

MINUTES

MONTANA SENATE 53rd LEGISLATURE - REGULAR SESSION SELECT COMMITTEE ON SCHOOL FINANCE

Call to Order: By Chairman Mike Halligan, on March 31, 1993, at 7:00 a.m.

ROLL CALL

Members Present:

Sen. Mike Halligan, Chair (D)
Sen. Chet Blaylock, Vice Chair (D)
Sen. John Brenden (R)
Sen. Bob Brown (R)
Sen. Steve Doherty (D)
Sen. Dorothy Eck (D)
Sen. Harry Fritz (D)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John Harp (R)
Sen. Spook Stang (D)
Sen. Daryl Toews (R)
Sen. Tom Towe (D)
Sen. Fred Van Valkenburg (D)
Sen. Mignon Waterman (D)
Sen. Bill Yellowtail (D)

Members Excused: Sen. Bill Wilson (D)

Members Absent: None.

Staff Present: Jeff Martin, Legislative Council
Eddye McClure, Legislative Council
Bonnie Stark, Committee Secretary

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

Committee Business Summary:

Hearing: HB 667
Executive Action: None.

HEARING ON HB 667

Opening Statement by Sponsor:

Representative Russell Fagg, House District 89, presented HB 667, which is a bill that primarily equalizes student and taxpayer equity in Montana public schools for kindergarten

through 12th grades (K-12). Rep. Fagg said this bill comes to the Senate out of the House Select Committee on Education. It was put together by the Legislative Auditor's office which worked closely with the House Select Committee to try to fashion the bill to meet the Court rulings in recent lawsuits against the State. These lawsuits were brought because of non-equalized funding in the state's School Foundation Program. Rep. Fagg said HB 667 will pull the low-spending School Districts up to 80% in a base-funding level, and forces the high-spending Districts down to a 100% level of the base funding. The goal of the bill is that in five years, most of the school districts in the state will be between the 80% and 100% spending levels. This will meet the Supreme Court mandates for school equalization.

Rep. Fagg reviewed Exhibit No. 1 to these minutes. The dark horizontal line is the 100% spending level; the lighter horizontal line is the 80% spending level. The Districts making their shifts to these levels will have to do so over the next five years. The 80% level is the base budget; the basics of HB 667 is the base entitlement. HB 667 proposes that the State will pay \$200,000 as a base entitlement to every single high school in the state, regardless of the size of the high school, and the state will pay \$18,000 as a base entitlement to every single elementary school in the state, regardless of size. The numbers are prorated for 7th and 8th grades. The per ANB (Average Number Belonging [i.e. student]) entitlement is what happens on top of the \$200,000 or the \$18,000. A high school would get paid \$4,900 for its first student. That figure would then drop by 50 cents per student down to 1,000 students. This is called Stop Loss. That is where the consideration comes between the school population sizes. For the first student in an elementary school, the school would be paid \$3,500 from the state; this will decrease by 20 cents per student down to 2,000 students for the Stop Loss. When the Stop Loss is reached, there will no longer be a subtraction of 50 cents, or 20 cents, per student.

Rep. Fagg said the base funding is as follows: 40% is direct state aid, which is the state's direct share of the base entitlement; 40% is Guaranteed Tax Base Aid (GTB), if eligible. This is the portion of the base entitlement the state will subsidize through GTB.

Rep. Fagg said for the Districts above 100%, the District will be forced to freeze its budget in the first year. In year two, they will have to decrease their budget by 1%. In both of those first two years, there is no vote requirement to do that. In year three, they will have to cut their budget by 2%, and in year four and each subsequent year, they have to cut their budget by 3%; that is all permissive. The thought is that over the course of one or two years in some Districts, or three or four years in most other Districts, all the Districts will come down to the 100% level.

A formula has been developed for the Districts below 80% to bring them to the 80% level within five years. They will have to budget the greater of either (1) 20% of the range between the current and the base budget; (2) 104% of the prior GF budget; or (3) 104% of the prior GF budget per ANB.

Rep. Dick Simpkins, House District #39, presented Exhibits 2, 3, and 4 to these minutes. He said that the \$200,000 and \$18,000 base entitlements do not have any reference to the amount of money spent on building maintenance, custodial care, etc. This is strictly base entitlement, and in the long range, this base entitlement will assist in equalizing the smaller schools. The 20% between the 80% and 100% is unsubsidized and funded with local support.

The current law for the guaranteed mill levy is 121% of the state-wide average. HB 667 provides for GF guaranteed tax base aid to eligible districts at 195% of the state-wide taxable valuation per ANB.

Rep. Simpkins said projected growth is not included in HB 667, and all special education (SP ED) students are picked up in their second year and will be counted as an ANB.

Rep. Simpkins said the "Boharski amendment" to HB 667 would require the Districts to use the previous year's actual figures of non-levied revenue. There are other amendments which this Select Committee may wish to consider, one being the "Stang amendment" which is weighted GTB. Another proposed amendment is the "Kadas proposal" which would require that non-levy revenues to the state be re-distributed. Rep. Simpkins said this revenue could also be put directly into the County equalization account and it eventually lowers the state requirement. The House Committee also considered using enrollment figures rather than ANB, and changing the accounting periods.

Rep. H. S. "Sonny" Hanson, House District #87, said his testimony will deal with how to change the system. He said HB 667 is in two sections; one is equalization, and the second is the control of the spending from the equalization account. He explained the way the House Education Committee arrived at the figures and percentages which make up HB 667, shown on the first page of Exhibit No. 4.

Rep. Ray Peck, House District #15, the Vice Chairman of the House Select Committee on Education, said HB 667 advances school equalization in the state. He feels the "Wanzenried amendment" which went into HB 667 will not work, and this Select Committee may want to take that amendment out of the bill. Rep. Peck urged the Simms program appropriation be left in the bill because it calls for significant matching Federal dollars to develop a mathematics curriculum; it has been in place for two years in Montana and is progressing nicely.

Rep. Peck said he hopes the effective dates in HB 667 will remain as they are presently listed. He thinks this bill has a balancing effect regarding rural school consolidation. He urges a favorable consideration of HB 667.

Rep. Bill Boharski, House District #4, said there are two factors to look at in HB 667: (a) An effort to equalize, and (b) An effort to remove \$40 million from the budget. He said the base entitlement, per student allocation, and per student reduction factor, are the three numbers that drive the budget, and the budget is what the House Committee tried to set when it tried to equalize. These figures are shown on the first three lines of page 1 of Exhibit No. 4. He said the percentages next shown are the tax side and the dollars the state has to help support education.

Rep. Boharski said the \$27,408,927 figure shown is what the House determined has to be cut from the budget. This figure does not include special education. This \$27 million figure, spread over the biennium, will end up being a total of \$40 million when the 2,000 special education ANB students are included.

Rep. Boharski said the difficulty is that the Legislature is forcing Districts to spend more money than they have spent in the past, if they are below the 80% level.

HB 667 directs that the Federal 874 monies will be set up into a separate account.

Rep. Mike Kadas, representing House District #55, presented graphs, listed as Exhibits 5, 6, and 7 to these minutes. He said HB 667 is fundamental in revamping the state education program schedules. The state is being sued over these by the Rural Education group because of inequality in funding to different-sized schools. The current program has been in force for nearly 45 years and has been changed incrementally and politically over that time, but never with much rationality. Rep. Kadas reviewed and explained the graphs.

Exhibits No. 5, 6, and 7 are the progression analyses. To do the graphs, they took all District budgets and backed out special education and Federal 874 monies. Using what remained, they figured the dollars per student for each school, and took off the high 5% spenders and the low 5% spenders. Those remaining were plotted on the graph. The vertical numbers are dollars per student, the horizontal figures are students. There is a high concentration of numbers in the upper left-hand side of the graph which are smaller districts which have a high spending per student. Moving to the right on the graph, the corresponding number of points falls and becomes lower; those are larger schools that have lower spending per student. The statistical method takes all those points and figures a linear (straight) line that best approximates all of the points together. The Regression/ANB line on the graph is the average; this will

determine what the level of state support ought to be, depending on the size of the school. They put the straight line on the graph and then tried to match schedules with that; this is where the \$18,000 per elementary school and \$3500 per student, minus 20 cents up to a Stop Loss of 2000, is determined (see reverse side of Exhibit No. 6).

Rep. Kadas said this works reasonably well until getting to the larger schools. There, the 20 cents per student takes over and the bigger school's budget per student keeps going down, but the regression analysis line doesn't decrease at as steep an angle as does the formula set up to set out the dollars. The Stop Loss is then put in to try to recognize that. The Min/ANB is the 80%, and the Max/ANB is the 100% schools. The Min/ANB and Max/ANB should bound either side of the Regression/ANB line. Districts should then be somewhere within the bounds of the formula. This doesn't happen with the larger schools. The high schools graph, using an 800 Stop Loss, shows the Regression/ANB line closer to being in the middle between the Max/ANB and Min/ANB lines. Rep. Kadas asked the Committee to seriously consider moving the Stop Loss to 800.

Rep. Kadas recommends some amendments be adopted to make sure special education state dollars are put into the base and allow Districts to leverage those state dollars. Rep. Kadas believes the state dollars should be made equivalent to the 40% state support amount; then allow for the 80% GTB to be local effort and match the state amount. If schools want to go even higher, they would have the ability to do that within their voted 20%, between 80% to 100%. Rep. Kadas said that special education needs to go into the base in order to do all that.

The way HB 667 stands now, Districts will be forced to take out of their other instructional budgets to cover special education costs. An amendment has been put on the bill to require a vote on budgets above 90%. Most Districts above 80% are currently going for a vote, so even at 90%, Districts are given a larger permissive. Rep. Kadas argued that the Legislature needs to maintain some kind of a vote; otherwise, there may be a happening similar to 1989 where the Legislature increased the permissive and District Trustees took advantage of that by significantly increasing property taxes. If that is going to happen, there needs to be some voter participation; it should not just be turned over to the District Trustees. Rep. Kadas suggests keeping the voters involved.

Rep. Kadas thinks keeping the 104% cap based on ANB is a good idea; this needs to be done in order to deal with growing Districts. He thinks the over-all cap of 100% with the 5-year phase-in forcing Districts to come back to 100%, does not make sense. He would rather see a District frozen where they are instead of forcing them to come down. If frozen, they will still suffer because they will have to eat inflation, but he thinks this is more fair.

Rep. Kadas argues that the "Wanzenried amendment" should stay in HB 667. For FY 94, it would take administrative budgets from FY 91 and 92 and allow 95% of the average of those budgets to be spent on administration. The extra 5% would have to go into instruction, planning, athletics, or some other part of the district budget. For FY 95, they would take FY 92 and 93 budget averages. The amendment would terminate after two years. Rep. Kadas said Montana's spending per student compared to nationwide figures is about average; the teacher's salaries are in the lower 1/3; the difference is possibly going toward administration.

Rep. Kadas said HB 667 is a total change from what is currently being done, and he recommends concurrence.

Proponents' Testimony:

Larry Fasbender, representing Great Falls Public Schools, said he was appearing in support of HB 667. However, he said he thought the Legislature has put too many caps in this bill and too much local control is lost. He also does not agree with the \$40 million reduction in school funding.

George Bailey, Superintendent of Schools at Broadus, spoke in favor to HB 667, saying it has been needed for at least the last five years.

Harry D. Erickson, Superintendent of Schools at Belgrade, said he supports HB 667, but certain amendments have made it less attractive. He encourages passage of the bill in its original form.

Bernard Rosling, Superintendent of Schools at Somers, spoke on behalf of his School Board, saying they favor HB 667, but are concerned about the administrative cost reductions. They also ask the Section 504 regarding sexual harassment be addressed in the bill.

Robert Aumaugher, Superintendent of the Evergreen School in Kalispell, spoke in favor of HB 667 on behalf of the School Trustees; however, they do not support the Wanzenried amendment.

Ryan Swan, Evergreen School Principal, said he supports HB 667 without the Wanzenried amendment.

Eric Feaver, Montana Education Association, said he supports HB 667, but thinks this Committee should amend SB 32 into this bill. He said MEA would resist rolling school retirement into scheduled payments to school districts. Mr. Feaver submitted Exhibit No. 8 to these minutes.

Pat Melby, representing the Underfunded Schools Coalition, said he supports the concept of HB 667; however, some of the amendments and caps put into the bill causes them problems.

Al McMillan, Superintendent of Townsend Public Schools, said he supports HB 667.

Ron Stegmann, Superintendent of Schools in East Helena, spoke in support of HB 667.

Opponents' Testimony:

Nancy Keenan, State Superintendent of Public Instruction, spoke in opposition of HB 667, saying it is basically unacceptable. She said the state needs equalization and HB 667 could be that vehicle if it is seriously amended. Her first objection is the \$40 million reduction in the bill. She said the Legislature is asking schools to use the same funding they used two years ago, while they are being affected by Workers Comp, health insurance, utility rate increases, and textbook and computer cost increases. HB 667 does not recognize the 7100 new students in the state. Ms. Keenan presented Exhibit No. 9 to these minutes. She said HB 667 does not equalize non-levy revenue and taxpayer equity, nor does it coordinate with the special education bill (SB 348), and it has a multi-system cap. If HB 667 is implemented July 1, 1993, there will be a great deal of budget amendments by the local school districts necessitated by their increases in enrollment; this will make school administration much more complex. She said the report forms the districts will have to submit to the OPI are very complex.

Ms. Keenan said the 80%-100% range is a good concept. She agreed that high-spending Districts could be frozen, but asked that Districts not be forced to spend down. She said it is reasonable that low-spending Districts be required to budget up to the 80% level to equalize. Montana's education systems have received a \$9 million grant from the National Science Foundation which needs a match of \$1 million. The state's preference is to meet this match so the grant is not taken away. Ms. Keenan said she is willing to work with all Committees to try to make HB 667 workable for public schools.

Don Waldron, representing the Montana Rural Education Association, presented Exhibits 10 and 11 to these minutes.

Bruce Moerer, representing the Montana School Boards Association, said they supported HB 667 as it came out of the House Select Committee, but have some concerns about it now.

Darrell Brabec, Colstrip School Board Trustee and Parent/Student Advocate, spoke in opposition to HB 667 because of the cut to the top Districts. He said they do support equalization.

Lynda Brannon, representing the School Business Officials and the Indian Impact Aid Schools, said HB 667 started out to be a good bill, but the last-minute amendments wrecked it.

Jim Smitham, Chairman of the Board of Trustees, School District #1 in Butte, said their budgets would be cut drastically under HB 667 and they oppose it for this reason.

Daniel B. Sybrant, Superintendent of Schools at Pryor, said he opposes HB 667 as written due to the serious impact it will have on his elementary district.

Terry Minow, representing the Montana Federation of Teachers, said her opposition to HB 667 is both general and specific. She said by capping, freezing, and cutting schools, this bill equalizes downwards towards mediocrity. She opposes the bill also because of the requirements for voted levy for schools 90% and above in the second year of the biennium, and it provides no means of keeping up with inflation and the increased cost of doing business.

Debbie Shea appeared as a teaching member of the Butte Teachers Union, and as a parent with children in the public school system in Butte. She said qualified staff will be forced to reduce the quality of education because of restrictive caps placed by HB 667.

Jim Anderson, Colstrip Public Schools, said his school students have requested him to explain to them why their school district has to be reduced. The kids understand equalization, but they believe it is not right that they have to reduce their budget by \$1.25 million over a period of time to make everybody else equal; they think other districts should raise up to their level.

John McNeil, Superintendent of Schools at Savage, presented Exhibit No. 12 to these minutes.

Jim Stanton, Superintendent of Schools at Baker, said he opposes HB 667, and asks the Committee to consider postponing the effective date.

Loren Frazier, School Administrators of Montana, extended his willingness to work on this bill with the Committee. He said everyone agrees with the concept, and he would like to help make it a good bill.

Rick Ripley, Superintendent of Schools at Choteau, reminded the Committee that many school districts are voting on levies next Tuesday, and that teacher's contracts will be reviewed the first of May. School Districts need some direction immediately in order to make important decisions on their budgets.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Towe asked how an impact aid school, which may presently be at 40%, can be raised to 80%. Rep. Cobb said he wasn't sure how to respond to this question, but the House committee took the Federal 874 language directly from OPI's bill. Jim Gillett, Legislative Auditor's office, said this was the first he had heard of the issue. The workings of 874 are extremely complex and individual situations have special concerns.

Senator Towe asked about the Pryor School situation where each mill is only worth \$642, because the district is largely on an Indian Reservation. The Superintendent said he would have to cut \$145,000 out of his \$300,000 budget, which would be impossible to do without increasing the mill levies from a current 145 mills to 300 mills. Mr. Gillett said this committee might look at amendments to the GTB system for schools like Pryor.

Senator Towe asked for clarification on the non-levy revenue part of HB 667. Rep. Simpkins said at the present time, the only amendment that went on the bill was Rep. Boharski's, which went back one year and picked up about \$12 million more than what has been projected. Rep. Kadas also considered the possibility of moving all the non-levy revenue for education to the state and, in effect, redistributing the non-levy revenue; however, this is not in HB 667. Another alternative is to have the districts roll the non-levy revenue into their county equalization account and this would lower the state dollar support. Rep. Simpkins said the Legislative Auditor had extreme difficulty pinpointing the non-levy revenue that was out there. OPI and the Legislative Auditor's office tried to get the figures together, and they projected \$25 million in non-levy revenue, but the actual expenditures were \$32 million. This has created a problem with school districts who were spending more money than they took in.

Senator Waterman asked what the 800 Stop Loss would cost, as opposed to 1,000 Stop Loss. Rep. Kadas said he remembered it to be about \$1 million.

Senator Blaylock commented about re-working the school budgeting procedure, resulting in HB 28, and that one of the fears expressed was that in order to meet the Court mandates, it would be a great temptation to dummy down. The school district representatives appearing today have expressed a preference for freezing their budgets rather than reducing them. Senator Blaylock asked Rep. Cobb his opinion of this situation. Rep. Cobb responded that this is a policy decision for this Committee to make. The House committee considered several options, including bringing every district down 2% a year, and freezing the high-spending districts at present budget.

Senator Blaylock said he thinks one of the aims of this Legislature should be to simplify the procedures that the schools go through in setting their budgets. The Senator asked Superintendent McNeil if HB 667, in its present form, would simplify reporting procedures. Mr. McNeil said it has as far as calculation of budget maximums. What he sees as a small problem is how the caps are affected in the different areas of the districts. He doesn't see HB 667 as a problem conceptually or with understanding it.

Senator Towe said HB 667 addresses per pupil equalization, but it doesn't help in the area of transportation, special education, tuition, capital outlay, and all of those other things the Courts have referred to. He asked if the bill will get the state out of the Court case problems. Rep. Cobb responded that it would get the state out of the Court cases, however, the House didn't make recommendations on transportation, retirement, weighted GTB, etc., because they wanted to determine first if the Senate liked the HB 667 concept before any more work was done on the bill. He said it would be simple to put transportation into the bill; most of the work has been done on the weighted GTB; and some of the other issues could be looked at and cleaned up, and included in the bill, such as special education.

Rep. Kadas responded that there are four areas that have to be equalized: transportation, retirement, general fund budget, and capital outlay. Transportation is not equalized and he doesn't think it will be done this Legislative Session, since the whole system needs to be restructured. With regard to retirement, he thinks it is equalized. Rep. Kadas said HB 667 will equalize the general fund, and if the proper amendments are made regarding special education, this could be included within that total equalization. He thinks the vehicles are there, and it would not be very difficult to do. Regarding capital construction, Rep. Kadas said the Senate sent a good bill (SB 32) to the House to take care of this, the House added amendments, and Rep. Kadas said he hopes the Senate will reject the amendments when the bill comes back. Overall, most issues are being worked out to meet the Court mandates.

Senator Towe asked for response to the comments that the caps are complex and complicated. Rep. Kadas said he thinks there is clearly a problem with growing districts under the 104% cap. Expanding districts need to have some flexibility, especially those districts that are expanding at more than 5% per year. Part of the complexity is adding the 104% per ANB, but he thinks it is necessary to do and the Districts can figure it out. Regarding the phase-down, over-all caps, Rep. Kadas said he doesn't think it needs to be as complicated as it is in the bill, that it is punitive, and he thinks budgets should be just frozen.

Senator Gage asked if any figures are available on what the fiscal impact is for each one percent change in the entitlement reduction. Rep. Kadas said this will be provided.

SENATE SELECT SCHOOL FINANCE COMMITTEE

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Senator Gage asked about the differences in the salaries of School Superintendents throughout the state. No one could respond to this question.

