX. VAL.	TV/ANB	PERF.-ANB	DIST-SMR	CURNT-M
GALLATIN	LOGAN ELEM	29	797,279	27,492	9,710	7,174	9,000
LINCOLN	MCCORMICK ELEM	30	343,676	11,456	8,998	3,093	9,000
LIVERSTONE	MFLIN ELEM	30	1,970,429	15,764	10,142	1,093	9,000
YELLOWSTONE	MURIN ELEM	30	1,970,429	65,894	10,608	1,608	9,000
FLATHEAD	MOUNTAIN BROOK ELEM	30	1,281,097	55,634	10,608	1,608	9,000
MUSSELSHELL	MUSSELSHELL ELEM	27	14,945,945	53,591	10,414	2,414	9,000
GALLATIN	OPTIK ELEM	30	1,779,800	95,476	10,490	1,490	9,000
SHARIDERS	OUTLOUK ELEM	46	4,813,275	55,611	10,439	2,439	9,000
PARK	PARADISE ELEM	41	2,751,994	17,974	15,749	4,050	9,000
STILLWATER	PINE CREEK ELEM	33	2,972,721	10,155	12,148	3,254	9,000
STILLWATER	RAPEL J ELEM	33	509,861	15,933	10,112	4,589	9,000
PARK	RICHLAND ELEM	26	1,772,830	68,301	19,307	3,307	9,000
LACONE	UPPER WEST SHORE ELEM	37	12,912,732	329,506	17,319	1,999	9,000
PHILLIPS	VIDA ELEM	41	1,999,897	24,388	17,111	8,999	9,000
GALLATIN	WHITELATER ELEM	42	1,015,655	17,111	15,721	4,141	9,000
BEAVERHEAD	WILLOW CREEK ELEM	26	1,547,952	60,190	10,128	2,128	9,000
BEAVERHEAD	WISDOM ELEM	27	1,564,952	10,329	8,191	1,510	9,000
LEWIS & CLARK	WOLF CREEK ELEM	48	4,966,681	103,473	16,590	1,590	9,000
LINCOLN	YAAK ELEM						9,000
BLAINE	ZURICH ELEM						9,000

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Elem.

COUNTY	DISTRICT	ANH	TAX. VAL.	TV/ANS	PERM-AM	DIST-SHR	CURNT-MIL
MISSOULA	MONNER ELEM	358	9,464,447	17,353	112,782	49,460	000
JEFFERSON	HOULDER ELEM	325	4,694,442	18,116	140,062	18,027	000
CARDON RIVER	HRADUS ELEM	256	4,594,577	22,324	74,120	14,027	000
POWDER STONE	HRADUS CRK ELEM	260	3,206,629	12,641	89,457	29,580	000
YELLOW STONE	CANADON ELEM	210	3,206,629	12,641	73,494	16,743	000
LIBERTY	CHESTER ELEM	237	1,093,234	48,165	82,216	16,213	000
FLATON	CHOTEAU ELEM	331	11,412,522	33,055	119,272	82,213	000
TECUMSEH	CHOTEAU ELEM	311	15,157,140	16,525	199,272	102,403	000
JEFFERSON	CLANCY ELEM	304	2,102,710	16,658	102,794	46,604	000
MISSOULA	CLINTON ELEM	264	1,123,324	6,641	84,449	18,210	000
STUOLLE	COLUMBIA ELEM	298	1,797,730	6,408	109,069	15,280	000
RAVALLIN	CULBERTSON ELEM	211	3,624,742	12,075	71,556	33,550	000
RAVALLIN	CULBERTSON ELEM	237	3,302,725	37,509	149,061	71,722	000
RAVALLIN	DAVIS ELEM	257	3,302,725	27,509	140,503	54,124	000
RAVALLIN	DAVIS ELEM	258	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	259	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	260	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	261	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	262	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	263	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	264	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	265	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	266	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	267	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	268	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	269	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	270	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	271	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	272	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	273	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	274	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	275	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	276	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	277	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	278	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	279	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	280	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	281	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	282	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	283	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	284	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	285	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	286	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	287	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	288	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	289	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	290	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	291	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	292	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	293	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	294	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	295	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	296	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	297	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	298	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	299	3,302,725	27,509	147,393	32,184	000
RAVALLIN	DAVIS ELEM	300	3,302,725	27,509	147,393	32,184	000

Ex. 3
SB 94

7.

COUNTY

DISTRICT

ANB

LAX. VAL.

TV/ANB

PERM-A-I

DIST-CONK

CURR-T-A

--- DISTRICT SIZE: 501-1000 ANB ---

GALLATIN BELGRADE ELEM

PONDERA CONRAD ELEM

RAVALLI CONRAD ELEM

GLACIER CUT BANK ELEM

PLOWELL DEER LODGE ELEM

REAVES & CLARK DILLON ELEM

LEWIS & CLARK EVERGREEN ELEM

FLOSBY FORTY ELEM

VALLEY GLASSGOW ELEM

RAVALLI & CLARK HAMILTON VALLEY ELEM

LEWIS & CLARK HELLO GATE ELEM

MISSOULA LOLO ELEM

MIXOULA POLSON ELEM

LAKESEVELT POPLAR ELEM

LAKESEVELT ROMAN ELEM

LAKESEVELT STEVENSVILLE EL

LAKESEVELT STEVENSVILLE EL

LAKESEVELT WOLF POINT ELEM

--- DISTRICT SIZE: OVER 1000 ANB ---

DEER LODGE ANACONDA ELEM

YELLOWSTONE BILLINGS ELEM

GALLATIN BOZEMAN ELEM

GLACIER BROWNING ELEM

SILVERBOW BUTTE ELEM

ROUSEBUD COLUMBIA ELEM

FLAWEHEAD COLUBIA ELEM

CASCADIA GREAT FALLS EL

BIG HORN GREAT FALLS EL

LEWIS & CLARK HARVARD ELEM

LEWIS & CLARK HARVARD ELEM

FALLS LEWIS ELEM

FERGUSON LEWIS ELEM

LAWSON LEWIS ELEM

PARK LEWIS ELEM

YELL LEWIS ELEM

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700

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681

876

614

910

661

643

630

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1,428

12,613

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9,012,904

7,142,568

4,142,091

12,937,882

12,516,023

7,574,134

4,796,034

2,910,547

12,114,385

2,832,247

3,776,643

10,495,095

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13,668

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5,714

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9,762

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4,000

1,742

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[illegible]

TAX. VAL.	TAX. VAL.
585,384	6,413,710
413,658	1,486,843
1,680,556	18,589,597
559,336	129,363,076
1,547,803	11,113,131
7,985,123	7,262,824
2,723,485	362,751,898
4,884,216	2,170,084
2,866,933	1,445,246
309,304	1,023,309
164,179	1,522,083
179,398	4,408,328
177,135	2,329,669
77,821	7,717,358
355,077	3,359,053
4,012,540	1,809,453
2,527,226	4,453,250
863,216	1,365,032
2,416,392	2,220,069
3,751,835	1,069,335
3,433,599	7,315,764
1,599,168	4,468,151
7,701,379	7,701,379
2,672,346	20,672,346
1,779,680	1,779,680
3,368,707	7,352,343
1,457,254	2,375,849
2,286,550	3,437,437
	2,719,286
	1,592,155

[illegible]

PERM-AMT

01ST-SHR

[illegible]

H.S.

COUNTY	DISTRICT	AGE	TAX. VAL.	IV/AGE	PERM - AMT	DIST - SHR	CURNT - M
DEER LODGE	ANACONDA H S	816	15,218,701	15,199	526,423	79,313	6:00
FLATHEAD	CULFALLS H S	749	124,578,130	32,815	286,612	147,469	6:00
CUSTER	CUSTER CO H S	631	12,300,323	29,002	243,016	109,602	6:00
DAWSON	DAWSON CO H S	684	25,392,913	37,124	260,198	152,357	6:00
PAVALLI	HAMILTON H S	527	7,574,133	14,572	200,739	45,445	6:00
HILL	HAVRE H S	843	31,158,053	36,961	327,458	184,948	6:00
YELLOWSTONE	LAUREL H S	526	16,005,323	30,430	200,866	96,038	6:00
LINCOLN	LIBBY H S	604	20,451,485	25,935	309,933	125,110	6:00
PARKLAND	PARK H S	616	15,163,385	21,369	238,077	178,980	6:00
RICHLEAD	SIDNEY H S	538	97,783,012	181,753	192,027	192,027	1:96
FLATHEAD	WHITEFISH H S	519	11,441,495	22,508	203,296	70,059	6:00
--- DISTRICT SIZE: OVER 1000 ACR ---							
YELLOWSTONE	KILLINGS H S	5,058	155,134,582	30,671	1,987,891	930,807	6:00
GALLATIN	HOZEMAN H S	1,437	36,792,491	25,604	533,511	220,755	6:00
SILVER BOW	BUTTE H S	2,161	46,639,113	21,582	889,254	279,835	6:00
FLATHEAD	FLATHEAD H S	2,099	39,699,568	18,914	792,357	238,197	6:00
CASCADE	GREAT FALLS H S	4,227	76,780,452	18,164	1,670,112	460,683	6:00
LEWIS & CLARK	HELENA H S	2,794	51,238,083	18,339	1,089,809	307,428	6:00
MISSOULA	MISSOULA H S	3,648	97,238,087	26,655	1,443,464	583,429	6:00

Exhibit 4

WITNESS STATEMENT

Name Terry Minow Committee On Educ/Taxation
Address Box 513, Boulder, MT Date 3-11-83
Representing MT Federation of Teachers, AFT, AFL-CIO Support X
Bill No. SB 94 Oppose _____
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

Exhibit 5

Mr Chairman & members of the committee.

For the record I'm Rep. Marion Hansen, District #57
Powder River, Carter & parts of Big Horn Co.

I am here today to oppose SB 94. I will be brief - I believe this is an unfair tax in that it will mostly be borne by oil & coal interests. There are other methods of taxation that would equal out the costs of education & state government. I feel it is very bad, at least in our Co. - It expect 1 tax payer to support 85% of the tax burdens. For our county this bill will cost \$900,000 -

DANIELS COUNTY

SCOBEE, MONTANA 59263

Exhibit 6
SB 94

March 8, 1983


Chet Solberg
State Representative
State Capitol
Helena, MT 59620


Honorable Chet Solberg:


This will register our opposition to SB94.

We do not feel that this would be fair taxation. Approximately nine counties would be paying the major portion of the foundation funds, from which about seven school districts would receive the most benefits.

BOARD OF COUNTY COMMISSIONERS
Daniels County, Montana


By Morris Billehus, Chairman


By Lalon Jones, Commissioner


By C. William Tande, Commissioner

OFFICE OF
SUPERINTENDENT OF SCHOOLS

DANIELS COUNTY
SCOBEY, MONTANA
59263

Exhibit 7
SB 94

Howard M. Farver
~~CLARENCE H. KISTNER~~
PHONE 487-2664

March 9, 1983

Chet Solberg
State Representative
State Capitol
Helena, Montana 59620

Honorable Chet Solberg:

This will register my opposition to S.B. 94.

I do not feel this would be a fair method of taxation. Why should a few counties pay the major portion of the foundation program, while a lesser amount, receive most of the benefits.

Sincerely,

Howard

Howard M. Farver
Daniels County Supt. of Schools

PLENTYWOOD PUBLIC SCHOOLS

SCHOOL DISTRICT NO. 2

Box 100, Plentywood, Mont.

PLENTYWOOD, MONTANA

3012

March 14, 1981

Mr. Chairman, Honorable Members of the Board of Education

My name is Robert Friedman and I am Superintendent of the Plentywood Public Schools. The members of this committee have been presented with an impressive amount of material regarding the financial and educational situation of the Plentywood School District. I am sure that you are all familiar with the situation and the amount of money required to maintain the schools. I am sure that you will all agree that the situation is not ideal and that the schools are in need of more money.

Before I begin to speak in terms of dollars and cents, I would like to address a few philosophical questions that might be raised by S.B. 26.

First, it has been widely suggested that the rich school districts have somehow not been paying their share by not levying the full amount of the 15 mill permissive levy. No one mentions the fact that the 90% of the schools that do levy the 15 mills received every cent of that money plus an additional amount from the state to spend in their own districts. In the case of the 10% of schools not levying the full amount, the state does not contribute one cent. If those districts and any additional amounts raised by this levy can be spent outside those districts, the question arises concerning the state and a serious issue will have to be raised. What is the state's role in education? Is the state simply a check book? What happens if the permissive levy is removed from the Foundation Program? What is the loss of local control of our school programs? To me the answer is yes. Once the permissive levy is removed and the state takes over the complete state account, what does it have to do with the local schools? Is it for an increase in the now mandatory 5% levy? No, it is for the state to take over the money they need to run their educational program. This would mean no more local levies, and ultimately the end of local control over our schools. It is interesting to note that those educationalists who feel that the cost of education is determined by what is spent by the district cannot agree upon what a quality education consists of. It is for the taxpayers of Sheridan County to contribute \$1,000,000 per year to the state to be used by school districts able to care for the students programs and are not related to the students of Sheridan County.

The Foundation Program has existed for over 30 years and it is time to defeat S.B. 26 to prevent a basic change in the philosophy for funding schools of Montana.

