MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 1, 1983
Morning session

The thirty-sixth meeting of the Taxation Committee was called to order at 8:05 a.m. by Chairman Pat M. Goodover in Room 325 of the Capitol Building.

ROLL CALL: All members were present.

SPECIAL PRESENTATION: Senate President Stan Stephens introduced Richard Whelan and Leon Billings who have been hired by the state of Montana as lobbyists to represent Montana in regard to coal tax issues before the United States Congress. Mr. Billings gave a status of the effort in Washington to limit Montana's coal tax. He said there is a potential for a national energy excise tax which could be a vehicle for a cap on all severance taxes. Mr. Whelan stated that Montana, with a budget surplus, is part of a fortunate minority. Other states have exhausted their means of tax collection. The declining price of oil is costing the government $100 million in windfall profit taxes for every $1 decline in price of oil. Natural gas decontrol may be considered this session, too.

CONSIDERATION OF SENATE BILL 76: Senator Bob Brown, Senate District 10, sponsored the bill. SB 76 would subsidize from the general fund school districts which have a low dollars per student ratio, i.e., 60% funding from the state general fund and 40% from local dollars. The state contribution can't go beyond 50%. This will bring those below state average up to the state average.

PROPONENTS

Keith Allred, representing himself and School District #5 in Kalispell, said they had a meeting regarding the inequities developing in funding in the state of Montana. In part of the state, they vote 4 mills and spend $4,092 per student; in another part of the state, they vote 24 mills and spend $1,932 per student. It is out of balance. You have increased everything on a percentage basis, and the small districts get the breaks every time. About 78% of the kids go to schools in low wealth school districts. Miles City has the highest tax rate in the state. Forty percent of all school districts are in this area. We have an excellent school system in Montana. We spend second from the bottom of any high school in this state, but he said he was ashamed that we couldn't do certain things for our kids. He felt if SB 76 did not pass, Montana would become the Mississippi of the Northwest. The bill could be amended and reduced, he thought. See the Montax statistics he presented, marked Exhibit A.

Hal Baluchi, a Bonner schoolteacher, said SB 76 will affect their curriculum. If it is defeated, they will lose the quality of education in Montana. See his written testimony, attached as Exhibit B.

Owen Nelson, representing the Montana Education Association, submitted written testimony attached as Exhibit C.

Tim McKeon, representing Helena School District #1, submitted written testimony, attached as Exhibit D.

Terry Minow, from Boulder, Montana, representing the Montana Federation of Teachers, supported the bill and said it is fair and will meet equality for all citizens.

Ray Haugen, representing School District #50, in Kalispell, said if there is equity in this kind of approach, $60 million should not scare you off. It will have to come from the state or from property taxes.

Glen Drake, Helena, representing the Association of Low Wealth School Districts, said that much of the money is being raised by taxes in areas where they are least able to pay the taxes or raise their own money. He supported the bill.

Fritz Gillespie, representing the Helena School Districts, also supported SB 76.

OPPONENTS

Representative Ken Nordtvedt, House District 77, submitted written testimony, attached as Exhibit E.

S. Keith Anderson, president of the Montana Taxpayers Association, said this has the same import as Chapter 212 of the 1975 session that created equalization in the commissioner area. When you got to 6 or 9 mills, the state would equalize. The idea was to fund the maximum and get all this free money. When you go vote, you are voting against somebody's taxable valuation. This will force schools to increase expenditures to meet state equalization. We should be concerned about putting a cap on spending. We rank second in the nation, and only Alaska exceeds us, in personal income spent for public schools. We are not niggardly in support of our public schools. If the fiscal note is correct, $68.3 million will be spent for the next biennium. It is just a start and will increase in the future. It should not be made available. This legislation sets a direction. In the 1985 and 1987 bienniums, you will be looking at full funding--over $100 million. Don't impose such a tax increase on the public of this state.

Tucker Hill, representing Richland County, noted that high school enrollment has dropped while the cost per student has increased. Enrollments are expected to decrease through 1985.

Mr. Tucker mentioned, too, the salaries of certain Missoula superintendents: one elementary superintendent made $44,000 in 1982 and now makes $48,000; a high school superintendent was making $47,000 in 1982 and now makes $52,500. Schedules have increased 15.04%; voted levies, 5.9%; and the CPI, only 6%.

See also Exhibits F (Office of Public Instruction Distribution to Public Schools Program--Budget Detail Summary) and G (School Revenue Receipts as a Percent of Personal Income) submitted by unidentified witnesses for or against SB 76.

Questions from the committee were called for.

Senator Elliott asked Senator Brown what the definition of basic education was. Senator Brown told him to look at the accreditation hours set by the Office of Public Instruction.

Senator Elliott commented that the subject of SB 76 is equalization in taxation rather than equalization of education. The costs are 90-95% in staff. There is a discrepancy in the way that they are being funded.

Steve Colberg, Office of Public Instruction, submitted the materials marked Exhibit H, and explained the analysis of SB 76 which is a part of that exhibit.

Senator Towe asked Senator Brown how he responded to Keith Anderson's comments. Senator Brown said 2/3 will be paid for by the foundation program and 1/3 paid for by unequal voted levies.

In closing, Senator Brown said there is no question that there is inequity in financing education in Montana. There is always going to be a difference between rich and poor. We do not base millage on the family but on property. Some people, because of where they live, have to pay more for services than others. It will cost more in smaller school districts. They are bound to pay more than in populated places. Equalizing is going to have a price tag.

The hearing on SB 76 was closed.

CONSIDERATION OF SENATE BILL 411: Senator Dorothy Eck, Senate District 39, said SB 411 deals with jurisdictional mismatch. It grew out of discussions in the Hard Rock Mining Impact Committee. The system contained in the bill has been developed to some extent in the Minneapolis area. SB 411 allows counties to call hearings and discuss the proposed impacts of new businesses or industries. They could impute part of the taxable valuation to one or more municipalities. For example, if the business is built between Belgrade and Bozeman, there may be a 20% impact on Bozeman and a 10% impact on Belgrade. They could do the same kind of thing with school districts. It is obvious that some counties are below the state average in taxable valuation and some are above. Here, we are just dealing with new businesses. There are not a lot of requirements in this bill; each county should develop its own rules for dealing with how they would impute the value of new districts. Counties concerned about discouraging growth might not want to touch this at all.

Senator McCallum took the chair at this point in the meeting while Senator Goodover left to testify on bills in other committees. Senators Brown, Halligan and Norman were also excused.

PROPONENTS

Mary Vent Hull, Bozeman City Commissioner, submitted written testimony which is attached hereto as Exhibit I.

OPPONENTS

Ward Shanahan, representing Stillwater PGM Resources, submitted written testimony, attached as Exhibit J.

James D. Mockler, representing the Montana Coal Council, opposed the bill.

S. Keith Anderson, representing the Montana Taxpayers Association, felt the language in section 2 of the bill was confusing. As he reads it, you can put a business out in a school district, and that business would assume the entire mill levy on its valuation. Then you add 40% to that valuation, and that 40% increased valuation could be utilized by the full levy of mills in the county. You are assigning 40% to a given business. You have a legal problem. Is that conducive to attracting business into Montana, he asked.

Forrest Boles, representing the Montana Chamber of Commerce, said Senator Eck is correct, there is not a lot of impact around the state. Not many businesses will develop in Montana if we have this. As Mr. Shanahan pointed out, there will be a 40% increase. This is another "anti-Montana" measure.

Questions from the committee were called for.

Senator Crippen questioned the definition of "business." He wondered what allowed the city of Bozeman to give services to rural people. He assumed it was not the intent of the bill to bring those people within the scope of SB 411. What is the definition of "established," he asked, and does it include "re-established." Senator Eck replied that the intent of SB 411 is to give counties a mechanism to deal with this problem. ("New business" should be used in the body of the bill, she said.) They may decide that they want to deal with a new shopping mall in this way. She couldn't see the commissioners being so generous that they would impute the full 40%.

Senator Eck said there are industries that do want to deal with impacts they will cause and who want to pay their way in the community. The new shopping mall in Bozeman wanted to be in the city limits. Others outside the city limits don't pay those taxes.

The hearing on SB 411 was closed.

CONSIDERATION OF SENATE BILL 459: Senator Dorothy Eck, Senate District 39, said SB 459 was introduced out of concern for agricultural research. It will allow a farmer, rancher, or businessman who invests in University-affiliated research a credit equal to 20% of what the federal credit is under 44F(c) of the Internal Revenue Code, which can be substantial in some cases.

PROPONENTS

Larry Weinberg, representing the University System, said they support the legislation to the extent it will increase private research funds to the state.

John Jutila, Bozeman, representing Montana State University, said he has been in research for over 30 years. SB 459 provides an opportunity for individuals and groups to serve as sponsors and support research in Montana. It will not generate a great deal of money but may do what the March of Dimes did with polio. In the University System, it will augment research, especially ag research, in a significant way. Two percent of general fund money is devoted to research. SB 459 will help fund programs not currently funded, such as bio-engineering. These are keys to economic development at the state level and investments in the state's economic future. See also, Mr. Jutila's written statement, attached as Exhibit K. He urged the committee's support of the bill.

OPPONENTS

There were no opponents to SB 459.

Senator McCallum, who was chairing the meeting, stated that questions on SB 459 and the hearing on SB 408 would be held in Room 415 upon adjournment of the Senate this afternoon. Executive action on SB 375 would be taken at that time also.

The committee recessed at 10:05 a.m. until adjournment of the Senate this afternoon.

Chairman

ROLL CALL

SENATE TAXATION COMMITTEE

48th LEGISLATIVE SESSION -- 1983

Date 3/1 /83

A.M. Meeting

NAME	PRESENT	ABSENT	EXCUSED
SENATOR GOODOVER, CHAIRMAN	✓		
SENATOR McCALLUM, VICE CHAIRMAN	✓		
SENATOR BROWN	✓		
SENATOR CRIPPEN	✓		
SENATOR ELLIOTT	✓		
SENATOR GAGE	✓		
SENATOR TURNAGE	✓		
SENATOR SEVERSON	✓		
SENATOR HAGER	✓		
SENATOR ECK	✓		
SENATOR HALLIGAN	✓		
SENATOR LYNCH	✓		
SENATOR NORMAN	✓		
SENATOR TOWE	✓		
SENATOR MAZUREK	✓		

DATE MARCH 1, 1983

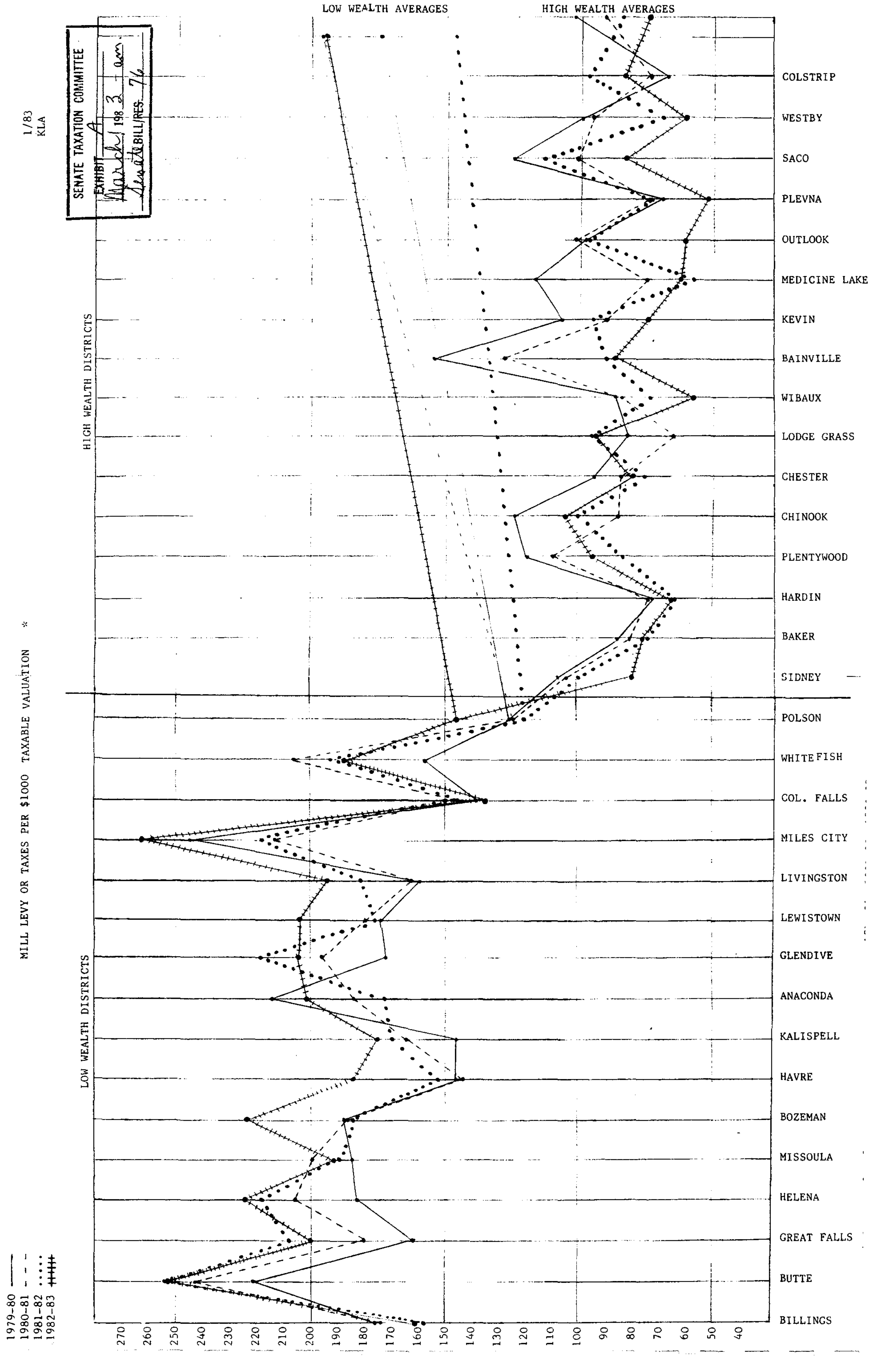
A.M. MEETING

COMMITTEE ON TAXATION

VISITORS' REGISTER

NAME (PLEASE PRINT)	REPRESENTING	BILL #	Check One Support	Oppose
Keith L. Allred	School Dist 16.5 / Self	76	X	
Ray Haugen	Evergreen Dist. #50	76	X	
Tim McKeon	Helena School Dist #1	76	X	
[illegible]	Dept of Revenue	[illegible]		X
Fritz [illegible]	School Districts	76	X	
Bill Tande	Daniels County	76-408		X
Morris Billehus	Daniels County	76 408		X
Steve Colberg	Office of Pub. Instruct	76		
John W Jutila	Montana State Univ	459	X	
Tucker Hill	Richland County	76		X
Larry Weinberg	Mont. Univ. System	457	X	
[illegible]	[illegible]	SB 408	X	
[illegible]	[illegible]	SB [illegible]		X
[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	Montana [illegible] Transp.	SB 408	X	
Mike Ferguson	MT. Aeronautics Div	SB 408	AMEND	
Terry Minow	Mt Fed of Teachers	SB 76	X	
D. Mockler	MT. Coal Council	SB 411		

(Please leave prepared statement with Secretary)



SENATE TAXATION COMMITTEE
EXHIBIT
March 3 1983
BILL/RES.
1/83
KLA
LOW WEALTH AVERAGES
HIGH WEALTH AVERAGES
HIGH WEALTH DISTRICTS
LOW WEALTH DISTRICTS
MILL LEVY OR TAXES PER $1000 TAXABLE VALUATION *
COLSTRIP
WESTBY
SACO
PLEVNA
OUTLOOK
MEDICINE LAKE
KEVIN
BAINVILLE
WIBAUX
LODGE GRASS
CHESTER
CHINOOK
PLENTYWOOD
HARDIN
BAKER
SIDNEY
POLSON
WHITEFISH
COL. FALLS
MILES CITY
LIVINGSTON
LEWISTOWN
GLENDIVE
ANACONDA
KALISPELL
HAVRE
BOZEMAN
MISSOULA
HELENA
GREAT FALLS
BUTTE
BILLINGS
270 260 250 240 230 220 210 200 190 180 170 160 150 140 130 120 110 100 90 80 70 60 50 40
1979-80
1980-81
1981-82
1982-83

SENATE TAXATION COMMITTEE
EXHIBIT B
March 1, 1983 - am
~~Senate~~ BILL/~~RES.~~ 76

BONNER PUBLIC SCHOOLS
District No. 14
BONNER, MONTANA 59823

March 1, 1983

SENATE BILL NO. 76. TO CREATE A GUARANTEED TAX BASE PROGRAM TO PROMOTE MORE EQUITABLE FINANCING OF SCHOOL DISTRICT GENERAL FUND BUDGET NEEDS BEYOND FOUNDATION AND PERMISSIVE PROGRAM SUPPORT BY PROVIDING STATE AID TO ANY SCHOOL DISTRICT WITH A TAXABLE VALUATION PER PUPIL THAT IS LESS THAN THE STATE AVERAGE TAXABLE VALUATION PER PUPIL.

I. Dependance upon district's property wealth to provide sufficient revenue

II. Current wide disparity in property wealth available to Montana school districts.

III. Low wealth income districts.

IV. Current system of funding in Montana does not reflect the concern of Montana citizens for equality of educational opportunity for students.

V. A need for more equitable financing of school district general fund budgets beyond that provided by foundation and permissive program support

Owen Nelson,
Montana Education Association
Support/Amend SB 76
March 1, 1983

SENATE TAXATION COMMITTEE
EXHIBIT C
March 1 1983 - a.m.
Senate BILL/RES. 76.

SB 76 - GUARANTEED TAX BASE PROGRAM

The Montana Education Association supports the recommendation of the Joint Subcommittee on Education to promote more equitable financing of the voted area of school district general fund budgets. A guaranteed tax base program as spelled out in SB 76 is a positive step toward fulfilling this recommendation.

Ideally, the preferred method for providing full equity in financing Montana public education is a foundation program that covers the full cost. Or even if the foundation program would cover the average cost of Montana public school education, we would have financing equity. Observing where we are presently - with practically every school district using voted levies beyond the foundation program and permissive areas of the budget, we are quite some distance away from this ideal solution. In fact, some 30% of all general fund operating revenue comes from voted levies in local school districts. The voted portion is an integral and needed part of the total budget. Local taxpayers have voluntarily increased taxes on their property to provide what they believe to be a minimal required education for their young people.

Therefore, assistance to those districts that have the least ability to raise dollars from property assessment is in order. The guaranteed tax base will at least partially equalize the nearly one third of the general fund budget provided by voted levies.

