**MINUTES**

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

**SELECT COMMITTEE ON SCHOOL FUNDING**

**Call to Order:** By **CHAIRMAN JOHN COBB,** on March 12, 1993, at 10:00 a.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. Dick Simpkins (R)

**Members Excused:** Rep. Angela Russell (D)
Rep. Dave Wanzenried (D)

**Members Absent:**

**Staff Present:** Andrea Merrill, Legislative Council
Eddye McClure, Legislative Council
Dori Nielson, Office of Public Instruction
Alyce Rice, Committee Secretary

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

**Committee Business Summary:**
Hearing:
Executive Action: HB 667, HB 665

**CHAIRMAN JOHN COBB** outlined the day's agenda.

## EXECUTIVE ACTION - HB 667

**Andrea Merrill** discussed the technical amendments made after the previous day's hearing. She noted that staff had not had sufficient time to address the special education or impact aid issues.

**REP. FAGG** asked whether the bill needs a coordinating clause with SB 348 or whether that can be addressed by including that in the "Whereas" portion of the bill. **Ms. Merrill** listed three things needed: a "whereas" to discuss special ed melding within the bill; amendments placing special education into the bills; and a coordination clause at the end of the bill.

**REP. SIMPKINS** asked whether special ed ANB have been deleted from the bill. **Ms. Merrill** said that had not been done yet.

**REP. BOHARSKI**, discussing the coordinating clause which has been mentioned, asked whether it is needed for technical reasons or whether it somehow ties HB 667 to SB 348. **Ms. Merrill** said the coordinating clause would be written in such a way that, if HB 667 should fail, a set of amendments to deal with special ed in another fashion will be effective.

**Motion/Vote**: **REP. FAGG** moved that the technical amendments be adopted. **EXHIBIT 1** A voice vote was taken. Motion carried unanimously.

**Motion**: **REP. FAGG** moved his amendments. **EXHIBIT 2** These amendments would impose a budget freeze for high spending districts in the first year of implementation; require a reduction of 1% the second year, 2% the next year, and 3% each succeeding year until 100% maximum is achieved; and provide that the first two years' levies be permissive with voted levies after that.

**REP. KADAS** asked whether this amendment establishes that there will be no voted amount between the minimum and the maximum. **REP. FAGG** said no; this was just to get high spenders down to the 100%. **REP. KADAS** said that having a permissive area above maximum level seems to preclude a vote someplace lower. He said he would rather have a voted levy the second year rather than permissive for both years.

**Motion/Vote**: **REP. KADAS** made a substitute motion to change the permissive vote in the above maximum area to a voted levy in the second year. Voice vote taken. Motion failed 3-3.

**Vote**: A voice vote was taken on the original motion. The motion carried unanimously.

**REP. SIMPKINS** suggested that, given **SEN. HALLIGAN's** SB 348, everything related to special education should be taken out of HB 667. It should all be addressed in one bill.

**Ms. Nielson** said that the committee should not consider taking special education out of the school equalization equation. There is nothing else to cover special education. Delaying it for one year would not be a complication, but it has to be included in the formula.

**REP. BOHARSKI** suggested that, to keep this bill moving along the track started and to keep the numbers comparable, the committee should take those special education ANB out, keeping in mind that they will be added back with **SEN. HALLIGAN's** bill.

**Motion**: **REP. BOHARSKI** moved that special education ANB be deleted from HB 667.

**REP. KADAS** wanted clarification that the ANB to be deleted would be the ones the committee added several days earlier --those ANB who spend 50% of the time in special education.

**REP. KADAS** said that the whole point of the Select Committee was to get eight people together who had a background in the education funding system. He thought this committee needed to put together as strong a package as possible before it goes to the floor of the House. Special education is one of the biggest holes in the school equalization process. While he doesn't mind delaying it for a year, he believes it needs to be kept in this bill to limit the potential confusion over the total package.

**REP. PECK** questioned why the committee would want to reverse its action when the unanimous vote ten days prior was that special education students do count in the school equalization package.

**REP. BOHARSKI** reiterated that he does want those children counted; he agrees that they need to be counted. The reason for the motion is that comparing this structure with the current structure is easier without counting special ANB in this model. **REP. PECK** said he understood but that there are other items in this bill that are not strictly comparable with the current system, e.g., reserve funds.

**REP. KADAS** warned that, if special education isn't put in this package now, it's a $2.5 million cost. Money will have to be taken away from somewhere else to find that $2.5 million. If the committee does that now, it is essentially taking it away from everybody all at once to come up with the package. It's a lot easier politically to find the money right now in this process rather than wait.

**REP. BOHARSKI** withdrew his motion.

<u>Motion/Vote</u>: **REP. BOHARSKI** made a substitute motion that those special education ANB be included in the second fiscal year and on into the future. Voice vote was taken. Motion carried unanimously.

**REP. KADAS** discussed a graph on the pupil reduction factor (stop/loss) issue. **EXHIBIT 3** He had originally proposed $2,000 for each elementary ANB and $800 for each high school ANB. He believes that, even at this rate, the bigger schools will have less flexibility in relation to the regression line than anybody else. <u>He wants to make it clear that this graph is the committee's justification for the expenditure per student curve.</u> He believes the legislature has to begin to build a bit of a defense to the next court suit and to leave a record for future legislatures.

In order to pay for this, he needs to lower the direct state base to 40% and raise the guaranteed tax base to 40%, so the per school amount goes to a 40-40 split, and the per student amount is a 40-40 split. Then the GTB is given at about 215% of the state average taxable value.

Motion/Vote: **REP. KADAS** moved that the stop/loss be set at $1,000 for each high school ANB $2,000 for each elementary ANB. Voice vote was taken. Motion carried unanimously.

**REP. BOHARSKI** agrees with the figures **REP. KADAS** has shown, but is concerned about taking money from elementary schools to give to high schools. Going with $2,000 for elementary and $1,250 for high school saves almost $1 million; this will have less of a negative impact on elementary districts and less of a positive impact on high school districts. In the interest of keeping that somewhat similar, he would like to see the committee adopt $2,000 stop loss for elementary and $1,250 stop/loss for high schools.

**REP. KADAS** said HB 28 helped the big elementary districts, not the big high schools. He said the committee needs to base what it does on the regression line. **EXHIBIT 3** Even at $1,000/$2,000, the biggest elementary and high schools are still lower in relation to the regression line than everybody else and this shows equity is possible.

Motion/Vote: **REP. BOHARSKI** moved that the stop/loss be set at $1,250 for high school, $2,000 for elementary. Voice vote was taken. Motion failed with **REP. BOHARSKI** voting yes.

**REP. KADAS** discussed the non-levy revenue issue, which affects what happens to mills, not budgets. If other assumptions remain the same, his amendments could generate $9 million per year of extra revenue and equalized the existing tax base.

**CHAIRMAN COBB** asked **REP. KADAS** to make this presentation before the education committee on Monday.

Motion: **REP. BOHARSKI** moved his amendment on an optional choice to offer a levy election for approval to spend above the minimum level. **EXHIBIT 4**

Discussion: **REP. PECK** voiced his concern that, with this amendment, a district during negotiations won't have the defense of budget limitation. This would influence the negotiations situation fairly markedly.

**REP. BOHARSKI** said he believed the option should be left to local school boards if they want to vote in this area.

Vote: Voice vote was taken. Motion carried 4-2 with **CHAIRMAN COBB and REP. SIMPKINS** voting no.

Motion/Vote: **REP. BOHARSKI** moved his amendment on discontinuing for one year the need to vote authority to spend in the over-maximum area. **EXHIBIT 5** Voice vote was taken. Motion carried unanimously.

**REP. KADAS** asked why the committee has to allow a permissive levy in this coming year if a district is over the maximum budget. **REP. FAGG** answered that it will make the transition smoother. **REP. SIMPKINS** added that by the time this bill is law the levies for the current system would already be voted on.

**Scott Seacat, Legislative Auditor**, added that not every district is voting a levy right now and that those districts might wait to see what the legislature is going to do. Asking them to implement this on July 1 may not give them the opportunity to schedule an election, or the trustees may not want to spend $20,000 to have a special election to vote an over-maximum amount.
**REP. KADAS** asked, if the problem is the time frame of the voting structure, why the legislature can't extend that voting window for another month or two. **Mr. Gillett** explained that current law requires districts to adopt their final budgets by the fourth Monday in July, and this would have to be changed.

**Ms. Nielson** suggested the human factor was important. Districts have contracts, teachers, etc. If the legislature wants to implement this bill this year, then it should give the districts the flexibility they need.

**REP. PECK** asked whether the committee is in agreement that this bill should be implemented the first year. He said, even though it is in the bill, it is a mistake.

<u>Motion</u>: **REP. KADAS** moved to amend **REP. FAGG's** earlier motion to require a vote beginning in the second year of the biennium on any budgeted amount above 90%.

<u>Discussion:</u>
**Mr. Seacat** explained that, under **REP. KADAS's** motion, the first year the district will be frozen and the amount between the current budget and the over-maximum amount would be a permissive levy. In the second year the district will come down 1% and the amount between the old budget less 1%, not only to the maximum but down to 90%, will be voted. The third year it would be 2% and down to the 90% voted and the fourth year and thereafter it would be down 3% to the maximum and the difference between maximum and 90% would be voted.

**REP. KADAS** said he was not so concerned about the districts that are over maximum and their having to go down because their mills ought to be going down. The districts he's concerned about are the districts between 90 and 100 where mills are going up. He is concerned about leaving that entirely permissive.

**Mr. Seacat** clarified that there is a budget cap now on those schools between 80 and 100% of 4% growth. If the committee wants additional controls, then it would be interested in voting the 90% and above area. But if the committee buys the philosophy that between the category of 80 and 100%, from a legislative policy perspective, the system is equalized, then members wouldn't support that motion.

**REP. KADAS** said that, even at the level he's putting the vote, it's probably considerably above the 135% current level for all school districts.

**REP. PECK** asked for clarification of whether **REP. KADAS** is seeking the vote requirement for 90 to 100 only and not doing it above 100 because it will require them to be coming down. **REP. KADAS** said no, he's saying 90 and above; to get above, they have to go from 90 to 100 and then they go from 100 to wherever. It doesn't make any sense to him to be able to spend between 90 and 100 but allow them a permissive between 100 and 110 or wherever. It all needs to be voted.

**REP. BOHARSKI** said he thinks the legislature should leave this with the trustees and see how they handle it. He wants to put the trustees more in the position of running schools than selling levies.

<u>Vote</u>: Voice vote was taken. Motion failed with **REP. KADAS, REP. PECK and REP. WANZENRIED** voting yes.

**CHAIRMAN COBB** asked committee members to return at 1:00 p.m. to consider numbers produced by staff.

## <u>EXECUTIVE ACTION - HB 665</u>
**Increasing fees and leases on State School Lands**

<u>Motion</u>: **REP. KADAS MOVED ADOPTION OF HB 665.**

<u>Discussion</u>: **REP. KADAS** then discussed amendments which phase the bill in much faster and make the fiscal note correct. **EXHIBIT 6**

In response to a question by **REP. FAGG** about changing leases, **REP. KADAS** said this would change most of the leases next year. If the lessee wanted out of the lease at the time, he or she would have that option.

<u>Motion/Vote</u>: **REP. KADAS** moved adoption of the amendment on lease years. **EXHIBIT 7** Voice vote was taken. Motion carried unanimously.

<u>Motion/Vote</u>: **REP. FAGG** moved that the difference be split between the current rate and **REP. KADAS's** bill. **EXHIBIT 8**

<u>Discussion</u>:
**REP. FAGG** said that **REP. KADAS's** bill was based on one study of fair market value. There was discussion by different groups that they weren't sure that was fair market value. Splitting the difference will ensure that fair market value hasn't been reached but will get much closer in a reasonable step. Over the next two

years the issue can be studied further.

The committee wanted to vote on these issues one at a time.

**Motion/Vote**: **REP. FAGG** moved that section 1, cabin sites, go from 3.5% to 4.75%. Vôice vote was taken. Motion carried with **CHAIRMAN COBB and REP. BOHARSKI** voting no.

**Motion/Vote**: **REP. FAGG** moved that in section 2, recreational use licenses go from $25 to $10 and the $23 will go to $8 on page 3. Voice vote was taken. Motion carried with **REP. SIMPKINS and CHAIRMAN COBB** voting no.

**Motion/Vote**: **REP. FAGG** moved that in section 3, agricultural leases go from 33% to 29%. Motion carried with **CHAIRMAN COBB, REP. BOHARSKI and REP. SIMPKINS** voting no.

**Motion/Vote**: **REP. FAGG** moved that in section 4, annual rental, the 10.94% go to 8.4%. Motion carried with **REP. SIMPKINS and CHAIRMAN COBB** voting no.

**Motion/Vote**: **REP. KADAS MOVED THAT HB 665 DO PASS AS AMENDED.** Voice vote was taken. Motion carried with **REP. SIMPKINS** and **REP. BOHARSKI** voting no.

It was the understanding of the committee that these bills will proceed to the education committee as yellow second reading copies with changes incorporated.

The committee recessed until 1:15 p.m.

**Mr. Seacat** explained two spreadsheets. Staff modified the direct state aid area and the GTB funding area to 40 and 40 from 45 and 35. **EXHIBITS 9 and 10**

**REP. KADAS** asked for an estimate, on the 40 and 40 plan, how much would be saved if the GTB level went down from 250% of the state average to 200%. **Mr. Gillett** estimated it would be somewhere in the range of $12 million.

**CHAIRMAN COBB** expressed his support for the 45 and 35 plan because it was revenue neutral. **REP. KADAS** agreed that 45% and 35% would be revenue neutral; however, the 40% and 40% plan would take more money out of direct state aid and spread it out to more schools in the form of GTB aid.

**Motion/Vote**: **CHAIRMAN COBB MOVED THAT THE COMMITTEE ADOPT THE 45-35 SPREADSHEET.** Voice vote was taken. Motion failed with **CHAIRMAN COBB** voting yes.

**Motion/Vote**: **REP. BOHARSKI MOVED THAT THE COMMITTEE ADOPT THE 40-40 SPREADSHEET.** Voice vote was taken. Motion carried with **CHAIRMAN COBB** voting no.

<u>Motion/Vote</u>: **REP. BOHARSKI MOVED THAT HB 665 DO PASS AS AMENDED.** Voice vote was taken. Motion carried unanimously.

**Mr. Seacat** said his staff would run the 40-40-20 plan at the GTB level of 250% and print enough copies for everyone interested by 5:00 p.m. That will be used with the full education committee.

**REP. KADAS** requested an updated fiscal note on HB 665.

## ADJOURNMENT

**Adjournment:** 1:45 p.m.

John Cobb

**REP. JOHN COBB, Chairman**

Alyce Rice

Alyce Rice, Secretary

by Marilyn Miller

JC/ar

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

ROLL CALL DATE 3/12/93

| NAME | PRESENT | ABSENT | EXCUSED |
|---|---|---|---|
| JOHN COBB, CHAIRMAN | ✓ | | |
| RAY PECK, VICE CHAIRMAN | ✓ | | |
| BILL BOHARSKI | ✓ | | |
| RUSSELL FAGG | ✓ | | |
| MIKE KADAS | ✓ | | |
| ANGELA RUSSELL | | | ✓ |
| DICK SIMPKINS | ✓ | | |
| DAVE WANZENRIED | | | ✓ |
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HOUSE SELECT COMMITTEE REPORT

March 12, 1993



Mr. Speaker: We, the select committee on School Funding report that House Bill 665 (first reading copy -- white) do pass as amended.

Signed: John Cobb
Rep. John Cobb, Chair

And, that such amendments read:

1. Page 1, line 17.
Page 2, line 6.
Strike: "6%"
Insert: "4.75%"

2. Page 2, line 22.
Strike: "$25"
Insert: "$10"

3. Page 3, line 6.
Strike: "$23"
Insert: "$8"

4. Page 4, lines 3 and 6.
Strike: "one-third"
Insert: "29%"

5. Page 5, line 4.
Strike: "10.94"
Insert: "8.4"

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

Committee Vote:
Yes 6, No 0.

561604SC.Hpf

HOUSE SELECT COMMITTEE REPORT

March 13, 1993



Mr. Speaker: We, the select committee on School Funding recommend that House Bill 667 (first reading copy -- white) do pass as amended and that the House refer the amended bill to its committee on Education and Cultural Resources for consideration as part of the School Funding package.

Signed: John Cobb
Rep. John Cobb, Chair

And, that such amendments read:

1. Title, page 1, line 14.
Following: "THAT"
Strike: "45"
Insert: "40"
Following: "AND"
Strike: "45"
Insert: "40"

2. Title, page 1, line 16.
Strike: "35"
Insert: "40"

3. Title, page 1, line 17.
Strike: "35"
Insert: "40"

4. Title, line 22.
Strike: "WITHOUT"
Insert: "WITH THE OPTION OF"

5. Title, page 1, line 23.
Strike: "ABOVE THE BASE BUDGET AND"

6. Title, page 2, line 3.
Strike: "236"
Insert: "303"

SB 3-13-93 3:35

Committee Vote:
Yes 6, No 0.

571431SC.Hpf

7. Title, page 2, lines 5 and 6.
Following: "TO" on line 5
Strike: line 5 through "YEAR" on line 6
Insert: "PHASE IN BUDGET REDUCTIONS OVER A 5-YEAR PERIOD, STARTING WITH A BUDGET FREEZE IN THE FIRST YEAR OF IMPLEMENTATION,"

8. Title, page 2, line 9.
Following: "BUDGET"
Insert: ", WITH AN EXEMPTION FROM THE VOTER APPROVAL REQUIREMENT FOR THE FIRST 2 YEARS OF IMPLEMENTATION; CREATING A FEDERAL IMPACT AID FUND"

9. Title, page 2, line 11.
Following: "20-9-141,"
Insert: "20-9-143,"
Following: "20-9-163,"
Insert: "20-9-201,"
10. Title, page 2, line 13.
Following: "20-9-347,"
Insert: "20-9-348,"

11. Title, page 2, line 16.
Strike: "20-9-348,"

12. Title, page 2, lines 17 and 18.
Strike: "AN" on line 17
Strike: "DATE" on line 18
Insert: "DATES AND RETROACTIVE APPLICABILITY DATES"

13. Page 3, line 4.
Strike: ". The"
Insert: "; the"

14. Page 3, line 10.
Following: "Constitution"
Strike: "."
Insert: "; and

WHEREAS, it is the intent of the Legislature that for the year of implementation of [this act], the Office of the Superintendent of Public Instruction focus first on implementing procedures and processes within [this act] and on assisting school districts to calculate and adopt adequate general fund budgets in compliance with [this act] and that, as soon as practical after the adoption of district final budgets, the Office of the Superintendent of Public Instruction implement essential rulemaking procedures; and

WHEREAS, the Legislature recognizes that school districts and the Office of the Superintendent of Public Instruction will need assistance in order to implement [this act] before the school fiscal year beginning July 1993 and intends that the Office of the Legislative Auditor provide available computer models and consultation, as necessary and as approved by the Legislative Audit Committee, to the Office of Public Instruction to ensure that a transition to the provisions of [this act] is accomplished with a minimum of delay and inconvenience to the districts; and

WHEREAS, the Legislature intends that the implementation of [this act] be accomplished with a minimum of additional reporting workload at the district and state level and that the Office of the Superintendent of Public Instruction, school districts, and county superintendents be strongly encouraged to implement electronic reporting and transmitting of data and information as soon as practical, using existing telecommunications networks, computer diskettes, or any other standardized means practicable."

