

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 53rd LEGISLATURE - REGULAR SESSION

SELECT COMMITTEE ON SCHOOL FUNDING

Call to Order: By CHAIRMAN JOHN COBB, on March 4, 1993, at 3:15 p.m.

ROLL CALL

Members Present:

Rep. John Cobb, Chairman (R)
Rep. Ray Peck, Vice Chairman (D)
Rep. Bill Boharski (R)
Rep. Russell Fagg (R)
Rep. Mike Kadas (D)
Rep. Angela Russell (D)
Rep. Dick Simpkins (R)
Rep. Dave Wanzenried (D)

Members Excused: None

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council
Eddye McClure, Legislative Council
Dori Nielson, Office of Public Instruction
Evy Hendrickson, Committee Secretary

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

Committee Business Summary:

Hearing: Draft Bill
Executive Action: None

CHAIRMAN COBB reviewed the committee's agenda.

Jim Gillett, representing the **Legislative Auditor's Office**, reviewed the 12-page Explanation of School Funding Equalization Model and the major differences between the model and the current system. **EXHIBIT 1**

Mr. Gillett said this will give legislators a picture of the possible effects of an equalized school funding system. The two primary equalization issues facing the state are "spending disparities" between similarly sized districts and "wealth neutrality" issues between districts because of differences in property tax values in various districts.

The model equalizes school budgets by providing for maximum school general fund budgets which will be established by formula

in law. The primary factor in computing those budgets would be a per student factor, multiplied by the number of students attending the schools of the district. In addition, each district would receive a "base entitlement" which would be the same for each district, regardless of its number of students. The base entitlement and per student allocation factors are different for elementary and high school districts. Each district would be required to budget at least 80% of the amount computed based on the factors included in the law.

The state would provide school districts with support for the required general fund budget amount, the 80% level, through a combination of direct state payments and guaranteed tax base subsidies. If the districts choose to budget above the required level, the remaining portion of the budget would be paid from local district resources not subsidized by the state.

Mr. Gillett then discussed the four-page memorandum dated February 16, 1993 regarding decisions that need to be made on the school funding equalization model presented to the committee on February 9, 1993. EXHIBIT 2

Tape 2 Side 1

CHAIRMAN COBB said this is a draft only; the committee will make decisions on what will finally be put into the bill. The public is invited to comment on this bill.

Dr. Ernie Jean, District Superintendent of Florence-Carlton Public Schools and President-Elect of the Montana Association of School Administrators, expressed concern about the basic entitlement as it relates to districts with multiple sites and the larger elementary school districts. He wondered whether, if Florence elementary district receives \$18,000, Missoula would get \$18,000 for its elementary district. They believe that the economy of scale starts to reverse after a certain point. There is something illogical when Billings High School district gets \$200,000 base entitlement and Roy High School gets a \$200,000 base entitlement.

Dr. Jean said their other concern is about the pupil reduction factor and the fact that it is \$2,500 for elementary, junior high and high schools in the draft. He asked the committee to consider junior highs as unique cost areas.

He asked how special education fits into the maximum general fund. They believe this is an "add on cost" but that wasn't laid out in the draft.

Mr. Seacat said his staff had some questions as to the mechanics of a July 1 effective date from the standpoint of those districts that exceed the cap. If the bill is approved the way it's drafted, permissive from the 80% to the 100% level, they feel that could be worked out. However, the mechanics of holding an

election after July 1st to get it all set up may be difficult. He said a possible solution to that would be to exempt that particular portion of the bill from the July 1st effective date, making that effective in 1994. From July 1st to the second week in August, when the levy must be voted on, is a short time frame in which to hold an election.

REP. SIMPKINS said he didn't want to wait until July 1994 to start forcing the higher spending schools down. He asked if that could be accommodated to begin July 1993.

Mr. Seacat said if there is a vote involved, there are legal mechanics for holding an election in terms of time lines, notice, etc. That would make it very difficult to get the vote taken before it has to be levied by the second Monday of August.

REP. PECK asked Dr. Jean his reaction to the July 1 effective date. Dr. Jean said that, given the permissiveness of this bill, if it is enacted, the majority of schools could accomplish what they needed to accomplish this year although it would be difficult.

REP. PECK said that OPI would never accomplish all the budget form changes that would have to take place at that level.

REP. SIMPKINS noted that the committee is still looking at a \$37 million cut, so the question becomes: "Do you want \$18.5 million now and \$18.5 million later or all \$37 million in the second year?"

Mr. Seacat said one solution would be to hold the districts harmless for one year and require them to freeze their budget for one year. That could be done at no cost to the state; it would be done at the expense of equalization.

Dori Nielson, OPI, said that freezing budgets would do tremendous damage to a district with a large influx of new students.

REP. KADAS said that, even under Mr. Seacat's scenario, there still is the issue of districts having to go for a vote sometime in July.

REP. SIMPKINS asked for suggestions on how to make this work with a July 1 effective date. Dr. Jean said the only way he can see to make it work is to have the levies be permissive with those issues requiring a vote effective the next year. There would be one more year without equity, but the bill would have it covered after that.

REP. BOHARSKI asked Dr. Jean to clarify whether he meant that the only issue that would be permissive would be the districts over the maximum or whether he meant that all levies would have to be permissive for the first year. Dr. Jean responded that they believe that 80% to 100% should not be voted. If a district is

going to be forced to go down, that should be permissive because the legislature is statutorily going to make them roll back their budget.

REP. SIMPKINS said this was a good point; that it should be permissive to decrease. If district budgets are already up and since the legislature is ordering them to decrease their budgets, why not make it permissive to start bringing them down instead of saying they have to go back to the voter for permission to decrease. Allowing the districts latitude on their permissive and then implementing the restrictive at a later date would allow the school districts to adjust. They would have to continue to bring their budgets down until they finally come into that 100%. The alternatives are to cut the 5% out of the foundation schedules to come up with the \$18.5 million or give schools a little latitude to deal with the \$18.5 million cuts.

In regard to the economy of scale issue, Mr. Seacat encouraged the committee to throw away their traditional concepts of what the old foundation schedules were about. The \$18,000 and \$200,000 have absolutely nothing to do with fixed costs; they have everything to do with the constant dollar factors that run through current school district budgets. It can be thought of in terms of a minimum. Mr. Seacat said this is the statistical model that approximates the best fit line through the data. Mr. Seacat said he had absolutely no rational basis upon which to set the 2,500 stop loss figure except for gut feeling. He doesn't know of any way that an analysis could be done to determine where that economy of scale ends.

REP. KADAS asked whether that isn't that what is done in regression analysis: building a curved slope and putting a stop wherever it flattens out.

Mr. Seacat said that, following that logic, it would flatten out at about 200 average number belonging (ANB) the way the regression line works, and that would cost a lot of money. He said that the point is well taken on the junior high issue; to his knowledge, the largest district is in the Billings area and the junior high enrollments are about 1,200. He said the 2,500 could be lowered with little, if any, impact.

On the question of special education, Andrea Merrill, Legislative Council, said there is a bill to revise special education; it does away with the concept that the foundation program means schedules plus special education. The bill drops special education back to the old allowable cost concept of a couple of years ago and leaves it out of the calculations. It's always going to be an add on to the thing called the base budget. Hopefully, there will be a way to refine it and fit it in later.

CHAIRMAN COBB said if there are specific recommendations, the committee needs to know what those are. He noted that REP. BOHARSKI and REP. SIMPKINS are asking how to implement this plan.

on July 1st in the most practical sense. Dr. Jean is saying it would somewhat depend on policy decisions made by the committee on how much is permissive.

REP. KADAS said the committee should address the issue of special education, counting all the special ed FTE. They should be put into the equation now for ANB purposes.

Mr. Gillett said those students who currently qualify for full time special education status are not yet included. Those who qualify for greater than 50% are not in there. REP. SIMPKINS said they should be in there. Mr. Gillett said they didn't include them because it's a policy decision that has not yet been made by the legislature.

Tom Bilodeau, representing the Montana Education Association (MEA), followed up on some of Dr. Jean's comments. He said MEA also has some concerns about the 2,500 ANB cut-off points (pupil reduction factor or stop/loss). They are working with Dr. Jack Gilchrist, specifically looking at a different cut-off point for elementary, high school and junior highs and changing that number.

Mr. Bilodeau also wondered about the use of spreadsheets for analyzing mill costs at various levels. He's not sure if the legislature wants to compare against FY 93 mills; he said those mills are superficially low because of spending down of reserves under HB 62 of the January 1992 Special Session. He suggested looking at how much mill costs were saved this year by spending down reserves. He suggested that the committee could inflate this year's mills by that amount of dollars and get a true picture because they will come back as mills this spring.

REP. BOHARSKI said they are not voting mills; they are voting budgets. Mr. Bilodeau said he is not sure what should be done with districts spending below the 80% point, the mandated minimum. They mandate a budget of 80%, and he doesn't know how they could forced to spend to a minimum level. He said that, for some reasons related to local bargaining and maintaining educational programs already in place, it makes sense to allow districts to budget up to the proposed 100% level through this levy.

Mr. Bilodeau asked if the bill says, "If a district doesn't spend 80% of the GTB portion, the state will recapture the GTB again as is currently done"? Mr. Gillett responded if a district gets GTB and doesn't spend it, it's recaptured.

CHAIRMAN COBB asked Mr. Bilodeau to get specific recommendations on changes to the committee by Monday.

Mr. Gillett said he should clarify that mills in this fiscal year may be lower than they might normally be because of reduction

in reserves. That is one of the reasons that the spreadsheet never indicates what the mill levies are and what they would be; it only indicates the overall change. Even though the mills may be low this year, the change and the difference in the two bills is a fairly accurate predictor of the difference.

REP. BOHARSKI asked Ms. Nielson whether, if the legislature were to implement some voted levy for this first year and implement this on July 1st, a June date could be set in the law for a levy election. Ms. Nielson responded that that issue should be discussed by school district officials; the question for OPI is how to provide the necessary oversight.

REP. BOHARSKI said his proposal is that, for the first year of implementation, which will be the 1993-94 school year, districts between the 80% and 100% level be allowed to go to the current year budget without a vote to the extent they are below the maximum.

REP. KADAS said he's not convinced this can be done by next year. If it can be done, he's not convinced they need to eliminate the requirement for a vote. He said the committee needs to talk about the issue of voting between 80% and 100%.

REP. BOHARSKI asked REP. KADAS if he is comfortable in leaving all of the bill permissive because that's where it is right now. REP. KADAS responded that his preference is to change that, but he doesn't feel very strongly about that.

REP. SIMPKINS said that REP. BOHARSKI dealt with two questions in his motion: one was implementation and the other was the amount of permissive to give the trustees. He agreed with REP. KADAS that trying to implement this next year would create a mess for schools and a mess for OPI. It will take time to think about rules, procedures and processes.

CHAIRMAN COBB asked Ms. Nielson and Dr. Jean to inform the committee what they need if the legislature implements this law on July 1st. The committee will make decisions at that time.

REP. BOHARSKI responded to REP. KADAS that he would have no problem if 80% is base, 80% to 90% is permissive, 90% to 100% is voted. He is afraid that the impression will be left that this is all going to be permissive.

EXECUTIVE ACTION

Motion: REP. BOHARSKI moved that between 80% and 90% of the maximum budget level is permissive and between 90% and 100% should be voted.

Ms. Merrill said that motion would change the structure fairly dramatically and the committee might want to consider the option

discussed whereby the trustees have the option to have an election or the public can ask them to hold an election. That is an easier model and fits better into the structure of the bill.

REP. BOHARSKI asked how the public would ask for an election.

Ms. Merrill responded that they would get a big bus of people and come to the meeting. .

REP. SIMPKINS said Ms. Merrill has a good point and the question boils down to, can it be worded to allow the people to decide whether they want it to be permissive or voted.

CHAIRMAN COBB said the bill states the trustees decide whether it will be permissive or voted period.

REP. BOHARSKI said he wants a vote in this process; if someone has a better idea, he is willing to discuss it.

Vote: CHAIRMAN COBB reminded the committee that the motion is from 80% to 90% permissive and 90% to maximum voted. Motion failed 4-4 with REP. KADAS, REP. WANZENRIED, REP. SIMPKINS and REP. BOHARSKI voting yes and REP. RUSSELL, REP. FAGG, REP. PECK and CHAIRMAN COBB voting no.

Motion: REP. KADAS MOVED THAT, IF THE BUDGET IS BELOW THE MAXIMUM, IT COULD GROW 104% OF THE PREVIOUS YEAR'S BUDGET AS LONG AS IT STAYS BELOW THE MAXIMUM BUDGET LEVEL OR 4%.

Discussion: REP. FAGG said that doesn't make a lot of sense. If school districts that are at 80% for whatever reason want to take a gamble with the voters to go to 100%, they should be allowed to do that.

REP. KADAS said the reason he made the motion is because the last time the legislature allowed districts to go to 135%, almost everybody did; almost everybody will go to 100% if given the flexibility. His concern is about the overall impact on property taxes in a one- or two-year period if that happens. The committee has the dual responsibility of trying to keep a lid on taxes while giving schools the flexibility to do what they need to do.

REP. SIMPKINS said that what REP. KADAS is proposing is the 4% cap in HB 28 which was ridiculous because it went on forever. What this proposal is saying is that districts will be allowed to grow at 104% of their previous year's budget.

REP. PECK said that, if that is included, the school at 80% and a similar sized school at 95% never come together. REP. KADAS responded that it depends on what is done with the foundation program. The school at 80% would grow 4% until it caught up because the school at 95% has only two years that it can grow to the maximum.

REP. BOHARSKI asked if this 4% growth is based on enrollment or ANB or on budget. REP. KADAS said he is basing it on budget like it is now.

Mr. Seacat said as he understands the motion, if a district is between the 4% budget growth and the minimum level (80%), it could grow the larger of, whatever it takes them to get to minimum or 4%. REP. KADAS said yes. If they are just marginal, say 79%, they need the ability to grow 4%. They are not limited to only growing 1/5 of 1%.

REP. BOHARSKI said he would like to separate the motion to include one vote on the difference between minimum (80%) and maximum (100%) and another vote for up to 80%. He would support putting in a per pupil increase between the 80% and 100% level.

Dr. Jean said that raises a good question. If he had 100 students and he went to 110 and he's only allowed 4%, that is a problem. On the bottom bringing districts to the minimum, the current bill mandates that they grow 20% of the difference. They could go all the way.

REP. KADAS said that districts can already go from wherever they are to the minimum right now. He's not changing that. If they are below the minimum, they can grow the greater of 4% or all the way to the minimum.

REP. FAGG said under the bill the state demands a district go up 20% of the way to the minimum. If the district wants to go 100%, all the way to the minimum, that's their choice.

REP. KADAS asked if it should be 104% of the previous year's expenditure budgeted amount per ANB. REP. BOHARSKI said yes.

Ms. Nielson said that would account for growth and it would also help for decreases in ANB. The difference is it would impact the schools that have declining enrollment. If enrollments go down, their budgets would go down.

Motion/Vote: REP. KADAS amended his motion to say that a district below 100%, below the maximum, can grow either 104% of its previous year's budget or 104% of its previous year's budget per ANB. Motion carried with REP. RUSSELL, REP. KADAS, REP. WANZENRIED, REP. SIMPKINS, and REP. BOHARSKI voting yes.

Motion: REP. KADAS MOVED TO INCLUDE SPECIAL EDUCATION ANB WHICH IS NOT INCLUDED CURRENTLY AND TO READJUST THE PER STUDENT AMOUNT TO CREATE A WHOLE PACKAGE, BUT MAKING THE STATE GENERAL FUND IMPACT REVENUE NEUTRAL (no reduction in state aid).

Vote: Motion carried with CHAIRMAN COBB voting no.

CHAIRMAN COBB said the committee needs a broad motion to have the bill drafted.

HOUSE SELECT SCHOOL FUNDING COMMITTEE

March 4, 1993

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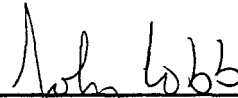
Motion: REP. PECK MOVED THAT THE COMMITTEE BILL BE DRAFTED AND INTRODUCED IN LINE WITH THE MOTIONS THAT HAVE BEEN MADE TODAY.

Vote: The motion carried unanimously.

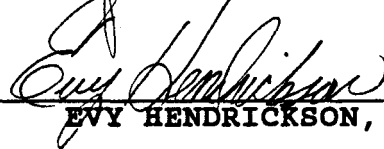
Mr. Seacat invited individuals to come his office where they will run the model on the computer.

ADJOURNMENT

Adjournment: 6:00 p.m.



REP. JOHN COBB, Chairman



EVY HENDRICKSON, Secretary

JC/eh

HOUSE OF REPRESENTATIVES
53RD LEGISLATURE - 1993
SELECT COMMITTEE ON SCHOOL FUNDING

ROLL CALL

DATE

34-93

[illegible]

HR:1993
wp.rollcall.man
CS-09

Explanation of School Funding
Equalization Model

The school funding equalization model developed by the Office of the Legislative Auditor was prepared at the request of the Speaker and certain members of the House Select Committee on School Funding. The objective was to give the legislature a picture of the possible effects of an equalized funding system for schools.

The two primary equalization issues facing the state are "spending disparities" between similarly sized districts and "wealth neutrality" issues between districts because of differences in property tax values in various districts.

The model which was developed equalizes school budgets by providing for maximum school general fund budgets which will be established by formula in law. The primary factor in computing those budgets would be a per student factor, multiplied by the number of students attending the schools of the district. In addition each district would receive a "base entitlement" which would be the same for each district, regardless of its number of students. The base entitlement and per student allocation factors are different for elementary and high school districts. Each district would be required to budget at least eighty percent of the amount computed based on the factors included in the law.

The state would provide school districts with support for the required general fund budget amount (the eighty percent level) through a combination of direct state payments and guaranteed tax base subsidies. The remaining portion of the budget, if the districts choose to budget above the required level, would be paid from local district resources not subsidized by the state.

The major differences between this model and the current system are listed below:

1. Maximum school general fund budgets are established by the legislature through a formula included in the law.
2. Required school general fund budgets are established in law at eighty percent of the maximum general fund budget.
3. Through the expanded use of guaranteed tax base aid along with direct state payments the property tax base disparities between school districts are further mitigated.
4. Spending disparities are limited to acceptable levels because of the maximum and mandatory spending levels required by law.
5. For those districts whose current budgets are above the maximum or below the mandatory budget level the effects of the system change are phased in over a period of years.

March 3, 1993

Office of the Legislative Auditor
School Funding Analysis Definitions

Base Entitlement - Minimum amount each School District will receive if in operation. Elementary schools having both elementary and jr. high ANB receive a prorated base. For example, if there are 75 elementary and 25 jr. high ANB, the district would be allocated the total of 75/100 of the elementary base and 25/100 of the high school base.

Per Student Allocation - Amount each School District receives per ANB. Jr. High per student allocation is allocated based on the high school amount.

Per Student Reduction Factor - The amount of money the per student allocation is reduced for each additional ANB.

State Support Percentage (Base) - The state's direct share of the base entitlement.

Guarantee Percentage (Base) - The portion of the base amount the state will subsidize through guaranteed tax base.

Unsubsidized Percentage (Base) - The portion of the base amount that is unsubsidized (local option to fund).

State Support Percentage (Per Student) - The state's direct share of the per student allocation.

Guarantee Percentage (Per Student) - The portion of the per student allocation the state will subsidize through the guaranteed tax base.

Unsubsidized Percentage (Per Student) - The portion of the per student allocation that is unsubsidized (local option to fund).

Mill Guarantee Percent of Current (Guaranteed Mill Value) - The factor applied to the current guarantee for permissive mills. The current statutory guarantee is 121% of the statewide average mill value per ANB.

Required Low Spender Growth - The percentage of the difference between the current budget and the mandatory spending limit by which the district is required to increase its budget for the subsequent year. This factor is applied to those districts whose FY93 budgets fall below the new mandatory budget.

Required High Spender Reduction - The percentage by which the district must decrease its FY93 budget for the subsequent year. This factor is applied to those districts whose FY93 budgets exceed the new maximum budget.

Estimated District Budget Growth - The percentage by which districts whose budgets fall between the new maximum and new mandatory budgets are estimated to increase for the following year. The districts cannot exceed the new maximum budget.

Maximum Per Student Reduction ANB - The level at which the per student reduction factor is no longer used.

Current FY93 GF Budgets - FY93 districts' general fund budgets less special education and P.L. 81-874.

Total Simulated GF Budgets - The maximum simulated FY93 budget.

Old State Support - Foundation schedules plus GTB subsidy.

New State Support - The state's share as calculated by the direct state support and GTB subsidy on base and per student allocations.

State Equalization % - The percent of dollars supporting the maximum general fund budget which are provided or guaranteed by the state, including nonlevy revenue used in lieu of guaranteed mills.

EXHIBIT 1A
DATE 3-4-93

OFFICE OF THE LEGISLATIVE AUDITOR
 AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
 RESTATED FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE

LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

SELCOMM1.WK1

03-Mar-93

10:40 PM

	ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT	\$18,000	\$200,000
PER STUDENT ALLOCATION	\$3,500	\$4,900
PER STUDENT REDUCTION FACTOR	\$0.20	\$0.50
STATE SUPPORT PERCENTAGE - BASE		50.00%
GUARANTEE PERCENTAGE - BASE		30.00%
UNSUBSIDIZED PERCENTAGE - BASE		20.00%
STATE SUPPORT PERCENTAGE - PER STUDENT		45.00%
GUARANTEE PERCENTAGE - PER STUDENT		35.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT		20.00%
MILL GUARANTEE PERCENT OF CURRENT		200.00%
'GUARANTEED MILL VALUE		
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
ESTIMATED DISTRICT BUDGET GROWTH		0.00%
MAXIMUM PER STUDENT REDUCTION ANB	2500	2500
CURRENT FY 93 GF BUDGETS		\$562,512,474
TOTAL SIMULATED GF BUDGETS		\$562,118,966
DIFFERENCE IN GF BUDGETS	\$158,487	(\$551,996)
OLD STATE SUPPORT		\$383,861,336
NEW STATE SUPPORT		\$381,678,588
STATE SUPPORT DIFFERENCE		(\$2,182,748)
STATE EQUALIZATION %		88.39%
		(\$2,781,124)
		\$598,376

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATED FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SOURCES: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

SELCOMM1.WK1

03-Mar-93

10:40 PM

COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO FY93 BUDGET	RESTATED FY93 BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 85% OR LESS
BEAVERHEAD	BEAVERHEAD CO HS	458	\$1,853,089	\$1,812,844	\$1,832,975	\$1,873,220	\$20,131	-12.73	77.02%	
BEAVERHEAD	DILLON ELEM	1048	\$3,170,993	\$3,029,658	\$3,080,871	\$3,202,006	\$31,013	-7.10	77.68%	
BEAVERHEAD	GRANT ELEM	26	\$77,670	\$77,670	\$79,566	\$79,566	\$1,896	7.04	73.04%	
BEAVERHEAD	JACKSON ELEM	25	\$76,774	\$76,774	\$78,289	\$78,289	\$1,516	5.05	74.25%	
BEAVERHEAD	LIMA ELEM	75	\$290,565	\$291,106	\$291,106	\$290,565	\$0	17.86	81.20%	
BEAVERHEAD	LIMA H S	37	\$284,223	\$281,167	\$285,888	\$285,888	\$4,721	0.92	75.24%	
BEAVERHEAD	POLARIS ELEM	12	\$36,557	\$36,557	\$38,844	\$38,844	\$2,286	-1.25	64.75%	
BEAVERHEAD	REICHL ELEM	19	\$71,667	\$71,667	\$71,667	\$71,667	\$0	21.67	84.85%	
BEAVERHEAD	WISDOM ELEM	45	\$140,000	\$124,595	\$127,724	\$143,129	\$3,129	6.80	75.05%	
BEAVERHEAD	WISE RIVER ELEM	26	\$77,796	\$77,796	\$79,666	\$79,666	\$1,870	5.91	73.13%	
BIG HORN	COMMUNITY ELEM	30	\$87,716	\$87,716	\$89,839	\$89,839	\$2,123	5.12	73.09%	
BIG HORN	HARDIN ELEM	1135	\$4,793,690	\$3,645,285	\$3,645,285	\$4,793,690	\$0	13.54	88.70%	
BIG HORN	HARDIN H S	382	\$2,719,397	\$2,292,970	\$2,247,111	\$2,873,538	(\$45,859)	0.00	108.60%	
BIG HORN	LODGE GRASS ELEM	385	\$2,751,602	\$1,895,339	\$1,857,432	\$2,713,695	(\$37,907)	0.00	114.49%	
BIG HORN	LODGE GRASS H S	153	\$1,919,482	\$1,219,089	\$1,194,707	\$1,985,100	(\$24,382)	0.00	115.25%	
BIG HORN	PLENTY COUPS HS	42	\$616,704	\$325,062	\$325,062	\$616,704	\$0	-11.80	88.48%	
BIG HORN	PRYOR ELEM	42	\$300,865	\$44,198	\$71,830	\$328,497	\$27,632	-57.35	67.79%	
BIG HORN	SQUIRREL CRK ELEM	9	\$70,006	\$70,006	\$68,606	\$68,606	(\$1,400)	-0.11	138.62%	
BIG HORN	WYOLA ELEM	54	\$483,491	\$214,218	\$215,911	\$485,184	\$1,663	-8.55	88.60%	
BLAINE	BEAR PAW ELEM	37	\$70,888	\$70,888	\$70,888	\$70,888	\$0	15.64	87.55%	
BLAINE	CHINOOK ELEM	337	\$1,220,000	\$1,196,218	\$1,196,218	\$1,220,000	\$0	14.29	88.28%	
BLAINE	CHINOOK H S	198	\$1,090,000	\$1,090,206	\$1,090,206	\$1,090,000	\$0	6.86	92.04%	
BLAINE	CLEVELAND ELEM	13	\$52,749	\$52,749	\$52,749	\$52,749	\$0	13.30	83.09%	
BLAINE	HARLEM ELEM	409	\$2,000,000	\$1,330,024	\$1,330,024	\$2,000,000	\$0	-1.91	88.85%	
BLAINE	HARLEM H S	141	\$1,085,320	\$674,479	\$681,338	\$1,092,179	\$6,859	5.44	84.22%	
BLAINE	HAYS--LODGE POLE ELEM	153	\$1,054,223	\$799,861	\$783,863	\$1,038,225	(\$15,997)	3384.45	122.15%	
BLAINE	HAYS--LODGE POLE H S	72	\$755,346	\$510,757	\$510,757	\$755,346	\$0	581.63	94.88%	
BLAINE	LLOYD ELEM	4	\$34,527	\$34,527	\$33,836	\$33,836	(\$691)	12.22	105.74%	
BLAINE	N HARLEM COLONY ELEM	10	\$37,024	\$35,233	\$36,665	\$36,456	\$1,432	-22.34	70.20%	
BLAINE	TURNER ELEM	66	\$340,216	\$337,530	\$330,779	\$333,465	(\$6,751)	10.18	103.54%	
BLAINE	TURNER H S	32	\$304,451	\$304,451	\$304,451	\$304,451	\$0	-4.34	85.39%	
BLAINE	ZURICH ELEM	68	\$207,188	\$205,462	\$205,462	\$207,188	\$0	15.03	80.53%	
BROADWATER	BROADWATER CO HS	192	\$804,056	\$788,535	\$811,889	\$827,410	\$23,354	2.79	72.13%	
BROADWATER	TOWNSEND ELEM	515	\$1,375,000	\$1,336,020	\$1,394,282	\$1,431,262	\$56,262	7.20	69.44%	
CARBON	BELFRY ELEM	81	\$650,000	\$639,676	\$626,882	\$637,206	(\$12,794)	25.95	165.81%	
CARBON	BELFRY H S	49	\$955,200	\$655,200	\$642,096	\$642,096	(\$13,104)	30.68	146.09%	
CARBON	BOYD ELEM	11	\$36,732	\$36,732	\$38,424	\$38,424	\$1,692	2.09	68.02%	
CARBON	BRIDGER ELEM	163	\$620,131	\$597,237	\$597,237	\$620,131	\$0	10.06	86.10%	
CARBON	BRIDGER H S	74	\$564,068	\$547,604	\$547,604	\$564,068	\$0	10.74	97.64%	
CARBON	EDGAR ELEM	19	\$107,840	\$107,840	\$105,487	\$105,487	(\$2,153)	14.30	124.89%	
CARBON	FOMBERG ELEM	110	\$425,422	\$411,333	\$411,333	\$425,422	\$0	-15.00	81.32%	
CARBON	OMBERG H S	60	\$419,491	\$416,124	\$416,124	\$419,491	\$0	1.26	84.49%	
CARBON	IKSON ELEM	17	\$56,967	\$56,967	\$57,969	\$57,969	\$1,002	-9.55	74.82%	
CARBON	IET ELEM	214	\$684,765	\$669,284	\$678,873	\$684,354	\$9,589	-0.51	76.13%	
CARBON	IET H S	128	\$607,995	\$597,161	\$609,430	\$620,264	\$12,270	-5.37	74.37%	
CARBON	-HER ELEM	22	\$75,063	\$75,063	\$75,243	\$75,243	\$180	12.38	79.24%	
CARBON	LODGE ELEM	392	\$1,157,663	\$1,122,677	\$1,146,214	\$1,181,200	\$23,537	-4.62	74.50%	
CARBON	LODGE H S	177	\$775,047	\$751,745	\$770,918	\$794,220	\$19,173	-4.97	73.35%	
CARBON	RTS ELEM	81	\$322,563	\$316,716	\$317,294	\$323,141	\$578	-2.39	79.72%	
CARBON	RTS H S	43	\$316,347	\$315,035	\$317,668	\$318,980	\$2,633	0.59	77.50%	