Funding the GFB at 100% of the state average taxable valuation and allowing equalization for up to an amount equal to 50% of the maximum general-fund-budget-without-a-vote would be desirable. But expecting full funding at this time is probably not realistic. The parameters for state funding during the next biennium are faily tight. The lion's share of the funds must go for supporting the foundation program in terms of increased budgeting authority. But a proportionate share of those funds should be earmarked for implementing the concept of the guaranteed tax base.

Total initial costs could be lessened by decreasing the percentages in the formula and/or by implementing the program over a period of two or three years. In any case, we urge this Committee to take a flexible approach to this bill. Amend it as needed to make it financially feasible at this time, but please preserve the guaranteed tax base approach.

SENATE TAXATION COMMITTEE
EXHIBIT E
March 1 1983, am.
Senate BILL/~~RES~~ 76

THE CASE AGAINST THE "GUARANTEED TAX BASE"

There are several reasons to reject the guaranteed tax base (GTB) approach to school funding which is the essence of Senate Bill 76.

1. GTB distributes state aid selectively to school districts of low taxable value per student (TV/ANB). Yet TV/ANB is not a decent measure of the real tax burden and seems actually to be inversely proportional to taxpayers personal income throughout Montana.

2. There is not evidence that either urban or rural people systematically pay more property tax dollars per family to support schools; in other words there really is no problem calling for the selective subsidies in the GTB approach to school funding from the state.

3. GTB significantly reduces the local self interest in being fiscally responsible, because local taxpayers would no longer experience 100% of marginal costs or savings in setting budgets, as they now do in the foundation program funding.

4. GTB will actually violate the constitutional guidelines for school funding and increase the chance of court challenges to the state system.

5. Money used to fund the GTB would reduce the state's ability to solve the real problem --- that local voted and mandatory property tax levies have become too big a fraction of school costs.

THE "TAXABLE VALUE PER ANB" FALLACY AS A MEASURE OF SCHOOL TAX BURDEN

If we exclude consideration of the few counties with great oil, gas, or coal property tax base (these areas of the state are such fiscal anomalies they require special consideration of their own; including these counties in establishing state "averages" for most any fiscal purpose is meaningless and/or misleading,) we find that taxable value per student does not correlate well with actual local tax effort or burden to support schools and does not correlate well with per capita personal income which is probably a better measure of "ability to pay" on which some wish to base school aid distribution formulas.

figures A & B show plots of the taxable value per student and the taxable value per capita for Montana counties. In each case we plot these variables against the per capita personal income of the counties and see that the so-called "property rich" counties tend to be the "income poor" counties. This invalidates the basic assumption of the GTB approach to school funding. Since GTB funding tends to give more state aid per student to areas of low taxable value per student, we see that we would be subsidizing the areas of high income --- hardly a reasonable policy.

Chart "C" shows the mandatory school retirement benefits mill levies and total dollars per capita of these levies for Montana counties. Since retirement benefits are a fixed percent of school salaries, and school salaries make up the bulk of school operating costs, this chart gives a good approximation to the relative school costs and relative school tax burdens throughout the state.

The key thing to note is that although levies vary greatly, actual tax dollars per capita do not vary much, and there are no systematic urban-rural differences in tax burdens expressed in dollars per capita which is what really affects people.

The dollar tax burden per capita for schools is rather uniform around the state and calls for no major "reforms" to solve alleged inequities.

The reason that mill levies are a poor measure of tax effort or burden is that a family's tax bill is the product of mill levy and family taxable value:

Tax Bill (dollars) = (mill levy) x (taxable value of property)

In Montana's rural areas a typical family pays property taxes not only on a home, but also on agricultural land, livestock, and farm machinery. Lower mills applied to that rural family's property can yield a property tax load for schools equal to or greater than an urban family's school tax load.

THE 40 MILL LEVY SCHOOL PROPERTY TAX BURDEN

An examination of the 40 mill levy contribution to school foundation program financing shows that Montanans in counties of high taxable value per ANB are paying more per capita to support school equalization. For example, in Lewis and Clark County, taxpayers pay $53.35 per capita through the 40 mill levy while taxpayers in neighboring Meagher County pay $98.96 per capita through the 40 mill levy. Yet Lewis and Clark citizens have higher per capita personal income ($9189 vs $7575).

The property tax component of education funding starts right at the bottom with a heavier dollar burden on taxpayers in areas of high taxable value per ANB. This means redistribution of wealth right at the base of school funding; with the wealth flowing in many or most cases from taxpayers of lower income to taxpayers of higher income --- which doesn't seem to make much sense. The only compensating factor is that the foundation program tends to fund rural schools at a greater amount per student to reflect the higher costs of running smaller schools.

THE ISSUE OF LOCAL BUDGETARY CONTROL AND "MARGINAL" COSTS

When state aid to schools becomes dependent on and proportional to the amount of voted levy (as is the case in the GTB approach), it is clear that local school boards will have weaker control over their spending levels; the pressure to spend more will be greater.

Those who are advocating larger school budgets will now argue: "if you increase the budget X dollars, the state will increase their aid 50% of X (in a district with 50% of the state average taxable value per ANB), so we only have to tax the local property taxpayers 50% of the increase in spending we propose." Or proponents of more spending can argue: "lower or more frugal budgets means less state aid."

In order to promote fiscal responsibility at the local level it is important that the local taxpayers bear 100% of the marginal costs or receive 100% of the marginal savings related to their final total school general fund budgets. The foundation program does this, while the GTB approach violates this principle.

The foundation program guarantees each school district a given base amount of state aid independent of their voted levy additions. 100% of any cost differences affect the local taxpayers who determine the final budget. This is the only way to maximize local scrutiny of the school budgets and maintain maximum control over spiraling school costs.

THE CONSTITUTIONAL ARGUMENT

The GTB approach to school funding is being promoted as a response to questions about whether we are fulfilling the state constitutional requirements concerning education. The pertinent section of the Montana Constitution reads; "it (the State) shall fund and distribute in an equitable manner to the school districts the state's share of the cost of the basic elementary and secondary school system." --- Article X (my underlines). Note that the constitution talks about the state's share, which envisions a local share; and that the constitution deals with funding of basic educational costs, not all educational costs. And the constitution talks about distributing state aid in an equitable manner, not an unequal manner. I believe that funding by means of the foundation program schedules best fulfills these mandates while GTB funding violates these constitutional guidelines. Also note that the constitution no where indicates that property taxable value per ANB is any measure of local "ability to pay" or need for state educational aid.

Charts "A" & "B" show, in fact, that if anything, taxable value per ANB is inversely related to per capita personal income in Montana. Personal income is a better measure of "ability to pay something", if a wealth redistribution system of education funding were desired --- GTB is clearly designed to be.

There are strong reasons to conclude that the GTB creates constitutional violations and will guarantee constitutional challenge, contrary to the stated intent of its creators. If I lived in a rural, agricultural school district, I would certainly challenge the GTB on constitutional grounds.

1. GTB sends state aid to school districts in an unequal amount per student.
2. GTB subsidizes areas of high income at the expense of areas of lower income.
3. GTB funding is based on the total school budget rather than the basic budget.

THE REAL ISSUE

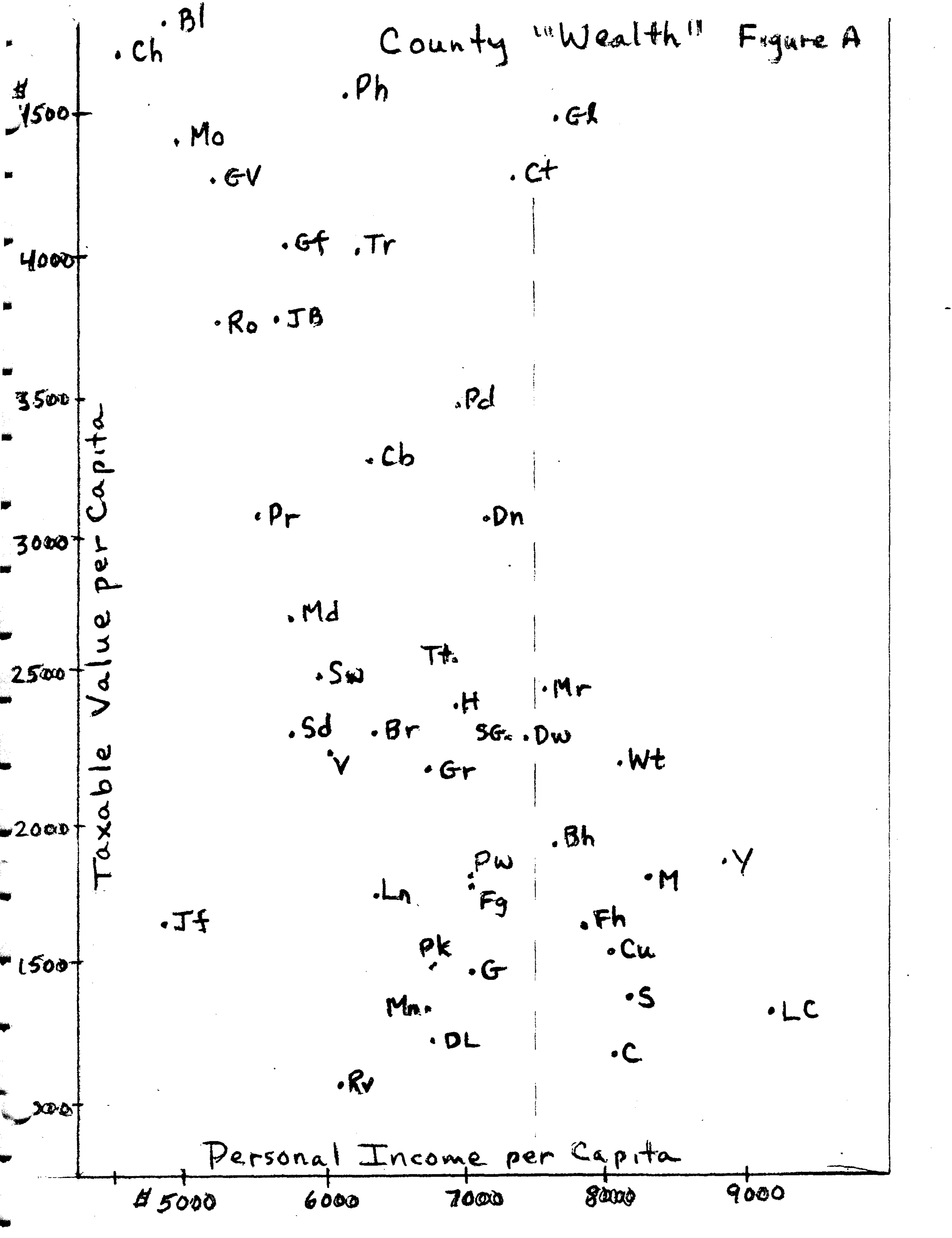
Figures "D" and "E" illustrate the real problems in school funding. In Figure "D" the steady rise in per student costs of education (after correcting for inflation) is shown by the curve representing the mandatory retirement levies in Montana. This cost is borne entirely by property taxes in each county and probably should be "equalized" in part with state aid on a per student basis.

Up until the 1981 legislature, total voted levies in Montana to support schools were also growing in real terms (after correcting for inflation). State foundation program aid was not keeping up with school costs. Figure "E" shows the recent history of the voted property tax levies as a percent of school general fund budgets. The real tax burden again was found to be increasing until 1981.

The 1981 legislature reversed that trend of the voted levy by large increases in state aid, reducing real voted property tax burdens per student.

Putting state funds into the GTB would reduce the state's financial ability to carry out the real needs in school funding --- greater state foundation program aid to reduced voted levies, and state participation to reduce the mandatory retirement levy which is part of school funding.

Ken Nordtvedt
District 77


County "Wealth" Figure A
Taxable Value per Capita
Personal Income per Capita
$ 4500
4000
3500
3000
2500
2000
1500
1000
$ 5000
6000
7000
8000
9000
Bl
Ch
Ph
Gl
Mo
GV
Ct
Gf
Tr
Ro
JB
Pd
Cb
Pr
Dn
Md
Tt
Sw
Mr
H
Sd
Br
SG
Dw
V
Gr
Wt
Bh
Pw
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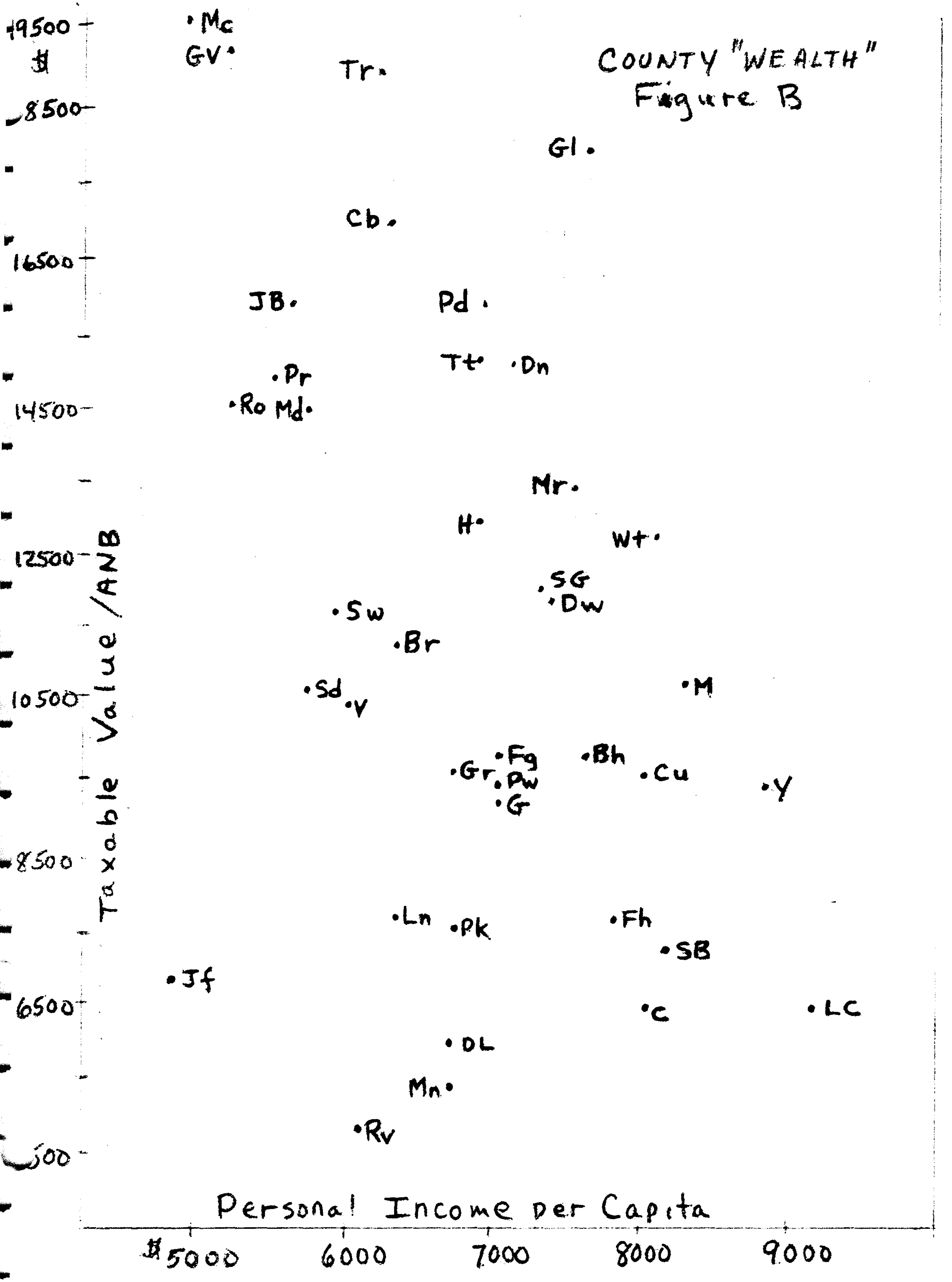
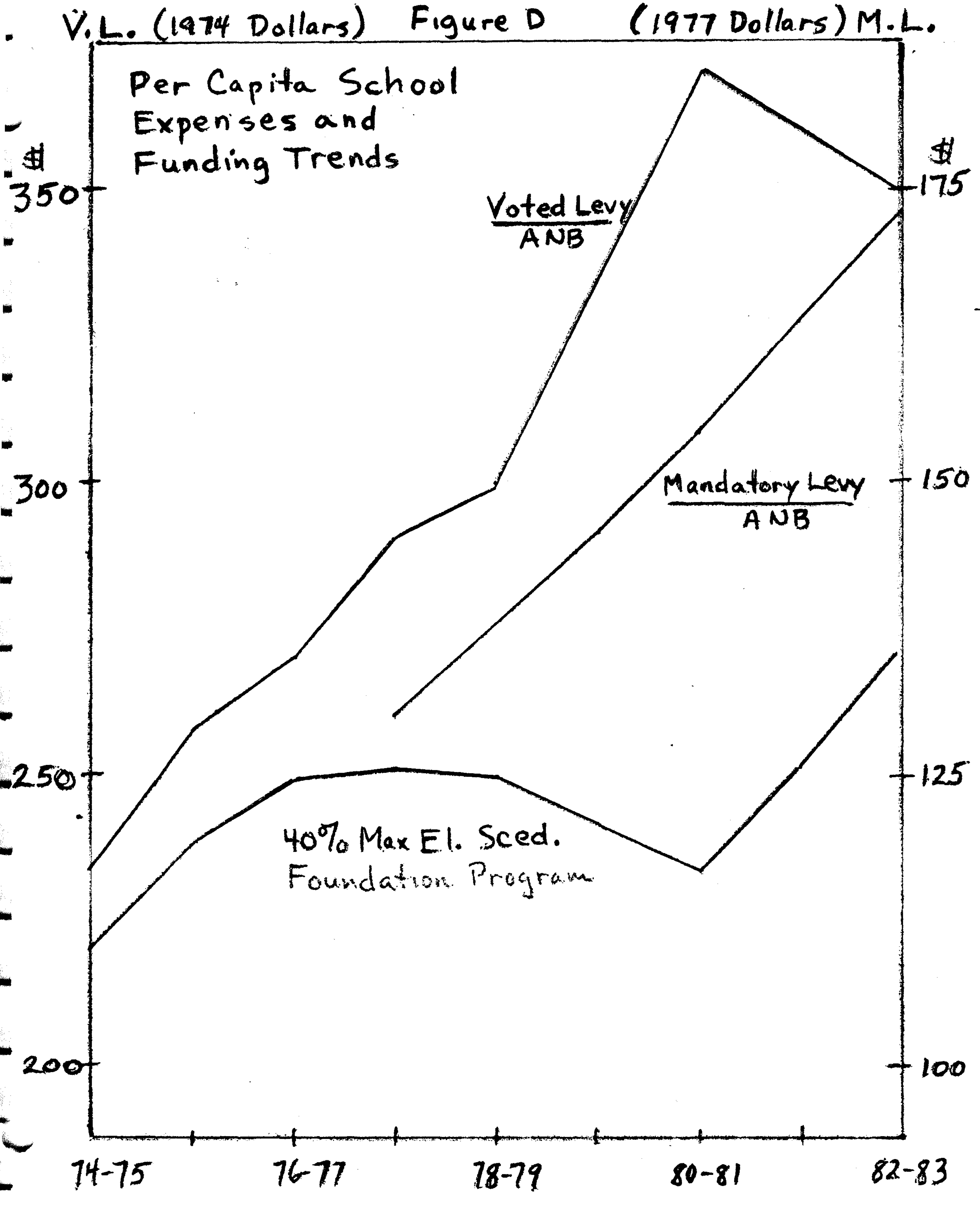
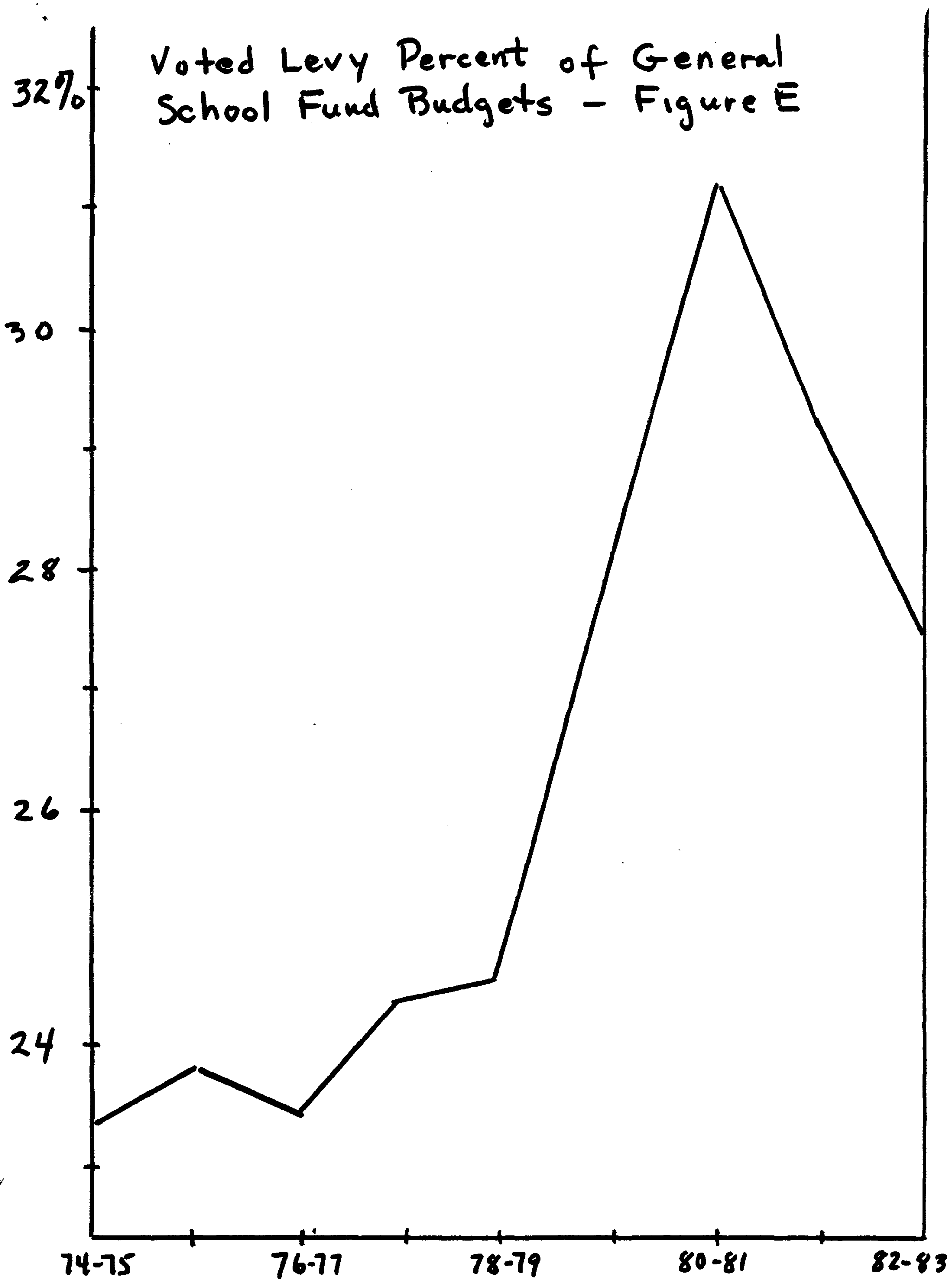
Mn
LC
DL
C
Rv