15. Page 5, line 1.
Strike: "45%"
Insert: "40%"

16. Page 5, line 2.
Strike: "45%"
Insert: "40%"

17. Page 5, line 6.
Strike: "35%"
Insert: "40%"

18. Page 5, line 7.
Insert: "35%"
Insert: "40%"

19. Page 5, line 13.
Strike: "2,500" in both places
Insert: "1,000" in both places

20. Page 5, line 14.
Strike: "2,500th"
Insert: "1,000th"

21. Page 5, line 18.
Strike: "2,500"
Insert: "2,000"

22. Page 5, line 19.
Strike: "2,500"
Insert: "2,000"

23. Page 5, line 20.
Strike: "2,500th"
Insert: "2,000th"

24. Page 6, line 1.
Strike: "2,500" in both places
Insert: "2,000" in both places

25. Page 6, line 2.
Strike: "2,500th"
Insert: "2,000th"

26. Page 6, line 5.
Strike: "2,500" in both places
Insert: "2,000" in both places

27. Page 6, line 6.
Strike: "2,500th"
Insert: "2,000th"

28. Page 7, line 22.
Strike: "act"
Insert: "section"

29. Page 7, line 25 through page 8, line 1.
Following: "which to" on page 7, line 25
Strike: line 25 through "increments" on page 8, line 1
Insert: "reach"

30. Page 8, lines 2 through 5.
Following: "years" on line 2
Strike: remainder of line 2 through "compute" on line 5
Insert: "by increasing the general fund budget by the greater of:
(a) 20% of the range between the current general fund budget and the BASE budget calculated for the district for the ensuing school fiscal year; or
(b)"

31. Page 8, line 6.
Strike: "increase"
Insert: "increases"

32. Page 8, line 13.
Strike: "greater"
Insert: "greatest"

33. Page 8, line 14.
Following: "(i)"
Insert: "for the school fiscal year beginning [on the effective date of this section], the district's general fund budget for the immediately preceding school fiscal year or the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(ii) for the second school fiscal year following [the effective date of this section], 99% of the district's general fund budget for the immediately preceding school fiscal year or 99% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(iii) for the third school fiscal year following [the effective date of this section],"

34. Page 8, line 15.
Following: "year"
Insert: "or 98% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(iv) for the fourth and succeeding school fiscal years following [the effective date of this section], 97% of the district's general fund budget for the immediately preceding school fiscal year or 97% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;"
Renumber: subsequent subsection

35. Page 8, line 18.
Strike: "The"
Insert: "Except for the first 2 school fiscal years following [the effective date of this section] during which no election for an additional levy is required, the"

36. Page 9, line 25.
Following: line 24
Insert: "(6) Whenever the trustees of a district adopt a general fund budget under the provisions of subsection (5), they may submit a proposition on the over-BASE budget levy to the electors of the district as provided in 20-9-353."

37. Page 16, line 14.
Following: "education fund,"
Insert: "impact aid fund,"

38. Page 29, line 4.
Following: "20-9-353"
Insert: ", except that districts with a balance on July 1, 1993, in the excess reserve account for Public Law 81-874 funds shall transfer the July 1, 1994, balance to the impact aid fund established in [section 35]"

39. Page 32, line 21.
Following: line 20
Insert: "Section 12. Section 20-9-104, "MCA, is amended to read:
"20-9-104. ~~(Temporary)~~ General fund operating reserve. (1) At the end of each school fiscal year, the trustees of each district shall designate the portion of the general fund end-of-the-year fund balance that is to be earmarked as operating reserve for the purpose of paying general fund warrants issued by the district from July 1 to November 30 of the ensuing school fiscal year. Except as provided in subsections (5) through (7), the amount of the general fund balance that is earmarked as operating reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year.

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

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

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

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

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

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

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

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

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

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

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

(7) For fiscal year 1993, the limitation of subsection (1) does not apply when the amount in excess of the limitation is

equal to or less than the amounts identified by a school district as one or more of the following:

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

(b) the unused balance of any amount received:

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

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

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

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

~~20-9-104. (Effective on occurrence of contingency) General fund operating reserve. (1) At the end of each school fiscal year, the trustees of each district shall designate the portion of the general fund end-of-the-year fund balance that is to be earmarked as operating reserve for the purpose of paying general fund warrants issued by the district from July 1 to November 30 of the ensuing school fiscal year. Except as provided in subsections (5) through (7), the amount of the general fund balance that is earmarked as operating reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year.~~

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

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

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

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

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

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

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

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

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

~~(c) any amount received as a general bonus payment under~~

~~20-6-401.~~
~~(6) The limitation of subsection (1) does not apply when the amount earmarked as operating reserve is $10,000 or less.~~
~~(7) A district that received Public Law 81-874 money in a prior year and that must reduce its operating reserve to 10% pursuant to this section in the next school fiscal year may consider a percentage of the unreserved fund balance to be an excess amount as provided in subsection (5). The percentage of unreserved fund balance that may be considered an excess amount is the average of the 3 previous years' ratio of total district general fund revenue to Public Law 81-874 money received.~~""
Renumber: subsequent sections

40. Page 35, lines 8 through 12.
Following: "(i)" on line 8
Strike: lines 8 through "(ii)" on line 12
Renumber: subsequent subsections

41. Page 37, line 20.
Following: line 19
Insert: "Section 15. Section 20-9-143, MCA, is amended to read:
"20-9-143. Allocation of federal funds in lieu of property taxation. Federal funds received by a district under the provisions of Title I of Public Law 81-874 or funds designated in lieu of such federal act by the congress of the United States ~~may~~ must be ~~allocated to the various operating budgets of the district by the trustees~~ deposited in the impact aid fund established in [section 35].""
Renumber: subsequent sections

42. Page 42, line 2.
Following: line 1
Insert: "Section 19. Section 20-9-201, MCA, is amended to read:
"20-9-201. Definitions and application. (1) As used in this title, unless the context clearly indicates otherwise, "fund" means a separate detailed account of receipts and expenditures for a specific purpose as authorized by law or by the superintendent of public instruction under the provisions of subsection (2). Funds are classified as follows:
(a) A "budgeted fund" means any fund for which a budget must be adopted in order to expend money from the fund. The general fund, transportation fund, bus depreciation reserve fund, tuition fund, retirement fund, debt service fund, building reserve fund, adult education fund, nonoperating fund, and any other funds designated by the legislature are budgeted funds.
(b) A "nonbudgeted fund" means any fund for which a budget is not required in order to expend money on deposit in the fund. The school food services fund, miscellaneous programs fund, building fund, lease or rental agreement fund, traffic education

fund, interlocal cooperative fund, internal service fund, impact aid fund, enterprise fund, agency fund, extracurricular fund, metal mines tax reserve fund, endowment fund, and any other funds designated by the legislature are nonbudgeted funds.

(2) The school financial administration provisions of this title apply to all money of any elementary or high school district. Elementary and high school districts shall record the receipt and disbursement of all money in accordance with generally accepted accounting principles. The superintendent of public instruction has general supervisory authority as prescribed by law over the school financial administration provisions, as they relate to elementary and high school districts. The superintendent of public instruction shall adopt rules necessary to secure compliance with the law.

(3) Except as otherwise provided by law, whenever the trustees of a district determine that a fund is inactive and will no longer be used, the trustees shall close the fund by transferring all cash and other account balances to the general fund if the fund does not have a cash or fund balance deficit.""
Renumber: subsequent sections

43. Page 43, lines 16 and 17.
Strike: "Budgeting" on line 16 through "expenditures" on line 17
Insert: "Expenditures"

44. Page 44, line 2.
Strike: "amount"
Insert: "payment"

45. Page 51, line 13.
Strike: "amount"
Insert: "payment"

46. Page 51, line 15.
Strike: "amount"
Insert: "payment"

47. Page 52, line 10.
Strike: "amount"
Insert: "payment"

48. Page 53,, line 16.
Strike: "amount"
Insert: "payment"

49. Page 54, lines 10 through 21.
Following: "(6)" on line 10
Strike: lines 10 through 21 in their entirety
Insert: "The sum of the allowable cost payment in subsection (2)

and any contingency funds in subsection (4) is the special education budget amount for accounting purposes. The special education budget must be added to the BASE funding program budget calculated under the provisions of [section 3] to obtain the total BASE funding program budget."

50. 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"

51. Page 62, line 7.
Following: line 6
Insert: "Section 27. 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.""
Renumber: subsequent-sections

52. Page 65, line 5.
Following: line 4
Insert: "Section 29. Section 20-9-348, MCA, is amended to read:
"20-9-348. Estimation of state equalization aid for budget purposes. The apportionment ~~of~~ from the state equalization aid ~~shall be~~ account is the second source of revenue in calculating the financing of the elementary district ~~foundation~~ BASE funding program and the high school district ~~foundation~~ BASE funding program. In order to allow for the estimation of the amount of money to be realized from this source of revenue when the county superintendent is estimating the general fund budget revenues, the county superintendent shall consider that the state ~~foundation program revenues~~ equalization aid money and county equalization ~~moneys~~ money, together, will be capable of financing 100% of the ~~foundation~~ BASE funding program.""
Renumber: subsequent sections

53. Page 66, line 12.
Strike: "When"
Insert: "Except as provided in [section 3 (3)(b)], when"

54. Page 68, line 6.
Following: line 5
Insert: "(5) If the trustees of a district choose to submit a proposition for an over-BASE budget levy to the electors of the district as provided in [section 3], the trustees shall comply with the provisions of subsection (2) through (4)."

55. Page 69, line 20.
Strike: "236%"
Insert: "303%"

56. Page 70, line 8.
Strike: "35%" in both places
Insert: "40%" in both places

57. Page 71, line 14.
Strike: "35%" in both places
Insert: "40%" in both places

58. Page 72, line 6.
Following: line 5
Insert: "NEW SECTION. Section 35. Impact aid fund. (1) The trustees of a district that receives federal funds under the provisions of Title I of Public Law 81-874 shall establish an impact aid fund. Money received under the provisions of

Public Law 81-874 must be deposited with the county treasurer to the credit of the impact aid fund.

(2) The expenditure of money from the impact aid fund must be made pursuant to Title I of Public Law 81-874. The impact aid fund must be administered pursuant to the financial administration provisions of this title for nonbudgeted funds."

Renumber: subsequent sections

59. Page 72, line 8.
Following: "20-9-320,"
Insert: "and"
Following: "20-9-322,"
Strike: "and 20-9-348,"

60. Page 72, line 12.
Following: "20-9-333,"
Insert: "20-9-335,"

61. Page 72, line 21.
Following: "cost"
Insert: "payment"

62. Page 72, line 23.
Following: "3"
Insert: " and 35"

63. Page 72, line 25.
Following: "3"
Insert: "and 35"

64. Page 73, line 1.
Strike: "date. [This act]"
Insert: "dates -- retroactive applicability. (1) Except as provided in subsections (2) through (4), [this act]"

65. Page 73, line 3.
Following: line 2
Insert: "(2) [Section 11] is effective July 1, 1993, and the provisions of [section 11(3)] relating to excess reserves and Public Law 81-874 money apply retroactively, within the meaning of 1-2-109, to district general fund reserves for the school fiscal year beginning July 1, 1992.

(3) [Section 12] is effective July 1, 1994, and applies retroactively, within the meaning of 1-2-109, to district general fund reserves for the school fiscal year beginning July 1, 1993.

(4) The amendment striking former [section 22(2)], relating to special education ANB eligibility, is effective July 1, 1994."

Compiled by Andrea Merrill, Legislative Council
following Mar 12 meeting

# HOUSE SELECT COMMITTEE ON EDUCATION

## HB 667 EXECUTIVE ACTION -- MARCH 12, 1993

1. Changed the mix of state aid for the minimum or "BASE funding level" to:
   (a) 40% direct state aid for base entitlement and per-ANB amount
   (b) 40% guaranteed tax base aid for base entitlement and per-ANB amount
   (c) GTB mill guarantee to 303% of state TV (250% x 1.21)
   (d) Bill remains "state cost neutral"
2. Districts budgeting below the 80% minimum level are required to reach minimum in 5 years but growth is capped at greater of:
   (a) 104% of prior budget;
   (b) 104% of prior budget per-ANB; or
   (c) 20% of the range between current budget and minimum level
3. Delayed including any special education ANB within the plan (and the calculations) until 2nd year of biennium. Also made technical corrections in 20-9-321, etc. to better coordinate HB 667 with SB 348, Halligan, authorizing full-time special education pupils to be regularly enrolled for ANB purposes.
4. Changed the point at which the district ANB count is no longer subject to the reducer on the per-ANB amount (i.e., the "stop/loss" is now at 1,000 ANB for high school districts and 2,000 ANB for elementary districts)
5. Required districts above the maximum level to:
   (a) freeze budget growth for 1st year and reduce over-maximum budgets by 1% for the 2nd year -- voted levy election not required for those two years
   (b) reduce budget growth for 3rd year by 2% and thereafter by 3% until maximum level is reached -- voted levy required
6. Allow districts budgeting between the minimum or "BASE funding level" and the maximum budget level the option of seeking voter approval to increases in that 20% range
7. Added "WHEREAS" language to allow the Office of Public Instruction to expedite the implementation of HB 667
8. Created an impact aid fund to remove P.L. 81-874 from general fund

EXHIBIT 1
DATE 3/12/93
HB 667

Amendments to House Bill No. 667
1st Reading Copy

Requested by Representative Cobb
For the Select Committee on Education

Prepared by Andrea Merrill
March 10, 1993

**ADD WHEREAS CLAUSES REGARDING:**
**OPI IMPLEMENTATION WITHOUT RULEMAKING**
**ELECTRONIC REPORTING IF POSSIBLE**
**HELP FROM LEGISLATIVE AUDITOR'S OFFICE**
**COORDINATION WITH OTHER SPECIAL EDUCATION BILLS**

**CREATE IMPACT AID FUND AS IN SB 432**
**COORDINATION CLAUSE WITH SB 438**

1. Title, page 2, line 13.
Following: "20-9-347,"
Insert: "20-9-348,"

2. Title, page 2, line 16.
Strike: "20-9-348,"

3. Page 43, lines 16 and 17.
Strike: "Budgeting" on line 16 through "expenditures" on line 17
Insert: "Expenditures"

4. Page 44, line 2.
Strike: "amount".
Insert: "payment"

5. Page 51, line 13.
Strike: "**amount**"
Insert: "payment"

6. Page 51, line 15.
Strike: "amount"
Insert: "payment"

7. Page 52, line 10.
Strike: "amount"
Insert: "payment"

8. Page 53,, line 16.
Strike: "amount"
Insert: "payment"

9. Page 54, lines 10 through 14.
Following: line 9
Strike: lines 10 through 14 in their entirety
Renumber: subsequent subsection

10. Page 54, line 15.

Following: "~~program~~"
Strike: remainder of line 15

11. Page 54, line 16.
Following: "education"
Insert: "budget amount"

12. Page 61, line 17.
Following: "county"
Insert: "that has sent a final budget to the superintendent of public instruction in accordance with the provisions od 20-9-134"

13. Page 62, line 7.
Following: line 6
Insert: "**Section 24.** 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.""

Renumber: subsequent sections

14. Page 65, line 5.
Following: line 4

Insert: "**Section 26.** Section 20-9-348, MCA, is amended to read:

"**20-9-348. Estimation of state equalization aid for budget purposes.** The apportionment of state equalization aid ~~shall be~~ is the second source of revenue in calculating the financing of the elementary district ~~foundation~~ BASE funding program and the high school district ~~foundation~~ BASE funding program. In order to allow for the estimation of the amount of money to be realized from this source of revenue when the county superintendent is estimating the general fund budget revenues, the county superintendent shall consider that the state ~~foundation program revenues~~ equalization aid money and county equalization ~~moneys~~ money, together, will be capable of financing 100% of the ~~foundation~~ BASE funding program.""

Renumber: subsequent sections

15. Page 72, line 8.
Following: "20-9-320,"
Insert: "and"
Following: "20-9-322,"
Strike: "and 20-9-348,"

16. Page 72, line 12.
Following: "20-9-333,"
Insert: "20-9-335,"

17. Page 72, line 21.
Following: "cost"
Insert: "payment"

EXHIBIT 2
DATE 3/12/93
HB 667

Amendments to House Bill No. 667
1st Reading Copy

Requested by Representative Fagg
For the Select Committee on Education

Prepared by Andrea Merrill
March 11, 1993

1. Title, page 2, lines 5 and 6.
Following: "TO" on line 5
Strike: line 5 through "YEAR" on line 6
Insert: "PHASE IN BUDGET REDUCTIONS OVER A 5-YEAR PERIOD, STARTING WITH A BUDGET FREEZE IN THE FIRST YEAR OF IMPLEMENTATION,"

2. Title, page 2, line 9.
Following: "BUDGET"
Insert: ", WITH AN EXEMPTION FROM THE VOTER APPROVAL REQUIREMENT FOR THE FIRST 2 YEARS OF IMPLEMENTATION"

3. Page 8, line 13.
Strike: "greater"
Insert: "greatest"

4. Page 8, line 14.
Following: "(i)"
Insert: "for the school fiscal year beginning [on the effective date of this act], the district's general fund budget for the immediately preceding school fiscal year or the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(ii) for the second school fiscal year following [the effective date of this act], 99% of the district's general fund budget for the immediately preceding school fiscal year or 99% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(iii) for the third school fiscal year following [the effective date of this act],"

5. Page 8, line 15.
Following: "year"
Insert: "or 98% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;

(iv) for the fourth and succeeding school fiscal years following [the effective date of this act], 97% of the district's general fund budget for the immediately preceding school fiscal year or 97% of the general fund budget per-ANB for the immediately preceding school fiscal year multiplied by the current year's ANB for budgeting purposes;
Renumber: subsequent subsection

6. Page 8, line 18.
Strike: "The"
Insert: "Except for the first 2 school fiscal years following [the effective date of this act] during which no election for an additional levy is required, the"

7. Page 66, line 12.
Strike: "When"
Insert: "Except as provided in [section 3 (3)(b)], when"

EXHIBIT 3
DATE 3/12/93
HB 667

# HOUSE SELECT COMMITTEE ON EDUCATION
## HB 667 EXECUTIVE ACTION -- MARCH 12, 1993

1. Changed the mix of state aid for the minimum or "BASE funding level" to:
   (a) 40% direct state aid for base entitlement and per-ANB amount
   (b) 40% guaranteed tax base aid for base entitlement and per-ANB amount
   (c) GTB mill guarantee to 303% of state TV (250% x 1.21)
   (d) Bill remains "state cost neutral"
2. Districts budgeting below the 80% minimum level are required to reach minimum in 5 years but growth is capped at greater of:
   (a) 104% of prior budget;
   (b) 104% of prior budget per-ANB; or
   (c) 20% of the range between current budget and minimum level
3. Delayed including any special education ANB within the plan (and the calculations) until 2nd year of biennium. Also made technical corrections in 20-9-321, etc. to better coordinate HB 667 with SB 348, Halligan, authorizing full-time special education pupils to be regularly enrolled for ANB purposes.
4. Changed the point at which the district ANB count is no longer subject to the reducer on the per-ANB amount (i.e., the "stop/loss" is now at 1,000 ANB for high school districts and 2,000 ANB for elementary districts)
5. Required districts above the maximum level to:
   (a) freeze budget growth for 1st year and reduce over-maximum budgets by 1% for the 2nd year -- voted levy election not required for those two years
   (b) reduce budget growth for 3rd year by 2% and thereafter by 3% until maximum level is reached -- voted levy required
6. Allow districts budgeting between the minimum or "BASE funding level" and the maximum budget level the option of seeking voter approval to increases in that 20% range
7. Added "WHEREAS" language to allow the Office of Public Instruction to expedite the implementation of HB 667
8. Created an impact aid fund to remove P.L. 81-874 from general fund

