MINUTES

MONTANA HOUSE OF REPRESENTATIVES 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON EDUCATION & CULTURAL RESOURCES

Call to Order: By Chairman Ted Schye, on February 20, 1991, at 3:00 p.m.

ROLL CALL

Members Present:

Ted Schye, Chairman (D) Ervin Davis, Vice-Chairman (D) Steve Benedict (R) Ernest Bergsagel (R) Robert Clark (R) Vicki Cocchiarella (D) Fred "Fritz" Daily (D) Alvin Ellis, Jr. (R) Gary Feland (R) Gary Forrester (D) Floyd "Bob" Gervais (D) H.S. "Sonny" Hanson (R) Dan Harrington (D) Tom Kilpatrick (D) Bea McCarthy (D) Scott McCulloch (D) Richard Simpkins (R) Barry "Spook" Stang (D) Norm Wallin (R) Diana Wyatt (D)

Staff Present: Andrea Merrill, Legislative Council
Dianne McKittrick, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

HEARING ON HJR 20

Presentation and Opening Statement by Sponsor:

REP. NORM WALLIN, House District 78, Bozeman, said HJR 20 is a non-controversial resolution. It requests the Board of Regents to develop a system to evaluate current space utilization within the University System.

Proponents' Testimony:

Andy Van Teyligin, Bozeman, said he is a retired architect after 40 years in the business, 20 years in private practice and 20

years with the University System. When working at the University System, he administered MSU's building program. This resolution proposes a system that a quantitative analysis be made of the space needs of higher education. The primary building block of any quantitative analysis is a recommended space standard. space standard is how much room does it take to perform a function to carry out the program, i.e, so much space is allocated to a department of a university or college for office These space standards are based on different types of If the space is available when the design of a structure is started, it makes it faster, simpler and more economical. There is no method to indicate how much exact space is needed, but this is a good starting point. The Board of Regents, at different times, have attempted to set up space planning standards, but have never had the financial resources to There is a fiscal note with this resolution. after having worked in the University System, a full-time position would be most useful. To do a good space analysis of an entire system, unit by unit, it can be done either in-house, or partly in-house and partly by use of an outside firm. stay at least partly in-house because of peculiarities in the system that has to be taken into account for space standards.

Bill Lannan, University System, said he supports this resolution. The Board of Regents have, in the past several bienniums, recommended a facilities planner be hired in the systems office to initiate and continue the planning process. The modified request has not been funded. The whole planning process is dependent on the campuses attempting to perform this with very little coordination from the Commissioner of Higher Education's office.

Roy H. Turley, self, said that during his service as an academic administrator he developed a reputation as an idea person and one who developed extensive data base. A space utilization formula is a useful tool for college administrators. As a V.P., he served many of the functions of a facilities planner. He made use of space utilization formulas from other states as a guideline in determining space needed on a program by program basis. An accurate enrollment data, based by program on type of course lecture and lab, is essential before effective space utilization procedures can be applied. Faculty members and department heads always project greater space needs than what can be justified. An agreed upon space utilization formula and good enrollment data helps an administrator work with faculty and department heads to transform dreams into realty.

Allen Bertelsen, MSU Director of the Strand Union Building, spoke in support of this resolution. He has been a major participant in 2 major building projects involving the Strand Union Building. In these 2 projects, there were no pre-established appointed space standards to address demonstrated needs. Each time, a method of development in determining the allocation of space became a gradual process of evolving a system between the

architect and the building user representatives. This resolution would provide an element of realism to those groups and individuals hoping to use the new space who, however sincere, have no concept of the costs involved. A quantitative set of space allocations standards would: 1) reduce costs through less needs for early architectural estimates on space needs and cost; and 2) provide a realistic method of estimating space needs and costs for administrators and user goods; and 3) put Montana on file with other states and federal entities who have already made this step.

Closing by Sponsor:

REP. WALLIN thanked the committee for a good hearing and hoped they would endorse HJR 20.

HEARINGS ON HJR 32, HB 746 and HB 852

REP. ANGELA RUSSELL presented all three of these pieces of legislation and witnesses spoke to them all at the same time.

HOUSE JOINT RESOLUTION 32

Presentation and Opening Statement by Sponsor:

REP. ANGELA RUSSELL, House District 99, Lodge Grass, presented both bills and the resolution together. She said HJR 32 is important with U.S. focusing in 1992 on Christopher Columbus Day and his arrival to the shores of our nation. Montana needs to affirm the cultural contributions of Native Americans on October 12, 1992. This resolution asks that our state look at the activities and programs to give special focus to Native American contributions in 1992. The Government is sponsoring a Christopher Columbus scholarship fund. A presidential commission was set up in 1984 that is organizing exhibits, e.g., a solar sail space cup to Mars for \$25 million. The National Arts and Humanities are planning to spend \$10 million in exhibits, etc. She said there is a significant Indian population in the state and asked the committee to favorably consider this resolution.

HOUSE BILL 746

This bill is a result of a National Conference of State
Legislatures (NCSL) meeting held in Tulsa, Oklahoma. She was
very impressed by the things they do in Oklahoma with the Native
American population. This bill will create a monument on the
Capital grounds dedicated to the American Indians. This monument
will have a circle of Tribal flags representing the seven
Reservations, and will deal with the tribal governments and state
governments on a government to government relationship. She has
spoken with several private individuals who are interested in
this project, and they felt the money can be raised privately for
the monument. She would like to have some organization by the
committee to get this project going. She distributed information

showing what Oklahoma is doing for their Native Americans. **EXHIBIT 1.** There is a funding appropriation in the bill of \$6,000. She is not agreeable with the funding source, but said there are people who will be testifying and offering amendments.

HOUSE BILL 852

With 1992 around the corner, and the large population of Indians around the state, there are many things happening with public education. There are special courses and observances of Native Americans in the system. HB 852 addresses that more of this can be done. It will require the Board of Public Education, upon a recommendation from OPI, to adopt rules requiring schools to offer courses in Native American history and culture for accreditation purposes, and require OPI to develop curricula in Native American history and culture in K-12. It wouldn't have to be a whole unit, but something to make the children aware and understand each other so they will be able to work together to make society the best that it can be.

Proponents' Testimony:

Wayne Buchanan, Board of Public Education (BPE), said the Board does not have a position on HB 852 specifically. However, they traditionally support efforts by the Indian communities to require some educators to have courses in Native American history and culture. He is opposed to mandating curriculum in HB 852. The Board generally opposes efforts by the Legislature to mandate curriculum. The Board has an Advisory Council on Indian Education and are currently working on these issues. They will bring a proposal back to the Board to accomplish some of these issues. He said some of these may be acted upon by the Board and may not need to be taken care of in this session.

Eric Feaver, MEA, said they are in support of HJR 32. He said the Indians should support this resolution and change Columbus Day to American Native Day in Montana.

Mr. Feaver said they support HB 746. The MEA is ready to make a contribution and urged others to do so. He said the monument would be a big improvement of the capital complex.

Mr. Feaver said that HB 852 mandates accreditation standards which MEA has opposed throughout Montana's history. This bill makes it clear that the Legislature is becoming the Board of Public Education. It further mandates that teachers will receive in-service in Native American history and culture, which MEA believes that they should, but would prefer to do that in a more optional fashion. He urged that the committee not accept and mandate curriculum or mandate accreditation standards or mandate for inservice. He pointed out that the mandates do not have any appropriation. There is no money in this bill to pay for the mandates the bill contemplates, whether it be in-service curriculum, curriculum by OPI, or the imposition of public

accreditation standards of all the schools in this state. He did not want to be noted as opposed to the intent of this legislation and hoped the committee might do with HB 852 what it did with the proposal that was introduced to require AIDS education for the colleges and universities. He said the committee just recently adopted a resolution that would urge the Board of Regents to bring AIDS education into college curriculum. He hoped the committee could redesign HB 852 into a resolution that would urge the Board of Public Education to lean towards this direction. The Board has indicated that it will go this direction. In November, the Board adopted a specific minority education resolution, one issue in the resolution stating clearly that the Board declares its intent to explore the designation of no fewer than 1 pupil instruction related day for Indian education, human relations training, etc.

Jack Copps, Deputy Superintendent, OPI, said that Superintendent of Public Instruction Nancy Keenan, asked that he convey the support of OPI for HB 852. OPI has undertaken an effort to work towards the development of curriculum materials for the American Indian and the preservation of their culture and the special needs of the Indians. He said there is concern in mandating curriculum at the statutory level.

David Toppen, Chief Academic Officer of Montana University System, said that HB 852 explicitly impacts the Board of Public Education, OPI, teachers and students and citizens of the state. Implicitly, it impacts the schools of education of the University System and faculty for the responsibility and development of the curriculum. He also reiterated the process in which no legislation dictates curriculum. He would also like to see a resolution developed to undertake this cause.

Pat Smith, Confederated Salish Kootenai Tribes, said he is in support of all three bills sponsored by REP. RUSSELL. particular, the 1992 resolution bill and the Indian monument He said the states of Washington, South Dakota and Montana have the largest numbers of Indian Reservations, which are also the focus of conflict and contention between the tribes and citizens. He said there is currently a phenomena occurring in a case in Washington, which has decades of fairly protracted litigation and conflict over Indian jurisdiction issues, i.e., Indian fishing issues have taken a different course with respect to the different Indian tribes. It was enacted by the Governor's proclamation for a new policy toward Indians that endorses the approach of recognizing the salvaging of tribes and government relationships with the tribes. South Dakota declared the year 1990 to be a year of reconciliation with the tribes, commemorating the 100th anniversary of the Wounded Knee Massacre. He said it seems appropriate that Montana follow suit.

John Ortwein, Montana Catholic Conference, said they support HB 746. The history of Montana is the history of the Native American tribes that have inhabited this area. He said that

Montana Indians should be honored not only for their physical presence here for thousands of years, but because of the cultural traditions which are so much a part of Montana's way of life. The reverence of the land that has always been a way of life for the Native Americans is becoming more important to all Montanans as they are made aware of limited resources which belong to Montana and the need to preserve them. The request for the monument in HB 746 for the Capital grounds is a very fitting tribute for the Native Americans of the state of Montana. He distributed information. **EXHIBIT 2.** Mr. Ortwein said the Conference also supports **HJR 32.**

Gloria Hermanson, Montana Cultural Advocacy, said they are a cross section of Montanans that are interested in preserving Montana's historical culture and access to information. they are in general support of HB 746, and she had proposed amendments. She suggested that rather than have the Arts Council administer the process, that the Indian Affairs Coordinator should administer that process of the selection for the monument. It should not be funded through the C & A. C & A is currently involved in the application process, a biannual application process and recommendation process that goes through a 16 membership citizens committee, then is heard before long range planning. They do not feel that pulling the money off of the top of C & A to fund this monument is appropriate at this time. recommend that general funds be added to the budget of the Indian Affairs Coordinator to appropriately administer the entire program.

Kathleen Fleury, Coordinator of Indian Affairs, said they support HB 746 in concept. She said their budget does not provide for the way the bill is currently written. She stated her support for HJR 32. Most Indian tribes do not share the enthusiasm in the celebration of Columbus Day because they feel the continent was inhabited 10,000 years before Columbus came to America. She stated her support of HB 852, in realizing the opponents are concerned about mandating curriculum in the educational system. As a former teacher with minority students, she said it is important that young children have some identity about their history and their culture. Montana has a population of 50,000 Indians among the 7 Indian Reservations.

Gary Foster, Helena, said he supports all three bills. Indian people in Montana need the recognition and self esteem that these bills will give them. The Governor has initiated a policy during the course of his term to open communications with the Reservations and the urban people. It is important that Indian people have some significance of some perspective contributed to the state of Montana.

Jesse Long, School Administrator of Montana, said there is a resolution that was passed in the Association that in effect asks that the Legislature to not legislate curriculum. They support the concept of the bill. The Association supports HB 852. In

the recertification process, the teachers standards and practices, the Advisory Council has been looking at new rules for recertification for inclusion of this kind of material.

James Baker, Helena, presented written testimony in support of HB 746. EXHIBIT 3.

Questions From Committee Members:

CHAIRMAN SCHYE asked Gloria Hermanson if the proposed amendments she mentioned were available. Ms. Hermanson said no, but she would get them to the committee by tomorrow. CHAIRMAN SCHYE said explained the committee needed them soon because executive action will be taken this evening.

Closing by Sponsor:

REP. RUSSELL recommended to amend HB 853 on page 1, lines 8 and 20, that requires educators to obtain credits in Native American history or culture for recertification purposes.

HEARING ON HB 818

Presentation and Opening Statement by Sponsor:

REP. MIKE KADAS, House District 55, Missoula, said this issue essentially started with the underfunded school lawsuit filed several years ago, and decided by Judge Loble about 2½ years ago. At the beginning of the last session, the Supreme Court issued a unanimous decision upholding the Loble decision. There was a Select Committee that worked on the issue and tried to resolve that problem. The solution was very expensive and caused difficulty for some of the school districts. When he started working on this before last session, he thought there would be a way to resolve this without caps. He came to the conclusion that caps are the only political solution to this problem. to be some kind of capping mechanism in order for Montana's school funding statutes to remain Constitutional. He said if someone can show him another way, he would be more than willing to look at it. He distributed handouts that show by county and school district how he achieved the cost levels. The key element is the ratio of the foundation program to overall spending: district's total fund budget minus PL 874 expenditures divided by the foundation program. The foundation program is a foundation schedule amount plus a special ed amount. This is the why the guaranteed tax base (GTB) eligibility is up to 135% of that This is also the same mechanism that he used as a capping mechanism here. The cap is set at 170% of the foundation program amount. Any cap has to be tied to the foundation program amount. To have a cap tied to anything else will put everything out of perspective. The GTB and any capping mechanism has to be tied to the foundation program. As the foundation program grows, than the other elements grow along with it. EXHIBITS 4 and 5. The schools that are over the 170% cap will not be allowed to

grow anymore than that. The schools that are just below the 170% will have to stop at 170%. He explained the bill will allow for the foundation program amount to be 135%. The permissive amount stays where it is. This is at the discretion of the trustees with no limitations until they reach 135%. The 135% to 170% stays the same way it is now. They can grow 4% over the previous year's budget. Any school district that is over the 170% is They cannot grow until the foundation program grows enough so the 170% goes above their current spending level. language on page 2 is the main part of the bill. If the general budget does not exceed ANB, which is the capping mechanism, the districts over the 170% will pick B, the districts general fund amount for the previous school year. The districts that are below the 170%, will choose A, which is the lesser of 170% or 104% of the previous year's budget. He said that equalizing "up" will cost about \$150 million. "Up" means to eliminate the top 5% and the bottom 5%. Each district of the underfunded schools would need \$25 million each year to stay up. It would force a 4% foundation program every year to keep up. He said unless there is an overall cap, then the disparity between rich and poor will continue to grow bigger and bigger. He said if this isn't dealt with, they will be back in court and will go through the same mess again. The 4% cap is not as important, and he would be willing to give on the 4% cap to get the 170% cap. He said this is a reasonable trade-off.

Proponents' Testimony:

REPS. JOHN COBB, BILL BOHARSKI, and ALVIN ELLIS, stated their support.

Larry Fasbender, Great Falls Public Schools, stated his support.

Opponents' Testimony:

Nancy Keenan, Superintendent of Public Instruction, presented written testimony. EXHIBIT 6.

Chip Erdmann, Rural Education Association; Bob Anderson, Montana School Board Association; Eric Feaver, MEA; Terry Minow, MFT; Pat Melby, Underfunded Schools; Jesse Long, SAM; and Larry Crowder, Saco Schools, all spoke in opposition.

Closing by Sponsor:

REP. KADAS closed stating why he chose the 170%. It is more of a reality, and shows the need for the 25% variation.

HEARING ON HB 619

Presentation and Opening Statement by Sponsor:

REP. BERV KIMBERLEY, House District 90, Billings, said that HB 619 provides for binding arbitration in labor disputes between

school employees and school districts. It is based on the last best offer available by both parties. This bill is at the request of the MEA. HB 619 will prevent strikes and walkouts. He is a strong supporter of organized labor, and the teachers have the right to strike and bargain collectively. He is opposed to teacher strikes, because there are 2 losers, the children and the teachers. HB 619 encourages mediation. If the mediation proves impossible, this bill outlines the mechanics for selecting an arbitrator in section 3, page 2. The bill also outlines a hearing procedure in section 4, pages 3 and 4. It prohibits strikes and walkouts in section 8, pages 5 and 6. It explains enforcement procedures in section 9, page 6. He said this bill will sunset in 6 years, July, 1997.

Proponents' Testimony:

REP. ED DOLEZAL, House District 34, Great Falls, said he supports HB 619. The intent of this bill is to promote bargaining. To reach some type of an agreement without having to go the final conflict which could result in a strike. He said this bill does have some problems that will need to be resolved by the committee.

Phil Campbell, Montana Education Association (MEA), said he stands in strong support of HB 619. This bill will provide reason and equity in place of force and disruption. He said that MEA represents 9,500 school employees in Montana. This bill will allow the collective bargaining process to retain the integrity of that process. He said this bill will only affect the schools and did not know why organized labor was here to oppose it. EXHIBIT 15.

The following all stated their support of HB 619:

Chuck Volk, Great Falls Parent; Jamie Fossum, Concerned Parents, Great Falls; William Ryan, Great Falls Parent; Victor Tache, Great Falls Parent; Daniel Andrzejek, Great Falls student; Nicole Rosenleaf, Great Falls student; Teresa Rosenleaf, Teacher, Great Falls; Phyllis Hemstead, Teacher, Great Falls; Tom Schneider, MPEA; Jerry Rukowivina, Great Falls Education Association; John Stratton, Laurel; Steve Henry, Billings Education Association; Gloria Curdy, Missoula High School Association; Larry Pagett, Seeley Swan High School; and Kyle Boyce, Missoula County High School Education Association.

Tammy Lacey, Great Falls Public Schools; presented written testimony. EXHIBIT 7.

Gene Lemelin, Great Falls School District, presented written testimony. EXHIBITS 8.

Harry Berg, Great Falls, entered for the record signed petitions in support of HB 619. EXHIBIT 4. Exhibit 10.

Tom Taylor, Missoula Elementary Education Association, presented written testimony. EXHIBIT 11.

Anthony Gallegos, Missoula Elementary Education Association, presented written testimony. EXHIBIT 12.

Jan Lieber, Missoula Elementary, presented written testimony in support of HB 619. EXHIBIT 13

Opponents' Testimony:

Bob Anderson, Montana School Board Association, opposes HB 619.

Chip Erdmann, Montana Rural Education Association, said there are two reasons why this bill has never left this committee in previous sessions: 1) collective bargaining issue; and 2) who makes these economic decisions. The current system works. There is a give and take with bargaining. This bill will allow one side to drag the other side into a procedure that takes the decision making away from the school district and the union. He didn't know how Phil Campbell could say this bill will protect the integrity of the bargaining process, and how it could be accomplished when this will take the ultimate decision making out of their hands. A third party, an arbitrator, comes in and makes the decisions. Usually this person is from outside of the community and is making decisions that will affect the community for years to come.

Terry Minow, MFT; Jesse Long, SAM; Gary Griffith, MSBA; Doug Bussell, Shelby School Trustee; Dixie Swanson, Great Falls School Trustee; Bob Heiser, United Food Union; and William Quast, Great Falls School Trustee stated their opposition to HB 619.

Don Judge, AFL-CIO, presented written testimony. EXHIBIT 14.
Mr. Judge said that Gene Fenderson, Labor Union, and John Manzer,
Teamsters Union, could not be present, but wanted to be recorded
in opposition to HB 619.

Closing by Sponsor:

REP. KIMBERLEY thanked the committee for a good hearing. He said the threat of a school strike is as devastating as the strike itself. He asked the committee to pass this bill and end school strikes.

HEARING ON HB 621

Presentation and Opening Statement by Sponsor:

REP. CHUCK SWYSGOOD, House District 73, Dillon, said this bill allows the Board of Public Education to grant permission to trustees of school districts to use 4 X 4 vehicles to transport students.

Proponents' Testimony:

Mike Stosich, Board Member of School District 12, said he has a rural route of 33 miles one way, 3 miles is pavement and the other 30 miles is dirt roads. He said the safest vehicle they have found that would stand up under these road conditions is a 4 X 4 suburban type of bus that will have the safety requirements installed. He asked the committee to amend this bill. The 26 cents a mile that is in the bill should go to the regular basic milage and rate that is listed for the smallest busses which is 80 cents. The cost of the driver is the same, e.g., gas, etc.

Opponents' Testimony:

Jack Copps, OPI, said OPI has concerns with this bill. He said there are 4 X 4 buses available for purchase in the school districts. There was an Attorney General's opinion in 1982 that looked into private schools, Head Start, etc., and the conclusion that was made states, "any bus, whether it be for public school purposes or private purposes would transport students generally to and from school shall be a school bus as defined by Section 61-1-116 in the statutes". The Attorney General said that the four wheel drive vehicles as alternative vehicles were not acceptable unless they met all the requirements in Section 61-1-116, MCA. Following the Attorney General's Opinion, the Board of Public Education allowed an ARM regulation to continue which would allow school districts to use alternative four wheel drive vehicles until 1985. They decided to discontinue alternative four wheel drive vehicles except to grandfather some school districts in. At that time, there were only two school districts in the state that made application through the office to use alternative vehicles. In the 1980 and the 1989 legislative sessions, the language in the statute and the rules of the Board of Public Education which allowed these alternative vehicles to be used were stricken. That statute was in compliance with the 1982 Attorney General's opinion.

Questions From Committee Members:

REP. BENEDICT asked Mr. Copps if all he really cared about was the rules and not 33 miles of bad roads. Mr. Copps said he did not mean to convey that message. His intent is to inform the committee and the public that there are four wheel drive buses that are available for this purpose. The buses satisfy the safety standards that are required by this state. Alternative four wheel drive vehicles are not necessary and suggested that there is considerable evidence that only 2 school districts made application for use of alternative vehicles. REP. BENEDICT asked what his thoughts are to those four wheel drive buses that don't hold up and is there no room for change when this doesn't work. Mr. Copps said he did not have any evidence to support or counter the statements that were made about the four wheel drive buses that don't hold up under those conditions. Until those buses are proven incapable of holding up, then his testimony would stand.

REP. SIMPKINS asked Mr. Copps if there was anything in the bill that diminishes the safety requirements using the four wheel drive vehicle in lieu of a school bus. Mr. Copps said if he was reading the legislation correctly, it amends Section 20-10-111, MCA, which refers to the duties of the Board of Public Education, and would authorize the Board to make some exceptions without consideration to the statutes that contain safety requirements for school buses. If this bill is passed, it would be contrary to what the Attorney General's opinion has stated.

REP. SIMPKINS asked Mr. Stosich if they were talking in terms of calling a van a school bus. Mr. Stosich said they would need a four wheel drive suburban that would pass the safety factions. It is the law that the vehicles have to pass the safety regulations. The law currently excludes this from happening, and when there are less than 12 passengers, it is excluded. He said there are only 5 people on the route, which makes it very expensive. The suburban can be used for school activities, but cannot be used on a regular school bus route. If it was painted yellow, why couldn't it be used for a school bus too?

Closing by Sponsor:

REP. SWYSGOOD said the law currently states that the vehicle has to be purchased by a bus manufacturer that carries 9 passengers or more. There are some routes that do not have 9 passengers. This bill states the vehicles will meet the minimum standards. They are not trying to bypass any of the federal safety standards as they relate to school buses. All this bill asks for is a vehicle that will carry fewer than 9 people and doesn't have to be purchased from a bus factory.

HEARING ON HB 658

Presentation and Opening Statement by Sponsor:

REP. BOB BACHINI, House District 14, Havre, said this is a Constitutional Amendment bill. HB 658 is an act to submit to the qualified electors of Montana, an amendment to Article 10, Section 9, of the Montana Constitution to limit the Constitutional authority of the Board of Regents, and providing an effective date. He gave two reasons why this bill is before the committee. When the Constitution was adopted in 1972, it gave the Board of Regents: 1) sole power; and 2) authority to answer to no one. It is time that the legislators submit to the electors of Montana a Constitutional Amendment to see if they concur with this and want the board to be accountable to everyone.

Proponents' Testimony:

REP. RAY PECK, House District 15, Havre, said he is in support of HB 658. He read a couple of articles dealing with this question by Hugh Schneider, who, at the direction of the Board of Regents,

was asked to discuss the legal status of the Montana University System under the new Montana Constitution. He said they are trying to make this a personality clash between the Regents, the Governor and members of the Legislature, etc., which is not This is a basic fault within the Constitution. anyone read the transcript of the Constitutional Convention, it can be seen why it occurred as it did. No matter what unit in the University System wants to purchase supplies, they have to go through the Board of Regents. At the Constitutional Convention, there was a lot of sympathy for granting control and authority to the Board of Regents, the reason why there is a conflict in the Constitution. The members of the Constitutional Convention went along with the idea of the appropriation authority of the Legislature, but said, in effect, it would protect what was really the executive branch, the University System from Helena, not from the Legislature. In Section 9 of the Constitution, there was unusual power granted to the Board of Regents. are very few states in the nation that have such a broad power granted to them constitutionally. In the Judge decision, it has frequently been stated that the Montana Constitution, unlike the Constitution of the United States, is a prohibition upon legislative power rather than a grant of power. It means that the Legislature has the authority granted by the Constitution and not prohibited by it. This is merely a request of this committee to approve this bill so the Legislature can vote on it, and it will have to be voted by a 2/3 majority, so the people will be allowed to vote on this question. This can resolve the tensions that exists between the University System and the Board of Regents by approving this bill. The Constitutional language of authority that the Board appears to have runs into legislative authority. It is a contradiction in the Constitution. Supreme Court decision said the issue over the Legislative Finance Committee's authority was for budget amendments. The Legislature had granted the committee the authority to approve or disapprove those. The Supreme Court said they could not delegate budget authority to a committee of the Legislature. The Legislature cannot use the appropriation process to manage the University System. It clearly implied that the University System is not a fourth branch of government. The statement in the decision states "the council for the Regents be implied that the University System is not a fourth branch of government". states "the council for the Regents even implied and stated that they are a fourth branch of government". The fourth issue that the court stated "the power of appropriation is even greater under the 1972 Constitution with the Legislature than it was before, the Legislature may use line items, and they may place conditions on appropriations to the University System so long as they do not use that to attempt to manage the University System". He said how can it be determined where this starts and ends. does the Board of Regents know. How is it determined who is managing the University System if the budget is line item and place certain conditions on them on how to use that money. The major questions in the decision at that time was a legislative attempt to control the amount of money to pay the presidents of

the University System. The court clearly stated that the Legislature cannot do this, because they would be managing the System. The Chairman of the Commission of the 90's informed him in the Subcommittee hearing that they are the fourth branch of government. He felt that the court itself was unable to define the authority of the two parties, the Regents and the Legislature. This bill places the University System in the same position as other agencies of government. It reduces what appears to be authority that is in conflict with the Legislature. He urged the committee to let the people of Montana vote on the question by passage of this bill.

REP. CHUCK SWYSGOOD, House District 73, Dillon, wanted to be recorded in support for HB 658.

Opponents' Testimony:

John Hutchinson, Commissioner of Higher Education, University System, said he opposes HB 658. He said this bill proposes a Constitutional Amendment, which is serious. It requires some awareness of the motivations behind the development of a governing Board of Regents. Colleges and universities are unusual when compared with other state agencies. The process of teaching and learning, of awarding scholarships, requires that a university have a degree of separation from the regular process This has been recognized since the founding of of government. the first American colleges and universities. In totalitarian states, the government generally controls higher education. free societies, lay governing boards are the norm. He differs with REP. PECK who stated the kind of governing board that is in Montana is unusual in the United States, and said this is not the The purpose of the lay board is to buffer higher education from the political process and virtually all states have such boards. Some are formed for single institutions and others for systems of higher education, but considerable governance of authority is vested in these boards. He said it would be wrong for the committee to leave the room with the impression that what Montana has is an unusual circumstance. Lay boards are responsible for quarding 5 things: 1) the overall long run welfare of the institution; 2) the autonomy of the institution from outside political, economic and bureaucratic domination; 3) quarding academic freedom; 4) guarding against single minded demands of external constituents; and 5) the public welfare and the wise use of resources and adherence to high levels of academic behavior. He referred back to the 1972 Constitutional There were important statements that were in the Convention. commentary that set the context for why there is a Board of Regents that Montana has today: "In addition to administrative questions, another fundamental reason exists for the establishment of a separate Board of Regents of higher education. Higher education is not simply another state service. The administrative structure of higher education cannot be considered an ordinary state agency. The unique character of the college and universities stands apart from the business as usual of the

state. Higher learning and research is a sensitive area which requires a particular kind of protection not matched in other administrative functions of the state". He said HB 658 substantially curtails the power of the Board of Regents and the places that govern higher education should the bill pass and the people vote affirmatively on it. There are ultimate consequences of the reduction of that power, which places greater state control in the hands of the Legislature, provide less campus flexibility and less managerial autonomy for the Regents and the campuses. It could result in a greater intrusion of the political process into the governance of higher education. this happened, and the Legislature were to gain this kind of control, there would be some measure of accountability that higher education is accountable to no one, the board is highly accountable. The current appropriation process and the line item appropriation process that REP. PECK mentioned is the ultimate form of accountability. He said there is a need to give serious consideration to the language that would appear on the ballot. Case logs show that courts give deference to legislative desires on the matter of ballot language, and must be approached with great care. The current language suggests that a person is either for or against the limiting of an authority, and is very general. It would be unclear to the public what it exactly means. He said if this bill goes forward, he suggested this language be amended. He distributed information. EXHIBIT 16

SEN. CHET BLAYLOCK, Senate District 43, Laurel, said he opposes HB 658 and said that by giving greater authority to the Legislature to handle the University System is not a good idea. The Legislature has not been a good steward of the power over the University System throughout Montana history. At the turn of the century, there was a company in Montana that was all powerful, and all but ran the Legislature. The company had the 6th floor of the Power Building to meet with, feed the legislators, etc. It was the Anaconda Copper Mine Company. He said there was a study done by a professor at the U of M on taxation in Montana. The professor informed the public what the Anaconda Copper Company was paying in taxes to the state of Montana compared to the wealth that was flowing out of this state to the coppers back The Governor informed the professor that he would protect him, but the pressure became too great on the Governor who betrayed the professor who had to leave the state. He informed the committee to leave the language in the Montana Constitution alone.

REP. BEA MCCARTHY, House District 66, Anaconda, said she opposes HB 658, and would elaborate during executive action.

Questions From Committee Members:

REP. BENEDICT asked SEN. BLAYLOCK if he thought the citizens of Montana should not have the opportunity to decide whether their Constitution is serving them in the appropriate way in regards to the University System. SEN. BLAYLOCK said that wasn't his

intent. He hoped there wouldn't be a 2/3 vote in both Houses for it to get to the people to vote on. He said the language is good the way it is.

REP. ELLIS asked Mr. Hutchinson what the motivation was when the Board of Regents set up a University System that many units teach the same majors, but don't recognize the other unit's credits from the majors and how does that serve autonomy. Mr. Hutchinson said the Board of Regents didn't set up a University System that had duplication. There are some in the form of English classes, An analysis of the Montana University System that he conducted in preparation for a legislative committee last year discovered that Montana has one of the most unduplicated systems in the United States. The transferability of credit is recognized as a problem, and the Board of Regents and the University System are working now to address that issue. the problem is being addressed through a court curriculum of 24 fully transferable general education courses. It is the freedom of the Board of Regents and their directive of the Board to the Commissioner that has allowed Montana to move ahead and take care of this problem.

Closing by Sponsor:

REP. BACHINI thanked the committee for a good hearing. He said the 150 legislators of this Legislature do not need to be involved in the management of the University System. He removed only 2 words in this bill, power and control.

HEARING ON HB 665

Presentation and Opening Statement by Sponsor:

REP. BEVERLY BARNHART, House District 80, Bozeman, said this bill will require school districts, in cooperation with the Disaster and Emergency Services Division of the Department of Military Affairs, to establish and implement an emergency plan. The first section of the bill establishes and implements plans for earthquakes, and the second section, requires earthquake drills. In section 2, line 12, it is not their intention to dictate any curriculum. On line 22, it was felt that 4 earthquake drills were too many, so it was changed to 2. On line 5, insert "to require school districts in cooperation with the Department of Military Affairs". The Office of Public Instruction (OPI), wanted to be included in this, too.

Proponents' Testimony:

Chris Christensen, Emergency Services Division, said there are 3 major faults within the United States. He said that Montana has the fourth most seismically active fault in the United States. The U.S. geologically survey places Montana at the highest category which includes 11 counties in southwestern Montana. This bill was drafted to cover the area called zone 3. **EXHIBITS**

17 and 18. There will be assistance provided to work with these school districts. In the studies of emergencies and disasters, planning and practice do save lives. This is pro-active to save lives before disaster happens.

Gretchen Bingman, Montana Disaster and Emergency Services Division, said she is a natural hazards planner. She said HB 665 will provide for earthquake plans and emergency procedures in the schools. They have protective measures in training and drills in the legislation that would include actions to make schools safer for the children; signing responsibility for keeping the plan current and testing it; addressing associated problems such as fires that may break out as a result of an earthquake; providing for the necessary supplies to make the plan work; procedures and plans for the children after an earthquake; assessment of structural safety of the building before and after a disaster. She said this would also involve the parents in the process. said the drills need to be held often to be realistic enough so the reactions of the students become automatic. The drills will consist of a designated time and signaled throughout the school. The earthquake would be simulated for a given period of time. One of the drills is called "duck, cover and hold". It involves students getting under a table or desk and protecting their heads with their hands, and turning their backs to the windows to avoid being hit by flying glass. After the quake stops, there would be an orderly evacuation held in the same order of fire drills. said they encourage the schools to place obstacles in the way to simulate the reality. Upon return to the classroom, the students would discuss what happened, what their fears were, etc. and what could be done the next time to make it better for them.

Jesse Long, SAM, said he is in support of HB 665. He is concerned about the cost to the school districts, but if the models are provided by the Department of Military Affairs and OPI, the costs incurred by the districts should be taken care of. He hoped the models would include more global emergency training than just earthquakes.

Kay McKenna, MACSS, said as a County Superintendent, she is in full support of HB 655 as it has been amended. EXHIBIT 17.

Questions From Committee Members:

REP. MCCARTHY asked Mr. Christensen about the meaning on page two regarding the full evacuation of the school. She was raised in an area where they were trained not to evacuate the school because of the aftershocks, and wondered why the philosophy on that had been changed. Mr. Christensen said it hasn't been changed. It is a timing thing. The children would only be allowed to evacuate after they had been informed that it was clear to do that.

