MINUTES

MONTANA SENATE
51st LEGISLATURE - SPECIAL SESSION

COMMITTEE ON EDUCATION AND CULTURAL RESOURCES

Call to Order: By Chairman H.W. Hammond, on July 6, 1989, at 9:00 a.m. in room 325

ROLL CALL

Members Present: Senator John Anderson, Senator Chet Blaylock, Senator Bob Brown, Senator Bill Farrell, Senator Joe Mazurek, Senator Dick Pinsoneault, Senator Pat Regan, Senator Dennis Nathe, and Senator H.W. Hammond

Members Excused: None

Members Absent: None

Staff Present: Dave Cogley, Legislative Council

Announcements/Discussion: None

HEARING ON HOUSE BILL 28

Presentation and Opening Statement by Sponsor:

Ted Schye, Representative, House District 18, opened stating that HB 28 originated in the House as his bill, but the way the bill was written now, it was not his bill anymore. Representative Schye explained that HB 28 was Representative Kadas's and Representative Ramirez's bill. Representative Schye stated that he did vote against the bill when it was in the House. He felt that maybe some things could be done to make HB 28 a better bill.

Testifying Proponents and Who They Represent:

Mike Kadas, Representative, House District 55, Missoula
Jack Ramirez, Representative, House District 87, Billings
Bill Boharski, Representative, House District 4, Kalispell
Wayne Phillips, Governor's Office

Proponents:

Representative Mike Kadas stated that the House wanted to send a bill back that would meet more of the Governor's demands than SB 26 did. He stated they used HB 28 to accomplish that. Representative Kadas stated that HB 28 would satisfy the court and it would satisfy the people of Montana to provide quality education for their children.

Representative Kadas stated that the bill was balanced and it would stay balanced, well into the future. Representative Kadas stated that in order to make it balance, they had to give up some things, such as the schedules. The schedules were not as high in this bill as they were in other bills. They tried to compensate for that with the guaranteed tax base. The levels of revenue were 100 mills and a 10% surcharge. He explained that the Senate passed the House a bill (SB 26) with those exact levels of funding. He explained that if the Senate took out either the 100 mills or the 10% surcharge, they would have to address one or two possibilities. 1.) Either lower the schedules more. He felt they were as low as they ought to go. 2.) They would go into the next biennium with an unfunded balance, which would create a deficit for the next biennium. He asked the Committee to keep the schedules at the level they were and to keep the funding at the level it was.

Representative Kadas explained that the guaranteed tax base was based on the statewide average value per ANB, per mill. He explained that a mill would raise $18 on the average for an elementary child in the state of Montana. (Representative Kadas gave the example of his school, District #1 in Missoula) The district value of 1 mill, which was $65,000, is divided by all the elementary ANB to give about $11.70 per ANB per mill. Our taxable value would bring them $11.70 per ANB and the statewide taxable value would bring $18 per ANB per mill. He stated that this showed his district was a poor district. It was harder to raise dollars than it is for the average district in Montana. He stated that a guaranteed tax base puts all the poor districts on a statewide average basis. He stated that the same equation was used for high schools and it would result in $43 per ANB, per mill.

Representative Kadas explains the spreadsheet (SEE EXHIBIT 1). He stated that the spreadsheet had two supplements, the first was the budget information and the second appendix was the mill levy information. He stated that if your elementary district was below $18 it was a poor district and if it was above $18 it was a wealthy district. He explained that if it was below $18, it was going to get a state subsidy under the guaranteed tax base. If it was above $18, it wouldn't get a subsidy. It would go on its own tax base.

Representative Kadas used a large visual graft board to explain how the state is equalized today verses what HB 28 does compared to the other bills that have been previously presented. Representative Kadas stated that everything in HB 28 represents the permissive levy and the captive level which are driven by the schedule amount.

Representative Kadas explained that the capping mechanism was phased in. He said in the first year, for every percentage that a district goes over 153% of the proposed schedules, you would lose 1% of the amount. For example, if a district was at 160% of the schedules, that would mean you were 7% over 153% (160-153=7). A district would lose 7% of that amount which was above 153%. He explained in the second year, you would lose 1 1/2%. Instead of losing 7%, you would lose 10 1/2 %. In the third year, you would lose 2% for every percentage that you went over and that would mean the state would recapture 14%. Representative Kadas said, "You can see how that is going to discourage higher spending. It's a capping mechanism based on spending. The more you spend the more that gets recaptured." He stated that the recaptured money goes back to the foundation program. He said that a poor district could get recaptured just as easily as a wealthy district could. He said this mechanism was based on spending not wealth.

Representative Kadas stated that the bill would meet the wealth neutrality test, because when you use the guaranteed tax base, every mill that's levied, the first $18 of that mill, was considered equalized. He said whether that mill was levied by a wealthy district or a poor district, it would equalize a lot more dollars. Representative Kadas stated that the other alternative that they had was to bring up the schedules. But, he stated that the state has to live within its means. He believes that a guaranteed tax base offers more equalization than bringing the schedules up to 95%. A local district, if they were to make an effort, would be able to provide an average education for their children.

Representative Ramirez reiterated what Representative Kadas just stated. Representative Ramirez said that when his HB 39 was first introduced, it was set at 95 mills and a 5% surtax. He said that would balance as well but it also had lower schedules. He stated that the way HB 28 read now (with the Kadas/Ramirez amendments), the bill was at 100 mills with a 10% surtax. HB 28 was still in balance and the schedules were higher.

Representative Ramirez used a large visual graft to explain mechanics of the bill. There was a permissive levy that would fund up to 100% of 1988 districts' general fund expenditures. He said this would mean that school districts in the state would be funded with 100% of the money spent in 1988 without having to use a voted levy. He felt that this was a very important point in the acceptability of the plan.

Representative Ramirez explained that he thought this plan would be more acceptable to the court. He said that you should give this procedure some time to work because they were trying to accelerate the low spending districts by subsidizing their mill. Representative Ramirez stated that this plan would decelerate the high spending districts, by penalizing them not for wealth, but for spending over the accepted level.

Representative Ramirez went on to say that he would like to see the Senate add an appropriation to the bill. He said the appropriation would hire a legal council to be appointed by the Legislature, to present the Legislatures point of view, if HB 28 would happen to be passed. He explained that there were a lot of factors that have gone into HB 28 that were not going to be presented to the Supreme Court. Representative Ramirez said, "I think we need an advocate for our point of view."

In an addition, Representative Ramirez stated that this was the only possible way they could propose an equalized balanced program, short of the dreaded sales tax. He said they could not get a plan through the Governor's office that was not balanced.

Representative Boharski stated that this was the most cost effective way to solve the school equalization problem. He proposed that the 10% surcharge would be removed from the bill. He stated that currently the schedules were at 83% of what was spent in 1988. He said if you would remove the 10% surcharge, you would bring those schedules down to an even 80%. Representative Boharski said that he would be surprised if the Supreme Court was not satisfied with 80% of the schedules being funded.

Representative Boharski stated a second reason to amend the 10% income tax surcharge. He felt the state of Montana could not afford to increase the taxes in Montana. (Representative Boharski submitted a technical amendment to limit the powers of the Board of Public Education.) He said the Board's standards were going to increase the costs of this basic system of education. He stated as the cost goes up, the state share goes up too. Representative Boharski said that they need to keep all bodies of administration from changing the rules on the legislature and obligating us to pay for the changes. (SEE EXHIBIT 2).

Wayne Phillips stated that this was a long term solution in solving the school equalization problem. He felt HB 28 was a step in the right direction. He also stated that the bill was balanced. Mr. Phillips went on to explain some the deficiencies in the bill. 1.) In 1987, the Legislature passed a 10% surtax and the people of Montana were told the surtax was temporary. The Governor agreed with the Legislature, during the regular session and took the surtax off. He said now the Committee had a bill before them that would call for a permanent increase in income taxes. He said, "It's labeled a surtax but it is a permanent increase in taxes. That is put on top of what is some of the highest marginal rates in the United States." Mr. Phillips stated that there was a minimum of 130 actual mills mandated in this bill. He said that the Governor believes 85 mills was an appropriate level.

Next Mr. Phillips addressed the caps. His concern was if the high spending schools continued to grow at a rapid rate, you would continue to cap it at current levels. Mr. Phillips said, "We also encourage you to take out the exceptions to the caps, to not allow a variance in those caps."

<u>Testifying Opponents and Who They Represent:</u>

Betty Lou Kasten, Representative, House District 28
Jack Copps, Deputy Superintendent of OPI
Pat Melby, School Districts that were plaintiffs in the under-funded lawsuit

Tom Bilodeau, MEA
Fritz Daily, Representative, House District 69
Terry Minow, Montana Federation of Teachers
Kay McKenna, Lewis and Clark County Superintendent of Schools
Cecil Weeding, Senator, Senate District 14
John Cobb, Representative, House District 42
Claudette Morton, Executive Secretary to the Board of Public Education
Bruce Moerer, Montana School Boards Association
Chip Erdmann, 100 rural school districts
Stan Bradshaw, Montana State Audobon Council
Bob Van Der Vere, representing himself
Jess Long, School Administrators of Montana
Rod Svee, Superintendent of Hardin Schools
Del Gage, Senator, Senate District 5
Dale Zorn, Superintendent of Shelby Schools
Janelle Fallan, Montana Petroleum Association

Opponents:

Representative Betty Lou Kasten stated that when she was first elected, her people told her no new taxes. She stated she did like the 10% surtax, but it did demonstrate the ability to pay. She stated she disliked the 100 statewide mills and that it does not demonstrate an ability to pay. She said the counties she represents were not rich counties. Representative Kasten said, "They do not have industry nor independent wealth and yet they will pay heavily in the number of mills." She stated that in many instances, many of the rural schools in Montana are doubling expenses with HB 28. She stated this bill did not address opportunity because the small schools in Eastern Montana would have to depend on the larger schools for telecom classes. She stated that transportation was not addressed in HB 28 and that was a high cost for rural schools in Eastern Montana.

Jack Copps explained that the Office of Public Instruction stands as a reluctant opponent. He stated that it was time to work together and fund education at the highest possible level and reduce the risk of refusal by the Supreme Court. Mr. Copps explained that this bill was not as good as SB 26 but it was a beginning to solve the school funding problem. Mr. Copps stated that this bill left the State with a disparity problem. He explained that if the Committee did not included the 10% surtax, a greater disparity would be the result. He said, the bill funds the schedules at 83% and if the 10% surtax was not included in the bill, the schedules would fall down to 79% of 1988 expenditures.

Pat Melby stated if the House amendments were stripped off the bill and it went back to the original form, he would vigorously support the bill. Mr. Melby stated that he opposed this bill because it did not address the central issues. Mr. Melby disagreed with the proponents who said HB 28 would provide for wealth neutrality. He stated it may reduce the differences in wealth, but there would still remain extremely large differences in wealth among the districts. He said the problem was not resolved at all. Mr. Melby stated that this would not meet the Supreme Court challenge. He felt that if there would be a bill, that would be easy to challenge the Supreme Court, he urged the Committee to pass HB 28 without the House amendments.

Mr. Melby suggested how to make HB 28 better. HB 28 funds the schedules with the same amount as 83% of 1988 general fund expenditures. He felt that after the first year, the average value at the mill levy for ANB, was going to change and they would have no idea what the personal property tax was going to do to the tax base of the various counties. If the level of schedules were high enough, the use of a cap to further control the disparity for per pupil spending, should be considered. He felt the Legislature should continue to consider changing the permissive levy to a mandatory levy to ensure that the disparity was eliminated.

He said that there were 179 schools with personnel costs exceeding 80% of their general fund. He said that the way the amendment was written, the school district could avoid the recapture by increasing their personnel costs on the 80% level. He felt the Legislature should consider assuming all of the retirement costs. He stated that this was one of the most glaring examples of taxpayer inequity, in all of the school funding system. He said the guaranteed tax base mitigates it, but it does not eliminate it. He said that the Legislature should consider raising the value of the guaranteed mill from the average to some higher levels. He said that there are many things that need to be done to improve the bill. Mr. Melby said that it did not meet the Constitutional requirement for equalization and that they would be forced to take it back to court.

Tom Bilodeau stated that there were five points why they would not support HB 28. 1.) This proposal under-funds the schools. He said the state money would provide only 81% to 83% of total expenditures at a 1988 fiscal year wealth. He stated that they have ignored the inflation factor. 2.) Guaranteed tax base proposal was a proposal that mathematically fits the test for equity, at the sufficient funding level. He felt the problem with the guaranteed tax base was that they had no historical experience. We know what the foundation program will do. He said they know what happens when you continue under a system that they are familiar with. Mr. Bilodeau said, "By going to the guaranteed tax base, we are going to a world of guesses." 3.) He said there was a lack of a solid cap and it would not pass the constitutional test. Without a solid cap, these spending disparities, are likely to grow in the future. 4.) This bill does damage to high spending and high taxable value district. He said they didn't believe they have to create losers in this process. He said they should be able to minimize losers in a compromise and the bill is not a compromise.

Representative Fritz Daily stated that he had an amendment in the bill and he wanted to explain what the amendment did. He said the amendment allows a school district to exceed the caps if their personnel costs exceed 80% of their general fund budget.

Representative Daily said, "There's two things that must happen for the amendment to go in affect. Your personnel costs for `88 must be more than 80% of your general fund budget. It would not allow a district to play with their personnel costs and move them beyond that 80% figure." Representative Daily stated that they were talking about `88 figures and by the time the bill goes into affect, it will 1990-1991. He said that what he tried to do was prevent the destruction of some school districts in Montana. He stated that there were two kinds of winners and losers in this process. 1.) Taxpayers win and lose in this process. 2.) Children also win and lose in this process. He stated that if they couldn't allow districts to spend at least at their current levels that they're spending at right now, you would hurt several districts in Montana.

Representative Daily said that his school district has 10 schools. They had already eliminated elementary band and all elementary athletics. He said the teaching staff has gone from 600 to about 370. The Butte School

District teachers do not make more money than the other AA schools teachers in Montana. He explained that the reason their personnel costs were high, was because the majority of their teachers were at the top end of the salary schedule. Representative Daily said of 370 teachers in his district, over 150 were eligible, at the present time, for teachers retirement. He said 60% of Butte's teachers had masters degrees. He stated, "Why should they be punished for that." He said he got the idea for the amendment from the Governor. Representative Daily said the Governor had proposed that a school district could exceed their cap by 104%. He stated you could spend what you were spending plus 4%. He stated that his district was a high cost district but they were not a high spending district.

Terry Minow handed in written testimony. (SEE EXHIBIT 3).

Kay McKenna stated that she could support the 100 mills, the oversight committee that would be appointed to study the other school funds, and the guaranteed tax base. In an addition, Ms. McKenna felt that she could support the 180 days for school on the whole and she regarded HB 28 as a tax bill not a school bill. She stated that the bill would decrease revenues to schools because of the decreasing mill levy value.

Senator Cecil Weeding stated that he represented the largest and most sparsely populated district in the state of Montana. He felt that this bill was not equitable nor fair to the rural areas of Montana. Senator Weeding used a visual technique that came out of the Governor's proposal that showed the value per ANB of the various counties in Montana.

He then went on to explain that Garfield county did not have one single gain from the bill. He said they would loose anywhere from 33 on down 5 mills from this bill. He stated that his people were going to have to spend a lot of money to help equalize education. He explained that because of this bill, Rosebud County would be required to increase 43 addition mills. He stated that each mill would bring in $200,000 and that they were going send $8.6 million out of that district and pump it into the equalization program. He said they were going to leave those people 42 mills short, and then they were going to cap those schools and subject them to the recapture provision. He felt that the Legislature should look at pumping some coal trust monies into the equalization program and then go back in two years and find a more permanent solution.

Representative John Cobb stated that he wanted to discuss the guaranteed mills and offer another option. He said with the guaranteed mill, if you will have a low taxable value compared to the rest of the state, who would guarantee a part of that? One of the problems he saw was there was a large amount of money going to the wrong schools in Helena, Billings, or Great Falls. The people have a low taxable value, based mostly on homes, but they have a lot of income. Representative Cobb stated that the cities would have large mill decreases but they can turn around without raising any mills, put up $1 and they might receive $1 or $2 from the state for every dollar they put up. Most of the big schools could do that and most of the small schools couldn't. He suggested that you could have the guaranteed mill concept, but they would have to put the guaranteed mills by category on a taxable mill by each category. He stated that some may not like to see that happen because of two reasons. 1.) They may want to see some consolidation. 2.) It may be a tax shelter for small schools. Representative Cobb said, "We reduced schedules by category and maybe we should do the same with the guaranteed mill concept." He said that under HB 28, there would be about 213 districts that would receive guaranteed mills; if they went by category, there would be 329 districts that could receive guaranteed mills. Representative Cobb went on to say it was more of a philosophical question on who would get a guaranteed mill.

Claudette Morton stated that the Board of Public Education opposes equalizing education down. She stated that whatever the Legislature decision was, it would have a longterm ramification. She explained that when the quality of education goes down, the student test scores would go down. She asked the Committee to oppose HB 28 or significantly revise it.

Bruce Moerer reiterated what the previous opponents had stated. Mr. Moerer said that the level of funding needed to be increased or an alternative to increase the funding would be to make the permissive levy a mandatory levy. He explained that would reduce the disparity gap. The caps are better than the recapture mechanism above 153% only if the funding level is adequate. The caps are a percentage of the funding level and to have a cap with a clause or mechanism that holds those districts above the cap harmless, you still would need an adequate funding level to be able to equalize the education problem in Montana. Mr. Moerer also restated what Mr. Melby stated in previous testimony about disparity. "The court did not say...that all you have to do is guarantee equal access to money. The guaranteed tax base does not automatically solve the disparities per pupil expenditures."

Chip Erdmann expressed that there would be a big impact in the rural districts of Montana. He said this bill contains the 7% increase in the schedules for the largest categories of elementary districts. He said that money would come from the smaller elementary districts and the high school districts. Mr. Erdmann explained that was a $9 million shift in funding for the larger schools, at the expense of the smaller schools. He stated that the Committee should not expect the larger schools are in favor of this plan.

Finally, Mr. Erdmann explained that he was concerned about the guaranteed tax base portion for the permissive levies. "We are getting away from the traditional foundation category system that they have had for funding schools." He said that by getting away from the traditional foundation system, they were going to fund those districts on an average statewide mill per ANB. He said that there would be no recognition of size disparities, based on location, distance, and for population.

Stan Bradshaw stated he was not here as an opponent or a proponent to HB 28. He explained that his main concern was the funding of parks acquisition and maintenance. On page 18, line 13, there was a very brief clause, which put a one-year cap on the parks acquisition and maintenance fund. This clause would reduce the amount of money available to the parks program by about $60,000. He asked the Committee to remove the clause starting on page 18, line 13.

Bob Van Der Vere explained that the Fish & Wildlife Department is one of the richest in the whole state but the parks were not rich. He stated that the people are going to have to pay two or three times what they are paying now to get into these parks.

Jess Long stated that he concurred with the comments the other opponents have stated. Mr. Long expressed that the guaranteed tax base had some merit, but in 1983 when it was introduced into the Legislature, it never got out of committee. The primary reason that it never got out of committee was it would require a substantial infusion of money. It stated that it would be somewhere around $60 million in 1981. As a result, Mr. Long felt that the guaranteed tax base should not be used in HB 28.

Rod Svee used a large visual graft to explain the flat tax rate part of the proposed bill. He asked the Committee to look favorably on his school district when they made a decision regarding school funding.

Senator Del Gage stated that he was not a proponent or an opponent. He said there were a lot of concerns about the natural resource industries being held harmless in this bill. Senator Gage stated that these industries were not being held harmless in this bill, as far as tax neutrality was concerned. He stated that the 1987 net proceeds on natural gas was based on 15.25% and this bill has 17%. He said they would raise the same revenue that a flat tax or a 15 1/4 based on `88 production, and yet that production went down. He said the oil in this bill was at 9% and 8.4% was figured as a tax neutrality. Senator Gage stated that the natural resource industries will pay $3 million more taxes than they paid in 1987. In addition, they had a drop in gross revenue of $101 million. He stated if that was tax neutrality he didn't want any of it.

Dale Zorn agreed with what the opponents had previously stated.

Janelle Fallan did not appear as an opponent or proponent. She wanted to address the tax rates in section 80. Ms. Fallan reiterated what Senator Gage stated.

Questions From Committee Members:

Senator Blaylock stated that Representative Kadas had talked about the permissive and voted levy part of the guaranteed tax base. Senator Blaylock said that it was going to cost a district a lot of money if they use the permissive levy and the voted levy. He heard in the opponents testimony that permissive and voted were going to cost the state $16 million, is that correct? Representative Kadas replied that was correct.

Senator Blaylock asked Representative Kadas where he proposed to get that kind of money? Representative Kadas replied that was already in the bill. He stated that money came from the surcharge and from the 100 mills. He said that part of the bill was balanced.

Senator Blaylock asked Wayne Phillips about SB 26 that was passed out of the Senate and the House. He stated that Mr. Phillips spoke against the 100 mills and the 10% surtax in previous hearings. He asked Mr. Phillips if those two are in this bill and they passed it, would the Governor sign it? Wayne Phillips replied, 'I can not answer that."

Senator Mazurek asked if HB 6 was built into the base of HB 28? Madalyn Quinlan answered that HB 28, in section 97, has coordination instruction that says if a bill is passed to increase the schedules in fiscal 1990, then those same increases would be incorporated into the bill in fiscal 1991. Ms. Quinlan stated that if they chose to incorporated HB 6, the 3% increase that you would have in 1990, rolls into 1991. She stated that it was an on going expenditure of about $8.3 million. (SEE EXHIBIT 4)

Senator Mazurek told Madalyn Quinlan that he showed a general impact of about $11 million (SEE EXHIBIT 4). Ms. Quinlan referred to the handout.

Senator Blaylock asked Representative Ramirez if the 3% increase should go into the base? Representative Ramirez replied that it shouldn't go into the base because of HB 6. He said the coordination paragraph should be taken out of the bill and everything would be fine.

Senator Mazurek asked Representative Kadas if he built in the affect of the flat tax on his calculation of the average mill. "Did we lock in 18 and 43 or are we going to have to go back and recalculated based on the results of the flat tax? The flat tax on net and gross proceeds alone takes about 20% of the taxable value statewide? So are we taking that into effect?" Representative Kadas replied that the amendments they put in, with the flat tax, provided that there was a taxable value figure for the flat tax dollars. He said that they were figured back into the statewide taxable value and to the local tax values. Representative Kadas went on explain that there was a coordination amendment that takes those flat tax dollars and builds them back into the tax base.

Senator Mazurek asked Representative Kadas why they didn't make more of a significant effort to address spending disparity by either firming up the caps and make sure you get districts together or bring the schedules up.

Representative Kadas stated that they had brought up the schedules considerably. He explained that some people have said the caps are too stringent and other people have said that the caps are too laxed. He said that by the time the caps are fully phased-in, when you reach 25% above 153%, you would actually lose more dollars than you would gain. At 25% over 153%, a total of 178%, you are going to lose 50% of the amount above the caps.

Senator Nathe asked Representative Ramirez if 6% of the schools would be subject to the recapture? Representative Ramirez replied that 6% of the ANB are in districts which spend over 117% of the 1988 expenditure level.

Senator Farrell asked Representative Ramirez if retirement was phased-in. Representative Ramirez replied no and that retirement was under the guaranteed tax base. He stated that it was a mandatory levy at the county level. He said it then would be subsidized and the cost of that subsidy for the poorer counties was $10.5 million. Representative Ramirez stated that the cost was included in the balance sheet.

Senator Brown stated that in Mr. Melby's testimony, he was critical the way this bill treated retirement. He stated, "In SB 26 we attempted to phase-in equalization of retirement." Representative Brown asked Pat Melby to commented on how HB 28 treated retirement. Mr. Melby replied that his concern was not that retirement had the opportunity to be fully funded by every district. He said that their concern was it still leads to a disparity in the number of mills that a particular county would have to levy for retirement. Some counties would have to levy between 2 and 30 mills. Mr. Melby went on to say that the criticisms of the Supreme Court of the retirement dealt more with taxpayer equity than it did with equalization of per pupil spending.

Senator Brown asked Representative Kadas why they didn't make the permissive levy mandatory? Representative Kadas replied that he would have no objective making the permissive levy mandatory. He felt that they would run into some objections from other school districts and taxpayers by doing so. He said that would make them pay the mills regardless.

Senator Brown asked Representative Kadas about raising the value of a guaranteed mill to the 75th percentile?

Representative Kadas replied that what HB 28 did was use 50th percentile for the purpose of a guaranteed tax base. Representative Kadas explained the reason they used the 50th percentile was because it was the average. He said that if you went to the 75th percentile, it would cost a lot more dollars.

Closing by Sponsor: Representative Ted Schye closed.

Chairman Hammond stated that he wanted to give Representative Kadas and Representative Ramirez a chance to close since it was their bill.

Representative Ramirez stated it was pointed out that HB 28 was a tax bill and not an education bill. He said if that was the case, they were in the wrong committee. He said it should not have been before the Education Committee it should have been before the Natural Resources Committee.

Representative Ramirez went on to say that HB 28 was a tremendous improvement over Montana's present system. He said the schedules go up dramatically. The poorer districts get a subsidized tax base up to the average value taxable base in the state. Representative Ramirez stated that they get a permissive levy all the way up to 100% of the average expenditures in 1988. He stated that for most schools in Montana, HB 28 was a tremendous improvement in their present situation.

Representative Ramirez stated that they should not go into Senator Nathe's phase-in of retirement. He said that would put HB 28 back into the same problem SB 26 had. The problem was a $42 million price tag if you phase it in. He stated that the Committee needed to phase the revenue in also, or it was going to get vetoed. This type of phase-in would put the state in a $42 million deficient. Representative Ramirez stated that they have to live within in their means.

Representative Kadas explained that he wanted to make it clear that this was not a wilderness bill. Representative Kadas explained where the bill was now in relation to mills. He said, "If you were to take the percentages that they have on oil and gas, it would be equivalent to taking the mandatory millages from 45 to 53." He stated that it was not a very big increase when you have to consider the increase a lot of the home owners would have to pay because of this bill. He said that oil and gas needs to carry their fair share. He stated that the Legislature has tried to do a lot for oil and gas in the last couple of years. They had provided them with some significant tax breaks. Representative Kadas stated that asking the oil and gas industries to pay the equivalent of 53 mills was not out of line. He said that he wished the Committee would leave those levels alone.

Representative Kadas explained that they tried to come up with a capping mechanism that would offer flexibility, but still provides real incentive for high spending districts to get back down with the rest of the districts.

Representative Kadas stated that HB 28 would not make all the schools in Montana "average". He said this bill would bring the poorer districts up, so they would have the ability to get to the average. He said that other districts that want to go beyond the average, they would have the ability to do it. He also stated that wealthy districts are not brought down to average; they would stay well above and average.

The hearing on HB 28 was adjourned. Executive action on HB 28 would taken at a later date.

ADJOURNMENT

Adjournment At: 12:39 p.m.

H.W. Hammond
SENATOR H.W. HAMMOND, Chairman

HH/jj

ROLL CALL

EDUCATION COMMITTEE

51st LEGISLATIVE SESSION -- 1989 Date 7/6/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR ANDERSON	✓		
SENATOR BROWN	✓		
SENATOR BLAYLOCK	✓		
SENATOR FARRELL	✓		
SENATOR REGAN	✓		
SENATOR NATHE	✓		
SENATOR PINSONEAULT	✓		
SENATOR MAZUREK	✓		
SENATOR HAMMOND	✓		

Each day attach to minutes.