Senator Gage asked if the House Committees looked at funding on the basis of a classroom unit in K-8 classes. Rep. Kadas said this was discussed briefly, but was not pursued, although it is a legitimate way of doing it.

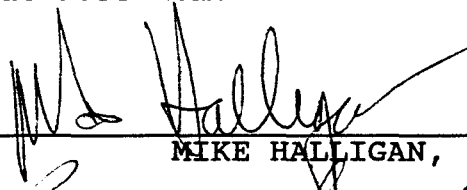
Senator Fritz asked if \$200,000 is going to go to every high school district, what is preventing a district from splitting and each district getting \$200,000 apiece. Rep. Kadas said there would be no advantage, since that amount is minuscule for larger districts. He doesn't believe this would happen. Rep. Kadas said, however, this \$200,000 payment may discourage smaller districts from consolidating.

Closing by Sponsor:

Rep. Cobb presented Exhibit No. 13 to these minutes, saying this is how the House determined which issues to look at. He said the House Committee did not have time to look at an incentive to consolidate school districts, and the amendments placed in the bill need to be looked at carefully, as well as the Stop Loss issue, and technical amendments OPI has suggested need to be placed in the bill. He asked that this Committee look at transportation and capital outlay, and said special education still needs to be addressed, and the implementation date should be reviewed. He believes most School Boards and Superintendents want this bill, but they may not like the caps and amendments placed in it; he also said they want the bill implemented now. Rep. Cobb believes the two pending lawsuits would end if HB 667 is implemented now.

ADJOURNMENT

Adjournment: The meeting adjourned at 9:55 a.m.


MIKE HALLIGAN, Chair


BONNIE STARK, Secretary

MH/bjs

ROLL CALL

SENATE COMMITTEE SELECT COMMITTEE ON SCHOOL FINANCE

DATE 3-31-93

NAME	PRESENT	ABSENT	EXCUSED
Sen. Halligan, Chair	✓		
Sen. Eck	✓		
Sen. Brown	✓		
Sen. Doherty	✓		
Sen. Gage	✓		
Sen. Grosfield	✓		
Sen. Harp	✓		
Sen. Stang	✓		
Sen. Towe	✓		
Sen. Van Valkenburg	✓		
Sen. Yellowtail	✓		
Sen. Blaylock, Vice Chair	✓		
Sen. Fritz	✓		
Sen. Hertel	✓		
Sen. Brenden	✓		
Sen. Toews	✓		
Sen. Waterman	✓		
Sen. Wilson			✓

**BASE AMOUNT FOR SCHOOL EQUITY (BASE) FUNDING PROGRAM
GENERAL FUND STRUCTURE UNDER HB 667, 3RD READING**

BASE FUNDING PROGRAM

FUNDING SOURCES

CAPS & VOTER APPROVAL

GENERAL FUND BUDGET OVER MAXIMUM	OVER-MAXIMUM FUNDING DISTRICT VOTED LEVY NONLEVY REVENUE VEHICLE FEES, INTEREST, TUITION, FLAT TAX, LGST CASH REAPPROPRIATED	NO VOTE FOR FY 94 <u>FY 94, FROZEN AT:</u> PRIOR GF BUDGET OR PRIOR GF PER-ANB VOTE REQUIRED FOR FY 95 ON <u>FY 95, LIMITED TO:</u> 99% PRIOR GF BUDGET OR 99% OF PRIOR GF PER-ANB <u>FY 96, LIMITED TO:</u> 98% OF PRIOR GF BUDGET OR 98% OF PRIOR GF PER-ANB <u>FY 97 & BEYOND, LIMITED TO:</u> 97% OF PRIOR GF BUDGET OR 97% OF PRIOR GF PER-ANB
MAXIMUM GF BUDGET (100% LEVEL) 100% OF ENTITLEMENTS	MAXIMUM BUDGET FUNDING DISTRICT OVER-BASE LEVY NONLEVY REVENUE VEHICLE FEES, INTEREST, TUITION, FLAT TAX, LGST CASH REAPPROPRIATED	VOTE REQUIRED ABOVE 90% STARTING WITH FY 95 BUDGET GROWTH LIMITED TO: * 104% OF PRIOR GF BUDGET * 104% OF PRIOR GF BUDGET PER-ANB OPTIONAL VOTE ON LEVY FROM 80% TO 90% SAME BUDGET LIMITATIONS AS ABOVE
BASE BUDGET 80% MANDATORY LEVEL 80% OF ENTITLEMENTS <u>BASIC ENTITLEMENT</u> \$200,000 HIGH SCHOOL \$18,000 ELEMENTARY PRORATED FOR 7TH & 8TH GRADE <u>PER-ANB ENTITLEMENT</u> \$4,900 - \$.50, UP TO 1,000 H.S. ANB \$3,500 - \$.20, UP TO 2,000 ELEMENTARY ANB \$4,900 - \$.50, UP TO 1,000 FOR 7TH & 8TH GRADE ANB FULL-TIME SPECIAL ED IN FOR FY 95	BASE BUDGET FUNDING * DISTRICT BASE BUDGET LEVY * DISTRICT NONLEVY REVENUE * STATE AID BELOW FOR: 40% DIRECT STATE AID 40% GTB, IF ELIGIBLE GTB 195% OF STATE TV PER-ANB (161% X 1.21 FOR NONLEVY \$) STATE EQUALIZATION ACCOUNT 40 MILL LEVY NET LOTTERY REVENUE INCOME TAX (41.3%) CORPORATION TAX (28.5%) COAL SEVERANCE TAX U.S. MINERAL ROYALTIES 15% COAL TRUST INTEREST SCHOOL TRUST INCOME COUNTY SURPLUS DIRECT APPROPRIATIONS COUNTY EQUALIZATION 33 MILLS FOR ELEMENTARY 22 MILLS FOR HIGH SCHOOL OTHER REVENUE VEHICLE FEES, FEDERAL FOREST, TAYLOR GRAZING, MISC. REVENUES	5 YEARS TO BUDGET AT LEAST BASE BUDGET LEVEL BY GREATER OF: * 20% OF RANGE BETWEEN CURRENT AND BASE BUDGET * 104% OF PRIOR GF BUDGET * 104% OF PRIOR GF BUDGET PER-ANB <u>OTHER COMPONENTS</u> FOR FY 94 & 95, ADMINISTRATIVE AND BOARD EXPENSES LIMITED TO 95% OF AVERAGE FOR 2 PRIOR YEARS UNLESS APPROVED BY VOTERS P.L. 81-874 FUNDS MOVED TO NEW NONBUDGETED IMPACT AID FUND SENATE TAXATION EXHIBIT NO. <u>1</u> DATE <u>3-31-93</u> BILL NO. <u>HB 667</u>

SENATE TAXATION

EXHIBIT NO. 2

DATE 3-31-93

BILL NO. HB 667

MEMORANDUM

The attached information includes an overview of the Equalization Model and definitions of terms used in the model and outlined in House Bill 667. Also available are statistic sheets and a district listing where school districts' fiscal year 1992-93 budgets have been restated as though HB 667 had been in effect for fiscal year 1992-93. The district listing shows a restatement of fiscal year 1992-93 budgets and is not intended to indicate budget or mill impacts on future fiscal years.

House Bill 667 provides state support in the manner outlined on the "Listing of Spreadsheet Data Element Assumptions" as shown on the district listing and statistic sheets. 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 multiplied by the current year's 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 district listing 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 freezes 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. However, the bill does provide some budget flexibility for districts that are experiencing increasing ANB. Any projection to fiscal year 1993-94 would also set these districts' budgets at the fiscal year 1992-93 level.

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.

SCHOOL FUNDING MODEL AS OF MARCH 30, 1993

DISTRICTS BUDGETING MORE THAN THE MAXIMUM BUDGET ARE FROZEN IN YEAR 1, REDUCED BY 1% IN YEAR TWO, 2% IN YEAR 3, 3% IN YEAR 4 AND EACH SUBSEQUENT YEAR UNTIL THEY REACH THE MAXIMUM BUDGET LEVEL. BUDGETS ABOVE THE MAXIMUM LEVEL REQUIRE A VOTE BEGINNING IN YEAR 2.

UNSUBSIDIZED PORTION
FUNDED WITH LOCAL SUPPORT.

100%

MAXIMUM BUDGET

BUDGETING IN THIS 20% CORRIDOR IS AT THE OPTION OF THE TRUSTEES. THE BUDGET IS LIMITED TO 104% OF THE PREVIOUS YEAR'S TOTAL BUDGET OR 104% OF THE PREVIOUS YEAR'S BUDGET PER ANB MULTIPLIED BY CURRENT YEAR ANB. BUDGETS ABOVE THE 90% LEVEL REQUIRE A VOTE.

20%

UNSUBSIDIZED PORTION
FUNDED WITH LOCAL SUPPORT.

MINIMUM BUDGET

80%

DISTRICTS BUDGETING LESS THAN THE MINIMUM BUDGET LEVEL ARE REQUIRED TO INCREASE BUDGETS BY 20% OF THE DIFFERENCE BETWEEN THE CURRENT BUDGET AND THE MINIMUM BUDGET LEVEL UNTIL THEY REACH THE MINIMUM BUDGET. AFTER THE FIVE YEAR PHASE IN PERIOD ALL DISTRICTS ARE REQUIRED TO BUDGET THE MINIMUM LEVEL EACH YEAR.

SUBSIDIZED PORTION

FUNDED THROUGH A COMBINATION OF
DIRECT STATE SUPPORT AND GUARANTEED
TAX BASE SUBSIDY.

SENATE TAXATION

EXHIBIT NO. 3

DATE 3-31-93

BILL NO. 413667

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF REPRESENTATIVE SCHYE
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		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		161%
'GUARANTEED MILL VALUE		
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		\$554,984,866
TOTAL SIMULATED GF BUDGETS		\$557,900,095
DIFFERENCE IN GF BUDGETS	\$1,562,331	\$1,352,898
OLD STATE SUPPORT		\$383,833,738
NEW STATE SUPPORT		\$356,424,811
STATE SUPPORT DIFFERENCE	(\$20,271,452)	(\$7,137,475)
STATE EQUALIZATION %		89.31%

SENATE TAXATION

EXHIBIT NO.

DATE

BILL NO.

4

3-31-93

HB-667

HB-667

3-31-93

EX #4

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF REPRESENTATIVE SCHYE
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 REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 BUDGET PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 OF MAX G.F. BUDGET PLUS 874 & SP ED	BUDGET	SPENT 95% OF FY92 BUDGET	OR LESS OF FY92 BUDGET	OR LESS OF FY92 BUDGET
BEAVERHEAD	BEAVERHEAD CO HS	458	\$1,853,089	\$1,812,844	\$1,832,975	\$1,873,220	\$20,131	-6.34	77.02%				
BEAVERHEAD	DILLON ELEM	1,048	\$3,170,993	\$3,029,658	\$3,060,671	\$3,202,006	\$31,013	4.38	77.86%				
BEAVERHEAD	GRANT ELEM	26	\$77,670	\$79,566	\$79,566	\$79,566	\$1,896	11.24	73.04%				
BEAVERHEAD	JACKSON ELEM	25	\$76,774	\$76,774	\$78,289	\$78,289	\$1,516	14.67	74.25%				
BEAVERHEAD	LIMA ELEM	75	\$298,565	\$291,106	\$291,106	\$299,505	\$8,399	34.15	81.20%				
BEAVERHEAD	LIMA H S	37	\$284,223	\$281,167	\$285,888	\$288,944	\$4,721	15.93	75.24%				
BEAVERHEAD	POLARIS ELEM	12	\$36,557	\$36,557	\$38,844	\$38,844	\$2,286	6.75	64.75%				
BEAVERHEAD	REICHLER ELEM	19	\$71,667	\$71,667	\$71,667	\$71,667	\$0	17.81	84.85%				
BEAVERHEAD	WISDOM ELEM	45	\$140,000	\$140,000	\$140,048	\$140,048	\$48	22.72	79.89%				
BEAVERHEAD	WISE RIVER ELEM	26	\$77,796	\$77,796	\$79,666	\$79,666	\$1,870	16.84	73.13%				
BIG HORN	COMMUNITY ELEM	30	\$87,716	\$87,716	\$89,839	\$89,839	\$2,123	8.97	73.09%				
BIG HORN	HARDIN ELEM	1,135	\$4,793,690	\$3,322,875	\$3,339,264	\$4,810,079	\$1,487,204	9.03	83.99%				
BIG HORN	HARDIN H S	382	\$2,719,397	\$2,141,945	\$2,141,945	\$2,719,397	\$577,452	8.59	104.08%				
BIG HORN	LODGE GRASS ELEM	385	\$2,751,002	\$1,777,977	\$1,777,977	\$2,751,002	\$973,025	0.00	110.61%				
BIG HORN	LODGE GRASS H S	153	\$1,919,482	\$1,392,922	\$1,392,922	\$1,919,482	\$526,560	0.00	130.54%				
BIG HORN	PLENTY COUPS HS	42	\$616,704	\$315,433	\$317,205	\$618,476	\$303,272	5.16	87.52%				
BIG HORN	PRYOR ELEM	42	\$300,865	\$185,799	\$185,799	\$300,865	\$115,066	17.37	87.71%				
BIG HORN	SQUIRREL CRK ELEM	9	\$70,006	\$70,006	\$70,006	\$70,006	\$0	1.23	141.45%				
BIG HORN	WYOLA ELEM	54	\$483,491	\$229,057	\$229,057	\$483,491	\$254,434	16.71	90.75%				
BLAINE	BEAR PAW ELEM	18	\$70,888	\$70,888	\$70,888	\$70,888	\$0	19.90	87.55%				
BLAINE	CHINOOK ELEM	337	\$1,220,000	\$1,196,218	\$1,196,218	\$1,220,000	\$23,782	17.43	88.28%				
BLAINE	CHINOOK H S	198	\$1,090,000	\$1,066,206	\$1,066,206	\$1,090,000	\$23,794	6.56	92.04%				
BLAINE	CLEVELAND ELEM	13	\$52,749	\$52,749	\$52,749	\$52,749	\$0	14.24	83.09%				
BLAINE	HARLEM ELEM	409	\$2,000,000	\$1,159,828	\$1,180,820	\$2,020,992	\$842,164	5.30	83.47%				
BLAINE	HARLEM H S	141	\$1,085,320	\$633,340	\$648,426	\$1,100,406	\$477,086	9.74	82.25%				
BLAINE	HAYS-LODGE POLE ELEM	153	\$1,054,223	\$988,289	\$988,289	\$1,054,223	\$65,934	-10.31	109.64%				
BLAINE	HAYS-LODGE POLE H S	72	\$755,346	\$386,798	\$397,682	\$766,230	\$379,432	-5.23	83.28%				
BLAINE	LLOYD ELEM	4	\$34,527	\$34,527	\$34,527	\$34,527	\$0	9.72	107.90%				
BLAINE	N HARLEM COLONY ELEM	10	\$37,024	\$35,233	\$36,665	\$38,456	\$1,422	-3.94	70.20%				
BLAINE	TURNER ELEM	66	\$340,216	\$337,530	\$337,530	\$340,216	\$2,686	29.36	105.64%				
BLAINE	TURNER H S	32	\$304,451	\$304,451	\$304,451	\$304,451	\$0	13.15	85.39%				
BLAINE	ZURICH ELEM	66	\$207,188	\$205,462	\$205,462	\$207,188	\$1,726	16.39	80.53%				
BROADWATER	BROADWATER CO HS	192	\$804,056	\$788,535	\$811,889	\$827,410	\$23,354	5.71	72.13%				
BROADWATER	TOWNSEND ELEM	515	\$1,375,000	\$1,338,020	\$1,364,282	\$1,431,262	\$67,282	16.24	89.44%				
CARBON	BELFRY ELEM	81	\$650,000	\$639,676	\$639,676	\$650,000	\$10,324	43.10	169.14%				
CARBON	BELFRY H S	49	\$655,200	\$655,200	\$655,200	\$655,200	\$0	21.37	149.07%				
CARBON	BOYD ELEM	11	\$36,732	\$36,732	\$36,950	\$36,950	\$218	12.44	66.50%				
CARBON	BRIDGER ELEM	163	\$620,131	\$597,602	\$597,602	\$620,131	\$22,530	17.59	86.14%				
CARBON	BRIDGER H S	74	\$564,068	\$548,002	\$548,002	\$564,068	\$16,066	14.37	97.71%				
CARBON	EDGAR ELEM	19	\$107,640	\$107,640	\$107,640	\$107,640	\$0	21.40	127.44%				
CARBON	FROMBERG ELEM	110	\$425,422	\$411,333	\$411,333	\$425,422	\$14,089	-0.73	81.32%				
CARBON	FROMBERG H S	60	\$419,491	\$416,124	\$416,124	\$419,491	\$3,367	11.62	84.49%				
CARBON	JACKSON ELEM	17	\$56,967	\$56,967	\$57,969	\$57,969	\$1,002	7.47	74.82%				
CARBON	JOLIET ELEM	214	\$684,765	\$669,284	\$678,873	\$694,354	\$25,070	11.77	76.13%				
CARBON	JOLIET H S	128	\$607,995	\$597,161	\$609,430	\$620,264	\$11,134	2.73	74.37%				
CARBON	LUTHER ELEM	22	\$75,063	\$73,789	\$74,224	\$75,497	\$308	24.56	78.46%				
CARBON	RED LODGE ELEM	392	\$1,157,663	\$1,122,677	\$1,146,214	\$1,181,200	\$34,983	8.69	74.50%				
CARBON	RED LODGE H S	177	\$775,047	\$751,745	\$770,918	\$794,220	\$23,302	3.12	73.35%				
CARBON	ROBERTS ELEM	81	\$322,563	\$316,716	\$317,294	\$323,141	\$567	15.34	79.72%				
CARBON	ROBERTS H S	43	\$316,347	\$315,035	\$317,668	\$318,980	\$1,343	13.89	77.50%				