COUNTY "WEALTH"
Figure B
Taxable Value /ANB
Personal Income per Capita
$19500
$18500
16500
14500
12500
10500
8500
6500
500
$5000
6000
7000
8000
9000
Mc
GV
Tr
Gl
Cb
JB
Pd
Tt
Dn
Pr
Ro
Md
Mr
H
Wt
SG
Dw
Sw
Br
Sd
V
M
Fg
Bh
Gr
Pw
Cu
Y
G
Ln
Pk
Fh
SB
Jf
C
LC
DL
Mn
Rv

County	Combined H.S./Elem. Levy	Dollars Retirement	Retirement $/ANB	County	Levy mills	$	Retire ANB
Powder River	2.14	$ 137,108	$250	Meagher	18.54	98,688	248
Fallon	5.31	349,698	425	Hill	21.32	932,894	275
Sheridan	2.44	180,442	167	Wheatland	20.08	103,843	255
Big Horn	5.12	545,847	265	Sweet Grass	19.14	141,895	228
Rosebud	7.43	879,150	319	Dawson	19.02	516,538	224
Liberty	6.27	118,880	251	Stillwater	24.18	340,605	281
Richland	5.78	614,456	231	Broadwater	16.62	125,924	186
Toole	7.10	286,607	274	Missoula	28.42	3,859,235	303
Wibaux	6.62	87,346	238	Sanders	18.87	378,920	200
Musselshell	8.02	192,170	219	Valley	27.72	639,106	287
Chouteau	11.21	318,853	272	Beaverhead	24.82	346,534	215
Carter	11.01	84,753	269	Fergus	23.47	547,998	229
Petroleum	14.86	48,975	363	Granite	25.90	153,665	249
Phillips	11.27	300,317	217	Custer	25.19	510,816	240
Blaine	12.43	422,172	265	Powell	23.80	297,552	225
Garfield	12.70	84,839	264	Yellowstone	22.81	4,384,525	216
McCone	12.02	143,500	238	Gallatin	24.62	1,549,714	228
Golden Valley	15.05	65,868	290	Flathead	26.66	2,247,042	204
Treasure	15.75	50,983	244	Lincoln	35.39	1,101,248	273
Glacier	17.96	832,416	312	Park	33.19	622,294	254
Carbon	16.39	436,055	280	Silver Bow	41.14	2,125,809	301
Pondera	19.19	449,998	309	Jefferson	31.71	371,463	220
Judith Basin	15.69	157,005	280	Lake	33.91	936,331	231
Daniels	20.45	132,794	232	Lewis and Clark	32.86	1,919,739	213
Teton	15.22	293,879	231	Cascade	37.29	3,552,418	242
Prairie	14.82	83,966	220	Deer Lodge	34.94	536,204	214
Roosevelt	14.41	607,080	237	Mineral	47.34	231,536	260
Madison	19.92	296,793	290	Ravalli	36.76	890,989	174
				State Total	19.68 average	$37,665,475	$244 average

Table C


V. L. (1974 Dollars)
Figure D
(1977 Dollars) M. L.
Per Capita School Expenses and Funding Trends
$
350
300
250
200
$
175
150
125
100
Voted Levy / ANB
Mandatory Levy / ANB
40% Max El. Sced. Foundation Program
74-75
76-77
78-79
80-81
82-83



Voted Levy Percent of General School Fund Budgets - Figure E
32%
30
28
26
24
74-75
76-77
78-79
80-81
82-83

SENATE TAXATION COMMITTEE
EXHIBIT F 102
March 1, 1983, a.m.
Senate BILL/RES. 76

OFFICE OF PUBLIC INSTRUCTION

DISTRI TO PUB SCH PGM BUDGET DETAIL SUMMARY	Actual FY 1982	Budgeted FY 1983	Recommendation FY 1984	FY 1985
Full Time Equivalent Employees	.00	.00	.00	.00

Public School Support
(figures in millions)

	1982	1983	1984	1985
Percent Increase in Schedules	18%	15%	0%	0%
A. Maximum-General Fund Without-a-Vote*	$222.140	$252.505	$248.777	$247.764
B. County Equalization				
40 mills	81.205	87.317	90.101	94.086
Forest Funds	2.528	2.693	1.499	1.499
Grazing Funds	.131	.150	.150	.150
Elementary Transportation	-2.194	-2.730	-2.900	-3.081
High School Tuition	-.650	-1.940	-2.151	-2.384
Total	81.020	85.490	86.699	90.270
C. State Equalization				
25 % of Income Tax	35.950	38.181	41.607	43.865
25 % of Corporation Tax	10.250	9.781	10.653	12.436
10 % of Coal Tax	4.310	4.121	4.933	6.153
Interest and Income	47.250	36.398	37.819	39.085
U.S. Oil and Gas Royalties	9.690	11.930	12.160	13.711
Coal Trusts - Local Impact	2.380	3.572	5.145	6.012
Total	109.830	103.983	112.317	121.262
District Share of Permissive Levy (nine and six mills)	22.80	24.780	25.570	26.701
Account Balances Used	8.490	38.252	24.191	6.544
Total Non-General Fund	222.140	252.505	248.777	244.770
General Fund Appropriation	32.000**	0	0	2.987

*Excluding Special Education

**$32 million in general fund was appropriated by the 47th Legislature for the Foundation/Permissive Programs. This money was transferred to the earmarked school equalization account in FY82 and is reflected in the "account balance used" column for ensuing years.

Special Education

The FY83 appropriation for special education is $25,347,864. The amounts contained in the Executive Budget represent a 4% growth factor each year of the next biennium. The Executive Budget also includes $500,000 per year for emergency services.

Special education populations grew about 10% in FY82. The primary reason for this growth appears to be the shift of children previously participating in ESEA Title I

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

Andrea Merrill
Committee researcher
Legislative Council

SENATE TAXATION COMMITTEE
EXHIBIT 4
March 1, 1983 a.m.
Senate BILL/RES 76

FINAL RECOMMENDATIONS OF THE
JOINT SUBCOMMITTEE ON EDUCATION

The interim Joint Subcommittee on Education ~~will recommend~~ in its final report to the Forty-eighth Legislature the following legislation;

(SB76) LC69, an act to create a guaranteed tax base program to promote more equitable financing of the voted area of school general fund budgets.

Explanation of LC69 (SB76)

Approximately 1/3 of the total general fund budgets for school districts in Montana has been funded by the unequalized voted revenue area over the last few years. Some districts are too property poor to request a voted levy budget amount from local taxpayers; other districts have the property wealth to generate, with a few mills, a voted amount that is more than double their foundation program. This disparity in wealth, and subsequent disparity in expenditures per pupil, could result in a legal challenge of the school finance system, as such situations have in many other states in the last ten years.

The committee realized that local control of school spending is given considerable value in Montana. To balance this constitutionally established desire with the constitutional mandate for "equality of educational opportunity," the committee selected a guaranteed tax base approach to equalization of the voted area of school general fund budgets.

The guaranteed tax base program, as set forth in LC69, (SB76) would work in the following way:

a) a district can qualify if the district taxable valuation per ANB is below the state average taxable valuation per ANB. The average valuations per ANB in 1981-82 would have been \$19,193 for elementary districts and \$39,822 for high school districts;

b) the state would share with a qualifying district in funding any general fund budget amount up to 50% above the schedule amount allowed that district;

c) the formula for determining the state and district shares is calculated in the following way, using an example elementary district:

(1) the district taxable valuation per ANB is divided by the state taxable valuation per ANB
$7,677 ÷ $19,193 = .40

(2) the district's schedule amount is multiplied by .50 to determine the maximum amount beyond the schedule amount that the GTB program will cover

schedule amount	$500,000
	x .50
guaranteed budget maximum	$250,000

(3) the guaranteed budget maximum is multiplied by the ratio of district TV/ANB to state TV/ANB from step (1)

	$250,000
	x .40
	$100,000

(4) 70% of any nontax revenue that accrued to the district in the prior school year is added at this point

	$100,000
nontax revenue =	+ 20,000
	$120,000

this amount becomes the "district share maximum"

(5) the "district share maximum" is divided by the guaranteed budget maximum from step (2) to determine the district share percent:
$120,000 ÷ $250,000 = .48

(6) the state share percent is then .52

(7) the state share percent is applied to any locally-determined general fund budget amount beyond the schedule amount (not to exceed the guaranteed budget maximum) to determine the <u>guaranteed tax base aid</u> amount. In this case, the district needed $50,000 beyond its schedule amount:

	$ 50,000
state share percent =	x .52
guaranteed tax base aid amount =	$ 26,000

The state would contribute $26,000 and the district would fund the remaining share ($24,000) by a mill levy.

d) In accordance with 20-9-353, MCA, the trustees of this district would need to seek voter approval to spend the $50,000 and to set a mill levy to cover the district share of $24,000. The trustees <u>may</u> set a general fund budget that exceeds the guaranteed budget maximum for state participation, but the district would be responsible for all the revenue required to go beyond that maximum.

A MODEL OF THE GUARANTEED TAX BASE PROGRAM

<u>Example:</u>

District taxable valuation= $2,686,950

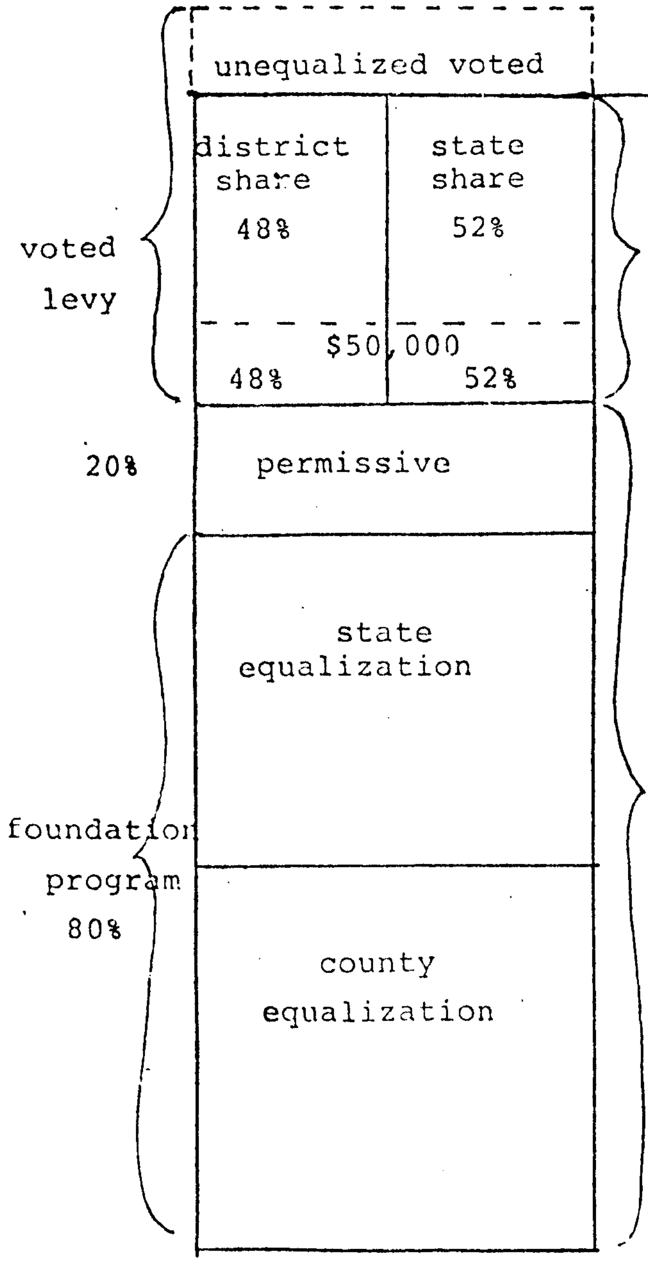
District ANB count = 350

District taxable valuation per ANB

=$7,677

State average taxable valuation per ANB for elementary =$19,193

The <u>guaranteed budget maximum</u> for this district is $250,000, or 50% above the schedule amount. Any general fund budget up to this amount would be shared on the basis shown. The example district budgeted only $50,000 in this area.



maximum general fund without a vote

(schedule amount)

$500,000

LEGISLATIVE FISCAL ANALYSIS

1985 Biennium

Issue 2: Guaranteed Tax Base Program

This proposal, submitted by the Joint Subcommittee on Education would provide a guarantee of a minimum taxable value per ANB to all districts of the state. This guarantee would apply to a predetermined budget level. In the joint subcommittees' recommendation the level was 150 percent of the maximum general fund without a vote determined by statutory schedules. In addition, a fixed portion of the districts' local nontax revenue would be applied towards the guaranteed budget level prior to the state guarantee.

The cost, extent of equalization, and number of districts affected by this proposal depends on: (1) the amount of taxable value per ANB guaranteed, (2) the budget level subject to guarantee, (3) the portion of nontax local revenue the district must apply, and (4) the level of budget the district adopts.

The number of districts that will qualify for aid and the amount of aid each district will receive is directly related to the guaranteed taxable value per ANB. Districts whose actual taxable value per ANB is in excess of the guaranteed level would receive no aid. Therefore, if the guaranteed taxable value is low, only the property-poor districts would receive aid. Conversely, if the guaranteed taxable value is set high, many districts will qualify. The level of guaranteed taxable value also determines the amount of aid each district will receive. This is illustrated in Table 6.

Table 6
Effect of Changing Guaranteed Taxable Value on State Aid

Guaranteed Taxable Value Per ANB	Districts Actual Taxable Value Per ANB	Percent of Guaranteed[1] Budget Paid By District	State
$15,000	$20,000	100	0
$25,000	$20,000	80	20
$40,000	$20,000	50	50

[1]Assuming no nontax revenues.

As Table 6 shows, when the guaranteed value per ANB is less than the districts' actual taxable value per ANB, the state does not participate. However, as the guaranteed taxable value per ANB exceeded the districts' actual taxable value, the state begins sharing in provisions of the guarantee. The actual share is determined by the ratio of the districts' actual taxable value per ANB to the guaranteed taxable value per ANB.