SENATE EDUCATION
EXHIBIT NO. 1
DATE 7/6/89
BILL NO. HB 28
Kadas

******************************	***********************************	HB28-3RD.WK1		OFFICE OF THE LEGISLATIVE AUDITOR
ANALYSIS OF HB28 - 3rd READING	USES ORIGINAL OPI DATABASE TAX BASE	07/01/89	APPENDIX I	
******************************	AND TRANSPORTATION NOT INCLUDED	10:54 AM		SOURCE: OPI DATABASE (UNAUDITED)
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131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED			PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
BEAVERHEAD	BEAVERHEAD CO HS	411	$1,434,756	$1,075,815	$65,799	$1,141,614	$293,143	$168,397	$118,122	$63,704	$1,259,736	$1,205,318	78.58%	75.18%	100.28%
BEAVERHEAD	DILLON ELEM	975	$2,219,579	$1,986,070	$112,583	$2,098,652	$120,927	$291,896	$193,893	$147,964	$2,292,545	$2,246,616	91.28%	89.45%	99.72%
BEAVERHEAD	GRANT ELEM	29	$58,026	$58,905	$0	$58,905	$0	$6,502	$0	$0	$58,905	$58,905	91.29%	91.29%	104.42%
BEAVERHEAD	JACKSON ELEM	20	$54,895	$53,321	$0	$53,321	$1,574	$5,317	$0	$0	$53,321	$53,321	88.56%	88.56%	99.76%
BEAVERHEAD	LIMA ELEM	82	$229,445	$209,620	$27,987	$237,607	$0	$27,816	$0	$0	$237,607	$237,607	92.36%	92.36%	101.67%
BEAVERHEAD	LIMA H S	40	$193,326	$221,520	$0	$221,520	$0	$21,344	$953	$953	$222,473	$222,473	103.64%	103.64%	111.03%
BEAVERHEAD	POLARIS ELEM	5	$21,697	$11,852	$0	$11,852	$9,845	$2,447	$0	$0	$11,852	$11,852	49.09%	49.09%	66.76%
BEAVERHEAD	REICHLE ELEM	20	$47,155	$53,321	$0	$53,321	$0	$4,826	$0	$0	$53,321	$53,321	102.58%	102.58%	113.82%
BEAVERHEAD	WISDOM ELEM	39	$90,153	$65,109	$0	$65,109	$25,044	$6,081	$0	$0	$65,109	$65,109	67.66%	67.66%	98.33%
BEAVERHEAD	WISE RIVER ELEM	33	$66,383	$61,387	$0	$61,387	$4,997	$6,679	$0	$0	$61,387	$61,387	84.02%	84.02%	103.78%
BIG HORN	BIG BEND ELEM	2	$21,099	$23,704	$0	$23,704	$0	$1,112	$0	$0	$23,704	$23,704	106.72%	106.72%	107.82%
BIG HORN	COMMUNITY ELEM	23	$60,987	$55,183	$0	$55,183	$5,805	$6,119	$0	$0	$55,183	$55,183	82.23%	82.23%	88.91%
BIG HORN	HARDIN ELEM	1062	$3,664,396	$2,243,676	$343,224	$2,586,900	$1,077,496	$414,938	$300,741	$39,764	$2,887,641	$2,626,664	70.79%	64.39%	92.99%
BIG HORN	HARDIN H S	440	$1,857,255	$1,144,647	$89,891	$1,234,538	$622,717	$176,535	$109,384	$11,251	$1,343,921	$1,245,788	66.08%	61.25%	94.23%
BIG HORN	LODGE GRASS ELEM	377	$1,678,552	$775,537	$82,759	$858,296	$820,255	$157,322	$285,068	$34,872	$1,143,364	$893,168	62.28%	48.65%	93.92%
BIG HORN	LODGE GRASS H S	147	$1,119,332	$481,945	$36,932	$518,877	$600,455	$84,479	$0	$0	$518,877	$518,877	43.10%	43.10%	48.25%
BIG HORN	PLENTY COUPS HS	60	$865,573	$292,847	$0	$292,847	$572,726	$70,503	$123,555	$6,113	$416,402	$298,960	44.48%	31.94%	93.33%
BIG HORN	PRYOR ELEM	84	$621,033	$185,234	$32,296	$217,530	$403,503	$59,548	$45,354	$6,078	$262,885	$223,608	38.63%	32.86%	92.75%
BIG HORN	SQUIRREL CRK ELEM	10	$36,920	$24,694	$0	$24,694	$12,226	$3,138	$0	$0	$24,694	$24,694	61.65%	61.65%	64.74%
BIG HORN	WYOLA ELEM	72	$690,862	$189,125	$28,715	$217,840	$473,022	$52,004	$28,811	$3,137	$246,651	$220,977	33.20%	29.75%	94.18%
BLAINE	BEAR PAW ELEM	28	$58,533	$74,083	$0	$74,083	$0	$6,101	$0	$0	$74,083	$74,083	114.62%	114.62%	125.84%
BLAINE	CHINOOK ELEM	323	$889,910	$680,891	$37,731	$718,622	$171,288	$113,677	$0	$0	$718,622	$718,622	71.61%	71.61%	88.61%
BLAINE	CHINOOK H S	188	$746,024	$573,906	$29,487	$603,393	$142,631	$80,796	$0	$0	$603,393	$603,393	72.98%	72.98%	86.66%
BLAINE	CLEVELAND ELEM	14	$40,954	$49,389	$0	$49,389	$0	$3,930	$0	$0	$49,389	$49,389	110.04%	110.04%	118.11%
BLAINE	COW ISLAND TRAIL ELEM	5	$18,829	$23,704	$0	$23,704	$0	$1,783	$0	$0	$23,704	$23,704	114.99%	114.99%	121.27%
BLAINE	HARLEM ELEM	412	$1,545,328	$845,355	$47,010	$892,365	$652,964	$165,440	$331,457	$69,637	$1,223,822	$962,002	71.54%	56.23%	96.56%
BLAINE	HARLEM H S	142	$876,025	$469,463	$21,501	$490,964	$385,062	$73,995	$42,598	$7,523	$533,561	$498,487	56.16%	52.47%	97.34%

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APPENDIX I

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				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
BLAINE	HAYS-LODGE POLE ELEM	154	$956,236	$379,330	$28,050	$407,380	$548,856	$90,308	$206,276	$38,635	$613,656	$446,015	58.64%	42.62%	95.18%
BLAINE	HAYS-LODGE POLE H S	63	$681,847	$301,271	$18,120	$319,391	$362,456	$67,904	$157,871	$20,927	$477,262	$340,318	63.66%	45.39%	93.83%
BLAINE	LLOYD ELEM	10	$19,773	$24,694	$0	$24,694	$0	$2,057	$0	$0	$24,694	$24,694	113.12%	113.12%	124.98%
BLAINE	N HARLEM COLONY ELEM	8	$32,579	$23,704	$13,908	$37,612	$0	$3,127	$910	$910	$38,522	$38,522	107.89%	107.89%	111.14%
BLAINE	TURNER ELEM	78	$274,626	$205,269	$3,598	$208,867	$65,759	$33,610	$0	$0	$208,867	$208,867	67.76%	67.76%	92.04%
BLAINE	TURNER H S	33	$275,738	$190,354	$0	$190,354	$85,384	$24,286	$0	$0	$190,354	$190,354	63.45%	63.45%	88.11%
BLAINE	ZURICH ELEM	64	$112,902	$143,990	$8,962	$152,952	$0	$12,617	$0	$0	$152,952	$152,952	121.86%	121.86%	135.06%
BROADWATER	BROADWATER CO HS	242	$723,474	$691,406	$34,172	$725,578	$0	$75,544	$0	$0	$725,578	$725,578	90.81%	90.81%	99.90%
BROADWATER	CROW CREEK EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
BROADWATER	TOSTON ELEM	11	$40,017	$25,685	$6,995	$32,680	$7,337	$3,952	$0	$0	$32,680	$32,680	74.33%	74.33%	83.70%
BROADWATER	TOWNSEND ELEM	490	$904,667	$1,004,595	$58,194	$1,062,789	$0	$112,743	$0	$0	$1,062,789	$1,062,789	104.46%	104.46%	114.07%
CARBON	BELFRY ELEM	110	$435,383	$276,403	$11,320	$287,723	$147,660	$45,316	$0	$0	$287,723	$287,723	59.86%	59.86%	72.46%
CARBON	BELFRY H S	46	$336,704	$245,703	$0	$245,703	$91,001	$35,208	$0	$0	$245,703	$245,703	66.06%	66.06%	76.37%
CARBON	BOYD ELEM	18	$47,875	$52,081	$0	$52,081	$0	$5,157	$0	$0	$52,081	$52,081	98.21%	98.21%	107.51%
CARBON	BRIDGER ELEM	157	$543,988	$377,301	$28,407	$405,708	$138,280	$68,775	$0	$0	$405,708	$405,708	66.21%	66.21%	88.19%
CARBON	BRIDGER H S	80	$510,156	$337,824	$20,455	$358,279	$151,877	$51,757	$0	$0	$358,279	$358,279	63.76%	63.76%	91.18%
CARBON	EDGAR ELEM	22	$81,044	$54,562	$0	$54,562	$26,482	$3,760	$0	$0	$54,562	$54,562	64.34%	64.34%	88.10%
CARBON	FROMBERG ELEM	119	$302,162	$299,746	$9,092	$308,838	$0	$40,112	$17,242	$17,242	$326,081	$326,081	95.27%	95.27%	99.76%
CARBON	FROMBERG H S	64	$319,787	$303,948	$0	$303,948	$15,839	$34,297	$18,103	$11,555	$322,051	$315,503	90.95%	89.10%	98.21%
CARBON	JACKSON ELEM	19	$41,450	$52,701	$0	$52,701	$0	$3,757	$1,979	$1,979	$54,680	$54,680	120.96%	120.96%	128.09%
CARBON	JOLIET ELEM	249	$538,343	$549,313	$29,334	$578,646	$0	$63,590	$42,250	$42,250	$620,896	$620,896	103.15%	103.15%	107.47%
CARBON	JOLIET H S	89	$435,123	$349,477	$0	$349,477	$85,646	$47,585	$40,520	$19,197	$389,998	$368,675	80.79%	76.38%	98.19%
CARBON	LUTHER ELEM	20	$37,795	$53,321	$0	$53,321	$0	$3,373	$0	$0	$53,321	$53,321	129.52%	129.52%	142.83%
CARBON	RED LODGE ELEM	372	$850,846	$768,983	$29,924	$798,907	$51,939	$100,097	$47,753	$31,633	$846,660	$830,540	89.03%	87.34%	100.19%
CARBON	RED LODGE H S	143	$626,292	$471,981	$33,049	$505,030	$121,262	$65,815	$3,622	$1,231	$508,652	$506,261	73.49%	73.15%	99.51%
CARBON	ROBERTS ELEM	83	$238,837	$222,516	$7,212	$229,728	$9,110	$32,485	$10,933	$7,806	$240,661	$237,534	88.70%	87.55%	96.41%
CARBON	ROBERTS H S	50	$203,341	$260,489	$0	$260,489	$0	$24,262	$11,590	$11,590	$272,079	$272,079	119.54%	119.54%	124.04%

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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CARTER	ALBION ELEM	10	$23,190	$24,694	$2,375	$27,070	$0	$1,441	$0	$0	$27,070	$27,070	109.90%	109.90%	119.24%
CARTER	ALZADA ELEM	11	$23,005	$25,685	$0	$25,685	$0	$2,269	$0	$0	$25,685	$25,685	101.63%	101.63%	111.63%
CARTER	CARTER CO H S	72	$419,504	$322,992	$17,861	$340,853	$78,651	$40,000	$0	$0	$340,853	$340,853	74.18%	74.18%	90.12%
CARTER	EKALAKA ELEM	95	$366,303	$239,044	$17,166	$256,211	$110,092	$46,304	$0	$0	$256,211	$256,211	62.10%	62.10%	91.99%
CARTER	HAMMOND-BOX ELDER EL	15	$41,311	$49,389	$0	$49,389	$0	$4,046	$0	$0	$49,389	$49,389	108.89%	108.89%	116.49%
CARTER	JOHNSTON ELEM	5	$19,301	$23,704	$0	$23,704	$0	$2,249	$0	$0	$23,704	$23,704	109.99%	109.99%	115.33%
CARTER	PINE HILL-PLAINVW EL	17	$37,086	$49,389	$0	$49,389	$0	$3,897	$0	$0	$49,389	$49,389	120.51%	120.51%	130.05%
CARTER	RIDGE ELEM	6	$21,053	$23,704	$0	$23,704	$0	$2,087	$0	$0	$23,704	$23,704	102.43%	102.43%	108.39%
CASCADE	BELT ELEM	230	$627,520	$506,844	$43,111	$549,955	$77,565	$71,018	$0	$0	$549,955	$549,955	78.73%	78.73%	96.93%
CASCADE	BELT H S	109	$529,292	$380,176	$45,674	$425,850	$103,441	$59,405	$40,199	$27,837	$466,050	$453,688	79.17%	77.07%	97.55%
CASCADE	CASCADE ELEM	189	$523,032	$436,211	$21,230	$457,442	$65,590	$64,913	$15,466	$7,245	$472,908	$464,687	80.43%	79.04%	98.79%
CASCADE	CASCADE H S	156	$618,915	$503,718	$59,262	$562,980	$55,935	$76,942	$45,157	$24,161	$608,137	$587,141	87.39%	84.38%	98.19%
CASCADE	CENTERVILLE EL	231	$515,762	$508,345	$73,673	$582,018	$0	$55,155	$45,182	$45,182	$627,200	$627,200	109.86%	109.86%	114.32%
CASCADE	CENTERVILLE H S	99	$353,374	$356,174	$0	$356,174	$0	$44,424	$26,069	$26,069	$382,243	$382,243	96.09%	96.09%	99.81%
CASCADE	DEEP CREEK ELEM	15	$33,713	$39,845	$1,852	$41,697	$0	$3,528	$0	$0	$41,697	$41,697	111.97%	111.97%	124.29%
CASCADE	GREAT FALLS EL	8295	$21,320,807	$16,944,745	$1,441,203	$18,385,948	$2,934,859	$2,517,876	$2,835,445	$1,952,490	$21,221,393	$20,338,438	89.02%	85.32%	100.08%
CASCADE	GREAT FALLS H S	3612	$12,221,011	$9,073,982	$1,203,062	$10,277,044	$1,943,967	$1,444,843	$1,745,721	$1,017,634	$12,022,765	$11,294,678	87.98%	82.65%	100.33%
CASCADE	SIMMS H S	173	$693,084	$542,410	$43,487	$585,897	$107,187	$86,475	$102,176	$50,916	$688,073	$636,813	88.26%	81.69%	98.06%
CASCADE	SUN RIVER VALLEY ELM	242	$724,958	$637,259	$75,427	$712,686	$12,272	$98,684	$49,404	$42,377	$762,090	$755,064	92.53%	91.67%	97.00%
CASCADE	ULM ELEM	100	$259,345	$253,743	$26,844	$280,587	$0	$32,676	$19,665	$19,665	$300,251	$300,251	102.82%	102.82%	106.56%
CASCADE	VAUGHN ELEM	172	$416,646	$399,763	$38,867	$438,630	$0	$54,257	$31,651	$31,651	$470,281	$470,281	99.87%	99.87%	104.32%
CHOUTEAU	BENTON LAKE EL	11	$38,121	$25,685	$257	$25,942	$12,179	$2,616	$0	$0	$25,942	$25,942	63.68%	63.68%	73.19%
CHOUTEAU	BIG SANDY ELEM	211	$624,890	$468,927	$12,199	$481,126	$143,765	$77,301	$0	$0	$481,126	$481,126	68.52%	68.52%	85.67%
CHOUTEAU	BIG SANDY H S	113	$594,754	$391,638	$46,079	$437,717	$157,037	$60,729	$0	$0	$437,717	$437,717	66.78%	66.78%	85.50%
CHOUTEAU	CARTER ELEM	4	$36,553	$11,852	$4,850	$16,702	$19,851	$3,291	$0	$0	$16,702	$16,702	41.92%	41.92%	46.03%
CHOUTEAU	FT BENTON ELEM	347	$1,139,672	$731,702	$111,417	$843,119	$296,553	$59,927	$36,034	$23,868	$879,153	$866,987	73.29%	72.27%	99.99%
CHOUTEAU	FT BENTON H S	151	$889,470	$491,732	$0	$491,732	$397,738	$46,208	$0	$0	$491,732	$491,732	52.55%	52.55%	84.00%

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CHOUTEAU	GERALDINE ELEM	101	$428,149	$251,136	$41,459	$292,595	$135,554	$50,820	$0	$0	$292,595	$292,595	61.09%	61.09%	78.34%
CHOUTEAU	GERALDINE H S	54	$391,150	$274,222	$0	$274,222	$116,928	$43,288	$0	$0	$274,222	$274,222	63.12%	63.12%	80.10%
CHOUTEAU	HIGHWOOD ELEM	96	$385,172	$240,395	$25,656	$266,051	$119,121	$42,270	$0	$0	$266,051	$266,051	62.24%	62.24%	87.53%
CHOUTEAU	HIGHWOOD H S	35	$276,412	$199,588	$0	$199,588	$76,825	$25,948	$0	$0	$199,588	$199,588	66.01%	66.01%	83.97%
CHOUTEAU	KNEES ELEM	13	$36,147	$27,667	$232	$27,898	$8,249	$3,597	$0	$0	$27,898	$27,898	70.19%	70.19%	78.56%
CHOUTEAU	LOMA ELEM	7	$50,156	$11,852	$516	$12,368	$37,789	$1,644	$0	$0	$12,368	$12,368	23.88%	23.88%	32.89%
CHOUTEAU	WARRICK ELEM	3	$23,755	$23,704	$1,852	$25,556	$0	$1,498	$0	$0	$25,556	$25,556	101.20%	101.20%	103.25%
CUSTER	COTTONWOOD EL	20	$42,916	$49,389	$0	$49,389	$0	$4,374	$417	$417	$49,806	$49,806	105.32%	105.32%	117.32%
CUSTER	CUSTER CO H S	729	$2,341,790	$1,831,377	$151,232	$1,982,608	$359,181	$252,879	$319,009	$236,608	$2,301,617	$2,219,216	88.71%	85.53%	100.00%
CUSTER	GARLAND ELEM	12	$21,882	$26,676	$3,293	$29,969	$0	$2,320	$358	$358	$30,327	$30,327	125.31%	125.31%	138.94%
CUSTER	HKT-BASIN SPR CRK EL	10	$38,494	$47,408	$0	$47,408	$0	$3,968	$0	$0	$47,408	$47,408	111.65%	111.65%	118.82%
CUSTER	KINSEY ELEM	50	$103,882	$114,056	$4,613	$118,669	$0	$9,395	$3,970	$3,970	$122,639	$122,639	108.26%	108.26%	118.21%
CUSTER	KIRCHER ELEM	59	$127,385	$133,400	$18,304	$151,704	$0	$12,759	$0	$0	$151,704	$151,704	108.25%	108.25%	121.07%
CUSTER	MILES CITY ELEM	1326	$3,526,679	$2,719,755	$337,610	$3,057,365	$469,314	$419,886	$548,344	$438,535	$3,605,709	$3,495,900	91.36%	88.58%	99.60%
CUSTER	MOON CREEK EL	9	$21,636	$23,704	$0	$23,704	$0	$1,822	$0	$0	$23,704	$23,704	101.05%	101.05%	112.74%
CUSTER	S H-FOSTER CRK ELEM	7	$21,267	$23,704	$0	$23,704	$0	$1,986	$0	$0	$23,704	$23,704	101.94%	101.94%	111.11%
CUSTER	S Y ELEM	12	$23,080	$26,676	$0	$26,676	$0	$2,169	$0	$0	$26,676	$26,676	105.65%	105.65%	120.13%
CUSTER	TRAIL CREEK EL	3	$20,942	$23,704	$0	$23,704	$0	$1,975	$0	$0	$23,704	$23,704	103.43%	103.43%	107.42%
CUSTER	TWIN BUTTES EL	9	$22,199	$23,704	$3,732	$27,436	$0	$2,350	$0	$0	$27,436	$27,436	111.76%	111.76%	122.93%
CUSTER	WHITNEY CRK EL	9	$20,266	$23,704	$2,195	$25,899	$0	$2,008	$0	$0	$25,899	$25,899	116.27%	116.27%	128.58%
DANIELS	FLAXVILLE ELEM	57	$238,680	$168,649	$20,037	$188,685	$49,995	$28,458	$0	$0	$188,685	$188,685	70.63%	70.63%	90.19%
DANIELS	FLAXVILLE H S	27	$190,880	$161,074	$0	$161,074	$29,806	$20,990	$0	$0	$161,074	$161,074	76.02%	76.02%	94.58%
DANIELS	PEERLESS ELEM	51	$241,486	$158,444	$18,788	$177,232	$64,254	$30,385	$0	$0	$177,232	$177,232	65.19%	65.19%	90.22%
DANIELS	PEERLESS H S	29	$173,594	$171,097	$0	$171,097	$2,497	$19,546	$0	$0	$171,097	$171,097	88.59%	88.59%	100.67%
DANIELS	SCOBEY ELEM	227	$651,894	$497,508	$31,077	$528,585	$123,309	$78,958	$27,634	$11,447	$556,218	$540,032	76.11%	73.89%	101.13%
DANIELS	SCOBEY H S	101	$580,903	$356,724	$23,725	$380,449	$200,454	$72,290	$37,965	$21,082	$418,414	$401,531	64.06%	61.47%	100.04%
DAWSON	BLOOMFIELD ELEM	24	$53,198	$55,803	$0	$55,803	$0	$4,880	$0	$0	$55,803	$55,803	96.08%	96.08%	109.03%

— Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED
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APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR
SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
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131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
DAWSON	DAWSON CO H S	572	$2,353,908	$1,446,165	$108,070	$1,554,235	$799,673	$228,364	$202,509	$109,585	$1,756,744	$1,663,820	68.03%	64.43%	100.68%
DAWSON	DEER CREEK ELEM	37	$87,051	$63,868	$0	$63,868	$23,183	$7,880	$0	$0	$63,868	$63,868	67.28%	67.28%	88.32%
DAWSON	GLENDIVE ELEM	1215	$3,028,654	$2,493,240	$297,962	$2,791,202	$237,452	$371,332	$232,070	$142,907	$3,023,272	$2,934,108	88.92%	86.30%	100.27%
DAWSON	LINDSAY ELEM	23	$47,559	$55,183	$0	$55,183	$0	$4,658	$0	$0	$55,183	$55,183	105.68%	105.68%	119.48%
DAWSON	RICHEY ELEM	82	$357,485	$223,033	$4,870	$227,903	$129,582	$42,967	$0	$0	$227,903	$227,903	56.91%	56.91%	85.47%
DAWSON	RICHEY H S	47	$361,197	$249,498	$0	$249,498	$111,699	$37,852	$0	$0	$249,498	$249,498	62.52%	62.52%	84.18%
DAWSON	UPPER CRACKERBOX/AMO	5	$22,939	$23,704	$0	$23,704	$0	$2,518	$0	$0	$23,704	$23,704	93.11%	93.11%	99.27%
DEER LODGE	ANACONDA ELEM	1114	$2,738,786	$2,302,554	$365,810	$2,668,364	$70,423	$307,713	$225,873	$183,800	$2,894,237	$2,852,164	95.00%	93.62%	100.00%
DEER LODGE	ANACONDA H S	578	$1,815,535	$1,459,411	$236,657	$1,696,068	$119,467	$187,352	$202,192	$123,462	$1,898,261	$1,819,530	94.78%	90.85%	100.00%
FALLON	BAKER ELEM	425	$1,526,850	$866,932	$83,511	$950,444	$576,406	$172,502	$0	$0	$950,444	$950,444	55.93%	55.93%	66.70%
FALLON	BAKER H S	200	$1,394,549	$597,318	$44,704	$642,022	$752,527	$125,259	$0	$0	$642,022	$642,022	42.24%	42.24%	51.70%
FALLON	FERTILE PRAIRIE EL	6	$26,183	$11,852	$0	$11,852	$14,331	$2,841	$0	$0	$11,852	$11,852	40.83%	40.83%	42.26%
FALLON	PLEVNA ELEM	98	$369,884	$213,041	$11,616	$224,657	$145,227	$43,576	$0	$0	$224,657	$224,657	54.34%	54.34%	59.10%
FALLON	PLEVNA H S	32	$282,473	$185,638	$0	$185,638	$96,835	$27,875	$0	$0	$185,638	$185,638	59.82%	59.82%	63.07%
FERGUS	AYERS ELEM	4	$22,341	$23,704	$0	$23,704	$0	$1,915	$0	$0	$23,704	$23,704	97.72%	97.72%	103.52%
FERGUS	BROOKS ELEM	12	$39,559	$26,676	$5,582	$32,258	$7,302	$3,513	$0	$0	$32,258	$32,258	74.89%	74.89%	90.49%
FERGUS	COTTONWOOD ELEM	7	$18,751	$23,704	$0	$23,704	$0	$2,061	$464	$464	$24,168	$24,168	116.13%	116.13%	125.73%
FERGUS	DEERFIELD ELEM	16	$33,744	$40,835	$0	$40,835	$0	$2,741	$2,232	$2,232	$43,067	$43,067	118.04%	118.04%	127.34%
FERGUS	DENTON ELEM	125	$353,722	$300,800	$12,225	$313,025	$40,697	$40,806	$0	$0	$313,025	$313,025	79.34%	79.34%	98.59%
FERGUS	DENTON H S	43	$288,859	$233,923	$0	$233,923	$54,936	$28,988	$0	$0	$233,923	$233,923	73.60%	73.60%	89.36%
FERGUS	FERGUS H S	493	$1,288,550	$1,268,033	$0	$1,268,033	$20,517	$139,603	$113,871	$103,350	$1,381,904	$1,371,383	96.76%	96.02%	104.34%
FERGUS	GRASS RANGE EL	81	$218,323	$208,031	$3,764	$211,794	$6,528	$27,591	$4,733	$3,851	$216,528	$215,645	88.05%	87.69%	100.36%
FERGUS	GRASS RANGE H S	29	$205,991	$171,097	$0	$171,097	$34,894	$23,468	$0	$0	$171,097	$171,097	74.57%	74.57%	92.96%
FERGUS	HILGER ELEM	0	$26,592	$0	$0	$0	$0	$1,953	$0	$0	$0	$0	0.00%	0.00%	0.00%
FERGUS	KING COLONY EL	4	$20,346	$23,704	$0	$23,704	$0	$2,026	$0	$0	$23,704	$23,704	105.95%	105.95%	112.24%
FERGUS	LEWISTOWN ELEM	1017	$2,678,035	$2,083,850	$326,226	$2,410,076	$267,959	$355,823	$364,244	$280,093	$2,774,320	$2,690,170	91.45%	88.67%	100.06%
FERGUS	MAIDEN ELEM	10	$28,181	$24,694	$0	$24,694	$3,487	$2,404	$0	$0	$24,694	$24,694	80.74%	80.74%	97.18%

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COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
FERGUS	MOORE ELEM	88	$312,233	$238,188	$14,222	$252,410	$59,823	$36,387	$0	$0	$252,410	$252,410	72.40%	72.40%	96.08%
FERGUS	MOORE H S	38	$254,167	$212,945	$0	$212,945	$41,222	$29,043	$0	$0	$212,945	$212,945	75.19%	75.19%	91.66%
FERGUS	ROY ELEM	41	$167,186	$119,084	$6,459	$125,543	$41,644	$20,590	$0	$0	$125,543	$125,543	66.86%	66.86%	91.54%
FERGUS	ROY H S	14	$188,779	$144,762	$0	$144,762	$44,017	$19,238	$0	$0	$144,762	$144,762	69.59%	69.59%	85.22%
FERGUS	SPRING CRK COLONY EL	2	$20,140	$23,704	$0	$23,704	$0	$1,877	$0	$0	$23,704	$23,704	107.66%	107.66%	110.86%
FERGUS	WINIFRED ELEM	96	$255,180	$244,896	$4,341	$249,237	$5,943	$28,931	$0	$0	$249,237	$249,237	87.73%	87.73%	101.34%
FERGUS	WINIFRED H S	26	$219,695	$155,963	$0	$155,963	$63,731	$22,551	$0	$0	$155,963	$155,963	64.38%	64.38%	82.47%
FLATHEAD	BATAVIA ELEM	79	$160,935	$175,091	$18,019	$193,109	$0	$19,009	$13,576	$13,576	$206,686	$206,686	114.86%	114.86%	119.66%
FLATHEAD	BIGFORK ELEM	494	$1,107,046	$922,931	$59,484	$982,415	$124,631	$128,503	$57,318	$30,216	$1,039,733	$1,012,631	84.15%	81.96%	100.85%
FLATHEAD	BIGFORK H S	282	$953,435	$771,564	$25,416	$796,980	$156,456	$95,189	$59,598	$55,042	$856,577	$852,022	81.69%	81.25%	100.72%
FLATHEAD	BOORMAN ELEM	47	$97,858	$107,528	$0	$107,528	$0	$4,643	$9,538	$9,538	$117,066	$117,066	114.21%	114.21%	117.80%
FLATHEAD	CAYUSE PRAIRIE ELEM	198	$367,264	$446,992	$24,751	$471,743	$0	$36,648	$38,981	$38,981	$510,725	$510,725	126.44%	126.44%	130.58%
FLATHEAD	COLUMBIA FALLS ELEM	1435	$3,561,866	$3,028,869	$217,780	$3,246,649	$315,217	$417,859	$236,371	$132,720	$3,483,020	$3,379,368	87.52%	84.91%	99.64%
FLATHEAD	COLUMBIA FALLS H S	693	$2,159,439	$1,740,938	$94,579	$1,835,517	$323,922	$258,900	$192,266	$84,206	$2,027,783	$1,919,723	83.85%	79.38%	99.73%
FLATHEAD	CRESTON ELEM	49	$120,701	$111,885	$21,626	$133,511	$0	$10,899	$1,716	$1,716	$135,227	$135,227	102.76%	102.76%	111.92%
FLATHEAD	DEER PARK ELEM	99	$243,033	$244,478	$19,688	$264,166	$0	$14,114	$20,181	$20,181	$284,347	$284,347	110.58%	110.58%	113.56%
FLATHEAD	EVERGREEN ELEM	774	$1,662,997	$1,586,392	$195,167	$1,781,559	$0	$205,626	$150,690	$150,690	$1,932,249	$1,932,249	103.40%	103.40%	106.99%
FLATHEAD	FAIR-MONT-EGAN ELEM	120	$239,102	$257,278	$19,534	$276,812	$0	$27,654	$16,840	$16,840	$293,652	$293,652	110.08%	110.08%	116.42%
FLATHEAD	FLATHEAD H S	2084	$6,479,833	$5,235,376	$240,800	$5,476,176	$1,003,657	$798,439	$882,061	$670,911	$6,358,237	$6,147,087	87.36%	84.46%	99.46%
FLATHEAD	HELENA FLATS EL	185	$399,242	$421,696	$19,007	$440,704	$0	$31,362	$38,136	$38,136	$478,840	$478,840	111.20%	111.20%	114.43%
FLATHEAD	KALISPELL ELEM	2285	$5,695,112	$4,733,434	$653,037	$5,386,471	$308,641	$775,223	$409,896	$276,913	$5,796,367	$5,663,385	89.58%	87.53%	97.95%
FLATHEAD	KILA ELEM	78	$226,268	$172,341	$15,689	$188,030	$38,238	$23,370	$9,041	$8,888	$197,070	$196,917	78.94%	78.88%	99.43%
FLATHEAD	MARION ELEM	92	$257,374	$246,328	$22,234	$268,561	$0	$14,689	$3,192	$3,192	$271,754	$271,754	99.89%	99.89%	108.22%
FLATHEAD	MOUNTAIN BROOK ELEM	39	$101,220	$65,109	$0	$65,109	$36,111	$5,973	$20,680	$20,093	$85,789	$85,202	80.03%	79.48%	104.66%
FLATHEAD	OLNEY-BISSELL ELEM	85	$249,190	$203,744	$21,131	$224,875	$24,315	$26,856	$6,917	$3,429	$231,792	$228,304	83.97%	82.71%	98.93%
FLATHEAD	PLEASANT VALLEY ELEM	16	$43,392	$40,835	$0	$40,835	$2,556	$3,530	$0	$0	$40,835	$40,835	87.03%	87.03%	101.66%
FLATHEAD	SOMERS ELEM	284	$624,885	$678,545	$36,640	$715,185	$0	$80,095	$0	$0	$715,185	$715,185	101.45%	101.45%	112.78%