EXHIBIT 1A
DATE 3-4-93

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATEMENT FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 BUDGET PLUS 874 & SP ED	RESTATEMENT FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATEMENT FY93 BUDGET	RESTATEMENT FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
CARTER	ALBION ELEM	10	\$33,448	\$33,448	\$33,448	\$35,237	\$1,789	2.81	66.50%	**
CARTER	ALZADA ELEM	16	\$57,676	\$57,676	\$57,676	\$57,977	\$301	2.14	78.37%	**
CARTER	CARTER CO H S	50	\$498,500	\$498,500	\$498,500	\$488,610	(\$9,890)	5.30	108.97%	*
CARTER	EKALAKA ELEM	84	\$454,272	\$454,272	\$454,272	\$445,168	(\$9,085)	11.20	118.49%	*
CARTER	HAMMOND-HAWKS HOME	22	\$75,200	\$75,200	\$75,200	\$75,353	\$153	21.59	79.36%	*
CARTER	JOHNSTON ELEM	5	\$23,846	\$23,846	\$23,846	\$24,596	\$950	15.39	69.29%	*
CARTER	PINE HILL-PLAINVIEW EL	13	\$44,000	\$44,000	\$44,000	\$45,358	\$1,358	0.00	71.45%	**
CARTER	RIDGE ELEM	4	\$27,193	\$27,193	\$27,193	\$27,193	\$0	58.85	84.98%	*
CASCADE	BELT ELEM	232	\$811,470	\$811,470	\$811,470	\$811,470	\$0	4.78	83.25%	*
CASCADE	BELT H S	91	\$640,957	\$640,957	\$640,957	\$640,957	\$0	-0.94	95.80%	*
CASCADE	CASCADE ELEM	220	\$700,878	\$700,878	\$700,878	\$687,203	\$13,675	-6.42	77.07%	*
CASCADE	CASCADE H S	125	\$668,174	\$668,174	\$668,174	\$646,724	\$21,450	-6.76	80.50%	*
CASCADE	CENTERVILLE EL	243	\$832,346	\$832,346	\$832,346	\$794,055	\$38,291	-18.15	81.20%	*
CASCADE	CENTERVILLE H S	93	\$517,877	\$517,877	\$517,877	\$508,888	\$8,989	-12.21	78.27%	*
CASCADE	DEEP CREEK ELEM	6	\$41,310	\$41,310	\$41,310	\$40,484	\$826	22.87	103.81%	**
CASCADE	GREAT FALLS EL	8904	\$29,651,889	\$29,651,889	\$29,651,889	\$29,651,889	\$0	7.79	90.51%	*
CASCADE	GREAT FALLS H S	3321	\$15,756,700	\$15,756,700	\$15,756,700	\$14,495,732	\$12,964,268	4.35	104.11%	*
CASCADE	SHIMMS H S	149	\$809,195	\$809,195	\$809,195	\$809,195	\$0	-21.62	85.55%	*
CASCADE	SUN RIVER VALLEY ELM	288	\$1,010,994	\$1,010,994	\$1,010,994	\$1,010,994	\$0	44.75	96.12%	*
CASCADE	ULM ELEM	102	\$382,388	\$382,388	\$382,388	\$382,388	\$0	21.28	89.01%	*
CASCADE	VAUGHN ELEM	179	\$613,972	\$613,972	\$613,972	\$614,783	\$811	-22.58	80.26%	*
CHOTEAU	BIG SANDY ELEM	181	\$792,742	\$792,742	\$792,742	\$777,211	\$15,531	10.34	100.47%	*
CHOTEAU	BIG SANDY H S	90	\$713,979	\$713,979	\$713,979	\$700,142	\$13,837	6.04	105.90%	*
CHOTEAU	CARTER ELEM	7	\$55,435	\$55,435	\$55,435	\$54,326	\$1,109	3.19	127.84%	**
CHOTEAU	FT BENTON ELEM	365	\$1,275,450	\$1,275,450	\$1,275,450	\$1,275,450	\$0	-17.72	85.41%	*
CHOTEAU	FT BENTON H S	176	\$948,825	\$948,825	\$948,825	\$948,825	\$0	-3.81	88.44%	*
CHOTEAU	GERALDINE ELEM	118	\$588,483	\$588,483	\$588,483	\$576,944	\$11,539	11.67	112.66%	*
CHOTEAU	GERALDINE H S	43	\$502,850	\$502,850	\$502,850	\$492,793	\$10,057	4.90	120.12%	*
CHOTEAU	HIGHWOOD ELEM	93	\$580,309	\$580,309	\$580,309	\$580,000	\$309	16.88	136.08%	*
CHOTEAU	HIGHWOOD H S	48	\$410,130	\$410,130	\$410,130	\$405,264	\$4,866	8.95	93.32%	*
CHOTEAU	KNEES ELEM	9	\$54,080	\$54,080	\$54,080	\$53,277	\$803	4.20	100.00%	*
CHOTEAU	LOMA ELEM	10	\$51,886	\$51,886	\$51,886	\$51,886	\$0	-0.51	97.91%	*
CHOTEAU	WARRICK ELEM	5	\$39,335	\$39,335	\$39,335	\$38,548	\$787	7.39	108.59%	*
CUSTER	COTTONWOOD EL	20	\$88,420	\$88,420	\$88,420	\$87,962	\$458	53.73	100.00%	*
CUSTER	CUSTER CO H S	627	\$2,778,753	\$2,778,753	\$2,778,753	\$2,778,753	\$0	-20.90	83.93%	*
CUSTER	HKT-BASIN SPR CRK EL	9	\$32,189	\$32,189	\$32,189	\$33,670	\$1,481	4.94	68.03%	*
CUSTER	KINSEY ELEM	43	\$140,838	\$140,838	\$140,838	\$140,838	\$0	9.30	81.91%	*
CUSTER	KIRCHER ELEM	47	\$153,922	\$153,922	\$153,922	\$153,922	\$0	14.85	82.50%	**
CUSTER	MILES CITY ELEM	1320	\$4,297,114	\$4,297,114	\$4,297,114	\$4,298,744	\$1,630	-27.12	81.03%	*
CUSTER	MOON CREEK EL	13	\$32,000	\$32,000	\$32,000	\$33,758	\$1,758	1.99	56.32%	*
CUSTER	S H-FOSTER CRK ELEM	8	\$32,847	\$32,847	\$32,847	\$33,637	\$790	7.80	73.13%	*
CUSTER	S Y ELEM	10	\$28,500	\$28,500	\$28,500	\$29,679	\$1,179	7.32	56.01%	*
CUSTER	TRAIL CREEK EL	11	\$32,144	\$32,144	\$32,144	\$34,753	\$2,609	-0.43	61.52%	*
CUSTER	TWIN BUTTES EL	4	\$32,022	\$32,022	\$32,022	\$31,999	(\$23)	27.22	100.00%	*
CUSTER	WHITNEY CRK EL	6	\$30,000	\$30,000	\$30,000	\$30,240	\$240	23.88	77.54%	*
DANIELS	FLAXVILLE ELEM	39	\$282,836	\$282,836	\$282,836	\$277,289	(\$5,547)	118.44	122.36%	*
DANIELS	FLAXVILLE H S	31	\$294,925	\$294,925	\$294,925	\$294,925	\$0	-52.14	83.54%	*
DANIELS	PEERLESS ELEM	47	\$367,887	\$367,887	\$367,887	\$360,747	\$7,140	154.95	129.97%	*
DANIELS	PEERLESS H S	30	\$364,495	\$364,495	\$364,495	\$357,298	\$7,197	-76.80	101.67%	*
DANIELS	SCOBEE ELEM	232	\$978,317	\$978,317	\$978,317	\$960,321	\$17,996	90.61	100.00%	*

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SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)											
COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN FY93 BUDGET MILLS TO RESTATE	RESTATE FY93 BUDGET 874 & SP ED	BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
DANIELS	SCOBEE H S	97	\$787,365	\$773,932	\$758,454	\$771,887	(\$15,479)	-108.51	112.45%	*	**
DAWSON	BLOOMFIELD ELEM	25	\$81,120	\$81,120	\$81,766	\$81,766	\$646	9.12	77.55%	*	**
DAWSON	DAWSON CO H S	516	\$2,619,850	\$2,539,749	\$2,539,749	\$2,619,850	\$80	-3.19	95.54%	*	**
DAWSON	DEER CREEK ELEM	23	\$88,868	\$88,868	\$88,868	\$88,868	\$0	5.31	90.27%	*	**
DAWSON	GLENDIVE ELEM	1179	\$3,838,614	\$3,596,238	\$3,596,238	\$3,838,614	\$242	-10.43	81.89%	*	**
DAWSON	LINDSAY ELEM	16	\$75,712	\$75,712	\$74,198	\$74,198	(\$1,514)	4.35	100.30%	*	**
DAWSON	RICHEY ELEM	71	\$444,454	\$437,716	\$428,962	\$435,700	(\$8,754)	28.21	122.35%	*	**
DAWSON	RICHEY H S	47	\$410,155	\$410,155	\$410,155	\$410,155	\$0	11.36	95.44%	*	**
DEER LODGE	ANACONDA ELEM	1096	\$3,910,175	\$3,567,334	\$3,567,334	\$3,910,175	\$343	2.26	86.25%	*	**
DEER LODGE	ANACONDA H S	539	\$2,618,508	\$2,405,483	\$2,405,483	\$2,618,508	\$213	-0.01	87.82%	*	**
FALLON	BAKER ELEM	415	\$1,815,031	\$1,760,944	\$1,725,725	\$1,779,812	(\$54,087)	16.02	106.57%	*	**
FALLON	BAKER H S	165	\$1,492,474	\$1,471,612	\$1,442,179	\$1,463,041	(\$20,432)	4.85	143.07%	*	**
FALLON	FERTILE PRAIRIE EL	10	\$40,926	\$40,926	\$41,220	\$41,220	\$293	0.11	77.79%	*	**
FALLON	PLEVNA ELEM	94	\$649,911	\$625,151	\$612,048	\$637,408	(\$25,353)	11.13	146.70%	*	**
FALLON	PLEVNA H S	41	\$512,415	\$512,415	\$502,167	\$502,167	(\$10,248)	8.54	125.39%	*	**
FALLON	AYERS ELEM	9	\$33,280	\$33,280	\$34,543	\$34,543	\$1,263	1.29	89.79%	*	**
FALLON	COTTONWOOD ELEM	6	\$28,746	\$28,746	\$29,236	\$29,236	\$490	26.72	74.97%	*	**
FALLON	DEERFIELD ELEM	15	\$54,992	\$54,992	\$55,270	\$55,270	\$278	10.41	78.42%	*	**
FALLON	DENTON ELEM	128	\$480,063	\$473,425	\$473,425	\$480,063	\$6,638	4.54	85.11%	*	**
FALLON	DENTON H S	53	\$373,182	\$366,663	\$366,663	\$373,291	\$1,098	6.97	80.19%	*	**
FALLON	FERGUS H S	441	\$1,855,057	\$1,806,258	\$1,814,989	\$1,863,788	\$48,799	-20.46	78.93%	*	**
FALLON	GRASS RANGE EL	96	\$358,525	\$346,949	\$346,949	\$358,525	\$11,576	3.31	82.58%	*	**
FALLON	GRASS RANGE H S	34	\$369,795	\$369,541	\$369,320	\$369,574	(\$252)	8.26	100.00%	*	**
FALLON	KING COLONY EL	5	\$31,987	\$31,987	\$31,987	\$31,987	\$0	11.23	90.11%	*	**
FALLON	LEWISTOWN ELEM	1138	\$3,516,805	\$3,278,433	\$3,315,605	\$3,553,977	(\$235,372)	-11.56	77.79%	*	**
FALLON	MAIDEN ELEM	7	\$37,856	\$37,856	\$37,856	\$37,856	\$0	6.62	89.06%	*	**
FALLON	MOORE ELEM	99	\$390,215	\$393,566	\$393,566	\$390,215	\$3,351	-1.26	88.63%	*	**
FALLON	MOORE H S	56	\$396,740	\$391,091	\$391,091	\$396,740	\$5,649	-4.99	82.78%	*	**
FALLON	ROY ELEM	46	\$306,173	\$306,431	\$306,431	\$306,036	(\$395)	4.18	138.33%	*	**
FALLON	ROY H S	15	\$373,507	\$373,507	\$366,036	\$366,036	(\$7,470)	2.29	133.86%	*	**
FALLON	SPRING CRK COLONY EL	4	\$31,987	\$31,987	\$31,987	\$31,987	\$0	60.58	99.96%	*	**
FALLON	WINIFRED ELEM	115	\$495,988	\$494,632	\$494,632	\$495,988	\$1,356	25.01	98.33%	*	**
FALLON	WINIFRED H S	42	\$394,116	\$392,760	\$392,760	\$394,116	\$1,356	15.47	96.90%	*	**
FLATHEAD	BATAVIA ELEM	140	\$558,109	\$530,936	\$530,936	\$558,109	\$27,173	41.61	88.45%	*	**
FLATHEAD	BIGFORK ELEM	587	\$1,774,445	\$1,697,789	\$1,726,930	\$1,803,586	\$76,647	-9.56	75.75%	*	**
FLATHEAD	BIGFORK H S	306	\$1,137,382	\$1,107,995	\$1,154,567	\$1,183,954	\$28,959	-5.47	69.42%	*	**
FLATHEAD	CAYUSE PRAIRIE ELEM	257	\$841,088	\$802,554	\$804,588	\$843,122	\$38,564	-6.05	79.96%	*	**
FLATHEAD	COLUMBIA FALLS ELEM	1649	\$5,165,132	\$4,738,584	\$4,777,763	\$5,204,311	\$426,727	-7.01	78.92%	*	**
FLATHEAD	COLUMBIA FALLS H S	764	\$2,925,370	\$2,788,414	\$2,838,390	\$2,975,346	\$136,956	-2.60	75.62%	*	**
FLATHEAD	CRESTON ELEM	79	\$260,213	\$244,510	\$244,510	\$260,213	\$15,703	-9.00	84.05%	*	**
FLATHEAD	DEER PARK ELEM	97	\$379,244	\$364,774	\$364,774	\$379,244	\$14,470	40.27	86.82%	*	**
FLATHEAD	EVERGREEN ELEM	716	\$2,350,700	\$2,148,460	\$2,159,809	\$2,362,049	\$202,240	-23.52	79.83%	*	**
FLATHEAD	FAIR - MONT - EGAN ELEM	146	\$490,034	\$474,931	\$477,890	\$492,993	\$15,062	-10.00	78.59%	*	**
FLATHEAD	FLATHEAD H S	1957	\$7,613,591	\$7,414,348	\$7,414,348	\$7,613,591	\$199,243	-6.64	84.30%	*	**
FLATHEAD	HELENA FLATS EL	199	\$663,315	\$636,533	\$636,755	\$666,537	\$29,202	-20.70	79.11%	*	**
FLATHEAD	KALISPELL ELEM	2488	\$8,298,957	\$7,499,338	\$7,499,338	\$8,298,957	\$799,619	-5.56	83.08%	*	**
FLATHEAD	KILA ELEM	105	\$320,824	\$304,964	\$305,476	\$321,136	\$5,172	-4.09	80.27%	*	**
FLATHEAD	MARION ELEM	100	\$397,923	\$379,643	\$379,643	\$397,923	\$18,280	3.89	86.57%	*	**
FLATHEAD	OLNEY - BISSELL ELEM	96	\$336,742	\$318,730	\$319,422	\$337,434	\$8,702	3.42	80.20%	*	**
FLATHEAD	PLEASANT VALLEY ELEM	9	\$33,318	\$33,318	\$34,573	\$34,573	\$1,255	-1.39	69.86%	*	**

OFFICE OF THE LEGISLATIVE AUDITOR

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 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 PLUS 874 & SP ED	RESTATEMENT FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATEMENT FY93 BUDGET	RESTATEMENT FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
FLATHEAD	SOMERS ELEM	356	\$1,130,945	\$1,102,892	\$1,105,699	\$2,807	0.54	79.73%	*
FLATHEAD	SWAN RIVER EL	132	\$461,410	\$463,405	\$461,410	\$0	29.45	86.30%	*
FLATHEAD	WEST GLACIER ELEM	84	\$256,743	\$201,995	\$201,995	\$0	12.85	86.84%	*
FLATHEAD	WEST VALLEY EL	257	\$706,511	\$767,426	\$779,542	\$12,116	-11.37	75.99%	*
FLATHEAD	WHITEFISH ELEM	1185	\$3,506,742	\$3,376,904	\$3,427,733	\$50,829	1.16	76.85%	*
FLATHEAD	WHITEFISH H S	529	\$2,136,036	\$2,055,594	\$2,080,038	\$24,445	-9.07	77.09%	*
GALLATIN	AMSTERDAM ELEM	50	\$176,311	\$176,311	\$176,311	\$0	16.55	91.47%	*
GALLATIN	ANDERSON ELEM	153	\$509,125	\$489,948	\$490,176	\$228	-10.92	80.46%	*
GALLATIN	BELGRADE ELEM	1229	\$3,730,655	\$3,474,842	\$3,520,009	\$45,167	-9.33	77.35%	*
GALLATIN	BELGRADE H S	426	\$1,616,186	\$1,522,884	\$1,577,049	\$54,165	-5.44	71.52%	*
GALLATIN	BOZEMAN ELEM	3138	\$9,800,463	\$9,226,026	\$9,226,026	\$0	-2.66	82.81%	*
GALLATIN	BOZEMAN H S	1309	\$5,793,711	\$5,619,359	\$5,619,359	\$0	-5.70	91.06%	*
GALLATIN	COTTONWOOD EL	11	\$34,820	\$34,820	\$36,894	\$2,074	-11.04	65.31%	*
GALLATIN	GALLATIN GTWY ELEM	126	\$425,136	\$414,102	\$414,102	\$0	-5.27	80.43%	*
GALLATIN	LA MOTTE ELEM	49	\$151,696	\$151,696	\$151,696	\$0	7.84	80.15%	*
GALLATIN	MALMBORG ELEM	8	\$32,482	\$32,482	\$33,345	\$863	6.38	72.50%	*
GALLATIN	MANHATTAN ELEM	365	\$1,116,178	\$1,063,075	\$1,068,427	\$25,351	-10.72	74.11%	*
GALLATIN	MANHATTAN H S	177	\$773,283	\$747,814	\$767,773	\$19,959	-7.18	73.11%	*
GALLATIN	MONFORTON EL	208	\$710,535	\$682,495	\$684,521	\$2,026	-7.28	79.72%	*
GALLATIN	OPHIR ELEM	54	\$185,808	\$185,808	\$185,808	\$0	7.66	89.86%	*
GALLATIN	PASS CREEK ELEM	17	\$44,084	\$44,084	\$47,663	\$3,579	15.82	61.52%	*
GALLATIN	SPRINGHILL EL	14	\$52,995	\$52,995	\$53,113	\$118	-7.24	79.26%	*
GALLATIN	THREE FORKS EL	264	\$831,534	\$766,960	\$807,542	\$10,582	3.76	76.77%	*
GALLATIN	THREE FORKS H S	120	\$595,473	\$593,019	\$599,924	\$6,905	-4.80	76.55%	*
GALLATIN	W YELLOWSTONE ELEM	143	\$634,843	\$603,976	\$603,976	\$0	75.13	99.36%	*
GALLATIN	W YELLOWSTONE H S	71	\$595,572	\$583,649	\$571,976	\$11,673	-60.64	104.53%	*
GALLATIN	WILLOW CREEK EL	34	\$156,924	\$150,467	\$153,085	\$2,619	7.21	75.65%	*
GALLATIN	WILLOW CREEK HS	16	\$207,180	\$203,910	\$207,582	\$3,772	0.95	74.86%	*
GARFIELD	BENZIE ELEM	8	\$28,646	\$28,646	\$30,276	\$1,630	12.96	65.83%	*
GARFIELD	BIG DRY CREEK ELEM	6	\$32,501	\$32,501	\$32,501	\$0	12.62	83.34%	*
GARFIELD	BLACKFOOT ELEM	7	\$26,780	\$26,780	\$28,223	\$1,443	11.24	66.41%	*
GARFIELD	COHAGEN ELEM	25	\$78,959	\$78,959	\$80,038	\$1,079	10.17	75.91%	*
GARFIELD	GARFIELD CO H S	93	\$534,793	\$527,236	\$534,793	\$0	-1.20	80.89%	*
GARFIELD	JORDAN ELEM	138	\$492,433	\$480,463	\$480,463	\$0	4.27	80.14%	*
GARFIELD	KESTER ELEM	6	\$39,418	\$39,418	\$38,997	(\$421)	27.98	100.00%	*
GARFIELD	PINE GROVE ELEM	10	\$27,089	\$27,089	\$30,150	\$3,061	2.79	56.90%	*
GARFIELD	ROSS ELEM	4	\$27,750	\$27,750	\$27,750	\$0	73.50	86.72%	*
GARFIELD	SAND SPRINGS EL	6	\$28,646	\$28,646	\$28,156	\$510	7.85	74.77%	*
GARFIELD	VAN NORMAN ELEM	18	\$55,933	\$55,933	\$57,718	\$1,785	19.89	71.28%	*
GLACIER	BROWNING ELEM	1445	\$10,000,000	\$6,554,155	\$6,423,072	(\$131,083)	-22.05	112.02%	*
GLACIER	BROWNING H S	340	\$4,000,000	\$2,926,980	\$2,868,440	(\$58,540)	-12.92	135.44%	*
GLACIER	CUT BANK ELEM	733	\$2,764,443	\$2,309,455	\$2,309,455	\$0	-15.20	84.33%	*
GLACIER	CUT BANK H S	265	\$1,875,897	\$1,699,235	\$1,699,235	\$0	-19.07	111.11%	*
GLACIER	E GLACIER PARK ELEM	57	\$354,003	\$247,349	\$242,402	(\$4,947)	-43.54	107.79%	*
GLACIER	MOUNTAIN VIEW ELEMENTA	24	\$75,150	\$75,150	\$76,432	\$1,281	0.63	74.97%	*
GOLDEN VALLEY	LAVINA ELEM	51	\$245,039	\$232,133	\$232,133	\$0	16.44	91.14%	*
GOLDEN VALLEY	LAVINA H S	24	\$209,959	\$206,194	\$215,749	\$9,555	-5.48	68.34%	*
GOLDEN VALLEY	RYEGATE ELEM	53	\$288,667	\$290,298	\$284,492	(\$5,806)	11.14	106.68%	*
GOLDEN VALLEY	RYEGATE H S	25	\$303,636	\$303,636	\$303,636	\$0	4.78	94.19%	*
GRANITE	DRUMMOND ELEM	129	\$483,324	\$489,738	\$489,738	\$0	9.99	83.29%	*

DATE 3-7-93

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATE FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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03-Mar-93
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG. REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS * 85% OR LESS **
GRANITE	DRUMMOND H S	94	\$502,275	\$496,982	\$502,932	\$508,225	\$5,950	4.37	76.57%	*
GRANITE	GRANITE H S	80	\$521,306	\$497,036	\$497,036	\$521,306	\$0	1.02	84.81%	*
GRANITE	HALL ELEM	29	\$120,570	\$119,419	\$119,419	\$119,419	(\$1,151)	2.04	100.00%	**
GRANITE	PHILIPSBURG EL	195	\$686,094	\$651,853	\$651,853	\$686,094	\$0	-3.54	83.61%	*
HILL	BLUE SKY ELEM	141	\$516,924	\$508,546	\$508,546	\$516,924	\$0	8.80	88.26%	*
HILL	BLUE SKY HIGH	33	\$474,274	\$474,274	\$464,789	\$464,789	(\$9,485)	5.02	128.59%	*
HILL	BOX ELDER ELEM	142	\$947,853	\$588,226	\$588,226	\$947,853	\$0	-10.12	99.68%	*
HILL	BOX ELDER H S	51	\$611,586	\$437,342	\$437,342	\$611,586	\$0	79.62	98.06%	*
HILL	COTTONWOOD ELEM	39	\$250,000	\$208,414	\$202,286	\$245,872	(\$4,126)	-9.92	124.22%	**
HILL	DAVEY ELEM	5	\$46,020	\$43,178	\$42,314	\$45,156	(\$864)	0.00	117.78%	*
HILL	GILDFORD COLONY ELEM	12	\$40,822	\$38,791	\$40,631	\$42,662	\$1,840	-18.91	68.79%	*
HILL	HAVRE ELEM	1840	\$5,716,273	\$5,398,619	\$5,412,111	\$5,729,765	\$13,492	-7.60	80.13%	*
HILL	HAVRE H S	789	\$2,888,128	\$2,744,930	\$2,821,651	\$2,964,849	\$76,721	3.29	73.14%	*
HILL	K-G ELEM	83	\$429,660	\$421,708	\$413,274	\$421,226	(\$8,434)	40.57	115.01%	*
HILL	K-G HIGH SCHOOL	30	\$413,746	\$413,746	\$405,471	\$405,471	(\$8,275)	0.17	116.92%	*
HILL	ROCKY BOY ELEM	341	\$1,826,585	\$1,048,626	\$1,048,590	\$1,827,549	\$964	-41.45	87.24%	*
HILL	ROCKY BOY H S	84	\$823,975	\$480,533	\$482,003	\$825,446	\$1,471	-32.18	86.59%	*
HILL	BASIN ELEM	10	\$62,020	\$62,020	\$60,780	\$60,780	(\$1,240)	0.00	114.70%	*
JEFFERSON	BOULDER ELEM	231	\$861,788	\$814,321	\$814,321	\$861,788	\$0	-18.54	86.43%	*
JEFFERSON	CARDWELL ELEM	51	\$150,106	\$144,141	\$149,712	\$152,677	\$2,571	5.11	75.50%	*
JEFFERSON	CLANCY ELEM	366	\$1,218,542	\$1,198,612	\$1,198,612	\$1,218,542	\$0	-2.37	82.80%	*
JEFFERSON	JEFFERSON H S	235	\$1,035,213	\$1,001,165	\$1,014,972	\$1,049,020	\$13,807	-0.08	76.47%	*
JEFFERSON	MONTANA CITY ELEM	199	\$819,286	\$811,441	\$805,507	\$814,352	(\$4,934)	-21.69	100.00%	*
JEFFERSON	WHITEHALL ELEM	375	\$1,085,273	\$1,061,603	\$1,087,392	\$1,111,062	\$25,789	-3.10	73.49%	*
JEFFERSON	WHITEHALL H S	175	\$761,494	\$740,488	\$760,372	\$781,378	\$19,884	2.66	72.97%	*
JUDITH BASIN	GEYSER ELEM	67	\$305,652	\$298,708	\$293,322	\$300,266	\$389	-1.42	100.00%	*
JUDITH BASIN	GEYSER H S	32	\$285,955	\$283,297	\$283,886	\$286,344	\$0	-36.49	94.57%	*
JUDITH BASIN	HOBSON ELEM	96	\$409,191	\$401,391	\$401,391	\$409,191	\$0	52.75	90.90%	*
JUDITH BASIN	HOBSON H S	47	\$408,883	\$406,288	\$406,288	\$408,883	\$0	9.19	83.84%	*
JUDITH BASIN	RAYNESFORD ELEM	23	\$83,385	\$82,371	\$82,371	\$83,385	\$0	9.23	77.55%	*
JUDITH BASIN	STANFORD ELEM	140	\$463,376	\$459,186	\$463,094	\$467,284	\$3,908	7.92	85.32%	*
JUDITH BASIN	STANFORD H S	58	\$412,410	\$412,410	\$412,410	\$412,410	\$0	52.95	91.14%	*
LAKE	ARLEE ELEM	272	\$1,142,702	\$992,224	\$992,224	\$1,142,702	\$0	-11.84	81.57%	*
LAKE	ARLEE H S	145	\$833,728	\$714,456	\$716,410	\$835,682	\$1,954	27.99	84.75%	*
LAKE	CHARLO ELEM	197	\$712,401	\$671,758	\$671,758	\$712,401	\$0	5.71	85.46%	*
LAKE	CHARLO H S	74	\$491,401	\$477,669	\$477,669	\$491,401	\$0	-9.48	73.12%	*
LAKE	POLSON ELEM	1049	\$3,137,865	\$2,699,775	\$2,797,809	\$3,235,899	\$98,034	-5.95	68.72%	*
LAKE	POLSON H S	463	\$1,688,161	\$1,526,607	\$1,610,121	\$1,768,675	\$80,514	-14.37	81.95%	*
LAKE	RONAN ELEM	1077	\$3,976,816	\$3,163,015	\$3,180,059	\$3,995,860	\$17,044	-12.36	78.96%	*
LAKE	RONAN H S	382	\$1,886,203	\$1,500,874	\$1,526,366	\$1,913,695	\$25,492	41.43	83.27%	*
LAKE	ST IGNATIUS ELEM	421	\$1,590,357	\$1,322,060	\$1,322,060	\$1,590,357	\$0	-32.95	95.74%	*
LAKE	ST IGNATIUS H S	168	\$1,187,748	\$963,314	\$963,314	\$1,187,748	\$0	2.12	80.64%	*
LAKE	SWAN LAKE - SALMON ELEM	18	\$65,294	\$65,294	\$65,294	\$65,294	\$0	5.81	64.65%	*
LAKE	UPPER WEST SHORE ELEM	24	\$62,000	\$62,000	\$65,911	\$65,911	\$3,911	22.17	66.26%	*
LAKE	VALLEY VIEW ELEM	20	\$55,264	\$55,264	\$58,285	\$58,285	\$3,021	0.00	58.19%	*
LEWIS & CLARK	AUCHARD CRK ELEM	21	\$48,228	\$48,228	\$53,216	\$53,216	\$4,988	1.21	90.40%	*
LEWIS & CLARK	AUGUSTA ELEM	105	\$421,448	\$421,448	\$421,448	\$421,448	\$0	4.90	91.57%	**
LEWIS & CLARK	AUGUSTA H S	34	\$351,492	\$333,949	\$333,949	\$351,492	\$0	0.14	80.23%	*
LEWIS & CLARK	CRAIG ELEM	9	\$39,707	\$39,707	\$39,707	\$39,707	\$0	-9.46	75.53%	*
LEWIS & CLARK	E HELENA ELEM	1024	\$2,935,797	\$2,865,066	\$2,912,694	\$2,983,425	\$47,628			

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATE FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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03-MAR-93
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 BUDGET PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
LEWIS & CLARK	HELENA ELEM	5110	\$17,133,670	\$16,144,114	\$16,144,114	\$17,133,670	\$0	-5.03	90.67%	
LEWIS & CLARK	HELENA H S	2425	\$11,354,905	\$10,729,262	\$10,612,950	\$11,238,593	(\$116,312)	-4.41	100.00%	
LEWIS & CLARK	KESSLER ELEM	289	\$791,184	\$768,990	\$778,580	\$800,754	\$9,580	-5.63	76.75%	
LEWIS & CLARK	LINCOLN ELEM	149	\$506,251	\$479,799	\$481,219	\$507,971	\$1,421	-7.75	79.94%	
LEWIS & CLARK	LINCOLN HIGH SCHOOL	46	\$330,945	\$330,945	\$332,737	\$332,737	\$1,792	-4.59	78.31%	
LEWIS & CLARK	TRINITY ELEM	14	\$50,686	\$50,686	\$51,266	\$51,266	\$580	0.00	76.54%	*
LEWIS & CLARK	WOLF CREEK ELEM	13	\$49,315	\$49,315	\$49,609	\$49,609	\$295	-1.50	78.14%	*
LIBERTY	CHESTER ELEM	240	\$809,318	\$772,388	\$774,560	\$811,490	\$2,173	9.12	79.87%	
LIBERTY	J-I ELEM	98	\$697,978	\$697,978	\$684,018	\$684,018	\$3,35	3.35	100.91%	
LIBERTY	J-I HIGH SCHOOL	113	\$696,197	\$674,998	\$661,498	\$672,697	\$34,84	34.84	136.45%	*
LIBERTY	LIBERTY ELEM SCHOOL	42	\$523,848	\$519,188	\$508,804	\$513,464	\$4,97	4.97	125.23%	*
LIBERTY	WHITLASH ELEM	12	\$35,924	\$35,924	\$38,337	\$38,337	\$2,413	-14.92	63.91%	
LIBERTY	EUREKA ELEM	9	\$36,915	\$34,309	\$35,366	\$37,972	\$1,057	2.55	72.88%	
LINCOLN	FORTUNE ELEM	521	\$1,724,305	\$1,578,473	\$1,587,868	\$1,733,700	\$9,395	-1.11	79.91%	
LINCOLN	LIBBY ELEM	76	\$234,804	\$229,222	\$226,222	\$234,804	\$0	11.84	81.24%	
LINCOLN	LIBBY H S	1465	\$4,977,162	\$4,571,390	\$4,571,390	\$4,977,162	\$0	44.95	84.54%	
LINCOLN	LINCOLN CO H S	603	\$2,822,838	\$2,719,951	\$2,719,951	\$2,822,838	\$0	-76.30	89.14%	
LINCOLN	MCCORMICK ELEM	289	\$1,132,370	\$1,087,014	\$1,124,858	\$1,170,214	\$37,844	-2.83	71.33%	*
LINCOLN	SILVANITE ELEM	17	\$80,000	\$58,878	\$58,498	\$60,820	\$620	9.05	77.13%	
LINCOLN	TREGO ELEM	14	\$52,320	\$50,498	\$51,107	\$52,939	\$619	-3.84	76.93%	*
LINCOLN	TROY ELEM	69	\$208,056	\$206,877	\$206,787	\$208,166	\$110	7.07	79.94%	
LINCOLN	TROY H S	467	\$1,605,348	\$1,474,635	\$1,479,139	\$1,609,852	\$4,503	-14.09	80.41%	
LINCOLN	YAKA ELEM	228	\$1,021,478	\$979,137	\$990,459	\$1,032,800	\$11,323	-10.05	77.25%	
MADISON	ENNIS ELEM	18	\$65,982	\$64,703	\$64,718	\$65,997	\$15	9.35	80.24%	
MADISON	ENNIS H S	241	\$880,276	\$861,008	\$861,008	\$880,276	\$0	8.97	91.69%	
MADISON	HARRISON ELEM	117	\$670,602	\$660,908	\$660,908	\$670,602	\$0	5.51	86.02%	
MADISON	HARRISON H S	79	\$290,000	\$289,045	\$290,731	\$291,896	\$1,686	11.45	78.24%	
MADISON	SHERIDAN ELEM	37	\$285,804	\$282,076	\$285,616	\$290,344	\$4,539	0.80	75.47%	
MADISON	SHERIDAN H S	187	\$546,432	\$540,770	\$556,523	\$562,185	\$15,753	13.69	72.07%	
MADISON	TWIN BRIDGES ELEM	99	\$504,643	\$491,558	\$502,475	\$515,560	\$10,916	-1.87	74.10%	
MADISON	TWIN BRIDGES H S	159	\$597,000	\$575,957	\$575,957	\$597,000	\$0	8.14	85.83%	
MADISON	CIRCLE ELEM	80	\$633,464	\$541,464	\$541,464	\$633,464	\$0	5.41	91.76%	*
MADISON	CIRCLE H S	229	\$728,408	\$705,718	\$705,718	\$728,408	\$0	0.78	81.42%	*
MADISON	PRAIRIE ELK ELEM	6	\$29,120	\$29,120	\$29,536	\$29,536	\$416	6.63	75.74%	*
MADISON	SOUTHVIEW ELEM	11	\$36,260	\$36,260	\$36,046	\$38,046	\$1,786	-0.61	67.35%	*
MADISON	VIDA ELEM	19	\$85,292	\$85,292	\$84,466	\$84,466	(\$826)	5.83	100.00%	*
MEAGHER	LENNEP ELEM	12	\$32,666	\$32,666	\$35,731	\$35,731	\$3,065	0.43	59.56%	*
MEAGHER	RINGLING ELEM	5	\$37,317	\$37,317	\$36,571	\$36,571	(\$746)	1.53	103.02%	*
MEAGHER	WHT SULPHUR SPGS ELEM	183	\$755,144	\$741,779	\$741,779	\$755,144	\$0	0.89	98.99%	
MEAGHER	WHT SULPHUR SPGS HS	103	\$602,576	\$596,373	\$596,373	\$602,576	\$0	2.21	85.08%	*
MINERAL	ALBERTON ELEM	164	\$590,596	\$590,596	\$590,596	\$590,596	\$0	-15.34	84.31%	*
MINERAL	ALBERTON H S	59	\$446,918	\$446,918	\$446,918	\$446,918	\$0	0.41	91.54%	*
MINERAL	ST REGIS ELEM	153	\$577,506	\$549,428	\$549,428	\$577,506	\$0	-3.16	85.46%	*
MINERAL	ST REGIS H S	56	\$454,766	\$443,623	\$443,623	\$454,766	\$0	3.63	93.81%	*
MINERAL	SUPERIOR ELEM	304	\$1,102,842	\$1,048,871	\$1,048,871	\$1,102,842	\$0	-25.69	87.56%	*
MISSOULA	SUPERIOR H S	130	\$653,396	\$653,396	\$655,966	\$655,966	\$2,570	-18.20	78.77%	*
MISSOULA	BONNER ELEM	423	\$1,462,873	\$1,377,409	\$1,377,409	\$1,462,873	\$0	-20.91	84.11%	*
MISSOULA	CLINTON ELEM	236	\$827,999	\$785,296	\$785,296	\$827,999	\$0	-22.88	82.45%	*

