

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
53rd LEGISLATURE - REGULAR SESSION**

SELECT COMMITTEE ON SCHOOL FUNDING

Call to Order: By **CHAIRMAN JOHN COBB**, on March 11, 1993, at
3:10 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: Rep. Peck
Rep. Wanzenried

Members Absent: None

Staff Present: Andrea Merrill, Legislative Council
Eddie 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: HB 665, HB 667
Executive Action: None

REP. DICK SIMPKINS opened for **CHAIRMAN COBB** who was in the
Appropriations Committee.

HEARING ON HB 665

Opening Statement by Sponsor:

REP. MIKE KADAS, House District 55, Missoula, informed the
committee that HB 665 was a compromise package developed last
session over issues of uses and fees for State lands.

The \$200,000 study was funded and performed by private contract
in a non-biased manner. **REP. KADAS** said the people on the

committee were Jim Almond, Chairman of the Tax and Finance Committee for the National Cattlemen's Association, who has 27 years experience as a credit banker and lives on the family farm; John Hanson, who has a masters in range science; Brian Singlelar, Ph.D. in Rangelology; and the leader of the study, John Duffield, Professor of Economics at the University of Montana, who has done extensive research on the recreational side of this issue.

Mr. Duffield's main goal was to look at the fair market value of various uses of state lands. He found four basic areas of state lands that provide money for the schools and the school trust: 1) grazing, 2) crop lands, 3) cabins, and 4) outfitters and sportsmen access. There is a constitutional basis for maximizing the revenue. When Montana became a state, the federal government granted Montana a large amount of state lands with a condition on the grant that the proceeds from those lands be used for school support. He said the legislature is under a mandate to achieve a fair market value for the use of the state lands.

REP. KADAS went through each part of the study. He said that the company took a survey of all private leases and broke it out to find how much the private sector was paying in fees. They took the standard of dollars per AUM (animal unit). Private leases averaged \$11.41, and state leases averaged about \$4.24 with a minimum of \$4.17. Farmers that hold states leases thought fair market value should be \$7.62, and the company's model figure was \$7.69. They found that the state is charging around 25 percent for crop land when it should be charging about 33 percent.

Currently, the state is charging only 3 percent for cabin leases, and the company said it should be 6½ percent. REP. KADAS felt the outfitter's leases are too small to bother with. The access fees should be between 25 percent to 50 percent, and the state is currently charging \$5 for a permit.

Proponents' Testimony:

Madalyn Quinlan, Office of Public Instruction (OPI), reported that Superintendent of Public Instruction Nancy Keenan supports HB 665. Ms. Quinlan informed the committee that Ms. Keenan is also a member of the State Board of Land Commissioners. She reiterated REP. KADAS'S comments on the mandate to achieve full market value. She said OPI supports the bill with the \$7.60 AUM. rate, the one-third crop share, a \$25 fee for recreational access, and a 6 percent lease rate on cabin sites. The dollars generated from HB 665 will go directly into the state equalization aid account.

She said the way the bill is currently drafted, there will be a phase in of increases in the grazing rates which are leased for a 10-year period. Ms. Quinlan said OPI supports the amendments that the increase in rates will be effective when the legislature passes the bill.

Tom Bilodeau, Montana Education Association (MEA), said the association supports HB 665. He said MEA has supported the efforts to raise receipts on an equalized basis.

Loran Frazier, School Administrators of Montana, noted that organization's support of HB 665.

Bruce Moerer, Montana School Boards Association, said they support the concept of HB 665 on the increased revenues for the students in the state of Montana.

Terry Minnow, Montana Federation of Teachers, said the federation supports HB 665.

Opponents' Testimony:

SEN. JOHN BRENDEN, Senate District 10, gave an overview of state lands in Daniels, Roosevelt and Sheridan counties. He said that Daniels has the highest percentage of state lands in Montana, and the drought in eastern Montana during the 1980s drove out 20% of the population. He said one of the issues is the equalization payment which is received from the state, of which 60% goes to education and the other 40% to roads.

SEN. BRENDEN said there are 225,000 acres of state lands that generated about \$80,000 of equalization payments that went back to Daniels County. If that land had been in private lease, it would have generated from \$1.25 to \$2.00 or better an acre. He said there are better ways to find revenue for the state than to raise the fees and run more people out of the farming/ranching business. He urged the committee to wait a couple of years before passing a bill such as this; this will allow problems to be worked out from state government down to local governments.

Jim Peterson, Negotiator for Montana Stockgrowers Association, representing the Montana Cattlewomen's Association and the Montana Wool Growers Association, distributed written testimony in opposition to HB 665. EXHIBIT 2 He informed the committee that he was part of the study on HB 665. The associations supported the legislature funding this study, and said they do not have any objection to reviewing the fees on state lands. He said the study has only been out for 30 days. The associations requested the review of the data in the study, and they just received it today.

The associations have asked four economists -- **Dr. Miles Watts, Dr. Terry Anderson, Dr. Tom Dudley, and Dr. Jerald Rosefall** -- to review the study and the results of the economic analysis associated with the study. He said all four have questioned the economic theory and statistical analysis associated with the study. He urged the committee to give HB 665 a do not pass until further studies can be reviewed.

Terry Anderson, Professor of Agricultural Economics at Montana State University, distributed information on the market value. He is also representing Myles Watts, who co-authored with him on the handout. EXHIBIT 3

REP. LINDA NELSON, House District 19, Medicine Lake, distributed a fax from the Land Management Council in Daniels County. EXHIBIT 4

Cliff Hagfeldt, Land Management Council, Scobey, said he had six years of experience as a trustee on the local school board. He said if the crops share increases from 25% to 33%, the probability of any profit increase to the state will be eliminated from his area. There will be a decrease of husbandry programs, i.e., noxious weeds, etc. He said the farmers will farm only to receive the federal crop insurance which only lasts until the ASCS or some other agency comes in, and the school trust lands will become useless.

Jim Almond, Billings, representing himself, distributed written testimony in opposition to HB 665. EXHIBIT 5

Jake Cummins, Executive Vice President of the Montana Farm Bureau Federation, stated his opposition to HB 665, and distributed written testimony. EXHIBIT 6

Informational Testimony:

Eddy McClure, Legislative Council, distributed amendments for HB 665. EXHIBIT 1

Questions From Committee Members and Responses:

REP. KADAS asked Jim Almond how much participation he had in designing the study. Mr. Almond said he designed the survey instrument used in the grazing fee study. REP. KADAS asked whether the study was a fair representation of the opinions of the farmers and ranchers surveyed. Mr. Almond felt there were variables that were excluded that should have been left in. REP. KADAS asked Mr. Almond to tell him how the state should set its values. Mr. Almond said the issue is moving too fast; that they should be given more time to analyze the data, because they have not had time to study what the conclusion should be.

REP. FAGG asked Jim Peterson if it would be reasonable in regard to the fair market value to split the difference between the current fee and what is suggested in the study. Mr. Peterson said he is uncomfortable in negotiating a number based on the current minimum and the study. He said they should take the information they have in the study and replace and consider the variables that had been left out.

REP. SIMPKINS asked Dennis Casey, former Commissioner of State Lands, if it would be easier to handle state land leases on a cash basis rather than a crop share basis. Mr. Casey replied that, from a management position, he felt the cash lease program would be easier for the department to manage. He said the revenue may not be any more than what is already coming in.

REP. GRINDE asked Jeff Hagener, Administrator of Land Administration Division, Department of State Lands, in regard to the bill on page 4, lines 3 and 4, where it states "one-third of the crop," how the crop share is determined and by whom. Mr. Hagener said one-quarter has been the standard for a long time. Studies have been done and the statistics of an area are used for that community. Mr. Hagener said they do not have the staff to go out and collect the data and thought the department would go back to the one-third minimum.

Closing by Sponsor:

REP. KADAS closed, reminding about the cost of the study. The individuals who wanted the study are opposing the bill in the hearing today. He said the bill may not be perfect, but it is close. He said it should be passed; maybe it will bring everyone back to the table to discuss the issues and resolve them with some kind of a compromise.

HEARING ON HB 667

Opening Statement by Sponsor:

REP. SIMPKINS said HB 667 has been officially introduced as a committee bill. He said this committee is not charged with coming up with budget cuts. This is a state cost neutral bill that will produce the best results. The House Education Committee will make those political determinations.

REP. BOHARSKI asked that anyone testifying on this bill not comment in any way about cuts. He said that, if the committee passes the bill out, it will be a state cost neutral plan.

REP. KADAS said he was interested in hearing what people have to say about this bill in general. Since HB 667 will go to the Education Committee where they will try to take \$18 million out of it, he is interested in hearing whether people feel this bill is okay or if they have better ideas.

REP. SIMPKINS said that the committee is going to work on the amendments and make decisions on a revenue neutral basis.

Proponents' Testimony:

Dr. Ernie Jean, Superintendent of Florence-Carlton Schools, and representing Montana Association of School Superintendents, said that schools support the concept of equalizing. He offered suggestions in regard to some concerns that the schools have: 1) the effective date; 2) the cap on the ANB; 3) caps on growth; 4) limitations on districts that exceed the maximum budget limit in terms of a budget roll-back or freeze; and 5) the legislature rolling back funding so that schools have to go before the voters for more funding. He said when HB 28 was implemented, only 60 percent of the schools went to their full budget cap of 104 percent or 135 percent. He said they support the bill with the amendments.

Tom Bilodeau, Montana Education Association Research Director, said that MEA views HB 667 as a workable model. He distributed information on HB 667 and other legislation that is critical, i.e., SB 32 on capital costs. EXHIBIT 7

He felt there are some adjustments to the bill as it currently stands. He said REP. FAGG would offer an amendment to provide a permissive vote on budgets for the first year or two, then requiring elections. He said it is necessary to phase the caps in over a period of time, rather than at one time, because it would be too difficult for a lot of the schools to make a budget reduction at one time.

He said the most important issue in HB 667 was whether to target maximum budgets off expenditures or budgets. The plan will draw districts back towards a line built off current expenditures, whether they budget in excess of what they spend or spend every nickel. Over a period of time the districts will be brought back into line irrespective of the current budget levels.

He said he hoped that the committee would concur on leaving the 80 to 100 percent permissive area alone to allow districts to make choices at the local level.

Pat Melby, representing the Underfunded Schools Coalition, said that the coalition represents the plaintiffs in the school equalization lawsuits. He concurs and supports the comments made by Mr. Bilodeau on behalf of the MEA. Mr. Melby said the coalition supports HB 667 with qualified support because of the following: 1) technical amendments may be needed to make this a better bill; 2) it is a major change to the way schools have been funded in the past; and 3) HB 667 deals only with the general fund. He said all funds need to be considered in the system, i.e., retirement, transportation, special education, and especially capital outlay.

He said the main reason they have qualified their support for HB 667 is that it may not solve the problems that he believes resulted in the equalization lawsuit in the first place -- the continued over-reliance on local levies. He alluded to the fact that a lot of money may be taken out of the bill next Monday by

the House Education Committee. He said this will make it easier for future legislatures to change the state support percentage, keep the school funding at the same level and require the districts that want to maintain their current funding level to backfill the lost state revenues with local mill levies.

He cautioned the legislators not to marry themselves too tightly to the federal PL 874 test requiring a 1.25 ratio between high and low spenders. He said it is correct that the Supreme Court decision alluded to that ratio and suggested that it might be something that the legislature would want to look at but, Mr. Melby said the Supreme Court did not adopt that test to determine equalization. It did look at the difference in per-pupil spending and concluded that the difference was too great. The disparity in the per pupil spending in the various districts was enough to provide for a disequalized school funding system.

He referred to comments made by Mr. Goetz and Dr. Gilchrist in previous committee hearings, who said the real issue is not the ratios, but the difference in per-pupil spending. The more schools have to rely on local levies, the more school funding is pushed back onto the local school districts. There will be a lot of districts at the 80% minimum level; those that can afford it, will go to the 100% level. He said there could be a successful equalization challenge based on the constitution even though on paper it shows that funding at 1.25 percent has met the PL 874 test.

Larry Fasbender, representing the Great Falls School District, reiterated the comments of Mr. Bilodeau and Mr. Melby. Placing the cut-off for reducing the per-ANB entitlement for high schools at 1,500 would cut some of the state cost and will still help the larger high schools.

He said that HB 667 is flexible enough to make equalization work. He felt when all of the amendments are attached, it will be difficult to see if unqualified support should be given.

Bruce Moerer, Montana School Boards Association, said the association supports the concept of HB 667 but MSBA is concerned that HB 667 will allow state support of education to erode and be passed back to the local property taxpayers. One of the reasons the association supports HB 667 is they feel it is the lesser of the several evils, i.e., comparing HB 667 to HB 471, a 5% cut in the schedules and what it will do to the local mills.

The association is concerned that special attention should be given to those districts above the maximum cap. It has been suggested that some of the ways to bring them in line is to freeze them for a period of time. MSBA is concerned about PL 874 funds which need to be protected, and are opposed to bringing proposed non-levy revenue into the state equalization fund.

Terry Minnow, Montana Federation of Teachers, said the federation

is not really comfortable being registered either as a proponent or opponent. They are concerned with the amendments that haven't come out yet and have always opposed caps as a device for equalizing downward. They realize that the mission of this committee is to equalize without adding state dollars to the formula and that is the reason the caps are proposed. If HB 667 is to be used to cut the state's obligation to fund education, any problems contained in the bill will be magnified. The federation recommends to the committee that they remove the absolute cap on the schools over the maximum, and remove the 4% growth cap on schools with budgets between 80% and 100% of the maximum general fund budget. She urged the committee to concur in HB 667.

Opponents' Testimony:

Bill Nachatilo, Superintendent, Butte School District #1, said he concurs with previous testimony but has mixed emotions on equity. He distributed information on the funding impact that HB 667 will have on the Butte schools. He informed the committee that Anaconda held a school board meeting last night and it appears that they will be laying off 40 teachers. EXHIBIT 8

Chip Erdmann, representing Montana Rural Education Association (MREA), said the association joins the proponents regarding their concerns. The association recognizes the effort put forth in this legislation and commented that it is an innovative bill. He said if HB 667 had been out five or six years ago, it would have saved a lot of trouble for the school districts and the state.

Mr. Erdmann noted that MREA is the plaintiff in one of the funding lawsuits. A three-week trial just finished before Judge Sherlock, and will be continued later this month. The two main reasons MREA filed the lawsuit is their concern over the weighting in the foundation program as regards rural schools and the effect of the GTB aid system because it is based on ANB. The lawsuit recognizes that the rural areas do not have the political clout they once had. It was felt that, if there was a court mandate, it would make the legislature aware of the need for educational opportunity in rural areas.

The biggest problem the MREA has with the bill is that it's built from a regression analysis of a funding system that has some constitutional flaws. If that is to be used to set the maximum and minimum budgets, then the legislature will carry into the new system what the MREA saw as flaws in the old system. He said that even the state experts who represented the legislature at the trial testified that the legislature cannot base the distribution system on historical expenditure data. There needs to be a study done on the cost of providing equal education opportunity. He said that was in their litigation, and that is what is lacking in this bill.

The MREA is concerned about the speed with which HB 667 is

proceeding through the legislature. Both of the underfunded plaintiffs and the MREA brought their lawsuit partially in an attempt to figure out what the Montana Constitution means in the education Article X. He said there are possibilities if HB 667 is pushed through with an effective date of July 1, 1993, all of that effort will be in vain, and the district court will not make a decision. He said they will be deprived of the court's directions as to what should happen.

He said he didn't know if the legislature was satisfied with the language in the 1989 Supreme Court decision but it would be nice to receive further judicial determination, especially after all of the money that has been spent to receive more direction in this area. He said it makes more sense, when the case is so close to a judicial decision and with the legislature trying to develop a constitutional system in Montana, to wait until the court speaks.

He said that perhaps this bill will fit that decision. Then the legislature will be making a reasoned decision based on the direction from the judicial branch in regard to what the constitution means.

A lot of effort has gone into this bill; and if the legislature is going to go this far, they should go all the way. The MREA would prefer the legislature not take any action on HB 667 until the court speaks. Given the time lines and the court schedule, there probably won't be a decision until after the legislature adjourns.

Whatever system is developed, the legislature should take a look at the cost of educational opportunities. He said it has been established in the MREA lawsuit that the rural districts are being short-changed in that area. It would be nice if the legislature followed up on it, and actually did a serious inquiry into that area to see what those costs are.

Mr. Erdmann concluded by saying that MREA does have more specific concerns with HB 667, but they will be addressed with a handout by John McNeil, Superintendent of Savage Schools and the chairman of MREA.

John McNeil, Superintendent of Schools in Savage, Chairman of MREA, distributed the handout alluded to by Chip Erdmann in regard to the weighting of the foundation schedules. They have attempted to provide the need for additional weightage. He apologized to the committee for the inaccurate charts in the handout. He walked the committee through each page of the handout. EXHIBIT 9

Kathy Fabiano, Office of Public Instruction, outlined two reasons that OPI is standing in opposition to HB 667: 1) they have not had the time to analyze the bill in regard to the impact districts; and 2) they feel the bill needs some major amendments.

Their proposed amendments will allow them to implement this bill on July 1, 1993. She addressed her amendments and informed the committee they are the same ones she spoke to last Tuesday in this committee. She distributed and addressed the amendments.

EXHIBITS 10 and 11 -

Dori Nielson, Office of Public Instruction, also addressed the amendments and how they will affect HB 667. EXHIBITS 10 and 11

CHAIRMAN COBB informed the people attending the hearing that the committee will meet the next day at 10:00 a.m. to discuss the amendments and take executive action on this bill.

Linda Brannon, representing the Montana School Business Officials and the Indian Impact Aid Schools, said HB 667 might be a blessing in disguise but she didn't know how logical and meaningful testimony to the committee can be made when the bill is printed on one day and heard on the next. Her groups are opposing this bill because they have not had time to react in an educated manner. She urged the committee to wait before they do anything on HB 667 so everyone involved could have a better understanding of what is good and what is bad with the bill.

She spoke to the federal impact aid issue and how HB 667 may change the methods and the amounts of money the schools will be receiving, not only from PL 874 dollars, but also Chapters 1 and 2 funding. She specifically requested to be noted on record that they are neither an opponent nor a proponent because of the shortness of time and lack of ability to react.

Rod Sves, Superintendent of the Hardin Public Schools, said as a school administrator he opposes HB 667. Two areas will have an impact on his district. The change in the bill on page 36, lines 19 and 20, takes the non-levy revenue in those two sources and will force it to be equalized within the 80% level. He said if the legislature impacts their coal tax with this bill, he assumed it will also impact the schools receiving LGST (local government severance taxes) in the same manner.

Two sessions ago when the legislature went to a flat tax on coal, it took that funding out of the local taxable value. Now if it must be used to equalize only the 80% level it will also impact the smaller poor districts. He said the GTB aid should be weighted for the smaller schools.