Closing by Sponsor:

REP. BARNHART thanked the committee and hoped for a do pass.

HEARING ON HB 226

Presentation and Opening Statement by Sponsor:

REP. MARK O'KEEFE, House District 45, Helena, said that HB 226 is about truth and marketing dealing with the University System. Throughout the campuses on course work, the Board of Regents, via the University System, are charging building fees to the students who meet 120 miles from the University buildings. Members of the various communities have informed him they don't mind paying tuition, a delivery fee, etc., but it is unfair to pay building fees, athletic fees, lab fees, any incidental fees that are listed in the bill that they are not able to use. These people said they don't even receive a student I.D. card. He has talked to the Board of Regents to address this, but they informed him that they did not have any reason to address this and would continue the policy. He said it isn't his intention with this bill to take \$800,000 per year from the University System. He wants the University System to call the fees for what they are, i.e., if it is a delivery fee, call it that. He wants this to be a revenue neutral bill and have the University change the way they list the fees.

Proponents' Testimony:

Mary Anderson, self, said she is a part-time graduate student enrolled through the University of Montana. She works full-time for the state of Montana, and plans to attend all of her classes remote from the University by taking her classes here in Helena through the University MPA program. She said off-house campus students are charged building fees which they receive no benefit.

Garth Jacobson, self, presented written testimony. EXHIBIT 21.

Opponents' Testimony:

Jack Noble, Deputy Commissioner, Higher Education, presented written testimony. EXHIBITS 19 and 20.

Closing by Sponsor:

REP. O'KEEFE said the fiscal note for this bill is \$108,000. He said that Mr. Noble agrees with him and the others that gave testimony about changing the fees. He had held this bill until the Regents could discuss this and than they decided they weren't going to change the building fees. He said there are 6,000 students that are not on the campuses, but are paying building fees. He said this Legislature has the power and the authority to have the Board of Regents change this policy.

EXECUTIVE ACTION ON HB 343

<u>Discussion</u>: CHAIRMAN SCHYE said this bill was sent out of committee on a do pass motion, but, as Chairman, he didn't sign the standing committee report. He asked for a motion to reconsider action. This bill reappropriated cash reserves. He received more information on this bill. If a school doesn't have a voted levy, the money goes into the permissive fund. With all the projections that has come to light in the last few days, this bill deals with more money than was expected. All of the money would not be appropriated back, but it is to the tune of \$65 million.

Motion/Vote: REP. ELLIS MOVED TO RECONSIDER ACTION ON HB 343. Motion CARRIED unanimously.

Motion/Vote: REP. ELLIS MOVED TO TABLE HB 343. Motion CARRIED unanimously.

EXECUTIVE ACTION ON HJR 20

Motion/Vote: REP. BERGSAGEL MOVED HJR 20 DO PASS. Motion CARRIED unanimously.

EXECUTIVE ACTION ON HB 435

Motion: REP. STANG MOVED HB 435 DO PASS.

<u>Discussion</u>: REP. STANG distributed information regarding how the guaranteed tax base (GTB) works. EXHIBIT 22. He proposed amendments that are not drafted. He said they deal with the #2 option on the bill. He spoke to his motion. This bill corrects a fundamental oversight in HB 28 of last session. EXHIBIT 23.

REP. COCCHIARELLA asked what the amendments technically do to the bill. Ms. Merrill said the amendment takes place on page 7, and adds the definition of the taxable value of non-levy revenue for the purposes of computing the state taxable value. The language that is stricken on page 7, lines 10 through 19 would be added back in.

REP. COCCHIARELLA asked if Jan Thompson, OPI, could explain to the committee how this impacts the bill. Ms. Thompson said her experience has been with dealing with tax base over the last 2 years. She would have to identify her concerns regarding the option that is chosen on this bill. She said that equalization is a two stage process. It is equalizing education in the districts and expenditures per student, but there is also an equalization process or obligation to the taxpayers, which the GTB was intended to deal with. The non-levy revenue on current statute is provided for in the calculation of GTB, non-levy revenue at the district level, as well as the state level. In the second option of the bill, they are calculating an artificial taxable value at the state level using non-levy revenue,

therefore, overstating the taxable value, but are not taking into consideration non-levy revenue at the district level. is a school district that had a significant amount of non-levy revenue, and another school district that had no non-levy revenue, because of that artificially high statewide average, the district without non-levy revenue would be funded against their own tax base, which would be all that they have, because they have no non-levy revenue. The districts that had non-levy revenue would also be funded against their tax base without their other non-levy revenue being taken into consideration. Based on that fact, there may be a problem as far as taxpayer equity in using that option. The concept that the small schools and REP. STANG have proposed, there is no problem with the proposal. concept is good, but there is a strong need for OPI to stand by their position, as they have on other legislation, because it is too early to say if it is working or if this proposed legislation is going to work better. She said they don't know if the current system is even equalizing. Until OPI sees an expenditure data and what the school districts are doing, they don't know if it is working or not.

REP. STANG said that under the method in this bill the disparity would be corrected. The school districts that would lose under this amendment are not impacted as bad.

Motion/Vote: REP. STAND MOVED TO AMEND HB 435. Motion CARRIED 16 to 4 with REPS. SIMPKINS, WYATT, MCCARTHY and COCCHIARELLA voting no.

REP. SIMPKINS said if the committee is to correct this issue, they need to be addressing the foundation schedules. This bill equalizes the tax base on how much 1 mill will raise.

REP. ELLIS said this does not work with the small school districts. They need more foundation money per student that they do not receive through the GTB. To address their problem to the same extent that the large districts do, the smaller districts would have to run more mills.

Motion/Vote: REP. BERGSAGEL MADE A SUBSTITUTE MOTION THAT HB 435 DO PASS AS AMENDED. Motion FAILED. Roll call vote #1. EXHIBIT 24.

Motion/Vote: REP. COCCHIARELLA MOVED TO REVERSE THE VOTE AND THAT HB 435 BE TABLED. Motion CARRIED 11 TO 9. Roll call vote #1. EXHIBIT 24.

EXECUTIVE ACTION ON HB 238

Motion: REP. BENEDICT MOVED HB 238 DO PASS.

Motion/Vote: REP. MCCULLOCH MADE A SUBSTITUTE MOTION THAT HB
238 BE TABLED. Motion CARRIED 13 to 7. Roll call vote #2.
EXHIBIT 25.

EXECUTIVE ACTION ON HB 818

Motion: REP. STANG MOVED HB 818 DO PASS.

Motion/Vote: REP. HARRINGTON MADE A SUBSTITUTE MOTION THAT HB
818 BE TABLED. Motion CARRIED 12 to 8. Roll call vote #3.
EXHIBIT 26.

EXECUTIVE ACTION ON HB 533

Motion: REP. BENEDICT MOVED HB 533 DO NOT PASS.

Motion/Vote: REP. HARRINGTON MADE A SUBSTITUTE MOTION THAT HB
533 DO PASS. Motion FAILED 9 to 11. Roll call vote #4. EXHIBIT
27.

Motion/Vote: REP. DAVIS MOVED TO REVERSE THE VOTE AND THAT HB 533 BE TABLED. Motion CARRIED 11 to 9. Roll call vote #4. EXHIBIT 27.

EXECUTIVE ACTION ON HB 335

Motion: REP. DAVIS MOVED HB 335 DO PASS.

<u>Discussion</u>: Ms. Merrill distributed copies of and explained the proposed amendments. **EXHIBIT 28**. This bill will unify the school districts. There will be a K-12 school district in title and definition only.

Motion/Vote: REP. SIMPKINS MOVED TO AMEND HB 335. Motion CARRIED unanimously.

Motion/Vote: REP. BENEDICT MADE A SUBSTITUTE MOTION THAT HB 335 DO PASS AS AMENDED. Motion CARRIED unanimously.

EXECUTIVE ACTION ON HB 619

Motion: REP. MCCULLOCH MOVED HB 619 DO PASS.

Discussion: REP. STANG said the biggest complaint came from the labor unions who said this did not only apply to teachers. He wanted to know if REP. MCCULLOCH would be willing to take the non-certified employees of his school district out of this so it only applied to teachers. REP. MCCULLOCH said the MFT and AFL-CIO did not represent a very large majority of school employees, and that the MEA would sponsor this bill along with REP. KIMBERLEY. REP. STANG said this bill portrays teachers' issues and teacher strikes. He proposed an amendment to remove the people in the school system that aren't teachers. REP. MCCULLOCH said he agreed with the amendment.

Motion/Vote: REP. STANG MOVED TO AMEND HB 619. Motion CARRIED 17 to 3 with REPS. SIMPKINS, BENEDICT and FELAND voting no.

Motion/Vote: REP. ELLIS MADE A SUBSTITUTE MOTION THAT HB 619 DO PASS AS AMENDED. Motion FAILED 9 to 11. Roll call vote #5. EXHIBIT 29.

Motion/Vote: REP. STANG MOVED TO REVERSE THE VOTE AND THAT HB 335 BE TABLED. Motion CARRIED 11 to 9. Roll call vote #5. EXHIBIT 29.

EXECUTIVE ACTION ON HB 621

Motion: REP. FELAND MOVED HB 621 DO PASS.

<u>Discussion</u>: REP. SIMPKINS said that REP. SWYSGOOD wanted to make an amendment on page 4, line 11, to change the 26 cents to 80 cents.

REP. STANG said he is against this. One reason why the school districts do not want to buy a four wheel drive bus is because they do not hold up and they should not be reimbursed as much as they are for a full size bus.

Motion/Vote: REP. CLARK MOVED TO AMEND HB 621. Motion FAILED 8
to 11. Roll call vote #6. EXHIBIT 30.

REP. CLARK said that he inspects all the school buses in his area, and there is no way that a suburban, etc., can be made into a school bus that will pass all safety inspections.

Motion/Vote: REP. STANG MADE A SUBSTITUTE MOTION THAT HB 621 BE TABLED. Motion CARRIED 14 to 6. Roll call vote #7. EXHIBIT 31.

EXECUTIVE ACTION ON HB 658

Motion: REP. MCCARTHY MOVED HB 658 BE TABLED. Motion CARRIED 14
to 6. Roll call vote #8. EXHIBIT 32

EXECUTIVE ACTION ON 665

Motion: REP. SIMPKINS MOVED HB 665 DO PASS.

<u>Discussion</u>: Ms. Merrill distributed amendments. **EXHIBIT 33**. She said that **REP. BARNHART** wanted to make sure the bill was in cooperation with the Department of Military Affairs and OPI.

Motion/Vote: REP. KILPATRICK MOVED TO AMEND HB 665. Motion CARRIED 13 to 7 with REPS. BERGSAGEL, FELAND, SIMPKINS, ELLIS, WALLIN, CLARK and BENEDICT voting no.

Motion/Vote: REP. ELLIS MADE A SUBSTITUTE MOTION THAT HB 665 DO PASS AS AMENDED. Motion CARRIED 15 to 5 with REPS. WYATT, COCCHIARELLA, CLARK, FELAND and BERGSAGEL voting no.

EXECUTIVE ACTION ON HB 852

Motion: REP. GERVAIS MOVED HB 852 DO PASS.

<u>Discussion</u>: REP. MCCARTHY said that REP. RUSSELL submitted an amendment that would delete the section that requires educators to obtain credit of Native American history and culture for certification purposes.

Motion/Vote: REP. MCCARTHY MOVED TO AMEND HB 852. Motion CARRIED 17 to 3 with REPS. SIMPKINS, CLARK and FELAND voting no.

REP. MCCARTHY asked if it would read better by taking the word "required" out.

CHAIRMAN SCHYE said this bill requires curriculum. He would like REPS. RUSSELL and GERVAIS and other interested parties to meet with the Board of Public Ed and accomplish this there instead of writing curriculum in the codes.

Motion/Vote: REP. WYATT MADE A SUBSTITUTE MOTION THAT HB 852 BE TABLED. Motion CARRIED 10 to 2 with REPS. GERVAIS and FORRESTER voting no.

EXECUTIVE ACTION ON HJR 32

Motion: REP. GERVAIS MOVED HJR 32 DO PASS.

Motion/Vote: REP. CLARK MADE A SUBSTITUTE MOTION THAT HJR 32 BE TABLED. Motion FAILED 7 to 13. Roll call vote #9. EXHIBIT 34.

<u>Vote on original "do pass" motion</u>: Motion CARRIED 13 to 7 with REPS. FELAND, CLARK, STANG, WALLIN, HANSON, BERGSAGEL and BENEDICT voting no.

EXECUTIVE ACTION ON HB 226

Motion: REP. BERGSAGEL MOVED HB 226 DO NOT PASS.

Motion/Vote: REP. HANSON MADE A SUBSTITUTE MOTION THAT HB 226 BE TABLED. Motion CARRIED 10 to 9 with REPS. WYATT, MCCULLOCH, SIMPKINS, GERVAIS, CLARK, KILPATRICK, DAVIS, CHAIRMAN SCHYE and BENEDICT voting no.

HOUSE EDUCATION & CULTURAL RESOURCES COMMITTEE February 20, 1991 Page 24 of 24

ADJOURNMENT

Adjournment: 8:45 p.m.

TED SCHYE Chair

Transcribed and finalized by: CLAUDIA JOHNSON, Secretary

TS/cj

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

ROLL CALL

DATE 2-20-91

NAME	PRESENT	ABSENT	EXCUSED
REP. TED SCHYE, CHAIRMAN	V		
REP. ERVIN DAVIS, VICE-CHAIRMAN	V		
REP. STEVE BENEDICT	~		
REP. ERNEST BERGSAGEL	~		
REP. ROBERT CLARK	V		
REP. VICKI COCCHIARELLA	V		
REP. FRED "FRITZ" DAILY	V		
REP. ALVIN ELLIS, JR.	V		
REP. GARY FELAND	V		
REP. GARY FORRESTER	V		
REP. FLOYD "BOB" GERVAIS	V		
REP. H.S. "SONNY" HANSON	V		
REP. DAN HARRINGTON	V		
REP. TOM KILPATRICK	V		
REP. BEA MCCARTHY	V		
REP. SCOTT MCCULLOCH	/		
REP. RICHARD SIMPKINS	/		
REP. BARRY "SPOOK" STANG	✓		
REP. NORM WALLIN	V		
REP. DIANA WYATT			

HOUSE STANDING COMMITTEE REPORT

February 21, 1991
Page 1 of 1

Mr. Speaker: We, the committee on Education and Cultural Resources report that House Joint Resolution 20 (first reading copy -- white) do pass.

Signed:

Ervin Davis, Vice-Chairman

2-21-91 2-21-91

HOUSE STANDING COMMITTEE REPORT

February 21, 1991
Page 1 of 1

Mr. Speaker: We, the committee on <u>Education and Cultural</u>
Resources report that <u>House Joint Resolution 32</u> (first reading copy -- white) do pass.

Signed:

Ervin Davis, Vice-Chairman

HOUSE STANDING COMMITTEE REPORT

February 21, 1991
Page 1 of 1

Mr. Speaker: We, the committee on <u>Education and Cultural</u>

<u>Resources</u> report that <u>House Bill 665</u> (first reading copy -white) do pass as amended.

Signed: Frvin Davis, Vice-Chairman

And, that such amendments read:

1. Title, line 6.

Following: "PROCEDURES"

Insert: "IN COOPERATION WITH THE DISASTER AND EMERGENCY SERVICES DIVISION OF THE DEPARTMENT OF MILITARY AFFAIRS AND THE SUPERINTENDENT OF PUBLIC INSTRUCTION"

2. Page 1, line 15.

Strike: "subsection (2)"

Insert: "subsections (2) and (3)"

3. Page 2, line 9.

Following: "procedures"

Insert: ", in cooperation with the disaster and emergency services division of the department of military affairs and the superintendent of public instruction,"

4. Page 2, line 12.

Strike: "programs to ensure"

Insert: "assurance"

5. Page 2, line 22.

Following: "school"

Insert: "at least twice during the pupil-instruction days of a
 school fiscal year"

6. Page 3, line 2.

Following: "affairs"

Insert: "and the superintendent of public instruction"

HOUSE STANDING COMMITTEE REPORT

February 21, 1991
Page 1 of 10

Mr. Speaker: We, the committee on <u>Education and Cultural</u>

Resources report that <u>House Bill 335</u> (first reading copy -white) do pass as amended.

Signed: Fryin Davis, Vice-Chairman

And, that such amendments read:

1. Title, line 5.

Strike: "AND"

Insert: "TO ATTACH TO"
Strike: "CONTIGUOUS"
Insert: "THE SAME"

2. Title, line 7.

Following: "20-6-101,"

Strike: "20-9-402,"

Insert: "20-7-705, 20-9-314,"

Following: "20-9-406,"

Insert: "AND"

Following: "20-9-502," Strike: "AND 20-20-101,"

3. Page 1, line 9.

Insert: " STATEMENT OF INTENT

A statement of intent is necessary for this bill to clarify that the superintendent of public instruction shall promulgate rules to prescribe procedures for budgeting and for revenue distribution for K-12 school districts formed by the attachment of an elementary district to a high school district. It is the intent of the legislature to encourage the formation of K-12 school districts whenever the trustees and the electorate of districts with the same boundaries choose to do so. In order to facilitate this action, it may be necessary for the superintendent of public instruction to address certain unforeseen circumstances through the rulemaking process."

4. Page 1, line 11.

Strike: everything following the enacting clause and insert
"NEW SECTION. Section 1. K-12 school districts allowed -definition -- procedure for creation. (1) An elementary district
with the same district boundaries as a high school district may

February 21, 1991 Page 2 of 10

attach to the high school district for the purpose of establishing a K-12 school district.

- (2) For the purposes of Title 20, unless the context clearly indicates otherwise, "K-12 school district" means a high school district with an elementary district that has been attached to the high school district under the procedures provided in this section, with the high school district remaining an organized district under the provisions of 20-6-101 and other provisions of law and the elementary district becoming an inactive district under the provisions of 20-6-101.
- inactive district under the provisions of 20-6-101.

 (3) The attachment of an elementary district to a high school district to form a K-12 school district must be conducted under the following procedure:
- (a) An attachment proposition may be introduced in the districts by either of the following methods:
- (i) the trustees may pass a resolution requesting the county superintendent to order an election to consider an attachment proposition involving their districts; or
- (ii) not less than 20% of the electors of the elementary district and the high school district who are qualified to vote under the provisions of 20-20-301 may petition the county superintendent, requesting an election to consider an attachment proposition involving their districts.
- (b) (i) When the county superintendent receives a resolution or a valid petition from each of the districts included in the attachment proposition, the county superintendent shall, within 10 days after receipt of the last resolution or petition and as provided by 20-20-201, order the trustees of the districts included in the attachment proposition to call an attachment election in conjunction with a regular school election.
- (ii) The proposition must include the assumption of the bonded indebtedness of the elementary district by the high school district.
- (c) The districts shall call and conduct an election in the manner prescribed in this title for school elections.
- (d) After the county superintendent receives the certificate of election provided for in 20-20-416 from the trustees of the districts included in an attachment proposition, the county superintendent shall determine if the attachment proposition has been approved in the districts. If the districts have approved the attachment proposition, the county superintendent shall, within 10 days after receipt of the certificate of election, order the attachment of the elementary district to the high school district to take effect on July 1 of the ensuing school fiscal year. Within 30 days of the order, the county superintendent shall send a copy of the order to the board of county commissioners, the trustees of the districts included in the attachment order, and the superintendent of public instruction.

February 21, 1991 Page 3 of 10

NEW SECTION. Section 2. Funding for K-12 school districts.

- (1) Notwithstanding the provisions of subsections (2) through
- (6), a K-12 school district formed under the provisions of [section 1] is subject to the provisions of law for high school districts.
- (2) The number of elected trustees of the K-12 school district must be based on the classification of the attached elementary district under the provisions of 20-3-341 and 20-3-351.
- (3) Calculations for the following must be made separately for the elementary school program and the high school program of a K-12 school district:
- (a) the calculation of ANB for purposes of determining the foundation program schedule payments must be in accordance with the provisions of 20-9-311;
- (b) the basic county tax and revenues for the elementary foundation program amount for the district must be determined in accordance with the provisions of 20-9-331, and the basic special tax and revenues for the high school foundation program amount for the district must be determined in accordance with 20-9-333; and
- (c) the guaranteed tax base aid for the permissive levy amount for a K-12 school district must be calculated separately, using the mill value per elementary ANB and the mill value per high school ANB as defined in 20-9-366. The mills levied in support of the permissive levy of the K-12 school district must be prorated based on the ratio of the general fund budget amounts for elementary school programs to the amounts for high school programs in the year prior to the formation of the K-12 school district.
- (4) The retirement obligation and eligibility for retirement guaranteed tax base aid for a K-12 school district must be calculated and funded as a high school district retirement obligation under the provisions of 20-9-501.
- (5) For the purposes of budgeting for a K-12 school district, the trustees shall adopt a single fund for any of the budgeted or nonbudgeted funds described in 20-9-201 for the costs of operating all grades and programs of the district.
- (6) Tuition for attendance in the K-12 school district must be determined separately for high school pupils and for elementary pupils under the provisions of chapter 5, part 3, except that the actual expenditures used for calculations in 20-5-305 and 20-5-312 must be based on an amount prorated between the elementary and high school programs in the appropriate funds of each district in the year prior to the attachment of the districts.

NEW SECTION. Section 3. Transitions after formation of K-12 school district. (1) When an attachment order for a K-12

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school district becomes effective on July 1 under the provisions of [section 1]:

- (a) the board of county commissioners shall execute all necessary and appropriate deeds, bills of sale, or other instruments for the conveyance of title to all real and personal property of the elementary district to the high school district;
- (b) the trustees of the elementary district shall entrust the minutes of the board of trustees, the elementary district documents, and other records to the high school district to which it is attached; and
- (c) the county treasurer shall transfer all end-of-the-year warrants and fund balances of the attached elementary district to the similar funds established for the K-12 school district in the high school district.
- (2) All taxes levied by and revenue due from a previous school fiscal year to an elementary district attached to a high school district must be payable to the appropriate fund of the high school district.
- (3) The previous year's general fund budget amounts for the elementary district and the high school district that form a K-12 school district must be combined to determine the budget limitation for the ensuing school fiscal year pursuant to 20-9-315.
- (4) An elementary district and a high school district that form a K-12 school district under the provisions of [section 1] may not be considered an enlarged district for the purpose of bonus payments under 20-6-401 through 20-6-408.

NEW SECTION. Section 4. Contracts protected. Whenever an elementary district is attached to a high school district to form a K-12 school district under the provisions of [section 1], a district superintendent, principal, teacher, or other employee of the school districts who has a continuing contract or right of tenure under Montana law is protected, and the board of trustees of the high school district in which the person will perform duties shall recognize and give effect to the contract or right of tenure.

NEW SECTION. Section 5. Dissolution of K-12 school district. The dissolution of a K-12 school district that has been formed by the attachment of an elementary district to a high school district must be conducted by introducing a proposition for dissolution of the K-12 school district by either of the methods set forth in [section 1(3)] for formation of a K-12 school district. Following receipt of a valid petition or resolution, the county superintendent shall order the trustees to call an election on the dissolution proposition. For the dissolution of a K-12 school district, the trustees and the county superintendent shall adhere to the procedures for

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attachment set forth in [section 1(3)(b) through (3)(d)] regarding an election and any resulting order.

Section 6. Section 20-6-101, MCA, is amended to read:
"20-6-101. Definition of elementary and high school
districts. (1) As used in this title, except as defined in 20-9402 for bonding purposes or unless the context clearly indicates
otherwise, the term "district" means the territory, regardless of
county boundaries, organized under the provisions of this title
to provide public educational services under the jurisdiction of
the trustees prescribed by this title. High school districts may
encompass all or parts of the territory of one or more elementary
districts.

(2) (a) An elementary district is a district organized for the purpose of providing public education for all grades up to and including grade 8 and for preschool programs and kindergartens. An elementary district may be inactive if the district attaches to a high school district under the provisions of [section 1] to form a K-12 school district.

(b) A high school district is a district organized for the purpose of providing those public educational services authorized by this title for all grades beyond grade 8, including postsecondary programs, except those programs administered by community college districts or the Montana university system. A high school district with an attached elementary district may provide the educational services for an elementary district through the procedures established in [sections 1 through 3]

(3) An elementary district shall be is known as "District No...... County" and a high school district, except a high school district where a county high school is operated, shall be is known as "High School District No...... County". Any A district shall be is a body corporate and, as such a body corporate, may sue and be sued, contract and be contracted with, and acquire, hold, use, and dispose of real or personal property for school purposes, within the limitations prescribed by law. Unless the context clearly indicates otherwise, the trustees of elementary districts and high school districts have the same types of powers, duties, and responsibilities authorized and imposed by the laws of Montana.

(4) Unless the context clearly indicates otherwise, an elementary district operating a high school in a county that has not been divided into high school districts shall be is considered a high school district under this title and the trustees of the elementary district shall be are the trustees of the high school district. Such an An elementary district operating a high school shall may not have the bonding authority of a high school district. However, the elementary district may exercise its bonding authority, in the manner provided by law, for high school purposes.

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- (5) As used in this title, unless the context clearly indicates otherwise, a county high school shall be is considered a high school district subject to the limitations prescribed by law for a county high school as a result of its being a part of the county government. The boundaries of the high school district for a county high school shall be are:
- (a) the high school district boundaries established by the county high school boundary commission; or
- (b) if no such boundaries have been established, the county boundaries, except for any territory located in a joint high school district.
- (6) Any A county high school recognized as a high school district under the provisions of subsection (5)(b) above shall may not have a bonding authority. Instead, the county shall exercise its bonding authority in the manner provided in 20-9-451."

Section 7. Section 20-9-406, MCA, is amended to read:
"20-9-406. Limitations on amount of bond issue. (1) (a) The maximum amount for which each an elementary district or a high school district may become indebted by the issuance of bonds, including all indebtedness represented by outstanding bonds of previous issues and registered warrants, is 45% of the taxable value of the property subject to taxation as ascertained by the last completed assessment for state, county, and school taxes previous to the incurring of such the indebtedness.

(b) The maximum amount for which a K-12 school district, as formed pursuant to [section 1], may become indebted by the issuance of bonds, including all indebtedness represented by outstanding bonds of previous issues and registered warrants, is up to 90% of the taxable value of the property subject to taxation as ascertained by the last-completed assessment for state, county, and school taxes previous to the incurring of the indebtedness. The total indebtedness of the high school district with an attached elementary district as represented by the issuance of bonds must be limited to the sum of 45% of the taxable value of the property for elementary school programs purposes and 45% of the taxable value of the property for high school program purposes.

(2) The 45% maximum amounts determined in subsection (1), however, may not pertain to indebtedness imposed by special improvement district obligations or assessments against the school district or to bonds issued for the repayment of tax protests lost by the district. All bonds issued in excess of such the amount shall be are null and void, except as provided in this

section.

(2) (3) When the total indebtedness of a school district has reached the 45% limitation limitations prescribed in this section, the school district may pay all reasonable and necessary expenses of the school district on a cash basis in accordance

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with the financial administration provisions of this chapter.

(3) (4) Whenever bonds are issued for the purpose of refunding bonds, any moneys money to the credit of the debt service fund for the payment of the bonds to be refunded are applied towards the payment of such the bonds and the refunding bond issue is decreased accordingly.

Section 8. Section 20-9-502, MCA, is amended to read:
"20-9-502. Purpose and authorization of a building reserve
fund by an election. (1) The trustees of any district, with the
approval of the qualified electors of the district, may establish
a building reserve for the purpose of raising money for the
future construction, equipping, or enlarging of school buildings
or for the purpose of purchasing land needed for school purposes
in the district. In order to submit to the qualified electors of
the district a building reserve proposition for the establishment
of or addition to a building reserve, the trustees shall pass a
resolution that specifies:

- (a) the purpose or purposes for which the new or addition to the building reserve will be used;
- (b) the duration of time over which the new or addition to the building reserve will be raised in annual, equal installments;
- (c) the total amount of money that will be raised during the duration of time specified in subsection (1)(b); and
- (d) any other requirements under 20-20-201 for the calling of an election.
- (2) The total amount of building reserve when added to the outstanding indebtedness of the district shall may not be more than 45% of the taxable value of the taxable property of the district the limitations provided in 20-9-406. Such limitation shall be determined in the manner provided in 20-9-406. A building reserve tax authorization shall may not be for more than 20 years.
- (3) The election shall must be conducted in accordance with the school election laws of this title, and the electors qualified to vote in the election shall must be qualified under the provisions of 20-20-301. The ballot for a building reserve proposition shall must be substantially in the following form:

 OFFICIAL BALLOT

SCHOOL DISTRICT BUILDING RESERVE ELECTION

INSTRUCTIONS TO VOTERS: Make an X or similar mark in the vacant square before the words "BUILDING RESERVE--YES" if you wish to vote for the establishment of a building reserve (addition to the building reserve); if you are opposed to the establishment of a building reserve (addition to the building reserve) make an X or similar mark in the square before the words

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"BUILDING RESERVE--NO".

Shall the trustees be authorized to impose an additional levy each year for years to establish a building reserve (add to the building reserve) of this school district to raise a total amount of dollars (\$....), for the purpose(s) (here state the purpose or purposes for which the building reserve will be used)?

- [] BUILDING RESERVE--YES.
- [] BUILDING RESERVE--NO.
- The building reserve proposition shall be is approved (4)if a majority of those electors voting at the election approve the establishment of or addition to such the building reserve. The annual budgeting and taxation authority of the trustees for a building reserve shall be is computed by dividing the total authorized amount by the specified number of years. The authority of the trustees to budget and impose the taxation for the annual amount to be raised for the building reserve shall lapse lapses when, at a later time, a bond issue is approved by the qualified electors of the district for the same purpose or purposes for which the building reserve fund of the district was established. Whenever a subsequent bond issue is made for the same purpose or purposes of a building reserve, the money in the building reserve shall must be used for such purpose or purposes before any money realized by the bond issue is used."

Section 9. Section 20-7-705, MCA, is amended to read: "20-7-705. Adult education fund. (1) A separate adult education fund shall must be established when an adult education program is operated by a district or community college district. The financial administration of such the fund shall must comply with the budgeting, financing, and expenditure provisions of the laws governing the schools.

- (2) Whenever the trustees of any district establish an adult education program under the provisions of 20-7-702, they shall establish an adult education fund under the provisions of this section. The adult education fund shall must be the depository for all federal, state, and district moneys money received by the district in support of the adult education program.
- (3) The trustees of any district may authorize the levy of a tax of not more than 1 mill on the district, except that trustees of a county high school district that is not unified with an elementary district or of a K-12 school district formed under the provisions of [section 1] may authorize a levy of not more than 2 mills on the district, for the operation of an adult education program when the superintendent of public instruction has approved the educational program to be supported by such the levy. The trustees shall acquire the approval of the superintendent of public instruction shall have been acquired by

February 21, 1991 Page 9 of 10

the trustees before the fourth Monday of June in order to include the expenditures to be financed by the levy in the preliminary budget. The superintendent of public instruction shall promulgate rules and forms for such the approval.

in the second

- (4) Whenever the trustees of any district decide to offer an adult education program during the ensuing school fiscal year, they shall budget for the cost of such the program in the adult education fund of the preliminary budget. Any expenditures in support of the adult education program under the final adult education budget shall must be made in accordance with the financial administration provisions of this title for a budgeted fund.
- (5) When a tax levy for an adult education program which that has been approved by the superintendent of public instruction is included as a revenue item on the final adult education budget, the county superintendent shall report such the levy requirement to the county commissioners on the second Monday of August and a levy on the district shall must be made by the county commissioners in accordance with 20-9-142."
- Section 10. Section 20-9-314, MCA, is amended to read:
 "20-9-314. Procedures for determining eligibility and
 amount of increased average number belonging due to unusual
 enrollment increase. A district which that anticipates an unusual
 increase in enrollment in the ensuing school fiscal year, as
 provided for in 20-9-313(4), may increase its foundation program
 for the ensuing school fiscal year in accordance with the
 following provisions:
- (1) Prior to May 10, the district shall estimate the probable average number belonging elementary or high school enrollment to be realized during the ensuing AND calculation period school fiscal year, based on as much factual information as may be available to the district.
- (2) No later than May 10, the district shall submit its application for an unusual enrollment increase by elementary or high school level to the superintendent of public instruction. The application must include:
- (a) the average number belonging enrollment for the preceding ANB calculation period school fiscal year;
- (b) the current average number belonging used to calculate the foundation program schedule amount for the current school fiscal year;
- (c) the average number belonging that will used to calculate the foundation program schedule amount for the ensuing school fiscal year;
- (c) (d) the estimated average number belonging for the ensuing AND calculation period enrollment, including the factual information on which the estimate is based, as provided in subsection (1); and

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(d) (e) any other information or data that may be requested by the superintendent of public instruction.

- (3) The superintendent of public instruction shall immediately review all the factors of the application and shall approve or disapprove the application or adjust the estimated average number belonging for the ensuing ANB calculation period. After approving an estimate, with or without adjustment, the superintendent of public instruction shall:
- (a) determine the percentage increase that the estimated average number belonging for the ensuing AND calculation period enrollment increase is over the current average number belonging enrollment; and
- (b) approve an increase of the average number belonging used to establish the ensuing year's foundation program in accordance with subsection (5) if the increase in subsection (3) (a) is at least 6%.
- (4) The superintendent of public instruction shall notify the district of his the decision by the fourth Monday in June.
- (5) Whenever an unusual enrollment increase is approved by the superintendent of public instruction, the increase of the average number belonging used to establish the foundation program for the ensuing ANB calculation period is the difference between the approved estimated average number belonging enrollment for the ensuing ANB calculation period school fiscal year and 106% of the current average number belonging enrollment. The amount determined is the maximum allowable increase added to the actual current average number belonging for the purpose of establishing the ensuing year's foundation program.
- (6) Any equalization or entitlement increases resulting from provisions of this section must be reviewed at the end of the ensuing school fiscal year. If the actual average number belonging enrollment is less than the average number belonging used for foundation program and entitlement calculations, the superintendent of public instruction shall revise the foundation program and entitlement calculations using the actual average number belonging. All payments received by the district in excess of the revised entitlements are overpayments subject to the refund provisions of 20-9-344(3)."

NEW SECTION. Section 11. Codification instruction. [Sections I through 5] are intended to be codified as an integral part of Title 20, and the provisions of Title 20 apply to [sections 1 through 5].

NEW SECTION. Section 12. Effective date. [This act] is effective July 1, 1991.