Sincerely,



Robert Friedman, Superintendent

SCHOOL DISTRICT GENERAL MAINTENANCE AND OPERATIONS (General Fund Budget)

TOTAL GENERAL
FUND BUDGET

MAINTENANCE
PERSONNEL COSTS

FOUNDATION PROGRAM

1. 25% of income taxes
2. 25% of corporation income taxes
3. 10% of sales tax revenue
4. 25% of municipal royalties
5. 10% of income tax school funds
6. 10% of income tax school funds
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Vote
Amount
Item

Permissive
Amount

District
Fund

State
Fund

District
Fund of
9 mills Elementary
6 mills High School

State
Equalization
Fund

County
Equalization
Fund
County
Fund
County
Fund

JEFFERSON SCHOOLS 1982-1983

High School

General Fund Budget

004-21512-14000- Special Education 365,000-00

1982 Schedule

20% AMO

\$102,000-55

\$5,500-39

\$4,950-16

\$735,000-00

Foundation State

Permit Levy

Local Levy

District Voted Levy

District Voted Levy

337,495-56

00

337,495-56

Permissive Levy

State

00

00

District Permissive 4-93 mill

Maximum Budget Without Vote

35,500-39

00

35,500-39

State Foundation

No

00

00

00

Foundation State

Public County Levy

15 mill

250,550-50

00

250,000-56

Total General Fund

625,000-00

Exhibit Attachment

Page 356-902

Page 356-902 / 1000

28,394,000 30,000
1982 1983

Statement

General Fund Budget
Operating Expenses Special Education \$666,703.00

1982 Schedule

375 MB

\$27,365.99

Commodities 24,000.00

109,341.75

23,000.00 1982

20,000.00

1982 1983

\$166,703.00

District State City

District Voted Levy

District Voted Levy

20,000.00

-0-

20,000.00

Maximum Budget Without Vote

Permissive Levy

State

-0-

-0-

District Permissive 6.30 mills

109,341.75

-0-

109,341.75

Consolidation Program

State Equalization Fund

0.00

0.00

0.00

State County Levy
15 mills

28,394.00

0.00

28,394.00

1982 General Fund

\$666,703.00

1982 Consolidation

\$27,365.02

\$27,365.00 total

REVENUE (00) SCHOOLS 1951-1952

SCHOOL REVENUE

High School	General Fund	16,000
	Special Fund	1,000
	Transportation Fund	1,000
	Insurance Fund	1,000
Total		20,000

Elementary	General Fund	10,000
	Special Fund	1,000
	Transportation Fund	1,000
	Insurance Fund	1,000

Total 22,000

College School Revenues

College School General Fund	10,000
College School Special Fund	1,000
College School Transportation Fund	1,000
College School Insurance Fund	1,000

Total 13,000

Total School Revenues 35,000

114

[illegible]

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High School

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Practical Requirements

982-81 Representing Amount =

El. District No. 16 Vegetable	\$48,556.45	<u>48,556.45</u>	7.075 mills
	\$21,973,451	X 9 mills =	\$197,491.31
El. District No. 16 Vegetable	\$92,582.48	<u>39,582.48</u>	7.516 mills
	\$27,177,030	X 9 mills =	\$153,062.45
El. District No. 16 Vegetable	\$68,402.30	<u>50,402.30</u>	7.366 mills
	\$17,690,747	X 9 mills =	\$89,241.32
El. District No. 16 Vegetable	\$6,569.47	<u>6,569.47</u>	7.084 mills
	\$3,000,416	X 9 mills =	\$25,002.45
El. District No. 20 Plentywood	\$122,895.15	<u>122,895.15</u>	7.080 mills
	\$17,356,902	X 9 mills =	\$156,212. El.
El. District No. 20 Plentywood	\$85,500.89	<u>85,500.89</u>	7.9260 mills
	\$17,356,902	X 9 mills =	\$106,173. El.
El. District No. 21 Montrose	\$47,749.10	<u>47,749.10</u>	7.0982 mills
	\$17,743,800	X 9 mills =	\$29,250. El.
El. District No. 20 Montrose	\$46,845.47	<u>46,845.47</u>	6.9741 mills
	\$17,743,800	X 9 mills =	\$28,162. El.
El. District No. 20 Montrose	\$8,456.16	<u>8,456.16</u>	7.55 mills
	\$10,563,779	X 9 mills =	\$94,392. El.

SHERIDAN COUNTY

1922-23

	Amount	Per Cent	Amount	Per Cent	Amount
EL. No. 1	\$197.33	(9 mills)	\$197.33	(9 mills)	\$197.33
HS. No. 1	152.162	(6 mills)	152.162	(6 mills)	152.162
					<u>\$349.495</u>
EL. No. 2	\$200.00	(9 mills)	\$200.00	(9 mills)	\$200.00
HS. No. 2	152.162	(6 mills)	152.162	(6 mills)	152.162
					<u>\$352.162</u>
EL. No. 20	\$156.212	(9 mills)	\$156.212	(9 mills)	\$156.212
HS. No. 20	104.141	(6 mills)	104.141	(6 mills)	104.141
Plentywood					<u>\$260.353</u>
EL. No. 29	\$42,964	(9 mills)	\$42,964	(9 mills)	\$42,964
HS. No. 29	28,642	(6 mills)	28,642	(6 mills)	28,642
Dunsmuir					<u>\$71,606</u>
EL. No. 30	\$10,000	(9 mills)	\$10,000	(9 mills)	\$10,000
HS. No. 30	6,667	(6 mills)	6,667	(6 mills)	6,667
					<u>\$16,667</u>
EL. No. 31	\$10,000	(9 mills)	\$10,000	(9 mills)	\$10,000
HS. No. 31	6,667	(6 mills)	6,667	(6 mills)	6,667
					<u>\$16,667</u>

SHAGBARK COUNTY

Summary of Available

105,000.00	Foundation	2,000.00
15,000.00	Foundation	2,000.00
10,000.00	Foundation	2,000.00
10,000.00	Foundation	2,000.00

105,000.00

92,303.48	Foundation	5,000.00
Foundation	Programs	2,000.00

52,764,009.02

Transportation (Received by County) - 52,140.58

\$2,711,868.44

Fines & Taylor Grazing	8,837.15
June 1982 - El Receipts	9,575.91
June 1982 - H.S. Receipts	8,563.25

Received to State 52,764,009.02

WITNESS STATEMENT

Name Richard A. Rossignol Committee On Legislation
Address Box 46 Westby Mt. Date March 11, 1982
Representing Westby Public Schools Support _____
Bill No. S.B. 94 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

SUMMARY OF WESTBY SCHOOL - 1983-84
STATE EQUALIZATION

Westby School District #3 - Elementary:

Taxable Valuation - \$21,943,451. X 25 mills-----	\$ 548,586.27
Less Foundation Program-----	-192,625.79
Less County Transportation-----	- 7,670.60
Estimated Return to State - Elementary-----	\$ 348,289.88

Westby School District #3 - High School:

Taxable Valuation - \$27,177,030. X 15 mills-----	\$ 407,655.45
Less Foundation Program-----	-158,329.92
Estimated Return to State - High School-----	\$ 249,325.53

With Senate Bill 94 - 55 Mills Permissive Amount:

Westby Elementary Permissive Amount - \$48,156.45	
\$48,156.45 divided by \$21,943,451. = 2.1945 mills	
\$21,943,451. X 9 mills = -----	\$ 197,491.00
Less Permissive Amount-----	- 48,156.00
Estimated Return to State - Elementary-----	\$ 149,335.00

Westby High School Permissive Amount - \$39,582.48	
\$39,582.48 divided by \$27,177,030. = 1.4564 mills	
27,177,030. X 6 mills = -----	\$ 163,062.00
Less Permissive Amount -----	- 39,582.00
Estimated Return to State - High School-----	\$ 123,480.00

Plus Elementary Estimated Return to State-----	+149,335.00
--	-------------

Total Estimated Return to State-----	\$ 272,815.00
--------------------------------------	---------------

Total Money to State From Westby School:

25 Mills - Elementary-----	\$ 348,289.88
15 Mills - High School-----	+249,325.53
S. B. 94 - 55 Mills Permissive-----	+272,815.00
Estimated Total to State From Westby School-----	\$ 870,430.41

The percentage of School Equalization to State from Westby School District from oil revenue and related oil activity is 70% or \$609,301.28.

The percentage of Equalization to State from local tax payers in Westby School District is 30% or \$261,129.12.

The 1980 Census for the City of Westby showed a population of 287. The City taxable valuation is \$290,000.00 or 1% of the total taxable valuation of Westby School District.

The 87 land owners (wheat ranchers) in Westby School District would be paying 29% or \$252,424.81 if Senate Bill 94 is passed. This would mean that each land owner would be paying an average of \$2,901.43 for State Equalization. Senate Bill 94 alone will cost each ranch owner in Westby School District an average of \$909.38 if it is passed.

In addition, Westby School District must pass local mill levies:

Elementary - 11 mills-----	\$ 241,373.
High School - 8 mills-----	<u>+217,416.</u>
Total Mill Levies-----	\$ 458,789.
Plus Retirement and Transportation-----	<u>+160,000.</u>
Total Paid by Tax Payers-----	\$ 618,789.

Each ranch owner will pay 29% of \$618,789. or \$179,448.81 divided by 87 = \$2,062.63.

Individual Share of Taxes Per Ranch Owner---	\$ 2,062.63
Plus Individual Share of State Equalization-	<u>+2,901.43</u>
Average Paid Per Rancher in W. S. Dist.-	\$ 4,964.06

Westby Public Schools gives a very basic education with very few frills and doesn't offer its students the advantages of large urban schools. With all of the Equalization given to State and needed mill levies plus poor farm prices, it will be almost impossible to give school personnel a raise in wages this year.

Exhibit 10

WITNESS STATEMENT

Name DENNIS G. NATHAN Committee On EDUCATION
Address P.O. Box 9 Redstone Date _____
Representing SHERIDAN COUNTY Support _____
Bill No. S.B. 74 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Karl A. Fiske Committee On Education - Taxation
Address Medicine Lake, MT 59247 Date 3/11/83
Representing Medicine Lake Schools Support _____
Bill No. SB 94 Oppose ✓
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

Medicine Lake Public Schools

Karl A. Fiske, Superintendent

Medicine Lake, Montana

Exhibit 11
SB 94

March 11, 1983

Mr. Chairman and Committee Members:

My name is Karl Fiske and I am Superintendent of Schools at Medicine Lake. I am here to share some thoughts with you about valuations and mill levies in School District #7 as they have progressed in the past 14 years.

I became Superintendent at Medicine Lake in the fall of 1969 so my first experience with the school budget came in 1970 when one mill raised \$2,539 in our high school district. Eight years later with gradual increases in valuation one mill raised \$3,518 by 1978.

During these years the mill levies for the general operation of our High School varied from 19 mills to 44.56 mills. In 1977 when we voted 44.56 mills the result was 134 votes for and 61 votes against. 69 % of our voters were saying yes to paying this kind of a price for a very basic educational program.

The next two years, 1978 and 1979, while voting about 41.5 mills over 78 % of our voters were saying yes. Of course by 1979, one mill was raising \$5,329. Things were looking better!

Following our fire of July 28, 1979, and in 1980 with one mill raising \$17,220, we voted 29.44 mills. The result was 144 for and 5 against. This was a 97 % endorsement for our school by our people.

From 1980 on our oil development came on in earnest. By 1982 one mill was raising \$43,000 in our High School District #7. But with the oil activity also came a financial impact. I will quickly mention a few added financial problems. We found a considerable increase in some expensive programs, one of which was Special Education. Housing for our staff quickly went from \$80 per month for an apartment to \$400 per month for that same apartment. We also found ourselves with increased bus problems brought about by where people were now forced to live and also by the devastation of our roads by the heavy equipment brought in by the oil people. The maintenance on our buses escalated.

With oil prices at their present level we find ourselves with very little oil activity in our district. In addition our producing wells are not pumping anywhere near capacity or even as they once were. To me this indicates that our valuation will now begin to decline, who knows, perhaps as rapidly as it once increased. If this happens our area will no longer be a potential source of financial aid for the rest of the State.

At our present high school and elementary evaluations and using our 1982-83 ANB and Foundation Program levels SB 94 will affect School District #7 as follows:

Elem. #7 - (9 mills) raises \$339,211 minus \$60,442 (our permissive) gives \$278,769 to the State.

H.S. #7 - (6 mills) raises \$258,002 minus \$46,669 (our permissive) gives \$211,333 to the State.

This is a total of \$490,102 from School District #7 of Sheridan County or enough money to run another high school for a year!

However, if the oil activity declines so will our valuation and this source of so called equalization will dry up. I respectfully urge that our legislature not attempt to fix something that is not broken, our present Foundation Program. We must find more sources of funding to do a better job of funding the program that we now have. I do not believe that the mandatory 55 mill approach is the way to go.

Ex. 11
SB 94

In our district our basic programs have not outgrown the desire of our people to support them. I am afraid we can't say the same for some areas in the State who are having real problems passing their mill levies.

Our high school curriculum has few frills, unless you would classify Home Economics, Vocational Agriculture, Advanced Biology or Fundamentals of College Mathematics, in this category. We do not offer courses such as Crafts I and II, Outdoor Living, Creative Writing, Pottery I and II, Weight Training or Swimming.

We will have no trouble passing our mill levies for our students. However, if our people are asked to fund programs far beyond ours for other schools in the State we will lose our mill levies too!

I would humbly request that this Committee recommend a DO NOT PASS for SB 94.

Sincerely yours,

Karl A. Fiske

Karl A. Fiske

WITNESS STATEMENT

Name Brent Potts Committee On Joint Tax + Ed.
Address Sidney Mont Date 3/11/83
Representing Sidney Schools Support _____
Bill No. SB 94 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

My name is Brent Potts. I am a teacher in the Sidney Public School system and I am a member of the MEA.

I am the president of the SEA and I'm here to represent 113 other MEA members who want you to know that we are MEA members who oppose SB 94. We are opposed to Federal and state imposed increased taxation of any kind in an area where living costs are already extremely high. We are opposed to the loss of local control of the power to tax and see it as a threat of an even greater loss in the future. We are concerned that our land values rose sharply and now with the oilfield shrinking and almost no exploration going on our property cannot be sold at anywhere near the value upon which our mills are based. We are concerned that this Bill does not take into consideration the impact the oil industry has had on our county nor the money commitments that impact has already effected.

We are educators and we understand that providing an equal educational opportunity to its residents is one of the most difficult responsibilities a state must assume. We cannot, however, support any effort that unfairly discriminates against the majority of the taxpayers who are supporting our local school district.

As MEA members who will be adversely affected by SB 94, all 114 members of the SEA urge you to vote against this unfair legislation.