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AT THE REQUEST OF REPRESENTATIVE SCHYE
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 REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATE FY93 BUDGET PLUS 874 & SP ED	RESTATE FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATE FY93 BUDGET AS A % OF MAX G.F. BUDGET 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	8.46	66.50%	*	**
CARTER	ALZADA ELEM	16	\$57,076	\$57,076	\$57,977	\$57,977	\$301	3.09	78.37%	*	**
CARTER	CARTER CO H S	50	\$498,500	\$498,500	\$494,514	\$498,500	\$0	-11.90	111.18%	*	**
CARTER	EKALAKA ELEM	84	\$454,272	\$454,272	\$454,253	\$454,272	\$0	21.23	120.91%	*	**
CARTER	HAMMOND - HAWKS HOME	22	\$75,200	\$75,200	\$75,353	\$75,353	\$153	26.35	79.36%	*	**
CARTER	JOHNSTON ELEM	5	\$23,646	\$23,646	\$24,596	\$24,596	\$950	20.09	69.29%	*	**
CARTER	PINE HILL - PLAINVW EL	13	\$44,000	\$44,000	\$45,358	\$45,358	\$1,358	6.17	71.45%	*	**
CARTER	RIDGE ELEM	4	\$27,193	\$27,193	\$27,193	\$27,193	\$0	73.37	84.98%	*	**
CASCADE	BELT ELEM	232	\$811,470	\$811,470	\$811,470	\$811,470	\$0	15.89	83.25%	*	**
CASCADE	BELT H S	91	\$640,957	\$640,957	\$615,786	\$640,957	\$0	5.13	95.80%	*	**
CASCADE	CASCADE ELEM	220	\$700,976	\$700,976	\$687,203	\$708,698	\$7,822	0.66	77.07%	*	**
CASCADE	CASCADE H S	125	\$668,174	\$668,174	\$646,681	\$668,217	\$44	0.92	80.50%	*	**
CASCADE	CENTERVILLE EL	243	\$832,346	\$832,346	\$795,443	\$832,346	\$0	-4.45	81.31%	*	**
CASCADE	CENTERVILLE H S	93	\$517,977	\$517,977	\$508,888	\$521,197	\$3,490	-3.99	78.27%	*	**
CASCADE	DEEP CREEK ELEM	6	\$41,310	\$41,310	\$41,310	\$41,310	\$0	38.62	105.93%	*	**
CASCADE	GREAT FALLS EL	8,904	\$29,651,889	\$29,651,889	\$26,788,837	\$29,651,889	\$0	-2.33	88.31%	*	**
CASCADE	GREAT FALLS H S	3,321	\$15,756,700	\$15,756,700	\$14,398,964	\$15,756,700	\$0	-9.59	95.96%	*	**
CASCADE	SIMMS H S	149	\$809,195	\$809,195	\$787,952	\$809,195	\$0	-13.20	85.55%	*	**
CASCADE	SUN RIVER VALLEY ELEM	268	\$1,010,994	\$1,010,994	\$971,673	\$1,010,994	\$0	57.31	96.12%	*	**
CASCADE	ULM ELEM	102	\$382,388	\$382,388	\$365,181	\$382,388	\$0	32.38	89.01%	*	**
CASCADE	VAUGHN ELEM	179	\$613,972	\$613,972	\$587,169	\$614,756	\$784	-6.93	80.29%	*	**
CHOTEAU	BIG SANDY ELEM	181	\$792,742	\$792,742	\$776,594	\$792,742	\$0	18.47	102.48%	*	**
CHOTEAU	BIG SANDY H S	90	\$713,979	\$713,979	\$691,843	\$713,979	\$0	15.02	107.99%	*	**
CHOTEAU	CARTER ELEM	7	\$55,435	\$55,435	\$55,435	\$55,435	\$0	3.43	130.45%	*	**
CHOTEAU	FT BENTON ELEM	365	\$1,275,450	\$1,275,450	\$1,240,861	\$1,275,450	\$0	-7.65	85.41%	*	**
CHOTEAU	FT BENTON H S	176	\$948,825	\$948,825	\$930,645	\$948,825	\$0	2.68	88.44%	*	**
CHOTEAU	GERALDINE ELEM	118	\$588,483	\$588,483	\$576,974	\$588,483	\$0	11.78	114.91%	*	**
CHOTEAU	GERALDINE H S	43	\$502,850	\$502,850	\$502,850	\$502,850	\$0	9.66	122.57%	*	**
CHOTEAU	HIGHWOOD ELEM	93	\$580,309	\$580,309	\$565,458	\$580,309	\$0	33.65	138.78%	*	**
CHOTEAU	HIGHWOOD H S	48	\$410,130	\$410,130	\$405,264	\$410,130	\$0	-0.81	93.32%	*	**
CHOTEAU	KNEES ELEM	9	\$54,080	\$54,080	\$50,296	\$54,080	\$0	6.66	101.51%	*	**
CHOTEAU	LOMA ELEM	10	\$51,886	\$51,886	\$51,886	\$51,886	\$0	-3.19	97.91%	*	**
CHOTEAU	WARRICK ELEM	5	\$39,335	\$39,335	\$39,335	\$39,335	\$0	10.78	110.81%	*	**
CHOTEAU	COTTONWOOD EL	20	\$88,420	\$88,420	\$88,420	\$88,420	\$0	72.45	100.52%	*	**
CUSTER	CUSTER CO H S	627	\$2,778,753	\$2,778,753	\$2,643,062	\$2,778,753	\$0	-16.04	83.95%	*	**
CUSTER	HKT - BASIN SPR CRK EL	9	\$32,189	\$32,189	\$33,670	\$33,670	\$1,481	9.52	68.03%	*	**
CUSTER	KINSEY ELEM	43	\$140,638	\$140,638	\$137,256	\$140,638	\$0	20.30	81.91%	*	**
CUSTER	KIRCHER ELEM	47	\$153,922	\$153,922	\$149,629	\$153,922	\$0	20.20	82.50%	*	**
CUSTER	MILES CITY ELEM	1,320	\$4,297,114	\$4,297,114	\$3,994,427	\$4,298,500	\$1,386	-16.87	81.04%	*	**
CUSTER	MOON CREEK EL	13	\$32,000	\$32,000	\$35,758	\$35,758	\$3,758	6.07	56.32%	*	**
CUSTER	S H - FOSTER CRK ELEM	8	\$32,847	\$32,847	\$33,637	\$33,637	\$790	17.10	73.13%	*	**
CUSTER	S Y ELEM	10	\$26,500	\$26,500	\$29,679	\$29,679	\$3,179	15.89	56.01%	*	**
CUSTER	TRAIL CREEK EL	11	\$32,144	\$32,144	\$34,753	\$34,753	\$2,609	5.78	61.52%	*	**
CUSTER	TWIN BUTTES EL	4	\$32,022	\$32,022	\$32,022	\$32,022	\$0	32.33	100.07%	*	**
CUSTER	WHITNEY CRK EL	6	\$30,000	\$30,000	\$30,240	\$30,240	\$240	37.28	77.54%	*	**
DANIELS	FLAXVILLE ELEM	39	\$282,836	\$282,836	\$277,350	\$282,836	\$0	25.59	124.81%	*	**
DANIELS	FLAXVILLE H S	31	\$294,925	\$294,925	\$283,573	\$294,925	\$0	4.38	83.54%	*	**
DANIELS	PEERLESS ELEM	47	\$367,887	\$367,887	\$357,022	\$367,887	\$0	37.67	132.54%	*	**
DANIELS	PEERLESS H S	30	\$364,495	\$364,495	\$359,839	\$364,495	\$0	6.42	103.72%	*	**
DANIELS	SCOBEE ELEM	232	\$978,317	\$978,317	\$951,117	\$978,317	\$0	10.73	101.87%	*	**

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX G.F.	* SPENT 95% OR LESS OF FY92 BUDGET	** SPENT 85% OR LESS OF FY92 BUDGET
DANIELS	SCOBEE H S	97	\$787,365	\$773,932	\$773,932	\$787,365	\$14,433	14.88	114.71%	*	**
DAWSON	BLOOMFIELD ELEM	25	\$81,120	\$81,120	\$81,120	\$81,766	\$646	11.25	77.55%	*	**
DAWSON	DAWSON CO H S	516	\$2,619,850	\$2,397,888	\$2,397,888	\$2,619,850	\$211,962	-17.50	90.84%	*	**
DAWSON	DEER CREEK ELEM	23	\$88,868	\$83,277	\$83,277	\$88,868	\$5,591	3.90	85.42%	*	**
DAWSON	GLENDIVE ELEM	1,179	\$3,838,614	\$3,495,278	\$3,509,611	\$3,852,947	\$343,329	-3.44	80.24%	*	**
DAWSON	LINDSAY ELEM	16	\$75,712	\$75,712	\$75,712	\$75,712	\$0	8.62	102.35%	*	**
DAWSON	RICHEY ELEM	71	\$444,454	\$437,716	\$437,716	\$444,454	\$6,738	38.14	124.81%	*	**
DAWSON	RICHEY H S	47	\$410,155	\$410,155	\$410,155	\$410,155	\$0	18.55	95.44%	*	**
DEER LODGE	ANACONDA ELEM	1,096	\$3,910,175	\$3,567,928	\$3,567,928	\$3,910,175	\$342,247	6.46	86.26%	*	**
DEER LODGE	ANACONDA H S	539	\$2,618,508	\$2,408,394	\$2,408,394	\$2,618,508	\$210,114	1.85	87.91%	*	**
FALLON	BAKER ELEM	415	\$1,815,031	\$1,760,944	\$1,760,944	\$1,815,031	\$54,087	18.42	108.88%	*	**
FALLON	BAKER H S	165	\$1,492,474	\$1,471,812	\$1,471,812	\$1,492,474	\$20,662	-2.44	145.95%	*	**
FALLON	FERTILE PRAIRIE EL	10	\$40,926	\$40,926	\$40,926	\$41,220	\$294	0.00	77.79%	*	**
FALLON	PLEVNA ELEM	94	\$649,911	\$625,151	\$625,151	\$649,911	\$24,760	0.21	149.57%	*	**
FALLON	PLEVNA H S	41	\$512,415	\$512,415	\$512,415	\$512,415	\$0	4.31	127.95%	*	**
FALLON	AYERS ELEM	9	\$33,280	\$33,280	\$33,280	\$34,543	\$1,263	9.50	69.70%	*	**
FERGUS	COTTONWOOD ELEM	6	\$28,746	\$28,746	\$28,746	\$29,236	\$490	43.19	74.97%	*	**
FERGUS	DEERFIELD ELEM	15	\$54,992	\$54,992	\$54,992	\$55,270	\$278	20.49	78.42%	*	**
FERGUS	DENTON ELEM	126	\$480,063	\$473,425	\$473,425	\$480,063	\$6,638	14.37	85.11%	*	**
FERGUS	DENTON H S	53	\$373,182	\$366,663	\$366,663	\$373,291	\$1,109	16.19	80.19%	*	**
FERGUS	FERGUS H S	441	\$1,855,057	\$1,806,258	\$1,814,989	\$1,863,788	\$57,531	-13.94	78.93%	*	**
FERGUS	GRASS RANGE EL	96	\$358,525	\$346,949	\$346,949	\$358,525	\$11,576	19.51	82.58%	*	**
FERGUS	GRASS RANGE H S	34	\$368,795	\$366,541	\$366,541	\$368,795	\$2,254	13.25	100.06%	*	**
FERGUS	KING COLONY EL	5	\$31,987	\$31,987	\$31,987	\$31,987	\$0	11.71	90.11%	*	**
FERGUS	LEWISTOWN ELEM	1,138	\$3,516,805	\$3,278,433	\$3,315,805	\$3,553,977	\$275,544	0.71	77.79%	*	**
FERGUS	MAIDEN ELEM	7	\$37,856	\$37,856	\$37,856	\$37,856	\$0	8.24	89.08%	*	**
FERGUS	MOORE ELEM	99	\$399,215	\$393,566	\$393,566	\$399,215	\$5,649	12.74	88.63%	*	**
FERGUS	MOORE H S	58	\$396,740	\$391,091	\$391,091	\$396,740	\$5,649	6.22	82.78%	*	**
FERGUS	ROY ELEM	46	\$306,173	\$306,431	\$306,431	\$309,173	\$2,742	11.87	141.12%	*	**
FERGUS	ROY H S	15	\$373,507	\$373,507	\$373,507	\$373,507	\$0	14.23	136.59%	*	**
FERGUS	SPRING CRK COLONY EL	4	\$31,987	\$31,987	\$31,987	\$31,987	\$0	73.07	99.96%	*	**
FERGUS	WINIFRED ELEM	115	\$495,988	\$494,832	\$494,832	\$495,988	\$1,156	24.25	98.33%	*	**
FERGUS	WINIFRED H S	42	\$394,116	\$392,760	\$392,760	\$394,116	\$1,356	19.83	96.90%	*	**
FLATHEAD	BATAVIA ELEM	140	\$558,109	\$530,936	\$530,936	\$558,109	\$27,173	56.50	88.45%	*	**
FLATHEAD	BIGFORK ELEM	587	\$1,774,445	\$1,697,789	\$1,726,930	\$1,803,586	\$76,647	3.98	75.75%	*	**
FLATHEAD	BIGFORK H S	306	\$1,137,382	\$1,107,995	\$1,154,567	\$1,183,954	\$26,369	0.60	69.42%	*	**
FLATHEAD	CAYUSE PRAIRIE ELEM	257	\$841,088	\$802,554	\$804,588	\$843,122	\$38,564	8.74	79.96%	*	**
FLATHEAD	COLUMBIA FALLS ELEM	1,849	\$5,165,132	\$4,740,498	\$4,770,294	\$5,203,928	\$433,430	4.81	78.93%	*	**
FLATHEAD	COLUMBIA FALLS H S	764	\$2,925,370	\$2,780,187	\$2,839,008	\$2,975,191	\$135,994	2.51	75.63%	*	**
FLATHEAD	CRESTON ELEM	79	\$260,213	\$244,510	\$244,510	\$260,213	\$15,703	5.14	84.05%	*	**
FLATHEAD	DEER PARK ELEM	97	\$379,244	\$364,774	\$364,774	\$379,244	\$14,470	57.03	86.82%	*	**
FLATHEAD	EVERGREEN ELEM	716	\$2,350,700	\$2,148,460	\$2,159,809	\$2,362,049	\$203,289	-9.81	79.83%	*	**
FLATHEAD	FAIR - MONT - EGAN ELEM	146	\$490,034	\$474,931	\$477,890	\$492,993	\$15,102	5.76	78.59%	*	**
FLATHEAD	FLATHEAD H S	1,957	\$7,613,591	\$7,414,348	\$7,414,348	\$7,613,591	\$199,243	-3.75	82.22%	*	**
FLATHEAD	HELENA FLATS EL	199	\$663,315	\$636,533	\$639,755	\$666,537	\$26,782	7.09	79.11%	*	**
FLATHEAD	KALISPELL ELEM	2,488	\$8,298,957	\$7,499,338	\$7,499,338	\$8,298,957	\$799,619	5.89	83.08%	*	**
FLATHEAD	KILA ELEM	105	\$320,624	\$304,964	\$305,476	\$321,136	\$15,662	8.71	80.27%	*	**
FLATHEAD	MARION ELEM	100	\$397,923	\$379,843	\$379,843	\$397,923	\$18,080	19.02	86.57%	*	**
FLATHEAD	OLNEY - BISSELL ELEM	96	\$336,742	\$316,730	\$319,422	\$337,434	\$17,712	18.68	80.20%	*	**
FLATHEAD	PLEASANT VALLEY ELEM	9	\$33,318	\$33,318	\$34,573	\$34,573	\$1,255	5.13	69.86%	*	**

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SCHOOL FUNDING ANALYSIS
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SPECIAL ED ANB NOT INCLUDED

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO 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	\$1,105,999	\$1,142,752	\$2,807	15.33	79.73%	*	
FLATHEAD	SWAN RIVER EL	132	\$481,410	\$463,405	\$463,405	\$481,410	\$0	36.26	86.30%	*	
FLATHEAD	WEST GLACIER ELEM	64	\$256,743	\$201,996	\$201,996	\$256,743	\$0	14.05	86.64%	*	
FLATHEAD	WEST VALLEY EL	257	\$796,511	\$767,426	\$776,542	\$808,627	\$12,116	2.58	75.99%	*	
FLATHEAD	WHITEFISH ELEM	1,185	\$3,596,742	\$3,376,904	\$3,427,733	\$3,647,571	\$50,829	11.37	76.65%	*	
FLATHEAD	WHITEFISH H S	529	\$2,136,036	\$2,055,594	\$2,080,038	\$2,180,480	\$24,445	-3.94	77.09%	*	
GALLATIN	AMSTERDAM ELEM	50	\$176,311	\$176,311	\$176,311	\$176,311	\$0	18.84	91.47%	*	
GALLATIN	ANDERSON ELEM	153	\$509,125	\$489,948	\$490,176	\$509,353	\$228	3.53	80.46%	*	
GALLATIN	BELGRADE ELEM	1,229	\$3,730,655	\$3,474,842	\$3,520,009	\$3,775,822	\$45,167	3.80	77.35%	*	
GALLATIN	BELGRADE H S	426	\$1,016,186	\$1,522,884	\$1,577,049	\$1,870,351	\$54,165	0.75	71.52%	*	
GALLATIN	BOZEMAN ELEM	3,138	\$9,800,463	\$9,230,640	\$9,230,640	\$9,800,463	\$0	7.10	82.69%	*	
GALLATIN	BOZEMAN H S	1,309	\$5,793,711	\$5,622,775	\$5,622,775	\$5,793,711	\$0	-0.93	90.80%	*	
GALLATIN	COTTONWOOD EL	11	\$34,820	\$34,820	\$34,894	\$36,894	\$2,074	4.43	65.31%	*	
GALLATIN	GALLATIN GTWY ELEM	126	\$425,136	\$414,102	\$414,102	\$425,136	\$0	7.33	80.43%	*	
GALLATIN	LA MOTTE ELEM	49	\$151,696	\$151,696	\$151,696	\$151,696	\$0	14.98	80.15%	*	
GALLATIN	MALMBORG ELEM	8	\$32,482	\$32,482	\$33,345	\$33,345	\$863	13.53	72.50%	*	
GALLATIN	MANHATTAN ELEM	365	\$1,116,178	\$1,063,075	\$1,086,427	\$1,141,530	\$25,351	2.60	74.11%	*	
GALLATIN	MANHATTAN H S	177	\$773,283	\$747,814	\$767,773	\$793,242	\$19,959	0.37	73.11%	*	
GALLATIN	MONFORTON EL	208	\$710,535	\$682,495	\$684,521	\$712,561	\$2,026	6.88	79.72%	*	
GALLATIN	OPHIR ELEM	54	\$185,808	\$185,808	\$185,808	\$185,808	\$0	7.81	89.89%	*	
GALLATIN	PASS CREEK ELEM	17	\$44,084	\$44,084	\$47,663	\$47,663	\$3,579	25.80	61.52%	*	
GALLATIN	SPRINGHILL EL	14	\$52,995	\$52,995	\$53,113	\$53,113	\$118	11.67	79.29%	*	
GALLATIN	THREE FORKS EL	264	\$831,534	\$796,960	\$807,542	\$842,116	\$10,582	16.72	76.77%	*	
GALLATIN	THREE FORKS H S	120	\$595,473	\$593,019	\$599,924	\$602,378	\$6,905	1.51	76.55%	*	
GALLATIN	W YELLOWSTONE ELEM	143	\$634,843	\$601,892	\$601,892	\$634,843	\$0	13.96	99.06%	*	
GALLATIN	W YELLOWSTONE H S	71	\$595,572	\$582,737	\$582,737	\$595,572	\$0	9.57	108.45%	*	
GALLATIN	WILLOW CREEK EL	34	\$156,924	\$150,467	\$153,085	\$159,542	\$2,619	15.52	75.65%	*	
GALLATIN	WILLOW CREEK HS	16	\$207,180	\$203,810	\$207,582	\$210,952	\$3,772	15.15	74.88%	*	
GARFIELD	BENZIE ELEM	8	\$28,646	\$28,646	\$30,276	\$30,276	\$1,630	29.85	65.83%	*	
GARFIELD	BIG DRY CREEK ELEM	6	\$32,501	\$32,501	\$32,501	\$32,501	\$0	18.12	83.34%	*	
GARFIELD	BLACKFOOT ELEM	7	\$26,780	\$26,780	\$28,223	\$28,223	\$1,443	17.33	66.41%	*	
GARFIELD	COHAGEN ELEM	25	\$78,959	\$78,959	\$80,038	\$80,038	\$1,079	20.49	75.91%	*	
GARFIELD	GARFIELD CO H S	93	\$534,793	\$527,236	\$527,236	\$534,793	\$0	7.09	80.89%	*	
GARFIELD	JORDAN ELEM	138	\$492,433	\$480,463	\$480,846	\$492,816	\$383	14.66	80.14%	*	
GARFIELD	KESTER ELEM	6	\$39,418	\$39,418	\$39,418	\$39,418	\$0	43.95	101.08%	*	
GARFIELD	PINE GROVE ELEM	10	\$27,089	\$27,089	\$30,150	\$30,150	\$3,061	14.25	56.90%	*	
GARFIELD	ROSS ELEM	4	\$27,750	\$27,750	\$27,750	\$27,750	\$0	100.25	86.72%	*	
GARFIELD	SAND SPRINGS EL	6	\$28,646	\$28,646	\$29,156	\$29,156	\$510	11.30	74.77%	*	
GARFIELD	VAN NORMAN ELEM	18	\$55,953	\$55,953	\$57,718	\$57,718	\$1,765	25.80	71.28%	*	
GLACIER	BROWNING ELEM	1,445	\$10,000,000	\$4,131,521	\$4,163,423	\$10,031,902	\$31,902	6.56	89.31%	*	
GLACIER	BROWNING H S	340	\$4,000,000	\$1,231,785	\$1,279,378	\$4,047,593	\$47,593	-0.60	87.89%	*	
GLACIER	CUT BANK ELEM	733	\$2,764,443	\$2,220,174	\$2,227,853	\$2,772,127	\$7,679	-2.00	82.32%	*	
GLACIER	CUT BANK H S	265	\$1,875,897	\$1,349,545	\$1,349,545	\$1,875,897	\$0	-14.29	93.45%	*	
GLACIER	E GLACIER PARK ELEM	57	\$354,003	\$225,935	\$225,935	\$354,003	\$0	-24.27	102.54%	*	
GLACIER	MOUNTAIN VIEW ELEMENTA	24	\$75,150	\$75,150	\$76,432	\$76,432	\$1,281	14.16	74.97%	*	
GOLDEN VALLEY	LAVINA ELEM	51	\$245,039	\$232,133	\$232,133	\$245,039	\$0	29.70	91.14%	*	
GOLDEN VALLEY	LAVINA H S	24	\$209,959	\$206,194	\$215,749	\$219,514	\$9,555	11.55	68.34%	*	
GOLDEN VALLEY	RYEGATE ELEM	53	\$296,667	\$290,298	\$290,298	\$296,667	\$0	17.07	108.80%	*	
GOLDEN VALLEY	RYEGATE H S	25	\$303,636	\$303,636	\$303,636	\$303,636	\$0	12.89	94.19%	*	
GRANITE	DRUMMOND ELEM	129	\$483,324	\$466,738	\$466,738	\$483,324	\$0	17.45	83.29%	*	