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FLATHEAD	SWAN RIVER EL	128	$308,716	$310,116	$22,703	$332,819	$0	$35,077	$15,384	$15,384	$348,203	$348,203	101.28%	101.28%	107.28%
FLATHEAD	WEST GLACIER ELEM	53	$148,682	$120,545	$0	$120,545	$28,137	$12,501	$0	$0	$120,545	$120,545	74.79%	74.79%	92.47%
FLATHEAD	WEST VALLEY EL	205	$384,711	$449,488	$33,940	$483,428	$0	$49,078	$34,601	$34,601	$518,029	$518,029	119.42%	119.42%	124.74%
FLATHEAD	WHITEFISH ELEM	1103	$2,507,491	$2,257,671	$144,188	$2,401,859	$105,632	$285,145	$132,197	$98,618	$2,534,056	$2,500,477	90.74%	89.54%	100.90%
FLATHEAD	WHITEFISH H S	566	$1,742,466	$1,432,879	$82,196	$1,515,075	$227,392	$167,893	$166,403	$125,601	$1,681,477	$1,640,676	88.02%	85.88%	102.00%
GALLATIN	AMSTERDAM ELEM	65	$113,693	$146,095	$0	$146,095	$0	$9,549	$0	$0	$146,095	$146,095	118.54%	118.54%	134.66%
GALLATIN	ANDERSON ELEM	97	$213,436	$234,405	$17,880	$252,285	$0	$25,858	$15,285	$15,285	$267,570	$267,570	111.82%	111.82%	117.81%
GALLATIN	BELGRADE ELEM	1082	$2,281,056	$2,201,346	$205,261	$2,406,606	$0	$291,299	$185,443	$185,443	$2,592,050	$2,592,050	100.77%	100.77%	106.41%
GALLATIN	BELGRADE H S	415	$1,276,563	$1,085,364	$94,215	$1,179,580	$96,983	$139,291	$126,539	$79,818	$1,306,118	$1,259,398	92.25%	88.95%	101.86%
GALLATIN	BOZEMAN ELEM	2736	$7,171,497	$5,580,945	$596,391	$6,177,337	$994,161	$890,380	$578,147	$423,769	$6,755,484	$6,601,106	83.80%	81.88%	99.32%
GALLATIN	BOZEMAN H S	1337	$4,511,730	$3,358,780	$146,687	$3,505,467	$1,006,263	$536,740	$386,824	$351,337	$3,892,292	$3,856,804	77.10%	76.40%	99.94%
GALLATIN	COTTONWOOD EL	16	$26,403	$30,639	$0	$30,639	$0	$2,795	$1,936	$1,936	$32,574	$32,574	111.56%	111.56%	121.68%
GALLATIN	GALLATIN GTWY ELEM	124	$322,521	$287,662	$14,722	$302,383	$20,137	$36,646	$20,210	$13,195	$322,593	$315,578	89.82%	87.86%	100.34%
GALLATIN	LA MOTTE ELEM	61	$108,693	$137,650	$0	$137,650	$0	$7,095	$8,434	$8,434	$146,084	$146,084	126.17%	126.17%	134.98%
GALLATIN	LOGAN ELEM	0	$34,962	$0	$0	$0	$0	$3,720	$0	$0	$0	$0	0.00%	0.00%	0.00%
GALLATIN	MALMBORG ELEM	10	$24,790	$24,694	$0	$24,694	$96	$2,448	$0	$0	$24,694	$24,694	90.66%	90.66%	102.03%
GALLATIN	MANHATTAN ELEM	331	$691,411	$696,609	$89,019	$785,628	$0	$85,259	$66,883	$66,883	$852,511	$852,511	109.76%	109.76%	114.17%
GALLATIN	MANHATTAN H S	160	$614,486	$513,108	$0	$513,108	$101,378	$69,222	$62,586	$53,772	$575,694	$566,880	84.20%	82.91%	99.22%
GALLATIN	MONFORTON EL	178	$464,497	$401,727	$42,920	$444,647	$19,850	$55,203	$39,028	$28,591	$483,675	$473,238	93.07%	91.06%	99.84%
GALLATIN	OPHIR ELEM	32	$94,066	$60,766	$0	$60,766	$33,300	$10,407	$0	$0	$60,766	$60,766	58.16%	58.16%	73.96%
GALLATIN	PASS CREEK ELEM	13	$23,547	$27,667	$0	$27,667	$0	$2,294	$0	$0	$27,667	$27,667	107.06%	107.06%	122.43%
GALLATIN	SPRINGHILL EL	9	$22,871	$23,704	$0	$23,704	$0	$2,700	$0	$0	$23,704	$23,704	92.70%	92.70%	103.45%
GALLATIN	THREE FORKS EL	244	$655,061	$542,314	$52,079	$594,393	$60,668	$74,189	$0	$0	$594,393	$594,393	81.51%	81.51%	99.55%
GALLATIN	THREE FORKS H S	135	$527,763	$451,526	$0	$451,526	$76,237	$49,717	$8,372	$7,555	$459,898	$459,081	79.64%	79.50%	100.72%
GALLATIN	W YELLOWSTONE ELEM	144	$550,910	$340,601	$38,190	$378,792	$172,118	$64,634	$0	$0	$378,792	$378,792	61.54%	61.54%	90.36%
GALLATIN	W YELLOWSTONE H S	73	$444,014	$325,076	$0	$325,076	$118,938	$42,383	$0	$0	$325,076	$325,076	66.83%	66.83%	95.15%
GALLATIN	WILLOW CREEK EL	33	$131,793	$61,387	$9,203	$70,590	$61,203	$16,789	$0	$0	$70,590	$70,590	47.51%	47.51%	79.46%

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ANALYSIS OF HB28 - 3rd READING

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USES ORIGINAL OPI DATABASE TAX BASE

AND TRANSPORTATION NOT INCLUDED

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HB28-3RD.WK1

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APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

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153% = BEGINNING RECAPTURE LEVEL

131% = AVERAGE '88 ACTUALS

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				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
GALLATIN	WILLOW CREEK HS	22	$154,522	$144,762	$0	$144,762	$9,760	$17,886	$2,294	$1,087	$147,057	$145,849	85.30%	84.60%	94.72%
GARFIELD	BENZIEN ELEM	8	$19,694	$23,704	$0	$23,704	$0	$2,117	$0	$0	$23,704	$23,704	108.68%	108.68%	115.99%
GARFIELD	BIG DRY CREEK ELEM	13	$24,715	$27,667	$0	$27,667	$0	$1,000	$0	$0	$27,667	$27,667	107.59%	107.59%	117.67%
GARFIELD	BLACKFOOT ELEM	9	$27,680	$23,704	$0	$23,704	$3,976	$428	$0	$0	$23,704	$23,704	84.33%	84.33%	97.82%
GARFIELD	CAT CREEK ELEM	3	$17,628	$23,704	$0	$23,704	$0	$940	$0	$0	$23,704	$23,704	127.66%	127.66%	130.88%
GARFIELD	COHAGEN ELEM	24	$41,482	$55,803	$0	$55,803	$0	$3,685	$0	$0	$55,803	$55,803	123.55%	123.55%	134.15%
GARFIELD	FLAT CREEK ELEM	4	$21,795	$23,704	$0	$23,704	$0	$2,070	$0	$0	$23,704	$23,704	99.33%	99.33%	102.67%
GARFIELD	GARFIELD CO H S	90	$415,200	$350,443	$28,257	$378,700	$36,500	$44,766	$0	$0	$378,700	$378,700	82.33%	82.33%	92.69%
GARFIELD	JORDAN ELEM	160	$378,139	$365,928	$31,034	$396,963	$0	$46,996	$13,741	$13,741	$410,703	$410,703	96.61%	96.61%	100.88%
GARFIELD	KESTER ELEM	2	$17,614	$23,704	$0	$23,704	$0	$1,502	$0	$0	$23,704	$23,704	123.99%	123.99%	126.08%
GARFIELD	PINE GROVE ELEM	9	$20,735	$23,704	$0	$23,704	$0	$2,074	$450	$450	$24,154	$24,154	105.90%	105.90%	111.79%
GARFIELD	ROSS ELEM	4	$24,782	$23,704	$4,288	$27,992	$0	$2,221	$2	$2	$27,994	$27,994	103.67%	103.67%	106.62%
GARFIELD	SAND SPRINGS EL	3	$19,005	$23,704	$0	$23,704	$0	$1,824	$0	$0	$23,704	$23,704	113.80%	113.80%	116.67%
GARFIELD	SUTHRLND-COULEE ELEM	7	$43,895	$47,408	$0	$47,408	$0	$3,851	$0	$0	$47,408	$47,408	99.29%	99.29%	102.22%
GARFIELD	VAN NORMAN ELEM	5	$30,769	$23,704	$0	$23,704	$7,065	$2,410	$0	$0	$23,704	$23,704	71.44%	71.44%	79.23%
GLACIER	BROWNING ELEM	1360	$5,016,376	$2,829,437	$329,257	$3,158,694	$1,857,681	$592,522	$1,199,123	$383,500	$4,357,817	$3,542,194	77.69%	63.15%	99.25%
GLACIER	BROWNING H S	436	$1,971,235	$1,135,208	$110,365	$1,245,573	$725,662	$197,899	$365,995	$103,029	$1,611,568	$1,348,602	74.30%	62.17%	99.75%
GLACIER	CUT BANK ELEM	701	$1,945,199	$1,428,576	$183,750	$1,612,326	$332,873	$247,278	$0	$0	$1,612,326	$1,612,326	73.54%	73.54%	94.51%
GLACIER	CUT BANK H S	290	$1,317,754	$786,434	$22,278	$808,711	$509,043	$144,790	$0	$0	$808,711	$808,711	55.29%	55.29%	81.65%
GLACIER	E GLACIER PARK ELEM	44	$176,930	$100,959	$11,510	$112,470	$64,461	$18,226	$0	$0	$112,470	$112,470	57.63%	57.63%	91.57%
GLACIER	SEVILLE ELEM	28	$46,178	$58,285	$579	$58,864	$0	$5,224	$8,332	$8,332	$67,196	$67,196	130.73%	130.73%	136.56%
GOLDEN VALLEY	LAVINA ELEM	55	$200,834	$157,089	$11,843	$168,932	$31,902	$26,434	$0	$0	$168,932	$168,932	74.33%	74.33%	88.18%
GOLDEN VALLEY	LAVINA H S	24	$166,008	$144,762	$0	$144,762	$21,246	$18,407	$0	$0	$144,762	$144,762	78.50%	78.50%	91.08%
GOLDEN VALLEY	RYEGATE ELEM	60	$254,399	$176,277	$10,725	$187,002	$67,397	$26,902	$0	$0	$187,002	$187,002	66.48%	66.48%	78.89%
GOLDEN VALLEY	RYEGATE H S	38	$263,810	$212,945	$0	$212,945	$50,865	$26,405	$0	$0	$212,945	$212,945	73.37%	73.37%	87.26%
GRANITE	DRUMMOND ELEM	108	$300,445	$258,071	$10,846	$268,917	$31,528	$37,916	$0	$0	$268,917	$268,917	79.48%	79.48%	96.71%
GRANITE	DRUMMOND H S	89	$320,654	$349,477	$7,188	$356,665	$0	$35,390	$2,237	$2,237	$358,901	$358,901	100.80%	100.80%	112.34%

— Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING		USES ORIGINAL OPI DATABASE TAX BASE	07/01/89	APPENDIX I	
******************************		AND TRANSPORTATION NOT INCLUDED	10:54 AM		SOURCE: OPI DATABASE (UNAUDITED)
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COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
GRANITE	GRANITE H S	100	$474,174	$356,482	$30,033	$386,515	$87,658	$56,611	$30,166	$28,706	$416,682	$415,221	78.50%	78.23%	98.50%
GRANITE	HALL ELEM	29	$73,998	$58,905	$0	$58,905	$15,093	$4,605	$0	$0	$58,905	$58,905	74.94%	74.94%	95.44%
GRANITE	PHILIPSBURG EL	199	$558,491	$446,737	$31,956	$478,693	$79,798	$73,200	$12,802	$10,985	$491,495	$489,678	77.81%	77.52%	98.08%
HILL	BLUE SKY ELEM	108	$439,777	$254,118	$5,693	$259,811	$179,965	$27,435	$0	$0	$259,811	$259,811	55.61%	55.61%	82.96%
HILL	BLUE SKY HIGH	47	$417,681	$249,498	$0	$249,498	$168,183	$25,463	$0	$0	$249,498	$249,498	56.30%	56.30%	80.34%
HILL	BOX ELDER ELEM	112	$600,949	$273,657	$25,945	$299,603	$301,346	$64,399	$80,396	$20,374	$379,999	$319,977	57.11%	48.09%	96.40%
HILL	BOX ELDER H S	69	$578,633	$316,344	$0	$316,344	$262,290	$56,675	$131,261	$21,703	$447,605	$338,046	70.45%	53.21%	96.31%
HILL	COTTONWOOD ELEM	49	$144,762	$112,226	$7,273	$119,500	$25,263	$12,206	$0	$0	$119,500	$119,500	76.13%	76.13%	91.47%
HILL	DAVEY ELEM	8	$28,358	$23,704	$2,491	$26,195	$2,164	$2,972	$0	$0	$26,195	$26,195	83.61%	83.61%	93.41%
HILL	GILDFORD COLONY ELEM	13	$28,676	$27,667	$3,138	$30,805	$0	$1,332	$2,242	$2,242	$33,047	$33,047	110.12%	110.12%	118.29%
HILL	HAVRE ELEM	1703	$4,180,384	$3,484,855	$356,009	$3,840,864	$339,520	$558,851	$268,890	$173,215	$4,109,754	$4,014,079	86.72%	84.70%	101.18%
HILL	HAVRE H S	714	$2,323,478	$1,793,694	$161,087	$1,954,781	$368,697	$300,289	$65,370	$39,743	$2,020,151	$1,994,524	76.99%	76.02%	101.65%
HILL	K-G ELEM	72	$333,573	$267,230	$6,766	$273,996	$59,577	$37,472	$0	$0	$273,996	$273,996	73.84%	73.84%	88.03%
HILL	K-G HIGH SCHOOL	29	$315,475	$171,097	$0	$171,097	$144,378	$31,069	$0	$0	$171,097	$171,097	49.37%	49.37%	68.82%
HILL	ROCKY BOY ELEM	299	$1,308,162	$616,963	$60,776	$677,740	$630,422	$148,789	$362,496	$104,564	$1,040,235	$782,304	71.40%	53.69%	97.20%
JEFFERSON	BASIN ELEM	12	$49,551	$26,676	$2,211	$28,886	$20,665	$3,351	$0	$0	$28,886	$28,886	54.60%	54.60%	67.35%
JEFFERSON	BOULDER ELEM	246	$769,307	$536,110	$72,625	$608,736	$160,571	$76,527	$87,165	$83,385	$695,901	$692,121	82.27%	81.83%	99.51%
JEFFERSON	CARDWELL ELEM	43	$101,690	$98,761	$0	$98,761	$2,929	$11,100	$0	$0	$98,761	$98,761	87.56%	87.56%	99.18%
JEFFERSON	CLANCY ELEM	356	$851,846	$741,189	$40,574	$781,763	$70,083	$100,288	$30,683	$18,382	$812,447	$800,145	85.33%	84.04%	100.47%
JEFFERSON	JEFFERSON H S	221	$716,533	$645,448	$0	$645,448	$71,085	$81,615	$0	$0	$645,448	$645,448	80.87%	80.87%	96.38%
JEFFERSON	MONTANA CITY ELEM	154	$482,656	$355,188	$17,083	$372,271	$110,385	$50,058	$0	$0	$372,271	$372,271	69.88%	69.88%	97.75%
JEFFERSON	WHITEHALL ELEM	342	$832,708	$712,754	$21,835	$734,589	$98,119	$97,918	$104,598	$91,323	$839,186	$825,911	90.17%	88.75%	100.29%
JEFFERSON	WHITEHALL H S	213	$705,274	$627,238	$22,945	$650,183	$55,091	$76,049	$10,444	$9,887	$660,627	$660,069	84.55%	84.48%	99.01%
JUDITH BASIN	GEYSER ELEM	61	$221,671	$184,356	$7,911	$192,267	$29,405	$33,648	$0	$0	$192,267	$192,267	75.30%	75.30%	90.49%
JUDITH BASIN	GEYSER H S	43	$214,586	$233,923	$0	$233,923	$0	$24,684	$0	$0	$233,923	$233,923	97.77%	97.77%	105.43%
JUDITH BASIN	HOBSON ELEM	96	$343,863	$244,896	$11,232	$256,128	$87,735	$38,028	$0	$0	$256,128	$256,128	67.07%	67.07%	86.72%
JUDITH BASIN	HOBSON H S	60	$324,199	$292,847	$0	$292,847	$31,352	$35,217	$0	$0	$292,847	$292,847	81.48%	81.48%	96.18%

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JUDITH BASIN	RAYNESFORD ELEM	20	$58,231	$53,321	$0	$53,321	$4,909	$7,971	$0	$0	$53,321	$53,321	80.54%	80.54%	92.56%
JUDITH BASIN	STANFORD ELEM	109	$377,003	$271,868	$10,889	$282,757	$94,245	$24,148	$0	$0	$282,757	$282,757	70.49%	70.49%	91.18%
JUDITH BASIN	STANFORD H S	52	$345,177	$267,487	$0	$267,487	$77,691	$21,312	$0	$0	$267,487	$267,487	72.99%	72.99%	93.36%
LAKE	ARLEE ELEM	330	$1,057,659	$696,977	$53,217	$750,194	$307,465	$131,859	$325,522	$75,594	$1,075,716	$825,788	90.43%	69.42%	96.73%
LAKE	ARLEE H S	150	$535,954	$489,302	$0	$489,302	$46,652	$51,138	$85,757	$47,372	$575,059	$536,674	97.95%	91.41%	101.10%
LAKE	CHARLO ELEM	190	$483,211	$429,048	$9,688	$438,736	$44,475	$55,446	$67,864	$37,071	$506,600	$475,808	94.05%	88.33%	99.65%
LAKE	CHARLO H S	78	$369,942	$334,511	$12,795	$347,306	$22,637	$39,352	$26,417	$15,043	$373,723	$362,349	91.31%	88.53%	97.70%
LAKE	ELMO ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
LAKE	POLSON ELEM	1021	$1,868,362	$2,099,252	$178,628	$2,277,880	$0	$232,520	$44,954	$44,954	$2,322,834	$2,322,834	110.56%	110.56%	122.12%
LAKE	POLSON H S	420	$1,231,759	$1,097,276	$60,474	$1,157,750	$74,009	$151,535	$0	$0	$1,157,750	$1,157,750	83.70%	83.70%	100.54%
LAKE	RONAN ELEM	1004	$2,348,176	$2,108,089	$323,601	$2,431,689	$0	$288,183	$210,111	$210,111	$2,641,801	$2,641,801	100.21%	100.21%	102.97%
LAKE	RONAN H S	355	$1,018,305	$940,258	$0	$940,258	$78,048	$139,850	$147,158	$93,565	$1,087,415	$1,033,823	93.89%	89.26%	99.69%
LAKE	ST IGNATIUS ELEM	398	$1,068,461	$822,673	$31,120	$853,793	$214,668	$120,436	$258,926	$88,858	$1,112,719	$942,650	93.59%	79.29%	99.30%
LAKE	ST IGNATIUS H S	160	$597,710	$513,108	$26,238	$539,346	$58,364	$64,546	$93,133	$47,752	$632,479	$587,098	95.50%	88.65%	99.53%
LAKE	SWAN LAKE-SALMON ELEM	20	$87,364	$53,321	$6,487	$59,808	$27,556	$8,269	$0	$0	$59,808	$59,808	62.54%	62.54%	84.16%
LAKE	UPPER WEST SHORE ELEM	23	$52,298	$55,183	$0	$55,183	$0	$5,258	$0	$0	$55,183	$55,183	95.88%	95.88%	107.14%
LAKE	VALLEY VIEW ELEM	10	$31,916	$24,694	$0	$24,694	$7,221	$2,515	$0	$0	$24,694	$24,694	71.72%	71.72%	98.38%
LEWIS & CLARK	AUCHARD CRK ELEM	20	$47,915	$34,602	$5,511	$40,113	$7,802	$4,303	$6,522	$2,902	$46,636	$43,015	89.31%	82.38%	103.73%
LEWIS & CLARK	AUGUSTA ELEM	94	$336,537	$229,907	$23,204	$253,111	$83,426	$35,231	$0	$0	$253,111	$253,111	68.08%	68.08%	95.19%
LEWIS & CLARK	AUGUSTA H S	52	$257,901	$267,487	$0	$267,487	$0	$26,235	$41	$41	$267,527	$267,527	94.15%	94.15%	101.46%
LEWIS & CLARK	CRAIG ELEM	10	$34,555	$24,694	$2,135	$26,829	$7,726	$2,990	$0	$0	$26,829	$26,829	71.46%	71.46%	82.14%
LEWIS & CLARK	E HELENA ELEM	935	$1,959,403	$1,911,965	$115,316	$2,027,281	$0	$229,756	$168,039	$168,039	$2,195,320	$2,195,320	100.28%	100.28%	105.96%
LEWIS & CLARK	HELENA ELEM	4682	$12,800,786	$9,622,874	$926,505	$10,549,379	$2,251,407	$1,561,869	$1,740,536	$1,411,838	$12,289,915	$11,961,217	85.57%	83.28%	99.32%
LEWIS & CLARK	HELENA H S	2775	$9,864,627	$6,971,290	$767,942	$7,739,232	$2,125,395	$1,102,714	$1,545,177	$1,239,453	$9,284,409	$8,978,685	84.66%	81.87%	100.06%
LEWIS & CLARK	KESSLER ELEM	262	$545,451	$516,294	$38,712	$555,006	$0	$61,664	$31,761	$31,761	$586,767	$586,767	96.65%	96.65%	104.91%
LEWIS & CLARK	LINCOLN ELEM	158	$275,996	$366,797	$19,484	$386,281	$0	$34,209	$20,659	$20,659	$406,939	$406,939	131.18%	131.18%	140.45%
LEWIS & CLARK	LINCOLN HIGH SCHOOL	59	$254,944	$289,907	$0	$289,907	$0	$24,801	$7,770	$7,770	$297,677	$297,677	106.41%	106.41%	112.06%

Exhibit # 1
7/6/89 HB 28

****************************** *********************************** HB28-3RD.WK1 OFFICE OF THE LEGISLATIVE AUDITOR

ANALYSIS OF HB28 - 3rd READING USES ORIGINAL OPI DATABASE TAX BASE 07/01/89 APPENDIX I

****************************** AND TRANSPORTATION NOT INCLUDED 10:54 AM SOURCE: OPI DATABASE (UNAUDITED)

****

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

FY '91 GENERAL FUND (cols 5–8); FY '91 RET (col 9); HB 28 AMENDED (cols 10–13); PERCENT OF '88 ACTUAL (cols 14–16)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
LEWIS & CLARK	TRINITY ELEM	30	$56,142	$59,525	$4,271	$63,797	$0	$5,156	$0	$0	$63,797	$63,797	104.08%	104.08%	119.37%
LEWIS & CLARK	WOLF CREEK ELEM	11	$50,059	$25,685	$2,135	$27,820	$22,239	$3,929	$0	$0	$27,820	$27,820	51.53%	51.53%	60.82%
LIBERTY	CHESTER ELEM	239	$601,692	$522,334	$48,952	$571,286	$30,405	$75,428	$0	$0	$571,286	$571,286	84.37%	84.37%	90.99%
LIBERTY	CHESTER H S	99	$581,050	$356,174	$0	$356,174	$224,876	$65,353	$0	$0	$356,174	$356,174	55.10%	55.10%	71.51%
LIBERTY	J-I ELEM	106	$423,837	$330,173	$10,366	$340,539	$83,298	$20,078	$0	$0	$340,539	$340,539	76.71%	76.71%	88.29%
LIBERTY	J-I HIGH SCHOOL	38	$353,373	$212,945	$4,733	$217,678	$135,695	$20,740	$0	$0	$217,678	$217,678	58.18%	58.18%	74.67%
LIBERTY	LIBERTY ELEM SCHOOL	14	$28,640	$28,657	$0	$28,657	$0	$2,253	$319	$319	$28,976	$28,976	93.79%	93.79%	98.10%
LIBERTY	WHITLASH ELEM	10	$29,647	$24,694	$0	$24,694	$4,952	$2,529	$0	$0	$24,694	$24,694	76.75%	76.75%	81.28%
LINCOLN	EUREKA ELEM	528	$1,157,575	$1,088,693	$116,265	$1,204,958	$0	$148,084	$101,589	$101,589	$1,306,548	$1,306,548	100.07%	100.07%	104.81%
LINCOLN	FORTINE ELEM	83	$144,013	$183,214	$0	$183,214	$0	$12,970	$5,469	$5,469	$188,683	$188,683	120.19%	120.19%	133.08%
LINCOLN	LIBBY ELEM	1474	$4,079,903	$3,021,519	$350,583	$3,372,102	$707,801	$505,595	$457,631	$400,155	$3,829,733	$3,772,257	83.52%	82.26%	98.93%
LINCOLN	LIBBY H S	718	$2,389,263	$1,803,743	$110,165	$1,913,908	$475,356	$264,120	$351,744	$236,366	$2,265,652	$2,150,274	85.39%	81.04%	100.72%
LINCOLN	LINCOLN CO H S	248	$935,715	$704,047	$80,600	$784,646	$151,069	$112,260	$109,777	$91,735	$894,423	$876,382	85.35%	83.63%	98.62%
LINCOLN	MCCORMICK ELEM	34	$58,574	$62,007	$0	$62,007	$0	$5,578	$5,399	$5,399	$67,406	$67,406	105.07%	105.07%	113.06%
LINCOLN	REXFORD ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
LINCOLN	SYLVANITE ELEM	20	$38,296	$53,321	$0	$53,321	$0	$3,959	$3,355	$3,355	$56,677	$56,677	134.13%	134.13%	140.85%
LINCOLN	TREGO ELEM	90	$168,220	$197,258	$0	$197,258	$0	$18,028	$16,258	$16,258	$213,516	$213,516	114.64%	114.64%	120.87%
LINCOLN	TROY ELEM	471	$1,187,287	$983,902	$131,783	$1,115,685	$71,602	$144,807	$10,171	$6,822	$1,125,856	$1,122,506	84.52%	84.27%	100.08%
LINCOLN	TROY H S	209	$826,513	$617,988	$31,408	$649,396	$177,117	$87,092	$0	$0	$649,396	$649,396	71.08%	71.08%	99.19%
LINCOLN	YAAK ELEM	20	$37,700	$53,321	$0	$53,321	$0	$3,320	$448	$448	$53,770	$53,770	131.08%	131.08%	145.08%
MADISON	ALDER ELEM	28	$57,417	$58,285	$0	$58,285	$0	$6,216	$0	$0	$58,285	$58,285	91.60%	91.60%	102.90%
MADISON	ENNIS ELEM	238	$796,047	$523,312	$38,310	$561,622	$234,426	$94,372	$0	$0	$561,622	$561,622	63.07%	63.07%	83.25%
MADISON	ENNIS H S	128	$539,154	$433,049	$0	$433,049	$106,105	$56,953	$0	$0	$433,049	$433,049	72.65%	72.65%	92.98%
MADISON	HARRISON ELEM	62	$180,609	$169,518	$5,862	$175,381	$5,228	$21,566	$0	$0	$175,381	$175,381	86.75%	86.75%	96.75%
MADISON	HARRISON H S	39	$179,157	$217,265	$0	$217,265	$0	$17,619	$3,242	$3,242	$220,508	$220,508	112.06%	112.06%	118.81%
MADISON	SHERIDAN ELEM	195	$400,863	$456,462	$25,996	$482,458	$0	$47,543	$20,731	$20,731	$503,189	$503,189	112.22%	112.22%	118.77%
MADISON	SHERIDAN H S	86	$352,661	$346,185	$0	$346,185	$6,476	$43,160	$9,068	$7,700	$355,253	$353,885	89.75%	89.41%	98.30%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
07/01/89
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APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
MADISON	TWIN BRIDGES ELEM	145	$481,388	$347,073	$41,803	$388,876	$92,513	$58,605	$0	$0	$388,876	$388,876	72.01%	72.01%	92.41%
MADISON	TWIN BRIDGES H S	90	$426,632	$350,443	$0	$350,443	$76,189	$43,784	$13,635	$11,283	$364,077	$361,726	77.39%	76.89%	98.80%
MCCONE	BROCKWAY ELEM	19	$59,791	$52,701	$0	$52,701	$7,089	$5,103	$0	$0	$52,701	$52,701	81.21%	81.21%	91.01%
MCCONE	CIRCLE ELEM	278	$780,742	$598,414	$42,765	$641,179	$139,563	$85,035	$63,276	$29,729	$704,455	$670,908	81.37%	77.49%	97.30%
MCCONE	CIRCLE H S	151	$689,786	$491,732	$22,719	$514,451	$175,335	$65,670	$0	$0	$514,451	$514,451	68.10%	68.10%	92.23%
MCCONE	PRAIRIE ELK ELEM	5	$23,143	$11,852	$0	$11,852	$11,291	$2,746	$0	$0	$11,852	$11,852	45.78%	45.78%	55.13%
MCCONE	SOUTHVIEW ELEM	9	$28,745	$11,852	$0	$11,852	$16,894	$3,349	$0	$0	$11,852	$11,852	36.93%	36.93%	55.29%
MCCONE	VIDA ELEM	25	$66,623	$56,423	$0	$56,423	$10,199	$6,596	$0	$0	$56,423	$56,423	77.06%	77.06%	87.35%
MEAGHER	LENNEP ELEM	12	$25,729	$26,676	$0	$26,676	$0	$2,465	$0	$0	$26,676	$26,676	94.62%	94.62%	102.50%
MEAGHER	RINGLING ELEM	3	$32,747	$23,704	$0	$23,704	$9,043	$2,876	$0	$0	$23,704	$23,704	66.54%	66.54%	68.97%
MEAGHER	WHT SULPHUR SPGS ELEM	193	$610,999	$449,460	$27,367	$476,827	$134,172	$74,843	$0	$0	$476,827	$476,827	69.52%	69.52%	91.46%
MEAGHER	WHT SULPHUR SPGS HS	101	$501,517	$356,724	$0	$356,724	$144,793	$49,389	$0	$0	$356,724	$356,724	64.75%	64.75%	83.87%
MINERAL	ALBERTON ELEM	152	$460,508	$350,454	$0	$350,454	$110,054	$59,436	$66,351	$61,647	$416,805	$412,101	80.16%	79.26%	99.60%
MINERAL	ALBERTON H S	63	$303,176	$301,271	$0	$301,271	$1,904	$42,195	$15,327	$14,574	$316,598	$315,845	91.67%	91.45%	98.46%
MINERAL	SALTESE ELEM	3	$22,042	$11,852	$0	$11,852	$10,190	$1,945	$0	$0	$11,852	$11,852	49.41%	49.41%	58.73%
MINERAL	ST REGIS ELEM	123	$366,210	$297,053	$22,152	$319,205	$47,006	$41,771	$0	$0	$319,205	$319,205	78.24%	78.24%	100.84%
MINERAL	ST REGIS H S	51	$274,271	$264,021	$0	$264,021	$10,250	$33,414	$0	$0	$264,021	$264,021	85.81%	85.81%	97.99%
MINERAL	SUPERIOR ELEM	279	$844,891	$592,784	$59,152	$651,936	$192,955	$107,010	$75,640	$67,163	$727,576	$719,099	76.43%	75.54%	99.81%
MINERAL	SUPERIOR H S	118	$504,507	$405,717	$0	$405,717	$98,790	$60,137	$41,317	$37,873	$447,033	$443,590	79.17%	78.56%	101.58%
MISSOULA	BONNER ELEM	390	$1,008,639	$793,452	$0	$793,452	$215,186	$135,902	$86,482	$82,799	$879,934	$876,252	76.88%	76.56%	98.88%
MISSOULA	CLINTON ELEM	276	$575,870	$587,487	$45,751	$633,238	$0	$75,229	$53,098	$53,098	$686,335	$686,335	105.41%	105.41%	110.64%
MISSOULA	DESMET SCHOOL	74	$261,342	$203,252	$13,971	$217,222	$44,120	$29,453	$0	$0	$217,222	$217,222	74.70%	74.70%	92.17%
MISSOULA	FRENCHTOWN ELEM	519	$1,373,123	$1,081,010	$45,057	$1,126,067	$247,056	$167,031	$0	$0	$1,126,067	$1,126,067	73.11%	73.11%	92.28%
MISSOULA	FRENCHTOWN H S	228	$1,138,123	$661,064	$10,164	$671,228	$466,896	$129,127	$0	$0	$671,228	$671,228	52.97%	52.97%	80.68%
MISSOULA	HELLGATE ELEM	736	$1,742,015	$1,495,092	$182,868	$1,677,961	$64,054	$217,687	$92,265	$72,322	$1,770,226	$1,750,282	90.33%	89.31%	100.74%
MISSOULA	LOLO ELEM	521	$1,297,335	$1,064,232	$51,903	$1,116,134	$181,201	$154,837	$239,617	$155,662	$1,355,751	$1,271,796	93.36%	87.58%	100.66%
MISSOULA	MISSOULA ELEM	5554	$14,665,786	$11,344,702	$1,289,021	$12,633,723	$2,032,063	$1,774,588	$1,512,286	$771,457	$14,146,009	$13,405,180	86.04%	81.54%	99.87%