Exhibit 12

SB 94

COLSTRIP SCHOOLS

1983-84 Budget
Proposed

Exhibit 13

SB 94

High School Program

410 A.N.B.

Foundation Program

\$605,648

15 mills @ 130,000 =

1,950,000

Permissive

151,412

6 mills @ 130,000 =

780,000

757,060

2,730,000

2,730,000

757,060

\$ 1,972,940-to State

1,316,490-Vote

ELEMENTARY PROGRAM

1116 ANB

Foundation Program	1,269,274	25 mills @ 130,000	3,250,000
Permissive	<u>317,318</u>	9 mills @ 130,000	<u>1,170,000</u>
	\$1,586,592		\$4,420,000

\$4,420,000

1,586,592

\$2,833,408 -- to State

\$2,111,733 -- still Vote

Calstrip Schools - 1983-84
Harold Tobenson

WITNESS STATEMENT

Name Mark Juensen Committee On Joint Education
Address R.R. 2 Box 2173 Date 3-11-83 ^{4 Tax}
Representing Sidney School District Support _____
Bill No. 94 Senate Oppose ✓
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. a step closer to Socialism.
2. Taken away local control of education.
3. Pay Western Montana frills which local taxpayers should if they want them.
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

Mr. Chairman and Members of the Committee:

Exhibit 15

I am Mark Iversen, Chairman of the Sidney School Board. I rise in opposition of Senate Bill 94.

Senate Bill 94 is just one step closer to Socialism, in that it takes away the local control of education, by telling each and every school district that it has to assess the taxpayers of each county a mandatory 55 mills. It stands to reason that those of us on our local boards should know the needs of our particular district better than someone in the other end of the state.

One year ago the Sidney School District ran a bond issue in order to build a 3 million dollar complex which would have consisted of an auditorium, extra classroom and wrestling facilities which I might add are shared with our present basketball facilities. Our local taxpayers told us that we didn't need it at this time. Sidney's current cost per student is less than Billings and other large cities because we are conservative as taxpayers, and do not believe that we need the extra frills to obtain a good education. However, Senate Bill 94 says that because we are conservative, we must pay for such frills as swimming pools, teachers aides, nice auditoriums, etc. that other schools already have and are now having trouble funding.

Why, may I ask, does Senate Bill 95 take money from the state and give it back to a few counties with timber production and Senate Bill 94 takes money from a few counties to put into state funds? Are they forgetting what it costs us as taxpayers to have this wonderful oil industry in our area--such as wear and tear on our local ~~and xxxxxx~~ highways and county roads; the building of grade schools to the tune of 3.6 million dollars over a 20 year period, expansion of city facilities because of this influx of people which may only turn out to be temporary if we keep right on taxing the oil industry right out of the State of Montana, leaving the local farmer and rancher to pay off the remaining debt and consequently increasing their taxes again by passing Senate Bill 94. ~~///~~

In closing, I would like to ask each one of you to vote against Senate Bill 94, and keep control of our education at a local level.

Thank you for your time.

Mark Iversen

Exhibit 16

WITNESS STATEMENT

Name Joe Steinbeisser Jr. Committee On Joint Education & Tax
Address R#1 Box 3403 Sidney Date 3-11-83
Representing Sidney School District Support _____
Bill No. SB 94 Oppose ✓
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. This is socialism which is against over form of government.
2. Loss of local control.
3. It will cause districts to be more wasteful.
4. Unfair ^{Tax} bill.
5. Need a more fair method of taxation.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

We have the best form of government in the world today. Yet, here we are testifying against a bill that would be another step in the gradual trend toward socialism. And I see myself as a board member in Sidney, Montana giving more and more of our local control to a governing body over 500 miles away.

Another area rarely mentioned is equal education. If you are going to equally fund, are you going to equally educate? Is every teacher in the state going to have an aid, as some do? Is every student going to have swimming pools, auditorium, green houses, etc. as some do? What is equal and basic education?

What about efficiency? Our school system in Sidney is spending at present \$1850 per student. This is a lot less than for example Billings at \$2050 per student or Great Falls at \$2090 per student and our base teaching salaries (\$14,780) for 82-83 school year are among the highest in the state.

Oil hasn't been all roses for us in
Sudney. It has caused a 3.6 million dollar
building program indebtedness which we
will pay on for the next 20 years. Our
roads are in the worst condition they
have been in many years.

One other area that ^{make} us very angry is
the contradiction of principles in SB 95
and SB 94. If ^{timber} revenues are going to be
channelled back into local budgets why
not oil revenues.

In closing I again would like to say
the socialism concept, the increased taxes,
the added inefficiency of schools this bill
would promote, the unfairness of the bill
are all unacceptable to us in Eastern Montana.
Isn't it time to look for a more fair way
of taxation.

Thank you

Joe J. H. Timberlake

28-28

March 9, 1983
Jack Adkins, Superintendent

Exhibit 17
SB 94

There have been many opponents and many more reasons for opposing SB94 that have surfaced during the last 3 months. The bill was erroneously conceived to equalize education and will do nothing but take from some of the richer counties to help the state general fund. Education will not benefit even monetarily. The Governor is still saying no increase for education. SB94 is a general revenue bill. The source, of course, is property taxes.

In January, I spoke to the Senate Education Committee about the financial impact this bill has upon counties and school districts in the east who have had oil impact, and consequently, have built new schools. Sidney's impact was 3.6 million dollars to accommodate 300 new students. Oil activity is decreasing, and now we are seeing more and more legislation designed to take this taxable valuation increased by oil. Many workers are moving out and taking their children with them. As a result, Sidney taxpayers will be paying on a bond for the ensuing twenty years.

During this time, we have not been wasteful, as the chart I've copied from, the Montana Tax Foundation, will indicate. The Montana Tax chart indicates that in 1981-1982, during Sidney's greatest growth year, our cost for educating elementary pupils averaged \$1850 per student compared to Billings which spent \$2003 per student, Bozeman, \$1989, Butte, \$2544, Great Falls, \$2092, Helena, \$1956, Missoula, \$2014, Havre, \$2024, Kalispell, \$1889, Anaconda, \$2091, Glendive, \$1922, Lewistown, \$2061, Livingston, \$1921 and Miles City, \$2075.

Sidney schools are proud of their basic quality education. We are also proud of the fact that we can offer a very exceptional basic education for much less cost than the larger cities in Montana. The original sponsor of this bill must feel that our basic quality education is less adequate than Billings or some of the larger cities. Perhaps the question should be "why is our basic quality education more efficient?" I believe in comparing the costs that it certainly is.

SB94 is a revenue bill, I'm told, the revenue of which will go to the state general fund. Funds will be diverted from the foundation program to some other area other than education funding. Funds from SB94 will supplant these funds. Are we then using funds derived from education funding sources to fund outside agencies?

March 9, 1983

SB94 Speech

Jack Adkins, Superintendent

Page 2

Ex. 17
SB 94

I think that we are. We are also placing more and more responsibility on property owners to fund our state and educational agencies. 29% of our School General Fund budgets are from voted levies across the state compared to 8% voted for the first foundation program in 1949. For you to continually seek ways to burden the property owner will cause levies to fail in our area and over a period of time, will make its impact on levies state-wide - more so in future years, than now.

Farmers and ranchers in our area and across the state are very concerned over increased taxes on land. According to the Billings Gazette, they, and we, had better be concerned when they are talking, in some instances, of 300 to 600% increase by 1986. Does SB94 help the farmers and ranchers? No! I maintain it will not only hurt them, but also the schools and the children in them. Other legislation before you now is designed to lower taxes on oil and coal net proceeds which will make the agricultural people pay more for education and other state agencies.

New revenue sources for education are needed. Administrators across the state would support means, other than property taxation, for funding schools. SB94 is more of the same - additional burden upon the local taxpayer. A burden not shared by all, but just a few. We don't need to increase our dependence on the property tax.

Montana is in need of additional revenue. A punitive tax, such as being passed by the Senate in the form of SB94, is not the way to get revenue for the state but a way to discourage an already discouraged industry. Should the price of oil drop to the monetary level being mentioned, \$6 - \$7 per barrel, one doesn't have to have a very vivid imagination to foresee the consequences. We are the resulting consequence of SB94 legislation.

The last point I would like to mention is philosophical in nature. SB95 is designed to take revenue from the foundation program and return this revenue to the counties, the original source. SB94 is designed to take the revenue from the counties, the original source, and give the revenue to the state. The philosophy of supporting both these bills is an absurd dichotomy.

March 9, 1983

SB94 Speech

ack Adkins, Superintendent

Page 3

Ex. 17

SK 94

We believe in local control of our government and schools. The philosophy represented by SB94 is not of local control, but a step toward total state control, a philosophy, I feel, the sponsor of this bill and those who support it must certainly aspire to.

I ask that you defeat this bill.

Ex. 17
SB 94

BUDGET PER PUPIL ELEMENTARY -- Using 31-82 enrollment (ANB) latest MONTAX ANB figure

	81-82 ANB	75-76	76-77	80-81	81-82
City	10247	\$1175	\$1338	\$1836	\$2003
Billings	(1)	(2)	(3)	(6)	(8)
Bozeman	(6)	(5)	(5)	(9)	(9)
Butte	(4)	(1)	(1)	(1)	(1)
Great Falls	(2)	(4)	(4)	(4)	(2)
Helena	(5)	(12)	(11)	(10)	(10)
Missoula	(3)	(3)	(6)	(8)	(7)
Havre	(8)	(8)	(8)	(5)	(6)
Kalispell	(7)	(13)	(13)	(11)	(13)
Anaconda	(9)	(6)	(2)	(3)	(3)
Glendive	(10)	(9)	(10)	(13)	(11)
Laurel	(15)	(11)	(12)	(15)	(15)
Lewistown	(14)	(10)	(9)	(7)	(5)
Livingston	(13)	(14)	(14)	(12)	(12)
Miles City	(11)	(7)	(7)	(2)	(4)
Sidney	(12)	(15)	(15)	(14)	(14)
	1217	959	1063	1533	1850
	1226	1139	1275	1945	2075
	1132	956	1106	1690	1921
	1082	1028	1185	1836	2061
	1048	996	1123	1524	1777
	1341	1037	1161	1591	1922
	1616	1139	1401	1879	2091
	1986	981	1118	1707	1889
	1620	1068	1270	1836	2024
	5594	1160	1279	1794	2014
	4245	981	1127	1739	1956
	8382	1148	1327	1859	2092
	4691	1302	1417	2275	2544
	2634	1144	1286	1761	1989
	10247	\$1175	\$1338	\$1836	\$2003

Richland County Equalization Effort

82-83 Return \$1,620,172 without passage of SB94
1982-83 to return \$2,814,159 if SB94 becomes law

MONTANA TAXPAYERS Association



P.O. BOX 4929

1700 NINTH AVENUE

HELENA, MONTANA 59604

406/442-21

MARCH 11, 1985

S. KEITH ANDERSON, PRESIDENT
MONTANA TAXPAYERS ASSOCIATION
IN OPPOSITION TO SENATE BILL 94
TO HOUSE EDUCATION AND TAX COMMITTEES

THE MONTANA TAXPAYERS ASSOCIATION OPPOSES SENATE BILL 94 FOR A
NUMBER OF REASONS.

1. SENATE BILL 94 IS A REVENUE MEASURE. UNDER THE GOVERNOR'S
BUDGET THE PUBLIC SCHOOL FOUNDATION PROGRAM IS FUNDED 100% FOR THE NEXT
BIENNIUM SO THERE IS NO NEED FOR THE BILL IN THE FIRST PLACE. THIS
LEGISLATURE HAS BEEN OVERLY GENEROUS IN PROVIDING INCREASED BUDGETING
AUTHORITY AND FUNDING OF THE PUBLIC SCHOOLS IN VIEW OF DECLINING
ENROLLMENTS. SPENDING AUTHORITY HAS BEEN MORE THAN DOUBLED (108%)
SINCE 1976 WHILE ENROLLMENTS HAVE DECREASED 13%. MONTANA RANKS THIRD
IN OUR 50 STATES FOR PUBLIC SCHOOL EMPLOYEES PER 10,000 POPULATION,
ONE OF THE REASONS FOR OUR HIGH COSTS. MONTANA RANKS SECOND IN REVENUE
RECIPTS FOR THE PUBLIC SCHOOLS AS A PERCENT OF PERSONAL INCOME.
LOCAL GOVERNMENTS, ON THE OTHER HAND, HAVE BEEN UNDER SERIOUS SPENDING
RESTRAINTS.

I MIGHT ADD THAT THERE WILL BE A SERIOUS FINANCIAL PROBLEM IN
FUNDING THE PUBLIC SCHOOLS FOR FISCAL 1985-87 BECAUSE CURRENT FOUNDATION
PROGRAM SCHEDULES ARE BEING FUNDED IN THE EXECUTIVE BUDGET BY CARRY
OVER CASH BALANCES OF \$30.7 MILLION PLUS AN ANTICIPATED GENERAL FUND
APPROPRIATION OF \$3 MILLION. THE NEXT LEGISLATURE WILL BE FACED WITH
AT LEAST THIS AMOUNT OF NEW REVENUE FOR THE 1985 BIENNIUM.

2. SENATE BILL 94 DOES NOT ADDRESS THE TRUE EQUALIZATION ISSUE

Ex. 18

FACING THE PUBLIC SCHOOLS OF MONTANA. THE MONTANA LEGISLATIVE COUNCIL SUBCOMMITTEE STUDIED MONTANA'S SCHOOL FUNDING SCHEME BUT FAILED TO ZERO IN ON THE TRUE EQUALIZATION ISSUE. THAT ISSUE IS THE MILL LEVY DIFFERENTIAL IN FUNDING PUBLIC SCHOOL RETIREMENT AND IS NOT IN THE PERMISSIVE AREA. WHILE A MILL LEVY DIFFERENTIAL IN TEACHERS RETIREMENT VARIES FROM 1.31 MILLS TO 55.41 MILLS, DIFFERENTIALS IN THE PERMISSIVE AREA ARE MINIMAL IN COMPARISON RANGING LESS THAN 6 AND 9 MILLS. THE REASON THAT THE COUNCIL DID NOT ADDRESS TEACHERS RETIREMENT IS THAT IT WOULD COST ABOUT \$90 MILLION DOLLARS IN STATE MONEY TO STRAIGHTEN OUT THE INEQUITIES WHILE ZEROING IN ON FOUNDATION PROGRAM LEVIES CAN GENERATE AN ADDITIONAL \$20 MILLION IN PROPERTY TAXES AS THE BILL WAS ORIGINALLY INTRODUCED.