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

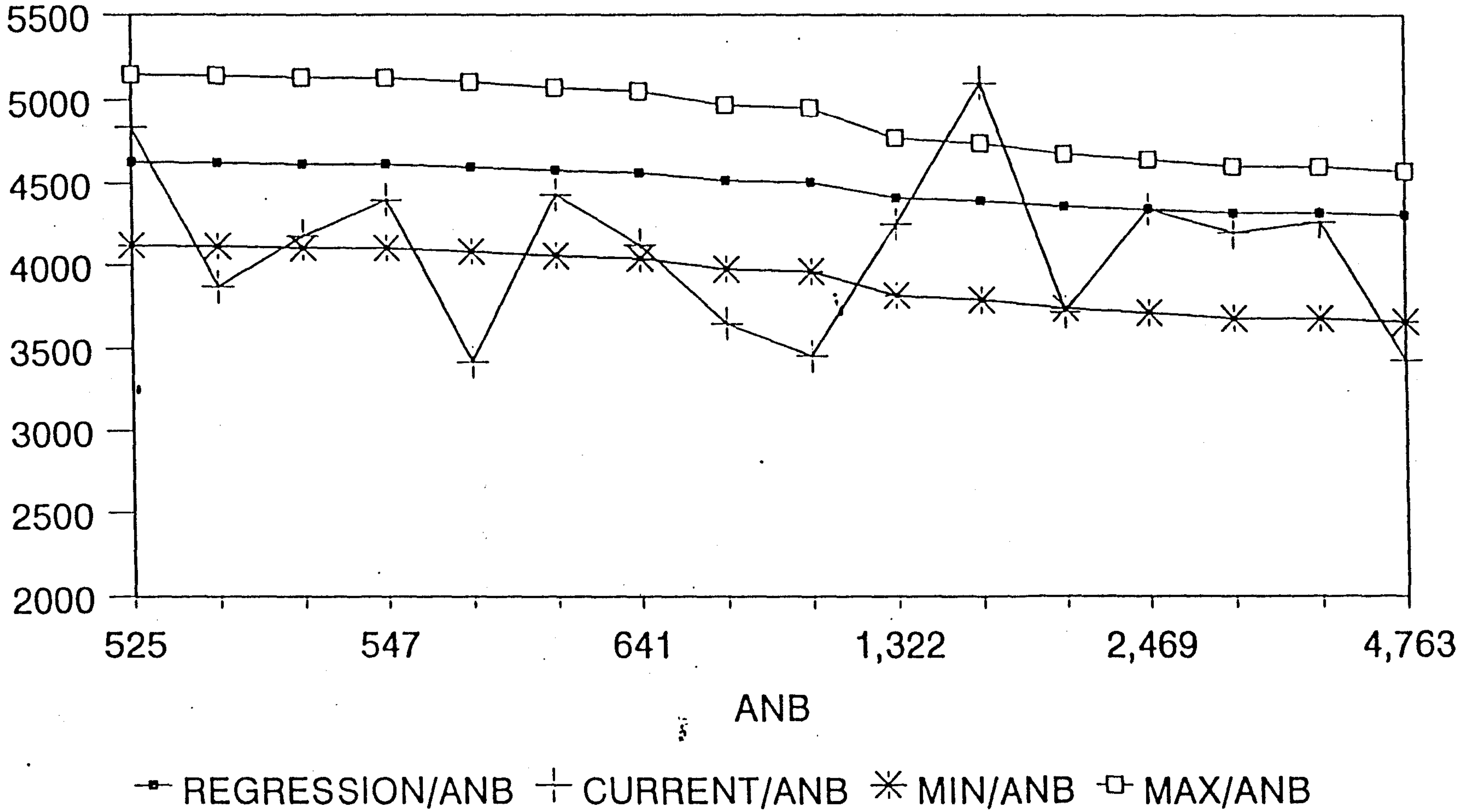
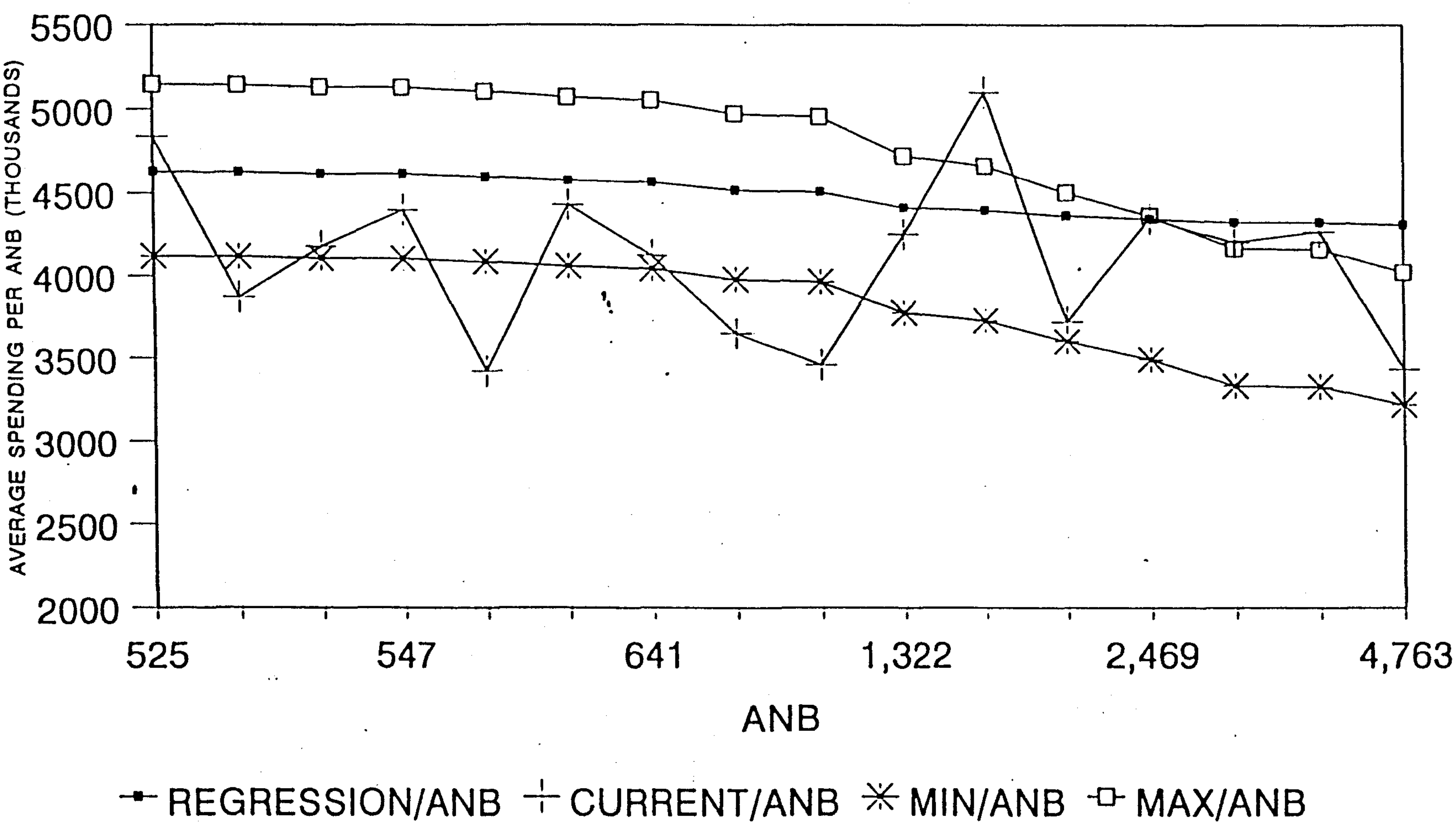


EXHIBIT 3
DATE 3-12-93
HB 667

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



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

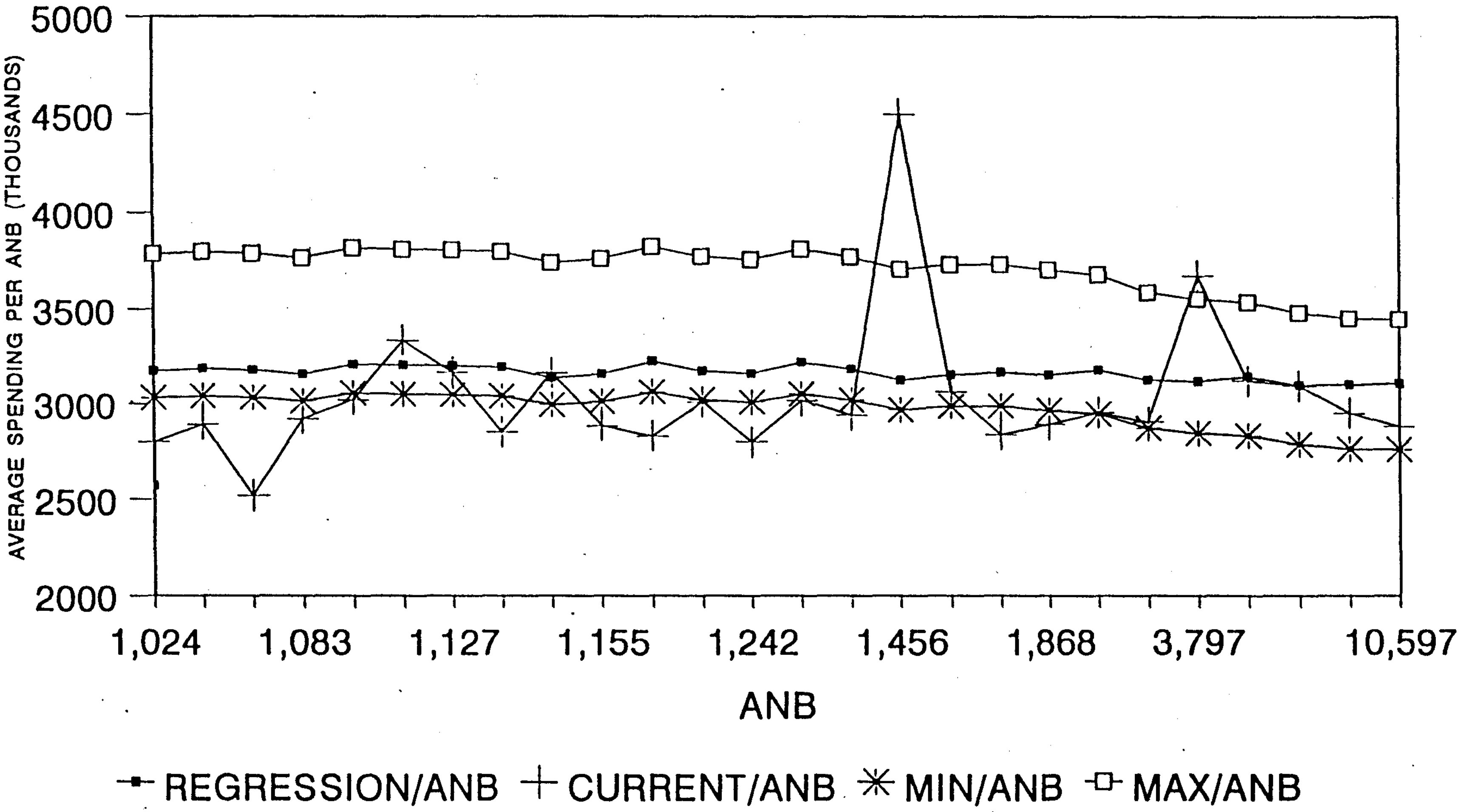


EXHIBIT 3
DATE 3-12-93
HB 667

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

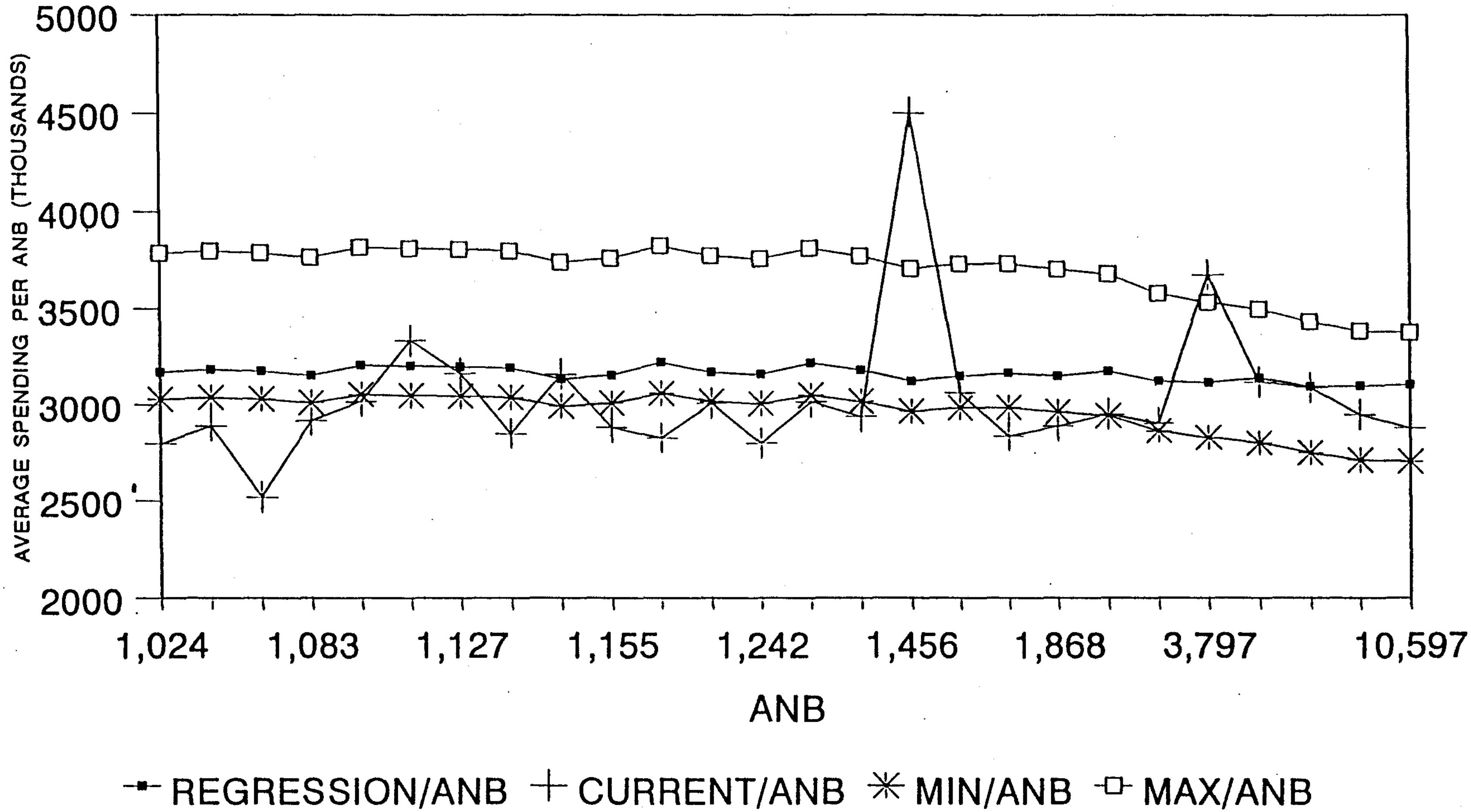


EXHIBIT 3
DATE 3/12/93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
COST DECISION MATRIX FOR HOUSE SELECT COMMITTEE
12–Mar–93
09:55 AM

| HIGH SCHOOL STOP LOSS | ELEMENTARY STOP LOSS 2,500 | 2,000 | 1,500 |
|---|---|---|---|
| 2,500 | ($149,135) | $990,310 | $2,349,117 |
| 1,500 | $2,037,606 | $3,177,231 | $4,536,038 |
| 1,250 | $2,781,255 | $3,920,880 | $5,279,686 |
| 1,000 | $3,709,985 | $4,849,609 | $6,208,416 |
| 800 | $4,586,865 | $5,726,490 | $7,085,296 |

CHANGING ONLY THE PER STUDENT REDUCTION FACTORS TO .10 FOR ELEMENTARY AND .25 FOR HIGH SCHOOL WILL COST THE STATE $9,910,997 WITH STOP LOSS AT 2,500/2,500. THE COST WITH STOP LOSS AT 1,500/800 IS $12,944,993.

ALLOWING LOW SPENDERS TO INCREASE THEIR BUDGETS TO THE 80% MANDATORY LEVEL IN ONE YEAR WILL COST THE STATE $6,187,035 AT STOP LOSS OF 2,500/2,500 AND WILL COST THE STATE $13,986,308 AT STOP LOSS OF 1,500/800.

EXHIBIT 4
DATE 3/12/93
HB 667

Amendments to House Bill No. 667
1st Reading Copy

Requested by Representative Boharski
For the Committee on Education

Prepared by Andrea Merrill
March 12, 1993

1. Title, line 22.
Strike: "WITHOUT"
Insert: "WITH THE OPTION OF"

2. Page 9, line 25.
Following: line 24
Insert: "(6) Whenever the trustees of a district adopt a general fund budget under the provisions of subsection (5), they may submit a proposition on the over-BASE budget levy to the electors of the district as provided in 20-9-353."

3. Page 68, line 6.
Following: line 5
Insert: "(5) If the trustees of a district choose to submit a proposition for an over-BASE budget levy to the electors of the district as provided in [section 3], the trustees shall comply with the provisions of subsection (2) through (4)."



HB066709.aam

EXHIBIT 5
DATE 3/12/93
HB 667

Amendments to House Bill No. 667
1st Reading Copy

Requested by Representative Boharski
For the Select Committee on Education

Prepared by Andrea Merrill
March 11, 1993

1. Title, page 1, lines 10 and 11.
Following: "DISTRICT" on line 10
Strike: remainder of line 10 through "YEARS" on line 11

2. Title, page 1, line 23.
Strike: "ABOVE THE BASE BUDGET AND"

3. Page 7, line 24 through page 8, line 5.
Following: "district" on page 7, line 24
Strike: line 24 through "may" on page 8, line 5
Insert: "shall"

4. Page 8, line 6.
Strike: "subsection"
Insert: "subsections"

5. Page 8, line 7.
Following: "(5)(a)"
Insert: " and (5)(b)"



HB066708.aam

6

STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for H06655501, as amended.

DESCRIPTION OF PROPOSED LEGISLATION: "AN ACT INCREASING THE FEES ON CERTAIN LEASES OF STATE SCHOOL TRUST LANDS; AMENDING SECTIONS 77-1-208, 77-1-802, 77-6-501, AND 77-6-507, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATES."

ASSUMPTIONS:

1. Existing agricultural and grazing leases contain the following language; "If the Montana Legislature raises the rentals on state grazing or agriculture lands during the term of this lease, the lessee agrees to pay such increased rental for the years after such increase becomes effective". The 1993 lease year began on March 1, 1993. Therefore, the proposed rental increase in rentals would not go into effect until the 1994 lease year, beginning March 1, 1994.
   a. 1994 grazing lease rentals will be receipted during FY 94.
   b. 1994 agricultural lease rentals are not due until November 15, 1994 and therefore, will not be receipted until FY 95.
2. The rentals are reviewed and adjusted on 1/5 of the cabinsite leases each year. Therefore, it would take five years for all cabinsite rentals to come under increased rentals. All 1993 lease reviews will be completed by the passage of this act. Therefore, the first lease reviews affected by the rental increases will occur in 1994. An additional 1/5 of the leases will than be affected each subsequent year.
3. Increased cost of the State Lands Recreational Use License would go into effect beginning March 1, 1994. Approximately 6,333 of the total recreational licenses are expected to be sold between March 1 and June 31, and therefore, would be included in FY 94 revenues. FY 95 revenues would be the first year in which all recreational use licenses sold would be at the new minimum rate.
4. The revenue projections listed below for grazing, agriculture and cabinsites for the current law are all based on actual revenues received for those uses during FY 92. The revenue projections for current law recreational use license revenues are based on license sales from March 1, 1992 through January 1, 1993.
5. The rates used to estimate future revenues are as follows:
   a. Grazing - $7.60/AUM (10.94 x $.6948/lb)
   b. Agricultural crop share - 33%
   c. Cabinsite % of appraised value - 6%
   d. Recreational Use License - $25
6. The 92 recreational use license year (March 1, 1992 - February 28, 1993) was the first year of sales of the recreational use licenses with a total of 28,860 licenses sold. Indications were that much of the public was unaware of the license requirement and availability. Greater numbers of license sales at $5 per license could be anticipated with greater awareness of the license requirement.

EXHIBIT DATE 3/12/93

HB 665

DAVID LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning

MIKE KADAS, PRIMARY SPONSOR DATE
Fiscal Note for H06655501, as amended

Fiscal Note Request, H06655501 as [redacted]
Form BD-15 page 2
(continued)

**FISCAL IMPACT:**

| | FY '94 | | | FY '95 | | |
|---|---|---|---|---|---|---|
| | Current Law | Proposed Law | Difference | Current Law | Proposed Law | Difference |
| 1. Grazing rentals | 4,341,524 | 7,776,320 | 3,434,796 | 4,341,524 | 7,776,320 | 3,434,796 |
| 2. Agricultural rentals | 8,700,000 | 8,700,000 | 0 | 8,700,000 | 11,042,308 | 2,342,308 |
| 3. Cabinsite rentals | 291,490 | 333,131 | 41,641 | 291,490 | 374,773 | 83,280 |
| 4. Recreation Use rentals | 144,300 | 270,960 | 126,660 | 144,300 | 721,500 | 577,200 |
| Total | 13,477,314 | 17,080,411 | 3,603,097 | 13,477,314 | 19,914,901 | 6,437,580 |

**Expenditures:**
The DSL does not anticipate significant increases in expenditures to implement this proposed legislation.

**Revenues:**
Revenues from grazing and agriculture will increase significantly in FY 94 and then remain relatively stable from there on. Revenues from cabinsites will increase each year for the next five years until all leases have been renewed and the new minimum rentals assessed.

**Net Impact:**
Increased annual revenues to the School Equalization Account and other distributable trust accounts.

**EFFECT ON COUNTY OR OTHER LOCAL REVENUES OR EXPENDITURES:**
N/A

**LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:**
Revenues from grazing and agriculture will increase significantly in FY 94 and then remain relatively stable from there on. Revenues from cabinsites will increase each year for the next five years until all leases have been renewed and the new minimum rentals assessed. The total increase in revenues from FY1992 level to FY2004 level is estimated to be $6,562,511.

**TECHNICAL NOTES:**

1. The assumptions used to generate the revenues projected above may be faulty to some degree for the following reasons:
   a. The revenues are based on continuing numbers of grazing, agricultural, and cabinsite leases/licenses at the current levels. Some leases/licenses may be dropped by existing lessees/licensees due to unwillingness to pay higher rentals.
   b. New leases may not be issued on some of these former leased tracts due to no applicants.
   c. State Lands Recreational Use License sales may decrease due to unwillingness to pay the higher cost of these licenses.
   d. The minimum AUM rate on grazing leases will vary between years depending on fluctuations in the price of beef sold.
   e. Agricultural rentals based on crop shares are variable in accordance with changes in the market price of the agricultural commodities, climatic conditions, etc.