The amount of aid a district receives also depends on the budget level subject to guarantee and the level of budget adopted by the district. The lower the budget level guaranteed or set by the district, the less aid provided by the state.

Table 7 illustrates the impact of changing guaranteed budget level on state aid.

Table 7
Effect of Changing Guaranteed Budget Level
in a Sample District

Sample High School District
Maximum general fund without a vote = $1,771 /ANB or $1,771,000.
Guaranteed taxable value per ANB = $40,000.
Districts' actual taxable value per ANB = $20,000.

Maximum General Fund Without A Vote	Maximum Budget Level Subject to Guarantee % of MGF*	Maximum Budget Level Subject to Guarantee Total	Guaranteed Budget Amount	Percent State	State Aid
$1,771,000	160	$2,833,600	$1,062,600	50	$531,300
1,771,000	150	2,655,500	794,500	50	397,250
1,771,000	140	2,479,400	798,400	50	354,200
1,771,000	130	2,302,000	531,000	50	265,500

*Maximum general fund without a vote.

Table 7 illustrates that as the guaranteed budget level in the second column declines from 160 percent of maximum general fund without a vote to 130 percent of maximum general fund without a vote, in this hypothetical example, the state aid is cut in half. A similar effect would occur if the district adopted a budget of 130 percent of maximum general fund without a vote while maximum budget level subject to guarantee was 160 percent.

The portion of local nontax revenue the district must apply prior to state guarantee will reduce the amount of state aid and district property tax funds that must be applied to reach any guaranteed budget level. Under the subcommittee proposal, 70 percent of local nontax revenues must be applied toward the guaranteed budget before state guarantee funds are used.

The level of guaranteed value per ANB, the budget level subject to guarantee, and the percent of local nontax revenues offset provide the legislature with policy tools to focus aid to elementary and secondary education. Given any level of total funding, a lower guaranteed taxable value per ANB and a higher budget level targets funds on the few most property-poor districts. A higher guaranteed taxable value would disburse the funds among more school districts while providing less aid to each. The three following options present an example of the choices. The possibilities are unlimited.

OPTIONS

Option a:

Guaranteed Taxable Value/ANB	1984	1985
High School	$47,380	$51,630
Elementary	20,650	21,940
Statutory Schedule Increase	6.5%	7.0%
Guaranteed Budget Level	150% of Maximum General Fund Without A Voted Levy	

This is the guaranteed tax base proposed in the bill prepared by the Joint Subcommittee on Education. This is in addition to current level foundation and permissive funding. The guaranteed taxable value is the projected state taxable value divided by the projected number of ANB. The subcommittee bill calls this the state average taxable value per ANB. The guaranteed budget level is 150 percent of the maximum general fund without a vote. This option would cost $41.56 million in fiscal 1984 and $44.45 million in fiscal 1985 over the LFA current level.

Option b:

Guaranteed Taxable Value/ANB	1984	1985
Secondary	$47,380	$51,630
Elementary	20,650	21,940
Statutory Schedule Increase	0.0%	0.0%
Guaranteed Budget Level	150 percent of the maximum general fund without a vote	

This is the same as option (a) except the guaranteed tax base is allowed in lieu of the increase in Foundation and Permissive rather than in addition to it. The cost of this option is less than option (a) as the current level foundation increases of 6.5 and 7.0 percent are not granted. This option would add $22.55 million in 1984 and $3.89 million in 1985 to current level general fund appropriations.

Option c:

Guaranteed Taxable VALUE/ANB	1984	1985
Secondary	$34,500	$37,700
Elementary	13,400	14,200
Statutory Schedule Increase	6.5%	7.0%
Guaranteed Budget Level	150 percent of the maximum general fund without a vote	

This option provides a guaranteed taxable value per ANB of the projected taxable value per ANB of the median student; i.e., half the students live in districts with higher taxable value per ANB and half live in districts with lower taxable value per ANB. This taxable value is considerably lower than the value in statewide average value used in option (a). Like option (a), the guaranteed tax base is granted in addition to 6.5 and 7.0 percent foundation program increases. This option would add $17.3 million in fiscal 1984 and $18.3 million in fiscal 1985 to current level general fund appropriations.

Table 8 compares the three options.

Table 8
Comparison of Guaranteed Tax Base Options

	Option a.	Option b.	Option c.
Biennium Addition to LFA Current Level General Fund	$86,010,000	$26,440,000	$35,600,000
Foundation & Permissive Increase			
1984	6.5%	0.0%	6.5%
1985	7.0	0	7.0
Percent of Districts Aided			
Elementary	42%	42%	25%
Secondary	53%	53%	32%
Percent of State Total[1] ANB in Aided Districts			
Elementary	70%	70%	49%
Secondary	82%	82%	50%

[1] Figures include only guaranteed tax base and Foundation-Permissive aid. In options (a) and (c), the 6.5 and 7.0 percent schedule increases would provide assistance to all districts in the state.

A special problem relating to implementation of the guaranteed tax base program is the difficulty in estimating the general fund cost. This arises because, while the guaranteed budget level may be 150 percent of the statutory maximum general fund without a vote, the district may adopt a budget less than the maximum guaranteed. To the extent the district adopts a budget less than the maximum guaranteed budget, the state will share in the savings and the total cost to the state will be less than calculated in this report.

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
CARBON	BRIDGER H S	108	42,589	93.8	132,994	0	124,770	93.8	6.2	7,174	8,224
CARBON	JOLIET H S	111	25,525	56.2	136,042	0	76,493	56.2	43.8	27,082	59,549
CARBON	ROBERTS H S	38	30,939	68.2	75,079	0	51,169	68.2	31.8	8,734	23,910
CARBON	FROMBERG H S	79	23,357	51.5	118,531	0	60,986	51.5	48.5	27,717	57,545
CARBON	BELFRY H S	31	370,926	817.1	63,765	0	63,765	100.0	.0	0	0
CARTER	HAMMOND-BOX ELDER EL	4	236,531	>999%	8,958	7,924	8,958	100.0	.0	0	0
CARTER	JOHNSTON ELEM	4	106,224	503.2	8,958	0	8,958	100.0	.0	0	0
CARTER	ALBION ELEM	8	31,628	149.8	8,958	110	8,958	100.0	.0	0	0
CARTER	PINE HILL-PLANVW EL	11	53,730	254.5	17,915	4,621	17,915	100.0	.0	0	0
CARTER	EKALAKA ELEM	150	15,800	74.8	135,894	66,586	135,894	100.0	.0	0	0
CARTER	RIDGE ELEM	6	131,234	621.6	8,958	0	8,958	100.0	.0	0	0
CARTER	ALZADA ELEM	11	67,186	318.3	9,706	1,643	9,706	100.0	.0	0	0
CARTER	CARTER CO H S	100	64,137	141.3	125,690	12,884	125,690	100.0	.0	0	0
CASCADE	GREAT FALLS EL	8,258	9,124	43.2	5,921,043	1,436,620	3,564,660	60.2	39.8	2,168,923	2,356,383
CASCADE	CASCADE ELEM	182	17,355	82.2	155,262	37,309	153,754	99.0	1.0	875	1,508
CASCADE	CENTERVILLE EL	142	10,471	49.6	126,937	0	62,960	49.6	50.4	25,089	63,977
CASCADE	BELT ELEM	207	24,468	115.9	170,457	37,743	170,457	100.0	.0	0	0
CASCADE	FT SHAW-SIMMS ELEM	146	7,028	33.3	129,823	0	43,219	33.3	66.7	29,134	86,604
CASCADE	VAUGHN ELEM	171	7,526	35.6	144,940	0	51,671	35.7	64.4	22,459	93,269
CASCADE	ULM ELEM	68	10,945	51.8	57,609	0	29,867	51.8	48.2	18,297	27,742
CASCADE	DEEP CREEK ELEM	7	70,253	332.8	8,958	487	8,958	100.0	.0	0	0
CASCADE	SUN RIVER ELEM	145	6,014	28.5	126,576	0	36,058	28.5	71.5	0	90,518
CASCADE	GREAT FALLS H S	4,227	18,164	40.0	3,743,009	556,233	1,887,028	50.4	49.6	1,477,145	1,855,981
CASCADE	CASCADE H S	144	30,518	67.2	167,268	73,167	163,665	97.8	2.2	2,708	3,603
CASCADE	CENTERVILLE H S	91	16,330	36.0	123,874	0	44,560	36.0	64.0	44,645	79,314
CASCADE	BELT H S	141	25,725	56.7	164,604	36,319	118,701	72.1	27.9	39,427	45,903
CASCADE	SIMMS H S	232	13,729	30.2	236,173	0	71,425	30.2	69.8	62,879	164,748
CHOUTEAU	FT BENTON ELEM	323	19,307	91.5	235,588	0	215,456	91.5	8.5	20,132	20,132
CHOUTEAU	LOMA ELEM	18	94,008	445.3	19,681	4,945	19,681	100.0	.0	0	0
CHOUTEAU	BIG SANDY ELEM	220	33,882	160.5	176,405	19,073	176,405	100.0	.0	0	0
CHOUTEAU	WARRICK ELEM	5	314,615	>999%	8,958	341	8,958	100.0	.0	0	0
CHOUTEAU	HIGHWOOD ELEM	81	30,623	145.1	80,552	0	80,552	100.0	.0	0	0
CHOUTEAU	GERALDINE ELEM	123	36,445	172.6	113,063	2,267	113,063	100.0	.0	0	0
CHOUTEAU	CARTER ELEM	5	325,792	>999%	8,958	26,546	8,958	100.0	.0	0	0
CHOUTEAU	KNEES ELEM	10	182,658	865.2	9,332	4,186	9,332	100.0	.0	0	0
CHOUTEAU	BENTON LAKE EL	5	265,063	>999%	8,958	5,077	8,958	100.0	.0	0	0
CHOUTEAU	FT BENTON H S	182	60,571	133.4	197,991	0	197,991	100.0	.0	0	0
CHOUTEAU	BIG SANDY H S	115	81,847	180.3	140,052	9,520	140,052	100.0	.0	0	0
CHOUTEAU	HIGHWOOD H S	32	89,204	196.5	65,451	0	65,451	100.0	.0	0	0
CHOUTEAU	GERALDINE H S	72	75,120	165.5	113,872	806	113,872	100.0	.0	0	0
CUSTER	MILES CITY ELEM	1,256	9,200	43.6	891,630	18,660	401,627	45.0	55.0	490,003	490,003
CUSTER	KIRCHER ELEM	68	27,351	129.6	57,609	5,738	57,609	100.0	.0	0	0
CUSTER	LOCATE-RIVERVIEW ELEM	8	71,559	339.0	8,958	0	8,958	100.0	.0	0	0
CUSTER	GARLAND ELEM	10	22,402	106.1	9,332	877	9,332	100.0	.0	0	0
CUSTER	TRAIL CREEK EL	4	31,435	148.9	8,958	0	8,958	100.0	.0	0	0
CUSTER	HKT-BASIN SPR CRK EL	14	38,606	182.9	17,915	0	17,915	100.0	.0	0	0
CUSTER	COTTONWOOD EL	10	27,789	131.6	9,332	0	9,332	100.0	.0	0	0
CUSTER	WHITNEY CRK EL	6	46,573	220.6	8,958	0	8,958	100.0	.0	0	0
CUSTER	MOON CREEK EL	8	98,708	467.6	8,958	0	8,958	100.0	.0	0	0

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
BEAVERHEAD	GRANT ELEM	36	25,698	121.7	23,901	675	23,901	100.0	.0	0	0
BEAVERHEAD	DILLON ELEM	868	10,540	49.9	619,881	46,921	342,330	55.2	44.8	148,228	277,551
BEAVERHEAD	WISE RIVER ELEM	32	17,111	81.1	22,963	8,241	22,963	100.0	.0	0	0
BEAVERHEAD	LIMA ELEM	83	27,113	128.4	84,752	0	84,752	100.0	.0	0	0
BEAVERHEAD	WISDOM ELEM	42	24,182	114.5	36,505	22,423	36,505	100.0	.0	0	0
BEAVERHEAD	POLARIS ELEM	6	53,029	251.2	8,958	0	8,958	100.0	.0	0	0
BEAVERHEAD	JACKSON ELEM	12	56,126	265.9	10,081	0	10,081	100.0	.0	0	0
BEAVERHEAD	REICHLE ELEM	17	38,949	184.5	11,953	18,125	11,953	100.0	.0	0	0
BEAVERHEAD	BEVRHEAD CO HS	441	31,701	69.8	404,485	10,407	289,746	71.6	28.4	114,739	114,739
BEAVERHEAD	LIMA H S	52	26,250	57.8	94,300	22,044	69,959	74.2	25.8	10,841	24,341
BIG HORN	SQUIRREL CRK ELEM	9	10,007,145	>999%	8,958	29,617	8,958	100.0	.0	0	0
BIG HORN	PRYOR ELEM	60	11,686	55.4	51,237	146,587	51,237	100.0	.0	0	0
BIG HORN	COMMUNITY ELEM	19	67,692	320.6	19,915	0	19,915	100.0	.0	0	0
BIG HORN	HARDIN ELEM	1,124	25,083	118.8	829,322	960,571	829,322	100.0	.0	0	0
BIG HORN	BIG BEND ELEM	11	30,605	145.0	9,706	0	9,706	100.0	.0	0	0
BIG HORN	LODGE GRASS ELEM	310	6,808	32.2	226,884	494,098	226,884	100.0	.0	0	0
BIG HORN	WYOLA ELEM	62	17,890	84.7	52,840	130,020	52,840	100.0	.0	0	0
BIG HORN	HARDIN H S	423	70,487	155.3	389,461	579,025	389,461	100.0	.0	0	0
BIG HORN	LODGE GRASS H S	167	558,586	>999%	186,533	606,766	186,533	100.0	.0	0	0
BIG HORN	PLENTY COUPS HS	64	10,956	24.1	107,156	182,695	107,156	100.0	.0	0	0
BLAINE	CHINOOK ELEM	337	33,865	160.4	245,502	14,466	245,502	100.0	.0	0	0
BLAINE	HARLEM ELEM	445	6,883	32.6	318,124	316,182	318,124	100.0	.0	0	0
BLAINE	CLEVELAND ELEM	15	182,230	863.2	18,664	948	18,664	100.0	.0	0	0
BLAINE	ZURICH ELEM	48	103,473	490.1	41,476	22,028	41,476	100.0	.0	0	0
BLAINE	LLOYD ELEM	6	273,519	>999%	8,958	1,491	8,958	100.0	.0	0	0
BLAINE	COW ISLAND TRL ELEM	6	113,019	535.4	8,958	6,098	8,958	100.0	.0	0	0
BLAINE	TURNER ELEM	72	29,384	139.2	74,771	6,083	74,771	100.0	.0	0	0
BLAINE	HAYS-LODGE POLE ELEM	149	519	2.5	128,889	250,396	128,889	100.0	.0	0	0
BLAINE	BEAR PAW ELEM	14	487,503	>999%	17,915	850	17,915	100.0	.0	0	0
BLAINE	N HARLEM COLONY ELEM	14	6,798	32.2	10,830	335	3,722	34.4	65.6	0	7,108
BLAINE	CHINOOK H S	198	128,735	283.6	209,251	18,702	209,251	100.0	.0	0	0
BLAINE	HARLEM H S	136	41,685	91.8	160,086	203,809	160,086	100.0	.0	0	0
BLAINE	TURNER H S	40	59,300	130.6	78,103	5,035	78,103	100.0	.0	0	0
BLAINE	HAYS-LODGE POLE H S	92	840	1.9	124,169	142,684	102,177	82.3	17.7	21,992	21,992
BROADWATER	TOWNSEND ELEM	429	12,177	57.7	314,400	0	181,349	57.7	42.3	0	133,051
BROADWATER	CROW CREEK EL	13	60,498	286.6	10,455	0	10,455	100.0	.0	0	0
BROADWATER	TOSTON ELEM	11	70,692	334.9	9,706	0	9,706	100.0	.0	0	0
BROADWATER	BRODWATR CO H S	220	30,854	68.0	226,769	0	154,127	68.0	32.0	44,847	72,642
CARBON	RED LODGE ELEM	281	14,766	69.9	211,456	19,307	161,417	76.3	23.7	47,646	50,039
CARBON	BRIDGER ELEM	206	22,328	105.8	170,511	0	170,511	100.0	.0	0	0
CARBON	JOLIET ELEM	223	8,622	40.8	175,302	0	71,596	40.8	59.2	29,275	103,706
CARBON	JACKSON ELEM	10	22,875	108.4	9,332	0	9,332	100.0	.0	0	0
CARBON	LUTHER ELEM	17	29,417	139.3	11,953	5,515	11,953	100.0	.0	0	0
CARBON	ROBERTS ELEM	79	14,882	70.5	75,469	0	53,201	70.5	29.5	9,327	22,268
CARBON	BOYD ELEM	23	18,254	86.5	20,853	0	18,031	86.5	13.5	0	2,822
CARBON	FROMBERG ELEM	115	10,319	48.9	105,234	0	51,438	48.9	51.1	18,615	53,796
CARBON	EDGAR ELEM	14	61,550	291.6	10,830	10,000	10,830	100.0	.0	0	0
CARBON	BELFRY ELEM	109	105,493	499.7	96,933	3,651	96,933	100.0	.0	0	0
CARBON	RED LODGE H S	140	38,349	84.5	163,708	28,992	158,589	96.9	3.1	5,119	5,119