3. THIS BILL IMPOSES AN ADDITIONAL PROPERTY TAX BURDEN UPON INDIVIDUAL SCHOOL DISTRICTS THROUGHOUT 43 MONTANA COUNTIES. THE INSIDIOUS PART OF THIS LEGISLATION IS THAT THE REVENUE FROM THESE SCHOOL DISTRICTS WILL NOT BENEFIT THE PUBLIC SCHOOLS IN THOSE DISTRICTS BUT RATHER WILL BE SENT TO HELENA AND REDISTRIBUTED TO THE SO CALLED POOR SCHOOL DISTRICTS IN CITIES LIKE GREAT FALLS, BILLINGS, HELENA, AND KALISPELL. I SUBMIT THESE DISTRICTS AREN'T VERY POOR WHEN YOU TAKE A LOOK AT THEIR OFFERINGS OR THEIR PER PUPIL COSTS.

4. PASSAGE OF THIS LEGISLATION WOULD BE AN INCENTIVE TO INCREASE THE SPENDING SCHEDULES. THE ARGUMENT THAT AN INCREASE IN THE SCHEDULES WILL REDUCE VOTED LEVIES HAS BEEN PROVEN FALSE FROM LEGISLATIVE SESSION TO LEGISLATIVE SESSION. THE SCHEDULES WERE INCREASED 36% BY THE 1981 LEGISLATURE YET VOTED LEVIES INCREASED FROM \$98.1 MILLION TO \$107.3 MILLION FOR 1983. THE SCHEDULES SHOULD STAY WHERE THEY ARE. THE ISSUE IS NOT ADDITIONAL REVENUE FOR THE PUBLIC SCHOOLS. THE ISSUE IS TO

MARCH 11, 1983

Ex. 18

CONTROL PULBIC SCHOOL SPENDING, NOT TO INCITE IT.

5. THIS BILL ESSENTIALLY PITS RURAL TAXPAYERS AGAINST URBAN TAXPAYERS. IT IS A CLASSIC EXAMPLE OF RURAL AREAS THAT DON'T HAVE THE VOTES AGAINST URBAN AREAS WHERE THE VOTES ARE IN THE LEGISLATURE. THIS BILL HAS AN EMOTIONAL APPEAL TO TAX THE RICH WHEN IN EFFECT IT IS GOING TO HURT AGRICULTURE, SMALL BUSINESS AND RESIDENTIAL HOME OWNERS AS WELL.

6. IN THE NAME OF FAIRNESS AND EQUITY WE URGE YOU TO KILL SENATE BILL 94.

SCHOOL REVENUE RECEIPTS AS A PERCENT OF PERSONAL INCOME

Rank	State	School Revenue Receipts for 1979-80(a) (Amounts in Millions)	Personal Income 1979 (Amounts in Thousands)	Effort Index(b)
1	Alaska	\$ 353.8	\$ 4,555	7.77
2	Montana	392.9	6,040	6.50
3	Wyoming	287.9	4,465	6.45
4	Utah	619.0	9,838	6.29
5	New Mexico	575.4	9,383	6.13
6	Vermont	211.8	3,613	5.86
7	New York	9,119.0	160,662	5.68*
7	Maine	439.0	7,722	5.68*
9	Minnesota	1,957.7	35,991	5.44
10	Washington	2,036.5	37,552	5.42
11	Massachusetts	2,763.4	51,303	5.39
12	Iowa	1,351.3	25,455	5.31
13	North Carolina	2,194.3	41,399	5.30
14	South Dakota	272.0	5,137	5.29
15	Oregon	1,190.0	22,587	5.27
16	Colorado	1,299.4	25,285	5.14
17	Wisconsin	2,048.0	40,043	5.11
18	Pennsylvania	5,085.2	100,398	5.06
19	Michigan	4,248.3	86,572	4.91
20	Delaware	263.7	5,428	4.86
21	Arizona	993.9	20,637	4.82
22	New Jersey	3,410.0	71,461	4.77
23	North Dakota	254.6	5,408	4.71
24	Georgia	1,834.6	39,044	4.70
25	Louisiana	1,425.0	30,467	4.68
26	Maryland	1,800.7	38,706	4.65
27	West Virginia	639.9	13,844	4.62
28	Mississippi	691.0	15,007	4.60
29	Illinois	4,931.7	110,032	4.48
30	Alabama	1,166.9	26,240	4.45*
30	Texas	5,228.8	117,585	4.45*
32	Rhode Island	351.9	7,906	4.45*
33	Nebraska	605.1	13,668	4.43
34	Oklahoma	1,080.0	24,607	4.39
35	Virginia	1,955.3	44,628	4.38
36	Arkansas	657.6	15,114	4.35
37	Kansas	950.5	21,873	4.34
38	Connecticut	1,358.0	31,553	4.30*
38	Missouri	1,726.1	40,155	4.30*
40	South Carolina	884.3	20,690	4.27
41	Indiana	1,945.2	46,279	4.20
42	Idaho	285.9	6,852	4.17
43	Ohio	3,880.3	93,517	4.15
44	California	9,300.0	228,017	4.08
45	Kentucky	1,058.0	26,066	4.06*
45	Nevada	300.1	7,386	4.06*
47	New Hampshire	296.6	7,407	4.00
48	Florida	2,909.7	75,713	3.84
49	Tennessee	1,200.2	32,162	3.73
50	Hawaii	288.9	8,356	3.46

*Indicates a tie in ranking.

(a) Estimated federal, state and local receipts for public schools. Also includes revenue receipts from local and intermediate sources, gifts, and tuition and fees from patrons.

(b) Estimated total revenue for public schools as a percent of personal income. Sources: Facts and Figures on Government Finance; Tax Foundation Survey of Current Business; Bureau of Economic Analysis, U.S. Department of Commerce.

WESTERN STATES

Full Time Equivalent Employment of State and Local Governments

Employees Per 10,000 Population, October, 1981

State	Elem. & Sec Education	State Employees	Local Employees	Total Employees	Rank 11 States	Rank 11 States Pub. Schools
Arizona	179	139	352	491	6	7
California	151	102	355	458	11	11
Colorado	188	146	361	507	2	5
Idaho	181	160	320	480	9	6
Montana	218	187	359	546	3	2
Nevada	154	141	356	497	4	9
New Mexico	213	247	331	578	1	3
Oregon	190	154	350	504	7	4
Utah	188	171	268	439	4	8
Washington	153	163	303	466	5	10
Wyoming	254	195	458	653	10	1
11 State Ave.	186	164	347	511		
U. S. Ave.	176	135	341	476		

Montana 3rd in 50 states for public school employees per 10,000 population.
 Montana 5th in 50 states for total state and local employees per 10,000 population
 Montana 10th in 50 states for state employees per 10,000 population.
 Montana 10th in 50 states for local employees per 10,000 population.

Source: Public Employment in 1981, Bureau of Census, Report GE 81 #1.

Note: Due to rounding, detail may not add to totals.

Ex. 18

SB 94

Public School Retirement and Foundation Program Levies

Ex. 18

	RETIREMENT COUNTY MILL LEVIES	RETIREMENT AMOUNT	FOUND. PROG. LEVY	TOTAL COUNTY-WIDE
FALLON	1.31	155,006	40.00	41.31
POWDER RIVER	2.03	148,358	40.00	42.03
WIBAUX	3.51	101,664	40.00	43.51
SHERIDAN	3.86	356,637	40.00	43.86
RICHLAND	4.97	569,890	40.00	44.97
BIG HORN	5.23	648,138	40.00	45.23
ROSEBUD	6.06	991,652	40.00	46.06
LIBERTY	6.28	135,146	40.00	46.28
TOOLE	6.83	309,112	40.00	46.83
PHILLIPS	8.54	280,932	40.00	48.54
MUSSELSHELL	9.22	270,183	40.00	49.22
PETROLEUM	10.78	31,068	40.00	50.78
ROOSEVELT	11.55	779,833	40.00	51.55
CARTER	11.70	76,261	40.00	51.70
CHOUTEAU	12.50	358,538	40.00	52.50
GARFIELD	13.60	88,686	40.00	53.60
McCONE	13.70	157,769	40.00	53.70
BLAINE	13.76	462,432	40.00	53.76
TREASURE	13.83	60,880	40.00	53.83
CARBON	16.27	444,513	40.00	56.27
JUDITH BASIN	17.37	169,670	40.00	57.37
PONDERA	17.79	421,587	40.00	57.79
PRAIRIE	18.20	113,350	40.00	58.20
MEAGHER	18.41	105,526	40.00	58.41
DAWSON	18.54	557,034	40.00	58.54
TETON	18.69	334,289	40.00	58.69
WHEATLAND	19.34	110,083	40.00	59.34
GOLDEN VALLEY	19.79	84,009	40.00	59.79
BROADWATER	20.41	145,544	40.00	60.41
HILL	21.24	950,320	40.00	61.24
MADISON	22.54	320,248	40.00	62.54
DANIELS	22.57	181,350	40.00	62.57
SWEETGRASS	23.10	168,815	40.00	63.10
VALLEY	24.19	710,920	40.00	64.19
SANDERS	24.64	476,956	40.00	64.64
STILLWATER	24.70	344,985	40.00	64.70
GLACIER	25.10	1,128,521	40.00	65.10
POWELL	26.12	299,727	40.00	66.12
BEAVERHEAD	26.26	\$ 4,029,466	40.00	66.26
FERGUS	27.44	609,717	40.00	67.44
FLATHEAD	27.47	2,200,374	40.00	67.47
YELLOWSTONE	28.67	5,622,044	40.00	68.67
MISSOULA	29.08	3,616,243	40.00	69.08
LINCOLN	30.53	993,721	40.00	70.53
CUSTER	30.57	560,073	40.00	70.57
GALLATIN	31.09	1,770,389	40.00	71.09
GRANITE	32.47	172,351	40.00	72.47
JEFFERSON	36.70	399,186	40.00	76.70
LAKE	37.25	978,632	40.00	77.25
CASCADE	37.92	3,393,044	40.00	77.92
PARK	39.37	701,849	40.00	79.37
LEWIS & CLARK	40.33	2,206,938	40.00	80.33
SILVER BOW	43.55	2,071,717	40.00	83.55
DEER LODGE	47.60	628,701	40.00	87.60
MINERAL	48.95	227,275	40.00	88.95
RAVALLI	55.41	1,207,993	40.00	95.41
TOTAL AMOUNT	20.16	\$ 44,439,344		
AVERAGE LEVY				

-1982-83-

Elementary Foundation Program Equalization

COUNTY	FOUNDATION PROGRAM	TOTAL EQUALIZATION	EQUALIZATION % LEVEL	EQUALIZATION TO STATE	STATE FUNDS
BEAVERHEAD	\$ 1,442,935	\$ 486,698	33.73%	\$ 1,029,278	\$ 956,237
BIG HORN	2,139,255	3,168,533	100.00		
BLAINE	1,556,696	857,341	55.07		699,355
BROADWATER	633,065	183,912	29.05		449,153
CARBON	1,648,635	659,397	40.00		989,238
CARTER	359,771	165,515	46.01		194,256
CASCADE	12,190,626	2,071,843	16.99		10,118,983
CHOUTEAU	1,226,257	692,840	56.50		533,417
CUSTER	1,977,386	464,785	23.51		1,512,601
DANIELS	533,586	178,499	33.45		355,087
DAWSON	2,131,806	856,410	40.17		1,275,396
DEER LODGE	2,028,765	327,374	16.14		1,701,391
FALLON	679,862	3,017,859	100.00	2,337,997	
FERGUS	2,294,469	547,411	23.86		1,747,058
FLATHEAD	9,370,601	2,251,026	24.02		7,119,575
GALLATIN	6,163,674	1,345,581	21.83		4,818,093
GARFIELD	378,459	141,930	37.50		236,529
GLACIER	2,595,517	1,056,850	40.72		1,538,667
GOLDEN VALLEY	246,453	99,050	40.19		147,403
GRANITE	543,209	209,615	38.59		333,594
HILL	3,163,311	1,074,831	33.98		2,088,480
JEFFERSON	1,449,045	261,649	18.06		1,187,396
JUDITH BASIN	591,256	223,459	37.79		367,797
LAKE	3,822,516	635,155	16.62		3,187,361
LEWIS & CLARK	7,607,611	1,356,437	17.83		6,251,174
LIBERTY	490,218	626,869	100.00	136,651	
LINCOLN	3,444,868	1,673,776	48.59		1,771,092
MADISON	1,081,818	431,318	39.87		650,500
MCONE	534,482	276,685	51.77		257,798
MEAGHER	360,346	146,249	40.59		214,097
MINERAL	641,892	178,609	27.83		463,283
MISSOULA	11,778,056	3,025,604	25.69		8,752,452
MUSSELSHELL	811,935	732,511	90.22		79,424
PARK	2,297,962	413,043	17.97		1,884,919
PETROLEUM	135,786	56,673	41.74		79,113
PHILLIPS	1,014,934	774,024	76.26		240,910
PONDERA	1,390,976	656,538	47.20		734,438
POWELL	508,636	1,818,450	100.00	1,309,814	
PRAIRIE	1,108,401	359,800	32.46		748,601
RAVALLI	373,221	141,887	38.02		231,334
RICHLAND	4,385,671	857,379	19.55		3,528,292
ROOSEVELT	2,716,559	4,148,987	100.00	1,432,428	
ROSEBUD	2,585,859	1,648,944	63.77		936,915
SANDERS	3,161,738	4,905,638	100.00	1,743,900	
SHERIDAN	1,826,409	656,035	35.92		1,170,374
SILVER BOW	1,055,959	3,290,624	100.00	2,234,665	
STILLWATER	6,227,003	1,136,237	18.25		5,090,766
SWEETGRASS	1,177,814	336,215	28.55		841,599
TETON	569,140	190,869	33.54		378,271
TOOLE	1,156,027	406,916	35.20		749,111
TREASURE	925,772	1,082,254	100.00	156,482	
VALLEY	193,161	111,425	57.69		81,736
WHEATLAND	2,040,928	686,279	33.63		1,354,649
WIBAUX	460,641	142,692	30.98		317,949
YELLOWSTONE	345,151	819,399	100.00	474,248	
THE STATE	18,799,364	4,839,998	25.75%		13,959,366
				310,855,463	392,325,27