Informational Testimony:

The amendments referred to on HB 667 were conceptual amendments. Andrea Merrill, Legislative Council, distributed the actual amendments for executive action on March 12, 1993. SEE EXHIBITS 1, 2, 4 and 5 dated 3/12.

Questions From Committee Members and Responses:

REP. KADAS asked Rod Svee how many mills were levied in his district. Mr. Svee said the number of mills they are levying are ridiculously low in comparison to the rest of the state. Two years ago, his district was 50th out of 56 counties in the levies placed against the people. Still, these people have had their taxes double, and it doesn't make any difference to them that they are paying half of what other people are.

REP. KADAS asked Mr. Svee, how the legislature could deal with that, because that is the fundamental part of the whole problem. Mr. Svee responded that the legislature is making school districts rely on voted levies. His district has adjusted to changes made through the last few years and they have been able to lower the taxes for the last five consecutive years because the federal impact aid is used for that.

REP. SIMPKINS asked Chip Erdmann how he would suggest the legislature weigh his lawsuit against what the legislature must do to HB 667. Mr. Erdmann said there is a way of doing both. The legislature could delay the effective date to see what the court hands down, then come back and fine tune the bill and respond to the constitutional concerns at the same time.

REP. SIMPKINS asked if this bill is better than having HB 28 continue to flow and cause greater disparity which the legislature will have to make up for later on. Mr. Erdmann replied that, as far as the disparity issues and the equalization issues, HB 667 is a better vehicle than HB 28. While it does address those questions, he wasn't sure if it would address his concerns about small school funding.

REP. SIMPKINS asked Mr. Moerer if he knew of any other proposal that has been done since HB 28 that would come close to addressing economic disparity between the high spending schools and the low spending schools. Mr. Moerer said he didn't know of any.

REP. KADAS asked Kathy Fabiano, in regard to her concern on the PL 874 money, if she had said that under the proposed system, there might be a district that was at 75% of the minimum base but that district would not be able to use any of their 874 money to get to the 80%. Ms. Fabiano said they cannot use 874 money if it causes them to forego state aid. It would cause them to reduce permissive mills and cost them their GTB.

REP. KADAS asked what would happen if the schools had the option to go to 80% but chose not to. Ms. Fabiano said a district cannot choose to forego the state aid.

REP. SIMPKINS asked Kathy Fabiano if she could get a break-out showing the impact of PL 874 federal funds. Ms. Fabiano said the state receives about \$22 million, and about one-half of that is

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for special education and other grants that cannot be included in any equalization formula.

CHAIRMAN COBB asked **Andrea Merrill** if she wanted to distribute the amendments to each of the committee members so they could address them. **Ms. Merrill** informed him that the amendments belong to different individuals in the committee and those who have their names on them would probably want to present them.

Closing by Sponsor:

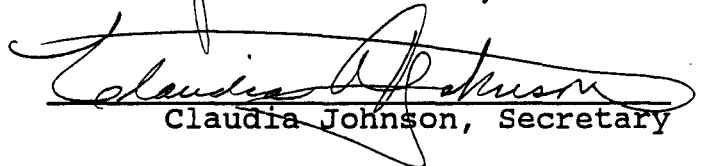
REP. KADAS closed by distributing several exhibits drafted by the Office of the Legislative Auditor. **EXHIBIT 12** is a breakdown of schools by county. He distributed and explained **EXHIBIT 13** which is a chart on the elementary and high schools and the effects of the per-pupil reducer (stop/loss) changes.

ADJOURNMENT

Adjournment: 7:35 p.m



REP. JOHN COBB, Chairman



Claudia Johnson, Secretary

JC/cj

EXHIBIT 1
DATE 3-11-93
HB 665

AMENDMENTS TO HOUSE BILL 665
(Introduced Bill)

1. Page 5, lines 19 and 20
Following: "(2)"
Strike: remainder of subsection (2)
Insert: "[Section 2] applies to licenses issued after
February 28, 1994.
(3) [Sections 3 and 4] apply to all lease years
that begin after December 31, 1993."

- END -

EXHIBIT 2
DATE 3-11-93
HB 1065

Testimony before Select Committee
on School Funding, H.B. 665
by: Montana Stockgrowers Association, Montana CattleWomen
and Montana Wool Growers Association

For the record, my name is Jim Peterson. I am the Executive Vice President of the Montana Stockgrowers Association and a rancher from Central Montana. Today I am speaking in opposition to H.B. 665 on behalf of the Montana Stockgrowers Association, the Montana Wool Growers Association and Montana CattleWomen.

The purpose of H.B. 665 is to codify into law, dramatic increases in the fees on leases of State School Trust Lands based on a report released merely one month ago.

The report is entitled, "The Economic Analysis of the Values of Surface Lands of State Lands" and was prepared for the Montana Department of State Lands by Bio-Economics, Inc., which is principally Dr. John Duffield, Professor of Economics at the University of Montana. Dr. Duffield recommends a fair market 1992 average price for grazing, cropland, recreation, cabin sites and outfitting uses of state lands.

Our greatest concern is the apparent "knee-jerk" reaction to the Duffield Report and now an attempt to codify the study which is barely 30 days old. No one has had a chance to analyze the study adequately, the statistical data has not been provided to other researchers, and in some cases no one is even sure of the assumptions used in the study. Yet, this bill proposes to adopt them into law.

Since the Duffield Study was released in February, four economists--Dr. Myles Watts, and Dr. Terry Anderson from Montana State University, and Dr. Gerhard Rostvold and Dr. Thomas Dudley from Pepperdine University in California, have been reviewing the economic theory and statistical analysis used in the study. All four have indicated concern over the methodology and analysis used. Two of those economists are here today to share with you some of their preliminary findings.

We have concentrated our efforts on the grazing fee portion of the study since that is our primary business. We are not opposed to economic studies and analysis on the grazing fees on state lands. In fact, the Montana Stockgrowers and Wool Growers supported the legislature funding this study, and feel when objective analysis and consideration is given to all factors affecting the leasing of state land, along with the comparable economic utility of that land versus private land, that a fair and reasonable fee structure will be the result.

However, we do not feel the Duffield Study considered all the factors adequately. For example, the Duffield Study made no attempt to compare the economic utility and opportunity between state land and private land. It considers noxious weed as being insignificant. It places no value on the state lease of not having control over access while the leasee is solely responsible for the stewardship of the leased state land.

There is no question that fees on surface uses of state lands will be reviewed extensively in the future and probably should be to comply with the constitutional requirement to the school trust. However, it is premature and almost appalling that one study should be handed out as the gospel and then codified into law a mere 30 days from its release.

No analysis, no review, no public discussion, no consideration for other studies and no time allowed for comment. Is this what you call government of the people, by the people and for the people? I think not. I urge a "do not pass" on H.B. 665. Thank you.

An Preliminary Evaluation
prepared by
Terry L. Anderson and Myles Watts
Professors of Agricultural Economics and Economics
Montana State University¹
- of an
*Economic Analysis of the Values
of Surface Uses of State Lands²*

I. Introduction

The pricing of services from governmental lands at both the state and federal levels is controversial because governmental agencies that control these lands are not subject to the same market forces as the private sector. Private land owners presumably maximize their wealth by getting the most value of their assets. Governmental land managers, on the other hand, are subject to political pressures from a variety of special interest groups who would like to pay less than the resource is actually worth. Because the political land managers do not directly benefit from maximizing asset values and because competitive bidding does not exist for all public resources, there is reason to expect that state and federal governments will not obtain full value from resources under their control.

Unlike most governmental lands that are managed for multiple uses, school trust lands were set aside to generate revenues for public education. Therefore a failure to maximize the value of these lands constitutes a violation of the trust responsibility of the state. Collecting less than lands are worth clearly reduces revenues for schools. Less obvious but just as important is the fact that charging more than uses are worth can leave lands idle and also reduce revenues. For these

reasons it is crucial that the Montana Department of State Lands (DSL) carefully consider its land pricing policy.

It should be noted at the outset that this is a **preliminary** evaluation. We have only seen the final report prepared by Duffield and Anderson and have not yet obtained the data summarized in that report. Moreover, due to short notice, we have not had sufficient time to fully evaluate all aspects of the Duffield-Anderson Report.

II. Determinants of Grazing Fees

Determining the "fair market value" of grazing leases is complicated by the fact that lands are of different quality and that the lessor and lessee contribute different inputs to the production process. Generally we would expect the lease price received by the lessor to be positively related to livestock prices, alternative forage costs, and the value of lessor-provided inputs (e.g. fencing, water development, and weed control) and negatively related to length of the lease and lack of access control by the lessee.

The D-A Report attempts to gather information on private lease prices and compare them to state land lease prices. Given that lease prices depend on a number of variables, it is necessary to control for these in any comparison. The D-A Report makes a number of comparisons, but fails to adequately control for the many variables that could explain differences in lease prices within the private sector or between the private and public sectors. In some cases the D-A Report simply compares lease prices on private and public lands with leases greater than five years, no fence maintenance services, and dryland. In other cases the D-A Report compares

state land lease prices across states. In our opinion neither of these approaches has much credibility because neither adequately controls for important variables.

The best method of controlling for the many variables that affect lease prices used in the D-A Report is the "hedonic pricing model." This model attempts to estimate a statistical relationship between private lease prices and the variables mentioned above. The "hedonic pricing" method they use has been criticized in the economics literature because it fails to sufficiently distinguish between demand and supply variables that enter into a final determination of a market price. These criticisms aside, in order for a hedonic pricing model to be a useful policy tool, it must be a good predictor. Their "complete model" (see Table 4-17, 33) reports an "adjusted R²" of 0.261. This means that only 26% of the variance in lease prices is explained by the variables they use, and raises the question of what accounts for the other 74% of the variance. In other words, their model does not do a good job of explaining what determines private lease prices and therefore cannot do an adequate job of predicting what state lease prices should be.

III. Evaluation of the Hedonic Model

The main reason that the D-A Report fails to explain variances in private lease prices is that the data used do not adequately control for the many variables that influence leases. For example, to capture the impact that landowner provided inputs might have on lease prices, the D-A survey asked whether the landowner contributed to the costs of fencing maintenance, weed control, and water development. I did not ask how much the lessor contributed to fence maintenance and water development,

but it did ask how much the tenant and landowner contributed to the costs of weed control. The data on noxious weed control, however, were not used in the statistical analysis, and the D-A Report does not explain why.

To understand the impacts of not including the costs of lessor-lessee contribution, suppose that the lessor provides for all fence maintenance and this is worth \$2 per AUM to the lessee. All else equal, the lessee would be willing to pay \$2 more for this lease. On the other hand, if the lessor contributes only \$0.05 for fence maintenance, the lease would only pay an additional \$0.05. In the D-A analysis both of these would be reported as a lessor contribution, but there is no way to differentiate between the two. Therefore it is inappropriate to use this hedonic price model estimated from private lease data to predict what state grazing fees should be.

It is important to note that the noxious weed variable is removed from their "reduced model" because it is not found to be significant. Such removal, however, is inappropriate in a predictive model where the variable is expected to have an impact. Clearly a lessee would prefer a lease without a weed problem particularly if the lessee must pay for weed control as the is the case with state lands. Moreover, the usual statistical test for determining whether a variable is significant is based on the probability that the coefficient on the variable is zero. Using this standard approach, the probability the coefficient on noxious weeds is zero is about 17% and the probability it is not zero is 83%. The noxious weed variable should not be omitted from the model.

Even though control variables for fence maintenance and water development

are found to be significant, the use of the "dummy variable" technique is inappropriate for predictive purposes. The D-A Report enters a 1 if the landowner participates in the costs and 0 if not. The appropriate statistical measure would be the degree of participation. Therefore it is not surprising that the D-A Report can not adequately predict private lease prices.

Another problem with the D-A method of accounting for fencing contributions is that they only ask if the landowner participated in maintenance costs; they do not determine whether the landowner made the initial investment. This becomes particularly important on state leases where there are not fences. On private leases it is typical for the landowner to provide the initial cost of the fencing because it is permanently attached to the land. However, on state lands, the lessee is responsible for fence construction which would reduce the value of a state grazing lease, all else equal.

The D-A Report does not control for access which is likely to be an important determinant of the grazing fee. We can infer this from the amount of effort agricultural interests were willing to put into their fight to keep recreationists off state lands leased for agricultural purposes. Moreover, D-A find that lessees were "willing to pay" as much as \$1.13 more for private leases without public access. If state lands have public access, at least this amount must be subtracted from the "fair market value." Such an adjustment is not made by D-A and is not included in their model.

IV. Cattle Prices and Grazing Fees

The D-A Report is critical of basing grazing fees on cattle prices. This criticism

is based on their regression analysis reported in Table 4-45 (57) which shows that 77% of the variance in private lease prices can be explained by beef prices between 1969 and 1991, but that only 10% can be explained between 1980 and 1991. One possible explanation for the big difference between the two is the small sample (12) for the latter period. Given that beef prices explain more variance in the long term than does the hedonic model produced by D-A, there is reason to believe that it may be a better predictor. Data are available to do a more sophisticated statistical analysis of the relationship between beef prices, and grazing fees and preliminary results show this is a promising approach.

V. Competitive Bidding

The D-A Report suggests that a major reason for lower grazing fees on state lands is the lack of competitive bidding. They report survey results that many ranchers do not want to bid against their neighbors, concluding that this effectively provides sufficient collusion to depress grazing fees. On the other hand, their survey results show that 22% to 36% of those surveyed are willing to bid against their neighbors, yet only 8% of the leases have more than one bid. These statistics appear inconsistent. If so many are willing to bid and if grazing fees on state lands are so far below the fair market value why aren't there more bids?

An explanation for the lack of more than one bid on 8% of the state lands is that these leases are not worth significantly more than the minimum of \$4.17. If there are some lands where the grazing is worth far more than \$4.17, we would expect more competition for them. The fact that the average competitive bid is \$8.34 (40) may

indicate that some lands are worth more. For example, if state land is near an urban area, the forage for "hobby farmers" may be worth much more than it is for the typical Montana cattle rancher. In short, the fact that only 8% of state lands receive only one bid tells us little about whether tacit collusion is holding down state grazing fees.

VI. Comparison with Other States

The D-A Report compares Montana state land grazing fees to other states and concludes that "Montana is toward the lower end of the scale in terms of the ratio of state grazing lease rates as a percentage of market value." Table 1-12 reveals that 8 of the 14 other states have ratios near or below Montana's; only 6 other states have ratios higher than Montana's. No statistical analysis is provided by D-A.

To make comparison with other states valid, it would be necessary to control for the same variable discussed above. Do other states provide or share in improvements; are other states less urban; do other states have public access; how do other states deal with drought conditions? Until question such as these are addressed, comparison with other states is of little value in predicting what Montana's grazing fee should be.

VII. Conclusion

It is important that Montana maximize the value of its state lands especially to the extent that these lands were specifically set aside to support public education. The problem is determining what is the value maximizing price to charge for various uses. If the state decides to raise grazing fees significantly, it may discover unanticipated impacts. For example, under current practices there is little or no monitoring of leases.

If fees are increased to disipate profits from grazing, the lessee will have more incentive to overstock. Not only will this reduce long term productivity of the range, it will ultimately reduce the revenues from leasing. This scenerio would require that the state increase monitoring expenditures thus offsetting potential revenue gains.

It is wise for the DSL to study this issue in depth, but the D-A Report does not provide an adequate basis for changing the state law regarding the grazing fees. The statistical analysis does not predict very well what factors determine private grazing fees and is not adequate to predict what state grazing fees should be. The D-A Report does present evidence that suggests that state grazing fees **may** be below fair market value, but additional statistical analysis is necessary to determine what that fair market value is. Before state law is changed in a way that can significantly disrupt an important sector in the state's economy and potentially disrupt revenues and expenditures associated with grazing, more careful analysis should be performed.

1. The ideas expressed in this evaluation are those of the authors and not necessarily those of Montana State University.
2. The report under evaluation here was done for the Department of State Lands by John Duffield and Bruce Anderson, *Economic Analysis of the Values of Surface Uses of State Lands*, Bioeconomics, Inc., Missoula, MT, February 1993. This evaluation covers on "Task 3, Fair Market Value for Grazing Leases." Hereafter this report is referred to as the D-A Report.

EXHIBIT 4
DATE 3-11-93
HB 665

HB 665

THE STUDY BY PROFESSOR DUFFIELD & ASSOCIATES, UNFORTUNATELY, HAS BEEN PERCEIVED AS GOSPEL BY A NUMBER OF LEGISLATORS. THERE ARE MANY DISPARITIES IN THIS STUDY AND THE CONCLUSIONS WHICH WERE DRAWN IN THE SUMMARY ARE MERELY SUGGESTIONS ON THE PART OF PROFESSOR DUFFIELD TO RAISE RENTS AS HE WOULD WISH.

THE TEXTS (5) OF THE STUDY PROVE IT TO BE EXACTLY WHAT IT IS--A STUDY, NOTHING MORE AND NOTHING LESS. BEFORE THE RENTAL RATES ARE RAISED, WE MUST IN ALL GOOD CONSCIENCE ALLOW OURSELVES TO LEARN THE "REST OF THE STORY," OR, IN OTHER WORDS, SOME OF THE VERY PERTINENT FACTS WHICH WERE NOT CONSIDERED.

WE MUST NOT, IN OUR HASTE TO INCREASE FUNDING, SUPPORT LEGISLATION THAT MAY VERY WELL, IN THE LONG TERM, RESULT IN WHAT COULD EVEN PRECIPITATE A DECREASE IN REVENUE. BECAUSE OUR CURRENT SYSTEM WORKS SUCCESSFULLY AND IS CURRENTLY CLOSER TO "MARKET VALUE" THAN WHAT THE STUDY INDICATES, THIS REQUIRES MORE TIME TO BE WORKED OUT.

A QUICK FIX CAN SELDOM BE AN ANSWER TO THE IMMEDIATE PROBLEM, ONLY A DETRIMENTAL SOLUTION.

This testimony was faxed to me by the
Land Management Council in Daniels County.

Rep. Linda Nelson

EXHIBIT 5
DATE 3-11-93
HB 665

Testimony before Select Committee
on School Funding, H.B. 665
March 11, 1993

For the record, I am Jim Almond, from Billings, MT. I manage our family's ranching operation at Hysham, MT, and I am here representing myself and that concern.

I was a member of the research team that worked on Task 3, the Fair Market Value for Grazing Leases. I helped design the survey vehicle, reviewed the pilot survey and reviewed the original and final drafts of the report.

I feel the survey was complete and developed a viable source of data to produce a creditable conclusion. However, I questioned the results of the initial draft as erroneous as many of the variables were declared to have insignificant effect on the resulting predicted fair market fee.