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
CARBON	BRIDGER H S	108	42,589	93.8	132,994	0	124,770	93.8	6.2	7,174	8,224
CARBON	JOLIET H S	111	25,525	56.2	136,042	0	76,493	56.2	43.8	27,082	59,549
CARBON	ROBERTS H S	38	30,939	68.2	75,079	0	51,169	68.2	31.8	8,734	23,910
CARBON	FROMBERG H S	79	23,357	51.5	118,531	0	60,986	51.5	48.5	27,717	57,545
CARBON	BELFRY H S	31	370,926	817.1	63,765	0	63,765	100.0	.0	0	0
CARTER	HAMMOND-BOX ELDER EL	4	236,531	>999%	8,958	7,924	8,958	100.0	.0	0	0
CARTER	JOHNSTON ELEM	4	106,224	503.2	8,958	0	8,958	100.0	.0	0	0
CARTER	ALBION ELEM	8	31,628	149.8	8,958	110	8,958	100.0	.0	0	0
CARTER	PINE HILL-PLANVW EL	11	53,730	254.5	17,915	4,621	17,915	100.0	.0	0	0
CARTER	EKALAKA ELEM	150	15,800	74.8	135,894	66,586	135,894	100.0	.0	0	0
CARTER	RIDGE ELEM	6	131,234	621.6	8,958	0	8,958	100.0	.0	0	0
CARTER	ALZADA ELEM	11	67,186	318.3	9,706	1,643	9,706	100.0	.0	0	0
CARTER	CARTER CO H S	100	64,137	141.3	125,690	12,884	125,690	100.0	.0	0	0
CASCADE	GREAT FALLS EL	8,258	9,124	43.2	5,921,043	1,436,620	3,564,660	60.2	39.8	2,168,923	2,356,383
CASCADE	CASCADE ELEM	182	17,355	82.2	155,262	37,309	153,754	99.0	1.0	875	1,508
CASCADE	CENTERVILLE EL	142	10,471	49.6	126,937	0	62,960	49.6	50.4	25,089	63,977
CASCADE	BELT ELEM	207	24,468	115.9	170,457	37,743	170,457	100.0	.0	0	0
CASCADE	FT SHAW-SIMMS ELEM	146	7,028	33.3	129,823	0	43,219	33.3	66.7	29,134	86,604
CASCADE	VAUGHN ELEM	171	7,526	35.6	144,940	0	51,671	35.7	64.4	22,459	93,269
CASCADE	ULM ELEM	68	10,945	51.8	57,609	0	29,867	51.8	48.2	18,297	27,742
CASCADE	DEEP CREEK ELEM	7	70,253	332.8	8,958	487	8,958	100.0	.0	0	0
CASCADE	SUN RIVER ELEM	145	6,014	28.5	126,576	0	36,058	28.5	71.5	0	90,518
CASCADE	GREAT FALLS H S	4,227	18,164	40.0	3,743,009	556,233	1,887,028	50.4	49.6	1,477,145	1,855,981
CASCADE	CASCADE H S	144	30,518	67.2	167,268	73,167	163,665	97.8	2.2	2,708	3,603
CASCADE	CENTERVILLE H S	91	16,330	36.0	123,874	0	44,560	36.0	64.0	44,645	79,314
CASCADE	BELT H S	141	25,725	56.7	164,604	36,319	118,701	72.1	27.9	39,427	45,903
CASCADE	SIMMS H S	232	13,729	30.2	236,173	0	71,425	30.2	69.8	62,879	164,748
CHOUTEAU	FT BENTON ELEM	323	19,307	91.5	235,588	0	215,456	91.5	8.5	20,132	20,132
CHOUTEAU	LOMA ELEM	18	94,008	445.3	19,681	4,945	19,681	100.0	.0	0	0
CHOUTEAU	BIG SANDY ELEM	220	33,882	160.5	176,405	19,073	176,405	100.0	.0	0	0
CHOUTEAU	WARRICK ELEM	5	314,615	>999%	8,958	341	8,958	100.0	.0	0	0
CHOUTEAU	HIGHWOOD ELEM	81	30,623	145.1	80,552	0	80,552	100.0	.0	0	0
CHOUTEAU	GERALDINE ELEM	123	36,445	172.6	113,063	2,267	113,063	100.0	.0	0	0
CHOUTEAU	CARTER ELEM	5	325,792	>999%	8,958	26,546	8,958	100.0	.0	0	0
CHOUTEAU	KNEES ELEM	10	182,658	865.2	9,332	4,186	9,332	100.0	.0	0	0
CHOUTEAU	BENTON LAKE EL	5	265,063	>999%	8,958	5,077	8,958	100.0	.0	0	0
CHOUTEAU	FT BENTON H S	182	60,571	133.4	197,991	0	197,991	100.0	.0	0	0
CHOUTEAU	BIG SANDY H S	115	81,847	180.3	140,052	9,520	140,052	100.0	.0	0	0
CHOUTEAU	HIGHWOOD H S	32	89,204	196.5	65,451	0	65,451	100.0	.0	0	0
CHOUTEAU	GERALDINE H S	72	75,120	165.5	113,872	806	113,872	100.0	.0	0	0
CUSTER	MILES CITY ELEM	1,256	9,200	43.6	891,630	18,660	401,627	45.0	55.0	490,003	490,003
CUSTER	KIRCHER ELEM	68	27,351	129.6	57,609	5,738	57,609	100.0	.0	0	0
CUSTER	LOCATE-RIVERVIEW ELEM	8	71,559	339.0	8,958	0	8,958	100.0	.0	0	0
CUSTER	GARLAND ELEM	10	22,402	106.1	9,332	877	9,332	100.0	.0	0	0
CUSTER	TRAIL CREEK EL	4	31,435	148.9	8,958	0	8,958	100.0	.0	0	0
CUSTER	HKT-BASIN SPR CRK EL	14	38,606	182.9	17,915	0	17,915	100.0	.0	0	0
CUSTER	COTTONWOOD EL	10	27,789	131.6	9,332	0	9,332	100.0	.0	0	0
CUSTER	WHITNEY CRK EL	6	46,573	220.6	8,958	0	8,958	100.0	.0	0	0
CUSTER	MOON CREEK EL	8	98,708	467.6	8,958	0	8,958	100.0	.0	0	0

PARAME[illegible]S IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 [illegible]UARANTEED BUDGET LEVEL PERCENT = 50.0%
[illegible]TV/A[illegible]HIG[illegible]HOOL[illegible]45,[illegible] [illegible]N-T[illegible]EAL[illegible]JUS[illegible]T PE[illegible]T =[illegible].0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
CUSTER	KINSEY ELEM	54	16,861	79.9	46,387	0	37,049	79.9	20.1	0	9,338
CUSTER	TWIN BUTTES EL	4	86,811	411.2	8,958	2,021	8,958	100.0	.0	0	0
CUSTER	SY ELEM	14	31,428	148.9	10,830	1,726	10,830	100.0	.0	0	0
CUSTER	S H-FOSTER CRK ELEM	5	75,626	358.2	8,958	0	8,958	100.0	.0	0	0
CUSTER	CUSTER CO H S	631	29,002	63.9	558,751	14,122	366,852	65.7	34.3	191,899	191,899
DANIELS	SCOBEY ELEM	239	18,566	87.9	187,319	96,196	187,319	100.0	.0	0	0
DANIELS	PEERLESS ELEM	61	26,390	125.0	64,023	42,198	64,023	100.0	.0	0	0
DANIELS	FLAXVILLE ELEM	66	30,127	142.7	67,258	19,378	67,258	100.0	.0	0	0
DANIELS	SCOBEY H S	117	37,925	83.5	142,034	105,040	142,034	100.0	.0	0	0
DANIELS	PEERLESS H S	27	59,621	131.3	56,790	32,776	56,790	100.0	.0	0	0
DANIELS	FLAXVILLE H S	35	56,810	125.1	70,370	40,294	70,370	100.0	.0	0	0
DAWSON	GLENDIVE ELEM	1,379	13,527	64.1	980,436	14,380	638,286	65.1	34.9	229,348	342,150
DAWSON	AMO ELEM	4	660,639	>999%	8,958	2,916	8,958	100.0	.0	0	0
DAWSON	BLOOMFIELD ELEM	21	61,669	292.1	20,384	4,600	20,384	100.0	.0	0	0
DAWSON	LINDSAY ELEM	22	67,757	321.0	20,619	0	20,619	100.0	.0	0	0
DAWSON	UNION ELEM	9	23,180	109.8	8,958	1,147	8,958	100.0	.0	0	0
DAWSON	RICHEY ELEM	118	32,126	152.2	108,499	76,969	108,499	100.0	.0	0	0
DAWSON	DEER CREEK ELEM	44	52,874	250.5	38,169	0	38,169	100.0	.0	0	0
DAWSON	DAWSON CO H S	684	37,124	81.8	605,682	0	495,315	81.8	18.2	110,367	110,367
DAWSON	RICHEY H S	50	93,018	204.9	91,833	46,875	91,833	100.0	.0	0	0
DEER LODGE	ANACONDA ELEM	1,506	8,370	39.6	1,081,844	326,417	657,417	60.8	39.2	409,854	424,427
DEER LODGE	ANACONDA H S	816	16,199	35.7	722,568	321,887	483,160	66.9	33.1	225,483	239,408
FALLON	BAKER ELEM	452	96,552	457.4	329,920	89,130	329,920	100.0	.0	0	0
FALLON	FRTL PRAIRIE EL	6	7,189,431	>999%	8,958	2,675	8,958	100.0	.0	0	0
FALLON	PLEVNA ELEM	75	420,625	>999%	63,096	111,738	63,096	100.0	.0	0	0
FALLON	BAKER H S	238	364,613	803.2	240,760	19,347	240,760	100.0	.0	0	0
FALLON	PLEVNA H S	36	876,302	>999%	71,963	46,070	71,963	100.0	.0	0	0
FERGUS	LEWISTOWN ELEM	1,058	8,064	38.2	761,164	104,518	363,913	47.8	52.2	329,277	397,251
FERGUS	MAIDEN ELEM	19	10,758	51.0	19,915	0	10,149	51.0	49.0	0	9,766
FERGUS	BROOKS ELEM	11	69,495	329.2	9,706	2,368	9,706	100.0	.0	0	0
FERGUS	DEERFIELD ELEM	10	16,954	80.3	9,332	0	7,494	80.3	19.7	1,247	1,838
FERGUS	COTTONWOOD ELEM	6	19,149	90.7	8,958	0	8,125	90.7	9.3	0	833
FERGUS	GRASS RANGE EL	70	22,820	108.1	73,611	3,576	73,611	100.0	.0	0	0
FERGUS	KING COLONY EL	11	71,931	340.7	9,706	1,208	9,706	100.0	.0	0	0
FERGUS	MOORE ELEM	93	23,323	110.5	89,624	6,565	89,624	100.0	.0	0	0
FERGUS	HILGER ELEM	12	43,102	204.2	10,081	1,615	10,081	100.0	.0	0	0
FERGUS	ROY ELEM	55	20,362	96.5	47,200	11,275	47,200	100.0	.0	0	0
FERGUS	DENTON ELEM	87	41,534	196.7	86,145	24,562	86,145	100.0	.0	0	0
FERGUS	SPNG CRK COL EL	9	15,933	75.5	8,958	598	7,180	80.2	19.8	839	1,778
FERGUS	WINIFRED ELEM	90	22,590	107.0	86,003	39,474	86,003	100.0	.0	0	0
FERGUS	AYERS ELEM	9	15,663	74.2	8,958	0	6,646	74.2	25.8	436	2,312
FERGUS	FERGUS H S	499	22,179	48.9	452,039	89,776	283,694	62.8	37.2	168,345	168,345
FERGUS	GRASS RANGE H S	44	39,509	87.0	83,874	8,204	78,740	93.9	6.1	2,635	5,134
FERGUS	MOORE H S	50	49,569	109.2	91,833	0	91,833	100.0	.0	0	0
FERGUS	ROY H S	37	30,268	66.7	73,533	15,818	60,101	81.7	18.3	13,432	13,432
FERGUS	DENTON H S	42	90,071	198.4	81,035	19,105	81,035	100.0	.0	0	0
FERGUS	WINIFRED H S	48	42,356	93.3	89,272	7,133	88,287	98.9	1.1	745	985

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
FLATHEAD	DEER PARK ELEM	61	6,056	28.7	52,039	0	14,933	28.7	71.3	0	37,106
FLATHEAD	FAIR-MONT-EGAN	64	14,619	69.2	54,436	0	37,696	69.2	30.8	0	16,740
FLATHEAD	SWAN RIVER EL	143	8,098	38.4	124,552	0	47,777	38.4	61.6	0	76,775
FLATHEAD	KALISPELL ELEM	2,019	11,018	52.2	1,468,038	0	766,181	52.2	47.8	391,246	701,857
FLATHEAD	COLUMBIA FALLS ELEM	1,551	15,847	75.1	1,153,935	50,000	901,203	78.1	21.9	99,775	252,732
FLATHEAD	CRESTON ELEM	55	13,054	61.8	47,200	0	29,186	61.8	38.2	0	18,014
FLATHEAD	CAYUSE PRAIRIE ELEM	141	6,418	30.4	121,754	0	37,015	30.4	69.6	0	84,739
FLATHEAD	HELENA FLATS EL	147	4,441	21.0	129,329	0	27,206	21.0	79.0	15,793	102,123
FLATHEAD	KILA ELEM	97	9,047	42.9	79,800	0	34,198	42.9	57.1	0	45,602
FLATHEAD	BATAVIA ELEM	72	5,012	23.7	60,754	0	14,424	23.7	76.3	0	46,330
FLATHEAD	PLEASANT VALLEY ELEM	14	22,513	106.6	10,830	2,000	10,830	100.0	.0	0	0
FLATHEAD	SOMERS ELEM	182	10,262	48.6	154,268	5,000	78,489	50.9	49.1	0	75,779
FLATHEAD	LAKESIDE ELEM	70	34,077	161.4	59,185	29,775	59,185	100.0	.0	0	0
FLATHEAD	BIGFORK ELEM	450	12,222	57.9	351,337	1,400	204,383	58.2	41.8	0	146,954
FLATHEAD	BOORMAN ELEM	20	8,190	38.8	20,150	163	7,931	39.4	60.6	0	12,219
FLATHEAD	WHITEFISH ELEM	943	11,129	52.7	681,211	0	359,111	52.7	47.3	156,454	322,100
FLATHEAD	EVERGREEN ELEM	700	5,917	28.0	549,708	19,972	168,052	30.6	69.4	71,858	381,656
FLATHEAD	MARION ELEM	106	13,300	63.0	95,229	0	59,995	63.0	37.0	0	35,234
FLATHEAD	OLNEY-BISSELL ELEM	107	13,822	65.5	91,774	0	60,087	65.5	34.5	0	31,687
FLATHEAD	MOUNTAIN BROOK ELEM	50	5,634	26.7	43,120	0	11,508	26.7	73.3	0	31,612
FLATHEAD	WEST VALLEY EL	140	8,179	38.7	120,346	0	46,625	38.7	61.3	0	73,721
FLATHEAD	FLATHEAD H S	2,099	18,914	41.7	1,858,665	0	774,403	41.7	58.3	446,061	1,084,262
FLATHEAD	COL FALLS H S	749	32,615	72.3	663,240	40,000	507,430	76.5	23.5	86,941	155,810
FLATHEAD	BIGFORK H S	299	24,749	54.5	283,043	0	154,309	54.5	45.5	33,479	128,734
FLATHEAD	WHITEFISH H S	519	22,508	49.6	468,133	0	232,107	49.6	50.4	149,430	236,026
GALLATIN	LOGAN ELEM	29	27,492	130.2	22,260	0	22,260	100.0	.0	0	0
GALLATIN	MANHATTAN ELEM	287	7,078	33.5	215,789	0	72,349	33.5	66.5	44,566	143,440
GALLATIN	BOZEMAN ELEM	2,613	11,709	55.5	1,884,188	0	1,045,046	55.5	44.5	812,703	839,142
GALLATIN	WILLOW CREEK EL	41	24,388	115.5	52,806	0	52,806	100.0	.0	0	0
GALLATIN	SPRINGHILL EL	14	13,398	63.5	10,830	0	6,873	63.5	36.5	0	3,957
GALLATIN	COTTONWOOD EL	7	21,871	103.6	8,958	0	8,958	100.0	.0	0	0
GALLATIN	THREE FORKS EL	249	20,226	95.8	190,887	0	182,885	95.8	4.2	4,242	8,002
GALLATIN	PASS CREEK ELEM	4	124,684	590.6	8,958	787	8,958	100.0	.0	0	0
GALLATIN	MONFORTON EL	182	7,275	34.5	165,352	0	56,981	34.5	65.5	5,260	108,371
GALLATIN	GALLATIN GTWY ELEM	99	11,467	54.3	81,278	0	44,148	54.3	45.7	18,227	37,130
GALLATIN	ANDERSON ELEM	43	11,438	54.2	37,338	0	20,230	54.2	45.8	0	17,108
GALLATIN	LA MOTTE ELEM	44	13,549	64.2	38,169	0	24,497	64.2	35.8	2,328	13,672
GALLATIN	BELGRADE ELEM	822	8,363	39.6	583,568	0	231,177	39.6	60.4	152,473	352,391
GALLATIN	MALMBORG ELEM	7	54,021	255.9	8,958	0	8,958	100.0	.0	0	0
GALLATIN	W YELLOWSTONE ELEM	150	16,120	76.4	131,569	0	100,464	76.4	23.6	19,418	31,105
GALLATIN	OPHIR ELEM	32	55,611	263.4	22,963	0	22,963	100.0	.0	0	0
GALLATIN	AMSTERDAM ELEM	28	69,372	328.6	22,025	0	22,025	100.0	.0	0	0
GALLATIN	MANHATTAN H S	141	29,931	65.9	164,604	0	108,529	65.9	34.1	52,607	56,075
GALLATIN	BOZEMAN H S	1,437	25,604	56.4	1,272,464	0	717,688	56.4	43.6	551,363	554,776
GALLATIN	WILLOW CREEK HS	25	29,442	64.9	53,163	11,060	42,221	79.4	20.6	5,969	10,942
GALLATIN	THREE FORKS H S	131	44,064	97.1	155,471	0	150,909	97.1	2.9	3,320	4,562
GALLATIN	BELGRADE H S	330	22,163	48.8	309,819	0	151,258	48.8	51.2	112,273	158,561
GALLATIN	W YELLOWSTONE H	80	30,225	66.6	119,104	0	79,300	66.6	33.4	23,348	39,804
GARFIELD	JORDAN ELEM	119	16,024	75.9	107,960	9,980	88,931	82.4	17.6	11,122	19,029
GARFIELD	BIG DRY CREEK ELEM	6	74,950	355.0	8,958	8,969	8,958	100.0	.0	0	0
GARFIELD	VAN NORMAN ELEM	9	52,456	248.5	8,958	7,085	8,958	100.0	.0	0	0