-1982-83-

High School Foundation Program Equalization

COUNTY	FOUNDATION PROGRAM	TOTAL FOR EQUALIZATION	EQUALIZATION % LEVEL	EQUALIZATION TO STATE	STATE FUNDS
BEAVERHEAD	\$ 853,134	\$ 227,876	26.71%	\$ 769,910	\$ 625,258
BIG HORN	1,152,008	1,921,918	100.00		414,402
BLAINE	942,191	527,789	56.01		279,822
BROADWATER	385,020	105,198	27.32		737,412
CARBON	1,146,178	408,766	35.66		168,594
CARTER	203,081	34,487	16.98		6,543,244
CASCADE	7,872,287	1,329,043	16.88		419,860
CHOUTEAU	853,464	433,604	50.81		685,408
CUSTER	970,648	285,240	29.39		334,565
DANIELS	458,564	123,999	27.04		630,783
DAWSON	1,116,023	485,240	43.48		1,111,822
DEER LODGE	1,306,682	194,860	14.91		1,105,298
FALLON	514,556	1,827,345	100.00	1,312,789	
FERGUS	1,446,096	340,798	23.57		2,049,726
FLATHEAD	5,432,615	1,382,889	25.46		2,539,597
GALLATIN	3,439,064	899,467	26.15		105,094
GARFIELD	200,469	95,375	47.58		456,606
GLACIER	1,140,864	684,248	59.98		167,503
GOLDEN VALLEY	234,377	66,874	28.53		372,954
GRANITE	454,071	81,117	17.86		1,157,556
HILL	1,838,302	680,746	37.03		715,155
JEFFERSON	787,289	72,134	9.16		364,106
JUDITH BASIN	516,155	152,049	29.46		1,686,449
LAKE	2,063,123	376,674	18.26		3,798,768
LEWIS & CLARK	4,628,731	829,963	17.93		1,528,794
LIBERTY	302,391	328,765	100.00	26,374	
LINCOLN	2,060,224	531,430	25.79		575,034
MADISON	818,093	243,059	29.71		204,566
MCONE	334,343	129,777	38.82		178,280
MEAGHER	271,300	93,020	34.29		482,880
MINERAL	552,856	69,976	12.66		4,621,920
MISSOULA	6,468,807	1,846,887	28.55		105,164
MUSSELSHELL	541,809	436,645	80.59		1,154,942
PARK	1,427,497	272,555	19.09		105,659
PETROLEUM	148,924	43,265	29.05		287,334
PHILLIPS	782,727	495,393	63.29		448,934
PONDERA	809,843	360,909	44.57	737,222	
POWELL	615,466	147,262	23.93		468,204
PRAIRIE	235,072	90,915	38.68		144,157
RAVALLI	2,734,911	353,170	12.91		2,381,741
RICHLAND	1,383,517	2,177,220	100.00	793,703	
ROOSEVELT	1,391,371	1,016,401	73.05		374,970
ROSEBUD	1,317,958	3,352,134	100.00	2,034,176	
SANDERS	1,067,370	294,676	27.61		772,694
SHERIDAN	794,392	1,806,664	100.00	1,012,272	
SILVER BOW	3,642,688	695,562	19.09		2,947,126
STILLWATER	801,855	213,442	26.62		588,413
SWEETGRASS	382,806	112,735	29.45		270,071
TETON	911,141	264,198	29.00		646,943
TOOLE	588,300	678,723	100.00	90,423	
TREASURE	203,843	66,025	32.39		137,818
VALLEY	1,281,612	444,414	34.68		837,198
WHEATLAND	294,442	85,728	29.12		208,714
WIBAUX	219,280	432,645	100.00	213,365	
YELLOWSTONE	9,772,330	2,994,445	30.64%		6,777,885
THE STATE	382,472,116	334,742,927		36,990,234	354,719,423

Ex. 18
SB 94

Dollar Increase in Property Taxes in Permissive Area
Under Senate Bill 94 as Introduced.

Form 4236 Counties

State Publishing Co.
Helena, Montana

	Elementary	High School	Total						
Beaverhead	1131	—	1131						
Big Horn	815,605	493,824	1,309,429						
Blaine	113,212	65620	178832						
Broadwater	5873	—	5873						
Carbon	62507	43486	105993						
Carter	13248	—	13248						
Cascade	843	—	843						
Chouteau	48640	—	48640						
Custer	3740	—	3740						
Daniels	—	—	—						
Dawson	33683	—	33683						
Deer Lodge	—	—	—						
Fallon	893,403	629,947	1,523,350						
Fergus	4746	—	4746						
Flathead	7151	—	7151						
Gallatin	14060	—	14060						
Garfield	5175	—	5175						
Glacier	68243	73816	142059						
Golden Valley	—	—	—						
Granite	—	—	—						
Hill	44660	—	44660						
Jefferson	—	—	—						
Judith Basin	—	—	—						
Lake	6675	—	6675						
Lewis and Clark	16438	—	16438						
Liberty	83277	59707	142984						
Lincoln	—	—	—						
Madison	—	—	—						
McCone	27619	—	27619						
Meagher	7012	—	7012						
Mineral	—	—	—						
Missoula	66691	45693	112384						
Musselshell	174949	62786	237735						
Park	3161	—	3161						
Petroleum	—	—	—						
Phillips	137600	58753	196353						
Pondera	7681	1185	8866						
Powder River	603,447	349,067	952,514						
Powell	11965	—	11965						
Prairie	650	—	650						

Ex. 18
SB 94

Dollar Increase in Property Taxes in Permissive Area
Under Senate Bill 94 as Introduced.

Form 422a Counties

State Publishing Co.
Helena, Montana

Elementary High School Total

Ravalli	—	—	—
Richland	653,255	537,532	1,190,787
Roosevelt	144,053	180,852	324,905
Rosebud	947,901	654,426	1,602,327
Sanders	2450	861	3311
Sheridan	566,784	355,251	922,035
Silver Bow	—	—	—
Stillwater	21545	—	21545
Sweet Grass	8258	—	8258
Teton	29373	—	29373
Toole	266,370	140,401	406,771
Treasure	—	—	—
Valley	9500	—	9500
Wheatland	6094	—	6094
Wibaux	114,665	119,050	293,715
Yellowstone	39,324	—	39,324

\$ 6152,657 \$ 3872,257 \$ 10,024,914

1/29/83 Monitor

As Introduced

Ex. 18

SB 94

		Current Permissive Mill Levy	Mill Levy Increase Under S.B. 94	Dollar Increase In Property Tax
Big Horn County				
H.S.	1 Hardin	5.55	.45	\$ 13,417
	2 - Lodge Grass	.85	5.15	480,407
Elem.	1 - Decker	.04	8.96	811,995
	16 - Community	6.19	.281	3,610
				<u>\$ 1,309,429</u>
Fallon County				
H.S.	12 Baker	1.15	4.85	\$ 469,373
	55 Plavna	.91	5.09	160,574
Elem.	12 Baker	3.28	5.72	249,626
	55 Plavna	.79	8.21	258,999
	50 Fertile Prairie	1.08	8.92	384,778
				<u>\$ 1,523,350</u>
Liberty County				
H.S.	29 Soplin	5.08	.92	\$ 52,13
	33 Chester	3.08	2.92	54,194
Elem.	27 Whitlash	1.14	7.86	59,944
	29 Soplin	7.68	1.32	7,480
	33 Chester	7.55	1.45	15,853
				<u>\$ 142,689</u>
Poudre River County				
H.S.	79 J. Broodus	1.23	4.77	\$ 349,067
Elem.	6 Biddle	1.19	7.81	245,62
	22 Belle Creek	.16	8.84	572,036
	29 Fifteen Mile (Nm operations)		9.00	35,16
	77 Cross		9.00	16,05
	30 Beaver Creek		9.00	17,28
				<u>\$ 952,514</u>

		1	2	3	4
		Current Permissible Mill Levy	Mill Levy Increase Under SB 94	Dollar Increase in Property Tax	
Richland County					
H.S.	1 Sidney	1.96	4.04	\$ 395043	
	3 Fairview	2.15	3.85	141495	
	4 Lambert	5.84	1.16	994	
Elm.	5 Sidney	730	170	97958	
	11 Branson	1.49	851	153276	
	13 Fairview	336	564	196486	
	21 RAU	1.16	784	150253	
	28 Three Buttes	1.09	791	30427	
	86 Lambert	5.46	354	24855	
				<u>\$ 1,190,787</u>	
Rosebud County					
H.S.	4 Forsyth	373	227	\$ 55758	
	19 Colstrip	141	459	598668	
Elm.	2 Rock Springs	675	225	1676	
	11 Colstrip	292	608	786436	
	33 Ingomar	43	857	159789	
				<u>\$ 1,602,327</u>	
Sheridan County					
H.S.	20 Plantywood	493	107	18372	
	29 Outlook	562	38	1814	
	7 Medicine Lake	108	492	211562	
	3 Westby	146	454	123384	
Elm.	3 Westby	219	681	149435	
	7 Medicine Lake	160	740	278906	
	29 Outlook	509	391	18662	
	20 Plantywood	708	192	33325	
	49 Hawatha	77	823	86775	
				<u>927435</u>	

1
CURRENT
PERMISSIVE
MILL LEVY

2
MILL LEVY
INCREASE
UNDER SB 94

3
Dollar
INCREASE IN
PROPERTY TAXES

700K County
H.S. 2 Sunburst

154

4.46

\$ 140401

Elkm. 2 Sunburst

205

6.95

196219

8 Kevin

274

6.26

20326

21 Galata

183

7.17

38843

23 Nickol

198

7.02

9982

\$ 406771

Wibaux County

H.S. Wibaux

189

4.11

\$ 119050

Elkm. Wibaux

297

6.03

174665

\$ 293715

Total 9 Counties

\$ 8,344,012

Montox 1/12/83

*Glendive Area Chamber of Commerce
and Agriculture*

P. O. Box 930 : Phone (406) 365-5601

Glendive, Montana 59330

March 9, 1983

Joint House Education
and Taxation Committees
Hearing: March 11, 1983
Senate Bill 94

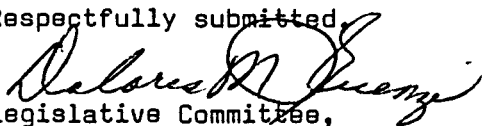
The Legislative Committee of the Glendive Area Chamber of Commerce and Agriculture went on record on March 8, 1983 as opposing SB 94 - the bill equalizing school levies.

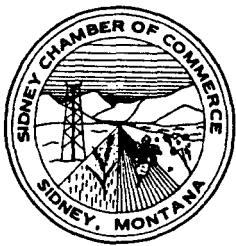
Even tho this bill would benefit the Glendive school district at this time, the committee felt it would be very damaging to the surrounding counties. Since we are the Glendive AREA Chamber of Commerce and Agriculture we feel we should be concerned with the welfare of our surrounding area.

Another point - if Dawson County does get a large coal development or increased oil development then this measure would cost Glendive more in the future.

We ask the legislators to consider the unfairness of this bill to the counties and people of Eastern Montana and vote against SB94.

Respectfully submitted,


Legislative Committee,
Glendive Area Chamber of Commerce
and Agriculture
Dolores M. Guenzi
Executive Director



Sidney Chamber of Commerce

March 11, 1983

Dear Mr. Chairman

On behalf of the Sidney Chamber of Commerce Board of Directors and our entire 273 members, I would like to express vehement opposition to the proposed Senate Bill 94.

Rarely has there been such wide-spread, bipartisan agreement on a certain issue, as there is to SB 94 in Sidney. There are many reasons for this. This letter will touch on only a couple.

First of all ladies and gentlemen, please don't think for a moment that everyone in Sidney and Richland County "farms" an oil well. Not everyone, not even a majority of people have reaped the benefits of the oil boom, now in the past. SB 94, if passed, would arbitrarily raise the taxes of everyone in the area. This simply is not fair taxation.

The second, and perhaps most important point to bring up is that even if passed, SB 94 would not raise the needed revenue for the School Foundation Program. At the very time this testimony is being presented, decision makers in the Middle East are planning to reduce the price of their oil, which, as you are aware of, will have immediate and negative affects on domestic oil production. Because of this, SB 94 if passed, would in effect penalize an area of the state through higher taxes, while at the same time fail accomplish its intended purpose in helping to fund the School Foundation Fund.

The Sidney Chamber of Commerce respectfully requests that your committees consider these arguments, and those of our area educators in voting on SB 94. We strongly urge you to vote NO.

Sincerely,

Ken Maule
Executive Vice President

SUPERINTENDENT of SCHOOLS

Exhibit 21

POWDER RIVER COUNTY

Broadus, Montana

March 11, 1983

My name is Don Bidwell, Powder River County Superintendent of Schools, and I am here representing the Powder River County Commissioners concerning Senate Bill 94.

First, Powder River County would like to go on record as favoring a good, basic education for the students in Montana schools. We have financially supported education efforts through the state's Foundation Program. For example, during the 1981-82 fiscal year, our county contributed over \$900,000 more than we received from the program.