DATE 3/12/93
665

EXHIBIT 7
DATE 3/12/93
HB 665

Amendments to House Bill No. 665
First Reading Copy

Requested by Representative Kadas
For the House Select Committee on Education

Prepared by Eddye McClure
March 12, 1993

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

EXHIBIT 0
DATE 3/12/93
HB 665

Amendments to House Bill No. 665
First Reading Copy

For the House Select Committee on Education

Prepared by Connie Erickson
March 12, 1993

1. Page 1, line 17.
Page 2, line 6.
Strike: "6%"
Insert: "4.75%"

2. Page 2, line 22.
Strike: "$25"
Insert: "$10"

3. Page 3, line 6.
Strike: "$23"
Insert: "$8"

4. Page 4, lines 3 and 6.
Strike: "one-third"
Insert: "29%"

5. Page 5, line 4.
Strike: "10.94"
Insert: "8.4"

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

EXHIBIT 9
DATE 3/12/93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SPECIAL ED ANB NOT INCLUDED
LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS
SELCOMM3.WK1
12-Mar-93
12:01 PM

| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
| PER STUDENT ALLOCATION | | $3,500 | $4,900 |
| PER STUDENT REDUCTION FACTOR | | $0.20 | $0.50 |
| STATE SUPPORT PERCENTAGE – BASE | | | 40.00% |
| GUARANTEE PERCENTAGE – BASE | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,786,345 | | |
| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

| CHANGE FROM FY93 BUDGET TO NEW BUDGET | | | | | |
|---|---|---|---|---|---|
| | BUDGET DOWN | | BUDGET UP | | |
| | MORE THAN 2% | FROM < 0 TO 2% | FROM 0 TO 2% | FROM 2 TO 4% | MORE THAN 4% |
| ELEM | 0 | 0 | 301 | 25 | 29 |
| HS | 0 | 0 | 140 | 21 | 3 |
| TOTAL SCHOOLS | 0 | 0 | 441 | 46 | 32 |
| ELEM ANB | 0 | 0 | 103,854 | 3,213 | 1,456 |
| HS ANB | 0 | 0 | 36,544 | 5,277 | 793 |
| TOTAL ANB | 0 | 0 | 140,398 | 8,490 | 2,249 |

OFFICE OF THE LEGISLATIVE AUDITOR
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| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

| | MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET | | | | |
|---|---|---|---|---|---|
| | MILLS DOWN | | MILLS UP | | |
| NUMBER OF SCHOOLS/ANB | MORE THAN 10 | FROM 0 TO 10 | FROM 0 TO 10 | MORE THAN 10 LESS THAN 20 | MORE THAN 20 |
| ELEM | 64 | 62 | 82 | 77 | 70 |
| HS | 29 | 56 | 42 | 22 | 15 |
| TOTAL SCHOOLS | 93 | 118 | 124 | 99 | 85 |
| ELEM ANB | 31,520 | 45,499 | 17,885 | 7,570 | 6,049 |
| HS ANB | 8,031 | 27,766 | 4,623 | 1,384 | 810 |
| TOTAL ANB | 39,551 | 73,265 | 22,508 | 8,954 | 6,859 |

EXHIBIT 9
DATE 3-12-93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
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|---|---|---|---|
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| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
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| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

| NEW BUDGET ANALYSIS | | | |
|---|---|---|---|
| NUMBER OF SCHOOLS/ANB | BELOW MINIMUM | BETWEEN MIN AND MAX | ABOVE MAXIMUM |
| ELEM | 154 | 121 | 80 |
| HS | 58 | 60 | 46 |
| TOTAL SCHOOLS | 212 | 181 | 126 |
| ELEM ANB | 34,999 | 61,249 | 12,275 |
| HS ANB | 16,336 | 20,217 | 6,061 |
| TOTAL ANB | 51,335 | 81,466 | 18,336 |

EXHIBIT 10
DATE 3/12/93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SPECIAL ED ANB NOT INCLUDED
LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS
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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
| PER STUDENT ALLOCATION | | $3,500 | $4,900 |
| PER STUDENT REDUCTION FACTOR | | $0.20 | $0.50 |
| STATE SUPPORT PERCENTAGE – BASE | | | 45.00% |
| GUARANTEE PERCENTAGE – BASE | | | 35.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 45.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 35.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 195.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,977,527 | | |
| STATE SUPPORT DIFFERENCE | $116,192 | ($2,560,900) | $2,677,092 |
| STATE EQUALIZATION % | 88.94% | | |

| CHANGE FROM FY93 BUDGET TO NEW BUDGET | | | | | |
|---|---|---|---|---|---|
| | BUDGET DOWN | | BUDGET UP | | |
| | MORE THAN 2% | FROM < 0 TO 2% | FROM 0 TO 2% | FROM 2 TO 4% | MORE THAN 4% |
| ELEM | 0 | 0 | 301 | 25 | 29 |
| HS | 0 | 0 | 140 | 21 | 3 |
| TOTAL SCHOOLS | 0 | 0 | 441 | 46 | 32 |
| ELEM ANB | 0 | 0 | 103,854 | 3,213 | 1,456 |
| HS ANB | 0 | 0 | 36,544 | 5,277 | 793 |
| TOTAL ANB | 0 | 0 | 140,398 | 8,490 | 2,249 |

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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
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| STATE SUPPORT PERCENTAGE – BASE | | | 45.00% |
| GUARANTEE PERCENTAGE – BASE | | | 35.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 45.00% |
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| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
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| | | | |
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| | | | |
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| STATE SUPPORT DIFFERENCE | $116,192 | ($2,560,900) | $2,677,092 |
| STATE EQUALIZATION % | 88.94% | | |

| MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET | | | | | |
|---|---|---|---|---|---|
| | MILLS DOWN | | MILLS UP | | |
| NUMBER OF SCHOOLS/ANB | MORE THAN 10 | FROM 0 TO 10 | FROM 0 TO 10 | MORE THAN 10 LESS THAN 20 | MORE THAN 20 |
| ELEM | 51 | 79 | 97 | 72 | 56 |
| HS | 25 | 57 | 57 | 19 | 6 |
| TOTAL SCHOOLS | 76 | 136 | 154 | 91 | 62 |
| ELEM ANB | 20,700 | 46,453 | 29,076 | 7,333 | 4,961 |
| HS ANB | 5,718 | 29,663 | 5,704 | 1,237 | 292 |
| TOTAL ANB | 26,418 | 76,116 | 34,780 | 8,570 | 5,253 |

EXHIBIT 10
DATE 3-12-93
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OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
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| STATE SUPPORT DIFFERENCE | $116,192 | ($2,560,900) | $2,677,092 |
| STATE EQUALIZATION % | 88.94% | | |

| NEW BUDGET ANALYSIS | | | |
|---|---|---|---|
| NUMBER OF SCHOOLS/ANB | BELOW MINIMUM | BETWEEN MIN AND MAX | ABOVE MAXIMUM |
| ELEM | 154 | 121 | 80 |
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| TOTAL SCHOOLS | 212 | 181 | 126 |
| ELEM ANB | 34,999 | 61,249 | 12,275 |
| HS ANB | 16,336 | 20,217 | 6,061 |
| TOTAL ANB | 51,335 | 81,466 | 18,336 |

EXHIBIT 11
DATE 3-12-93
HB 667

**MEMORANDUM**

The attached packet of information illustrates the impact of the House Select Committee's March 12, 1993, actions on House Bill 667. School districts' fiscal year 1992-93 budgets have been restated as though HB 667 had been in effect for fiscal year 1992-93. The packet includes an overview of the Equalization Model, definitions of terms used in the model and HB 667, statistic sheets, and a district listing.

House Bill 667, as amended by the Select Committee, provides state support in the manner outlined on the "Listing of Spreadsheet Data Element Assumptions." Following is an explanation as to why some of the data elements are set where they are.

1. The required low spender growth is set at 20% of the difference between fiscal year 1992-93 budget and the mandatory level; and the estimated district budget growth is set at 0%. HB 667 provides budget growth for these districts to the greater of the 20% difference, 104% of the prior year's budget, or 104% of the prior year's budget per ANB. However,the estimated budget growth is set at 0% because this is a restatement of fiscal year 1992-93 and not a projection to a future fiscal year. The attached spreadsheet assumes districts have already increased their fiscal year 1992-93 budgets to the extent desired and allowed under existing statutes.

2, The "required high spender reduction" was set at 0% because HB 667 was amended to freeze those districts (i.e. those whose fiscal year 1992-93 budgets exceed the calculated maximum under HB 667) at the fiscal year 1992-93 level for the first year of implementation. Any projection to fiscal year 1993-94 would also set these districts' budgets at the fiscal year 1992-93 level.

Again, the attached spreadsheet is a restatement of fiscal year 1992-93 budgets and is not intended to indicate budget or mill impacts on future fiscal years.

Explanation of School Funding
Equalization Model

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

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

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

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

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

1. Maximum school general fund budgets are established by the legislature through a formula included in the law.

2. Required school general fund budgets are established in law at eighty percent of the maximum general fund budget.

3. Through the expanded use of guaranteed tax base aid along with direct state payments the property tax base disparities between school districts are further mitigated.

4. Spending disparities are limited to acceptable levels because of the maximum and mandatory spending levels required by law.

5. For those districts whose current budgets are above the maximum or below the mandatory budget level the effects of the system change are phased in over a period of years.

March 12, 1993

Office of the Legislative Auditor
School Funding Analysis Definitions

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

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

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

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

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

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

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

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

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

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

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

Required High Spender Reduction - The percentage by which the district must decrease its FY93 budget for the subsequent year. This factor is applied to those districts whose FY93 budgets exceed the new maximum budget. In the current version of the bill, there is no required reduction for the first year, 1% for the second year, 2% for the third year, and 3% for each year thereafter.

Estimated District Budget Growth - The percentage by which districts whose budgets fall between the new maximum and new mandatory budgets are estimated to increase for the following year. The districts cannot exceed the new maximum budget. This factor is set at zero in the attached spreadsheet because it is a restatement of the FY93 budgets which already contain the districts' budget growth.

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

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

Total Simulated GF Budgets - The maximum simulated FY93 budget.

Old State Support - Foundation schedules plus GTB subsidy.

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

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

EXHIBIT 11
DATE 3-12-93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
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| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
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| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,786,345 | | |
| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

| CHANGE FROM FY93 BUDGET TO NEW BUDGET | | | | | |
|---|---|---|---|---|---|
| | BUDGET DOWN | | BUDGET UP | | |
| | MORE THAN 2% | FROM < 0 TO 2% | FROM 0 TO 2% | FROM 2 TO 4% | MORE THAN 4% |
| ELEM | 0 | 0 | 301 | 25 | 29 |
| HS | 0 | 0 | 140 | 21 | 3 |
| TOTAL SCHOOLS | 0 | 0 | 441 | 46 | 32 |
| ELEM ANB | 0 | 0 | 103,854 | 3,213 | 1,456 |
| HS ANB | 0 | 0 | 36,544 | 5,277 | 793 |
| TOTAL ANB | 0 | 0 | 140,398 | 8,490 | 2,249 |

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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
| PER STUDENT ALLOCATION | | $3,500 | $4,900 |
| PER STUDENT REDUCTION FACTOR | | $0.20 | $0.50 |
| STATE SUPPORT PERCENTAGE – BASE | | | 40.00% |
| GUARANTEE PERCENTAGE – BASE | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,786,345 | | |
| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

| MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET | | | | | |
|---|---|---|---|---|---|
| | MILLS DOWN | | MILLS UP | | |
| NUMBER OF SCHOOLS/ANB | MORE THAN 10 | FROM 0 TO 10 | FROM 0 TO 10 | MORE THAN 10 LESS THAN 20 | MORE THAN 20 |
| ELEM | 64 | 62 | 82 | 77 | 70 |
| HS | 29 | 56 | 42 | 22 | 15 |
| TOTAL SCHOOLS | 93 | 118 | 124 | 99 | 85 |
| ELEM ANB | 31,520 | 45,499 | 17,885 | 7,570 | 6,049 |
| HS ANB | 8,031 | 27,766 | 4,623 | 1,384 | 810 |
| TOTAL ANB | 39,551 | 73,265 | 22,508 | 8,954 | 6,859 |



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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
| PER STUDENT ALLOCATION | | $3,500 | $4,900 |
| PER STUDENT REDUCTION FACTOR | | $0.20 | $0.50 |
| STATE SUPPORT PERCENTAGE – BASE | | | 40.00% |
| GUARANTEE PERCENTAGE – BASE | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| | | | |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| | | | |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,786,345 | | |
| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.06% | | |

| NEW BUDGET ANALYSIS | | | |
|---|---|---|---|
| NUMBER OF SCHOOLS/ANB | BELOW MINIMUM | BETWEEN MIN AND MAX | ABOVE MAXIMUM |
| ELEM | 154 | 121 | 80 |
| HS | 58 | 60 | 46 |
| TOTAL SCHOOLS | 212 | 181 | 126 |
| ELEM ANB | 34,999 | 61,249 | 12,275 |
| HS ANB | 16,336 | 20,217 | 6,061 |
| TOTAL ANB | 51,335 | 81,466 | 18,336 |

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LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS
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| | | ELEMENTARY | HIGH SCHOOL |
|---|---|---|---|
| BASE ENTITLEMENT | | $18,000 | $200,000 |
| PER STUDENT ALLOCATION | | $3,500 | $4,900 |
| PER STUDENT REDUCTION FACTOR | | $0.20 | $0.50 |
| STATE SUPPORT PERCENTAGE – BASE | | | 40.00% |
| GUARANTEE PERCENTAGE – BASE | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – BASE | | | 20.00% |
| STATE SUPPORT PERCENTAGE – PER STUDENT | | | 40.00% |
| GUARANTEE PERCENTAGE – PER STUDENT | | | 40.00% |
| UNSUBSIDIZED PERCENTAGE – PER STUDENT | | | 20.00% |
| MILL GUARANTEE PERCENT OF CURRENT 'GUARANTEED MILL VALUE | | | 250.00% |
| REQUIRED LOW SPENDER GROWTH | | | 20.00% |
| REQUIRED HIGH SPENDER REDUCTION | | | 0.00% |
| ESTIMATED DISTRICT BUDGET GROWTH | | | 0.00% |
| MAXIMUM PER STUDENT REDUCTION ANB | | 2000 | 1000 |
| | | | |
| CURRENT FY 93 GF BUDGETS | $562,512,474 | | |
| TOTAL SIMULATED GF BUDGETS | $564,877,137 | | |
| DIFFERENCE IN GF BUDGETS | $2,364,662 | $1,286,274 | $1,078,388 |
| | | | |
| OLD STATE SUPPORT | $383,861,336 | | |
| NEW STATE SUPPORT | $383,786,345 | | |
| STATE SUPPORT DIFFERENCE | ($74,991) | ($2,127,177) | $2,052,187 |
| STATE EQUALIZATION % | 89.08% | | |

EXHIBIT 11
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OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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12-Mar-93
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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| BEAVERHEAD | BEAVERHEAD CO HS | 458 | $1,853,089 | $1,812,844 | $1,832,975 | $1,873,220 | $20,131 | -12.94 | 77.02% | | |
| BEAVERHEAD | DILLON ELEM | 1,048 | $3,170,993 | $3,029,658 | $3,060,671 | $3,202,006 | $31,013 | -7.93 | 77.68% | | |
| BEAVERHEAD | GRANT ELEM | 26 | $77,670 | $77,670 | $79,566 | $79,566 | $1,896 | 10.24 | 73.04% | | |
| BEAVERHEAD | JACKSON ELEM | 25 | $76,774 | $76,774 | $78,289 | $78,289 | $1,516 | 5.76 | 74.25% | | |
| BEAVERHEAD | LIMA ELEM | 75 | $299,565 | $291,106 | $291,106 | $299,565 | $0 | 21.08 | 81.20% | | |
| BEAVERHEAD | LIMA H S | 37 | $284,223 | $281,167 | $285,888 | $288,944 | $4,721 | 4.09 | 75.24% | | |
| BEAVERHEAD | POLARIS ELEM | 12 | $36,557 | $36,557 | $38,844 | $38,844 | $2,286 | 1.54 | 64.75% | | |
| BEAVERHEAD | REICHLE ELEM | 19 | $71,667 | $71,667 | $71,667 | $71,667 | $0 | 23.19 | 84.85% | * | |
| BEAVERHEAD | WISDOM ELEM | 45 | $140,000 | $124,595 | $127,724 | $143,129 | $3,129 | 10.28 | 75.05% | | |
| BEAVERHEAD | WISE RIVER ELEM | 26 | $77,796 | $77,796 | $79,666 | $79,666 | $1,870 | 7.69 | 73.13% | * | |
| BIG HORN | COMMUNITY ELEM | 30 | $87,716 | $87,716 | $89,839 | $89,839 | $2,123 | 10.40 | 73.09% | * | |
| BIG HORN | HARDIN ELEM | 1,135 | $4,793,690 | $3,645,285 | $3,645,285 | $4,793,690 | $0 | 11.83 | 88.70% | * | |
| BIG HORN | HARDIN H S | 382 | $2,719,397 | $2,292,970 | $2,292,970 | $2,719,397 | $0 | 0.00 | 110.46% | * | ** |
| BIG HORN | LODGE GRASS ELEM | 385 | $2,751,602 | $1,895,339 | $1,895,339 | $2,751,602 | $0 | 0.00 | 116.09% | * | |
| BIG HORN | LODGE GRASS H S | 153 | $1,919,482 | $1,219,089 | $1,219,089 | $1,919,482 | $0 | 0.00 | 116.74% | * | |
| BIG HORN | PLENTY COUPS HS | 42 | $616,704 | $325,062 | $325,062 | $616,704 | $0 | -11.42 | 88.48% | | |
| BIG HORN | PRYOR ELEM | 42 | $300,865 | $44,198 | $71,830 | $328,497 | $27,632 | -57.35 | 67.79% | | |
| BIG HORN | SQUIRREL CRK ELEM | 9 | $70,006 | $70,006 | $70,006 | $70,006 | $0 | 0.38 | 141.45% | * | ** |
| BIG HORN | WYOLA ELEM | 54 | $483,491 | $214,218 | $215,911 | $485,184 | $1,693 | -10.15 | 88.60% | | |
| BLAINE | BEAR PAW ELEM | 18 | $70,888 | $70,888 | $70,888 | $70,888 | $0 | 20.84 | 87.55% | | |
| BLAINE | CHINOOK ELEM | 337 | $1,220,000 | $1,196,218 | $1,196,218 | $1,220,000 | $0 | 18.04 | 88.28% | | |
| BLAINE | CHINOOK H S | 198 | $1,090,000 | $1,066,206 | $1,066,206 | $1,090,000 | $0 | 10.95 | 92.04% | | |
| BLAINE | CLEVELAND ELEM | 13 | $52,749 | $52,749 | $52,749 | $52,749 | $0 | 16.04 | 83.09% | | |
| BLAINE | HARLEM ELEM | 409 | $2,000,000 | $1,330,024 | $1,330,024 | $2,000,000 | $0 | 18.04 | 88.85% | * | ** |
| BLAINE | HARLEM H S | 141 | $1,085,320 | $674,479 | $681,338 | $1,092,179 | $6,859 | 6.65 | 84.22% | | |
| BLAINE | HAYS-LODGE POLE ELEM | 153 | $1,054,223 | $799,861 | $799,861 | $1,054,223 | $0 | 3497.37 | 124.03% | | |
| BLAINE | HAYS-LODGE POLE H S | 72 | $755,346 | $510,757 | $510,757 | $755,346 | $0 | 639.53 | 94.88% | | |
| BLAINE | LLOYD ELEM | 4 | $34,527 | $34,527 | $34,527 | $34,527 | $0 | 17.32 | 107.90% | * | ** |
| BLAINE | N HARLEM COLONY ELEM | 10 | $37,024 | $35,233 | $36,665 | $38,456 | $1,432 | -20.02 | 70.20% | * | |
| BLAINE | TURNER ELEM | 66 | $340,216 | $337,530 | $337,530 | $340,216 | $0 | 14.30 | 105.64% | | |
| BLAINE | TURNER H S | 32 | $304,451 | $304,451 | $304,451 | $304,451 | $0 | -1.48 | 85.39% | | |
| BLAINE | ZURICH ELEM | 68 | $207,188 | $205,462 | $205,462 | $207,188 | $0 | 16.65 | 80.53% | * | ** |
| BROADWATER | BROADWATER CO HS | 192 | $804,056 | $788,535 | $811,889 | $827,410 | $23,354 | 3.16 | 72.13% | | |
| BROADWATER | TOWNSEND ELEM | 515 | $1,375,000 | $1,338,020 | $1,394,282 | $1,431,262 | $56,262 | 7.57 | 69.44% | | |
| CARBON | BELFRY ELEM | 81 | $650,000 | $639,676 | $639,676 | $650,000 | $0 | 52.60 | 169.14% | * | ** |
| CARBON | BELFRY H S | 49 | $655,200 | $655,200 | $655,200 | $655,200 | $0 | 71.01 | 149.07% | * | ** |
| CARBON | BOYD ELEM | 11 | $36,732 | $36,732 | $38,424 | $38,424 | $1,692 | 7.58 | 68.02% | | |
| CARBON | BRIDGER ELEM | 163 | $620,131 | $597,237 | $597,237 | $620,131 | $0 | 11.87 | 86.10% | * | |
| CARBON | BRIDGER H S | 74 | $564,068 | $547,604 | $547,604 | $564,068 | $0 | 13.36 | 97.64% | | |
| CARBON | EDGAR ELEM | 19 | $107,640 | $107,640 | $107,640 | $107,640 | $0 | 23.41 | 127.44% | * | ** |
| CARBON | FROMBERG ELEM | 110 | $425,422 | $411,333 | $411,333 | $425,422 | $0 | -15.19 | 81.32% | | |
| CARBON | FROMBERG H S | 60 | $419,491 | $416,124 | $416,124 | $419,491 | $0 | 2.49 | 84.49% | | |
| CARBON | JACKSON ELEM | 17 | $56,967 | $56,967 | $57,969 | $57,969 | $1,002 | -10.33 | 74.82% | | |
| CARBON | JOLIET ELEM | 214 | $684,765 | $669,284 | $678,873 | $694,354 | $9,589 | -0.13 | 76.13% | | |
| CARBON | JOLIET H S | 128 | $607,995 | $597,161 | $609,430 | $620,264 | $12,270 | -4.67 | 74.37% | | |
| CARBON | LUTHER ELEM | 22 | $75,063 | $75,063 | $75,243 | $75,243 | $180 | 13.93 | 79.24% | * | |
| CARBON | RED LODGE ELEM | 392 | $1,157,663 | $1,122,677 | $1,146,214 | $1,181,200 | $23,537 | -5.53 | 74.50% | | |
| CARBON | RED LODGE H S | 177 | $775,047 | $751,745 | $770,918 | $794,220 | $19,173 | -5.01 | 73.35% | | |
| CARBON | ROBERTS ELEM | 81 | $322,563 | $316,716 | $317,294 | $323,141 | $578 | -2.90 | 79.72% | * | |
| CARBON | ROBERTS H S | 43 | $316,347 | $315,035 | $317,668 | $318,980 | $2,633 | 2.92 | 77.50% | * | |