Tribal Leaders joined Governor Henry Bellnon, U.S. Senator David Boren, former Goveror Coorge Nigh, Speaker of the House Steve ewis, State Senator Enoch Kelly Haney, State enator Penny Williams, Dr. Charles Gourd nd Betty Price of the State Arts Council to onduct the indoor rites in the second floor otunda. Haney served as master of ceremonies and acknowledged the official flags of the tribes based in Oklahoma, announcing plans for an ndian flag plaza to be constructed on the North Dval of the Capitol grounds.

Indian flute players Woodrow Haney and Doc Tate Nevaquaya performed for those in attendance. The posting of the United States flag and the Oklahoma flag was conducted by the Seminole Nation Vietnam Era Veterans Intertribal Association color guard.

The Great American Indian Dancers presented dances representing several tribes. Following the unveiling of the sculpture, the Mandaree Singers, a multi-award winning drum group from New Town, North Dakota, played for the Honor Dance held in the South Plaza.

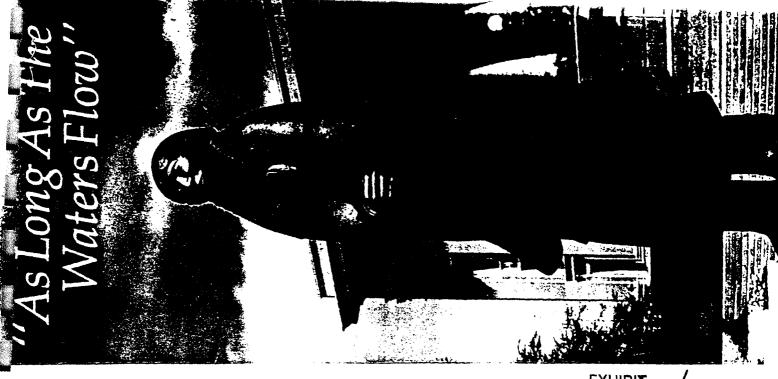
Use name of the statue, "As Long As The Waters Flow," is derived from terminology common to a great many treaties between the United States government and the Indian Nations. The first use of similar terminology was written by representatives of the Jackson administration into several treaties which stated a tribe would own their land "as long as the grass grows and the rivers run."

COMMEMORATIVE PLAQUE



This brochure was produced by:
The State Arts Council of Oklahoma
Jim Thorpe Building
Oklahoma City, OK 73105
405/521-2931
In cooperation with:
The Oklahoma Tourism and Recreation
Department
Installation of the statue coordinated by:
The Office of Public Affairs

Discover_ DKLAHOMA For more information about Oklahoma, W Oklahoma Tourism, P.O. Box 60009, Oklahoma City, OK 73146, or call 1-800-652-6552.



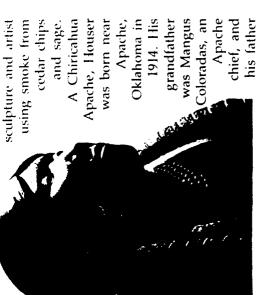
"As Long As The Waters Flow"

An enduring tribute to the Native American State Capitol Building, Oklahoma City, Oklahoma

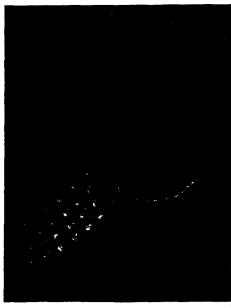
In a colorful and historic ceremony on Sunday Imorning, June 4, 1989, "As Long As The Waters Flow," a 15-foot bronze by noted Native American sculptor Allan Houser, was dedicated at the Oklahoma State Capitol as part of the Red Earth festival activities. The sculpture was commissioned by the State of Oklahoma and the State Arts Council in recognition of the centuries-old presence and contributions of the Native American to the state.

The sculpture, depicting a woman of the red earth with eagle feather fan, weighs nearly 2,000 pounds and is almost 14 feet in circumference at the widest point. Comanche medicine man George Woogee Watchetaker conducted a traditional ritual which included

the dedication of the







was a prisoner of war at Ft. Sill with Geronin and was his interpreter.

Houser produces works which represent I Native American heritage and encompass t spirit of the native people.

Included among his many honors are the Palme Academique from the French government and a Guggenheim Fellowship. He been inducted into the Oklahoma Hall of Farand was named Oklahoma's first cultural a bassador by the State Arts Council at the P. Governor's Arts Awards ceremonies.

His bronze "Offering of the Sacred Pipe which depicts a Plains chieftain holding a perpipe toward the sky, is permanently exhibit at the U.S. Mission to the United Nations

New York.
A founding instructor at the Institute of American Indian Arts in Sante Fe, Houser retired in 1976 as head of its sculpture division.

Houser is represented by Glenn Green Galleries, Santa Fe and Scottsdale.



Montana Catholic Conference

HOUSE BLLL 746 FEBRUARY 20, 1991

EXHIBIT_	2	
DATE 2		-91
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CHAIRMAN SCHYE AND MEMBERS OF THE COMMITTEE

I am John Ortwein representing the Montana Catholic Conference. As director of the Montana Catholic Conference I serve as the liaison for the two Roman Catholic Bishops of the State of Montana in matters of public policy.

The Montana Catholic Conference supports HB 746.

The history of the State of Montana is a history of the Native American tribes that have inhabited this area. The Native Americans should be honored not only because of their physical presence in this area for thousands of years, but also because of the cultural traditions which are so much a way of our Montana way of life.

The reverence for the land which has always been a way of life for the Native Americans is now becoming more important to all Montanans as we are made more aware of the limited resources which are ours and our need to preserve them.

HB 746 and its request of a monument on the Capitol grounds is a fitting tribute to the Native Americans of the State of Montana.



Tel. (406) 442-5761



	DATE 2-20-9/
WITNESS STATEMENT	HB 746 1
NAME JAMES BAKER BILL NO. HB	852
ADDRESS 3103 B VIGILANTE DR. HELEHA,	MT. 59601
WHOM DO YOU REPRESENT? SELF	
SUPPORT OPPOSE	AMEND
COMMENTS:	***************************************
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HB 852.	
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EXHIBIT 3

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Form CS-34A Rev. 1985

EXHIBIT 10-91
HB 8/8

OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER AND PER CATEGORY

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				TOTAL COMBINED		COST PER
			TOTAL	'88 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
MISSOULA	DESMET SCHOOL	6	74	\$261,342	\$3,532	\$710,053
YELLOWSTONE	BROADVIEW ELEM	6	89	\$313,749	\$3,525	\$853,983
BLAINE	TURNER ELEM	6	78	\$274,626	\$3,521	\$748,434
VALLEY	HINSDALE ELEM	6	67	\$235,727	\$3,518	\$642,886
VALLEY	LUSTRE ELEM	6	66	\$226,197	\$3,427	\$633,291
MISSOULA	SWAN VALLEY ELEM	6	69	\$235,126	\$3,408	\$662,076
PHILLIPS	DODSON ELEM	6	93	\$314,813	\$3,385	\$892,364
TETON	POWER ELEM	6	98	\$326,803	\$3,335	\$940,340
ROSEBUD	ROSEBUD ELEM	6	87	\$287,842	\$3,309	\$834,792
PETROLEUM	WINNETT ELEM	6	76	\$249,752	\$3,286	\$729,244
SANDERS	TROUT CRK ELEM	6	93	\$299,747	\$3,223	\$892,364
SANDERS	DIXON ELEM	6	53 55	\$164,134	\$3,097 \$3,092	\$508,551 \$527,742
STILLWATER	RAPELJE ELEM	6	67	\$170,059 \$202,026	\$3,072	\$642,886
YELLOWSTONE	ELYSIAN ELEM	6	100	\$202,026 \$296,663	\$2,967	\$959,531
PARK	CLYDE PARK ELEM	6	49	\$144,762	\$2,954	\$470,170
HILL FLATHEAD	COTTONWOOD ELEM	6	85	\$249,190	\$2,932	\$815,601
MADISON	OLNEY-BISSELL ELEM HARRISON ELEM	6	62	\$180,609	\$2,913	\$594,909
FLATHEAD	KILA ELEM	6	78	\$226,268	\$2,901	\$748,434
CARBON	ROBERTS ELEM	6	83	\$238,837	\$2,878	\$796,411
FLATHEAD	WEST GLACIER ELEM	6	53	\$148,682	\$2,805	\$508,551
PARK	WILSALL ELEM	6	100	\$279,817	\$2,798	\$959,531
BEAVERHEAD	LIMA ELEM	6	82	\$229,445	\$2,798	\$786,815
FLATHEAD	MARION ELEM	6	92	\$257,374	\$2,798	\$882,769
WHEATLAND	JUDITH GAP ELEM	6	88	\$241,597	\$2,745	\$844,387
FERGUS	GRASS RANGE EL	6	81	\$218,323	\$2,695	\$777,220
FERGUS	WINIFRED ELEM	6	96	\$255,180	\$2,658	\$921,150
CASCADE	ULM ELEM	6	100	\$259,345	\$2,593	\$959,531
YELLOWSTONE	PIONEER ELEM	6	92	\$228,265	\$2,481	\$882,769
FLATHEAD	CRESTON ELEM	6	49	\$120,701	\$2,463	\$470,170
FLATHEAD	DEER PARK ELEM	6	99	\$243,033	\$2,455	\$949,936
JEFFERSON	CARDWELL ELEM	6	43	\$101,690	\$2,365	\$412,598
SANDERS	PARADISE ELEM	6	51	\$117,453	\$2,303	\$489,361
GALLATIN	ANDERSON ELEM	6	97	\$213,436	\$2,200	\$930,745
CUSTER	KIRCHER ELEM	6	59	\$127,385	\$2,159	\$566,123
RICHLAND	RAU ELEM	6	67	\$143,650	\$2,144	\$642,886
TETON	GREENFIELD ELEM	6	72	\$152,871	\$2,123	\$690,862
FLATHEAD	BOORMAN ELEM	6	47	\$97,858	\$2,082	\$450,980
CUSTER	KINSEY ELEM	6	50	\$103,882	\$2,078	\$479,766
FLATHEAD	BATAVIA ELEM	6	79	\$160,935	\$2,037	\$758,030
PARK	ARROWHEAD ELEM	6	74	\$143,531	\$1,940	\$710,053
LINCOLN	TREGO ELEM	6	90	\$168,220	\$1,869	\$863,578
GALLATIN	LA MOTTE ELEM	6	61	\$108,693	\$1,782	\$585,314
BLAINE	ZURICH ELEM	6	64	\$112,902	\$1,764	\$614,100
GALLATIN	AMSTERDAM ELEM	6	65	\$113,693	\$1,749	\$623,695
LINCOLN	FORTINE ELEM	6	83	\$144,013	\$1,735	\$796,411
STILLWATER	FISHTAIL ELEM	6	52	\$68,996	\$1,327	\$498,956
VALLEY	FRAZER ELEM	7	109	\$752,962	\$6,908	\$752,962
BLAINE	HAYS-LODGE POLE ELEM	7	154	\$956,236	\$6,209	\$1,063,818
ROSEBUD	LAME DEER ELEM	7	281	\$1,522,697	\$5,419	\$1,941,122
HILL	BOX ELDER ELEM	7	112	\$600,949	\$5,366	\$773,686
PONDERA	HEART BUTTE ELEM	. 7	144	\$727,689	\$5,053	\$994,739
HILL	ROCKY BOY ELEM	7	299	\$1,308,162	\$4,375	\$2,065,465
CHOUTEAU	GERALDINE ELEM	7	101	\$428,149	\$4,239	\$697,699
HILL	BLUE SKY ELEM	7	108	\$439,777	\$4,072	\$746,054
LIBERTY	J-I ELEM	7	106	\$423,837	\$3,998	\$732,238
CARBON	BELFRY ELEM	7	110	\$435,383	\$3,958	\$759,870
ROSEBUD	ASHLAND ELEM	7	103	\$404,704	\$3,929	\$711,515
GALLATIN	W YELLOWSTONE ELEM	7	144	\$550,910	\$3,826	\$994,739
POWDER RIVER	BROADUS ELEM	7	220	\$775,759	\$3,526	\$1,519,740
VALLEY	NASHUA ELEM	7	132	\$461,178	\$3,494	\$911,844
CARBON	BRIDGER ELEM	7	157	\$543,988	\$3,465	\$1,084,542

OFFICE OF THE LEGISLATIVE AUDITOR SCHEDULE OF COST PER AND PER CATEGORY

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				TOTAL COMBINED		COST PER
			TOTAL	'88 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
	074U5005 615W	-	400	+777 007	e7 /50	e7E2 042
JUDITH BASIN	STANFORD ELEM	7	109	\$377,003	\$3,459	\$752,962
MISSOULA	SEELEY LAKE ELEM	7	192	\$656,263	\$3,418 \$3,404	\$1,326,318
VALLEY	OPHEIM ELEM	7	102	\$347,158 *374,747	\$3,404 \$3,301	\$704,607 \$764,779
SILVER BOW	RAMSAY ELEM	7	111	\$376,367	\$3,391 \$3,365	\$766,778
MADISON	ENNIS ELEM	7 7	238	\$796,047 #/81 388	\$3,345 \$3,320	\$1,644,082
MADISON	TWIN BRIDGES ELEM POTOMAC ELEM	7	145	\$481,388 \$344.004	\$3,320	\$1,001,647 \$730,1/4
MISSOULA BOOREVELT	CULBERTSON ELEM	7	107 226	\$346,904 \$731,442	\$3,242 \$3,237	\$739,146 \$1,561,187
ROOSEVELT		7	171	\$731,642 \$547,752	\$3,203	\$1,561,187
SANDERS SHERIDAN	NOXON ELEM	7	184	\$583,456	\$3,203	\$1,181,252 \$1,271,055
	MEDICINE LK EL WHT SULPHUR SPGS ELEM	7	193	· · · · · · · · · · · · · · · · · · ·	\$3,166	\$1,333,226
MEAGHER		7		\$610,999 \$578.540	\$3,144	
TOOLE	SUNBURST ELEM	7	184	\$578,540 \$483,454		\$1,271,055
JEFFERSON	MONTANA CITY ELEM	7	154	\$482,656 \$760,707	\$3,134 \$3,137	\$1,063,818
JEFFERSON	BOULDER ELEM	7	246	\$769,307	\$3,127	\$1,699,345
MINERAL	ALBERTON ELEM	7	152	\$460,508	\$3,030	\$1,050,002
MINERAL	SUPERIOR ELEM		279	\$844,891 \$734,058	\$3,028 \$2,996	\$1,927,306
CASCADE	SUN RIVER VALLEY ELM	7 7	242	\$724,958	•	\$1,671,714
MINERAL	ST REGIS ELEM		123	\$366,210	\$2,977	\$849,673
CHOUTEAU	BIG SANDY ELEM	7	211	\$624,890	\$2,962	\$1,457,569
PARK	GARDINER ELEM	7	144	\$425,970	\$2,958	\$994,739
TREASURE	HYSHAM ELEM	7	131	\$386,804	\$2,953	\$904,936
RICHLAND	SAVAGE ELEM	7 7	124	\$365,925	\$2,951	\$856,581
DANIELS	SCOBEY ELEM	7	227	\$651,894 \$527,508	\$2,872	\$1,568,095
WIBAUX	WIBAUX ELEM	7	184	\$527,598 \$353,722	\$2,867	\$1,271,055
FERGUS POOSEVELT	DENTON ELEM	7	125	\$353,722 \$411,040	\$2,830	\$863,489
ROOSEVELT	FRONTIER ELEM		146	\$411,960	\$2,822	\$1,008,555
MCCONE	CIRCLE ELEM	7 7	278	\$780,742	\$2,808	\$1,920,398
GRANITE	PHILIPSBURG EL		199	\$558,491 \$754,830	\$2,806	\$1,374,674
RICHLAND	FAIRVIEW ELEM	7 7	272	\$756,830 \$700,775	\$2,782	\$1,878,951
GRANITE	DRUMMOND ELEM		108	\$300,445	\$2,782	\$746,054
CASCADE	CASCADE ELEM	7 7	189	\$523,032 \$427,520	\$2,767	\$1,305,595
CASCADE	BELT ELEM	7	230	\$627,520	\$2,728	\$1,588,819
GALLATIN	THREE FORKS EL	7	244	\$655,061 \$378,591	\$2,685	\$1,685,530
SANDERS	HOT SPRINGS ELEM	7	142 184		\$2,666	\$980,923
PRAIRIE GALLATIN	TERRY ELEM	7	178	\$480,613 \$464,497	\$2,612	\$1,271,055
GALLATIN	MONFORTON EL	7	124		\$2,610	\$1,229,608
STILLWATER	GALLATIN GTWY ELEM ABSAROKEE ELEM	7		\$322,521 \$512,492	\$2,601	\$856,581
		7	201	\$512,482	\$2,550	\$1,388,490
LAKE	CHARLO ELEM	7	190	\$483,211	\$2,543	\$1,312,503
CARBON	FROMBERG ELEM	7	119	\$302,162 \$754.547	\$2,539	\$822,041
TETON LIBERTY	CHOTEAU ELEM CHESTER ELEM	7	298 239	\$756,547 \$601,692	\$2,539 \$2,518	\$2,058,557
		7	201	\$506,025		\$1,650,990 \$1,388,490
WHEATLAND	HARLOWTON ELEM VICTOR ELEM	7	182	\$452,029	\$2,518 \$2,484	\$1,257,239
RAVALLI		7	203	\$492,098	\$2,424	\$1,402,305
YELLOWSTONE CASCADE	CANYON CRK ELEM VAUGHN ELEM	7	172	\$416,646	\$2,422	\$1,482,363
PONDERA	VALIER ELEM	7	179	\$433,179	\$2,420	\$1,236,516
FLATHEAD	SWAN RIVER EL	7	128	\$308,716	\$2,412	\$884,212
SANDERS	PLAINS ELEM	7	300	\$712,769	\$2,376	\$2,072,372
GARFIELD	JORDAN ELEM	7	160	\$378,139	\$2,363	\$1,105,265
CASCADE	CENTERVILLE EL	7	231	\$515,762	\$2,233	\$1,595,727
TETON	FAIRFIELD ELEM	7	213	\$470,283	\$2,208	\$1,471,384
FLATHEAD		7			•	
	SOMERS ELEM	7	284 249	\$624,885 \$538.343	\$2,200 \$2,162	\$1,961,846 \$1,720,069
CARBON	JOLIET ELEM		249	\$538,343 \$300,242	\$2,162	\$1,720,069
FLATHEAD	HELENA FLATS EL	7	185	\$399,242	\$2,158	\$1,277,963
MISSOULA	CLINTON ELEM	7	276	\$575,870	\$2,086	\$1,906,583
LEWIS & CLARK		7	262	· · · · · · · · · · · · · · · · · · ·	\$2,082	\$1,809,872
MADISON	SHERIDAN ELEM	7	195	\$400,863	\$2,056	\$1,347,042
RAVALLI	LONE ROCK ELEM	7	171	\$346,740	\$2,028	\$1,181,252
FLATHEAD	FAIR-MONT-EGAN ELEM	7	120	\$239,102	\$1,993	\$828,949
STILLWATER	PARK CITY ELEM	7	219	*	\$1,986	\$1,512,832
YELLOWSTONE	ELDER GROVE ELEM	7	177	\$332,343	\$1,878	\$1,222,700

OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER AND PER CATEGORY

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			70741	TOTAL COMBINED	COST PER	COST PER
COUNTY	DISTRICT	CATEGORY	ANB	'88 GENERAL FUND AND INSURANCE	ANB	ANB AT MAX IN CATEGORY
	D131KIC1		AND			
FLATHEAD	WEST VALLEY EL	7	205	\$384,711	\$1,877	\$1,416,121
FLATHEAD	CAYUSE PRAIRIE ELEM	7	198	\$367,264	\$1,855	\$1,367,766
LEWIS & CLARK	LINCOLN ELEN	7	158	\$275,996	\$1,747	\$1,091,449
YELLOWSTONE	BLUE CREEK ELEM	7	108	\$188,121	\$1,742	\$746,054
YELLOWSTONE	INDEPENDENT ELEM	7	178	\$285,322	\$1,603	\$1,229,608
BIG HORN	LODGE GRASS ELEM	8	377	\$1,678,552	\$4,452	\$1,678,552
ROSEBUD	COLSTRIP ELEM	8	977	\$3,840,101	\$3,931	\$4,349,987
ROOSEVELT	POPLAR ELEM	8	665	\$2,506,877	\$3,770	\$2,960,841
BLAINE	HARLEM ELEM	8	412	\$1,545,328	\$3,751 e2,490	\$1,834,385
GLACIER FALLON	BROWNING ELEM BAKER ELEM	8 8	1360 425	\$5,016,376 \$1,526,850	\$3,689 \$3,593	\$6,055,253 \$1,892,267
BIG HORN	HARDIN ELEM	8	1062	\$3,664,396	\$3,450	\$4,728,440
CHOUTEAU	FT BENTON ELEM	8	347	\$1,139,672	\$3,284	\$1,544,980
LAKE	ARLEE ELEM	8	330	\$1,057,659	\$3,205	\$1,469,289
VALLEY	GLASGOW ELEM	8	734	\$2,255,340	\$3,073	\$3,268,056
SILVER BOW	BUTTE ELEM	8	3769	\$11,260,221	\$2,988	\$16,781,065
POWELL	DEER LODGE ELEM	8	655	\$1,887,574	\$2,882	\$2,916,317
YELLOWSTONE	BILLINGS ELEM	8	10146	\$29,199,306	\$2,878	\$45,173,967
PARK	LIVINGSTON ELEM	8	986	\$2,815,915	\$2,856	\$4,390,058
TOOLE	SHELBY ELEM	8	498	\$1,391,067	\$2,793	\$2,21 7,29 1
GLACIER	CUT BANK ELEM	8	701	\$1,945,199	\$2,775	\$3,121,127
LINCOLN	LIBBY ELEM	8	1474	\$4,079,903	\$2,768	\$6,562,826
BLAINE	CHINOOK ELEM	8	323	\$889,910	\$2,755	\$1,438,123
LEWIS & CLARK	HELENA ELEM	8	4682	\$12,800,786	\$2,734	\$20,846,098
SANDERS	THOMPSON FALLS ELEM	8	372	\$1,013,029	\$2,723	\$1,656,290
LAKE	ST IGNATIUS ELEM	8	398	\$1,068,461	\$2,685	\$1,772,052
ROSEBUD Custer	FORSYTH ELEM MILES CITY ELEM	8 8	484 1326	\$1,291,255 \$3,526,679	\$2,668 \$2,660	\$2,154,958 \$5,903,872
MISSOULA	FRENCHTOWN ELEM	8	519	\$1,373,123	\$2,646	\$2,310,791
MISSOULA	MISSOULA ELEM	8	5554	\$14,665,786	\$2,641	\$24,728,584
FERGUS	LEWISTOWN ELEM	8	1017	\$2,678,035	\$2,633	\$4,528,082
ROOSEVELT	WOLF POINT ELEM	8	683	\$1,791,226	\$2,623	\$3,040,984
GALLATIN	BOZEMAN ELEM	8	2736	\$7,171,497	\$2,621	\$12,181,744
PONDERA	CONRAD ELEM	8	547	\$1,418,834	\$2,594	\$2,435,458
MISSOULA	BONNER ELEM	8	390	\$1,008,639	\$2,586	\$1,736,433
CASCADE	GREAT FALLS EL	8	8295	\$21,320,807	\$2,570	\$36,932,590
LINCOLN	TROY ELEM	8	471	\$1,187,287	\$2,521	\$2,097,077
YELLOWSTONE	LOCKWOOD ELEM	8	1166	\$2,906,865	\$2,493	\$5,191,489
DAWSON	GLENDIVE ELEM	8	1215	\$3,028,654	\$2,493	\$5,409,656
FLATHEAD MISSOULA	KALISPELL ELEM LOLO ELEM	8 8	2285 521	\$5,695,112 \$1,297,335	\$2,492 \$2,490	\$10,173,715 \$2,319,696
FLATHEAD	COLUMBIA FALLS ELEM	8	1435	\$3,561,866	\$2,482	\$6,389,182
YELLOWSTONE	HUNTLEY PROJ ELEM	8	475	\$1,178,702	\$2,481	\$2,114,886
DEER LODGE	ANACONDA ELEM	8	1114	\$2,738,786	\$2,459	\$4,959,964
HILL	HAVRE ELEM	8	1703	\$4,180,384	\$2,455	\$7,582,423
JEFFERSON	WHITEHALL ELEM	8	342	\$832,708	\$2,435	\$1,522,718
JEFFERSON	CLANCY ELEM	8	356	\$851,846	\$2,393	\$1,585,051
RICHLAND	SIDNEY ELEN	8	1193	\$2,835,627	\$2,377	\$5,311,703
MISSOULA	HELLGATE ELEM	8	736	\$1,742,015	\$2,367	\$3,276,960
PHILLIPS	MALTA ELEM	8	495	\$1,160,315	\$2,344	\$2,203,934
LAKE	RONAN ELEM	8	1004	\$2,348,176	\$2,339	\$4,470,201
RAVALLI	DARBY ELEM	8	375	\$876,418	\$2,337	\$1,669,647
SHERIDAN	PLENTYWOOD ELEM	8	380	\$885,159	\$2,329	\$1,691,909
STILLWATER	COLUMBUS ELEM	8	345	\$791,363	\$2,294	\$1,536,075
CARBON	RED LODGE ELEM	8	372	\$850,846 \$2,210,570	\$2,287 \$2,276	\$1,656,290 \$4,341,082
BEAVERHEAD SWEET GRASS	DILLON ELEM BIG TIMBER ELEM	8 8	975 350	\$2,219,579 \$795,752	\$2,276 \$2,274	\$4,341,082 \$1,558,337
FLATHEAD	WHITEFISH ELEM	8	1103	\$2,507,491	\$2,273	\$4,910,988
FLATHEAD	BIGFORK ELEM	8	494	\$1,107,046	\$2,241	\$2,199,482
MUSSELSHELL	ROUNDUP ELEM	8	482	\$1,076,117	\$2,233	\$2,146,053
YELLOWSTONE	LAUREL ELEM	8	1310	\$2,915,509	\$2,226	\$5,832,633
RAVALLI	HAMILTON ELEM	8	823	\$1,815,648	\$2,206	\$3,664,318
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				TOTAL COMBINED		COST PER
			TOTAL	'88 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
LINCOLN	EUREKA ELEM	8	528	\$1,157,575	\$2,192	\$2,350,863
RAVALL1	CORVALLIS ELEM	8	559	\$1,201,626	\$2,150	\$2,488,887
FLATHEAD	EVERGREEN ELEM	8	774	\$1,662,997	\$2,149	\$3,446,151
GALLATIN	BELGRADE ELEM	8	1082	\$2,281,056	\$2,108	\$4,817,488
LEWIS & CLARK	E HELENA ELEM	8	935	\$1,959,403	\$2,096	\$4,162,986
GALLATIN	MANHATTAN ELEM	8	331	\$691,411	\$2,089	\$1,473,742
MISSOULA	TARGET RANGE ELEM	8	438	\$900,886	\$2,057	\$1,950,148
RAVALLI	STEVENSVILLE EL	8	686	\$1,396,580	\$2,036	\$3,054,341
YELLOWSTONE	SHEPHERD ELEM	8	443	\$845,669	\$1,909	\$1,972,410
RAVALLI	FLORENCE-CARLTON ELEM	8	459	\$849,288	\$1,850	\$2,043,648
BROADWATER	TOWNSEND ELEM	8	490	\$904,667	\$1,846	\$2,181,672
LAKE	POLSON ELEM	8	1021	\$1,868,362	\$1,830	\$4,545,892
FERGUS	ROY H S	9	14	\$188,779	\$13,484	\$188,779
PHILLIPS	WHITEWATER H S	9	23	\$253,279	\$11,012	\$310,137
SHERIDAN	OUTLOOK H S	9	24	\$229,581	\$9,566	\$323,621
PONDERA	BRADY H S	9	24	\$214,284	\$8,929	\$323,621
STILLWATER	RAPELJE H S	9	24	\$192,683	\$8,028	\$323,621
STILLWATER	REEDPOINT H S	9	21	\$152,354	\$7,255	\$283,168
GALLATIN	WILLOW CREEK HS	9	22	\$154,522	\$7,024	\$296,653
GOLDEN VALLEY	LAVINA H S	9	24	\$166,008	\$6,917	\$323,621
ROOSEVELT	BROCKTON H S	10	36	\$419,855	\$11,663	\$419,855
HILL	K-G HIGH SCHOOL	10	29	\$315,475	\$10,878	\$338,216
LIBERTY	J-I HIGH SCHOOL	10	38	\$353,373	\$9,299	\$443,180
FALLON	PLEVNA H S	10	32	\$282,473	\$8,827	\$373,204
RICHLAND	LAMBERT H S	· 10	33	\$287,786	\$8,721	\$384,867
FERGUS	WINIFRED H S	10	26	\$219,695	\$8,450	\$303,228
BLAINE	TURNER H S	10	33	\$275,738	\$8,356	\$384,867
ROOSEVELT	FROID H S	10	40	\$325,298	\$8,132	\$466,505
CHOUTEAU	HIGHWOOD H S	10	35	\$276,412	\$7,897	\$408,192
PHILLIPS	DODSON H S	10	34	\$252,111	\$7,415	\$396,529
FERGUS	GRASS RANGE H S	10	29	\$205,991	\$7,103	\$338,216
DANIELS	FLAXVILLE H S	10	27	\$190,880	\$7,070	\$314,891
GOLDEN VALLEY	RYEGATE H S	10	38	\$263,810	\$6,942	\$443,180
VALLEY	HINSDALE H S	10	38	\$262,880	\$6,918	\$443,180
FERGUS	MOORE H S	10	38	\$254,167	\$6,689	\$443,180
YELLOWSTONE	CUSTER H S	10	38	\$251,592	\$6,621	\$443,180
PETROLEUM	WINNETT H S	10	35	\$225,031	\$6,429	\$408,192
WHEATLAND	JUDITH GAP H S	10	31	\$189,276	\$6,106	\$361,542
DANIELS	PEERLESS H S	10	29	\$173,594	\$5,986	\$338,216
PARK	WILSALL H S	10	39	\$226,717	\$5,813	\$454,843
BEAVERHEAD	LIMA H S	10	40	\$193,326	\$4,833	\$466,505
MADISON	HARRISON H S	10	39	\$179,157	\$4,594	\$454,843
BIG HORN	PLENTY COUPS HS	11	60	\$865,573	\$14,426	\$865,573
VALLEY	FRAZER H S	11	45	\$587,716	\$13,060	\$649,180
BLAINE	HAYS-LODGE POLE H S	11	63	\$681,847	\$10,823	\$908,852
SHERIDAN	WESTBY H S	11	44	\$400,866	\$9,111	\$634,754
HILL	BLUE SKY HIGH	11	47	\$417,681	\$8,887	\$678,032
VALLEY	OPHEIM H S	11	42	\$358,006	\$8,524	\$605,901
HILL	BOX ELDER H S	11	69	\$578,633	\$8,386	\$995,409
PHILLIPS	SACO H S	11	43	\$358,651	\$8,341	\$620,327
SHERIDAN	MEDICINE LK H S	11	61	\$485,013	\$7,951	\$879,999
DAWSON	RICHEY H S	11	47	\$361,197	\$7,685	\$678,032
CARBON	BELFRY H S	11	46	\$336,704	\$7,320	\$663,606
ROOSEVELT	BAINVILLE H S	11	43	\$311,897	\$7,253	\$620,327
CHOUTEAU	GERALDINE H S	11	54	\$391,150	\$7,244	\$779,016
ROSEBUD	ROSEBUD N S	11	41	\$278,856	\$6,801	\$591,475
FERGUS	DENTON H S	11	43	\$288,859	\$6,718	\$620,327
MUSSELSHELL	MELSTONE H S	11	46	\$308,505	\$6,707	\$663,606
PARK	GARDINER H S	11	96	\$638,176	\$6,648	\$1,384,917
TETON	POWER H S	11	41	\$272,422	\$6,644	\$591,475
JUDITH BASIN	STANFORD H S	11	52	\$345,177	\$6,638	\$750,163
CARBON	BRIDGER H S	11	80	\$510,156	\$6,377	\$1,154,097
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OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER ANB PER CATEGORY