I then requested a full description of the model so as to better understand the significant levels of the variables as well as the assumptions of the model. Neither of these requests has been filled to date. I feel that until the model can be reviewed, the assumptions evaluated, and the results examined, it is premature to codify and mandate the use of this study. I therefore encourage a "do not pass" of H.B. 665.



MONTANA FARM BUREAU FEDERATION

502 South 19th • Bozeman, Montana 59715
Phone: (406) 587-3153

EXHIBIT 6
DATE 3-11-93
HB 665

March 11, 1993

Mr. Chairman, for the record, my name is Jake Cummins, I am Executive Vice President of the Montana Farm Bureau Federation and I am opposed to HB-665.

The Duffield Study just completed for the Department of State Lands would seem to be the basis for the increase in fees contained in HB-665. Farm Bureau would ask that the committee consider other studies before proceeding with HB-665. If this bill becomes law, the consequences could be grave for the agriculture industry in Montana, and for the tax base that it represents. A new survey by New Mexico State University has found that 42% of ranchers with federal grazing permits in Western States would discontinue ranching if forced to give up their grazing rights. It's reasonable to expect that a corresponding number would do the same in Montana if the cost of grazing on state lands is raised to the degree proposed in this bill. Couple this potential loss with the loss that may be expected by increasing the crop share basis from 1/4 to 1/3 on agricultural leases, and contrary to an increase in income from state lands the state may lose money, as will the local communities by a decrease in their tax base.

Something that is lacking in the Duffield study is a visual presentation of the array of state lands across Montana. In other words, a map.

I went to a map published by the BLM and looked at the distribution of Federal, State and Private Land. It tells a story when you see it that way. The state lands are interspersed with the private lands in a vast checkerboard pattern. It is clear to anyone familiar with the state particularly the eastern region, that these lands are not in great demand for any purpose other than what they are being used. To suggest other wise is silly.

There was no demand for these lands until the '30s when the state went to private landowners and asked their help in maintaining these areas, with the incentive that lease rates would be kept affordable for even the poorest farmer or rancher. Now the state would reject those who kept their part of the bargain because you've been told you can make more money. You can't.

The demand for these lands is limited to those who can reasonably and responsibly use them. Even if you accept a different formula for fees, searching for fairness between users of public lands is complicated.

Alston Chase just made this point about federal lands in his column in the Bozeman Chronicle yesterday when he said, "Fairness would therefore seem to demand that everyone pay full costs. Nevertheless, this might not be wise. A uniform no-deficit policy would be easy on recreationists but devastating to rural economies, accelerating the transformation of public lands into playgrounds.

Raising fees to the 31,000 ranchers who have federal allotments would net the government little but drive many stockmen off the land. By contrast, if the Forest Service charged just \$2 more for each of the 250 million visitor days it records annually, the agency could turn a profit and the average visitor would hardly notice the difference.

Meanwhile, Forest Service timber sales currently contribute \$300 million to local communities in lieu of taxes. Ending deficit sales would probably require terminating these payments, thus devastating these localities.

And as rural America died, the land would suffer. Most scientists agree that good farming and logging practices are better than none at all. By contrast, outdoor recreation is an unmitigated threat. Hikers carry seeds of noxious weeds into forests. They pollute wilderness lakes and streams with excrement. Their horses damage trails, spurring soil erosion. And once cattle leave, wildlife populations explode, threatening vegetation. Even today, deer are the No. 1 threat to endangered plants throughout the country."

The analogy with state lands fails only in the assumption that state lands in Montana can generate enough through increased recreation user fees to replace grazing fee income. Look at a map and look at our population and you know that's not going to happen.

The risk to our economy is too great to move too quickly to change a revenue program that is already working well. Farm Bureau asks that the committee not pass HB-665 until further economic analysis can verify or repudiate the Duffield study.



Montana Education Association

1232 East Sixth Avenue • Helena, Montana 59601 • 406-442-4250

EXHIBIT 7
DATE 3-11-93
HB 667

MARCH 11, 1993

BEFORE THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING

HB667 – REPRESENTATIVE COBB

Testimony of Tom Bilodeau, MEA Research Director

- 1) ADOPTION OF REP. FAGG's AMENDMENT CONCERNING PERMISSIVE (FY94,FY95) THEN VOTED LEVIES TO MEET ABOVE MAXIMUM BUDGET REDUCTION LEVELS AT 0% (FY94), -1% (FY95), -2%(FY96), -3% (FY97), ETC. ANNUAL RATES
- 2) MAINTENANCE OF PERMISSIVE LEVY FOR 80 TO 100% RANGE AND ELIMINATION OF 4% BUDGET GROWTH LIMITATION
- 3) MAINTENANCE OF BUDGET CAPPING AS OPPOSED TO INFLATED 2 YEAR PREVIOUS EXPENDITURES
 - a) *FY93 general fund budget/anb (\$4,056) are only +4.64% above FY92 general fund expenditure/anb (\$3,876) – the existing "problem" is limited*
 - b) *maintenance of capping mechanism familiarity – administrative efficacy in FY94*
 - c) *HB667 maximum budget (100%) capping mechanism is already expenditure driven; all districts will eventually be capped on this basis over time irrespective of current budget/expenditure patterns*
 - d) *80-100% permissive range is appropriate in view of transition, local control, equity*
- 4) ADOPTION OF PL874 HOLD HARMLESS AMENDMENTS
- 5) AMENDMENT TO ALLOW REFERENCE TO ACTUAL SPECIAL EDUCATION EXPENDITURES TO BE ADDED TO THE BASE FOR BUILDING MAXIMUM BUDGET LEVELS
- 6) CHANGE STUDENT REDUCTION "STOP-LOSS" FROM 2,500 TO 1,500; AND ACCORDINGLY REDUCE STATE % AND INCREASE LOCAL % OF BASE COSTS TO ACCOUNT FOR THE +\$5.175M COST (SEE ATTACHED SPREADSHEET)

MEA further recommends that the 1993 Legislature -- through enactment of SB32 -- provide GTB support for school capital costs.

c: Rep. Cobb, March 10, 1993

-----ELEMENTARY AVERAGES PER ANB-----

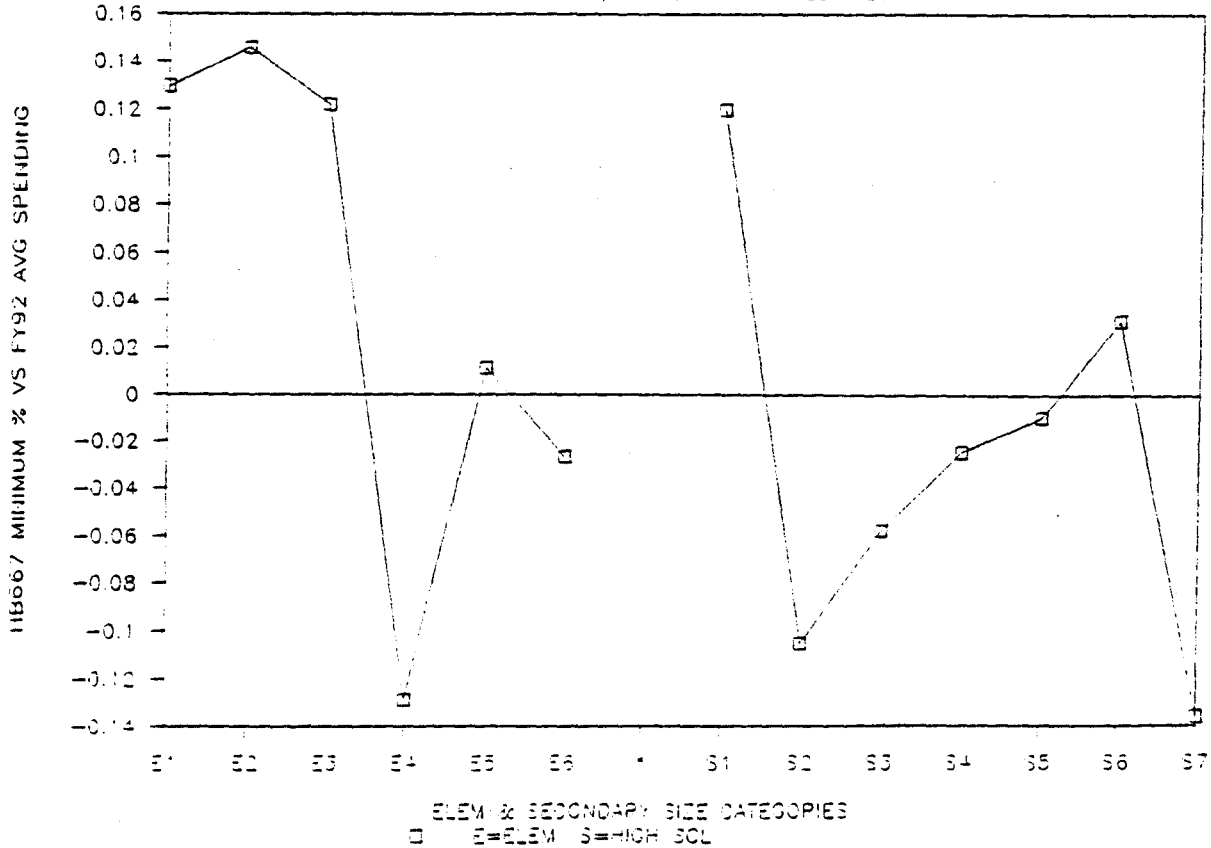
-----SECONDARY AVERAGES PER ANB-----

DISTRICT SIZE	FY92 \$ SPENT	HB667 MINIMUM	HB667 DIFFERENCE		SIZE	FY92 \$ SPENT	HB667 MINIMUM	HB667 DIFFERENCE	
			\$	%				\$	%
E1. <=9	4,377	4,945	568	12.98%	S1. <=24	12,029	13,469	1,440	11.97%
E2. 10-17	3,424	3,924	500	14.60%	S2. 25-40	9,685	8,664	(1,021)	-10.54%
E3. 18-40	3,109	3,488	379	12.19%	S3. 41-100	6,721	6,333	(388)	-5.77%
E4. 41-100	4,120	3,589	(531)	-12.89%	S4. 101-200	5,070	4,945	(125)	-2.47%
E5. 101-300	3,319	3,358	39	1.18%	S5. 201-300	4,564	4,519	(45)	-0.99%
E6. >300	3,020	2,940	(80)	-2.65%	S6. 301-600	4,073	4,199	126	3.09%
OVERALL	3,119	3,045	(74)	-2.37%	S7. >600	4,061	3,509	(552)	-13.59%
					OVERALL	4,600	4,274	(326)	-7.09%

FY92 \$ SPENT = FY92 GENERAL FUND EXPENDITURES - SPECIAL EDUCATION (ACSPED) - PL874 \$

HB667 MINIMUM \$ VS FY92 AVG SPENDING

AVG BY SIZE GROUP, FY92 \$=GF-ACSPED-PL874



CURRENTLY, HB667 (REP. COBB -- AUDIT OFFICE) STOPS THE STUDENT REDUCTION FACTOR AT 2,500 ANB. THE IMPACT IS TO LEAVE A HIGHER PROPORTION OF LARGER DISTRICTS ABOVE HB667'S PROPOSED MIN'S / MAX'S (80+20%) THAN COMMON AMONG DISTRICTS IN SMALLER SIZE CATEGORIES. ADJUSTING THE "STOP-LOSS" POINT DOWN TO 1,500 -- INDEPENDENTLY DETERMINED BY JIM GILLET IN THE AUDITOR'S OFFICE AND BY PROFESSOR GILCHRIST -- RETURNS LARGER DISTRICTS TO THE SAME RELATIVE STATUS AS DISTRICTS IN OTHER SIZE CATEGORIES.

DISTRICT	ANB	*HB 667 "MINIMUM" 80% LEVEL		DIFFERENCE TO 2,500	
		@2,500 ANB	@1,500 ANB	\$	%
FLATHEAD HS	1,957	7,065,862	7,107,723	41,861	0.59%
HELENA HS	2,425	8,490,360	8,661,670	171,310	2.02%
GREAT FALLS HS	3,321	11,108,149	11,636,749	528,600	4.76%
MISSOULA HS	3,360	11,220,044	11,766,244	546,200	4.87%
BILLINGS HS	4,613	14,881,306	15,926,706	1,045,400	7.02%
KALISPELL ELEM	2,488	7,363,938	7,374,979	11,041	0.15%
BOZEMAN ELEM	3,138	9,016,639	9,091,369	74,730	0.83%
BUTTE ELEM	3,686	10,480,722	10,623,682	142,960	1.36%
HELENA ELEM	5,110	14,355,708	14,644,908	289,200	2.01%
MISSOULA ELEM	5,819	16,025,312	16,443,752	423,440	2.64%
GREAT FALLS ELEM	8,904	24,051,790	24,885,060	833,270	3.46%
BILLINGS ELEM	10,251	27,530,794	28,596,578	1,065,784	3.87%
TOTAL:				5,173,796	

* FIGURED ON 3/4/93 ASSUMPTIONS

THE \$5M "COST" OF ADJUSTING THE STOP-LOSS TO 1,500 ANB COULD BE SPREAD ACROSS ALL DISTRICTS PROPORTIONATELY TO SIZE (& ROUGHLY TAX VALUE) BY REDUCING THE STATE SHARE OF BASE COSTS & RAISING THE LOCAL SHARE BY AN AMOUNT EQUAL TO \$5M. DOING SUCH WOULD NOT INCREASE STATE COST.

EXHIBIT 7
 DATE 3-11-93
 HB 667

Butte School District No. 1

Office of Superintendent

EXHIBIT 8
DATE 3-11-93
HB 667

111 N. Montana Street
Butte, Montana 59701

Phone (406) 782-8315

March 11, 1993

The House Select Committee on Education Funding
Montana Legislature
State Capitol Building - Room 108
Helena, Montana 59620

RE: Funding Impact on High Cost Districts Due to House Bill 667

Dear Members:

The preliminary information that we have received indicates that Montana school districts exceeding maximum budget authority face a very serious financial future. This circumstance would harm the children's education in the represented districts. There are a large number of Montana districts that the legislative auditor's office has determined as high cost districts. According to their figures there are 120-140 elementary and secondary Montana school districts designated as high cost.

The serious fiscal implications for high cost school districts may be depicted when utilizing data for Butte School District No. 1.

Initial figures provided by the legislative auditor's office require Butte School District No. 1 to make enormous budgetary reductions over the next few years to eliminate the "high spending" designation. Butte School District No. 1 would be obligated to reduce the elementary budget by \$859,351 over the next three years. A decrease in the Butte High School budget of \$794,384 would be required over the next five years.

There are difficulties faced by the legislature as it considers bringing about equity among the 535 elementary and secondary Montana school districts. The following recommendations recognize the legislature's concern as it relates to equity. However, some mechanisms need to protect the high cost districts from serious fiscal distress:

1. COLA for Base Entitlement and Per Student Allocations

The base entitlement (\$18,000 - elementary; \$200,00 - high school) and the per student allocation (\$3500 - elementary; \$4900 - high school) should be adjusted via the use of COLA. This would reduce the negative fiscal impact and yet still move toward equity.

2. Enable Fiscal Adjustment for Additional ANB Counts

School districts that are experiencing student growth ultimately will experience additional costs. It is only equitable to provide additional fiscal support.

3. Reduce Serious Fiscal Impact on High Cost Districts by Freezing Budgets or Phasing in Budget Reductions

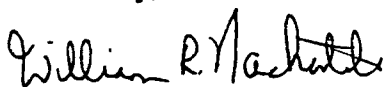
4. Remove Voted Levy for Years One, Two, and Three

Provide for a permissive levy for the first three years. It will be very difficult for high cost school districts to transitionalize in an effort to bring about equity among Montana school districts. Staffing reductions and other cuts will make it difficult to pass any type of voted levy.

5. Remove Extraordinary Costs from Budget Calculations

There are certain costs attributed to federal funds; i.e, 874, and the locally negotiated agreements that will make it difficult for high cost districts. For example, Butte School District No. 1 is required to fund a program for retirement sick leave buy-out and retirement health care benefits costing \$1,039,000 in 1992-93. There should be some way of recognizing these unusual budgetary expenditures.