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GRANITE	DRUMMOND H S	94	\$502,275	\$496,982	\$502,932	\$508,225	\$5,950	4.96	76.57%	*	*
GRANITE	GRANITE H S	80	\$521,306	\$497,005	\$497,005	\$521,306	\$0	5.42	84.80%	*	*
GRANITE	HALL ELEM	29	\$120,570	\$120,570	\$120,570	\$120,570	\$0	6.34	100.96%	*	**
GRANITE	PHILIPSBURG EL	195	\$686,094	\$654,067	\$654,067	\$686,094	\$0	1.53	83.83%	*	*
HILL	BLUE SKY ELEM	141	\$516,924	\$508,546	\$508,546	\$516,924	\$0	10.88	88.26%	*	*
HILL	BLUE SKY HIGH	33	\$474,274	\$474,274	\$474,274	\$474,274	\$0	10.72	131.22%	*	*
HILL	BOX ELDER ELEM	142	\$947,853	\$463,779	\$463,779	\$949,705	\$1,852	4.39	88.31%	*	*
HILL	BOX ELDER H S	51	\$611,586	\$355,125	\$355,082	\$612,443	\$857	10.83	86.78%	*	**
HILL	COTTONWOOD ELEM	39	\$250,000	\$224,539	\$224,539	\$250,000	\$0	-6.42	139.03%	*	**
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	-4.83	68.79%	*	*
HILL	HAVRE ELEM	1,840	\$5,716,273	\$5,398,874	\$5,412,315	\$5,729,714	\$13,441	2.30	80.14%	*	*
HILL	HAVRE H S	799	\$2,888,128	\$2,753,601	\$2,828,588	\$2,963,115	\$74,987	6.58	73.25%	*	*
HILL	K - G ELEM	83	\$429,660	\$421,708	\$421,708	\$429,660	\$0	47.16	117.32%	*	*
HILL	K - G HIGH SCHOOL	30	\$413,746	\$413,746	\$413,746	\$413,746	\$0	6.32	119.31%	*	*
HILL	ROCKY BOY ELEM	341	\$1,826,585	\$964,867	\$962,583	\$1,844,301	\$17,716	2.01	84.66%	*	*
HILL	ROCKY BOY H S	84	\$823,975	\$470,009	\$473,585	\$827,550	\$3,575	-19.67	85.86%	*	**
JEFFERSON	BASIN ELEM	10	\$62,020	\$62,020	\$62,020	\$62,020	\$0	0.00	117.04%	*	*
JEFFERSON	BOULDER ELEM	231	\$861,788	\$814,321	\$814,321	\$861,788	\$0	-4.74	86.43%	*	*
JEFFERSON	CARDWELL ELEM	51	\$150,106	\$144,141	\$146,712	\$152,677	\$2,571	6.87	75.50%	*	*
JEFFERSON	CLANCY ELEM	366	\$1,218,542	\$1,198,612	\$1,198,612	\$1,218,542	\$0	9.63	82.86%	*	*
JEFFERSON	JEFFERSON H S	235	\$1,035,213	\$1,001,165	\$1,014,972	\$1,049,020	\$13,807	6.13	76.47%	*	*
JEFFERSON	MONTANA CITY ELEM	199	\$819,286	\$811,441	\$811,441	\$819,286	\$0	-10.06	100.61%	*	*
JEFFERSON	WHITEHALL ELEM	375	\$1,085,273	\$1,061,603	\$1,067,392	\$1,111,062	\$25,789	9.10	73.49%	*	*
JEFFERSON	WHITEHALL H S	175	\$761,494	\$740,488	\$760,372	\$781,378	\$36,84	8.70	72.97%	*	*
JUDITH BASIN	GEYSER ELEM	67	\$305,652	\$298,708	\$298,708	\$305,652	\$0	36.84	101.79%	*	*
JUDITH BASIN	GEYSER H S	32	\$285,955	\$283,297	\$283,686	\$286,344	\$389	11.59	79.71%	*	*
JUDITH BASIN	HOBSON ELEM	96	\$409,191	\$401,391	\$401,391	\$409,191	\$0	10.77	90.90%	*	*
JUDITH BASIN	HOBSON H S	47	\$408,883	\$406,288	\$406,288	\$408,883	\$0	21.20	94.57%	*	*
JUDITH BASIN	RAYNESFORD ELEM	23	\$83,385	\$82,371	\$82,371	\$83,385	\$0	19.66	83.84%	*	*
JUDITH BASIN	STANFORD ELEM	140	\$463,376	\$459,186	\$463,094	\$467,284	\$3,908	21.45	77.55%	*	*
JUDITH BASIN	STANFORD H S	58	\$412,410	\$412,410	\$412,410	\$412,410	\$0	18.87	85.32%	*	*
LAKE	ARLEE ELEM	272	\$1,142,702	\$823,396	\$835,252	\$1,154,558	\$11,856	-2.71	81.16%	*	*
LAKE	ARLEE H S	145	\$833,728	\$496,198	\$541,803	\$879,333	\$45,605	-8.95	70.75%	*	*
LAKE	CHARLO ELEM	197	\$712,401	\$679,472	\$679,472	\$712,401	\$0	32.85	85.53%	*	*
LAKE	CHARLO H S	74	\$491,401	\$445,073	\$445,858	\$492,186	\$785	5.04	81.01%	*	*
LAKE	POLSON ELEM	1,049	\$3,137,865	\$2,959,889	\$3,005,900	\$3,183,876	\$46,011	7.77	76.44%	*	*
LAKE	POLSON H S	463	\$1,688,161	\$1,627,998	\$1,688,834	\$1,748,997	\$60,836	1.57	70.66%	*	*
LAKE	RONAN ELEM	1,077	\$3,978,816	\$2,408,748	\$2,576,645	\$4,146,714	\$167,898	-8.76	73.65%	*	*
LAKE	RONAN H S	382	\$1,888,203	\$892,689	\$1,030,818	\$2,035,331	\$147,128	-11.10	67.15%	*	*
LAKE	ST IGNATIUS ELEM	421	\$1,590,357	\$1,401,508	\$1,401,508	\$1,590,357	\$0	24.08	86.88%	*	*
LAKE	ST IGNATIUS H S	198	\$1,187,748	\$524,136	\$581,898	\$1,245,510	\$57,763	-21.12	74.15%	*	*
LAKE	SWAN LAKE - SALMON ELEM	18	\$65,294	\$65,294	\$65,294	\$65,294	\$0	6.01	80.64%	*	*
LAKE	UPPER WEST SHORE ELEM	24	\$62,000	\$62,000	\$65,911	\$65,911	\$3,911	8.08	64.65%	*	*
LAKE	VALLEY VIEW ELEM	20	\$55,264	\$55,264	\$58,285	\$58,285	\$3,021	35.31	66.26%	*	*
LEWIS & CLARK	AUCHARD CRK ELEM	21	\$48,228	\$48,228	\$53,216	\$53,216	\$4,988	6.18	58.19%	*	*
LEWIS & CLARK	AUGUSTA ELEM	105	\$421,448	\$421,448	\$421,448	\$421,448	\$0	14.61	90.40%	*	*
LEWIS & CLARK	AUGUSTA H S	34	\$351,492	\$333,949	\$333,949	\$351,492	\$0	13.52	91.57%	*	**
LEWIS & CLARK	CRAIG ELEM	9	\$39,707	\$39,707	\$39,707	\$39,707	\$0	-0.21	80.23%	*	*
LEWIS & CLARK	E HELENA ELEM	1,024	\$2,935,797	\$2,865,066	\$2,912,694	\$2,983,425	\$47,628	3.47	75.53%	*	*

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SPECIAL ED ANB NOT INCLUDED

John W. Winkler
School Finance
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HB-667

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN 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	4.06	89.84%		
LEWIS & CLARK	HELENA H S	2,425	\$11,354,905	\$10,729,262	\$10,729,262	\$11,354,905	\$0	-2.52	96.67%		
LEWIS & CLARK	KESSLER ELEM	289	\$791,164	\$768,990	\$778,580	\$800,754	\$9,590	5.16	76.75%		
LEWIS & CLARK	LINCOLN ELEM	149	\$506,251	\$479,709	\$481,219	\$507,671	\$1,421	5.65	79.94%		
LEWIS & CLARK	LINCOLN HIGH SCHOOL	46	\$330,945	\$330,945	\$332,737	\$332,737	\$1,792	9.15	78.31%		
LEWIS & CLARK	TRINITY ELEM	14	\$50,686	\$50,686	\$51,266	\$51,266	\$580	0.00	76.54%		
LEWIS & CLARK	WOLF CREEK ELEM	13	\$49,315	\$49,315	\$49,609	\$49,609	\$295	-5.95	78.14%		
LIBERTY	CHESTER ELEM	240	\$809,318	\$772,388	\$774,560	\$811,490	\$2,173	14.50	79.87%		
LIBERTY	CHESTER H S	98	\$697,978	\$697,978	\$697,978	\$697,978	\$0	3.35	102.97%		
LIBERTY	J-I ELEM	113	\$686,197	\$674,998	\$674,998	\$686,197	\$0	40.72	139.18%		
LIBERTY	J-I HIGH SCHOOL	42	\$523,848	\$519,188	\$519,188	\$523,848	\$0	14.09	127.76%		
LIBERTY	LIBERTY ELEM SCHOOL	12	\$35,924	\$35,924	\$35,924	\$35,924	\$0	0.20	63.91%		
LIBERTY	WHITLASH ELEM	9	\$36,915	\$34,309	\$35,366	\$37,972	\$1,057	0.00	72.88%		
LINCOLN	EUREKA ELEM	521	\$1,724,305	\$1,491,209	\$1,518,057	\$1,751,153	\$26,848	6.53	77.32%		
LINCOLN	FORTUNE ELEM	76	\$234,804	\$229,439	\$229,439	\$234,804	\$0	21.28	81.30%		
LINCOLN	LIBBY ELEM	1,465	\$4,977,162	\$4,472,509	\$4,472,509	\$4,977,162	\$0	-18.15	83.14%		
LINCOLN	LIBBY H S	603	\$2,822,838	\$2,450,379	\$2,450,379	\$2,822,994	\$156	-19.51	82.15%		
LINCOLN	LINCOLN CO H S	289	\$1,132,370	\$1,084,144	\$1,106,562	\$1,174,788	\$42,418	2.74	70.62%		
LINCOLN	MCCORMICK ELEM	17	\$60,000	\$60,000	\$60,396	\$60,396	\$396	18.48	77.96%		
LINCOLN	SYLVANITE ELEM	14	\$52,320	\$51,320	\$51,773	\$52,773	\$453	16.36	77.63%		
LINCOLN	TREGO ELEM	69	\$208,056	\$208,056	\$208,056	\$208,056	\$0	15.87	80.32%		
LINCOLN	TROY ELEM	467	\$1,605,348	\$1,402,467	\$1,421,404	\$1,624,285	\$18,937	-3.97	78.30%		
LINCOLN	TROY H S	226	\$1,021,478	\$941,540	\$960,382	\$1,040,320	\$18,842	-3.96	75.66%		
LINCOLN	YAAK ELEM	18	\$65,982	\$65,982	\$65,982	\$65,982	\$0	27.23	81.49%		
MADISON	ALDER ELEM	29	\$80,470	\$80,470	\$83,483	\$83,483	\$3,013	14.00	69.91%		
MADISON	ENNIS ELEM	241	\$880,276	\$861,008	\$861,008	\$880,276	\$0	13.00	91.66%		
MADISON	ENNIS H S	117	\$670,602	\$660,908	\$660,908	\$670,602	\$0	10.70	86.02%		
MADISON	HARRISON ELEM	79	\$290,000	\$289,045	\$290,731	\$291,686	\$1,886	26.99	78.24%		
MADISON	HARRISON H S	37	\$285,804	\$282,076	\$286,616	\$286,344	\$4,539	15.21	75.47%		
MADISON	SHERIDAN ELEM	187	\$546,432	\$540,770	\$556,523	\$562,185	\$15,753	23.54	72.07%		
MADISON	SHERIDAN H S	99	\$504,843	\$491,558	\$502,475	\$515,560	\$10,916	6.06	74.10%		
MADISON	TWIN BRIDGES ELEM	159	\$597,000	\$575,957	\$575,957	\$597,000	\$0	18.70	85.83%		
MADISON	TWIN BRIDGES H S	80	\$545,000	\$541,464	\$541,464	\$545,000	\$0	12.90	91.76%		
MCCONE	CIRCLE ELEM	229	\$833,464	\$789,423	\$789,423	\$833,464	\$0	11.59	83.32%		
MCCONE	CIRCLE H S	138	\$726,408	\$705,718	\$705,718	\$726,408	\$0	3.34	81.42%		
MCCONE	PRAIRIE ELK ELEM	6	\$29,120	\$29,120	\$29,536	\$29,536	\$416	9.89	75.74%		
MCCONE	SOUTHWEST ELEM	11	\$36,280	\$36,280	\$36,046	\$38,046	\$1,766	3.87	67.35%		
MCCONE	VIDA ELEM	19	\$85,292	\$85,292	\$85,292	\$85,292	\$0	6.35	100.98%		
MEAGHER	LENNEP ELEM	12	\$32,666	\$32,666	\$35,731	\$35,731	\$3,065	2.16	59.56%		
MEAGHER	RINGLING ELEM	5	\$37,317	\$37,317	\$37,317	\$37,317	\$0	3.38	105.12%		
MEAGHER	WHT SULPHUR SPGS ELEM	183	\$755,144	\$741,779	\$741,779	\$755,144	\$0	12.89	98.99%		
MEAGHER	WHT SULPHUR SPGS HS	103	\$602,576	\$586,373	\$586,373	\$602,576	\$0	11.28	85.08%		
MINERAL	ALBERTON ELEM	164	\$500,596	\$500,596	\$500,596	\$500,596	\$0	-9.68	84.31%		
MINERAL	ALBERTON H S	59	\$446,918	\$446,918	\$446,918	\$446,918	\$0	5.22	91.54%		
MINERAL	ST REGIS ELEM	153	\$577,506	\$539,703	\$539,703	\$577,506	\$0	-11.14	84.25%		
MINERAL	ST REGIS H S	56	\$454,766	\$437,098	\$437,098	\$454,766	\$0	-5.31	92.56%		
MINERAL	SUPERIOR ELEM	304	\$1,102,842	\$1,049,461	\$1,049,461	\$1,102,842	\$0	-14.80	87.62%		
MINERAL	SUPERIOR H S	130	\$653,396	\$653,396	\$655,966	\$655,966	\$2,570	-11.19	78.77%		
MISSOULA	BONNER ELEM	423	\$1,462,873	\$1,377,409	\$1,377,409	\$1,462,873	\$0	-6.14	84.11%		
MISSOULA	CLINTON ELEM	236	\$827,999	\$785,373	\$785,373	\$827,999	\$0	-8.35	82.45%		

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET LESS 874 & SPED	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SPED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SPED	RESTATED FY93 BUDGET PLUS 874 & SPED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE FY93 BUDGET	RESTATED FY93 BUDGET AS A % OF MAX G.F. BUDGET PLUS 874 & SPED	* SPENT 95% OF FY92 BUDGET	** SPENT 85% OF FY92 BUDGET
MISSOULA	DESMET SCHOOL	104	\$425,041	\$410,428	\$410,428	\$425,041	\$0	31.97	91.38%		
MISSOULA	FRENCHTOWN ELEM	624	\$1,946,347	\$1,880,221	\$1,880,221	\$1,956,822	\$10,475	10.95	78.84%		
MISSOULA	FRENCHTOWN H S	266	\$1,408,094	\$1,306,793	\$1,306,793	\$1,408,094	\$0	2.29	93.99%		
MISSOULA	HELLGATE ELEM	920	\$2,741,449	\$2,577,794	\$2,577,794	\$2,781,008	\$39,559	1.08	76.55%		
MISSOULA	LOLO ELEM	625	\$2,003,765	\$1,940,229	\$1,940,229	\$2,003,765	\$0	-3.82	81.45%		
MISSOULA	MISSOULA ELEM	5,819	\$19,595,900	\$18,299,085	\$18,299,085	\$19,595,900	\$0	10.21	90.87%		
MISSOULA	MISSOULA H S	3,360	\$15,368,799	\$14,417,416	\$14,417,416	\$15,368,799	\$0	0.77	94.95%		
MISSOULA	POTOMAC ELEM	107	\$421,910	\$421,910	\$421,910	\$421,910	\$0	52.75	88.75%		
MISSOULA	SEELEY LAKE ELEM	214	\$666,897	\$666,897	\$666,897	\$673,354	\$6,457	3.44	77.04%		
MISSOULA	SUNSET ELEM	11	\$44,882	\$39,999	\$39,999	\$41,037	\$1,038	0.74	74.82%		
MISSOULA	SWAN VALLEY ELEM	70	\$325,923	\$325,923	\$325,923	\$325,923	\$0	87.10	106.29%		
MISSOULA	TARGET RANGE ELEM	507	\$1,540,853	\$1,451,119	\$1,451,119	\$1,570,794	\$29,941	3.19	75.13%		
MISSOULA	WOODMAN ELEM	67	\$320,795	\$320,795	\$320,795	\$320,795	\$0	89.69	103.55%		
MUSSELSHELL	MELSTONE ELEM	65	\$322,590	\$310,655	\$310,655	\$322,590	\$0	68.82	99.46%		
MUSSELSHELL	MELSTONE H S	51	\$387,957	\$387,957	\$387,957	\$387,957	\$0	56.10	86.35%		
MUSSELSHELL	MUSSELSHELL ELEM	20	\$96,709	\$94,317	\$94,317	\$96,709	\$0	11.16	107.03%		
MUSSELSHELL	ROUNDUP ELEM	474	\$1,486,267	\$1,381,728	\$1,381,728	\$1,483,784	\$24,517	1.14	75.91%		
MUSSELSHELL	ROUNDUP H S	195	\$864,133	\$812,414	\$812,414	\$885,017	\$20,884	-2.61	73.89%		
PARK	ARROWHEAD ELEM	53	\$163,792	\$163,792	\$163,792	\$163,792	\$0	19.94	80.60%		
PARK	COOKE CITY ELEM	7	\$32,034	\$32,034	\$32,034	\$32,427	\$393	21.40	76.31%		
PARK	GARDINER ELEM	167	\$696,620	\$545,510	\$545,510	\$704,131	\$4,511	12.99	81.48%		
PARK	GARDINER H S	74	\$650,827	\$441,917	\$441,917	\$652,244	\$1,417	13.17	84.69%		
PARK	LIVINGSTON ELEM	1,059	\$3,530,717	\$3,273,989	\$3,273,989	\$3,530,717	\$0	-7.94	81.84%		
PARK	PARK H S	463	\$2,092,365	\$1,947,279	\$1,947,279	\$2,092,365	\$0	-7.90	81.72%		
PARK	PINE CREEK ELEM	22	\$62,745	\$62,745	\$62,745	\$65,389	\$2,644	29.87	88.86%		
PARK	RICHLAND ELEM	11	\$48,592	\$48,592	\$48,592	\$48,592	\$0	7.03	86.02%		
PARK	SPRINGDALE ELEM	10	\$35,465	\$35,465	\$35,465	\$36,851	\$1,386	2.39	69.54%		
PARK	SHIELDS VALLEY HIGH SCH	93	\$600,921	\$587,597	\$587,597	\$600,921	\$0	12.03	90.11%		
PARK	SHIELDS VLY ELEM SCH DIS	199	\$721,620	\$695,327	\$695,327	\$721,620	\$0	41.55	87.38%		
PETROLEUM	WINNETT ELEM	70	\$356,020	\$356,851	\$356,851	\$356,020	\$0	18.67	107.87%		
PETROLEUM	WINNETT H S	38	\$372,628	\$362,030	\$362,030	\$372,628	\$0	27.46	93.99%		
PHILLIPS	DODSON ELEM	89	\$484,938	\$422,733	\$422,733	\$484,938	\$0	19.20	102.34%		
PHILLIPS	DODSON H S	50	\$483,336	\$483,336	\$483,336	\$483,336	\$0	25.41	108.76%		
PHILLIPS	LANDUSKY ELEM	8	\$33,315	\$33,315	\$33,315	\$34,011	\$696	3.29	73.95%		
PHILLIPS	MALTA ELEM	463	\$1,607,805	\$1,558,869	\$1,558,869	\$1,607,805	\$0	9.84	86.69%		
PHILLIPS	MALTA H S	222	\$1,049,894	\$1,018,831	\$1,018,831	\$1,050,213	\$319	4.75	80.36%		
PHILLIPS	SACO ELEM	91	\$551,185	\$531,826	\$531,826	\$551,185	\$0	20.11	130.22%		
PHILLIPS	SACO H S	37	\$537,638	\$537,638	\$537,638	\$537,638	\$0	28.59	141.12%		
PHILLIPS	SECOND CRK ELEM	7	\$35,864	\$33,224	\$33,224	\$36,019	\$155	13.50	79.80%		
PHILLIPS	WHITEWATER ELEM	56	\$446,224	\$441,964	\$441,964	\$446,224	\$0	-1.73	157.60%		
PHILLIPS	WHITEWATER H S	38	\$415,489	\$411,230	\$411,230	\$415,489	\$0	-6.53	106.51%		
PONDERA	BRADY ELEM	61	\$385,937	\$375,078	\$375,078	\$385,937	\$0	24.97	115.50%		
PONDERA	BRADY H S	37	\$280,433	\$280,433	\$280,433	\$285,301	\$4,868	17.91	74.89%		
PONDERA	CONRAD ELEM	560	\$1,983,000	\$1,871,713	\$1,871,713	\$1,983,000	\$0	-0.41	86.63%		
PONDERA	CONRAD H S	227	\$1,222,314	\$1,182,836	\$1,182,836	\$1,222,314	\$0	0.56	91.29%		
PONDERA	DUPUYER ELEM	31	\$101,230	\$99,037	\$99,037	\$101,848	\$418	1.68	79.04%		
PONDERA	HEART BUTTE	56	\$690,096	\$680,994	\$680,994	\$690,096	\$0	7.46	88.17%		
PONDERA	HEART BUTTE ELEM	177	\$1,074,773	\$311,845	\$311,845	\$1,126,854	\$52,081	-28.93	76.23%		
PONDERA	MIAMI ELEM	22	\$74,636	\$73,550	\$73,550	\$75,118	\$483	24.45	78.22%		
PONDERA	VALIER ELEM	204	\$668,576	\$642,045	\$642,045	\$669,252	\$676	8.17	80.31%		