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				TOTAL COMBINED		COST PER
				'88 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
TETON	DUTTON H S	11	49	\$310,082	\$6,328	\$706,885
TREASURE	HYSHAM H S	11	63	\$396,098	\$6,287	\$908,852
RICHLAND	SAVAGE H S	11	57	\$351,541	\$6,167	\$822,294
GALLATIN	W YELLOWSTONE H S	11	73	\$444,014	\$6,082	\$1,053,114
ROOSEVELT	CULBERTSON H S	11	68	\$408,335	\$6,005	\$980,983
LIBERTY	CHESTER H S	11	99	\$581,050	\$5,869	\$1,428,195
CARTER	CARTER CO H S	11	72	\$419,504	\$5,826	\$1,038,688
YELLOWSTONE	BROADVIEW H S	11	46	\$265,327	\$5,768	\$663,606
VALLEY	NASHUA H S	11	75	\$417,331	\$ 5,564	\$1,081,966
JUDITH BASIN	HOBSON H S	11	60	\$324,199	\$5,403	\$865,573
MINERAL	ST REGIS H S	11	51	\$274,271	\$5,378	\$735,737
CARBON	FROMBERG H S	11	64	\$319,787	\$4,997	\$923,278
JUDITH BASIN	GEYSER H S	11	43	\$214,586	\$4,990	\$620,327
WIBAUX	WIBAUX H S	11	81	\$402,869	\$4,974	\$1,168,523
LEWIS & CLARK	AUGUSTA H S	11	52	\$257,901	\$4,960	\$750,163
CARBON	JOLIET H S	11	89	\$435,123	\$4,889	\$1,283,933
MINERAL	ALBERTON H S	11	63	\$303,176	\$4,812	\$908,852
PONDERA	VALIER H S	11	85	\$405,512	\$4,771	\$1,226,228
LAKE	CHARLO H S	11	78	\$369,942	\$4,743	\$1,125,245
GRANITE	GRANITE H S	11	100	\$474,174	\$4,742	\$1,442,622
MADISON	TWIN BRIDGES H S	11	90	\$426,632	\$4,740	\$1,298,359
GARFIELD	GARFIELD CO H S	11	90	\$415,200	\$4,613	\$1,298,359
SANDERS	NOXON H S	11	95	\$420,967	\$4,431	\$1,370,491
LEWIS & CLARK	LINCOLN HIGH SCHOOL	11	59	\$254,944	\$4,321	\$851,147
PARK	CLYDE PARK H S	11	69	\$284,637	\$4,125	\$995,409
MADISON	SHERIDAN H S	11	86	\$352,661	\$4,101	\$1,240,655
CARBON	ROBERTS H S	11	50	\$203,341	\$4,067	\$721,311
RAVALLI	VICTOR H S	11	85	\$339,767	\$3,997	\$1,226,228
SANDERS	HOT SPRINGS N S	11	78	\$296,138	\$3,797	\$1,125,245
GRANITE	DRUMMOND H S	11	89	\$320,654	\$3,603	\$1,283,933
CASCADE	CENTERVILLE H S	11	99	\$353,374	\$3,569	\$1,428,195
BIG HORN	LODGE GRASS H S	12	147	\$1,119,332	\$7,615	\$1,119,332
FALLON	BAKER H S	12	200	\$1,394,549	\$6,973	\$1,522,901
BLAINE	HARLEM H S	12	142	\$876,025	\$6,169	\$1,081,260
TOOLE	SUNBURST H S	12	101	\$600,417	\$5,945	\$769,065
CHOUTEAU	FT BENTON H S	12	151	\$889,470	\$5,891	\$1,149,790
DANIELS	SCOBEY H S	12	101	\$580,903	\$ 5,752	\$769,065
TOOLE	SHELBY H S	12	193	\$1,067,857	\$5,533	\$1,469,599
POWDER RIVER	POWDER RVR CO DIST HS	12	156	\$832,077	\$5,334	\$1,187,863
CHOUTEAU	BIG SANDY H S	12	113	\$594,754	\$5,263	\$860,439
MEAGHER	WHT SULPHUR SPGS HS	12	101	\$501,517	\$4,966	\$769,065
CASCADE	BELT H S	12	109	\$529,292	\$4,856	\$829,981
SHERIDAN	PLENTYWOOD H S	12	152	\$733,560	\$4,826	\$1,157,405
MCCONE	CIRCLE H S	12	151	\$689,786	\$4,568	\$1,149,790
WHEATLAND	HARLOWTON H S	12	107	\$484,922	\$4,532	\$814,752
CARBON	RED LODGE H S	12	143	\$626,292	\$4,380	\$1,088,874
MINERAL	SUPERIOR H S	12	118	\$504,507	\$4,275	\$898,511
MADISON	ENNIS H S	12	128	\$539,154	\$4,212	\$974,656
TETON	CHOTEAU H S	12	166	\$680,100	\$4,097	\$1,264,008
CASCADE	SIMMS H S	12	173	\$693,084	\$4,006	\$1,317,309
RICHLAND	FAIRVIEW H S	12	174	\$691,250	\$3,973	\$1,324,924
BLAINE	CHINOOK H S	12	188	\$746,024	\$3,968	\$1,431,527
CASCADE	CASCADE H S	12	156	\$618,915	\$3,967	\$1,187,863
GALLATIN	THREE FORKS H S	12	135	\$527,763	\$3,909	\$1,027,958
GALLATIN	MANHATTAN H S	12	160	\$614,486	\$3,841	\$1,218,321
LAKE	ST IGNATIUS H S	12	160	\$597,710	\$3,736	\$1,218,321
RAVALLI	FLORENCE-CARLTON HS	12	154	\$565,640	\$3,673	\$1,172,634
PRAIRIE	TERRY H S	12	123	\$449,433	\$3,654	\$936,584
SWEET GRASS	SWEET GRASS CO HS	12	198	\$716,746	\$3,620	\$1,507,672
LAKE	ARLEE H S	12	150	\$535,954	\$3,573	\$1,142,176
STILLWATER	ABSAROKEE H S	12	124	\$441,687	\$3,562	\$944,198
STILLWATER	COLUMBUS H S	12	152	\$512,119	\$3,369	\$1,157,405
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SOURCE: OPI DATABASE (UNAUDITED)

TETON FA YELLOWSTONE HI SANDERS PL STILLWATER PA ROOSEVELT PC MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUO FC LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE FLATHEAD EN BROADWATER BR SANDERS TH RAVALLI CO ROSEBUO CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POMELL PO ROSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE ROW RICHLAND SI FLATHEAD WH GALLATIN BE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW MISSOULA HI	FAIRFIELD H S HUNTLEY PROJ HS PLAINS H S PARK CITY H S POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	12 12 12 12 12 13 13	ANB	*** *** *** *** *** *** *** *** *** **	\$3,349 \$3,248	ANB AT MAX IN CATEGORY \$1,149,790
TETON FA YELLOWSTONE HI SANDERS PI STILLWATER PA ROOSEVELT PO HISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE FLATHEAD SH JEFFERSON JE BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POMELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE ROW RICHLAND SI FLATHEAD WH GALLATIN BE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW MISSOULA HI	FAIRFIELD H S HUNTLEY PROJ HS PLAINS H S PARK CITY H S POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	12 12 12 12 13 13	151 200 177 114	\$505,638 \$649,542	\$3,349	*
YELLOWSTONE HIL SANDERS PL SATILLWATER PA ROOSEVELT PC MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FC LINCOLN LI MUSSELSHELL RO HAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA DAWSON DA DAWSON DA PARK PA BEAVERHEAD BE POWELL PC ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW MISSOULA MI	HUNTLEY PROJ HS PLAINS H S · PARK CITY H S POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	12 12 12 13 13	200 177 114	\$649,542		\$1,149,790
SANDERS PL STILLWATER PA ROOSEVELT PC MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FC LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON WH JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA DAWSON DA DAWSON DA PARK PA BEAVERHEAD BE POWELL PC ROOSEVELT WO DEER LOOGE AN RICHLAND SI FLATHEAD WH GALLATIN BE GALLATIN BE RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	PLAINS H S PARK CITY H S POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	12 12 13 13	177 114		\$3.248	
STILLWATER PA ROOSEVELT PC MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FC LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON WH JEFFERSON WH JEFFERSON SH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	PARK CITY H S POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	12 13 13	114	****		\$1,522,901
ROOSEVELT PC MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CC ROSEBUD FC LINCOLN LI MUSSELSHELL RC FLATHEAD BI JEFFERSON JH JEFFERSON JE RAVALLI CC RAVALLI CC ROSEBUD CC VALLEY GL GLACIER BR BIG HORN HA DAWSON DA DAWSON DA DAWSON DA PARK PA BEAVERHEAD BE POWELL PC ROOSEVELT JC DEER LODGE AM RICHLAND SI FLATHEAD JE FLATHEAD JE FLATHEAD GALLATIN BE YELLOWSTONE LA LAKE PC LAKE PC RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	POPLAR H S FRENCHTOWN H S CUT BANK H S MALTA H S TROY H S	13 13 13		\$542,495	\$3,065	\$1,347,767
MISSOULA FR GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE RAVALLI DA YELLOUSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE RO LAKE RO LAKE RO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	FRENCHTOWN H S CUT BANK H S Malta H S Troy H S	13 13	217	\$332,597	\$2,918	\$868,053
GLACIER CU PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE RAVALLI DA RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BACADHATER BR BACADHATER BR BACADHATER BR BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	CUT BANK H S Malta H S Troy H S	13	E 11	\$1,427,643	\$6,579	\$1,427,643
PHILLIPS MA LINCOLN TR PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE FFERSON JE FFERSON JE FFERSON JE RAVALLI DA RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	MALTA H S Troy H S		228	\$1,138,123	\$4,992	\$1,500,012
LINCOLN TR PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE FRAVALLI DA BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE BR RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	TROY H S		290	\$1,317,754	\$4,544	\$1,907,910
PONDERA CO ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE RAVALLI DA YELLOUSTONE SH BROADWATER BR SANDERS TH RAVALLI CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROSESUEL WO DEER LODGE AN RICHLAND SI FLATHEAD WH GGALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI		13	221	\$904,651	\$4,093	\$1,453,959
ROSEBUD FO LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GGALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	OUDAD U C	13	209	\$826,513	\$3,955	\$1,375,011
LINCOLN LI MUSSELSHELL RO FLATHEAD BI JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO DEER LODGE AN RICHLAND SI FLATHEAD WH GGALLATIN BE GALLATIN BE YELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	CONRAD H S	13	238	\$915,768	\$3,848	\$1,565,802
MUSSELSHELL RO FLATHEAD BI JEFFERSON WH JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GGALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	FORSYTH H S	13	225	\$855,960	\$3,804	\$1,480,275
FLATHEAD BI JEFFERSON WH JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO RAVALLI ST FERGUS FE RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	LINCOLN CO H S	13	248	\$935,715	\$3,773	\$1,631,592
JEFFERSON UH JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CC ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	ROUNDUP H S	13	250	\$847,373	\$3,389	\$1,644,750
JEFFERSON JE RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CC ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO LAKE PO LAKE PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD HA GALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO LAKE PO LAKE PO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	BIGFORK H S	13	282	\$953,435	\$3,381	\$1,855,278
RAVALLI DA YELLOWSTONE SH BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO YALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	WHITEHALL H S	13	213	\$705,274	\$3,311	\$1,401,327
YELLOWSTONE SHEROADWATER BROADWATER BRAVALLI COROSEBUD COVALLEY GLACIER BRAIGH HAD AND AND AND AND AND AND AND AND AND A	JEFFERSON H S	13	221	\$716,533	\$3,242	\$1,453,959
BROADWATER BR SANDERS TH RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DOAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE PO LAKE ROW RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	DARBY H S	13	208	\$634,009	\$3,048	\$1,368,432
SANDERS THE RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE VELLOWSTONE LA LAKE PO LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA BILVER BOW BU MISSOULA MI	SHEPHERD H S	13	253	\$764,915	\$3,023	\$1,664,487
RAVALLI CO ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	BROADWATER CO HS	13	242	\$723,474	\$2,990	\$1,592,118
ROSEBUD CO VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GSALLATIN BE VELLOWSTONE LA LAKE RO RAVALLI ST FERGUS FE RAVALLI HA BILVER BOW BU MISSOULA MI	THOMPSON FALLS H S	13	208	\$604,995	\$2,909	\$1,368,432
VALLEY GL GLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GSALLATIN BE VELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA BILVER BOW BU MISSOULA MI	CORVALLIS H S	13	278	\$708,853	\$2,550	\$1,828,962
SLACIER BR BIG HORN HA DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE GALLATIN BE CALLATIN BE CALLATIN ST LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA BILVER BOW BU MISSOULA MI	COLSTRIP H S	14	451	\$2,237,821	\$4,962	\$2,237,82
BIG HORN HAD AWSON DA PARK PA BEAVERHEAD BE POWELL PO BEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE WELLOWSTONE LA LAKE RO	GLASGOW H S	14	324	. \$1,486,798	\$4,589	\$1,607,659
DAWSON DA PARK PA BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE VELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	BROWNING H S	14	436	\$1,971,235	\$4,521	\$2,163,393
PARK PAR BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE VELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	HARDIN H S	14	440	\$1,857,255	\$4,221	\$2,183,240
BEAVERHEAD BE POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	DAWSON CO H S	14	572	\$2,353,908	\$4,115	\$2,838,212
POWELL PO ROOSEVELT WO DEER LODGE AM RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	PARK H S	14	504	\$1,808,846	\$3,589	\$2,500,802
ROOSEVELT WO DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	BEAVERHEAD CO HS	14	411	\$1,434,756	\$3,491	\$2,039,345
DEER LODGE AN RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	POWELL CO H S	14	308	\$1,064,558	\$3,456	\$1,528,268
RICHLAND SI FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	HOLF POINT H S	14	333	\$1,109,695	\$3,332	\$1,652,316
FLATHEAD WH GALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	ANACONDA H S	14	578	\$1,815,535	\$3,141	\$2,867,984
SALLATIN BE YELLOWSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	SIDNEY H S	14	490	\$1,521,122	\$3,104	\$2,431,336
YELLOMSTONE LA LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	WHITEFISH H S	14	566	\$1,742,466	\$3,079	\$2,808,441
LAKE PO LAKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	BELGRADE H S	14	415	\$1,276,563	\$3,076	\$2,059,192
AKE RO RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU 41 SSOULA MI	LAUREL H S	14	553	\$1,653,548	\$2,990	\$2,743,936
RAVALLI ST FERGUS FE RAVALLI HA SILVER BOW BU MISSOULA MI	POLSON H S	14	420	\$1,231,759	\$2,933	\$2,084,002
FERGUS FE RAVALLI HA SILVER BOW BU HISSOULA HI	ROMAN H S	14	355	\$1,018,305	\$2,868	\$1,761,478
RAVALLI HA SILVER BOW BU MISSOULA MI	STEVENSVILLE HS	14	380	\$1,021,238	\$2,687	\$1,885,526
SILVER BOW BU	FERGUS H S	14	493	\$1,288,550	\$2,614	\$2,446,221
AISSOULA MI	HAMILTON H S	14	470	\$1,225,435	\$2,607	\$2,332,097
	BUTTE H S	15	1713	\$6,544,542	\$3,821	\$6,544,542
.EWIS & CLARK HE	MISSOULA H S	15	3561	\$12,972,954	\$3,643	\$13,604,853
	HELENA H S	15	2775	\$9,864,627	\$3,555	\$10,601,928
CASCADE GR	GREAT FALLS H S	15	3612	\$12,221,011	\$3,383	\$13,799,699
	BOZEMAN H S	15	1337	\$4,511,730	\$3,375	\$5,108,028
	LIBBY H S	15	718	\$2,389,263	\$3,328	\$2,743,130
	HAVRE H S	15	714	\$2,323,478	\$3,254	\$2,727,847
	CUSTER CO H S	15	729	\$2,341,790	\$3,212	\$2,785,155
	BILLINGS H S	15	5044	\$16,099,037	\$3,192	\$19,270,676
	COLUMBIA FALLS H S	15	693	\$2,159,439	\$3,116	\$2,647,617
	FLATHEAD H S	15	2084	\$6,479,833	\$3,109	\$7,961,953
TOTALS			149,318	\$457,536,470		\$789,457,263
				252525545455454	,	============

The incremental cost of raising per ANB spending to the maximum of ANB spending per category

\$331,920,793

OFFICE OF THE LEGISLATIVE AUDITOR SCHEDULE OF COST PER AND PER CATEGORY

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440

				TOTAL COMBINED		COST PER
			TOTAL	'88 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
		• • • • • • • • • • • • • • • • • • • •				
RICHLAND	THREE BUTTES EL	0	0	\$0	\$0	\$0
TOOLE	NICKOL ELEM	0	0	\$19,308	\$0	\$0
FERGUS	HILGER ELEM	0	0	\$26,592	\$0	\$0
YELLOWSTONE	YLSTN EDUCATION CENTER	0	0	\$475,859	\$0	\$0
LAKE	ELMO ELEM	0	0	\$0	\$0	\$0
BROADWATER	CROW CREEK EL	0	0	\$0	\$0	\$0
PARK	COOKE CITY ELEM	0	0	\$0	\$0	\$0
LINCOLN	REXFORD ELEM	0	0	\$0	\$0	. \$0
GALLATIN	LOGAN ELEM	0	0	\$34,962	\$0 \$0	\$0 \$0
POWDER RIVER MEAGHER	BEAR CREEK ELEM RINGLING ELEM	0	0	\$20,400 \$32,747	\$10,916	\$32,747
BIG HORN	BIG BEND ELEM	1	2	\$21,099	\$10,549	\$21,831
FERGUS	SPRING CRK COLONY EL	1	2	\$20,140	\$10,070	\$21,831
CHOUTEAU	CARTER ELEM	1	4	\$36,553	\$9,138	\$43,663
GARFIELD	KESTER ELEM	1	2	\$17,614	\$8,807	\$21,831
CHOUTEAU	WARRICK ELEM	1	3	\$23,755	\$7,918	\$32,747
MINERAL	SALTESE ELEM	1	3	\$22,042	\$7,347	\$32,747
CHOUTEAU	LOMA ELEM	1	7	\$50,156	\$7,165	\$76,410
CUSTER	TRAIL CREEK EL	1	3	\$20,942	\$6,981	\$32,747
ROSEBUD	ROCK SPRING ELEM	1	3	\$20,419	\$6,806	\$32,747
GARFIELD	SAND SPRINGS EL	1	3	\$19,005	\$6,335	\$32,747
GARFIELD	SUTHREND-COULEE ELEM	1	7	\$43,895	\$6,271	\$76,410
GARFIELD	ROSS ELEM	1	4	\$24,782	\$6,195	\$43,663
GARFIELD	VAN NORMAN ELEM	1	. 5	\$30,769	\$ 6,154	\$54,578
GARFIELD	CAT CREEK ELEM	1	3	\$17,628	\$5,876	\$32,747
FERGUS	AYERS ELEM	1	4	\$22,341	\$5,585	\$43,663
WHEATLAND	TWO DOT ELEM	1	6	\$33,479	\$5,580	\$65,494
GARFIELD	FLAT CREEK ELEM	1	4	\$21,795	\$5,449	\$43,663
FERGUS	KING COLONY EL	1	4	\$20,346	\$5,087	\$43,663
POWDER RIVER	SO STACEY ELEM	1	4	\$19,610	\$4,902	\$43,663
MCCONE	PRAIRIE ELK ELEM	1	5	\$23,143	\$4,629	\$54,578
DAWSON	UPPER CRACKERBOX/AMO	1	5	\$22,939	\$4,588	\$54,578
FALLON	FERTILE PRAIRIE EL	1	6	\$26,183	\$4,364	\$65,494
BEAVERHEAD BLAINE	POLARIS ELEM N HARLEM COLONY ELEM	1	5 8	\$21,697 \$32,579	\$4,339 \$4,072	\$54,578 \$87,325
POWDER RIVER	BILLUP ELEM	1	6	\$24,005	\$4,001	\$65,494
CARTER	JOHNSTON ELEM	1	5	\$19,301	\$3,860	\$54,578
BLAINE	COW ISLAND TRAIL ELEM	1	5	\$18,829	\$3,766	\$54,578
PHILLIPS	SUN PRAIRIE ELEM	1	6	\$21,971	\$3,662	\$65,494
HILL	DAVEY ELEM	1	8	\$28,358	\$3,545	\$87,325
CARTER	RIDGE ELEM	1	6	\$21,053	\$3,509	\$65,494
MCCONE	SOUTHVIEW ELEM	1	9	\$28,745	\$3,194	\$98,241
GARFIELD	BLACKFOOT ELEM	1	9	\$27,680	\$3,076	\$98,241
CUSTER	S H-FOSTER CRK ELEM	1	7	\$21,267	\$3,038	\$76,410
PHILLIPS	SECOND CRK ELEM	1	8	\$23,397	\$2,925	\$87,325
SWEET GRASS	BRIDGE ELEM	1	7	•	\$2,884	\$76,410
FERGUS	COTTONWOOD ELEM	1	7	\$18,751	\$2,679	\$76,410
PHILLIPS	LANDUSKY ELEM	1	8	· · · · · · · · · · · · · · · · · · ·	\$2,662	\$87,325
GALLATIN	SPRINGHILL EL	1	9	\$22,871	\$2,541	\$98,241
CUSTER	TWIN BUTTES EL	1	9	\$22,199	\$2,467	\$98,241
GARFIELD	BENZIEN ELEM	1	8	\$19,694	\$2,462	\$87,325
POWDER RIVER	POWDERVILLE EL	1	8	\$19,313	\$2,414	\$87,325
CUSTER	MOON CREEK EL	1	9	\$21,636 e20,735	\$2,404 \$2,304	\$98,241 \$98,241
GARFIELD	PINE GROVE ELEM	1	9 9	\$20,735 \$20,266	\$2,304	\$98,241 \$98,241
CUSTER POWDER RIVER	WHITNEY CRK EL	1 2	17	•	\$2,252 \$7 104	\$98,241 \$122,331
ROSEBUD	BELLE CREEK EL INGOMAR ELEM	2	14	\$96,970	\$7,196 \$6,926	\$100,743
MUSSELSHELL	MUSSELSHELL ELEM	2	14	\$96,955	\$6,925	\$100,743
POWELL	GARRISON ELEM	2	12	\$58,830	\$4,903	\$86,351
LEWIS & CLARK	WOLF CREEK ELEM	2	11	\$50,059	\$4,551	\$79,155
MISSOULA	SUNSET ELEM	2	14	\$58,623	\$4,187	\$100,743
	SOURCE CTEM	4	14	430,023	44 , 107	2100,173

OFFICE OF THE LEGISLATIVE AUDITOR SCHEDULE OF COST PER AND PER CATEGORY

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			TOTAL	TOTAL COMBINED '88 GENERAL FUND	COST PER	COST PER ANB AT MAX
COUNTY	DISTRICT	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
		• • • • • • • • • • • • • • • • • • • •	· • • • • • •			
JEFFERSON	BASIN ELEM	2	12	\$49,551	\$4,129	\$86,351
CUSTER	HKT-BASIN SPR CRK EL	2	10	\$38,494	\$3,849	\$71,959
BIG HORN	SQUIRREL CRK ELEM	2	10	\$36,920	\$3,692	\$71,959
BROADWATER	TOSTON ELEM	2	11	\$40,017	\$3,638	\$79,155
RICHLAND	BRORSON ELEM	2	14	\$50,310	\$3,594	\$100,743
CHOUTEAU	BENTON LAKE EL	2	11	\$38,121	\$3,466	\$79,155
LEWIS & CLARK	CRAIG ELEM	2	10	\$34,555	\$3,456	\$71,959
FERGUS	BROOKS ELEM	2	12	\$39,559	\$3,297	\$86,351
LAKE	VALLEY VIEW ELEM	2	10	\$31,916	\$3,192	\$71,959
LIBERTY	WHITLASH ELEM	2	10	\$29,647	\$2,965	\$71,959
BLAINE	CLEVELAND ELEM	2	14	\$40,954	\$2,925	\$100,743
ROSEBUD FERGUS	BIRNEY ELEM MAIDEN ELEM	2	17 10	\$48,198 \$28,181	\$2,835 \$2,818	\$122,331 \$71,959
CHOUTEAU	KNEES ELEM	2	13	\$36,147	\$2,781	\$93,547
CARTER	HAMMOND-BOX ELDER EL	2	15	\$41,311	\$2,754	\$107,939
SWEET GRASS	GREYCLIFF ELEM	2	14	\$38,298	\$2,736	\$100,743
TETON	PENDROY ELEM	2	16	\$43,355	\$2,710	\$115,135
PARK	RICHLAND ELEM	2	12	\$29,883	\$2,490	\$86,351
GALLATIN	MALMBORG ELEM	2	10	\$24,790	\$2,479	\$71,959
WHEATLAND	SHAWMUT ELEM	2	12	\$28,592	\$2,383	\$86,351
CARTER	ALBION ELEM	2	10	\$23,190	\$2,319	\$71,959
HILL	GILDFORD COLONY ELEM	2	13	\$28,676	\$2,206	\$93,547
CARTER	PINE HILL-PLAINVW EL	2	17	\$37,086	\$2,182	\$122,331
CUSTER	COTTONWOOD EL	2	20	\$42,916	\$2,146	\$143,918
MEAGHER	LENNEP ELEM	2	12	\$25,729	\$2,144	\$86,351
CARTER	ALZADA ELEM	2	11	\$23,005	\$2,091	\$79,155
SANDERS	CAMAS PRAIRIE ELEM	2	12	\$24,949	\$2,079	\$86,351
LIBERTY	LIBERTY ELEM SCHOOL	2	14	\$28,640	\$2,046	\$100,743
PARK	SPRINGDALE ELEM	2	12	\$24,048	\$2,004	\$86,351
BLAINE	LLOYD ELEM	2	10	\$19,773	\$1,977	\$71,959
CUSTER	S Y ELEM	2	12	\$23,080	\$1,923	\$86,351
GARFIELD CUSTER	BIG DRY CREEK ELEM GARLAND ELEM	2	13 12	\$24,715	\$1,901	\$93,547
GALLATIN	PASS CREEK ELEM	2	13	\$21,882 \$23,547	\$1,823 \$1,811	\$86,351 \$93,547
POWDER RIVER	HORKAN CRK ELEM	2	12	\$20,324	\$1,694	\$86,351
GALLATIN	COTTONWOOD EL	2	16	\$26,403	\$1,650	\$115,135
SHERIDAN	HIAWATHA ELEN	3	16	\$96,013	\$6,001	\$96,013
FLATHEAD	PLEASANT VALLEY ELEM	3	16	\$43,392	\$2,712	\$96,013
SWEET GRASS	MCLEOD ELEM	3	15	\$34,405	\$2,294	\$90,012
CASCADE	DEEP CREEK ELEM	3	15	\$33,713	\$2,248	\$90,012
FERGUS	DEERFIELD ELEM	3	16	\$33,744	\$2,109	\$96,013
LEWIS & CLARK	AUCHARD CRK ELEM	4	20	\$47,915	\$2,396	\$47,915
TOOLE	KEVIN ELEM	5	21	\$101,357	\$4,827	\$101,357
LAKE	SWAN LAKE-SALMON ELEM	5	20	\$87,364	\$4,368	\$96,531
GALLATIN	WILLOW CREEK EL	5	33	\$131,793	\$3,994	\$159,276
CARBON	EDGAR ELEM	5	22	\$81,044	\$3,684	\$106,184
VALLEY	FT PECK ELEM	5	37	\$133,240	\$3,601	\$178,582
TOOLE	GALATA ELEM	5	29	\$92,530	\$3,191	\$139,970
MCCONE	BROCKWAY ELEN	5 5	19	\$59,791	\$3,147	\$91,704
STILLWATER SILVER BOW	REEDPOINT ELEM DIVIDE ELEM	5	38 19	\$119,107 \$57,213	\$3,134 \$3,011	\$183,409 \$91,704
GALLATIN	OPHIR ELEM	5	32	\$94,066	\$2,940	\$154,449
JUDITH BASIN	RAYNESFORD ELEM	5	20	\$58,231	\$2,912	\$96,531
POMDER RIVER	BIDDLE ELEM	5	19	\$55,056	\$2,898	\$91,704
SILVER BOW	MELROSE ELEM	5	26	\$74,007	\$2,846	\$125,490
BEAVERHEAD	JACKSON ELEM	5	20	\$54,895	\$2,745	\$96,531
MCCONE	VIDA ELEN	5	25	\$66,623	\$2,665	\$120,664
CARBON	BOYD ELEM	5	18	\$47,875	\$2,660	\$86,878
BIG HORN	COMMUNITY ELEM	5	23	\$60,987	\$2,652	\$111,010
	MOUNTAIN BROOK ELEM	5	39	\$101,220	\$2,595	\$188,235
FLATHEAD						
FLATHEAD GRANITE	HALL ELEM	5	29	\$73,998	\$2,552	\$139,970

OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER AND PER CATEGORY

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COUNTY DISTRICT CATEGORY AND INSURANCE AND AND INSURANCE AND AND AND INSURANCE AND					TOTAL COMBINED		COST PER
STILLIMATER MOLT ELEM 5 19				TOTAL		COST PER	
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DAMELL RELIWILLE REEN							
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PRAIRIE FALLON ELEN 5 22 \$53,741 \$2,452 \$100,164 BEAVERNEAD NEICHLE ELEN 5 20 \$47,155 \$2,558 \$100,165 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,558 \$100,185 \$2,578 \$178,582 \$2,678 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$100,185 \$2,778 \$110,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,778 \$111,100 \$2,785 \$2,785 \$2,785 \$2,785 \$2,855 \$2,986 \$2,774 \$115,837 \$2,986 \$2,778 \$111,100 \$2,785 \$2,785 \$2,985 \$2,986 \$2,778 \$111,100 \$2,985 \$2,985 \$2,986 \$2,778 \$111,100 \$2,985 \$2	STILLWATER	MOLT ELEM					•
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DAUSON DEER CREEK ELEN 5 37 \$97,051 \$2,353 \$178,592 BEAVERHEAD WISDOM ELEN 5 39 \$90,153 \$2,312 \$188,235 YELLONSTOME MORIN ELEN 5 34 \$77,428 \$2,278 \$136,102 PONDERA DUPLYER ELEN 5 32 \$77,628 \$2,276 \$154,409 DAUSON BLOOMFELD ELEN 5 23 \$32,288 \$2,277 \$115,637 PONDERA MIANI ELEN 5 24 \$35,198 \$22,217 \$111,637 PONDERA MIANI ELEN 5 22 \$48,764 \$2,217 \$110,198 PONDELL OVANDO ELEN 5 33 \$72,116 \$2,185 \$159,276 CARBOM JACKSON ELEN 5 19 \$41,450 \$2,185 \$159,276 CARBOM JACKSON ELEN 5 19 \$41,450 \$2,185 \$159,276 BLAINE BEAR PAU ELEN 5 25 \$34,464 \$2,177 \$106,184 PONDELL STORM ELEN 5 28 \$35,533 \$2,000 \$135,143 PONDELL STORM ELEN 5 28 \$37,417 \$2,011 \$130,110 PONDELL STORM ELEN 5 28 \$37,417 \$2,011 \$130,110 PONDELL STORM ELEN 5 33 \$66,933 \$2,000 \$135,143 PONDELL STORM ELEN 5 30 \$35,006 \$2,001 \$139,970 PARK PINE CREEK ELEN 5 20 \$37,705 \$1,800 \$100,551 LIVISA ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRST ELEN 5 20 \$37,705 \$1,800 \$100,551 LEVIS ELANK FIRS					· · · · · · · · · · · · · · · · · · ·		
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EXHIBIT 5
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OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER ANB PER CATEGORY

SOURCE: OPI DATABASE (UNAUDITED)

02/18/91 03:08 PM

COUNTY	DISTRICT	LEGAL Entity	CATEGORY	TOTAL ANB	TOTAL COMBINED '90 GENERAL FUND AND INSURANCE	COST PER	COST PER ANB AT MAX IN CATEGORY
GARFIELD	CAT CREEK	0395	N	3	18,286	\$6,095	
TOOLE	KEVIN ELEM	0907	N	14	83,010	\$5,929	
PRAIRIE	FALLON	1194	N	20	86,829	\$4,341	
BLAINE	TRAIL	0043	N	7	18,173	\$2,596	
BROADWATER	TOSTON	0053	N	12	28,471	\$2,373	
FLATHEAD	BOORMAN ELEM	0332	N	0	0	\$0	
RICHLAND	THREE BUTTES EL	0756	N	0	0	\$0	
MCCONE	BROCKWAY ELEM	0561	N	0	0	\$0	
POWDER RIVER	BEAR CREEK ELEM	0701	N 	0	0	\$0	
TOOLE	NICKOL ELEM	0917	N	0	0	\$0	
LINCOLN	REXFORD ELEM	1201	N	0	0	\$0 \$0	
FERGUS	HILGER ELEM	0275 0346	N	0	0	\$0 \$0	
GALLATIN YELLOWSTONE	LOGAN ELEM YELLOWSTN ED CTR.	1196	N	0	809,535	\$0	
PHILLIPS	SUN PRAIRIE ELEM	0654	N N	0	0	\$0	
BROADWATER	CROW CREEK EL	0052	N	0	0	\$0	
MINERAL	SALTESE ELEM	0575	N N	0	0	\$0	
LAKE	ELMO ELEM	0476	N	0	0	\$0	
CHOTEAU	CARTER	0159	1	4	47,576	\$11,894	\$47,576
GARFIELD	KESTER	0386	1	2	23,331	\$11,666	\$23,788
CUSTER	TRAIL CREEK	0177	1	2	22,976	\$11,488	\$23,788
MEAGHER	RINGLING	0574	1	3	32,795	\$10,932	\$35,682
DAWSON	CRACKERBOX	0211	1	3	25,133	\$8,378	\$35,682
FERGUS	COLONY	0288	1	3	23,084	\$7,695	\$35,682
WHEATLAND	TWO DOT	0944	1	7	46,073	\$6,582	\$83,258
ROSEBUD	ROCK SPRING ELEM	0788	1	4	25,819	\$6,455	\$47,576
CHOTEAU	LOMA	0135	1	8	50,942	\$6,368	\$95,152
PARK	COOKE CITY	0617	1	5	29,881	\$5,976	\$59,470
CHOTEAU	BENTON LAKE	0171	1	6	35,365	\$5,894	\$71,364
FERGUS	COLONY	0272	1	4	23,497	\$5,874	\$47,576
FERGUS	MAIDEN	0260	1	6	34,401	\$5,734	\$71,364
CHOTEAU	WARRICK	0144	1	5	27,992	\$5,598	\$59,470
FERGUS	AYERS	1218	1	5	27,844	\$5,569	\$59,470
CARTER	JOHNSTON	0083 0562	1	4	21,907	\$5,477 ¢5,350	\$47,576
MCCONE GARFIELD	COULEE	0384	1	9	36,816 45,398	\$5,259 \$5,044	\$83,258 \$107,046
LIBERTY	WHITLASH	0506	1	8	40,075	\$5,009	\$95,152
POWDER RIVER	SO STACEY	0709	1	5	24,587	\$4,917	\$59,470
BLAINE	LLOYD	0036	1	6	29,035	\$4,839	\$71,364
GARFIELD	FLAT CREEK	0396	1	4	19,120	\$4,780	\$47,576
GARFIELD	ROSS	0394	1	5	23,214	\$4,643	\$59,470
CUSTER	SPR CRK	0179	1	7	31,676	\$4,525	\$83,258
BIG HORN	BIG BEND	0024	1	5	21,963	\$4,393	\$59,470
LEWIS & CLARK	CRAIG	0497	1	8	33,775	\$4,222	\$95,152
GARFIELD	SAND SPRINGS	0392	1	5	20,818	\$4,164	\$59,470
CARTER	RIDGE	0090	1	6	24,642	\$4,107	\$71,364
HILL	DAVEY	0424	1	9	35,187	\$3,910	\$107,046
POWDER RIVER	BILLUP	0702	1	7	25,412	\$3,630	\$83,258
BLAINE	COLONY	1216	1	9	30,860	\$3,429 \$7,736	\$107,046
BLAINE	CLEVELANO	0032 0254	1	13	43,238	\$3,326	\$154,622
FALLON CUSTER	PRAIRIE FOSTER CRK	0190	1	9 7	29,845 22,944	\$3,316 \$3,278	\$107,046 \$83,258
POWDER RIVER	POWDERVILLE	0690	· i	8	25,923	\$3,240	\$95,152
CUSTER	WHITNY CRK	0183	1	8	25,250	\$3,156	\$95,152
GARFIELD	CREEK	0380	· 1	7	21,108	\$3,015	\$83,258
SWEET GRASS	BRIDGE	0881	1	8	23,243	\$2,905	\$95,152
GARFIELD	BLACKFOOT	0389	· i	9	24,619	\$2,735	\$107,046
MCCONE	PRAIRIE ELK	0551	i	8	21,877	\$2,735	\$95,152
GARFIELD	BENZIEN	0388	1	8	21,755	\$2,719	\$95,152
FERGUS	COTTONWOOD	0265	1	9	24,427	\$2,714	\$107,046
GARFIELD	PINE GROVE	0385	1	9	23,326	\$2,592	\$107,046
CUSTER	S Y	0189	1	10	25,152	\$2,515	\$118,940
CUSTER	TWIN BUTTES	0188	1	9	21,720	\$2,413	\$107,046
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OFFICE OF THE LEGISLATIVE AUDITOR SCHEDULE OF COST PER AND PER CATEGORY