We realize that the education system faces severe problems, but we don't feel that placing a further burden of over \$950,000 on the taxpayers in our county is the answer. This money will not alleviate our need for special school levies. We cannot see actual education benefits for our students from this additional money for the Foundation Program. In fact, SB 94 will really have a negative effect upon education of our students because this increased burden will force our taxpayers to think "no" to the special levies.

In closing, I was asked by a taxpayer if the tables were turned in the future, and our area needed the extra funding, could we count on the legislature to help us or would the law be changed again? My answer was that the law could be changed because we are too few to assure fair treatment.

Thank You

COMMENTS TO JOINT EDUCATION AND APPROPRIATIONS COMMITTEE MEETING

Exhibit 22

SB 94

By: T. C. Mattocks - Superintendent of Schools
Cut Bank, Montana

March 11, 1983

MR. CHAIRMAN, MEMBERS OF THE EDUCATION COMMITTEE, AND MEMBERS OF THE APPROPRIATIONS COMMITTEE:

My name is Chris Mattocks, I am Superintendent of Schools in Cut Bank, Montana, and I am here to speak in opposition to SENATE BILL 94.

Proponents of Senate Bill 94 have used such arguments as: equality of educational opportunity as guaranteed each person in the State; the fact that the Legislature is called upon to provide a basic system of free quality schools, and also the fact that the Legislature shall fund and distribute in an equitable manner, the State's share of the cost of running those schools.

The proponents are also selling this Bill on 2 basic conceptual points. Their argument is that what we are currently doing in the Foundation Program is unconstitutional; thereby inviting lawsuits, and also that what's proposed in Senate Bill 94 will correct the problem; thereby avoiding lawsuits.

I want to make it perfectly clear at the outset that their argument is fallacious on several points. First of all, what we are doing now is not unconstitutional, and a quick review of what the Constitution says in Article X, Section I, will reveal that. On the part dealing with equality of educational opportunity being guaranteed to each person of the State, the key word in the whole sentence is the word OPPORTUNITY. When the framers of the original Foundation Program that was adopted by the 1949 Legislature were studying the whole process of public elementary and secondary school systems of Montana, and making recommendations back to the Legislature, one of their 2 major recommendations was a reorganization of the Public School financial structure.

In connection with this, they found that "in 1944 to 1945, the length of school terms varied from less than 50 days in some schools to more than 190 days in others. This variation in length of the school year causes inequalities in educational opportunity." I'll bet that caused an inequality of educational opportunity!! When a child of one community only gets to go to school 50 days per year for instruction while a child in a neighborhooding community goes to school 190 days per year for instruction, there is bound to be inequality of educational opportunity!!

Ex. 22

Article X, Section I is an attempt to redress that inequality of opportunity for every student in the State, and that inequality is now alleviated through a 180 day school term for every district in the State. In this way, every one of the 155,000 school students in Montana is guaranteed equality of educational opportunity - that is, 180 days of school. SB 94

What we are now doing is not unconstitutional on the second basis in that the Legislature has provided for a basic system of free quality public elementary and secondary schools. It is evident from this statement that it is the Legislature's responsibility to make sure that a minimum level of instruction occurs in every one of the elementary and secondary schools in the State - basic system of free quality public elementary and secondary schools. That is now being achieved through the Accreditation Standards as put out by the State Board of Public Education. If any School District in Montana does not live up to the demands of the Constitution that a basic system of quality education happen, i.e. meeting accreditation standards, the Board of Public Education has the authority to crack down on these people, and they do so every year by reviewing every School District in the State to make sure they offer this program. Those who do not are noted publicly and widely in the various media, and corrections are generally made in short order. The penalty is loss of Foundation Program dollars (Legislative dollars) - basic system maintenance dollars.

On the third issue of whether or not what we are doing now is unconstitutional, the argument fails also. All that is required of the Legislature is to distribute money in an equitable manner to the School Districts of the State, and they are not to distribute a cost equal to everything that happens in the elementary school and the secondary; they are only to distribute the State's share of the cost, and that is the reason we have the Foundation Program.

The proponents of this Bill argue that what is being proposed with Senate Bill 94 will prevent lawsuits in the future. There is no way this will happen, since to merely raise the mill levy for some school districts - a very small minority at that - from 40 mills to 55 mills - does not guarantee one single cent of additional school aid to the Districts who are threatening a lawsuit. It also does not affect their mill levy, since they are already paying 55 mills. It would make as much sense for me to have a house that is red, and because I want everyone else to have a red house I sue to get the action accomplished.

Members of the Legislature must also be careful that they do not get hung up in the words "quality" and "equality". The word "quality" is only used once in this section, and it talks about the Legislature providing a basic system of free quality schools. By its very definition, quality is used in this sense to mean that there is to be a basic system of excellence in our elementary and secondary schools. That is the purpose of the Accreditation Standards, to guarantee a basic minimum level of excellence in each of the schools in Montana. The word "equality", which Webster defines as being of the same measure as another, is used in connection with educational opportunity, and that means that every student in the State is to have the same measure as in school days, as another. It surely doesn't mean that there is to be equality of educational outcome, that every student is to know the same facts and figures as another student when graduation takes place. A derivation of the word "equality" is also used when it talks about the distribution of the funds. The distribution is to be made in an equitable manner; that means no School District is to receive favoritism over another when the Legislature distributes its funds, and no School District does! Again, we go back to the Foundation Program, and if School "A" has 50 elementary kids and School "B" has 50 elementary school kids, they both get the same amount of dollars. That is equitable distribution of the funds.

If the proponents of SB 94 were sincere about equalizing costs in education, they should formulate a bill to equalize those costs that are mandated upon the schools by the state, or its agents. These costs must be considered a part of the state's desire for a free basic education, or else why would they be mandated? Mandated costs such as Accreditation Standards, Retirement, Liability Insurance. You have placed these mandates on us to have these programs, but have left it to the local district or county to pay for the costs. I will agree that that is a violation of the Constitution when you do that. But when the Constitution also says that the control and supervision of the local schools is delegated to the board of trustees, then those programs that the trustees want above and beyond the programs that you want, should be the obligation of the local taxpayers. There is a constitutional balance between state-borne costs, and local-borne costs. Several states have had lawsuits in recent years that have spoken to this balance. In the state of Washington, the Seattle case found that total state funding of education is not the answer. In Wyoming, the Washakie case found that local school districts must be permitted financial variations in costs to reflect local conditions. In New Jersey, the Horton

Page 4 - Joint Education and Appropriations Committee Meeting - By: T. C. Mattocks

case came to the conclusion that funding variances must follow the contours of local needs. In our neighbor to the west, Idaho, the Thompson case found that there was not impermissible discrimination against those in poorer school districts because inequities existed in taxable wealth. In comparison to all of the above-cited cases, Montana's Foundation Program relies less on local property taxation than any of these states. Montana has a rich history of consistently increasing its state funding levels to reduce the effects of differing property bases. And that is the only way to react to Senate Bill 94. It doesn't help a single school district in Montana. It penalizes some who are experiencing the effects of energy development. If you want to help every school district in the state, then it has to be through a percentage increase in the Foundation Program - something that every Legislative Session, but one, has done for the past eighteen sessions.

Whatever you do with the Foundation Program funding, the important thing to remember about Senate Bill 94 is that approving it will not alleviate the reason that people are threatening to sue the state. I urge you to vote against SB 94.

Sen Smith

J B Gottfried - Toole Co
Mont assoc of Oil & Coal Counties

Exhibit
23

during the past several years the Legislators have taken away from the counties a great number of taxable items. The primary source of County funding is property tax. This of course reflects in the monies raised for the school foundation program - state equalization - Now we are hereby being told we must raise our monetary mill levies by 15 mills in 3 years - To me this raid on County property taxes is indefensible.

From the fiscal note, I perceive that the 32+ million raised during the biennium about 65+ million by the third year and leaving about 26+ million in the state general fund is a grave miscarriage of justice. It is doubly so since these funds will be coming from about 12¹⁴ counties - distributed to the balance of the counties with relatively few if any benefits accruing to the funding counties. Toole County would contribute about 1 1/2 million dollars to this fund. If the extra funding is absolutely necessary - it should come from other than property taxes - I urge the bill be killed. It looks like ~~glaring~~ welfare and I believe it destroys the recipients incentive to be prudent in their decisions -

WITNESS STATEMENT

Name Larry Stollfuss Committee On House (taxation) + Education
 Address Box 4187 Date March 11, 1983
 Representing Chouteau Support _____
 Bill No. SB, 94 Oppose Yes
 Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. It is an additional burden on property tax payers.
2. It will cost 5 rural elementary districts in Chouteau County \$50,600. That amount is the entire budget for 2 of these districts.
3. For the taxpayers of these districts the added burden is unwarranted, 5 to 7 mills in Chouteau Co. Rural elementary dist.
4. A 4% increase in the total Foundation program ~~to~~ amount in Chouteau Co. would be \$157,000 with the declining enrollment figures.

152 districts

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

TETON COUNTY

STATE OF MONTANA

CHOTEAU

59422

March 11, 1983

Exhibit 25

Montana State House of Representatives
Committees on Education & Taxation

Honorable Ladies & Gentlemen:

Montana's case for collecting and retaining the 30% coal severance tax in Washington, D.C. and the nation says "This is our resource; we'll tax it as we see fit; and will keep the proceeds of this tax right here in Montana." There is little debate or doubt among Montanans that this position is correct and defensible. In fact, the 1981 Legislature appropriated \$500,000,000 with which to advocate Montana's opposition to federal legislation or action which would diminish our state's right to levy a 30% severance tax.

Montana resists sharing its wealth with great tenacity. What does Senate Bill 94 do? It asks counties with relatively greater wealth to share that wealth--wealth which is in coal or oil or gas or timber or gold or land. Does not this turn-around weaken our position in the national fight to retain our wealth?

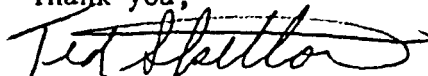
Senate Bill 94 adds another burden on already oppressed property taxpayers. In many instances property taxes are levied on property which does not produce any net income. This is especially true at the present time on agricultural and timber land. Please note what the 15 mill added burden will do to these counties which have little or no coal or oil.

Missoula County will have to raise an additional \$112,384., Chouteau County \$48,640., Broadwater County \$58,073., Teton County \$29,373. These are just a sample to illustrate that while the target of the Bill may be the new resource wealth of the eastern counties, other counties with very questionable ability to pay will have to add to an already oppressive tax load.

Finally, does it occur to you, ladies and gentlemen, that schools and school systems which have and are fulfilling their obligation of providing an adequate "basic" education at a cost which is within the present 40 mill limit will be penalized in order to support the extravagances of schools which claim they cannot provide "basic" education without dipping deeper into their neighbors pocketbook?

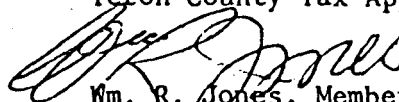
We hope you will find favor with the arguments which ask you to kill Senate Bill 94.

Thank you,



Ted Skelton

Teton County Tax Appeal Board



Wm. R. Jones, Member

Teton County Board of Commissioners

The County Treasurer

RICHLAND COUNTY

Exhibit 26

TELEPHONE: (406) 482-1707

P.O. BOX 1106

SIDNEY, MONTANA 59270

March 11, 1983

RE: SB 94

My name is Gloria Paladichuk, Richland County Treasurer, Sidney, Montana. I hereby oppose SB 94.

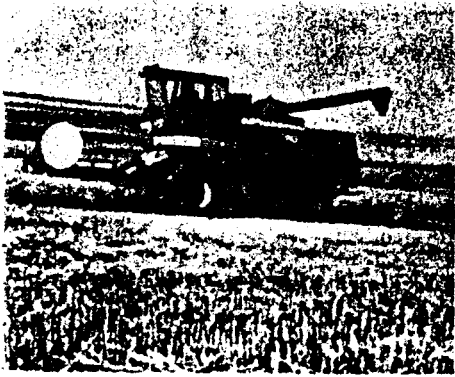
During the time I have been involved in local government, I have seen the cities, counties, and the state make spending and budget cuts during hard economic times. However, it has been the history of public schools throughout Montana that even with declining enrollments, spending authority for the schools has increased at an alarming rate.

I do not believe the statutory levies should be increased. If the schools desire further funding, let the taxpayers have a choice by the voted levies.

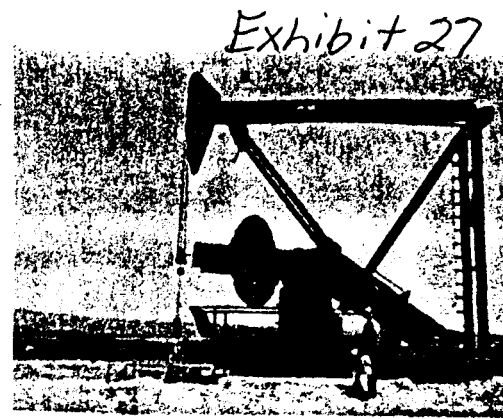
Sincerely,


GLORIA PALADICHUK
RICHLAND COUNTY TREASURER

GMP



Northeast
**Montana Land And Mineral
Owners Association, Inc.**
Westby, Montana 59275



TESTIMONY OPPOSING SB #94

I am Norman Nelson from Westby, MT, chairman of the Northeast Montana Land and Mineral Owners Association, Inc., which consists of approximately three million acres. The Association opposes SB #94 because of the added tax burden it will impose on the already financially threatened agricultural industry. SB 94 will increase taxes at least \$1000.00 a year per farm in school district 3 after the three year period. This tax increase may force some farmers and ranchers out of business. SB 94 will cause a further decline on the dwindling oil and gas exploration in eastern Montana. If SB 94 is passed, the whole economy of eastern Montana will be affected including the small schools and rural churches. Please vote NO on SB 94 to keep eastern Montana alive.