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 PLUS 874 & SP ED	RESTATED FY93 BUDGET PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATE 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	\$495,725	\$495,725	\$495,725	\$495,725	\$0	10.79	87.57%	*	**
POWDER RIVER	BELLE CREEK EL	12	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000	\$0	0.00	203.38%	*	**
POWDER RIVER	BIDDLE ELEM	26	\$75,003	\$75,003	\$77,432	\$77,432	\$2,429	\$2,429	23.96	71.06%	*	*
POWDER RIVER	BILLUP ELEM	6	\$33,280	\$33,280	\$33,280	\$33,280	\$0	\$0	35.49	85.34%	*	*
POWDER RIVER	BROADUS ELEM	196	\$915,098	\$874,207	\$874,207	\$915,098	\$0	\$0	4.74	105.44%	*	*
POWDER RIVER	HORKAN CRK ELEM	7	\$30,160	\$30,160	\$30,927	\$30,927	\$767	\$767	34.61	72.78%	*	*
POWDER RIVER	POWDER RVR CO DIST HS	133	\$1,075,326	\$1,060,524	\$1,060,524	\$1,075,326	\$0	\$0	8.68	124.73%	*	*
POWDER RIVER	SO STACEY ELEM	6	\$32,263	\$32,263	\$32,263	\$32,263	\$0	\$0	41.93	82.73%	*	**
POWELL	AVON ELEM	38	\$88,054	\$88,054	\$94,581	\$94,581	\$6,527	\$6,527	3.70	62.99%	*	*
POWELL	DEER LODGE ELEM	651	\$2,396,768	\$2,198,045	\$2,198,045	\$2,396,768	\$0	\$0	-21.49	88.41%	*	*
POWELL	ELLISTON ELEM	24	\$76,542	\$76,542	\$77,545	\$77,545	\$1,003	\$1,003	13.08	76.07%	*	*
POWELL	GARRISON ELEM	15	\$54,841	\$54,841	\$55,237	\$55,237	\$396	\$396	0.00	77.89%	*	*
POWELL	GOLD CREEK ELEM	11	\$43,590	\$35,829	\$37,701	\$45,462	\$1,872	\$1,872	0.00	70.76%	*	**
POWELL	HELMVILLE ELEM	21	\$72,644	\$72,644	\$72,748	\$72,748	\$104	\$104	19.67	79.54%	*	*
POWELL	OVANDO ELEM	22	\$74,669	\$74,669	\$74,928	\$74,928	\$259	\$259	26.86	78.91%	*	*
POWELL	POWELL CO H S	298	\$1,455,088	\$1,402,774	\$1,402,774	\$1,455,088	\$0	\$0	-11.91	86.08%	*	*
PRAIRIE	TERRY ELEM	163	\$650,350	\$650,271	\$650,271	\$650,350	\$0	\$0	25.66	94.69%	*	**
PRAIRIE	TERRY H S	90	\$561,568	\$554,514	\$554,514	\$561,568	\$0	\$0	12.10	86.92%	*	**
RAVALLI	CORVALLIS ELEM	669	\$2,190,578	\$2,036,848	\$2,050,046	\$2,203,776	\$13,199	\$13,199	4.23	79.21%	*	*
RAVALLI	CORVALLIS H S	288	\$1,098,390	\$1,062,368	\$1,104,380	\$1,140,402	\$42,012	\$42,012	3.36	70.11%	*	*
RAVALLI	DARBY ELEM	382	\$1,231,124	\$1,132,009	\$1,152,271	\$1,251,386	\$0	\$0	-0.29	76.27%	*	*
RAVALLI	DARBY H S	165	\$733,465	\$731,285	\$731,285	\$750,991	\$19,706	\$19,706	6.03	73.52%	*	*
RAVALLI	FLORENCE - CARLTON ELEM	488	\$1,444,576	\$1,444,576	\$1,459,691	\$1,459,691	\$15,115	\$15,115	9.08	76.82%	*	*
RAVALLI	FLORENCE - CARLTON HS	172	\$834,116	\$756,005	\$770,476	\$848,587	\$14,471	\$14,471	1.98	76.20%	*	*
RAVALLI	HAMILTON ELEM	899	\$2,690,097	\$2,575,951	\$2,615,935	\$2,730,181	\$40,084	\$40,084	-6.15	76.16%	*	*
RAVALLI	HAMILTON H S	430	\$1,588,984	\$1,522,821	\$1,579,998	\$1,640,141	\$57,177	\$57,177	-8.08	70.74%	*	*
RAVALLI	LONE ROCK ELEM	163	\$507,457	\$475,186	\$475,186	\$507,457	\$0	\$0	10.88	82.10%	*	*
RAVALLI	STEVENSVILLE EL	790	\$2,338,408	\$2,298,622	\$2,381,557	\$2,381,557	\$43,149	\$43,149	6.14	75.08%	*	*
RAVALLI	STEVENSVILLE HS	371	\$1,435,482	\$1,351,586	\$1,398,642	\$1,482,538	\$47,056	\$47,056	1.98	71.71%	*	*
RAVALLI	VICTOR ELEM	191	\$610,039	\$593,900	\$599,972	\$610,111	\$9,072	\$9,072	3.49	77.36%	*	*
RAVALLI	VICTOR H S	81	\$476,836	\$461,822	\$464,702	\$476,716	\$2,860	\$2,860	14.81	78.60%	*	**
RICHLAND	BRORSON ELEM	11	\$75,420	\$75,420	\$75,420	\$75,420	\$0	\$0	0.00	133.51%	*	**
RICHLAND	FAIRVIEW ELEM	199	\$914,987	\$895,239	\$895,239	\$914,987	\$0	\$0	11.82	106.55%	*	*
RICHLAND	FAIRVIEW H S	156	\$1,100,582	\$1,082,664	\$1,082,664	\$1,100,582	\$0	\$0	7.97	112.73%	*	**
RICHLAND	LAMBERT ELEM	83	\$540,205	\$536,637	\$536,637	\$540,205	\$0	\$0	29.55	142.22%	*	**
RICHLAND	LAMBERT H S	40	\$480,152	\$478,962	\$478,962	\$480,152	\$0	\$0	26.52	121.01%	*	**
RICHLAND	RAU ELEM	67	\$230,576	\$230,576	\$230,576	\$230,576	\$0	\$0	23.05	91.48%	*	*
RICHLAND	SAVAGE ELEM	131	\$436,948	\$431,646	\$431,646	\$436,948	\$0	\$0	22.43	77.99%	*	*
RICHLAND	SAVAGE H S	34	\$384,567	\$384,567	\$384,567	\$384,567	\$0	\$0	27.30	104.98%	*	*
RICHLAND	SIDNEY ELEM	1,110	\$3,923,730	\$3,746,254	\$3,746,254	\$3,923,730	\$0	\$0	11.18	88.86%	*	*
RICHLAND	SIDNEY H S	538	\$2,343,614	\$2,276,276	\$2,276,276	\$2,343,614	\$0	\$0	-7.51	82.77%	*	**
ROOSEVELT	BAINVILLE ELEM	77	\$533,804	\$528,802	\$528,802	\$533,804	\$0	\$0	3.78	146.81%	*	**
ROOSEVELT	BAINVILLE H S	31	\$487,215	\$484,738	\$484,738	\$487,215	\$0	\$0	3.05	137.58%	*	**
ROOSEVELT	BROCKTON ELEM	90	\$656,301	\$656,301	\$656,301	\$656,301	\$0	\$0	4.48	89.38%	*	*
ROOSEVELT	BROCKTON H S	47	\$626,594	\$626,594	\$626,594	\$626,594	\$0	\$0	5.86	87.39%	*	*
ROOSEVELT	CULBERTSON ELEM	233	\$909,404	\$817,912	\$817,912	\$909,404	\$0	\$0	-3.83	88.47%	*	*
ROOSEVELT	CULBERTSON H S	90	\$561,064	\$569,990	\$569,990	\$561,064	\$0	\$0	0.70	89.55%	*	*
ROOSEVELT	FROID ELEM	78	\$420,788	\$420,788	\$420,788	\$420,788	\$0	\$0	28.06	118.86%	*	*
ROOSEVELT	FROID H S	41	\$373,855	\$366,864	\$366,864	\$373,855	\$0	\$0	18.02	91.70%	*	*
ROOSEVELT	FRONTIER ELEM	124	\$581,316	\$558,515	\$558,515	\$581,316	\$0	\$0	35.48	106.03%	*	*

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SPECIAL ED ANB NOT INCLUDED

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 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	\$3,762,881	\$3,762,881	\$3,952,000	\$0	28.86	151.14%	*	**
ROOSEVELT	POPLAR H S	179	\$2,400,000	\$2,328,122	\$2,328,122	\$2,400,000	\$0	-2.85	210.34%	*	**
ROOSEVELT	WOLF POINT ELEM	700	\$2,741,798	\$1,966,833	\$1,966,833	\$2,772,800	\$31,002	12.77	80.90%	*	**
ROOSEVELT	WOLF POINT H S	310	\$1,571,999	\$1,523,932	\$1,523,932	\$1,571,999	\$0	6.26	90.18%	*	**
ROOSEVELT	ASHLAND ELEM	101	\$475,500	\$317,780	\$325,844	\$483,504	\$8,004	-4.68	79.88%	*	**
ROSEBUD	BIRNEY ELEM	16	\$66,000	\$66,000	\$66,000	\$66,000	\$0	20.05	89.22%	*	**
ROSEBUD	COLSTRIP ELEM	916	\$4,796,868	\$4,941,099	\$4,941,099	\$4,796,868	\$0	2.10	129.69%	*	**
ROSEBUD	COLSTRIP H S	450	\$3,164,049	\$3,111,912	\$3,111,912	\$3,164,049	\$0	0.61	131.47%	*	**
ROSEBUD	FORSYTH ELEM	433	\$1,620,434	\$1,503,614	\$1,503,614	\$1,620,434	\$0	-1.92	86.05%	*	**
ROSEBUD	FORSYTH H S	233	\$984,610	\$953,603	\$975,392	\$1,006,399	\$21,789	6.47	74.04%	*	**
ROSEBUD	LAME DEER ELEM	325	\$2,132,558	\$1,015,793	\$1,015,793	\$2,132,558	\$0	1.27	90.74%	*	**
ROSEBUD	ROCK SPRING ELEM	4	\$32,055	\$32,055	\$32,055	\$32,055	\$0	10.72	100.18%	*	**
ROSEBUD	ROSEBUD ELEM	83	\$364,442	\$353,797	\$353,797	\$364,442	\$0	24.25	95.07%	*	**
ROSEBUD	ROSEBUD H S	28	\$300,887	\$300,887	\$300,887	\$300,887	\$0	8.14	89.28%	*	**
SANDERS	CAMAS PRAIRIE ELEM	7	\$48,852	\$32,522	\$32,817	\$49,147	\$295	7.23	83.55%	*	**
SANDERS	DIXON ELEM	47	\$347,000	\$160,808	\$160,808	\$347,000	\$0	-29.19	94.17%	*	**
SANDERS	HOT SPRINGS ELEM	146	\$527,730	\$503,866	\$504,430	\$528,294	\$564	-0.92	80.38%	*	**
SANDERS	HOT SPRINGS H S	73	\$461,138	\$439,013	\$440,232	\$462,357	\$1,219	10.13	79.92%	*	**
SANDERS	NOXON ELEM	176	\$680,936	\$665,420	\$665,420	\$680,936	\$0	17.43	89.97%	*	**
SANDERS	NOXON H S	108	\$521,218	\$514,998	\$528,208	\$534,428	\$13,210	7.10	72.96%	*	**
SANDERS	PARADISE ELEM	48	\$157,445	\$157,445	\$157,445	\$157,445	\$0	6.70	84.75%	*	**
SANDERS	PLAINS ELEM	304	\$1,002,224	\$941,963	\$951,222	\$1,011,483	\$9,259	-2.59	78.07%	*	**
SANDERS	PLAINS H S	165	\$810,522	\$794,656	\$796,002	\$811,868	\$1,346	-8.70	79.78%	*	**
SANDERS	THOMPSON FALLS ELEM	385	\$1,206,208	\$1,172,870	\$1,183,543	\$1,219,881	\$10,673	-0.37	77.74%	*	**
SANDERS	THOMPSON FALLS H S	194	\$833,886	\$813,171	\$833,135	\$853,850	\$0	15.40	73.48%	*	**
SANDERS	TROUT CRK ELEM	90	\$396,558	\$396,558	\$396,558	\$396,558	\$0	0.00	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	37.90	114.39%	*	**
SHERIDAN	MEDICINE LK H S	80	\$634,613	\$628,235	\$628,235	\$634,613	\$0	6.95	106.34%	*	**
SHERIDAN	OUTLOOK ELEM	53	\$382,324	\$374,371	\$374,371	\$382,324	\$0	23.87	132.47%	*	**
SHERIDAN	OUTLOOK H S	24	\$325,883	\$325,883	\$325,883	\$325,883	\$0	9.85	102.65%	*	**
SHERIDAN	PLENTYWOOD ELEM	361	\$1,202,083	\$1,158,040	\$1,158,040	\$1,202,083	\$0	-1.90	81.44%	*	**
SHERIDAN	PLENTYWOOD H S	162	\$1,020,518	\$1,000,586	\$1,000,586	\$1,020,518	\$0	-4.15	101.32%	*	**
SHERIDAN	WESTBY ELEM	76	\$687,322	\$628,305	\$628,305	\$687,322	\$0	-15.95	170.71%	*	**
SHERIDAN	WESTBY H S	35	\$634,459	\$628,760	\$628,760	\$634,459	\$0	-14.22	168.34%	*	**
SILVER BOW	BUTTE ELEM	3,686	\$15,048,630	\$13,967,776	\$13,967,776	\$15,048,630	\$0	8.14	105.71%	*	**
SILVER BOW	BUTTE H S	1,458	\$8,225,248	\$7,911,602	\$7,911,602	\$8,225,248	\$0	0.31	109.98%	*	**
SILVER BOW	DIVIDE ELEM	13	\$50,094	\$50,094	\$50,233	\$50,233	\$139	4.12	79.13%	*	**
SILVER BOW	MELROSE ELEM	21	\$80,757	\$80,757	\$80,757	\$80,757	\$0	10.00	88.30%	*	**
SILVER BOW	RAMSAY ELEM	138	\$508,012	\$488,529	\$488,529	\$508,012	\$0	13.24	84.57%	*	**
STILLWATER	ABSAROOKEE ELEM	261	\$935,108	\$912,740	\$912,740	\$935,108	\$0	20.52	86.16%	*	**
STILLWATER	ABSAROOKEE H S	132	\$626,892	\$605,482	\$619,182	\$640,592	\$13,700	5.12	74.15%	*	**
STILLWATER	COLUMBUS ELEM	398	\$1,253,165	\$1,179,037	\$1,192,401	\$1,266,529	\$13,364	-3.38	77.63%	*	**
STILLWATER	COLUMBUS H S	143	\$711,168	\$669,396	\$678,817	\$720,599	\$13,364	0.21	76.87%	*	**
STILLWATER	FISHTAL ELEM	35	\$92,566	\$92,566	\$96,513	\$96,513	\$3,948	3.55	68.75%	*	**
STILLWATER	MOLT ELEM	10	\$67,881	\$67,881	\$67,881	\$67,881	\$0	-2.57	128.10%	*	**
STILLWATER	NYE ELEM	4	\$32,062	\$32,062	\$32,062	\$32,062	\$0	36.51	100.20%	*	**
STILLWATER	PARK CITY ELEM	231	\$737,207	\$708,343	\$718,259	\$747,123	\$9,916	15.78	76.53%	*	**
STILLWATER	PARK CITY H S	118	\$567,484	\$551,481	\$565,145	\$581,148	\$13,664	5.67	73.49%	*	**
STILLWATER	RAPELJE ELEM	46	\$367,441	\$359,552	\$359,552	\$367,441	\$0	15.85	149.57%	*	**