SOURCE: UPI DA	TABASE (UNAUDITED)						
					TOTAL COMBINED		COST PER
		LEGAL		TOTAL	'90 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
DOUBER BIVER	00110 0000	0406			104,581	\$8,045	#10/ E01
POWDER RIVER POWELL	BELLE CREEK GARRISON	0695 0718	2	13 10	•	\$6,203	\$104,581 \$80,447
MISSOULA	SUNSET	0594	2	7	•	\$5,563	\$56,313
LEWIS & CLARK	WOLF CREEK	0495	2	9		\$4,950	\$72,402
ROSEBUD	INGOMAR ELEM	0801	2	14	63,095	\$4,507	\$112,626
SANDERS	CAMAS PRAIRIE	0813	2	11	46,206	\$4,201	\$88,492
GARFIELD	VAN NORMAN	0382	2	6	24,578	\$4,096	\$48,268
LAKE	SWAN LAKE	0486	2	10	40,584	\$4,058	\$80,447
GALLATIN	MALMBORG	0370	2	9	35,516	\$3,946	\$72,402
TETON	PENDROY	0898	2	11	42,926	\$3,902	\$88,492
FLATHEAD	VALLEY	0325	2	8	30,470	\$3,809	\$64,358
BIG HORN	SQUIRL CRK	0020	2 2	13	47,337	\$3,641 \$3,604	\$104,581 \$104,581
JEFFERSON STILLWATER	BASIN *MOLT	0455 0852	2	13 14	46,855 48,051	\$3,432	\$112,626
FERGUS	BROOKS	0263	2	13	40,725	\$3,133	\$104,581
CHOTEAU	KNEES	0161	2	13	38,964	\$2,997	\$104,581
GALLATIN	COTTONWOOD	0359	2	17	•	\$2,798	\$136,760
POWDER RIVER	HORKAN CRK	0711	2	10	27,036	\$2,704	\$80,447
GALLATIN	SPRINGHILL	0357	2	10	26,762	\$2,676	\$80,447
CARTER	ALBION	0085	2	11	28,930	\$2,630	\$88,492
PHILLIPS	SECOND CRK	0652	2	10	26,272	\$2,627	\$80,447
BEAVERHEAD	POLARIS	0012	2	9	22,465	\$2,496	\$72,402
LIBERTY	LIBERTY	1224	2	12	29,805	\$2,484	\$96,537
PHILLIPS	LANDUSKY	0653	2.	13	30,674	\$2,360	\$104,581
MEAGHER	LENNEP	0568	2	12	27,777	\$2,315	\$96,537
HILL CUSTER	COLONY MOON CREEK	1217 0184	2	13 11	28,816 23,880	\$2,217 \$2,171	\$104,581 \$88,492
PARK	*SPRINGDALE	0635	2	12	24,103	\$2,009	\$96,537
SWEET GRASS	MCLEOD	0875	2	15	27,787	\$1,852	\$120,671
CUSTER	GARLAND	0176	2	14	21,109	\$1,508	\$112,626
MUSSELSHELL	MUSSELSHELL	0600	3	15	79,579	\$5,305	\$79,579
ROSEBUD	BIRNEY ELEM	0789	3	14	52,731	\$3,766	\$74,273
CARTER	ALAZADA	0096	3	15	52,264	\$3,484	\$79,579
RICHLAND	BRORSON	0749	3	16	53,956	\$3,372	\$84,884
LEWIS & CLARK	TRINITY	0491	3	21	66,167	\$3,151	\$111,410
LINCOLN	SYLVANITE	0532	3	14	41,647	\$2,975	\$74,273
FERGUS LAKE	DEERFIELD	0264	3	16	41,303	\$2,581	\$84,884
CASCADE	VALLEY VIEW DEEP CREEK	0483 1195	3	12 17	30,658 41,347	\$2,555 \$2,432	\$63,663 \$90,189
GALLATIN	PASS CREEK	0362	3	17	28,895	\$1,700	\$90,189
LEWIS & CLARK	AUCHARD CRK	0498	4	20	40,508	\$2,025	\$8,102
SHERIDAN	AKTAWAIH	0837	5	16	100,212	\$6,263	\$100,212
TOOLE	GALATA ELEM	0915	5	24	123,843	\$5,160	\$150,319
FERGUS	ROY	0279	5	41	194,563	\$4,745	\$256,794
CARBON	EDGAR	0073	5	20	92,508	\$4,625	\$125,266
MCCONE	VIDA	0566	5	21	84,362	\$4,017	\$131,529
VALLEY	FT PECK	0940	5	40	157,457	\$3,936	\$250,531
CARBON	BOYD	0070	5 5 .	16	59,690	\$3,731	\$100,212
POWELL GRANITE	AVON HALL	0720 0418	5 . 5	30 25	100,317 82,655	\$3,344 \$3,306	\$187,898
LINCOLN	YAAK	0533	5	11	35,932	\$3,366 \$3,267	\$156,582 \$68,896
YELLOWSTONE	MORIN	0976	5	37		\$3,198	\$231,741
JUDITH BASIN	RAYNESFORD	0471	5	22	-	\$3,150	\$137,792
BLAINE	BEAR PAW	0048	5	15	•	\$3,074	\$93,949
BEAVERHEAD	*WISERIVER	0007	5	26	•	\$3,055	\$162,845
SWEET GRASS	GREYCLIFF	0872	5	15	45,501	\$3,033	\$93,949
POWELL	GOLD CREEK	0721	5	18	54,107	\$3,006	\$112,739
BEAVERHEAD	REICHLE	0015	5	22	64,609	\$2,937	\$137,792
SILVER BOW	MELROSE	0844	5	28	80,704	\$2,882	\$175,372
POWDER RIVER	BIDDLE	0692	5	21	59,936	\$2,854	\$131,529
BEAVERHEAD	JACKSON	0014	5	21	58,824	\$2,801	\$131,529
TETON	BYNUM	0889	5	27		\$2,794	\$169,109
CARBON	JACKSON	0063	5	19	52,767	\$2,777	\$119,002

Ex.5 2-20-91 HB 818

OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER AND PER CATEGORY

SOURCE: OP! DATABASE (UNAUDITED)

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					TOTAL COUNTRIES		COST DED
		LEGAL		TOTAL	'90 GENERAL FUND	COST PER	COST PER ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
				• • • • • • •			
POWELL	HELMVILLE	0717	5	23	63,180	\$2,747	\$144,055
CARTER	BOX-ELDER	0078	5	17	45,493	\$2,676	\$106,476
PONDERA	HIANI	0684	5	22	58,794	\$2,672	\$137,792
STILLWATER	NYE	0857	5	21	55,715	\$2,653	\$131,529
POWELL	ELLISTON	0719	5	27	70,179	\$2,599	\$169,109
CUSTER	COTTONWOOD	0182 0843	5 5	17 23	44,051 59,530	\$2,591 \$2,588	\$106,476 \$144,055
SILVER BOW WHEATLAND	DIVIDE SHAWMUT	0947	5	19	48,994	\$2,579	\$119,002
PONDERA	DUPUYER	0671	5	34	87,183	\$2,564	\$212,951
BEAVERHEAD	GRANT	0003	5	26	65,904	\$2,535	. \$162,845
DAWSON	LINDSAY	0216	5	21	52,988	\$2,523	\$131,529
BIG HORN	COMMUNITY	0022	5	28	69,218	\$2,472	\$175,372
LAKE	UPPER WEST	1211	5	22	53,954	\$2,452	\$137,792
DAWSON	BLOOMFIELD	0215	5	26	63,553	\$2,444	\$162,845
GARFIELD	COHAGEN	0387	5	24	58,197	\$2,425	\$150,319
TETON	GOLDEN RIDGE	0896	5	26	62,543	\$2,406	\$162,845
CARBON	LUTHER	0064	5	32	75,739	\$2,367	\$200,425
SWEET GRASS	MELVILLE	0868	5	25	59,025	\$2,361	\$156,582
POWELL	OVANDO	0715	5	31	72,543	\$2,340	\$194,162
LINCOLN	MCCORMICK	0530	5	26	58,950	\$2,267	\$162,845
GLACIER DAUGON	SEVILLE	1222	5 5	26 37	57,940	\$2,228	\$162,845 \$371,771
DAWSON	DEER CREEK PLAINVIEW	1193 0086	. 5	37 19	81,181	\$2,194 \$2,162	\$231,741
CARTER MADISON	ALDER	0536	5	30	41,074 61,759	\$2,059	\$119,002 \$187,898
FLATHEAD	BROOK	0344	5	35	71,023	\$2,029	\$219,215
PARK	RICHLAND	0611	5	21	42,371	\$2,018	\$131,529
PARK	PINE CREEK	0620	5	29	49,385	\$1,703	\$181,635
BIG HORN	PRYOR	0021	6	53	540,529	\$10,199	\$540,529
BIG HORN	WYOLA	0026	6	85	643,557	\$7,571	\$866,886
ROOSEVELT	BROCKTON	0782	6	82	611,089	\$7,452	\$836,290
SHERIDAN	OUTLOOK	0830	6	54	331,482	\$6,139	\$550,727
GLACIER	PARK	0404	6	38	212,775	\$5,599	\$387,549
DAWSON	*RICHEY	0227	6	84	465,984	\$5,547	\$856,687
DANIELS	PEERLESS	0195	6	48	262,584	\$5,470	\$489,535
PONDERA	BRADY	0681	6	71	383,356	\$5,399	\$724,105
PHILLIPS	*SACO	1203	6	95	509,003	\$5,358	\$968,872
GOLDEN VALLEY	RYEGATE	0406	6	51	271,333	\$5,320	\$520,131
PHILLIPS	WHITEWATER	0662	6	59	312,738	\$5,301	\$601,721
SHERIDAN	WESTBY	0818	6 6	87 107	450,809	\$5,182	\$887,283
CARBON YELLOWSTONE	BELFRY Custer	0075 0974	6	103 57	529,761 289,973	\$5,143 \$5,087	\$1,050,462 \$581,323
YELLOWSTONE	*BROADVIEW	0978	6	75	381,242	\$5,083	\$764,899
VALLEY	HINSDALE	0932	6	64	316,355	\$4,943	\$652,714
JUDITH BASIN	HOBSON	0468	6	89	435,042	\$4,888	\$907,680
MUSSELSHELL	*MELSTONE	0607	6	62	300,517	\$4,847	\$632,317
FALLON	PLEVNA	0255	6	90	431,719	\$4,797	\$917,879
FERGUS	MOORE	02 73	6	94	445,465	\$4,739	\$958,674
HILL	K-G	1208	6	78	369,603	\$4,739	\$795,495
DANIELS	FLAXVILLE	0199	6	52	246,310	\$4,737	\$530,330
GALLATIN	OPHIR	0375	6	33	150,218	\$4,552	\$336,556
RICHLAND	LAMBERT	0768	6	90	401,021	\$4,456	\$917,879
ROOSEVELT	BAINVILLE	0784 0647	6 6	79 84	351,304	\$4,447	\$805,694
PHILLIPS CARTER	DODSON	0087	6	81	370,978	\$4,416	\$856,687 \$826,001
STILLWATER	EKELAKA RAPELJE	0858	6	53	356,424 232,654	\$4,400 \$4,390	\$826,091 \$540,529
ROOSEVELT	FROID	0786	6	87	378,051	\$4,345	\$887,283
ROSEBUD	ROSEBUD ELEM	0794	6	86	368,028	\$4,279	\$877,084
ROSEBUD	*ASHLAND ELEM	0800	6	97		\$4,267	\$989,270
HILL	COTTONWOOD	0445	6	41	173,554	\$4,233	\$418,145
GOLDEN VALLEY	LAVINA	0410	6	53	223,162	\$4,211	\$540,529
TETON	DUTTON	0892	6	103	431,571	\$4,190	\$1,050,462
BLAINE	TURNER	0044	6	79	•	\$4,135	\$805,694
VALLEY	OPHEIM	0934	6	104	424,343	\$4,080	\$1,060,660
						•	

					TOTAL COMBINED		COST PER
		LEGAL		TOTAL	'90 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY

PETROLEUM MADISON	WINNETT HARRISON	0641 0542	6 6	83 60	337,494 236,704	\$4,066 \$3,945	\$846,488 \$611,919
JUDITH BASIN	GEYSER	0472	6	67	261,196	\$3,898	\$683,310
GALLATIN	*WILLOW CREEK	0354	6	40	154,301	\$3,858	\$407,946
STILLWATER	*REEDPOINT	0850	6	41	156,437	\$3,816	\$418,145
CASCADE	ULM	0131	6	91	336,963	\$3,703	\$928,078
MISSOULA	DESMET SCHOOL	0592	6	81	299,435	\$3,697	\$826,091
MISSOULA	WOODMAN	0591	6	55	201,921	\$3,671	\$560,926
CARBON	ROBERTS	8300	6	83	296,430	\$3,571	\$846,488
FLATHEAD	MARION	0341	6	90	315,479	\$3,505	\$917,879
SANDERS	DIXON	0809	6	60	210,027	\$3,500	\$611,919
VALLEY	LUSTRE	0941	6	61	212,414	\$3,482	\$622,118
WHEATLAND YELLOWSTONE	*JUDITH GAP ELYSIAN	0948 0981	6 6	85 71	295,730	\$3,479 \$3,384	\$866,886 \$724,105
BEAVERHEAD	LIMA	0008	6	85	240,249 281,532	\$3,304	\$866,886
FLATHEAD	W. GLACIER	1223	6	57	183,601	\$3,221	\$581,323
MISSOULA	SWAN VALLEY	0596	6	71	227,123	\$3,199	\$724,105
FERGUS	GRASS RANGE	0268	6	82	259,764	\$3,168	\$836,290
RICHLAND	RAU	0754	6	72	210,362	\$2,922	\$734,303
JEFFERSON	*CARDWELL	0458	6	40	115,684	\$2,892	\$407,946
FLATHEAD	CRESTON	0316	6	61	170,719	\$2,799	\$622,118
BLAINE	ZURICH	0034	6	55	153,556	\$2,792	\$560,926
SANDERS	PARADISE	8080	6	48	128,422	\$2,675	\$489,535
FLATHEAD	KILA	0323	6	73	192,487	\$2,637	\$744,502
GALLATIN BEAVERHEAD	LA MOTTE *WISDOM	0367 0010	6 6	50 37	130,437	\$2,609	\$509,933 \$377,350
CUSTER	KIRCHER	0173	6	56	92,560 135,074	\$2,502 \$2,412	\$571,125
STILLWATER	FISHTAIL	0853	6	46	110,112	\$2,394	\$469,138
LINCOLN	TREGO	0534	6	78	182,007	\$2,333	\$795,495
TETON	GREENFIELD	0900	6	75	171,877	\$2,292	\$764,899
CUSTER	KINSEY	0187	6	56	127,604	\$2,279	\$571,125
PARK	ARROWHEAD	1215	6	69	152,990	\$2,217	\$703,707
YELLOWSTONE	BLUE CREEK	0968	6	97	205,935	\$2,123	\$989,270
YELLOWSTONE	PIONEER	0987	6	98	204,128	\$2,083	\$999,468
GALLATIN	AMSTERDAM	0376	6	64	132,784	\$2,075	\$652,714
LINCOLN	FORTINE	0529	6	81	157,131	\$1,940	\$826,091
VALLEY	FRAZER	0927	7	110	964,279	\$8,766	\$964,279
PONDERA	HEART BUTTE	0670	7	152	923,634	\$6,077	\$1,332,459
BLAINE	LODGE POLE	0046	7 7	155 142	934,824	\$6,031	\$1,358,757 \$1,244,707
HILL MADISON	BOX ELDER Twin Bridges	0425 0539	7	150	853,422 899,445	\$6,010 \$5,996	\$1,244,797 \$1,314,926
CHOTEAU	H1GHWOOD	0145	7	105	564,446	\$5,376	\$920,448
HILL	ROCKY BOY	1207	7	303	1,574,504	\$5,196	\$2,656,151
HILL	BLUE SKY	1219	7	112	571,187	\$5,100	\$981,812
JEFFERSON	MONTANA CITY	0460	7	167		\$4,767	\$1,463,951
CHOTEAU	GERALDINE	0153	7	105	479,337	\$4,565	\$920,448
ROSEBUD	LAME DEER ELEM	0792	7	271	1,190,892	\$4,394	\$2,375,633
LEWIS & CLARK	AUGUSTA	0502	7	93	389,000	\$4,183	\$815,254
SHERIDAN	LAKE	0821	7	169	700,207	\$4,143	\$1,481,484
LIBERTY	*J-I	0507	7	124	506,112	\$4,082	\$1,087,006
CARBON	BRIDGER	0058	7	176	715,926	\$4,068	\$1,542,847
GALLATIN	W YELLWSTONE	0373	7	144	576,876	\$4,006	\$1,262,329
SILVER BOW	RAMSAY	0842	7	116	463,418	\$3,995	\$1,016,876
MINERAL	SUPERIOR	0578	7	284	1,075,596	\$3,787	\$2,489,594
RICHLAND	*SAVAGE	0747	7	125	473,406	\$3,787 •7,766	\$1,095,772
MEAGHER	W.S. SPRINGS	0569	7	193	726,916	\$3,766 \$3,763	\$1,691,872
MINERAL	*ALBERTON	0576	7	139	•	\$3,753 \$3,753	\$1,218,498 \$1,157,135
VALLEY	NASHUA *ARSADOKEE	0936	7	132	-	\$3,719 \$3,667	\$1,157,135 \$1,744,469
STILLWATER TETON	*ABSAROKEE POWER	0861 0894	7 7	199 101	725,706 368,105	\$3,647 \$3,645	\$1,744,469 \$885,384
RICHLAND	FAIRVIEW	0750	7	234	846,688	\$3,618	\$2,051,285
WIBAUX	WIBAUX	0750	7	176		\$3,610	\$1,542,847
SANDERS	NOXON	0811	7	180	•	\$3,609	\$1,577,911
		0011	•	,50	0.010	43,007	,,

CX. 5 2-20-91 HB 818

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SCHEDULE OF COST PER AND PER CATEGORY

SOURCE: OP! DATABASE (UNAUDITED)

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					TOTAL COMBINED		COST PER
	A1400107	LEGAL			'90 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
POWDER RIVER	*BROADUS	0705	7	214	770,273	\$3,599	\$1,875,961
PARK	CLYDE PARK ELEM	0626	7	101	362,568	\$3,590	\$885,384
TREASURE	HYSHAM	0922	7	125	444,345	\$3,555	\$1,095,772
MINERAL	ST REGIS	0581	7	140	497,429	\$3,553	\$1,227,264
GRANITE	DRUMMOND	0419	7	125	442,148	\$3,537	\$1,095,772
ROOSEVELT	*CULBERTSON	0777	7	231	816,195	\$3,533	\$2,024,986
TOOLE	SUNBURST ELEM	0902	7	182	641,253	\$3,523	\$1,595,444
CARBON	FROMBERG	0071	7	114	399,583	\$3,505	\$999,344
ROOSEVELT	FRONTIER	0774	7	144	502,194	\$3,487	\$1,262,329
FERGUS SANDERS	WINIFRED	0290 0807	7 7	101 97	350,632 336,052	\$3,472 \$3,464	\$885,384 \$850,319
CASCADE	TROUT CRK VALLEY	1225	7	251	862,821	\$3,438	\$2,200,310
CASCADE	VAUGHN	0127	7	168	566,581	\$3,373	\$1,472,717
FLATHEAD	DEER PARK	0307	7	104	348,833	\$3,354	\$911,682
MISSOULA	SEELEY LAKE	0597	7	200	669,511	\$3,348	\$1,753,235
JUDITH BASIN	STANFORD	0463	7	122	408,069	\$3,345	\$1,069,473
MISSOULA	POTOMAC	0589	7	103	339,665	\$3,298	\$902,916
CHOTEAU	BIG SANDY	0137	7	209	686,379	\$3,284	\$1,832,131
MADISON	ENNIS	0545	7	249	811,114	\$3,257	\$2,182,778
DANIELS	SCOBEY	0193	7	249	806,090	\$3,237	\$2,182,778
PARK	WILSALL ELEM	0630	7	98	316,477	\$3,229	\$859,085
WHEATLAND	HARLOWTON	0945	7	199	638,428	\$3,208	\$1,744,469
PARK LAKE	GARDINER	0614 1205	7 7	162 196	516,925 615,929	\$3,191 \$3,142	\$1,420,120 \$1,718,170
FERGUS	CHARLO DENTON	0281	7	137	425,287	\$3,104	\$1,718,170 \$1,200,966
LIBERTY	CHESTER	0510	7	243	736,879	\$3,032	\$2,130,180
CASCADE	BELT	0112	7	236	710,578	\$3,011	\$2,068,817
TETON	CHOUTEAU	0883	7	295	886,212	\$3,004	\$2,586,022
GALLATIN	GALLATIN GTWY	0364	7	132	394,564	\$2,989	\$1,157,135
SANDERS	*HOT SPRNGS	0814	7	136	405,842	\$2,984	\$1,192,200
CASCADE	CASCADE	0101	7	194	568,171	\$2,929	\$1,700,638
MCCONE	CIRCLE	0547	7	272	795,924	\$2,926	\$2,384,400
JEFFERSON	BOULDER	0456	7	246	709,555	\$2,884	\$2,156,479
PRAIRIE	TERRY	0725	7	173	496,436	\$2,870	\$1,516,548
FLATHEAD	SWAN RIVER	0309	7	133	379,734	\$2,855	\$1,165,901
GRANITE	PHILIPSBURG	0415	7	191	543,368	\$2,845	\$1,674,339
RAVALLI GALLATIN	VICTOR *THREE FORKS	0737 0360	7 7	188 235	531,825	\$2,829 \$2,809	\$1,648,041
PONDERA	VALIER	0679	7	186	660,180 515,424	\$2,771	\$2,060,051 \$1,630,509
FLATHEAD	SOMERS	0327	7	286	786,956	\$2,752	\$2,507,126
GALLATIN	ANDERSON	0366	7	111	304,178	\$2,740	\$973,045
STILLWATER	PARK CITY	0846	7	221	604,191	\$2,734	\$1,937,325
GARFIELD	JORDON	0377	7	166	449,172	\$2,706	\$1,455,185
CARBON	JOLIET	0060	7	246	656,257	\$2,668	\$2,156,479
CASCADE	CENTERVILL	0104	7	213	565,423	\$2,655	\$1,867,195
GALLATIN	MONFORTON	0363	7	199	526,767	\$2,647	\$1,744,469
TETON	FAIRFIELD	0890	7	216	559,186	\$2,589	\$1,893,494
FLATHEAD	BISSELL	0342	7	105	270,046	\$2,572	\$920,448
FLATHEAD	HELENA FLATS	0320	7	175	447,055	\$2,555	\$1,534,081
FLATHEAD	EGAN	0308	7	126	321,823	\$2,554	\$1,104,538
MISSOULA	CLINTON	0595 0969	7 7	252 200	641,546	\$2,546	\$2,209,076 \$1,753,235
YELLOWSTONE FLATHEAD	CANYON CRK Smith valley	0324	7	135	502,497 325,77 5	\$2,512 \$2,413	\$1,733,233
LEWIS & CLARK	KESSLER	0489	7	257	617,865	\$2,404	\$2,252,907
MAD I SON	SHERIDAN	0537	7	194	442,666	\$2,282	\$1,700,638
LEWIS & CLARK	LINCOLN	0501	7	154	344,984	\$2,240	\$1,349,991
FLATHEAD	WEST VALLEY	1184	7	222	493,670	\$2,224	\$1,946,091
FLATHEAD	PRAIRIE	0317	7	212	468,671	\$2,211	\$1,858,429
YELLOWSTONE	ELDER GROVE	0972	7	206	439,299	\$2,133	\$1,805,832
RAVALLI	LONE ROCK	0741	7	189	396,889	\$2,100	\$1,656,807
YELLOWSTONE	INDEPENDENT	0989	7	186	332,513	\$1,788	\$1,630,509
PARK	SHIELDS VLY ELEM SCH D		7	0	0	\$0	\$0
BIG HORN	LODGE GRASS	0025	8	419	2,744,306	\$6,550	\$2,744,306

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					TOTAL COMBINED		COST PER
COUNTY	DISTRICT	LEGAL ENTITY	CATEGORY	ANB	'90 GENERAL FUND AND INSURANCE	COST PER	ANS AT MAX IN CATEGORY
					· · · · · · · · · · · · · · · · · · ·		
ROSEBUD	COLSTRIP ELEM	0796	8	928	4,499,126	\$4,848	\$6,078,080
BLAINE	HARLEM	0030	8	405	1,861,420	\$4,596	\$2,652,610
MISSOULA	BONNER	0590	8	402	1,829,531	\$4,551	\$2,632,961
GLACIER	BROWN I NG	0400	8	1389	6,238,043	\$4,491	\$9,097,471
ROOSEVELT	POPLAR	0775	8	636	2,830,927	\$4,451	\$4,165,581
FALLON	BAKER	0243	8	425	1,649,178	\$3,880	\$2,783,603
LAKE	RONAN	1199	8	1034	3,901,040	\$3,773	\$6,772,344
LAKE	*ARLEE	0474	8	321	1,210,742	\$3,772	\$2,102,439
VALLEY	GLASGOW	0925	8	713	2,662,054	\$3,734	\$4,669,904
BIG HORN ROOSEVELT	HARDIN	0023 0780	8 8	1107 709	4,061,837 2,591,725	\$3,669 \$3,655	\$7,250,468 \$4,643,706
MISSOULA	WOLF POINT FRENCHTOWN	0598	8	540	1,954,853	\$3,620	\$3,536,814
CHOTEAU	FT BENTON	0133	8	344	1,197,187	\$3,480	\$2,253,081
POWELL	*DEER LODGE	0712	8	637	2,161,360	\$3,393	\$4,172,130
GLACIER	CUT BANK	0402	8	696	2,340,935	\$3,363	\$4,558,560
SILVER BOW	BUTTE	0840	8	3762	12,531,867	\$3,331	\$24,639,803
LEWIS & CLARK	HELENA	0487	8	4776	15,264,153	\$3,196	\$31,281,153
TOOLE	SHELBY ELEM	0910	8	530	1,690,030	\$3,189	\$3,471,317
SANDERS	THOMPSON FALLS	0804	8	375	1,187,684	\$3,167	\$2,456,121
MISSOULA	MISSOULA	0583	8	5606	17,685,825	\$3,155	\$36,717,367
RICHLAND	SIDNEY	0745	8	1172		\$3,091	\$7,676,196
JEFFERSON	CLANCY	0452	8	341	1,027,877	\$3,014	\$2,233,432
FERGUS	LEWISTOWN	0258	8	1031	3,106,274	\$3,013	\$6,752,695
PONDERA	CONRAD	0674	8	596	1,784,833	\$2,995	\$3,903,595
YELLOWSTONE	LOCKWOOD	0967	8	1105	3,287,402	\$2,975 \$2,071	\$7,237,369
GALLATIN BLAINE	BOZEMAN	0350 0028	8 8	2855 350	8,480,886 1,029,316	\$2,971 \$2,941	\$18,699,266 \$2,292,379
DAWSON	CHINOOK GLENDIVE	0206	8	1199	3,490,633	\$2,911	\$7,853,037
LINCOLN	LIBBY	0521	8	1488	4,316,798	\$2,901	\$9,745,887
CUSTER	MILES CITY	0172	8	1313	3,792,353	\$2,888	\$8,599,697
FLATHEAD	KALISPELL	0310	8	2407	6,948,002	\$2,887	\$15,765,020
YELLOWSTONE	HUNTLEY PROJECT	0982	8	476	1,362,734	\$2,863	\$3,117,636
PARK	LIVINGSTON	0612	8	1041	2,954,610	\$2,838	\$6,818,191
SHERIDAN	PLENTYWOOD	0827	8	372	1,053,715	\$2,833	\$2,436,472
SANDERS	PLAINS	0802	8	307	867,804	\$2,827	\$2,010,744
FLATHEAD	*BIGFORK	0330	8	540	1,524,740	\$2,824	\$3,536,814
DEER LODGE	ANACONDA	0236	8	1104	3,108,109	\$2,815	\$7,230,819
ROSEBUD	FORSYTH ELEM	0790	8	481	1,348,356	\$2,803	\$3,150,384
CASCADE	GREAT FALL	0098	8	8628	24,092,530	\$2,792	\$56,510,425
YELLOWSTONE	BILLINGS	0965	8	10165	28,351,242	\$2,789	\$66,577,245
LINCOLN	TROY	0519	8	457	, ,	\$2,774	\$2,993,192
STILLWATER	COLUMBUS	0848	8	369	1,005,957	\$2,726	\$2,416,823
CARBON	RED LODGE	0056	8	402	1,093,956	\$2,721	\$2,632,961 \$6,536,556
BEAVERHEAD LAKE	DILLON ST IGNATIUS	0005 0480	8 8	998 403	2,712,943 1,088,574	\$2,718 \$2,701	\$2,639,511
FLATHEAD	FALLS	0312	8	1503		\$2,699	\$9,844,132
LINCOLN	EUREKA	0512	8	517		\$2,675	\$3,386,172
PHILLIPS	MALTA	0658	8	495		\$2,672	\$3,242,079
MISSOULA	LOLO	0588	8	577		\$2,669	\$3,779,151
RAVALLI	HAMILTON	0734	8	878		\$2,653	\$5,750,597
HILL	HAVRE	0427	8	1739		\$2,649	\$11,389,850
JEFFERSON	*WHITEHALL	0453	8	346		\$2,644	\$2,266,181
FLATHEAD	EVERGREEN	0339	8	745	•	\$2,626	\$4,879,493
MISSOULA	HELLGATE	0586	8	782	2,004,915	\$2,564	\$5,121,830
MISSOULA	TARGET RANGE	0593	8	449	· · · · · · · · · · · · · · · · · · ·	\$2,503	\$2,940,795
SWEET GRASS	BIG TIMBER	0865	8	340		\$2,496	\$2,226,883
GALLATIN	BELGRADE	0368	8	1093		\$2,479	\$7,158,773
YELLOWSTONE	*LAUREL	0970	8	1313	3,196,403	\$2,434	\$8,599,697
LAKE	POLSON	0477	8	1047	2,532,143	\$2,418	\$6,857,489
RAVALLI	STEVENSVILLE	0732	8	691	1,667,501	\$2,413	\$4,525,812
FLATHEAD	WHITEFISH	0334	8	1178	2,800,196	\$2,377	\$7,715,494
RAVALLI	CORVALLIS	0730	8	577	1,354,016	\$2,347	\$3,779,151
LEWIS & CLARK	E HELENA	0492	8	936	2,168,458	\$2,317	\$6,130,477

2-20-91 HB 818

OFFICE OF THE LEGISLATIVE AUDITOR
SCHEDULE OF COST PER AND PER CATEGORY

SOURCE: OPI DATABASE (UNAUDITED)

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					TOTAL COMBINED		COST PER
		LEGAL		TOTAL	'90 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
MUSSELSHELL	ROUNDUP	0605	8	465	1,073,310	\$2,308	\$3,045,590
RAVALLI	DARBY	0739	8	367	832,261	\$2,268	\$2,403,723
GALLATIN	MANHATTAN	0347	8	336	755,411	\$2,248	\$2,200,684
RAVALLI	*FLORENCE-CARLTON	0742	8	462	1,004,063	\$2,173	\$3,025,941
YELLOWSTONE	SHEPHERD	0985	8	456	959,362	\$2,104	\$2,986,643
BROADWATER	TOWNSEND	0050	8	482	969,648	\$2,012	\$3,156,934
FERGUS	ROY	0280	9	16	204,343	\$12,771	\$204,343
STILLWATER	RAPELJE	0859	9	23	275,187	\$11,965	\$293,742
GALLATIN	WILLOW CREEK	0355	9	21	189,290	\$9,014	\$268,200
STILLWATER	*REEDPOINT	0851	9	22	196,299	\$8,923	\$280,971
SHERIDAN	OUTLOOK	0831	9	29	253,821	\$8,752	\$370,371
GOLDEN VALLEY	LAVINA	0411	9	24	182,817	\$7,617	\$306,514
HILL	BLUE SKY	1220	10	44	532,343	\$12,099	\$532,343
CHOTEAU	HIGHWOOD	0146	10	38	447, 136	\$11,767	\$459,751
PHILLIPS	SACO	0657	10	38	446,328	\$11,745	\$459,751
PHILLIPS	WHI FEWATER	0663	10	26	304,480	\$11,711	\$314,566
HILL	K-G	1209	10	30	346,731	\$11,558	\$362,961
SHERIDAN	WESTBY	0819	10	40	446,435	\$11,161	\$483,948
VALLEY	HINSDALE	0933	10	31	332,012	\$10,710	\$375,060
LIBERTY	*J-I	0508	10	39	387,245	\$9,929	\$471,850
RICHLAND	LAMBERT	0769	10	35	345,111	\$9,860	\$423,455
FERGUS	GRASS RANGE	0269	10	29	282,086	\$9,727	\$350,863
ROSEBUD	ROSEBUD	0795	10	36	335,459	\$9,318	\$435,553
BLAINE	TURNER	0045	10 .	32	295,886	\$9,246	\$387,159
PONDERA	BRADY	0682	10	27	249,436	\$9,238	\$326,665
GOLDEN VALLEY	RYEGATE	0407	10	32	294,933	\$9,217	\$387,159
LEWIS & CLARK	AUGUSTA	0503	10	40	331,826	\$8,296	\$483,948
YELLOWSTONE	CUSTER	0975	10	41	339,766	\$8,287	\$496,047
ROOSEVELT	FROID	0787	10	40	328,164	\$8,204	\$483,948
FERGUS	WINIFRED	0291 0642	10 10	38 39	304,684	\$8,018 \$7.0/5	\$459,751
PETROLEUM JUDITH BASIN	WINNETT GEYSER	0473	10	31	305,958 232,921	\$7,845 \$7,514	\$471,850 \$375,060
DANIELS	PEERLESS	0196	10	28	206,398	\$7,371	\$338,764
WHEATLAND	*JUDITH GAP	0949	10	31	228,242	\$7,363	\$375,060
DANIELS	FLAXVILLE	0200	10	33	234,827	\$7,116	\$399,257
MADISON	HARRISON	0543	10	36	196,141	\$5,448	\$435,553
VALLEY	FRAZER	0928	11	47	747,003	\$15,894	\$747,003
BIG HORN	PLENTY COUPS	1214	11	51	651,225	\$12,769	\$810,578
ROOSEVELT	BROCKTON	0783	11	40	494,613	\$12,365	\$635,747
HILL	BOX ELDER	0426	11	64	786, 130	\$12,283	\$1,017,196
PONDERA	HEART BUTTE	1226	11	41	467,859	\$11,411	\$651,641
PHILLIPS	DODSON	0648	11	41	436,454	\$10,645	\$651,641
DAWSON	RICHEY	0228	11	50	476,452	\$9,529	\$794,684
VALLEY	OPHEIM	0935	11	45	420,255	\$9,339	\$715,216
FALLON	PLEVNA	0256	11	38	342,264	\$9,007	\$603,960
MADISON	TWIN BRIDGES	0540	11	88	747,991	\$8,500	\$1,398,644
CARBON	BRIDGER	0059	11	80	675,523	\$8,444	\$1,271,495
CHOTEAU	GERALDINE	0154	11	49	413,036	\$8,429	\$778,790
TETON	DUTTON	0893	11	44	370,069	\$8,411	\$699,322
ROOSEVELT	BAINVILLE	0785	11	41	336,371	\$8,204	\$651,641
YELLOWSTONE	*BROADVIEW	0979	11	46	375,687	\$8,167	\$731,109
FERGUS	MOORE	0274	11	50	402,823	\$8,056	\$794,684
CARBON	BELFRY	0076	11	58	461,952	\$7,965	\$921,834
JUDITH BASIN	HOBSON	0469	11	54	421,334	\$7,802	\$858,259
SHERIDAN	LAKE	0822	11	73	564,088	\$7,727	\$1,160,239
BLAINE	HAYS-LODGE POLE	1213	11	83	639,826	\$7,709	\$1,319,176
FERGUS	DENTON	0282	11	42	323,675	\$7,707	\$667,535
RICHLAND	SAVAGE	0748	11	53	406,834	\$7,676	\$842,365
	FROMBERG	0072	11	61	466,945	\$7,655	\$969,515
CARBON		_					
CARBON TREASURE	HYSHAM	0923	11	59	438.572	\$7,433	\$937.727
				59 43	438,572 308,552	\$7,433 \$7,176	\$937,727 \$683,428
TREASURE	HYSHAM POWER NASHUA	0923 0895 0937	11 11 11	59 43 76	438,572 308,552 531,510	\$7,433 \$7,176 \$6,994	\$937,727 \$683,428 \$1,207,920