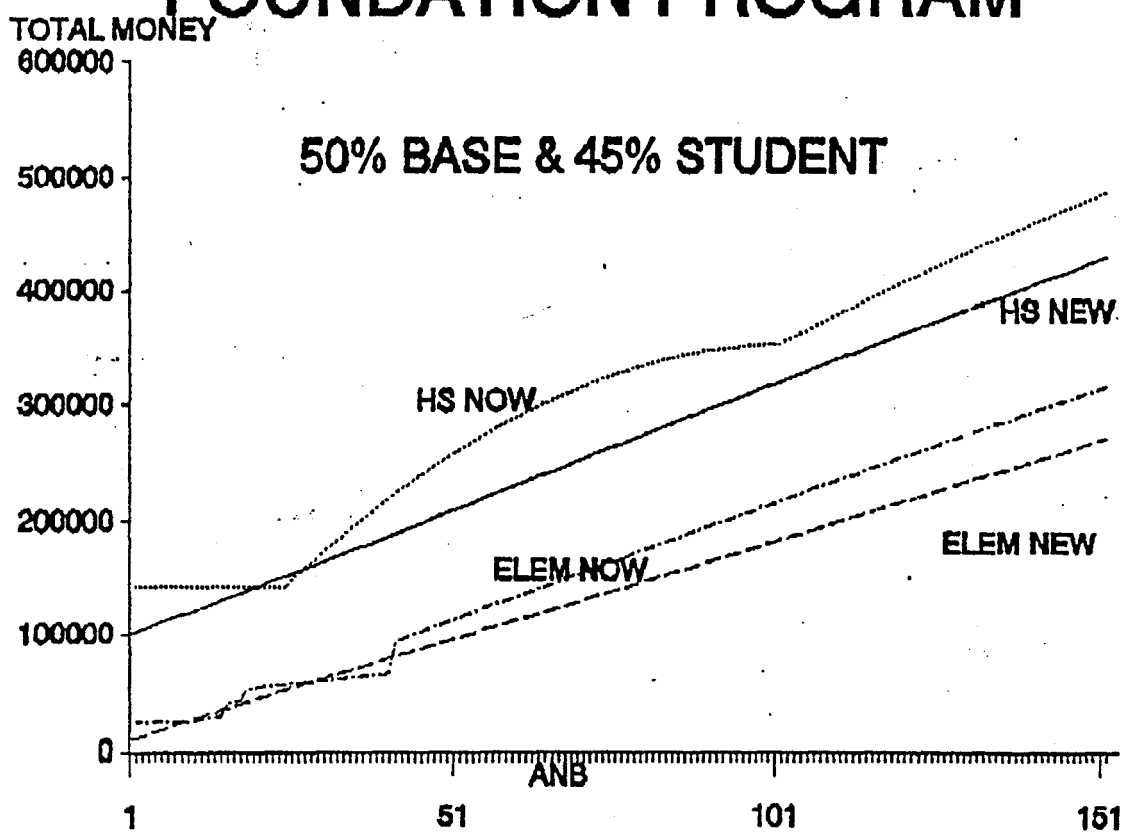
Sincerely,



William R. Nachatilo, Ed.D.
Superintendent
Butte School District No. 1

es

FOUNDATION PROGRAM



FOUNDATION PROGRAM

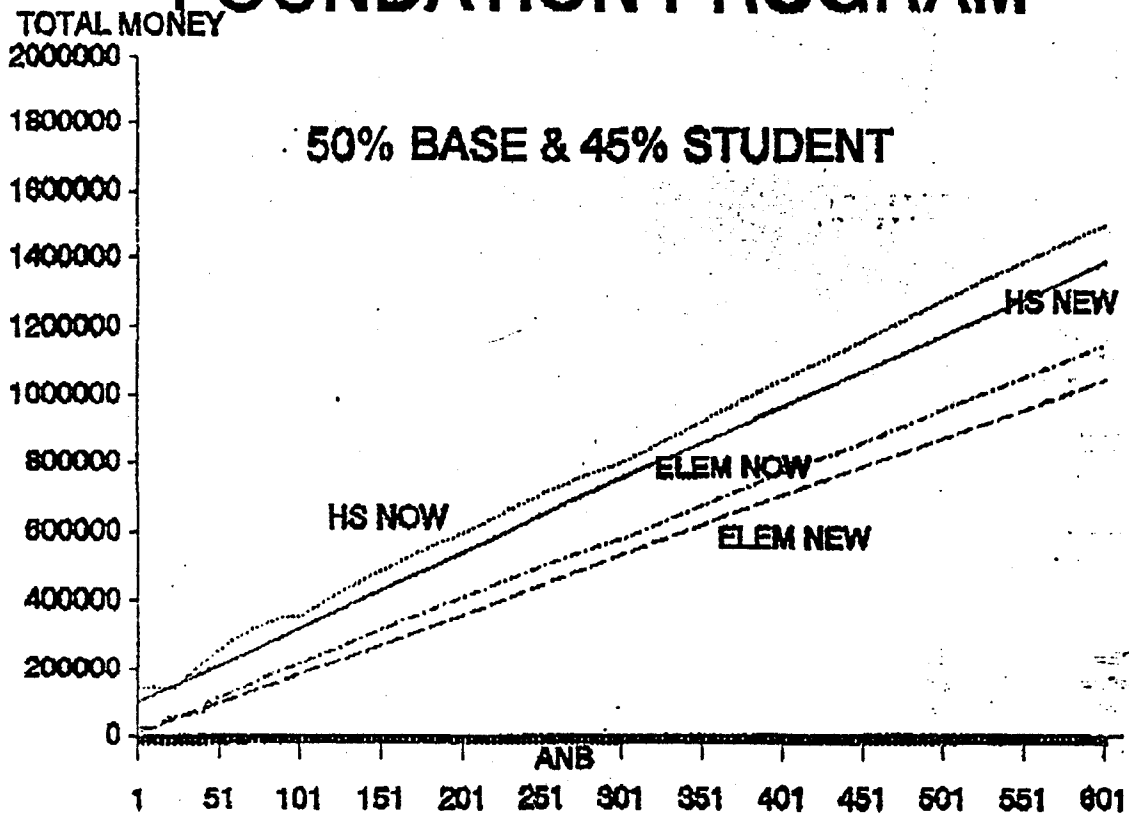


EXHIBIT 9
 DATE 3-11-93
HB 667

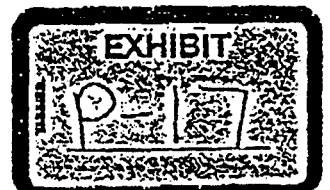
Effect on FP Ratios (Weights) by Addition of GTB, for High Schools; 1990-91

25 or less
 25-40
 41-100
 101-200
 201-300
 301-600
 over 600

Category Comparison	Current FP Category Ratios (Weights)	State Aid per ANB	State Aid per ANB Ratios (Weights)
1-7	2.81:1	7,014	2.52:1
2-7	2.27:1	5,672	2.04:1
3-7	1.77:1	4,625	1.66:1
4-7	1.28:1	3,359	1.21:1
5-7	1.14:1	2,962	1.06:1
6-7	1.03:1	2,766	0.99:1

7 111 2793 111

CORRECTED



Effect on FP Ratios (Weights) by Addition of GTB, for Elementary:
1990-91

9 or less
10-17
18-40
41-100
101-300

Category Comparison	Current FP Category Ratios (Weights)	State Aid per ANB	State Aid per ANB Ratios (Weights)
1-6	1.81:1	3,738	1.64:1
2-6	1.18:1	2,443	1.07:1
3-6	1.10:1	2,287	1.00:1
4-6	1.29:1	2,686	1.18:1
5-6	1.13:1	2,480	1.09:1

over-300 . 6 1:1 2287 1:1



EXHIBIT 9
 DATE 3-11-93
 H0 667

SELECT COMMITTEE SCHOOL FUNDING BILL HB 667

	<u>ANB</u>	<u>TARGET BUDGET</u>	<u>STATE \$ BASE</u>	<u>MILL VALUE GIB/ANB</u>	<u>MILL VALUE GTB/F.P.</u>	<u>PERMISSIVE \$</u>	<u>PERM.MILLS GTB/ANB</u>	<u>PERM.MILLS GTB/F.P.</u>	<u>MILLS TO FUND 20% LEVEL</u>
BILLINGS	4579	18,477,514.50	8,314,881.50	453,870	449,003	6,467,130	14.24	14.40	25.32
COLUMBUS	152	939,062.00	422,577.90	15,066	22,819	318,673	21.15	13.96	38.83
VICTOR	75	566,112.50	254,750.62	7,434	13,756	188,139	25.30	13.67	45.84
ST. REGIS	57	478,502.00	215,325.90	5,649	11,627	157,475	27.87	13.54	30.75

90-91 GTB

	<u>ANB</u>	<u>MILL VALUE PER ANB</u>	<u>PERM \$ FP * 35%</u>	<u>ACT MILL VALUE</u>	<u>GTB MILL \$50/ANB</u>	<u>PERM MILLS WITH GTB</u>
BILLINGS	4579	31.88	3,998,611.	145,978.	228,950.	17.46
COLUMBUS	152	31.82	171,783.	4,837.	7,600.	22.60
VICTOR	75	32.93	114,397.	2,470.	3,750.	30.50
ST. REGIS	57	54.59	98,673.	3,112.	(2850.)	(31.70)

90-91 WEIGHTED GTB

	<u>ANB</u>	<u>FP RATIO</u>	<u>WEIGHTED ANB</u>	<u>ACT MILL VALUE</u>	<u>WEIGHTED GTB MILL \$50/ANB</u>	<u>PERM MILLS WEIGHTED GTB</u>
BILLINGS	4579	1.0	4579	145,978.	228,950.	17.46
COLUMBUS	152	1.294	197	4,837.	9,850.	17.44
VICTOR	75	1.75	131	2,470.	6,550.	17.46
ST. REGIS	57	1.982	113	3,112.	5,650.	17.46

RESULTS OF WEIGHTING GTB ON PERMISSIVE

	<u>PERM MILLS NO GTB</u>	<u>PERM MILLS WITH GTB</u>	<u>PERM MILLS WEIGHTED GTB</u>
BILLINGS	27.39	17.46	17.46
COLUMBUS	35.31	22.60	17.44
VICTOR	46.31	30.50	17.46
ST. REGIS	31.70	(31.70)	17.46

EXHIBIT 10
DATE 3-11-93
HB 667

OFFICE OF PUBLIC INSTRUCTION
HB667 Amendments
March 11, 1993

Page 3, following line 23, insert, WHEREAS, it is the intent of the Legislature this bill be implemented immediately in school year 1993-1994, the Office of Public Instruction shall focus first on implementation of procedures, processes, and assistance necessary for district calculation and adoption of adequate budgets in compliance with this bill. As soon as practical after the adoption of district final budgets, the Office shall implement essential rule making procedures; and

WHEREAS, the Legislature recognizes the need to implement this bill in they short amount of time between passage and the beginning of FY94, it is the intent of the Legislature that the Legislative Auditor provide sufficient staff assistance to the Office of Public Instruction to ensure the transition to HB667 is accomplished with a minimum of delay and inconvenience to the districts; and

WHEREAS, the Legislature is concerned the implementation of this bill be accomplished with a minimum of additional reporting workload at the district and state level, the Office of Public Instruction, districts and county superintendents are strongly encouraged to implement electronic reporting and transmitting of data and information as soon as practical, using METNET, CAMAS, computer diskette, or any other standardized means practicable, and

AMEND HB667, INTRODUCED BILL

1. PAGE 61, LINE 17
FOLLOWING: "COUNTY"
INSERT: "THAT HAS SENT A FINAL BUDGET TO THE SUPERINTENDENT
OF PUBLIC INSTRUCTION IN ACCORDANCE WITH THE PROVISIONS OF 20-
9-134."

Purpose of Proposed Amendment

Allows the Office of Public Instruction to make a district's first-half guaranteed tax base payment later than the last working day in November, if the district's final budget was not submitted on time. The amendment is necessary because a district's guaranteed tax base entitlement cannot be calculated until the district's BASE budget levy is reported to the Office of Public Instruction.

EXHIBIT 10
DATE 3-11-93
HB 667

AMEND HB667, INTRODUCED BILL

1. Page 62, following line 6
Insert: "Section 20-9-346, MCA, is amended to read: " 20-9-346. **Duties of the superintendent of public instruction for state equalization aid distribution.** The superintendent of public instruction shall administer the distribution of the state equalization aid by:
 - (1) establishing the annual entitlement of each district and county to state equalization aid, based on the data reported in the retirement and general fund budgets for each district that have been duly adopted for the current school fiscal year and verified by the superintendent of public instruction and by applying the verified data under the provisions of the state equalization aid allocation procedure prescribed in 20-9-347;
 - (2) distributing by ~~state warrant or~~ electronic transfer the state equalization aid and state advances for county equalization, for each district or county entitled to the aid, to the county treasurer of the respective county or county where the district is located, in accordance with the distribution ordered by the board of public education;
 - (3) keeping a record of the full and complete data concerning money available for state equalization aid, state advances for county equalization, and the entitlements for state equalization aid of the districts of the state;
 - (4) reporting to the board of public education the estimated amount that will be available for state equalization aid; and
 - (5) reporting to the legislature as provided in 5-11-210:
 - (a) the figures and data available concerning distributions of state equalization aid during the preceding 2 school fiscal years;
 - (b) the amount of state equalization aid then available;
 - (c) the apportionment made of the available money but not yet distributed;
 - (d) the latest estimate of accruals of money available for state equalization aid; and
 - (e) the amount of state advances and repayment for county equalization.

Purpose of the Amendment

The proposed amendment authorizes the Office of Public Instruction to distribute equalization aid to county treasurers using electronic means, rather than paper warrants. The amendment gives the Office of Public Instruction approximately five additional days each month to process district payments.

AMEND HB667, INTRODUCED BILL

CALCULATION OF AVERAGE NUMBER BELONGING (ANB)

Purpose of amendment

The amendment requires districts to use the most current student enrollment information available to calculate ANB. Because the method of calculating a district's minimum and maximum budget under HB667 is directly driven off ANB, it is important to use the most current enrollment information available. Also, if current enrollment information is not used, several districts will apply for "anticipated" ANB increases in May 1993, or will apply for "unanticipated" enrollment increases in 1993-94. This amendment will reduce the amount of staff time normally needed to process these "anticipated" and "unanticipated" enrollment increases. The time saved will be used to implement the provisions of HB667.

The 1992-93 fall enrollment count will be used to establish districts' budget limits for school year 1993-94. That count will result in total ANB of 159,752; using the current calculation method, ANB for 1993-94 is projected to be 161,068.

EXHIBIT 60
DATE 3-11-93
HB 667

AMEND HB667, INTRODUCED BILL

P.L. 81-874

Purpose of the amendment

According to a recent letter from the U.S. Department of Education, the guaranteed tax base subsidy paid on districts' permissive levies is "state aid" for purposes of applying section 5(d)(1) of the federal Impact Aid regulations. Section 5(d)(1) says the State may not make "state aid" available in such a manner as to result in less "state aid" being paid to a district because of the amount of Impact Aid they receive. **Federal law prohibits Impact Aid payments to all LEA's in the state in the event of such a violation.** The amendment is necessary to ensure compliance with section 5(d)(1).

The amendments require that at 1992-93 year end, after establishing the operating reserve, districts identify the 81-874 portion of remaining fund balance using the ratio of current year 81-874 receipts deposited in the general fund to total non-foundation program general fund revenues for the year. Districts are required to add the amount identified in fund balance as Impact Aid to their P.L. 81-874 "excess reserve", then transfer the balance in that reserve to a new non-budgeted "Impact Aid" fund. For fiscal year 1993-94 and thereafter, districts are required to deposit all P.L. 81-874 revenues in the new "Impact Aid" fund and are prohibited from budgeting anticipated Impact Aid receipts in the state subsidized portion of the general fund budget.

THE INDIAN IMPACT SCHOOLS OF MONTANA (IISM) AND THE OFFICE OF PUBLIC INSTRUCTION ARE APPEALING THE DEPARTMENT OF EDUCATION'S DECISION THAT A DISTRICT CANNOT **CHOOSE** TO LOWER STATE-SUBSIDIZED PERMISSIVE MILLS USING P.L.81-874 MONIES.

AMENDMENTS TO HB 667

1. SPECIAL EDUCATION

A. SPECIAL EDUCATION AMOUNT/MINIMUM/MAXIMUM BUDGET LIMITS

This amendment will recognize that special education expenditures for allowable costs are funded from sources other than state allowable costs payments, and is a simple amendment that will accommodate whatever adjustments might be made to special education education funding procedures, which can be addressed in other bills.

AMENDMENT:

Page 4, line 20. Following "district", insert plus the special education budget amount as determined in 20-9-321.

Page 43, line 16. Following "Expenditures", strike Budgeting and expenditures, insert Expenditures.

Page 54, following line 9, strike lines 10 through 14.

Page 54, line 15. Following "program", strike allowable cost amount for.

Page 54, line 15. Following "education", insert budget amount.

B. TERMINOLOGY CHANGE

This amendment is to avoid changes an amended term (state allowable cost amount) to state allowable cost payment.

The bill has changed the term "foundation program", (which is a revenue reference to the state's allowable cost payment) when referring to special education to a term that may have many meanings. "Allowable costs" of special education are listed in 20-7-431 to identify specific expenditure categories that will be considered for funding. Then OPI determines "approved allowable costs" from "allowable costs budgets", and then funds the "allowable costs" on a prorated basis, and that becomes the "foundation program payment for special education".

Page 72, line 21. Following "allowable cost", insert payment.

Page 72, following line 21. Insert (3) Wherever it appears in 20-9-303 or 20-9-321, the code commissioner is directed to change the term "allowable cost amount" to "allowable cost payment".

AMENDMENTS TO HB 667

TERMINOLOGY CHANGE to avoid confusion - STATE EQUALIZATION AID

This amendment revises the term that was used to replace "Foundation Program" as it referred to revenues to fund the ANB schedule amounts and GTB. State equalization aid was used to replace that term in several instances, and is a term that is used in another context throughout the finance statutes.

When "BASE funding program" is defined in Section 1 and the sources are listed in Section 2 -- they both include current sources for the foundation program and specifically identify county equalization and state equalization aid

Therefore replacing the term "foundation program" with the term "state equalization aid" now indicates that only ONE of the revenue sources is used for the BASE funding program.

Page 72, following line 21. Insert (3) Wherever it appears in [section 1], 20-5-305, 20-5-312, 20-9-141, 20-9-343 (temporary), 20-9-343 (Effective July 1, 1993), 20-9-344, 20-9-347, 20-9-351, the code commissioner is directed to change the term "state equalization aid" to "equalization aid".

RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
BEAVERHEAD	BEAVERHEAD CO HS	458	\$0	\$35,000	\$2,000	\$0	\$0	\$37,000	
BEAVERHEAD	DILLON ELEM	1,048	\$0	\$28,000	\$3,000	\$0	\$0	\$31,000	
BEAVERHEAD	GRANT ELEM	26	\$0	\$0	\$0	\$0	\$0	\$0	
BEAVERHEAD	JACKSON ELEM	25	\$0	\$400	\$0	\$0	\$0	\$400	
BEAVERHEAD	LIMA ELEM	75	\$0	\$10	\$0	\$0	\$0	\$10	
BEAVERHEAD	LIMA H S	37	\$0	\$145	\$0	\$0	\$0	\$145	
BEAVERHEAD	POLARIS ELEM	12	\$0	\$200	\$0	\$0	\$0	\$200	
BEAVERHEAD	REICHL ELEM	19	\$0	\$400	\$0	\$0	\$0	\$400	
BEAVERHEAD	WISDOM ELEM	45	\$0	\$0	\$0	\$0	\$0	\$0	
BEAVERHEAD	WISE RIVER ELEM	26	\$0	\$350	\$0	\$0	\$0	\$350	\$69,505
BIG HORN	COMMUNITY ELEM	30	\$0	\$250	\$0	\$0	\$0	\$250	
BIG HORN	HARDIN ELEM	1,135	\$1,478	\$17,650	\$0	\$0	\$197,824	\$216,952	
BIG HORN	HARDIN H S	382	\$3,753	\$0	\$0	\$0	\$604,243	\$607,996	
BIG HORN	LODGE GRASS ELEM	385	\$0	\$0	\$0	\$0	\$0	\$0	
BIG HORN	LODGE GRASS H S	153	\$0	\$0	\$0	\$0	\$0	\$0	
BIG HORN	PLENTY COUPS HS	42	\$0	\$1,000	\$0	\$0	\$0	\$1,000	
BIG HORN	PRYOR ELEM	42	\$0	\$1,000	\$0	\$0	\$0	\$1,000	
BIG HORN	SQUIRREL CRK ELEM	9	\$0	\$50	\$0	\$0	\$10,950	\$11,000	\$839,932
BIG HORN	WYOLA ELEM	54	\$0	\$1,735	\$0	\$0	\$0	\$1,735	
BLAINE	BEAR PAW ELEM	18	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	CHINOOK ELEM	337	\$145,000	\$11,000	\$0	\$0	\$0	\$156,000	
BLAINE	CHINOOK H S	198	\$140,000	\$11,000	\$0	\$0	\$0	\$151,000	
BLAINE	CLEVELAND ELEM	13	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	HARLEM ELEM	409	\$0	\$2,687	\$765	\$0	\$0	\$3,452	
BLAINE	HARLEM H S	141	\$480	\$5,360	\$1,285	\$1,100	\$0	\$8,225	
BLAINE	HAYS--LODGE POLE ELEM	153	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	HAYS--LODGE POLE H S	72	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	LLOYD ELEM	4	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	N HARLEM COLONY ELEM	10	\$0	\$0	\$0	\$0	\$0	\$0	
BLAINE	TURNER ELEM	66	\$0	\$970	\$0	\$0	\$0	\$970	
BLAINE	TURNER H S	32	\$0	\$615	\$0	\$0	\$0	\$615	
BLAINE	ZURICH ELEM	68	\$0	\$0	\$0	\$0	\$0	\$0	
BROADWATER	BROADWATER CO HS	192	\$0	\$3,400	\$100	\$0	\$0	\$3,500	\$320,262
BROADWATER	TOWNSEND ELEM	515	\$0	\$5,500	\$250	\$0	\$0	\$5,750	\$9,250
CARBON	BELFRY ELEM	81	\$120,497	\$1,500	\$0	\$13,000	\$0	\$134,997	