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
GARFIELD	SUTHRLND-COULEE ELEM	10	54,333	257.4	17,915	7,978	17,915	100.0	.0	0	0
GARFIELD	PINE GROVE ELEM	8	19,417	92.0	8,958	633	8,682	96.9	3.1	0	276
GARFIELD	KESTER ELEM	6	29,241	138.5	8,958	72	8,958	100.0	.0	0	0
GARFIELD	COHAGEN ELEM	24	41,022	194.3	21,087	4,030	21,087	100.0	.0	0	0
GARFIELD	BENZIEN ELEM	6	29,736	140.9	8,958	0	8,958	100.0	.0	0	0
GARFIELD	BLACKFOOT ELEM	7	63,264	299.7	8,958	0	8,958	100.0	.0	0	0
GARFIELD	SAND SPRINGS EL	6	148,511	703.5	8,958	208	8,958	100.0	.0	0	0
GARFIELD	ROSS ELEM	3	25,674	121.6	8,958	764	8,958	100.0	.0	0	0
GARFIELD	CAT CREEK ELEM	3	41,789	197.9	8,958	4,728	8,958	100.0	.0	0	0
GARFIELD	FLAT CREEK ELEM	5	24,013	113.7	8,958	2,943	8,958	100.0	.0	0	0
GARFIELD	GARFIELD CO H S	98	66,552	146.6	125,449	11,024	125,449	100.0	.0	0	0
GLACIER	BROWNING ELEM	1,217	9,270	43.9	881,121	946,097	881,121	100.0	.0	0	0
GLACIER	CUT BANK ELEM	708	45,774	216.8	503,837	8,299	503,837	100.0	.0	0	0
GLACIER	E GLACIER PARK ELEM	49	25,967	123.0	42,299	15,000	42,299	100.0	.0	0	0
GLACIER	BROWNING H S	416	30,177	66.5	383,583	459,200	383,583	100.0	.0	0	0
GLACIER	CUT BANK H S	312	103,871	228.8	294,015	18,875	294,015	100.0	.0	0	0
GOLDEN VALLEY	RYEGATE ELEM	76	31,895	151.1	77,768	16,283	77,768	100.0	.0	0	0
GOLDEN VALLEY	LAVINA ELEM	59	31,540	149.4	60,085	0	60,085	100.0	.0	0	0
GOLDEN VALLEY	RYEGATE H S	42	57,715	127.1	81,035	16,473	81,035	100.0	.0	0	0
GOLDEN VALLEY	LAVINA H S	32	58,153	128.1	65,451	0	65,451	100.0	.0	0	0
GRANITE	PHILIPSBURG EL	205	11,357	53.8	166,562	6,044	93,836	56.3	43.7	35,095	72,726
GRANITE	HALL ELEM	38	20,335	96.3	24,370	0	23,474	96.3	3.7	591	896
GRANITE	DRUMMOND ELEM	121	18,324	86.8	111,327	0	96,630	86.8	13.2	6,370	14,697
GRANITE	GRANITE H S	113	20,603	45.4	138,055	3,990	65,449	47.4	52.6	40,879	72,606
GRANITE	DRUMMOND H S	87	34,367	75.7	122,464	10,500	100,061	81.7	18.3	2,927	22,403
HILL	DAVEY ELEM	6	253,319	>999%	8,958	5,490	8,958	100.0	.0	0	0
HILL	BOX ELDER ELEM	149	7,196	34.1	133,167	188,809	133,167	100.0	.0	0	0
HILL	HAVRE ELEM	1,597	16,049	76.0	1,143,640	35,167	894,035	78.2	21.8	213,890	249,605
HILL	COTTONWOOD ELEM	10	425,517	>999%	9,332	10,067	9,332	100.0	.0	0	0
HILL	ROCKY BOY ELEM	267	426	2.0	184,545	331,726	184,545	100.0	.0	0	0
HILL	K-G ELEM	56	64,091	303.6	86,703	30,151	86,703	100.0	.0	0	0
HILL	GILDFORD COLONY SCHL	16	7,971	37.8	11,578	161	4,485	38.7	61.3	4,068	7,093
HILL	BLUE SKY ELEM	115	46,392	219.8	130,810	0	130,810	100.0	.0	0	0
HILL	BOX ELDER H S	83	12,919	28.5	120,683	211,795	120,683	100.0	.0	0	0
HILL	HAVRE H S	843	36,961	81.4	746,477	38,287	634,576	85.0	15.0	88,090	111,901
HILL	K-G HIGH SCHOOL	34	119,937	264.2	68,753	4,997	68,753	100.0	.0	0	0
HILL	BLUE SKY HIGH	72	74,098	163.2	113,872	3,281	113,872	100.0	.0	0	0
JEFFERSON	CLANCY ELEM	304	6,658	31.5	222,685	32,320	92,855	41.7	58.3	84,439	129,830
JEFFERSON	WHITEHALL ELEM	399	7,017	33.2	291,486	0	96,886	33.2	66.8	53,846	194,600
JEFFERSON	BASIN ELEM	15	15,066	71.4	11,204	0	7,996	71.4	28.6	3,208	3,208
JEFFERSON	BOULDER ELEM	255	8,116	38.4	197,364	10,385	83,145	42.1	57.9	34,781	114,219
JEFFERSON	CARDWELL ELEM	54	19,464	92.2	46,387	1,580	43,874	94.6	5.4	0	2,513
JEFFERSON	MONTANA CITY ELEM	108	28,278	133.9	100,404	21,082	100,404	100.0	.0	0	0
JEFFERSON	WHITEHALL H S	277	15,075	33.2	268,707	0	89,232	33.2	66.8	53,434	179,475
JEFFERSON	JEFFERSON H S	229	32,200	70.9	233,850	0	165,873	70.9	29.1	44,911	67,977
JUDITH BASIN	STANFORD ELEM	132	29,410	139.3	117,039	0	117,039	100.0	.0	0	0
JUDITH BASIN	HOBSON ELEM	120	27,965	132.5	108,638	0	108,638	100.0	.0	0	0

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
JUDITH BASIN	RAYNESFORD ELEM	22	29,134	138.0	20,619	0	20,619	100.0	.0	0	0
JUDITH BASIN	GEYSER ELEM	68	24,661	116.8	76,440	0	76,440	100.0	.0	0	0
JUDITH BASIN	STANFORD H S	87	44,621	98.3	122,464	0	120,373	98.3	1.7	1,375	2,091
JUDITH BASIN	HOBSON H S	71	47,265	104.1	113,114	0	113,114	100.0	.0	0	0
JUDITH BASIN	GEYSER H S	42	55,188	121.6	81,035	6,018	81,035	100.0	.0	0	0
LAKE	ARLEE ELEM	364	3,084	14.6	263,028	200,103	178,496	67.9	32.1	61,062	84,532
LAKE	ELMO ELEM	13	14,277	67.6	10,455	9,399	10,455	100.0	.0	0	0
LAKE	POLSON ELEM	876	13,829	65.5	633,374	118,662	497,962	78.6	21.4	25,093	135,412
LAKE	ST IGNATIUS ELEM	376	4,236	20.1	274,267	181,908	182,369	66.5	33.5	56,149	91,898
LAKE	VALLEY VIEW ELEM	8	30,866	146.2	8,958	586	8,958	100.0	.0	0	0
LAKE	SWAN LK-SALMON ELEM	25	23,145	109.6	20,910	0	20,910	100.0	.0	0	0
LAKE	RONAN ELEM	910	5,310	25.2	665,963	144,376	268,571	40.3	59.7	86,151	397,392
LAKE	CHARLO ELEM	181	6,088	28.8	197,170	3,577	59,364	30.1	69.9	20,817	137,806
LAKE	UPPER WEST SHORE ELEM	26	68,301	323.5	21,556	3,699	21,556	100.0	.0	0	0
LAKE	ARLEE H S	147	7,637	16.8	169,897	66,735	75,297	44.3	55.7	33,408	94,600
LAKE	POLSON H S	429	33,386	73.5	394,483	52,187	326,649	82.8	17.2	28,283	67,834
LAKE	ST IGNATIUS H S	164	9,711	21.4	184,136	102,963	111,464	60.5	39.5	52,623	72,672
LAKE	RONAN H S	365	13,239	29.2	340,188	9,879	106,125	31.2	68.8	0	234,063
LAKE	CHARLO H S	82	20,498	45.2	120,180	2,065	55,712	46.4	53.6	15,532	64,468
LEWIS & CLARK	HELENA ELEM	4,076	8,073	38.2	2,973,039	592,322	1,551,537	52.2	47.8	1,139,696	1,421,502
LEWIS & CLARK	KESSLER ELEM	253	8,968	42.5	177,596	21,053	90,180	50.8	49.2	39,440	87,416
LEWIS & CLARK	HELENA VALLEY ELEM	521	9,205	43.6	362,079	74,586	210,087	58.0	42.0	87,533	151,992
LEWIS & CLARK	TRINITY ELEM	19	95,693	453.3	19,915	0	19,915	100.0	.0	0	0
LEWIS & CLARK	E HELENA ELEM	793	8,981	42.5	559,878	15,314	248,902	44.5	55.5	100,191	310,976
LEWIS & CLARK	WOLF CREEK ELEM	26	60,190	285.1	21,556	0	21,556	100.0	.0	0	0
LEWIS & CLARK	CRAIG ELEM	7	109,038	516.5	8,958	0	8,958	100.0	.0	0	0
LEWIS & CLARK	AUCHARD CRK ELEM	17	10,820	51.3	11,953	3,867	8,833	73.9	26.1	1,009	3,120
LEWIS & CLARK	LINCOLN ELEM	105	12,761	60.4	94,098	0	56,880	60.4	39.6	2,057	37,218
LEWIS & CLARK	AUGUSTA ELEM	119	16,472	78.0	105,530	14,804	92,703	87.8	12.2	7,888	12,827
LEWIS & CLARK	HELENA H S	2,794	18,339	40.4	2,474,087	254,386	1,177,548	47.6	52.4	1,102,629	1,296,539
LEWIS & CLARK	AUGUSTA H S	50	42,882	94.5	91,833	43,467	91,833	100.0	.0	0	0
LEWIS & CLARK	LINCOLN HIGH SCHOOL	39	34,357	75.7	76,603	0	57,975	75.7	24.3	12,351	18,628
LIBERTY	WHITLASH ELEM	20	381,321	>999%	20,150	0	20,150	100.0	.0	0	0
LIBERTY	J-I ELEM	71	79,810	378.0	102,270	22,000	102,270	100.0	.0	0	0
LIBERTY	CHESTER ELEM	227	48,164	228.1	177,450	30,000	177,450	100.0	.0	0	0
LIBERTY	J-I HIGH SCHOOL	36	157,403	346.7	71,963	25,000	71,963	100.0	.0	0	0
LIBERTY	CHESTER H S	118	157,285	346.5	143,019	25,000	143,019	100.0	.0	0	0
LINCOLN	TROY ELEM	373	13,566	64.3	267,806	10,772	179,633	67.1	32.9	52,972	88,173
LINCOLN	LIBBY ELEM	1,571	13,273	62.9	1,146,694	0	720,954	62.9	37.1	307,534	425,740
LINCOLN	EUREKA ELEM	458	7,808	37.0	332,771	0	123,077	37.0	63.0	67,170	209,694
LINCOLN	FORTINE ELEM	83	14,257	67.5	69,265	0	46,777	67.5	32.5	0	22,488
LINCOLN	MCCORMICK ELEM	30	11,456	54.3	22,494	0	12,206	54.3	45.7	0	10,288
LINCOLN	SYLVANITE ELEM	20	7,496	35.5	13,076	2,177	6,167	47.2	52.8	2,556	6,909
LINCOLN	YAAK ELEM	27	10,329	48.9	21,791	570	11,061	50.8	49.2	596	10,730
LINCOLN	TREGO ELEM	71	11,768	55.7	59,970	2,055	34,868	58.1	41.9	3,464	25,102
LINCOLN	REXFORD ELEM	14	22,027	104.3	10,830	10,442	10,830	100.0	.0	0	0
LINCOLN	TROY H S	200	29,164	64.2	210,588	2,259	136,870	65.0	35.0	63,877	73,718
LINCOLN	LIBBY H S	804	25,935	57.1	711,942	0	406,737	57.1	42.9	208,029	305,205
LINCOLN	LINCOLN CO H S	258	22,881	50.4	255,496	0	128,778	50.4	49.6	74,891	126,718

PARAM[illegible]RS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/[illegible] HI[illegible] SCHOOL = $45,[illegible] [illegible]-TAX [illegible] ADJU[illegible] PERCENT [illegible]30.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
MADISON	ALDER ELEM	23	32,569	154.3	20,853	0	20,853	100.0	.0	0	0
MADISON	SHERIDAN ELEM	173	11,388	53.9	149,184	14,576	90,678	60.8	39.2	0	58,506
MADISON	TWIN BRIDGES ELEM	191	18,257	86.5	158,907	0	137,424	86.5	13.5	7,841	21,483
MADISON	HARRISON ELEM	56	23,392	110.8	66,205	0	66,205	100.0	.0	0	0
MADISON	ENNIS ELEM	237	25,509	120.8	184,204	0	184,204	100.0	.0	0	0
MADISON	SHERIDAN H S	101	26,924	59.3	125,745	0	74,578	59.3	40.7	25,029	51,167
MADISON	TWIN BRIDGES H S	77	45,286	99.8	117,316	0	117,032	99.8	.2	208	284
MADISON	HARRISON H S	38	34,472	75.9	75,079	0	57,012	75.9	24.1	4,380	18,067
MADISON	ENNIS H S	123	49,152	108.3	147,886	0	147,886	100.0	.0	0	0
MCCONE	CIRCLE ELEM	312	16,625	78.8	225,941	23,200	194,169	85.9	14.1	24,953	31,772
MCCONE	PRAIRIE ELK ELEM	8	150,359	712.2	8,958	4,013	8,958	100.0	.0	0	0
MCCONE	BROCKWAY ELEM	22	66,115	313.2	20,619	0	20,619	100.0	.0	0	0
MCCONE	SOUTHVIEW ELEM	21	36,139	171.2	20,384	0	20,384	100.0	.0	0	0
MCCONE	VIDA ELEM	38	76,648	363.1	24,370	0	24,370	100.0	.0	0	0
MCCONE	CIRCLE H S	187	61,583	135.7	201,616	11,900	201,616	100.0	.0	0	0
MEAGHER	LENNEP ELEM	10	67,603	320.2	9,332	0	9,332	100.0	.0	0	0
MEAGHER	WHT SULPHUR SPG ELEM	262	15,643	74.1	204,949	15,000	162,365	79.2	20.8	39,451	42,584
MEAGHER	RINGLING ELEM	10	100,387	475.5	9,332	0	9,332	100.0	.0	0	0
MEAGHER	WHT SULPHUR SPG H S	132	43,776	96.4	156,402	0	150,821	96.4	3.6	3,213	5,581
MINERAL	SALTESE ELEM	8	23,975	113.6	8,958	0	8,958	100.0	.0	0	0
MINERAL	ALBERTON ELEM	134	9,064	42.9	118,738	0	50,980	42.9	57.1	38,666	67,758
MINERAL	SUPERIOR ELEM	313	8,470	40.1	227,703	0	91,357	40.1	59.9	56,166	136,346
MINERAL	ST REGIS ELEM	119	9,776	46.3	104,316	0	48,306	46.3	53.7	30,750	56,010
MINERAL	ALBERTON H S	78	15,653	34.5	117,935	0	40,665	34.5	65.5	18,505	77,270
MINERAL	SUPERIOR H S	161	16,168	35.6	181,705	0	64,715	35.6	64.4	23,274	116,990
MINERAL	ST REGIS H S	58	24,081	53.0	101,146	0	53,654	53.0	47.0	23,638	47,492
MISSOULA	MISSOULA ELEM	5,304	12,555	59.5	3,857,879	270,000	2,483,333	64.4	35.6	1,147,196	1,374,546
MISSOULA	HELLGATE ELEM	681	13,806	65.4	502,657	101,000	399,424	79.5	20.5	28,100	103,233
MISSOULA	LOLO ELEM	528	5,512	26.1	409,869	0	107,015	26.1	73.9	60,893	302,854
MISSOULA	POTOMAC ELEM	77	10,833	51.3	64,648	0	33,174	51.3	48.7	12,368	31,474
MISSOULA	BONNER ELEM	358	15,353	72.7	257,251	0	187,086	72.7	27.3	42,786	70,165
MISSOULA	WOODMAN ELEM	71	8,634	40.9	59,970	0	24,527	40.9	59.1	0	35,443
MISSOULA	DE SMET ELEM	74	24,623	116.6	100,660	0	100,660	100.0	.0	0	0
MISSOULA	TARGET RANGE ELEM	493	8,045	38.1	368,205	23,064	156,461	42.5	57.5	23,003	211,744
MISSOULA	SUNSET ELEM	16	31,230	147.9	11,578	7,896	11,578	100.0	.0	0	0
MISSOULA	CLINTON ELEM	264	6,641	31.5	201,668	0	63,440	31.5	68.5	25,017	138,228
MISSOULA	SWAN VALLEY ELEM	65	14,070	66.6	55,232	0	36,811	66.6	33.4	667	18,421
MISSOULA	SEELEY LAKE ELEM	185	13,175	62.4	154,297	0	96,294	62.4	37.6	11,702	58,003
MISSOULA	FRENCHTOWN ELEM	445	54,279	257.1	356,208	0	356,208	100.0	.0	0	0
MISSOULA	MISSOULA H S	3,648	26,655	58.7	3,269,899	0	1,919,974	58.7	41.3	1,205,358	1,349,925
MISSOULA	FRENCHTOWN H S	241	100,225	220.8	243,025	0	243,025	100.0	.0	0	0
MUSSELSHELL	MUSSELSHELL ELEM	27	553,591	>999%	21,791	21,640	21,791	100.0	.0	0	0
MUSSELSHELL	ROUNDUP ELEM	471	20,301	96.2	344,148	5,569	334,842	97.3	2.7	9,306	9,306
MUSSELSHELL	MELSTONE ELEM	90	111,882	530.0	86,003	8,387	86,003	100.0	.0	0	0
MUSSELSHELL	ROUNDUP H S	243	100,859	222.2	226,765	1,530	226,765	100.0	.0	0	0
MUSSELSHELL	MELSTONE H S	54	186,470	410.8	96,675	10,540	96,675	100.0	.0	0	0
PARK	RICHLAND ELEM	32	15,933	75.5	22,963	2,410	19,018	82.8	17.2	0	3,945