SOURCE: OPI DATABASE (UNAUDITED)

				70741	TOTAL COMBINED	COCT DED	COST PER
COUNTY	DISTRICT	LEGAL ENTITY	CATEGORY	ANB	'90 GENERAL FUND AND INSURANCE	COST PER ANB	ANB AT MAX IN CATEGORY
DANIELS	SCOBEY	0194	11	96	649,284	\$6,763	\$1,525,793
CARBON	ROBERTS	0069	11	43	288,745	\$6,715	\$683,428
MINERAL	*ALBERTON	0577	11	61	407,811	\$6,685	\$969,515
JUDITH BASIN	STANFORD	0464	11	56	374,013	\$6,679	\$890,046
GALLATIN	W YELLOWSTONE	0374	11	72	480,572	\$6,675	\$1,144,345
ROOSEVELT	CULBERTSON	0778	11	79	523,123	\$6,622	\$1,255,601
LIBERTY	CHESTER	0511	11	98	645,839	\$6,590	\$1,557,581
PARK	GARDINER	1191	11	93	597,737	\$6,427	\$1,478,112
MINERAL	ST REGIS	0582	11	58	370,423	\$6,387	\$921,834 \$1,033,089
CARTER	CARTER CO WIBAUX	0097 0964	11 11	65 77	411,151 471,550	\$6,325 \$6,124	\$1,223,813
WIBAUX Musselshell	*MELSTONE	0608	11	52	308,767	\$5,938	\$826,471
GARFIELD	GARFIELD CO	0378	11	90	494,424	\$5,494	\$1,430,431
GRANITE	GRANITE	0416	11	97	526,093	\$5,424	\$1,541,687
GRANITE	DRUMMOND	0420	11	91	478,032	\$5,253	\$1,446,325
RAVALLI	VICTOR	0738	11	76	394,297	\$5,188	\$1,207,920
PONDERA	VALIER	0680	11	94	484,346	\$5,153	\$1,494,006
CARBON	JOL 1ET	0061	11	105	534,021	\$5,086	\$1,668,837
STILLWATER	PARK CITY	0847	11	95	482,462	\$5,079	\$1,509,900
BEAVERHEAD	LIMA	0009	11	42	211,479	\$5,035	\$667,535
SANDERS	*HOT SPRINGS	0815	11	65	323,208	\$4,972	\$1,033,089
SANDERS	NOXON	0812	11	99	486,099	\$4,910	\$1,573,474
MADISON	SHERIDAN	0538	11	80	392,740	\$4,909	\$1,271,495
CASCADE	CENTERVILLE *CHARLO	0105 1206	11 11	89 84	432,815 403,881	\$4,863 \$4,863	\$1,414,538
LAKE LEWIS & CLARK	LINCOLN	1221	11	66	251,453	\$4,808 \$3,810	\$1,335,069 \$1,048,983
BIG HORN	LODGE GRASS	1190	12	149	1,680,563	\$11,279	\$1,680,563
FALLON	BAKER	0244	12	185	1,447,472	\$7,824	\$2,086,605
CHOTEAU	FT BENTON	0134	12	139	1,083,867	\$7,798	\$1,567,773
PARK	WILSALL HS	0631	12	36	263,721	\$7,326	\$406,042
BLAINE	HARLEM	0031	12	133	958,808	\$7,209	\$1,500,100
TOOLE	SHELBY H S	0911	12	180	1,190,578	\$6,614	\$2,030,210
MINERAL	SUPERIOR	0579	12	113	700,443	\$6,199	\$1,274,521
TOOLE	SUNBURST H S	0903	12	105	649,105	\$6,182	\$1,184,289
CASCADE	BELT	0113	12	101	614,242	\$6,082	\$1,139,174
POWDER RIVER	*POWDER RIVER	0706	12	147	823,314	\$5,601	\$1,658,005
CHOTEAU	BIG SANDY	0138	12	106	592,987	\$5,594	\$1,195,568
SHERIDAN	PLENTYWOOD	0828	12	154	855,879	\$5,558	\$1,736,958
LAKE	ST IGNATIUS	0481	12	156	833,461	\$5,343	\$1,759,516
BLAINE	CHINOOK	0029	12	191	1,009,233	\$5,284	\$2,154,279
MADISON	ENNIS	0546	12	116	606,764	\$5,231	\$1,308,358
CARBON	RED LODGE	0057	12	147	747,698	\$5,086 \$5,087	\$1,658,005
MEAGHER	WHITE SULPHUR SPRINGS	0570 0475	12	107	538,962	\$5,037	\$1,206,847
LAKE MCCONE	*ARLEE CIRCLE	0548	12 12	146 152	735,282 760,021	\$5,036 \$5,000	\$1,646,726 \$1,714,400
STILLWATER	ABSAROKEE	0862	12	130	628,273	\$4,833	\$1,466,263
TETON	CHOTEAU	0884	12	178	858,567	\$4,823	\$2,007,652
RICHLAND	FAIRVIEW	0751	12	167	774,816	\$4,640	\$1,883,584
CASCADE	SIMMS	0118	12	163	754,528	\$4,629	\$1,838,468
RAVALLI	*FLORENCE-CARLTON	0743	12	162	-	\$4,597	\$1,827,189
PARK	CLYDE PARK HS	0627	12	72	329,232	\$4,573	\$812,084
CASCADE	CASCADE	0102	12	157	-	\$4,391	\$1,770,794
JEFFERSON	*WHITEHALL	0454	12	182	783,310	\$4,304	\$2,052,768
YELLOWSTONE	HUNTLEY PROJ	0983	12	207	886,362	\$4,282	\$2,334,742
PRAIRIE	TERRY	0726	12	112	478,604	\$4,273	\$1,263,242
TETON	FAIRFIELD	0891	12	142	583,688	\$4,110	\$1,601,610
SWEET GRASS	SWEET GRASS CO	0882	12	194	796,205	\$4,104	\$2,188,115
GALLATIN	MANHATTAN	0348	12	150	614,764	\$4,098	\$1,691,842
GALLATIN	*THREE FORKS	0361	12	135	525,679	\$3,894	\$1,522,658
STILLWATER	COLUMBUS	0849	12	154	597,153	\$3,878	\$1,736,958
SANDERS	PLAINS	0803	12	183		\$3,766	\$2,064,047
SANDERS	THOMPSON FALLS	0805	12	197		\$3,469	\$2,221,952
RAVALLI	DARBY	0740	12	199	656,962	\$3,301	\$2,244,510

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OFFICE OF THE LEGISLATIVE AUDITOR SCHEDULE OF COST PER AND PER CATEGORY

SOURCE: OPI DATABASE (UNAUDITED)

BOH47-1.WK1 02/18/91 03:08 PM

					TOTAL COMBINED		COST PER
		LEGAL		TOTAL	'90 GENERAL FUND	COST PER	ANB AT MAX
COUNTY	DISTRICT	ENTITY	CATEGORY	ANB	AND INSURANCE	ANB	IN CATEGORY
PARK	SHIELDS VALLEY HIGH SC	1228	12	0	0	\$0	\$0
ROOSEVELT	POPLAR	0776	13	216	1,931,324	\$8,941	\$1,931,324
MISSOULA	FRENCHTOWN	0599	13	201	1,334,715	\$6,640	\$1,797,204
GLACIER	CUT BANK	0403	13	277	1,577,396	\$5,695	\$2,476,744
PONDERA	CONRAD	0675	13	225	1,099,303	\$4,886	\$2,011,796
POWELL.	*POWELL	0713	13	289	1,338,266	\$4,631	\$2,584,040
ROSEBUD	FORSYTH	0791	13	201	896,444	\$4,460	\$1,797,204
JEFFERSON	JEFFERSON	0457	13	235	1,048,023	\$4,460	\$2,101,209
PHILLIPS	MALTA	0659	13	217	958, 285	\$4,416	\$1,940,265
LINCOLN	TROY	0520	13	213	936,981	\$4,399	\$1,904,500
BROADWATER	BROADWATER CO	0055	13	222	890,548	\$4,011	\$1,984,972
MUSSELSHELL	ROUNDUP	0606	13	215	849,032	\$3,949	\$1,922,383
FLATHEAD	*BIGFORK	0331	13	283	1,091,196	\$3,856	\$2,530,392
LINCOLN	LINCOLN CO	0528	13	268	1,031,642	\$3,849	\$2,396,272
YELLOWSTONE	SHEPHERD	0986	13	256	878,751	\$3,433	\$2,288,976
RAVALLI	CORVALLIS	0731	13	267	689,776	\$2,583	\$2,387,331
GLACIER	BROWNING	0401	14	414	2,984,738	\$7,210	\$2,984,738
ROSEBUD	COLSTRIP	0797	14	445	2,841,940	\$6,386	\$3,208,233
BIG HORN	HARDIN	1189	14	420	2,297,258	\$5,470	\$3,027,995
VALLEY	GLASGOW	0926	14	323	1,734,268	\$5,369	\$2,328,672
ROOSEVELT	WOLF POINT	0781	14	317	1,599,565	\$5,046	\$2,285,415
DAWSON	DAWSON CO	0207	14	543	2,578,390	\$4,748	\$3,914,765
		0746	14	502	2,311,494	\$4,605	\$3,619,175
RICHLAND	SIDNEY	0006	14	407	1,829,408	\$4,495	\$2,934,271
PARK	BEAVERHEAD CO	0613	14	482	1,936,419	-	\$3,474,985
	PARK	0237	14	579	• •	\$4,017	
DEER LODGE	ANACONDA		14		2,130,710	\$3,680	\$4,174,307
FLATHEAD	WHITEFISH	0335		532	1,954,518	\$3,674	\$3,835,460
FERGUS	FERGUS	0259	14	446	1,605,802	\$3,600	\$3,215,442
RAVALLI	HAMILTON	0735	14	424	1,499,763	\$3,537	\$3,056,833
LAKE	POLSON	0478	14	433	1,513,686	\$3,496	\$3,121,719
GALLATIN	BELGRADE	0369	14	415	1,410,751	\$3,399	\$2,991,947
YELLOWSTONE	LAUREL	0971	14	559	1,869,805	\$3,345	\$4,030,117
LAKE	RONAN	1200	14	340	1,117,869	\$3,288	\$2,451,234
RAVALLI	STEVENSVILLE	0733	14	361	1,151,868	\$3,191	\$2,602,634
SILVER BOW	BUTTE	1212	15	1641	6,783,259	\$4,134	\$6,783,259
CASCADE	GREAT FALLS	0099	15	3440	14,093,268	\$4,097	\$14,219,629
MISSOULA	MISSOULA	0584	15	3434	13,981,107	\$4,071	\$14,194,827
LINCOLN	LIBBY	0522	15	625	2,501,055	\$4,002	\$2,583,508
LEWIS & CLARK	HELENA	0488	15	2555	10,111,419	\$3,958	\$10,561,381
GALLATIN	BOZEMAN	0351	15	1291	5,017,918	\$3,887	\$5,336,494
FLATHEAD	COLUMBIA FALLS	0313	15	671	2,588,163	\$3,857	\$2,773,654
CUSTER	CUSTER CO	0192	15	670	2,539,255	\$3,790	\$2,769,521
HILL	HAVRE	0428	15	702	2,505,685	\$3,569	\$2,901,796
FLATHEAD	FLATHEAD	0311	15	2013	6,899,830	\$3,428	\$8,320,963
YELLOWSTONE	BILLINGS	0966	15	4810	15,884,951	\$3,302	\$19,882,679
TOTALS				149,095	\$524,857,746		\$1,055,660,936

The incremental cost of raising per ANB spending to the maximum of ANB spending per category

\$530,803,190

^{* =} JOINT DISTRICTS

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CASCADE	CASCADE	0101	7	194	568,171	\$2,929	\$1,700,638
MCCONE	CIRCLE	0547	7	272	795,924	\$2,926	\$2,384,400
JEFFERSON	BOULDER	0456	7	246	709,555	\$2,884	\$2,156,479
PRAIRIE	TERRY	0725	7	173	496,436	\$2,870	\$1,516,548
FLATHEAD	SWAN RIVER	0309	7	133	379,734	\$2,855	\$1,165,901
GRANITE	PHILIPSBURG	0415	7	191	543,368	\$2,845	\$1,674,339
RAVALLI	VICTOR	0737	7	188	531,825	\$2,829	\$1,648,041
GALLATIN	*THREE FORKS	0360	7	235	660,180	\$2,809	\$2,060,051
PONDERA	VALIER	0679	7	186	515,424	\$2,771	\$1,630,509
FLATHEAD	SOMERS	0327	7	286	786,956	\$2,752	\$2,507,126
GALLATIN	ANDERSON	0366	7	111	304,178	\$2,740	\$973,045
STILLWATER	PARK CITY	0846	. 7	221	604,191	\$2,734	\$1,937,325
GARFIELD	JORDON	0377	7	166	449,172	\$2,706	\$1,455,185
CARBON	JOLIET	0060	7	246	656,257	\$2,668	\$2,156,479
CASCADE	CENTERVILL	0104	7	213	565,423	\$2,655	\$1,867,195
GALLATIN	MONFORTON	0363	7	199	526,767	\$2,647	\$1,744,469
TETON	FAIRFIELD	0890	7	216	559,186	\$2,589	\$1,893,494
FLATHEAD	BISSELL	0342	7	105	270,046	\$2,572	\$920,448
FLATHEAD	HELENA FLATS	0320	7	175	447,055	\$2,555	\$1,534,081
FLATHEAD	EGAN	0308	7	126	321,823	\$2,554	\$1,104,538
MISSOULA	CLINTON	0595	7	252	641,546	\$2,546	\$2,209,076
YELLOWSTONE	CANYON CRK	0969	7	200	502,497	\$2,512	\$1,753,235
FLATHEAD	SMITH VALLEY	0324	7	135	325,775	\$2,413	\$1,183,434
LEWIS & CLARK	KESSLER	0489	7	257	617,865	\$2,404	\$2,252,907
MADISON	SHERIDAN	0537	7	194	442,666	\$2,282	\$1,700,638
LEWIS & CLARK	LINCOLN	0501	7	154	344,984	\$2,240	\$1,349,991
FLATHEAD	WEST VALLEY	1184	7	222	493,670	\$2,224	\$1,946,091
FLATHEAD	PRAIRIE	0317	7	212	468,671	\$2,211	\$1,858,429
YELLOWSTONE	ELDER GROVE	0972	7	206	439,299	\$2,133	\$1,805,832
RAVALLI	LONE ROCK	0741	7	189	396,889	\$2,100	\$1,656,807
YELLOWSTONE	INDEPENDENT	0989	7	186	332,513	\$1,788	\$1,630,509
PARK	SHIELDS VLY ELEM SCH D	1227	7	0	0	\$0	\$0
BIG HORN	LODGE GRASS	0025	8	419	2,744,306	\$6,550	\$2,744,306

PAGE 5

CUSTER MILES CITY 0172 8 1313 3,792,353 \$2,888 \$8,599,697 FLATHEAD KALISPELL 0310 8 2407 6,948,002 \$2,887 \$15,765,020 YELLOWSTONE HUNTLEY PROJECT 0982 8 476 1,362,734 \$2,863 \$3,117,636 PARK LIVINGSTON 0612 8 1041 2,954,610 \$2,838 \$6,818,191 SHERIDAN PLENTYHOOD 0827 8 372 1,053,715 \$2,833 \$2,436,472 SANDERS PLAINS 0802 8 307 867,804 \$2,827 \$2,010,744 FLATHEAD *BIGFORK 0330 8 540 1,524,740 \$2,824 \$3,536,814 DEER LODGE ANACONDA 0236 8 1104 3,108,109 \$2,815 \$7,230,819 ROSEBUD FORSYTH ELEM 0790 8 481 1,348,356 \$2,803 \$3,150,384 CASCADE GREAT FALL 0098 8 8628 24,092,530 \$2,792 \$56,510,425 YELLOWSTONE BILLINGS 0965 8 10165 28,351,242 \$2,789 \$66,577,245 LINCOLN TROY 0519 8 457 1,267,699 \$2,774 \$2,993,192
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STILLWATER COLUMBUS 0848 8 369 1,005,957 \$2,726 \$2,416,823
CARBON RED LOOGE 0056 8 402 1,093,956 \$2,721 \$2,632,961
BEAVERHEAD DILLON 0005 8 998 2,712,943 \$2,718 \$6,536,556
LAKE ST IGNATIUS 0480 8 403 1,088,574 \$2,701 \$2,639,511
FLATHEAD FALLS 0312 8 1503 4,055,912 \$2,699 \$9,844,132
LINCOLN EUREKA 0527 8 517 1,382,934 \$2,675 \$3,386,172
PHILLIPS MALTA 0658 8 495 1,322,706 \$2,672 \$3,242,079
MISSOULA LOLO 0588 8 577 1,540,047 \$2,669 \$3,779,151
RAVALLI HAMILTON 0734 8 878 2,329,216 \$2,653 \$5,750,597
HILL HAVRE 0427 8 1739 4,606,249 \$2,649 \$11,389,850
JEFFERSON *WHITEHALL 0453 8 346 914,989 \$2,644 \$2,266,181
FLATHEAD EVERGREEN 0339 8 745 1,956,421 \$2,626 \$4,879,493
MISSOULA HELLGATE 0586 8 782 2,004,915 \$2,564 \$5,121,830
MISSOULA TARGET RANGE 0593 8 449 1,123,840 \$2,503 \$2,940,795
SWEET GRASS BIG TIMBER 0865 8 340 848,773 \$2,496 \$2,226,883
GALLATIN BELGRADE 0368 8 1093 2,709,305 \$2,479 \$7,158,773
YELLOWSTONE *LAUREL 0970 8 1313 3,196,403 \$2,434 \$8,599,697
LAKE POLSON 0477 8 1047 2,532,143 \$2,418 \$6,857,489
RAVALLI STEVENSVILLE 0732 8 691 1,667,501 \$2,413 \$4,525,812
FLATHEAD WHITEFISH 0334 8 1178 2,800,196 \$2,377 \$7,715,494
RAVALLI CORVALLIS 0730 8 577 1,354,016 \$2,347 \$3,779,151
LEWIS & CLARK E HELENA 0492 8 936 2,168,458 \$2,317 \$6,130,477



EXHIBIT 6

DATE 2-20-91

HB 8/8

OFFICE OF PUBLIC INSTRUCTION

Nancy Keenan Superintendent

STATE CAPITOL HELENA, MONTANA 59620 (406) 444-3095

February 20, 1991

MEMORANDUM

TO:

Chairman Schye, House Education Committee

Chairman Blaylock, Senate Education Committee

FROM:

Nancy Keenan

SUBJ:

Equalization and HB28

The question heard throughout the early days of the session was, "Is HB28 working?" In an attempt to provide an evaluation of the effectiveness of HB28, we did a preliminary analysis using FY91 budget data. School year 1990-1991 expenditure information will not be available until this fall.

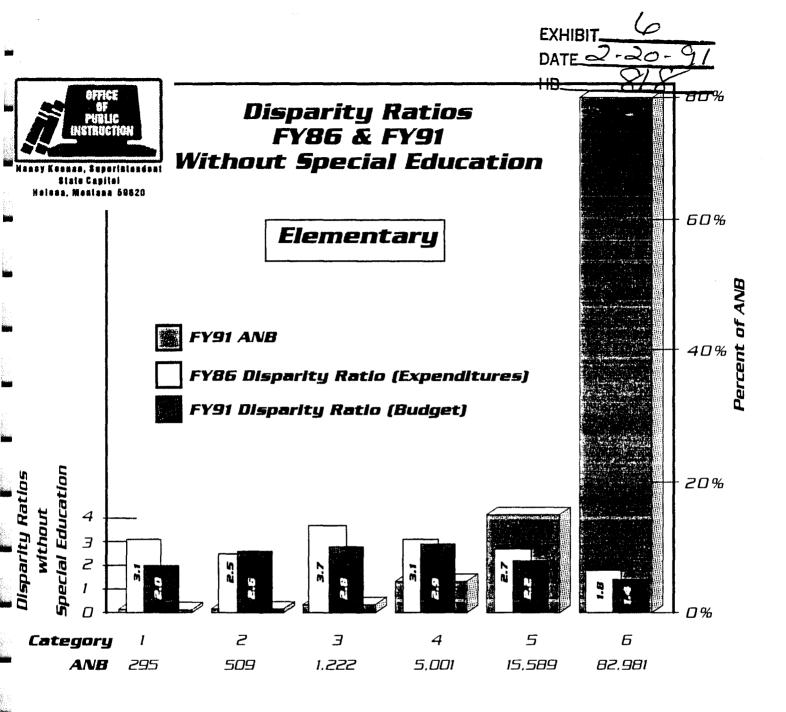
As you may recall from the underfunded schools lawsuit, two measures of equalization were discussed. One measure was that 85% of the funding had to come from wealth neutral sources (a statewide levy, for example). The other measure was that per-pupil expenditures within similar size categories of schools could have a disparity of no more than 25 percent after removing the extremes, the top and bottom 5 percent of the schools in that expenditure category.

The attached graphs show estimated disparity ratios for different size categories of schools. The ratios were calculated in the same manner used to explain disparity in the lawsuit. The lawsuit used 1985-86 actual expenditure information. The estimated ratios use budget data for school year 1990-91. The same ANB categories were used for the lawsuit disparity calculations and the FY91 estimates. For this calculation, allowable special education budget amounts were removed.

The analysis indicates that in 10 of the 13 categories the per-pupil disparities have narrowed. The disparity ratios for nearly 80 percent of the elementary students and 50 percent of the high school students are close to the acceptable 1.25 ratio. The higher disparity ratios in several of the smaller categories indicate that additional work needs to be done to move toward equalization.

It appears that a significant step toward equalization has begun. But we do not yet know how this data will relate to the end-of-year expenditure data. Until we have an opportunity to examine the per-pupil disparity ratios based on expenditures, determine the PL81-874 impact, analyze factors such as construction and special program costs, and look into the structure of the foundation schedules, we will not know how large this step is, nor what the next step might be.

I would like the opportunity to return to you next session with adjustment recommendations that are directed at specific areas that need correction. It would be unfortunate to make generalized adjustments now which attempt to cure a perceived illness and end up killing the patient.



- Elementary :

Category			Disp	arity	
Number	Number ANB Range		Ratios		
			FY 85	FY 91	
1	1 - 9	295	3.1	2.0	
2	10 - 17	509	2.5	2.6	
3	18 - 4 0	1,222	3.7	2.8	
4	41 - 100	5,001	3.1	2.9	
5	101 - 300	15,589	2.7	2.2	
6	300 +	82,981	1.8	1.4	

Percent of ANB

	<u> </u>	ichool :		
Category Number	ANB Range	ANB	Disparity Ratios FY 86 FY 91	
1	1 - 24	123	2.4	1.8
2	25 - 40	825	3.0	1.8
3	41 - 100	3,658	2.9	2.5
4	101 - 200	5,1 94	2.1	1.9
5	201 - 300	3,562	2.7	2.8
6	301 - 600	7,799	2.5	1.8
7	600 +	21,248	1.1	1.3

5.194

7.799

21,248

3.562

ANB

123

825

3.658

EXHIBIT 7

DATE 2-20-91:

My name is Tammy Lacey and I am a teacher in Great Falls

Public Schools. I was a teacher in Great Falls during the 1989 strike
and I am here today to speak in favor of HB 619.

A strike can be one of the most confusing and upsetting situations of a professional career. Teachers must make some difficult choices that can affect his or her career. I would like to discuss today how those choices impact the vital relationships that are a part of the school setting.

Teachers work to build and strengthen several relationships: one, a relationship with students and their parents; two, a relationship with peers and professional staff; and three, a relationship with supervisors and administrators. Our current system allows for a strike which jeopardizes each of these relationships.

In looking at the student/parent/teacher relationships, it is evident that this is very important to an effective educational process. Teachers yearn to work with the children, to teach them, and to know them and their parents better. Teaching is their career and they want to be fully emersed in it. As a teacher I want to answer the many "why" and "what" and "how" questions that students ask. But I didn't have the answers to the children's questions about "what is a strike?" or "why is this happening?" or "how come you're not in the classroom with me?" These are not the "why's" and "how's" that I envisioned answering when I chose teaching as my career. But, are these the questions I will be forced to answer every two years of my career? Is the current system working if it allows it to happen every two years? How long are the dedicated teachers of our schools going to stay if they know they must face this every two years?

Let's look at another relationship that teachers strive to strengthen. That is the relationship with other teachers and staff. These relationships are also essential to a healthy career. Other teachers provide the support, guidance, expertise, and understanding that collectively make our school systems so great. This source of strength, however, is depleted when those mentors are out on a picket line. These relationships can be drastically altered because of a strike. Our current system allows for a break down in this vital link between professionals.

Teachers are also searching for a healthy relationship with supervisors and administrators. For non-tenured teachers, it is these people who grant tenure. This fact weighs heavy on a non-tenured teacher's mind in making the decision to go out on strike. For tenured teachers, it is these people who evaluate them and who provide instructional support to them. This too weighs heavy in knowing that support can be withheld and the evaluations tainted. Whether these are accurate perceptions or not, the teacher feels pulled and pushed and torn. Our current system allows for this precarious balancing act to take place.

For teachers and students and parents and administrators, a strike is a no-win situation. Teachers do not make this choice lightly. When making the choice we have to take into account all the relationships I discussed previously. If I go out on the picket line, then the vital relationships with students, parents, and administrators are severed. If I go into the building, the equally vital relationships with fellow teachers are severed. Our system forces a choice and it forces unnecessary stress, worry, sadness, and hurt. I urge you to change the system, to take away the menacing choice, to strengthen the necessary relationships teachers and students so desperately need. I urge you to support HB 619 so we can continue to ensure quality education in Montana.

EXHIBIT 8

DATE 2-20-91

HB 619

TESTIMONY IN SUPPORT OF HB 619, BINDING ARBITRATION FEBRUARY 20, 1991

I'M GENE LEMELIN. I TEACH IN THE GREAT FALLS SCHOOL DISTRICT.

FROM JUNE, 1988, TO JUNE 1990, I SERVED AS PRESIDENT OF THE GREAT

FALLS EDUCATION ASSOCIATION AND I WAS GFEA PRESIDENT DURING THE

1989 GREAT FALLS TEACHERS' STRIKE.

I ENCOURAGE YOU TO SUPPORT THIS BILL. TO GIVE YOU SOME PERSPECTIVE ON MY POSITION I WOULD LIKE TO OFFER SOME FACTS ABOUT THE STRIKE.

IN LATE AUGUST OF 1989, AFTER 7 MONTHS OF NEGOTIATIONS AND INTENSE MEDIATION, THE BARGAINING PROCESS BROKE DOWN. GFEA PROPOSED INTEREST ARBITRATION TO SETTLE THE UNRESOLVED ISSUES AND THAT PROPOSAL WAS REJECTED BY THE TRUSTEES. AT THAT POINT OUR OPTIONS WERE LIMITED AND CLEAR.

SO, INSTEAD OF ENTERING SCHOOL, WE ENTERED INTO A STRIKE.

95% OR ABOUT 700 GREAT FALLS TEACHERS HONORED THE PICKET LINES DURING THE NEXT 29 DAYS. 15 STUDENT CONTACT DAYS AND 20 WORK DAYS WERE LOST.

STUDENTS, THE REAL VICTIMS OF SUCH AN ACTION HAD BUT A FEW OPTIONS. THEY COULD ATTEND PRIVATE SCHOOLS OR TRANSFER TO ANOTHER DISTRICT; STAY OUT OF SCHOOL; OR ATTEND CLASSES CONDUCTED

DATE 2-20-91 HB 619

BY MOSTLY UNQUALIFIED INDIVIDUALS.

VERY FEW ATTENDED OTHER SCHOOLS. THE 40% THAT STAYED HOME WERE THREATENED WITH UNEXCUSED ABSENCES, DENIAL OF PARTICIPATION IN EXTRA-CURRICULAR ACTIVITIES, AND LOST PREPARATION FOR COLLEGE ENTRANCE EXAMS. FOR THOSE WHO DID ATTEND, VERY FEW ACTUALLY WORKED WITH THEIR REGULAR CLASSROOM TEACHERS, AS MOST WERE ON STRIKE. THE MAJORITY OF THE REPLACEMENTS THAT THE DISTRICT HIRED WERE NOT EVEN CLOSE TO BEING QUALIFIED TO TEACH. THE CONTROL, THE CARING, THE PROFESSIONALISM AND THE DEDICATION NEEDED TO EDUCATE WAS NOT THERE AND I SUBMIT TO YOU THAT STUDENT SAFETY WAS EVEN AT RISK JUST THROUGH THE SHEER CHAOS THAT OCCURRED WITHIN THE SCHOOLS.

REAL EDUCATION JUST DIDN'T HAPPEN. SCHOOL DISTRICT TRUSTEES
HAVE A RESPONSIBILITY TO INVEST TAX DOLLARS IN QUALITY
EDUCATION. HAD INTEREST ARBITRATION BEEN MANDATED BY LAW THE
GREAT FALLS STRIKE NEVER WOULD HAVE HAPPENED. THE SCHOOL
DISTRICT WOULD NOT HAVE SPENT THE \$120 TO \$140 PER DAY ON SO
CALLED SUBSTITUTES. THAT AMOUNT OF MONEY IS MORE THAN TWICE AS
MUCH AS A REGULAR CERTIFIED SUBSTITUTE MAKES IN GREAT FALLS, EVEN
TODAY. THAT WAS MORE MONEY THAN 50% OF THE TEACHERS IN GREAT
FALLS WERE MAKING. THOSE PEOPLE WITH NO QUALIFICATIONS WERE
MAKING THE EQUIVALENT OF A TEACHER WITH A MASTERS DEGREE AND 13
YEARS OF EXPERIENCE. WHAT A MESSAGE THAT SENT!

IF INTEREST ARBITRATION WERE MANDATED THE DISTRICT WOULD NOT

1

EXHIBIT 8

DATE 2-20-91

HB 619

HAVE SPENT APPROXIMATELY \$30,000 ON NEGATIVE ADVERTISEMENTS AND THE TEACHERS WOULDN'T HAVE LOST CLOSE TO 2 MILLION DOLLARS IN WAGES. TEACHERS CONSTITUTE ONE OF THE LARGEST EMPLOYEE GROUPS IN GREAT FALLS. I WOULD THINK THAT DOLLARS LOST BY TEACHERS ARE ALSO LOST BY BUSINESSES.

A LOT OF THE MONEY PAID TO OTHERS DURING THE STRIKE LEFT TOWN WHEN THEY DID.

I DON'T BELIEVE THAT THESE ARE WAYS IN WHICH TAXPAYERS WANT THEIR MONEY HANDLED.

COMMUNITY MEMBERS RESPONDED TO THE STRIKE BY INITIATING TWO LAW-SUITS AGAINST THE SCHOOL BOARD AND A RECALL PETITION TO REMOVE EACH OF THE 7 TRUSTEES.

COMMUNITY MEMBERS CIRCULATED A PETITION CALLING FOR INTEREST ARBITRATION TO SETTLE THE STRIKE AND IN ABOUT THREE DAYS TIME THEY OBTAINED 4,271 SIGNATURES. (COPY PRESENTED TO HOUSE EDUCATION COMMITTEE)

THE TRUSTEES BRIEFLY DISCUSSED THAT PETITION AT THEIR NEXT BOARD MEETING WHERE APPROXIMATELY 1,000 COMMUNITY MEMBERS, INCLUDING PARENTS, STUDENTS AND CONCERNED CITIZENS, GATHERED.

DURING THE TWO OR THREE HOURS OF VERY EMOTIONAL PLEAS URGING SETTLEMENT AND INTEREST ARBITRATION IT WAS CLEAR THAT THE

TRUSTEES HAD NO INTENTIONS TO ENTER INTO INTEREST HRBITRATION TO COLOR

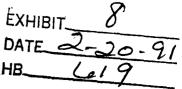
THE STRIKE LASTED ANOTHER 15 DAYS. YOU WOULD HAVE HAD TO HAVE BEEN AT THAT MEETING TO TRULY APPRECIATE THE ANGER, FRUSTRATION AND DESPAIR WITHIN THAT GROUP. SINCE YOU WEREN'T THERE, I'VE BROUGHT A COPY OF A VIDEO TAPE OF THAT MEETING FOR YOU TO VIEW. I HOPE YOU TAKE THE TIME TO LOOK AT HIS. IT SAYS IT ALL.