Thank You,

Norman Nelson

SUMMARY OF WESTBY SCHOOL - 1983-84
STATE EQUALIZATION

Westby School District #3 - Elementary:

Taxable Valuation - \$21,943,451. X 25 mills-----	\$ 548,586.27
Less Foundation Program-----	-192,625.79
Less County Transportation-----	- 7,670.60
Estimated Return to State - Elementary-----	\$ 348,289.88

Westby School District #3 - High School:

Taxable Valuation - \$27,177,030. X 15 mills-----	\$ 407,655.45
Less Foundation Program-----	-158,329.92
Estimated Return to State - High School-----	\$ 249,325.53

With Senate Bill 94 - 55 Mills Permissive Amount:

Westby Elementary Permissive Amount - \$48,156.45
 \$48,156.45 divided by \$21,943,451. = 2.1945 mills

\$21,943,451. X 9 mills = -----	\$ 197,491.00
Less Permissive Amount-----	- 48,156.00
Estimated Return to State - Elementary-----	\$ 149,335.00

Westby High School Permissive Amount - \$39,582.48
 \$39,582.48 divided by \$27,177,030. = 1.4564 mills

27,177,030. X 6 mills = -----	\$ 163,062.00
Less Permissive Amount -----	- 39,582.00

Estimated Return to State - High School-----	\$ 123,480.00
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Plus Elementary Estimated Return to State-----	+149,335.00
--	-------------

Total Estimated Return to State-----	\$ 272,815.00
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Total Money to State From Westby School:

25 Mills - Elementary-----	\$ 348,289.88
15 Mills - High School-----	+249,325.53
S. B. 94 - 55 Mills Permissive-----	+272,815.00
Estimated Total to State From Westby School-----	\$ 870,430.41

The percentage of School Equalization to State from Westby School District from oil revenue and related oil activity is 70% or \$609,301.28.

The percentage of Equalization to State from local tax payers in Westby School District is 30% or \$261,129.12.

The 1980 Census for the City of Westby showed a population of 287. The City taxable valuation is \$290,000.00 or 1% of the total taxable valuation of Westby School District.

The 87 land owners (wheat ranchers) in Westby School District would be paying 29% or \$252,424.81 if Senate Bill 94 is passed. This would mean that each land owner would be paying an average of \$2,901.43 for State Equalization. Senate Bill 94 alone will cost each ranch owner in Westby School District an average of \$909.38 if it is passed.

In addition, Westby School District must pass local mill levies:

Elementary - 11 mills-----	\$ 241,373.
High School - 8 mills-----	+217,416.

Total Mill Levies-----	\$ 458,789.
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Plus Retirement and Transportation-----	+160,000.
---	-----------

Total Paid by Tax Payers-----	\$ 618,789.
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Each ranch owner will pay 29% of \$618,789. or \$179,448.81 divided by 87 = \$2,062.63.

Individual Share of Taxes Per Ranch Owner---	\$ 2,062.63
--	-------------

Plus Individual Share of State Equalization-	+2,901.43
--	-----------

Average Paid Per Rancher in W. S. Dist.-	\$ 4,964.06
--	-------------

Westby Public Schools gives a very basic education with very few frills and doesn't offer its students the advantages of large urban schools. With all of the Equalization given to State and needed mill levies plus poor farm prices, it will be almost impossible to give school personnel a raise in wages this year.

WITNESS STATEMENT

Name DUANE ARNEKLEV Committee On _____
 Address 202 N BROAD MORE Date 3-11-83
 Representing SHERIDAN CO. FU Support _____
MONTANA GRAIN GROWERS
 Bill No. 94 Oppose X
 Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. AS Chairman of the Sheridan Co. Farmers Union and a director of the Montana Grain Growers Assoc. I represent farmers and ranchers of Montana. We are opposed to increased taxation
2. that this bill would cause to the average farmer in my area of the state. It don't make sense to increase taxes when we farmers are having to cut back on all our expenses in these times
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

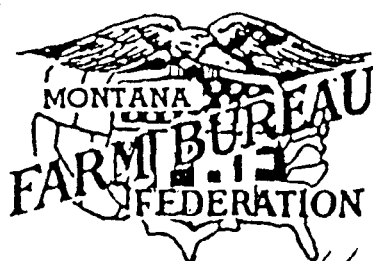


Exhibit 30

MONTANA FARM BUREAU FEDERATION

502 SOUTH 19th

Dial 587-3153

BOZEMAN, MONTANA 59715

BILL NUMBER. SB 94

DATE MAR 14, 1983

SUPPORT

OPPOSE ☒

AMMEND

NAME

PAT Underwood

COMMENTS:

The Montana Farm Bureau Federation
is STRONGLY OPPOSED TO SB 94 AND
RECOMMEND A DO NOT PASS!

WIFE Women Involved in Farm Economics

NAME JO BRUNNER BILL NO. SB 94ADDRESS 563 3rd ST HELENA DATE March 11/83REPRESENT WOMEN INVOLVED IN FARM ECONOMICSSUPPORT X OPPOSE X AMEND

COMMENTS:

Women Involved in Farm Economics wish to go on record as being in opposition to SB 94.

We are opposed to any additional amounts of permissive levy being levied, allowed or an increase allowed in the basic county levels. W.I.F.E. is certainly aware that our children and our grandchildren deserve and require an education. We are aware also that agriculture is quite unable at this time to support more and more taxes at any level, and I am sure that many small businesses, or any businesses, for that matter can support additional taxes. We cannot continue to grow deeper into debt while supporting such programs such as this would be, and more often than not of no direct benefit to our communities and to our children, and very often on borrowed money with higher interest rates than we can afford.

We ask a do not pass.

WITNESS STATEMENT

Name Bill Barberet Committee On Taxation + Education
 Address Toston, Mt. Date Mar. 11, 83
 Representing myself + F. B. Support _____
 Bill No. 94 Oppose X
 Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. Oppose the bill as a matter of principle and precedent.
2. State equalization fund can be supplemented by means other than property tax.
3. Communities can look to themselves to support the type of school they wish to support.
4. Earnings should be more of a gauge for taxation than property.
5. Put the shoe on the other foot and watch for the response to a bill such as 94.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

House Education

- Topalians

Name Mons Teigen

Committee On _____

Address HelenaDate 3/11/83Representing Mt. St. George. Cowbells
Woodgrowers.

Support _____

Bill No. SB 94Oppose X

Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: This is essentially a redistribution of wealth proposal.
 1. Without a definition of what constitutes a "basic education" it should be rejected out of hand. The smaller rural schools
 2. are much closer to the taxpayer and are run on a considerably more economical basis than are some of our
 3. larger metropolitan institutions.

4. The implication that this legislation has upon the states' position on coal severance taxes should not be overlooked.
 We urge the defeat of SB 94.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

Mon - June 28th 1983 Great Falls ①
 School Board Meeting adopted admin-
 istrative Salaries for 1982-1983 for the
 Great Falls District #1. (average 8% increase
 By Paul H. Historic ^{avg of 8% increase was less.} Exhibit 34

(1) Harold Weneas, Supt of Schools

SALARY Pay 50,250 } \$
 Plus Insurance 1800 } 53,490
 Plus 120 P.M.O. 1440 }

(2) James Bergene, assist Supt Secondary Education (Hi-Schools & Jr Hi's) } - 45,852

(3) John Kranick, assist Supt Elementary Education } - 45,852

(4) Earl "Ben" Lamb, assist Supt. Business & Clerk } - 43,377

(5) Terry Hatch, Administrator assist. arbitration (salaries for Teachers) } - 43,360

(6) Robert K. McLeod, Director of Personnel - 43,050

(7) Donald Peterson, C.M.R. High Principal - 42,225

(8) Robert Swarthout G.F. High Principal - 43,050

(9) Loren Frazier, VO TECH Director - 40,572

(10) William Findley, Director Special Pupil Services - 40,572

(11) Edward Mattix, West Jr High Principal - 40,572

(12) Richard Clement, North Jr High Principal - 40,572

(13) William Salonen, Aris Nelson Jr. Hi. Principal - 39,747

(14) Gordon P. Dahl, East Jr. High Principal - 38,922

(15) Dewey Swank, Director Federal Programs - 39,128

(16) James Bergman, Longfellow Principal - 35,238

(17) Duane Dockter, Valley View Principal - 35,238

(18) Katherine Forsman, Sunnyside Principal - 33,588

(19) Ronald Kennebeck, Russell Principal - 35,238

(20) Willis Heupel, Sagjawa Principal - 35,238

(21) Leslie Duncan, Franklin Principal - 35,238

(22) Robert Jewell, Roosevelt Principal - 35,238

(23) Frances Jackson, Mountain View Principal - 35,238

(24) Marvin Kildahl, Meadowdale Principal - 35,238

(25) Richard Marbey, River View Principal - 35,238

I DO NOT
 BELIEVE
 PERCENTAGE
 RAISES
 ARE
 JUSTIFIED

10/24/84
 4991
 911

CONTINUED

991,071 (2)

(26) - Keith Thomas, morning side Principal	- 35,238
(27) - Roger Farson, chief Joseph Principal	- 34,413
(28) - Ken Nordquist, Day Principal	- 35,238
(29) - Ray Spindler, Lincoln Principal	- 34,413
(30) - Margaret Adams, Lewis & Clark Principal	- 33,588
(31) - Bonita Tilton, half time Principal at Whittier at Whittier #17,619 - 2 half time teacher 13,793	31,412
(32) - Calvin Ryder G.F. High assist Principal	- 37,909
(33) - K. Dean Wester C.M.R. High assist Principal	- 37,909
(34) - Carl Spinti, assist VO-TECH Director	- 36,697
(35) - James Grant, Athletic Director	- 35,872
(36) - Larry Williams, Music & Purchasing Director	- 36,697
(37) - Theodore Snow, assist Principal North Jr. Hi.	- 36,394
(38) - Robert McNeel, assist Principal West Jr. Hi.	- 35,569
(39) - Clarence Kropp, assist Principal Bristolon	- 35,569
(40) - Herman Plasse, assist Principal East Jr. Hi.	- 34,744
(41) - Raymond Beck, special Education (Presion)	- 36,394
(42) - James Poor, art supervisor	- 36,394
(43) - Phyllis Williamson, Library Supervisor	- 34,744
(44) - Marie Mastorovich, Reading Supervisor	- 34,853
(45) - Alice Kempfill, Coordinator, grade K-3	- 33,036
(46) - Janet Thompson, coordinator grades 4-6	- 33,036
(47) - Murton Mccluskey, Indian Education, director	- 36,097
(48) - Henry Dahmee, Dean G.F. Hi.	- 33,800
(49) - Karol Johnson, Dean C.M.R. Hi.	- 32,150
(50) - Richard Kuntz, Associate Dean C.M.R. Russell	- 32,150
(51) - Ernid Ikeda, Dean G.F. Hi.	- 33,485
(52) - Rodney Johnson, Transportation	- 35,500
(53) - ? , supt Bldg & grds	- 35,500
TOTAL 1,968,867	

Note - they are approx 10 more totaling
 approx 300,000 + 1,968,867 =
 \$2,268,867 for only
 administrators, not secretaries
 & other help - THIS IS TOO MUCH

Page 1 - Total = 991,071

Page 2 - Total = 977,796

TOTAL \$1,968,867

AMENDMENTS TO HOUSE BILL 544 - (third reading copy)
(for 4% and 4% increase)

1. Page 1, line 14.

Strike: "\$20,060"

Insert: "\$18,627"

2. Page 1, line 16.

Strike: "\$20,060"

Insert: "\$18,627"

3. Page 1, line 17.

Strike: "\$838.30"

Insert: "\$778.50"

4. Page 1, line 20.

Strike: "\$27,605"

Insert: "\$25,634"

5. Page 1, line 21.

Strike: "\$838.30"

Insert: "\$778.50"

6. Page 1, line 24.

Strike: "\$44,074"

Insert: "\$40,926"

7. Page 1, line 25.

Strike: "\$525"

Insert: "\$487.50"

8. Page 2, line 7.

Strike: "\$1,948"

Insert: "\$1,809"

Strike: "\$1.89"

Insert: "\$1.76"

9. Page 2, line 11.

Strike: "\$1,834"

Insert: "\$1,703"

10. Page 2, line 12.

Strike: "\$1.73"

Insert: "\$1.61"

11. Page 2, line 15.

Strike: "\$1,488"

Insert: "\$1,382"

12. Page 3, line 1.

Strike: "\$114,321"

Insert: "\$106,155"

13. Page 3, line 3.
Strike: "\$4,763"
Insert: "\$4,423"

14. Page 3, line 4.
Strike: "\$25.98"
Insert: "\$24.12"

15. Page 3, line 7.
Strike: "\$4,348"
Insert: "\$4,037"

16. Page 3, line 8.
Strike: "\$25.98"
Insert: "\$24.12"

17. Page 3, line 11.
Strike: "\$2,789"
Insert: "\$2,590"

18. Page 3, line 12.
Strike: "\$4.35"
Insert: "\$4.04"

19. Page 3, line 15.
Strike: "\$2,354"
Insert: "\$2,186"

20. Page 3, line 16.
Strike: "\$2.38"
Insert: "\$2.22"

21. Page 3, line 19.
Strike: "\$2,115"
Insert: "\$1,964"

22. Page 3, line 20.
Strike: "44"
Insert: "41"

23. Page 3, line 23.
Strike: "\$1,984"
Insert: "\$1,842"

24. Page 4, line 11.
Strike: "\$22,468"
Insert: "\$19,372"

25. Page 4, line 14.
Strike: "\$22,468"
Insert: "\$19,372"

26. Page 4, line 15.

Strike: "\$939"

Insert: "809.60"

27. Page 4, line 18.

Strike: "\$30,918"

Insert: "\$26,659"

28. Page 4, line 19.

Strike: "\$939"

Insert: "\$809.60"

29. Page 4, line 22.

Strike: "\$49,363"

Insert: "\$42,563"

30. Page 4, line 23.

Strike: "\$588"

Insert: "\$507.00"

31. Page 5, line 5.

Strike: "\$2,182"

Insert: "\$1,881"

Strike: "\$2.12"

Insert: "\$1.83"

32. Page 5, line 9.

Strike: "\$2,054"

Insert: "\$1,771"

33. Page 5, line 10.

Strike: "\$1.94"

Insert: "\$1.69"

34. Page 5, line 13.

Strike: "\$1,667"

Insert: "\$1,437"

35. Page 5, line 25.

Strike: "\$128,040"

Insert: "\$110,401"

36. Page 6, line 2.

Strike: "\$5,335"

Insert: "\$4,600"

37. Page 6, line 3.

Strike: "\$29.10"

Insert: "\$25.09"

Ex. 35

38. Page 6, line 6.

Strike: "\$4,869"

Insert: "\$4,199"

39. Page 6, line 7.

Strike: "\$29.10"

Insert: "\$25.09"

40. Page 6, line 10.

Strike: "\$3,124"

Insert: "\$2,693"

41. Page 6, line 11.

Strike: "\$4.87"

Insert: "\$4.20"

42. Page 6, line 14.

Strike: "\$2,637"

Insert: "\$2,274"

43. Page 6, line 15.

Strike: "\$2.67"

Insert: "\$2.31"

44. Page 6, line 18.

Strike: "\$2,369"

Insert: "\$2,043"

45. Page 6, line 19.

Strike: "49"

Insert: "42"

46. Page 6, line 22.

Strike: "\$2,222"

Insert: "\$1,916"

Wed. Mar. 9

Billings Gazette

Arizonan to head schools

By KIM LARSEN
Of The Gazette Staff

William Kenneth Poston Jr. will have to live up to when he becomes superintendent of Billings schools July 1.