OFFICE OF THE LEGISLATIVE AUDITOR

FISCAL YEAR 1992-93 BUDGET

RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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 3-11-93
 WB 667

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
CARBON	BELFRY H S	49	\$67,437	\$300	\$0	\$2,000	\$0	\$69,737	
CARBON	BOYD ELEM	11	\$0	\$350	\$0	\$0	\$0	\$350	
CARBON	BRIDGER ELEM	163	\$34,067	\$0	\$500	\$2,700	\$0	\$37,267	
CARBON	BRIDGER H S	74	\$35,645	\$500	\$500	\$1,500	\$0	\$38,145	
CARBON	EDGAR ELEM	19	\$0	\$970	\$0	\$0	\$0	\$970	
CARBON	FROMBERG ELEM	110	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
CARBON	FROMBERG H S	60	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
CARBON	JACKSON ELEM	17	\$0	\$150	\$0	\$0	\$0	\$150	
CARBON	JOLIET ELEM	214	\$0	\$0	\$0	\$0	\$0	\$0	
CARBON	JOLIET H S	128	\$0	\$9,555	\$0	\$0	\$0	\$9,555	
CARBON	LUTHER ELEM	22	\$0	\$500	\$0	\$0	\$0	\$500	
CARBON	RED LODGE ELEM	392	\$500	\$20,000	\$2,000	\$1,500	\$0	\$24,000	
CARBON	RED LODGE H S	177	\$200	\$14,000	\$1,900	\$900	\$0	\$17,000	
CARBON	ROBERTS ELEM	81	\$0	\$2,750	\$0	\$0	\$0	\$2,750	
CARBON	ROBERTS H S	43	\$0	\$1,570	\$0	\$0	\$0	\$1,570	\$340,991
CARTER	ALBION ELEM	10	\$0	\$0	\$0	\$0	\$0	\$0	
CARTER	ALZADA ELEM	16	\$0	\$0	\$0	\$0	\$0	\$0	
CARTER	CARTER CO H S	50	\$0	\$2,800	\$0	\$0	\$0	\$2,800	
CARTER	EKALAKA ELEM	84	\$0	\$6,000	\$0	\$0	\$0	\$6,000	
CARTER	HAMMOND-HAWKS HOME	22	\$0	\$0	\$0	\$0	\$0	\$0	
CARTER	JOHNSTON ELEM	5	\$0	\$0	\$0	\$0	\$0	\$0	
CARTER	PINE HILL-PLAINVW EL	13	\$0	\$0	\$0	\$0	\$0	\$0	
CARTER	RIDGE ELEM	4	\$0	\$0	\$0	\$0	\$0	\$0	
CASCADE	BELT ELEM	232	\$0	\$7,300	\$0	\$0	\$0	\$7,300	
CASCADE	BELT H S	91	\$0	\$6,000	\$250	\$0	\$0	\$6,250	
CASCADE	CASCADE ELEM	220	\$0	\$2,100	\$0	\$0	\$0	\$2,100	
CASCADE	CASCADE H S	125	\$0	\$9,341	\$400	\$0	\$0	\$9,741	
CASCADE	CENTERVILLE EL	243	\$0	\$6,800	\$0	\$0	\$0	\$6,800	
CASCADE	CENTERVILLE H S	93	\$0	\$3,500	\$0	\$0	\$0	\$3,500	
CASCADE	DEEP CREEK ELEM	6	\$0	\$550	\$0	\$0	\$0	\$550	
CASCADE	GREAT FALLS EL	8,904	\$0	\$210,000	\$33,000	\$0	\$0	\$243,000	
CASCADE	GREAT FALLS H S	3,321	\$0	\$225,000	\$15,000	\$0	\$0	\$240,000	
CASCADE	SIMMS H S	149	\$0	\$7,000	\$0	\$0	\$0	\$7,000	
CASCADE	SUN RIVER VALLEY	268	\$0	\$8,000	\$0	\$0	\$0	\$8,000	
CASCADE	ULM ELEM	102	\$0	\$1,500	\$0	\$0	\$0	\$1,500	

FISCAL YEAR 1992-93 BUDGET
RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL PROCEEDS	GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
CASCADE	VAUGHN ELEM	179	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$536,741
CHOUTEAU	BIG SANDY ELEM	181	\$1,579	\$10,630	\$0	\$0	\$0	\$0	\$12,209	
CHOUTEAU	BIG SANDY H S	90	\$18,817	\$10,000	\$0	\$0	\$0	\$0	\$28,817	
CHOUTEAU	CARTER ELEM	7	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	
CHOUTEAU	FT BENTON ELEM	365	\$0	\$5,000	\$1,000	\$0	\$0	\$0	\$6,000	
CHOUTEAU	FT BENTON H S	176	\$1,000	\$3,000	\$1,000	\$0	\$0	\$0	\$5,000	
CHOUTEAU	GERALDINE ELEM	118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CHOUTEAU	GERALDINE H S	43	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	
CHOUTEAU	HIGHWOOD ELEM	93	\$0	\$2,000	\$0	\$0	\$0	\$0	\$2,000	
CHOUTEAU	HIGHWOOD H S	48	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	
CHOUTEAU	KNEES ELEM	9	\$1,000	\$400	\$0	\$0	\$0	\$0	\$1,400	
CHOUTEAU	LOMA ELEM	10	\$1,000	\$500	\$0	\$0	\$0	\$0	\$1,500	
CHOUTEAU	WARRICK ELEM	5	\$100	\$0	\$0	\$0	\$0	\$0	\$100	\$60,026
CUSTER	COTTONWOOD EL	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CUSTER	CUSTER CO H S	627	\$11,623	\$23,220	\$8,779	\$0	\$0	\$0	\$43,622	
CUSTER	HKT-BASIN SPR CRK EL	9	\$0	\$100	\$0	\$0	\$0	\$0	\$100	
CUSTER	KINSEY ELEM	43	\$0	\$500	\$0	\$0	\$0	\$0	\$500	
CUSTER	KIRCHER ELEM	47	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	
CUSTER	MILES CITY ELEM	1,320	\$0	\$19,792	\$10,550	\$0	\$0	\$0	\$30,342	
CUSTER	MOON CREEK EL	13	\$0	\$64	\$0	\$0	\$0	\$0	\$64	
CUSTER	SH-FOSTER CRK ELEM	8	\$900	\$0	\$0	\$0	\$0	\$0	\$900	
CUSTER	SY ELEM*	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CUSTER	TRAIL CREEK EL	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CUSTER	TWIN BUTTES EL	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CUSTER	WHITNEY CRK EL	6	\$0	\$241	\$0	\$0	\$0	\$0	\$241	\$76,768
DANIELS	FLAXVILLE ELEM	39	\$0	\$420	\$0	\$0	\$0	\$0	\$420	
DANIELS	FLAXVILLE H S	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DANIELS	PEERLESS ELEM	47	\$0	\$1,749	\$0	\$0	\$0	\$0	\$1,749	
DANIELS	PEERLESS H S	30	\$0	\$1,328	\$0	\$0	\$0	\$0	\$1,328	
DANIELS	SCOBAY ELEM	232	\$0	\$8,891	\$0	\$4,000	\$0	\$0	\$12,891	
DANIELS	SCOBAY H S	97	\$0	\$9,621	\$0	\$5,000	\$0	\$0	\$14,621	
DAWSON	BLOOMFIELD ELEM	25	\$700	\$25	\$0	\$0	\$0	\$0	\$725	\$31,008
DAWSON	DAWSON CO H S	516	\$55,000	\$35,000	\$0	\$8,000	\$0	\$0	\$98,000	
DAWSON	DEER CREEK ELEM	23	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000	
DAWSON	GLENDIVE ELEM	1,179	\$50,000	\$22,000	\$500	\$0	\$0	\$0	\$72,500	

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 DATE 3-11-93
 48667

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
DAWSON	LINDSAY ELEM	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DAWSON	RICHEY ELEM	71	\$1,023	\$3,750	\$0	\$0	\$0	\$4,773	\$4,773
DAWSON	RICHEY H S	47	\$6,300	\$1,450	\$0	\$0	\$0	\$7,750	\$7,750
DEER LODGE	ANACONDA ELEM	1,096	\$0	\$33,432	\$2,121	\$0	\$0	\$35,554	\$35,554
DEER LODGE	ANACONDA H S	539	\$0	\$17,617	\$433	\$0	\$0	\$18,050	\$18,050
FALLON	BAKER ELEM	415	\$460,536	\$10,000	\$0	\$2,000	\$0	\$472,536	\$472,536
FALLON	BAKER H S	165	\$581,877	\$1,200	\$0	\$17,000	\$0	\$600,077	\$600,077
FALLON	FERTILE PRAIRIE EL	10	\$6,530	\$0	\$0	\$0	\$0	\$6,530	\$6,530
FALLON	PLEVNA ELEM	94	\$189,768	\$0	\$0	\$0	\$0	\$189,768	\$189,768
FALLON	PLEVNA H S	41	\$126,803	\$0	\$0	\$0	\$0	\$126,803	\$126,803
FERGUS	AYERS ELEM	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	COTTONWOOD ELEM	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	DEERFIELD ELEM	15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	DENTON ELEM	126	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$2,000
FERGUS	DENTON H S	53	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	FERGUS H S	441	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$25,000
FERGUS	GRASS RANGE EL	96	\$0	\$800	\$0	\$0	\$0	\$800	\$800
FERGUS	GRASS RANGE H S	34	\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$5,000
FERGUS	KING COLONY EL	5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	LEWISTOWN ELEM	1,138	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$30,000
FERGUS	MAIDEN ELEM	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	MOORE ELEM	99	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$2,000
FERGUS	MOORE H S	56	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$2,000
FERGUS	ROY ELEM	46	\$0	\$2,500	\$0	\$0	\$0	\$2,500	\$2,500
FERGUS	ROY H S	15	\$0	\$100	\$0	\$0	\$0	\$100	\$100
FERGUS	SPRING CRK COLONY EL	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FERGUS	WINIFRED ELEM	115	\$400	\$300	\$0	\$0	\$0	\$700	\$700
FERGUS	WINIFRED H S	42	\$200	\$150	\$0	\$0	\$0	\$350	\$350
FLATHEAD	BIGFORK ELEM	587	\$0	\$14,859	\$0	\$0	\$0	\$14,859	\$14,859
FLATHEAD	BIGFORK H S	906	\$0	\$17,000	\$0	\$0	\$0	\$17,000	\$17,000
FLATHEAD	CAYUSE PRAIRIE ELEM	257	\$0	\$7,450	\$0	\$0	\$0	\$7,450	\$7,450
FLATHEAD	COLUMBIA FALLS ELEM	1,649	\$0	\$44,000	\$0	\$0	\$0	\$44,000	\$44,000
FLATHEAD	COLUMBIA FALLS H S	764	\$0	\$44,500	\$0	\$0	\$0	\$44,500	\$44,500
FLATHEAD	CRESTON ELEM	79	\$0	\$3,900	\$0	\$0	\$0	\$3,900	\$3,900
FLATHEAD	DEER PARK ELEM	97	\$0	\$2,500	\$0	\$0	\$0	\$2,500	\$2,500
									\$70,450

FISCAL YEAR 1992-93 BUDGET
 RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
FLATHEAD	EVERGREEN ELEM	716	\$0	\$25,000	\$0	\$0	\$0	\$25,000	
FLATHEAD	FAIR-MONT-EGAN ELEM	146	\$0	\$4,596	\$0	\$0	\$0	\$4,596	
FLATHEAD	FLATHEAD H S	1,957	\$0	\$110,000	\$20,000	\$0	\$0	\$130,000	
FLATHEAD	HELENA FLATS EL	199	\$0	\$7,000	\$0	\$0	\$0	\$7,000	
FLATHEAD	KALISPELL ELEM	2,488	\$0	\$110,000	\$20,000	\$0	\$0	\$130,000	
FLATHEAD	KILA ELEM	105	\$0	\$4,400	\$0	\$0	\$0	\$4,400	
FLATHEAD	MARION ELEM	100	\$0	\$1,050	\$0	\$0	\$0	\$1,050	
FLATHEAD	OLNEY-BISSELL ELEM	96	\$0	\$2,150	\$0	\$0	\$0	\$2,150	
FLATHEAD	PLEASANT VALLEY ELEM	9	\$0	\$265	\$0	\$0	\$0	\$265	
FLATHEAD	SMITH VALLEY ELEM	140	\$0	\$3,815	\$0	\$0	\$0	\$3,815	
FLATHEAD	SOMERS ELEM	356	\$0	\$23,120	\$0	\$0	\$0	\$23,120	
FLATHEAD	SWAN RIVER EL	132	\$0	\$0	\$0	\$0	\$0	\$0	
FLATHEAD	WEST GLACIER ELEM	64	\$0	\$1,590	\$0	\$0	\$0	\$1,590	
FLATHEAD	WEST VALLEY EL	257	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
FLATHEAD	WHITEFISH ELEM	1,185	\$0	\$36,000	\$1,500	\$0	\$0	\$37,500	
FLATHEAD	WHITEFISH H S	529	\$0	\$36,000	\$1,500	\$0	\$0	\$37,500	
GALLATIN	AMSTERDAM ELEM	50	\$0	\$3,600	\$0	\$0	\$0	\$3,600	
GALLATIN	ANDERSON ELEM	153	\$0	\$5,200	\$0	\$0	\$0	\$5,200	
GALLATIN	BELGRADE ELEM	1,229	\$0	\$39,000	\$2,239	\$0	\$0	\$41,239	
GALLATIN	BELGRADE H S	426	\$0	\$22,670	\$1,152	\$0	\$0	\$23,822	
GALLATIN	BOZEMAN ELEM	3,138	\$0	\$130,000	\$40,000	\$0	\$0	\$170,000	
GALLATIN	BOZEMAN H S	1,309	\$0	\$120,000	\$20,000	\$0	\$0	\$140,000	
GALLATIN	COTTONWOOD EL	11	\$0	\$550	\$0	\$0	\$0	\$550	
GALLATIN	GALLATIN GTWY ELEM	126	\$0	\$7,500	\$0	\$0	\$0	\$7,500	
GALLATIN	LA MOTTE ELEM	49	\$0	\$0	\$0	\$0	\$0	\$0	
GALLATIN	MALMBORG ELEM	8	\$0	\$0	\$0	\$0	\$0	\$0	
GALLATIN	MANHATTAN ELEM	365	\$0	\$8,000	\$0	\$0	\$0	\$8,000	
GALLATIN	MANHATTAN H S	177	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
GALLATIN	MONFORTON EL	208	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
GALLATIN	OPHIR ELEM	54	\$0	\$2,500	\$0	\$0	\$0	\$2,500	
GALLATIN	PASS CREEK ELEM	17	\$0	\$0	\$0	\$0	\$0	\$0	
GALLATIN	SPRINGHILL EL	14	\$0	\$300	\$0	\$0	\$0	\$300	
GALLATIN	THREE FORKS EL	264	\$0	\$8,200	\$0	\$0	\$0	\$8,200	
GALLATIN	THREE FORKS H S	120	\$0	\$6,700	\$0	\$0	\$0	\$6,700	
GALLATIN	W YELLOWSTONE ELEM	143	\$0	\$12,962	\$1,971	\$0	\$0	\$14,933	\$547,196

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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
GALLATIN	W YELLOWSTONE H S	71	\$0	\$16,274	\$2,566	\$0	\$0	\$18,840	
GALLATIN	WILLOW CREEK EL	34	\$0	\$500	\$100	\$0	\$0	\$600	
GALLATIN	WILLOW CREEK HS	16	\$0	\$500	\$0	\$0	\$0	\$500	\$467,484
GARFIELD	BENZINI ELEM	8	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	BIG DRY CREEK ELEM	6	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	BLACKFOOT ELEM	7	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	COHAGEN ELEM	25	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	GARFIELD CO H S	93	\$7,200	\$5,000	\$1,500	\$0	\$0	\$13,700	
GARFIELD	JORDAN ELEM	138	\$0	\$1,700	\$1,200	\$0	\$0	\$2,900	
GARFIELD	KESTER ELEM	6	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	PINE GROVE ELEM	10	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	ROSS ELEM	4	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	SAND SPRINGS EL	6	\$0	\$0	\$0	\$0	\$0	\$0	
GARFIELD	VAN NORMAN ELEM	18	\$0	\$0	\$0	\$0	\$0	\$0	\$16,600
GLACIER	BROWNING ELEM	1,445	\$79,149	\$2,000	\$0	\$0	\$0	\$81,149	
GLACIER	BROWNING H S	340	\$29,355	\$1,000	\$0	\$0	\$0	\$30,355	
GLACIER	CUT BANK ELEM	733	\$50,000	\$10,000	\$0	\$0	\$0	\$60,000	
GLACIER	CUT BANK H S	265	\$221,257	\$1,000	\$0	\$0	\$0	\$222,257	
GLACIER	E GLACIER PARK ELEM	57	\$0	\$0	\$0	\$0	\$0	\$0	
GLACIER	MOUNTAIN VIEW ELEM	24	\$0	\$0	\$0	\$0	\$0	\$0	\$393,761
GOLDEN VALLEY	LAVINA ELEM	51	\$87	\$2,265	\$0	\$234	\$0	\$2,586	
GOLDEN VALLEY	LAVINA H'S	24	\$50	\$2,215	\$0	\$159	\$0	\$2,424	
GOLDEN VALLEY	RYEGATE ELEM	53	\$1,342	\$2,208	\$0	\$0	\$0	\$3,550	
GOLDEN VALLEY	RYEGATE H S	25	\$1,655	\$2,600	\$0	\$0	\$0	\$4,255	
GRANITE	DRUMMOND ELEM	129	\$0	\$3,000	\$0	\$0	\$0	\$3,000	
GRANITE	DRUMMOND H S	94	\$0	\$1,000	\$0	\$0	\$0	\$1,000	
GRANITE	GRANITE H S	80	\$0	\$7,246	\$79	\$0	\$0	\$7,325	
GRANITE	HALL ELEM	29	\$0	\$800	\$0	\$0	\$0	\$800	
GRANITE	PHILIPSBURG EL	195	\$0	\$10,400	\$0	\$0	\$0	\$10,400	
HILL	BLUE SKY ELEM	141	\$376	\$4,500	\$500	\$0	\$0	\$5,376	
HILL	BLUE SKY HIGH	33	\$0	\$6,000	\$1,000	\$0	\$0	\$7,000	
HILL	BOX ELDER ELEM	142	\$0	\$660	\$0	\$0	\$0	\$660	
HILL	BOX ELDER H S	51	\$0	\$390	\$0	\$0	\$0	\$390	
HILL	COTTONWOOD ELEM	39	\$10,000	\$800	\$0	\$0	\$0	\$10,800	
HILL	DAVEY ELEM	5	\$0	\$0	\$0	\$0	\$0	\$0	