EVERY TIME INTEREST ARBITRATION WAS PROPOSED THE TRUSTEES FLATLY REJECTED IT. THEIR POSITION WAS THAT THE LAW MADE IT THEIR RESPONSIBILITY TO NEGOTIATE AND MAKE THE DECISIONS. EVEN THOUGH INTEREST ARBITRATION WAS AND IS A LEGAL MEANS TO SETTLE DISPUTES, OR PREVENT STRIKES, THEY CLAIMED IT WASN'T LEGAL, AGAIN, BECAUSE THEY COULDN'T RELINQUISH THEIR DECISION-MAKING RESPONSIBILITY. THIS WAS ABSOLUTELY PREPOSTEROUS. INTEREST ARBITRATION NEEDS TO REPLACE THE OPTION TO STRIKE TO PREVENT SUCH UNREASONABLE ACTIONS WHETHER THEY PURSUED BY TRUSTEES OR SCHOOL DISTRICT EMPLOYEES.

STRIKES SERVE NO USEFUL PURPOSE IN THE EDUCATION PROFESSION.

EDUCATION SHOULD NOT HAVE TO BE DISRUPTED, NOR SHOULD DISRUPTIONS BE ALLOWED OVER CONTRACT DISPUTES.

INTEREST ARBITRATION WOULD ALLOW SERVICES TO CONTINUE WITH QUALIFIED PEOPLE DOING THEIR JOBS. TAXPAYERS' MONEY WOULD BE SPENT APPROPRIATELY AND ALL PARTIES INVOLVED COULD CONCENTRATE



ON ISSUES THAT SHOULD BE UNITING THE EDUCATION COMMUNITY.

PLEASE TAKE AWAY MY RIGHT TO STRIKE AND REPLACE IT WITH INTEREST ARBITRATION.

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Exhibit 9 consists of 25 pages of 506 signatures of those in support of HB 619. The originals are stored at the Montana Historical Society, 225 North Roberts, Helena, MT 59601. (Phone 406-444-4775)

		EXHIBIT
		DATE 2-20-9
	WITNESS STATEMENT	HB 619
	NAME HArry Berg BILL NO. 6	19
	ADDRESS 3309 17th Ave. S. Great Fa	lls 59405
	WHOM DO YOU REPRESENT? MEA	
	SUPPORT OPPOSE	AMEND /
	COMMENTS:	
endment -	>MAy 1, 1991 Effective	Dale
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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Form CS-34A Rev. 1985

DATE 2-20-91 HB (019

WITNESS STATEMENT

NAME Tom Taylor BILL NO. 6/9
ADDRESS 204 Takima Dr.
WHOM DO YOU REPRESENT? Missoula Elementary Educ. Association
SUPPORT OPPOSE AMEND
COMMENTS: I was your support for this bill
based & upon my sun expresences in
near crisis situations in missoula. It
is in no one's best interest be in conflict
during the negotiating process. School
Boards will say that they do not want
to give up control, le also- ave elected
by our porce to represent them of their
interests. It is in their best interest
to avoid contlict if at all possible. It
is the obligations to of the negotiating
parties to avoid strike by their
people parents + children, How can
a community say that the possibility
of strike is a positive thing. That's be progressive & positive & support
this bill.
•

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Form CS-34A Rev. 1985

EXHIBIT_	_12
DATE	-20-01
HB	019

WITNESS STATEMENT

NAME Anthony Galleges BILL NO. 619
ADDRESS 7100 Devenshire Missoula
WHOM DO YOU REPRESENT? Missour Flementary Education Association
SUPPORT 185 OPPOSE AMEND
COMMENTS: I have taught school in missoula for 21 years,
I have also represented the Missoula Flementary trackers
at the bargaining table for 16 years. During that
time we were in a crises situation over negotiations
several times. In 1955 a strike vote was taken by
the teachers often talks buil broken down. The picket
lines want up For several days during which time many
irreperable feelings of bad will around between the teachers,
the school board and the community, Fortunately the contract
was settled after this Show of Force. Again in August of
1989 the Continuing talks from the previous January hand
broken decon within three days the teachers were equin
determined and ready to strike. This was the week before
school was to begin when this great effort should have
been to prepare Classrooms as returning students. A 14
thour marithm spession findly muted another near crises.
The Missoula Elementary school board is not directly involved with negotiating and it is the feeling of many that
they don't always Know the 155005, but trust 10 someone
else to handle the matters of personal. It would be in
the best interest of all to allow these matters to go to arbitrate
PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Form CS-34A

Rev. 1985

DATE 2-20-91 HB 619

WITNESS STATEMENT

NAME Jan Lieber	BILL NO. #B 6/9
ADDRESS 815 Harrison	
WHOM DO YOU REPRESENT?	A/MEA Missoula Elemtai
,	SEAMEND
COMMENTS: This will wi	il not take away
2	gaining. Local Entrol
is just really an	appearance of control.
Often in pre-strike	fatrike situations
	alienated from the
i)	reple of reasons; they
"see" thing from one	
two, they feel the ne	ed to be insulated
from the conflict of	
Margaining process.	We often talk about
"What's liest for kids	" well it seems to
mi that what's lest	
whatisheet for kids.	
communication that	wei set le theisterne
by strike, Deepe	
in whiking toward	the good there aliver
teaching, supporte	ing chargester tinching
techniques Those	things make schools
of classions in the	se achords/quet places
dar kids. Please	please, test there
Ideas by passing ?	
PLEASE LEAVE PREPARED STATEMENT I	

Form CS-34A Rev. 1985



EXHIBIT 14 DATE 2-20-91 HB 619

DONALD R. JUDGE EXECUTIVE SECRETARY

110 WEST 13TH STREET P.O. BOX 1176 HELENA, MONTANA 59624

(406) 442-1708

TESTIMONY OF DON JUDGE ON HOUSE BILL 619 BEFORE THE HOUSE EDUCATION AND CULTURAL RESOURCES COMMITTEE, FEBRUARY 20, 1991

Mr. Chairman, members of the committee, my name is Don Judge and I'm appearing here today in behalf of the Montana State AFL-CIO in opposition to House Bill 619.

House Bill 614 would attempt to replace school district employees' right to strike with a provision for final and binding arbitration to resolve contract disputes, during the negotiating process. This bill does not apply solely to teachers or other professionals in Montana school systems, but also applies to custodians, bus drivers, teachers' aides, clerks and any other maintenance or operation personnel employed by the districts.

Labor organizations affected include more than just the Montana Education Association, who is the prime supporter of HB 619. Other unions would include the Montana Federation of Teachers, the American Federation of State, County and Municipal Employees, the United Food and Commercial Workers, Teamsters, and a whole host of building trades organizations. It is on behalf of these organizations that we encourage you to vote no on House Bill 619.

In addition to the bill's provisions which would give an employer the unilateral decision to abrogate the employees' right to strike, this bill has, what we believe, some open-ended language. For example, on page 2, lines 9 and 10, the bill says, "if a dispute occurs in a collective bargaining process..." final and binding arbitration can be requested by either party.

Mr. Chairman, what is a dispute? Is it inappropriate language, sometimes expressed in the heat of collective bargaining? Is it refusal to meet at a certain time or on a given day? Is it a question of who will represent the parties at the bargaining table? Could arbitration be called for prematurely before the collective bargaining process is allowed to work itself out? These are questions that we suspect may have to be resolved by the courts in their attempt to define this bill.

This bill provides that the parties submit their last, best offer on each issue in contention, to an arbitrator. The arbitrator is then required to select between the two. Obviously, an arbitrator may be inclined to pick and choose so as to balance the result between the parties and the issues selected. That may, or may not, have any relevance to the weight of the issues being reviewed. In addition, it may not address what may be concerns of local control of each individual school district.

Testimony of Don Judge, House Bill 619 February 20, 1991 Page Two EXHIBIT 14

DATE 2 20-91

HB 619

Collective bargaining for public employees generally results in a fair agreement reached between the employer and the employees' representatives. It's a process that 96% of the time is resolved without a strike.

No one likes a strike -- not the workers, not the school district, not the children affected, nor the general public. Every effort is always made to resolve contract negotiations and labor disputes without a strike. As we have seen in Montana on those rare occasions where public school strikes have occurred, great animosity follows towards all of the parties involved. That, in itself, is incentive enough to work hard to avoid strikes.

The last, final thing that a worker has to sell -- whether that be a building trades worker or a public school teacher -- is their labor. Whether that labor comes from use of their hands or their minds, it is the one thing that the worker owns. This bill would take away the time-honored right to withhold one's labor. Workers should never lose the right to withhold their labor simply because management has chosen another way out.

We encourage you to support Montana's workers and to give House Bill 619 a "do not pass" recommendation.

Mr. Chairman, the Montana State Building and Construction Trades Council is unable to attend this hearing and has asked that we convey to you that they are strongly opposed to passage of House Bill 619. Thank You.

E HIBIT 15 DATE 2-20-91 the parties is unable to obtain the services of a designated member of the Board of Review without cost, and in the further event that the third member could not be obtained without cost, then the above clause dealing with the procedures dealing with an impasse shall be considered null and void and of no further effect, and the parties agree that the avenue available to them would be in accordance with Montana statues dealing with mediation and negotiation impasse.

. Board of Personnel Appeals

In the event that the recommendations of the Board of Review are rejected by either party, then the parties recognize they will follow the mediation and impasse procedures under Montana law.

II. Miscellaneous

A. Contracts

- 1. All contracts issued to the professional staff of School District #14 will be signed by the Chairman of the Board, the Clerk of the Board, and the Superintendent prior to issuance. On receiving a contract, the teacher desiring employment will sign all copies, retain one copy, and return other copies to the Superintendent of Schools within twenty (20) calendar days.
- 2. Any individual contract between the Board and an individual teacher heretofore and hereafter executed, shall be subject to and consistent with this agreement. All contracts shall contain individual teacher assignments which shall not be changed after August 1st unless an emergency arises.
- 3. Elementary teachers will not be required to serve outside duty during their lunch duty periods.

B. Voter Approval of Special Levies

1. It is agreed that the increases in teachers' salaries and other dollar benefits provided in negotiations agreements each year are contingent on voter approval of the required special levies. If the mill levy fails, both parties will immediately enter into negotiations for the purpose of resolving any unsettled monetary and contract items.

EXHIB	T_15
DATE	2-20-91
HB	<u>le19</u>

3. Procedures in the Event of a Negotiating Impasse

- a. An impasse condition will be recognized at the following points in the negotiations process:
 - (1) If the Joint Committee is able to reach an agreement but either the Board or the Association does not accept the Agreement, or,
 - (2) If at any point after the first meeting in November, and before January 30th, the discussions of the Joint Committee reach a stalemate condition.
- b. When an impasse condition exists:
 - (1) Either party may request in writing, within five (5) days, that a Board of Review may be formed.
 - (2) Within ten (10) days after receiving a written request that a Board of Review be formed, the Board and the Association will each appoint one person to serve on the Board of Review.
 - (3) When the two people above have been named, they in turn will appoint the third member of the Board of Review within ten (10) days.
- c. The work of the Board of Review is designated as follows:
 - (1) Receive oral and written testimony that is relevant to the subjects for negotiation.
 - (2) Consider all testimony, facts, and arguments and present in writing findings and recommendations to the Joint Committee.
- d. Findings and recommendations shall be presented within twenty (20) days after the Board of Review has been designated. When the task assigned is completed, the Board of Review will be automatically dissolved.

4. Findings and Recommendations

Within ten (10) days after receiving the written findings and recommendations of the Board of Review, the Board and the Association will consider the report and ratify or reject the recommendations, and notify the other party of the action taken.

5. Good Faith Bargaining

Both parties agree that the recommendations of the Board of Peview constitute a major step in good faith bargaining and should carry substantial weight in the subsequent action of both parties.

6. Costs of the Board of Review

Each of the parties recognize the possibility of such Board of Review being costly and therefore the basic purpose of this clause would be to enable the parties to obtain the services of people in the Shelby community without cost. In the event that one of

EXHIBIT 16

DATE 2-20-91

HB 658

Amend H.B. 658 as follows:

Strike the words on page 3, lines 7 through 10 and insert:

"FOR transferring constitutional governance authority of the Montana university system from the board of regents of higher education to the legislature.

AGAINST transferring constitutional governance authority of the Montana university system from the board of regents of higher education to the legislature."

EXHIBIT_	17
DATE_ 0	2-20-91
HB	265

Amendments to House Bill No. 665 First Reading Copy

Requested by Representative Barnhart For the Committee on Education and Cultural Resources

Prepared by Dave Bohyer February 20, 1991

1. Page 2, line 12.

Strike: "programs to ensure"

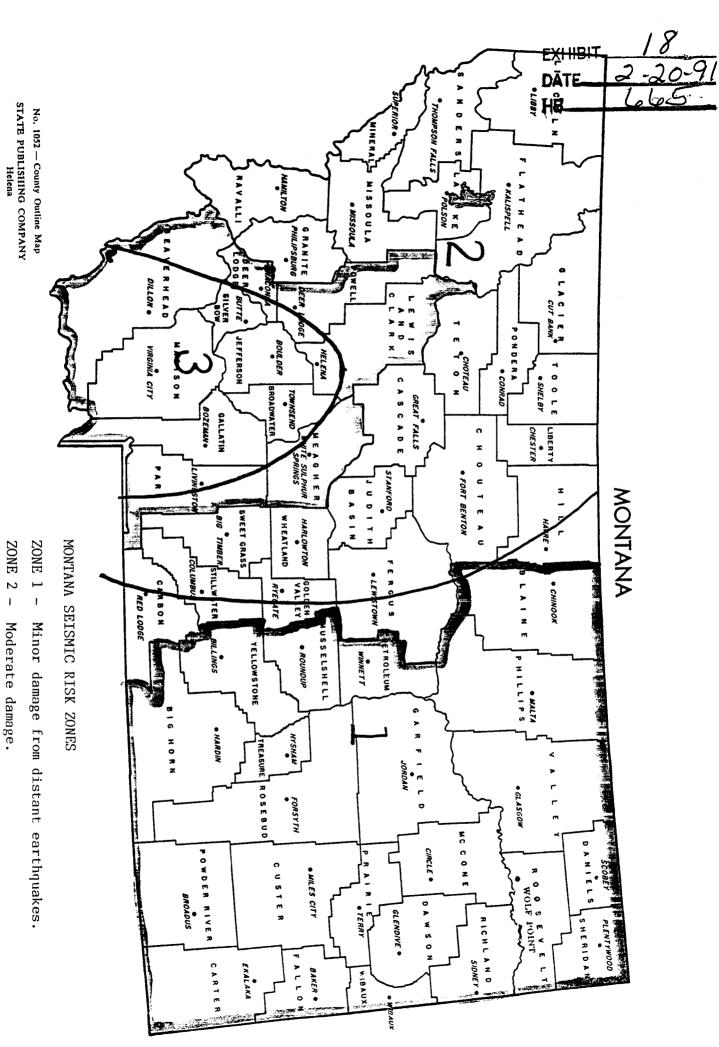
Insert: "assurance"

2. Page 2, line 22.
Following: "school"

Insert: "at least twice during the pupil-instruction days of a

school fiscal year"

db\amends\HB066501.DDB



ZONE 3

Major damage.

HOUSE EDUCATION COMMITTEE TESTIMONY IN OPPOSITION TO HB 226

EXHIBIT 19

DATE 2-20-91

HB 27

Jack Noble, Deputy Commissioner for Management & Fiscal Affairs

Speaking on behalf of the Board of Regents, the Commissioner of Higher Education and the campus administrators of the Montana University System, we are opposed to HB 226 and recommend a "do not pass".

I will also present a letter from Mr. Mike McCall, Regent bond counsel from the law firm of Weintraub, Genshlea, Hardy, Erich & Brown urging the same.

First, I would like to emphasize that the Regents currently establish hundreds of separate fees that are necessary in the operation of the university system. Fees, not unlike taxes, may be unpopular to a particular student or a group of students. The Regents provide for appeal mechanisms and students are given a chance to express their viewpoint. Mr. Jacobson has done that and the Regents strongly disagreed with him. In the case of building fees and computer fees, the student bodies had an opportunity to vote on the fees. Regents' policy requires such a vote.

I will address my comments to the most serious concerns we have with HB 226.

'Section 3, page 5, lines 17-18 uses the term off-campus coursework. Our fiscal note showing approximately \$216,000 revenue loss was predicated on the assumption the sponsor actually meant courses offered on locations out-of-city. We offer many courses "off-campus" for the convenience of the students. A literal interpretation of "off-campus" would raise the financial stakes much higher.

'Section 3, page 5, lines 19, 20, 21, states that the Regents "may not charge"
..."any fees"..."not directly related to the delivery of academic coursework". (emphasis mine)

Anyone familiar with a business operation knows that two types of costs are involved, "direct" costs and "indirect" costs. Both costs are real and must be recovered or the business fails. HB 226 attempts to limit the Regents to Charging anly the costs "directly related" to academic course work. Who is expected to pay the "indirect costs", the on-campus students or possibly the taxpayer? The Board believes that it is appropriate for off-campus students to pay a share of these other costs.

'Section 3, page 5, line 22. The inclusion of <u>building fees</u> as one of those the Regents are prohibited from charging raises serious legal questions. It is also the focus of a very strong objection from our bond counsel (the outstanding bonds in the University System total approximately \$75 million).

Building fees for <u>all</u> students enrolled have been pledged against our bond obligations. This was the Regents' intent. It has been our practice for over 30 years and the requirement is embedded in our bond contracts. Our bond indentures require a separate annual audit to ensure compliance with the language and the intent of our bond indentures. If we were to stop charging a contractually obligated fee we would get an audit exception pointing out our violation of the contractual agreement. The bond counsel emphasizes the importance of protecting the integrity of existing contracts with holders of outstanding bonds of the Board. Failure to comply could jeopardize bond

House Education Committee
Testimony in Opposition to HB 226
Page 2

EXHIBIT 19

DATE 2-20-91

HR 226

ratings, reinsurance agreements and the credit standing of not only the Regents, but the State of Montana as well. The Legislature does not have the power to impair the bond agreements with the passage of HB 226. This bill will only cause both the state and the Regents to incur legal costs if it passes.

I would like to close on a more philosophical note. The Regents established an off-campus delivery center in Helena some years ago with the primary purpose of providing state, federal and other Helena citizens with an opportunity to earn a Masters in Public Administration (MPA Degree). It requires extra effort and cooperation of the part of MSU and UM administration and faculty to deliver a quality program. Countless hours were spent designing the program, financing it through a combination of state and student fee revenues and equitably dividing the student credit hours and revenues between the participating campuses. Faculty must travel some distances through varying weather conditions to provide the courses. We have provided classroom space in our office as have other state agencies at no cost to the students. It involves opening up, locking up, rescheduling janitorial services, and providing or risking security problems on state equipment. All this was done in a cooperative and willing spirit.

I personally find the accusation that the Regents are ripping off these student via fee assessments as incredulous. Nobody is forced to enroll for these on-location advanced degrees. If someone doesn't feel he/she is receiving fair value, maybe they shouldn't enroll. Bringing a grievance of this nature to the Legislature is not a cheap resolution of a perceived problem. We have had no previous complaints.

The temptation, however great it may be, to address this problem with a statute will most likely invite other grievant students to seek the same avenue of recourse. We have hundreds of fees and assessments that would be subject to debate. It could prove costly.

Law Offices

WEINTRAUB
GENSHLEA
HARDY
ERICH
& BROWN
A Professional Corporation

February 19, 1991

RECEIVED

FEB 2 0 1991

MONTANA UNIVERSITY SYSTEM

EXHIBIT_20

DATE 2- 20-9

HB 226

Michael W. McCall

Mr. John H. Noble, Jr.
Deputy Commissioner for
Management and Fiscal Affairs
Office of The Board of Regents
of Higher Education
33 South Last Chance Gulch
Helena, Montana 59620

Dear Mr. Noble:

We acknowledge receipt of House Bill #226 as introduced during the 52nd legislative session of the State of Montana. As you are aware, the undersigned has been bond counsel to the Board of Regents of Higher Education for the State of Montana since 1984, and in such capacity, has drafted and completed the master trust indentures for each of the institutions comprising the Montana University System during that time. Because of the contractual obligations undertaken by the Board and the respective institutions of the Montana University System in the adoption, approval, execution and delivery of these master trust indentures for the benefit of the bondholders of various bonds currently outstanding and issued by the (currently aggregating approximately \$75 million outstanding), the purpose of this letter is to express our strong concern at the passage of HB 226 and its purported intent to relieve the payment of student building fees for certain students as described therein.

The master trust indenture for each of the various revenue bond issues delivered for the institutions of the Montana University System represent comprehensive contractual obligations of the Board and the respective institutions. Stated succinctly, part of the contractual obligations consist of the agreement of the Board and the institutions to repay the holders of outstanding bonds of the Board from the sources of revenues prescribed in and pledged by each of the indentures. In the case of each of these various institutions, the student building fees constitute a part of the pledged revenues and, therefore, are a οf significant and important part the distinctive, contract the Board and each of the institutions with the holders of outstanding bonds. We would further note that revenue pledges of student building fees have also been a

2535 Capitol Oaks Drive Sacramento California 95833 916/648-9400

Mailing Address P. O. Box 13530 Sacramento California 95853-4530

Fax No. 916/648-9146

VEINTRAUB
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HARDY
ERICH
BROWN

EXHIBIT 20 DATE 2-20-91 HB 226

Mr. John H. Noble, Jr. February 19, 1991 Page 2

part of the bond indentures of most of these institutions for in excess of thirty years. In view of this historical pledge and use of student building fees by the Montana University System and the reliance created with the holders of bonds issued for the institutions, any undertaking which changes or affects the security of the pledge is of utmost concern and could have grave consequences.

It is important to note that since student building fees are not subject to prior operation and maintenance charges (as in the case of revenue bonds issued for student housing, auxiliary facilities and similar enterprises), student building fees are viewed by bond investors as a particularly strong and stable source for repayment of indebtedness. This is true not only in the cases of the institutions comprising the Montana University System, but in the case of many other institutions of higher education located throughout the United States who assess student building fees and issue revenue bonds secured by such fees, as well. The availability of the student building fees to pledge for revenue bond repayments was a highly significant factor in the offering of the bonds of the Board and the institutions to investors and in obtaining the municipal bond insurance policies for the revenue bond issues of the Board and the institutions as hereinafter described.

In view of the existing bond contracts which the Board and institutions have with the holders of outstanding bonds, I am most strongly concerned that HB 226 would be viewed as impairment of existing contract rights bondholders and, therefore, in violation of provisions against impairment of contract rights contained in both the Constitution of the United States and the Constitution of the State of Montana. Certainly it is an open invitation for the commencement of litigation seeking such determination. Furthermore, although the amount in question, as described in the bill, may not be significant in terms of the total amount of revenues pledged by the Board to various outstanding bond issues, of further consequence is the negative perception which would be created throughout the municipal bond industry in the United States, i.e., the perception that the legislature of the State of Montana does not appreciate or recognize

WEINTRAUB GENSHLEA HARDY ERICH & BROWN EXHIBIT 20

DATE 2-20-91

HB 226

Mr. John H. Noble, Jr. February 19, 1991 Page 3

the seriousness of bond contracts entered into between the State and its political subdivisions and the holders of various types of Montana bonds.

Certainly, the erosion, albeit however small, in revenues pledged to holders of outstanding bonds of the Board and the Montana University System will not be viewed in a favorable light by these bondholders and could have grave consequences. It should be noted that under the status of the law and the constitutional powers of the Board at the time the trust indentures were entered into and executed by the Board, there were no exceptions to the imposition of the various student building fees described in the bill terms of an exclusion of specified classes If such exceptions had existed, these would students. have been disclosed to bond investors, the rating agencies and the Municipal Bond Investors Assurance Corporation ("MBIA"), which insures virtually all of the outstanding bond issues of the System. The fact that no exceptions obviously of material significance was obtaining the insurance commitment of MBIA and in the investment decision of the bond investors who purchased If this bill is passed, we would further the bonds. advise that the Board and the University will have an obligation to disclose this development to MBIA, since the holders of most of the system bonds are protected by an insurance policy issued by MBIA guarantying payment of the bonds.

The passage of this legislation could also provide a serious problem with disclosure in the future regarding State of Montana bond issues in general. Current rules of Securities and Exchange Commission, which effective on January 1, 1990, requires that in connection with an offering of municipal bonds to the public, each issuer of municipal bonds is obligated to provide to underwriters, financial advisors and ultimately to bond investors all information which provides for full and fair disclosure to potential investors in the bonds. In this context, it would be our view that the action of the Legislature in passing legislation negatively impacts a revenue pledge on outstanding bonds of a state governmental entity is a material fact which is required to be disclosed to the public in connection with any bond issue the revenues or source of payment of which



EXHIBIT 20
DATE 2-20-91
HB 224

Mr. John H. Noble, Jr. February 19, 1991 Page 4

could be subject to legislative change or infringement. The effect of such disclosure could be to increase the borrowing costs for state and local governments in Montana and to raise questions in the minds of analysts at both the rating agencies and the municipal bond insurance companies regarding the sanctity and veracity of revenue or other security pledges made in connection with contractual obligations represented by bonds of state and local government issuers in Montana and which could be subject to legislative change.

If you would care to discuss the matters set forth in this letter, or if we can provide any further analysis or information at this time, please advise.

Very truly yours,

WEINTRAUB GENSHLEA HARDY

ERICH & BROWN

Michael W. McCall

MWM: jp

EXHIBIT_	21
DATE 2	-20-21
HB2	_

Testimony In Support of HB 226 Presented by Garth Jacobson February 20, 1991

Mr. Chairman and members of the House Education Committee, for the record I am Garth Jacobson, representing myself. I am a student in the Masters in Public Administration program offered by MSU and the U of M in Helena. The universities present an excellent program which offers upward mobility through education to non-traditional students. I have nothing but praise for the university system for beginning to reach out to Montanans throughout the state to offer them educational opportunities. This is the future of education in Montana.

There is however, one major concern I have with the delivery of education to part time students taking off campus classes. The university system charges on campus fees to these off campus students. These are user fees for services that can not be used by this group of students. For example this quarter, in addition to the regular registration, tuition and a delivery fee to cover the extra expenses for providing an off campus class, MSU charges fees for the PE building, PE complex, on campus computer use, the Strand Union (student union building) operation, the health operation, and student building fees. While these fees amount to \$18.40 per class, none of the fees go to the delivery of education or are services that can be used by off campus students. They only go to the frills that local campus students enjoy. This is not fair.

HB 226 address this problem by exempting part time students taking off campus courses from paying these fees. This bill requires that these students pay only for the delivery of education and not for fringe benefits they can not use. These students generally can not use the PE building or complex, use the on campus computers, use the health services, attend a movie in the Stand Union building, or buy records from a store in the University Center paid for by student building fees. These students can not even check out a book in the university library because they do not even receive student ID cards. Therefore part time students taking off campus classes should not have to pay for these fees.

HB 226 is not a tax protest or anti-education bill. I come to you today in total support of higher education in Montana. I attended the U of M for 8 years and gladly paid all of the fees. I have regularly paid my student loan for many years. I have twice voted for the continuation of the 6 mill levy and I pay property taxes. I support full funding of the university system and will pay any necessary tax increases. Education benefits all Montanans regardless of whether or not they attend classes. However, these user fees benefit only those who receive the services and should be paid by the beneficiaries.

The university system presents three reasons why they oppose this legislation. 1. These fees are required because they support

EXHIBIT 21 DATE 2-20-91 HB. 226

bond obligations. 2. If you grant this exemption to off campus part time students then other students will not want to pay their fees. 3. The legislature does not have the authority to enact this legislation. The following rebuts those arguments.

- 1. Not all of these fees relate to bond obligations. Clearly the operation fees do not pay for bonds. The university system must show that by exempting these fees there will be an impairment of their bond obligations. The fiscal note does not state there are any bond obligation problems. If there is any question to that regard then send this bill to appropriations or have an audit conducted on the bond funds to determine impact of this legislation. I presume that some of these bond obligations were made before the universities started offering these off campus classes. The fees they collect from students taking these classes may result in surplus cash in the earmarked accounts.
- 2. There is a clear distinction between students attending university system classes in Helena or Great Falls as compared to university system unit cities. Students taking courses taught out of the campus towns, do not use the on campus services because they live 100 miles away or more from campus and do not regularly travel to those campuses. That distinction creates the presumption that they do not use those services. While certain local campus students may not use all of the services they pay for, they do have the opportunity to use those services. It may be administratively impossible to separate on campus student fees according to the services they use. But it is very easy to say that students taking off campus courses are not enjoying those services.
- 3. The legislature has every right to determine the funding sources for the university system. You are asked to approve building projects that are paid for by student building fees. You should be able to say who must pay the student building fees. The university system then can say how much the fees should be. HB 226 amends existing statutes which specify that there may be student building fees. If the university system truly believed they completely controlled user fees and student building fees then they would have come to you a long time ago and asked to repeal those statutes. Instead they can use those statutes to argue that all students must pay those fees. The legislature has the duty to control the sources of revenue for this state. If it gives up that control it abrogates its constitutional duty.

In conclusion, I am not here testifying because I want to save myself some money. I would gladly pay the money saved from the fee exemption for increased faculty salaries or student scholarships. The university system could use this as an opportunity to collect the same amount of money to expand the delivery of off campus classes by buying tele-communications equipment. What I ask you to do is bring fairness to the university user fee system. I urge that you recommend HB 226 due pass.

EXHIBIT_ HB__

W-Z0137 - SECURITY - YOU MAY NOT UPDATE ON THIS SCREEN

408 BILLING STATEMENT Jacobson, Garth Baker

INST: MS

SCREEN: SID: 516869956 EXT: DATE: 011091

AMOUNT DUE: 217.40 Garth Baker Jacobson 1118 Livingston FREVIOUS BALANCE: 0.00

Helena MT 59601

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DATE	SUBCD	DESCRIPTION	RCFT #	CHARGES	CREDITS	BALANCE
01/10/91	11003	WINTER INC- TUITION	TUCALC	100.00		100.00,
01/10/91	11023	WINTER REGISTRATION	TUCALC	15.00		115.00
01/10/91	11033	WINTER STRAND UNION OPE	TUCALC	3.00		118.00
01/10/91	11043	WINTER PE BUILDING	TUCALC	1.32		119.32
01/10/91	11053	WINTER STUDENT BUILDING	TUCALC	6.68		126.00
01/10/91	11063	WINTER HEALTH OPERATION	TUCALC	0.32		126.32
01/10/91	11073	WINTER PE COMPLEX	TUCALC	3.08		129.40
01/10/91	11083	WINTER COMPUTER	TUCALC	4.00		133.40
01/10/91	25063	M P A WINTER QUARTER FE		84.00		217.40

TOTAL PAGES: 002 THIS PAGE: 001 NEXT PAGE:

W-Z0137 - SECURITY - YOU MAY NOT UPDATE ON THIS SCREEN

408 BILLING STATEMENT Jacobson, Garth Baker

INST: MS

SCREEN: SID: 516869956 EXT: DATE: 011091

**** TOTALS ****

FUTURE AMOUNT: 0.00

PREVIOUS BALANCE: 0.00

CURRENT AMOUNT: 217.40

TOTAL PAGES: 002 THIS PAGE: 002 NEXT PAGE:

EXHIBIT 22 DATE 2-20-91 HB 435

HOW GUARANTEED TAX BASE WORKS NOW

- 1. OPI determines how many dollars of taxable value there is in the state for each student. This is then converted to mill value per ANB. Currently this is \$48.94 per high school student per mill and \$19.81 per elementary student per mill.
- 2. Local districts then find their "district mill value per ANB". by taking the current taxable valuation of all property in the district plus all the taxable value of nontax revenue for the support of schools, other than Public Law 81-874 funds. Nontax revenue for the purpose of computing guaranteed tax base aid for schools is the amount of nontax revenue received by a district in the previous year divided by the number of mills levied by the district in the previous year, multiplied by 1000. This total is then divided by 1,000, with the quotient divided by ANB. This gives the district their local taxable value per ANB per mill.
- 3. If the value computed in (2.) is less than the state average in 1., the values are subtracted and the district will receive that number of dollars in guaranteed tax money for each student for each mill levied in the permissive area(this is 35% of the foundation program).

HOW GUARANTEED TAX BASE WORKS IN HB 435

- 1. OPI determines how many dollars of taxable value there is in the state for each dollar of foundation program moneys. This is currently \$16.34 in the high school and \$8.68 in the elementary.
- 2. Local districts multiply the factors in (1.) by their foundation program amounts to determine their guaranteed tax base. If the local taxable value is less than the guaranteed tax base the district is eligible to receive guaranteed tax base money.
- 3. The district determines how many mills need to be levied in the permissive area by first subtracting nonlevy revenue, other than Public Law 81-874 funds, from the permissive amount to determine how much money is needed. Then divide money needed by GTB and multiply by 1000.
- 4. The amount of GTB aid that a district will receive will be found by subtracting local taxable value from GTB and multiplying the result by the number of mills determined in (3.).