After praising Poston Tuesday as an "America family" man and super administrator who has done wonders as superintendent of Flowing Wells Unified Schools in Tucson, Ariz., Billings trustees amicably hired him.

He was given a three-year contract worth \$69,500 the first year.

The contract also contains some stiffeners, but Board Chairman Maurice Colberg Jr. said they would not be discussed until after Poston signs the pact.

Colberg said he expected the contract signed within a week.

Poston, who also was considering an administrative job with an undisclosed university, assured the board earlier Tuesday he would accept the job if offered, Colberg said.

The new superintendent will be coming to a bigger district as well as a bigger paycheck. He receives \$58,000 as chief of Flowing Wells district, which has less than 5,000 students and only seven

outgoing Billings superintendent Vir-



William Poston Jr. is expected to sign a 3-year contract to lead Billings schools within a week.

gil R. Poore was paid \$51,000 to direct the education of more than 15,000 students in 35 schools.

Colberg said it became apparent to trustees that they would have to pay more for someone of Poston's caliber.

Trustees Michael Young and Karen Trask Doolen, who visited Tucson last week, gave a glowing report to the School Board at Tuesday's special meeting.

Doolen said Flowing Wells trustees were somewhat hostile toward her and Young because they did not want to lose Poston.

She praised Poston highly: He is very receptive, always listens and acts immedi-

ately, strongly supports those under him, handles controversies well, values people, is flexible when faced with a good case opposing his, will admit if a decision is wrong.

Poston will take the heat for the district in a controversy, Doolen said.

He developed strong guidelines for student discipline, recognized strengths and weaknesses of personnel, and put together a thorough evaluation process for employees, she continued.

Young, after hearing Doolen's bubbly report, mused: "He walks on water, too."

More seriously, Young said Poston is a thorough person who makes sure he has facts before acting. He insists people be prepared. "You can't shoot from the hip with him."

Young said he likes Poston because the Arizona educator is conservative, has an "All-America family" and is moral and ethical.

Poston is highly organized, a good speaker who makes himself visible to the community, and has a low tolerance for incompetence, Young said.

Doolen noted that Poston "is not a trendy, innovative experimenter," but is receptive to suggestions. He goes into the

(More on Schools, Page 6A)

Schools

From Page One

to obtain first-hand information, she said.

After hearing the praise, trustees went into a closed session for about a half-hour with the board's attorney, Larry Martin, to discuss Poston's contract. The board voted to accept Poston as Billings

schools chief immediately after the meeting was reopened to the public.

Colberg told The Gazette that Poston requested a three-year contract. He declined to say whether Poston's salary would be re-negotiated each year.

Colberg praised Ventures for Excellence, an executive-search firm in Lincoln, Neb., for its assistance. The board would not have obtained Poston if Ventures had not been available to recruit him, Colberg said. Poston, who was not initially looking at the Billings job, was hired over many educators who had applied.

The board paid Ventures \$12,000 plus expenses for the search. Colberg said it would be a few days before the expenses are totaled and made public.

Asked why the board had not paid Poore and other former Billings superintendents as much as it offered Poston, Colberg replied that he did not have an answer.

Poston was selected over five applicants from Billings and another seven from Montana.

Any of them could handle the job, Colberg said, but the board "felt there were better people available."

PHILLIPS COUNTY

COUNTY COMMISSIONERS

DANN M. GARRISON, Chairman
Saco, Montana

SHERMAN DOUCETTE
Wagner, Montana

EUGENE (GENE) COWAN
Loring, Montana

District Judge
LEONARD H. LANGEN
Glasgow, Montana

Clerk and Recorder
INGELEFI I. SCHWARTZ

Treasurer
MARION K. GOULET



Assessor
HELEN WATERS

Sheriff - Coroner
MIKE CAMP

Clerk of Court
FRANCES WEBB

Superintendent of Schools
DOLORES HUGHES

County Attorney
WILLIS M. McKEON

Public Administrator
B.J. GOODHEART

Justice of Peace
CARL F. EATON

MALTA, MONTANA

59538

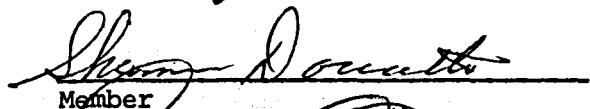
March 9, 1983

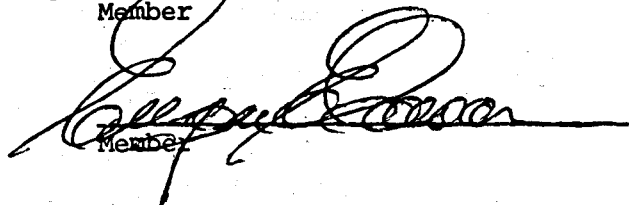
To Whom It May Concern:

We are opposed to Senate Bill 94. Our state tax burden for schools now is high enough with declining enrollment. Let the local taxpayers make some of the decisions on taxation for schools.

BOARD OF COUNTY COMMISSIONERS
PHILLIPS COUNTY, MONTANA


Chairman


Member


Member

Granite High School — Philipsburg Elementary School

Accredited By North Western and State of Montana

Philipsburg, Montana 59858

CARL W. McCALLUM
SUPERINTENDENT
BONNIE COBLE
CLERK

School District No. 1
Telephone 859-3232

March 8, 1983

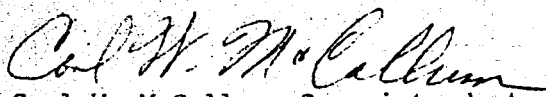
TO: Bob Brown, Chairman, Senate Education Committee
FROM: Carl W. McCallum, Superintendent of Schools, Philipsburg, MT
RE: Foundation Program Funding

I am deeply concerned over the way the funding of the foundation program is being handled and want to make you aware of what a 0% or 4% increase in the foundation program would mean to most Western Montana schools. For example, at zero percent increase the Philipsburg Elementary would have to raise by special levy \$82,742; the high school would have to raise 110,541. The high school is much higher than elementary because we had a greater loss of enrollment in the high school. The total comes to a staggering \$193,283. This sum may not seem large compared to a big school's budget, but to a small community, where a large percent of the people are either senior citizens or on welfare, the sum is unthinkable. It will, therefore, be voted down and we will have to reduce programs and reduce quality. Is this what the legislature really wants?

I see by the news that neither political party wants to mention a tax increase. However, any representative that votes for 0% or 4% increase in the foundation program is automatically voting a large tax increase for every school district in the state.

Quality educational systems attract industry. Montana has a high quality educational system. Let's keep it that way. We would ask for a reasonable six percent increase in the foundation program in order to maintain that quality.

Sincerely,


Carl W. McCallum, Superintendent
Philipsburg Public Schools

WITNESS STATEMENT

Name Robert Richards Committee On Ed & Taxation
Address Plentywood Mont. Date 3/11/83
Representing Plentywood Schools Support _____
Bill No. SB 94 Oppose ☒
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Jerry Goldwell Committee On Education + Taxation
Address Jordan, Mont Date 3/11/83
Representing Winfield Moore Leg. Ass. (self) Support _____
Bill No. S.B. 94 Oppose ✓
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. Thudowner opposing higher taxes
2. Local control of tax levies lost

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

March 11, 1983

Hearing for SB 94

Mr. Chairman, Members of the Committee:

My name is Jerry Coldwell. I am here to oppose SB 94. I am a farmer-rancher from Garfield County.

I believe I am probably a member of a rare and vanishing breed, a taxpayer. There are fewer of us paying more.

We are not rich as some would believe --our income has not risen with inflation. The agriculture community of eastern Montana is having trouble now keeping their heads above water financially, and now SB 94 will impose a tax on us that will make it even harder to get the money to run our own county programs.

I have served on a rural school board for 14 years, and we worked very hard to give our kids the best possible schooling while holding the line on spending. Now it would seem those districts who kept their houses in order must pay for the free spending ways of other districts. Under SB 94 the local people no longer have a vote or say in how their tax money is spent.

Thank you.

WITNESS STATEMENT

Name David E Cooper Committee On Education, Taxation
Address 325 South Jackson, Glenwood Mont Date 3/11/83
Representing Glenwood Schools # 20 Support _____
Bill No. S.B. 94 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. The loss of Control by the local School boards and the Voting public is very critical.

2.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name NORMAN A. Nelson Committee On TAXATION and
Address WESTBY, MT. Date 3-11-82
Representing Self Northeast Montana Good Support _____
and Mineral Owners Assoc. Oppose X
Bill No. 95 S.B. 94 Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments;

1. It will place a great Burden on Farmers and Ranchers
Unfair Tax-
- 2.
- 3.
- 4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Eithen D. Lund Committee On Ed. & Taxation
Address Box 487, Malta, Montana Date 3-11-83
Representing Montana Cattlemen's Assn. Support _____
Bill No. SB 94 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

WITNESS STATEMENT

Name Thelma Robertson Committee On _____
Address Shelby Date March 11, 1983
Representing Toole County Support _____
Bill No. S.B. 94 Oppose X
Amend _____

AFTER TESTIFYING, PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

1. the 55 mills will cost the taxpayers of Toole County
1.5 million.

2.

3.

4.

Itemize the main argument or points of your testimony. This will assist the committee secretary with her minutes.

March 14, 1983

MR. SPEAKER:

We, your committee on Taxation having had under consideration
Senate Bill No. 94
third reading copy (blue)

A BILL FOR AN ACT ENTITLED: "AN ACT TO PHASE OUT THE PERMISSIVE AMOUNT AND THE PERMISSIVE LEVY ALLOWED SCHOOL DISTRICTS OVER A 3-YEAR PERIOD; TO PROVIDE A NEW DEFINITION OF THE FOUNDATION PROGRAM; AND TO INCREASE THE BASIC COUNTY LEVIES IN SUPPORT OF LOCAL AND STATE EQUALIZATION OF THE FOUNDATION PROGRAMS OF THE ELEMENTARY AND HIGH SCHOOL DISTRICTS; AMENDING SECTIONS 20-3-324, 20-5-305, 20-5-312, 20-6-506, 20-6-603, 20-7-414, 20-7-422, 20-7-431, 20-9-141, 20-9-301, 20-9-303, 20-9-320, 20-9-321, 20-9-331, 20-9-333, 20-9-343, AND 20-9-351 THROUGH 20-9-353, MCA; REPEALING SECTIONS 20-9-315 AND 20-9-352, MCA; AND PROVIDING AN EFFECTIVE DATE."

Verify that the following amendments to Senate Bill No. 94 were adopted by the committee on March 14, 1983:

(SEE ATTACHED SHEET)

1. Title, line 6.
Strike: "PHASE OUT"
Insert: "REVISE"
2. Title, line 8 and line 9.
Following: "DISTRICTS"
Strike: line 8 through "PROGRAM" on line 9
3. Title, lines 12 through 14.
Following: "SECTIONS"
Strike: line 12 through "20-9-321," on line 14
4. Title, line 15.
Strike: line 15 through "THROUGH"
Insert: "20-9-352, AND"
5. Title, line 16.
Strike: line 16 through "MCA₁"
6. Page 1, lines 20 through line 1 on page 27.
Strike: sections 1 through 13 in their entirety
Re-number: subsequent sections accordingly
7. Page 27, lines 7 and 8.
Following: "28 MILLS"
Strike: remainder of line 7 through line 8
8. Page 29, lines 13 through 15.
Following: "MILLS" on line 13
Strike: remainder of line 13 through "THEREAFTER" on line 15
9. Page 30, lines 24 through line 4 on page 33.
Strike: sections 16 and 17 in their entirety
Re-number: subsequent sections accordingly
10. Page 33, lines 23 and 24.
Following: "6 mills"
Strike: remainder of line 23 through "1984-85" on line 24
11. Page 34, lines 3 and 4.
Following: "6"
Strike: remainder of line 3 through "1984-85" on line 4
12. Page 34, lines 13 and 14.
Following: "mills"
Strike: remainder of line 13 through "1984-85" on line 14
13. Page 34, lines 18 and 19.
Following: "4"
Strike: remainder of line 18 through "1984-85" on line 19

March 14, 1983 19.....

14. Page 35, lines 21 through line 9 on page 38.

Strike: sections 19 through 21 in their entirety

Insert: "NEW SECTION. Section 4. Effective date. This act is effective July 1, 1984."

ON MOTION TAKEN FROM COMMITTEE, AS AMENDED, PRINTED AND PLACED ON
SECOND READING