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SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| CARTER | ALBION ELEM | 10 | $33,448 | $33,448 | $35,237 | $35,237 | $1,789 | 8.75 | 66.50% | * | ** |
| CARTER | ALZADA ELEM | 16 | $57,676 | $57,676 | $57,977 | $57,977 | $301 | 3.57 | 78.37% | | |
| CARTER | CARTER CO H S | 50 | $498,500 | $494,514 | $494,514 | $498,500 | $0 | 11.16 | 111.18% | * | |
| CARTER | EKALAKA ELEM | 84 | $454,272 | $454,253 | $454,253 | $454,272 | $0 | 20.63 | 120.91% | * | |
| CARTER | HAMMOND-HAWKS HOME | 22 | $75,200 | $75,200 | $75,353 | $75,353 | $153 | 27.21 | 79.36% | * | |
| CARTER | JOHNSTON ELEM | 5 | $23,646 | $23,646 | $24,596 | $24,596 | $950 | 20.72 | 69.29% | | |
| CARTER | PINE HILL-PLAINVW EL | 13 | $44,000 | $44,000 | $45,358 | $45,358 | $1,358 | 6.18 | 71.45% | * | ** |
| CARTER | RIDGE ELEM | 4 | $27,193 | $27,193 | $27,193 | $27,193 | $0 | 63.43 | 84.98% | * | |
| CASCADE | BELT ELEM | 232 | $811,470 | $787,386 | $787,386 | $811,470 | $0 | 4.32 | 83.25% | | |
| CASCADE | BELT H S | 91 | $640,957 | $615,786 | $615,786 | $640,957 | $0 | 0.40 | 95.80% | | |
| CASCADE | CASCADE ELEM | 220 | $700,876 | $679,381 | $687,203 | $708,698 | $7,822 | -7.16 | 77.07% | | |
| CASCADE | CASCADE H S | 125 | $668,174 | $646,681 | $646,724 | $668,217 | $44 | -6.00 | 80.50% | | |
| CASCADE | CENTERVILLE EL | 243 | $832,346 | $794,055 | $794,055 | $832,346 | $0 | -19.52 | 81.20% | | |
| CASCADE | CENTERVILLE H S | 93 | $517,677 | $505,398 | $508,888 | $521,167 | $3,490 | -11.20 | 78.27% | | |
| CASCADE | DEEP CREEK ELEM | 6 | $41,310 | $41,310 | $41,310 | $41,310 | $0 | 36.88 | 105.93% | * | ** |
| CASCADE | GREAT FALLS EL | 8,904 | $29,651,889 | $26,943,925 | $26,943,925 | $29,651,889 | $0 | -0.74 | 88.72% | | |
| CASCADE | GREAT FALLS H S | 3,321 | $15,756,700 | $14,791,563 | $14,791,563 | $15,756,700 | $0 | -3.43 | 98.31% | | |
| CASCADE | SIMMS H S | 149 | $809,195 | $787,952 | $787,952 | $809,195 | $0 | -22.82 | 85.55% | | |
| CASCADE | SUN RIVER VALLEY ELM | 268 | $1,010,994 | $971,673 | $971,673 | $1,010,994 | $0 | 42.94 | 96.12% | | |
| CASCADE | ULM ELEM | 102 | $382,388 | $365,181 | $365,181 | $382,388 | $0 | 21.20 | 89.01% | | |
| CASCADE | VAUGHN ELEM | 179 | $613,972 | $587,036 | $587,847 | $614,783 | $811 | -25.39 | 80.28% | | |
| CHOTEAU | BIG SANDY ELEM | 181 | $792,742 | $776,594 | $776,594 | $792,742 | $0 | 14.02 | 102.48% | * | |
| CHOTEAU | BIG SANDY H S | 90 | $713,979 | $691,843 | $691,843 | $713,979 | $0 | 10.39 | 107.99% | * | |
| CHOTEAU | CARTER ELEM | 7 | $55,435 | $55,435 | $55,435 | $55,435 | $0 | 6.21 | 130.45% | * | ** |
| CHOTEAU | FT BENTON ELEM | 365 | $1,275,450 | $1,240,861 | $1,240,861 | $1,275,450 | $0 | -19.20 | 85.41% | | |
| CHOTEAU | FT BENTON H S | 176 | $948,825 | $930,645 | $930,645 | $948,825 | $0 | -4.17 | 88.44% | | |
| CHOTEAU | GERALDINE ELEM | 118 | $588,483 | $576,974 | $576,974 | $588,483 | $0 | 21.41 | 114.91% | * | ** |
| CHOTEAU | GERALDINE H S | 43 | $502,850 | $502,850 | $502,850 | $502,850 | $0 | 13.25 | 122.57% | * | ** |
| CHOTEAU | HIGHWOOD ELEM | 93 | $580,309 | $565,458 | $565,458 | $580,309 | $0 | 31.57 | 138.78% | * | |
| CHOTEAU | HIGHWOOD H S | 48 | $410,130 | $405,264 | $405,264 | $410,130 | $0 | 12.78 | 93.32% | * | |
| CHOTEAU | KNEES ELEM | 9 | $54,060 | $50,296 | $50,296 | $54,080 | $0 | 7.74 | 101.51% | * | ** |
| CHOTEAU | LOMA ELEM | 10 | $51,886 | $51,886 | $51,886 | $51,886 | $0 | 1.77 | 97.91% | * | |
| CHOTEAU | WARRICK ELEM | 5 | $39,335 | $39,335 | $39,335 | $39,335 | $0 | 11.85 | 110.81% | * | ** |
| CUSTER | COTTONWOOD EL | 20 | $88,420 | $88,420 | $88,420 | $88,420 | $0 | 54.42 | 100.52% | * | |
| CUSTER | CUSTER CO H S | 627 | $2,778,753 | $2,642,181 | $2,642,181 | $2,778,753 | $0 | -21.16 | 83.93% | | |
| CUSTER | HKT-BASIN SPR CRK EL | 9 | $32,189 | $32,189 | $33,670 | $33,670 | $1,481 | 12.53 | 68.03% | | |
| CUSTER | KINSEY ELEM | 43 | $140,638 | $137,256 | $137,256 | $140,638 | $0 | 9.09 | 81.91% | * | |
| CUSTER | KIRCHER ELEM | 47 | $153,922 | $149,629 | $149,629 | $153,922 | $0 | 17.19 | 82.50% | * | ** |
| CUSTER | MILES CITY ELEM | 1,320 | $4,297,114 | $3,991,824 | $3,993,453 | $4,298,744 | $1,630 | -28.69 | 81.03% | | |
| CUSTER | MOON CREEK EL | 13 | $32,000 | $32,000 | $35,758 | $35,758 | $3,758 | 6.28 | 56.32% | | |
| CUSTER | S H-FOSTER CRK ELEM | 8 | $32,847 | $32,847 | $33,637 | $33,637 | $790 | 16.60 | 73.13% | | |
| CUSTER | S Y ELEM | 10 | $26,500 | $26,500 | $29,679 | $29,679 | $3,179 | 14.92 | 56.01% | | |
| CUSTER | TRAIL CREEK EL | 11 | $32,144 | $32,144 | $34,753 | $34,753 | $2,609 | 7.07 | 61.52% | | |
| CUSTER | TWIN BUTTES EL | 4 | $32,022 | $32,022 | $32,022 | $32,022 | $0 | 35.46 | 100.07% | * | ** |
| CUSTER | WHITNEY CRK EL | 6 | $30,000 | $30,000 | $30,240 | $30,240 | $240 | 31.14 | 77.54% | * | ** |
| DANIELS | FLAXVILLE ELEM | 39 | $282,836 | $277,350 | $277,350 | $282,836 | $0 | 75.98 | 124.81% | * | ** |
| DANIELS | FLAXVILLE H S | 31 | $294,925 | $293,573 | $293,573 | $294,925 | $0 | -6.92 | 83.54% | * | ** |
| DANIELS | PEERLESS ELEM | 47 | $367,887 | $357,022 | $357,022 | $367,887 | $0 | 121.00 | 132.54% | * | ** |
| DANIELS | PEERLESS H S | 30 | $364,495 | $359,839 | $359,839 | $364,495 | $0 | -36.13 | 103.72% | * | ** |
| DANIELS | SCOBEY ELEM | 232 | $978,317 | $951,117 | $951,117 | $978,317 | $0 | 32.23 | 101.87% | * | ** |

| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| DANIELS | SCOBEY H S | 97 | $787,365 | $773,932 | $773,932 | $787,365 | $0 | -29.88 | 114.71% | * | ** |
| DAWSON | BLOOMFIELD ELEM | 25 | $81,120 | $81,120 | $81,766 | $81,766 | $646 | 13.20 | 77.55% | * | ** |
| DAWSON | DAWSON CO H S | 516 | $2,619,850 | $2,539,749 | $2,539,749 | $2,619,850 | $0 | -1.76 | 95.54% | | |
| DAWSON | DEER CREEK ELEM | 23 | $88,868 | $88,868 | $88,868 | $88,868 | $0 | 8.42 | 90.27% | * | ** |
| DAWSON | GLENDIVE ELEM | 1,179 | $3,838,614 | $3,596,238 | $3,596,238 | $3,838,614 | $0 | -10.96 | 81.65% | | |
| DAWSON | LINDSAY ELEM | 16 | $75,712 | $75,712 | $75,712 | $75,712 | $0 | 9.63 | 102.35% | * | ** |
| DAWSON | RICHEY ELEM | 71 | $444,454 | $437,716 | $437,716 | $444,454 | $0 | 38.59 | 124.81% | * | ** |
| DAWSON | RICHEY H S | 47 | $410,155 | $410,155 | $410,155 | $410,155 | $0 | 15.20 | 95.44% | * | |
| DEER LODGE | ANACONDA ELEM | 1,096 | $3,910,175 | $3,567,334 | $3,567,334 | $3,910,175 | $0 | 4.40 | 86.25% | * | |
| DEER LODGE | ANACONDA H S | 539 | $2,618,508 | $2,405,483 | $2,405,483 | $2,618,508 | $0 | 1.95 | 87.82% | * | ** |
| FALLON | BAKER ELEM | 415 | $1,815,031 | $1,760,944 | $1,760,944 | $1,815,031 | $0 | 37.66 | 108.68% | | |
| FALLON | BAKER H S | 165 | $1,492,474 | $1,471,612 | $1,471,612 | $1,492,474 | $0 | 17.59 | 145.95% | | |
| FALLON | FERTILE PRAIRIE EL | 10 | $40,926 | $40,926 | $41,220 | $41,220 | $293 | 2.18 | 77.79% | | |
| FALLON | PLEVNA ELEM | 94 | $649,911 | $625,151 | $625,151 | $649,911 | $0 | 22.59 | 149.57% | * | |
| FALLON | PLEVNA H S | 41 | $512,415 | $512,415 | $512,415 | $512,415 | $0 | 23.00 | 127.95% | * | |
| FERGUS | AYERS ELEM | 9 | $33,280 | $33,280 | $34,543 | $34,543 | $1,263 | 7.97 | 69.79% | * | |
| FERGUS | COTTONWOOD ELEM | 6 | $28,746 | $28,746 | $29,236 | $29,236 | $490 | 32.06 | 74.97% | * | ** |
| FERGUS | DEERFIELD ELEM | 15 | $54,992 | $54,992 | $55,270 | $55,270 | $278 | 13.90 | 78.42% | * | ** |
| FERGUS | DENTON ELEM | 126 | $480,063 | $473,425 | $473,425 | $480,063 | $0 | 4.43 | 85.11% | | |
| FERGUS | DENTON H S | 53 | $373,182 | $366,663 | $366,772 | $373,291 | $109 | 8.70 | 80.19% | | |
| FERGUS | FERGUS H S | 441 | $1,855,057 | $1,806,258 | $1,814,989 | $1,863,788 | $8,731 | -21.53 | 78.93% | | |
| FERGUS | GRASS RANGE EL | 96 | $358,525 | $346,949 | $346,949 | $358,525 | $0 | 13.90 | 82.58% | * | ** |
| FERGUS | GRASS RANGE H S | 34 | $369,795 | $366,541 | $366,541 | $369,795 | $0 | 8.85 | 100.06% | * | |
| FERGUS | KING COLONY EL | 5 | $31,987 | $31,987 | $31,987 | $31,987 | $0 | 11.52 | 90.11% | * | |
| FERGUS | LEWISTOWN ELEM | 1,138 | $3,516,805 | $3,278,433 | $3,315,605 | $3,553,977 | $37,172 | -13.64 | 77.79% | | |
| FERGUS | MAIDEN ELEM | 7 | $37,856 | $37,856 | $37,856 | $37,856 | $0 | 12.15 | 89.08% | * | ** |
| FERGUS | MOORE ELEM | 99 | $399,215 | $393,566 | $393,566 | $399,215 | $0 | -2.64 | 88.63% | | |
| FERGUS | MOORE H S | 56 | $396,740 | $391,091 | $391,091 | $396,740 | $0 | -5.06 | 82.78% | | |
| FERGUS | ROY ELEM | 46 | $309,173 | $306,431 | $306,431 | $309,173 | $0 | 19.16 | 141.12% | * | ** |
| FERGUS | ROY H S | 15 | $373,507 | $373,507 | $373,507 | $373,507 | $0 | 30.45 | 136.59% | * | ** |
| FERGUS | SPRING CRK COLONY EL | 4 | $31,987 | $31,987 | $31,987 | $31,987 | $0 | 71.91 | 99.96% | | |
| FERGUS | WINIFRED ELEM | 115 | $495,988 | $494,632 | $494,632 | $495,988 | $0 | 31.85 | 98.33% | * | ** |
| FERGUS | WINIFRED H S | 42 | $394,116 | $392,760 | $392,760 | $394,116 | $0 | 20.72 | 96.90% | * | ** |
| FLATHEAD | BATAVIA ELEM | 140 | $558,109 | $530,936 | $530,936 | $558,109 | $0 | 39.64 | 88.45% | | |
| FLATHEAD | BIGFORK ELEM | 587 | $1,774,445 | $1,697,789 | $1,726,930 | $1,803,586 | $29,141 | -11.29 | 75.75% | | |
| FLATHEAD | BIGFORK H S | 306 | $1,137,382 | $1,107,995 | $1,154,567 | $1,183,954 | $46,572 | -5.36 | 69.42% | | |
| FLATHEAD | CAYUSE PRAIRIE ELEM | 257 | $841,088 | $802,554 | $804,588 | $843,122 | $2,034 | -8.34 | 79.96% | | |
| FLATHEAD | COLUMBIA FALLS ELEM | 1,649 | $5,165,132 | $4,738,584 | $4,777,763 | $5,204,311 | $39,179 | -8.53 | 78.92% | | |
| FLATHEAD | COLUMBIA FALLS H S | 764 | $2,925,370 | $2,788,414 | $2,838,390 | $2,975,346 | $49,976 | -2.78 | 75.62% | | |
| FLATHEAD | CRESTON ELEM | 79 | $260,213 | $244,510 | $244,510 | $260,213 | $0 | -11.13 | 84.05% | | |
| FLATHEAD | DEER PARK ELEM | 97 | $379,244 | $364,774 | $364,774 | $379,244 | $0 | 37.96 | 86.82% | | |
| FLATHEAD | EVERGREEN ELEM | 716 | $2,350,700 | $2,148,460 | $2,159,809 | $2,362,049 | $11,349 | -25.68 | 79.83% | | |
| FLATHEAD | FAIR-MONT-EGAN ELEM | 146 | $490,034 | $474,931 | $477,890 | $492,993 | $2,958 | -12.10 | 78.59% | | |
| FLATHEAD | FLATHEAD H S | 1,957 | $7,613,591 | $7,414,348 | $7,414,348 | $7,613,591 | $0 | -10.67 | 82.22% | | |
| FLATHEAD | HELENA FLATS EL | 199 | $663,315 | $636,533 | $639,755 | $666,537 | $3,222 | -21.97 | 79.11% | * | |
| FLATHEAD | KALISPELL ELEM | 2,488 | $8,298,957 | $7,499,338 | $7,499,338 | $8,298,957 | $0 | -6.45 | 83.08% | | |
| FLATHEAD | KILA ELEM | 105 | $320,624 | $304,964 | $305,476 | $321,136 | $512 | -5.95 | 80.27% | | |
| FLATHEAD | MARION ELEM | 100 | $397,923 | $379,643 | $379,643 | $397,923 | $0 | 2.37 | 86.57% | * | |
| FLATHEAD | OLNEY-BISSELL ELEM | 96 | $336,742 | $318,730 | $319,422 | $337,434 | $692 | 1.17 | 80.20% | | |
| FLATHEAD | PLEASANT VALLEY ELEM | 9 | $33,318 | $33,318 | $34,573 | $34,573 | $1,255 | 5.70 | 69.86% | | |