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
PARK	LIVINGSTON ELEM	1,130	9,426	44.6	812,102	31,645	384,753	47.4	52.6	269,428	427,349
PARK	GARDINER ELEM	135	7,960	37.7	123,638	103,640	119,166	96.4	3.6	3,399	4,472
PARK	COOKE CITY ELEM	3	150,584	713.3	8,958	0	8,958	100.0	.0	0	0
PARK	PINE CREEK ELEM	41	10,974	52.0	35,670	0	18,542	52.0	48.0	0	17,128
PARK	CLYDE PARK ELEM	149	9,449	44.8	127,989	0	57,286	44.8	55.2	17,507	70,703
PARK	WILSALL ELEM	86	23,289	110.3	85,644	0	85,644	100.0	.0	0	0
PARK	SPRINGDALE ELEM	8	89,775	425.3	8,958	0	8,958	100.0	.0	0	0
PARK	ARROWHEAD ELEM	59	16,376	77.6	50,433	0	39,121	77.6	22.4	0	11,312
PARK	PARK H S	616	21,369	47.1	545,468	10,000	263,765	48.4	51.6	201,929	281,703
PARK	CLYDE PARK H S	48	28,862	63.6	89,272	0	56,758	63.6	36.4	10,251	32,514
PARK	WILSALL H S	45	39,157	86.3	85,258	2,653	75,398	88.4	11.6	3,512	9,860
PARK	GARDINER H S	87	17,544	38.6	122,464	89,378	109,893	89.7	10.3	8,235	12,571
PETROLEUM	WINNETT ELEM	78	36,979	175.2	82,253	36,612	82,253	100.0	.0	0	0
PETROLEUM	WINNETT H S	51	56,556	124.6	93,078	30,282	93,078	100.0	.0	0	0
PHILLIPS	DODSON ELEM	90	20,582	97.5	89,813	39,235	89,813	100.0	.0	0	0
PHILLIPS	SECOND CRK ELEM	11	40,260	190.7	17,915	0	17,915	100.0	.0	0	0
PHILLIPS	LANDUSKY ELEM	13	25,037	118.6	10,455	0	10,455	100.0	.0	0	0
PHILLIPS	SUN PRAIRIE ELEM	19	16,122	76.4	12,702	1,992	11,094	87.3	12.7	0	1,608
PHILLIPS	MALTA ELEM	454	21,569	102.2	340,243	56,191	340,243	100.0	.0	0	0
PHILLIPS	WHITEWATER ELEM	37	329,506	>999%	36,151	76,550	36,151	100.0	.0	0	0
PHILLIPS	SACO ELEM	77	110,389	522.9	75,592	16,763	75,592	100.0	.0	0	0
PHILLIPS	DODSON H S	45	48,396	106.6	85,258	74,647	85,258	100.0	.0	0	0
PHILLIPS	SACO H S	44	181,469	399.7	83,874	19,076	83,874	100.0	.0	0	0
PHILLIPS	MALTA H S	250	42,572	93.8	249,704	90,518	249,704	100.0	.0	0	0
PHILLIPS	WHITEWATER H S	35	345,438	760.9	70,370	44,197	70,370	100.0	.0	0	0
PONDERA	HEART BUTTE ELEM	150	362	1.7	131,569	248,752	131,569	100.0	.0	0	0
PONDERA	DUPUYER ELEM	26	66,939	317.1	21,556	5,157	21,556	100.0	.0	0	0
PONDERA	CONRAD ELEM	553	24,281	115.0	397,481	0	397,481	100.0	.0	0	0
PONDERA	VALIER ELEM	155	28,214	133.6	133,925	15,297	133,925	100.0	.0	0	0
PONDERA	BRADY ELEM	70	51,424	243.6	75,129	8,255	75,129	100.0	.0	0	0
PONDERA	MIAMI ELEM	14	35,940	170.2	10,830	2,406	10,830	100.0	.0	0	0
PONDERA	CONRAD H S	300	46,436	102.3	283,670	0	283,670	100.0	.0	0	0
PONDERA	VALIER H S	143	43,132	95.0	166,384	69,436	166,384	100.0	.0	0	0
PONDERA	BRADY H S	15	239,981	528.6	51,033	17,227	51,033	100.0	.0	0	0
POWDER RIVER	POWDERVILLE EL	8	26,353	124.8	8,958	8,486	8,958	100.0	.0	0	0
POWDER RIVER	BIDDLE ELEM	9	349,355	>999%	8,958	0	8,958	100.0	.0	0	0
POWDER RIVER	BELLE CREEK EL	34	1,903,243	>999%	23,432	53,961	23,432	100.0	.0	0	0
POWDER RIVER	BEAR CREEK ELEM	7	16,564	78.5	8,958	2,212	8,577	95.7	4.3	0	381
POWDER RIVER	BILLUP ELEM	6	37,603	178.1	8,958	0	8,958	100.0	.0	0	0
POWDER RIVER	BROADUS ELEM	260	12,641	59.9	198,313	108,826	194,925	98.3	1.7	3,388	3,388
POWDER RIVER	SO STACEY ELEM	6	19,281	91.3	8,958	0	8,181	91.3	8.7	0	777
POWDER RIVER	HORKAN CRK ELEM	8	29,747	140.9	8,958	41	8,958	100.0	.0	0	0
POWDER RIVER	PWDR RVR CO DIST HS	183	399,889	880.9	198,724	167,378	198,724	100.0	.0	0	0
POWELL	DEER LODGE ELEM	702	8,565	40.6	506,701	20,300	219,785	43.4	56.6	233,669	286,916
POWELL	OVANDO ELEM	15	51,270	242.9	11,204	0	11,204	100.0	.0	0	0
POWELL	HELMVILLE ELEM	37	24,781	117.4	24,135	0	24,135	100.0	.0	0	0
POWELL	GARRISON ELEM	36	22,677	107.4	23,901	0	23,901	100.0	.0	0	0
POWELL	ELLISTON ELEM	37	17,735	84.0	24,135	0	20,275	84.0	16.0	960	3,860

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
POWELL	AVON ELEM	25	78,212	370.5	21,322	0	21,322	100.0	.0	0	0
POWELL	GOLD CREEK ELEM	12	65,844	311.9	10,081	0	10,081	100.0	.0	0	0
POWELL	POWELL CO H S	385	29,870	65.8	357,326	0	235,116	65.8	34.2	67,376	122,210
PRAIRIE	TERRY ELEM	248	20,815	98.6	192,749	42,613	192,749	100.0	.0	0	0
PRAIRIE	FALLON ELEM	25	42,619	201.9	21,322	10,000	21,322	100.0	.0	0	0
PRAIRIE	TERRY H S	122	51,047	112.4	146,920	22,960	146,920	100.0	.0	0	0
RAVALLI	CORVALLIS ELEM	544	5,770	27.3	459,965	108,614	201,746	43.9	56.1	78,031	258,219
RAVALLI	STEVENSVILLE EL	661	5,714	27.1	545,742	0	147,713	27.1	72.9	16,668	398,029
RAVALLI	HAMILTON ELEM	850	8,911	42.2	668,486	0	282,169	42.2	57.8	87,041	386,317
RAVALLI	VICTOR ELEM	205	8,154	38.6	169,025	0	65,285	38.6	61.4	0	103,740
RAVALLI	DARBY ELEM	454	7,275	34.5	333,454	0	114,911	34.5	65.5	0	218,543
RAVALLI	LONE ROCK ELEM	173	5,658	26.8	132,096	0	35,403	26.8	73.2	10,979	96,693
RAVALLI	FLORENCE-CARLTON ELEM	366	5,929	28.1	268,870	0	75,512	28.1	71.9	41,075	193,358
RAVALLI	CORVALLIS H S	299	10,497	23.1	283,043	0	65,449	23.1	76.9	0	217,594
RAVALLI	STEVENSVILLE HS	431	11,033	24.3	396,154	0	96,281	24.3	75.7	107,906	299,873
RAVALLI	HAMILTON H S	527	14,372	31.7	474,527	0	150,231	31.7	68.3	71,075	324,296
RAVALLI	VICTOR H S	102	16,389	36.1	126,792	0	45,775	36.1	63.9	0	81,017
RAVALLI	DARBY H S	222	14,878	32.8	228,357	0	74,841	32.8	67.2	0	153,516
RAVALLI	FLORENCE-CARLTON HS	192	11,303	24.9	205,145	0	51,078	24.9	75.1	36,724	154,067
RICHLAND	SIDNEY ELEM	1,384	41,634	197.2	983,316	0	983,316	100.0	.0	0	0
RICHLAND	SAVAGE ELEM	141	16,755	79.4	124,408	0	98,738	79.4	20.6	17,577	25,670
RICHLAND	BRORSON ELEM	26	692,741	>999%	21,556	3,150	21,556	100.0	.0	0	0
RICHLAND	FAIRVIEW ELEM	363	95,973	454.6	263,182	10,882	263,182	100.0	.0	0	0
RICHLAND	RAU ELEM	64	299,451	>999%	54,436	0	54,436	100.0	.0	0	0
RICHLAND	THREE BUTTES EL	12	320,559	>999%	10,081	0	10,081	100.0	.0	0	0
RICHLAND	LAMBERT ELEM	88	79,785	377.9	87,209	0	87,209	100.0	.0	0	0
RICHLAND	SIDNEY H S	538	181,753	400.4	476,399	20,000	476,399	100.0	.0	0	0
RICHLAND	SAVAGE H S	51	66,179	145.8	93,078	0	93,078	100.0	.0	0	0
RICHLAND	FAIRVIEW H S	181	203,049	447.3	197,254	116,298	197,254	100.0	.0	0	0
RICHLAND	LAMBERT H S	52	124,084	273.3	94,300	0	94,300	100.0	.0	0	0
ROOSEVELT	FRONTIER ELEM	131	55,314	262.0	116,381	24,898	116,381	100.0	.0	0	0
ROOSEVELT	POPLAR ELEM	614	33,668	159.5	441,920	894,028	441,920	100.0	.0	0	0
ROOSEVELT	CULBERTSON ELEM	211	39,075	185.1	168,710	2,500	168,710	100.0	.0	0	0
ROOSEVELT	WOLF POINT ELEM	630	11,137	52.8	448,028	215,268	387,043	86.4	13.6	60,985	60,985
ROOSEVELT	BROCKTON ELEM	114	5,135	24.3	107,014	172,969	107,014	100.0	.0	0	0
ROOSEVELT	BAINVILLE ELEM	87	251,242	>999%	83,839	0	83,839	100.0	.0	0	0
ROOSEVELT	FROID ELEM	116	25,531	120.9	102,650	0	102,650	100.0	.0	0	0
ROOSEVELT	POPLAR H S	194	106,559	234.7	206,529	386,064	206,529	100.0	.0	0	0
ROOSEVELT	CULBERTSON H S	86	82,711	182.2	122,054	22,000	122,054	100.0	.0	0	0
ROOSEVELT	WOLF POINT H S	292	48,844	107.6	278,593	206,772	278,593	100.0	.0	0	0
ROOSEVELT	BROCKTON H S	53	11,045	24.3	95,499	253,741	95,499	100.0	.0	0	0
ROOSEVELT	BAINVILLE H S	36	607,168	>999%	71,963	0	71,963	100.0	.0	0	0
ROOSEVELT	FROID H S	33	89,744	197.7	67,114	8,166	67,114	100.0	.0	0	0
ROSEBUD	ROCK SPRING ELEM	11	67,711	320.7	9,706	5,208	9,706	100.0	.0	0	0
ROSEBUD	BIRNEY ELEM	13	30,527	144.6	10,455	705	10,455	100.0	.0	0	0
ROSEBUD	FORSYTH ELEM	560	10,603	50.2	403,102	0	202,458	50.2	49.8	138,388	200,644
ROSEBUD	LAME DEER ELEM	373	352	1.7	264,614	617,025	264,614	100.0	.0	0	0
ROSEBUD	ROSEBUD ELEM	81	25,986	123.1	78,629	0	78,629	100.0	.0	0	0

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
ROSEBUD	COLSTRIP ELEM	1,223	105,762	501.0	870,144	652,183	870,144	100.0	.0	0	0
ROSEBUD	ASHLAND ELEM	129	7,173	34.0	115,454	198,884	115,454	100.0	.0	0	0
ROSEBUD	INGOMAR ELEM	23	809,789	>999%	20,853	29,047	20,853	100.0	.0	0	0
ROSEBUD	FORSYTH H S	201	122,204	269.2	211,251	0	211,251	100.0	.0	0	0
ROSEBUD	ROSEBUD H S	66	43,177	95.1	108,975	0	103,648	95.1	4.9	2,912	5,327
ROSEBUD	COLSTRIP H S	487	267,821	590.0	442,308	1,068,202	442,308	100.0	.0	0	0
SANDERS	PLAINS ELEM	328	8,035	38.1	239,111	0	91,007	38.1	61.9	35,558	148,104
SANDERS	THOMPSON FALLS ELEM	426	11,415	54.1	308,384	0	166,747	54.1	45.9	56,186	141,637
SANDERS	HERON ELEM	58	8,943	42.4	49,627	0	21,023	42.4	57.6	9,904	28,604
SANDERS	TROUT CRK ELEM	84	44,264	209.7	70,028	12,265	70,028	100.0	.0	0	0
SANDERS	PARADISE ELEM	46	17,680	83.7	39,826	0	33,353	83.7	16.3	2,058	6,473
SANDERS	DIXON ELEM	62	9,338	44.2	52,840	67,609	52,840	100.0	.0	0	0
SANDERS	NOXON ELEM	125	36,410	172.5	113,197	0	113,197	100.0	.0	0	0
SANDERS	CAMAS PRAIRIE ELEM	6	103,323	489.4	8,958	0	8,958	100.0	.0	0	0
SANDERS	HOT SPRGS ELEM	194	6,130	29.0	161,488	0	46,891	29.0	71.0	0	114,597
SANDERS	PLAINS H S	195	17,685	39.0	207,215	0	80,725	39.0	61.0	32,891	126,490
SANDERS	THOMPSON FALLS H S	171	28,748	63.3	189,673	5,000	123,615	65.2	34.8	21,961	66,058
SANDERS	NOXON H S	104	83,991	185.0	128,875	1,329	128,875	100.0	.0	0	0
SANDERS	HOT SPRGS H S	93	19,452	42.8	124,440	987	54,013	43.4	56.6	0	70,427
SHERIDAN	WESTBY ELEM	115	190,813	903.9	107,692	55,728	107,692	100.0	.0	0	0
SHERIDAN	MEDICINE LK EL	158	238,546	>999%	136,840	38,931	136,840	100.0	.0	0	0
SHERIDAN	PLENTYWOOD ELEM	375	46,285	219.2	273,355	0	273,355	100.0	.0	0	0
SHERIDAN	OUTLOOK ELEM	50	95,476	452.3	54,811	111,001	54,811	100.0	.0	0	0
SHERIDAN	HIAWATHA ELEM	20	527,189	>999%	20,150	2,430	20,150	100.0	.0	0	0
SHERIDAN	WESTBY H S	56	485,304	>999%	98,956	21,493	98,956	100.0	.0	0	0
SHERIDAN	MEDICINE LK H S	76	565,795	>999%	116,674	48,278	116,674	100.0	.0	0	0
SHERIDAN	PLENTYWOOD H S	204	85,083	187.4	213,752	0	213,752	100.0	.0	0	0
SHERIDAN	OUTLOOK H S	33	144,661	318.7	67,114	54,149	67,114	100.0	.0	0	0
SILVER BOW	BUTTE ELEM	4,444	9,810	46.5	3,222,518	594,485	1,913,601	59.4	40.6	1,308,917	1,308,917
SILVER BOW	RAMSAY ELEM	118	21,137	100.1	108,905	0	108,905	100.0	.0	0	0
SILVER BOW	DIVIDE ELEM	17	21,114	100.0	11,953	729	11,953	100.0	.0	0	0
SILVER BOW	MELROSE ELEM	33	5,768	27.3	23,198	0	6,338	27.3	72.7	3,633	16,860
SILVER BOW	BUTTE H S	2,161	21,582	47.5	1,913,566	280,158	1,105,852	57.8	42.2	687,077	807,714
STILLWATER	PARK CITY ELEM	216	7,476	35.4	174,225	0	61,698	35.4	64.6	9,687	112,527
STILLWATER	COLUMBUS ELEM	298	12,408	58.8	221,009	0	129,898	58.8	41.2	35,865	91,111
STILLWATER	REED POINT ELEM	33	29,476	139.6	23,198	0	23,198	100.0	.0	0	0
STILLWATER	MOLT ELEM	22	59,354	281.2	20,619	0	20,619	100.0	.0	0	0
STILLWATER	NYE ELEM	8	70,462	333.8	8,958	137	8,958	100.0	.0	0	0
STILLWATER	RAPELJE ELEM	45	61,156	289.7	38,998	0	38,998	100.0	.0	0	0
STILLWATER	ABSAROKEE ELEM	181	11,197	53.0	153,710	0	81,526	53.0	47.0	21,328	72,184
STILLWATER	PARK CITY H S	106	13,788	30.4	130,942	0	39,771	30.4	69.6	10,443	91,171
STILLWATER	COLUMBUS H S	157	23,871	52.6	178,409	0	93,814	52.6	47.4	31,295	84,595
STILLWATER	REED POINT H S	17	58,542	129.0	51,033	0	51,033	100.0	.0	0	0
STILLWATER	RAPELJE H S	34	109,976	242.3	68,753	0	68,753	100.0	.0	0	0
STILLWATER	ABSAROKEE H S	99	36,164	79.7	125,581	0	100,042	79.7	20.3	14,239	25,539
SWEET GRASS	BIG TIMBER ELEM	345	11,185	53.0	249,338	1,560	133,196	53.4	46.6	36,985	116,142
SWEET GRASS	MELVILLE ELEM	14	96,042	454.9	10,830	2,896	10,830	100.0	.0	0	0
SWEET GRASS	GREY CLIFF ELEM	19	37,220	176.3	19,915	4,351	19,915	100.0	.0	0	0