FISCAL YEAR 1992-93 BUDGET
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SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
HILL	GILDFORD COLONY ELEM	12	\$0	\$70	\$0	\$0	\$0	\$70	
HILL	HAVRE ELEM	1,840	\$103,000	\$20,000	\$230	\$20,000	\$0	\$143,230	
HILL	HAVRE H S	789	\$89,000	\$3,100	\$0	\$3,000	\$0	\$95,100	
HILL	K-G ELEM	83	\$0	\$1,680	\$0	\$0	\$0	\$1,680	
HILL	K-G HIGH SCHOOL	30	\$0	\$1,500	\$0	\$0	\$0	\$1,500	
HILL	ROCKY BOY ELEM	341	\$0	\$0	\$0	\$0	\$0	\$0	
HILL	ROCKY BOY HIGH	84	\$0	\$0	\$0	\$0	\$0	\$0	
JEFFERSON	BASIN ELEM	10	\$0	\$0	\$0	\$0	\$0	\$0	\$265,806
JEFFERSON	BOULDER ELEM	231	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
JEFFERSON	CARDWELL ELEM	51	\$0	\$200	\$0	\$0	\$0	\$200	
JEFFERSON	CLANCY ELEM	366	\$0	\$19,000	\$0	\$0	\$0	\$19,000	
JEFFERSON	JEFFERSON H S	235	\$0	\$11,950	\$0	\$0	\$0	\$11,950	
JEFFERSON	MONTANA CITY ELEM	199	\$0	\$12,546	\$0	\$0	\$0	\$12,546	
JEFFERSON	WHITEHALL ELEM	375	\$0	\$18,500	\$500	\$0	\$0	\$19,000	
JEFFERSON	WHITEHALL H S	175	\$0	\$11,850	\$500	\$0	\$0	\$12,350	
JUDITH BASIN	GEYSER ELEM	67	\$0	\$1,250	\$0	\$0	\$0	\$1,250	
JUDITH BASIN	GEYSER H S	32	\$0	\$1,300	\$0	\$0	\$0	\$1,300	
JUDITH BASIN	HOBSON ELEM	96	\$0	\$4,984	\$0	\$0	\$0	\$4,984	
JUDITH BASIN	HOBSON H S	47	\$500	\$5,000	\$0	\$0	\$0	\$5,500	
JUDITH BASIN	RAYNESFORD ELEM	23	\$0	\$500	\$0	\$0	\$0	\$500	
JUDITH BASIN	STANFORD ELEM	140	\$550	\$4,000	\$0	\$0	\$0	\$4,550	
JUDITH BASIN	STANFORD H S	58	\$0	\$4,000	\$0	\$0	\$0	\$4,000	
LAKE	ARLEE ELEM	272	\$0	\$3,949	\$0	\$0	\$0	\$3,949	
LAKE	ARLEE H S	145	\$0	\$1,673	\$0	\$0	\$0	\$1,673	
LAKE	CHARLO ELEM	197	\$0	\$316	\$0	\$0	\$0	\$316	
LAKE	CHARLO H S	74	\$0	\$4,146	\$0	\$0	\$0	\$4,146	
LAKE	POLSON ELEM	1,049	\$0	\$7,370	\$0	\$0	\$0	\$7,370	
LAKE	POLSON H S	463	\$0	\$12,059	\$680	\$0	\$0	\$12,739	
LAKE	RONAN ELEM	1,077	\$0	\$9,054	\$3,153	\$0	\$0	\$12,207	
LAKE	RONAN H S	382	\$0	\$6,289	\$2,123	\$0	\$0	\$8,412	
LAKE	ST IGNATIUS ELEM	421	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
LAKE	ST IGNATIUS H S	168	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
LAKE	SWAN LAKE--SALMON ELE	18	\$0	\$112	\$0	\$0	\$0	\$112	
LAKE	UPPER WEST SHORE ELE	24	\$0	\$0	\$0	\$0	\$0	\$0	
LAKE	VALLEY VIEW ELEM	20	\$0	\$0	\$0	\$0	\$0	\$0	\$54,925

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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
LEWIS AND CLARK	AUCHARD CRK ELEM	21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEWIS AND CLARK	AUGUSTA ELEM	105	\$0	\$3,500	\$0	\$0	\$1,000	\$4,500	\$4,500
LEWIS AND CLARK	AUGUSTA H S	34	\$0	\$4,500	\$0	\$0	\$0	\$4,500	\$4,500
LEWIS AND CLARK	CRAIG ELEM	9	\$0	\$300	\$0	\$0	\$0	\$300	\$300
LEWIS AND CLARK	E HELENA ELEM	1,024	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$20,000
LEWIS AND CLARK	HELENA ELEM	5,110	\$0	\$297,386	\$40,000	\$0	\$0	\$337,386	\$337,386
LEWIS AND CLARK	HELENA H S	2,425	\$0	\$240,000	\$18,600	\$0	\$0	\$258,600	\$258,600
LEWIS AND CLARK	KESSLER ELEM	289	\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$3,000
LEWIS AND CLARK	LINCOLN ELEM	149	\$0	\$4,300	\$300	\$0	\$0	\$4,600	\$4,600
LEWIS AND CLARK	LINCOLN HIGH SCHOOL	46	\$0	\$2,500	\$300	\$0	\$0	\$2,800	\$2,800
LEWIS AND CLARK	TRINITY ELEM	14	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500
LEWIS AND CLARK	WOLF CREEK ELEM	13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIBERTY	CHESTER ELEM	240	\$24,000	\$5,100	\$2,400	\$0	\$0	\$31,500	\$31,500
LIBERTY	CHESTER H S	98	\$60,000	\$7,800	\$2,900	\$0	\$0	\$70,700	\$70,700
LIBERTY	J-1 ELEM	113	\$3,520	\$3,676	\$0	\$0	\$0	\$7,196	\$7,196
LIBERTY	J-1 HIGH SCHOOL	42	\$8,548	\$7,725	\$0	\$0	\$0	\$16,273	\$16,273
LIBERTY	LIBERTY ELEM SCHOOL	12	\$871	\$80	\$0	\$0	\$0	\$951	\$951
LIBERTY	WHITLASH ELEM	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LINCOLN	EUREKA ELEM	521	\$0	\$16,964	\$500	\$0	\$0	\$17,464	\$17,464
LINCOLN	FORTUNE ELEM	76	\$0	\$100	\$0	\$0	\$0	\$100	\$100
LINCOLN	LIBBY ELEM	1,465	\$0	\$80,000	\$5,000	\$0	\$0	\$85,000	\$85,000
LINCOLN	LIBBY H S	603	\$0	\$65,000	\$4,000	\$0	\$0	\$69,000	\$69,000
LINCOLN	LINCOLN CO H S	289	\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$15,000
LINCOLN	MCCORMICK ELEM	17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LINCOLN	SYLVANITE ELEM	14	\$0	\$100	\$0	\$0	\$0	\$100	\$100
LINCOLN	TREGO ELEM	69	\$0	\$520	\$0	\$0	\$0	\$520	\$520
LINCOLN	TROY ELEM	467	\$0	\$8,000	\$0	\$0	\$0	\$8,000	\$8,000
LINCOLN	TROY H S	226	\$0	\$6,500	\$0	\$0	\$0	\$6,500	\$6,500
LINCOLN	YAAK ELEM	18	\$0	\$200	\$0	\$0	\$0	\$200	\$200
MADISON	ALDER ELEM	29	\$0	\$700	\$0	\$0	\$0	\$700	\$700
MADISON	ENNIS ELEM	241	\$0	\$11,100	\$1,115	\$0	\$0	\$12,215	\$12,215
MADISON	ENNIS H S	117	\$0	\$7,800	\$800	\$0	\$0	\$8,600	\$8,600
MADISON	HARRISON ELEM	79	\$0	\$2,100	\$0	\$0	\$0	\$2,100	\$2,100
MADISON	HARRISON H S	37	\$0	\$2,100	\$0	\$0	\$0	\$2,100	\$2,100
MADISON	SHERIDAN ELEM	187	\$0	\$200	\$0	\$0	\$0	\$200	\$200
									\$637,186
									\$126,619
									\$201,884

FISCAL YEAR 1992-93 BUDGET
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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
MADISON	SHERIDAN H S	99	\$0	\$7,000	\$0	\$0	\$0	\$7,000	
MADISON	TWIN BRIDGES ELEM	159	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
MADISON	TWIN BRIDGES H S	80	\$0	\$0	\$4,500	\$0	\$0	\$4,500	\$42,415
MCCONE	CIRCLE ELEM	229	\$19,600	\$6,285	\$1,500	\$0	\$0	\$27,385	
MCCONE	CIRCLE H S	138	\$11,000	\$6,000	\$0	\$0	\$0	\$17,000	
MCCONE	PRAIRIE ELK ELEM	6	\$0	\$0	\$0	\$0	\$0	\$0	
MCCONE	SOUTHVIEW ELEM	11	\$0	\$400	\$0	\$0	\$0	\$400	
MCCONE	VIDA ELEM	19	\$2,500	\$580	\$0	\$0	\$0	\$3,080	\$47,865
MEAGHER	LENNEP ELEM	12	\$0	\$650	\$60	\$0	\$0	\$710	
MEAGHER	RINGLING ELEM	5	\$0	\$600	\$50	\$0	\$0	\$650	
MEAGHER	WHT SULPHUR SPGS ELEM	183	\$0	\$11,540	\$1,115	\$0	\$0	\$12,655	
MEAGHER	WHT SULPHUR SPGS HS	103	\$0	\$8,550	\$825	\$0	\$0	\$9,375	
MINERAL	ALBERTON ELEM	164	\$0	\$2,300	\$0	\$0	\$0	\$2,300	
MINERAL	ALBERTON H S	59	\$0	\$2,100	\$0	\$0	\$0	\$2,100	
MINERAL	ST REGIS ELEM	153	\$0	\$2,341	\$0	\$0	\$0	\$2,341	
MINERAL	ST REGIS H S	56	\$0	\$2,342	\$0	\$0	\$0	\$2,342	
MINERAL	SUPERIOR ELEM	304	\$0	\$15,351	\$3,930	\$0	\$0	\$19,281	\$23,390
MINERAL	SUPERIOR H S	130	\$0	\$8,212	\$1,453	\$0	\$0	\$9,665	
MISSOULA	BONNER ELEM	423	\$0	\$17,080	\$0	\$0	\$0	\$17,080	
MISSOULA	CLINTON ELEM	236	\$0	\$8,973	\$0	\$0	\$0	\$8,973	
MISSOULA	DESMET SCHOOL	104	\$0	\$2,230	\$0	\$0	\$0	\$2,230	
MISSOULA	FRENCHTOWN ELEM	624	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
MISSOULA	FRENCHTOWN H S	266	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
MISSOULA	HELLGATE ELEM	920	\$0	\$8,363	\$0	\$0	\$0	\$8,363	
MISSOULA	LOLO ELEM	625	\$0	\$15,000	\$0	\$0	\$0	\$15,000	
MISSOULA	MISSOULA ELEM	5,819	\$0	\$281,000	\$54,000	\$0	\$0	\$335,000	
MISSOULA	MISSOULA H S	3,360	\$0	\$287,797	\$20,000	\$0	\$0	\$307,797	
MISSOULA	POTOMAC ELEM	107	\$0	\$2,133	\$0	\$0	\$0	\$2,133	
MISSOULA	SEELEY LAKE ELEM	214	\$0	\$9,500	\$0	\$0	\$0	\$9,500	
MISSOULA	SUNSET ELEM	11	\$0	\$500	\$0	\$0	\$0	\$500	
MISSOULA	SWAN VALLEY ELEM	70	\$0	\$0	\$0	\$0	\$0	\$0	
MISSOULA	TARGET RANGE ELEM	507	\$0	\$11,885	\$0	\$0	\$0	\$11,885	
MISSOULA	WOODMAN ELEM	67	\$0	\$511	\$0	\$0	\$0	\$511	
MUSSELSHELL	MELSTONE ELEM	65	\$42,844	\$440	\$0	\$24,000	\$0	\$67,284	
MUSSELSHELL	MELSTONE H S	51	\$38,414	\$400	\$0	\$23,000	\$0	\$61,814	
									\$738,972

COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
MUSSELSHELL	MUSSELSHELL ELEM	20	\$31,226	\$0	\$0	\$0	\$0	\$31,226	
MUSSELSHELL	ROUNDUP ELEM	474	\$20,000	\$5,500	\$400	\$0	\$0	\$25,900	
MUSSELSHELL	ROUNDUP H S	195	\$18,000	\$4,000	\$1,500	\$0	\$0	\$23,500	\$209,724
PARK	ARROWHEAD ELEM	53	\$0	\$4,000	\$0	\$0	\$0	\$4,000	
PARK	COOKE CITY ELEM	7	\$0	\$100	\$0	\$0	\$0	\$100	
PARK	GARDINER ELEM	167	\$0	\$8,467	\$0	\$0	\$0	\$8,467	
PARK	GARDINER H S	74	\$0	\$9,442	\$0	\$0	\$0	\$9,442	
PARK	LIVINGSTON ELEM	1,059	\$0	\$25,000	\$5,000	\$0	\$0	\$30,000	
PARK	PARK H S	463	\$0	\$30,000	\$5,000	\$0	\$0	\$35,000	
PARK	PINE CREEK ELEM	22	\$0	\$0	\$0	\$0	\$0	\$0	
PARK	RICHLAND ELEM	11	\$0	\$0	\$0	\$0	\$0	\$0	
PARK	SHIELDS VALLEY ELEM	199	\$0	\$0	\$0	\$0	\$0	\$0	
PARK	SHIELDS VALLEY H S	93	\$0	\$0	\$0	\$0	\$0	\$0	
PARK	SPRINGDALE ELEM	10	\$0	\$150	\$0	\$0	\$0	\$150	
PETROLEUM	WINNETT ELEM	70	\$12,962	\$3,290	\$0	\$564	\$0	\$16,816	\$87,159
PETROLEUM	WINNETT H S	38	\$14,617	\$3,710	\$0	\$636	\$0	\$18,963	\$35,779
PHILLIPS	DODSON ELEM	89	\$0	\$4,000	\$1,200	\$0	\$0	\$5,200	
PHILLIPS	DODSON H S	50	\$0	\$2,920	\$1,126	\$0	\$0	\$4,046	
PHILLIPS	LANDUSKY ELEM	8	\$0	\$60	\$0	\$0	\$0	\$60	
PHILLIPS	MALTA ELEM	463	\$5,144	\$23,173	\$10,655	\$0	\$0	\$38,972	
PHILLIPS	MALTA H S	222	\$8,534	\$23,200	\$10,778	\$0	\$0	\$42,512	
PHILLIPS	SACO ELEM	91	\$121,561	\$2,700	\$0	\$7,550	\$0	\$131,811	
PHILLIPS	SACO H S	37	\$167,848	\$2,150	\$0	\$8,000	\$0	\$177,998	
PHILLIPS	SECOND CRK ELEM	7	\$0	\$100	\$0	\$0	\$0	\$100	
PHILLIPS	WHITEWATER ELEM	56	\$87,215	\$836	\$0	\$22,777	\$0	\$110,828	
PHILLIPS	WHITEWATER H S	38	\$58,792	\$956	\$0	\$17,978	\$0	\$77,726	
PONDERA	BRADY ELEM	61	\$688	\$5,000	\$0	\$0	\$0	\$5,688	
PONDERA	BRADY H S	37	\$503	\$1,600	\$0	\$0	\$0	\$2,103	
PONDERA	CONRAD ELEM	560	\$70,293	\$20,000	\$12,000	\$0	\$0	\$102,293	
PONDERA	CONRAD H S	227	\$60,000	\$19,000	\$12,000	\$0	\$0	\$91,000	
PONDERA	DUPUYER ELEM	31	\$500	\$1,225	\$0	\$0	\$0	\$1,725	
PONDERA	HEART BUTTE ELEM	177	\$0	\$30	\$0	\$0	\$0	\$30	
PONDERA	HEART BUTTE HIGH SCH	56	\$0	\$50	\$0	\$0	\$0	\$50	
PONDERA	MIAMI ELEM	22	\$54	\$400	\$0	\$0	\$0	\$454	
PONDERA	VALIER ELEM	204	\$600	\$7,000	\$0	\$0	\$0	\$7,600	

FISCAL YEAR 1992-93 BUDGET
 RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
 SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
 SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)