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DATE 3-4-93

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATEMENT FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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03-MAR-93
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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATEMENT FY93 PLUS 874 & SP ED	RESTATEMENT FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN FY93 BUDGET MILLS TO RESTATEMENT	RESTATEMENT FY93 BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
MISSOULA	DESMET SCHOOL	104	\$425,041	\$410,428	\$410,428	\$425,041	\$0	13.66	\$425,041	91.38%
MISSOULA	FRENCHTOWN ELEM	624	\$1,940,347	\$1,880,035	\$1,880,035	\$1,956,859	\$10,512	7.84%	\$1,956,859	78.84%
MISSOULA	FRENCHTOWN H S	266	\$1,408,094	\$1,395,758	\$1,395,758	\$1,408,094	\$0	-1.03	\$1,408,094	93.99%
MISSOULA	HELLGATE ELEM	920	\$2,741,449	\$2,577,794	\$2,577,794	\$2,781,008	\$39,559	-10.36	\$2,781,008	76.55%
MISSOULA	LOLO ELEM	625	\$2,003,765	\$1,940,229	\$1,940,229	\$2,003,765	\$0	-18.38	\$2,003,765	81.45%
MISSOULA	MISSOULA ELEM	5819	\$19,595,900	\$18,299,085	\$18,299,085	\$19,595,900	\$0	-0.21	\$19,595,900	91.92%
MISSOULA	MISSOULA H S	3360	\$15,368,769	\$14,417,416	\$14,417,416	\$15,080,451	(\$288,348)	-0.01	\$15,080,451	100.88%
MISSOULA	POTOMAC ELEM	107	\$421,910	\$421,910	\$421,910	\$421,910	\$0	37.59	\$421,910	88.75%
MISSOULA	SEELEY LAKE ELEM	214	\$665,897	\$665,897	\$665,897	\$673,354	\$8,457	-9.35	\$673,354	77.04%
MISSOULA	SUNSET ELEM	11	\$44,882	\$44,882	\$44,882	\$45,920	\$1,038	3.43	\$45,920	74.82%
MISSOULA	SWAN VALLEY ELEM	70	\$325,923	\$325,923	\$325,923	\$319,405	(\$6,518)	71.77	\$319,405	104.17%
MISSOULA	TARGET RANGE ELEM	507	\$1,540,853	\$1,441,844	\$1,441,844	\$1,572,649	\$31,796	-10.41	\$1,572,649	74.89%
MISSOULA	WOODMAN ELEM	67	\$320,785	\$320,785	\$320,785	\$314,379	(\$6,416)	73.89	\$314,379	101.48%
MUSSELSHELL	MELSTONE ELEM	65	\$322,590	\$310,655	\$310,655	\$322,590	\$0	40.49	\$322,590	99.46%
MUSSELSHELL	MELSTONE H S	51	\$387,957	\$387,957	\$387,957	\$387,957	\$0	34.74	\$387,957	86.35%
MUSSELSHELL	MUSSELSHELL ELEM	20	\$96,709	\$94,317	\$94,317	\$94,823	(\$1,886)	11.86	\$94,823	104.95%
MUSSELSHELL	ROUNDUP ELEM	474	\$1,406,287	\$1,381,728	\$1,381,728	\$1,483,784	\$24,517	-11.17	\$1,483,784	75.91%
MUSSELSHELL	ROUNDUP H S	195	\$864,133	\$812,414	\$812,414	\$853,298	\$20,884	-5.59	\$853,298	73.89%
PARK	ARROWHEAD ELEM	53	\$163,792	\$163,792	\$163,792	\$163,792	\$0	15.15	\$163,792	80.60%
PARK	COOKE CITY ELEM	7	\$32,034	\$32,034	\$32,034	\$32,427	\$393	13.91	\$32,427	76.31%
PARK	GARDINER ELEM	167	\$699,820	\$645,602	\$645,602	\$699,820	\$0	6.39	\$699,820	91.56%
PARK	GARDINER H S	74	\$650,827	\$575,332	\$575,332	\$630,320	\$30,320	10.81	\$630,320	100.40%
PARK	LIVINGSTON ELEM	1050	\$3,530,717	\$3,273,989	\$3,273,989	\$3,530,717	\$0	-19.01	\$3,530,717	81.84%
PARK	PARK H S	463	\$2,062,365	\$1,947,279	\$1,947,279	\$2,062,365	\$0	-12.88	\$2,062,365	81.72%
PARK	PINE CREEK ELEM	22	\$62,745	\$62,745	\$62,745	\$65,389	\$2,644	16.52	\$65,389	68.86%
PARK	RICHLAND ELEM	11	\$48,592	\$48,592	\$48,592	\$48,592	\$0	0.00	\$48,592	86.02%
PARK	SPRINGDALE ELEM	10	\$35,465	\$35,465	\$35,465	\$36,851	\$1,386	-0.79	\$36,851	69.54%
PARK	SHIELDS VALLEY HIGH SCH	93	\$600,921	\$587,597	\$587,597	\$600,921	\$0	4.87	\$600,921	90.11%
PARK	SHIELDS VALLEY ELEM SCH DIS	199	\$721,620	\$695,327	\$695,327	\$721,620	\$0	23.13	\$721,620	87.36%
PETROLEUM	WINNETT ELEM	70	\$359,020	\$359,020	\$359,020	\$351,883	(\$7,137)	82.00	\$351,883	105.73%
PETROLEUM	WINNETT H S	38	\$372,628	\$362,030	\$362,030	\$372,628	\$0	-66.01	\$372,628	93.99%
PHILLIPS	DODSON ELEM	89	\$484,938	\$379,028	\$379,028	\$484,938	\$0	-16.96	\$484,938	93.70%
PHILLIPS	DODSON H S	50	\$483,336	\$420,659	\$420,659	\$483,336	\$0	0.19	\$483,336	95.32%
PHILLIPS	LANDUSKY ELEM	8	\$33,315	\$33,315	\$33,315	\$34,011	\$696	2.04	\$34,011	73.95%
PHILLIPS	MALTA ELEM	463	\$1,007,805	\$1,558,869	\$1,558,869	\$1,007,805	\$0	-2.26	\$1,007,805	86.69%
PHILLIPS	MALTA H S	222	\$1,049,894	\$1,018,831	\$1,018,831	\$1,050,213	\$319	-5.83	\$1,050,213	80.38%
PHILLIPS	SACO ELEM	91	\$551,185	\$531,826	\$531,826	\$540,549	(\$10,637)	11.87	\$540,549	127.71%
PHILLIPS	SACO H S	37	\$537,638	\$537,638	\$537,638	\$526,885	(\$10,753)	3.83	\$526,885	138.30%
PHILLIPS	SECOND CRK ELEM	7	\$35,864	\$33,224	\$33,224	\$33,224	\$155	8.21	\$33,224	79.80%
PHILLIPS	WHITEWATER ELEM	56	\$446,224	\$441,964	\$441,964	\$437,385	(\$4,579)	4.40	\$437,385	154.48%
PHILLIPS	WHITEWATER H S	38	\$415,489	\$411,230	\$411,230	\$403,005	(\$8,225)	4.00	\$403,005	104.40%
PONDERA	BRADY ELEM	61	\$385,937	\$375,078	\$375,078	\$375,078	(\$8,859)	17.60	\$375,078	113.25%
PONDERA	BRADY H S	37	\$280,433	\$280,433	\$280,433	\$285,301	\$4,868	8.54	\$285,301	74.89%
PONDERA	CONRAD ELEM	560	\$1,983,000	\$1,874,022	\$1,874,022	\$1,983,000	\$0	-4.52	\$1,983,000	96.71%
PONDERA	CONRAD H S	227	\$1,222,314	\$1,182,836	\$1,182,836	\$1,222,314	\$0	-3.42	\$1,222,314	91.29%
PONDERA	DUPUYER ELEM	31	\$101,230	\$99,037	\$99,037	\$101,648	\$418	-11.78	\$101,648	79.04%
PONDERA	HEART BUTTE ELEM	56	\$690,096	\$445,647	\$445,647	\$690,096	\$0	-35.69	\$690,096	96.10%
PONDERA	HEART BUTTE ELEM	177	\$1,074,773	\$582,835	\$582,835	\$1,074,773	\$0	-35.08	\$1,074,773	89.03%
PONDERA	MIAMI ELEM	22	\$74,636	\$73,550	\$73,550	\$75,118	\$483	11.94	\$75,118	78.22%
PONDERA	VALIER ELEM	204	\$668,576	\$642,045	\$642,045	\$669,252	\$676	-4.76	\$669,252	80.31%

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATE FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 BUDGET PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS	85% OR LESS
PONDERA	VALIER H S	75	\$495,725	\$481,487	\$481,487	\$495,725	\$0	-4.05	85.42%	*	**
POWDER RIVER	BELLE CREEK EL	12	\$122,000	\$119,560	\$119,560	\$119,560	(\$2,440)	0.00	199.31%	*	*
POWDER RIVER	BIDDLE ELEM	26	\$75,003	\$75,003	\$77,432	\$77,432	\$2,429	0.46	71.05%	*	*
POWDER RIVER	BILLUP ELEM	6	\$33,280	\$33,280	\$33,280	\$33,280	\$0	22.96	85.34%	*	*
POWDER RIVER	BROADUS ELEM	196	\$915,098	\$874,207	\$856,723	\$874,207	(\$17,484)	-3.30	103.42%	*	*
POWDER RIVER	HOKAN CRK ELEM	7	\$30,160	\$30,160	\$30,927	\$30,927	\$767	17.68	72.78%	*	*
POWDER RIVER	POWDER RVR CO DIST HS	133	\$1,075,326	\$1,060,524	\$1,039,313	\$1,054,115	(\$21,210)	0.04	122.27%	*	*
POWDER RIVER	SO STACEY ELEM	6	\$32,263	\$32,263	\$32,263	\$32,263	\$0	25.09	82.73%	*	**
POWELL	AVON ELEM	38	\$88,054	\$88,054	\$94,581	\$94,581	\$6,527	-0.33	62.69%	*	*
POWELL	DEER LODGE ELEM	651	\$2,386,768	\$2,198,045	\$2,198,045	\$2,386,768	\$0	-23.08	88.41%	*	*
POWELL	ELLISTON ELEM	24	\$76,542	\$76,542	\$77,545	\$77,545	\$1,003	6.73	76.07%	*	*
POWELL	GARRISON ELEM	15	\$54,841	\$54,841	\$55,149	\$55,149	\$308	7.36	78.25%	*	*
POWELL	GOLD CREEK ELEM	11	\$43,590	\$43,590	\$43,910	\$43,910	\$320	0.00	77.73%	*	*
POWELL	HELMVILLE ELEM	21	\$72,844	\$72,844	\$72,748	\$72,748	\$104	14.56	79.54%	*	*
POWELL	OVANDO ELEM	22	\$74,669	\$74,669	\$74,928	\$74,928	\$259	11.90	78.91%	*	*
POWELL	POWELL CO H S	298	\$1,455,088	\$1,402,774	\$1,402,774	\$1,455,088	\$0	-12.74	86.08%	*	*
PRAIRIE	TERRY ELEM	163	\$659,350	\$650,271	\$650,271	\$659,350	\$0	19.14	94.69%	*	**
PRAIRIE	TERRY H S	90	\$561,568	\$554,514	\$554,514	\$561,568	\$0	6.74	86.92%	*	*
RAVALLI	CORVALLIS ELEM	669	\$2,190,578	\$2,036,219	\$2,040,543	\$2,203,902	\$13,324	34.41	79.19%	*	*
RAVALLI	CORVALLIS H S	288	\$1,068,390	\$1,062,368	\$1,040,402	\$1,140,402	\$42,012	-47.14	70.11%	*	*
RAVALLI	DARBY ELEM	382	\$1,231,124	\$1,131,557	\$1,151,910	\$1,251,477	\$20,353	30.53	76.25%	*	*
RAVALLI	DARBY H S	165	\$733,465	\$713,558	\$731,124	\$751,031	\$17,566	-45.52	73.51%	*	*
RAVALLI	FLORENCE - CARLTON ELEM	488	\$1,444,576	\$1,444,576	\$1,459,691	\$1,459,691	\$15,115	34.17	76.82%	*	*
RAVALLI	FLORENCE - CARLTON HS	172	\$634,116	\$756,005	\$770,476	\$848,587	\$14,471	-42.43	76.20%	*	*
RAVALLI	HAMILTON ELEM	899	\$2,690,097	\$2,573,728	\$2,614,237	\$2,730,606	\$40,509	31.39	76.13%	*	*
RAVALLI	HAMILTON H S	430	\$1,588,964	\$1,524,943	\$1,581,696	\$1,645,717	\$56,753	-40.13	70.79%	*	*
RAVALLI	LONE ROCK ELEM	163	\$507,457	\$475,186	\$475,186	\$507,457	\$0	-0.94	82.10%	*	*
RAVALLI	STEVENSVILLE EL	790	\$2,338,408	\$2,255,473	\$2,268,622	\$2,381,557	\$43,149	-3.18	75.08%	*	*
RAVALLI	STEVENSVILLE HS	371	\$1,435,482	\$1,351,586	\$1,398,642	\$1,482,538	\$47,056	-1.82	71.71%	*	*
RAVALLI	VICTOR ELEM	191	\$610,039	\$593,900	\$590,972	\$616,111	\$6,072	32.24	77.36%	*	*
RICHLAND	VICTOR H S	81	\$476,836	\$461,822	\$464,702	\$476,716	\$2,890	-35.58	78.60%	*	**
RICHLAND	BRORSON ELEM	11	\$75,420	\$75,420	\$73,912	\$73,912	(\$1,508)	0.00	130.84%	*	*
RICHLAND	FAIRVIEW ELEM	199	\$614,987	\$605,239	\$607,334	\$607,082	(\$17,905)	17.42	104.46%	*	*
RICHLAND	FAIRVIEW H S	156	\$1,100,582	\$1,082,664	\$1,061,011	\$1,078,929	(\$21,653)	9.54	110.52%	*	*
RICHLAND	LAMBERT ELEM	83	\$540,205	\$536,637	\$525,904	\$529,472	(\$10,733)	18.45	139.39%	*	*
RICHLAND	LAMBERT H S	40	\$480,152	\$478,962	\$466,383	\$470,573	(\$9,579)	9.17	118.59%	*	*
RICHLAND	RAU ELEM	67	\$230,576	\$230,576	\$230,576	\$230,576	\$0	24.42	91.48%	*	*
RICHLAND	SAVAGE ELEM	131	\$436,948	\$431,846	\$434,749	\$440,051	\$3,103	8.22	77.99%	*	*
RICHLAND	SAVAGE H S	34	\$384,567	\$384,567	\$376,875	\$376,875	(\$7,691)	14.53	102.88%	*	*
RICHLAND	SIDNEY ELEM	1110	\$3,923,730	\$3,746,254	\$3,746,254	\$3,923,730	\$0	10.12	88.86%	*	*
RICHLAND	SIDNEY H S	538	\$2,343,614	\$2,276,276	\$2,276,276	\$2,343,614	\$0	-7.98	82.77%	*	*
ROOSEVELT	BAINVILLE ELEM	77	\$533,804	\$528,802	\$516,226	\$523,228	(\$10,576)	59.91	143.90%	*	**
ROOSEVELT	BAINVILLE H S	31	\$487,215	\$484,738	\$475,043	\$477,520	(\$9,695)	0.00	134.84%	*	**
ROOSEVELT	BROCKTON ELEM	90	\$656,301	\$646,467	\$638,338	\$648,172	(\$8,129)	-34.57	100.14%	*	*
ROOSEVELT	BROCKTON H S	47	\$626,594	\$616,768	\$616,768	\$626,594	\$0	-27.31	97.97%	*	*
ROOSEVELT	CULBERTSON ELEM	233	\$909,404	\$742,397	\$743,745	\$910,752	\$1,348	-13.10	82.54%	*	*
ROOSEVELT	CULBERTSON H S	90	\$591,064	\$558,385	\$558,385	\$591,064	\$0	-3.16	88.00%	*	*
ROOSEVELT	FROID ELEM	78	\$420,788	\$368,607	\$361,235	\$413,416	(\$7,372)	-35.24	101.77%	*	*
ROOSEVELT	FROID H S	41	\$373,855	\$359,722	\$359,722	\$373,855	\$0	4.19	90.17%	*	*
ROOSEVELT	FRONTIER ELEM	124	\$581,316	\$523,188	\$523,188	\$581,316	\$0	0.00	99.61%	*	*

EXHIBIT 1A
DATE 3-4-93

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OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATE FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 BUDGET PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 BUDGET AS A % OF MAX.G.F.	% OF FY92 BUDGET SPENT 95% OR LESS
ROOSEVELT	POPLAR ELEM	644	\$3,982,000	\$2,412,953	\$2,412,953	\$3,952,000	\$0	0.00	99.68%	**
ROOSEVELT	POPLAR H S	179	\$2,400,000	\$1,832,990	\$1,796,330	\$2,363,340	(\$36,660)	-25.96	144.45%	**
ROOSEVELT	WOLF POINT ELEM	700	\$2,741,798	\$1,932,928	\$1,970,710	\$2,779,580	\$37,782	-10.33	80.31%	**
ROOSEVELT	WOLF POINT H S	310	\$1,571,999	\$1,255,743	\$1,275,803	\$1,592,059	\$20,060	0.00	79.16%	**
ROSEBUD	ASHLAND ELEM	101	\$475,500	\$354,774	\$355,439	\$476,165	\$665	-24.49	83.78%	**
ROSEBUD	BIRNEY ELEM	16	\$66,000	\$66,000	\$66,000	\$66,000	\$0	16.02	89.22%	**
ROSEBUD	COL STRIP ELEM	916	\$4,796,868	\$4,234,187	\$4,149,503	\$4,712,184	(\$84,684)	-3.09	114.78%	**
ROSEBUD	COL STRIP H S	450	\$3,164,049	\$2,712,670	\$2,658,417	\$3,106,796	(\$54,253)	-2.50	110.83%	**
ROSEBUD	FORSYTH ELEM	443	\$1,620,434	\$1,500,946	\$1,500,946	\$1,620,434	\$0	-6.46	85.93%	**
ROSEBUD	FORSYTH H S	233	\$984,610	\$953,603	\$975,392	\$1,006,399	\$21,789	3.97	74.04%	**
ROSEBUD	LAME DEER ELEM	325	\$2,132,558	\$1,384,594	\$1,356,902	\$2,104,866	(\$27,692)	-37.54	106.23%	**
ROSEBUD	ROCK SPRING ELEM	4	\$32,055	\$32,055	\$31,999	\$31,999	(\$56)	8.65	100.00%	**
ROSEBUD	ROSEBUD ELEM	83	\$364,442	\$353,797	\$353,797	\$364,442	\$0	11.54	95.07%	**
ROSEBUD	ROSEBUD H S	28	\$300,887	\$300,887	\$300,887	\$300,887	\$0	0.56	89.28%	**
SANDERS	CAMAS PRAIRIE ELEM	7	\$48,852	\$47,280	\$46,335	\$47,907	(\$946)	10.28	108.71%	**
SANDERS	DIXON ELEM	47	\$347,000	\$201,974	\$197,935	\$342,901	(\$4,036)	-72.70	104.78%	**
SANDERS	HOT SPRINGS ELEM	146	\$527,730	\$504,901	\$505,258	\$528,087	\$357	-15.27	80.48%	**
SANDERS	HOT SPRINGS H S	73	\$461,138	\$436,586	\$438,291	\$462,843	\$1,705	-0.58	79.67%	**
SANDERS	NOXON ELEM	176	\$680,936	\$664,981	\$664,981	\$680,936	\$0	12.94	89.92%	**
SANDERS	NOXON H S	108	\$521,218	\$514,467	\$527,783	\$534,534	\$13,316	3.98	72.92%	**
SANDERS	PARADISE ELEM	48	\$157,445	\$157,445	\$157,445	\$157,445	\$0	-5.74	84.75%	**
SANDERS	PLAINS ELEM	304	\$1,002,224	\$941,963	\$951,222	\$1,011,483	\$6,259	-12.17	78.07%	**
SANDERS	PLAINS H S	165	\$810,522	\$794,656	\$796,002	\$811,868	\$1,346	-14.77	79.76%	**
SANDERS	THOMPSON FALLS ELEM	385	\$1,206,208	\$1,172,870	\$1,183,543	\$1,219,881	\$10,673	-13.42	77.74%	**
SANDERS	THOMPSON FALLS H S	194	\$833,866	\$813,171	\$833,135	\$833,850	\$19,964	-7.52	73.48%	**
SANDERS	TROUT CRK ELEM	90	\$396,558	\$386,558	\$386,626	\$388,626	(\$7,931)	11.12	116.96%	**
SHERIDAN	HIAWATHA ELEM	16	\$124,925	\$124,925	\$122,427	\$122,427	(\$2,498)	0.00	165.49%	**
SHERIDAN	MEDICINE LK EL	164	\$820,744	\$803,761	\$787,885	\$804,668	(\$16,075)	19.21	112.15%	**
SHERIDAN	MEDICINE LK H S	80	\$634,613	\$628,235	\$615,670	\$622,048	(\$12,565)	11.34	104.23%	**
SHERIDAN	OUTLOOK ELEM	53	\$382,324	\$374,371	\$366,884	\$374,837	(\$7,487)	19.94	129.88%	**
SHERIDAN	OUTLOOK H S	24	\$325,883	\$325,883	\$319,365	\$319,365	(\$6,518)	-7.67	100.00%	**
SHERIDAN	PLENTYWOOD ELEM	361	\$1,202,083	\$1,158,040	\$1,158,040	\$1,202,083	\$0	-13.50	81.44%	**
SHERIDAN	PLENTYWOOD H S	162	\$1,020,518	\$1,000,586	\$987,280	\$1,007,212	(\$13,308)	-10.73	100.00%	**
SHERIDAN	WESTBY ELEM	76	\$667,322	\$657,739	\$644,584	\$654,167	(\$12,555)	14.94	180.97%	**
SHERIDAN	WESTBY H S	35	\$634,459	\$628,760	\$616,185	\$621,884	(\$5,699)	6.07	165.00%	**
SILVER BOW	BUTTE ELEM	3686	\$15,048,630	\$13,980,258	\$13,981,053	\$14,769,425	(\$279,205)	-8.11	104.17%	**
SILVER BOW	BUTTE H S	1458	\$8,225,248	\$7,607,431	\$7,455,282	\$8,073,099	(\$152,149)	-7.07	108.64%	**
SILVER BOW	DIVIDE ELEM	13	\$50,094	\$50,094	\$50,233	\$50,233	\$139	-4.49	79.13%	**
SILVER BOW	MELROSE ELEM	21	\$80,757	\$80,757	\$80,757	\$80,757	\$0	18.95	88.30%	**
SILVER BOW	RAMSAY ELEM	138	\$508,012	\$488,529	\$488,529	\$508,012	\$0	8.40	84.57%	**
STILLWATER	ABSAROKEE ELEM	261	\$935,108	\$912,740	\$912,740	\$935,108	\$0	12.27	86.16%	**
STILLWATER	ABSAROKEE H S	132	\$626,892	\$605,482	\$619,182	\$640,592	\$21,410	-0.08	74.15%	**
STILLWATER	COLUMBUS ELEM	398	\$1,253,165	\$1,179,037	\$1,192,401	\$1,266,529	\$13,364	-14.78	77.63%	**
STILLWATER	COLUMBUS H S	143	\$711,168	\$699,366	\$678,817	\$720,589	\$9,421	-6.73	76.87%	**
STILLWATER	FISHTAIL ELEM	35	\$92,566	\$92,566	\$96,513	\$96,513	\$3,948	1.40	68.75%	**
STILLWATER	STILLWATER	10	\$67,881	\$67,881	\$66,524	\$66,524	(\$1,358)	-3.05	125.54%	**
STILLWATER	NYE ELEM	4	\$32,062	\$32,062	\$31,999	\$31,999	(\$64)	34.39	100.00%	**
STILLWATER	PARK CITY ELEM	231	\$737,207	\$708,343	\$718,259	\$747,123	\$9,916	6.94	76.53%	**
STILLWATER	PARK CITY H S	118	\$567,484	\$551,481	\$565,145	\$581,148	\$13,664	-0.28	73.49%	**
STILLWATER	RAPELJE ELEM	46	\$367,441	\$359,552	\$352,361	\$360,250	(\$7,191)	11.40	146.64%	**

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATE FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS
STILLWATER	RAPELJE H S	27	\$305,397	\$297,514	\$297,514	\$305,397	-1.23	\$0	89.82%
STILLWATER	REEDPOINT ELEM	37	\$290,698	\$274,847	\$274,847	\$290,698	42.12	(\$5,463)	125.84%
STILLWATER	REEDPOINT H S	21	\$210,163	\$207,141	\$207,141	\$210,163	-0.44	\$7,019	71.02%
SWEET GRASS	BIG TIMBER ELEM	321	\$1,034,403	\$991,778	\$1,000,080	\$1,042,687	-13.08	\$8,284	78.16%
SWEET GRASS	BRIDGE ELEM	8	\$28,468	\$28,468	\$30,134	\$30,134	4.00	\$1,666	85.52%
SWEET GRASS	GREYCLIFF ELEM	25	\$79,413	\$79,413	\$80,401	\$80,401	10.06	\$988	76.25%
SWEET GRASS	MCLEOD ELEM	7	\$43,675	\$43,675	\$42,802	\$42,802	4.68	(\$874)	100.72%
SWEET GRASS	MELVILLE ELEM	24	\$81,940	\$81,940	\$81,940	\$81,940	11.39	\$0	80.38%
SWEET GRASS	SWEET GRASS CO HS	199	\$90,051	\$94,162	\$94,162	\$90,051	-15.14	\$0	81.21%
TETON	BYNUM ELEM	35	\$94,342	\$94,342	\$97,934	\$97,934	-5.23	\$3,593	80.76%
TETON	CHOTEAU ELEM	317	\$1,043,105	\$1,000,003	\$1,001,665	\$1,044,767	-17.44	\$1,662	80.15%
TETON	CHOTEAU H S	158	\$984,883	\$972,223	\$967,999	\$980,659	-6.59	(\$4,224)	100.00%
TETON	DUTTON ELEM	107	\$451,317	\$437,825	\$437,825	\$451,317	12.96	\$0	96.57%
TETON	DUTTON H S	44	\$440,690	\$435,730	\$427,015	\$431,975	2.78	(\$8,715)	102.83%
TETON	FAIRFIELD ELEM	212	\$773,865	\$720,101	\$720,101	\$773,865	-8.13	\$0	82.39%
TETON	FAIRFIELD H S	140	\$691,307	\$665,171	\$673,118	\$699,254	-8.50	\$7,947	77.07%
TETON	GOLDEN RIDGE ELEM	30	\$83,951	\$81,514	\$84,877	\$87,314	-3.45	\$3,363	69.66%
TETON	GREENFIELD ELEM	68	\$263,465	\$261,411	\$261,411	\$263,465	9.15	\$0	80.50%
TETON	PENDROY ELEM	12	\$47,904	\$47,904	\$47,921	\$47,921	-1.32	\$17	79.89%
TETON	POWER ELEM	116	\$419,990	\$410,320	\$410,320	\$419,990	-16.52	\$0	81.42%
TETON	POWER H S	49	\$340,400	\$345,342	\$346,596	\$347,654	-12.52	\$1,253	78.91%
TOOLE	GALATA ELEM	16	\$114,400	\$114,400	\$112,112	\$112,112	1.32	(\$2,288)	151.55%
TOOLE	SHELBY ELEM	528	\$1,804,540	\$1,824,123	\$1,824,123	\$1,804,540	-9.62	\$0	88.40%
TOOLE	SHELBY H S	206	\$1,283,060	\$1,257,256	\$1,232,110	\$1,257,914	1.03	(\$25,145)	102.72%
TOOLE	SUNBURST ELEM	226	\$840,091	\$816,186	\$816,186	\$840,091	13.31	\$0	86.29%
TOOLE	SUNBURST H S	96	\$800,021	\$790,758	\$774,943	\$774,943	3.43	(\$15,815)	115.77%
TREASURE	HYSHAM ELEM	130	\$478,727	\$468,158	\$468,158	\$478,727	10.65	\$0	85.37%
TREASURE	HYSHAM H S	50	\$474,503	\$463,986	\$454,707	\$465,224	8.55	(\$9,280)	102.27%
VALLEY	FRAZER ELEM	104	\$832,240	\$392,664	\$392,664	\$832,240	-8.22	\$0	94.17%
VALLEY	FRAZER H S	35	\$651,679	\$434,520	\$425,830	\$642,989	53.46	(\$8,690)	109.28%
VALLEY	FT PECK ELEM	17	\$255,250	\$255,007	\$249,907	\$250,150	85.60	(\$5,100)	321.88%
VALLEY	GLASGOW ELEM	712	\$2,951,458	\$2,875,113	\$2,817,811	\$2,893,956	-7.42	(\$7,502)	103.13%
VALLEY	GLASGOW H S	285	\$1,752,000	\$1,713,792	\$1,679,516	\$1,717,724	-11.27	(\$34,276)	106.40%
VALLEY	HINSDALE ELEM	68	\$387,392	\$378,885	\$371,307	\$379,814	7.84	(\$7,578)	113.89%
VALLEY	HINSDALE H S	31	\$434,979	\$433,662	\$424,989	\$428,306	0.18	(\$8,673)	120.77%
VALLEY	LUSTRE ELEM	59	\$280,597	\$271,473	\$266,044	\$275,168	10.26	(\$3,429)	117.95%
VALLEY	NASHUA ELEM	134	\$523,983	\$485,790	\$485,790	\$523,983	-19.13	\$0	84.08%
VALLEY	NASHUA H S	87	\$495,969	\$461,286	\$461,286	\$495,969	-1.07	\$0	88.27%
VALLEY	OPHEIM ELEM	85	\$537,258	\$520,481	\$510,071	\$526,848	83.57	(\$10,410)	125.35%
VALLEY	OPHEIM H S	47	\$515,861	\$515,861	\$506,544	\$506,544	-62.90	(\$10,317)	117.63%
WHEATLAND	HARLOWTON ELEM	202	\$691,305	\$659,284	\$663,214	\$665,235	-2.28	\$1,842	87.68%
WHEATLAND	HARLOWTON H S	109	\$648,456	\$640,027	\$640,027	\$648,456	-3.81	\$0	78.50%
WHEATLAND	JUDITH GAP ELEM	92	\$324,434	\$322,768	\$324,410	\$326,076	-17.09	\$3,723	75.82%
WHEATLAND	JUDITH GAP H S	30	\$260,478	\$258,812	\$262,534	\$264,200	0.71	\$976	73.06%
WHEATLAND	SHAWMUT ELEM	11	\$40,312	\$40,312	\$41,288	\$41,288	14.44	(\$17,206)	122.22%
WHEATLAND	TWO DOT ELEM	8	\$45,017	\$45,017	\$45,017	\$45,017	11.04	(\$13,193)	112.27%
WIBAUX	WIBAUX ELEM	161	\$895,448	\$800,293	\$843,087	\$878,242	7.70	\$0	89.67%
WIBAUX	WIBAUX H S	77	\$659,693	\$659,693	\$646,470	\$646,470	4.78	\$0	88.68%
YELLOWSTONE	BILLINGS ELEM	10251	\$33,812,312	\$30,507,396	\$30,507,396	\$33,812,312			
YELLOWSTONE	BILLINGS H S	4613	\$17,698,841	\$16,340,774	\$16,340,774	\$17,698,841			