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SPECIAL ED ANB NOT INCLUDED

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDGET REQU.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 PLUS 874 & SP ED	RESTATED FY93 BUDGET MINUS CURRENT FY93 BUDGET	CHANGE IN MILLS TO RESTATED FY93 BUDGET	RESTATED FY93 OF MAX G.F. BUDGET PLUS 874 & SP ED	SPENT 95% OR LESS OF FY92 BUDGET	OR LESS OF FY92 BUDGET
STILLWATER	RAPELJE H S	27	\$305,397	\$297,514	\$297,514	\$305,397	\$0	5.20	89.82%	*	**
STILLWATER	REEDPOINT ELEM	37	\$290,698	\$261,265	\$261,265	\$290,698	\$0	43.48	121.11%	*	**
STILLWATER	REEDPOINT H S	21	\$210,163	\$204,602	\$204,602	\$210,163	\$7,527	16.58	70.60%	*	**
SWEET GRASS	BIG TIMBER ELEM	321	\$1,034,403	\$991,776	\$1,000,060	\$1,042,687	\$6,284	-0.74	78.16%	*	**
SWEET GRASS	BRIDGE ELEM	8	\$28,468	\$28,468	\$30,134	\$30,134	\$1,666	7.88	65.52%	*	**
SWEET GRASS	GREYCLIFF ELEM	25	\$79,413	\$79,413	\$80,401	\$80,401	\$988	15.35	76.25%	*	**
SWEET GRASS	MCLEOD ELEM	7	\$43,875	\$43,875	\$43,875	\$43,875	\$0	9.09	102.77%	*	**
SWEET GRASS	MELVILLE ELEM	24	\$81,940	\$81,940	\$81,940	\$81,940	\$0	14.24	80.38%	*	**
SWEET GRASS	SWEET GRASS CO HS	199	\$960,051	\$943,162	\$943,162	\$960,051	\$0	-7.30	81.21%	*	**
TETON	BYNUM ELEM	35	\$94,342	\$94,342	\$97,934	\$97,934	\$3,593	1.88	69.76%	*	**
TETON	CHOTEAU ELEM	317	\$1,043,105	\$1,000,003	\$1,001,665	\$1,044,787	\$1,682	-5.08	80.15%	*	**
TETON	CHOTEAU H S	158	\$984,883	\$972,223	\$984,883	\$984,883	\$0	-0.45	100.43%	*	**
TETON	DUTTON ELEM	107	\$451,317	\$437,625	\$437,625	\$451,317	\$0	17.49	96.57%	*	**
TETON	DUTTON H S	44	\$440,690	\$435,730	\$435,730	\$440,690	\$0	9.21	104.90%	*	**
TETON	FAIRFIELD ELEM	212	\$773,865	\$720,101	\$720,101	\$773,865	\$0	1.84	82.39%	*	**
TETON	FAIRFIELD H S	140	\$691,307	\$665,171	\$673,118	\$699,254	\$7,947	-1.92	77.07%	*	**
TETON	GOLDEN RIDGE ELEM	30	\$83,951	\$81,514	\$84,877	\$87,314	\$3,363	5.98	69.66%	*	**
TETON	GREENFIELD ELEM	68	\$263,485	\$261,411	\$261,411	\$263,485	\$0	21.30	80.56%	*	**
TETON	PENDROY ELEM	12	\$47,904	\$47,904	\$47,921	\$47,921	\$17	-1.07	79.89%	*	**
TETON	POWER ELEM	116	\$419,990	\$410,320	\$410,320	\$419,990	\$0	-1.93	81.42%	*	**
TETON	POWER H S	49	\$346,400	\$345,342	\$346,596	\$347,654	\$1,253	-0.29	78.91%	*	**
TOOLE	GALATA ELEM	16	\$114,400	\$114,400	\$114,400	\$114,400	\$0	0.00	154.64%	*	**
TOOLE	GALATA H S	528	\$1,894,540	\$1,824,123	\$1,824,123	\$1,894,540	\$0	-4.85	88.40%	*	**
TOOLE	SHELBY H S	206	\$1,283,080	\$1,257,256	\$1,263,080	\$1,283,080	\$0	4.06	104.77%	*	**
TOOLE	SUNBURST ELEM	226	\$849,091	\$816,186	\$816,186	\$849,091	\$0	9.48	88.29%	*	**
TOOLE	SUNBURST H S	96	\$800,021	\$790,758	\$790,758	\$800,021	\$0	16.24	116.10%	*	**
TREASURE	HYSHAM ELEM	130	\$478,727	\$468,158	\$468,158	\$478,727	\$0	15.56	85.37%	*	**
TREASURE	HYSHAM H S	50	\$474,503	\$463,986	\$463,986	\$474,503	\$0	15.81	104.31%	*	**
VALLEY	FRAZER ELEM	104	\$832,240	\$349,783	\$350,900	\$833,357	\$0	1.12	89.93%	*	**
VALLEY	FRAZER H S	35	\$651,679	\$268,263	\$274,003	\$657,419	\$5,740	16.79	87.12%	*	**
VALLEY	FT PECK ELEM	17	\$255,250	\$255,250	\$255,250	\$255,250	\$0	124.17	329.47%	*	**
VALLEY	GLASGOW ELEM	712	\$2,951,458	\$2,875,735	\$2,875,735	\$2,951,458	\$0	0.41	105.21%	*	**
VALLEY	GLASGOW H S	285	\$1,752,000	\$1,714,145	\$1,714,145	\$1,752,000	\$0	-4.51	108.54%	*	**
VALLEY	HINSDALE ELEM	68	\$387,392	\$378,885	\$378,885	\$387,392	\$0	15.14	116.17%	*	**
VALLEY	HINSDALE H S	31	\$434,979	\$433,662	\$433,662	\$434,979	\$0	10.80	123.23%	*	**
VALLEY	LUSTRE ELEM	59	\$280,597	\$271,473	\$271,473	\$280,597	\$0	3.15	120.28%	*	**
VALLEY	NASHUA ELEM	134	\$523,963	\$480,685	\$480,685	\$523,963	\$0	-6.48	84.60%	*	**
VALLEY	NASHUA H S	67	\$495,969	\$466,854	\$466,854	\$495,969	\$0	7.46	89.15%	*	**
VALLEY	OPHEIM ELEM	85	\$537,258	\$520,481	\$520,481	\$537,258	\$0	17.41	127.83%	*	**
VALLEY	OPHEIM H S	47	\$515,861	\$515,861	\$515,861	\$515,861	\$0	12.46	120.03%	*	**
WHEATLAND	HARLOWTON ELEM	202	\$691,305	\$650,284	\$663,214	\$695,235	\$3,930	4.32	78.94%	*	**
WHEATLAND	HARLOWTON H S	109	\$948,456	\$940,027	\$940,027	\$948,456	\$0	4.42	87.68%	*	**
WHEATLAND	JUDITH GAP ELEM	92	\$324,434	\$322,768	\$324,410	\$326,076	\$1,642	12.26	78.50%	*	**
WHEATLAND	JUDITH GAP H S	30	\$260,478	\$258,812	\$262,534	\$264,200	\$3,723	-3.83	75.82%	*	**
WHEATLAND	SHAWMUT ELEM	11	\$40,312	\$40,312	\$41,288	\$41,288	\$976	0.00	73.09%	*	**
WHEATLAND	TWO DOT ELEM	8	\$45,017	\$45,017	\$45,017	\$45,017	\$0	1.58	97.88%	*	**
WIBAUX	WIBAUX ELEM	161	\$865,448	\$860,293	\$860,293	\$865,448	\$0	14.02	124.62%	*	**
WIBAUX	WIBAUX H S	77	\$659,663	\$659,663	\$659,663	\$659,663	\$0	13.49	114.56%	*	**
YELLOWSTONE	BILLINGS ELEM	10,251	\$33,812,312	\$30,507,396	\$30,507,396	\$33,812,312	\$0	14.13	87.50%	*	**
YELLOWSTONE	BILLINGS H S	4,613	\$17,698,841	\$16,340,774	\$16,392,211	\$17,750,278	\$51,437	1.85	80.30%	*	**

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COUNTY	DISTRICT	TOTAL ANB	CURRENT FY93 GEN. FUND BUDG REQ.	CURRENT FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 GENERAL FUND BUDGET LESS 874 & SP ED	RESTATED FY93 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	* OR LESS OF FY92 BUDGET	** SPENT 95% OR LESS OF FY92 BUDGET
YELLOWSTONE	BLUE CREEK ELEM	98	\$290,433	\$290,433	\$290,433	\$290,433	\$0	19.15	80.86%	*	**
YELLOWSTONE	BROADVIEW ELEM	71	\$513,000	\$496,360	\$496,360	\$513,000	\$0	5.12	143.26%	*	**
YELLOWSTONE	BROADVIEW H S	41	\$508,000	\$493,057	\$493,057	\$508,000	\$0	8.02	122.46%	*	**
YELLOWSTONE	CANYON CRK ELEM	210	\$675,381	\$682,146	\$659,461	\$682,996	\$7,315	2.96	77.22%	*	**
YELLOWSTONE	CUSTER ELEM	70	\$408,840	\$402,805	\$402,805	\$408,940	\$0	15.56	124.39%	*	**
YELLOWSTONE	CUSTER H S	32	\$421,800	\$421,800	\$421,800	\$421,800	\$0	14.64	118.30%	*	**
YELLOWSTONE	ELDER GROVE ELEM	191	\$597,375	\$594,911	\$601,914	\$604,378	\$7,003	5.58	76.52%	*	**
YELLOWSTONE	ELYSIAN ELEM	96	\$294,684	\$288,200	\$288,200	\$294,684	\$0	11.16	81.95%	*	**
YELLOWSTONE	HUNTLEY PROJ ELEM	479	\$1,508,287	\$1,442,402	\$1,453,429	\$1,519,314	\$11,027	7.62	78.40%	*	**
YELLOWSTONE	HUNTLEY PROJ HS	184	\$901,503	\$882,984	\$882,984	\$901,503	\$0	-3.37	81.09%	*	**
YELLOWSTONE	INDEPENDENT ELEM	164	\$453,717	\$453,717	\$457,266	\$457,266	\$3,549	13.43	77.59%	*	**
YELLOWSTONE	LAUREL ELEM	1,279	\$4,144,375	\$3,930,256	\$3,930,256	\$4,144,375	\$0	-4.85	81.20%	*	**
YELLOWSTONE	LAUREL H S	570	\$2,009,140	\$1,963,510	\$2,036,715	\$2,082,345	\$73,205	3.04	70.41%	*	**
YELLOWSTONE	LOCKWOOD ELEM	1,152	\$3,545,309	\$3,330,165	\$3,357,925	\$3,573,069	\$27,760	4.85	78.51%	*	**
YELLOWSTONE	MORIN ELEM	32	\$151,335	\$107,619	\$107,619	\$151,335	\$0	0.52	87.17%	*	**
YELLOWSTONE	PIONEER ELEM	73	\$218,000	\$218,000	\$218,076	\$218,076	\$76	16.00	79.89%	*	**
YELLOWSTONE	SHEPHERD ELEM	510	\$1,334,655	\$1,294,805	\$1,360,715	\$1,400,565	\$65,910	9.69	67.65%	*	**
YELLOWSTONE	SHEPHERD H S	222	\$1,058,765	\$1,022,019	\$1,022,019	\$1,058,765	\$0	-18.13	80.68%	*	**
TOTALS		151,124	\$612,288,982	\$554,984,966	\$557,900,095	\$615,204,211	\$2,915,229		87.68%		

OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF REPRESENTATIVE SCHYE
SCHOOL FUNDING ANALYSIS
SPECIAL ED ANB NOT INCLUDED
LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

27 - Mar - 83
12:48 PM

BASE ENTITLEMENT			
PER STUDENT ALLOCATION	\$18,000		HIGH SCHOOL
PER STUDENT REDUCTION FACTOR	\$3,500		\$200,000
STATE SUPPORT PERCENTAGE - BASE	\$0.20		\$4,900
GUARANTEE PERCENTAGE - BASE			\$0.50
UNSUBSIDIZED PERCENTAGE - BASE			40.00%
STATE SUPPORT PERCENTAGE - PER STUDENT			40.00%
GUARANTEE PERCENTAGE - PER STUDENT			20.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT			40.00%
MILL GUARANTEE PERCENT OF CURRENT			20.00%
'GUARANTEED MILL VALUE			181%
REQUIRED LOW SPENDER GROWTH			
REQUIRED HIGH SPENDER REDUCTION			20.00%
ESTIMATED DISTRICT BUDGET GROWTH			0.00%
MAXIMUM PER STUDENT REDUCTION ANB	2000		0.00%
			1000
CURRENT FY 83 GF BUDGETS	\$554,984,806		
TOTAL SIMULATED GF BUDGETS	\$557,900,095		
DIFFERENCE IN GF BUDGETS	\$2,915,229	\$1,562,331	\$1,352,898
OLD STATE SUPPORT	\$383,833,738		
NEW STATE SUPPORT	\$356,424,811		
STATE SUPPORT DIFFERENCE	(\$27,408,927)	(\$20,271,452)	(\$7,137,475)
STATE EQUALIZATION %	89.31%		

CHANGE FROM FY83 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	209	24	31
HS	0	0	132	27	5
TOTAL SCHOOLS	0	0	431	51	36
ELEM ANB	0	0	103,611	2,220	2,679
HS ANB	0	0	35,035	6,554	1,025
TOTAL ANB	0	0	138,646	8,774	3,704

OFFICE OF THE LEGISLATIVE AUDITOR
 AT THE REQUEST OF REPRESENTATIVE SCHYE
 SCHOOL FUNDING ANALYSIS
 SPECIAL ED ANB NOT INCLUDED
 LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

27 - Mar -93
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BASE ENTITLEMENT			
PER STUDENT ALLOCATION	ELEMENTARY	HIGH SCHOOL	
PER STUDENT REDUCTION FACTOR	\$18,000	\$200,000	
STATE SUPPORT PERCENTAGE - BASE	\$3,500	\$4,900	
GUARANTEED PERCENTAGE - BASE	\$0.20	\$0.50	
UNSUBSIDIZED PERCENTAGE - BASE		40.00%	
STATE SUPPORT PERCENTAGE - PER STUDENT		40.00%	
GUARANTEED PERCENTAGE - PER STUDENT		40.00%	
UNSUBSIDIZED PERCENTAGE - PER STUDENT		20.00%	
MILL GUARANTEE PERCENT OF CURRENT		20.00%	
*GUARANTEED MILL VALUE		161%	
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			
TOTAL SIMULATED GF BUDGETS			\$554,984,866
DIFFERENCE IN GF BUDGETS	\$1,562,331	\$1,352,898	\$557,900,095
OLD STATE SUPPORT			\$2,915,229
NEW STATE SUPPORT			\$383,833,738
STATE SUPPORT DIFFERENCE			\$356,424,911
STATE EQUALIZATION %			(\$27,408,927)
			89.31%

NUMBER OF SCHOOLS/ANB	MILLS DOWN		MILLS UP	
	MORE THAN 10	FROM 0 TO 10	FROM 0 TO 10	MORE THAN 10
			LESS THAN 20	THAN 20
ELEM	11	57	110	97
HS	14	31	70	41
TOTAL SCHOOLS	25	88	180	138
ELEM ANB	4,602	24,785	44,332	28,708
HS ANB	3,970	14,706	21,363	2,229
TOTAL ANB	8,572	39,491	65,695	30,937
				6,429

MILL CHANGE TO SIMULATED GENERAL FUND MAXIMUM BUDGET				
NUMBER OF SCHOOLS/ANB	MILLS DOWN		MILLS UP	
	MORE THAN 10	FROM 0 TO 10	FROM 0 TO 10	MORE THAN 10
			LESS THAN 20	THAN 20
ELEM	11	57	110	97
HS	14	31	70	41
TOTAL SCHOOLS	25	88	180	138
ELEM ANB	4,602	24,785	44,332	28,708
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OFFICE OF THE LEGISLATIVE AUDITOR
AT THE REQUEST OF REPRESENTATIVE SCHYE
SCHOOL FUNDING ANALYSIS
SPECIAL ED ANB NOT INCLUDED
LISTING OF SPREADSHEET DATA ELEMENT ASSUMPTIONS

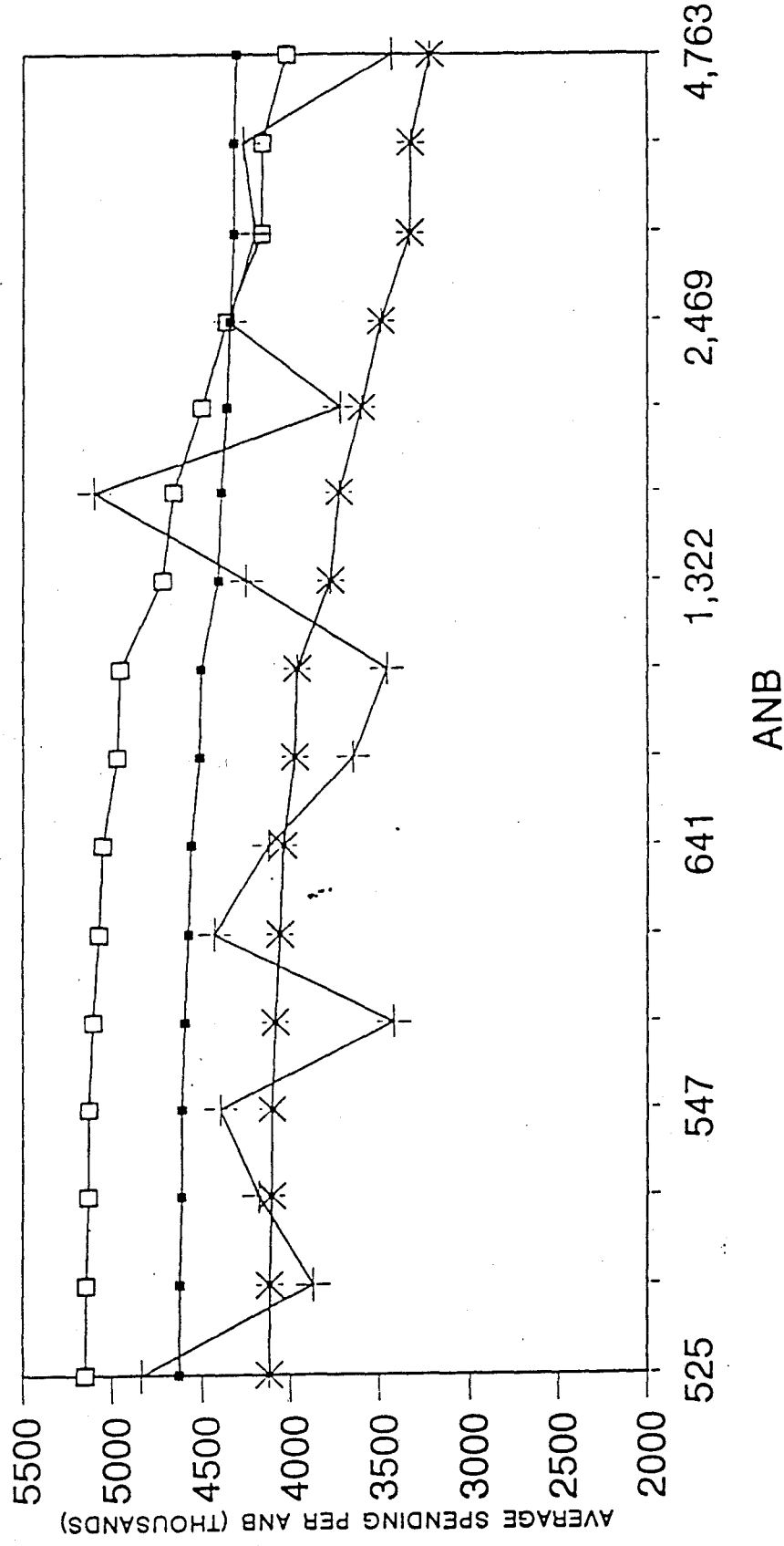
27-Mar-93
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BASE ENTITLEMENT	ELEMENTARY	HIGH SCHOOL
PER STUDENT ALLOCATION	\$18,000	\$200,000
PER STUDENT REDUCTION FACTOR	\$3,500	\$4,900
STATE SUPPORT PERCENTAGE - BASE	\$0.20	\$0.50
GUARANTEE PERCENTAGE - BASE		40.00%
UNSUBSIDIZED PERCENTAGE - BASE		40.00%
STATE SUPPORT PERCENTAGE - PER STUDENT		20.00%
GUARANTEE PERCENTAGE - PER STUDENT		40.00%
UNSUBSIDIZED PERCENTAGE - PER STUDENT		40.00%
MILL GUARANTEE PERCENT OF CURRENT		20.00%
*GUARANTEED MILL VALUE		181%
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		\$554,984,866
TOTAL SIMULATED GF BUDGETS		\$557,900,095
DIFFERENCE IN GF BUDGETS	\$1,562,331	\$1,352,898
OLD STATE SUPPORT		\$383,833,738
NEW STATE SUPPORT		\$358,424,811
STATE SUPPORT DIFFERENCE	(\$20,271,452)	(\$7,137,475)
STATE EQUALIZATION %		89.31%

NEW BUDGET ANALYSIS			
NUMBER OF SCHOOLS/ANB	BELOW MINIMUM	BETWEEN MIN AND MAX	ABOVE MAXIMUM
ELEM	160	117	77
HS	67	54	43
TOTAL SCHOOLS	227	171	120
ELEM ANB	40,353	56,952	11,205
HS ANB	17,532	19,685	5,397
TOTAL ANB	57,885	76,637	16,602