EXHIBIT 11
DATE 3-12-93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| FLATHEAD | SOMERS ELEM | 356 | $1,139,945 | $1,102,892 | $1,105,699 | $1,142,752 | $2,807 | -1.59 | 79.73% | | |
| FLATHEAD | SWAN RIVER EL | 132 | $481,410 | $463,405 | $463,405 | $481,410 | $0 | 31.99 | 86.30% | * | |
| FLATHEAD | WEST GLACIER ELEM | 64 | $256,743 | $201,995 | $201,995 | $256,743 | $0 | 16.42 | 86.64% | * | |
| FLATHEAD | WEST VALLEY EL | 257 | $796,511 | $767,426 | $779,542 | $808,627 | $12,116 | -13.17 | 75.99% | | |
| FLATHEAD | WHITEFISH ELEM | 1,185 | $3,596,742 | $3,376,904 | $3,427,733 | $3,647,571 | $50,829 | 1.31 | 76.65% | | |
| FLATHEAD | WHITEFISH H S | 529 | $2,136,036 | $2,055,594 | $2,080,038 | $2,160,480 | $24,445 | -9.01 | 77.09% | | |
| GALLATIN | AMSTERDAM ELEM | 50 | $176,311 | $176,311 | $176,311 | $176,311 | $0 | 17.45 | 91.47% | | |
| GALLATIN | ANDERSON ELEM | 153 | $509,125 | $489,948 | $490,176 | $509,353 | $228 | -13.65 | 80.46% | | |
| GALLATIN | BELGRADE ELEM | 1,229 | $3,730,655 | $3,474,842 | $3,520,009 | $3,775,822 | $45,167 | -11.34 | 77.35% | | |
| GALLATIN | BELGRADE H S | 426 | $1,616,186 | $1,522,884 | $1,577,049 | $1,670,351 | $54,165 | -5.56 | 71.52% | | |
| GALLATIN | BOZEMAN ELEM | 3,138 | $9,800,463 | $9,226,026 | $9,226,026 | $9,800,463 | $0 | -4.27 | 82.66% | | |
| GALLATIN | BOZEMAN H S | 1,309 | $5,793,711 | $5,619,359 | $5,619,359 | $5,793,711 | $0 | -6.84 | 90.79% | | |
| GALLATIN | COTTONWOOD EL | 11 | $34,820 | $34,820 | $36,894 | $36,894 | $2,074 | -8.49 | 65.31% | | |
| GALLATIN | GALLATIN GTWY ELEM | 126 | $425,136 | $414,102 | $414,102 | $425,136 | $0 | -7.13 | 80.43% | | |
| GALLATIN | LA MOTTE ELEM | 49 | $151,696 | $151,696 | $151,696 | $151,696 | $0 | 7.65 | 80.15% | | |
| GALLATIN | MALMBORG ELEM | 8 | $32,482 | $32,482 | $33,345 | $33,345 | $863 | 12.52 | 72.50% | | |
| GALLATIN | MANHATTAN ELEM | 365 | $1,116,178 | $1,063,075 | $1,088,427 | $1,141,530 | $25,351 | -12.09 | 74.11% | | |
| GALLATIN | MANHATTAN H S | 177 | $773,283 | $747,814 | $767,773 | $793,242 | $19,959 | -7.34 | 73.11% | | |
| GALLATIN | MONFORTON EL | 208 | $710,535 | $682,495 | $684,521 | $712,561 | $2,026 | -9.66 | 79.72% | | |
| GALLATIN | OPHIR ELEM | 54 | $185,808 | $185,808 | $185,808 | $185,808 | $0 | 10.36 | 89.89% | | |
| GALLATIN | PASS CREEK ELEM | 17 | $44,084 | $44,084 | $47,663 | $47,663 | $3,579 | 18.98 | 61.52% | * | |
| GALLATIN | SPRINGHILL EL | 14 | $52,995 | $52,995 | $53,113 | $53,113 | $118 | -9.16 | 79.29% | * | |
| GALLATIN | THREE FORKS EL | 264 | $831,534 | $796,960 | $807,542 | $842,116 | $10,582 | 3.34 | 76.77% | | |
| GALLATIN | THREE FORKS H S | 120 | $595,473 | $593,019 | $599,924 | $602,378 | $6,905 | -4.56 | 76.55% | | |
| GALLATIN | W YELLOWSTONE ELEM | 143 | $634,843 | $603,976 | $603,976 | $634,843 | $0 | 21.19 | 99.38% | | |
| GALLATIN | W YELLOWSTONE H S | 71 | $595,572 | $583,649 | $583,649 | $595,572 | $0 | -1.26 | 106.62% | | |
| GALLATIN | WILLOW CREEK EL | 34 | $156,924 | $150,467 | $153,085 | $159,542 | $2,619 | 13.18 | 75.65% | | |
| GALLATIN | WILLOW CREEK HS | 16 | $207,180 | $203,810 | $207,582 | $210,952 | $3,772 | 11.25 | 74.88% | | |
| GARFIELD | BENZIEN ELEM | 8 | $28,646 | $28,646 | $30,276 | $30,276 | $1,630 | 19.39 | 65.83% | * | |
| GARFIELD | BIG DRY CREEK ELEM | 6 | $32,501 | $32,501 | $32,501 | $32,501 | $0 | 19.54 | 83.34% | * | ** |
| GARFIELD | BLACKFOOT ELEM | 7 | $26,780 | $26,780 | $28,223 | $28,223 | $1,443 | 17.95 | 66.41% | * | |
| GARFIELD | COHAGEN ELEM | 25 | $78,959 | $78,959 | $80,038 | $80,038 | $1,079 | 13.70 | 75.91% | * | ** |
| GARFIELD | GARFIELD CO H S | 93 | $534,793 | $527,236 | $527,236 | $534,793 | $0 | -0.77 | 80.89% | | |
| GARFIELD | JORDAN ELEM | 138 | $492,433 | $480,463 | $480,846 | $492,816 | $383 | 3.45 | 80.14% | | |
| GARFIELD | KESTER ELEM | 6 | $39,418 | $39,418 | $39,418 | $39,418 | $0 | 47.14 | 101.08% | * | ** |
| GARFIELD | PINE GROVE ELEM | 10 | $27,089 | $27,089 | $30,150 | $30,150 | $3,061 | 8.24 | 56.90% | | |
| GARFIELD | ROSS ELEM | 4 | $27,750 | $27,750 | $27,750 | $27,750 | $0 | 78.86 | 86.72% | | |
| GARFIELD | SAND SPRINGS EL | 6 | $28,646 | $28,646 | $29,156 | $29,156 | $510 | 11.78 | 74.77% | * | |
| GARFIELD | VAN NORMAN ELEM | 18 | $55,953 | $55,953 | $57,718 | $57,718 | $1,765 | 23.84 | 71.28% | | |
| GLACIER | BROWNING ELEM | 1,445 | $10,000,000 | $6,554,155 | $6,554,155 | $10,000,000 | $0 | -22.05 | 113.51% | * | |
| GLACIER | BROWNING H S | 340 | $4,000,000 | $2,926,980 | $2,926,980 | $4,000,000 | $0 | -12.92 | 137.45% | * | ** |
| GLACIER | CUT BANK ELEM | 733 | $2,764,443 | $2,309,455 | $2,309,455 | $2,764,443 | $0 | -8.43 | 84.33% | * | |
| GLACIER | CUT BANK H S | 265 | $1,875,897 | $1,699,235 | $1,699,235 | $1,875,897 | $0 | -10.11 | 113.16% | * | |
| GLACIER | E GLACIER PARK ELEM | 57 | $354,003 | $247,349 | $247,349 | $354,003 | $0 | -43.54 | 109.32% | * | ** |
| GLACIER | MOUNTAIN VIEW ELEMENTA | 24 | $75,150 | $75,150 | $76,432 | $76,432 | $1,281 | 1.55 | 74.97% | * | |
| GOLDEN VALLEY | LAVINA ELEM | 51 | $245,039 | $232,133 | $232,133 | $245,039 | $0 | 15.93 | 91.14% | | |
| GOLDEN VALLEY | LAVINA H S | 24 | $209,959 | $206,194 | $215,749 | $219,514 | $9,555 | -0.52 | 68.34% | | |
| GOLDEN VALLEY | RYEGATE ELEM | 53 | $298,667 | $290,298 | $290,298 | $298,667 | $0 | 18.12 | 108.80% | * | |
| GOLDEN VALLEY | RYEGATE H S | 25 | $303,636 | $303,636 | $303,636 | $303,636 | $0 | 13.77 | 94.19% | * | |
| GRANITE | DRUMMOND ELEM | 129 | $483,324 | $469,738 | $469,738 | $483,324 | $0 | 11.17 | 83.29% | * | |

| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| GRANITE | DRUMMOND H S | 94 | $502,275 | $496,982 | $502,932 | $508,225 | $5,950 | 6.88 | 76.57% | * | |
| GRANITE | GRANITE H S | 80 | $521,306 | $497,036 | $497,036 | $521,306 | $0 | 1.85 | 84.81% | | |
| GRANITE | HALL ELEM | 29 | $120,570 | $120,570 | $120,570 | $120,570 | $0 | 9.78 | 100.96% | * | ** |
| GRANITE | PHILIPSBURG EL | 195 | $686,094 | $651,853 | $651,853 | $686,094 | $0 | -3.88 | 83.61% | | |
| HILL | BLUE SKY ELEM | 141 | $516,924 | $508,546 | $508,546 | $516,924 | $0 | 8.94 | 88.26% | | |
| HILL | BLUE SKY HIGH | 33 | $474,274 | $474,274 | $474,274 | $474,274 | $0 | 15.30 | 131.22% | * | |
| HILL | BOX ELDER ELEM | 142 | $947,853 | $588,226 | $588,226 | $947,853 | $0 | 102.61 | 99.68% | * | |
| HILL | BOX ELDER H S | 51 | $611,586 | $437,342 | $437,342 | $611,586 | $0 | 79.18 | 98.09% | * | ** |
| HILL | COTTONWOOD ELEM | 39 | $250,000 | $206,414 | $206,414 | $250,000 | $0 | -9.92 | 126.30% | * | ** |
| HILL | DAVEY ELEM | 5 | $46,020 | $43,178 | $43,178 | $46,020 | $0 | 0.00 | 120.03% | | |
| HILL | GILDFORD COLONY ELEM | 12 | $40,822 | $38,791 | $40,631 | $42,662 | $1,840 | -14.81 | 68.79% | | |
| HILL | HAVRE ELEM | 1,840 | $5,716,273 | $5,398,619 | $5,412,111 | $5,729,765 | $13,492 | -8.01 | 80.13% | | |
| HILL | HAVRE H S | 789 | $2,888,128 | $2,744,930 | $2,821,651 | $2,964,849 | $76,721 | 4.79 | 73.14% | * | |
| HILL | K-G ELEM | 83 | $429,660 | $421,708 | $421,708 | $429,660 | $0 | 44.86 | 117.32% | | |
| HILL | K-G HIGH SCHOOL | 30 | $413,746 | $413,746 | $413,746 | $413,746 | $0 | 10.84 | 119.31% | | |
| HILL | ROCKY BOY ELEM | 341 | $1,826,585 | $1,048,626 | $1,049,590 | $1,827,549 | $964 | -41.45 | 87.24% | * | |
| HILL | ROCKY BOY H S | 84 | $823,975 | $480,533 | $482,003 | $825,446 | $1,471 | -32.18 | 86.59% | * | ** |
| JEFFERSON | BASIN ELEM | 10 | $62,020 | $62,020 | $62,020 | $62,020 | $0 | 2.10 | 117.04% | * | ** |
| JEFFERSON | BOULDER ELEM | 231 | $861,788 | $814,321 | $814,321 | $861,788 | $0 | -20.97 | 86.43% | | |
| JEFFERSON | CARDWELL ELEM | 51 | $150,106 | $144,141 | $146,712 | $152,677 | $2,571 | 7.18 | 75.50% | | |
| JEFFERSON | CLANCY ELEM | 366 | $1,218,542 | $1,198,612 | $1,198,612 | $1,218,542 | $0 | -4.89 | 82.86% | | |
| JEFFERSON | JEFFERSON H S | 235 | $1,035,213 | $1,001,165 | $1,014,972 | $1,049,020 | $13,807 | -0.26 | 76.47% | | |
| JEFFERSON | MONTANA CITY ELEM | 199 | $819,286 | $811,441 | $811,441 | $819,286 | $0 | -22.08 | 100.61% | | |
| JEFFERSON | WHITEHALL ELEM | 375 | $1,085,273 | $1,061,603 | $1,087,392 | $1,111,062 | $25,789 | -3.20 | 73.49% | | |
| JEFFERSON | WHITEHALL H S | 175 | $761,494 | $740,488 | $760,372 | $781,378 | $19,884 | 4.29 | 72.97% | | |
| JUDITH BASIN | GEYSER ELEM | 67 | $305,652 | $298,708 | $298,708 | $305,652 | $0 | 30.04 | 101.79% | * | |
| JUDITH BASIN | GEYSER H S | 32 | $285,955 | $283,297 | $283,686 | $286,344 | $389 | 2.35 | 79.71% | * | |
| JUDITH BASIN | HOBSON ELEM | 96 | $409,191 | $401,391 | $401,391 | $409,191 | $0 | 13.61 | 90.90% | | |
| JUDITH BASIN | HOBSON H S | 47 | $408,883 | $406,288 | $406,288 | $408,883 | $0 | 4.82 | 94.57% | | |
| JUDITH BASIN | RAYNESFORD ELEM | 23 | $83,385 | $82,371 | $82,371 | $83,385 | $0 | 10.92 | 83.84% | * | |
| JUDITH BASIN | STANFORD ELEM | 140 | $463,376 | $459,186 | $463,094 | $467,284 | $3,908 | 9.79 | 77.55% | | |
| JUDITH BASIN | STANFORD H S | 58 | $412,410 | $412,410 | $412,410 | $412,410 | $0 | 9.47 | 85.32% | | |
| LAKE | ARLEE ELEM | 272 | $1,142,702 | $992,224 | $992,224 | $1,142,702 | $0 | 53.19 | 91.14% | * | |
| LAKE | ARLEE H S | 145 | $833,728 | $714,456 | $716,410 | $835,682 | $1,954 | -9.95 | 81.57% | * | |
| LAKE | CHARLO ELEM | 197 | $712,401 | $671,758 | $671,758 | $712,401 | $0 | 27.67 | 84.75% | | |
| LAKE | CHARLO H S | 74 | $491,401 | $477,669 | $477,669 | $491,401 | $0 | 6.09 | 85.46% | | |
| LAKE | POLSON ELEM | 1,049 | $3,137,865 | $2,699,775 | $2,797,809 | $3,235,899 | $98,034 | -9.04 | 73.12% | | |
| LAKE | POLSON H S | 463 | $1,688,161 | $1,529,607 | $1,610,121 | $1,768,675 | $80,514 | -5.31 | 68.72% | | |
| LAKE | RONAN ELEM | 1,077 | $3,978,816 | $3,163,015 | $3,180,059 | $3,995,860 | $17,044 | -11.11 | 81.95% | * | |
| LAKE | RONAN H S | 382 | $1,888,203 | $1,500,874 | $1,526,366 | $1,913,695 | $25,492 | -10.30 | 78.99% | * | |
| LAKE | ST IGNATIUS ELEM | 421 | $1,590,357 | $1,322,060 | $1,322,060 | $1,590,357 | $0 | 26.83 | 83.27% | | |
| LAKE | ST IGNATIUS H S | 168 | $1,187,748 | $963,314 | $963,314 | $1,187,748 | $0 | -21.12 | 95.74% | | |
| LAKE | SWAN LAKE-SALMON ELEM | 18 | $65,294 | $65,294 | $65,294 | $65,294 | $0 | 6.42 | 80.64% | | |
| LAKE | UPPER WEST SHORE ELEM | 24 | $62,000 | $62,000 | $65,911 | $65,911 | $3,911 | 8.53 | 64.65% | * | |
| LAKE | VALLEY VIEW ELEM | 20 | $55,264 | $55,264 | $58,285 | $58,285 | $3,021 | 23.71 | 66.26% | | |
| LEWIS & CLARK | AUCHARD CRK ELEM | 21 | $48,228 | $48,228 | $53,216 | $53,216 | $4,988 | 4.20 | 58.19% | | |
| LEWIS & CLARK | AUGUSTA ELEM | 105 | $421,448 | $421,448 | $421,448 | $421,448 | $0 | 0.49 | 90.40% | * | |
| LEWIS & CLARK | AUGUSTA H S | 34 | $351,492 | $333,949 | $333,949 | $351,492 | $0 | 10.10 | 91.57% | * | ** |
| LEWIS & CLARK | CRAIG ELEM | 9 | $39,707 | $39,707 | $39,707 | $39,707 | $0 | 2.70 | 80.23% | | |
| LEWIS & CLARK | E HELENA ELEM | 1,024 | $2,935,797 | $2,865,066 | $2,912,694 | $2,983,425 | $47,628 | -11.31 | 75.53% | | |