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
RESTATED FY93 BUDGET AS IF SCHOOL FUNDING ANALYSIS WERE IN PLACE
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX.G.F. BUDGET PLUS 874 & SP ED	% OF FY92 BUDGET SPENT 95% OR LESS OR 85% OR LESS **
YELLOWSTONE	BLUE CREEK ELEM	98	\$290,433	\$290,433	\$290,433	\$290,433	\$0	11.41	80.80%	*
YELLOWSTONE	BROADVIEW ELEM	71	\$513,000	\$498,390	\$498,433	\$503,073	(\$9,927)	2.38	140.49%	*
YELLOWSTONE	BROADVIEW H S	41	\$508,000	\$493,657	\$493,784	\$498,127	(\$9,873)	4.54	120.08%	*
YELLOWSTONE	CANYON CRK ELEM	210	\$875,381	\$852,146	\$850,461	\$882,696	\$7,315	-11.43	77.22%	**
YELLOWSTONE	CUSTER ELEM	70	\$408,840	\$402,805	\$394,749	\$400,784	(\$8,059)	14.30	121.94%	*
YELLOWSTONE	CUSTER H S	32	\$421,800	\$421,800	\$413,364	\$413,364	(\$8,436)	5.08	115.93%	*
YELLOWSTONE	ELDER GROVE ELEM	191	\$597,375	\$594,911	\$601,914	\$604,378	\$7,003	-6.53	76.52%	*
YELLOWSTONE	ELYSIAN ELEM	96	\$294,884	\$288,200	\$288,200	\$294,884	\$0	8.78	81.95%	*
YELLOWSTONE	HUNTLEY PROJ ELEM	479	\$1,508,287	\$1,442,402	\$1,453,429	\$1,519,314	\$11,027	-4.17	78.40%	*
YELLOWSTONE	HUNTLEY PROJ HS	184	\$901,503	\$882,984	\$882,984	\$901,503	\$0	-10.16	81.09%	*
YELLOWSTONE	INDEPENDENT ELEM	164	\$453,717	\$453,717	\$457,266	\$457,266	\$3,549	3.19	77.56%	*
YELLOWSTONE	LAUREL ELEM	1279	\$4,144,375	\$3,930,256	\$3,930,256	\$4,144,375	\$0	-16.08	81.20%	*
YELLOWSTONE	LAUREL H S	570	\$2,009,140	\$1,993,510	\$2,038,715	\$2,082,345	\$73,205	-1.35	70.41%	*
YELLOWSTONE	LOCKWOOD ELEM	1152	\$3,545,309	\$3,330,165	\$3,357,925	\$3,573,089	\$27,760	-6.07	78.51%	*
YELLOWSTONE	MORIN ELEM	32	\$151,335	\$105,760	\$105,760	\$151,335	\$0	-1.45	86.24%	**
YELLOWSTONE	PIONEER ELEM	73	\$218,000	\$218,000	\$218,078	\$218,078	\$78	4.74	79.86%	*
YELLOWSTONE	SHEPHERD ELEM	510	\$1,334,655	\$1,294,805	\$1,360,715	\$1,400,565	\$65,910	-0.87	67.85%	*
YELLOWSTONE	SHEPHERD H S	222	\$1,058,765	\$1,022,019	\$1,022,019	\$1,058,765	\$0	-25.56	80.65%	*
YELLOWSTONE	YLSTN EDUCATION CENTER	13	\$651,426	\$651,426	\$638,397	\$638,397	(\$13,029)	0.00	1005.60%	*
TOTALS		151,137	\$812,940,407	\$562,512,474	\$562,118,966	\$612,546,899	(\$393,509)		89.11%	

EXHIBIT 1A
3-4-93

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HB 471
 SORT SEQUENCE BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAXIMUM	NET CHANGE IN MILLS UNDER HB 471	MILL CHANGE EQUALIZATION VERSUS HB 471
BEAVERHEAD	BEAVERHEAD CO HS	0006	\$20,131	-12.73	-12.73	4.55	-17.28
BEAVERHEAD	DILLON ELEM	0005	\$31,013	-7.10	-7.10	12.01	-19.11
BEAVERHEAD	GRANT ELEM	0003	\$1,896	7.04	7.04	3.11	3.93
BEAVERHEAD	JACKSON ELEM	0014	\$1,516	5.05	5.05	4.48	0.57
BEAVERHEAD	LIMA ELEM	0008	\$0	16.16	17.86	6.23	11.62
BEAVERHEAD	LIMA H S	0009	\$4,721	0.92	0.92	6.24	-5.32
BEAVERHEAD	POLARIS ELEM	0012	\$2,286	-1.25	-1.25	3.68	-4.93
BEAVERHEAD	REICHLER ELEM	0015	\$0	10.62	21.67	5.52	16.15
BEAVERHEAD	WISDOM ELEM	0010	\$3,129	6.80	6.80	0.00	6.80
BEAVERHEAD	WISE RIVER ELEM	0007	\$1,870	5.91	5.91	5.87	0.04
BIG HORN	COMMUNITY ELEM	0022	\$2,123	5.12	5.12	1.86	3.26
BIG HORN	HARDIN ELEM	0023	\$0	-6.53	13.54	10.97	2.56
BIG HORN	HARDIN H S	1189	(\$45,859)	0.00	0.00	0.00	0.00
BIG HORN	LODGE GRASS ELEM	0025	(\$37,907)	0.00	0.00	89.64	-89.64
BIG HORN	LODGE GRASS H S	1190	(\$24,382)	0.00	0.00	0.00	0.00
BIG HORN	PLENTY COUPS HS	1214	\$0	-11.80	-11.80	30.23	-42.03
BIG HORN	PRYOR ELEM	0021	\$27,632	-57.35	-57.35	-2.63	-54.72
BIG HORN	SQUIRREL CRK ELEM	0020	(\$1,400)	-0.73	-0.11	0.17	-0.28
BIG HORN	WYOLA ELEM	0026	\$1,693	-8.55	-8.55	-2.43	-6.13
BLAINE	BEAR PAW ELEM	0048	\$0	9.22	15.64	2.60	13.04
BLAINE	CHINOOK ELEM	0028	\$0	-15.00	14.29	12.53	1.76
BLAINE	CHINOOK H S	0029	\$0	-8.50	6.86	5.00	1.86
BLAINE	CLEVELAND ELEM	0032	\$0	11.99	13.30	2.36	10.95
BLAINE	HARLEM ELEM	0030	\$0	-1.91	-1.91	74.06	-75.97
BLAINE	HARLEM H S	0031	\$6,859	5.44	5.44	17.22	-11.77
BLAINE	HAYS-LODGE POLE ELEM	0046	(\$15,997)	36.21	3384.45	3465.13	-80.68
BLAINE	HAYS-LODGE POLE H S	1213	\$0	-66.58	581.63	822.34	-240.71
BLAINE	LLOYD ELEM	0036	(\$691)	0.00	12.22	1.52	10.70
BLAINE	N HARLEM COLONY ELEM	1216	\$1,432	-22.34	-22.34	14.43	-36.76
BLAINE	TURNER ELEM	0044	(\$6,751)	-39.09	10.18	5.75	4.43
BLAINE	TURNER H S	0045	\$0	-15.23	-4.34	4.88	-9.22
BLAINE	ZURICH ELEM	0034	\$0	14.55	15.03	3.88	11.14
BROADWATER	BROADWATER CO HS	0055	\$23,354	2.79	2.79	2.09	0.71
BROADWATER	TOWNSEND ELEM	0050	\$56,262	7.20	7.20	4.17	3.04
CARBON	BELFRY ELEM	0075	(\$12,794)	-1.81	25.95	10.76	15.20
CARBON	BELFRY H S	0076	(\$13,104)	0.00	30.68	9.33	21.34
CARBON	BOYD ELEM	0070	\$1,692	2.09	2.09	3.46	-1.38
CARBON	BRIDGER ELEM	0058	\$0	-1.17	10.06	5.16	4.91
CARBON	BRIDGER H S	0059	\$0	-17.30	10.74	5.32	5.42
CARBON	EDGAR ELEM	0073	(\$2,153)	-20.30	14.30	4.47	9.83
CARBON	FROMBERG ELEM	0071	\$0	-18.71	-15.00	16.10	-31.11
CARBON	FROMBERG H S	0072	\$0	-11.18	1.26	10.81	-9.56
CARBON	JACKSON ELEM	0063	\$1,002	-9.55	-9.55	10.20	-19.75
CARBON	JOLIET ELEM	0060	\$9,589	-0.51	-0.51	14.69	-15.19
CARBON	JOLIET H S	0061	\$12,270	-5.37	-5.37	9.08	-14.46
CARBON	LUTHER ELEM	0064	\$180	12.38	12.38	4.31	8.06
CARBON	RED LODGE ELEM	0056	\$23,537	-4.62	-4.62	7.44	-12.07
CARBON	RED LODGE H S	0057	\$19,173	-4.97	-4.97	3.84	-8.80
CARBON	ROBERTS ELEM	0068	\$578	-2.39	-2.39	12.62	-15.01
CARBON	ROBERTS H S	0069	\$2,633	0.59	0.59	13.35	-12.76
CARTER	ALBION ELEM	0085	\$1,789	2.81	2.81	2.25	0.56
CARTER	ALZADA ELEM	0096	\$301	2.14	2.14	0.68	1.46
CARTER	CARTER CO H S	0097	(\$9,890)	-12.68	5.30	2.40	2.90
CARTER	EKALAKA ELEM	0087	(\$9,085)	-64.31	11.20	8.31	2.88
CARTER	HAMMOND-HAWKS HOME	0078	\$153	21.59	21.59	3.66	17.92
CARTER	JOHNSTON ELEM	0083	\$950	15.39	15.39	2.85	12.54
CARTER	PINE HILL-PLAINVW EL	0086	\$1,358	0.00	0.00	3.13	-3.13
CARTER	RIDGE ELEM	0090	\$0	47.58	58.85	5.40	53.45
CASCADE	BELT ELEM	0112	\$0	-0.48	4.78	5.00	-0.22
CASCADE	BELT H S	0113	\$0	-28.06	-0.94	4.70	-5.64
CASCADE	CASCADE ELEM	0101	\$7,822	-6.42	-6.42	7.45	-13.87
CASCADE	CASCADE H S	0102	\$44	-6.76	-6.76	4.84	-11.59
CASCADE	CENTERVILLE EL	0104	\$0	-20.97	-18.15	19.77	-37.92
CASCADE	CENTERVILLE H S	0105	\$3,490	-12.21	-12.21	12.86	-25.07
CASCADE	DEEP CREEK ELEM	1195	(\$826)	-5.60	22.87	2.93	19.94
CASCADE	GREAT FALLS EL	0098	\$0	-30.18	7.79	13.97	-6.18
CASCADE	GREAT FALLS H S	0099	(\$295,831)	-39.17	4.35	6.20	-1.85
CASCADE	SIMMS H S	0118	\$0	-36.21	-21.62	8.02	-29.64
CASCADE	SUN RIVER VALLEY ELM	1225	\$0	-31.80	44.75	18.15	26.60
CASCADE	ULM ELEM	0131	\$0	-25.84	21.28	18.74	2.55
CASCADE	VAUGHN ELEM	0127	\$811	-22.58	-22.58	18.29	-40.87
CHOTEAU	BIG SANDY ELEM	0137	(\$15,532)	-13.50	10.34	3.11	7.24
CHOTEAU	BIG SANDY H S	0138	(\$13,837)	-17.01	6.04	3.03	3.01
CHOTEAU	CARTER ELEM	0159	(\$1,109)	-9.69	3.19	1.02	2.17
CHOTEAU	FT BENTON ELEM	0133	\$0	-30.14	-17.72	6.77	-24.49
CHOTEAU	FT BENTON H S	0134	\$0	-11.61	-3.81	2.64	-6.45
CHOTEAU	GERALDINE ELEM	0153	(\$11,539)	-13.60	11.67	4.93	6.74
CHOTEAU	GERALDINE H S	0154	(\$10,057)	-18.88	4.90	3.37	1.53
CHOTEAU	HIGHWOOD ELEM	0145	(\$11,309)	-75.57	16.88	6.76	10.12
CHOTEAU	HIGHWOOD H S	0146	\$0	-11.06	8.95	6.46	2.49
CHOTEAU	KNEES ELEM	0161	(\$803)	-4.20	4.20	0.70	3.49
CHOTEAU	LOMA ELEM	0135	\$0	-6.62	-0.51	1.12	-1.63

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HE 471

SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT

SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAXIMUM	NET CHANGE IN MILLS UNDER HB 471	MILL CHANGE EQUALIZATION VERSUS HB 471
CHOTEAU	WARRICK ELEM	0144	(\$787)	-1.66	7.39	2.53	4.86
CUSTER	COTTONWOOD EL	0182	(\$458)	2.91	53.73	10.07	43.66
CUSTER	CUSTER CO H S	0192	\$0	-28.09	-20.90	6.29	-27.18
CUSTER	HKT-BASIN SPR CRK EL	0179	\$1,481	4.94	4.94	2.47	2.46
CUSTER	KINSEY ELEM	0187	\$0	4.57	9.30	7.44	1.87
CUSTER	KIRCHER ELEM	0173	\$0	12.33	14.85	2.98	11.67
CUSTER	MILES CITY ELEM	0172	\$1,630	-27.12	-27.12	19.40	-46.33
CUSTER	MOON CREEK EL	0184	\$3,758	1.99	1.99	1.74	0.25
CUSTER	S H-FOSTER CRK ELEM	0190	\$797	7.80	7.80	3.56	4.25
CUSTER	S Y ELEM	0189	\$3,179	7.32	7.32	3.26	4.07
CUSTER	TRAIL CREEK EL	0177	\$2,603	-0.43	-0.43	3.42	-3.91
CUSTER	TWIN BUTTES EL	0188	(\$23)	6.29	27.22	3.83	23.38
CUSTER	WHITNEY CRK EL	0183	\$240	23.88	23.88	3.87	20.01
DANIELS	FLAXVILLE ELEM	0199	(\$5,547)	48.60	118.44	106.31	12.13
DANIELS	FLAXVILLE H S	0200	\$0	-52.14	-52.14	0.00	-52.14
DANIELS	PEERLESS ELEM	0195	(\$7,140)	38.48	154.95	153.21	1.74
DANIELS	PEERLESS H S	0196	(\$7,197)	-76.80	-76.80	0.00	-76.80
DANIELS	SCOBEE ELEM	0193	(\$17,996)	35.36	90.61	122.99	-32.39
DANIELS	SCOBEE H S	0194	(\$15,479)	-121.44	-108.51	6.71	-115.22
DAWSON	BLOOMFIELD ELEM	0215	\$646	9.12	9.12	3.73	5.39
DAWSON	DAWSON CO H S	0207	\$0	-30.24	-3.19	5.70	-8.89
DAWSON	DEER CREEK ELEM	1193	\$0	-0.08	5.31	1.91	3.40
DAWSON	GLENDIVE ELEM	0206	\$0	-12.99	-10.43	7.64	-18.07
DAWSON	LINDSAY ELEM	0216	(\$1,514)	0.00	4.35	1.49	2.86
DAWSON	RICHEY ELEM	0227	(\$8,754)	-56.98	28.21	6.80	21.41
DAWSON	RICHEY H S	0228	\$0	-13.78	11.36	6.12	5.24
DEER LODGE	ANACONDA ELEM	0236	\$0	-23.51	2.26	18.51	-16.25
DEER LODGE	ANACONDA H S	0237	\$0	-22.78	-0.01	10.94	-10.95
FALLON	BAKER ELEM	0243	(\$35,219)	-36.05	16.02	10.46	5.56
FALLON	BAKER H S	0244	(\$29,432)	-10.63	4.85	4.79	0.06
FALLON	FERTILE PRAIRIE EL	0254	\$293	0.11	0.11	0.67	-0.57
FALLON	PLEVNA ELEM	0255	(\$12,503)	0.00	11.13	3.98	7.15
FALLON	PLEVNA H S	0256	(\$10,248)	0.00	8.54	3.81	4.72
FERGUS	AYERS ELEM	1218	\$1,263	1.29	1.29	11.03	-9.74
FERGUS	COTTONWOOD ELEM	0265	\$490	26.72	26.72	10.08	16.63
FERGUS	DEERFIELD ELEM	0264	\$278	10.41	10.41	14.52	-4.11
FERGUS	DENTON ELEM	0281	\$0	-5.01	4.54	5.37	-0.83
FERGUS	DENTON H S	0282	\$109	6.97	6.97	4.36	2.61
FERGUS	FERGUS H S	0259	\$8,731	-20.46	-20.46	5.47	-25.93
FERGUS	GRASS RANGE EL	0268	\$0	5.82	11.23	11.78	-0.55
FERGUS	GRASS RANGE H S	0269	(\$222)	-46.41	3.31	8.60	-5.29
FERGUS	KING COLONY EL	0272	\$0	3.88	8.26	1.39	6.87
FERGUS	LEWISTOWN ELEM	0258	\$37,172	-11.56	-11.56	17.81	-29.37
FERGUS	MAIDEN ELEM	0260	\$0	0.00	6.62	6.61	0.01
FERGUS	MOORE ELEM	0273	\$0	-19.82	-1.26	5.92	-7.18
FERGUS	MOORE H S	0274	\$0	-9.82	-4.99	5.67	-10.66
FERGUS	ROY ELEM	0279	(\$6,129)	-73.41	4.18	7.91	-3.73
FERGUS	ROY H S	0280	(\$7,470)	-25.60	2.29	9.01	-6.72
FERGUS	SPRING CRK COLONY EL	0288	\$0	13.80	60.58	11.21	49.36
FERGUS	WINIFRED ELEM	0290	\$0	-18.17	25.01	10.02	14.99
FERGUS	WINIFRED H S	0291	\$0	-23.16	15.47	8.09	7.38
FLATHEAD	BATAVIA ELEM	0324	\$0	-12.42	41.61	26.24	15.37
FLATHEAD	BIGFORK ELEM	0330	\$29,141	-9.56	-9.56	6.78	-16.34
FLATHEAD	BIGFORK H S	0331	\$46,572	-5.47	-5.47	3.51	-8.98
FLATHEAD	CAYUSE PRAIRIE ELEM	0317	\$2,034	-6.05	-6.05	38.87	-44.92
FLATHEAD	COLUMBIA FALLS ELEM	0312	\$39,179	-7.01	-7.01	10.47	-17.48
FLATHEAD	COLUMBIA FALLS H S	0313	\$49,976	-2.60	-2.60	5.49	-8.09
FLATHEAD	CRESTON ELEM	0316	\$0	-16.69	-9.00	9.01	-18.01
FLATHEAD	DEER PARK ELEM	0307	\$0	-11.56	40.27	28.79	11.48
FLATHEAD	EVERGREEN ELEM	0339	\$11,349	-23.52	-23.52	15.44	-38.96
FLATHEAD	FAIR-MONT-EGAN ELEM	0308	\$2,958	-10.00	-10.00	16.06	-26.06
FLATHEAD	FLATHEAD H S	0311	\$0	-13.48	-6.64	5.36	-12.01
FLATHEAD	HELENA FLATS EL	0320	\$3,222	-20.70	-20.70	24.35	-45.05
FLATHEAD	KALISPELL ELEM	0310	\$0	-11.07	-5.56	10.98	-16.54
FLATHEAD	KILA ELEM	0323	\$512	-4.09	-4.09	7.97	-12.06
FLATHEAD	MARION ELEM	0341	\$0	-11.05	3.89	7.90	-4.01
FLATHEAD	OLNEY-BISSELL ELEM	0342	\$692	3.42	3.42	9.09	-5.67
FLATHEAD	PLEASANT VALLEY ELEM	0325	\$1,255	-1.39	-1.39	3.16	-4.55
FLATHEAD	SOMERS ELEM	0327	\$2,807	0.54	0.54	5.23	-4.68
FLATHEAD	SWAN RIVER EL	0309	\$0	12.44	29.45	9.47	19.99
FLATHEAD	WEST GLACIER ELEM	1223	\$0	9.54	12.85	2.80	10.05
FLATHEAD	WEST VALLEY EL	1184	\$12,116	-11.37	-11.37	17.44	-28.82
FLATHEAD	WHITEFISH ELEM	0334	\$50,829	1.16	1.16	7.58	-6.42
FLATHEAD	WHITEFISH H S	0335	\$24,445	-9.07	-9.07	3.91	-12.99
GALLATIN	AMSTERDAM ELEM	0376	\$0	4.68	16.55	2.71	13.84
GALLATIN	ANDERSON ELEM	0366	\$228	-10.92	-10.92	16.52	-27.44
GALLATIN	BELGRADE ELEM	0368	\$45,167	-9.33	-9.33	14.76	-24.09
GALLATIN	BELGRADE H S	0369	\$54,165	-5.44	-5.44	6.00	-11.44
GALLATIN	BOZEMAN ELEM	0350	\$0	-7.87	-2.66	7.99	-10.64
GALLATIN	BOZEMAN H S	0351	\$0	-18.57	-5.70	3.08	-8.78
GALLATIN	COTTONWOOD EL	0359	\$2,074	-11.04	-11.04	5.47	-16.51
GALLATIN	GALLATIN GTWY ELEM	0364	\$0	-5.31	-5.27	8.81	-14.08

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HB 471
 SORT SEQUENCE BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	0% SIMULATED MILL CHANGE TO MINIMUM	0% SIMULATED MILL CHANGE TO MAXIMUM	0% NET CHANGE IN MILLS UNDER HB 471	MILL CHANGE EQUALIZATION VERSUS HB 471
GALLATIN	LA MOTTE ELEM	0367	\$0	7.44	7.84	6.92	0.92
GALLATIN	MALMBORG ELEM	0370	\$863	6.38	6.38	2.11	4.27
GALLATIN	MANHATTAN ELEM	0347	\$25,351	-10.72	-10.72	18.64	-29.36
GALLATIN	MANHATTAN H S	0348	\$19,959	-7.18	-7.18	6.33	-13.50
GALLATIN	MONFORTON EL	0363	\$2,026	-7.28	-7.28	13.35	-20.63
GALLATIN	OPHIR ELEM	0375	\$0	2.73	7.66	1.36	6.29
GALLATIN	PASS CREEK ELEM	0362	\$3,579	15.82	15.82	3.71	12.10
GALLATIN	SPRINGHILL EL	0357	\$118	-7.24	-7.24	9.16	-16.40
GALLATIN	THREE FORKS EL	0360	\$10,582	3.76	3.76	6.76	-3.00
GALLATIN	THREE FORKS H S	0361	\$6,905	-4.80	-4.80	3.44	-8.24
GALLATIN	W YELLOWSTONE ELEM	0373	\$0	37.25	75.13	77.27	-2.15
GALLATIN	W YELLOWSTONE H S	0374	(\$11,673)	-97.89	-60.64	-10.56	-50.08
GALLATIN	WILLOW CREEK EL	0354	\$2,619	7.21	7.21	3.52	3.69
GALLATIN	WILLOW CREEK HS	0355	\$3,772	0.95	0.95	5.65	-4.71
GARFIELD	BENZIEN ELEM	0388	\$1,630	12.96	12.96	6.91	6.05
GARFIELD	BIG DRY CREEK ELEM	0380	\$0	9.46	12.62	2.95	9.67
GARFIELD	BLACKFOOT ELEM	0389	\$1,443	11.24	11.24	3.67	7.57
GARFIELD	COHAGEN ELEM	0387	\$1,079	10.17	10.17	3.46	6.70
GARFIELD	GARFIELD CO H S	0378	\$0	-1.95	-1.20	3.25	-4.45
GARFIELD	JORDAN ELEM	0377	\$383	4.27	4.27	11.34	-7.07
GARFIELD	KESTER ELEM	0386	(\$421)	0.00	27.98	6.37	21.61
GARFIELD	PINE GROVE ELEM	0385	\$3,061	2.79	2.79	10.77	-7.98
GARFIELD	ROSS ELEM	0394	\$0	43.66	73.50	14.93	58.57
GARFIELD	SAND SPRINGS EL	0392	\$510	7.85	7.85	2.92	4.94
GARFIELD	VAN NORMAN ELEM	0382	\$1,765	19.89	19.89	6.39	13.50
GLACIER	BROWNING ELEM	0400	(\$131,083)	-22.05	-22.05	-22.05	0.00
GLACIER	BROWNING H S	0401	(\$58,540)	-12.92	-12.92	-12.92	0.00
GLACIER	CUT BANK ELEM	0402	\$0	-15.20	-15.20	-3.72	-11.49
GLACIER	CUT BANK H S	0403	(\$33,985)	-26.34	-19.07	3.74	-22.81
GLACIER	E GLACIER PARK ELEM	0404	(\$4,947)	-43.54	-43.54	7.57	-51.11
GLACIER	MOUNTAIN VIEW ELEMENTAR	1222	\$1,281	0.63	0.63	22.53	-21.90
GOLDEN VALLEY	LAVINA ELEM	0410	\$0	0.62	16.44	4.39	12.05
GOLDEN VALLEY	LAVINA H S	0411	\$9,555	-5.48	-5.48	4.20	-9.67
GOLDEN VALLEY	RYEGATE ELEM	0406	(\$5,806)	-11.30	11.14	2.27	8.88
GOLDEN VALLEY	RYEGATE H S	0407	\$0	-10.97	4.78	2.17	2.61
GRANITE	DRUMMOND ELEM	0419	\$0	4.55	9.99	4.80	5.19
GRANITE	DRUMMOND H S	0420	\$5,950	4.37	4.37	5.35	-0.97
GRANITE	GRANITE H S	0416	\$0	-7.42	1.02	5.54	-4.52
GRANITE	HALL ELEM	0418	(\$1,151)	-8.14	2.64	3.53	-0.88
GRANITE	PHILIPSBURG EL	0415	\$0	-10.81	-3.54	6.99	-10.53
HILL	BLUE SKY ELEM	1219	\$0	-2.17	8.80	4.19	4.61
HILL	BLUE SKY HIGH	1220	(\$9,485)	-43.06	5.02	3.27	1.75
HILL	BOX ELDER ELEM	0425	\$0	-10.12	-10.12	139.08	-149.21
HILL	BOX ELDER H S	0426	\$0	-4.30	79.62	95.29	-15.67
HILL	COTTONWOOD ELEM	0445	(\$4,128)	-9.92	-9.92	1.71	-11.63
HILL	DAVEY ELEM	0424	(\$864)	0.00	0.00	0.00	0.00
HILL	GILDFORD COLONY ELEM	1217	\$1,840	-18.91	-18.91	11.72	-30.63
HILL	HAVRE ELEM	0427	\$13,492	-7.60	-7.60	12.71	-20.31
HILL	HAVRE H S	0428	\$76,721	3.29	3.29	6.68	-3.39
HILL	K-G ELEM	1208	(\$8,434)	-0.85	40.57	4.99	35.58
HILL	K-G HIGH SCHOOL	1209	(\$8,275)	-38.21	0.17	3.54	-3.37
HILL	ROCKY BOY ELEM	1207	\$964	-41.45	-41.45	-41.45	0.00
HILL	ROCKY BOY H S	1229	\$1,471	-32.18	-32.18	-32.18	0.00
JEFFERSON	BASIN ELEM	0455	(\$1,240)	0.00	0.00	0.86	-0.86
JEFFERSON	BOULDER ELEM	0456	\$0	-37.65	-18.54	9.52	-28.06
JEFFERSON	CARDWELL ELEM	0458	\$2,571	5.11	5.11	1.32	3.79
JEFFERSON	CLANCY ELEM	0452	\$0	-6.49	-2.37	4.67	-7.05
JEFFERSON	JEFFERSON H S	0457	\$13,807	-0.08	-0.08	2.10	-2.17
JEFFERSON	MONTANA CITY ELEM	0460	(\$4,934)	-70.26	-21.69	7.47	-29.17
JEFFERSON	WHITEHALL ELEM	0453	\$25,789	-3.10	-3.10	13.27	-16.37
JEFFERSON	WHITEHALL H S	0454	\$19,884	2.66	2.66	3.34	-0.68
JUDITH BASIN	GEYSER ELEM	0472	(\$5,386)	-15.87	24.18	6.62	17.56
JUDITH BASIN	GEYSER H S	0473	\$389	-1.42	-1.42	4.63	-6.05
JUDITH BASIN	HOBSON ELEM	0468	\$0	39.82	52.75	49.20	3.55
JUDITH BASIN	HOBSON H S	0469	\$0	-57.16	-36.49	-23.42	-13.07
JUDITH BASIN	RAYNESFORD ELEM	0471	\$0	1.45	9.19	-1.26	10.45
JUDITH BASIN	STANFORD ELEM	0463	\$3,908	9.23	9.23	4.83	4.40
JUDITH BASIN	STANFORD H S	0464	\$0	0.14	7.92	4.11	3.82
LAKE	ARLEE ELEM	0474	\$0	-17.96	52.95	39.00	13.95
LAKE	ARLEE H S	0475	\$1,954	-11.84	-11.84	18.25	-30.10
LAKE	CHARLO ELEM	1205	\$0	-0.37	27.99	3.03	24.96
LAKE	CHARLO H S	1206	\$0	-10.67	5.71	19.72	-14.01
LAKE	POLSON ELEM	0477	\$98,034	-9.48	-9.48	-2.01	-7.46
LAKE	POLSON H S	0478	\$80,514	-5.95	-5.95	-1.02	-4.93
LAKE	RONAN ELEM	1199	\$17,044	-14.37	-14.37	-19.62	5.25
LAKE	RONAN H S	1200	\$25,492	-12.36	-12.36	-12.36	0.00
LAKE	ST IGNATIUS ELEM	0480	\$0	36.60	41.43	266.83	-225.40
LAKE	ST IGNATIUS H S	0481	\$0	-32.95	-32.95	-32.95	0.00
LAKE	SWAN LAKE-SALMON ELEM	0486	\$0	1.67	2.12	3.19	-1.07
LAKE	UPPER WEST SHORE ELEM	1211	\$3,911	5.81	5.81	1.11	4.70
LAKE	VALLEY VIEW ELEM	0483	\$3,021	22.17	22.17	9.98	12.18
LEWIS & CLARK	AUCHARD CRK ELEM	0498	\$4,988	0.00	0.00	8.49	-8.49