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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
PONDERA	VALIER H S	75	\$1,125	\$10,000	\$0	\$0	\$0	\$11,125	\$222,068
POWDER RIVER	BELLE CREEK EL	12	\$46,000	\$0	\$0	\$0	\$0	\$46,000	
POWDER RIVER	BIDDLE ELEM	26	\$2,100	\$500	\$0	\$0	\$0	\$2,600	
POWDER RIVER	BILLUP ELEM	6	\$0	\$40	\$0	\$0	\$0	\$40	
POWDER RIVER	BROADUS ELEM	196	\$0	\$8,350	\$1,050	\$0	\$0	\$9,400	
POWDER RIVER	HORKAN CRK ELEM	7	\$0	\$75	\$0	\$0	\$0	\$75	
POWDER RIVER	POWDER RVR CO DIST HS	133	\$158,526	\$6,000	\$1,089	\$0	\$0	\$165,615	
POWDER RIVER	SO STACEY ELEM	6	\$0	\$50	\$0	\$0	\$0	\$50	\$223,780
POWELL	AVON ELEM	38	\$0	\$502	\$0	\$0	\$1,100	\$1,602	
POWELL	DEER LODGE ELEM	651	\$0	\$37,893	\$0	\$0	\$0	\$37,893	
POWELL	ELLUSTON ELEM	24	\$0	\$800	\$0	\$0	\$0	\$800	
POWELL	GARRISON ELEM	15	\$0	\$0	\$0	\$0	\$0	\$0	
POWELL	GOLD CREEK ELEM	11	\$0	\$0	\$0	\$0	\$0	\$0	
POWELL	HELMVILLE ELEM	21	\$0	\$325	\$0	\$0	\$0	\$325	
POWELL	OVANDO ELEM	22	\$0	\$1,400	\$0	\$0	\$0	\$1,400	
POWELL	POWELL CO H S	298	\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$57,020
PRAIRIE	TERRY ELEM	163	\$3,582	\$1,800	\$0	\$0	\$0	\$5,382	
PRAIRIE	TERRY H S	90	\$2,604	\$1,028	\$0	\$0	\$0	\$3,632	
RAVALLI	CORVALLIS ELEM	669	\$0	\$5,500	\$0	\$0	\$0	\$5,500	
RAVALLI	CORVALLIS H S	288	\$0	\$2,800	\$0	\$0	\$0	\$2,800	
RAVALLI	DARBY ELEM	382	\$0	\$0	\$0	\$0	\$0	\$0	
RAVALLI	DARBY H'S	165	\$0	\$14,000	\$0	\$0	\$0	\$14,000	
RAVALLI	FLORENCE - CARLTON ELE	488	\$0	\$7,000	\$0	\$0	\$0	\$7,000	
RAVALLI	FLORENCE - CARLTON HS	172	\$0	\$3,000	\$0	\$0	\$0	\$3,000	
RAVALLI	HAMILTON ELEM	899	\$0	\$30,000	\$2,000	\$0	\$0	\$32,000	
RAVALLI	HAMILTON H S	430	\$0	\$23,000	\$1,500	\$0	\$0	\$24,500	
RAVALLI	LONE ROCK ELEM	163	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
RAVALLI	STEVENSVILLE EL	790	\$0	\$22,100	\$0	\$0	\$0	\$22,100	
RAVALLI	STEVENSVILLE HS	371	\$0	\$12,400	\$0	\$0	\$0	\$12,400	
RAVALLI	VICTOR ELEM	191	\$0	\$12,500	\$4,000	\$0	\$0	\$16,500	
RAVALLI	VICTOR H S	81	\$0	\$7,000	\$5,570	\$0	\$0	\$12,570	\$157,370
RICHLAND	BRORSON ELEM	11	\$1,400	\$83	\$0	\$0	\$0	\$1,483	
RICHLAND	FAIRVIEW ELEM	199	\$169,475	\$3,000	\$100	\$13,000	\$0	\$185,575	
RICHLAND	FAIRVIEW H S	156	\$109,433	\$2,000	\$100	\$7,500	\$0	\$119,033	
RICHLAND	LAMBERT ELEM	83	\$38,135	\$3,450	\$0	\$18,000	\$0	\$59,585	

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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
RICHLAND	LAMBERT H S	40	\$36,291	\$4,406	\$0	\$568	\$0	\$41,265	
RICHLAND	RAU ELEM	67	\$17,000	\$500	\$0	\$0	\$0	\$17,500	
RICHLAND	SAVAGE ELEM	131	\$1,261	\$5,000	\$0	\$0	\$60,168	\$66,429	
RICHLAND	SAVAGE H S	34	\$2,894	\$4,200	\$0	\$10,000	\$44,882	\$61,976	
RICHLAND	SIDNEY ELEM	1,110	\$225,000	\$50,000	\$7,000	\$45,000	\$0	\$327,000	
RICHLAND	SIDNEY H S	538	\$315,326	\$25,000	\$4,000	\$35,000	\$0	\$379,326	\$1,259,172
ROOSEVELT	BAINVILLE ELEM	77	\$67,564	\$2,400	\$0	\$0	\$0	\$69,964	
ROOSEVELT	BAINVILLE H S	31	\$212,436	\$1,600	\$0	\$0	\$0	\$214,036	
ROOSEVELT	BROCKTON ELEM	90	\$0	\$500	\$0	\$0	\$0	\$500	
ROOSEVELT	BROCKTON H S	47	\$0	\$500	\$0	\$0	\$0	\$500	
ROOSEVELT	CULBERTSON ELEM	233	\$18,600	\$700	\$307	\$0	\$0	\$19,607	
ROOSEVELT	CULBERTSON H S	90	\$18,000	\$427	\$600	\$0	\$0	\$19,027	
ROOSEVELT	FROID ELEM	78	\$28,000	\$4,000	\$450	\$7,000	\$0	\$39,450	
ROOSEVELT	FROID H S	41	\$19,000	\$2,000	\$450	\$6,500	\$0	\$27,950	
ROOSEVELT	FRONTIER ELEM	124	\$44,381	\$800	\$0	\$0	\$0	\$45,181	
ROOSEVELT	POPLAR ELEM	644	\$12,064	\$524	\$0	\$0	\$0	\$12,588	
ROOSEVELT	POPLAR H S	179	\$157,131	\$5,741	\$43	\$3,449	\$0	\$166,364	
ROOSEVELT	WOLF POINT ELEM	700	\$12,854	\$8,601	\$2,450	\$0	\$0	\$23,906	
ROOSEVELT	WOLF POINT H S	310	\$33,854	\$7,774	\$1,572	\$0	\$0	\$43,199	
ROSEBUD	ASHLAND ELEM	101	\$0	\$4,581	\$350	\$0	\$0	\$4,931	\$682,272
ROSEBUD	BIRNEY ELEM	16	\$0	\$1,593	\$0	\$0	\$0	\$1,593	
ROSEBUD	COLSTRIP ELEM	916	\$0	\$500	\$0	\$0	\$575,000	\$575,500	
ROSEBUD	COLSTRIP H S	450	\$0	\$8,000	\$0	\$0	\$399,000	\$407,000	
ROSEBUD	FORSYTH ELEM	443	\$0	\$25,000	\$2,000	\$0	\$0	\$27,000	
ROSEBUD	FORSYTH H S	233	\$79,000	\$0	\$0	\$0	\$0	\$79,000	
ROSEBUD	LAME DEER ELEM	325	\$0	\$3,100	\$0	\$0	\$0	\$3,100	
ROSEBUD	ROCK SPRING ELEM	4	\$0	\$82	\$0	\$0	\$0	\$82	
ROSEBUD	ROSEBUD ELEM	83	\$0	\$5,000	\$0	\$0	\$0	\$5,000	
ROSEBUD	ROSEBUD H S	28	\$0	\$8,000	\$0	\$0	\$0	\$8,000	
SANDERS	CAMAS PRAIRIE ELEM	7	\$0	\$0	\$0	\$0	\$0	\$0	
SANDERS	DIXON ELEM	47	\$0	\$0	\$0	\$0	\$0	\$0	
SANDERS	HOT SPRINGS ELEM	146	\$0	\$2,800	\$0	\$0	\$0	\$2,800	
SANDERS	HOT SPRINGS H S	73	\$0	\$2,300	\$0	\$0	\$0	\$2,300	
SANDERS	NOXON ELEM	176	\$0	\$2,500	\$0	\$0	\$0	\$2,500	
SANDERS	NOXON H S	108	\$0	\$1,300	\$0	\$0	\$0	\$1,300	

FISCAL YEAR 1992-93 BUDGET
 RE: SELECTED SOURCES OF NON LEVY REVENUE BY SCHOOL DISTRICT
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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
SANDERS	PARADISE ELEM	48	\$0	\$500	\$0	\$0	\$0	\$500	
SANDERS	PLAINS ELEM	304	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
SANDERS	PLAINS H S	165	\$0	\$7,000	\$0	\$0	\$0	\$7,000	
SANDERS	THOMPSON FALLS ELEM	385	\$0	\$10,000	\$2,000	\$0	\$0	\$12,000	
SANDERS	THOMPSON FALLS H S	194	\$0	\$6,000	\$1,600	\$0	\$0	\$7,600	
SANDERS	TROUT CRK ELEM	90	\$0	\$3,500	\$0	\$0	\$0	\$3,500	\$49,500
SHERIDAN	HIAWATHA ELEM	16	\$0	\$0	\$0	\$0	\$0	\$0	
SHERIDAN	MEDICINE LK EL	164	\$134,835	\$4,000	\$0	\$8,000	\$0	\$146,835	
SHERIDAN	MEDICINE LK H S	80	\$126,853	\$3,000	\$0	\$6,000	\$0	\$135,853	
SHERIDAN	OUTLOOK ELEM	53	\$54,406	\$6,000	\$0	\$0	\$0	\$60,406	
SHERIDAN	OUTLOOK H S	24	\$37,667	\$4,500	\$0	\$0	\$0	\$42,167	
SHERIDAN	PLENTYWOOD ELEM	361	\$44,726	\$20,684	\$8,500	\$9,348	\$0	\$83,258	
SHERIDAN	PLENTYWOOD H S	162	\$48,341	\$33,134	\$14,000	\$5,428	\$0	\$100,902	
SHERIDAN	WESTBY ELEM	76	\$80,763	\$0	\$0	\$0	\$0	\$80,763	
SHERIDAN	WESTBY H S	35	\$143,221	\$3,000	\$0	\$0	\$0	\$146,221	\$796,406
SILVER BOW	BUTTE ELEM	3,686	\$0	\$300,000	\$25,000	\$0	\$0	\$325,000	
SILVER BOW	BUTTE H S	1,458	\$0	\$160,000	\$15,000	\$0	\$0	\$175,000	
SILVER BOW	DIVIDE ELEM	13	\$0	\$150	\$0	\$0	\$0	\$150	
SILVER BOW	MELROSE ELEM	21	\$0	\$150	\$0	\$0	\$0	\$150	
SILVER BOW	RAMSAY ELEM	138	\$0	\$2,100	\$0	\$0	\$0	\$2,100	\$502,400
STILLWATER	ABSAROKEE ELEM	261	\$0	\$0	\$0	\$0	\$0	\$0	
STILLWATER	ABSAROKEE H S	132	\$0	\$0	\$0	\$0	\$0	\$0	
STILLWATER	COLUMBUS ELEM	398	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
STILLWATER	COLUMBUS H S	143	\$0	\$4,000	\$0	\$0	\$0	\$4,000	
STILLWATER	FISHTAIL ELEM	35	\$0	\$200	\$0	\$0	\$0	\$200	
STILLWATER	MOLT ELEM	10	\$430	\$400	\$0	\$0	\$0	\$830	
STILLWATER	NYE ELEM	4	\$0	\$0	\$0	\$0	\$0	\$0	
STILLWATER	PARK CITY ELEM	231	\$0	\$0	\$0	\$0	\$0	\$0	
STILLWATER	PARK CITY H S	118	\$0	\$0	\$0	\$0	\$0	\$0	
STILLWATER	RAPELJE ELEM	46	\$6,000	\$200	\$0	\$0	\$0	\$6,200	
STILLWATER	RAPELJE H S	27	\$6,000	\$800	\$0	\$0	\$0	\$6,800	
STILLWATER	REEDPOINT ELEM	37	\$0	\$1,994	\$0	\$0	\$0	\$1,994	
STILLWATER	REEDPOINT H S	21	\$0	\$1,734	\$0	\$0	\$0	\$1,734	\$31,758
SWEET GRASS	BIG TIMBER ELEM	321	\$0	\$10,500	\$0	\$0	\$0	\$10,500	
SWEET GRASS	BRIDGE ELEM	8	\$0	\$150	\$0	\$0	\$0	\$150	

FISCAL YEAR 1992-93 BUDGET
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COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
SWEET GRASS	GREYCLIFF ELEM	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SWEET GRASS	MCLEOD ELEM	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SWEET GRASS	MELVILLE ELEM	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SWEET GRASS	SWEET GRASS CO HS	199	\$0	\$17,324	\$0	\$0	\$0	\$17,324	\$27,974
TETON	BYNUM ELEM	35	\$0	\$350	\$0	\$0	\$0	\$350	\$350
TETON	CHOTEAU ELEM	317	\$0	\$13,151	\$1,898	\$0	\$0	\$15,049	\$15,049
TETON	CHOTEAU H S	158	\$17,924	\$14,871	\$1,774	\$409	\$0	\$34,978	\$34,978
TETON	DUTTON ELEM	107	\$1,233	\$3,000	\$850	\$0	\$0	\$5,083	\$5,083
TETON	DUTTON H S	44	\$750	\$2,000	\$1,200	\$0	\$0	\$3,950	\$3,950
TETON	FAIRFIELD ELEM	212	\$0	\$1,040	\$425	\$0	\$0	\$1,465	\$1,465
TETON	FAIRFIELD H S	140	\$0	\$6,000	\$1,000	\$0	\$0	\$7,000	\$7,000
TETON	GOLDEN RIDGE ELEM	30	\$0	\$550	\$0	\$0	\$0	\$550	\$550
TETON	GREENFIELD ELEM	68	\$0	\$2,700	\$0	\$0	\$0	\$2,700	\$2,700
TETON	PENDROY ELEM	12	\$4,682	\$190	\$0	\$0	\$0	\$4,872	\$4,872
TETON	POWER ELEM	116	\$0	\$3,526	\$0	\$0	\$0	\$3,526	\$3,526
TETON	POWER H S	49	\$0	\$3,797	\$0	\$0	\$0	\$3,797	\$3,797
TOOLE	GALATA ELEM	16	\$9,000	\$0	\$0	\$0	\$0	\$9,000	\$9,000
TOOLE	SHELBY ELEM	528	\$32,282	\$20,000	\$2,000	\$0	\$0	\$54,282	\$54,282
TOOLE	SHELBY H S	206	\$55,414	\$15,000	\$1,000	\$0	\$0	\$71,414	\$71,414
TOOLE	SUNBURST ELEM	226	\$88,383	\$2,700	\$0	\$0	\$0	\$91,083	\$91,083
TOOLE	SUNBURST H S	96	\$117,553	\$6,000	\$0	\$0	\$0	\$123,553	\$123,553
TREASURE	HYSHAM ELEM	130	\$0	\$4,281	\$45	\$0	\$0	\$4,326	\$4,326
TREASURE	HYSHAM H S	50	\$0	\$5,069	\$57	\$0	\$0	\$5,126	\$5,126
VALLEY	FRAZER ELEM	104	\$603	\$842	\$0	\$0	\$0	\$1,445	\$1,445
VALLEY	FRAZER H S	35	\$4,182	\$435	\$0	\$0	\$0	\$4,617	\$4,617
VALLEY	FT PECK ELEM	17	\$0	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000
VALLEY	GLASGOW ELEM	712	\$0	\$26,105	\$0	\$0	\$0	\$26,105	\$26,105
VALLEY	GLASGOW H S	285	\$0	\$21,609	\$0	\$0	\$0	\$21,609	\$21,609
VALLEY	HINSDALE ELEM	68	\$25,557	\$1,242	\$0	\$0	\$0	\$26,799	\$26,799
VALLEY	HINSDALE H S	31	\$42,931	\$1,447	\$0	\$0	\$0	\$44,378	\$44,378
VALLEY	LUSTRE ELEM	59	\$8,145	\$246	\$0	\$0	\$0	\$8,391	\$8,391
VALLEY	NASHUA ELEM	134	\$0	\$2,838	\$0	\$0	\$0	\$2,838	\$2,838
VALLEY	NASHUA H S	67	\$0	\$3,446	\$0	\$0	\$0	\$3,446	\$3,446
VALLEY	OPHEIM ELEM	85	\$0	\$2,094	\$0	\$0	\$0	\$2,094	\$2,094
VALLEY	OPHEIM H S	47	\$0	\$2,094	\$0	\$0	\$0	\$2,094	\$2,094
									\$147,816