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7/6/89 HB 28

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					FY '91 GENERAL FUND			FY '91 RET		HB 28 AMENDED			PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
MISSOULA	MISSOULA H S	3561	$12,972,954	$9,055,671	$1,020,000	$10,075,671	$2,897,283	$1,492,712	$1,714,265	$1,411,044	$11,789,936	$11,486,715	81.50%	79.41%	100.22%
MISSOULA	POTOMAC ELEM	107	$346,904	$266,725	$0	$266,725	$80,179	$42,075	$71,565	$29,252	$338,290	$295,978	86.97%	76.09%	97.86%
MISSOULA	SEELEY LAKE ELEM	192	$656,263	$430,436	$52,391	$482,827	$173,436	$56,952	$69,941	$34,047	$552,768	$516,874	77.50%	72.47%	100.51%
MISSOULA	SUNSET ELEM	14	$58,623	$28,657	$0	$28,657	$29,966	$6,422	$0	$0	$28,657	$28,657	44.06%	44.06%	78.83%
MISSOULA	SWAN VALLEY ELEM	69	$235,126	$216,070	$0	$216,070	$19,056	$22,767	$11,735	$6,258	$227,805	$222,328	88.33%	86.21%	99.62%
MISSOULA	TARGET RANGE ELEM	438	$900,886	$910,745	$87,959	$998,705	$0	$116,136	$56,348	$56,348	$1,055,053	$1,055,053	103.74%	103.74%	111.79%
MISSOULA	WOODMAN ELEM	52	$204,855	$160,155	$0	$160,155	$44,700	$23,686	$13,244	$4,459	$173,399	$164,614	75.87%	72.03%	96.82%
MUSSELSHELL	MELSTONE ELEM	76	$271,548	$223,144	$19,160	$242,304	$29,244	$32,795	$0	$0	$242,304	$242,304	79.62%	79.62%	87.92%
MUSSELSHELL	MELSTONE H S	46	$308,505	$245,703	$0	$245,703	$62,803	$32,795	$0	$0	$245,703	$245,703	71.99%	71.99%	85.18%
MUSSELSHELL	MUSSELSHELL ELEM	14	$96,955	$28,657	$0	$28,657	$68,298	$12,176	$0	$0	$28,657	$28,657	26.26%	26.26%	32.72%
MUSSELSHELL	ROUNDUP ELEM	482	$1,076,117	$987,715	$70,470	$1,058,185	$17,932	$136,260	$28,308	$24,104	$1,086,493	$1,082,290	89.62%	89.27%	97.24%
MUSSELSHELL	ROUNDUP H S	250	$847,373	$708,212	$63,061	$771,273	$76,100	$107,266	$0	$0	$771,273	$771,273	80.79%	80.79%	98.48%
PARK	ARROWHEAD ELEM	74	$143,531	$164,836	$9,932	$174,768	$0	$12,479	$961	$961	$175,729	$175,729	112.64%	112.64%	127.32%
PARK	CLYDE PARK ELEM	100	$296,663	$258,199	$46,123	$304,322	$0	$30,595	$5,478	$5,478	$309,799	$309,799	94.67%	94.67%	102.84%
PARK	CLYDE PARK H S	69	$284,637	$316,344	$0	$316,344	$0	$32,431	$16,291	$16,291	$332,634	$332,634	104.91%	104.91%	110.14%
PARK	COOKE CITY ELEM	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
PARK	GARDINER ELEM	144	$425,970	$352,314	$32,116	$384,430	$41,540	$38,480	$29,603	$15,624	$414,033	$400,054	89.14%	86.14%	101.71%
PARK	GARDINER H S	96	$638,176	$354,856	$0	$354,856	$283,320	$51,663	$98,359	$19,248	$453,215	$374,104	65.70%	54.23%	99.14%
PARK	LIVINGSTON ELEM	986	$2,815,915	$2,025,005	$374,272	$2,399,277	$416,638	$347,167	$266,527	$224,395	$2,665,804	$2,623,671	84.28%	82.95%	99.08%
PARK	PARK H S	504	$1,808,846	$1,293,251	$122,795	$1,416,047	$392,799	$228,832	$205,706	$189,418	$1,621,752	$1,605,465	79.59%	78.79%	100.56%
PARK	PINE CREEK ELEM	28	$55,725	$58,285	$5,410	$63,695	$0	$5,613	$0	$0	$63,695	$63,695	103.84%	103.84%	118.56%
PARK	RICHLAND ELEM	12	$29,883	$26,676	$3,302	$29,978	$0	$2,639	$0	$0	$29,978	$29,978	92.18%	92.18%	104.07%
PARK	SPRINGDALE ELEM	12	$24,048	$26,676	$1,696	$28,372	$0	$2,126	$0	$0	$28,372	$28,372	108.40%	108.40%	123.18%
PARK	WILSALL ELEM	100	$279,817	$248,515	$36,437	$284,952	$0	$30,465	$0	$0	$284,952	$284,952	91.84%	91.84%	102.23%
PARK	WILSALL H S	39	$226,717	$217,265	$0	$217,265	$9,452	$24,563	$0	$0	$217,265	$217,265	86.46%	86.46%	97.50%
PETROLEUM	WINNETT ELEM	76	$249,752	$210,500	$10,327	$220,827	$28,925	$29,907	$0	$0	$220,827	$220,827	78.96%	78.96%	88.68%
PETROLEUM	WINNETT H S	35	$225,031	$199,588	$0	$199,588	$25,444	$21,968	$0	$0	$199,588	$199,588	80.81%	80.81%	90.29%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
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APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
PHILLIPS	DODSON ELEM	93	$314,813	$244,289	$23,955	$268,245	$46,568	$37,170	$7,070	$1,536	$275,315	$269,781	78.22%	76.65%	93.11%
PHILLIPS	DODSON H S	34	$252,111	$195,004	$0	$195,004	$57,107	$30,843	$0	$0	$195,004	$195,004	68.92%	68.92%	80.99%
PHILLIPS	LANDUSKY ELEM	8	$21,297	$23,704	$0	$23,704	$0	$2,043	$0	$0	$23,704	$23,704	101.56%	101.56%	106.32%
PHILLIPS	MALTA ELEM	495	$1,160,315	$1,060,064	$110,064	$1,170,128	$0	$132,631	$5,751	$5,751	$1,175,878	$1,175,878	90.95%	90.95%	95.82%
PHILLIPS	MALTA H S	221	$904,651	$645,448	$0	$645,448	$259,203	$87,238	$15,972	$9,800	$661,420	$655,248	66.68%	66.06%	96.30%
PHILLIPS	SACO ELEM	84	$349,817	$212,785	$14,289	$227,073	$122,744	$41,431	$0	$0	$227,073	$227,073	58.04%	58.04%	64.99%
PHILLIPS	SACO H S	43	$358,651	$233,923	$0	$233,923	$124,728	$35,257	$0	$0	$233,923	$233,923	59.39%	59.39%	66.98%
PHILLIPS	SECOND CRK ELEM	8	$23,397	$23,704	$0	$23,704	$0	$2,141	$0	$0	$23,704	$23,704	92.82%	92.82%	97.17%
PHILLIPS	SUN PRAIRIE ELEM	6	$21,971	$23,704	$3,643	$27,347	$0	$2,851	$0	$0	$27,347	$27,347	110.17%	110.17%	113.53%
PHILLIPS	WHITEWATER ELEM	59	$287,864	$164,216	$2,567	$166,783	$121,081	$35,530	$0	$0	$166,783	$166,783	51.57%	51.57%	58.49%
PHILLIPS	WHITEWATER H S	23	$253,279	$144,762	$0	$144,762	$108,517	$21,967	$0	$0	$144,762	$144,762	52.59%	52.59%	58.68%
PONDERA	BRADY ELEM	74	$302,046	$203,251	$20,612	$223,863	$78,183	$34,643	$0	$0	$223,863	$223,863	66.49%	66.49%	84.58%
PONDERA	BRADY H S	24	$214,284	$144,762	$0	$144,762	$69,522	$30,576	$0	$0	$144,762	$144,762	59.12%	59.12%	72.64%
PONDERA	CONRAD ELEM	547	$1,418,834	$1,121,970	$145,525	$1,267,495	$151,339	$190,191	$0	$0	$1,267,495	$1,267,495	78.77%	78.77%	100.17%
PONDERA	CONRAD H S	238	$915,768	$682,858	$23,798	$706,656	$209,112	$106,887	$0	$0	$706,656	$706,656	69.10%	69.10%	98.11%
PONDERA	DUPUYER ELEM	32	$72,828	$60,766	$2,297	$63,063	$9,764	$6,272	$0	$0	$63,063	$63,063	79.73%	79.73%	104.56%
PONDERA	HEART BUTTE ELEM	144	$727,689	$335,925	$23,759	$359,684	$368,005	$78,284	$204,712	$52,292	$564,396	$411,976	70.03%	51.12%	96.85%
PONDERA	MIAMI ELEM	22	$48,764	$54,562	$463	$55,026	$0	$5,273	$0	$0	$55,026	$55,026	101.83%	101.83%	116.79%
PONDERA	VALIER ELEM	179	$433,179	$412,647	$41,363	$454,010	$0	$52,252	$6,372	$6,372	$460,382	$460,382	94.84%	94.84%	107.08%
PONDERA	VALIER H S	85	$405,512	$344,956	$0	$344,956	$60,556	$46,815	$0	$0	$344,956	$344,956	76.26%	76.26%	97.53%
POWDER RIVER	BEAR CREEK ELEM	0	$20,400	$0	$0	$0	$0	$886	$0	$0	$0	$0	0.00%	0.00%	0.00%
POWDER RIVER	BELLE CREEK EL	17	$122,331	$31,629	$0	$31,629	$90,701	$6,240	$0	$0	$31,629	$31,629	24.60%	24.60%	27.74%
POWDER RIVER	BIDDLE ELEM	19	$55,056	$52,701	$0	$52,701	$2,355	$2,209	$0	$0	$52,701	$52,701	92.03%	92.03%	97.44%
POWDER RIVER	BILLUP ELEM	6	$24,005	$23,704	$0	$23,704	$301	$2,002	$0	$0	$23,704	$23,704	91.14%	91.14%	94.43%
POWDER RIVER	BROADUS ELEM	220	$775,759	$507,409	$23,961	$531,370	$244,389	$77,676	$51,158	$4,305	$582,528	$535,675	68.26%	62.77%	93.53%
POWDER RIVER	HORKAN CRK ELEM	12	$20,324	$26,676	$0	$26,676	$0	$2,045	$288	$288	$26,964	$26,964	120.54%	120.54%	124.73%
POWDER RIVER	POWDER RVR CO DIST HS	156	$832,077	$503,718	$61,051	$564,769	$267,308	$86,109	$0	$0	$564,769	$564,769	61.51%	61.51%	76.24%

Exhibit # 1
7/6/89 HB 28

******************************	************************************	HB28-3RD.WK1		OFFICE OF THE LEGISLATIVE AUDITOR
ANALYSIS OF HB28 - 3rd READING	USES ORIGINAL OPI DATABASE TAX BASE	07/01/89	APPENDIX I	
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POWDER RIVER	POWDERVILLE EL	8	$19,313	$23,704	$0	$23,704	$0	$1,914	$0	$0	$23,704	$23,704	111.67%	111.67%	115.52%
POWDER RIVER	SO STACEY ELEM	4	$19,610	$23,704	$0	$23,704	$0	$1,635	$0	$0	$23,704	$23,704	111.57%	111.57%	113.49%
POWELL	AVON ELEM	35	$60,907	$62,627	$0	$62,627	$0	$5,057	$0	$0	$62,627	$62,627	94.94%	94.94%	113.14%
POWELL	DEER LODGE ELEM	655	$1,887,574	$1,346,917	$205,838	$1,552,756	$334,818	$246,227	$263,426	$251,546	$1,816,181	$1,804,302	85.11%	84.56%	98.99%
POWELL	ELLISTON ELEM	33	$66,933	$61,387	$0	$61,387	$5,546	$1,482	$805	$540	$62,191	$61,927	90.90%	90.52%	114.38%
POWELL	GARRISON ELEM	12	$58,830	$26,676	$0	$26,676	$32,154	$7,312	$0	$0	$26,676	$26,676	40.33%	40.33%	60.88%
POWELL	GOLD CREEK ELEM	18	$45,321	$52,081	$0	$52,081	$0	$6,428	$0	$0	$52,081	$52,081	100.64%	100.64%	112.57%
POWELL	HELMVILLE ELEM	26	$64,294	$57,044	$0	$57,044	$7,250	$6,519	$0	$0	$57,044	$57,044	80.56%	80.56%	99.29%
POWELL	OVANDO ELEM	33	$72,116	$61,387	$0	$61,387	$10,729	$5,558	$0	$0	$61,387	$61,387	79.03%	79.03%	106.35%
POWELL	POWELL CO H S	308	$1,064,558	$823,801	$63,842	$887,643	$176,915	$114,569	$38,083	$36,052	$925,727	$923,696	78.51%	78.34%	100.00%
PRAIRIE	FALLON ELEM	22	$53,941	$54,562	$0	$54,562	$0	$6,154	$0	$0	$54,562	$54,562	90.79%	90.79%	100.86%
PRAIRIE	TERRY ELEM	184	$480,613	$436,072	$38,077	$474,149	$6,464	$58,421	$0	$0	$474,149	$474,149	87.96%	87.96%	98.53%
PRAIRIE	TERRY H S	123	$449,433	$419,521	$0	$419,521	$29,913	$50,618	$14,345	$9,016	$433,865	$428,537	86.76%	85.70%	100.00%
RAVALLI	CORVALLIS ELEM	559	$1,201,626	$1,160,265	$189,305	$1,349,570	$0	$139,495	$86,777	$86,777	$1,436,347	$1,436,347	107.10%	107.10%	111.41%
RAVALLI	CORVALLIS H S	278	$708,853	$763,984	$0	$763,984	$0	$69,380	$56,475	$56,475	$820,459	$820,459	105.43%	105.43%	109.26%
RAVALLI	DARBY ELEM	375	$876,418	$788,307	$61,519	$849,826	$26,592	$106,627	$46,033	$36,125	$895,859	$885,950	91.13%	90.12%	99.02%
RAVALLI	DARBY H S	208	$634,009	$615,660	$19,126	$634,786	$0	$72,491	$33,144	$33,144	$667,931	$667,931	94.54%	94.54%	98.99%
RAVALLI	FLORENCE-CARLTON ELEM	459	$849,288	$950,921	$0	$950,921	$0	$95,830	$77,572	$77,572	$1,028,493	$1,028,493	108.82%	108.82%	113.17%
RAVALLI	FLORENCE-CARLTON HS	154	$565,640	$498,956	$21,996	$520,952	$44,687	$69,121	$51,407	$36,822	$572,359	$557,774	90.17%	87.87%	96.64%
RAVALLI	HAMILTON ELEM	823	$1,815,648	$1,692,242	$152,223	$1,844,465	$0	$199,157	$83,399	$83,399	$1,927,864	$1,927,864	95.68%	95.68%	102.11%
RAVALLI	HAMILTON H S	470	$1,225,435	$1,214,871	$55,704	$1,270,575	$0	$126,060	$79,065	$79,065	$1,349,640	$1,349,640	99.86%	99.86%	104.81%
RAVALLI	LONE ROCK ELEM	171	$346,740	$355,972	$0	$355,972	$0	$39,856	$25,778	$25,778	$381,750	$381,750	98.75%	98.75%	103.51%
RAVALLI	STEVENSVILLE EL	686	$1,396,580	$1,432,666	$73,041	$1,505,707	$0	$179,303	$108,942	$108,942	$1,614,649	$1,614,649	102.46%	102.46%	106.80%
RAVALLI	STEVENSVILLE HS	380	$1,021,238	$1,001,204	$77,957	$1,079,161	$0	$112,575	$73,104	$73,104	$1,152,266	$1,152,266	101.63%	101.63%	105.59%
RAVALLI	VICTOR ELEM	182	$452,029	$405,572	$18,829	$424,401	$27,628	$81,483	$23,714	$14,942	$448,115	$439,343	83.99%	82.35%	93.55%
RAVALLI	VICTOR H S	85	$339,767	$344,956	$20,375	$365,331	$0	$39,516	$9,793	$9,793	$375,125	$375,125	98.90%	98.90%	103.28%
RICHLAND	BRORSON ELEM	14	$50,310	$28,657	$0	$28,657	$21,653	$5,736	$0	$0	$28,657	$28,657	51.13%	51.13%	55.85%

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

HB28-3RD.WK1
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APPENDIX I

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RICHLAND	FAIRVIEW ELEM	272	$756,830	$590,275	$35,109	$625,385	$131,445	$95,919	$0	$0	$625,385	$625,385	73.34%	73.34%	81.57%
RICHLAND	FAIRVIEW H S	174	$691,250	$544,587	$0	$544,587	$146,663	$78,465	$0	$0	$544,587	$544,587	70.75%	70.75%	81.49%
RICHLAND	LAMBERT ELEM	88	$344,507	$222,529	$5,505	$228,034	$116,473	$21,308	$0	$0	$228,034	$228,034	62.34%	62.34%	80.97%
RICHLAND	LAMBERT H S	33	$287,786	$190,354	$0	$190,354	$97,433	$15,673	$0	$0	$190,354	$190,354	62.73%	62.73%	79.92%
RICHLAND	RAU ELEM	67	$143,650	$150,291	$4,207	$154,497	$0	$13,295	$0	$0	$154,497	$154,497	98.44%	98.44%	104.49%
RICHLAND	SAVAGE ELEM	124	$365,925	$291,413	$9,768	$301,180	$64,744	$41,607	$0	$0	$301,180	$301,180	73.90%	73.90%	92.06%
RICHLAND	SAVAGE H S	57	$351,541	$283,830	$0	$283,830	$67,710	$32,936	$0	$0	$283,830	$283,830	73.82%	73.82%	90.41%
RICHLAND	SIDNEY ELEM	1193	$2,835,627	$2,460,573	$212,215	$2,672,789	$162,838	$324,339	$0	$0	$2,672,789	$2,672,789	84.58%	84.58%	94.61%
RICHLAND	SIDNEY H S	490	$1,521,122	$1,261,132	$57,326	$1,318,458	$202,663	$157,051	$0	$0	$1,318,458	$1,318,458	78.57%	78.57%	90.44%
RICHLAND	THREE BUTTES EL	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0.00%	0.00%	0.00%
ROOSEVELT	BAINVILLE ELEM	70	$349,113	$199,380	$2,600	$201,980	$147,134	$33,000	$0	$0	$201,980	$201,980	52.86%	52.86%	62.57%
ROOSEVELT	BAINVILLE H S	43	$311,897	$233,923	$0	$233,923	$77,974	$32,676	$0	$0	$233,923	$233,923	67.89%	67.89%	76.33%
ROOSEVELT	BROCKTON ELEM	90	$472,575	$238,956	$28,233	$267,189	$205,386	$54,253	$94,962	$20,256	$362,150	$287,444	68.74%	54.56%	94.77%
ROOSEVELT	BROCKTON H S	36	$419,855	$204,106	$0	$204,106	$215,749	$43,990	$90,499	$10,366	$294,605	$214,471	63.51%	46.24%	93.53%
ROOSEVELT	CULBERTSON ELEM	226	$731,642	$493,200	$23,904	$517,104	$214,538	$78,403	$0	$0	$517,104	$517,104	63.84%	63.84%	90.57%
ROOSEVELT	CULBERTSON H S	68	$408,335	$313,996	$0	$313,996	$94,339	$43,685	$0	$0	$313,996	$313,996	69.47%	69.47%	86.99%
ROOSEVELT	FROID ELEM	87	$362,855	$231,633	$9,676	$241,309	$121,546	$35,706	$0	$0	$241,309	$241,309	60.55%	60.55%	85.82%
ROOSEVELT	FROID H S	40	$325,298	$221,520	$0	$221,520	$103,778	$35,664	$0	$0	$221,520	$221,520	61.37%	61.37%	84.61%
ROOSEVELT	FRONTIER ELEM	146	$411,960	$345,375	$11,217	$356,592	$55,368	$51,857	$0	$0	$356,592	$356,592	76.88%	76.88%	93.08%
ROOSEVELT	POPLAR ELEM	665	$2,506,877	$1,347,653	$163,188	$1,510,841	$996,036	$273,063	$0	$0	$1,510,841	$1,510,841	54.35%	54.35%	92.54%
ROOSEVELT	POPLAR H S	217	$1,427,643	$636,391	$0	$636,391	$791,252	$132,069	$0	$0	$636,391	$636,391	40.80%	40.80%	79.59%
ROOSEVELT	WOLF POINT ELEM	683	$1,791,226	$1,398,226	$117,527	$1,515,753	$275,473	$202,559	$252,667	$107,046	$1,768,420	$1,622,799	88.70%	81.39%	100.00%
ROOSEVELT	WOLF POINT H S	333	$1,109,695	$886,051	$0	$886,051	$223,644	$116,200	$90,306	$33,105	$976,358	$919,157	79.64%	74.98%	101.08%
ROSEBUD	ASHLAND ELEM	103	$404,704	$261,738	$35,835	$297,573	$107,131	$45,786	$58,591	$4,366	$356,164	$301,939	79.06%	67.02%	91.68%
ROSEBUD	BIRNEY ELEM	17	$48,198	$31,629	$0	$31,629	$16,568	$4,844	$22	$2	$31,652	$31,631	59.67%	59.63%	93.44%
ROSEBUD	COLSTRIP ELEM	977	$3,840,101	$2,059,472	$165,014	$2,224,486	$1,615,615	$448,826	$0	$0	$2,224,486	$2,224,486	51.87%	51.87%	57.11%
ROSEBUD	COLSTRIP H S	451	$2,237,821	$1,170,512	$70,676	$1,241,187	$996,634	$244,016	$0	$0	$1,241,187	$1,241,187	50.01%	50.01%	55.25%

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
ROSEBUD	FORSYTH ELEM	484	$1,291,255	$1,002,666	$79,229	$1,081,895	$209,360	$156,146	$69,397	$27,912	$1,151,293	$1,109,807	79.54%	76.68%	91.90%
ROSEBUD	FORSYTH H S	225	$855,960	$654,407	$22,982	$677,390	$178,570	$94,248	$0	$0	$677,390	$677,390	71.29%	71.29%	90.49%
ROSEBUD	INGOMAR ELEM	14	$96,970	$28,657	$0	$28,657	$68,313	$4,682	$0	$0	$28,657	$28,657	28.19%	28.19%	33.67%
ROSEBUD	LAME DEER ELEM	281	$1,522,697	$591,057	$79,332	$670,389	$852,308	$232,982	$250,272	$22,050	$920,661	$692,438	52.44%	39.44%	88.02%
ROSEBUD	ROCK SPRING ELEM	3	$20,419	$11,852	$0	$11,852	$8,567	$2,226	$0	$0	$11,852	$11,852	52.34%	52.34%	56.30%
ROSEBUD	ROSEBUD ELEM	87	$287,842	$231,633	$15,943	$247,576	$40,266	$34,409	$0	$0	$247,576	$247,576	76.83%	76.83%	90.94%
ROSEBUD	ROSEBUD H S	41	$278,856	$225,740	$0	$225,740	$53,116	$34,420	$0	$0	$225,740	$225,740	72.06%	72.06%	85.45%
SANDERS	CAMAS PRAIRIE ELEM	12	$24,949	$26,676	$0	$26,676	$0	$2,316	$0	$0	$26,676	$26,676	97.84%	97.84%	108.81%
SANDERS	DIXON ELEM	53	$164,134	$120,545	$0	$120,545	$43,590	$17,403	$22,820	$5,307	$143,364	$125,852	78.97%	69.33%	97.69%
SANDERS	HOT SPRINGS ELEM	142	$378,591	$341,695	$26,963	$368,658	$9,933	$48,285	$24,636	$19,237	$393,293	$387,895	92.13%	90.87%	96.98%
SANDERS	HOT SPRINGS H S	78	$296,138	$334,511	$0	$334,511	$0	$36,023	$12,155	$12,155	$346,666	$346,666	104.37%	104.37%	108.19%
SANDERS	NOXON ELEM	171	$547,752	$399,116	$31,529	$430,646	$117,106	$68,953	$0	$0	$430,646	$430,646	69.83%	69.83%	82.79%
SANDERS	NOXON H S	95	$420,967	$354,285	$0	$354,285	$66,682	$53,565	$0	$0	$354,285	$354,285	74.66%	74.66%	84.36%
SANDERS	PARADISE ELEM	51	$117,453	$116,224	$0	$116,224	$1,229	$11,621	$3,576	$3,344	$119,800	$119,568	92.82%	92.64%	100.85%
SANDERS	PLAINS ELEM	300	$712,769	$628,945	$73,281	$702,227	$10,542	$92,556	$40,735	$35,702	$742,962	$737,929	92.26%	91.63%	97.79%
SANDERS	PLAINS H S	177	$542,495	$551,051	$0	$551,051	$0	$61,930	$29,689	$29,689	$580,741	$580,741	96.08%	96.08%	100.50%
SANDERS	THOMPSON FALLS ELEM	372	$1,013,029	$770,429	$87,198	$857,627	$155,402	$132,055	$10,336	$9,981	$867,963	$867,608	75.80%	75.77%	96.56%
SANDERS	THOMPSON FALLS H S	208	$604,995	$615,660	$0	$615,660	$0	$65,071	$17,047	$17,047	$632,708	$632,708	94.42%	94.42%	101.77%
SANDERS	TROUT CRK ELEM	93	$299,747	$203,210	$0	$203,210	$96,537	$28,432	$0	$0	$203,210	$203,210	61.92%	61.92%	75.83%
SHERIDAN	HIAWATHA ELEM	16	$96,013	$40,835	$2,998	$43,834	$52,179	$10,042	$0	$0	$43,834	$43,834	41.33%	41.33%	46.63%
SHERIDAN	MEDICINE LK EL	184	$583,456	$422,027	$26,031	$448,058	$135,398	$76,988	$0	$0	$448,058	$448,058	67.84%	67.84%	75.85%
SHERIDAN	MEDICINE LK H S	61	$485,013	$295,721	$0	$295,721	$189,292	$50,155	$0	$0	$295,721	$295,721	55.26%	55.26%	62.49%
SHERIDAN	OUTLOOK ELEM	55	$279,197	$154,374	$3,570	$157,944	$121,253	$31,671	$0	$0	$157,944	$157,944	50.81%	50.81%	67.07%
SHERIDAN	OUTLOOK H S	24	$229,581	$144,762	$0	$144,762	$84,819	$24,468	$0	$0	$144,762	$144,762	56.98%	56.98%	70.97%
SHERIDAN	PLENTYWOOD ELEM	380	$885,159	$791,161	$65,027	$856,188	$28,972	$118,474	$0	$0	$856,188	$856,188	85.31%	85.31%	92.62%
SHERIDAN	PLENTYWOOD H S	152	$733,560	$494,151	$0	$494,151	$239,409	$74,385	$0	$0	$494,151	$494,151	61.16%	61.16%	86.25%
SHERIDAN	WESTBY ELEM	89	$408,857	$225,733	$19,889	$245,622	$163,236	$45,982	$0	$0	$245,622	$245,622	54.00%	54.00%	66.24%