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LEWIS & CLARK	AUGUSTA ELEM	0502	\$0	-21.59	1.21	5.85	-4.64
LEWIS & CLARK	AUGUSTA H S	0503	\$0	-11.73	4.90	5.36	-0.46
LEWIS & CLARK	CRAIG ELEM	0497	\$0	0.05	0.14	0.92	-0.78
LEWIS & CLARK	E HELENA ELEM	0492	\$47,628	-9.46	-9.46	14.21	-23.68
LEWIS & CLARK	HELENA ELEM	0487	\$0	-44.05	-5.03	12.30	-17.33
LEWIS & CLARK	HELENA H S	0488	(\$110,312)	-38.85	-4.41	5.53	-9.95
LEWIS & CLARK	KESSLER ELEM	0499	\$9,590	-5.53	-5.53	8.85	-14.48
LEWIS & CLARK	LINCOLN ELEM	0501	\$1,421	-7.75	-7.75	9.82	-17.57
LEWIS & CLARK	LINCOLN HIGH SCHOOL	1271	\$1,792	-4.59	-4.59	6.83	-11.49
LEWIS & CLARK	TRINITY ELEM	0491	\$580	0.00	0.00	0.82	-0.82
LEWIS & CLARK	WOLF CREEK ELEM	0495	\$295	-1.50	-1.50	0.63	-2.13
LIBERTY	CHESTER ELEM	0510	\$2,173	9.12	9.12	5.28	3.84
LIBERTY	CHESTER H S	0511	(\$13,960)	-14.35	3.35	3.26	0.09
LIBERTY	J-1 ELEM	0507	(\$13,500)	-31.13	34.84	5.76	29.07
LIBERTY	J-1 HIGH SCHOOL	0508	(\$10,384)	-39.96	4.97	3.86	1.10
LIBERTY	LIBERTY ELEM SCHOOL	1224	\$2,413	-14.92	-14.92	7.77	-22.69
LIBERTY	WHITLASH ELEM	0506	\$1,057	2.55	2.55	2.98	-0.43
LINCOLN	EUREKA ELEM	0527	\$9,395	-1.11	-1.11	33.39	-34.50
LINCOLN	FORTINE ELEM	0529	\$0	10.07	11.84	5.37	6.48
LINCOLN	LIBBY ELEM	0521	\$0	33.10	44.95	113.79	-68.84
LINCOLN	LIBBY H S	0522	\$0	-93.42	-76.30	-37.60	-38.70
LINCOLN	LINCOLN CO H S	0528	\$37,844	-2.83	-2.83	9.91	-12.74
LINCOLN	MCCORMICK ELEM	0530	\$620	9.05	9.05	3.04	6.01
LINCOLN	SYLVANITE ELEM	0532	\$619	-3.84	-3.84	1.44	-5.28
LINCOLN	TREGO ELEM	0534	\$110	7.07	7.07	8.29	-1.21
LINCOLN	TROY ELEM	0519	\$4,503	-14.09	-14.09	2.16	-16.26
LINCOLN	TROY H S	0520	\$11,323	-10.05	-10.05	2.17	-12.23
LINCOLN	YAAK ELEM	0533	\$15	9.35	9.35	4.68	4.67
MADISON	ALDER ELEM	0536	\$3,013	2.40	2.40	3.77	-1.36
MADISON	ENNIS ELEM	0545	\$0	-1.13	8.97	2.29	6.67
MADISON	ENNIS H S	0546	\$0	0.93	5.51	1.79	3.72
MADISON	HARRISON ELEM	0542	\$1,688	11.45	11.45	5.86	5.58
MADISON	HARRISON H S	0543	\$4,539	0.80	0.80	5.70	-4.90
MADISON	SHERIDAN ELEM	0537	\$15,753	13.69	13.69	9.82	3.87
MADISON	SHERIDAN H S	0538	\$10,916	-1.87	-1.87	6.55	-8.42
MADISON	TWIN BRIDGES ELEM	0539	\$0	-1.04	8.14	4.67	3.46
MADISON	TWIN BRIDGES H S	0540	\$0	-11.28	5.41	4.17	1.24
MCCONE	CIRCLE ELEM	0547	\$0	2.60	11.37	8.30	3.07
MCCONE	CIRCLE H S	0548	\$0	-0.33	0.78	2.92	-2.14
MCCONE	PRAIRIE ELK ELEM	0551	\$416	6.63	6.63	1.38	5.25
MCCONE	SOUTHVIEW ELEM	0562	\$1,786	-0.61	-0.61	1.47	-2.08
MCCONE	VIDA ELEM	0566	(\$826)	-2.00	5.83	1.68	4.15
MEAGHER	LENNEP ELEM	0568	\$3,065	0.43	0.43	0.59	-0.16
MEAGHER	RINGLING ELEM	0574	(\$746)	-2.46	1.53	0.72	0.81
MEAGHER	WHT SULPHUR SPGS ELEM	0569	\$0	-32.16	0.89	4.88	-3.99
MEAGHER	WHT SULPHUR SPGS HS	0570	\$0	-2.32	2.21	2.21	0.00
MINERAL	ALBERTON ELEM	0576	\$0	-33.34	-15.34	11.59	-26.93
MINERAL	ALBERTON H S	0577	\$0	-34.38	0.41	8.89	-8.48
MINERAL	ST REGIS ELEM	0581	\$0	-14.35	-3.16	5.74	-8.90
MINERAL	ST REGIS H S	0582	\$0	-16.66	3.63	4.27	-0.64
MINERAL	SUPERIOR ELEM	0578	\$0	-48.50	-25.69	9.32	-35.02
MINERAL	SUPERIOR H S	0579	\$2,570	-18.20	-18.20	6.57	-24.77
MISSOULA	BONNER ELEM	0590	\$0	-29.32	-20.91	7.13	-28.04
MISSOULA	CLINTON ELEM	0595	\$0	-29.47	-22.88	11.82	-34.71
MISSOULA	DESMET SCHOOL	0592	\$0	-4.70	13.66	6.25	7.41
MISSOULA	FRENCHTOWN ELEM	0598	\$10,512	7.87	7.87	4.05	3.82
MISSOULA	FRENCHTOWN H S	0599	\$0	-13.25	-1.03	2.99	-4.02
MISSOULA	HELLGATE ELEM	0586	\$39,559	-10.36	-10.36	9.41	-19.77
MISSOULA	LOLO ELEM	0588	\$0	-25.24	-18.38	25.02	-43.41
MISSOULA	MISSOULA ELEM	0583	\$0	-34.76	-0.21	9.83	-10.04
MISSOULA	MISSOULA H S	0584	(\$288,348)	-28.12	-0.01	4.47	-4.48
MISSOULA	POTOMAC ELEM	0589	\$0	-5.88	37.59	18.89	18.70
MISSOULA	SEELEY LAKE ELEM	0597	\$6,457	-9.35	-9.35	8.64	-17.99
MISSOULA	SUNSET ELEM	0594	\$1,038	3.43	3.43	3.04	0.39
MISSOULA	SWAN VALLEY ELEM	0596	(\$6,518)	7.15	71.77	11.17	60.60
MISSOULA	TARGET RANGE ELEM	0593	\$31,796	-10.41	-10.41	8.79	-19.20
MISSOULA	WOODMAN ELEM	0591	(\$6,416)	6.98	73.89	14.23	59.67
MUSSELSHELL	MELSTONE ELEM	0607	\$0	0.00	40.49	9.37	31.12
MUSSELSHELL	MELSTONE H S	0608	\$0	4.78	34.74	13.30	21.44
MUSSELSHELL	MUSSELSHELL ELEM	0600	(\$1,886)	0.00	11.86	3.54	8.32
MUSSELSHELL	ROUNDUP ELEM	0605	\$24,517	-11.17	-11.17	11.20	-22.37
MUSSELSHELL	ROUNDUP H S	0606	\$20,884	-5.59	-5.59	5.68	-11.27
PARK	ARROWHEAD ELEM	1215	\$0	14.48	15.15	3.09	12.06
PARK	COOKE CITY ELEM	0617	\$393	13.91	13.91	1.71	12.19
PARK	GARDINER ELEM	0614	\$0	-14.41	6.39	5.03	1.37
PARK	GARDINER H S	1191	(\$11,507)	-16.89	10.61	3.63	6.99
PARK	LIVINGSTON ELEM	0612	\$0	-21.25	-19.01	9.84	-28.85
PARK	PARK H S	0613	\$0	-13.81	-12.88	3.90	-16.79
PARK	PINE CREEK ELEM	0620	\$2,644	16.52	16.52	4.27	12.26
PARK	RICHLAND ELEM	0611	\$0	0.00	0.00	1.63	-1.63
PARK	SPRINGDALE ELEM	0635	\$1,386	-0.79	-0.79	1.47	-2.25
PARK	SHIELDS VALLEY HIGH SCH	1228	\$0	-15.13	4.67	6.88	-2.20

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HB 471
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	0% SIMULATED MILL	0% SIMULATED MILL	0% NET CHANGE IN MILLS	MILL CHANGE EQUALIZATION
				CHANGE TO MINIMUM	CHANGE TO MAXIMUM	UNDER HB 471	VERSUS HB 471
PARK	SHIELDS VLY ELEM SCH DIST	1227	\$0	7.96	23.13	6.29	16.84
PETROLEUM	WINNETT ELEM	0641	(\$7,137)	37.02	82.00	79.18	2.82
PETROLEUM	WINNETT H S	0642	\$0	-68.25	-66.01	0.00	-66.01
PHILLIPS	DODSON ELEM	0647	\$0	-16.96	-16.96	0.00	-16.96
PHILLIPS	DODSON H S	0648	\$0	-18.90	0.19	4.13	-3.94
PHILLIPS	LANDUSKY ELEM	0653	\$696	2.04	2.04	0.14	1.60
PHILLIPS	MALTA ELEM	0658	\$0	-16.71	-2.26	5.99	-8.25
PHILLIPS	MALTA H S	0659	\$319	-5.83	-5.83	3.49	-9.32
PHILLIPS	SACO ELEM	1203	(\$10,637)	-18.99	11.67	3.92	7.75
PHILLIPS	SACO H S	0657	(\$10,753)	-18.97	3.83	4.12	-0.29
PHILLIPS	SECOND CRK ELEM	0652	\$155	8.21	8.21	1.78	6.43
PHILLIPS	WHITEWATER ELEM	0662	(\$8,839)	-28.44	4.40	3.16	1.24
PHILLIPS	WHITEWATER H S	0663	(\$8,225)	-13.20	4.00	4.18	-0.18
PONDERA	BRADY ELEM	0681	(\$7,502)	-21.14	17.60	3.07	14.54
PONDERA	BRADY H S	0682	\$4,868	8.54	8.54	3.32	5.22
PONDERA	CONRAD ELEM	0674	\$0	-21.96	-4.52	7.99	-12.51
PONDERA	CONRAD H S	0675	\$0	-21.54	-3.42	5.38	-3.80
PONDERA	DUPUYER ELEM	0671	\$418	-11.78	-11.78	4.12	-15.90
PONDERA	HEART BUTTE	1226	\$0	-35.69	-35.69	-35.69	0.00
PONDERA	HEART BUTTE ELEM	0670	\$0	-35.08	-35.08	-35.08	0.00
PONDERA	MIAMI ELEM	0684	\$483	11.94	11.94	6.63	5.31
PONDERA	VALIER ELEM	0679	\$676	-4.76	-4.76	8.38	-13.13
PONDERA	VALIER H S	0680	\$0	-12.05	-4.05	4.52	-8.57
POWDER RIVER	BELLE CREEK EL	0695	(\$2,440)	0.00	0.00	0.96	-0.96
POWDER RIVER	BIDDLE ELEM	0692	\$2,429	9.46	9.46	5.51	3.95
POWDER RIVER	BILLUP ELEM	0702	\$0	13.76	22.96	5.16	17.80
POWDER RIVER	BROADUS ELEM	0705	(\$17,484)	-61.38	-3.30	6.58	-9.88
POWDER RIVER	HORKAN CRK ELEM	0711	\$767	17.68	17.68	6.13	11.54
POWDER RIVER	POWDER RVR CO DIST HS	0706	(\$21,210)	-39.97	6.04	4.64	1.40
POWDER RIVER	SO STACEY ELEM	0709	\$0	19.41	25.09	5.80	19.30
POWELL	AVON ELEM	0720	\$6,527	-0.33	-0.33	2.24	-2.58
POWELL	DEER LODGE ELEM	0712	\$0	-50.85	-23.08	11.40	-34.48
POWELL	ELLISTON ELEM	0719	\$1,003	6.73	6.73	3.69	3.05
POWELL	GARRISON ELEM	0718	\$308	7.36	7.36	2.03	5.33
POWELL	GOLD CREEK ELEM	0721	\$320	0.00	0.00	0.90	-0.90
POWELL	HELMVILLE ELEM	0717	\$104	14.56	14.56	3.09	11.47
POWELL	OVANDO ELEM	0715	\$259	11.60	11.60	4.03	7.57
POWELL	POWELL CO H S	0713	\$0	-20.01	-12.74	3.17	-15.91
PRAIRIE	TERRY ELEM	0725	\$0	-3.06	19.14	5.94	13.20
PRAIRIE	TERRY H S	0726	\$0	-4.67	6.74	5.39	1.35
RAVALLI	CORVALLIS ELEM	0730	\$13,324	34.41	34.41	124.77	-90.35
RAVALLI	CORVALLIS H S	0731	\$42,012	-47.14	-47.14	-33.74	-13.40
RAVALLI	DARBY ELEM	0739	\$20,353	30.53	30.53	71.81	-41.28
RAVALLI	DARBY H S	0740	\$17,566	-45.52	-45.52	-36.43	-9.09
RAVALLI	FLORENCE-CARLTON ELEM	0742	\$15,115	34.17	34.17	119.32	-85.14
RAVALLI	FLORENCE-CARLTON HS	0743	\$14,471	-42.43	-42.43	-34.37	-8.06
RAVALLI	HAMILTON ELEM	0734	\$40,509	31.39	31.39	69.52	-38.13
RAVALLI	HAMILTON H S	0735	\$56,753	-40.13	-40.13	-33.12	-7.00
RAVALLI	LONE ROCK ELEM	0741	\$0	-5.24	-0.94	13.28	-14.21
RAVALLI	STEVENSVILLE EL	0732	\$43,149	-3.18	-3.18	18.72	-21.90
RAVALLI	STEVENSVILLE HS	0733	\$47,056	-1.62	-1.62	8.65	-10.27
RAVALLI	VICTOR ELEM	0737	\$6,072	32.24	32.24	57.20	-24.97
RAVALLI	VICTOR H S	0738	\$2,880	-35.58	-35.58	-33.38	-2.20
RICHLAND	BRORSON ELEM	0749	(\$1,508)	0.00	0.00	1.27	-1.27
RICHLAND	FAIRVIEW ELEM	0750	(\$17,905)	-12.00	17.42	8.84	8.59
RICHLAND	FAIRVIEW H S	0751	(\$21,653)	0.00	9.54	6.28	3.26
RICHLAND	LAMBERT ELEM	0768	(\$10,733)	-51.87	18.45	7.03	11.41
RICHLAND	LAMBERT H S	0769	(\$9,579)	-49.49	9.17	8.17	1.01
RICHLAND	RAU ELEM	0754	\$0	0.93	24.42	8.99	15.43
RICHLAND	SAVAGE ELEM	0747	\$3,103	8.22	8.22	12.18	-3.95
RICHLAND	SAVAGE H S	0748	(\$7,691)	-40.56	14.53	7.23	7.31
RICHLAND	SIDNEY ELEM	0745	\$0	-21.29	10.12	13.20	-3.08
RICHLAND	SIDNEY H S	0746	\$0	-12.29	-7.98	6.50	-14.48
ROOSEVELT	BAINVILLE ELEM	0784	(\$10,576)	10.08	59.91	65.94	-6.03
ROOSEVELT	BAINVILLE H S	0785	(\$9,695)	0.00	0.00	0.00	0.00
ROOSEVELT	BROCKTON ELEM	0782	(\$8,129)	-34.57	-34.57	181.79	-216.37
ROOSEVELT	BROCKTON H S	0783	\$0	-27.31	-27.31	155.19	-182.50
ROOSEVELT	CULBERTSON ELEM	0777	\$1,348	-13.10	-13.10	5.73	-18.83
ROOSEVELT	CULBERTSON H S	0778	\$0	-14.75	-3.16	5.80	-8.97
ROOSEVELT	FROID ELEM	0786	(\$7,372)	-47.61	-35.24	7.25	-42.49
ROOSEVELT	FROID H S	0787	\$0	-14.48	4.19	7.84	-3.65
ROOSEVELT	FRONTIER ELEM	0774	\$0	0.00	0.00	0.00	0.00
ROOSEVELT	POPLAR ELEM	0775	\$0	0.00	0.00	0.00	0.00
ROOSEVELT	POPLAR H S	0776	(\$36,660)	-25.96	-25.96	0.00	-25.96
ROOSEVELT	WOLF POINT ELEM	0780	\$37,782	-10.33	-10.33	-10.86	0.53
ROOSEVELT	WOLF POINT H S	0781	\$20,060	0.00	0.00	0.00	0.00
ROSEBUD	ASHLAND ELEM	0800	\$665	-24.49	-24.49	0.00	-24.49
ROSEBUD	BIRNEY ELEM	0789	\$0	-7.75	16.02	7.86	8.16
ROSEBUD	COLSTRIP ELEM	0796	(\$84,684)	-3.09	-3.09	0.76	-3.85
ROSEBUD	COLSTRIP H S	0797	(\$54,253)	-2.50	-2.50	0.45	-2.95
ROSEBUD	FORSYTH ELEM	0790	\$0	-19.50	-6.46	6.97	-13.43
ROSEBUD	FORSYTH H S	0791	\$21,789	3.97	3.97	4.33	-0.36

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HB 471

SORT SEQUENCE BY COUNTY AND SCHOOL DISTRICT

SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	SIMULATED MILL CHANGE TO MINIMUM	SIMULATED MILL CHANGE TO MAXIMUM	NET CHANGE IN MILLS UNDER HB 471	MILL CHANGE EQUALIZATION VERSUS HB 471
ROSEBUD	LAME DEER ELEM	0792	(\$27,692)	-37.54	-37.54	2849.80	-2887.34
ROSEBUD	ROCK SPRING ELEM	0788	(\$56)	1.97	8.65	1.70	6.95
ROSEBUD	ROSEBUD ELEM	0794	\$0	-16.03	11.54	5.36	6.17
ROSEBUD	ROSEBUD H S	0795	\$0	-10.66	0.56	4.10	-3.54
SANDERS	CAMAS PRAIRIE ELEM	0813	(\$946)	0.00	10.28	10.87	-0.59
SANDERS	DIXON ELEM	0809	(\$4,039)	-72.70	-72.70	-51.58	-21.12
SANDERS	HOT SPRINGS ELEM	0814	\$357	-15.27	-15.27	15.97	-31.24
SANDERS	HOT SPRINGS H S	0815	\$1,705	-0.58	-0.58	7.83	-8.42
SANDERS	NOXON ELEM	0811	\$0	2.08	12.94	2.93	10.01
SANDERS	NOXON H S	0812	\$13,316	3.98	3.98	1.55	2.43
SANDERS	PARADISE ELEM	0808	\$0	-15.07	-5.74	6.04	-11.79
SANDERS	PLAINS ELEM	0802	\$9,259	-12.17	-12.17	10.99	-23.15
SANDERS	PLAINS H S	0803	\$1,346	-14.77	-14.77	7.10	-21.87
SANDERS	THOMPSON FALLS ELEM	0804	\$10,673	-13.42	-13.42	6.89	-20.31
SANDERS	THOMPSON FALLS H S	0805	\$19,964	-7.52	-7.52	5.15	-12.67
SANDERS	TROUT CRK ELEM	0807	(\$7,931)	-15.93	11.12	2.61	8.52
SHERIDAN	HIAWATHA ELEM	0837	(\$2,499)	0.00	0.00	0.00	0.00
SHERIDAN	MEDICINE LK EL	0821	(\$16,075)	-9.71	19.21	8.38	10.84
SHERIDAN	MEDICINE LK H S	0822	(\$12,565)	-10.38	11.34	6.34	5.00
SHERIDAN	OUTLOOK ELEM	0830	(\$7,487)	-26.45	19.94	7.42	12.52
SHERIDAN	OUTLOOK H S	0831	(\$6,518)	-32.99	-7.67	6.46	-14.12
SHERIDAN	PLENTYWOOD ELEM	0827	\$0	-15.88	-13.50	7.73	-21.23
SHERIDAN	PLENTYWOOD H S	0828	(\$13,306)	-46.25	-10.73	6.70	-17.42
SHERIDAN	WESTBY ELEM	0818	(\$13,155)	-15.95	14.94	8.89	6.05
SHERIDAN	WESTBY H S	0819	(\$12,575)	-14.22	6.07	7.61	-1.54
SILVER BOW	BUTTE ELEM	0840	(\$279,205)	-86.25	-8.11	10.22	-18.33
SILVER BOW	BUTTE H S	1212	(\$152,149)	-50.96	-7.07	4.21	-11.27
SILVER BOW	DIVIDE ELEM	0843	\$139	-4.49	-4.49	3.05	-7.54
SILVER BOW	MELROSE ELEM	0844	\$0	-24.86	18.95	12.62	6.33
SILVER BOW	RAMSAY ELEM	0842	\$0	4.49	8.40	2.97	5.43
STILLWATER	ABSAROKEE ELEM	0861	\$0	0.12	12.27	6.50	5.78
STILLWATER	ABSAROKEE H S	0862	\$13,700	-0.08	-0.08	3.09	-3.17
STILLWATER	COLUMBUS ELEM	0848	\$13,364	-14.78	-14.78	6.71	-21.49
STILLWATER	COLUMBUS H S	0849	\$9,421	-6.73	-6.73	3.97	-10.70
STILLWATER	FISHTAIL ELEM	0853	\$3,948	1.40	1.40	1.41	-0.01
STILLWATER	MOLT ELEM	0852	(\$1,358)	-15.52	-3.05	2.05	-5.10
STILLWATER	NYE ELEM	0857	(\$64)	17.06	34.39	1.40	32.99
STILLWATER	PARK CITY ELEM	0846	\$9,916	6.94	6.94	16.31	-9.37
STILLWATER	PARK CITY H S	0847	\$13,664	-0.28	-0.28	14.23	-14.51
STILLWATER	RAPELJE ELEM	0858	(\$7,191)	-23.91	11.40	3.28	8.12
STILLWATER	RAPELJE H S	0859	\$0	-10.14	-1.23	3.28	-4.50
STILLWATER	REEDPOINT ELEM	0850	(\$5,493)	-28.98	42.12	-3.85	45.98
STILLWATER	REEDPOINT H S	0851	\$7,019	-0.44	-0.44	5.89	-6.33
SWEET GRASS	BIG TIMBER ELEM	0865	\$8,284	-13.08	-13.08	8.37	-21.45
SWEET GRASS	BRIDGE ELEM	0881	\$1,666	4.00	4.00	0.51	3.49
SWEET GRASS	GREYCLIFF ELEM	0872	\$988	10.06	10.06	3.21	6.86
SWEET GRASS	MCLEOD ELEM	0875	(\$874)	0.00	4.68	2.28	2.39
SWEET GRASS	MELVILLE ELEM	0868	\$0	11.08	11.39	2.38	9.01
SWEET GRASS	SWEET GRASS CO HS	0882	\$0	-16.49	-15.14	3.77	-18.91
TETON	BYNUM ELEM	0889	\$3,593	-5.23	-5.23	7.04	-12.27
TETON	CHOTEAU ELEM	0883	\$1,662	-17.44	-17.44	6.46	-23.90
TETON	CHOTEAU H S	0884	(\$4,224)	-35.59	-6.59	3.78	-10.37
TETON	DUTTON ELEM	0892	\$0	-6.27	12.96	3.30	9.66
TETON	DUTTON H S	0893	(\$8,715)	-18.88	2.78	3.04	-0.26
TETON	FAIRFIELD ELEM	0890	\$0	-14.11	-8.13	14.15	-22.27
TETON	FAIRFIELD H S	0891	\$7,947	-8.50	-8.50	8.84	-17.35
TETON	GOLDEN RIDGE ELEM	0896	\$3,363	-3.45	-3.45	7.68	-11.13
TETON	GREENFIELD ELEM	0900	\$0	7.17	9.15	14.00	-4.85
TETON	PENDROY ELEM	0898	\$17	-1.32	-1.32	1.69	-3.01
TETON	POWER ELEM	0894	\$0	-20.04	-16.52	10.42	-26.94
TETON	POWER H S	0895	\$1,253	-12.52	-12.52	8.19	-20.70
TOOLE	GALATA ELEM	0915	(\$2,288)	0.00	1.32	0.50	0.82
TOOLE	SHELBY ELEM	0910	\$0	-33.75	-9.62	8.70	-18.32
TOOLE	SHELBY H S	0911	(\$25,145)	-23.63	1.03	3.75	-2.72
TOOLE	SUNBURST ELEM	0902	\$0	0.78	13.31	6.12	7.19
TOOLE	SUNBURST H S	0903	(\$15,815)	-26.25	3.43	3.52	-0.09
TREASURE	HYSHAM ELEM	0922	\$0	5.25	10.65	3.12	7.54
TREASURE	HYSHAM H S	0923	(\$9,280)	-11.66	8.55	2.59	5.95
VALLEY	FRAZER ELEM	0927	\$0	-8.22	-8.22	32.62	-40.84
VALLEY	FRAZER H S	0928	(\$8,690)	16.97	53.46	42.25	11.21
VALLEY	FT PECK ELEM	0940	(\$5,100)	-125.22	85.60	10.85	74.74
VALLEY	GLASGOW ELEM	0925	(\$57,502)	-65.15	-7.42	6.96	-14.30
VALLEY	GLASGOW H S	0926	(\$34,276)	-50.74	-11.27	3.74	-15.02
VALLEY	HINSDALE ELEM	0932	(\$7,578)	-14.60	7.84	3.28	4.56
VALLEY	HINSDALE H S	0933	(\$8,672)	-12.79	0.18	2.75	-2.56
VALLEY	LUSTRE ELEM	0941	(\$5,429)	-8.67	10.26	3.64	6.62
VALLEY	NASHUA ELEM	0936	\$0	-27.30	-19.13	8.45	-27.58
VALLEY	NASHUA H S	0937	\$0	-19.61	-1.07	7.52	-6.59
VALLEY	OPHEIM ELEM	0934	(\$10,410)	34.31	83.57	74.07	9.49
VALLEY	OPHEIM H S	0935	(\$10,317)	-70.66	-62.90	4.24	-67.14
WHEATLAND	HARLOWTON ELEM	0945	\$3,930	-7.01	-7.01	12.01	-19.02
WHEATLAND	HARLOWTON H S	0946	\$0	-10.26	-2.28	2.88	-5.16

COMPARISON OF SCHOOL FUNDING ANALYSIS TO HB 471
 SORT SEQUENCE BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	LEGAL ENTITY	NEW MAX MINUS CURRENT FY93 BUDGET	0% SIMULATED MILL CHANGE TO MINIMUM	0% SIMULATED MILL CHANGE TO MAXIMUM	0% NET CHANGE IN MILLS UNDER HB 471	MILL CHANGE EQUALIZATION VERSUS HB 471
WHEATLAND	JUDITH GAP ELEM	0948	\$1,642	-3.81	-3.81	6.06	-9.87
WHEATLAND	JUDITH GAP H S	0949	\$3,723	-17.09	-17.09	5.96	-23.05
WHEATLAND	SHAWMUT ELEM	0947	\$976	0.71	0.71	2.16	-1.45
WHEATLAND	TWO DOT ELEM	0944	\$0	-1.25	1.51	0.42	1.09
WIBAUX	WIBAUX ELEM	0954	(\$17,206)	-9.81	14.44	6.31	8.13
WIBAUX	WIBAUX H S	0964	(\$13,193)	0.00	11.04	4.06	6.99
YELLOWSTONE	BILLINGS ELEM	0965	\$0	-10.47	7.70	8.99	-1.29
YELLOWSTONE	BILLINGS H S	0966	\$0	-4.89	4.70	4.02	0.70
YELLOWSTONE	BLUE CREEK ELEM	0968	\$0	10.07	11.41	6.14	5.28
YELLOWSTONE	BROADVIEW ELEM	0978	(\$9,927)	-14.46	2.30	-1.77	4.15
YELLOWSTONE	BROADVIEW H S	0979	(\$9,873)	-8.90	4.54	1.33	3.21
YELLOWSTONE	CANYON CRK ELEM	0969	\$7,315	-11.43	-11.43	14.32	-25.75
YELLOWSTONE	CUSTER ELEM	0974	(\$8,056)	-25.00	14.30	5.96	8.34
YELLOWSTONE	CUSTER H S	0975	(\$8,436)	-28.42	5.06	5.77	-0.71
YELLOWSTONE	ELDER GROVE ELEM	0972	\$7,003	-6.53	-6.53	14.01	-20.55
YELLOWSTONE	ELYSIAN ELEM	0981	\$0	7.82	8.76	1.62	7.16
YELLOWSTONE	HUNTLEY PROJ ELEM	0982	\$11,027	-4.17	-4.17	7.83	-12.01
YELLOWSTONE	HUNTLEY PROJ HS	0963	\$0	-11.39	-10.16	4.21	-14.37
YELLOWSTONE	INDEPENDENT ELEM	0989	\$3,549	3.19	3.19	10.78	-7.59
YELLOWSTONE	LAUREL ELEM	0970	\$0	-17.40	-16.08	10.00	-26.09
YELLOWSTONE	LAUREL H S	0971	\$73,205	-1.35	-1.35	5.63	-6.98
YELLOWSTONE	LOCKWOOD ELEM	0967	\$27,760	-6.07	-6.07	11.23	-17.30
YELLOWSTONE	MORIN ELEM	0976	\$0	-1.45	-1.45	2.41	-3.85
YELLOWSTONE	PIONEER ELEM	0987	\$76	4.74	4.74	9.43	-4.68
YELLOWSTONE	SHEPHERD ELEM	0985	\$65,910	-0.87	-0.87	14.24	-15.12
YELLOWSTONE	SHEPHERD H S	0986	\$0	-25.88	-25.56	7.54	-33.10
YELLOWSTONE	YLSTN EDUCATION CENTER	1196	(\$13,029)	0.00	0.00	0.00	0.00

EXHIBIT 1B
 DATE 3-4-93

MEMORANDUM

To: Representative John Cobb, Chairman
Representative Ray Peck, Vice-Chairman
House Select Committee on Education

From: Jim Gillett
Legislative Auditor's Office

Date: February 16, 1993

Re: Decisions that need to be considered when considering school funding equalization model presented to your committee on February 9, 1993

1. What should each school district's "base entitlement" be?
Elementary?
High School?

ANSWER: Elementary 18,000
High School 200,000

Should an inflation index be included in the law for this entitlement?

ANSWER: NO

2. What should the "per student allocation" be?
Elementary?
High School?

ANSWER: Elementary 3,500
High School 4,900

Should an inflation index be included in the law for this allocation?

ANSWER: NO

3. What should the "per student reduction" factor be?
Elementary?
High School?

ANSWER: Elementary 20 cents
High School 50 cents

Should the per student reduction factor no longer be applied after a selected level of ANB is reached?