PARAMETERS IN THIS OPTION: TV/ANB ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/[illegible] HIGH SCHOOL [illegible] $45[illegible] [illegible]ON-[illegible]EAL[illegible] ADJU[illegible]NT [illegible]NT [illegible]0.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
SWEET GRASS	MCLEOD ELEM	18	25,925	122.8	19,681	1,372	19,681	100.0	.0	0	0
SWEET GRASS	BRIDGE ELEM	13	45,954	217.7	10,455	2,000	10,455	100.0	.0	0	0
SWEET GRASS	SWT GRASS CO HS	209	34,257	75.5	217,879	0	164,417	75.5	24.5	36,648	53,462
TETON	CHOTEAU ELEM	311	16,578	78.5	224,733	42,378	206,143	91.7	8.3	18,590	18,590
TETON	BYNUM ELEM	30	22,749	107.8	22,494	0	22,494	100.0	.0	0	0
TETON	FAIRFIELD ELEM	172	9,777	46.3	147,240	23,045	84,322	57.3	42.7	12,362	62,918
TETON	DUTTON ELEM	81	48,828	231.3	80,552	13,644	80,552	100.0	.0	0	0
TETON	POWER ELEM	87	18,401	87.2	84,415	15,363	84,333	99.9	.1	44	82
TETON	GOLDEN RIDGE ELEM	31	15,783	74.8	22,729	1,559	18,084	79.6	20.4	3,052	4,645
TETON	PENDROY ELEM	11	320,449	>999%	9,706	3,422	9,706	100.0	.0	0	0
TETON	GREENFIELD ELEM	82	9,768	46.3	68,499	0	31,694	46.3	53.7	5,890	36,805
TETON	CHOTEAU H S	183	51,165	112.7	198,724	21,503	198,724	100.0	.0	0	0
TETON	FAIRFIELD H S	158	17,876	39.4	179,239	38,466	97,507	54.4	45.6	33,317	81,732
TETON	DUTTON H S	50	79,102	174.2	91,833	13,994	91,833	100.0	.0	0	0
TETON	POWER H S	53	32,986	72.7	95,499	29,643	90,142	94.4	5.6	3,777	5,357
TOOLE	SUNBURST ELEM	151	186,971	885.7	131,821	17,733	131,821	100.0	.0	0	0
TOOLE	KEVIN ELEM	29	111,989	530.5	22,260	33,870	22,260	100.0	.0	0	0
TOOLE	SHELBY ELEM	464	14,631	69.3	335,880	81,755	290,011	86.3	13.7	45,869	45,869
TOOLE	GALATA ELEM	39	142,485	674.9	24,604	12,112	24,604	100.0	.0	0	0
TOOLE	NICKOL ELEM	4	355,513	>999%	8,958	2,815	8,958	100.0	.0	0	0
TOOLE	SUNBURST H S	84	374,766	825.5	121,163	36,029	121,163	100.0	.0	0	0
TOOLE	SHELBY H S	233	59,090	130.2	236,943	0	236,943	100.0	.0	0	0
TREASURE	HYSHAM ELEM	140	31,440	148.9	120,726	4,255	120,726	100.0	.0	0	0
TREASURE	HYSHAM H S	73	60,297	132.8	114,607	2,055	114,607	100.0	.0	0	0
VALLEY	GLASGOW ELEM	913	13,709	64.9	659,361	189,145	560,576	85.0	15.0	98,785	98,785
VALLEY	FRAZER ELEM	126	15,856	75.1	114,258	152,724	114,258	100.0	.0	0	0
VALLEY	HINSDALE ELEM	74	64,154	303.9	78,074	16,251	78,074	100.0	.0	0	0
VALLEY	OPHEIM ELEM	107	44,527	210.9	99,708	8,781	99,708	100.0	.0	0	0
VALLEY	NASHUA ELEM	131	16,751	79.3	116,772	372	92,915	79.6	20.4	23,857	23,857
VALLEY	FT PECK ELEM	70	1,819	8.6	59,185	69,146	53,502	90.4	9.6	5,683	5,683
VALLEY	LUSTRE ELEM	66	38,303	181.4	56,026	6,983	56,026	100.0	.0	0	0
VALLEY	GLASGOW H S	423	29,589	65.2	389,461	77,150	307,855	79.0	21.0	81,606	81,606
VALLEY	FRAZER H S	37	122,319	269.4	73,533	80,185	73,533	100.0	.0	0	0
VALLEY	HINSDALE H S	42	125,303	276.0	81,035	0	81,035	100.0	.0	0	0
VALLEY	OPHEIM H S	69	69,048	152.1	111,528	8,625	111,528	100.0	.0	0	0
VALLEY	NASHUA H S	85	27,315	60.2	121,620	28,157	92,889	76.4	23.6	28,731	28,731
WHEATLAND	TWO DOT ELEM	18	88,823	420.7	19,681	0	19,681	100.0	.0	0	0
WHEATLAND	HARLOWTON ELEM	192	13,612	64.5	161,369	29,778	124,893	77.4	22.6	13,619	36,476
WHEATLAND	SHAWMUT ELEM	20	25,243	119.6	20,150	0	20,150	100.0	.0	0	0
WHEATLAND	JUDITH GAP ELEM	66	23,117	109.5	64,851	4,599	64,851	100.0	.0	0	0
WHEATLAND	HARLOWTON H S	108	43,677	96.2	132,994	0	127,958	96.2	3.8	5,036	5,036
WHEATLAND	JUDITH GAP H S	23	52,884	116.5	51,033	18,392	51,033	100.0	.0	0	0
WIBAUX	WIBAUX ELEM	239	121,197	574.1	187,617	42,300	187,617	100.0	.0	0	0
WIBAUX	WIBAUX H S	112	258,625	569.7	137,050	40,317	137,050	100.0	.0	0	0
YELLOWSTONE	BILLINGS ELEM	10,428	12,325	58.4	7,463,342	1,834,344	5,641,281	75.6	24.4	1,589,499	1,822,061
YELLOWSTONE	LOCKWOOD ELEM	1,097	11,855	56.2	794,886	0	446,373	56.2	43.8	177,301	348,513

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111 GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396 NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

COUNTY	DISTRICT (SECTION 4) --->	ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	<DISTRICT-SHARE> MAXIMUM (D)	PCT (E)	STATE PCT (F)	<<<GTB-AID-AMOUNT>>> USED-FY83 (G)	MAXIMUM (C*F)
YELLOWSTONE	BLUE CREEK ELEM	66	15,087	71.5	56,026	1,000	40,739	72.7	27.3	0	15,287
YELLOWSTONE	CANYON CRK ELEM	210	8,880	42.1	168,457	0	70,859	42.1	57.9	22,262	97,598
YELLOWSTONE	LAUREL ELEM	1,059	15,386	72.9	760,282	23,207	570,349	75.0	25.0	103,925	189,933
YELLOWSTONE	ELDER GROVE ELEM	111	14,859	70.4	90,055	16,996	75,282	83.6	16.4	0	14,773
YELLOWSTONE	CUSTER ELEM	95	24,305	115.1	89,597	0	89,597	100.0	.0	0	0
YELLOWSTONE	MORIN ELEM	30	65,894	312.1	22,494	6,823	22,494	100.0	.0	0	0
YELLOWSTONE	BROADVIEW ELEM	88	46,358	219.6	82,117	0	82,117	100.0	.0	0	0
YELLOWSTONE	ELYSIAN ELEM	48	115,556	547.4	41,476	0	41,476	100.0	.0	0	0
YELLOWSTONE	HUNTLY PROJ ELEM	455	13,268	62.8	367,272	19,484	244,465	66.6	33.4	42,710	122,807
YELLOWSTONE	SHEPHERD ELEM	353	8,161	38.7	260,475	0	100,693	38.7	61.3	0	159,782
YELLOWSTONE	PIONEER ELEM	98	10,984	52.0	80,540	0	41,905	52.0	48.0	0	38,635
YELLOWSTONE	INDEPENDENT ELEM	83	18,780	89.0	69,265	1,450	62,632	90.4	9.6	0	6,633
YELLOWSTONE	YLSTN BOYS&GIRLS RNCH	0	0	.0	0	0	0	100.0	.0	0	0
YELLOWSTONE	BILLINGS H S	5,058	30,671	67.6	4,483,748	1,621,322	4,164,290	92.9	7.1	319,458	319,458
YELLOWSTONE	LAUREL H S	526	30,430	67.0	465,773	19,521	325,884	70.0	30.0	102,388	139,889
YELLOWSTONE	CUSTER H S	40	57,724	127.2	78,103	0	78,103	100.0	.0	0	0
YELLOWSTONE	BROADVIEW H S	37	117,540	258.9	73,533	0	73,533	100.0	.0	0	0
YELLOWSTONE	HUNTLEY PROJ HS	221	27,316	60.2	227,564	853	137,528	60.4	39.6	43,310	90,036
YELLOWSTONE	SHEPHERD H S	235	16,840	37.1	238,476	0	88,465	37.1	62.9	23,134	150,011

		ANB	TV/ANB (A)	PCT ST-AVG (B)	GUARANTEED BUDGET-MAX (C)	NON-TAX REVENUE	MAXIMUM (D)	PCT (E)	STATE PCT (F)	USED-FY83 (G)	MAXIMUM (C*F)
	ELEMENTARY	103,825	21,079	99.8	78,609,184	16,351,949	54,163,008	68.9	31.1	14,523,664	24,446,176
	HIGH SCHOOL	48,282	45,396	100.0	48,257,534	9,865,547	34,161,268	70.8	29.2	9,184,821	14,096,266
	STATE TOTALS	152,107			126,866,718	26,217,496	88,324,276	69.6	30.4	23,708,485	38,542,442
ELEMENTARY SUB-TOTALS:											
	ELLIGIBLE,GF=LOW	73,535	10,794	51.1	54,619,253	6,230,795	32,261,800	59.1	40.9	12,434,941	22,357,453
	COUNT = 146	70.8%									
	ELLIGIBLE,GF=HIGH	9,288	11,656	55.2	6,747,360	1,325,604	4,658,637	69.0	31.0	2,088,723	2,088,723
	COUNT = 12	8.9%									
	NOT ELLIGIBLE,GF=LOW	11,298	46,274	219.2	9,471,834	2,010,479	9,471,834	100.0	.0	0	0
	COUNT = 156	10.9%									
	NOT ELLIGIBLE,GF=HIGH	9,704	78,699	372.8	7,770,737	6,785,071	7,770,737	100.0	.0	0	0
	COUNT = 71	9.3%									
HIGH SCHOOL SUB-TOTALS:											
	ELLIGIBLE,GF=LOW	30,776	22,751	50.1	29,493,944	2,095,957	16,458,402	55.8	44.2	8,124,097	13,035,542
	COUNT = 73	63.7%									
	ELLIGIBLE,GF=HIGH	8,198	30,495	67.2	7,510,190	2,028,428	6,449,466	85.9	14.1	1,060,724	1,060,724
	COUNT = 11	17.0%									
	NOT ELLIGIBLE,GF=LOW	2,231	71,147	156.7	3,106,823	500,780	3,106,823	100.0	.0	0	0
	COUNT = 27	4.6%									
	NOT ELLIGIBLE,GF=HIGH	7,077	153,018	337.1	8,146,577	5,240,382	8,146,577	100.0	.0	0	0
	COUNT = 52	14.7%									

PARAMETERS IN THIS OPTION: TV/ANB, ELEMENTARY = $21,111   GUARANTEED BUDGET LEVEL PERCENT = 50.0%
TV/ANB, HIGH SCHOOL = $45,396   NON-TAX WEALTH ADJUSTMENT PERCENT = 70.0%

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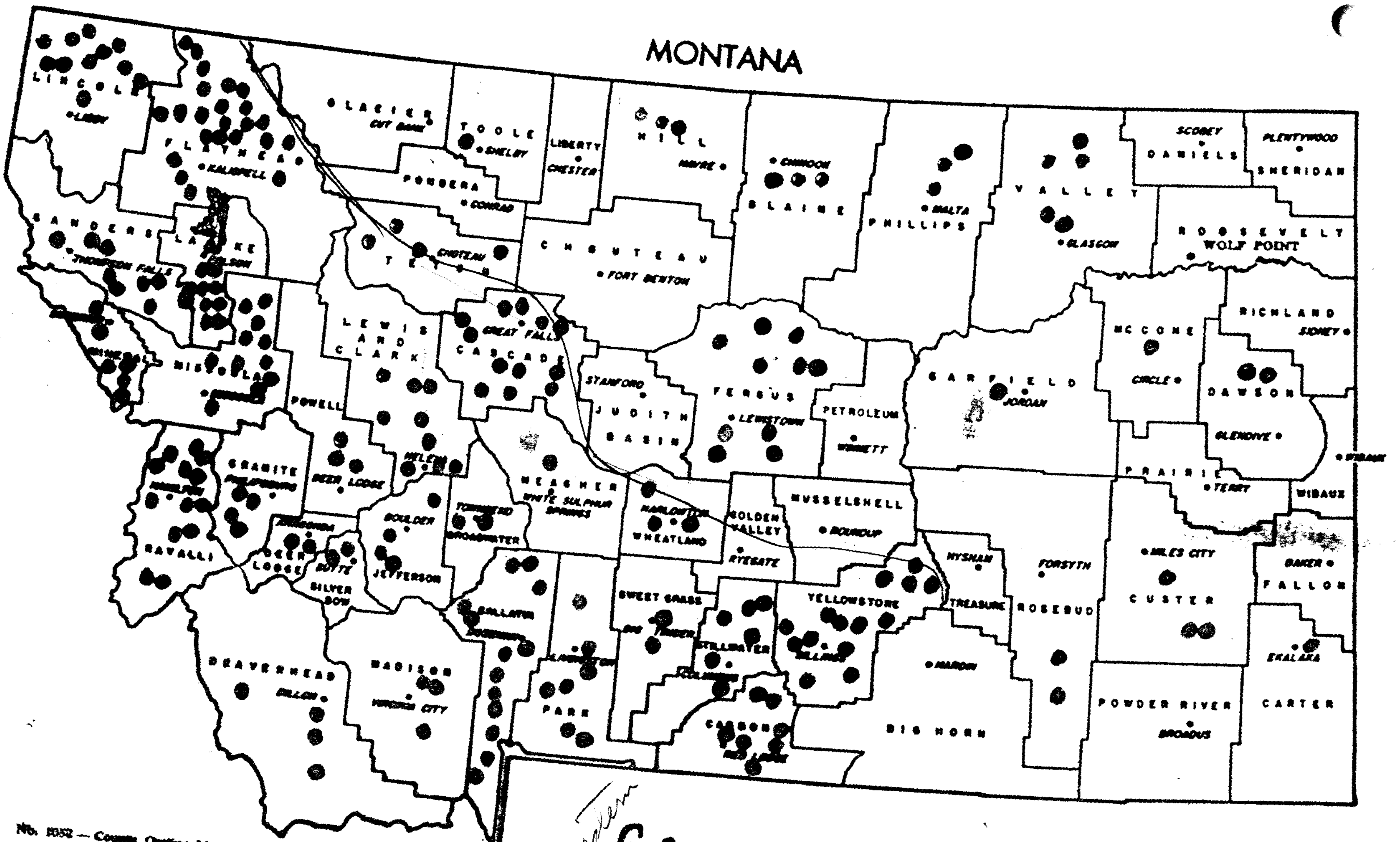
LOW WEALTH



No. 1052 — County Outline Map
STATE PUBLISHING COMPANY
Helena

GREEN = ELEMENTARY
RED = HIGH SCHOOL

78.5 of all children
state go to western
Schools
part of State
on a line from
Billings to
Kalispell

SENATE TAXATION COMMITTEE
EXHIBIT I
March 1 1983, a.m.
Senate BILL/RES. 411

TESTIMONY ON S.B. 411, FOR THE SENATE TAXATION COMMITTEE, MARCH 1, 1983

Please support S.B. 411.

Like drowning men grasping at any straw, local governments support all bills which could help them with their severe shortfalls in revenue.

The reasons for these shortfalls include: the likely loss of the business inventory tax, a reduction in the taxable valuation of commercial property, state-mandated expenses such as fire and police pension levels, etc.

There is another big reason, less often heard, why local governments are in trouble:

Urban sprawl.

Around all our cities today, we see growing suburbs, whether in Billings or Denton, Great Falls or Wolf Point. We seldom stop to think how extensive these suburbs are or how much they cost all of us.

Here are some figures for one city:

	1960	1970	1980
Bozeman (without students)	8,923	10,483	10,900
Jurisdictional area	2,100	3,380	5,483

One can see from these figures, that in 1960, 4 city residents supported services for each one in the jurisdictional area, while by 1980 2 city residents only supported the services for each one in the jurisdictional area.

However, the burden on the city dweller is even worse when one researches farther to see how far-flung are the suburbs and the farther reaches of city-working, but rural dwelling, people.

When one looks at the home addresses of all the workers for a large employer, he finds that about half the employees do not live in the city (do not pay property taxes) that they work in. For example, of MSU's 1,752 on-campus employees, 823 live outside the city. That is 47%. In other businesses , spot checks show a higher ratio of commuters.

These figures mean, for cities, that all day long, every week-day, half ~~the~~ workers drive into town, use the streets, wear thm out, require police and fire protection, etc., but at night, drive home to the country and don't pay a penny for all those services they use 40 or more hours a week.

For counties, too, the suburbs mean extra problems and expenses. The suburban residents demand the city services they are used to: better roads, snow removal, dog control, fire protection, fast ambulances, etc. And when they are asked to vote extra money to pay for them, they are liable to vote yes, further impacting the burden on the rural property tax paid by ranchers and farmers who are alarmed at the expenses the suburbanites force on them. (But none of these rural property taxes go to the city.)

So property taxes keep going up, to unacceptable levels, both for rural residents, and especially, for city residents who pay part of their property tax for county costs for which they receive little benefit. For example, on my 1980 property tax statement, I paid 24.67 mills for the county ~~general~~ levy, the bridge fund, weed control, the ~~rural~~ SID revolving fund, etc. (I don't object to the mills I pay the county for actual services such as the poor fund, the district court, etc.)

So, in conclusion, municipalities are hurting badly, they need every possible help that can be given to them, and in the long run, help given to municipalities will benefit all the people.

Mary Vant Hull

Mary Vant Hull, Bozeman City Commissioner

SENATE TAXATION COMMITTEE
EXHIBIT J
March 1 1983, a.m.
BILL NO. SB 411

NAME Ward A. Shanahan

ADDRESS P.O. Box 1715, Helena, MT 59624 DATE 03/01/83

WHOM DO YOU REPRESENT Stillwater PGM Resources

SUPPORT ______ OPPOSE XXX AMEND ______

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

Although Stillwater PGM Resources endorses the concept of tax base sharing for new industrial development in rural areas such as contained in HB 870, we are opposed to SB 411 for the following reasons:

1. SB 411 could increase a new business' property tax by at least 40% over the normal expected levy;

2. SB 411 places the county governing body in the sensitive position of determining tax revenue allocations to municipalities and school districts in a broad discretionary manner; and

3. While there is a limit on new taxes for municipalities, there does not seem to be a limit on a school district's ability to tax the new business or on the number of school districts that could participate.

In summary, we are concerned that SB 411 expands the taxing authority of local units of government almost entirely at their own discretion and creates the potential for excessive taxes on new businesses. In addition, the bill makes accurate tax obligation forecasting almost impossible.

The concept of tax base sharing, as outlined for new hard-rock mining development in HB 870, is a much more equitable approach to solving revenue disparity problems with development in rural areas. It ties the sharing to the mine "impact plan" and sets up a rational system for distribution of impacts.

We urge this committee to table this bill until such time as the revenue base sharing concept in HB 870 can be considered.

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SENATE TAXATION COMMITTEE
EXHIBIT K
March 1, 1983 a.m.
Senate BILL/RES 459

NAME: John W. Jutila DATE: 3/1/83

ADDRESS: 516 South Grand

PHONE: 587-3230

REPRESENTING WHOM? Montana State University

APPEARING ON WHICH PROPOSAL: SB 459

DO YOU: SUPPORT? ✓ AMEND? ______ OPPOSE? ______

COMMENTS: SB 459 will

1) encourage individuals and groups in the private sector to directly participate in the sponsorship and support of research in the University System

2) Although tax credit will not yield large sums, some funds to augment limited research budgets and provide for important research when funding is absent will be provided by the bill.

3) SB 459 ~~is~~ an investment in the future, will improve the human condition and will support technological innovation that supports economic development in the state

PLEASE LEAVE ANY PREPARED STATEMENTS WITH THE COMMITTEE SECRETARY.