****************************** ANALYSIS OF HB28 - 3rd READING ******************************

*********************************** USES ORIGINAL OPI DATABASE TAX BASE AND TRANSPORTATION NOT INCLUDED ***********************************

HB28-3RD.WK1 07/01/89 10:54 AM

APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

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SHERIDAN	WESTBY H S	44	$400,866	$237,915	$0	$237,915	$162,950	$37,231	$0	$0	$237,915	$237,915	54.31%	54.31%	65.14%
SILVER BOW	BUTTE ELEM	3769	$11,260,221	$7,684,175	$1,103,371	$8,787,546	$2,472,675	$1,420,485	$2,044,513	$1,380,985	$10,832,059	$10,168,531	85.42%	80.19%	99.94%
SILVER BOW	BUTTE H S	1713	$6,544,542	$4,303,358	$593,372	$4,896,731	$1,647,811	$749,883	$1,173,811	$892,500	$6,070,542	$5,789,231	83.22%	79.37%	100.00%
SILVER BOW	DIVIDE ELEM	19	$57,213	$52,701	$0	$52,701	$4,511	$4,790	$0	$0	$52,701	$52,701	85.00%	85.00%	102.20%
SILVER BOW	MELROSE ELEM	26	$74,007	$57,044	$0	$57,044	$16,964	$8,046	$13,872	$6,606	$70,916	$63,650	86.43%	77.57%	102.07%
SILVER BOW	RAMSAY ELEM	111	$376,367	$279,608	$26,454	$306,062	$70,306	$38,485	$0	$0	$306,062	$306,062	73.78%	73.78%	92.82%
STILLWATER	ABSAROKEE ELEM	201	$512,482	$459,296	$41,069	$500,365	$12,117	$60,617	$6,412	$5,277	$506,778	$505,643	88.43%	88.23%	99.25%
STILLWATER	ABSAROKEE H S	124	$441,687	$422,248	$0	$422,248	$19,439	$41,304	$0	$0	$422,248	$422,248	87.42%	87.42%	101.42%
STILLWATER	COLUMBUS ELEM	345	$791,363	$711,735	$92,022	$803,757	$0	$110,582	$35,573	$35,573	$839,330	$839,330	93.06%	93.06%	99.83%
STILLWATER	COLUMBUS H S	152	$512,119	$494,151	$0	$494,151	$17,968	$60,212	$27,983	$21,756	$522,134	$515,907	91.23%	90.14%	100.45%
STILLWATER	FISHTAIL ELEM	52	$68,996	$118,386	$0	$118,386	$0	$5,166	$0	$0	$118,386	$118,386	159.63%	159.63%	179.29%
STILLWATER	MOLT ELEM	19	$47,138	$52,701	$0	$52,701	$0	$3,824	$0	$0	$52,701	$52,701	103.41%	103.41%	113.86%
STILLWATER	NYE ELEM	21	$42,542	$53,942	$0	$53,942	$0	$4,351	$0	$0	$53,942	$53,942	115.03%	115.03%	127.58%
STILLWATER	PARK CITY ELEM	219	$434,999	$489,595	$27,695	$517,289	$0	$52,329	$35,739	$35,739	$553,028	$553,028	113.48%	113.48%	118.74%
STILLWATER	PARK CITY H S	114	$332,597	$394,476	$0	$394,476	$0	$36,628	$31,848	$31,848	$426,323	$426,323	115.46%	115.46%	119.59%
STILLWATER	RAPELJE ELEM	55	$170,059	$124,848	$8,263	$133,111	$36,948	$21,871	$0	$0	$133,111	$133,111	69.35%	69.35%	83.19%
STILLWATER	RAPELJE H S	24	$192,683	$144,762	$0	$144,762	$47,921	$23,735	$0	$0	$144,762	$144,762	66.89%	66.89%	77.20%
STILLWATER	REEDPOINT ELEM	38	$119,107	$64,489	$0	$64,489	$54,618	$12,405	$0	$0	$64,489	$64,489	49.04%	49.04%	88.95%
STILLWATER	REEDPOINT H S	21	$152,354	$144,762	$0	$144,762	$7,592	$17,793	$0	$0	$144,762	$144,762	85.08%	85.08%	94.59%
SWEET GRASS	BIG TIMBER ELEM	350	$795,752	$741,713	$60,550	$802,262	$0	$99,689	$40,165	$40,165	$842,428	$842,428	94.08%	94.08%	100.60%
SWEET GRASS	BRIDGE ELEM	7	$20,189	$11,852	$0	$11,852	$8,337	$1,793	$0	$0	$11,852	$11,852	53.91%	53.91%	71.91%
SWEET GRASS	GREYCLIFF ELEM	14	$38,298	$38,854	$0	$38,854	$0	$4,447	$0	$0	$38,854	$38,854	90.90%	90.90%	100.12%
SWEET GRASS	MCLEOD ELEM	15	$34,405	$39,845	$0	$39,845	$0	$3,769	$0	$0	$39,845	$39,845	104.38%	104.38%	115.45%
SWEET GRASS	MELVILLE ELEM	25	$54,484	$56,423	$0	$56,423	$0	$6,107	$0	$0	$56,423	$56,423	93.12%	93.12%	104.75%
SWEET GRASS	SWEET GRASS CO HS	198	$716,746	$593,526	$26,177	$619,703	$97,043	$85,049	$34,249	$15,996	$653,952	$635,699	81.56%	79.28%	100.00%
TETON	BYNUM ELEM	32	$56,920	$60,766	$579	$61,345	$0	$5,802	$379	$379	$61,724	$61,724	98.41%	98.41%	112.87%
TETON	CHOTEAU ELEM	298	$756,547	$633,637	$95,357	$728,993	$27,554	$97,427	$10,404	$7,924	$739,398	$736,917	86.58%	86.29%	98.90%

Exhibit # 1
7/6/89 HB 28

******************************	**********************************	HB28-3RD.WK1		OFFICE OF THE LEGISLATIVE AUDITOR
ANALYSIS OF HB28 - 3rd READING	USES ORIGINAL OPI DATABASE TAX BASE	07/01/89	APPENDIX I	
******************************	AND TRANSPORTATION NOT INCLUDED	10:54 AM		SOURCE: OPI DATABASE (UNAUDITED)
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TETON	CHOTEAU H S	166	$680,100	$526,863	$0	$526,863	$153,237	$71,302	$0	$0	$526,863	$526,863	70.12%	70.12%	98.60%
TETON	DUTTON ELEM	95	$339,008	$237,516	$23,133	$260,649	$78,358	$36,264	$0	$0	$260,649	$260,649	69.46%	69.46%	86.25%
TETON	DUTTON H S	49	$310,082	$256,891	$0	$256,891	$53,192	$30,206	$0	$0	$256,891	$256,891	75.49%	75.49%	90.36%
TETON	FAIRFIELD ELEM	213	$470,283	$481,401	$91,878	$573,279	$0	$57,398	$36,289	$36,289	$609,568	$609,568	115.52%	115.52%	120.56%
TETON	FAIRFIELD H S	151	$505,638	$491,732	$0	$491,732	$13,907	$57,073	$47,685	$39,617	$539,416	$531,349	95.86%	94.43%	101.99%
TETON	GOLDEN RIDGE ELEM	27	$56,119	$57,664	$579	$58,243	$0	$2,585	$1,350	$1,350	$59,593	$59,593	101.51%	101.51%	112.80%
TETON	GREENFIELD ELEM	72	$152,871	$160,702	$1,739	$162,441	$0	$19,225	$9,365	$9,365	$171,806	$171,806	99.83%	99.83%	106.75%
TETON	PENDROY ELEM	16	$43,355	$30,639	$463	$31,102	$12,253	$3,754	$0	$0	$31,102	$31,102	66.02%	66.02%	79.39%
TETON	POWER ELEM	98	$326,803	$235,896	$17,437	$253,333	$73,470	$34,532	$20,961	$13,930	$274,294	$267,263	75.91%	73.97%	98.45%
TETON	POWER H S	41	$272,422	$225,740	$0	$225,740	$46,681	$25,499	$7,260	$2,971	$233,000	$228,712	78.21%	76.77%	97.67%
TOOLE	GALATA ELEM	29	$92,530	$58,905	$9,632	$68,537	$23,993	$9,247	$0	$0	$68,537	$68,537	67.34%	67.34%	73.61%
TOOLE	KEVIN ELEM	21	$101,357	$53,942	$347	$54,289	$47,068	$7,757	$0	$0	$54,289	$54,289	49.75%	49.75%	60.13%
TOOLE	NICKOL ELEM	0	$19,308	$0	$0	$0	$0	$2,248	$0	$0	$0	$0	0.00%	0.00%	0.00%
TOOLE	SHELBY ELEM	498	$1,391,067	$1,022,752	$126,203	$1,148,955	$242,112	$157,735	$91,983	$27,058	$1,240,938	$1,176,013	80.12%	75.93%	94.59%
TOOLE	SHELBY H S	193	$1,067,857	$583,854	$18,281	$602,135	$465,723	$117,542	$0	$0	$602,135	$602,135	50.80%	50.80%	78.23%
TOOLE	SUNBURST ELEM	184	$578,540	$423,029	$42,176	$465,206	$113,335	$67,109	$0	$0	$465,206	$465,206	72.05%	72.05%	80.48%
TOOLE	SUNBURST H S	101	$600,417	$356,724	$0	$356,724	$243,693	$63,725	$0	$0	$356,724	$356,724	53.71%	53.71%	67.29%
TREASURE	HYSHAM ELEM	131	$386,804	$309,540	$0	$309,540	$77,264	$40,682	$0	$0	$309,540	$309,540	72.41%	72.41%	87.50%
TREASURE	HYSHAM H S	63	$396,098	$301,271	$26,133	$327,404	$68,694	$42,186	$0	$0	$327,404	$327,404	74.70%	74.70%	90.16%
VALLEY	FRAZER ELEM	109	$752,962	$267,913	$26,821	$294,733	$458,229	$76,840	$10,219	$2,361	$304,952	$297,094	36.75%	35.80%	94.91%
VALLEY	FRAZER H S	45	$587,716	$241,842	$0	$241,842	$345,874	$46,965	$0	$0	$241,842	$241,842	38.10%	38.10%	57.01%
VALLEY	FT PECK ELEM	37	$133,240	$63,868	$5,401	$69,270	$63,970	$13,249	$25,998	$7,598	$95,267	$76,867	65.03%	52.47%	98.97%
VALLEY	GLASGOW ELEM	734	$2,255,340	$1,512,669	$107,949	$1,620,618	$634,722	$266,607	$149,760	$118,736	$1,770,378	$1,739,354	70.20%	68.97%	98.67%
VALLEY	GLASGOW H S	324	$1,486,798	$863,721	$43,661	$907,383	$579,415	$163,083	$109,105	$82,174	$1,016,488	$989,556	61.61%	59.98%	99.25%
VALLEY	HINSDALE ELEM	67	$235,727	$180,626	$5,066	$185,692	$50,034	$25,185	$0	$0	$185,692	$185,692	71.17%	71.17%	84.40%
VALLEY	HINSDALE H S	38	$262,880	$212,945	$0	$212,945	$49,936	$26,177	$0	$0	$212,945	$212,945	73.67%	73.67%	84.93%
VALLEY	LUSTRE ELEM	66	$226,197	$148,195	$8,907	$157,102	$69,095	$15,265	$0	$0	$157,102	$157,102	65.06%	65.06%	80.91%

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ANALYSIS OF HB28 - 3rd READING

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HB28-3RD.WK1

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VALLEY	NASHUA ELEM	132	$461,178	$327,281	$42,518	$369,799	$91,379	$57,835	$23,057	$7,250	$392,856	$377,048	75.69%	72.65%	96.93%
VALLEY	NASHUA H S	75	$417,331	$329,047	$29,881	$358,928	$58,402	$47,295	$27,845	$10,413	$386,773	$369,342	83.24%	79.49%	97.33%
VALLEY	OPHEIM ELEM	102	$347,158	$249,037	$12,034	$261,071	$86,087	$43,760	$0	$0	$261,071	$261,071	66.78%	66.78%	85.12%
VALLEY	OPHEIM H S	42	$358,006	$229,865	$0	$229,865	$128,141	$39,717	$0	$0	$229,865	$229,865	57.80%	57.80%	76.78%
WHEATLAND	HARLOWTON ELEM	201	$506,025	$453,711	$26,307	$480,018	$26,006	$54,538	$29,398	$22,224	$509,416	$502,243	90.88%	89.60%	97.46%
WHEATLAND	HARLOWTON H S	107	$484,922	$374,379	$0	$374,379	$110,543	$41,611	$0	$0	$374,379	$374,379	71.10%	71.10%	93.96%
WHEATLAND	JUDITH GAP ELEM	88	$241,597	$220,795	$7,277	$228,072	$13,525	$22,889	$3,635	$2,058	$231,708	$230,130	87.61%	87.01%	98.02%
WHEATLAND	JUDITH GAP H S	31	$189,276	$180,857	$0	$180,857	$8,419	$18,530	$2,477	$1,400	$183,334	$182,257	88.22%	87.71%	96.35%
WHEATLAND	SHAWMUT ELEM	12	$28,592	$26,676	$0	$26,676	$1,916	$2,429	$0	$0	$26,676	$26,676	85.99%	85.99%	96.53%
WHEATLAND	TWO DOT ELEM	6	$33,479	$11,852	$0	$11,852	$21,627	$2,448	$0	$0	$11,852	$11,852	32.99%	32.99%	38.20%
WIBAUX	WIBAUX ELEM	184	$527,598	$424,032	$49,407	$473,438	$54,160	$64,885	$0	$0	$473,438	$473,438	79.91%	79.91%	83.99%
WIBAUX	WIBAUX H S	81	$402,869	$339,382	$0	$339,382	$63,487	$40,916	$0	$0	$339,382	$339,382	76.47%	76.47%	81.36%
YELLOWSTONE	BILLINGS ELEM	10146	$29,199,306	$20,744,308	$2,798,780	$23,543,088	$5,656,218	$3,641,868	$2,615,362	$2,255,719	$26,158,450	$25,798,806	79.65%	78.56%	99.08%
YELLOWSTONE	BILLINGS H S	5044	$16,099,037	$12,671,418	$1,412,505	$14,083,923	$2,015,114	$1,772,176	$945,827	$706,701	$15,029,751	$14,790,625	84.10%	82.76%	100.20%
YELLOWSTONE	BLUE CREEK ELEM	108	$188,121	$233,133	$0	$233,133	$0	$9,597	$6,013	$6,013	$239,146	$239,146	120.95%	120.95%	135.90%
YELLOWSTONE	BROADVIEW ELEM	89	$313,749	$244,568	$16,277	$260,845	$52,904	$38,217	$0	$0	$260,845	$260,845	74.11%	74.11%	85.94%
YELLOWSTONE	BROADVIEW H S	46	$265,327	$245,703	$0	$245,703	$19,624	$25,937	$0	$0	$245,703	$245,703	84.36%	84.36%	91.87%
YELLOWSTONE	CANYON CRK ELEM	203	$492,098	$451,580	$27,158	$478,739	$13,359	$29,284	$39,410	$33,918	$518,149	$512,657	99.38%	98.33%	107.20%
YELLOWSTONE	CUSTER ELEM	60	$264,463	$173,699	$11,533	$185,232	$79,230	$31,447	$0	$0	$185,232	$185,232	62.60%	62.60%	79.48%
YELLOWSTONE	CUSTER H S	38	$251,592	$212,945	$0	$212,945	$38,647	$28,518	$0	$0	$212,945	$212,945	76.02%	76.02%	88.62%
YELLOWSTONE	ELDER GROVE ELEM	177	$332,343	$396,915	$4,602	$401,516	$0	$31,222	$29,010	$29,010	$430,526	$430,526	118.42%	118.42%	126.47%
YELLOWSTONE	ELYSIAN ELEM	67	$202,026	$150,291	$0	$150,291	$51,735	$18,657	$0	$0	$150,291	$150,291	68.10%	68.10%	82.17%
YELLOWSTONE	HUNTLEY PROJ ELEM	475	$1,178,702	$992,962	$72,841	$1,065,804	$112,898	$143,953	$66,288	$38,499	$1,132,092	$1,104,302	85.59%	83.49%	100.94%
YELLOWSTONE	HUNTLEY PROJ HS	200	$649,542	$597,318	$0	$597,318	$52,224	$74,882	$28,421	$16,444	$625,740	$613,762	86.38%	84.72%	99.56%
YELLOWSTONE	INDEPENDENT ELEM	178	$285,322	$369,022	$0	$369,022	$0	$35,830	$26,833	$26,833	$395,855	$395,855	123.26%	123.26%	133.16%
YELLOWSTONE	LAUREL ELEM	1310	$2,915,509	$2,680,749	$201,710	$2,882,459	$33,050	$353,594	$146,957	$137,198	$3,029,416	$3,019,657	92.67%	92.37%	102.38%
YELLOWSTONE	LAUREL H S	553	$1,653,548	$1,403,955	$55,991	$1,459,946	$193,602	$211,721	$123,161	$112,730	$1,583,108	$1,572,677	84.87%	84.31%	99.28%

Exhibit # 1
7/6/89 HB 28

ANALYSIS OF HB28 - 3rd READING

USES ORIGINAL OPI DATABASE TAX BASE
AND TRANSPORTATION NOT INCLUDED

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APPENDIX I

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

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153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				FY '91 GENERAL FUND				FY '91 RET	HB 28 AMENDED				PERCENT OF '88 ACTUAL		
COUNTY	DISTRICT	TOTAL ANB	TOTAL COMBINED '88 GENERAL FUND AND INSURANCE	FOUNDATION SCHEDULE AMOUNT	SPECIAL EDUCATION AMOUNT	TOTAL FOUNDATION AMOUNT	LOCAL RESRCS NEEDED FOR COMBINED GF	'88 ACTUAL RETIREMENT AMOUNT	STATE COST TO GUAR ALL MILLS ->ALL BY LEVY	STATE COST TO GUAR ALL MILLS ->OTHER REV	STATE SUPPORT ASSUMING ALL FUNDED BY MILLS	STATE SUPPORT ASSUMING NON-LEVY REV CONTINUES	FUNDED BY STATE ->ALL LEVY	FUNDED BY STATE ->OTHER REV	EQUALIZED
YELLOWSTONE	LOCKWOOD ELEM	1166	$2,906,865	$2,370,182	$240,428	$2,610,610	$296,255	$341,697	$242,841	$139,052	$2,853,451	$2,749,662	87.84%	84.64%	101.30%
YELLOWSTONE	MORIN ELEM	34	$77,438	$62,007	$0	$62,007	$15,431	$7,838	$0	$0	$62,007	$62,007	72.71%	72.71%	91.80%
YELLOWSTONE	PIONEER ELEM	92	$228,265	$201,231	$0	$201,231	$27,034	$25,512	$24,693	$19,265	$225,924	$220,495	89.02%	86.89%	101.88%
YELLOWSTONE	SHEPHERD ELEM	443	$845,669	$927,331	$31,025	$958,355	$0	$82,654	$75,721	$75,721	$1,034,077	$1,034,077	111.39%	111.39%	118.95%
YELLOWSTONE	SHEPHERD H S	253	$764,915	$714,414	$49,883	$764,298	$617	$85,964	$50,084	$49,746	$814,382	$814,043	95.71%	95.67%	100.56%
YELLOWSTONE	YLSTN EDUCATION CENTER	0	$475,859	$0	$81,866	$81,866	$0	$54,260	$0	$0	$81,866	$81,866	0.00%	0.00%	0.00%
TOTALS			$457,536,470	$350,058,161	$29,904,040	$379,962,201	$81,478,947	$52,846,958	$37,837,021	$25,529,879	$417,799,222	$405,492,080	81.86%	79.45%	97.19%

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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HB28-3RD.WK1
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APPENDIX II

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
BEAVERHEAD	BEAVERHEAD CO HS	411	133%	$293,143	$31.96	65.28	40	16.66	4.46	9.83	66.49	54.29	1.21	(10.99)
BEAVERHEAD	DILLON ELEM	975	112%	$120,927	$9.62	116.25	60	6.73	1.38	15.86	82.59	77.24	(33.66)	(39.01)
BEAVERHEAD	GRANT ELEM	29	99%	$0	$30.45	54.83	60	0.00	0.00	15.86	75.86	75.86	21.03	21.03
BEAVERHEAD	JACKSON ELEM	20	103%	$1,574	$32.16	63.04	60	2.45	0.00	15.86	78.30	75.86	15.26	12.82
BEAVERHEAD	LIMA ELEM	82	109%	$0	$19.70	73.20	60	0.00	0.00	15.86	75.86	75.86	2.66	2.66
BEAVERHEAD	LIMA H S	40	87%	$0	$40.38	43.68	40	0.00	0.00	9.83	49.83	49.83	6.15	6.15
BEAVERHEAD	POLARIS ELEM	5	183%	$9,845	$64.67	53.35	60	30.45	0.00	15.86	106.31	75.86	52.96	22.51
BEAVERHEAD	REICHLE ELEM	20	88%	$0	$22.53	57.28	60	0.00	0.00	15.86	75.86	75.86	18.58	18.58
BEAVERHEAD	WISDOM ELEM	39	138%	$25,044	$25.46	67.11	60	25.22	3.45	15.86	101.07	79.30	33.96	12.19
BEAVERHEAD	WISE RIVER ELEM	33	108%	$4,997	$19.20	58.49	60	7.89	0.00	15.86	83.74	75.86	25.25	17.37
BIG HORN	BIG BEND ELEM	2	89%	$0	$136.72	38.63	60	0.00	0.00	6.59	66.59	66.59	27.96	27.96
BIG HORN	COMMUNITY ELEM	23	111%	$5,805	$63.21	43.88	60	3.99	0.00	6.59	70.58	66.59	26.70	22.71
BIG HORN	HARDIN ELEM	1062	163%	$1,077,496	$12.74	44.87	60	60.34	0.00	6.59	126.93	66.59	82.06	21.72
BIG HORN	HARDIN H S	440	162%	$622,717	$34.68	53.52	40	34.38	0.00	3.15	77.53	43.15	24.01	(10.37)
BIG HORN	LODGE GRASS ELEM	377	216%	$820,255	$4.38	55.26	60	345.02	0.00	6.59	411.61	66.59	356.35	11.33
BIG HORN	LODGE GRASS H S	147	232%	$600,455	$608.91	28.34	40	6.71	0.00	3.15	49.85	43.15	21.51	14.81
BIG HORN	PLENTY COUPS HS	60	296%	$572,726	$10.42	33.08	40	728.47	0.00	3.15	771.61	43.15	738.53	10.07
BIG HORN	PRYOR ELEM	84	335%	$403,503	$7.44	33.80	60	582.77	0.00	6.59	649.36	66.59	615.56	32.79
BIG HORN	SQUIRREL CRK ELEM	10	150%	$12,226	$8,700.66	34.03	60	0.14	0.00	6.59	66.73	66.59	32.70	32.56
BIG HORN	WYOLA ELEM	72	365%	$473,022	$11.81	50.51	60	526.03	0.00	6.59	592.62	66.59	542.11	16.08
BLAINE	BEAR PAW ELEM	28	79%	$0	$188.59	44.49	60	0.00	0.00	14.05	74.05	74.05	29.56	29.56
BLAINE	CHINOOK ELEM	323	131%	$171,288	$36.28	81.41	60	14.62	13.53	14.05	88.67	87.58	7.26	6.17
BLAINE	CHINOOK H S	188	130%	$142,631	$125.74	45.55	40	6.03	6.03	8.02	54.05	54.05	8.50	8.50
BLAINE	CLEVELAND ELEM	14	83%	$0	$183.74	45.21	60	0.00	0.00	14.05	74.05	74.05	28.84	28.84
BLAINE	COW ISLAND TRAIL ELEM	5	79%	$0	$186.00	46.33	60	0.00	0.00	14.05	74.05	74.05	27.72	27.72
BLAINE	HARLEM ELEM	412	183%	$652,964	$6.40	54.00	60	148.43	0.00	14.05	222.48	74.05	168.48	20.05
BLAINE	HARLEM H S	142	187%	$385,062	$36.20	28.91	40	68.08	0.00	8.02	116.10	48.02	87.19	19.11

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ANALYSIS OF HB28 - 3rd READING
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

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1 COUNTY	2 DISTRICT	3 TOTAL ANB	4 '88 GF & INS AS A % OF NEW FOUND. SCHEDULES	5 LOCAL RESRCS NEEDED FOR COMBINED GF	6 DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	7 CURRENT MILL LEVY	8 FY '91 STATEWIDE 100 MILL LEVY	9 FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	10 FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	11 GUARANTEED RETIREMENT MILL LEVY	12 FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	13 FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	14 INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	15 INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
BLAINE	HAYS-LODGE POLE ELEM	154	252%	$548,856	$0.57	42.33	60	4340.42	745.06	14.05	4,414.47	819.11	4,372.14	776.78
BLAINE	HAYS-LODGE POLE H S	63	226%	$362,456	$1.39	25.17	40	2567.63	238.81	8.02	2,615.65	286.83	2,590.48	261.66
BLAINE	LLOYD ELEM	10	80%	$0	$156.23	43.72	60	0.00	0.00	14.05	74.05	74.05	30.33	30.33
BLAINE	N HARLEM COLONY ELEM	8	137%	$0	$10.33	58.97	60	0.00	0.00	14.05	74.05	74.05	15.08	15.08
BLAINE	TURNER ELEM	78	134%	$65,759	$22.18	105.07	60	38.01	28.10	14.05	112.06	102.15	6.99	(2.92)
BLAINE	TURNER H S	33	145%	$85,384	$58.33	89.07	40	44.36	31.40	8.02	92.38	79.42	3.31	(9.65)
BLAINE	ZURICH ELEM	64	78%	$0	$65.51	47.53	60	0.00	0.00	14.05	74.05	74.05	26.52	26.52
BROADWATER	BROADWATER CO HS	242	105%	$0	$44.52	49.50	40	0.00	0.00	7.01	47.01	47.01	(2.49)	(2.49)
BROADWATER	CROW CREEK EL	0	0%	$0	$0.00	38.56	60	0.00	0.00	10.83	70.83	70.83	32.27	32.27
BROADWATER	TOSTON ELEM	11	156%	$7,337	$70.11	59.26	60	9.51	4.62	10.83	80.35	75.45	21.09	16.19
BROADWATER	TOWNSEND ELEM	490	90%	$0	$18.99	58.23	60	0.00	0.00	10.83	70.83	70.83	12.60	12.60
CARBON	BELFRY ELEM	110	158%	$147,660	$89.37	56.94	60	15.02	1.05	14.87	89.89	75.92	32.95	18.98
CARBON	BELFRY H S	46	137%	$91,001	$213.71	36.71	40	9.26	0.00	10.20	59.46	50.20	22.75	13.49
CARBON	BOYD ELEM	18	92%	$0	$20.52	62.95	60	0.00	0.00	14.87	74.87	74.87	11.92	11.92
CARBON	BRIDGER ELEM	157	144%	$138,280	$27.80	87.28	60	31.68	21.91	14.87	106.55	96.78	19.27	9.50
CARBON	BRIDGER H S	80	151%	$151,877	$54.56	69.58	40	34.79	21.31	10.20	85.00	71.51	15.42	1.93
CARBON	EDGAR ELEM	22	149%	$26,482	$34.56	77.88	60	34.83	8.73	14.87	109.70	83.60	31.82	5.72
CARBON	FROMBERG ELEM	119	101%	$0	$8.68	58.21	60	0.00	0.00	14.87	74.87	74.87	16.66	16.66
CARBON	FROMBERG H S	64	105%	$15,839	$25.11	86.08	40	5.78	0.00	10.20	55.98	50.20	(30.10)	(35.88)
CARBON	JACKSON ELEM	19	79%	$0	$11.42	59.16	60	0.00	0.00	14.87	74.87	74.87	15.71	15.71
CARBON	JOLIET ELEM	249	98%	$0	$7.02	97.10	60	0.00	0.00	14.87	74.87	74.87	(22.23)	(22.23)
CARBON	JOLIET H S	89	125%	$85,646	$28.88	76.96	40	22.48	5.28	10.20	72.68	55.48	(4.28)	(21.48)
CARBON	LUTHER ELEM	20	71%	$0	$29.36	67.26	60	0.00	0.00	14.87	74.87	74.87	7.61	7.61
CARBON	RED LODGE ELEM	372	111%	$51,939	$12.71	87.76	60	7.58	0.00	14.87	82.45	74.87	(5.31)	(12.89)
CARBON	RED LODGE H S	143	133%	$121,262	$41.96	58.71	40	19.81	0.00	10.20	70.01	50.20	11.30	(8.51)
CARBON	ROBERTS ELEM	83	107%	$9,110	$12.10	52.08	60	5.96	0.00	14.87	80.83	74.87	28.75	22.79
CARBON	ROBERTS H S	50	78%	$0	$20.09	47.72	40	0.00	0.00	10.20	50.20	50.20	2.48	2.48