EXHIBIT 11
3-12-93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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12-Mar-93
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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| LEWIS & CLARK | HELENA ELEM | 5,110 | $17,133,670 | $16,144,114 | $16,144,114 | $17,133,670 | $0 | -10.11 | 89.84% | | |
| LEWIS & CLARK | HELENA H S | 2,425 | $11,354,905 | $10,729,262 | $10,729,262 | $11,354,905 | $0 | -9.36 | 96.67% | | |
| LEWIS & CLARK | KESSLER ELEM | 289 | $791,164 | $768,990 | $778,580 | $800,754 | $9,590 | -6.46 | 76.75% | | |
| LEWIS & CLARK | LINCOLN ELEM | 149 | $506,251 | $479,799 | $481,219 | $507,671 | $1,421 | -9.03 | 79.94% | | |
| LEWIS & CLARK | LINCOLN HIGH SCHOOL | 46 | $330,945 | $330,945 | $332,737 | $332,737 | $1,792 | -4.04 | 78.31% | | |
| LEWIS & CLARK | TRINITY ELEM | 14 | $50,686 | $50,686 | $51,266 | $51,266 | $580 | 1.38 | 76.54% | * | ** |
| LEWIS & CLARK | WOLF CREEK ELEM | 13 | $49,315 | $49,315 | $49,609 | $49,609 | $295 | 0.64 | 78.14% | | |
| LIBERTY | CHESTER ELEM | 240 | $809,318 | $772,388 | $774,560 | $811,490 | $2,173 | 11.24 | 79.87% | * | |
| LIBERTY | CHESTER H S | 98 | $697,978 | $697,978 | $697,978 | $697,978 | $0 | 9.86 | 102.97% | | |
| LIBERTY | J-I ELEM | 113 | $686,197 | $674,998 | $674,998 | $686,197 | $0 | 46.32 | 139.18% | * | ** |
| LIBERTY | J-I HIGH SCHOOL | 42 | $523,848 | $519,188 | $519,188 | $523,848 | $0 | 13.63 | 127.76% | * | ** |
| LIBERTY | LIBERTY ELEM SCHOOL | 12 | $35,924 | $35,924 | $38,337 | $38,337 | $2,413 | -11.85 | 63.91% | | |
| LIBERTY | WHITLASH ELEM | 9 | $36,915 | $34,309 | $35,366 | $37,972 | $1,057 | 8.17 | 72.88% | | |
| LINCOLN | EUREKA ELEM | 521 | $1,724,305 | $1,578,473 | $1,587,868 | $1,733,700 | $9,395 | -2.34 | 79.61% | | |
| LINCOLN | FORTINE ELEM | 76 | $234,804 | $229,222 | $229,222 | $234,804 | $0 | 12.54 | 81.24% | | |
| LINCOLN | LIBBY ELEM | 1,465 | $4,977,162 | $4,571,390 | $4,571,390 | $4,977,162 | $0 | -15.12 | 84.54% | | |
| LINCOLN | LIBBY H S | 603 | $2,822,838 | $2,719,951 | $2,719,951 | $2,822,838 | $0 | -16.91 | 89.14% | | |
| LINCOLN | LINCOLN CO H S | 289 | $1,132,370 | $1,087,014 | $1,124,858 | $1,170,214 | $37,844 | -2.42 | 71.33% | | |
| LINCOLN | MCCORMICK ELEM | 17 | $60,000 | $58,878 | $59,498 | $60,620 | $620 | 13.57 | 77.13% | * | |
| LINCOLN | SYLVANITE ELEM | 14 | $52,320 | $50,488 | $51,107 | $52,939 | $619 | -3.59 | 76.93% | | |
| LINCOLN | TREGO ELEM | 69 | $208,056 | $206,677 | $206,787 | $208,166 | $110 | 7.35 | 79.94% | * | |
| LINCOLN | TROY ELEM | 467 | $1,605,348 | $1,474,635 | $1,479,139 | $1,609,852 | $4,503 | -15.58 | 80.41% | | |
| LINCOLN | TROY H S | 226 | $1,021,478 | $979,137 | $990,459 | $1,032,800 | $11,323 | -10.20 | 77.25% | | |
| LINCOLN | YAAK ELEM | 18 | $65,982 | $64,703 | $64,718 | $65,997 | $15 | 9.31 | 80.24% | | |
| MADISON | ALDER ELEM | 29 | $80,470 | $80,470 | $83,483 | $83,483 | $3,013 | 3.52 | 69.91% | | |
| MADISON | ENNIS ELEM | 241 | $880,276 | $861,008 | $861,008 | $880,276 | $0 | 13.58 | 91.66% | | |
| MADISON | ENNIS H S | 117 | $670,602 | $660,908 | $660,908 | $670,602 | $0 | 6.42 | 86.02% | | |
| MADISON | HARRISON ELEM | 79 | $290,000 | $289,045 | $290,731 | $291,686 | $1,686 | 12.06 | 78.24% | | |
| MADISON | HARRISON H S | 37 | $285,804 | $282,076 | $286,616 | $290,344 | $4,539 | 3.87 | 75.47% | | |
| MADISON | SHERIDAN ELEM | 187 | $546,432 | $540,770 | $556,523 | $562,185 | $15,753 | 15.91 | 72.07% | | |
| MADISON | SHERIDAN H S | 99 | $504,643 | $491,558 | $502,475 | $515,560 | $10,916 | -0.27 | 74.10% | | |
| MADISON | TWIN BRIDGES ELEM | 159 | $597,000 | $575,957 | $575,957 | $597,000 | $0 | 8.71 | 85.83% | | |
| MADISON | TWIN BRIDGES H S | 80 | $545,000 | $541,464 | $541,464 | $545,000 | $0 | 7.50 | 91.76% | | |
| MCCONE | CIRCLE ELEM | 229 | $833,464 | $789,423 | $789,423 | $833,464 | $0 | 14.08 | 83.32% | | |
| MCCONE | CIRCLE H S | 138 | $726,408 | $705,718 | $705,718 | $726,408 | $0 | 2.11 | 81.42% | | |
| MCCONE | PRAIRIE ELK ELEM | 6 | $29,120 | $29,120 | $29,536 | $29,536 | $416 | 10.00 | 75.74% | * | ** |
| MCCONE | SOUTHVIEW ELEM | 11 | $36,260 | $36,260 | $38,046 | $38,046 | $1,786 | 4.61 | 67.35% | * | |
| MCCONE | VIDA ELEM | 19 | $85,292 | $85,292 | $85,292 | $85,292 | $0 | 8.58 | 100.98% | * | |
| MEAGHER | LENNEP ELEM | 12 | $32,666 | $32,666 | $35,731 | $35,731 | $3,065 | 1.91 | 59.56% | | |
| MEAGHER | RINGLING ELEM | 5 | $37,317 | $37,317 | $37,317 | $37,317 | $0 | 3.20 | 105.12% | * | |
| MEAGHER | WHT SULPHUR SPGS ELEM | 183 | $755,144 | $741,779 | $741,779 | $755,144 | $0 | -0.18 | 98.99% | | |
| MEAGHER | WHT SULPHUR SPGS HS | 103 | $602,576 | $596,373 | $596,373 | $602,576 | $0 | 2.53 | 85.08% | | |
| MINERAL | ALBERTON ELEM | 164 | $590,596 | $590,596 | $590,596 | $590,596 | $0 | -18.15 | 84.31% | * | |
| MINERAL | ALBERTON H S | 59 | $446,918 | $446,918 | $446,918 | $446,918 | $0 | -0.24 | 91.54% | * | |
| MINERAL | ST REGIS ELEM | 153 | $577,506 | $549,428 | $549,428 | $577,506 | $0 | -6.03 | 85.46% | | |
| MINERAL | ST REGIS H S | 56 | $454,766 | $443,623 | $443,623 | $454,766 | $0 | 2.93 | 93.81% | | |
| MINERAL | SUPERIOR ELEM | 304 | $1,102,642 | $1,048,871 | $1,048,871 | $1,102,642 | $0 | -28.06 | 87.58% | * | |
| MINERAL | SUPERIOR H S | 130 | $653,396 | $653,396 | $655,966 | $655,966 | $2,570 | -19.00 | 78.77% | * | |
| MISSOULA | BONNER ELEM | 423 | $1,462,873 | $1,377,409 | $1,377,409 | $1,462,873 | $0 | -23.43 | 84.11% | | |
| MISSOULA | CLINTON ELEM | 236 | $827,999 | $785,296 | $785,296 | $827,999 | $0 | -25.52 | 82.45% | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|
| MISSOULA | DESMET SCHOOL | 104 | $425,041 | $410,428 | $410,428 | $425,041 | $0 | 11.33 | 91.38% | | |
| MISSOULA | FRENCHTOWN ELEM | 624 | $1,946,347 | $1,880,035 | $1,890,547 | $1,956,859 | $10,512 | 7.46 | 78.84% | | |
| MISSOULA | FRENCHTOWN H S | 266 | $1,408,094 | $1,395,758 | $1,395,758 | $1,408,094 | $0 | -0.19 | 93.99% | | |
| MISSOULA | HELLGATE ELEM | 920 | $2,741,449 | $2,577,794 | $2,617,353 | $2,781,008 | $39,559 | -12.35 | 76.55% | | |
| MISSOULA | LOLO ELEM | 625 | $2,003,765 | $1,940,229 | $1,940,229 | $2,003,765 | $0 | -21.23 | 81.45% | | |
| MISSOULA | MISSOULA ELEM | 5,819 | $19,595,900 | $18,299,085 | $18,299,085 | $19,595,900 | $0 | -5.14 | 90.87% | | |
| MISSOULA | MISSOULA H S | 3,360 | $15,368,799 | $14,417,416 | $14,417,416 | $15,368,799 | $0 | -6.28 | 94.95% | | |
| MISSOULA | POTOMAC ELEM | 107 | $421,910 | $421,910 | $421,910 | $421,910 | $0 | 36.78 | 88.75% | | |
| MISSOULA | SEELEY LAKE ELEM | 214 | $666,897 | $666,897 | $673,354 | $673,354 | $6,457 | -10.48 | 77.04% | | |
| MISSOULA | SUNSET ELEM | 11 | $44,882 | $39,999 | $41,037 | $45,920 | $1,038 | 3.87 | 74.82% | | |
| MISSOULA | SWAN VALLEY ELEM | 70 | $325,923 | $325,923 | $325,923 | $325,923 | $0 | 81.72 | 106.29% | * | |
| MISSOULA | TARGET RANGE ELEM | 507 | $1,540,853 | $1,441,844 | $1,473,640 | $1,572,649 | $31,796 | -11.70 | 74.89% | | |
| MISSOULA | WOODMAN ELEM | 67 | $320,795 | $320,795 | $320,795 | $320,795 | $0 | 85.11 | 103.55% | * | ** |
| MUSSELSHELL | MELSTONE ELEM | 65 | $322,590 | $310,655 | $310,655 | $322,590 | $0 | 58.97 | 99.46% | | |
| MUSSELSHELL | MELSTONE H S | 51 | $387,957 | $387,957 | $387,957 | $387,957 | $0 | 39.55 | 86.35% | | |
| MUSSELSHELL | MUSSELSHELL ELEM | 20 | $96,709 | $94,317 | $94,317 | $96,709 | $0 | 19.73 | 107.03% | * | |
| MUSSELSHELL | ROUNDUP ELEM | 474 | $1,469,267 | $1,381,728 | $1,406,245 | $1,493,784 | $24,517 | -12.81 | 75.91% | | |
| MUSSELSHELL | ROUNDUP H S | 195 | $864,133 | $812,414 | $833,298 | $885,017 | $20,884 | -5.67 | 73.89% | | |
| PARK | ARROWHEAD ELEM | 53 | $163,792 | $163,792 | $163,792 | $163,792 | $0 | 15.35 | 80.60% | | |
| PARK | COOKE CITY ELEM | 7 | $32,034 | $32,034 | $32,427 | $32,427 | $393 | 20.56 | 76.31% | * | |
| PARK | GARDINER ELEM | 167 | $699,620 | $645,602 | $645,602 | $699,620 | $0 | 7.30 | 91.56% | * | |
| PARK | GARDINER H S | 74 | $650,827 | $575,332 | $575,332 | $650,827 | $0 | 17.00 | 102.21% | * | ** |
| PARK | LIVINGSTON ELEM | 1,059 | $3,530,717 | $3,273,989 | $3,273,989 | $3,530,717 | $0 | -21.12 | 81.84% | | |
| PARK | PARK H S | 463 | $2,092,365 | $1,947,279 | $1,947,279 | $2,092,365 | $0 | -13.26 | 81.72% | | |
| PARK | PINE CREEK ELEM | 22 | $62,745 | $62,745 | $65,389 | $65,389 | $2,644 | 18.24 | 68.86% | | |
| PARK | RICHLAND ELEM | 11 | $48,592 | $48,592 | $48,592 | $48,592 | $0 | 6.99 | 86.02% | * | ** |
| PARK | SPRINGDALE ELEM | 10 | $35,465 | $35,465 | $36,851 | $36,851 | $1,386 | 2.72 | 69.54% | | |
| PARK | SHIELDS VALLEY HIGH SCH | 93 | $600,921 | $587,597 | $587,597 | $600,921 | $0 | 7.42 | 90.11% | * | |
| PARK | SHIELDS VLY ELEM SCH DIS | 199 | $721,620 | $695,327 | $695,327 | $721,620 | $0 | 26.37 | 87.38% | * | |
| PETROLEUM | WINNETT ELEM | 70 | $359,020 | $356,851 | $356,851 | $359,020 | $0 | 38.89 | 107.87% | * | |
| PETROLEUM | WINNETT H S | 38 | $372,628 | $362,030 | $362,030 | $372,628 | $0 | 2.64 | 93.99% | * | ** |
| PHILLIPS | DODSON ELEM | 89 | $484,938 | $379,028 | $379,028 | $484,938 | $0 | -15.82 | 93.70% | * | ** |
| PHILLIPS | DODSON H S | 50 | $483,336 | $420,659 | $420,659 | $483,336 | $0 | 5.21 | 95.32% | * | |
| PHILLIPS | LANDUSKY ELEM | 8 | $33,315 | $33,315 | $34,011 | $34,011 | $696 | 3.55 | 73.95% | | |
| PHILLIPS | MALTA ELEM | 463 | $1,607,805 | $1,558,869 | $1,558,869 | $1,607,805 | $0 | -2.72 | 86.69% | | |
| PHILLIPS | MALTA H S | 222 | $1,049,894 | $1,018,831 | $1,019,150 | $1,050,213 | $319 | -5.01 | 80.38% | | |
| PHILLIPS | SACO ELEM | 91 | $551,185 | $531,826 | $531,826 | $551,185 | $0 | 20.87 | 130.22% | | |
| PHILLIPS | SACO H S | 37 | $537,638 | $537,638 | $537,638 | $537,638 | $0 | 15.26 | 141.12% | | |
| PHILLIPS | SECOND CRK ELEM | 7 | $35,864 | $33,224 | $33,379 | $36,019 | $155 | 14.13 | 79.80% | | |
| PHILLIPS | WHITEWATER ELEM | 56 | $446,224 | $441,964 | $441,964 | $446,224 | $0 | 11.10 | 157.60% | | |
| PHILLIPS | WHITEWATER H S | 38 | $415,489 | $411,230 | $411,230 | $415,489 | $0 | 13.96 | 106.51% | | |
| PONDERA | BRADY ELEM | 61 | $385,937 | $375,078 | $375,078 | $385,937 | $0 | 27.45 | 115.50% | * | |
| PONDERA | BRADY H S | 37 | $280,433 | $280,433 | $285,301 | $285,301 | $4,868 | 10.34 | 74.89% | | |
| PONDERA | CONRAD ELEM | 560 | $1,983,000 | $1,874,022 | $1,874,022 | $1,983,000 | $0 | -3.67 | 86.71% | * | |
| PONDERA | CONRAD H S | 227 | $1,222,314 | $1,182,836 | $1,182,836 | $1,222,314 | $0 | -2.00 | 91.29% | * | |
| PONDERA | DUPUYER ELEM | 31 | $101,230 | $99,037 | $99,455 | $101,648 | $418 | -12.59 | 79.04% | | |
| PONDERA | HEART BUTTE | 56 | $690,096 | $445,647 | $445,647 | $690,096 | $0 | -35.69 | 96.10% | * | ** |
| PONDERA | HEART BUTTE ELEM | 177 | $1,074,773 | $582,835 | $582,835 | $1,074,773 | $0 | -33.95 | 89.03% | * | |
| PONDERA | MIAMI ELEM | 22 | $74,636 | $73,550 | $74,032 | $75,118 | $483 | 14.28 | 78.22% | * | ** |
| PONDERA | VALIER ELEM | 204 | $668,576 | $642,045 | $642,721 | $669,252 | $676 | -5.65 | 80.31% | | |

EXHIBIT 11
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HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| PONDERA | VALIER H S | 75 | $495,725 | $481,487 | $481,487 | $495,725 | $0 | -3.60 | 85.42% | | |
| POWDER RIVER | BELLE CREEK EL | 12 | $122,000 | $122,000 | $122,000 | $122,000 | $0 | 2.48 | 203.38% | * | ** |
| POWDER RIVER | BIDDLE ELEM | 26 | $75,003 | $75,003 | $77,432 | $77,432 | $2,429 | 12.74 | 71.06% | * | |
| POWDER RIVER | BILLUP ELEM | 6 | $33,280 | $33,280 | $33,280 | $33,280 | $0 | 31.61 | 85.34% | * | |
| POWDER RIVER | BROADUS ELEM | 196 | $915,098 | $874,207 | $874,207 | $915,098 | $0 | 3.36 | 105.44% | | |
| POWDER RIVER | HORKAN CRK ELEM | 7 | $30,160 | $30,160 | $30,927 | $30,927 | $767 | 23.88 | 72.76% | * | |
| POWDER RIVER | POWDER RVR CO DIST HS | 133 | $1,075,326 | $1,060,524 | $1,060,524 | $1,075,326 | $0 | 17.76 | 124.73% | * | |
| POWDER RIVER | SO STACEY ELEM | 6 | $32,263 | $32,263 | $32,263 | $32,263 | $0 | 31.92 | 82.73% | * | ** |
| POWELL | AVON ELEM | 38 | $88,054 | $88,054 | $94,581 | $94,581 | $6,527 | 4.67 | 62.69% | * | |
| POWELL | DEER LODGE ELEM | 651 | $2,386,768 | $2,198,045 | $2,198,045 | $2,386,768 | $0 | -24.68 | 88.41% | | |
| POWELL | ELLISTON ELEM | 24 | $76,542 | $76,542 | $77,545 | $77,545 | $1,003 | 7.91 | 76.07% | | |
| POWELL | GARRISON ELEM | 15 | $54,841 | $54,841 | $55,149 | $55,149 | $308 | 11.74 | 78.25% | | |
| POWELL | GOLD CREEK ELEM | 11 | $43,590 | $43,590 | $43,910 | $43,910 | $320 | 3.20 | 77.73% | * | ** |
| POWELL | HELMVILLE ELEM | 21 | $72,644 | $72,644 | $72,748 | $72,748 | $104 | 17.92 | 79.54% | | |
| POWELL | OVANDO ELEM | 22 | $74,669 | $74,669 | $74,928 | $74,928 | $259 | 11.28 | 78.91% | * | |
| POWELL | POWELL CO H S | 298 | $1,455,088 | $1,402,774 | $1,402,774 | $1,455,088 | $0 | -13.26 | 86.08% | | |
| PRAIRIE | TERRY ELEM | 163 | $659,350 | $650,271 | $650,271 | $659,350 | $0 | 23.54 | 94.69% | * | ** |
| PRAIRIE | TERRY H S | 90 | $561,568 | $554,514 | $554,514 | $561,568 | $0 | 9.43 | 86.92% | * | ** |
| RAVALLI | CORVALLIS ELEM | 669 | $2,190,578 | $2,036,219 | $2,049,543 | $2,203,902 | $13,324 | -10.06 | 79.19% | | |
| RAVALLI | CORVALLIS H S | 288 | $1,098,390 | $1,062,368 | $1,104,380 | $1,140,402 | $42,012 | -4.38 | 70.11% | | |
| RAVALLI | DARBY ELEM | 382 | $1,231,124 | $1,131,557 | $1,151,910 | $1,251,477 | $20,353 | -13.80 | 76.25% | | |
| RAVALLI | DARBY H S | 165 | $733,465 | $713,558 | $731,124 | $751,031 | $17,566 | -2.17 | 73.51% | | |
| RAVALLI | FLORENCE-CARLTON ELEM | 488 | $1,444,576 | $1,444,576 | $1,459,691 | $1,459,691 | $15,115 | 0.12 | 76.82% | | |
| RAVALLI | FLORENCE-CARLTON HS | 172 | $834,116 | $756,005 | $770,476 | $848,587 | $14,471 | -9.34 | 76.20% | | |
| RAVALLI | HAMILTON ELEM | 899 | $2,690,097 | $2,573,728 | $2,614,237 | $2,730,606 | $40,509 | -0.70 | 76.13% | | |
| RAVALLI | HAMILTON H S | 430 | $1,588,964 | $1,524,943 | $1,581,696 | $1,645,717 | $56,753 | -9.05 | 70.79% | | |
| RAVALLI | LONE ROCK ELEM | 163 | $507,457 | $475,186 | $475,186 | $507,457 | $0 | -2.46 | 82.10% | | |
| RAVALLI | STEVENSVILLE EL | 790 | $2,338,408 | $2,255,473 | $2,298,622 | $2,381,557 | $43,149 | -3.36 | 75.08% | | |
| RAVALLI | STEVENSVILLE HS | 371 | $1,435,482 | $1,351,586 | $1,398,642 | $1,482,538 | $47,056 | -0.72 | 71.71% | | |
| RAVALLI | VICTOR ELEM | 191 | $610,039 | $593,900 | $599,972 | $616,111 | $6,072 | -5.05 | 77.36% | | |
| RAVALLI | VICTOR H S | 81 | $476,836 | $461,822 | $464,702 | $479,716 | $2,880 | 2.03 | 78.60% | | |
| RICHLAND | BRORSON ELEM | 11 | $75,420 | $75,420 | $75,420 | $75,420 | $0 | 3.61 | 133.51% | * | ** |
| RICHLAND | FAIRVIEW ELEM | 199 | $914,987 | $895,239 | $895,239 | $914,987 | $0 | 35.92 | 106.55% | | |
| RICHLAND | FAIRVIEW H S | 156 | $1,100,582 | $1,082,664 | $1,082,664 | $1,100,582 | $0 | 29.83 | 112.73% | | |
| RICHLAND | LAMBERT ELEM | 83 | $540,205 | $536,637 | $536,637 | $540,205 | $0 | 34.10 | 142.22% | * | ** |
| RICHLAND | LAMBERT H S | 40 | $480,152 | $478,962 | $478,962 | $480,152 | $0 | 29.61 | 121.01% | * | ** |
| RICHLAND | RAU ELEM | 67 | $230,576 | $230,576 | $230,576 | $230,576 | $0 | 28.07 | 91.48% | * | |
| RICHLAND | SAVAGE ELEM | 131 | $436,948 | $431,646 | $434,749 | $440,051 | $3,103 | 9.78 | 77.99% | | |
| RICHLAND | SAVAGE H S | 34 | $384,567 | $384,567 | $384,567 | $384,567 | $0 | 27.01 | 104.98% | * | |
| RICHLAND | SIDNEY ELEM | 1,110 | $3,923,730 | $3,746,254 | $3,746,254 | $3,923,730 | $0 | 12.59 | 88.86% | | |
| RICHLAND | SIDNEY H S | 538 | $2,343,614 | $2,276,276 | $2,276,276 | $2,343,614 | $0 | -6.78 | 82.77% | * | |
| ROOSEVELT | BAINVILLE ELEM | 77 | $533,804 | $528,802 | $528,802 | $533,804 | $0 | 66.73 | 146.81% | * | ** |
| ROOSEVELT | BAINVILLE H S | 31 | $487,215 | $484,738 | $484,738 | $487,215 | $0 | 0.00 | 137.58% | * | ** |
| ROOSEVELT | BROCKTON ELEM | 90 | $656,301 | $406,467 | $406,467 | $656,301 | $0 | -32.63 | 101.39% | | |
| ROOSEVELT | BROCKTON H S | 47 | $626,594 | $416,768 | $416,768 | $626,594 | $0 | -23.69 | 97.97% | | |
| ROOSEVELT | CULBERTSON ELEM | 233 | $909,404 | $742,397 | $743,745 | $910,752 | $1,348 | -11.85 | 82.54% | | |
| ROOSEVELT | CULBERTSON H S | 90 | $591,064 | $558,385 | $558,385 | $591,064 | $0 | -1.16 | 88.00% | | |
| ROOSEVELT | FROID ELEM | 78 | $420,788 | $368,607 | $368,607 | $420,788 | $0 | -0.29 | 103.59% | * | |
| ROOSEVELT | FROID H S | 41 | $373,855 | $359,722 | $359,722 | $373,855 | $0 | 8.96 | 90.17% | * | |
| ROOSEVELT | FRONTIER ELEM | 124 | $581,316 | $523,188 | $523,188 | $581,316 | $0 | 7.94 | 99.61% | * | |