MONTANA PUBLIC SCHOOL

GENERAL FUND STRUCTURE IN FY 1991

	DISTRICT PROPERTY TAXES P.L. 874	NONLEVY REVEI CASH REAPRIOP. VEHICLE TAXES INTEREST INCOMI LUTION HUCOME LOCAL GOVT. SEVERANICE TAX SEVERANICE TAX PROCEEDS PROCEEDS PL. 874, IF DESII	EARMANIKED SIT, INCOME TAX U.S. OIL & GANS U.S. OIL & GANS US, OIL & GANS INTERNET SITUE COAL TAXES CO. EQUALIZATI SURPLUS TAX INTERNET CO. PROPERTY TAXES TAXES VEHICLE TAXES FED. FOREST FUNDS TAYLON GRAZIN FUNDS MISC. REVENUE CASH REAPPRC	
CURRENT LAW	VOTED DISTRICT MILLLEVY	PERMISSIVE, 1. NONLEYY REVENUE 2. DISTRICT MILL LEVY 3. SIATE GIB AID, IF ELIGIBLE (Computed by dividing Taxable Value by ANB) TY : ANB	STATE EQUALIZATION 40 MILLS COUNTY EQUALIZATION 33 MILLS FOR ELEMENTARY 22 MILLS FOR HIGH SCHOOL 22 MILLS FOR HIGH SCHOOL	
	MAXIMUM BUDGET CAPPED AT 104% OF PREVIOUS GF BUDGET	35% OF FOUNDATION PROGRAM	FOUNDATION PROGRAM 100% OF SCHEDULES PLUS SPECIAL EDUCATION	ŧ

MONTANA PUBLIC SCHOOL

GENERAL FUND STRUCTURE IN FY 1991

DISTRICT PROPERTY TAXES P.L. 874	NONLEVY REVENUE CASH REAPPROP. VEHICLE TAXES INTEREST HICOME TUITION INCOME TUTION INCOME SEVERANCE SEVERA	EARMARIKED ST. HICOMETAX U.S. OLL & GAS FOOVALTIES STATE COAL TAX. INTEREST ST. COOP. TAXES LOTTERY CO. EQUALIZATION SURPLUS TAX DIRECT APPROPRIATIONS	CO. PROPERTY TAXES VEHICLE TAXES FED. FOREST FUNDS MISC. REVENIEN CASH REAPPROP
HB 435 VOTED DISTRICT MILL LEVY	PERMISSIVE 1. NONLEVY REVENUE 2. DISTRICT MILL LEVY 3. STATE GTB AID, IF ELIGIBLE (Computed by dividing Taxable Value by Foundation Program) 1V ÷ FP	STATE EQUALIZATION 40 MILLS	COUNTY EQUALIZATION 33 MILLS FOR ELEMENTARY I. 22 MILLS FOR HIGH SCHOOL
MAXIMUM BUDGET CAPPED AT 104% OF PREVIOUS GF BUDGET	35% OF FOUNDATION PROGRAM	FOUNDATION PROGRAM	100% OF SCHEDULES PLUS SPECIAL EDUCATION

Exhibit 22 also contains a spreadsheet estimating the impact of HB 435 on individual schools. (From OPI, 2/19/91) The original is stored at the Montana Historical Society, 225 North Roberts, Helena, MT 59601. (Phone 406-444-4775)

EXHIBIT 23
DATE 2-20-27
HB 435

Amendments to House Bill No. 435 1st Reading Copy

Requested by Rep. Stang
For the House Committee on Education

Prepared by Andrea Merrill February 13, 1991

1. Page 7, line 6.
Following: "quotient"

Insert: "plus the taxable value of oil and gas net proceeds determined under 15-23-607(4) for production occurring after March 31, 1990, plus the taxable value of coal gross proceeds determined under 15-23-703(3) plus all the taxable value of nonlevy revenue for the support of schools, other than Public Law 81-874 funds,"

2. Page 7, line 19.
Following: "1,000."

Insert: "The taxable value of nonlevy revenue for the purpose of computing guaranteed tax base aid for schools is the amount of nonlevy revenue received by all the districts in the state in the previous school fiscal year, including for fiscal year 1991 the revenue received in fiscal year 1990 from the net proceeds taxation of oil and natural gas and including for fiscal year 1992 and thereafter the local government severance tax, divided by the number of mills levied by the districts in the previous year, multiplied by 1,000."

EXHIBIT 24 DATE 2-20-91 HB 435

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

date $\frac{2-30-9}{}$ bill no. $\frac{435}{}$ number	1	
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REP. TED SCHYE, CHAIRMAN		
REP. ERVIN DAVIS, VICE-CHAIRMAN		
REP. STEVE BENEDICT		
REP. ERNEST BERGSAGEL		
REP. ROBERT CLARK		
REP. VICKI COCCHIARELLA		V
REP. FRED "FRITZ" DAILY		
REP. ALVIN ELLIS, JR.	V	
REP. GARY FELAND		
REP. GARY FORRESTER		
REP. FLOYD "BOB" GERVAIS		
REP. H.S. "SONNY" HANSON		
REP. DAN HARRINGTON		
REP. TOM KILPATRICK		
REP. BEA MCCARTHY		
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		
REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN		_
REP. DIANA WYATT		
TOTAL	9	

EXHIBI	r_25
DATE_	2-20-91
HB.	238

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

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REP. ROBERT CLARK		V
REP. VICKI COCCHIARELLA	V	
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REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN		
REP. DIANA WYATT		
TOTAL	1.3	П

EXHIBIT_	26
DATE	2-20-91
HB	818

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

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NAME	AYE	NO
REP. TED SCHYE, CHAIRMAN		
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REP. STEVE BENEDICT		V
REP. ERNEST BERGSAGEL		
REP. ROBERT CLARK		V
REP. VICKI COCCHIARELLA	V	
REP. FRED "FRITZ" DAILY	V	
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND		
REP. GARY FORRESTER		
REP. FLOYD "BOB" GERVAIS		
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REP. BEA MCCARTHY	V	
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		V
REP. BARRY "SPOOK" STANG	V	
REP. NORM WALLIN		
REP. DIANA WYATT		/
TOTAL	12	8

EXHIBIT 27

DATE 2.20-91

HR 5.33

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE	2-20-91	BILL NO.	533	NUMBER_	4
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REP. STEVE BENEDICT		V
REP. ERNEST BERGSAGEL		V
REP. ROBERT CLARK		
REP. VICKI COCCHIARELLA		
REP. FRED "FRITZ" DAILY		/
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND		
REP. GARY FORRESTER		
REP. FLOYD "BOB" GERVAIS		
REP. H.S. "SONNY" HANSON		
REP. DAN HARRINGTON		
REP. TOM KILPATRICK		
REP. BEA MCCARTHY		
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		
REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN		
REP. DIANA WYATT		
TOTAL	19	11

DATE 2-20-9/ HB 33.5

Amendments to House Bill No. 335 Introduced (White) Copy

Requested by House Committee on Education

Prepared by Andrea Merrill February 18, 1991

1. Title, line 5.

Strike: "AND"

Insert: "TO ATTACH TO"
Strike: "CONTIGUOUS"
Insert: "THE SAME"

2. Title, line 7.

Following: "20-6-101,"

Strike: "20-9-402," Insert: "20-7-705, 20-9-314,"

Following: "20-9-406,"

Insert: "AND"

Following: "20-9-502,"
Strike: "AND 20-20-101,"

3. Page 1, line 9.

Insert: " STATEMENT OF INTENT

A statement of intent is necessary for this bill to clarify that the superintendent of public instruction shall promulgate rules to prescribe procedures for budgeting and for revenue distribution for K-12 school districts formed by the attachment of an elementary district to a high school district. It is the intent of the legislature to encourage the formation of K-12 school districts whenever the trustees and the electorate of districts with the same boundaries choose to do so. In order to facilitate this action, it may be necessary for the superintendent of public instruction to address certain unforeseen circumstances through the rulemaking process."

4. Page 1, line 11.

Strike: everything following the enacting clause and insert

NEW SECTION. Section 1. K-12 school districts allowed -- definition -- procedure for creation. (1) An elementary district with the same district boundaries as a high school district may attach to the high school district for the purpose of establishing a K-12 school district.

(2) For the purposes of Title 20, unless the context clearly indicates otherwise, "K-12 school district" means a high school district with an elementary district that has been attached to the high school district under the procedures provided in this section, with the high school district remaining an organized district under the provisions of 20-6-101 and other provisions of law and the elementary district becoming an inactive district under the provisions of 20-6-101.

- (3) The attachment of an elementary district to a high school district to form a K-12 school district must be conducted under the following procedure:
- (a) An attachment proposition may be introduced in the districts by either of the following methods:
- (i) the trustees may pass a resolution requesting the county superintendent to order an election to consider an attachment proposition involving their districts; or
- (ii) not less than 20% of the electors of the elementary district and the high school district who are qualified to vote under the provisions of 20-20-301 may petition the county superintendent, requesting an election to consider an attachment proposition involving their districts.
- (b)(i) When the county superintendent receives a resolution or a valid petition from each of the districts included in the attachment proposition, the county superintendent shall, within 10 days after receipt of the last resolution or petition and as provided by 20-20-201, order the trustees of the districts included in the attachment proposition to call an attachment election in conjunction with a regular school election.
- (ii) The proposition must include the assumption of the bonded indebtedness of the elementary district by the high school district.
- (c) The districts shall call and conduct an election in the manner prescribed in this title for school elections.
- (d) After the county superintendent receives the certificate of election provided for in 20-20-416 from the trustees of the districts included in an attachment proposition, the county superintendent shall determine if the attachment proposition has been approved in the districts. If the districts have approved the attachment proposition, the county superintendent shall, within 10 days after receipt of the certificate of election, order the attachment of the elementary district to the high school district to take effect on July 1 of the ensuing school fiscal year. Within 30 days of the order, the county superintendent shall send a copy of the order to the board of county commissioners, the trustees of the districts included in the attachment order, and the superintendent of public instruction.
 - NEW SECTION. Section 2. Funding for K-12 school districts.
- (1) Notwithstanding the provisions of subsections (2) through
- (6), a K-12 school district formed under the provisions of [section 1] is subject to the provisions of law for high school districts.
- (2) The number of elected trustees of the K-12 school district must be based on the classification of the attached elementary district under the provisions of 20-3-341 and 20-3-351.
- (3) Calculations for the following must be made separately for the elementary school program and the high school program of a K-12 school district:
- (a) the calculation of ANB for purposes of determining the foundation program schedule payments must be in accordance with the provisions of 20-9-311;

EXHIBIT 28

DATE 2-20-91

HB 33.5

- (b) the basic county tax and revenues for the elementary foundation program amount for the district must be determined in accordance with the provisions of 20-9-331, and the basic special tax and revenues for the high school foundation program amount for the district must be determined in accordance with 20-9-333; and
- (c) the guaranteed tax base aid for the permissive levy amount for a K-12 school district must be calculated separately, using the mill value per elementary ANB and the mill value per high school ANB as defined in 20-9-366. The mills levied in support of the permissive levy of the K-12 school district must be prorated based on the ratio of the general fund budget amounts for elementary school programs to the amounts for high school programs in the year prior to the formation of the K-12 school district.
- (4) The retirement obligation and eligibility for retirement guaranteed tax base aid for a K-12 school district must be calculated and funded as a high school district retirement obligation under the provisions of 20-9-501.
- (5) For the purposes of budgeting for a K-12 school district, the trustees shall adopt a single fund for any of the budgeted or nonbudgeted funds described in 20-9-201 for the costs of operating all grades and programs of the district.
- (6) Tuition for attendance in the K-12 school district must be determined separately for high school pupils and for elementary pupils under the provisions of chapter 5, part 3, except that the actual expenditures used for calculations in 20-5-305 and 20-5-312 must be based on an amount prorated between the elementary and high school programs in the appropriate funds of each district in the year prior to the attachment of the districts.

NEW SECTION. Section 3. Transitions after formation of K-12 school district. (1) When an attachment order for a K-12 school district becomes effective on July 1 under the provisions of [section 1]:

- (a) the board of county commissioners shall execute all necessary and appropriate deeds, bills of sale, or other instruments for the conveyance of title to all real and personal property of the elementary district to the high school district;
- (b) the trustees of the elementary district shall entrust the minutes of the board of trustees, the elementary district documents, and other records to the high school district to which it is attached; and
- (c) the county treasurer shall transfer all end-of-the-year warrants and fund balances of the attached elementary district to the similar funds established for the K-12 school district in the high school district.
- (2) All taxes levied by and revenue due from a previous school fiscal year to an elementary district attached to a high school district must be payable to the appropriate fund of the high school district.
- (3) The previous year's general fund budget amounts for the elementary district and the high school district that form a K-12 school district must be combined to determine the budget

limitation for the ensuing school fiscal year pursuant to 20-9-315.

(4) An elementary district and a high school district that form a K-12 school district under the provisions of [section 1] may not be considered an enlarged district for the purpose of bonus payments under 20-6-401 through 20-6-408.

NEW SECTION. Section 4. Contracts protected. Whenever an elementary district is attached to a high school district to form a K-12 school district under the provisions of [section 1], a district superintendent, principal, teacher, or other employee of the school districts who has a continuing contract or right of tenure under Montana law is protected, and the board of trustees of the high school district in which the person will perform duties shall recognize and give effect to the contract or right of tenure.

NEW SECTION. Section 5. Dissolution of K-12 school district. The dissolution of a K-12 school district that has been formed by the attachment of an elementary district to a high school district must be conducted by introducing a proposition for dissolution of the K-12 school district by either of the methods set forth in [section 1(3)] for formation of a K-12 school district. Following receipt of a valid petition or resolution, the county superintendent shall order the trustees to call an election on the dissolution proposition. For the dissolution of a K-12 school district, the trustees and the county superintendent shall adhere to the procedures for attachment set forth in [section 1(3)(b) through (3)(d)] regarding an election and any resulting order.

- Section 6. Section 20-6-101, MCA, is amended to read:
 "20-6-101. Definition of elementary and high school
 districts. (1) As used in this title, except as defined in 20-9402 for bonding purposes or unless the context clearly indicates otherwise, the term "district" means the territory, regardless of county boundaries, organized under the provisions of this title to provide public educational services under the jurisdiction of the trustees prescribed by this title. High school districts may encompass all or parts of the territory of one or more elementary districts.
- (2) (a) An elementary district is a district organized for the purpose of providing public education for all grades up to and including grade 8 and for preschool programs and kindergartens. An elementary district may be inactive if the district attaches to a high school district under the provisions of [section 1] to form a K-12 school district.
- (b) A high school district is a district organized for the purpose of providing those public educational services authorized by this title for all grades beyond grade 8, including postsecondary programs, except those programs administered by community college districts or the Montana university system. A high school district with an attached elementary district may provide the educational services for an elementary district through the procedures established in [sections 1 through 3].

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- (4) Unless the context clearly indicates otherwise, an elementary district operating a high school in a county that has not been divided into high school districts shall be is considered a high school district under this title and the trustees of the elementary district shall be are the trustees of the high school district. Such an An elementary district operating a high school shall may not have the bonding authority of a high school district. However, the elementary district may exercise its bonding authority, in the manner provided by law, for high school purposes.
- (5) As used in this title, unless the context clearly indicates otherwise, a county high school shall be is considered a high school district subject to the limitations prescribed by law for a county high school as a result of its being a part of the county government. The boundaries of the high school district for a county high school shall be are:
- (a) the high school district boundaries established by the county high school boundary commission; or
- (b) if no such boundaries have been established, the county boundaries, except for any territory located in a joint high school district.
- (6) Any A county high school recognized as a high school district under the provisions of subsection (5)(b) above shall may not have a bonding authority. Instead, the county shall exercise its bonding authority in the manner provided in 20-9-451."
- Section 7. Section 20-9-406, MCA, is amended to read:
 "20-9-406. Limitations on amount of bond issue. (1) (a) The
 maximum amount for which each an elementary district or a high
 school district may become indebted by the issuance of bonds,
 including all indebtedness represented by outstanding bonds of
 previous issues and registered warrants, is 45% of the taxable
 value of the property subject to taxation as ascertained by the
 last completed assessment for state, county, and school taxes
 previous to the incurring of such the indebtedness.
- (b) The maximum amount for which a K-12 school district, as formed pursuant to [section 1], may become indebted by the issuance of bonds, including all indebtedness represented by outstanding bonds of previous issues and registered warrants, is up to 90% of the taxable value of the property subject to taxation as ascertained by the last-completed assessment for state, county, and school taxes previous to the incurring of the indebtedness. The total indebtedness of the high school district

with an attached elementary district as represented by the issuance of bonds must be limited to the sum of 45% of the taxable value of the property for elementary school programs purposes and 45% of the taxable value of the property for high school program purposes.

- (2) The 45% maximum amounts determined in subsection (1), however, may not pertain to indebtedness imposed by special improvement district obligations or assessments against the school district or to bonds issued for the repayment of tax protests lost by the district. All bonds issued in excess of such the amount shall be are null and void, except as provided in this section.
- (2)(3) When the total indebtedness of a school district has reached the 45% limitation limitations prescribed in this section, the school district may pay all reasonable and necessary expenses of the school district on a cash basis in accordance with the financial administration provisions of this chapter.
- (3)(4) Whenever bonds are issued for the purpose of refunding bonds, any moneys money to the credit of the debt service fund for the payment of the bonds to be refunded are applied towards the payment of such the bonds and the refunding bond issue is decreased accordingly."
- Section 8. Section 20-9-502, MCA, is amended to read:
 "20-9-502. Purpose and authorization of a building reserve
 fund by an election. (1) The trustees of any district, with the
 approval of the qualified electors of the district, may establish
 a building reserve for the purpose of raising money for the
 future construction, equipping, or enlarging of school buildings
 or for the purpose of purchasing land needed for school purposes
 in the district. In order to submit to the qualified electors of
 the district a building reserve proposition for the establishment
 of or addition to a building reserve, the trustees shall pass a
 resolution that specifies:
- (a) the purpose or purposes for which the new or addition to the building reserve will be used;
- (b) the duration of time over which the new or addition to the building reserve will be raised in annual, equal installments:
- (c) the total amount of money that will be raised during the duration of time specified in subsection (1)(b); and
- (d) any other requirements under 20-20-201 for the calling of an election.
- (2) The total amount of building reserve when added to the outstanding indebtedness of the district shall may not be more than 45% of the taxable value of the taxable property of the district the limitations provided in 20-9-406. Such limitation shall be determined in the manner provided in 20-9-406. A building reserve tax authorization shall may not be for more than 20 years.
- (3) The election shall must be conducted in accordance with the school election laws of this title, and the electors qualified to vote in the election shall must be qualified under the provisions of 20-20-301. The ballot for a building reserve proposition shall must be substantially in the following form:

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OFFICIAL BALLOT

SCHOOL DISTRICT BUILDING RESERVE ELECTION

INSTRUCTIONS TO VOTERS: Make an X or similar mark in the vacant square before the words "BUILDING RESERVE--YES" if you wish to vote for the establishment of a building reserve (addition to the building reserve); if you are opposed to the establishment of a building reserve (addition to the building reserve) make an X or similar mark in the square before the words "BUILDING RESERVE--NO".

Shall the trustees be authorized to impose an additional levy each year for years to establish a building reserve (add to the building reserve) of this school district to raise a total amount of dollars (\$....), for the purpose(s) (here state the purpose or purposes for which the building reserve will be used)?

- [] BUILDING RESERVE--YES.
- [] BUILDING RESERVE--NO.
- (4)The building reserve proposition shall be is approved if a majority of those electors voting at the election approve the establishment of or addition to such the building reserve. The annual budgeting and taxation authority of the trustees for a building reserve shall be is computed by dividing the total authorized amount by the specified number of years. The authority of the trustees to budget and impose the taxation for the annual amount to be raised for the building reserve shall lapse lapses when, at a later time, a bond issue is approved by the qualified electors of the district for the same purpose or purposes for which the building reserve fund of the district was established. Whenever a subsequent bond issue is made for the same purpose or purposes of a building reserve, the money in the building reserve shall must be used for such purpose or purposes before any money realized by the bond issue is used."

Section 9. Section 20-7-705, MCA, is amended to read:
"20-7-705. Adult education fund. (1) A separate adult
education fund shall must be established when an adult education
program is operated by a district or community college district.
The financial administration of such the fund shall must comply
with the budgeting, financing, and expenditure provisions of the
laws governing the schools.

- (2) Whenever the trustees of any district establish an adult education program under the provisions of 20-7-702, they shall establish an adult education fund under the provisions of this section. The adult education fund shall must be the depository for all federal, state, and district moneys money received by the district in support of the adult education program.
- (3) The trustees of any district may authorize the levy of a tax of not more than 1 mill on the district, except that trustees of a county high school district that is not unified with an elementary district or of a K-12 school district formed under the provisions of [section 1] may authorize a levy of not more than 2 mills on the district, for the operation of an adult

education program when the superintendent of public instruction has approved the educational program to be supported by such the levy. The trustees shall acquire the approval of the superintendent of public instruction shall have been acquired by the trustees before the fourth Monday of June in order to include the expenditures to be financed by the levy in the preliminary budget. The superintendent of public instruction shall promulgate rules and forms for such the approval.

- (4) Whenever the trustees of any district decide to offer an adult education program during the ensuing school fiscal year, they shall budget for the cost of such the program in the adult education fund of the preliminary budget. Any expenditures in support of the adult education program under the final adult education budget shall must be made in accordance with the financial administration provisions of this title for a budgeted fund.
- (5) When a tax levy for an adult education program which that has been approved by the superintendent of public instruction is included as a revenue item on the final adult education budget, the county superintendent shall report such the levy requirement to the county commissioners on the second Monday of August and a levy on the district shall must be made by the county commissioners in accordance with 20-9-142."
- Section 10. Section 20-9-314, MCA, is amended to read:
 "20-9-314. Procedures for determining eligibility and
 amount of increased average number belonging due to unusual
 enrollment increase. A district which that anticipates an unusual
 increase in enrollment in the ensuing school fiscal year, as
 provided for in 20-9-313(4), may increase its foundation program
 for the ensuing school fiscal year in accordance with the
 following provisions:
- (1) Prior to May 10, the district shall estimate the probable average number belonging elementary or high school enrollment to be realized during the ensuing ANB calculation period school fiscal year, based on as much factual information as may be available to the district.
- (2) No later than May 10, the district shall submit its application for an unusual enrollment increase by elementary or high school level to the superintendent of public instruction. The application must include:
- (a) the average number belonging enrollment for the preceding ANB calculation period school fiscal year;
- (b) the current average number belonging used to calculate the foundation program schedule amount for the current school fiscal year;
- (c) the average number belonging that will used to calculate the foundation program schedule amount for the ensuing school fiscal year;
- (c) (d) the estimated average number belonging for the ensuing ANB calculation period enrollment, including the factual information on which the estimate is based, as provided in subsection (1); and
- (d)(e) any other information or data that may be requested by the superintendent of public instruction.

EXHIBIT_28 DATE_2-20-91 HB__335

- (3) The superintendent of public instruction shall immediately review all the factors of the application and shall approve or disapprove the application or adjust the estimated average number belonging for the ensuing ANB calculation period. After approving an estimate, with or without adjustment, the superintendent of public instruction shall:
- (a) determine the percentage increase that the estimated average number belonging for the ensuing ANB calculation period enrollment increase is over the current average number belonging enrollment; and
- (b) approve an increase of the average number belonging used to establish the ensuing year's foundation program in accordance with subsection (5) if the increase in subsection (3)(a) is at least 6%.
- (4) The superintendent of public instruction shall notify the district of his the decision by the fourth Monday in June.
- (5) Whenever an unusual enrollment increase is approved by the superintendent of public instruction, the increase of the average number belonging used to establish the foundation program for the ensuing ANB calculation period is the difference between the approved estimated average number belonging enrollment for the ensuing ANB calculation period school fiscal year and 106% of the current average number belonging enrollment. The amount determined is the maximum allowable increase added to the actual current average number belonging for the purpose of establishing the ensuing year's foundation program.
- (6) Any equalization or entitlement increases resulting from provisions of this section must be reviewed at the end of the ensuing school fiscal year. If the actual average number belonging enrollment is less than the average number belonging used for foundation program and entitlement calculations, the superintendent of public instruction shall revise the foundation program and entitlement calculations using the actual average number belonging. All payments received by the district in excess of the revised entitlements are overpayments subject to the refund provisions of 20-9-344(3)."

NEW SECTION. Section 11. Codification instruction. [Sections 1 through 5] are intended to be codified as an integral part of Title 20, and the provisions of Title 20 apply to [sections 1 through 5].

NEW SECTION. Section 12. Effective date. [This act] is effective July 1, 1991.

-End-

EXHIB	T 29	_
	2-20-91	
HB.	335	

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 2.26-9/ BILL NO. 6/9 NUMBI	er5	
MOTION: No Pass as amended		
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Motion to table and werse vote	carried:	÷ 11-9.
NAME	AYE	NO
REP. TED SCHYE, CHAIRMAN		
REP. ERVIN DAVIS, VICE-CHAIRMAN		
REP. STEVE BENEDICT		
REP. ERNEST BERGSAGEL		/
REP. ROBERT CLARK		
REP. VICKI COCCHIARELLA	V	
REP. FRED "FRITZ" DAILY		
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND		V
REP. GARY FORRESTER		
REP. FLOYD "BOB" GERVAIS		
REP. H.S. "SONNY" HANSON		V
REP. DAN HARRINGTON		V
REP. TOM KILPATRICK	V	
REP. BEA MCCARTHY		
REP. SCOTT MCCULLOCH	\ \ \	
REP. RICHARD SIMPKINS		V
REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN		
REP. DIANA WYATT		
TOTAL	9	11

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HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

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NAME	AYE	NO
REP. TED SCHYE, CHAIRMAN	V	
REP. ERVIN DAVIS, VICE-CHAIRMAN		V
REP. STEVE BENEDICT		
REP. ERNEST BERGSAGEL		
REP. ROBERT CLARK	V	
REP. VICKI COCCHIARELLA		V
REP. FRED "FRITZ" DAILY		
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND		
REP. GARY FORRESTER	·	V
REP. FLOYD "BOB" GERVAIS		V
REP. H.S. "SONNY" HANSON		V
REP. DAN HARRINGTON		
REP. TOM KILPATRICK		1/
REP. BEA MCCARTHY		V
REP. SCOTT MCCULLOCH		V
REP. RICHARD SIMPKINS		
REP. BARRY "SPOOK" STANG		V
REP. NORM WALLIN		
REP. DIANA WYATT		
TOTAL	8	11

DATE 2-20-91

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

DATE 2-	20-91	BILL NO.	621	NUMBER	7
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REP. TED SCHYE, CHAIRMAN		
REP. ERVIN DAVIS, VICE-CHAIRMAN		
REP. STEVE BENEDICT		
REP. ERNEST BERGSAGEL		
REP. ROBERT CLARK	V	
REP. VICKI COCCHIARELLA	V	
REP. FRED "FRITZ" DAILY	V	
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND	V	
REP. GARY FORRESTER	V	
REP. FLOYD "BOB" GERVAIS		
REP. H.S. "SONNY" HANSON		/
REP. DAN HARRINGTON	V	
REP. TOM KILPATRICK		
REP. BEA MCCARTHY	V	
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		V
REP. BARRY "SPOOK" STANG	V	
REP. NORM WALLIN		V
REP. DIANA WYATT		
TOTAL	114	6

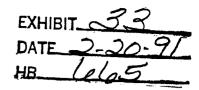
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HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

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NAME	AYE	NO
REP. TED SCHYE, CHAIRMAN		
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REP. STEVE BENEDICT		V
REP. ERNEST BERGSAGEL		V
REP. ROBERT CLARK		V
REP. VICKI COCCHIARELLA		
REP. FRED "FRITZ" DAILY		
REP. ALVIN ELLIS, JR.		V
REP. GARY FELAND		
REP. GARY FORRESTER		
REP. FLOYD "BOB" GERVAIS		
REP. H.S. "SONNY" HANSON		/
REP. DAN HARRINGTON		
REP. TOM KILPATRICK		
REP. BEA MCCARTHY		
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		
REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN		V
REP. DIANA WYATT		
TOTAL	14	6



Amendments to House Bill No. 665 First Reading Copy

Requested by Representative Barnhart For the Committee on Education and Cultural Resources

Prepared by Andrea Merrill February 20, 1991

1. Title, line 6.

Following: "PROCEDURES"

Insert: "IN COOPERATION WITH THE DISASTER AND EMERGENCY SERVICES DIVISION OF THE DEPARTMENT OF MILITARY AFFAIRS AND THE SUPERINTENDENT OF PUBLIC INSTRUCTION"

2. Page 1, line 15.

Strike: "subsection (2)"

Insert: "subsections (2) and (3)"

3. Page 2, line 9.

Following: "procedures"

Insert: ", in cooperation with the disaster and emergency
 services division of the department of military affairs and
 the superintendent of public instruction,"

4. Page 2, line 12.

Strike: "programs to ensure"

Insert: "assurance"

5. Page 2, line 22.

Following: "school"

Insert: "at least twice during the pupil-instruction days of a
 school fiscal year"

6. Page 3, line 2.

Following: "affairs"

Insert: "and the superintendent of public instruction"

db\amends\HB066501.aam

DATE 2-20-91

HOUSE OF REPRESENTATIVES

EDUCATION AND CULTURAL RESOURCES COMMITTEE

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NAME	AYE	NO
REP. TED SCHYE, CHAIRMAN		· /
REP. ERVIN DAVIS, VICE-CHAIRMAN		
REP. STEVE BENEDICT	V	
REP. ERNEST BERGSAGEL	_	
REP. ROBERT CLARK		
REP. VICKI COCCHIARELLA		
REP. FRED "FRITZ" DAILY		
REP. ALVIN ELLIS, JR.		
REP. GARY FELAND		
REP. GARY FORRESTER		V
REP. FLOYD "BOB" GERVAIS		V
REP. H.S. "SONNY" HANSON	/	
REP. DAN HARRINGTON		
REP. TOM KILPATRICK		\ <u>\</u>
REP. BEA MCCARTHY		V
REP. SCOTT MCCULLOCH		
REP. RICHARD SIMPKINS		
REP. BARRY "SPOOK" STANG		
REP. NORM WALLIN	V	
REP. DIANA WYATT		/
TOTAL	7	13

EDUC	ATION	&	CULTURAL	RESOURCES	COMMITTEE	BILL	NO.	HJR	20	,
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PLEASE PRINT PLEASE PRINT PLEASE PRINT

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Roy H. Turley			
P.O Box 992 Ennis MT	Self.		
BillLannan	M. U.S.		
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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Toote Welker	MAPP	-	
Slorio Dernanco	MT Celteral Corac	es Vamond	
John Ostwern,	mt Cethalic Co	nt.	
Cerraela Rundi	HD 99		
Gary Foster		6	
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EDUC	ATION & CULTUR	AL RESOURCES	COMMITTEE	BILL NO.	852
DATE	2-20-91	sponsor(s)	Russell		

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Toote Welker	MARI	-	
Enelyn Stonerson	CSXX Tribes	u	
angela Russell	HD 99	$\sqrt{}$	
Canita Depin	5d/	V	
Eur Boyd	Se1 1=	V	
Lary Foster	Indian Employment	6	
David Torren	Indian Employment OCME		
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COMMITTEE

BILL NO. 818

EDUCATION & CULTURAL RESOURCES

DATE 2-20-91 SPONSOR	Kadas Kadas					
PLEASE PRINT PLEASE PRINT PLEASE PRINT						
NAME AND ADDRESS	REPRESENTING	SUPPORT OPPOSE				
LARRY CROWDER SACO, MT	SACO H.S.	X				
LARRY CROWDER SACO, MT	MSBA	X				
Larry Fashende	, GFPS					
CHIP ERDMANN	moluan & Ass	ser X				
Jesse W Lang	S.A.M.	X				
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PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS

ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

Education	COMMITTEE	BILL NO.	619
DATE $2-209/$ sponsor(s)	K-mberly		

PLEASE PRINT PLEASE PRINT PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
William MRyan bottalls	Brents		
Victor Jack Bl. Falls	1		
TomTaylor missinla	missoula Elon. Educ. Assoc	/	
Anthony Galleys Msla			
Ryle Boyce Mola	Missoula County High Johnal Ed Asse		
Jah & Itlang G.F	Teamsters Union		
Phylls Venstad G. F	GFEA	i/	
GARY GISIFFITH	Monforton S.B/MSBA		
DIXIE SWANSON	GF BOARD OFTENSILES		
Bah ANDERSON	MSBA		
WILLIAM QUAST	67 Boand of Tous tes		
Doug Bussell	SHelby Truster		
Tooke Welker	MAPP		
DANIEL ANDRZEJEK	GREAT FALLS STUDENTS		

EDUC	ATION	&	CULTURAL	RESOURCES	COMMITTEE	BILL	NO.	619
DATE	2-2	20-	-91	SPONSOR(S)	Kimberley			

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Store Henry Blgs	Billings Ed. Assn		
Larry M. Pagett	MCHS - Seeley - Swan	V	
Cloria Curdy	Missoula H.S. Edua Assin	~	
John Stratton Fawel	Faurel Educ Association	~	
Tail Strutter Sand		\vee	
Jamie Fossum	Great Falls Parents	٦	
Tammy Lacey	Great Falls Ed. Assoc	/	
Chuck Pelf	Ineat talls parent		
Margo Voermans	Missoula Elem. Ed. Assoc.	V	
Jan Lieber	Missoula Elem.	V	
Pat Roundiff	Great Falls, HS.	\checkmark	
Juy Jemelin	GFEA		
This Cansbell	MEA		
Jerry Rukowia	CFEA		

Education		COMMITTEE	BILL NO.	619
DATE 2/20	SPONSOR(S)	Kimberly		<u> </u>

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Nicole Rosenleaf	Great Falls Students		
Terry Miron	MFT		L
Don Judge	MT STHIE APL-CEO		X
Bob Heiser	UFCW		\times
Harry Berg	Great Falls		
DAN Edwards	OCAW		4
Tow Schunder	MPEH	~	<i>y</i> .
El Woleyl	Rep	~	
LARRY D. WILLIAMS	GREAT FHALS P.S. #14 A		H
John Malas	ME.T.		X
CHIP ERDMANN	MT Rund Ed Assoc		X
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EDU	CATION	&	CULTURAL	RESOURCES	COMMITTEE	BILL	NO.	621
DATE	2-20	91	sp	ONSOR(S)	Swysgood			

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Michael Stosich	School Drst 12	-	
Lance mocation	School Dist #12	~	
Ac MENKE	HARTLEY'S SCHOOL BUSKS		1
JACK Copps	OPZ		<u> </u>
Teny Brown	OPI		N
N.			

EDUCATION & CUI	TURAL RESOURCES	COMMITTEE	BILL NO. 658				
DATE 2-20-91							
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NAME AND A	DDRESS	REPRESENTING	SUPPORT	OPPOSE			
Corle/	Johnson	BJ. S Regent	5	2			
Ken Je	Seis	EMC					
John M. Hu	letusen	CHE		-			
PAVID L.	(open)	OCHE					
Chit Blan	1 / 1	OCME State Ser.					
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EDUCATION & CULTURAL RESOURCES COMMITTEE BILL NO. 665

DATE $\frac{2-20-91}{}$ SPONSOR (8	Barnhart						
PLEASE PRINT PLEASE PRINT PLEASE PRINT							
NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE				
Gretchen Bingman P.o.Box 4789 Helena 59604	Montana Disaster and Emergency Services Division Montana Disoster !	X					
George Christensen							
PoBox4789 Helena 59604	Emergency Services Division		<u> </u>				
Jess Turns	5. A.M	$\times_{/}$					
Las Mann	MACSS						
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Educa	tion &	Cultural	Resources	COMMITTEE	BILL	NO.	226
DATE	2-20-9	91 s	PONSOR (S)	O'Keefe			

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Jerry Keck, Heleng, MT	Self	V	
JACK NOBLE	RIEGENTS		
JACK NOBLE Many B. Anderson Box60B5H Clancy,MI	Self Self		
Farth Jacobson	Self		
Laurie Neils	3		/
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