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
CARTER	ALBION ELEM	10	94%	$0	$51.00	33.64	60	0.00	0.00	12.48	72.48	72.48	38.84	38.84
CARTER	ALZADA ELEM	11	90%	$0	$48.26	28.00	60	0.00	0.00	12.48	72.48	72.48	44.48	44.48
CARTER	CARTER CO H S	72	130%	$78,651	$69.34	43.44	40	15.75	0.00	8.01	63.76	48.01	20.32	4.57
CARTER	EKALAKA ELEM	95	153%	$110,092	$19.98	97.97	60	58.00	26.59	12.48	130.48	99.07	32.51	1.10
CARTER	HAMMOND-BOX ELDER EL	15	84%	$0	$61.50	33.88	60	0.00	0.00	12.48	72.48	72.48	38.60	38.60
CARTER	JOHNSTON ELEM	5	81%	$0	$78.94	29.37	60	0.00	0.00	12.48	72.48	72.48	43.11	43.11
CARTER	PINE HILL-PLAINVW EL	17	75%	$0	$25.48	29.68	60	0.00	0.00	12.48	72.48	72.48	42.80	42.80
CARTER	RIDGE ELEM	6	89%	$0	$50.52	53.81	60	0.00	0.00	12.48	72.48	72.48	18.67	18.67
CASCADE	BELT ELEM	230	124%	$77,565	$25.16	85.72	60	13.40	1.86	16.60	90.00	78.46	4.28	(7.26)
CASCADE	BELT H S	109	139%	$103,441	$31.21	84.63	40	22.17	12.39	9.64	71.81	62.03	(12.82)	(22.60)
CASCADE	CASCADE ELEM	189	120%	$65,590	$16.12	84.52	60	18.83	0.00	16.60	95.43	76.60	10.91	(7.92)
CASCADE	CASCADE H S	156	123%	$55,935	$26.74	65.70	40	8.38	0.00	9.64	58.02	49.64	(7.68)	(16.06)
CASCADE	CENTERVILLE EL	231	101%	$0	$6.64	89.58	60	0.00	0.00	16.60	76.60	76.60	(12.98)	(12.98)
CASCADE	CENTERVILLE H S	99	99%	$0	$15.49	80.22	40	0.00	0.00	9.64	49.64	49.64	(30.58)	(30.58)
CASCADE	DEEP CREEK ELEM	15	85%	$0	$31.17	69.28	60	0.00	0.00	16.60	76.60	76.60	7.32	7.32
CASCADE	GREAT FALLS EL	8295	126%	$2,934,859	$8.88	137.99	60	19.20	8.05	16.60	95.80	84.65	(42.19)	(53.34)
CASCADE	GREAT FALLS H S	3612	135%	$1,943,967	$21.05	81.75	40	12.57	3.31	9.64	62.21	52.95	(19.54)	(28.80)
CASCADE	SIMMS H S	173	128%	$107,187	$18.31	97.12	40	14.47	2.38	9.64	64.11	52.02	(33.01)	(45.10)
CASCADE	SUN RIVER VALLEY ELM	242	114%	$12,272	$7.88	122.01	60	2.75	0.00	16.60	79.35	76.60	(42.66)	(45.41)
CASCADE	ULM ELEM	100	102%	$0	$6.58	141.82	60	0.00	0.00	16.60	76.60	76.60	(65.22)	(65.22)
CASCADE	VAUGHN ELEM	172	104%	$0	$7.34	109.33	60	0.00	0.00	16.60	76.60	76.60	(32.73)	(32.73)
CHOUTEAU	BENTON LAKE EL	11	148%	$12,179	$113.52	52.09	60	9.75	0.08	9.35	79.11	69.43	27.02	17.34
CHOUTEAU	BIG SANDY ELEM	211	133%	$143,765	$31.51	72.58	60	21.63	14.64	9.35	90.98	83.99	18.40	11.41
CHOUTEAU	BIG SANDY H S	113	152%	$157,037	$74.76	51.82	40	18.59	14.28	6.78	65.37	61.06	13.55	9.24
CHOUTEAU	CARTER ELEM	4	308%	$19,851	$386.09	51.76	60	12.85	0.00	9.35	82.21	69.35	30.45	17.59
CHOUTEAU	FT BENTON ELEM	347	156%	$296,553	$16.45	104.43	60	46.76	29.01	9.35	116.11	98.36	11.68	(6.07)
CHOUTEAU	FT BENTON H S	151	181%	$397,738	$67.99	71.01	40	38.74	32.65	6.78	85.52	79.43	14.51	8.42

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COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
CHOUTEAU	GERALDINE ELEM	101	170%	$135,554	$38.29	98.57	60	35.05	0.95	9.35	104.41	70.31	5.84	(28.26)
CHOUTEAU	GERALDINE H S	54	143%	$116,928	$86.19	62.99	40	25.12	0.00	6.78	71.90	46.78	8.91	(16.21)
CHOUTEAU	HIGHWOOD ELEM	96	160%	$119,121	$23.98	122.43	60	51.75	33.07	9.35	121.11	102.42	(1.32)	(20.01)
CHOUTEAU	HIGHWOOD H S	35	138%	$76,825	$74.50	75.03	40	29.46	15.29	6.78	76.25	62.08	1.22	(12.95)
CHOUTEAU	KNEES ELEM	13	131%	$8,249	$139.95	53.26	60	4.53	4.50	9.35	73.89	73.85	20.63	20.59
CHOUTEAU	LOMA ELEM	7	423%	$37,789	$200.98	56.70	60	26.86	18.09	9.35	96.21	87.44	39.51	30.74
CHOUTEAU	WARRICK ELEM	3	100%	$0	$477.39	40.30	60	0.00	0.00	9.35	69.35	69.35	29.05	29.05
CUSTER	COTTONWOOD EL	20	87%	$0	$17.16	59.02	60	0.00	0.00	16.53	76.53	76.53	17.51	17.51
CUSTER	CUSTER CO H S	729	128%	$359,181	$20.50	82.07	40	11.51	6.44	8.10	59.61	54.55	(22.46)	(27.52)
CUSTER	GARLAND ELEM	12	82%	$0	$16.62	62.32	60	0.00	0.00	16.53	76.53	76.53	14.21	14.21
CUSTER	HKT-BASIN SPR CRK EL	10	81%	$0	$42.14	57.20	60	0.00	0.00	16.53	76.53	76.53	19.33	19.33
CUSTER	KINSEY ELEM	50	91%	$0	$13.62	65.22	60	0.00	0.00	16.53	76.53	76.53	11.31	11.31
CUSTER	KIRCHER ELEM	59	95%	$0	$26.35	56.71	60	0.00	0.00	16.53	76.53	76.53	19.82	19.82
CUSTER	MILES CITY ELEM	1326	130%	$469,314	$6.86	174.50	60	19.21	12.05	16.53	95.74	88.58	(78.76)	(85.92)
CUSTER	MOON CREEK EL	9	91%	$0	$92.32	58.01	60	0.00	0.00	16.53	76.53	76.53	18.52	18.52
CUSTER	S H-FOSTER CRK ELEM	7	90%	$0	$74.86	62.44	60	0.00	0.00	16.53	76.53	76.53	14.09	14.09
CUSTER	S Y ELEM	12	87%	$0	$29.64	61.02	60	0.00	0.00	16.53	76.53	76.53	15.51	15.51
CUSTER	TRAIL CREEK EL	3	88%	$0	$116.19	59.16	60	0.00	0.00	16.53	76.53	76.53	17.37	17.37
CUSTER	TWIN BUTTES EL	9	94%	$0	$35.26	56.36	60	0.00	0.00	16.53	76.53	76.53	20.17	20.17
CUSTER	WHITNEY CRK EL	9	85%	$0	$30.36	58.43	60	0.00	0.00	16.53	76.53	76.53	18.10	18.10
DANIELS	FLAXVILLE ELEM	57	142%	$49,995	$30.35	92.99	60	28.90	0.00	20.85	109.75	80.85	16.76	(12.14)
DANIELS	FLAXVILLE H S	27	119%	$29,806	$64.07	79.42	40	17.23	0.00	16.79	74.02	56.79	(5.40)	(22.63)
DANIELS	PEERLESS ELEM	51	152%	$64,254	$24.43	93.97	60	51.58	0.00	20.85	132.43	80.85	38.46	(13.12)
DANIELS	PEERLESS H S	29	101%	$2,497	$42.96	69.13	40	2.00	0.00	16.79	58.79	56.79	(10.34)	(12.34)
DANIELS	SCOBEY ELEM	227	131%	$123,309	$16.01	117.90	60	29.48	0.00	20.85	110.33	80.85	(7.57)	(37.05)
DANIELS	SCOBEY H S	101	163%	$200,454	$35.98	114.27	40	47.91	23.43	16.79	104.69	80.22	(9.58)	(34.05)
DAWSON	BLOOMFIELD ELEM	24	95%	$0	$64.20	53.52	60	0.00	0.00	17.00	77.00	77.00	23.48	23.48

Exhibit # 1
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ANALYSIS OF HB28 - 3rd READING
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR
SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

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COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
DAWSON	DAWSON CO H S	572	163%	$799,673	$33.22	72.81	40	34.32	17.38	10.05	84.37	67.42	11.56	(5.39)
DAWSON	DEER CREEK ELEM	37	136%	$23,183	$50.95	49.89	60	12.30	0.00	17.00	89.30	77.00	39.41	27.11
DAWSON	GLENDIVE ELEM	1215	121%	$237,452	$11.51	95.69	60	10.61	0.00	17.00	87.61	77.00	(8.08)	(18.69)
DAWSON	LINDSAY ELEM	23	86%	$0	$56.86	43.71	60	0.00	0.00	17.00	77.00	77.00	33.29	33.29
DAWSON	RICHEY ELEM	82	160%	$129,582	$26.93	98.87	60	58.68	0.00	17.00	135.68	77.00	36.81	(21.87)
DAWSON	RICHEY H S	47	145%	$111,699	$72.20	58.76	40	32.92	0.00	10.05	82.96	50.05	24.20	(8.71)
DAWSON	UPPER CRACKERBOX/AMO	5	97%	$0	$350.93	41.45	60	0.00	0.00	17.00	77.00	77.00	35.55	35.55
DEER LODGE	ANACONDA ELEM	1114	119%	$70,423	$7.42	116.36	60	3.43	0.00	14.99	78.42	74.99	(37.94)	(41.37)
DEER LODGE	ANACONDA H S	578	124%	$119,467	$14.60	85.90	40	4.83	0.00	7.57	52.40	47.57	(33.50)	(38.33)
FALLON	BAKER ELEM	425	176%	$576,406	$66.95	56.43	60	20.26	14.02	3.12	83.38	77.14	26.95	20.71
FALLON	BAKER H S	200	233%	$752,527	$257.60	34.91	40	14.61	11.90	2.18	56.79	54.08	21.88	19.17
FALLON	FERTILE PRAIRIE EL	6	221%	$14,331	$3,844.23	31.55	60	0.62	0.00	3.12	63.74	63.12	32.19	31.57
FALLON	PLEVNA ELEM	98	174%	$145,227	$190.35	45.95	60	7.79	0.00	3.12	70.91	63.12	24.96	17.17
FALLON	PLEVNA H S	32	152%	$96,835	$582.93	28.47	40	5.19	0.00	2.18	47.37	42.18	18.90	13.71
FERGUS	AYERS ELEM	4	94%	$0	$34.00	73.39	60	0.00	0.00	19.08	79.08	79.08	5.69	5.69
FERGUS	BROOKS ELEM	12	148%	$7,302	$53.81	65.86	60	11.31	0.00	19.08	90.39	79.08	24.53	13.22
FERGUS	COTTONWOOD ELEM	7	79%	$0	$14.95	50.27	60	0.00	0.00	19.08	79.08	79.08	28.81	28.81
FERGUS	DEERFIELD ELEM	16	83%	$0	$11.12	56.33	60	0.00	0.00	19.08	79.08	79.08	22.75	22.75
FERGUS	DENTON ELEM	125	118%	$40,697	$23.45	97.39	60	13.88	12.53	19.08	92.96	91.61	(4.43)	(5.78)
FERGUS	DENTON H S	43	123%	$54,936	$72.32	70.30	40	17.67	16.38	9.55	67.22	65.93	(3.08)	(4.37)
FERGUS	FERGUS H S	493	102%	$20,517	$20.86	71.12	40	0.97	0.00	9.55	50.52	49.55	(20.60)	(21.57)
FERGUS	GRASS RANGE EL	81	105%	$6,528	$15.93	93.48	60	4.37	0.00	19.08	83.46	79.08	(10.02)	(14.40)
FERGUS	GRASS RANGE H S	29	120%	$34,894	$49.20	82.91	40	24.46	0.00	9.55	74.01	49.55	(8.90)	(33.36)
FERGUS	HILGER ELEM	0	0%	$0	$0.00	49.43	60	0.00	0.00	19.08	79.08	79.08	29.65	29.65
FERGUS	KING COLONY EL	4	86%	$0	$173.32	55.41	60	0.00	0.00	19.08	79.08	79.08	23.67	23.67
FERGUS	LEWISTOWN ELEM	1017	129%	$267,959	$7.70	134.98	60	14.30	6.59	19.08	93.38	85.67	(41.60)	(49.31)
FERGUS	MAIDEN ELEM	10	114%	$3,487	$42.53	54.50	60	8.20	0.00	19.08	87.28	79.08	32.78	24.58

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COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
FERGUS	MOORE ELEM	88	131%	$59,823	$21.36	102.38	60	31.82	7.99	19.08	110.90	87.07	8.52	(15.31)
FERGUS	MOORE H S	38	119%	$41,222	$56.71	60.79	40	19.13	1.31	9.55	68.68	50.86	7.89	(9.93)
FERGUS	ROY ELEM	41	140%	$41,644	$24.03	134.74	60	42.27	0.00	19.08	121.35	79.08	(13.39)	(55.66)
FERGUS	ROY H S	14	130%	$44,017	$70.37	113.23	40	44.68	0.00	9.55	94.23	49.55	(19.00)	(63.68)
FERGUS	SPRING CRK COLONY EL	2	85%	$0	$55.12	50.52	60	0.00	0.00	19.08	79.08	79.08	28.56	28.56
FERGUS	WINIFRED ELEM	96	104%	$5,943	$22.27	88.92	60	2.78	0.00	19.08	81.86	79.08	(7.06)	(9.84)
FERGUS	WINIFRED H S	26	141%	$63,731	$82.21	64.24	40	29.82	0.00	9.55	79.37	49.55	15.13	(14.69)
FLATHEAD	BATAVIA ELEM	79	92%	$0	$7.17	50.51	60	0.00	0.00	15.26	75.26	75.26	24.75	24.75
FLATHEAD	BIGFORK ELEM	494	120%	$124,631	$14.42	80.60	60	13.69	0.00	15.26	88.96	75.26	8.36	(5.34)
FLATHEAD	BIGFORK H S	282	124%	$156,456	$32.96	56.19	40	12.96	11.32	8.51	61.47	59.83	5.28	3.64
FLATHEAD	BOORMAN ELEM	47	91%	$0	$5.13	64.90	60	0.00	0.00	15.26	75.26	75.26	10.36	10.36
FLATHEAD	CAYUSE PRAIRIE ELEM	198	82%	$0	$5.53	56.34	60	0.00	0.00	15.26	75.26	75.26	18.92	18.92
FLATHEAD	COLUMBIA FALLS ELEM	1435	118%	$315,217	$12.37	74.44	60	11.92	0.00	15.26	87.19	75.26	12.75	0.82
FLATHEAD	COLUMBIA FALLS H S	693	124%	$323,922	$28.53	53.40	40	10.92	0.00	8.51	59.43	48.51	6.03	(4.89)
FLATHEAD	CRESTON ELEM	49	108%	$0	$16.13	50.75	60	0.00	0.00	15.26	75.26	75.26	24.51	24.51
FLATHEAD	DEER PARK ELEM	99	99%	$0	$5.07	58.05	60	0.00	0.00	15.26	75.26	75.26	17.21	17.21
FLATHEAD	EVERGREEN ELEM	774	105%	$0	$5.67	153.39	60	0.00	0.00	15.26	75.26	75.26	(78.13)	(78.13)
FLATHEAD	FAIR-MONT-EGAN ELEM	120	93%	$0	$9.23	80.40	60	0.00	0.00	15.26	75.26	75.26	(5.14)	(5.14)
FLATHEAD	FLATHEAD H S	2084	124%	$1,003,657	$21.39	72.96	40	11.25	6.52	8.51	59.76	55.03	(13.20)	(17.93)
FLATHEAD	HELENA FLATS EL	185	95%	$0	$4.92	92.19	60	0.00	0.00	15.26	75.26	75.26	(16.93)	(16.93)
FLATHEAD	KALISPELL ELEM	2285	120%	$308,641	$10.49	111.75	60	7.33	0.00	15.26	82.60	75.26	(29.15)	(36.49)
FLATHEAD	KILA ELEM	78	131%	$38,238	$15.66	59.23	60	26.61	25.90	15.26	101.87	101.16	42.64	41.93
FLATHEAD	MARION ELEM	92	104%	$0	$16.15	56.57	60	0.00	0.00	15.26	75.26	75.26	18.69	18.69
FLATHEAD	MOUNTAIN BROOK ELEM	39	155%	$36,111	$10.05	79.57	60	52.11	50.32	15.26	127.38	125.58	47.81	46.01
FLATHEAD	OLNEY-BISSELL ELEM	85	122%	$24,315	$15.78	54.00	60	15.52	0.00	15.26	90.79	75.26	36.79	21.26
FLATHEAD	PLEASANT VALLEY ELEM	16	106%	$2,556	$19.92	49.76	60	8.02	7.93	15.26	83.29	83.20	33.53	33.44
FLATHEAD	SOMERS ELEM	284	92%	$0	$20.94	57.02	60	0.00	0.00	15.26	75.26	75.26	18.24	18.24

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ANALYSIS OF HB28 - 3rd READING	07/01/89	APPENDIX II	
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FLATHEAD	SWAN RIVER EL	128	100%	$0	$10.55	56.15	60	0.00	0.00	15.26	75.26	75.26	19.11	19.11
FLATHEAD	WEST GLACIER ELEM	53	123%	$28,137	$38.16	50.89	60	13.91	0.00	15.26	89.18	75.26	38.29	24.37
FLATHEAD	WEST VALLEY EL	205	86%	$0	$7.37	56.47	60	0.00	0.00	15.26	75.26	75.26	18.79	18.79
FLATHEAD	WHITEFISH ELEM	1103	111%	$105,632	$12.57	86.72	60	5.20	0.00	15.26	80.46	75.26	(6.26)	(11.46)
FLATHEAD	WHITEFISH H S	566	122%	$227,392	$26.38	63.97	40	9.39	5.00	8.51	57.89	53.51	(6.08)	(10.46)
GALLATIN	AMSTERDAM ELEM	65	78%	$0	$30.24	48.82	60	0.00	0.00	16.58	76.58	76.58	27.76	27.76
GALLATIN	ANDERSON ELEM	97	91%	$0	$8.92	73.87	60	0.00	0.00	16.58	76.58	76.58	2.71	2.71
GALLATIN	BELGRADE ELEM	1082	104%	$0	$8.09	96.64	60	0.00	0.00	16.58	76.58	76.58	(20.06)	(20.06)
GALLATIN	BELGRADE H S	415	118%	$96,983	$22.19	61.10	40	5.46	0.00	9.33	54.79	49.33	(6.31)	(11.77)
GALLATIN	BOZEMAN ELEM	2736	128%	$994,161	$12.60	117.00	60	19.72	10.03	16.58	96.30	86.61	(20.70)	(30.39)
GALLATIN	BOZEMAN H S	1337	134%	$1,006,263	$32.06	70.43	40	17.58	15.11	9.33	66.91	64.44	(3.52)	(5.99)
GALLATIN	COTTONWOOD EL	16	86%	$0	$11.13	53.64	60	0.00	0.00	16.58	76.58	76.58	22.94	22.94
GALLATIN	GALLATIN GTWY ELEM	124	112%	$20,137	$12.01	86.76	60	8.81	0.00	16.58	85.39	76.58	(1.37)	(10.18)
GALLATIN	LA MOTTE ELEM	61	79%	$0	$10.09	59.90	60	0.00	0.00	16.58	76.58	76.58	16.68	16.68
GALLATIN	LOGAN ELEM	0	0%	$0	$0.00	47.64	60	0.00	0.00	16.58	76.58	76.58	28.94	28.94
GALLATIN	MALMBORG ELEM	10	100%	$96	$40.80	81.61	60	0.23	0.00	16.58	76.81	76.58	(4.80)	(5.03)
GALLATIN	MANHATTAN ELEM	331	99%	$0	$6.24	94.66	60	0.00	0.00	16.58	76.58	76.58	(18.08)	(18.08)
GALLATIN	MANHATTAN H S	160	120%	$101,378	$26.60	67.06	40	14.80	11.40	9.33	64.13	60.73	(2.93)	(6.33)
GALLATIN	MONFORTON EL	178	116%	$19,850	$8.74	90.02	60	6.05	0.00	16.58	82.63	76.58	(7.39)	(13.44)
GALLATIN	OPHIR ELEM	32	155%	$33,300	$91.22	64.44	60	11.41	5.99	16.58	87.99	82.57	23.55	18.13
GALLATIN	PASS CREEK ELEM	13	85%	$0	$36.06	54.00	60	0.00	0.00	16.58	76.58	76.58	22.58	22.58
GALLATIN	SPRINGHILL EL	9	96%	$0	$23.50	56.86	60	0.00	0.00	16.58	76.58	76.58	19.72	19.72
GALLATIN	THREE FORKS EL	244	121%	$60,668	$19.61	81.28	60	12.68	4.53	16.58	89.26	81.11	7.98	(0.17)
GALLATIN	THREE FORKS H S	135	117%	$76,237	$40.05	57.49	40	13.19	10.99	9.33	62.52	60.32	5.03	2.83
GALLATIN	W YELLOWSTONE ELEM	144	162%	$172,118	$23.77	114.37	60	50.28	37.19	16.58	126.86	113.77	12.49	(0.60)
GALLATIN	W YELLOWSTONE H S	73	137%	$118,938	$46.89	79.39	40	34.75	16.38	9.33	84.07	65.71	4.68	(13.68)
GALLATIN	WILLOW CREEK EL	33	215%	$61,203	$30.16	111.00	60	61.49	10.23	16.58	138.07	86.81	27.07	(24.19)

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ANALYSIS OF HB28 - 3rd READING
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HB28-3RD.WK1
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

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153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
GALLATIN	WILLOW CREEK HS	22	107%	$9,760	$37.51	74.70	40	10.36	0.00	9.33	59.69	49.33	(15.01)	(25.37)
GARFIELD	BENZIEN ELEM	8	83%	$0	$21.55	39.38	60	0.00	0.00	10.83	70.83	70.83	31.45	31.45
GARFIELD	BIG DRY CREEK ELEM	13	89%	$0	$103.86	38.52	60	0.00	0.00	10.83	70.83	70.83	32.31	32.31
GARFIELD	BLACKFOOT ELEM	9	117%	$3,976	$36.69	43.66	60	12.04	0.00	10.83	82.87	70.83	39.21	27.17
GARFIELD	CAT CREEK ELEM	3	74%	$0	$36.18	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	COHAGEN ELEM	24	74%	$0	$33.92	35.56	60	0.00	0.00	10.83	70.83	70.83	35.27	35.27
GARFIELD	FLAT CREEK ELEM	4	92%	$0	$24.92	46.07	60	0.00	0.00	10.83	70.83	70.83	24.76	24.76
GARFIELD	GARFIELD CO H S	90	118%	$36,500	$72.99	42.91	40	5.56	0.00	6.81	52.37	46.81	9.46	3.90
GARFIELD	JORDAN ELEM	160	103%	$0	$10.49	55.03	60	0.00	0.00	10.83	70.83	70.83	15.80	15.80
GARFIELD	KESTER ELEM	2	74%	$0	$81.73	47.95	60	0.00	0.00	10.83	70.83	70.83	22.88	22.88
GARFIELD	PINE GROVE ELEM	9	87%	$0	$13.81	35.03	60	0.00	0.00	10.83	70.83	70.83	35.80	35.80
GARFIELD	ROSS ELEM	4	105%	$0	$18.39	39.79	60	0.00	0.00	10.83	70.83	70.83	31.04	31.04
GARFIELD	SAND SPRINGS EL	3	80%	$0	$229.87	36.63	60	0.00	0.00	10.83	70.83	70.83	34.20	34.20
GARFIELD	SUTHRLND-COULEE ELEM	7	93%	$0	$78.98	39.56	60	0.00	0.00	10.83	70.83	70.83	31.27	31.27
GARFIELD	VAN NORMAN ELEM	5	130%	$7,065	$82.13	47.38	60	17.20	11.20	10.83	88.03	82.03	40.65	34.65
GLACIER	BROWNING ELEM	1360	177%	$1,857,681	$5.58	100.07	60	137.20	0.00	21.96	219.16	81.96	119.09	(18.11)
GLACIER	BROWNING H S	436	174%	$725,662	$19.89	56.62	40	53.34	0.00	10.31	103.66	50.31	47.04	(6.31)
GLACIER	CUT BANK ELEM	701	136%	$332,873	$34.83	81.21	60	13.63	0.00	21.96	95.59	81.96	14.38	0.75
GLACIER	CUT BANK H S	290	168%	$509,043	$84.67	53.65	40	20.73	0.00	10.31	71.04	50.31	17.39	(3.34)
GLACIER	E GLACIER PARK ELEM	44	175%	$64,461	$24.52	85.32	60	59.75	0.00	21.96	141.71	81.96	56.39	(3.36)
GLACIER	SEVILLE ELEM	28	79%	$0	$4.87	82.09	60	0.00	0.00	21.96	81.96	81.96	(0.13)	(0.13)
GOLDEN VALLEY	LAVINA ELEM	55	128%	$31,902	$28.90	62.65	60	20.07	0.00	10.98	91.05	70.98	28.40	8.33
GOLDEN VALLEY	LAVINA H S	24	115%	$21,246	$66.23	51.71	40	13.37	3.65	9.22	62.59	52.87	10.88	1.16
GOLDEN VALLEY	RYEGATE ELEM	60	144%	$67,397	$54.49	71.98	60	20.61	18.59	10.98	91.59	89.57	19.61	17.59
GOLDEN VALLEY	RYEGATE H S	38	124%	$50,865	$86.04	59.18	40	15.56	13.88	9.22	64.78	63.10	5.60	3.92
GRANITE	DRUMMOND ELEM	108	116%	$31,528	$23.10	84.02	60	12.64	8.42	16.66	89.29	85.08	5.27	1.06
GRANITE	DRUMMOND H S	89	92%	$0	$40.60	44.37	40	0.00	0.00	11.37	51.37	51.37	7.00	7.00

Exhibit ▾ 1
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ANALYSIS OF HB28 - 3rd READING
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APPENDIX 11

OFFICE OF THE LEGISLATIVE AUDITOR

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GRANITE	GRANITE H S	100	133%	$87,658	$33.34	75.35	40	20.48	18.94	11.37	71.85	70.31	(3.50)	(5.04)
GRANITE	HALL ELEM	29	126%	$15,093	$38.56	101.40	60	13.50	12.36	16.66	90.16	89.01	(11.24)	(12.39)
GRANITE	PHILIPSBURG EL	199	125%	$79,798	$16.75	86.69	60	21.76	16.31	16.66	98.42	92.97	11.73	6.28
HILL	BLUE SKY ELEM	108	173%	$179,965	$37.34	112.45	60	44.63	33.76	19.59	124.22	113.35	11.77	0.90
HILL	BLUE SKY HIGH	47	167%	$168,183	$85.79	88.82	40	41.71	37.67	11.24	92.95	88.91	4.13	0.09
HILL	BOX ELDER ELEM	112	220%	$301,346	$9.14	53.12	60	235.76	0.00	19.59	315.34	79.59	262.22	26.47
HILL	BOX ELDER H S	69	183%	$262,290	$14.84	30.22	40	149.21	0.00	11.24	200.45	51.24	170.23	21.02
HILL	COTTONWOOD ELEM	49	129%	$25,263	$72.76	64.33	60	7.09	0.00	19.59	86.67	79.59	22.34	15.26
HILL	DAVEY ELEM	8	120%	$2,164	$218.75	58.23	60	1.24	0.00	19.59	80.83	79.59	22.60	21.36
HILL	GILDFORD COLONY ELEM	13	104%	$0	$9.62	66.76	60	0.00	0.00	19.59	79.59	79.59	12.83	12.83
HILL	HAVRE ELEM	1703	120%	$339,520	$13.23	99.29	60	10.82	0.00	19.59	90.41	79.59	(8.88)	(19.70)
HILL	HAVRE H S	714	130%	$368,697	$38.88	54.73	40	12.06	2.93	11.24	63.31	54.17	8.58	(0.56)
HILL	K-G ELEM	72	125%	$59,577	$41.19	84.82	60	20.09	6.92	19.59	99.68	86.51	14.86	1.69
HILL	K-G HIGH SCHOOL	29	184%	$144,378	$115.68	78.70	40	43.04	25.77	11.24	94.28	77.01	15.58	(1.69)
HILL	ROCKY BOY ELEM	299	212%	$630,422	$0.57	48.04	60	2173.06	0.00	19.59	2,252.65	79.59	2,204.61	31.55
JEFFERSON	BASIN ELEM	12	186%	$20,665	$118.51	70.03	60	14.53	12.92	15.96	90.50	88.88	20.47	18.85
JEFFERSON	BOULDER ELEM	246	143%	$160,571	$11.53	112.37	60	35.42	33.20	15.96	111.39	109.16	(0.98)	(3.21)
JEFFERSON	CARDWELL ELEM	43	103%	$2,929	$117.16	51.22	60	0.58	0.00	15.96	76.55	75.96	25.33	24.74
JEFFERSON	CLANCY ELEM	356	115%	$70,083	$15.19	94.81	60	10.68	0.00	15.96	86.65	75.96	(8.16)	(18.85)
JEFFERSON	JEFFERSON H S	221	111%	$71,085	$57.48	51.64	40	5.60	4.37	7.49	53.09	51.86	1.45	0.22
JEFFERSON	MONTANA CITY ELEM	154	136%	$110,385	$19.72	110.34	60	36.35	0.84	15.96	112.31	76.80	1.97	(33.54)
JEFFERSON	WHITEHALL ELEM	342	117%	$98,119	$8.73	125.26	60	15.57	11.57	15.96	91.53	87.53	(33.73)	(37.73)
JEFFERSON	WHITEHALL H S	213	112%	$55,091	$39.18	49.37	40	6.04	5.32	7.49	53.53	52.81	4.16	3.44
JUDITH BASIN	GEYSER ELEM	61	120%	$29,405	$22.15	78.16	60	21.76	0.00	12.73	94.49	72.73	16.33	(5.43)
JUDITH BASIN	GEYSER H S	43	92%	$0	$44.30	33.82	40	0.00	0.00	9.96	49.96	49.96	16.14	16.14
JUDITH BASIN	HOBSON ELEM	96	140%	$87,735	$30.78	103.02	60	29.70	28.77	12.73	102.42	101.49	(0.60)	(1.53)
JUDITH BASIN	HOBSON H S	60	111%	$31,352	$49.24	78.69	40	10.61	9.67	9.96	60.57	59.63	(18.12)	(19.06)