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED



| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ROOSEVELT | POPLAR ELEM | 644 | $3,952,000 | $2,412,953 | $2,412,953 | $3,952,000 | $0 | 0.00 | 99.68% | * | ** |
| ROOSEVELT | POPLAR H S | 179 | $2,400,000 | $1,832,990 | $1,832,990 | $2,400,000 | $0 | -25.96 | 146.69% | * | ** |
| ROOSEVELT | WOLF POINT ELEM | 700 | $2,741,798 | $1,932,928 | $1,970,710 | $2,779,580 | $37,782 | -6.08 | 80.31% | * | |
| ROOSEVELT | WOLF POINT H S | 310 | $1,571,999 | $1,255,743 | $1,275,803 | $1,592,059 | $20,060 | 0.00 | 79.16% | * | ** |
| ROSEBUD | ASHLAND ELEM | 101 | $475,500 | $354,774 | $355,439 | $476,165 | $665 | -20.69 | 83.78% | | |
| ROSEBUD | BIRNEY ELEM | 16 | $66,000 | $66,000 | $66,000 | $66,000 | $0 | 20.27 | 89.22% | | |
| ROSEBUD | COLSTRIP ELEM | 916 | $4,796,868 | $4,234,187 | $4,234,187 | $4,796,868 | $0 | -1.75 | 116.84% | | |
| ROSEBUD | COLSTRIP H S | 450 | $3,164,049 | $2,712,670 | $2,712,670 | $3,164,049 | $0 | -2.50 | 112.77% | | |
| ROSEBUD | FORSYTH ELEM | 443 | $1,620,434 | $1,500,946 | $1,500,946 | $1,620,434 | $0 | -5.99 | 85.93% | | |
| ROSEBUD | FORSYTH H S | 233 | $984,610 | $953,603 | $975,392 | $1,006,399 | $21,789 | 6.14 | 74.04% | | |
| ROSEBUD | LAME DEER ELEM | 325 | $2,132,558 | $1,384,594 | $1,384,594 | $2,132,558 | $0 | -34.69 | 107.63% | | |
| ROSEBUD | ROCK SPRING ELEM | 4 | $32,055 | $32,055 | $32,055 | $32,055 | $0 | 11.31 | 100.18% | | |
| ROSEBUD | ROSEBUD ELEM | 83 | $364,442 | $353,797 | $353,797 | $364,442 | $0 | 11.83 | 95.07% | | |
| ROSEBUD | ROSEBUD H S | 28 | $300,887 | $300,887 | $300,887 | $300,887 | $0 | 7.84 | 89.28% | | |
| SANDERS | CAMAS PRAIRIE ELEM | 7 | $48,852 | $47,280 | $47,280 | $48,852 | $0 | 15.61 | 110.86% | * | ** |
| SANDERS | DIXON ELEM | 47 | $347,000 | $201,974 | $201,974 | $347,000 | $0 | -72.70 | 106.02% | * | ** |
| SANDERS | HOT SPRINGS ELEM | 146 | $527,730 | $504,901 | $505,258 | $528,087 | $357 | -16.55 | 80.48% | * | |
| SANDERS | HOT SPRINGS H S | 73 | $461,138 | $436,586 | $438,291 | $462,843 | $1,705 | 0.19 | 79.67% | * | |
| SANDERS | NOXON ELEM | 176 | $680,936 | $664,981 | $664,981 | $680,936 | $0 | 12.74 | 89.92% | | |
| SANDERS | NOXON H S | 108 | $521,218 | $514,467 | $527,783 | $534,534 | $13,316 | 7.78 | 72.92% | | |
| SANDERS | PARADISE ELEM | 48 | $157,445 | $157,445 | $157,445 | $157,445 | $0 | -8.43 | 84.75% | | |
| SANDERS | PLAINS ELEM | 304 | $1,002,224 | $941,963 | $951,222 | $1,011,483 | $9,259 | -12.07 | 78.07% | | |
| SANDERS | PLAINS H S | 165 | $810,522 | $794,656 | $796,002 | $811,868 | $1,346 | -14.53 | 79.78% | | |
| SANDERS | THOMPSON FALLS ELEM | 385 | $1,209,208 | $1,172,870 | $1,183,543 | $1,219,881 | $10,673 | -15.08 | 77.74% | | |
| SANDERS | THOMPSON FALLS H S | 194 | $833,886 | $813,171 | $833,135 | $853,850 | $19,964 | -7.65 | 73.48% | | |
| SANDERS | TROUT CRK ELEM | 90 | $396,558 | $396,558 | $396,558 | $396,558 | $0 | 16.72 | 119.37% | * | ** |
| SHERIDAN | HIAWATHA ELEM | 16 | $124,925 | $124,925 | $124,925 | $124,925 | $0 | 0.00 | 168.87% | * | ** |
| SHERIDAN | MEDICINE LK EL | 164 | $820,744 | $803,761 | $803,761 | $820,744 | $0 | 37.70 | 114.39% | * | ** |
| SHERIDAN | MEDICINE LK H S | 80 | $634,613 | $628,235 | $628,235 | $634,613 | $0 | 24.75 | 106.34% | * | |
| SHERIDAN | OUTLOOK ELEM | 53 | $382,324 | $374,371 | $374,371 | $382,324 | $0 | 37.22 | 132.47% | * | ** |
| SHERIDAN | OUTLOOK H S | 24 | $325,883 | $325,883 | $325,883 | $325,883 | $0 | 16.44 | 102.65% | * | |
| SHERIDAN | PLENTYWOOD ELEM | 361 | $1,202,083 | $1,158,040 | $1,158,040 | $1,202,083 | $0 | -13.94 | 81.44% | | |
| SHERIDAN | PLENTYWOOD H S | 162 | $1,020,518 | $1,000,586 | $1,000,586 | $1,020,518 | $0 | -6.96 | 101.32% | | |
| SHERIDAN | WESTBY ELEM | 76 | $667,322 | $657,739 | $657,739 | $667,322 | $0 | 33.28 | 184.61% | * | ** |
| SHERIDAN | WESTBY H S | 35 | $634,459 | $628,760 | $628,760 | $634,459 | $0 | 30.88 | 168.34% | * | |
| SILVER BOW | BUTTE ELEM | 3,686 | $15,048,630 | $13,960,258 | $13,960,258 | $15,048,630 | $0 | -3.94 | 105.66% | | |
| SILVER BOW | BUTTE H S | 1,458 | $8,225,248 | $7,607,431 | $7,607,431 | $8,225,248 | $0 | -5.03 | 109.92% | * | |
| SILVER BOW | DIVIDE ELEM | 13 | $50,094 | $50,094 | $50,233 | $50,233 | $139 | -6.05 | 79.13% | | |
| SILVER BOW | MELROSE ELEM | 21 | $80,757 | $80,757 | $80,757 | $80,757 | $0 | 18.34 | 88.30% | * | |
| SILVER BOW | RAMSAY ELEM | 138 | $508,012 | $488,529 | $488,529 | $508,012 | $0 | 13.18 | 84.57% | | |
| STILLWATER | ABSAROKEE ELEM | 261 | $935,108 | $912,740 | $912,740 | $935,108 | $0 | 11.61 | 86.16% | | |
| STILLWATER | ABSAROKEE H S | 132 | $626,892 | $605,482 | $619,182 | $640,592 | $13,700 | 0.59 | 74.15% | | |
| STILLWATER | COLUMBUS ELEM | 398 | $1,253,165 | $1,179,037 | $1,192,401 | $1,266,529 | $13,364 | -16.16 | 77.63% | | |
| STILLWATER | COLUMBUS H S | 143 | $711,168 | $669,396 | $678,817 | $720,589 | $9,421 | -6.45 | 76.87% | | |
| STILLWATER | FISHTAIL ELEM | 35 | $92,566 | $92,566 | $96,513 | $96,513 | $3,948 | 5.12 | 68.75% | | |
| STILLWATER | MOLT ELEM | 10 | $67,881 | $67,881 | $67,881 | $67,881 | $0 | 2.47 | 128.10% | * | ** |
| STILLWATER | NYE ELEM | 4 | $32,062 | $32,062 | $32,062 | $32,062 | $0 | 41.33 | 100.20% | | |
| STILLWATER | PARK CITY ELEM | 231 | $737,207 | $708,343 | $718,259 | $747,123 | $9,916 | 8.71 | 76.53% | * | |
| STILLWATER | PARK CITY H S | 118 | $567,484 | $551,481 | $565,145 | $581,148 | $13,664 | 1.19 | 73.49% | * | |
| STILLWATER | RAPELJE ELEM | 46 | $367,441 | $359,552 | $359,552 | $367,441 | $0 | 20.19 | 149.57% | * | ** |

EXHIBIT 11
DATE 3-12-93
HB 667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF THE HOUSE SELECT COMMITTEE ON SCHOOL FUNDING
SCHOOL FUNDING ANALYSIS
SORT SEQUENCE: BY COUNTY AND SCHOOL DISTRICT
SOURCE: OFFICE OF PUBLIC INSTRUCTION (UNAUDITED)
SPECIAL ED ANB NOT INCLUDED

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| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| STILLWATER | RAPELJE H S | 27 | $305,397 | $297,514 | $297,514 | $305,397 | $0 | 6.23 | 89.82% | * | ** |
| STILLWATER | REEDPOINT ELEM | 37 | $290,698 | $274,647 | $274,647 | $290,698 | $0 | 53.75 | 128.26% | | |
| STILLWATER | REEDPOINT H S | 21 | $210,163 | $207,141 | $214,160 | $217,182 | $7,019 | 8.72 | 71.02% | | |
| SWEET GRASS | BIG TIMBER ELEM | 321 | $1,034,403 | $991,776 | $1,000,060 | $1,042,687 | $8,284 | -13.92 | 78.16% | | |
| SWEET GRASS | BRIDGE ELEM | 8 | $28,468 | $28,468 | $30,134 | $30,134 | $1,666 | 8.42 | 65.52% | | |
| SWEET GRASS | GREYCLIFF ELEM | 25 | $79,413 | $79,413 | $80,401 | $80,401 | $988 | 13.62 | 76.25% | * | ** |
| SWEET GRASS | MCLEOD ELEM | 7 | $43,675 | $43,675 | $43,675 | $43,675 | $0 | 11.31 | 102.77% | * | ** |
| SWEET GRASS | MELVILLE ELEM | 24 | $81,940 | $81,940 | $81,940 | $81,940 | $0 | 16.29 | 80.38% | | |
| SWEET GRASS | SWEET GRASS CO HS | 199 | $960,051 | $943,162 | $943,162 | $960,051 | $0 | -16.15 | 81.21% | | |
| TETON | BYNUM ELEM | 35 | $94,342 | $94,342 | $97,934 | $97,934 | $3,593 | -1.72 | 69.76% | * | |
| TETON | CHOTEAU ELEM | 317 | $1,043,105 | $1,000,003 | $1,001,665 | $1,044,767 | $1,662 | -19.14 | 80.15% | | |
| TETON | CHOTEAU H S | 158 | $984,883 | $972,223 | $972,223 | $984,883 | $0 | -5.71 | 100.43% | | |
| TETON | DUTTON ELEM | 107 | $451,317 | $437,625 | $437,625 | $451,317 | $0 | 14.24 | 96.57% | | |
| TETON | DUTTON H S | 44 | $440,690 | $435,730 | $435,730 | $440,690 | $0 | 9.25 | 104.90% | | |
| TETON | FAIRFIELD ELEM | 212 | $773,865 | $720,101 | $720,101 | $773,865 | $0 | -7.27 | 82.39% | * | ** |
| TETON | FAIRFIELD H S | 140 | $691,307 | $665,171 | $673,118 | $699,254 | $7,947 | -7.74 | 77.07% | * | |
| TETON | GOLDEN RIDGE ELEM | 30 | $83,951 | $81,514 | $84,877 | $87,314 | $3,363 | -1.36 | 69.66% | * | |
| TETON | GREENFIELD ELEM | 68 | $263,465 | $261,411 | $261,411 | $263,465 | $0 | 9.97 | 80.56% | * | ** |
| TETON | PENDROY ELEM | 12 | $47,904 | $47,904 | $47,921 | $47,921 | $17 | 2.27 | 79.89% | | |
| TETON | POWER ELEM | 116 | $419,990 | $410,320 | $410,320 | $419,990 | $0 | -18.85 | 81.42% | | |
| TETON | POWER H S | 49 | $346,400 | $345,342 | $346,596 | $347,654 | $1,253 | -12.34 | 78.91% | | |
| TOOLE | GALATA ELEM | 16 | $114,400 | $114,400 | $114,400 | $114,400 | $0 | 3.46 | 154.64% | * | ** |
| TOOLE | SHELBY ELEM | 528 | $1,894,540 | $1,824,123 | $1,824,123 | $1,894,540 | $0 | -9.13 | 88.40% | | |
| TOOLE | SHELBY H S | 206 | $1,283,060 | $1,257,256 | $1,257,256 | $1,283,060 | $0 | 5.89 | 104.77% | * | |
| TOOLE | SUNBURST ELEM | 226 | $849,091 | $816,186 | $816,186 | $849,091 | $0 | 16.70 | 88.29% | * | |
| TOOLE | SUNBURST H S | 96 | $800,021 | $790,758 | $790,758 | $800,021 | $0 | 11.21 | 118.10% | * | |
| TREASURE | HYSHAM ELEM | 130 | $478,727 | $468,158 | $468,158 | $478,727 | $0 | 12.94 | 85.37% | | |
| TREASURE | HYSHAM H S | 50 | $474,503 | $463,986 | $463,986 | $474,503 | $0 | 13.92 | 104.31% | | |
| VALLEY | FRAZER ELEM | 104 | $832,240 | $392,664 | $392,664 | $832,240 | $0 | -9.90 | 94.17% | * | |
| VALLEY | FRAZER H S | 35 | $651,679 | $434,520 | $434,520 | $651,679 | $0 | 60.48 | 110.76% | * | ** |
| VALLEY | FT PECK ELEM | 17 | $255,250 | $255,007 | $255,007 | $255,250 | $0 | 148.93 | 328.44% | * | ** |
| VALLEY | GLASGOW ELEM | 712 | $2,951,458 | $2,875,113 | $2,875,113 | $2,951,458 | $0 | -3.18 | 105.18% | | |
| VALLEY | GLASGOW H S | 285 | $1,752,000 | $1,713,792 | $1,713,792 | $1,752,000 | $0 | -7.63 | 108.52% | | |
| VALLEY | HINSDALE ELEM | 68 | $387,392 | $378,885 | $378,885 | $387,392 | $0 | 14.37 | 116.17% | * | |
| VALLEY | HINSDALE H S | 31 | $434,979 | $433,662 | $433,662 | $434,979 | $0 | 8.14 | 123.23% | * | |
| VALLEY | LUSTRE ELEM | 59 | $280,597 | $271,473 | $271,473 | $280,597 | $0 | 17.28 | 120.28% | * | |
| VALLEY | NASHUA ELEM | 134 | $523,963 | $485,790 | $485,790 | $523,963 | $0 | -21.25 | 84.06% | | |
| VALLEY | NASHUA H S | 67 | $495,969 | $461,286 | $461,286 | $495,969 | $0 | -0.74 | 88.27% | | |
| VALLEY | OPHEIM ELEM | 85 | $537,258 | $520,481 | $520,481 | $537,258 | $0 | 54.41 | 127.83% | * | ** |
| VALLEY | OPHEIM H S | 47 | $515,861 | $515,861 | $515,861 | $515,861 | $0 | -14.70 | 120.03% | * | ** |
| WHEATLAND | HARLOWTON ELEM | 202 | $691,305 | $659,284 | $663,214 | $695,235 | $3,930 | -7.31 | 78.94% | | |
| WHEATLAND | HARLOWTON H S | 109 | $648,456 | $640,027 | $640,027 | $648,456 | $0 | -1.72 | 87.68% | | |
| WHEATLAND | JUDITH GAP ELEM | 92 | $324,434 | $322,768 | $324,410 | $326,076 | $1,642 | -5.63 | 78.50% | | |
| WHEATLAND | JUDITH GAP H S | 30 | $260,478 | $258,812 | $262,534 | $264,200 | $3,723 | -15.19 | 75.82% | | |
| WHEATLAND | SHAWMUT ELEM | 11 | $40,312 | $40,312 | $41,288 | $41,288 | $976 | 8.20 | 73.09% | * | ** |
| WHEATLAND | TWO DOT ELEM | 8 | $45,017 | $45,017 | $45,017 | $45,017 | $0 | 2.58 | 97.88% | * | |
| WIBAUX | WIBAUX ELEM | 161 | $895,448 | $860,293 | $860,293 | $895,448 | $0 | 28.67 | 124.62% | * | ** |
| WIBAUX | WIBAUX H S | 77 | $659,663 | $659,663 | $659,663 | $659,663 | $0 | 22.96 | 114.56% | * | ** |
| YELLOWSTONE | BILLINGS ELEM | 10,251 | $33,812,312 | $30,507,396 | $30,507,396 | $33,812,312 | $0 | 0.54 | 87.50% | | |
| YELLOWSTONE | BILLINGS H S | 4,613 | $17,698,841 | $16,340,774 | $16,392,211 | $17,750,278 | $51,437 | -4.27 | 80.30% | | |

| COUNTY | DISTRICT | TOTAL ANB | CURRENT FY93 GEN. FUND BUDG REQU. | CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED | RESTATED FY93 BUDGET PLUS 874 & SP ED | RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET | CHANGE IN MILLS TO RESTATED FY93 BUDGET | RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SP ED | * SPENT 95% OR LESS OF FY92 BUDGET | ** SPENT 85% OR LESS OF FY92 BUDGET |
|---|---|---|---|---|---|---|---|---|---|---|---|
| YELLOWSTONE | BLUE CREEK ELEM | 98 | $290,433 | $290,433 | $290,433 | $290,433 | $0 | 12.34 | 80.66% | * | |
| YELLOWSTONE | BROADVIEW ELEM | 71 | $513,000 | $496,360 | $496,360 | $513,000 | $0 | 6.39 | 143.26% | * | ** |
| YELLOWSTONE | BROADVIEW H S | 41 | $508,000 | $493,657 | $493,657 | $508,000 | $0 | 9.96 | 122.46% | * | ** |
| YELLOWSTONE | CANYON CRK ELEM | 210 | $675,381 | $652,146 | $659,461 | $682,696 | $7,315 | -13.27 | 77.22% | | |
| YELLOWSTONE | CUSTER ELEM | 70 | $408,840 | $402,805 | $402,805 | $408,840 | $0 | 26.32 | 124.39% | * | ** |
| YELLOWSTONE | CUSTER H S | 32 | $421,800 | $421,800 | $421,800 | $421,800 | $0 | 23.22 | 118.30% | * | ** |
| YELLOWSTONE | ELDER GROVE ELEM | 191 | $597,375 | $594,911 | $601,914 | $604,378 | $7,003 | -7.86 | 76.52% | | |
| YELLOWSTONE | ELYSIAN ELEM | 96 | $294,684 | $288,200 | $288,200 | $294,684 | $0 | 11.89 | 81.95% | | |
| YELLOWSTONE | HUNTLEY PROJ ELEM | 479 | $1,506,287 | $1,442,402 | $1,453,429 | $1,519,314 | $11,027 | -5.51 | 78.40% | | |
| YELLOWSTONE | HUNTLEY PROJ HS | 184 | $901,503 | $882,984 | $882,984 | $901,503 | $0 | -10.23 | 81.09% | * | |
| YELLOWSTONE | INDEPENDENT ELEM | 164 | $453,717 | $453,717 | $457,266 | $457,266 | $3,549 | 2.41 | 77.59% | * | |
| YELLOWSTONE | LAUREL ELEM | 1,279 | $4,144,375 | $3,930,256 | $3,930,256 | $4,144,375 | $0 | -18.00 | 81.20% | | |
| YELLOWSTONE | LAUREL H S | 570 | $2,009,140 | $1,963,510 | $2,036,715 | $2,082,345 | $73,205 | -0.65 | 70.41% | | |
| YELLOWSTONE | LOCKWOOD ELEM | 1,152 | $3,545,309 | $3,330,165 | $3,357,925 | $3,573,069 | $27,760 | -7.49 | 78.51% | | |
| YELLOWSTONE | MORIN ELEM | 32 | $151,335 | $105,760 | $105,760 | $151,335 | $0 | 2.80 | 86.24% | * | ** |
| YELLOWSTONE | PIONEER ELEM | 73 | $218,000 | $218,000 | $218,076 | $218,076 | $76 | 4.20 | 79.89% | * | |
| YELLOWSTONE | SHEPHERD ELEM | 510 | $1,334,655 | $1,294,805 | $1,360,715 | $1,400,565 | $65,910 | -1.03 | 67.65% | | |
| YELLOWSTONE | SHEPHERD H S | 222 | $1,058,765 | $1,022,019 | $1,022,019 | $1,058,765 | $0 | -26.40 | 80.68% | | |
| YELLOWSTONE | YLSTN EDUCATION CENTER | 13 | $651,426 | $651,426 | $651,426 | $651,426 | $0 | ERR | 1026.12% | * | ** |
| TOTALS | | 151,137 | $612,940,407 | $562,512,474 | $564,877,137 | $615,305,070 | $2,364,662 | | 88.55% | | |