OFFICE OF THE LEGISLATIVE AUDITOR

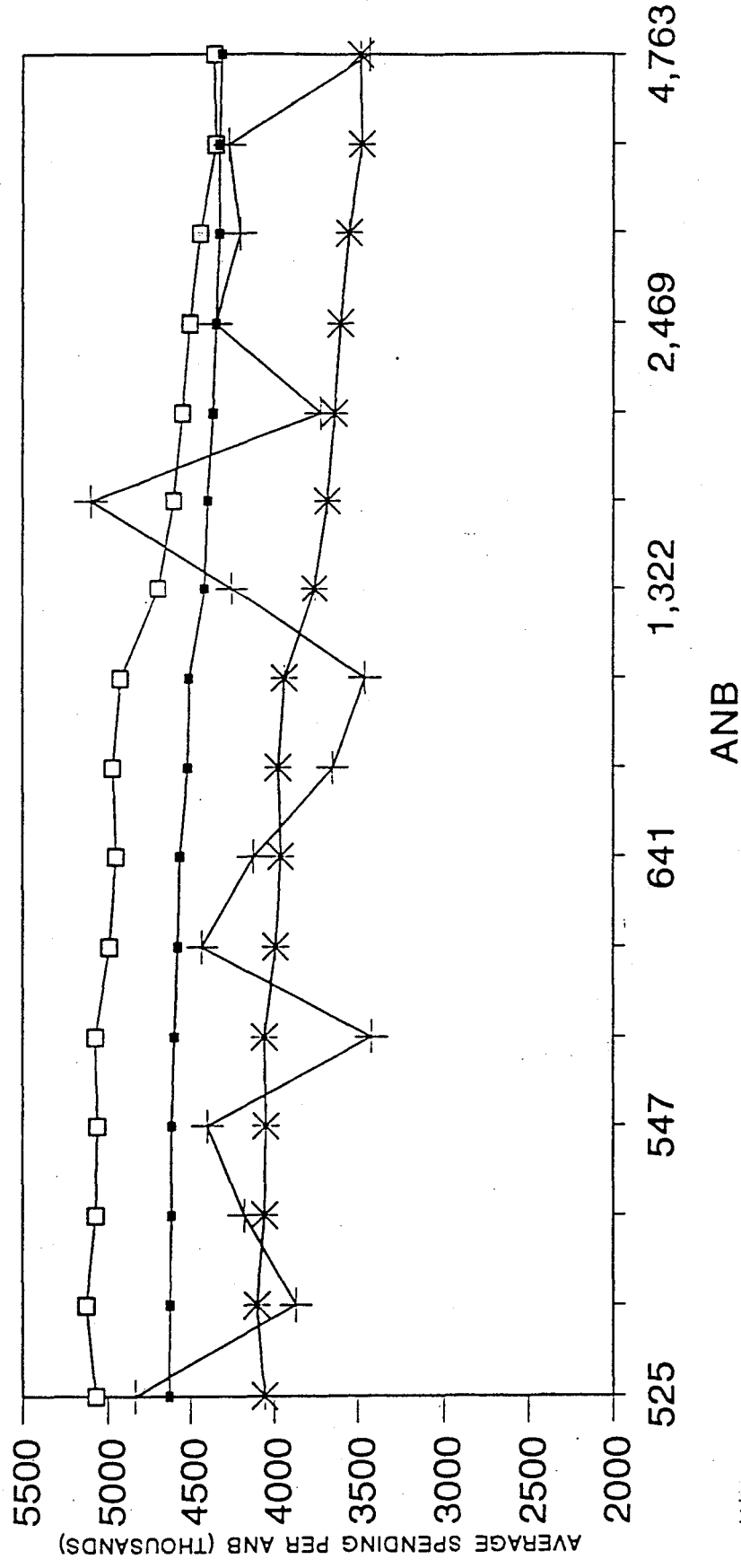
HIGH SCHOOLS WITH 501 & UP ANB (2500 STOP LOSS)



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

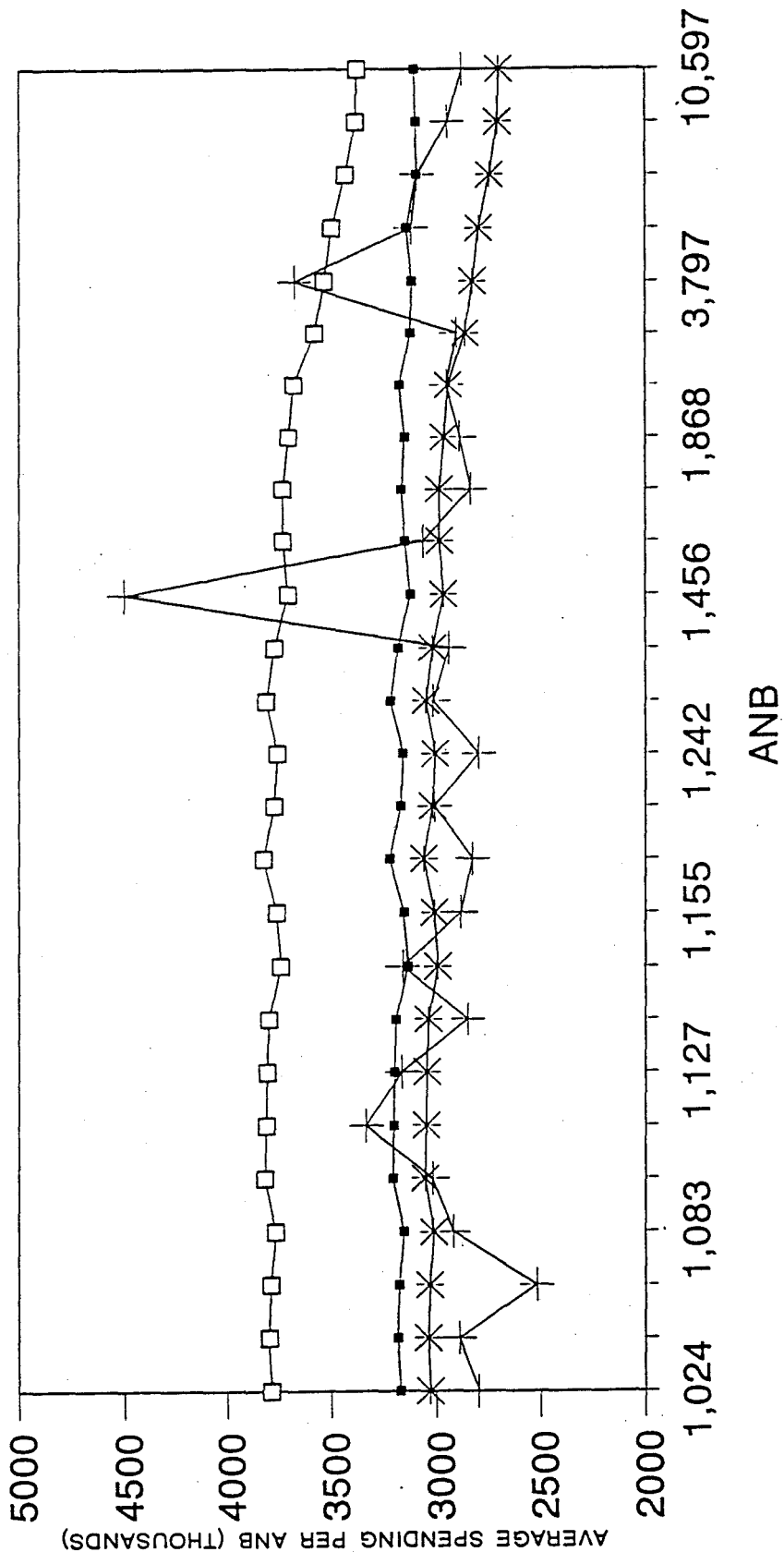
OFFICE OF THE LEGISLATIVE AUDITOR

HIGH SCHOOLS WITH 501 & UP ANB (1000 STOP LOSS)



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

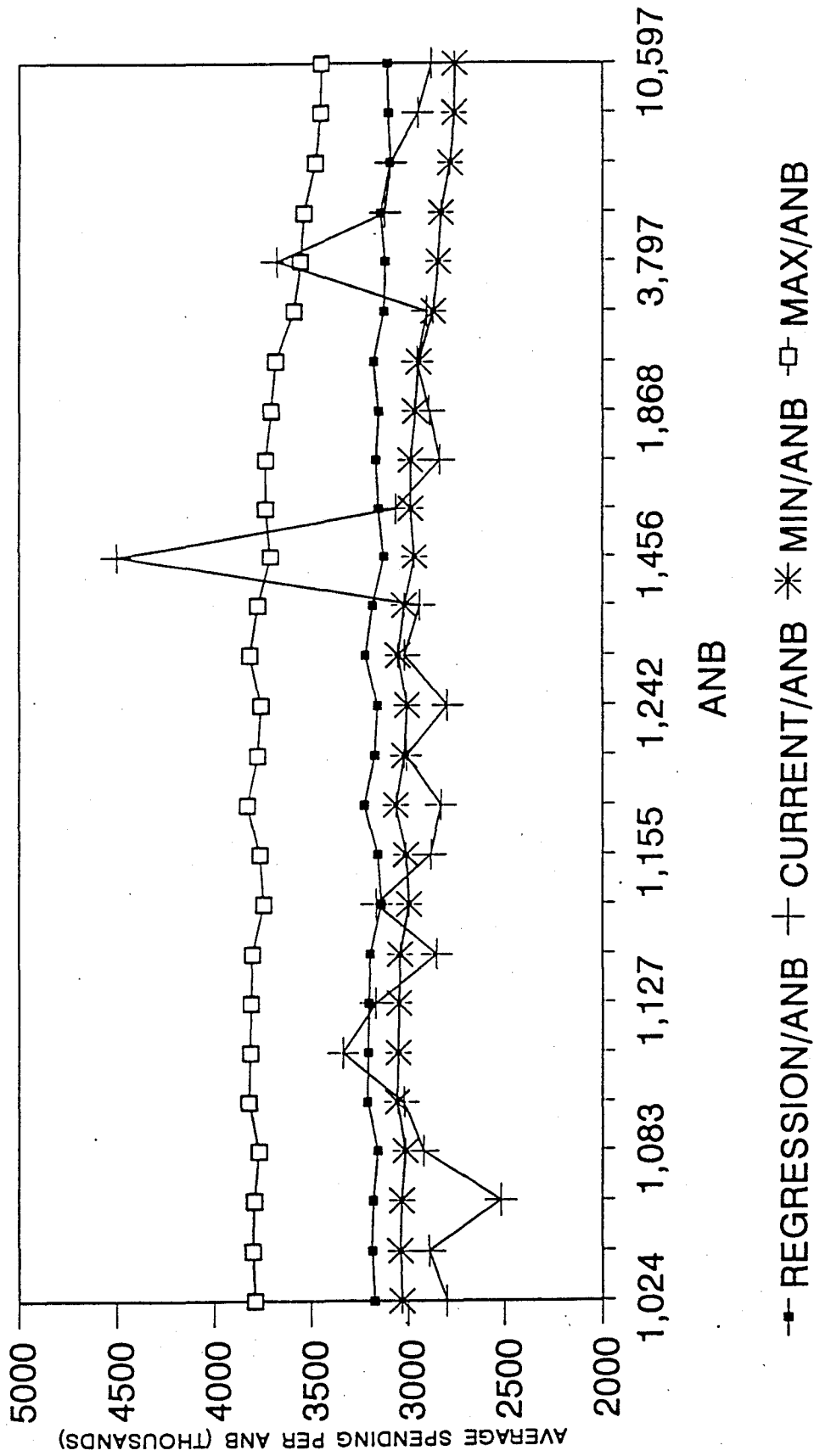
OFFICE OF THE LEGISLATIVE AUDITOR
ELEMENTARY WITH 7TH & 8TH 1001 AND UP ANB (2500 STOP LOSS)



--- REGRESSION/ANB + CURRENT/ANB * MIN/ANB - MAX/ANB

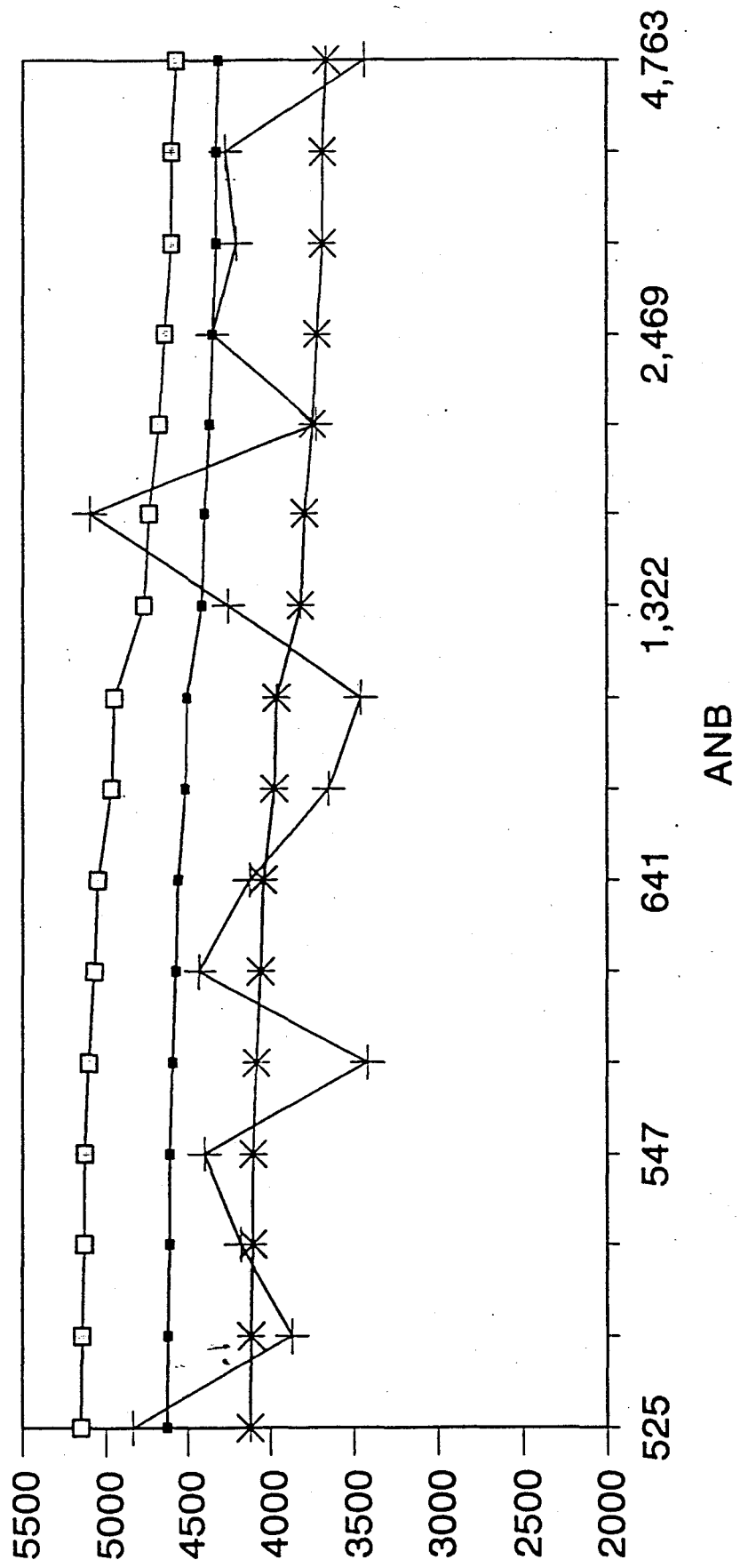
OFFICE OF THE LEGISLATIVE AUDITOR

ELEMENTARY WITH 7TH & 8TH 1001 AND UP ANB (2000 STOP LOSS)



—+— REGRESSION/ANB —*— CURRENT/ANB —□— MAX/ANB

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



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

SENATE TAXATION

EXHIBIT NO. 8

DATE 3-31-93

BILL NO. HB 667

HB667

AN INTRODUCTION TO THE BUDGET CAP BAZAAR

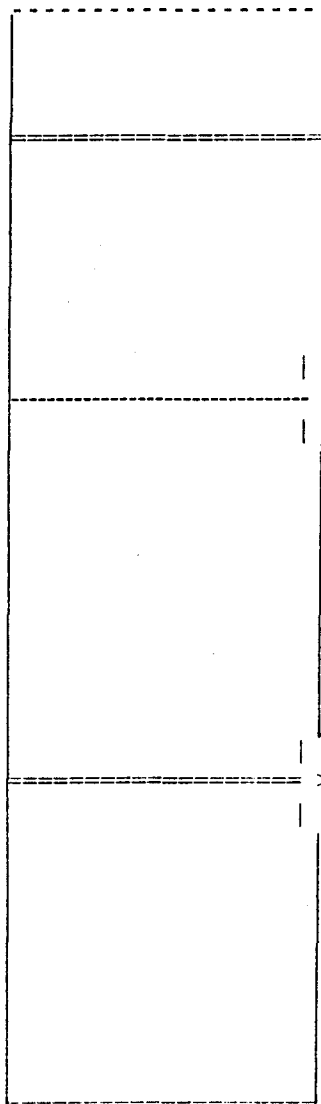
ABOVE CAP

MAXIMUM 100%

90% LEVEL

MINIMUM 80%

BELOW 80% RANGE



Mandatory Budget Freeze

or

Optional, Permissive Budget Reduction

Optional Voted Budget Growth of
+4% or +4% / ANB

Combination of Optional Permissive
and Voted Budget Growth of
+4% or +4% / ANB

Permissive Freeze or Budget
Growth of +4% or +4% / ANB
or
Optional Voted Budget Growth of
+4% or +4% / ANB

Combination of Mandatory Budget
Growth to 80%. Then Optional Permissive
or Voted Budget Growth to +4%

Mandatory Budget Growth of the Greater:
+20%, or
+4%, or
+4% / ANB

A SUMMARY OF SCHOOL FUNDING EQUALIZATION PROPOSALS AND RELATED LEGISLATION

CURRENT SCHOOL FUNDING COMPONENTS	HB 667, 3RD READING COPY	SB 432, INTRODUCED COPY	RELATED LEGISLATION ** MAY NEED COORDINATION
1. <u>FUNDING SCHEDULES</u> - INCREASED IN HB 28 FOR FY 91, BUT FROZEN FOR FY 92, 93 - NO CHANGES BASED ON ACTUAL COSTS SINCE 1974	REPLACES SCHEDULES WITH: <u>BASIC ENTITLEMENT</u> \$200,000 H.S. \$18,000 ELEMENTARY PRORATED FOR 7TH & 8TH <u>PER-ANB ENTITLEMENT</u> \$4,900 MINUS \$.50, UP TO 1,000 H.S.ANB \$3,500 MINUS \$.20, UP TO 2,000 ELEMENTARY ANB \$4,900 MINUS \$.50, UP TO 1,000 FOR 7TH & 8TH GRADE ANB	- PROVIDES VARYING INCREASES IN FP SCHEDULES FOR SCHOOL SIZE CATEGORIES BASED ON STUDY OF RETIREMENT COSTS PER ANB - INCREASES RANGE FROM 10% TO 20%	
2. <u>GENERAL FUND BUDGET STRUCTURE</u> - FP SCHEDULES - ALLOWABLE SPEC ED - PERMISSIVE = 135% OF FP + SPEC ED - VOTED AMOUNT	- MANDATORY BASE BUDGET IS 80% OF ENTITLEMENTS - MUST INCREASE TO 80% IN 5 YEARS - MAXIMUM GF BUDGET IS 100% OF ENTITLEMENTS - OVER-MAXIMUM AMOUNT MUST REDUCE TO MAX. IN 5 YEARS	- FP SCHEDULES, INCLUDING RETIREMENT PAYMENT - TRANSPORTATION ENTITLEMENT - ALLOWABLE SPECIAL ED - UNLIMITED PERMISSIVE AMOUNT	
3. <u>BUDGET LIMITATIONS AND VOTER APPROVAL</u> - PERMISSIVE FOR 135% OF FP - VOTED FOR 104% OF PREVIOUS BUDGET	<u>BUDGET GROWTH ABOVE MAXIMUM LIMITED TO:</u> FY 94, FROZEN AT: PRIOR GF BUDGET OR PRIOR GF PER-ANB FY 95, LIMITED TO: 99% PRIOR GF BUDGET OR 99% OF PRIOR GF PER-ANB FY 96, LIMITED TO 98% FY 97, LIMITED TO 97% <u>BUDGET GROWTH UP TO MAXIMUM LIMITED TO:</u> 104% OF PRIOR GF BUDGET 104% OF PRIOR GF BUDGET PER-ANB - ADMINISTRATION & BOARD COSTS LIMITED TO 95% AVE. OF 2 PRIOR YEARS	- NO GENERAL FUND BUDGET CAPS - NO CAPITAL OUTLAY EXPENDITURES IN GENERAL FUND	