ANSWER: 2500 High School & Elementary

4. What percentage of the "base entitlement" should the state support with direct payments to school districts?

ANSWER: 50%

5. What percentage of the "base entitlement" should the state support through guaranteed tax base (GTB) aid?

ANSWER: 30%

6. What percentage of the "base entitlement" should the district be required to pay with local money not subsidized by the state?

ANSWER: 20%

7. What percentage of the "per student allocation" should the state support with direct payments to school districts?

ANSWER: 45%

8. What percentage of the "per student allocation" should the state support through guaranteed tax base aid?

ANSWER: 35%

9. What percentage of the "per student allocation" should the school district be required to pay with local money not subsidized by the state?

ANSWER: 20%

10. To what level should the GTB mills be subsidized?

ANSWER: 200% of the current level

11. How long a period will school districts budgeting less than their "mandatory general fund budget" be given to bring their budgets up to the mandatory level?

ANSWER: 5 years

Should this increase be applied to per pupil budgets or total budgets?

ANSWER: Per ANB

12. At what rate should school districts budgeting above their "maximum general fund budget" be required to reduce their budgets to the maximum level?

ANSWER: 2% per year

Should this rate be applied to per pupil budgets or total budgets?

ANSWER: Per ANB

13. What limitation, if any, should the legislature place on the annual budget increases of school districts which are currently spending between the "mandatory" and "maximum" budget levels?

ANSWER: None

Should this rate be applied to per pupil budget or total budget?

ANSWER: N/A

Should this factor be linked to an inflation index of some kind?

ANSWER: N/A

14. Will school districts spending above the maximum level be required to vote any budget amount which is above the maximum budget?

ANSWER: Yes

Will this vote, if required, be combined with the vote, if any, resulting from question 15?

ANSWER: N/A

15. Will school districts spending between their mandatory and maximum budget levels be required to vote all or part of their budget amount which is between those levels or should that budget amount be adopted at the discretion of the district trustees?

ANSWER: No

Will this vote, if required, be combined with the vote, if any, resulting from question 14?

ANSWER: N/A

16. Should school districts with multiple schools be allowed additional "base entitlement" amounts for each additional school?

ANSWER: No

If so, what should the dollar amount of these entitlements be?

ANSWER: N/A

Should the additional entitlements be for each school or for a selected number of ANB?

ANSWER: N/A

17. How, if at all, should P.L. 81-874 impact aid funds be considered in the funding mechanism?

ANSWER: No

18. At what location in the funding mechanism should "non-levy" revenue be considered?

ANSWER: GTB mills level

19. In order to help with the wealth neutrality of the system, should all or a portion of the unsubsidized portion of the budgets be supported with GTB aid?

ANSWER: No

If so, at what level should the mills be guaranteed?

ANSWER: N/A

20. Should there be a mechanism to phase in the effects of budget reductions resulting from decreases in enrollment?

ANSWER: No

JHG/j/i8.mem

DATE 3-4-93

11

MEMORANDUM

To: Representative John Cobb
Representative Ray Peck

From: Jim Gillett

Date: March 8, 1993

Re: House Select Committee on Education Funding

Representative Cobb has asked that I prepare a memo summarizing the results of the actions taken by the select committee at its meeting on March 4, 1993 as they relate to the select committee's school funding equalization model. The substantive decisions are discussed below:

1. The committee approved a motion to alter the original decision regarding budget growth limitations for districts between the minimum and maximum budget levels. The committee decided to limit growth to the greater of 104% of the prior year's budget or 104% of the prior year's "budget per ANB". In no case can budget increase cause the district to exceed the maximum level.

Mandated budget growth requirements for school districts spending below the minimum level were not changed. These districts' budget growth was not limited until their budgets reach or exceed the minimum level.

Budget reduction requirements for school districts spending above the maximum budget level were not changed.

2. The committee approved a motion to include special education ANB which are currently not in the regular education ANB in the model. The committee also requested that the payment factors in the model be adjusted to maintain the "state cost neutral" status of the bill. The new payment factors are:

State support percentage - base	from 50% to 45%
Guarantee percentage - base	from 30% to 35%
Mill guarantee percentage of current guaranteed value	from 200% to 195%

3. The committee requested that OPI and the school district representatives present at the meeting determine "what it would take" to implement a plan such as this on July 1, 1993 and what the issues that need to be addressed are.

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS

LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

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04-Mar-93

07:32 AM

BASE ENTITLEMENT			
PER STUDENT ALLOCATION	\$18,000		\$200,000
PER STUDENT REDUCTION FACTOR	\$3,500		\$4,900
STATE SUPPORT PERCENTAGE - BASE	\$0.20		\$0.50
GUARANTTEE PERCENTAGE - BASE			50.00%
UNSUBSIDIZED PERCENTAGE - BASE			30.00%
STATE SUPPORT PERCENTAGE - PER STUDENT			20.00%
GUARANTTEE PERCENTAGE - PER STUDENT			45.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT			35.00%
MILL GUARANTTEE PERCENT OF CURRENT			20.00%
'GUARANTEED MILL VALUE			200.00%
REQUIRED LOW SPENDER GROWTH			20.00%
REQUIRED HIGH SPENDER REDUCTION			2.00%
ESTIMATED DISTRICT BUDGET GROWTH			0.00%
MAXIMUM PER STUDENT REDUCTION ANB	2500		2500
CURRENT FY 93 GF BUDGETS	\$562,512,474		
TOTAL SIMULATED GF BUDGETS	\$562,118,966		
DIFFERENCE IN GF BUDGETS	(\$393,509)	\$158,487	(\$551,996)
OLD STATE SUPPORT	\$383,861,336		
NEW STATE SUPPORT	\$381,678,588		
STATE SUPPORT DIFFERENCE	(\$2,182,748)	(\$2,781,124)	\$598,376
STATE EQUALIZATION %	88.39%		

4
3-4-93

CHANGE FROM FY93 BUDGET TO NEW BUDGET					
	BUDGET DOWN			BUDGET UP	
	MORE THAN 2%	FROM 0 TO 2%	FROM 0 TO 2%	FROM 2 TO 4%	MORE THAN 4%
ELEM	2	199	100	25	29
HS	1	106	33	21	3
TOTAL SCHOOLS	3	305	133	46	32
ELEM ANB	68	73,456	30,330	3,213	1,456
HS ANB	30	30,861	5,653	5,277	793
TOTAL ANB	98	104,317	35,983	8,490	2,249

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS

LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

SELCOMM1.WK1
04-Mar-93
07:32 AM

	ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT	\$18,000	\$200,000
PER STUDENT ALLOCATION	\$3,500	\$4,900
PER STUDENT REDUCTION FACTOR	\$0.20	\$0.50
STATE SUPPORT PERCENTAGE - BASE		50.00%
GUARANTEE PERCENTAGE - BASE		30.00%
UNSUBSIDIZED PERCENTAGE - BASE		20.00%
STATE SUPPORT PERCENTAGE - PER STUDENT		45.00%
GUARANTEE PERCENTAGE - PER STUDENT		35.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT		20.00%
MILL GUARANTEE PERCENT OF CURRENT		200.00%
*GUARANTEED MILL VALUE		
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
ESTIMATED DISTRICT BUDGET GROWTH		0.00%
MAXIMUM PER STUDENT REDUCTION ANB	2500	2500
CURRENT FY 93 GF BUDGETS	\$562,512,474	
TOTAL SIMULATED GF BUDGETS	\$562,118,966	
DIFFERENCE IN GF BUDGETS	(\$393,509)	(\$551,996)
OLD STATE SUPPORT	\$383,861,336	
NEW STATE SUPPORT	\$381,678,588	
STATE SUPPORT DIFFERENCE	(\$2,182,748)	\$598,376
STATE EQUALIZATION %	88.39%	

MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM					
NUMBER OF SCHOOLS/ANB	MILLS DOWN		MILLS UP		
	MORE THAN 10	FROM 0 TO 10	FROM 0 TO 10	MORE THAN 10	MORE THAN 20
ELEM	58	84	91	70	52
HS	40	54	58	7	5
TOTAL SCHOOLS	98	138	149	77	57
ELEM ANB	22,354	42,767	27,625	7,816	7,961
HS ANB	7,989	21,038	12,901	428	258
TOTAL ANB	30,343	63,805	40,526	8,244	8,219

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS

LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

SELCOMM1.WK1

04 - Mar - 93

07:32 AM

	ELEMENTARY	HIGH SCHOOL
BASE ENTITLEMENT	\$18,000	\$200,000
PER STUDENT ALLOCATION	\$3,500	\$4,900
PER STUDENT REDUCTION FACTOR	\$0.20	\$0.50
STATE SUPPORT PERCENTAGE - BASE		50.00%
GUARANTEE PERCENTAGE - BASE		30.00%
UNSUBSIDIZED PERCENTAGE - BASE		20.00%
STATE SUPPORT PERCENTAGE - PER STUDENT		45.00%
GUARANTEE PERCENTAGE - PER STUDENT		35.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT		20.00%
MILL GUARANTEE PERCENT OF CURRENT		200.00%
'GUARANTEED MILL VALUE		
REQUIRED LOW SPENDER GROWTH		20.00%
REQUIRED HIGH SPENDER REDUCTION		2.00%
ESTIMATED DISTRICT BUDGET GROWTH		0.00%
MAXIMUM PER STUDENT REDUCTION ANB	2500	2500
CURRENT FY 93 GF BUDGETS	\$562,512,474	
TOTAL SIMULATED GF BUDGETS	\$562,118,966	
DIFFERENCE IN GF BUDGETS	(\$393,509)	(\$551,996)
OLD STATE SUPPORT	\$383,861,336	
NEW STATE SUPPORT	\$381,678,588	
STATE SUPPORT DIFFERENCE	(\$2,182,748)	\$598,376
STATE EQUALIZATION %	88.39%	

NEW BUDGET ANALYSIS			
NUMBER OF SCHOOLS/ANB	BELOW MINIMUM	BETWEEN MIN AND MAX	ABOVE MAXIMUM
ELEM	154	132	69
HS	57	62	45
TOTAL SCHOOLS	211	194	114
ELEM ANB	34,999	61,842	11,682
HS ANB	11,723	18,503	12,388
TOTAL ANB	46,722	80,345	24,070

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Printed 8:58 am on March 4, 1993

EXHIBIT 5

DATE 3-4-93

LC1551

**** Bill No. ****

Introduced By *****

By Request of the House Select Committee on Education

A Bill for an Act entitled: "An Act equalizing the student and taxpayer equity for Montana public K-12 education by restructuring the funding and budget mechanisms for school district general fund budgets; calculating a maximum general fund budget for each district based on a basic entitlement and a total per-ANB entitlement; allowing a district up to 5 years to budget 80 percent of the maximum general fund budget amount for the district, designated as the base amount for school equity (BASE) budget for districts; providing that 50 percent of the basic entitlement and 45 percent of the total per-ANB entitlement for a district be funded through direct state aid and that 30 percent of the basic entitlement and 35 percent of the total per-ANB entitlement for a district be funded through local revenue sources and guaranteed tax base aid if the district is eligible; providing that the remaining 20 percent of the maximum general fund budget of a district be funded with local revenue without local voter approval; providing general fund guaranteed tax base aid to eligible districts at 242 percent of the statewide taxable valuation per-ANB; requiring districts above the allowable maximum general fund budget to reduce budgets by at least 2 percent per year until the maximum general fund budget level is achieved; requiring voter approval of a district general fund

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budget above the maximum general fund budget; appropriating funds for equalization and other purposes; amending sections 20-3-106, 20-3-324, 20-5-305, 20-5-312, 20-6-702, 20-6-603, 20-9-104, 20-9-113, 20-9-141, 20-9-147, 20-9-162, 20-9-163, 20-9-303, 20-9-305, 20-9-311, 20-9-314, 20-9-321, 20-9-343, 20-9-344, 20-9-347, 20-9-351, 20-9-353, 20-9-366, 20-9-367, and 20-9-368, MCA; repealing section 12, Chapter 6, Special Laws of July 1992, and sections 20-9-145, 20-9-301, 20-9-312, 20-9-315, 20-9-316, 20-9-317, 20-9-318, 20-9-319, 20-9-320, 20-9-322, 20-9-348, MCA; and providing an effective date."

WHEREAS, it is the intent of the Legislature to enhance both student equity and taxpayer equity for Montana public K-12 education by restructuring the funding and budget mechanisms for school district general fund budgets.

For these purposes, the Legislature determines that the foundation program funding mechanism of the past 4 decades be replaced with a public school funding system designed to yield greater equalization of both district general fund budgets per-ANB and district taxpayer effort within a reasonable number of years. The Legislature has structured the base amount for school equity (BASE) funding program to contain components that can be modified to meet a number of state and school district objectives and economic realities but still maintain the essential elements of equalization as required by the Montana Constitution.

Be it enacted by the Legislature of the State of Montana:

NEW SECTION. Section 1. Definitions. As used in this

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title, unless the context clearly indicates otherwise, the following definitions apply:

(1) "Base amount for school equity (BASE) budget" means 80% of the maximum general fund budget of a district.

(2) "Base amount for school equity (BASE) funding program" means the state program for the equitable distribution of the state's share of the cost of Montana's basic system of public elementary schools and high schools through county equalization aid as provided in 20-9-331 and 20-9-333 and state equalization aid as provided in 20-9-343 in support of the BASE budgets of districts.

(3) "BASE budget levy" means the district levy in support of the BASE budget of a district, to be supplemented by guaranteed tax base aid if the district is eligible under the provisions of 20-9-366 through 20-9-369.

(4) "Basic entitlement" means:

(a) \$200,000 for each high school district; and

(b) \$18,000 for each elementary school district without an approved and accredited junior high school or middle school; and

(c) the prorated entitlement for each elementary school district with an approved and accredited junior high school or middle school calculated as follows:

(i) \$18,000 times the ratio of the ANB for kindergarten through grade 6 to the total ANB of kindergarten through grade 8, plus;

(ii) \$200,000 times the ratio of the ANB for grades 7 and 8 to the total ANB of kindergarten through grade 8.

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(5) "Maximum general fund budget" means a district's general fund budget amount calculated from the basic entitlement for the district and the total per-ANB entitlement for the district.

(6) "Over-BASE budget levy" means the district levy in support of any general fund amount budgeted between the BASE budget and the maximum general fund budget for a district.

(7) "State equalization aid" means:

(a) direct state aid for any amount up to 50% percent of the basic entitlement and up to 45% of the total per-ANB entitlement budgeted in the general fund budget of a district; and

(b) guaranteed tax base aid for an eligible district for any amount up to 30% of the basic entitlement and up to 35% of the total per-ANB entitlement budgeted in the general fund budget of a district.

(8) "Total per-ANB entitlement" means the district entitlement resulting from the following calculations:

(a) for an elementary school district without an approved and accredited junior high school or middle school, decreasing \$3,500 for the first ANB by 20 cents for each additional ANB of the district up to 2,500 ANB, with each ANB in excess of 2,500 receiving the same amount of entitlement as the 2,500th ANB;

(b) for a high school district, decreasing \$4,900 for the first ANB by 50 for each additional ANB of the district up to 2,500 ANB, with each ANB in excess of 2,500 receiving the same amount of entitlement as the 2,500th ANB; and

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(c) for an elementary school district with an approved and accredited junior high school or middle school, the sum of:

(i) decreasing \$3,500 for the first ANB for kindergarten through grade 6 by 20 cents for each additional ANB up to 2,500 ANB, with each ANB in excess of 2,500 receiving the same amount of entitlement as the 2,500th ANB; and

(ii) decreasing \$4,900 for the first ANB for grades 7 and 8 by 50 cents for each additional ANB up to 2,500 ANB, with each ANB in excess of 2,500 receiving the same amount of entitlement as the 2,500th ANB.

NEW SECTION. Section 2. Base amount for school equity (BASE) funding program -- district general fund budget -- funding sources. (1) A basic system of free quality public elementary schools and high schools must be established and maintained throughout the state of Montana to provide equality of educational opportunity to all school age children.

(2) The state shall fund and distribute in an equitable manner to the school districts the state's share of the cost of the basic school system through state equalization aid to support the base amount for school equity (BASE) funding program in the manner established in this title.

(3) The budgetary vehicle for achieving the financing system established in subsections (1) and (2) is the general fund budget of the school district. The purpose of the general fund budget is to finance those instructional, administrative, facility maintenance, and other operational costs of a district not financed by other funds established for special purposes in

this title.

(4) The BASE funding program for the districts in the state is financed by combinations of the following sources:

(a) county equalization money, as provided in 20-9-331 and 20-9-333;

(b) state equalization aid, as provided in 20-9-343, including guaranteed tax base aid for eligible districts as provided in 20-9-366 through 20-9-368;

(c) appropriations for special education;

(d) a district levy as provided in 20-9-302 for support of a school not approved as an isolated school under the provisions of that section; and

(e) district levies or other revenue, as provided by [section 3] and 20-9-353.

NEW SECTION. Section 3. BASE budgets and maximum district general fund budgets. (1) For the school fiscal year beginning on [the effective date of this act], the trustees of a district shall budget a general fund budget that:

(a) except as provided in subsection (2), is at least the BASE budget amount established for the district; or

(b) except as provided in subsection (3), does not exceed the maximum general fund budget amount established for the district.

(2) If the BASE budget for a district for the school fiscal year beginning on [the effective date of this act] is greater than the general fund budget of the district for the prior school fiscal year, the trustees of the district have 5 school fiscal

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years in which to increase by at least equal increments the BASE budget calculated for the district in the ensuing school fiscal years.

(3)(a) If the general fund budget for the school fiscal year immediately preceding the current school fiscal year is greater than the maximum general fund budget for the district for the current school fiscal year, the trustees of the district may not adopt a general fund budget for the current school fiscal year that is more than the greater of:

(i) 98% of the district's general fund budget for the immediately preceding school fiscal year; or

(ii) the maximum general fund budget for the district for the current school fiscal year.

(b) The trustees of the district shall submit a proposition of an additional levy to raise any amount that is in excess of the maximum general fund budget, as computed under the provisions of subsection (a), to the electors who are qualified under 20-20-301 to vote on the proposition as provided in 20-9-353.

(4) Whenever the trustees of a district adopt a general fund budget that does not exceed the BASE budget for the district, the trustees shall finance this amount with the following sources of revenue:

(a) state equalization aid as provided in 20-9-343, including any guaranteed tax base aid for which the district may be eligible as provided in 20-9-366 through 20-9-369;

(b) nonlevy revenue as provided in 20-9-141; and

(c) a BASE budget levy on the taxable value of all property

within the district.

(5) Whenever the trustees of a district adopt a general fund budget that exceeds the BASE budget for the district but does not exceed the maximum general fund budget for the district established for the district, the trustees shall adopt a resolution stating the reasons and purposes for exceeding the BASE budget amount. This amount must be financed by an over-BASE budget levy on the taxable value of all property within the district or other revenue available to the district.

Section 4. Section 20-3-106, MCA, is amended to read:

"20-3-106. Supervision of schools -- powers and duties. The superintendent of public instruction has the general supervision of the public schools and districts of the state, and he shall perform the following duties or acts in implementing and enforcing the provisions of this title:

(1) resolve any controversy resulting from the proration of costs by a joint board of trustees under the provisions of 20-3-362;

(2) issue, renew, or deny teacher certification and emergency authorizations of employment;

(3) negotiate reciprocal tuition agreements with other states in accordance with the provisions of 20-5-314;

(4) serve on the teachers' retirement board in accordance with the provisions of 2-15-1010;

(5) approve or disapprove the orders of a high school boundary commission in accordance with the provisions of 20-6-311;

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(6) approve or disapprove the opening or reopening of a school in accordance with the provisions of 20-6-502, 20-6-503, 20-6-504, or 20-6-505;

(7) approve or disapprove school isolation within the limitations prescribed by 20-9-302;

(8) generally supervise the school budgeting procedures prescribed by law in accordance with the provisions of 20-9-102 and prescribe the school budget format in accordance with the provisions of 20-9-103 and 20-9-506;

(9) establish a system of communication for calculating joint district revenues in accordance with the provisions of 20-9-151;

(10) approve or disapprove the adoption of a district's budget amendment resolution under the conditions prescribed in 20-9-163 and adopt rules for an application for additional state aid for a budget amendment in accordance with the approval and disbursement provisions of 20-9-166;

(11) generally supervise the school financial administration provisions as prescribed by 20-9-201(2);

(12) prescribe and furnish the annual report forms to enable the districts to report to the county superintendent in accordance with the provisions of 20-9-213(5) and the annual report forms to enable the county superintendents to report to the superintendent of public instruction in accordance with the provisions of 20-3-209;

(13) approve, disapprove, or adjust an increase of the average number belonging (ANB) in accordance with the provisions

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of 20-9-313 and 20-9-314;

(14) distribute state equalization aid in support of the ~~foundation~~ BASE funding program and ~~guaranteed tax base aid~~, in accordance with the provisions of [section 3], 20-9-331, 20-9-333, 20-9-342, 20-9-346, 20-9-347, and 20-9-366 through 20-9-369;

(15) distribute state impact aid in accordance with the provisions of 20-9-304;

(16) provide for the uniform and equal provision of transportation by performing the duties prescribed by the provisions of 20-10-112;

(17) approve or disapprove an adult education program for which a district proposes to levy a tax in accordance with the provisions of 20-7-705;

(18) request, accept, deposit, and expend federal money in accordance with the provisions of 20-9-603;

(19) authorize the use of federal money for the support of an interlocal cooperative agreement in accordance with the provisions of 20-9-703 and 20-9-704;

(20) prescribe the form and contents of and approve or disapprove interstate contracts in accordance with the provisions of 20-9-705;

(21) approve or disapprove the conduct of school on a Saturday or on pupil-instruction-related days in accordance with the provisions of 20-1-303 and 20-1-304;

(22) recommend standards of accreditation for all schools to the board of public education and evaluate compliance with the standards and recommend accreditation status of every school to

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the board of public education in accordance with the provisions of 20-7-101 and 20-7-102;

(23) collect and maintain a file of curriculum guides and assist schools with instructional programs in accordance with the provisions of 20-7-113 and 20-7-114;

(24) establish and maintain a library of visual, aural, and other educational media in accordance with the provisions of 20-7-201;

(25) license textbook dealers and initiate prosecution of textbook dealers violating the law in accordance with the provisions of the textbooks part of this title;

(26) as the governing agent and executive officer of the state of Montana for K-12 vocational education, adopt the policies prescribed by and in accordance with the provisions of 20-7-301;

(27) supervise and coordinate the conduct of special education in the state in accordance with the provisions of 20-7-403;

(28) administer the traffic education program in accordance with the provisions of 20-7-502;

(29) administer the school food services program in accordance with the provisions of 20-10-201, 20-10-202, and 20-10-203;

(30) review school building plans and specifications in accordance with the provisions of 20-6-622;

(31) prescribe the method of identification and signals to be used by school safety patrols in accordance with the

provisions of 20-1-408;

(32) provide schools with information and technical assistance for compliance with the student assessment rules provided for in 20-2-121 and collect and summarize the results of the student assessment for the board of public education and the legislature;

(33) administer the distribution of guaranteed tax base aid for county retirement levy obligations in accordance with 20-9-366 through 20-9-369; and

(34) perform any other duty prescribed from time to time by this title, any other act of the legislature, or the policies of the board of public education."

{Internal References to 20-3-106:
20-3-108}

Section 5. Section 20-3-324, MCA, is amended to read:

"20-3-324. Powers and duties. As prescribed elsewhere in this title, the trustees of each district shall:

(1) employ or dismiss a teacher, principal, or other assistant upon the recommendation of the district superintendent, the county high school principal, or other principal as the board considers necessary, accepting or rejecting any recommendation as the trustees in their sole discretion determine, in accordance with the provisions of Title 20, chapter 4;

(2) employ and dismiss administrative personnel, clerks, secretaries, teacher aides, custodians, maintenance personnel, school bus drivers, food service personnel, nurses, and any other personnel considered necessary to carry out the various services

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of the district;

(3) administer the attendance and tuition provisions and otherwise govern the pupils of the district in accordance with the provisions of the pupils chapter of this title;

(4) call, conduct, and certify the elections of the district in accordance with the provisions of the school elections chapter of this title;

(5) participate in the teachers' retirement system of the state of Montana in accordance with the provisions of the teachers' retirement system chapter of Title 19;

(6) participate in district boundary change actions in accordance with the provisions of the districts chapter of this title;

(7) organize, open, close, or acquire isolation status for the schools of the district in accordance with the provisions of the school organization part of this title;

(8) adopt and administer the annual budget or a budget amendment of the district in accordance with the provisions of the school budget system part of this title;

(9) conduct the fiscal business of the district in accordance with the provisions of the school financial administration part of this title;

(10) establish the ANB, ~~foundation program, permissive, BASE budget levy, over-BASE budget levy~~, additional levy, operating reserve, and state impact aid amounts for the general fund of the district in accordance with the provisions of the general fund part of this title;

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(11) establish, maintain, budget, and finance the transportation program of the district in accordance with the provisions of the transportation parts of this title;

(12) issue, refund, sell, budget, and redeem the bonds of the district in accordance with the provisions of the bonds parts of this title;

(13) when applicable, establish, financially administer, and budget for the tuition fund, retirement fund, building reserve fund, adult education fund, nonoperating fund, school food services fund, miscellaneous federal programs fund, building fund, lease or rental agreement fund, traffic education fund, and interlocal cooperative agreement fund in accordance with the provisions of the other school funds parts of this title;

(14) when applicable, administer any interlocal cooperative agreement, gifts, legacies, or devises in accordance with the provisions of the miscellaneous financial parts of this title;

(15) hold in trust, acquire, and dispose of the real and personal property of the district in accordance with the provisions of the school sites and facilities part of this title;

(16) operate the schools of the district in accordance with the provisions of the school calendar part of this title;

(17) establish and maintain the instructional services of the schools of the district in accordance with the provisions of the instructional services, textbooks, vocational education, and special education parts of this title;

(18) establish and maintain the school food services of the district in accordance with the provisions of the school food

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services parts of this title;

(19) make reports from time to time as the county superintendent, superintendent of public instruction, and board of public education may require;

(20) retain, when considered advisable, a physician or registered nurse to inspect the sanitary conditions of the school or the general health conditions of each pupil and, upon request, make available to any parent or guardian any medical reports or health records maintained by the district pertaining to his child;

(21) for each member of the trustees, visit each school of the district not less than once each school fiscal year to examine its management, conditions, and needs, except trustees from a first-class school district may share the responsibility for visiting each school in the district;

(22) procure and display outside daily in suitable weather at each school of the district an American flag that measures not less than 4 feet by 6 feet;

(23) adopt and administer a district policy on assessment for placement of any child who enrolls in a school of the district from a nonpublic school that is not accredited, as required in 20-5-110; and

(24) perform any other duty and enforce any other requirements for the government of the schools prescribed by this title, the policies of the board of public education, or the rules of the superintendent of public instruction."

{Internal References to 20-3-324:

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20-3-362}

Section 6. Section 20-5-305, MCA, is amended to read:

"20-5-305. Elementary tuition rates. (1) Whenever a pupil of an elementary district has been granted approval to attend a school outside of the district in which he resides, under the provisions of 20-5-301 or 20-5-302, the district of residence shall pay tuition to the elementary district where the pupil attends school. Except as provided in subsection (2), the basis of the rate of tuition shall be determined by the attended district. The rate of tuition must be determined on March 15 by:

(a) totaling the previous school fiscal year's expenditures from the district general fund, the debt service fund, and, if the pupil is a resident of another county, the retirement fund;

(b) dividing the amount determined in subsection (1)(a) by the October 1 enrollment of the district for the previous school fiscal year, as reported to the office of public instruction for purposes of accreditation pursuant to 20-7-102 and 20-9-344; and

(c) subtracting from the amount determined in subsection (1)(b) the per-ANB amount ~~allowed by the foundation program schedules received in state equalization aid for support of the district BASE budget~~ and the per-ANB amount that is the ANB value per mill calculated pursuant to 20-9-366, multiplied by the number of ~~permissive and~~ retirement mills levied.

(2) The tuition for a full-time elementary special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of elementary tuition for full-time elementary special education

pupils as designated in 20-9-311 for funding purposes."

{Internal References to 20-5-305:

20-5-303 (2)	20-5-304	20-5-306	20-5-307
20-5-314	20-6-702	20-7-420	20-7-421
20-7-424}			

Section 7. Section 20-5-312, MCA, is amended to read:

"20-5-312. Reporting, budgeting, and payment for high school tuition. (1) Except as provided in subsection (2), on March 15, the trustees of each high school district shall determine the rate of tuition for the current school fiscal year by:

(a) totaling the previous school fiscal year's expenditures from the district general fund, the debt service fund, and, if the pupil is a resident of another county, the retirement fund;

(b) dividing the amount determined in subsection (1)(a) above by the October 1 enrollment of the district for the previous school fiscal year, as reported to the office of public instruction for purposes of accreditation pursuant to 20-7-102 and 20-9-344; and

(c) subtracting from the amount determined in subsection (1)(b) the per-ANB amount ~~allowed by the foundation program schedules received in state equalization aid in support of the district BASE budget~~ and the per-ANB amount that is the ANB value per mill calculated pursuant to 20-9-366, multiplied by the number of ~~permissive and~~ retirement mills levied.

(2) The tuition for a full-time high school special education pupil must be determined under rules adopted by the superintendent of public instruction for the calculation of

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tuition for full-time high school special education pupils as designated in 20-9-311 for funding purposes.

(3) Before July 15, the trustees shall report to the county superintendent of the county in which the district is located:

(a) the names, addresses, and resident districts of the pupils attending the schools of the district under an approved tuition agreement;

(b) the number of days of school attended by each pupil;

(c) the amount, if any, of each pupil's tuition payment that the trustees, in their discretion, have the authority to waive; and

(d) the rate of current school fiscal year tuition, as determined under the provisions of this section.

(4) When the county superintendent receives a tuition report from a district, he shall immediately send the reported information to the superintendent of each district in which the reported pupils reside.

(5) When the district superintendent receives a tuition report or reports for high school pupils residing in his district and attending an out-of-district high school under approved tuition agreements, he shall determine the total amount of tuition due the out-of-district high schools on the basis of the following per-pupil schedule: the rate of tuition, number of pupils attending under an approved tuition agreement, and other information provided by each high school district where resident district pupils have attended school.

(6) The total amount of the high school tuition, with

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consideration of any tuition waivers, for pupils attending a high school outside the county of residence must be financed by the county basic special tax for high schools as provided in 20-9-334. In December, the county superintendent shall cause the payment by county warrant of at least one-half of the high school tuition obligations established under this section out of the first money realized from the county basic special tax for high schools. The remaining obligations must be paid by June 15 of the school fiscal year. The payments must be made to the county treasurer of the county where each high school entitled to tuition is located. Except as provided in subsection (8), the county treasurer shall credit tuition receipts to the general fund of the applicable high school district, and the tuition receipts must be used in accordance with the provisions of 20-9-141.

(7) For pupils attending a high school outside their district of residence but within the county of residence, the total amount of the tuition, with consideration of any tuition waivers, must be paid during the ensuing school fiscal year. The trustees of the sending high school district shall include the tuition amount in the tuition fund of the preliminary and final budgets. This budgeted tuition amount is not subject to the budget adjustment provisions of 20-9-132. The county superintendent shall report the net tuition fund levy requirement for each high school district to the county commissioners on the second Monday of August, and a levy on the district must be made by the county commissioners in accordance with 20-9-142. The levy

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requirement must be calculated by subtracting from the total expenditure amount authorized in the final tuition fund budget the sum of the fund balance in the tuition fund at the end of the immediately preceding school fiscal year plus any other anticipated money that may be realized in the tuition fund. The trustees shall pay by warrants drawn on the tuition fund the tuition amounts owed to each district included in the county superintendent's notification. Payments must be made whenever there is a sufficient amount of cash available in the tuition fund but no later than the end of the school fiscal year for which the budget is adopted. However, if the trustees of either the sending or receiving high school district feel the transfer privilege provided by this subsection is being abused, they may appeal to the county superintendent of schools, who shall hold a hearing and either approve or disapprove the transfer.