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ANALYSIS OF HB28 - 3rd READING
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HB28-3RD.WK1
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APPENDIX II

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JUDITH BASIN	RAYNESFORD ELEM	20	109%	$4,909	$27.68	70.66	60	8.87	0.00	12.73	81.60	72.73	10.94	2.07
JUDITH BASIN	STANFORD ELEM	109	139%	$94,245	$30.23	89.63	60	28.60	22.43	12.73	101.33	95.16	11.70	5.53
JUDITH BASIN	STANFORD H S	52	129%	$77,691	$63.36	67.68	40	23.58	12.27	9.96	73.54	62.23	5.86	(5.45)
LAKE	ARLEE ELEM	330	152%	$307,465	$3.45	67.40	60	50.57	0.00	15.29	125.86	75.29	58.46	7.89
LAKE	ARLEE H S	150	110%	$46,652	$7.59	39.61	40	7.27	0.00	8.97	56.23	48.97	16.62	9.36
LAKE	CHARLO ELEM	190	113%	$44,475	$5.67	60.71	60	12.70	0.00	15.29	88.00	75.29	27.29	14.58
LAKE	CHARLO H S	78	111%	$22,637	$21.30	35.10	40	6.78	0.00	8.97	55.75	48.97	20.65	13.87
LAKE	ELMO ELEM	0	0%	$0	$0.00	51.04	60	0.00	0.00	15.29	75.29	75.29	24.25	24.25
LAKE	POLSON ELEM	1021	89%	$0	$15.55	67.12	60	0.00	0.00	15.29	75.29	75.29	8.17	8.17
LAKE	POLSON H S	420	112%	$74,009	$44.15	48.61	40	3.99	0.72	8.97	52.96	49.69	4.35	1.08
LAKE	RONAN ELEM	1004	111%	$0	$4.74	65.79	60	0.00	0.00	15.29	75.29	75.29	9.50	9.50
LAKE	RONAN H S	355	108%	$78,048	$13.41	36.25	40	5.14	0.00	8.97	54.10	48.97	17.85	12.72
LAKE	ST IGNATIUS ELEM	398	130%	$214,668	$3.83	73.43	60	29.27	0.00	15.29	104.57	75.29	31.14	1.86
LAKE	ST IGNATIUS H S	160	116%	$58,364	$9.52	42.19	40	8.52	0.00	8.97	57.49	48.97	15.30	6.78
LAKE	SWAN LAKE-SALMON ELEM	20	164%	$27,556	$33.75	57.04	60	40.82	25.73	15.29	116.11	101.03	59.07	43.99
LAKE	UPPER WEST SHORE ELEM	23	95%	$0	$97.49	55.10	60	0.00	0.00	15.29	75.29	75.29	20.19	20.19
LAKE	VALLEY VIEW ELEM	10	129%	$7,221	$20.92	63.98	60	34.52	26.16	15.29	109.82	101.45	45.84	37.47
LEWIS & CLARK	AUCHARD CRK ELEM	20	138%	$7,802	$9.87	51.57	60	21.17	0.00	16.96	98.14	76.96	46.57	25.39
LEWIS & CLARK	AUGUSTA ELEM	94	146%	$83,426	$21.53	98.67	60	41.22	14.86	16.96	118.18	91.82	19.51	(6.85)
LEWIS & CLARK	AUGUSTA H S	52	96%	$0	$42.72	50.71	40	0.00	0.00	9.34	49.34	49.34	(1.37)	(1.37)
LEWIS & CLARK	CRAIG ELEM	10	140%	$7,726	$161.30	62.87	60	4.79	3.97	16.96	81.75	80.93	18.88	18.06
LEWIS & CLARK	E HELENA ELEM	935	102%	$0	$7.83	103.24	60	0.00	0.00	16.96	76.96	76.96	(26.28)	(26.28)
LEWIS & CLARK	HELENA ELEM	4682	133%	$2,251,407	$9.79	140.14	60	26.10	17.96	16.96	103.06	94.93	(37.08)	(45.21)
LEWIS & CLARK	HELENA H S	2775	142%	$2,125,395	$22.36	83.60	40	17.89	12.50	9.34	67.23	61.84	(16.37)	(21.76)
LEWIS & CLARK	KESSLER ELEM	262	106%	$0	$11.28	98.22	60	0.00	0.00	16.96	76.96	76.96	(21.26)	(21.26)
LEWIS & CLARK	LINCOLN ELEM	158	75%	$0	$10.72	76.50	60	0.00	0.00	16.96	76.96	76.96	0.46	0.46
LEWIS & CLARK	LINCOLN HIGH SCHOOL	59	83%	$0	$28.70	52.51	40	0.00	0.00	9.34	49.34	49.34	(3.17)	(3.17)

Exhibit # 1
7/6/89 HB 28

****************************** HB28-3RD.WK1 OFFICE OF THE LEGISLATIVE AUDITOR

ANALYSIS OF HB28 - 3rd READING 07/01/89 APPENDIX II

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
LEWIS & CLARK	TRINITY ELEM	30	94%	$0	$48.16	62.65	60	0.00	0.00	16.96	76.96	76.96	14.31	14.31
LEWIS & CLARK	WOLF CREEK ELEM	11	195%	$22,239	$259.91	57.13	60	7.78	4.36	16.96	84.74	81.32	27.61	24.19
LIBERTY	CHESTER ELEM	239	115%	$30,405	$33.64	61.78	60	3.78	0.00	6.39	70.17	66.39	8.39	4.61
LIBERTY	CHESTER H S	99	163%	$224,876	$116.22	50.60	40	19.55	15.11	5.49	65.03	60.60	14.43	10.00
LIBERTY	J-I ELEM	106	128%	$83,298	$39.47	62.02	60	19.91	4.21	6.39	86.30	70.60	24.28	8.58
LIBERTY	J-I HIGH SCHOOL	38	166%	$135,695	$110.10	64.52	40	32.43	23.98	5.49	77.92	69.47	13.40	4.95
LIBERTY	LIBERTY ELEM SCHOOL	14	100%	$0	$14.86	71.33	60	0.00	0.00	6.39	66.39	66.39	(4.94)	(4.94)
LIBERTY	WHITLASH ELEM	10	120%	$4,952	$325.63	33.63	60	1.52	0.00	6.39	67.91	66.39	34.28	32.76
LINCOLN	EUREKA ELEM	528	106%	$0	$6.98	114.03	60	0.00	0.00	16.80	76.80	76.80	(37.23)	(37.23)
LINCOLN	FORTINE ELEM	83	79%	$0	$14.50	53.31	60	0.00	0.00	16.80	76.80	76.80	23.49	23.49
LINCOLN	LIBBY ELEM	1474	135%	$707,801	$11.18	120.03	60	26.06	20.68	16.80	102.86	97.48	(17.17)	(22.55)
LINCOLN	LIBBY H S	718	132%	$475,356	$22.96	65.85	40	15.47	7.37	9.21	64.68	56.58	(1.17)	(9.27)
LINCOLN	LINCOLN CO H S	248	133%	$151,069	$23.93	75.70	40	14.23	10.38	9.21	63.44	59.59	(12.26)	(16.11)
LINCOLN	MCCORMICK ELEM	34	94%	$0	$8.98	52.82	60	0.00	0.00	16.80	76.80	76.80	23.98	23.98
LINCOLN	REXFORD ELEM	0	0%	$0	$0.00	44.99	60	0.00	0.00	16.80	76.80	76.80	31.81	31.81
LINCOLN	SYLVANITE ELEM	20	72%	$0	$8.44	53.96	60	0.00	0.00	16.80	76.80	76.80	22.84	22.84
LINCOLN	TREGO ELEM	90	85%	$0	$7.68	72.98	60	0.00	0.00	16.80	76.80	76.80	3.82	3.82
LINCOLN	TROY ELEM	471	121%	$71,602	$17.56	89.21	60	8.25	0.00	16.80	85.05	76.80	(4.16)	(12.41)
LINCOLN	TROY H S	209	134%	$177,117	$43.49	65.87	40	19.49	9.10	9.21	68.70	58.31	2.83	(7.56)
LINCOLN	YAAK ELEM	20	71%	$0	$17.09	53.34	60	0.00	0.00	16.80	76.80	76.80	23.46	23.46
MADISON	ALDER ELEM	28	99%	$0	$28.46	63.43	60	0.00	0.00	13.95	73.95	73.95	10.52	10.52
MADISON	ENNIS ELEM	238	152%	$234,426	$36.46	72.01	60	27.01	15.96	13.95	100.96	89.90	28.95	17.89
MADISON	ENNIS H S	128	125%	$106,105	$67.79	51.10	40	12.23	4.35	9.90	62.13	54.25	11.03	3.15
MADISON	HARRISON ELEM	62	107%	$5,228	$22.47	80.36	60	3.75	3.75	13.95	77.70	77.70	(2.66)	(2.66)
MADISON	HARRISON H S	39	82%	$0	$34.41	40.35	40	0.00	0.00	9.90	49.90	49.90	9.55	9.55
MADISON	SHERIDAN ELEM	195	88%	$0	$10.80	56.44	60	0.00	0.00	13.95	73.95	73.95	17.51	17.51
MADISON	SHERIDAN H S	86	102%	$6,476	$33.76	55.96	40	1.76	0.00	9.90	51.66	49.90	(4.30)	(6.06)

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ANALYSIS OF HB28 - 3rd READING

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APPENDIX 11

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
MADISON	TWIN BRIDGES ELEM	145	139%	$92,513	$23.40	97.89	60	27.26	23.95	13.95	101.21	97.89	3.32	0.00
MADISON	TWIN BRIDGES H S	90	122%	$76,189	$37.70	71.82	40	19.78	14.66	9.90	69.67	64.56	(2.15)	(7.26)
MCCONE	BROCKWAY ELEM	19	113%	$7,089	$60.97	54.78	60	6.12	4.15	12.03	78.15	76.19	23.37	21.41
MCCONE	CIRCLE ELEM	278	130%	$139,563	$12.63	90.28	60	27.25	6.42	12.03	99.28	78.45	9.00	(11.83)
MCCONE	CIRCLE H S	151	140%	$175,335	$56.59	51.78	40	20.52	10.24	7.69	68.20	57.92	16.42	6.14
MCCONE	PRAIRIE ELK ELEM	5	195%	$11,291	$158.67	47.50	60	14.23	0.00	12.03	86.27	72.03	38.77	24.53
MCCONE	SOUTHVIEW ELEM	9	243%	$16,894	$79.86	55.20	60	23.50	2.29	12.03	95.54	74.32	40.34	19.12
MCCONE	VIDA ELEM	25	118%	$10,199	$94.51	48.40	60	4.32	0.00	12.03	76.35	72.03	27.95	23.63
MEAGHER	LENNEP ELEM	12	96%	$0	$182.56	41.08	60	0.00	0.00	10.06	70.06	70.06	28.98	28.98
MEAGHER	RINGLING ELEM	3	138%	$9,043	$540.08	47.55	60	5.58	4.23	10.06	75.64	74.29	28.09	26.74
MEAGHER	WHT SULPHUR SPGS ELEM	193	136%	$134,172	$21.56	73.59	60	32.24	3.32	10.06	102.30	73.38	28.71	(0.21)
MEAGHER	WHT SULPHUR SPGS HS	101	141%	$144,793	$78.94	44.75	40	18.16	11.79	6.19	64.36	57.99	19.61	13.24
MINERAL	ALBERTON ELEM	152	131%	$110,054	$11.12	165.05	60	39.29	35.06	20.47	119.77	115.53	(45.28)	(49.52)
MINERAL	ALBERTON H S	63	101%	$1,904	$25.88	109.41	40	0.71	0.00	13.67	54.37	53.67	(55.04)	(55.74)
MINERAL	SALTESE ELEM	3	186%	$10,190	$169.88	74.01	60	20.00	11.08	20.47	100.47	91.55	26.46	17.54
MINERAL	ST REGIS ELEM	123	123%	$47,006	$18.91	106.19	60	20.21	9.33	20.47	100.68	89.80	(5.51)	(16.39)
MINERAL	ST REGIS H S	51	104%	$10,250	$57.35	67.45	40	3.50	0.00	13.67	57.17	53.67	(10.28)	(13.78)
MINERAL	SUPERIOR ELEM	279	143%	$192,955	$13.75	126.90	60	37.53	31.03	20.47	118.01	111.51	(8.89)	(15.39)
MINERAL	SUPERIOR H S	118	124%	$98,790	$32.27	74.58	40	19.56	16.79	13.67	73.22	70.46	(1.36)	(4.12)
MISSOULA	BONNER ELEM	390	127%	$215,186	$13.72	126.42	60	29.94	27.94	17.13	107.07	105.07	(19.35)	(21.35)
MISSOULA	CLINTON ELEM	276	98%	$0	$7.19	85.84	60	0.00	0.00	17.13	77.13	77.13	(8.71)	(8.71)
MISSOULA	DESMET SCHOOL	74	129%	$44,120	$29.63	57.07	60	20.12	0.00	17.13	97.25	77.13	40.18	20.06
MISSOULA	FRENCHTOWN ELEM	519	127%	$247,056	$34.63	81.08	60	13.75	0.00	17.13	90.88	77.13	9.80	(3.95)
MISSOULA	FRENCHTOWN H S	228	172%	$466,896	$78.82	65.86	40	25.98	20.22	10.00	75.98	70.22	10.12	4.36
MISSOULA	HELLGATE ELEM	736	117%	$64,054	$12.69	88.38	60	4.72	0.00	17.13	81.85	77.13	(6.53)	(11.25)
MISSOULA	LOLO ELEM	521	122%	$181,201	$5.65	132.27	60	18.88	6.26	17.13	96.00	83.39	(36.27)	(48.88)
MISSOULA	MISSOULA ELEM	5554	129%	$2,032,063	$11.06	128.83	60	19.86	1.74	17.13	96.98	78.87	(31.85)	(49.96)

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
MISSOULA	MISSOULA H S	3561	143%	$2,897,283	$26.21	79.31	40	19.01	13.88	10.00	69.00	63.87	(10.31)	(15.44)
MISSOULA	POTOMAC ELEM	107	130%	$80,179	$6.85	78.52	60	40.67	6.50	17.13	117.80	83.62	39.28	5.10
MISSOULA	SEELEY LAKE ELEM	192	152%	$173,436	$12.92	100.15	60	49.02	15.07	17.13	126.15	92.20	26.00	(7.95)
MISSOULA	SUNSET ELEM	14	205%	$29,966	$30.33	68.65	60	70.56	26.20	17.13	147.69	103.32	79.04	34.67
MISSOULA	SWAN VALLEY ELEM	69	109%	$19,056	$13.13	76.00	60	14.99	0.00	17.13	92.12	77.13	16.12	1.13
MISSOULA	TARGET RANGE ELEM	438	99%	$0	$10.92	76.74	60	0.00	0.00	17.13	77.13	77.13	0.39	0.39
MISSOULA	WOODMAN ELEM	52	128%	$44,700	$14.43	61.83	60	46.65	4.35	17.13	123.78	81.47	61.95	19.64
MUSSELSHELL	MELSTONE ELEM	76	122%	$29,244	$59.40	29.13	60	6.48	0.00	11.58	78.05	71.58	48.92	42.45
MUSSELSHELL	MELSTONE H S	46	126%	$62,803	$98.15	21.78	40	13.91	0.00	8.95	62.86	48.95	41.08	27.17
MUSSELSHELL	MUSSELSHELL ELEM	14	338%	$68,298	$310.02	29.13	60	15.74	1.35	11.58	87.31	72.92	58.18	43.79
MUSSELSHELL	ROUNDUP ELEM	482	109%	$17,932	$14.11	48.09	60	2.02	0.00	11.58	73.60	71.58	25.51	23.49
MUSSELSHELL	ROUNDUP H S	250	120%	$76,100	$44.56	38.22	40	6.83	0.24	8.95	55.78	49.19	17.56	10.97
PARK	ARROWHEAD ELEM	74	87%	$0	$17.68	53.87	60	0.00	0.00	17.50	77.50	77.50	23.63	23.63
PARK	CLYDE PARK ELEM	100	115%	$0	$15.30	71.65	60	0.00	0.00	17.50	77.50	77.50	5.85	5.85
PARK	CLYDE PARK H S	69	90%	$0	$21.60	44.10	40	0.00	0.00	11.13	51.13	51.13	7.03	7.03
PARK	COOKE CITY ELEM	0	0%	$0	$0.00	42.15	60	0.00	0.00	17.50	77.50	77.50	35.35	35.35
PARK	GARDINER ELEM	144	121%	$41,540	$12.23	49.60	60	15.66	0.00	17.50	93.15	77.50	43.55	27.90
PARK	GARDINER H S	96	180%	$283,320	$24.80	30.84	40	85.77	0.00	11.13	136.90	51.13	106.06	20.29
PARK	LIVINGSTON ELEM	986	139%	$416,638	$11.74	103.75	60	22.93	16.54	17.50	100.43	94.04	(3.32)	(9.71)
PARK	PARK H S	504	140%	$392,799	$28.90	65.48	40	18.21	15.88	11.13	69.34	67.02	3.86	1.54
PARK	PINE CREEK ELEM	28	96%	$0	$19.01	48.75	60	0.00	0.00	17.50	77.50	77.50	28.75	28.75
PARK	RICHLAND ELEM	12	112%	$0	$55.25	63.27	60	0.00	0.00	17.50	77.50	77.50	14.23	14.23
PARK	SPRINGDALE ELEM	12	90%	$0	$50.14	48.15	60	0.00	0.00	17.50	77.50	77.50	29.35	29.35
PARK	WILSALL ELEM	100	113%	$0	$19.55	74.33	60	0.00	0.00	17.50	77.50	77.50	3.17	3.17
PARK	WILSALL H S	39	104%	$9,452	$44.30	59.75	40	5.47	0.00	11.13	56.61	51.13	(3.14)	(8.62)
PETROLEUM	WINNETT ELEM	76	119%	$28,925	$39.90	78.82	60	9.54	0.00	9.86	79.40	69.86	0.58	(8.96)
PETROLEUM	WINNETT H S	35	113%	$25,444	$86.64	54.11	40	8.39	0.00	7.24	55.64	47.24	1.53	(6.87)

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ANALYSIS OF HB28 - 3rd READING
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PHILLIPS	DODSON ELEM	93	129%	$46,568	$16.24	49.61	60	27.18	0.00	7.54	94.72	67.54	45.11	17.93
PHILLIPS	DODSON H S	34	129%	$57,107	$92.59	43.73	40	18.14	1.61	5.34	63.48	46.95	19.75	3.22
PHILLIPS	LANDUSKY ELEM	8	90%	$0	$204.75	38.32	60	0.00	0.00	7.54	67.54	67.54	29.22	29.22
PHILLIPS	MALTA ELEM	495	109%	$0	$16.89	73.20	60	0.00	0.00	7.54	67.54	67.54	(5.66)	(5.66)
PHILLIPS	MALTA H S	221	140%	$259,203	$40.60	67.37	40	27.40	14.75	5.34	72.74	60.09	5.37	(7.28)
PHILLIPS	SACO ELEM	84	164%	$122,744	$145.66	51.36	60	10.03	9.06	7.54	77.58	76.60	26.22	25.24
PHILLIPS	SACO H S	43	153%	$124,728	$265.95	39.92	40	10.91	9.57	5.34	56.25	54.91	16.33	14.99
PHILLIPS	SECOND CRK ELEM	8	99%	$0	$45.67	41.75	60	0.00	0.00	7.54	67.54	67.54	25.79	25.79
PHILLIPS	SUN PRAIRIE ELEM	6	93%	$0	$41.43	42.90	60	0.00	0.00	7.54	67.54	67.54	24.64	24.64
PHILLIPS	WHITEWATER ELEM	59	175%	$121,081	$157.34	50.34	60	13.04	6.46	7.54	80.59	74.00	30.25	23.66
PHILLIPS	WHITEWATER H S	23	175%	$108,517	$403.60	35.75	40	11.69	2.55	5.34	57.03	47.89	21.28	12.14
PONDERA	BRADY ELEM	74	149%	$78,183	$42.75	89.70	60	24.72	16.02	19.95	104.66	95.97	14.96	6.27
PONDERA	BRADY H S	24	148%	$69,522	$131.80	53.91	40	21.98	11.40	10.25	72.22	61.65	18.31	7.74
PONDERA	CONRAD ELEM	547	126%	$151,339	$19.48	92.11	60	14.20	4.41	19.95	94.15	84.36	2.04	(7.75)
PONDERA	CONRAD H S	238	134%	$209,112	$46.56	62.71	40	18.87	12.47	10.25	69.12	62.72	6.41	0.01
PONDERA	DUPUYER ELEM	32	120%	$9,764	$22.82	67.02	60	13.37	0.00	19.95	93.32	79.95	26.30	12.93
PONDERA	HEART BUTTE ELEM	144	217%	$368,005	$0.22	43.71	60	6736.58	0.00	19.95	6,816.53	79.95	6,772.82	36.24
PONDERA	MIAMI ELEM	22	89%	$0	$19.35	61.90	60	0.00	0.00	19.95	79.95	79.95	18.05	18.05
PONDERA	VALIER ELEM	179	105%	$0	$16.64	47.39	60	0.00	0.00	19.95	79.95	79.95	32.56	32.56
PONDERA	VALIER H S	85	118%	$60,556	$44.01	27.70	40	16.19	0.00	10.25	66.43	50.25	38.73	22.55
POWDER RIVER	BEAR CREEK ELEM	0	0%	$0	$0.00	32.85	60	0.00	0.00	5.54	65.54	65.54	32.69	32.69
POWDER RIVER	BELLE CREEK EL	17	387%	$90,701	$726.96	35.93	60	7.34	0.00	5.54	72.88	65.54	36.95	29.61
POWDER RIVER	BIDDLE ELEM	19	104%	$2,355	$37.53	44.48	60	3.30	0.00	5.54	68.84	65.54	24.36	21.06
POWDER RIVER	BILLUP ELEM	6	101%	$301	$22.84	47.72	60	2.20	0.00	5.54	67.73	65.54	20.01	17.82
POWDER RIVER	BROADUS ELEM	220	153%	$244,389	$14.89	80.14	60	60.29	0.00	5.54	125.83	65.54	45.69	(14.60)
POWDER RIVER	HORKAN CRK ELEM	12	76%	$0	$14.09	69.93	60	0.00	0.00	5.54	65.54	65.54	(4.39)	(4.39)
POWDER RIVER	POWDER RVR CO DIST HS	156	165%	$267,308	$111.82	41.76	40	15.32	3.88	4.94	60.26	48.82	18.50	7.06

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

SOURCE: OPI DATABASE (UNAUDITED)

131% = PERMISSIVE LEVEL (100% OF AVG. '88 ACTUAL)
153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
POWDER RIVER	POWDERVILLE EL	8	81%	$0	$23.49	34.37	60	0.00	0.00	5.54	65.54	65.54	31.17	31.17
POWDER RIVER	SO STACEY ELEM	4	83%	$0	$41.43	51.16	60	0.00	0.00	5.54	65.54	65.54	14.38	14.38
POWELL	AVON ELEM	35	97%	$0	$32.61	59.38	60	0.00	0.00	18.62	78.62	78.62	19.24	19.24
POWELL	DEER LODGE ELEM	655	140%	$334,818	$9.75	160.47	60	27.74	25.65	18.62	106.36	104.27	(54.11)	(56.20)
POWELL	ELLISTON ELEM	33	109%	$5,546	$17.55	73.06	60	9.12	0.00	18.62	87.74	78.62	14.68	5.56
POWELL	GARRISON ELEM	12	221%	$32,154	$62.55	91.78	60	42.84	42.08	18.62	121.46	120.69	29.68	28.91
POWELL	GOLD CREEK ELEM	18	87%	$0	$63.77	61.19	60	0.00	0.00	18.62	78.62	78.62	17.43	17.43
POWELL	HELMVILLE ELEM	26	113%	$7,250	$30.70	62.12	60	9.08	8.98	18.62	87.70	87.60	25.58	25.48
POWELL	OVANDO ELEM	33	117%	$10,729	$19.96	68.82	60	16.29	13.58	18.62	94.90	92.20	26.08	23.38
POWELL	POWELL CO H S	308	129%	$176,915	$37.21	64.13	40	13.42	12.24	8.69	62.11	60.93	(2.02)	(3.20)
PRAIRIE	FALLON ELEM	22	99%	$0	$40.61	48.73	60	0.00	0.00	14.92	74.92	74.92	26.19	26.19
PRAIRIE	TERRY ELEM	184	110%	$6,464	$18.66	59.57	60	1.88	0.00	14.92	76.80	74.92	17.23	15.35
PRAIRIE	TERRY H S	123	107%	$29,913	$35.18	51.15	40	5.68	0.00	9.61	55.29	49.61	4.14	(1.54)
RAVALLI	CORVALLIS ELEM	559	104%	$0	$7.36	55.21	60	0.00	0.00	14.03	74.03	74.03	18.82	18.82
RAVALLI	CORVALLIS H S	278	93%	$0	$14.80	33.97	40	0.00	0.00	7.25	47.25	47.25	13.28	13.28
RAVALLI	DARBY ELEM	375	111%	$26,592	$11.56	75.72	60	3.85	0.00	14.03	77.88	74.03	2.16	(1.69)
RAVALLI	DARBY H S	208	103%	$0	$20.84	52.04	40	0.00	0.00	7.25	47.25	47.25	(4.79)	(4.79)
RAVALLI	FLORENCE-CARLTON ELEM	459	89%	$0	$6.38	103.03	60	0.00	0.00	14.03	74.03	74.03	(29.00)	(29.00)
RAVALLI	FLORENCE-CARLTON HS	154	113%	$44,687	$19.02	66.18	40	6.78	2.80	7.25	54.03	50.05	(12.15)	(16.13)
RAVALLI	HAMILTON ELEM	823	107%	$0	$11.20	61.72	60	0.00	0.00	14.03	74.03	74.03	12.31	12.31
RAVALLI	HAMILTON H S	470	101%	$0	$19.62	44.88	40	0.00	0.00	7.25	47.25	47.25	2.37	2.37
RAVALLI	LONE ROCK ELEM	171	97%	$0	$7.68	91.77	60	0.00	0.00	14.03	74.03	74.03	(17.74)	(17.74)
RAVALLI	STEVENSVILLE EL	686	97%	$0	$7.11	61.29	60	0.00	0.00	14.03	74.03	74.03	12.74	12.74
RAVALLI	STEVENSVILLE HS	380	102%	$0	$16.29	44.80	40	0.00	0.00	7.25	47.25	47.25	2.45	2.45
RAVALLI	VICTOR ELEM	182	111%	$27,628	$12.58	81.31	60	8.24	0.00	14.03	82.27	74.03	0.96	(7.28)
RAVALLI	VICTOR H S	85	98%	$0	$26.93	43.46	40	0.00	0.00	7.25	47.25	47.25	3.79	3.79
RICHLAND	BRORSON ELEM	14	176%	$21,653	$600.55	37.39	60	2.58	0.00	7.69	70.26	67.69	32.87	30.30