FISCAL YEAR 1992-93 BUDGET
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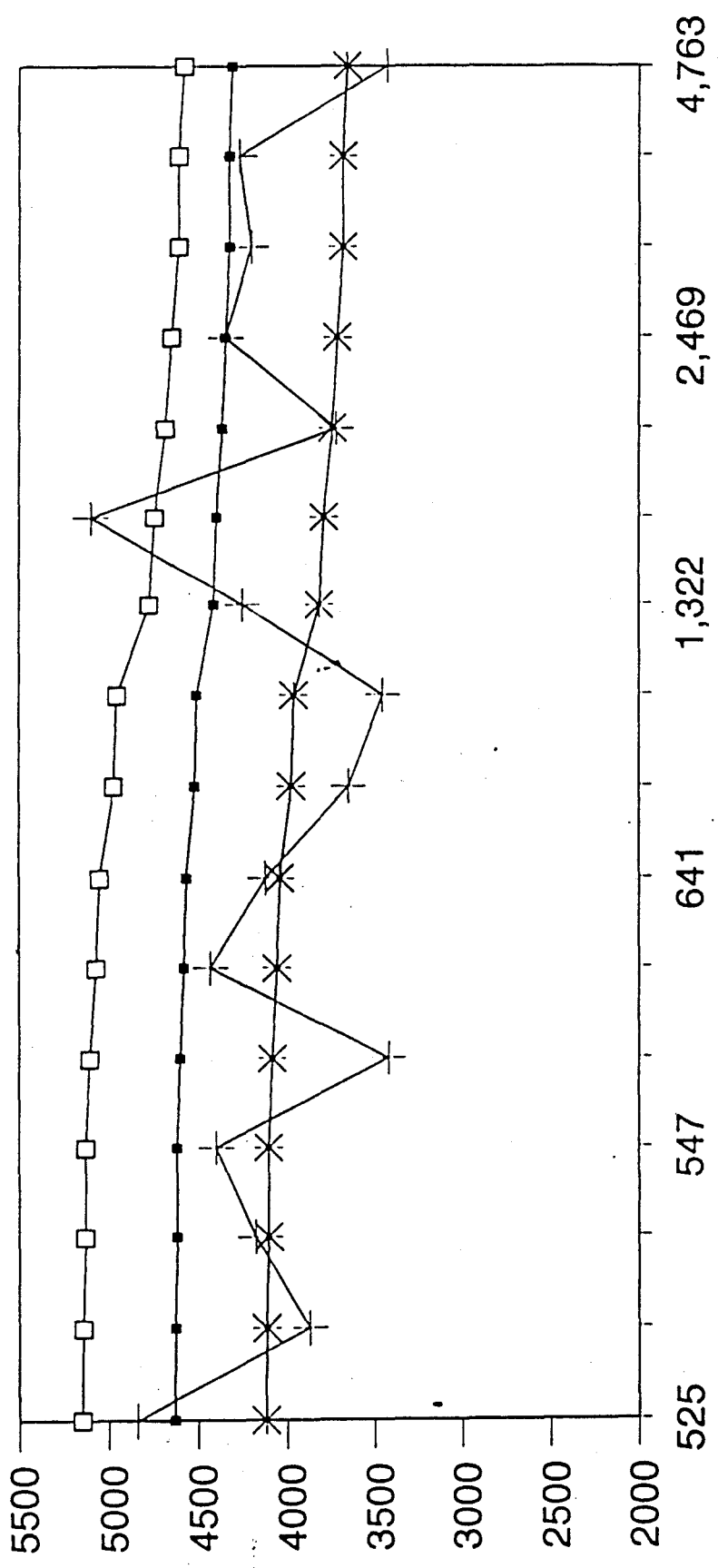
COUNTY	DISTRICT	TOTAL ANB	LGST	MOTOR VEHICLE	CORP LIC TAX	NET PROCEEDS TAX	COAL GROSS PROCEEDS	TOTAL	TOTAL BY COUNTY
WHEATLAND	HARLOWTON ELEM	202	\$0	\$6,629	\$2,000	\$0	\$0	\$8,629	
WHEATLAND	HARLOWTON H S	109	\$0	\$9,000	\$1,000	\$0	\$0	\$10,000	
WHEATLAND	JUDITH GAP ELEM	92	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
WHEATLAND	JUDITH GAP H S	30	\$0	\$1,500	\$0	\$0	\$0	\$1,500	
WHEATLAND	SHAWMUT ELEM	11	\$0	\$0	\$0	\$0	\$0	\$0	
WHEATLAND	TWO DOT ELEM	8	\$0	\$0	\$0	\$0	\$0	\$0	\$22,129
WIBAUX	WIBAUX ELEM	161	\$121,321	\$700	\$0	\$500	\$0	\$122,521	
WIBAUX	WIBAUX H S	77	\$82,000	\$350	\$0	\$500	\$0	\$82,850	\$205,371
YELLOWSTONE	BILLINGS ELEM	10,251	\$0	\$409,826	\$157,645	\$0	\$0	\$567,471	
YELLOWSTONE	BILLINGS H S	4,613	\$0	\$214,087	\$71,170	\$0	\$0	\$285,257	
YELLOWSTONE	BLUE CREEK ELEM	98	\$0	\$130	\$0	\$0	\$0	\$130	
YELLOWSTONE	BROADVIEW ELEM	71	\$0	\$1,400	\$0	\$0	\$0	\$1,400	
YELLOWSTONE	BROADVIEW H S	41	\$0	\$1,000	\$0	\$0	\$0	\$1,000	
YELLOWSTONE	CANYON CRK ELEM	210	\$0	\$5,500	\$0	\$0	\$0	\$5,500	
YELLOWSTONE	CUSTER ELEM	70	\$4,082	\$1,400	\$0	\$0	\$0	\$5,482	
YELLOWSTONE	CUSTER H S	32	\$2,898	\$1,000	\$0	\$0	\$0	\$3,898	
YELLOWSTONE	ELDER GROVE ELEM	191	\$0	\$2,000	\$0	\$0	\$0	\$2,000	
YELLOWSTONE	ELYSIAN ELEM	96	\$0	\$1,000	\$500	\$0	\$0	\$1,500	
YELLOWSTONE	HUNTLEY PROJ ELEM	479	\$0	\$9,000	\$0	\$0	\$0	\$9,000	
YELLOWSTONE	HUNTLEY PROJ HS	184	\$0	\$6,500	\$0	\$0	\$0	\$6,500	
YELLOWSTONE	INDEPENDENT ELEM	164	\$0	\$2,600	\$0	\$0	\$0	\$2,600	
YELLOWSTONE	LAUREL ELEM	1,279	\$800	\$36,000	\$3,000	\$0	\$0	\$39,800	
YELLOWSTONE	LAUREL H S	570	\$389	\$16,000	\$0	\$0	\$0	\$16,389	
YELLOWSTONE	LOCKWOOD ELEM	1,152	\$0	\$11,848	\$0	\$0	\$0	\$11,848	
YELLOWSTONE	MORIN ELEM	32	\$0	\$140	\$0	\$0	\$0	\$140	
YELLOWSTONE	PIONEER ELEM	73	\$0	\$1,340	\$0	\$0	\$0	\$1,340	
YELLOWSTONE	SHEPHERD ELEM	510	\$0	\$4,500	\$0	\$0	\$0	\$4,500	
YELLOWSTONE	SHEPHERD H S	222	\$0	\$10,000	\$0	\$0	\$0	\$10,000	
YELLOWSTONE	YLSTN EDUCATION CNTR	13	\$0	\$0	\$0	\$0	\$0	\$0	\$975,755
		151,197	\$6,685,975	\$5,867,363	\$777,127	\$362,800	\$1,894,167	\$15,587,432	\$15,587,432

EXHIBIT

DATE 3-11-93

HB 2667

OFFICE OF THE LEGISLATIVE AUDITOR HIGH SCHOOLS WITH 501 & UP ANB (800 STOP LOSS)



ANB

▲ REGRESSION/ANB ✱ CURRENT/ANB ✱ MIN/ANB ◻ MAX/ANB

OFFICE OF THE LEGISLATIVE AUDITOR
 HIGH SCHOOLS WITH 501 & UP ANB (2500 STOP LOSS)

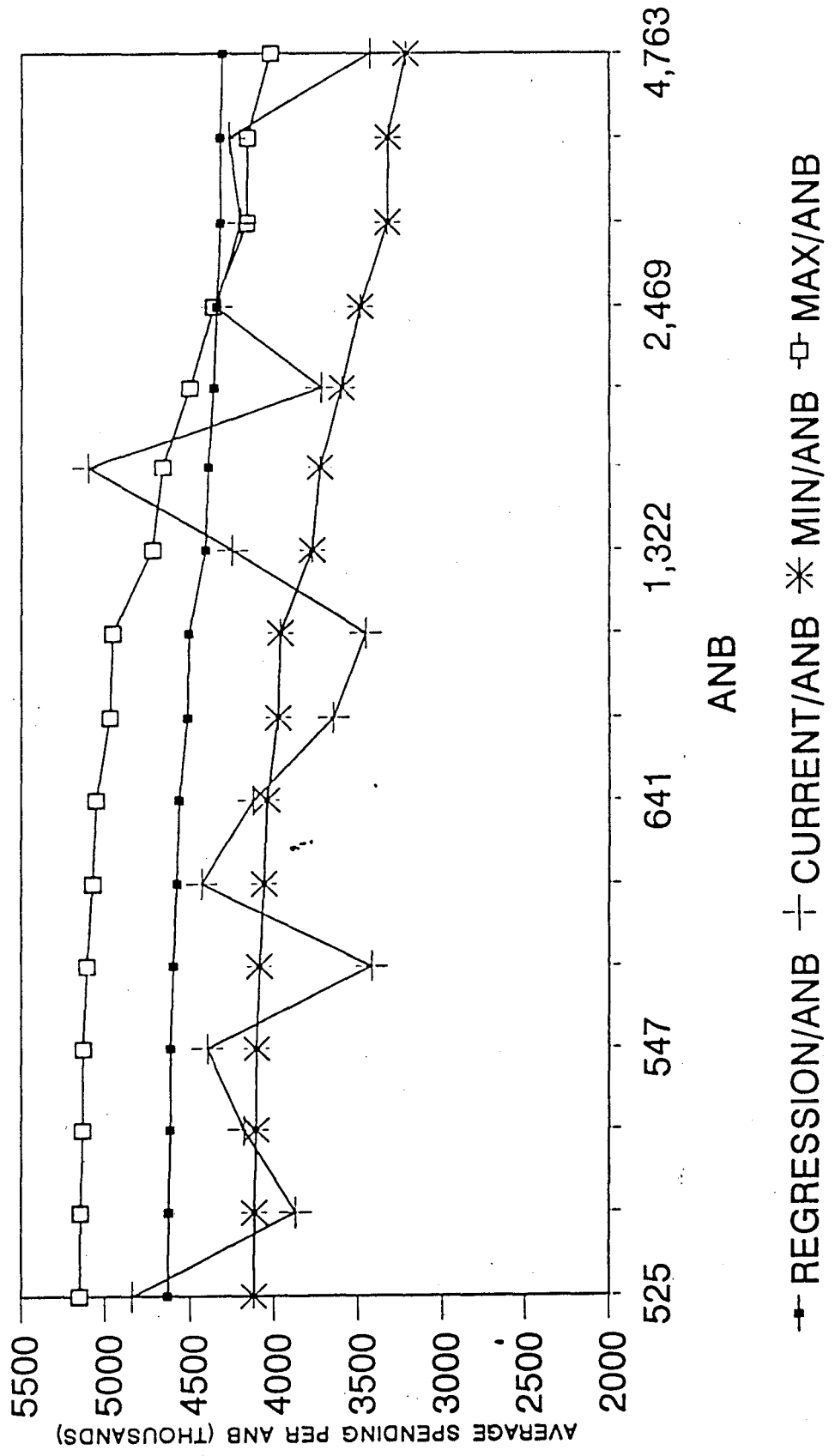
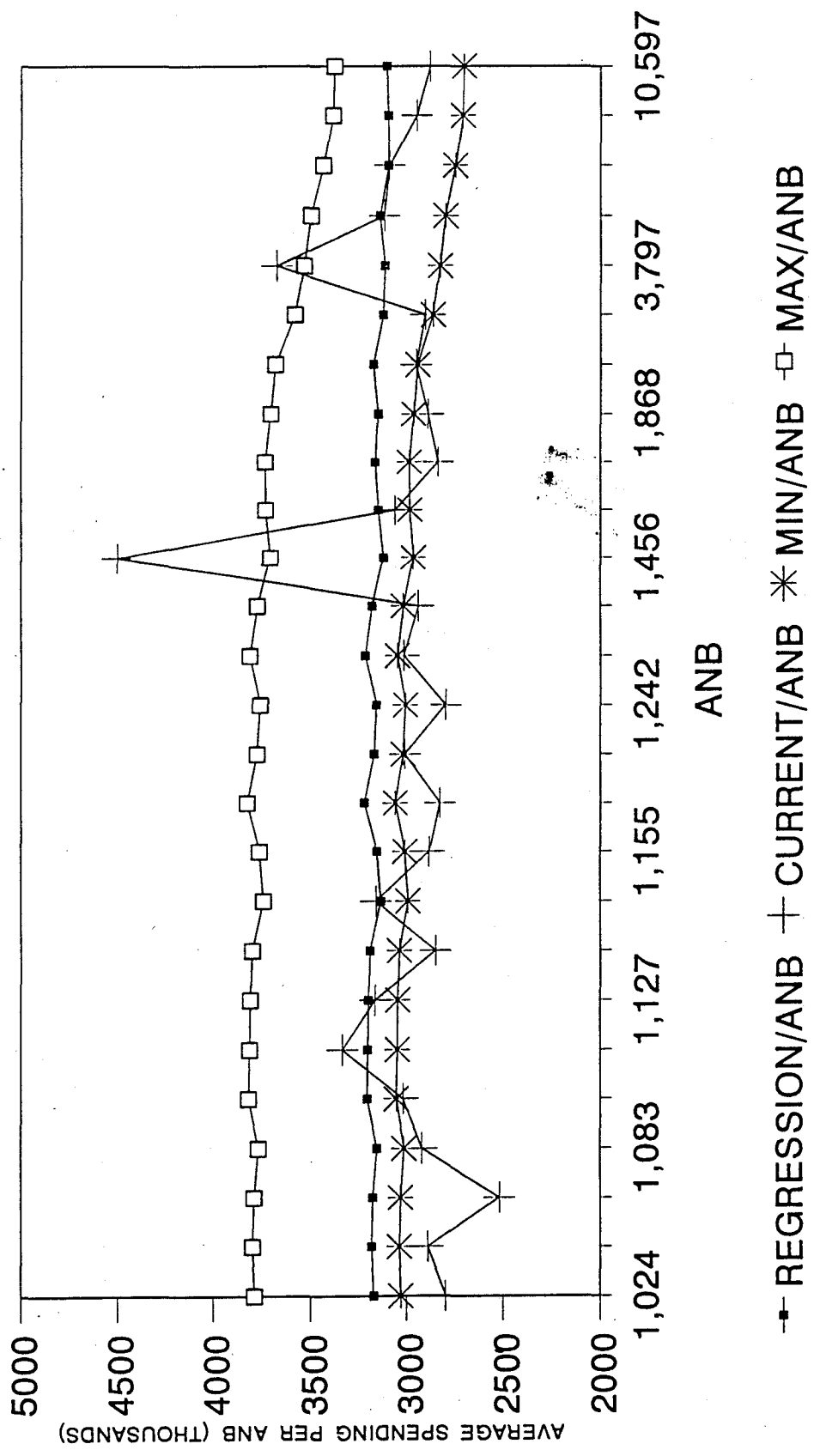
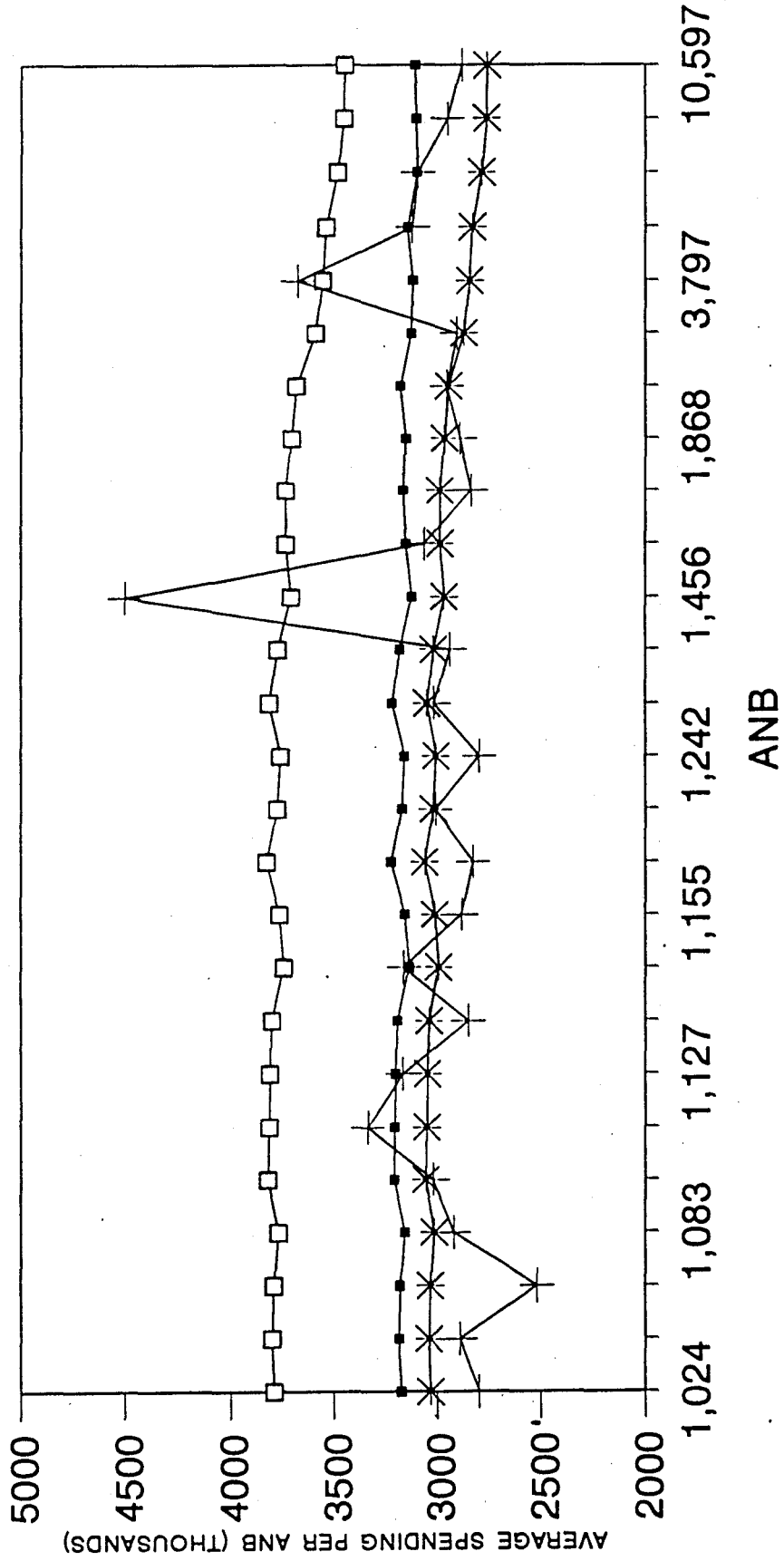


EXHIBIT 13
 DATE 3-11-93
 1 HO 667

OFFICE OF THE LEGISLATIVE AUDITOR
 ELEMENTARY WITH 7TH & 8TH 1001 AND UP ANB (2500 STOP LOSS)



OFFICE OF THE LEGISLATIVE AUDITOR
 ELEMENTARY WITH 7TH & 8TH 1001 AND UP ANB (2000 STOP LOSS)



+ REGRESSION/ANB □ CURRENT/ANB * MIN/ANB x MAX/ANB

EXHIBIT 13
DATE 3-11-93
HB 665

**Economic Analysis
of the Values of Surface Uses
of State Lands**

SUMMARY REPORT

John Duffield
Bruce Anderson
Chris Neher

**Report for Montana Department of State Lands
February 1993**

**Bioeconomics, Inc.
250 Station Drive
Missoula, MT 59801**

HOUSE OF REPRESENTATIVES
VISITOR REGISTER

Select School Funding COMMITTEE BILL NO. SB 667
DATE 3-11-93 SPONSOR(S) R. Lagg

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Mary Hudspeth	Lincoln County ^{Supt of} Schools		
Barbathy Laid	Flathead Co. Supt. of Schools		
Lynne Jensen	E. Glenn Public School		
Ron Whitmoyer	E. Helena Public School		
Cliff Hegdelt	LAND MANAGEMENT Council		<input checked="" type="checkbox"/>
Pat Melby	Underfunded Schools	<input checked="" type="checkbox"/>	
Chip Germain	MESA		<input checked="" type="checkbox"/>
Pill Nachatilo	Butte SD #1		<input checked="" type="checkbox"/>
Jan Reckhoff	Bellevue SAM	<input checked="" type="checkbox"/>	
Alvin Jonabstall	QARP		
Larry Zashende	Great Falls Public Schools	<input checked="" type="checkbox"/>	
Rodney Snee	Hardin Public Schools		<input checked="" type="checkbox"/>
Ernie Jean	Mt School Superintendents Florence-Carlton Schools	<input checked="" type="checkbox"/>	
Kim Newington	School Dist #4 Missoula	<input checked="" type="checkbox"/>	

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

Select School Funding COMMITTEE BILL NO. LB 665
DATE 3-11-93 SPONSOR(S) M Kadas

PLEASE PRINT

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
John [unclear]	MSGA		✓
Jim ^{Belling} [unclear]	Self + J.B. Grierson Co.		✓
Cory [unclear]	Self		✓
CLIFF HAGFIELD	LAND MANAGEMENT COUNCIL + SELF		✓
Ed Tinsley	State Auditor's		
George [unclear]	Farmers Union		✓
Bob Stephens	M.G.S.A.		✓
J. Watts	Watts and Assoc		✓
[Scribbled out]	MAESMP	✓	
[Scribbled out]	MAESMP		
Dr. John C. Brenden	Self		✓

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