(8) Any unanticipated tuition receipts received under the provisions of chapter 7, part 4, or this part for the current school fiscal year must be deposited in a separate account of the district miscellaneous programs fund and may be used for that year in the manner provided for in that fund. For the ensuing school fiscal year, the receipts must be credited to the district general fund budget."

{Internal References to 20-5-312:

20-3-205

20-5-313

20-5-314

20-6-702

20-7-420

20-7-421

20-9-141

20-9-507}

Section 8. Section 20-6-506, MCA, is amended to read:

"20-6-506. Budgeting and cost sharing when junior high school operated by elementary district and high school district

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operating a county high school. (1) Whenever the opening of a junior high school is approved for the ensuing school fiscal year under 20-6-505, the county superintendent shall estimate the average number belonging (ANB) after investigating the probable enrollment for the junior high school. The ANB determined by the county superintendent and the ANB actually realized in subsequent school fiscal years must be applied ~~under 20-9-320~~ as provided in [section 1] to prorate the ~~foundation program schedule amount provided in 20-9-303(2)(a)~~ basic entitlement and the total per-ANB entitlement between the elementary and high school districts. Each district shall adopt its general fund budget on the basis of the prorated amount and shall finance its proportionate share of the cost of operating the junior high school.

(2) The cost of operating the junior high school must be prorated between the elementary district and the high school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school."

{Internal References to 20-6-506:
20-3-205}

Section 9. Section 20-6-603, MCA, is amended to read:

"20-6-603. Trustees' authority to acquire or dispose of sites and buildings -- when election required. (1) The trustees of any a district may purchase, build, exchange, or otherwise acquire, sell, or dispose of sites and buildings of the district. Action may not be taken by the trustees without the approval of the qualified electors of the district at an election called for

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the purpose of approval unless:

(a) a bond issue has been authorized for the purpose of constructing, purchasing, or acquiring the site or building;

(b) an additional levy under the provisions of 20-9-353 has been approved for the purpose of constructing, purchasing, or acquiring the site or building;

(c) the cost of constructing, purchasing, or acquiring the site or building is ~~financed~~ paid from the district general fund budget without exceeding the ~~foundation program schedule amount~~ provided in 20-9-303(2)(a) maximum general fund budget amount for the district as defined in [section 11], and in the case of a site purchase, the site has been approved under the provisions of 20-6-621; or

(d) money is otherwise available under the provisions of this title and the ballot for the site approval for the building incorporated a description of the building to be located on the site.

(2) When an election is conducted under the provisions of this section, it must be called under the provisions of 20-20-201 and must be conducted in the manner prescribed by this title for school elections. An elector qualified to vote under the provisions of 20-20-301 may vote in the election. If a majority of those electors voting at the election approve the proposed action, the trustees may take the proposed action."

{Internal References to 20-6-603:

20-6-218 (2) 20-6-604 20-6-609}

Section 10. Section 20-6-702, MCA, is amended to read:

"20-6-702. 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 20-6-701 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~~ total per-ANB entitlements must be in accordance with the provisions of 20-9-311;

(b) the basic county tax and revenues for the elementary ~~foundation~~ BASE funding 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~~ BASE funding 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 BASE funding program purposes for a K-12 school district must be calculated separately, using the ~~mill~~ taxable value per elementary ANB and the ~~mill~~ taxable value per high school ANB as defined in 20-9-366. The ~~permissive amount~~ BASE budget levy, over-BASE budget levy, or additional levy to be levied for the K-12 school district must be prorated based on the ratio of the

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~~foundation~~ BASE funding program amounts for elementary school programs to the ~~foundation~~ BASE funding program amounts for high school programs.

(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."

{Internal References to 20-6-702:
*20-6-101}

Section 11. Section 20-9-104, MCA, is amended to read:

"20-9-104. (Temporary) General fund operating reserve. (1)
At the end of each school fiscal year, the trustees of each district shall designate the portion of the general fund end-of-the-year fund balance that is to be earmarked as operating reserve for the purpose of paying general fund warrants issued by

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the district from July 1 to November 30 of the ensuing school fiscal year. Except as provided in subsections (5) through (7), the amount of the general fund balance that is earmarked as operating reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year.

(2) The amount held as operating reserve may not be used for property tax reduction in the manner permitted by 20-9-141(1)(b) for other receipts.

(3) Excess reserves as provided in subsection (5) may be appropriated to reduce the ~~permissive levy provided by 20-9-145~~ or to reduce the voted BASE budget levy, the over-BASE budget levy, or the additional levy provided by 20-9-353.

(4) Any portion of the general fund end-of-the-year fund balance that is not reserved under subsection (2) or reappropriated under subsection (3) is fund balance reappropriated and must be used for property tax reduction as provided in 20-9-141(1)(b)(iii).

(5) For fiscal year 1994 and subsequent fiscal years, the limitation of subsection (1) does not apply when the amount in excess of the limitation is equal to or less than one or more of the following:

- (a) any amount received under Public Law 81-874;
- (b) the unused balance of any amount received:
 - (i) in settlement of tax payments protested in a prior school fiscal year;
 - (ii) in taxes from a prior school fiscal year as a result of a tax audit by the department of revenue or its agents; and

(iii) in delinquent taxes from a prior school fiscal year;

or

(c) any amount received as a general bonus payment under 20-6-401.

(6) The limitation of subsection (1) does not apply when the amount earmarked as operating reserve is \$10,000 or less.

~~(7) For fiscal year 1993, the limitation of subsection (1) does not apply when the amount in excess of the limitation is equal to or less than the amounts identified by a school district as one or more of the following:~~

~~(a) any amount received under Public Law 81-874;~~

~~(b) the unused balance of any amount received;~~

~~(i) in settlement of tax payments protested in a prior school fiscal year;~~

~~(ii) in taxes from a prior school fiscal year as a result of a tax audit by the department of revenue or its agents; and~~

~~(iii) in delinquent taxes from a prior school fiscal year;~~

~~or~~

~~(c) any amount received as a general bonus payment under 20-6-401.~~

20-9-104. (Effective on occurrence of contingency) General fund operating reserve. (1) At the end of each school fiscal year, the trustees of each district shall designate the portion of the general fund end-of-the-year fund balance that is to be earmarked as operating reserve for the purpose of paying general fund warrants issued by the district from July 1 to November 30 of the ensuing school fiscal year. Except as provided in

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subsections (5) through (7), the amount of the general fund balance that is earmarked as operating reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year.

(2) The amount held as operating reserve may not be used for property tax reduction in the manner permitted by 20-9-141(1)(b) for other receipts.

(3) Any unreserved fund balance that is equal to or less than the prior year's excess reserves as provided in subsection (5) may be used to reduce the permissive levy provided by 20-9-145 or to reduce the voted levy provided by 20-9-353.

(4) Any portion of the general fund end-of-the-year fund balance that is not reserved under subsection (2) or reappropriated under subsection (3) is fund balance reappropriated and must be used for property tax reduction as provided in 20-9-141(1)(b)(iii).

(5) For fiscal year 1994 and subsequent fiscal years, the limitation of subsection (1) does not apply when the amount in excess of the limitation is equal to or less than one or more of the following:

(a) any amount received under Public Law 81-874 in the current school fiscal year;

(b) the unused balance of any amount received:

(i) in settlement of tax payments protested in a prior school fiscal year;

(ii) in taxes from a prior school fiscal year as a result of a tax audit by the department of revenue or its agents; and

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(iii) in delinquent taxes from a prior school fiscal year;
or

(c) any amount received as a general bonus payment under
20-6-401.

(6) The limitation of subsection (1) does not apply when
the amount earmarked as operating reserve is \$10,000 or less.

(7) A district that received Public Law 81-874 money in a
prior year and that must reduce its operating reserve to 10%
pursuant to this section in the next school fiscal year may
consider a percentage of the unreserved fund balance to be an
excess amount as provided in subsection (5). The percentage of
unreserved fund balance that may be considered an excess amount
is the average of the 3 previous years' ratio of total district
general fund revenue to Public Law 81-874 money received."

{Internal References to 20-9-104:
20-9-141}

Section 12. Section 20-9-113, MCA, is amended to read:

"20-9-113. Preparation and adoption of preliminary budget
by trustees. (1) The trustees of each a district shall meet at
their regular place of meeting at any time from February 1
through the fourth Monday in June, at the discretion of the
board, to adopt a preliminary budget for the next ensuing school
fiscal year. This budget meeting may be continued from day to day
but ~~shall~~ may not exceed 5 days in total. Any taxpayer in the
district may attend ~~such~~ the meeting and be heard in regard to
the preliminary budget or any item or amount proposed to be
included in ~~such~~ the budget. The preliminary budget ~~shall~~ must

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include all funds ~~which~~ that require the adoption of a budget and ~~which~~ that the trustees wish to utilize during the ensuing year.

(2) The proposed expenditures adopted as the preliminary budget ~~shall~~ must be entered on the appropriate portion of the budget form. The amount of the preliminary general fund budget for a district ~~shall~~ may not exceed the ~~foundation program of such~~ maximum general fund budget for district except in the manner permitted by the laws of Montana. If any appropriation item of the preliminary budget provides for the payment of wages or salaries to more than one person, the district shall attach to the preliminary budget a separate listing of each position of employment with the budgeted amount of compensation for each position.

(3) After the adoption of the preliminary budget by the trustees, the chairman of the trustees and the clerk of the district shall sign the budget form, and it shall constitute the preliminary budget for the district. The trustees shall send both copies of the adopted preliminary budget, with all appendages and any other information required by law, to the county superintendent on or before the fifth day after the fourth Monday of June.

(4) At least 2 weeks before the first meeting day on adoption of a preliminary budget for the ensuing school fiscal year, as required by this section, the trustees of a district shall publish a notice of the meeting at least one time in a newspaper of general circulation in the district. The notice must state that any taxpayer in the district may attend the meeting

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and be heard on the preliminary budget."

{Internal References to 20-9-113:
20-3-322 20-9-438}

Section 13. Section 20-9-141, MCA, is amended to read:

"20-9-141. Computation of general fund net levy requirement by county superintendent. (1) The county superintendent shall compute the levy requirement for each district's general fund on the basis of the following procedure:

(a) Determine the funding required for the district's final general fund budget less the amount established by the ~~schedules in 20-9-316 through 20-9-321~~ state equalization aid share of the BASE budget for the district by totaling:

(i) the district's nonisolated school ~~foundation program~~ BASE budget requirement to be met by a district levy as provided in 20-9-303; and

(ii) any ~~additional~~ general fund budget amount adopted by the trustees of the district under the provisions of ~~20-9-145~~ [section 3] and 20-9-353, including any additional ~~levies~~ funding for a general fund budget that exceeds the maximum general fund budget as authorized by the electors of the district.

(b) Determine the money available for the reduction of the property tax on the district for the general fund by totaling:

(i) anticipated federal money received under the provisions of Title I of Public Law 81-874 or other anticipated federal money received in lieu of that federal act;

(ii) anticipated tuition payments for out-of-district pupils

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under the provisions of 20-5-303, 20-5-307, 20-5-312, and 20-5-313;

(iii) general fund balance reappropriated, as established under the provisions of 20-9-104;

(iv) anticipated or reappropriated state impact aid received under the provisions of 20-9-304;

(v) anticipated or reappropriated revenue from property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-504(2), 61-3-521, 61-3-537, and 67-3-204;

(vi) anticipated net proceeds taxes for new production, as defined in 15-23-601;

(vii) anticipated revenue from local government severance taxes as provided in 15-36-112;

(viii) anticipated revenue from coal gross proceeds under 15-23-703;

(ix) anticipated interest to be earned or reappropriated interest earned by the investment of general fund cash in accordance with the provisions of 20-9-213(4);

(x) anticipated revenue from corporation license taxes collected from financial institutions under the provisions of 15-31-702; and

(xi) any other revenue anticipated by the trustees to be received during the ensuing school fiscal year that may be used to finance the general fund, excluding any guaranteed tax base aid.

(c) Notwithstanding the provisions of subsection (2), subtract the money available to reduce the property tax required

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to finance the general fund that has been determined in subsection (1)(b) from any ~~additional~~ general fund budget amount adopted by the trustees of the district as ~~the permissive amount under the provisions of 20-9-145 up to the BASE budget amount~~ to determine the general fund ~~permissive net~~ BASE budget levy requirement.

(d) Subtract any amount remaining after the determination in subsection (1)(c) from any additional funding requirement to be met by an over-BASE budget levy, a district levy as provided in 20-9-303, and an additional levy as provided in 20-9-353 to determine ~~the~~ any additional general fund levy ~~requirement~~ requirements.

(2) The county superintendent shall calculate the number of mills to be levied on the taxable property in the district to finance the general fund ~~permissive net~~ levy requirement for any amount that does not exceed the BASE budget amount for the district by dividing the amount determined in subsection (1)(c) by the sum of:

(a) the amount of guaranteed tax base aid that the district will receive for each mill levied, as certified by the superintendent of public instruction; and

(b) the taxable valuation of the district divided by 1,000.

(3) The net general fund levy requirement determined in subsections (1)(c) and (1)(d) must be reported to the county commissioners on the second Monday of August by the county superintendent as the ~~general fund permissive net levy requirement and the additional net~~ general fund levy requirement

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for the district, and a levy must be set by the county commissioners in accordance with 20-9-142."

{Internal References to 20-9-141:

20-5-312 20-9-104 (4) 20-9-353}

Section 14. Section 20-9-147, MCA, is amended to read:

"20-9-147. Approval to amend general fund budget for ensuing school fiscal year. (1) The trustees of a district may determine that expenses from the following sources will need to be funded by the general fund budget in the ensuing school fiscal year:

(a) a budget amendment authorized under the provisions of 20-9-161 through 20-9-163;

(b) metal mines tax reserve fund authorized in 20-9-231;

(c) special education expenditures approved under the provisions of 20-9-321(3);

(d) transfer of services from or dissolution of a special education cooperative; and

(e) tuition receipts deposited in the miscellaneous programs fund.

(2) Whenever the trustees determine that expenses from the sources in subsection (1) will need to be funded by the general fund in the ensuing year and the expenses will cause the general fund budget to exceed the maximum general fund budget for the district, the trustees shall petition the superintendent of public instruction for approval to add the expenditures from any of the sources to the current year's general fund budget for the purposes of calculating the ensuing year's general fund budget

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limitation. The petition must set forth in writing the specific reasons for the request and, a report of the actual expenditures, and certification that any expenditures from the sources will not continue into the ensuing school fiscal year.

(3) The superintendent of public instruction shall promptly approve or disapprove the petition for approval to add the expenditures from the sources in subsection (1) to the current year's general fund budget for the purposes of calculating the ensuing year's general fund budget."

{Internal References to 20-9-147:
20-9-315 20-9-321}

Section 15. Section 20-9-162, MCA, is amended to read:

"20-9-162. Authorization for budget amendment adoption. (1) Notwithstanding the provisions of subsections (2) and (3), a budget amendment may be adopted at any time of the school fiscal year, except that a budget amendment required by an enrollment increase that could not have been anticipated at the time of the adoption of the regular budget as provided in 20-9-161(1) may not be adopted until after October 1.

(2) If a budget amendment for the reasons provided in 20-9-161(1) through (4) does not cause the district general fund budget to exceed the ~~limitations in 20-9-315~~ maximum general fund budget for the district, the trustees may approve the budget amendment by a resolution as provided in 20-9-163. The trustees shall send a copy of the resolution to the county superintendent and to the board of county commissioners of the county.

(3) The trustees shall submit the following to the

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superintendent of public instruction for approval in the manner provided in 20-9-163:

(a) a budget amendment for the reasons provided in 20-9-161(5) and (6); and

(b) a budget amendment for any reason provided in 20-9-161(1) through (4) that causes the district general fund budget to exceed the ~~limitations in 20-9-315~~ maximum general fund budget for the district."

{Internal References to 20-9-162:
*20-9-147 *20-10-143}

Section 16. Section 20-9-163, MCA, is amended to read:

"20-9-163. Resolution for budget amendment -- petition to superintendent of public instruction. (1) Notwithstanding the provisions of subsection (3), whenever the trustees of a district decide that a budget amendment is necessary, they may adopt a resolution proclaiming the budget amendment by a majority vote of the trustees. The budget amendment resolution must also state the facts constituting the need for the budget amendment, the estimated amount of money required to fund the budget amendment, the funds affected by the budget amendment, and the time and place the board will meet for the purpose of considering and adopting a budget amendment for funds for the current school fiscal year.

(2) If the trustees of a school district determine that the proposed budget amendment will cause the district general fund to exceed the ~~limitations of 20-9-315~~ maximum general fund budget for the district or is for the reasons provided in 20-9-161(5)

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and (6), the trustees shall petition the superintendent of public instruction for permission to adopt a resolution for a budget amendment. The petition must set forth in writing the reasons for the request, the district funds affected by the budget amendment, the estimated amount of money required for the budget amendment for each affected fund, the anticipated sources of financing for the budget amendment expenditures, certification that the expenditures will not continue into the ensuing school fiscal year, and any other information required by the superintendent of public instruction. The petition must be signed by a majority of the trustees.

(3) The superintendent of public instruction shall promptly approve or disapprove the petition requesting approval to adopt a resolution for a budget amendment. The superintendent of public instruction may not approve the petition unless it can be certified that the expenditures in excess the maximum general fund budget will not continue into ensuing school fiscal years. If the petition is approved, the trustees may adopt a resolution for a budget amendment and take all other steps required for the adoption of a budget amendment. Approval of a petition by the superintendent of public instruction authorizes the board of trustees to initiate a budget amendment by resolution and does not relieve the trustees of the necessity of complying with the requirements of the school budgeting laws. Approval of the petition may not be construed as approval of any subsequent application for increased state aid on account of the budget amendment."

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{Internal References to 20-9-163:

20-3-106

20-9-147

20-9-162 (2)

20-9-166

*20-10-143}

Section 17. Section 20-9-303, MCA, is amended to read:

"20-9-303. ~~Definition of foundation program -- nonisolated~~
~~school foundation program financing~~ Nonisolated school BASE
budget funding -- special education funds. (1) ~~As used in this~~
~~title, the term "foundation program" means the minimum~~
~~expenditures that are sufficient to provide for the educational~~
~~program of a school. The foundation program relates only to those~~
~~expenditures authorized by a district's general fund budget and~~
~~may not include expenditures from any other fund. It is financed~~
~~by:~~

~~(a) county equalization money, as provided in 20-9-331 and~~
~~20-9-333;~~
~~(b) state equalization aid, as provided in 20-9-343;~~
~~(c) appropriations for special education; and~~
~~(d) a district levy as provided in subsection (3) for~~
~~support of a school not approved as an isolated school under the~~
~~provisions of 20-9-302.~~

~~(2) The foundation program includes:~~

~~(a) amounts in support of general education programs as~~
~~provided in the schedules in 20-9-316 through 20-9-320; and~~
~~(b) payments in support of special education programs under~~
~~20-9-321.~~

(3) An elementary school having an ANB of nine or fewer
pupils for 2 consecutive years which is not approved as an
isolated school under the provisions of 20-9-302 may budget and

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spend the ~~schedule amount~~ BASE budget, but the county and state shall ~~participate in financing~~ provide one-half of the foundation program state equalization aid computed under section 20-9-344, and the district shall finance the remaining ~~one-half~~ BASE budget amount by a tax levied on the property of the district. When a school of nine or fewer pupils is approved as isolated under the provisions of 20-9-302, the county and state shall participate in the financing of the total amount of the ~~foundation program~~ BASE budget.

(4)(2) Funds provided to support the special education accounting budget may be expended only for special education purposes as approved by the superintendent of public instruction in accordance with the special education budgeting provisions of this title. ~~Expenditures~~ Budgeting and expenditures for special education must be accounted for separately from and in addition to the balance of the school district general fund budgeting requirements provided in [sections 1 through 3]. Transfers between items within the special education budget for accounting purposes may be made at the discretion of the board of trustees in accordance with the financial administration part of this title. The unexpended balance of the special education accounting budget carries over to the next year to reduce the amount of funding required to finance the district's ensuing year's ~~foundation program~~ allowable cost amount for special education."

{Internal References to 20-9-303:

20-6-506

20-6-603

20-9-141 (2)

20-9-315 (2)}

Section 18. Section 20-9-305, MCA, is amended to read:

"20-9-305. Proration and calculation of foundation BASE funding program for a joint district. (1) In joint districts, the ~~foundation program shall~~ BASE funding program for the BASE budget of a joint district must be prorated among the counties in which any part of the joint district is located for the purpose of determining the amount of each source of revenue for the ~~foundation program~~ BASE funding program for which each county is obligated. The proration of the joint district ~~foundation program~~ shall ~~BASE budget must~~ be calculated as follows:

(a) Divide the joint district ~~foundation program~~ BASE budget by the ANB of the joint district to determine the per-ANB amount of the ~~foundation program~~ BASE budget.

(b) Determine the ANB for each county's portion of the joint district on the basis of each pupil's resident county. When taken together, the sum of the ANB assigned to all the counties shall equal the total ANB for the joint district.

(c) Multiply the per-ANB amount of the ~~foundation program~~ BASE budget determined in subsection (1)(a) by the ANB for each county's portion as determined in subsection (1)(b) to determine the portion of the ~~foundation program~~ BASE budget for each county.

(2) The portion of a joint district ~~foundation program~~ BASE budget for each county, as determined in subsection (1)(c) of this section, ~~shall be considered as is~~ a separate foundation program in ~~such the~~ county for the purposes of calculating the various revenues for the ~~foundation program~~ BASE funding program. After the calculation of the ~~foundation program~~ BASE funding

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program revenues, the remainder of the general fund revenues ~~shall~~ must be calculated in accordance with the provisions for general fund financing."

{Internal References to 20-9-305: None.}

Section 19. Section 20-9-311, MCA, is amended to read:

"20-9-311. Calculation of average number belonging (ANB).

(1) Average number belonging must be computed by determining the total of the aggregate days of attendance by regularly enrolled, full-time pupils during the second semester of the preceding school fiscal year and the first semester of the current school fiscal year plus the aggregate days of absence by regularly enrolled, full-time pupils during the second semester of the preceding school fiscal year and the first semester of the current school fiscal year and by dividing the total by 180. However, when a school district has approval to operate less than 180 school days under 20-9-804, the total must be calculated in accordance with the provisions of 20-9-805. For the purpose of calculating ANB under this section, the days of attendance for a regularly enrolled pupil may not exceed 180 pupil-instruction days and 7 pupil-instruction-related days. Attendance for a part of a morning session or a part of an afternoon session by a pupil must be counted as attendance for one-half day. In calculating the ANB for pupils enrolled in a program established under 20-7-117(1), attendance at or absence from a regular session of the program for at least 2 hours of either a morning or an afternoon session will be counted as one-half day attended or absent as the case may be. If a variance has been granted as provided in 20-1-

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302, ANB will be computed in a manner prescribed by the superintendent of public instruction, but in no case may the ANB exceed one-half for each kindergarten pupil. When any pupil has been absent, with or without excuse, for more than 10 consecutive school days, including pupil-instruction-related days, his absence after the 10th day of absence may not be included in the aggregate days of absence and his enrollment in the school may not be considered in the calculation of the average number belonging until he resumes attendance at school.

(2) If a student spends less than half his time in the regular program and the balance of his time in school in the special education program, he is considered a full-time special pupil but is not considered regularly enrolled for ANB purposes. If a student spends half or more of his time in school in the regular program and the balance of his time in the special education program, he is considered regularly enrolled for ANB purposes.

(3) The average number belonging of the regularly enrolled, full-time pupils for the public schools of a district must be based on the aggregate of all the regularly enrolled, full-time pupils attending the schools of the district, except that when:

(a) ~~(i) a school of the district is located more than 3 miles beyond the incorporated limits of a city or town located in the district and 3 miles from any other school of the district, all of the regularly enrolled, full-time pupils of the school must be calculated separately for ANB purposes; or~~

~~(ii) a school of the district is located more than 3 miles~~

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~~from any other school of the district and no incorporated territory is involved in the district, all of the regularly enrolled, full-time pupils of the school must be calculated separately for ANB purposes;~~

(b) a junior high school has been approved and accredited as a junior high school, all of the regularly enrolled, full-time pupils of the junior high school must be considered as high school district pupils for ANB purposes;

(e)(b) a middle school has been approved and accredited, all pupils below the 7th grade must be considered elementary school pupils for ANB purposes and the 7th and 8th grade pupils must be considered high school pupils for ANB purposes; or

(d)(c) a school has not been accredited by the board of public education, the regularly enrolled, full-time pupils attending the nonaccredited school are not eligible for average number belonging calculation purposes, nor will an average number belonging for the nonaccredited school be used in determining the foundation BASE funding program for the district.

(4) When 11th or 12th grade students are regularly enrolled on a part-time basis, high schools may calculate the ANB to include an "equivalent ANB" for those students. The method for calculating an equivalent ANB must be determined in a manner prescribed by the superintendent of public instruction."

{Internal References to 20-9-311:

20-1-101	20-1-308	20-5-305	20-5-312
20-6-702	20-7-117	20-7-431	20-9-313 (2)
20-9-321}			

Section 20. Section 20-9-314, MCA, is amended to read:

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"20-9-314. Procedures for determining eligibility and amount of increased average number belonging due to unusual enrollment increase. A district 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~~ total per-ANB entitlement for the ensuing school fiscal year in accordance with the following provisions:

(1) Prior to May 10, the district shall estimate the elementary or high school enrollment to be realized during the ensuing 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 enrollment for the preceding school fiscal year;

(b) the average number belonging used to calculate the ~~foundation program schedule amount~~ total per-ANB entitlement for the current school fiscal year;

(c) the average number belonging that will be used to calculate the ~~foundation program schedule amount~~ total per-ANB entitlement for the ensuing school fiscal year;

(d) the estimated enrollment, including the factual information on which the estimate is based, as provided in subsection (1); and

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

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(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 enrollment increase is over the current enrollment; and

(b) approve an increase of the average number belonging used to establish the ensuing year's ~~foundation program~~ total per-ANB entitlement 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 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~~ total per-ANB entitlement for the ensuing ANB calculation period is the difference between the enrollment for the ensuing school fiscal year and 106% of the current enrollment. The amount determined is the maximum allowable increase added to the average number belonging for the purpose of establishing the ensuing year's ~~foundation program~~ total per-ANB entitlement.

(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 enrollment is less than the average number belonging used for ~~foundation~~ BASE

funding program and entitlement calculations, the superintendent of public instruction shall revise the ~~foundation program and total per-ANB~~ entitlement calculations using the actual average number belonging. All ~~payments~~ total per-ANB entitlements received by the district in excess of the revised entitlements are overpayments subject to the refund provisions of 20-9-344(3)."

{Internal References to 20-9-314:

20-3-106 20-9-166 20-9-313}

Section 21. Section 20-9-321, MCA, is amended to read:

"20-9-321. ~~Foundation program~~ Allowable cost amount and contingency funds for special education. (1) For the purpose of establishing the ~~foundation program~~ allowable cost amount for a current year special education program for a school district, the superintendent of public instruction shall determine the total estimated cost of the special education program for the school district on the basis of a special education program budget submitted by the district. The budget must be prepared on forms provided by the superintendent of public instruction and must set out for each program:

(a) the estimated allowable costs associated with operating the program where allowable costs are as defined in 20-7-431;

(b) the number of pupils expected to be enrolled in the program; and

(c) any other data required by the superintendent of public instruction for budget justification purposes and to administer the provisions of ~~20-9-315 through 20-9-321~~ this section.

(2) The total amount of allowable costs approved by the superintendent of public instruction is the special education ~~foundation program allowable cost~~ amount for current year special education program purposes. ~~The total amount of allowable costs that are approved for the special education budget may not, under any condition, be less than the foundation program amount for one regular ANB for each full-time special pupil in the school district.~~

(3) Any amount of the special education allowable costs for a district approved under the provisions of subsection (2) that is an increase in the approved allowable costs from the previous school fiscal year and is a result of expanded programs or recalculations of the special education allowable costs base may be deposited and managed in the separate account of the miscellaneous programs fund of the district that is prescribed in subsection (4).

(4) If a special education program is implemented or expanded during a given school term too late to be included in the determination of the district ~~foundation program~~ general fund budget for the school year as prescribed in this part, allowable costs approved under the budgeting provisions of subsections (1) and (2) for the operation of the program during the given year must be funded from any legislative appropriation for contingency financing for special education. Contingency funds granted under this subsection must be deposited in a separate account of the miscellaneous programs fund of the district as provided in 20-9-507. However, if contingency funds are not available, then

subject to the approval of the program by the superintendent under the budget amendment provisions of 20-9-161(6), allowable costs for the given year may be funded in the miscellaneous programs fund by other revenue sources and added to the ~~foundation program~~ allowable cost amount for special education for the subsequent school year under the provisions of 20-9-147. The allowable costs must be recorded as previous year special education expenses in the school district budget for the subsequent school year.

(5) (a) The special education contingency funds in subsection (4):

(i) are biennially appropriated;

(ii) are for emergencies that may arise in the special education programs of school districts or special education cooperatives; and

(iii) may be used to fund positions that have gone unfilled for a full school fiscal year and for which state special education funds were not awarded.

(b) The board of trustees of a district or the management board of a special education cooperative may apply for contingency funding by submitting to the superintendent of public instruction, in the form prescribed by the superintendent of public instruction, written documentation that describes the need for the funds.

(6) The sum of the previous year special education expenses as defined in subsections (3) and (4) and the ~~foundation program~~ allowable cost amount for current year special education as

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defined in subsections (1) and (2) is the special education budget for accounting purposes.

(7) The ~~foundation program~~ allowable cost amount for special education must be added to the ~~foundation program~~ general fund budget amount ~~of the regular program AND defined in 20-9-311 and 20-9-313~~ calculated for the district under the provisions of [sections 1 through 3] to obtain the total ~~foundation program~~ general fund budget amount for the district."

{Internal References to 20-9-321:

20-7-431

20-9-141

20-9-147

20-9-303

20-9-321

20-9-366

20-9-507}

Section 22. Section 20-9-343, MCA, is amended to read:

"20-9-343. (Temporary) Definition of and revenue for state equalization aid. (1) As used in this title, the term "state equalization aid" means the money deposited in the state special revenue fund as required in this section plus any legislative appropriation of money from other sources for:

(a) distribution to the public schools for the payment of guaranteed tax base aid and for equalization of the foundation program;

(b) the Montana educational telecommunications network as provided in 20-32-101; and

(c) filing fees for school district audits as required by 2-7-514(2).

(2) The superintendent of public instruction may spend funds appropriated for state equalization aid, as required by subsections (1)(a) and (1)(b), throughout the biennium.

(3) The following must be paid into the state special

revenue fund for state equalization aid to public schools of the state:

- (a) money received from the collection of income taxes under chapter 30 of Title 15, as provided by 15-1-501;
- (b) except as provided in 15-31-702, money received from the collection of corporation license and income taxes under chapter 31 of Title 15, as provided by 15-1-501;
- (c) money allocated to state equalization from the collection of the severance tax on coal;
- (d) money received from the treasurer of the United States as the state's shares of oil, gas, and other mineral royalties under the federal Mineral Lands Leasing Act, as amended;
- (e) interest and income money described in 20-9-341 and 20-9-342;
- (f) money received from the state equalization aid levy under 20-9-360;
- (g) income from the lottery, as provided in 23-7-402;
- (h) the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333;
- (i) investment income earned by investing money in the state equalization aid account in the state special revenue fund; and
- (j) 15% of the income and earnings of all coal severance tax funds as provided in 17-5-704.

(4) The superintendent of public instruction shall request the board of investments to invest the money in the state equalization aid account to maximize investment earnings to the

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account.

(5) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce any appropriation required for the next succeeding biennium.

(Terminates June 30, 1993--sec. 5, Ch. 729, L. 1991.)

20-9-343. (Effective July 1, 1993) Definition of and revenue for state equalization aid account. (1) As used in this title, the term "state equalization aid account" means the money deposited account in the state special revenue fund that receives revenue as required in this section plus any legislative appropriation of money from other sources for distribution to the public schools for the purposes of payment of ~~guaranteed tax base aid and equalization of the foundation program~~ state equalization aid as defined in [section 1] and for the Montana educational telecommunications network as provided in 20-32-101.

(2) The superintendent of public instruction may spend funds appropriated ~~for to the~~ state equalization aid account as required for the purposes of ~~guaranteed tax base aid, the foundation~~ state equalization aid for the BASE funding program, and the Montana educational telecommunications network, throughout the biennium.

(3) The following must be paid into the state special revenue fund for the state equalization aid ~~to~~ account for the public schools of the state:

(a) money received from the collection of income taxes under chapter 30 of Title 15, as provided by 15-1-501;

(b) except as provided in 15-31-702, money received from

the collection of corporation license and income taxes under chapter 31 of Title 15, as provided by 15-1-501;

(c) money allocated to state equalization from the collection of the severance tax on coal;

(d) money received from the treasurer of the United States as the state's shares of oil, gas, and other mineral royalties under the federal Mineral Lands Leasing Act, as amended;

(e) interest and income money described in 20-9-341 and 20-9-342;

(f) money received from the state equalization aid levy under 20-9-360;

(g) income from the lottery, as provided in 23-7-402;

(h) the surplus revenues collected by the counties for foundation program support according to 20-9-331 and 20-9-333;

(i) investment income earned by investing money in the state equalization aid account in the state special revenue fund; and

(j) 15% of the income and earnings of all coal severance tax funds as provided in 17-5-704.

(4) The superintendent of public instruction shall request the board of investments to invest the money in the state equalization aid account to maximize investment earnings to the account.

(5) Any surplus revenue in the state equalization aid account in the second year of a biennium may be used to reduce any appropriation required for the next succeeding biennium."

{Internal References to 20-9-343:

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2-7-514
20-9-303

15-1-501 (4)
20-9-342

20-1-301
20-9-361 (3)

20-7-457
23-7-402}

Section 23. Section 20-9-344, MCA, is amended to read:

"20-9-344. ~~Purpose of state equalization aid and duties~~
Duties of board of public education for distribution of state
equalization aid. (1) ~~The money available for state equalization~~
~~aid must be distributed and apportioned to provide:~~

~~(a) an annual minimum operating revenue for the elementary~~
~~and high schools in each county, exclusive of revenues required~~
~~for debt service and for the payment of any costs and expense~~
~~incurred in connection with any adult education program,~~
~~recreation program, school food services program, new buildings~~
~~and grounds, and transportation; and~~

~~(b) the Montana educational telecommunications network as~~
~~provided in 20-32-101.~~

(2) The board of public education shall administer and
distribute the state equalization aid and state advances for
county equalization in the manner and with the powers and duties
provided by law. To this end, the board of public education
shall:

(a) adopt policies for regulating the distribution of state
equalization aid and state advances for county equalization in
accordance with the provisions of law;

(b) have the power to require reports from the county
superintendents, budget boards, county treasurers, and trustees
as it considers necessary; and

(c) order the superintendent of public instruction to

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distribute the state equalization aid on the basis of each district's annual entitlement to the aid as established by the superintendent of public instruction. In ordering the distribution of state equalization aid, the board of public education may not increase or decrease the state equalization aid distribution to any district on account of any difference that may occur during the school fiscal year between budgeted and actual receipts from any other source of school revenue.

~~(3)~~ (2) The board of public education may order the superintendent of public instruction to withhold distribution of state equalization aid or order the county superintendent of schools to withhold county equalization money from a district when the district fails to:

(a) submit reports or budgets as required by law or rules adopted by the board of public education; or

(b) maintain accredited status.

~~(4)~~ (3) Prior to any proposed order by the board of public education to withhold distribution of state equalization aid or county equalization money, the district is entitled to a contested case hearing before the board of public education, as provided under the Montana Administrative Procedure Act.

~~(5)~~ (4) If a district or county receives more state equalization aid than it is entitled to, the county treasurer shall return the overpayment to the state upon the request of the superintendent of public instruction in the manner prescribed by the superintendent of public instruction.

~~(6)~~ (5) Except as provided in 20-9-347(3), the ~~foundation~~

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~~program payment, and guaranteed tax base state equalization aid~~
payment must be distributed according to the following schedule:

(a) from August to May of the school fiscal year, 8% of the
~~foundation program payment state equalization aid amount~~
~~excluding any guaranteed tax base aid to each district;~~

(b) in November of the school fiscal year, one-half of the
guaranteed tax base aid payment to each district or county;

(c) in May of the school fiscal year, the remainder of the
guaranteed tax base aid payment to each district or county; and

(d) in June of ~~+~~

~~(i) the 1993 school fiscal year, one half of the remaining
foundation program payment of each district and on July 15, 1993,
the remaining school fiscal year 1993 foundation program payment
of each district; and~~

~~(ii) the school fiscal year, the remaining foundation
program payment to each district of state equalization aid
excluding any guaranteed tax base aid.~~

~~(7) (6) The distribution of foundation program payments and
guaranteed tax base aid provided for in subsection (6)(5) must
occur by the last working day of each month."~~

{Internal References to 20-9-344:

20-2-121

20-5-305

20-5-312

20-9-314

20-9-347 (3) 20-9-368}

Section 24. Section 20-9-347, MCA, is amended to read:

"20-9-347. Formula for state equalization aid apportionment
in support of foundation BASE funding program -- exceptions. (1)
The superintendent of public instruction shall apportion the
state equalization aid available for support of the foundation

BASE funding program, individually for the elementary districts of a county or the high school districts of a county, in accordance with 20-9-346 and on the basis of the following procedure:

(a) Determine the percentage that the total funds available to all counties in the state in support of the foundation BASE funding program (including the state money available for state equalization aid in support of the foundation BASE funding program) is of the total amount of the foundation BASE funding programs of all counties.

(b) Determine the percentage that the total funds available in each county in support of the foundation BASE funding programs in the county (excluding state money available for state equalization aid in support of the foundation BASE funding program) is of the total amount of the foundation BASE funding programs of all districts of the county.

(c) Counties in which the percentage determined in subsection (1)(b) exceeds the percentage determined in subsection (1)(a) are not entitled to an apportionment of the state equalization aid in support of the foundation BASE funding program.

(d) After elimination of the counties referred to in subsection (1)(c), determine the percentage that the total money available to all remaining counties in support of the foundation BASE funding program (including the state money available for state equalization aid in support of the foundation BASE funding program) is of the total amount of the foundation BASE funding

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programs of all remaining counties.

(e) Each district of each remaining county is entitled to an apportionment of the state equalization aid in support of the ~~foundation~~ BASE funding program equal to the difference between the percentage determined in subsection (1)(d) and the percentage determined for the county in subsection (1)(b) multiplied by the ~~foundation~~ BASE funding program amount for the district.

(2) The superintendent of public instruction shall:

(a) supply the county treasurer and the county superintendent with a report of the apportionments of state equalization aid in support of the ~~foundation~~ BASE funding program of each district of the county, and the state equalization aid in support of the ~~foundation~~ BASE funding program must be apportioned to the districts in accordance with the report;

(b) in the manner described in 20-9-344, provide for a state advance to each county in an amount that is no less than the amount anticipated to be raised for the basic county tax fund as provided in 20-9-331 and for the basic special tax fund as provided in 20-9-333;

(c) adopt rules to implement the provisions of subsection (2)(b).

(3) (a) The superintendent of public instruction is authorized to adjust the schedule prescribed in 20-9-344 for distribution of the ~~foundation program and guaranteed tax base~~ state equalization aid payments if the distribution will cause a district to register warrants under the provisions of 20-9-

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212(9).

(b) To qualify for an adjustment in the payment schedule, a district shall demonstrate to the superintendent of public instruction, in the manner required by the office, that the payment schedule prescribed in 20-9-344 will result in insufficient money available in all funds of the district to make payment of the district's warrants. The county treasurer shall confirm the anticipated deficit. Nothing in this section may be construed to authorize the superintendent of public instruction to exceed a district's annual payment for state and county equalization aid."

{Internal References to 20-9-347:

20-3-106

20-3-205

20-9-212

20-9-344

20-9-346}

Section 25. Section 20-9-351, MCA, is amended to read:

"20-9-351. Funding of deficiency in state equalization aid.

If the money available for state equalization aid is not the result of a reduction in spending under 17-7-140 and is not sufficient to provide the ~~foundation program schedule support determined in 20-9-348 and the guaranteed tax base aid required under 20-9-366 through 20-9-369~~ state equalization aid support determined in 20-9-347, the superintendent of public instruction shall request the budget director to submit a request for a supplemental appropriation in the second year of the biennium that is sufficient to complete the funding of ~~guaranteed tax base aid and the foundation programs of the elementary or secondary schools, or both,~~ state equalization aid for the elementary and high school districts for the current biennium."

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{Internal References to 20-9-351: None.}

Section 26. Section 20-9-353, MCA, is amended to read:

"20-9-353. Additional levy for general fund -- election for authorization to impose. (1) Except as limited by ~~20-9-315(2)~~ [section 3], the trustees of a district may propose to adopt a general fund budget in excess of the ~~foundation program and the~~ permissive maximum general fund budget amount for the district ~~for any of the following purposes:~~

~~(a) building, altering, repairing, or enlarging any schoolhouse of the district;~~

~~(b) furnishing additional school facilities for the district;~~

~~(c) acquisition of land for the district;~~

~~(d) proper maintenance and operation of the school programs of the district; or~~

~~(e) severance pay for district employees.~~

(2) When the trustees of a district determine that an additional amount of financing is required for the general fund budget that is in excess of the ~~statutory schedule amount and the~~ permissive maximum general fund budget amount, the trustees shall submit the proposition of an additional levy to raise the excess amount of general fund financing to the electors who are qualified under 20-20-301 to vote upon the proposition, ~~except that an election is not required to permit the school trustees to use any funds available to finance the additional amount other than those funds to be raised by the additional levy.~~ The special election must be called and conducted in the manner prescribed by

this title for school elections. The ballot for the election must state only the amount of money to be raised by additional property taxation, the approximate number of mills required to raise the money, and the purpose for which the money will be expended. The ballot must be in the following format:

PROPOSITION

Shall a levy be made in addition to the levies authorized by law in the number of mills as may be necessary to raise the sum of (state the amount to be raised by additional tax levy), and being approximately (give number) mills, for the purpose of (insert the purpose for which the additional tax levy is made)?

☐ FOR the levy.

☐ AGAINST the levy.

(3) If the election on any additional levy for the general fund is approved by a majority vote of the electors voting at the election, the proposition carries and the trustees may use any portion or all of the authorized amount in adopting the preliminary general fund budget. The trustees shall certify the additional levy amount authorized by the special election on the budget form that is submitted to the county superintendent, and the county commissioners shall levy the authorized number of mills on the taxable value of all taxable property within the district, as prescribed in 20-9-141, to raise the amount of the additional levy.

(4) Authorization to levy an additional tax under the provisions of this section is effective for only 1 school fiscal year and must be authorized by a special election conducted

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before August 1 of the school fiscal year for which it is effective."

{Internal References to 20-9-353:

20-6-603	20-9-104 .(2)	20-9-141 (2)	20-9-301
20-9-315	20-9-366	20-16-207}	

Section 27. Section 20-9-366, MCA, is amended to read:

"20-9-366. Definitions. As used in 20-9-366 through 20-9-369, the following definitions apply:

(1) "County retirement ~~will~~ taxable value per elementary ANB" or "county retirement ~~will~~ taxable value per high school ANB" means the sum of the taxable valuation in the previous year of all property in the county divided by 1,000, with the quotient divided by the total county elementary ANB count or the total county high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program total per-ANB entitlement amounts.

(2) "District ~~will~~ taxable value per ANB" means the taxable valuation in the previous year of all property in the district divided by 1,000, with the quotient divided by the ANB count of the district used to calculate the district's current year foundation program total per-ANB entitlement amount.

(3) ~~"Permissive amount" means that portion of a district's general fund budget in excess of the foundation program amount for the district, as provided in 20-9-316 through 20-9-321, but does not exceeding 35% of the district's foundation program amount, and which excess is authorized under the provisions of 20-9-145 and 20-9-353.~~

(4) "Statewide ~~will~~ taxable value per elementary ANB" or

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"statewide ~~mill~~ taxable value per high school ANB", for ~~permissive and~~ retirement guaranteed tax base purposes, means the sum of the taxable valuation in the previous year of all property in the state, multiplied by 121% and divided by 1,000, with the quotient divided by the total state elementary ANB count or the total state high school ANB amount used to calculate the elementary school districts' and high school districts' current year ~~foundation program~~ total per-ANB entitlement amounts.

(5) "Statewide taxable value per elementary ANB" or "statewide taxable value per high school ANB", for guaranteed tax base funding for the BASE budget of an eligible district, means the sum of the taxable valuation in the previous year of all property in the state, multiplied by 242% and divided by 1,000, with the quotient divided by the total state elementary ANB count or the total state high school ANB amount used to calculate the elementary school districts' and high school districts' current year total per-ANB entitlement amounts."

{Internal References to 20-9-366:

20-3-106 (2) 20-5-305 20-5-312 20-6-702

Section 28. Section 20-9-367, MCA, is amended to read:

"20-9-367. Eligibility to receive guaranteed tax base aid.

(1) If the district ~~mill~~ taxable value per ANB of any elementary or high school district is less than the corresponding statewide district ~~mill~~ taxable value per elementary ANB or high school ANB, the district may receive guaranteed tax base aid based on the number of mills levied in the district in support of ~~its~~ permissive amount of the up to 30% of the basic entitlement and

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35% of the total per-ANB entitlement budgeted within the general fund budget.

(2) If the county retirement ~~mill~~ taxable value per elementary ANB or county retirement ~~mill~~ taxable value per high school ANB is less than the corresponding statewide county ~~mill~~ taxable value per elementary ANB or high school ANB, the county may receive guaranteed tax base aid based on the number of mills levied in the county in support of the retirement fund budgets of the respective elementary or high school districts in the county."

{Internal References to 20-9-367:

*20-3-106 (2) *20-9-351 *20-9-366 *20-9-369}

Section 29. Section 20-9-368, MCA, is amended to read:

"20-9-368. Amount of guaranteed tax base aid -- reversion.

(1) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the elementary school districts in the county is the difference between the county ~~mill~~ taxable value per elementary ANB and the statewide county ~~mill~~ taxable value per elementary ANB, multiplied by the number of mills levied in support of the retirement fund budgets for the elementary districts in the county.

(2) The amount of guaranteed tax base aid per ANB that a county may receive in support of the retirement fund budgets of the high school districts in the county is the difference between the county ~~mill~~ taxable value per high school ANB and the statewide county ~~mill~~ taxable value per high school ANB,

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multiplied by the number of mills levied in support of the retirement fund budgets for the high school districts in the county.

(3) The amount of guaranteed tax base aid per ANB that a district may receive in support of ~~its permissive amount of the~~ up to 30% of the basic entitlement and up to 35% of total per-ANB entitlement budgeted within the general fund budget is the difference between the district ~~mill~~ taxable value per ANB and the corresponding statewide district ~~mill~~ taxable value per ANB, multiplied by the number of mills levied in support of the district's ~~permissive amount of the~~ general fund budget.

(4) Guaranteed tax base aid provided to any county or district under this section is earmarked to finance the fund or portion of the fund for which it is provided. If the actual expenditures from the fund or portion of the fund for which guaranteed tax base aid is earmarked are less than the amount budgeted, the guaranteed tax base aid reverts in proportion to the amount budgeted but not expended. If a county or district receives more guaranteed tax base aid than it is entitled to, the excess must be returned to the state as required by 20-9-344."

{Internal References to 20-9-368:

*20-3-106 (2) *20-9-351 *20-9-366 *20-9-369}

Section 30. {standard} Repealer. Sections 20-9-145, 20-9-301, 20-9-312, 20-9-315, 20-9-316, 20-9-317, 20-9-318, 20-9-319, 20-9-320, 20-9-322, and 20-9-348, MCA, are repealed.

{Internal References to 20-9-145:

20-9-104 (2) 20-9-141 (2) 20-9-301 20-9-315
20-9-366

{Internal References to 20-9-301: None.}

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{Internal References to 20-9-315:

20-6-703	20-7-435	20-9-162 (2)	20-9-163
20-9-321	20-9-353		

Internal References to 20-9-318:

*20-9-141	*20-9-303	*20-9-320	*20-9-321
20-9-322	*20-9-366		

Internal References to 20-9-319:

20-7-306	*20-9-141 -	*20-9-303	20-9-320 (2)
*20-9-321	*20-9-366		

Internal References to 20-9-316:

20-9-141	20-9-303	20-9-320	*20-9-321
20-9-322	20-9-366		

Internal References to 20-9-317:

*20-9-141	*20-9-303	20-9-320 (2)	*20-9-321
*20-9-366			

Internal References to 20-9-322:

20-9-316	20-9-318
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Internal References to 20-9-348:

20-3-205	20-9-351}
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Internal References to 20-9-312: None.

Internal References to 20-9-320:

20-6-506	*20-9-141	20-9-303	*20-9-321
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*20-9-366}

NEW SECTION. Section 31. Name change -- short form

amendment. (1) Whenever it appears in 17-7-140, 20-2-115, 20-6-166, 20-9-116, 20-9-212, 20-9-331, 20-9-333, 90-6-309, 90-6-403, MCA, and in all law enacted by the legislature, the code commissioner is directed to change the term "foundation program" when it refers to school funding to "BASE funding program"

(2) Whenever it appears in 20-7-414, 20-7-431, and 20-7-435, MCA, and in all law enacted by the legislature, the code commissioner is directed to change the term "foundation program" when it refers to funding for special education to "allowable cost"..

NEW SECTION. Section 32. Appropriation. There is

appropriated to the superintendent of public instruction ? to implement the changes in the school funding structure provided in [this act].

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NEW SECTION. Section 33. {standard} Codification

instruction. [Sections 1 through 3] are intended to be codified as an integral part of Title 20, chapter 9, part 3, and the provisions of Title 20, apply to [sections 1 through 3].

NEW SECTION. Section 34. {standard} Effective date. [This act] is effective July 1, 1993.

-END-

RPT. LCA5

***** H O U S E *****
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PAGE NBR..... 44
RUN TIME18:48
RUN DATE..... 03/03/93

CHAIRMAN--JOHN COBB

SECRETARY-EVELYN HENDRICKSON

COMMITTEE--(H) SCHOOL FUNDING SELECT COM

NORMAL SCHEDULE==> SITE: ROOM 325

DAYS: ON CALL TIME:

REFER DT==HEAR DT==BILL/NO==SHORT TITLE=====PRIMARY SPONSOR=====

01/04 DATE-__/_ F HB 52 ALLOWING A SCHOOL DISTRICT TO EXCEED FUNDING LIMITS FOR BASIC EDUCATION COBB, JOHN

TIME-__:

F.N. RECEIVED-- 1/11 F.N. PRINTED-- 1/12

02/10 DATE-02/18 F HB 558 REQUIRE K-12 DISTRICTS FOR EACH 5,000 STUDENTS IN A COUNTY HANSEN, STELLA JEAN
NOTE TIME OF 3 P.M., ROOM 325 F.N. REQUESTED- 2/11 F.N. RECEIVED-- 2/17 F.N. PRINTED-- 2/18

01/12 DATE-__/_ F SB 31 CLARIFYING REIMBURSEMENT RATES IN SCHOOL DISTRICT TRANSPORTATION LAWS BLAYLOCK, CHET

TIME-__:

03/02 DATE-__/_ F SB 278 REVISE LAWS RELATED TO EDUCATION SERVICES IN CHILDREN'S TREATMENT FACILITIES CHRISTIAENS, CHRIS

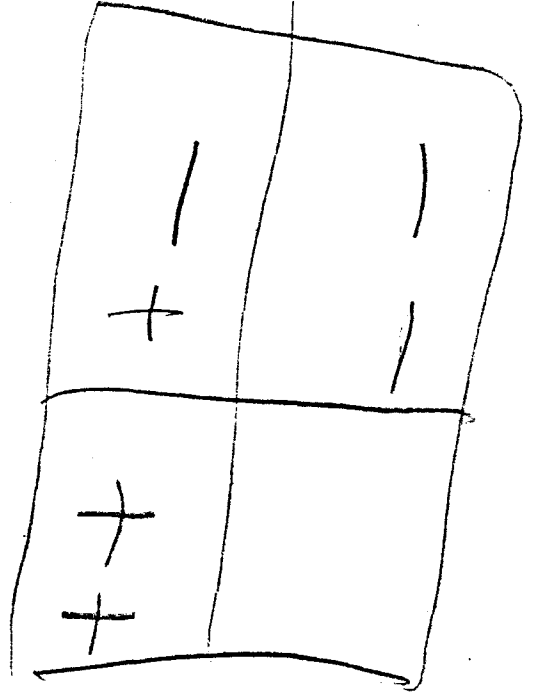
TIME-__:

03/02 DATE-__/_ F SB 348 REVISE SPECIAL EDUCATION FUND DISTRIBUTION

TIME-__:

F.N. RECEIVED-- 3/03

HALLIGAN, MIKE



1 SENATE BILL NO. 31
 2 INTRODUCED BY BLAYLOCK
 3 BY REQUEST OF THE JOINT INTERIM
 4 SUBCOMMITTEE ON SCHOOL FUNDING
 5

6 A BILL FOR AN ACT ENTITLED: "AN ACT CLARIFYING
 7 REIMBURSEMENT RATES IN SCHOOL DISTRICT TRANSPORTATION LAWS;
 8 ELIMINATING A REFERENCE TO THE COUNTY TRANSPORTATION FUND
 9 OPERATING RESERVE; AMENDING SECTIONS 20-10-101, 20-10-142,
 10 AND 20-10-146, MCA; AND PROVIDING AN EFFECTIVE DATE."
 11

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

13 **SECTION 1.** SECTION 20-10-101, MCA, IS AMENDED TO READ:

14 "20-10-101. Definitions. As used in this title, unless
 15 the context clearly indicates otherwise, the following
 16 definitions apply:

17 (1) An "eligible transportee" means a public school
 18 pupil who:

19 (a) is 5 years of age or older and has not attained his
 20 21st birthday or who is a preschool child with disabilities
 21 between the ages of 3 and 6;

22 (b) is a resident of the state of Montana;

23 (c) regardless of district and county boundaries,
 24 resides at least 3 miles, over the shortest practical route,
 25 from the nearest operating public elementary school or

1 public high school, whichever the case may be; and
 2 (d) is considered to reside with his parent or guardian
 3 who maintains legal residence within the boundaries of the
 4 district furnishing the transportation regardless of where
 5 the eligible transportee actually lives when attending
 6 school.

7 (2) (a) A "school bus" means, except as provided in
 8 subsection (2)(b), any motor vehicle that:

9 (i) complies with the bus standards established by the
 10 board of public education as verified by the Montana
 11 department of justice's semiannual inspection of school
 12 buses and the superintendent of public instruction; and

13 (ii) is owned by a district or other public agency and
 14 operated for the transportation of pupils to or from school
 15 or owned by a carrier under contract with a district or
 16 public agency to provide transportation of pupils to or from
 17 school.

18 (b) A school bus does not include a vehicle that is:

19 (i) privately owned and not operated for compensation
 20 under this title;

21 (ii) privately owned and operated for reimbursement
 22 under 20-10-142;

23 (iii) either district-owned or privately owned, designed
 24 to carry not more than nine passengers, and used to
 25 transport pupils to or from activity events or to transport

1 pupils to their homes in case of illness or other emergency
 2 situations; or
 3 (iv) an over-the-road passenger coach used only to
 4 transport pupils to activity events.

5 (3) "Transportation" means:

6 (a) a district's conveyance of a pupil by a school bus
 7 between his legal residence or an officially designated bus
 8 stop and the school designated by the trustees for his
 9 attendance; or

10 (b) "individual transportation" whereby a district is
 11 relieved of actually conveying a pupil. Individual
 12 transportation may include paying the parent or guardian for
 13 conveying the pupil, reimbursing the parent or guardian for
 14 the pupil's board and room, or providing supervised
 15 correspondence study or supervised home study."

16 **Section 2.** Section 20-10-142, MCA, is amended to read:

17 "20-10-142. Schedule of maximum reimbursement for
 18 individual transportation. The following rates for
 19 individual transportation constitute the maximum
 20 reimbursement to districts for individual transportation
 21 from state and county sources of transportation revenue
 22 under the provisions of 20-10-145 and 20-10-146. These rates
 23 also shall constitute the limitation of the budgeted amounts
 24 for individual transportation for the ensuing school fiscal
 25 year. The schedules provided in this section shall may not

1 be altered by any authority other than the legislature of
 2 the state of Montana. When the trustees contract with the
 3 parent or guardian of any eligible transportee to provide
 4 individual transportation for each day of school attendance,
 5 they shall reimburse the parent or guardian on the basis of
 6 the following schedule:

7 (1) When a parent or guardian transports an eligible
 8 transportee or transportees from the residence of the parent
 9 or guardian to a school or to schools located within 3 miles
 10 of one another, the total reimbursement per day of
 11 attendance ~~shall be~~ is determined by multiplying the
 12 distance in miles between the residence and the school, or
 13 the most distant school if more than one, by 2, subtracting
 14 6 miles from the product ~~so-obtained~~, and multiplying the
 15 difference by 21.25 cents, provided that:

16 (a) if two or more eligible transportees are
 17 transported by a parent or guardian to two or more schools
 18 located within 3 miles of one another and if such the
 19 schools are operated by different school districts, the
 20 total amount of the reimbursement shall must be divided
 21 equally between the districts;

22 (b) if two or more eligible transportees are
 23 transported by a parent or guardian to two or more schools
 24 located more than 3 miles from one another, the parent or
 25 guardian shall must be separately reimbursed for

1 transporting the eligible transportee or transportees to
2 each school;

3 (c) if a parent transports two or more eligible
4 transportees to a school and a bus stop which-school-and-bus
5 stop that are located within 3 miles of one another, the
6 total reimbursement shall must be determined under the
7 provisions of this subsection and shall must be divided
8 equally between the district operating the school and the
9 district operating the bus;

10 (d) if a parent transporting two or more eligible
11 transportees to a school or bus stop must, because of
12 varying arrival and departure times, make more than one
13 round-trip journey to the bus stop or school, the total
14 reimbursement allowed by this section shall-be is limited to
15 one round trip per day for each scheduled arrival or
16 departure time;

17 (e) notwithstanding subsection (1)(a), (1)(b), (1)(c),
18 or (1)(d), no a reimbursement may not be less than 25 cents
19 a day.

20 (2) When the parent or guardian transports an eligible
21 transportee or transportees from the residence to a bus stop
22 of a bus route approved by the trustees for the
23 transportation of the transportee or transportees, the total
24 reimbursement per day of attendance shall-be is determined
25 by multiplying the distance in miles between the residence

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1 and the bus stop by 2, subtracting 3 miles from the product
2 so-obtained, and multiplying the difference by 22.5 21.25
3 cents, provided that:

4 (a) if the eligible transportees transported attend
5 schools in different districts but ride on one bus, the
6 districts shall divide the total reimbursement equally; and
7 (b) if the parent or guardian is required to transport
8 the eligible transportees to more than one bus, the parent
9 or guardian shall must be separately reimbursed for
10 transportation to each bus.

11 (3) Where When, due to excessive distances, impassable
12 roads, or other special circumstances of isolation the rates
13 prescribed in subsection (1) or (2) would be an inadequate
14 reimbursement for the transportation costs or would result
15 in a physical hardship for the eligible transportee, his a
16 parent or guardian may request an increase in the
17 reimbursement rate. Such-a A request for increased rates due
18 to isolation shall must be made by the parent or guardian on
19 the contract for individual transportation for the ensuing
20 school fiscal year by indicating the special facts and
21 circumstances which that exist to justify the increase.
22 Before any an increased rate due to isolation can may be
23 paid to the requesting parent or guardian, such the rate
24 must be approved by the county transportation committee and
25 the superintendent of public instruction after the trustees

1 have indicated their approval or disapproval. Regardless of
 2 the action of the trustees and when approval is given by the
 3 county transportation committee and the superintendent of
 4 public instruction, the trustees shall pay such the
 5 increased rate due to isolation. The increased rate shall-be
 6 is 1 1/2 times the rate prescribed in subsection (1) above.

7 (4) When the isolated conditions of the household where
 8 an eligible transportee resides require such an eligible
 9 transportee to live away from the household in order to
 10 attend school, he--shall--be the eligible transportee is
 11 eligible for the room and board reimbursement. Approval to
 12 receive the room and board reimbursement shall must be
 13 obtained in the same manner prescribed in subsection (3)
 14 above. The per diem rate for room and board shall-be is
 15 \$5.31 for one eligible transportee and \$3.19 for each
 16 additional eligible transportee of the same household.

17 (5) When the individual transportation provision is to
 18 be satisfied by supervised home study or supervised
 19 correspondence study, the reimbursement rate shall-be is the
 20 cost of such the study, provided that the course of
 21 instruction is approved by the trustees and supervised by
 22 the district."

23 **Section 3.** Section 20-10-146, MCA, is amended to read:

24 "20-10-146. County transportation reimbursement. (1)
 25 The apportionment of the county transportation reimbursement

1 by the county superintendent for school bus transportation
 2 or individual transportation that is actually rendered by a
 3 district in accordance with this title, board of public
 4 education transportation policy, and the transportation
 5 rules of the superintendent of public instruction must be
 6 the same as the state transportation reimbursement payment
 7 except that:

8 (a) if any cash was used to reduce the budgeted county
 9 transportation reimbursement under the provisions of
 10 20-10-144(2)(b), the annual apportionment is limited to the
 11 budget amount; and

12 (b) when the county transportation reimbursement for a
 13 school bus has been prorated between two or more counties
 14 because the school bus is conveying pupils of more than one
 15 district located in the counties, the apportionment of the
 16 county transportation reimbursement must be adjusted to pay
 17 the amount computed under the proration.

18 (2) The county transportation net levy requirement for
 19 the financing of the county transportation fund
 20 reimbursements to districts is computed by:

21 (a) totaling the net requirement for all districts of
 22 the county, including reimbursements to a special education
 23 cooperative or prorated reimbursements to joint districts;

24 (b) determining the sum of the money available to
 25 reduce the county transportation net levy requirement by

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SB 0031/02

SB 0031/02

1 adding:

2 (i) anticipated money that may be realized in the
3 county transportation fund during the ensuing school fiscal
4 year, including anticipated revenue from property taxes and
5 fees imposed under 23-2-517, 23-2-803, 61-3-504(2),
6 61-3-521, 61-3-537, and 67-3-204;

7 (ii) net proceeds taxes and local government severance
8 taxes on other oil and gas production occurring after
9 December 31, 1988;

10 (iii) coal gross proceeds taxes under 15-23-703;

11 (iv) any fund balance available for reappropriation from
12 the end-of-the-year fund balance in the county
13 transportation fund; ~~the county transportation fund~~
14 ~~operating reserve may not be more than 35% of the final~~
15 ~~county transportation fund budget for the ensuing school~~
16 ~~fiscal year and must be used for the purpose of paying~~
17 ~~transportation fund warrants under the county transportation~~
18 ~~fund budget.~~

19 (v) federal forest reserve funds allocated under the
20 provisions of 17-3-213; and

21 (vi) other revenue anticipated that may be realized in
22 the county transportation fund during the ensuing school
23 fiscal year; and

24 (c) notwithstanding the provisions of subsection (3),
25 subtracting the money available, as determined in subsection

1 (2)(b), to reduce the levy requirement from the county
2 transportation net levy requirement.

3 (3) The net levy requirement determined in subsection
4 (2)(c) must be reported to the county commissioners on the
5 second Monday of August by the county superintendent, and a
6 levy must be set by the county commissioners in accordance
7 with 20-9-142.

8 (4) The county superintendent shall apportion the
9 county transportation reimbursement from the proceeds of the
10 county transportation fund. The county superintendent shall
11 order the county treasurer to make the apportionments in
12 accordance with 20-9-212(2) and after the receipt of the
13 semiannual state transportation reimbursement payments."

14 NEW SECTION. Section 4. Effective date. [This act] is
15 effective July 1, 1993.

-End-