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APPENDIX II

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1 COUNTY	2 DISTRICT	3 TOTAL ANB	4 '88 GF & INS AS A % OF NEW FOUND. SCHEDULES	5 LOCAL RESRCS NEEDED FOR COMBINED GF	6 DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	7 CURRENT MILL LEVY	8 FY '91 STATEWIDE 100 MILL LEVY	9 FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	10 FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	11 GUARANTEED RETIREMENT MILL LEVY	12 FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	13 FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	14 INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	15 INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
RICHLAND	FAIRVIEW ELEM	272	128%	$131,445	$76.34	49.04	60	6.33	2.31	7.69	74.02	69.99	24.98	20.95
RICHLAND	FAIRVIEW H S	174	127%	$146,663	$123.63	30.39	40	6.82	0.00	4.28	51.10	44.28	20.71	13.89
RICHLAND	LAMBERT ELEM	88	155%	$116,473	$38.52	73.21	60	34.36	0.00	7.69	102.04	67.69	28.83	(5.52)
RICHLAND	LAMBERT H S	33	151%	$97,433	$90.42	53.72	40	32.65	0.00	4.28	76.93	44.28	23.21	(9.44)
RICHLAND	RAU ELEM	67	96%	$0	$72.71	40.56	60	0.00	0.00	7.69	67.69	67.69	27.13	27.13
RICHLAND	SAVAGE ELEM	124	126%	$64,744	$21.14	78.46	60	24.70	0.00	7.69	92.38	67.69	13.92	(10.77)
RICHLAND	SAVAGE H S	57	124%	$67,710	$54.35	52.18	40	21.86	0.00	4.28	66.14	44.28	13.96	(7.90)
RICHLAND	SIDNEY ELEM	1193	115%	$162,838	$20.30	54.35	60	6.72	0.00	7.69	74.41	67.69	20.06	13.34
RICHLAND	SIDNEY H S	490	121%	$202,663	$79.20	34.14	40	5.22	0.00	4.28	49.50	44.28	15.36	10.14
RICHLAND	THREE BUTTES EL	0	0%	$0	$0.00	35.29	60	0.00	0.00	7.69	67.69	67.69	32.40	32.40
ROOSEVELT	BAINVILLE ELEM	70	175%	$147,134	$165.67	64.50	60	12.69	11.71	16.09	88.78	87.81	24.28	23.31
ROOSEVELT	BAINVILLE H S	43	133%	$77,974	$269.69	40.92	40	6.72	4.14	9.08	55.80	53.22	14.88	12.30
ROOSEVELT	BROCKTON ELEM	90	198%	$205,386	$4.44	95.29	60	327.11	0.00	16.09	403.20	76.09	307.91	(19.20)
ROOSEVELT	BROCKTON H S	36	206%	$215,749	$11.10	82.12	40	339.47	0.00	9.08	388.55	49.08	306.43	(33.04)
ROOSEVELT	CULBERTSON ELEM	226	148%	$214,538	$26.43	70.01	60	35.91	0.00	16.09	112.00	76.09	41.99	6.08
ROOSEVELT	CULBERTSON H S	68	130%	$94,339	$76.52	48.86	40	18.13	0.00	9.08	67.21	49.08	18.35	0.22
ROOSEVELT	FROID ELEM	87	157%	$121,546	$29.89	106.01	60	46.74	37.39	16.09	122.83	113.48	16.82	7.47
ROOSEVELT	FROID H S	40	147%	$103,778	$65.01	85.45	40	39.91	33.27	9.08	88.99	82.35	3.54	(3.10)
ROOSEVELT	FRONTIER ELEM	146	119%	$55,368	$32.03	50.24	60	11.84	0.00	16.09	87.93	76.09	37.69	25.85
ROOSEVELT	POPLAR ELEM	665	186%	$996,036	$21.23	47.21	60	70.56	0.00	16.09	146.65	76.09	99.44	28.88
ROOSEVELT	POPLAR H S	217	224%	$791,252	$65.05	49.17	40	56.05	0.00	9.08	105.13	49.08	55.96	(0.09)
ROOSEVELT	WOLF POINT ELEM	683	128%	$275,473	$8.69	54.05	60	21.89	0.00	16.09	97.98	76.09	43.93	22.04
ROOSEVELT	WOLF POINT H S	333	125%	$223,644	$31.86	37.80	40	15.69	0.00	9.08	64.77	49.08	26.97	11.28
ROSEBUD	ASHLAND ELEM	103	155%	$107,131	$8.71	82.98	60	58.94	0.00	4.37	123.31	64.37	40.33	(18.61)
ROSEBUD	BIRNEY ELEM	17	152%	$16,568	$18.40	62.67	60	52.89	0.00	4.37	117.26	64.37	54.59	1.70
ROSEBUD	COLSTRIP ELEM	977	186%	$1,615,615	$203.59	43.89	60	8.12	6.23	4.37	72.49	70.60	28.60	26.71
ROSEBUD	COLSTRIP H S	451	191%	$996,634	$443.20	24.90	40	4.99	2.87	1.75	46.74	44.62	21.84	19.72

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
ROSEBUD	FORSYTH ELEM	484	129%	$209,360	$13.28	83.86	60	23.48	6.83	4.37	87.84	71.20	3.98	(12.66)
ROSEBUD	FORSYTH H S	225	131%	$178,570	$46.17	39.40	40	17.19	5.16	1.75	58.94	46.92	19.54	7.52
ROSEBUD	INGOMAR ELEM	14	338%	$68,313	$283.08	35.04	60	17.24	5.36	4.37	81.60	69.73	46.56	34.69
ROSEBUD	LAME DEER ELEM	281	258%	$852,308	$0.45	32.05	60	4941.22	473.77	4.37	5,005.58	538.14	4,973.53	506.09
ROSEBUD	ROCK SPRING ELEM	3	172%	$8,567	$240.35	35.49	60	11.88	0.00	4.37	76.25	64.37	40.76	28.88
ROSEBUD	ROSEBUD ELEM	87	124%	$40,266	$19.28	75.68	60	24.01	0.00	4.37	88.37	64.37	12.69	(11.31)
ROSEBUD	ROSEBUD H S	41	124%	$53,116	$58.49	43.93	40	22.15	0.00	1.75	63.90	41.75	19.97	(2.18)
SANDERS	CAMAS PRAIRIE ELEM	12	94%	$0	$42.60	50.19	60	0.00	0.00	13.53	73.53	73.53	23.34	23.34
SANDERS	DIXON ELEM	53	136%	$43,590	$11.02	59.20	60	44.64	0.00	13.53	118.16	73.53	58.96	14.33
SANDERS	HOT SPRINGS ELEM	142	111%	$9,933	$8.41	57.13	60	3.80	0.00	13.53	77.32	73.53	20.19	16.40
SANDERS	HOT SPRINGS H S	78	89%	$0	$21.87	32.07	40	0.00	0.00	7.44	47.44	47.44	15.37	15.37
SANDERS	NOXON ELEM	171	137%	$117,106	$57.81	71.98	60	11.85	11.85	13.53	85.37	85.37	13.39	13.39
SANDERS	NOXON H S	95	119%	$66,682	$181.06	36.33	40	3.88	1.94	7.44	51.32	49.38	14.99	13.05
SANDERS	PARADISE ELEM	51	101%	$1,229	$13.70	85.20	60	1.31	0.34	13.53	74.84	73.87	(10.36)	(11.33)
SANDERS	PLAINS ELEM	300	113%	$10,542	$9.63	92.64	60	1.91	0.00	13.53	75.43	73.53	(17.21)	(19.11)
SANDERS	PLAINS H S	177	98%	$0	$20.27	70.90	40	0.00	0.00	7.44	47.44	47.44	(23.46)	(23.46)
SANDERS	THOMPSON FALLS ELEM	372	131%	$155,402	$17.66	98.54	60	22.67	21.43	13.53	96.20	94.95	(2.34)	(3.59)
SANDERS	THOMPSON FALLS H S	208	98%	$0	$31.79	54.90	40	0.00	0.00	7.44	47.44	47.44	(7.46)	(7.46)
SANDERS	TROUT CRK ELEM	93	148%	$96,537	$79.14	64.37	60	13.12	11.52	13.53	86.64	85.05	22.32	20.73
SHERIDAN	HIAWATHA ELEM	16	235%	$52,179	$277.19	50.74	60	11.77	8.87	7.30	79.06	76.17	28.32	25.43
SHERIDAN	MEDICINE LK EL	184	138%	$135,398	$88.65	49.16	60	8.30	0.00	7.30	75.60	67.30	26.44	18.14
SHERIDAN	MEDICINE LK H S	61	164%	$189,292	$309.66	31.99	40	10.02	0.00	4.80	54.82	44.80	22.83	12.81
SHERIDAN	OUTLOOK ELEM	55	181%	$121,253	$51.77	90.05	60	42.59	27.27	7.30	109.88	94.56	19.83	4.51
SHERIDAN	OUTLOOK H S	24	159%	$84,819	$118.64	62.93	40	29.79	12.31	4.80	74.59	57.11	11.66	(5.82)
SHERIDAN	PLENTYWOOD ELEM	380	112%	$28,972	$23.90	61.54	60	3.19	0.00	7.30	70.49	67.30	8.95	5.76
SHERIDAN	PLENTYWOOD H S	152	148%	$239,409	$59.76	54.97	40	26.36	19.83	4.80	71.16	64.63	16.19	9.66
SHERIDAN	WESTBY ELEM	89	181%	$163,236	$68.85	61.73	60	26.64	3.28	7.30	93.94	70.58	32.21	8.85

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COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
SHERIDAN	WESTBY H S	44	168%	$162,950	$181.46	48.33	40	20.41	8.14	4.80	65.21	52.94	16.88	4.61
SILVER BOW	BUTTE ELEM	3769	147%	$2,472,675	$8.73	184.62	60	35.60	17.45	20.35	115.95	97.79	(68.67)	(86.83)
SILVER BOW	BUTTE H S	1713	152%	$1,647,811	$21.85	96.08	40	22.47	14.64	10.23	72.70	64.86	(23.38)	(31.22)
SILVER BOW	DIVIDE ELEM	19	109%	$4,511	$23.45	91.50	60	10.12	4.93	20.35	90.47	85.28	(1.03)	(6.22)
SILVER BOW	MELROSE ELEM	26	130%	$16,964	$8.86	72.16	60	35.41	6.21	20.35	115.76	86.55	43.60	14.39
SILVER BOW	RAMSAY ELEM	111	135%	$70,306	$34.66	93.66	60	18.27	13.70	20.35	98.62	94.05	4.96	0.39
STILLWATER	ABSAROKEE ELEM	201	112%	$12,117	$16.70	77.56	60	3.27	0.00	15.21	78.48	75.21	0.92	(2.35)
STILLWATER	ABSAROKEE H S	124	105%	$19,439	$50.72	50.02	40	3.09	0.67	9.65	52.74	50.32	2.72	0.30
STILLWATER	COLUMBUS ELEM	345	111%	$0	$11.65	98.80	60	0.00	0.00	15.21	75.21	75.21	(23.59)	(23.59)
STILLWATER	COLUMBUS H S	152	104%	$17,968	$27.97	57.20	40	2.76	0.00	9.65	52.41	49.65	(4.79)	(7.55)
STILLWATER	FISHTAIL ELEM	52	58%	$0	$50.24	43.43	60	0.00	0.00	15.21	75.21	75.21	31.78	31.78
STILLWATER	MOLT ELEM	19	89%	$0	$46.35	60.21	60	0.00	0.00	15.21	75.21	75.21	15.00	15.00
STILLWATER	NYE ELEM	21	79%	$0	$47.48	52.09	60	0.00	0.00	15.21	75.21	75.21	23.12	23.12
STILLWATER	PARK CITY ELEM	219	89%	$0	$7.70	70.16	60	0.00	0.00	15.21	75.21	75.21	5.05	5.05
STILLWATER	PARK CITY H S	114	84%	$0	$13.85	60.05	40	0.00	0.00	9.65	49.65	49.65	(10.40)	(10.40)
STILLWATER	RAPELJE ELEM	55	136%	$36,948	$61.08	60.99	60	11.00	0.00	15.21	86.21	75.21	25.22	14.22
STILLWATER	RAPELJE H S	24	133%	$47,921	$165.40	45.19	40	12.07	0.00	9.65	61.72	49.65	16.53	4.46
STILLWATER	REEDPOINT ELEM	38	185%	$54,618	$24.06	95.74	60	59.75	33.82	15.21	134.96	109.03	39.22	13.29
STILLWATER	REEDPOINT H S	21	105%	$7,592	$43.31	64.89	40	8.35	0.00	9.65	58.00	49.65	(6.89)	(15.24)
SWEET GRASS	BIG TIMBER ELEM	350	107%	$0	$10.92	82.93	60	0.00	0.00	15.29	75.29	75.29	(7.64)	(7.64)
SWEET GRASS	BRIDGE ELEM	7	170%	$8,337	$77.40	50.64	60	15.39	0.00	15.29	90.68	75.29	40.04	24.65
SWEET GRASS	GREYCLIFF ELEM	14	99%	$0	$45.33	65.84	60	0.00	0.00	15.29	75.29	75.29	9.45	9.45
SWEET GRASS	MCLEOD ELEM	15	86%	$0	$31.09	53.22	60	0.00	0.00	15.29	75.29	75.29	22.07	22.07
SWEET GRASS	MELVILLE ELEM	25	97%	$0	$49.46	47.66	60	0.00	0.00	15.29	75.29	75.29	27.63	27.63
SWEET GRASS	SWEET GRASS CO HS	198	121%	$97,043	$34.76	57.73	40	11.45	0.00	10.03	61.48	50.03	3.75	(7.70)
TETON	BYNUM ELEM	32	94%	$0	$17.69	52.19	60	0.00	0.00	16.03	76.03	76.03	23.84	23.84
TETON	CHOTEAU ELEM	298	119%	$27,554	$16.77	82.16	60	5.02	0.00	16.03	81.05	76.03	(1.11)	(6.13)

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
****

HB28-3RD.WK1
07/01/89
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APPENDIX II

OFFICE OF THE LEGISLATIVE AUDITOR

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153% = BEGINNING RECAPTURE LEVEL
131% = AVERAGE '88 ACTUALS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
TETON	CHOTEAU H S	166	129%	$153,237	$47.21	59.63	40	19.55	5.92	10.56	70.12	56.49	10.49	(3.14)
TETON	DUTTON ELEM	95	143%	$78,358	$41.28	80.50	60	19.98	9.19	16.03	96.01	85.22	15.51	4.72
TETON	DUTTON H S	49	121%	$53,192	$80.04	59.45	40	13.56	2.99	10.56	64.13	53.55	4.68	(5.90)
TETON	FAIRFIELD ELEM	213	98%	$0	$7.80	50.39	60	0.00	0.00	16.03	76.03	76.03	25.64	25.64
TETON	FAIRFIELD H S	151	103%	$13,907	$17.97	62.88	40	2.15	0.00	10.56	52.72	50.56	(10.16)	(12.32)
TETON	GOLDEN RIDGE ELEM	27	97%	$0	$15.31	65.56	60	0.00	0.00	16.03	76.03	76.03	10.47	10.47
TETON	GREENFIELD ELEM	72	95%	$0	$10.31	80.96	60	0.00	0.00	16.03	76.03	76.03	(4.93)	(4.93)
TETON	PENDROY ELEM	16	142%	$12,253	$143.43	46.00	60	5.34	3.57	16.03	81.37	79.60	35.37	33.60
TETON	POWER ELEM	98	139%	$73,470	$14.65	118.93	60	40.69	21.66	16.03	116.72	97.69	(2.21)	(21.24)
TETON	POWER H S	41	121%	$46,681	$38.04	77.95	40	26.60	4.65	10.56	77.16	55.21	(0.79)	(22.74)
TOOLE	GALATA ELEM	29	157%	$23,993	$213.08	36.90	60	3.88	0.00	8.05	71.93	68.05	35.03	31.15
TOOLE	KEVIN ELEM	21	188%	$47,068	$105.64	42.03	60	21.22	0.00	8.05	89.27	68.05	47.24	26.02
TOOLE	NICKOL ELEM	0	0%	$0	$0.00	30.87	60	0.00	0.00	8.05	68.05	68.05	37.18	37.18
TOOLE	SHELBY ELEM	498	136%	$242,112	$13.06	108.06	60	26.38	2.08	8.05	94.43	70.13	(13.63)	(37.93)
TOOLE	SHELBY H S	193	183%	$465,723	$72.28	58.46	40	33.38	10.03	5.98	79.36	56.01	20.90	(2.45)
TOOLE	SUNBURST ELEM	184	137%	$113,335	$76.92	43.15	60	8.01	0.00	8.05	76.06	68.05	32.91	24.90
TOOLE	SUNBURST H S	101	168%	$243,693	$162.10	39.36	40	14.88	1.57	5.98	60.86	47.55	21.50	8.19
TREASURE	HYSHAM ELEM	131	125%	$77,264	$33.70	72.21	60	17.50	14.50	9.22	86.72	83.72	14.51	11.51
TREASURE	HYSHAM H S	63	131%	$68,694	$70.07	56.77	40	15.56	11.21	9.56	65.12	60.76	8.35	3.99
VALLEY	FRAZER ELEM	109	281%	$458,229	$17.17	49.55	60	240.66	0.00	17.23	317.89	77.23	268.34	27.68
VALLEY	FRAZER H S	45	243%	$345,874	$149.49	28.73	40	51.41	0.00	10.87	102.28	50.87	73.55	22.14
VALLEY	FT PECK ELEM	37	209%	$63,970	$6.51	209.25	60	189.23	0.00	17.23	266.46	77.23	57.21	(132.02)
VALLEY	GLASGOW ELEM	734	149%	$634,722	$15.25	133.47	60	46.93	33.64	17.23	124.16	110.87	(9.31)	(22.60)
VALLEY	GLASGOW H S	324	172%	$579,415	$34.54	91.14	40	44.63	34.58	10.87	95.50	85.44	4.36	(5.70)
VALLEY	HINSDALE ELEM	67	131%	$50,034	$69.54	60.98	60	10.74	4.33	17.23	87.97	81.56	26.99	20.58
VALLEY	HINSDALE H S	38	123%	$49,936	$143.65	51.79	40	9.15	7.74	10.87	60.01	58.61	8.22	6.82
VALLEY	LUSTRE ELEM	66	153%	$69,095	$73.57	69.23	60	14.23	11.92	17.23	91.46	89.15	22.23	19.92

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1 COUNTY	2 DISTRICT	3 TOTAL ANB	4 '88 GF & INS AS A % OF NEW FOUND. SCHEDULES	5 LOCAL RESRCS NEEDED FOR COMBINED GF	6 DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	7 CURRENT MILL LEVY	8 FY '91 STATEWIDE 100 MILL LEVY	9 FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	10 FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	11 GUARANTEED RETIREMENT MILL LEVY	12 FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	13 FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	14 INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	15 INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
VALLEY	NASHUA ELEM	132	141%	$91,379	$15.24	103.53	60	37.57	0.00	17.23	114.80	77.23	11.27	(26.30)
VALLEY	NASHUA H S	75	127%	$58,402	$30.03	70.74	40	18.19	0.00	10.87	69.06	50.87	(1.68)	(19.87)
VALLEY	OPHEIM ELEM	102	139%	$86,087	$40.37	80.44	60	20.91	0.00	17.23	98.14	77.23	17.70	(3.21)
VALLEY	OPHEIM H S	42	156%	$128,141	$98.03	71.19	40	31.12	10.45	10.87	81.99	61.32	10.80	(9.87)
WHEATLAND	HARLOWTON ELEM	201	112%	$26,006	$10.26	98.56	60	7.02	2.65	10.88	77.90	73.53	(20.66)	(25.03)
WHEATLAND	HARLOWTON H S	107	130%	$110,543	$57.30	62.74	40	18.03	16.95	8.25	66.28	65.20	3.54	2.46
WHEATLAND	JUDITH GAP ELEM	88	109%	$13,525	$16.28	81.05	60	8.34	0.00	10.88	79.22	70.88	(1.83)	(10.17)
WHEATLAND	JUDITH GAP H S	31	105%	$8,419	$37.33	60.46	40	6.34	0.00	8.25	54.60	48.25	(5.86)	(12.21)
WHEATLAND	SHAWMUT ELEM	12	107%	$1,916	$40.94	42.96	60	3.90	0.00	10.88	74.78	70.88	31.82	27.92
WHEATLAND	TWO DOT ELEM	6	282%	$21,627	$596.41	47.52	60	6.04	3.69	10.88	76.92	74.57	29.40	27.05
WIBAUX	WIBAUX ELEM	184	124%	$54,160	$90.77	40.04	60	3.24	0.00	3.89	67.13	63.89	27.09	23.85
WIBAUX	WIBAUX H S	81	119%	$63,487	$206.19	29.17	40	3.80	0.00	2.45	46.25	42.45	17.08	13.28
YELLOWSTONE	BILLINGS ELEM	10146	141%	$5,656,218	$13.07	104.54	60	30.26	23.64	17.87	108.13	101.51	3.59	(3.03)
YELLOWSTONE	BILLINGS H S	5044	127%	$2,015,114	$32.22	50.88	40	9.33	4.86	8.37	57.71	53.23	6.83	2.35
YELLOWSTONE	BLUE CREEK ELEM	108	81%	$0	$15.31	63.83	60	0.00	0.00	17.87	77.87	77.87	14.04	14.04
YELLOWSTONE	BROADVIEW ELEM	89	128%	$52,904	$79.04	72.93	60	7.52	6.70	17.87	85.39	84.57	12.46	11.64
YELLOWSTONE	BROADVIEW H S	46	108%	$19,624	$156.02	45.26	40	2.73	0.00	8.37	51.11	48.37	5.85	3.11
YELLOWSTONE	CANYON CRK ELEM	203	109%	$13,359	$9.37	91.68	60	3.57	0.58	17.87	81.44	78.45	(10.24)	(13.23)
YELLOWSTONE	CUSTER ELEM	60	152%	$79,230	$48.35	95.62	60	27.31	0.00	17.87	105.18	77.87	9.56	(17.75)
YELLOWSTONE	CUSTER H S	38	118%	$38,647	$76.34	60.92	40	13.32	3.86	8.37	61.70	52.24	0.78	(8.68)
YELLOWSTONE	ELDER GROVE ELEM	177	84%	$0	$9.25	67.23	60	0.00	0.00	17.87	77.87	77.87	10.64	10.64
YELLOWSTONE	ELYSIAN ELEM	67	134%	$51,735	$106.25	60.31	60	7.27	3.05	17.87	85.14	80.92	24.83	20.61
YELLOWSTONE	HUNTLEY PROJ ELEM	475	119%	$112,898	$13.89	89.58	60	12.90	0.00	17.87	90.77	77.87	1.19	(11.71)
YELLOWSTONE	HUNTLEY PROJ HS	200	109%	$52,224	$32.99	57.50	40	6.10	0.00	8.37	54.47	48.37	(3.03)	(9.13)
YELLOWSTONE	INDEPENDENT ELEM	178	77%	$0	$9.99	60.95	60	0.00	0.00	17.87	77.87	77.87	16.92	16.92
YELLOWSTONE	LAUREL ELEM	1310	109%	$33,050	$12.60	90.40	60	1.37	0.09	17.87	79.24	77.96	(11.16)	(12.44)
YELLOWSTONE	LAUREL H S	553	118%	$193,602	$29.35	58.75	40	8.18	6.78	8.37	56.55	55.15	(2.20)	(3.60)

Exhibit # 1
7/6/89 HB 28

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ANALYSIS OF HB28 - 3rd READING
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
COUNTY	DISTRICT	TOTAL ANB	'88 GF & INS AS A % OF NEW FOUND. SCHEDULES	LOCAL RESRCS NEEDED FOR COMBINED GF	DISTRICT TAX VAL PER ANB STATEWIDE AVG $18.43 ELEM $42.81 H.S.	CURRENT MILL LEVY	FY '91 STATEWIDE 100 MILL LEVY	FY '91 GF VOTED LEVY ALL FUNDED BY MILLS	FY '91 GF VOTED LEVY ASSUMING NON-LEVY REV. CONTINUES	GUARANTEED RETIREMENT MILL LEVY	FY '91 TOTAL DIST LEVIES ALL FUNDED BY MILLS	FY '91 DISTRICT LEVIES ASSUMING NON-LEVY REVENUE CONTINUES	INCREASE (DECREASE) IN LEVIES ASSUMING ALL FUNDED BY MILLS	INCREASE (DECREASE) IN LEVIES ASSUMING NON-LEVY REVENUE CONTINUES
YELLOWSTONE	LOCKWOOD ELEM	1166	123%	$296,255	$11.85	103.24	60	13.79	0.26	17.87	91.66	78.13	(11.58)	(25.11)
YELLOWSTONE	MORIN ELEM	34	125%	$15,431	$55.95	64.64	60	8.11	0.00	17.87	85.98	77.87	21.34	13.23
YELLOWSTONE	PIONEER ELEM	92	113%	$27,034	$10.49	58.80	60	15.95	8.51	17.87	93.82	86.38	35.02	27.58
YELLOWSTONE	SHEPHERD ELEM	443	91%	$0	$8.86	83.61	60	0.00	0.00	17.87	77.87	77.87	(5.74)	(5.74)
YELLOWSTONE	SHEPHERD H S	253	107%	$617	$19.33	63.31	40	0.06	0.00	8.37	48.43	48.37	(14.88)	(14.94)
YELLOWSTONE	YLSTN EDUCATION CENTER	0	0%	$0	$0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS				$81,478,947										

SENATE EDUCATION
EXHIBIT NO. 2
DATE 7/6/89
BILL NO. HB28

COMMITTEE OF THE WHOLE AMENDMENT
HOUSE BILL 28
Representative William Boharski

"An Act to Generally Revise Public School Funding,
to Eliminate the Present Permissive Levy,
to Eliminate the County Retirement Levy . . ."

June 27, 1989 1:31 pm

Mr. Chairman: I move to amend HOUSE BILL 28 (second reading copy -- yellow).

Signed: ______________________________
Representative William Boharski

And, that such amendments to HOUSE BILL 28 read as follows:

1. Title, page 2, line 17.
Following: "EDUCATION;"
Insert: "TO PROHIBIT THE BOARD OF PUBLIC EDUCATION FROM ADOPTING A RULE WITH SUBSTANTIAL FINANCIAL IMPACT UNLESS THE PROPOSED RULE IS FUNDED BY THE LEGISLATURE;"

2. Title, page 2, line 20.
Following: "17-7-502,"
Insert: "20-2-115"

3. Page 136.
Following: line 15
Insert: "NEW SECTION. Section 64. Section 20-2-115, MCA, is amended to read:

"20-2-115. Rules with substantial financial impact -- fiscal note -- ~~effect~~ adoption prohibited without funding. (1) When developing rules, policies, and standards under 20-2-121(6), (7), (9), and (11), the board of public education shall determine the financial impact of the rule, policy, or standard on school districts.

(2) The superintendent of public instruction shall prepare a fiscal note for submission to the board, using criteria and assumptions developed by the board. The fiscal note must be prepared within 30 days of a request unless the board agrees to a longer time. The board may also accept other testimony and exhibits on the financial impact to school districts before proceeding to rulemaking.

(3) If the financial impact of the proposed rule, policy, or standard is found by the board to be substantial, the board

ADOPT

REJECT

may not ~~implement~~ adopt the rule ~~until July 1 following the next regular legislative session and shall request~~ unless the next legislature ~~to fund~~ funds implementation of the proposed rule, policy, or standard through the foundation program. A substantial financial impact is an amount that cannot be readily absorbed in the budget of an existing school district program.

(4) A substantial financial impact is an amount that cannot be readily absorbed in the budget of an existing school district program.

~~(4)~~ (5) A proposed rule, policy, or standard not found by the board to have a substantial financial impact on school districts or funded by the legislature may be implemented at any time."

4. Page 167, line 4.
Following: "62,"
Insert: "64,"

5. Page 167, lines 4 and 5.
Strike: "70 THROUGH 76,"
Insert: "71 through 77,"

EXHIBIT NO. 3
DATE 7/6/89
BILL NO. HB28

Oppose the bill. HB 28.

Our most fundamental problem with the bill is its ~~the~~ low level of state support. That, combined with the recapture provisions in the bill, will over time push school spending down ~~[illegible]~~ lowering of the [illegible].

Yes it costs more ~~[illegible]~~ money at the state level to bring the low spending districts up instead of forcing the higher spending districts down. But educating our students & providing a quality education must ~~[illegible]~~ be the central concern of this legislature. ~~[illegible]~~

We support the ~~[illegible]~~ recapture exclusion for school districts with over 80% of their budgets in personal costs. This allows school districts to maintain their staff at its current level. ~~As~~ This amendment ~~of this type~~ is essential if the level of state support is to stay as low as ~~[illegible]~~ the bill proposes.

We ~~[illegible]~~ are ~~[illegible]~~ opposed to avoiding any absolute or hard caps onto this bill, opposed to lowering the mills & the surcharge, & opposed to Rep Bradley's limitations on the Board of Public Ed.

10 yrs – 10 schools closed

SENATE EDUCATION
EXHIBIT NO. 4
DATE 7/6/89
BILL NO. HB 28

Prepared by Office of the Legislative Fiscal Analyst 06-Jul-89

	HB 28 HOUSE THIRD READING
Current Law Revenue *	
State Equalization	$159.194
County Equalization	88.501
District Permissive	18.289

Total Revenue	$265.984
Cost of Proposal	
Foundation	$350.058
Additional Foundation coordination with HB 6 **	8.320
Guaranteed Tax Base	37.530
Transportation Schedules	6.253
Special Education	33.862
Conversion to GAAP	0.354
Telecommunications	0.500
Interim Legislative Study	0.020
180 Day Limit	(1.820)

Total Cost	$435.077
Revenue	
Special Education (HB 100)	$33.862
Transportation (HB 100)	6.253
Lottery Revenue	4.550
Eliminate Permissive	(18.289)
New Statewide Mills	103.211
Flat Rate Tax for Oil/Gas/Coal	(16.940)
County Miscellaneous	7.650
Coal Tax Diversion from Ed Trust	3.562
Education Trust Principal **	2.790
Education Trust Interest Loss **	(2.735)
Income Tax Surcharge to Schools	34.245
Individual Income Tax Allocation at 33.6%	5.153

Total Revenue	$163.312

Net Cost of Proposal	$271.765

Additional General Fund Required	$5.781
General Fund Cost of Tax Reallocations	5.153

GENERAL FUND IMPACT	$10.934
	=======

* Includes LFA revised estimates for individual income tax and corporate license tax (6/14/89) and adjustments to reflect legislation passed during the regular session.
** Assumes the passage of House Bill 6 (Schye)

Personal Income Tax	
Surtax Rate	10%
Years applied - beginning year	1990
- ending year	continues
Allocation to schools - FY90	31.80%
- FY91	33.60%
Statewide Mills	100
One time revenues	
Personal income Tax	$6.879
Schedule Increases over fiscal 1990	
Elementary	17.6%
Elementary (Category 8)	26.1%
High School	28.2%

DATE July 6, 1989

COMMITTEE ON Education

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One Support	Oppose
Chip Erdmann	Local Control	HB 28		X
Gordon Morris	MACo	HB 28		
Bruce W. Moerer	MSBA	HB 28		X
Roger Knapp	H.D. 27	HB 28		X
Rodney Svee	Hardin Public Schools	HB 28		X
Mike Meredith	Helena Education Assoc	HB 28		
Mignon Waterman	Helena - Trustee	"		X
[illegible]	SAM	"		X
[illegible]	HD #28	HB 28		X
[illegible]	MPA	amend		X
Steve Brown	Indian Impact Schools	SB 28		X
[illegible]	SD 14			X
Wayne Phillips	Gov's Office		X	
Stan Bradshaw	Audobon			X
Claudette Morton	Board of Public Ed	HB 28		X
Terry Minow	Mt Fed of Teachers	HB 28		X
JACK Copps	OPI			X
Pat Melby	Plaintiff School Districts	HB 28		X
TOM BILODEAU	MEA			X
[illegible] McKenna	L&C Co Supt	HB 28		X
[illegible]	Mt. Chamber of Commerce			Monitor
Eric Feaver	MEA	HB 28		X