SENATE TAXATION

EXHIBIT NO. 9

DATE 3-31-93

	CURRENT SCHOOL FUNDING COMPONENTS	HB 667, 3RD READING COPY	SB 432, INTRODUCED COPY	RELATED LEGISLATION ** MAY NEED COORDINATION
4.	<u>VOTER APPROVAL</u> REQUIRED ABOVE 135% OF FOUNDATION PROGRAM	• 90% OF MAXIMUM AND ABOVE NO VOTE FOR FY 94 • 80% TO 90% OF MAXIMUM OPTIONAL VOTE ON LEVY • UP TO BASE BUDGET LEVEL (80%) NO VOTE REQUIRED		
5.	<u>STATE EQUALIZATION LEVEL</u>	• 80% OF ENTITLEMENTS WITH 40% DIRECT AID • 40% GTB IF ELIGIBLE • NO CHANGE IN REVENUE SOURCES		
6.	<u>STUDENT COUNT</u> BASED ON DAILY STUDENT COUNT (ANB)	CURRENT ANB METHOD	AVE. OF CURRENT YEAR OCTOBER/FEBRUARY ENROLLMENT COUNT FOR ENSUING YEAR	
7.	<u>SEA PAYMENT SCHEDULE</u> • 8% FROM AUGUST-MAY • FINAL PAYMENT IN JULY OF ENSUING FY	CONTINUE FINAL PAYMENT ON JULY 15 OF ENSUING YR	CONTINUE FINAL PAYMENT ON JULY 15 OF ENSUING YR	
8.	<u>SPECIAL EDUCATION</u> PART OF FP--USED TO CALC. PERMISSIVE % STATE FUNDS APPROX 80% THROUGH ALLOWABLE COST FORMULA	• FULL-TIME SPECIAL ED STUDENTS FUNDED AS ANB FOR FY 95 • COORDINATES WITH SB 348	• NO CHANGE IN SPECIAL ED BUT COORDINATES WITH SB 348	• SB 348, HALLIGAN (NEW SPECIAL ED FUNDING)
9.	<u>P.L. 81-874 MONEY</u> NOT REQUIRED AS NONLEVY SOURCE FOR EQUALIZATION PURPOSES	• NO 874 \$ IN GF • NEW NONBUDGETED IMPACT AID FUND FOR ANY SCHOOL USE	• NO 874 \$ IN GF • NEW NONBUDGETED IMPACT AID FUND FOR ANY SCHOOL USE	
10.	<u>GUARANTEED TAX BASE PROVISIONS</u>	• GTB FOR 40% OF ENTITLEMENTS, IF ELIGIBLE • GTB LEVEL SET AT 195% OF STATE TV PER-ANB (161% X 1.21 FOR NONLEVY \$)	• POWER-EQUALIZES PORTION OF GENERAL FUND BUDGET ABOVE STATE ENTITLEMENTS • GTB FOR ELIGIBLE DISTRICTS RECAPTURE ON MILLS LEVIED BY HIGH-WEALTH DISTRICTS • GTB SET AT 180% OF STATE TV PER-ANB (\$27 PER ANB PER ELEM MILL \$68 PER ANB PER H.S. MILL) • 95% OF ST. ANB ELIGIBLE FOR GTB	• SB 308, STANG, GRANTS GTB ON RATIO OF FP AMOUNT TO DISTRICT TAXABLE VALUATION • INCLUDED GTB FOR DEBT SERVICE

	CURRENT SCHOOL FUNDING COMPONENTS	HB 667, 3RD READING COPY	SB 432, INTRODUCED COPY	RELATED LEGISLATION ** MAY NEED COORDINATION
11.	DISTRICT FUND STRUCTURE 9 BUDGETED FUNDS 12 NONBUDGETED FUNDS	• NEW IMPACT AID FUND • NO OTHER CHANGES	• NEW IMPACT AID FUND • BUS PURCHASE FUND REPLACES BUS DEPRECIATION FUND • CAPITAL PROJECTS FUND REPLACES BUILDING FUND AND BUILDING RESERVE FUNDS • ELIMINATES RETIREMENT, TUITION, TRANSPORTATION FUNDS	
12.	RETIREMENT MANDATORY COUNTY LEVY FOR TRS, PERS, SS, UNEMPLOYMENT INSURANCE	NO CHANGE	• INCLUDED IN NEW SCHEDULES • NO COUNTY MILLS OR FUND • 23 COUNTY EQUALIZATION MILLS ADDED FOR RETIREMENT	• SB 235, CRIPPEN, REPLACES COUNTY RETIREMENT AND TRANSPORTATION MILLS WITH SALES TAX REVENUE
13.	TRANSPORTATION • SCHEDULES FUNDED 1/2 STATE, 1/2 COUNTY • OVERSCHEDULE COSTS PAID BY DISTRICT	NO CHANGE	• INCLUDED IN GF AS ENTITLEMENT • BUS PURCHASES EQUALIZED WITH STATE MATCH UP TO 40%, DEPENDING ON DISTRICT WEALTH	
14.	CAPITAL OUTLAY NO STATE AID PROPERTY TAX FUNDED	NO CHANGE	• NO BLDG PROJECTS IN GF • BLDG RESERVE & BLDG FUND PUT INTO CAPITAL PROJECTS FUND • DEBT SERVICE REMAINS • EQUALIZED WITH STATE MATCH UP TO 40% DEPENDING ON DISTRICT WEALTH • FUNDED WITH 1 STATEWIDE MILL • GTB DISTRICTS MAY BOND TO 45% OF STATE AVERAGE TV PER ANB	• SB 32, 3RD READING, EQUALIZES A STATE SUPPORT LEVEL FOR FY 94, 5% OF A PER ANB ENTITLEMENT • FOR FY 95, 10% OF A PER ANB ENTITLEMENT • AVAILABLE FOR BLDG RESERVE OR APPLY TO NEW BONDING PROJECTS
15.	TUITION SEPARATE FUND	NO CHANGE	TUITION FUND ELIMINATED AND BUDGETED IN GF WORKS WITH TUITION CHANGES	HB 469, COCCHIARELLA, REVISION OF TUITION LAWS, WITH FLAT RATE

	CURRENT SCHOOL FUNDING COMPONENTS	HB 667, 3RD READING COPY	SB 432, INTRODUCED COPY	RELATED LEGISLATION ** MAY NEED COORDINATION
16.	<u>STATE REVENUE</u>	NO CHANGE	* RECAPTURE OF PROPERTY TAX AND NONLEVY REVENUE FOR DISTRICT PERMISSIVE AMOUNTS * COUNTY MILLS FROM 65 TO 78 * 1 STATEWIDE MILL FOR CAPITAL PROJECTS	
17.	<u>DISTRICT REVENUE</u>	P.L. 81-874 NOT AVAILABLE FOR GF	P.L. 81-874 NOT AVAILABLE FOR GF	
18.	<u>OTHER COMPONENTS</u>			
19.	<u>EFFECTIVE DATES</u>	FY 1993-94	FY 1994-95	

MONTANA RURAL EDUCATION ASSOCIATION

P.O. BOX 5418
HELENA, MONTANA 59604
(406) 442-8813
FAX (406) 442-8839

SENATE TAXATION

EXHIBIT NO. 10
DATE 3-31-93
BILL NO. HB 667

TESTIMONY ON HOUSE BILL 667

Don Waldron, Lobbyist
Montana Rural Education Association

The Montana Rural Education Association is intrigued with the equalization model of House Bill 667. We agree with many of the assumptions made in the data elements. It also has been refreshing to be part of the openness in the development of this bill.

We are an opponent of House Bill 667 for a couple of very fundamental reasons:

(1) The inequities in our present system in the treatment of smaller school districts and low taxable school districts have been carried forward and in some cases intensified;

(2) We have taken our case under the present system to court and feel that schools and the legislature both need the direction the court can provide. The new House Bill 667 funding formula has moved so fast that we fear the court may not have time to rule. The court's ruling is very important since we feel this new funding structure has some of the same problems as the current system.

John McNeil, Chairman of MREA, would like to share some data that helps illustrate our points of concern, along with

showing you how a change in GTB would help equalize the tax burden. Senate Bill 308, introduced by Senator Stang, which weights GTB, will go a long way in correcting the GTB problems with any of the funding proposals. The new system almost doubles the GTB disparity. We have other concerns about the bill which are the same as you have heard from some of the proponents with qualifications which we will not repeat.

Our thanks again to the Legislative Auditor's Office staff and the members of the Select Committee for their openness and cooperation in the development of this funding system.

MONTANA RURAL EDUCATION ASSOCIATION

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HELENA, MONTANA 59604
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FAX (406) 442-8839

SENATE TAXATION

EXHIBIT NO. 11

DATE 3-31-93

BILL NO. HB 667

TESTIMONY ON HOUSE BILL 667

Don Waldron, Lobbyist
Montana Rural Education Association

As for the amendments added in the House of Representatives, we would respond as follows:

1. [Page 13, Lines 11-22] Representative Kadas' requirement for a voted levy above the 90% level is understandable, but the elimination of two years permissive down to one year for general fund above the maximum is very limiting. We would prefer to have an effective date of July 1, 1994 for House Bill 667.

2. [Page 68, Lines 3-24] Representative Swanson's matching funds for systematic initiative for Montana math and science grants is acceptable, as long as the amount is not so high as to have an adverse impact on available state funds.

3. [Page 44, Lines 2-4] Representative Boharski included some non-tax levy revenue in the reduction calculation which should be viewed as a one-time boost in available money that will not continue to reduce state share.

4. [Page 86, Line 15; All of Section 36] Representative Wanzenried's amendment limiting administrative cost to 95% of the previous two years' average is not bad the first year, but

if it would continue, the administration budget would be cut in half in 5-10 years. That amount would reduce the quality of administration to where students would be deprived of proper supervision and leadership. A voted levy for administration along with the general fund vote would give voters a choice of voting for a smaller amount and against a larger amount. This is not a good management tool.

When you look at the change in mills to the taxpayer, 107 of the 160 MREA member schools would be better off under HB 471, reducing the foundation schedule by 5%. Changing to our weighted GTB would change this to where about half would be better off with HB 471 and the other half would be better off with HB 667.

BOARD OF EDUCATION
HARLAN CONRADSEN, Chairman
DOUG PUST, Vice-Chairman
CLIFFORD BERGSTEDT, Trustee
GARY DARDIS, Trustee
MARK TOMBRE, Trustee

SAVAGE PUBLIC SCHOOLS
Elementary District No. 7 & H.S. District No. 2
Richland County - Savage, Montana 59262
776-2317 Fax: 776-2260

JOHN J. McNEIL
Superintendent
DARREL STOLL
H.S. Principal
JOHN PFEIFER
EL. Principal
MILDRED SHIELDS
Clerk

SENATE SELECT COMMITTEE ON EDUCATION FUNDING

HEARING MARCH 31, 1992

HOUSE BILL 667

SENATE TAXATION

EXHIBIT NO. 12

DATE 3-31-93

BILL NO. AB 667

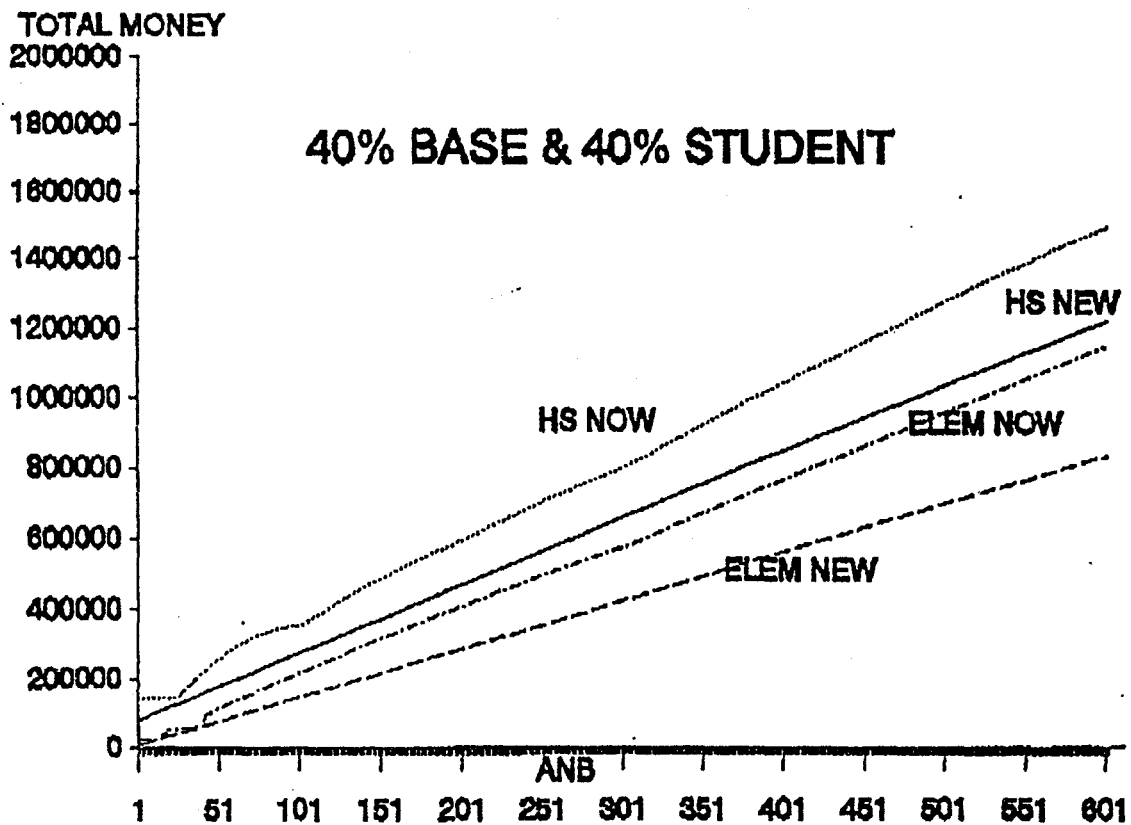
MR. CHAIRMAN, MEMBERS OF THE COMMITTEE

**I AM JOHN MCNEIL
SUPT. OF SCHOOLS SAVAGE
CHAIRMAN, MONTANA RURAL EDUCATION ASSOCIATION**

**MONTANA RURAL EDUCATION ASSOCIATION OPPOSES H.B. 667 FOR THE
FOLLOWING REASONS**

- 1. HOUSE BILL 667 HAS AS ITS BASIS THE EXISTING FOUNDATION
PROGRAM AND 1993 SCHOOL BUDGETS, WHICH WE FEEL ARE INADEQUATE
IN PROVIDING THE STUDENTS OF MONTANA WITH EQUALITY OF
EDUCATIONAL OPPORTUNITY.**
- 2. HOUSE BILL 667 USES THE GUARANTEED TAX BASE PER ANNUAL NUMBER
BELONGING CONCEPT OF H.B. 28 TO FUND THE PERMISSIVE PORTION OF
THE BUDGET, THIS CONCEPT DIRECTLY AFFECTS THE ABILITY OF RURAL
SCHOOLS OF MONTANA TO PROVIDE EQUAL EDUCATIONAL OPPORTUNITY.**
- 3. HOUSE BILL 667 HAS AN EFFECTIVE DATE WHICH CAUSES THE BILL TO
GO INTO EFFECT FOR THE NEXT SCHOOL YEAR, WE FEEL THIS IS TOO
MAJOR A CHANGE IN SCHOOL FUNDING TO PROCEED SO QUICKLY.**
- 4. THE MONTANA RURAL EDUCATION ASSOCIATION FEELS THE LEGISLATURE
SHOULD AWAIT A COURT RULING BY JUDGE SHERLOCK BEFORE REVISING
SCHOOL FUNDING SO THERE IS A CLEAR UNDERSTANDING OF ALL THE
PROBLEMS OF OUR EXISTING SYSTEM.**

FOUNDATION PROGRAM



Finance

EX #12

3-31-93

HB-667

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

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

1- 9 or less

2- 10-17

3- 18-40

4- 41-100

5- 101-300

6- 300-up

6

1:1

2287

1:1

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

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

1- 24 or less

2- 25-40

3- 41-100

4- 101-200

5- 201-300

6- 301-600

7- 601-up

7-7

1:1

2793

1:1

90-91 GTB

	<u>ANB</u>	<u>MILL VALUE PER ANB</u>	<u>PERM \$ FP * 35%</u>	<u>ACT MILL VALUE</u>	<u>GTB MILL \$44.73/ANB</u>	<u>PERM MILLS WITH GTB</u>
BILLINGS	4579	31.88	3,998,611.	145,978.	204,851.	19.51
COLUMBUS	152	31.82	171,783.	4,837.	6,799.	25.26
VICTOR	75	32.93	114,397.	2,470.	3,355.	34.10
ST. REGIS	57	54.59	98,673.	3,112.	(2,549.)	(31.70)

90-91 WEIGHTED GTB

	<u>ANB</u>	<u>FP RATIO</u>	<u>WEIGHTED ANB</u>	<u>ACT MILL VALUE</u>	<u>WEIGHTED GTB MILL \$39.53/ANB</u>	<u>PERM MILLS WEIGHTED GTB</u>
BILLINGS	4579	1.0	4579	145,978.	181,053.	22.08
COLUMBUS	152	1.294	197	4,837.	7,787.	22.08
VICTOR	75	1.75	131	2,470.	5,178.	22.08
ST. REGIS	57	1.982	113	3,112.	4,467.	22.08

RESULTS OF WEIGHTING GTB ON PERMISSIVE

	<u>PERM MILLS NO GTB</u>	<u>PERM MILLS WITH GTB</u>	<u>PERM MILLS WEIGHTED GTB</u>
BILLINGS	27.39	19.51	22.08
COLUMBUS	35.31	25.26	22.08
VICTOR	46.31	34.10	22.08
ST. REGIS	31.70	(31.70)	22.08

select committee school
Finance
EX 12 *HB-667*
3-31-93

SELECT COMMITTEE SCHOOL FUNDING BILL HB 667

	<u>ANB</u>	<u>TARGET BUDGET</u>	<u>STATE BASE \$</u> = <u>PERMISSIVE \$</u>	<u>\$ TO FUND</u> <u>20% LEVEL</u>
BILLINGS	4579	20,597,850.00	8,239,140.00	4,119,570.00
COLUMBUS	152	939,062.00	375,624.80	187,812.40
VICTOR	75	566,112.50	226,445.00	113,224.50
ST. REGIS	57	478,502.00	191,400.80	94,700.40

	<u>PERM MILLS</u> <u>GTB / ANB</u>	<u>PERM MILLS</u> <u>GTB / STATE \$</u>	<u>MILLS TO FUND</u> <u>20% LEVEL</u>
BILLINGS	33.44	36.07	25.32
COLUMBUS	45.93	36.07	38.83
VICTOR	56.12	36.07	45.84
ST. REGIS	62.41	36.07	30.75

- A. EXAMPLE USES PERMISSIVE MILLS ONLY TO FUND PERMISSIVE \$
- B. ANB GTB AT \$53.80 PER ANB
- C. WEIGHTED GTB AT \$.02772 PER STATE BASE \$

MEMORANDUM

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

From: Jim Gillett
Legislative Auditor's Office

Date: February 16, 1993

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

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

ANSWER: Elementary 18,000
High School 200,000

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

ANSWER: NO

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

ANSWER: Elementary 3,500
High School 4,900

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

ANSWER: NO

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

ANSWER: Elementary 20 cents
High School 50 cents

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

ANSWER: 2500 High School & Elementary

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

ANSWER: 50%

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

ANSWER: 30%

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

ANSWER: 20%

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

ANSWER: 45%

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

ANSWER: 35%

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

ANSWER: 20%

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

ANSWER: 200% of the current level

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

ANSWER: 5 years

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

ANSWER: Per ANB

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

ANSWER: 2% per year

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

ANSWER: Per ANB

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

ANSWER: None

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

ANSWER: N/A

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

ANSWER: N/A

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

ANSWER: Yes

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

ANSWER: N/A

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

ANSWER: No

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

ANSWER: N/A

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

ANSWER: No

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

ANSWER: N/A

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

ANSWER: N/A

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

ANSWER: No

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

ANSWER: GTB mills level

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

ANSWER: No

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

ANSWER: N/A

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

ANSWER: No

JHG/j/i8.mem

DATE March 31, 1993

SENATE COMMITTEE ON SELECT COMMITTEE ON SCHOOL FINANCE

BILLS BEING HEARD TODAY: #B 667

Name	Representing	Bill No.	Check One	
			Support	Oppose
Debbie A Lee	BTU			X
David B. Gherst	Prior Schools			X
Dale Sailer	Dutton School			X
BERNARD ROSCINO	SEMEAS SCHOOL	667	X	
Rich Ripley	Choteau School	667	X	
Ryan Deban	Evergreen School	667	X	
Rhett Cunningham	" "	667	X	
Danese Brobee	Colstrip Schools	667		X
Dave Peters	Whitefish Schools	667	X	
Don Waldron	MBCA	667		X
Jim Anderson	Colstrip Schools		X	X
Ronald Stegmann	Elk Haven 2 Schools	667	X	
HARRY D. ERICKSON	Bilgrade	667	X	
Gary Steuerwald	Billings Public Schools		X	
John Maloe	M.F.T.			X
Isob Anson	MSTA	667		X

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

DATE _____

SENATE COMMITTEE ON _____

BILLS BEING HEARD TODAY: _____

Name	Representing	Bill No.	Check One	
			Support	Oppose
Lisa J. Thar	School Dept #1 Butte	667		✓
John M. N. el	SAGE School	667		✓
Loren Fugini	STAN	667	X	
Larry Gasbender	St. Falls Public Sch.	667	X	
KARL ROOST	POWER CO SUPP DEER LODGE	667		X
Gary Barling	Broadway School	667		X
Terry Minard	MT Ed Teachers	667		X
Lynnda Brannon	IISM - MASBO			X
Pat Melby	Underfunded Schools	667	X	X
Bruce Moerer	MSBA	HB 667		X
Jim STANTON	Baker Schools	H.B. 667		X
Al McMe	Townsend Schools	667	X	
ERIC FEAVER	MEA	667	3	

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY